



GREATER LETABA MUNICIPALITY

2024/25

OVERSIGHT REPORT

MPAC OVERSIGHT REPORT

24/03/2026

Madam speaker and chairperson of council, Hon mayor, Chief whip & other whispy's, members of ex-co, section 79 committee chairpersons, our traditional leaders, councillors, officials led by the accounting officer, media crew, members of the public in the public gallery and all protocol observed.

It is indeed an honour and privilege to stand before this council to present oversight report on 2024/25 Draft Annual Report. Council will agree with me that the strategic objective of local government is to build a clean, effective, efficient, responsive, and accountable local government therefore the application of king iv becomes imperative.

While the constitution gives expression to the separation of powers by recognising the functional independence of the three spheres of government (Executive, legislature and judiciary) at local government level, a municipal council is vested with both legislative and executive authority. MFMA act 56 of 2003 requires certain level of oversight by municipality over the executive authority, amongst others the annual report, SDBIP, Annual Financial statement and also performance of section 57 employees (section 71 monthly budget statement, section 72 midyear budget and performance assessment) and many more.

It is against this background that Municipal Structures Act 1998 mandate council to establish oversight committees in term of section 79, unlike other committees MPAC is a council committee and therefore directly account to council.

Madam speaker and chairperson of council the MPAC report will cover steps that which the committee has undertaken such as:

- Perusal of the Annual financial statement after adoption in August
- Consideration of the Draft Annual Report after presented in council.
- Engagement with management and AGSA on the annual report.

Madam speaker and chairperson of council MPAC was able to go through the draft annual report, from the mayor's foreword in chapter one to the financial performance report in chapter 5 are matters that speaks to the general status, achievement and our shortfall for our institution in the year under review, but chapter 6 madam speaker draws and paint a different image of our municipality as it then shows us the biggest improvement is on the financials except for the revenue collection in the two ratable areas (kgapane & senwamokgope townships).

The committee further affirm that the draft report was adopted by council in January as required by legislation and copies were send to:

- Coghsta
- Treasury
- Auditor general SA
- Audit committee
- MPAC
- Pasted on Municipal website
- Municipal sub offices

We also received the audit committee reports of the last two quarterly councils and four quarterly audit committee report for the year under review and I must indicate that this came handy as it is making it easier for the committee to make reference on recommendation made by the audit committee.

2.Legislative Mandate

Municipal Finance Management Act 56 of 2003 SECTION 129(1) stipulate that council of municipality must consider Draft Annual Report of the municipality and of any entity under the municipality 'role or shared control, and by no later than two months from the date on which the draft annual report was tabled in council as per section 27, adopt an oversight report containing the council comments on the annual report.

The Draft Annual Report of Greater Letaba was adopted on the 28th of January 2026, publicised in the media and website in the month of February 2026 for public comments and inputs.

3.Composition of Municipal Public Accounts Committee (MPAC)

- 1.Cllr Manyama M.I (Chairperson)
- 2.Cllr Mohale R.W (Member)
- 3.Cllr Ramapuputla L (Member)
- 4.Cllr Lekitima V.M (Member)
- 5.Cllr Mamaila B.A (Member)
- 6.Cllr Morwasehla M.B (Member)
- 7.Cllr Selowa D.L (Member)
- 8.Cllr Raseropo S.M (Member)
- 9.Cllr Rampyepedi E.S (Member)
- 10.Cllr Hlongwani S.J (Member)

1. Annual Report Processes by MPAC

Activity	Date
Probing the Draft Annual Report	16 - 20 February 2026
Submission of question to management	13 February 2026
<u>Proposed site visit for projects identified in the Draft Annual</u>	04-05 March 2026

Report 2023/24	
Receipt of responses from management	20 March 2026
Engagement between MPAC and Management	19 March 2026
Public Hearing	23 March 2026
Draft Oversight Report	24 March 2026

Therefore, Madam speaker and chairperson, citizens of GLM, Compatriot allow me to present Oversight report on Draft annual report and recommendations to council for considerations.

Attached is a copy of the draft annual report question and responses from management and attendance register for the public hearing, see attached Annexure A & B

RECOMMENDATIONS

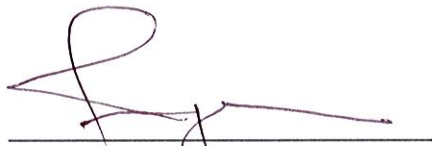
- On Land claims a letter must be written to the Land Commissioner to speed up the process of land claims as it hampers service delivery in the areas affected, specifically areas that the municipality identified as nodal points.
- The council must make Budget available to restore the White House at Modjadji Royal Kraal while waiting for the budget for other projects.
- The council must propose the PPP to resuscitate Lebjeni Hotel for it to be up and running.
- The council must conduct valuation on the Farm where the waterfall is as opposed to the amount written in the annual report.
- On Farm Vrystaat the council must send proposals of funding to various organizations and departments like Motsepe Foundations, DBSA, Department of Human settlement, shell head office, Astron, total energies and Infrastructure development fund.

- On housing the council must write to Coghsta as a recommendation that they must at least allocate a minimum of 1000 units per year as per the housing charter to deal with the backlog of house applications and get a clarity on why little allocation for the past years.
- The council must allocate funds for the development of Integrated Transport Plan (ITP) in the coming (26/27) finyear.
- The management must within 90 days make enquiries with statistics South Africa on the number of jobs created (South Africans and Non- South African).
- The management must urgently draw up the social incentive plan that will be adopted by Council and be shared with stakeholders.
- Council must consider both electronic newsletter and hard copy to cater for those without access to digital platforms and the KPI be adjusted
- On Revenue collection, the council must implement the credit control policy without compromise.
- The remaining vacancies must be filled and all Managers deputy managers to sign the performance agreements within 90 days.
- Consequence management must be applied to all who refuse to sign performance agreements.
- On Yellow plant the Accounting Officer must investigate if there is no recklessness by drivers or negligence by the mechanic.
- The municipality should consider hiring a professional mechanic who specialize in yellow plant.
- On Land, property and equipment management must provide review of the values of the PPE within 90 days.
- The management must submit POE for blacklisting to MPAC within 30 days of the contractors that were terminated.

- The municipality must make budget for contingent liabilities.
- The accounting officer must furnish the committee with action plan that deals with customer complaints.
- On Manokwe Caves, the management through council must write to Heritage Site (SAHRA) for registration of Manokwe Caves should the budget be available.
- The Audit Action plan must be adhered to in a timeous timeframe for proper implementation.

Madam speaker on behalf of the committee I present the draft oversight report for financial year 2024/25 as per

ANNEXURE	ITEM
A	2415



Cllr. Manyama M.I
MPAC Chairperson

ANNEXURE A



DRAFT ANNUAL REPORT 2024/2025 MPAC QUESTIONS TO MANAGEMENT

REFERENCES	MPAC Questions	Management's responds	MPAC's Recommendations
<p>Question 1</p>	<p>Greater Letaba has by far the majority of land claims (196), covering a land area of approximately 91812ha. At the moment 48% of the total area in the municipality is subjected to land claims. According to information received from the Land Claims Commissioner; only the land claim of the Pheeha, Rakwadu and Tshwale Communities have been settled by providing alternative land. (Page 19 (DAR)</p> <p>(a) Who are the other claimants except the except for mentioned Tshwale, Pheeha and Rakwadu? (Please attached List)</p> <p>(b) Are the above listed claimants only the successful ones?</p>	<p>Sekgopo CPA, Bakgaga Ba-Maupa CPA, Ramahlo CPA</p> <p>Vuyani-Duvula land claim was also successful. Raphahlelo and Phooko claims were partly settled through Financial Compensation.</p>	

<p>Question 2</p>	<p>On the key elements present opportunities with tangible spatial impacts if explored adequately most listed are not working and do not generate revenue for the municipality nor do they ever serve as tourism attraction. (Page 21)</p> <p>(a) What is the plan of the municipality to revive the enlisted areas (Manokwe caves, Modjadji Nature Reserve, Modjadji White House, Lebjeneni Hotel, and Ivory Route) of attraction so that they return to their former status?</p>	<p>Manokwe Caves Should budget be available, the municipality will, through Council, apply for registration of Manokwe Cave as the Heritage Site from SAHRA Aim: To determine as whether it fall under National Heritage Sites (GRADE 1) or Provincial Heritage Resource Authorities (PHRA) which manages Provincial Heritage Sites (GRADE II). In the interim, the Municipality will engage Institutions such as Research Council of South Africa/Universities Research Departments to assist with the Research</p>	
--------------------------	--	---	--

	<p>inside and outside the cave</p> <p>Modjadji Nature Reserve & Modjadji White House</p> <p>Both the Nature Reserve and the White House are the main attractions in Greater Letaba Municipality and effective development of these features form the basis of all tourism development in the municipality.</p> <ul style="list-style-type: none"> - Currently the Nature Reserve is under the management of LEDET. - We have started engagements with LEDET to re-invest resources into the reserve as it will contribute a lot to the revival of Tourism in Greater Letaba Municipality - Historically, people who visit the reserve will most likely visit the 	
--	--	--

		<p>Royal White House and learn about the history of Balobedu Nation. Currently the White House is damaged, and it has no roofing. The revival of both the Royal White House and the Modjadji Nature Reserve will attract investment for the revival of Lebjeni Hotel.</p> <p>Lebjeni Hotel has been commissioned (established) by National Department of Tourism.</p> <p>Ivory Route The Paving on the Ivory Route Road has been destroyed, as a result of heavy rain. This paving will be assessed as part of the ongoing disaster assessments to establish the extent of resources required</p>	
--	--	---	--

	<p>(b) What is the value of Modjadjiskloof waterfall?</p> <p>(c) What is the value of caravan park?</p>	<p>The value of Modjadjiskloof Waterfalls.</p> <p>No Valuation has been done on Modjadjiskloof Waterfalls, as Valuation was done on the overall farm on which the waterfalls are located.</p> <p>The value of the Caravan Park is R 2 115 000, 00.</p>	
<p>Question 3</p>	<p>There are human settlement areas that are planned for future development such as:</p> <ul style="list-style-type: none"> • Proposed establishment of extension 11,12 and 13 of Kgapane • Township establishment (286 sites) on the farm Vrystaat, covering 67 hectares: Portion 14; 	<p>Vrystaat has been proclaimed as a township to be known as Modjadjiskloof Extension 4, pending installation of services.</p> <p>Municipality is currently looking for assistance from external sources of funding for installation of services.</p> <p>However, the information on</p>	

	<ul style="list-style-type: none"> • Township Establishment (600 sites) on farm Nooigedacht 342-LT (Page 22) <p>(a) When is the municipality going to conclude on developing the identified human settlement?</p>	<p>the number of sites and the size of the farm will be corrected in the final annual report.</p> <p>Township Establishment on the Farm Nooigedacht pertains to the area adjacent Gouplaas currently occupied by the Tshwale Community. This has been concluded and is currently being electrified.</p> <p>Proposed Ga-Kgapane Extensions 11, 12 and 13 are affected by land invasions and will resume after the removal of illegal occupants of land.</p> <p>Final preparations are being made with the Red Ants to finalise the process of evictions on various parcels of land in Ga-Kgapane.</p>	
--	--	--	--

<p>Question 4</p>	<p>According to municipal information the current housing backlog exists in urban and rural area is estimated at 3600 households. The municipality has the Housing Charter that outlines how the backlog will be eradicated.(Page 4)</p> <p>(a) How many units has Coghsta allocated GLM for the past six years the report must segment it per annum?</p>	<p>2020/1= 102 2021/2= 155 2022/3= 80 2023/4= 125 2024/5= 117 2025/6= 51</p> <p>This Makes a Total of 630 on the past six years.</p>	
<p>Question 5</p>	<p>In Greater Letaba Municipality alone, there are 10 taxi ranks. Some of the taxi ranks are informal and therefore do not have the necessary facilities. (Page 41 & 42)</p> <p>(a) What is the plan of the</p>		

	<p>municipality to formalise the informal taxis ranks?</p>	<p>The Municipality will implement a structured plan to formalize informal taxi ranks so that they become regulated public transport facilities with proper infrastructure, safety and management. However, the Municipality need to have an updated and approved Integrated Transport Plan (ITP) to guide on the formalization of the informal taxi ranks</p> <p>To this effect, the Development of the ITP will be prioritised. Notwithstanding budget pressures.</p>	
	<p>on employment distribution by sector: the matrix indicates that 3421 of employed people in the Agricultural sector, the committee seek clarity on How many black people were considered in the total number?</p>		

	<p>[page 53]</p> <p>(a) How many south Africans and how many are non south Africans</p>	<p>The preliminary report from StatsSA did not quantify in terms of race and citizenship. Still engaging with StatsSA get the full report on the population demographics</p>	
<p>Question 6</p>	<p>There are three nodal points in the municipality which are strategically located for LED growth including:</p> <ul style="list-style-type: none"> - Ga-Kgapane nodal point which is largely doing well in terms of retail services; - Senwamokgope nodal point is strategically located for shopping complex - Mokwakwaila nodal point could do well in terms of development of shopping complex and residential area also because of its centrality. <p>Modjadjiskloof Extension 4</p>	<p>In Mokwakwaila there is a proposal for development of</p>	
	<p>(a) What is the mitigating factor in place regarding nodal point of</p>		

	<p>both mokwakwaila and senwamokgope?</p> <p>[page 56]</p>	<p>a mall that is currently going through land release process.</p> <p>Along the D11 road there is private development that is expanding and need</p> <p>Strategic direction from the Municipality, as such it is proposed that informal settlements be formalised in line with the SDF of the Municipality to cover development in Sekgosesa complementing Senwamokgope.</p> <p>The Municipality has also concluded the Senwamokgope Precinct Plan which is aimed at guiding the development of the Precinct as a nodal point.</p>	
<p>Question 07</p>	<p>The formal trading activities in Greater Letaba Municipality takes place mainly in Modjadjiskloof e.g. Dusort, Kulani timbers Lone sawmill, Spar supermarket,</p>		

	<p>U-save and Ga-Kgapane were there is Modjadji Plaza. E.g. Shoprite, KFC, Nedbank, Capitec bank as well as the ATMs for all banks (Standard bank, ABSA, FNB), Matshwi Usave, Modjadjiskloof, Usave, Mameila Mall, Sekgopo Usave, Rob spices</p> <p>[page 55].</p> <p>(a) What is social incentive plan of all the listed retails?</p> <p>(b) Please attach list activities and values if there are any?</p>	<p>The Municipality does not have social incentive plan in place towards the listed formal trading companies.</p> <p>Jointly with these companies a Comprehensive CSI plan will be developed to ensure greater accountability as far as these initiatives are concerned.</p>	
--	--	--	--

<p>Question 8</p>	<p>In the Matrix, it indicates that for the financial year 2024/25 there was no newsletter issued. [page 85]</p> <p>(a) Why there was no newsletter issued for the year under review?</p>	<p>With the digital transformation of communication, social media has overtaken the</p>	
--------------------------	---	---	--

		<p>conventional ways of communicating a newsletter rightfully making a newsletter redundant.</p> <p>Regular updates are done through the social media space or platforms hence the newsletter budget has not been utilized.</p> <p>Even now with the re-introducing of the electronic newsletter, the budget will not be utilised as it will be circulated through the social media platforms as a soft copy. Only design work is paid.</p>	
--	--	---	--

	<p>On key challenges for financial year 2024/25 [Page 97]</p> <p>(a) Why there was low revenue collection?</p>	<p>Most billed residents of Ga-Kgapane and Senwamokgope</p>	
--	---	---	--

<p>Question 9</p>	<p>(b) Why was poor debt collection?</p> <p>(c) Why free basic services were received by few households?</p> <p>(d) Why not all AGSA findings resolved?</p> <p>(e) Why not all identified risks mitigated?</p>	<p>are not paying</p> <p>Partial implementation of the credit control policy, especially in Ga-Kgapane and Modjadjiskloof.</p> <p>Some residents are reluctant to register because of their illegal connections to electricity</p> <p>Some of the findings were to be resolved as and when the AFS and APR were submitted to AGSA by end of August</p> <p>Some of the identified risks were not resolved because of resource allocations.</p>	
<p>Question 10</p>	<p>on summary of comparison of annual performance for 2023/2024 and 2024/2025 financial years respectively, at line-item (municipal transformation and organisational development) the target for 2023/24 was achieved at 100% and for 2024/25 was not achieved at 71% and declined, [page 96]</p>		

	<p>(a) Why was there a decline in target for 2024/25 as compared to 2023/24 financial year?</p>	<p>There was a decline in target because only 45 Managers and Deputy Managers out of 47 signed performance agreements and of 24 vacant posts targeted, only 17 were filled.</p>	
<p>Question 11</p>	<p>on New KPI for Compliance with Chapter 4 of Municipal Staff Regulations, it is indicated that Manager and Deputy manager refused to sign performance agreements despite numerous attempts. [page 162 (Page 01 of Annexure R)</p> <p>(a) Who is the Manager that refused to sign the performance agreement? (b) Who is the Deputy manager that refused to sign the performance agreement? (c) Was there any consequence over the refusal? (d) What measures were put in place</p>	<p>Manager Legal Services</p> <p>Deputy Manager Risk and Compliance Management</p> <p>The was no consequence management.</p>	

	<p>after they refused to sign despite numerous follow ups?</p>	<p>The Deputy Manager finally relented and signed, albeit belatedly.</p>	
<p>Question 12</p>	<p>On target not achieved for financial sustainability due to using the Municipality cashflow of more than 10 million to pay Mopani expenses not budgeted for. page 165 (Page 05 of Annexure R) (a) Why did the municipality incur an expenditure which was not budgeted for.</p>	<p>Municipality incurred the expenditure for employee related costs and maintenance(Water and Sewage). The mainly contributor on employee related costs are financial constraints.</p>	
<p>Question 13</p>	<p>KPI on Number of Kilometres of unsurfaced roads graded, Target was not achieved due to breakdown of yellow machines. page 169 (page 08 of Annexure R)</p>		

	<p>(a) Why does it take a long time for yellow machine to be fixed?</p> <p>(b) Who is the responsible officials who make sure there is no breakdown</p>	<p>The period taken to repair yellow machines varies depending on the nature and severity of the breakdown, the availability of required spares and materials. In some instances, repairs are delayed due to the sourcing of specialised components by the appointed service providers for maintenance. Furthermore, the Municipality's ageing fleet contributes to frequent and sometimes complex mechanical failures, which extend repair turnaround times.</p> <p>All operators assigned to yellow machines are responsible for the day-to-day care, operation, and reporting of defects on the equipment. However, mechanical breakdowns remain an inherent operational risk associated with continuous utilisation of plant and equipment.</p>	
--	---	---	--

<p>Question 14</p>	<p>The matrix on the page reflects that out of the ethnic groupings, only the Africans and whites are considered. Out of 276 only two white person is employed at Greater Letaba Municipality as per the report. [page 101]</p> <p>(a) Does the Municipality comply with the Employment equity?</p>	<p>Yes, the municipality complies with EE. As regards to white community, they hardly apply for employment in the municipality.</p>	
<p>Question 15</p>	<p>The municipality had a vacancy rate of 9%. The vacancy rate is due to posts that were never filled, retirements, demise, and resignations. [page 100]</p> <p>(a) What is the plan of the Municipality to fill vacancies and what is the status now?</p>	<p>The municipality has developed Annual Recruitment Plan. The recruitment process is currently underway.</p>	

<p>Question 16</p>	<p>on property, plant, and equipment. The land value amount to R 33 571 071 page 243 (page 44 of Annexure S)</p> <p>(a) Is the total value of municipal land R 33 571 071 is correct?</p> <p>(b) Is the value of R 266 109 193 for Municipal buildings correct?</p>	<p>On property, plant and equipment, the land value amount is R33 571 077 as per audited Annual Financial Statement for 2025fy.</p> <p>The value of the buildings completed is amounting to R266 109 193 and work in progress buildings amounting to R54 809 155</p>	
---------------------------	---	--	--

REFERENCES	MPAC Questions	Management's responds	MPAC's Recommendations
	<p>The AFS highlight that there are projects that were delayed due to termination of contracts such as Madumeleng / shotong sports complex and upgrading of Doreen</p>		

<p>Question 17</p>	<p>Street electrical network. [Page 246 [page 47 of annexure S] (a) Where the contractors that were terminated blacklisted?</p>	<p>Madumeleng / Shotong sports complex was reported on the 2nd of October 2024 to Treasury for Blacklisting</p>	
<p>Question 18</p>	<p>On contingent liabilities, the Municipality is sued money from plaintiffs on 13 litigations. page 271 (Page 72 of Annexure S) (a) From which budget vote does the municipality pays the plaintiff after losing defence? (b) How many cases has the lost?</p>	<p>Legal Services budget vote, but AGSA has recommended that we have budget for contingent liabilities The municipality has not lost any case during the 2024/25 FY</p>	

REFERENCES	MPAC Questions	Management's responds	MPAC's Recommendations
Question 19	<p>Audit Finding: The indicator "Number of planned maintenances done" is not relevant. The indicator describes a count (number), while the target and actual performance are expressed as a percentage (100%).</p> <p>Management did not perform sufficient and appropriate reviews of the planning documents and the reported achievement during the financial year to ensure that the performance indicator is relevant.</p> <p>(a) Why did management not perform sufficient and appropriate reviews of the planning documents?</p> <p>(b) Who was responsible for performing sufficient and appropriate reviews?</p> <p>(c) Was there consequence management?</p>	<p>The indicator was adjusted during SDBIP adjustment and during the process, erroneously described a count(number) instead of percentage</p> <p>Manager PMS and Manager Internal Audit are responsible to perform sufficient and appropriate reviews</p> <p>PMS shall review and Internal Audit shall give assurance to the Adjusted SDBIP by the end of February 2026</p>	

	<p>(d) What did the accounting officer do to prevent the recurrence?</p> <p>page 306 (Annexure U)</p>	<p>Audit Action Plan is developed to prevent the recurrence.</p> <p>Internal Audit has also been capacitated to improve review capacity</p>	
<p>Question 20</p>	<p>Audit Finding: % of reported potholes complaints resolved within standard municipal response time – Not Verifiable The indicator is not verifiable. A sample of pothole complaints listed in the 2025 pothole complaints progress report could not be traced to the official municipal complaints register for the 2024/25 financial year. Management did not perform sufficient and appropriate reviews of the planning documents and the reported achievement during the financial year to ensure that the performance indicator is supported by appropriate and valid POE.</p> <p>(a) Why is the complaints progress report not traced to the municipal complaints register for the 2024/25 financial year? (b) Who was responsible for keeping the complaints register as POE? (c) Was there consequence</p>	<p>Some complainants reported directly to Technical Department and thus a register was created.</p> <p>Manager Roads and stormwater was responsible for keeping the complaints register as POE</p> <p>All complainants will be directed to</p>	

	<p>management to the transgressor?</p>	<p>Customer Care Office so that complaints are captured in Official Municipal Complaints register</p> <p>Action Plan is developed to prevent the recurrence</p>	
<p>Question 21</p>	<p>(d) What did the accounting officer do to prevent the recurrence? Page 307 (Annexure U) Audit Finding: Issues Noted During High-Level Review of Annual Performance Report (APR) "Number of approved list of households receiving Free Basic Water (FBW)": APR reports 28, but MOV supports 27 (difference of 1). The accounting officer did not prepare accurate and complete performance reports that are supported and evidenced by reliable means of verification.</p> <p>(a) Why was there a difference between APR and MOV?</p> <p>(b) Who was responsible for reconciling the two reports?</p> <p>(c) Was there consequence management?</p>	<p>There was a difference between the APR and the MOV because one beneficiary in the Indigent Register did no access water.</p> <p>Manager Revenue is responsible for compiling Indigent Register which serves as Means Of verification while Manager PMS compiles the APR</p> <p>The Manager Revenue will ensure that all beneficiaries receive free</p>	

	<p>(d) What action did the accounting officer do to prevent the recurrence? Page 308 (Annexure U)</p>	<p>basic services qualify as per the indigent policy by 31 March 2026</p> <p>Action Plan is developed to prevent the recurrence</p>	
<p>Question 22</p>	<p>Audit Finding: Internal Control Deficiency – Heritage Assets Not Barcoded/Numbered Greater Letaba Municipality (GLM) Asset Management Policy requires a coding system for unique identification, with each movable and fixed asset marked with its respective code or number. During the audit, two heritage assets were found without barcodes or unique numbers.</p> <ul style="list-style-type: none"> - Sculpture bronze. - Modjadjie Sculpture - Modjadjie tombstone <p>Management did not ensure sufficient monitoring and oversight during the asset's registration process.</p> <p>(a) Why was there no sufficient monitoring and oversight during assets registration process? (b) Who was responsible for making sure that sufficient monitoring and oversight was done during assets</p>	<p>T</p> <p>The assets number were corrected during adjustment. Manager Assets and fleet</p>	

	<p>registration process?</p> <p>(c) Was there consequence management for the transgressor?</p> <p>(d) What remedial action did the accounting officer do to prevent future recurrence?</p> <p>page 309 (Annexure U)</p>	<p>Action Plan is developed to prevent the recurrence</p>	
<p>Question 23</p>	<p>Audit Finding: Statement of Financial Position Does Not Balance recalculated Net Assets (Total Assets R1 331 900 440 less Total Liabilities R113 937 580) amount to R1 217 962 860. However, the reported Accumulated Surplus is R1 211 653 758, resulting in an unreconciled difference of R6 309 102.</p> <p>Management did not implement proper record keeping in a timely manner to ensure that complete, relevant, and accurate information is accessible and available to support financial and performance reporting.</p> <p>(a) Why did management not implement proper record keeping?</p>	<p>The statement of Net change in Assets was wrongly disclosed in the prior year, due current liabilities on Income received in advance for Debtors (debtors with credit balances) was overstated in the prior year audited AFS 2024fy. The error was corrected during audit adjustment for 2025fy.</p>	

	<p>(b) Who was responsible for safe keeping of records? (c) Was there consequence management taken against the transgressor? (d) What remedial action did the accounting officer do to prevent the recurrence? page 310 (Annexure)</p>	<p>Manager Budget and Reporting and CFO. Training of the Officials responsible was done consequent to action. The audit action planned is developed for implementation to avoid recurring audit findings.</p>	
<p>page 311</p>	<p>Audit Finding: Delayed Public Notice of IDP Adoption: a municipality must, within 14 days of adopting its Integrated Development Plan (IDP), give public notice of the adoption and inform the public where copies or extracts of the plan are available for inspection. Management did not ensure that they implement Municipal System Act No32 of 2000. (a) Why did the municipality failed to give notice within the required 14 days as per Municipal Systems Act No 32 of 2000? (b) Who was responsible for making</p>	<p>IDP/Budget was adopted on the 15th of May to allow for the election activities on the 29th of May 2024. There was oversight in terms of the required dates as required by the MSA. The IDP Unit and Budget and</p>	

	<p>sure that the IDP public notice is issued on time as required?</p> <p>(c) Was there consequence management taken against the transgressor?</p> <p>(d) What remedial action did the accounting officer do to prevent the recurrence?</p>	<p>Reporting Unit is responsible to ensure that the Budget/IDP is published in terms of the required legislation.</p> <p>No, the audit find was noted and the Standard Operating Procedure developed in terms of the action plan to ensure there is no reoccurrence of the finding.</p> <p>Management will ensure that a Public Notice is issued within 7 days of the adoption of draft and final IDP in terms of the Standard Operating Procedure and the MSA.</p>	
<p>Question 24</p>	<p>Audit Finding: Inaccuracies in the Going Concern The statement that "total assets exceed total liabilities by R1 211 653 758" is incorrect; the auditor's recalculation shows net assets of R1 217 962 860, resulting in an understated surplus and inaccurate disclosure of financial position and replacement financing potential. The claim that R12 million cash on hand is "sufficient enough" to pay trade creditors (R15 million) and retentions (R20 million) in the next 6 months is not accurate, as available cash cannot cover these current liabilities.</p> <p>Management did not review and monitor</p>		

Question 25	<p>compliance with GRAP 1 requirements relating to the assessment of going concern assumption.</p> <p>(a) Why did management not review and monitor compliance with GRAP 1 requirements?</p>	<p>The statement of going concern was wrongly typed as "As at 30 June 2025, the municipality only had R12 million cash on hand and this is sufficient enough to:</p> <ul style="list-style-type: none"> - To pay for trade creditors to the value of R15 million in the next 06months. - To pay for retentions amounting to R20 million that is payable to service providers whose projects has been completed in the current year", instead of Despite the positive net asset position, the municipality had R12.5 million in cash and cash equivalents, which may not be sufficient to meet the short-term obligations. The municipality budget for the financial year 2025/26 was assessed as unfunded due to low collection of revenue for consumer services. The municipality have developed the Cost containment measures and budget implementation plan in order to achieve cost savings and ensure that the budget 	
-------------	--	--	--

	<p>(b) Who was responsible for making sure that review and monitoring is done inline with compliance of GRAP 1?</p> <p>(c) Was there consequence management taken against the transgressor?</p> <p>(d) What remedial action did the accounting officer do to prevent future recurrence of such?</p> <p>page 312 (Annexure U)</p>	<p>is funded</p> <p>The Accounting officer must ensure review and monitoring is done in line with compliance of GRAP 1.</p> <p>The Accounting Officer appointed Senior Accountant for the preparation of AFS in November 2025 to ensure that segregation of duties.</p> <p>Action Plan is developed to prevent future recurrence of such</p>	
<p>Question 26</p>	<p>Audit Finding: Incomplete and Inaccurate Registers (Fruitless and Wasteful Expenditure, Quotation Register, and Contract Register)</p> <p>Registers were not completed to highlight the transaction number, date reported to the accounting officer, details of the transaction incident, status of the fruitless and wasteful expenditure.</p> <p>Internal control deficiencies and non-compliance with the MFMA circular 68</p> <p>(a) Why the registers (Fruitless and wasteful expenditure, Quotation</p>	<p>The fruitless and wasteful expenditure register was updated</p>	

	<p>register, and contract register) were incomplete and inaccurate?</p> <p>(b) Who was responsible for making sure that the registers are complete and accurate?</p> <p>(c) Was there consequence management taken against the transgressor?</p> <p>(d) What remedial action did the accounting officer do to prevent such recurrence?</p> <p>page 313 (Annexure U)</p>	<p>during audit adjustment.</p> <p>Manager Supply Chain Management</p> <p>No consequence management was implemented.</p> <p>The audit action planned is developed for implementation to avoid recurring audit findings.</p>	
<p>Question 27</p>	<p>Audit Finding: Work-In-Progress Impairment – Incorrect Recognition and Non-Disclosure GRAP 17 and GRAP 1 recognition criteria were not met for R3 705 495.54 capitalised as WIP on two road projects, as the municipality never controlled the underlying land (owned by RAL and DPWJ). No asset existed, so capitalisation and subsequent full impairment under GRAP 21 were inappropriate. The expenditure qualifies as fruitless and wasteful.</p> <p>Root cause: Failure to exercise reasonable care in verifying land ownership and securing control prior to incurring construction expenditure. No</p>		

	<p>review of the potential incurred expenses for fruitless and wasteful expenditure definitions</p> <p>(a) Why reasonable care not taken to verify land ownership and securing control prior to incurring construction expenditure on land that was not owned by the Municipality?</p> <p>(b) Who was responsible for making sure that reasonable steps were taken to prevent that?</p> <p>(c) Was there consequence management taken against the transgressor?</p> <p>(d) What remedial action did the accounting do to prevent such recurrence?</p> <p>page 314 (Annexure U)</p>	<p>The incorrect recognition of impairment of roads not belonging to the municipality was corrected during the audit adjustment. Responsible: The Accounting Officer</p> <p>No Consequence management was implemented</p> <p>The audit action planned is developed for implementation to avoid recurring audit findings</p> <p>The expenditure incurred on the projects relates to the design phase and not construction.</p> <p><u>Malematja Street Paving:</u> The project was planned to be implemented through the Municipal Infrastructure Grant (MIG). During the MIG registration processes, DPWRI was part of the stakeholders involved, and a recommendation letter was issued</p>	
--	---	--	--

		<p>by the department for upgrading of the internal street. (Ref- Letter dated 11th August 2020)</p> <p>The 2022/23 MIG IP was revised as a result of Malematja Street Paving implementation undertaken by RAL (Ref- Council Resolution A.2046/16/09/2022)</p> <p><u>Senwamokgope Street Paving</u> the project was initially funded through own funding under 2022/23FY, and designs were completed accordingly.</p> <p>The project was later migrated to MIG in the 2023/24FY MTREF, the municipality followed the required MIG registration processes. During the MIG site appraisal, DPWRI confirmed that the road is under their ownership, resulting in the registration processes being ceased. (Ref- Confirmation of ownership of Road D3164 situated at Senwamokgope under Letaba Cost Centre- 29/01/2024)</p>	
--	--	---	--

Question 28	<p>Audit Finding: Material Differences in Cash Flow Statement and Non-Disclosure of Principal Agent.</p> <p>Transactions Receipts from sale of goods and services: Reported R69 624 596 vs. recalculated R79 444 510 (difference R9 819 914). Payments to suppliers: Reported -R253 791 488 vs. recalculated -R217 763 363 (difference R36 028 125). Purchase of Property, Plant and Equipment: Reported R126 705 900 vs. recalculated R122 158 769 (difference -R4 547 131).</p> <p>Root cause: The accounting officer did not prepare accurate and complete financial and performance reports that are supported and evidenced by reliable information.</p> <p>(a) Why did the accounting officer fail not prepare accurate and complete financial and performance report?</p> <p>(b) What was the remedial action taken by the accounting officer to prevent future recurrence?</p> <p>page 315 (Annexure U)</p>	<p>The cashflow statement was corrected during audit adjustment.</p> <p>The audit action planned is developed for implementation to avoid recurring audit findings</p>	
Question 29	<p>Audit Finding: Misclassification of Electricity Receivables in Sundry Debtors.</p> <p>Contrary to these requirements, the sundry debtors balance disclosed in the annual financial statements includes amounts relating to electricity charged to</p>		

<p>customers. Root cause: Management did not implement controls over daily and monthly processing and reconciling of transactions. (a) Why did management not implement controls over daily monthly processing and reconciling of transactions? (b) Who was responsible for making that controls were put in place? (c) Was there consequence management take to the transgressor? (d) What remedial action were put in place to prevent future recurrence?</p> <p>page 316 (Annexure U)</p>	<p>customers. Root cause: Management did not implement controls over daily and monthly processing and reconciling of transactions. (a) Why did management not implement controls over daily monthly processing and reconciling of transactions? (b) Who was responsible for making that controls were put in place? (c) Was there consequence management take to the transgressor? (d) What remedial action were put in place to prevent future recurrence?</p> <p>page 316 (Annexure U)</p>	<p>The misclassification of electricity Receivables in sundry debtors was corrected during audit adjustment. Manager Revenue Support for the responsible officials was sought from Provincial Treasury and System Vendor (Munsoft).</p> <p>The audit action planned is developed for implementation to avoid recurring audit findings.</p>	
<p>Question 30</p>	<p>Audit Finding: Overtime Worked Exceeds Approved Threshold. In terms of the municipality's overtime policy employees may not work more than 10 hours per week, 3 hours per day, or 40 hours per month in overtime. Any excess overtime must be compensated with time-off (one hour for each excess hour worked). Contrary to this requirement, audit testing identified multiple employees who exceeded the 40-hour monthly</p>		<p>BTO</p>

	<p>threshold in January and February 2025, with excess overtime paid instead of granted as time-off.</p> <p>Root cause: The accounting officer did not implement controls over daily and monthly processing and reconciling of transaction.</p> <p>(a) Why did the accounting officer not implemented controls over daily and monthly processing and reconciling of transaction?</p> <p>(b) What remedial action taken to prevent future recurrence? page 317 (Annexure U)</p>	<p>Management will strengthen its systems of internal control (i.e. reviews) to ensure overtime hours worked are in line with the approved policies. Due to existence of Essential services within the Municipality sometime Technician and General Staff linked to Water and Electricity services are obliged to work more overtime to solve service delivery to communities. The overtime was curbed to 40 hours from April to 21 October 2025, and currently from 22 October 2025 overtime is limited to 30hrs. Management will review the overtime policy to cover unplanned overtime for essential consideration of applicable legislations.</p> <p>Cost benefit analysis has been conducted and various options are being explored and consulted upon within administration.</p>	<p>CORPS</p>
--	--	--	--------------

<p>Question 31</p>	<p>Municipal Finance Management Act, 2003 (Act no. 56 of 2003) section 62(1)(b) states that 'the accounting officer of a municipality is responsible for managing the financial administration of the municipality and must for this purpose take all reasonable step to ensure that full and proper records of the financial affairs of the municipality are kept in accordance with any prescribed norms and standards. Section 62 (1) (c), the accounting officer of a municipality must ensure that the municipality has and maintains effective, efficient, and transparent systems of financial and risk management and internal control.</p> <p>Root cause: Management did not implement proper record keeping in a timely manner to ensure that complete, relevant, and accurate information is accessible and available to support financial and performance reporting.</p> <p>(a) Why was there no implementation of proper record keeping in timely manner to ensure that complete, relevant, and accurate information is accessible and available to support financial and performance reporting?</p> <p>(b) Who was responsible for safe keeping of records?</p>	<p>The fruitless and wasteful expenditure register was updated during audit adjustment.</p> <p>Manager Supply Chain Management</p>	
--------------------	--	--	--

Question 32	<p>(c) Was there consequence management taken against the transgressor?</p> <p>(d) What remedial action by the accounting officer to prevent the recurrence of such?</p> <p>page 318 (Annexure U)</p>	<p>The audit action planned is developed for implementation to avoid recurring audit findings.</p>	
<p>Audit Finding: Consumer Debtors – Non-Compliance with Prescription Act (Other Debtors Schedule) In terms of paragraphs 10 and 11 of the Prescription Act of 1969, a debt is extinguished by prescription after 3 years for the type of receivables included in consumer debtors</p> <p>Contrary to this requirement, the municipality has retained debtors in the consumer debtors balance (specifically relating to land sold in Kgapane Extension 5) that have been outstanding for more than 3 years, with no payments received or movement in the accounts.</p> <p>Root Cause: Management did not ensure compliance with the Debt Prescription act.</p> <p>(a) Why did management not comply with Debt Prescription Act in relation to land sold in kgapane Extension 5 that have been outstanding for more than 3 years with no payments received or movement in the accounts?</p>	<p>Certain receivables relating to land sold in Kgapane Extension 5 have remained unpaid for a period exceeding three years, contrary to the provisions of the Prescription Act of 1969. These receivables, totalling R2,007,458.38, have been</p>		

	<p>(b) Who was responsible of making sure that the accounts are followed up and debts are prescribed as per the required Act?</p> <p>(c) Was there consequence management taken against the transgressor?</p> <p>(d) What remedial action did the accounting officer put in place prevent future recurrence?</p> <p>page 319 (Annexure U)</p>	<p>handed over to legal practitioners for recovery. As the municipality is actively pursuing legal action and negotiations with the respective debtors to enter into payment agreements, these amounts are no longer recognized as consumer debtors but are instead disclosed as contingent assets. The realization of these assets is dependent on the successful outcome of the debt collection process.</p> <p>The item was taken to council for sales agreement not signed by the accounting officer</p> <p>Manager Revenue responsible.</p> <p>No consequence management was taken due to the action incurred more than 20 years ago.</p> <p>The audit action planned is developed for implementation to avoid recurring audit findings.</p>	
Question 33	Depreciation: Useful lives used to calculate depreciation are not aligned with accounting policy and Assets		

Management policy during the audit of Greater Letaba Municipality for the year ended 30 June 2025, it was noted that the estimated useful lives assigned to certain assets in the Fixed Asset Register (FAR) were not consistent with the municipality's approved accounting policy on depreciation

Root cause: Failure to ensure that useful lives used to determine the depreciation amount for the year are aligned with accounting policy.

- (a) Why useful lives not used to determine the depreciation amount for the year and align with accounting policy?
- (b) Who was responsible for making sure that determination for useful lives is aligned with accounting policy?
- (c) Was the consequence management taken against the transgressor?
- (d) What remedial action taken by the accounting officer to prevent future recurrence

page 320 (Annexure U)

The calculation of depreciation is align to the policy and Fixed Asset Register. The accounting policy disclosed in the was wrongly recorded and it was correct during audit adjustment.
 Manager Asset and Fleet

The audit action planned is developed for implementation to avoid recurring audit findings.

<p>Question 34</p>	<p>Issue 2: During the audit of Greater Letaba Municipality for the year ended 30 June 2025, it was noted that depreciation calculations in the Fixed Asset Register (FAR) were performed using the correct completion/transfer certificate dates. However, the depreciation starts date field recorded in the FAR itself was incorrectly captured:</p> <p>Root cause: Manual data-capture errors when updating the FAR.</p> <p>(a) Why were there manual errors when updating the FAR?</p> <p>(b) Who was responsible for making</p>	<p>There was internal control omission resulting in error on the purchase date and depreciation start date as per the Assets Register as compared to the completion certificates, however we noted that the addition depreciation calculation was correctly calculated using the correct recognition date of (14May2025) resulting at no misstatement.</p> <p>Management have revisited all additions for the current year dated and Management corrected non-financial adjustment on the recognition date for the affected assets in the Fixed assets Register applicable columns during audit adjustment.</p> <p>Asset and Fleet Manager</p>	
--------------------	--	--	--

<p>Question 35</p>	<p>sure that manual data is error free when updating? (c) Was there consequence management taken against the transgressor? (d) What remedial action taken by the accounting officer to prevent future recurrence of such? page 321 (Annexure U)</p>	<p>The audit action plan is developed for implementation to avoid the recurring audit finding.</p>	
<p>Requirements: Section 65(2)(e) states that the accounting officer must for the purpose of subsection (1) take all reasonable steps to ensure that all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure. Audit finding Contrary to the above, we have identified that the invoices below were not settled within 30 days from date of invoice. Root cause: Management did not implement controls over daily and monthly processing and reconciling of transactions. (a) Why has management not implemented controls over daily and monthly processing and reconciling of transactions?</p>	<p>The invoices are more than 30 days before payment due to the engagements with service providers on certain line items on the invoices hence even after the resolving the contents of the invoice, the date did not change. The law firms and</p>		

	<p>(b) Who was responsible for making sure that daily and monthly reconciling of transactions?</p> <p>(c) Was there consequence management taken against the transgressor?</p> <p>(d) What remedial action did the accounting officer do to prevent future recurrence?</p> <p>page 322 (Annexure U)</p>	<p>courts go on recess during festive seasons hence payments could not be done in December.</p> <p>Manager Expenditure</p> <p>The audit action is developed for implement to avoid recurring of the audit finding.</p>	
<p>Question 36</p>	<p>Audit Finding: AOPO – Inaccurate Reporting of Number of MIG Projects implemented. The Annual Performance Report (APR) stated that 13 MIG projects were implemented against a target of 13. Audit evidence, however, confirmed an actual achievement of only 12 projects. Root cause: The reported achievement is inaccurate and results in the target being not achieved.</p>		

	<p>(a) Why was there inaccurate reporting on number of MIG projects.</p> <p>(b) Who was responsible for making sure that reporting was done accurately?</p> <p>(c) Was there consequence management taken against the transgressor?</p> <p>(d) What remedial action did the accounting officer taken to prevent future recurrence?</p> <p>page 322 (Annexure U)</p> <p>Audit Finding: Consumer Debtors – Inaccurate Presentation and Disclosure in Note 11 The consumer debtors balances disclosed in Note 11 of the annual financial statements are inaccurate, with</p>	<p>Ramphenyane street paving was removed during adjustment period because it was not yet registered under MIG projects</p> <p>Technical services Departments was responsible to ensure that the information provided for reporting was reliable and accurate.</p> <p>Technical Service Department will ensure that there will be accurate and complete performance reports that are supported and evidenced by reliable information. The PMU office will provide information relating to all projects registered with the MIG. They will further give progress report on quarterly basis of MIG projects. There should be accurate reporting on a number of MIG projects implemented in 2025/26</p> <p>The Action Plan is developed to prevent future recurrence</p>	
Question 37			

<p>Question 38</p>	<p>material differences between the detailed amounts and the summary figures: For 2025: Net balance: R8 117 657 (consistent across both, but underlying gross and allowance differ) For 2024: Net balance: R6 201 339 (consistent across both, but underlying gross and allowance differ)</p> <p>Root cause: Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.</p> <p>(a) Why was there no regular preparing, accurate and complete financial and performance reports that are supported and evidenced by reliable information?</p> <p>(b) Who was responsible to prepare regular, accurate and complete financial and performance reports?</p> <p>(c) Was there consequence management taken against the transgressor?</p> <p>(d) What remedial action taken by the accounting officer to prevent such recurrence?</p> <p>page 323 (Annexure U)</p> <p>Audit Finding: Consumer Debtors – Incorrect Presentation MFMA section 62(1)(b) requires full and proper financial records in accordance with prescribed</p>	<p>The note 11 consumer debtors ageing on the AFS was corrected during audit adjustment.</p> <p>Manager Revenue</p> <p>The audit action is developed for implement to avoid recurring of the audit finding.</p>	
--------------------	--	---	--

	<p>standards. GRAP 1 para 17 mandates fair presentation through faithful representation of assets and liabilities. Contrary to these requirements, the Consumer Debtors balance is presented as a separate line item in the statement of financial position.</p> <p>Root Cause: Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.</p> <p>(a) Why was there no regular preparing, accurate and complete financial and performance reports that are supported and evidenced by reliable information?</p> <p>(b) Who was responsible to prepare regular, accurate and complete financial and performance reports?</p> <p>(c) Was there consequence management taken against the transgressor?</p> <p>(d) What remedial action taken by the accounting officer to prevent such recurrence?</p> <p>page 324 (Annexure U)</p>	<p>The renaming of Receivable from exchange general and consumer debtors on the face of the financial Position were corrected during audit adjustment.</p> <p>Manager Budget Reporting and CFO.</p> <p>The audit action is developed for implement to avoid recurring of the audit finding.</p>	
--	---	---	--

<p>Question 39</p>	<p>Audit Finding: Debt Impairment Accuracy – Incorrect Disclosure in Annual Financial Statements the debt impairment amount disclosed in the annual financial statements is incorrect. The misstatement affects the accuracy of the impairment allowance (typically for receivables/consumer debtors), leading to an over- or under-statement of the net receivable balance and the related impairment expense in the statement of financial performance. Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.</p> <p>(a) Why was there no regular preparing, accurate and complete financial and performance reports that are supported and evidenced by reliable information? (b) Who was responsible to prepare regular, accurate and complete financial and performance reports? (c) Was there consequence management taken against the transgressor? (d) What remedial action taken by the accounting officer to prevent such</p>	<p>The disclosure for debt impairment was corrected during audit adjustment.</p> <p>Manager Revenue</p> <p>No consequence management was implemented</p>	
--------------------	--	--	--

	<p>recurrence? page 325 (Annexure U)</p>	<p>The audit action is developed for implementation to avoid recurring of the audit finding.</p>	
<p>Question 40</p>	<p>Audit Finding: Note 53 – Prior Period Error – Incomplete / Incorrect Disclosure Adjustments were made to the corresponding (comparative) figures in the annual financial statements for prior period errors. However, the corrections were either: Not disclosed at all in Note 53 – Prior Period Errors or Included in Note 53 but disclosed at incorrect amounts. Root cause: Management did not review note 53 to ensure the corrections made to the corresponding figures are completely recorded. (a) Why was there no review to note 53 to ensure the corrections made to the corresponding figures are completely recorded? (b) Who was supposed to have reviewed the note? (c) Was there consequence management taken against the transgressor? (d) What remedial action did the accounting officer take to prevent future recurrence? page 326 (Annexure U)</p>	<p>The prior year note was corrected during audit adjustment. The audit action is developed for implementation to avoid recurring of the audit finding. Chief Financial Officer and Budget and Treasury Office Managers. The audit action is developed for implement to avoid recurring of the audit finding.</p>	

Question 41		<p>Audit Finding: Debt Impairment Accuracy – Incorrect Impairment of Mopani District Municipality Receivable the impairment amount disclosed in the annual financial statements for the receivable from Mopani District Municipality is incorrect. The amount reported in the AFS is R183 709 944,58, while the auditor’s recalculation shows R183 209 401,06, resulting in an over-impairment (or understatement of the net receivable) by R500 543,51.</p> <p>Root Cause: Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.</p> <p>(a) Why was there no regular preparing, accurate and complete financial and performance reports that are supported and evidenced by reliable information?</p> <p>(b) Who was responsible to prepare regular, accurate and complete financial and performance reports?</p> <p>(c) Was there consequence management taken against the transgressor?</p> <p>(d) What remedial action taken by the</p>	
		<p>The impairment on Mopani debtor was corrected during audit adjustment.</p> <p>Manager Revenue</p> <p>The audit action is developed for</p>	

<p>Question 42</p>	<p>accounting officer to prevent such recurrence? page 327 (Annexure U)</p>	<p>implement to avoid recurring of the audit finding.</p>	
<p>Audit Finding: Non-Compliance with Segment Reporting Disclosure Requirements (GRAP 18), Greater Letaba Municipality (GLM) did not include the required reconciliations in the notes to the annual financial statements. Additionally, the reconciling items presented for Revenue and Expenditure do not match the amounts reported in the Statement of Financial Performance Root cause: The accounting officer did not timeously review the annual financial statements to ensure that information disclosed in the AFS inaccurate. (a) Why did the accounting officer not include the required reconciliation in the note to the AFS? (b) Why did accounting officer did not timeously review the AFS to ensure that information disclosed is accurate? (c) What remedial action did the accounting officer do to prevent future recurrence? page 328 (Annexure U)</p>	<p>The segment reporting was corrected during audit adjustment.</p> <p>The audit action is developed for implement to avoid recurring of the audit finding</p>		



Cilr Manyama M.I
MPAC Chairperson

Date: 24/03/2016

ANNEXURE B

Item: For COMMUNITY MEMBERS


Venue: Chris Hani Community Hall (Ga-Phaphadi)

Time: 10h00


DATE: 23.03.2026





GREATER LETABA MUNICIPALITY







Surname & initials	Designation	Contacts	Signature
1. Letsie. M.A	Ward 20 Ward Committee	Tel: 0725993560 Fax: Email:	M. A. Letsie
2. Maiesha M.O	Ward 09 Ward Committee	Tel: 0780440550 Fax: Email: mema.ropenisi@gmail.com	Maiesha M.O
3. Meake M.M	Ward 09 Ward Committee	Tel: 073 3287947 Fax: Email:	Meake M.
4. TABANE M.L	COGHSTA	Tel: 082 959 2425 Fax:	




Surname & initials	Designation	Contacts	Signature
1. Manyama Kie	Community	Tel: 0660485704 Fax: Email:	
2. MALATI DOCTOR	Community	Tel: 0711276681 Fax: Email: malati.d@yahoo.com	
3.		Tel: 0762088420 Fax: Email: Mataga Flora	
4. Radjadj M.B	Community	Tel: 082 218 0188 Fax:	




Surname & initials	Designation	Contacts	Signature
1 Ramothwala ME	ward committee	Tel: 0786901948 Fax: Email:	
2 Morwatshele/4 Mokgobane	Ward one WCM	Tel: 0792848379 Fax: Email:	Morwatshele/4
3 Ramogale M.L	Ward Committee 07	Tel: 0795310277 Fax: Email:	Ramogale M.L
4. Moseamedi MP	Ward Committee 19	Tel: 0723149324 Fax:	M.P. Moseamedi

Surname & initials	Designation	Contacts	Signature
1. Maffa Florance		Tel: 079 236 1057 Fax: Email: florance.mchlobo@ymail.com	
2. Pamela Iso Maize		Tel: 016 824 0997 Fax: Email: ba.tums@msite@gmail.com	
3. Mafa M.R		Tel: 016 602 1153 Fax: Email: Mafamalehu@gmail.com	
4. Leber M.B		Tel: 081 88 962 91 Fax:	

Surname & initials	Designation	Contacts	Signature
1. Seniwana mogadi		Tel: 076 688 1132 Fax: Email:	
2. Matsepone Seiaelo		Tel: 0760628153 Fax: Email:	
3. Mhiviele Daphney		Tel: 069 388 2456 Fax: Email:	
4. Makhobi sharon		Tel: 076 5565 060 Fax:	

		Email:	
9. EVANS MEDICAL		Tel: 0763369770 Fax: Email:	
10. Mamanyona B.G		Tel: 0666511043 Fax: Email:	
11. N. Mafoko		Tel: 072 637 8082 Fax: Email:	

	Email:		
9. Alhabiseng Mahaaja	Tel: 0820408024 Fax: Email:	22	
10. Mashaad Charity	Tel: 063 6001320 Fax: Email:	22	
11. Motseo Queen	Tel: 076 3024254 Fax: Email:	22	

	Email:		
9. Motlatso Molale	Tel: 071 548 0102 Fax: Email:	22	
10. Machweu Rethoketsoe	Tel: 060 388 4844 Fax: Email:	21	
11. Metsatsi Metherc	Tel: 0766635177 Fax: Email:	22	

			Email:	
9.			Tel: Fax: Email:	
10.			Tel: Fax: Email:	
11.			Tel: Fax: Email:	

12.		Tel: Fax: Email:	
13.		Tel: Fax: Email:	
14.		Tel: Fax: Email:	
		Tel: Fax: Email:	

12.		Tel: Fax: Email:	
13.		Tel: Fax: Email:	
14.		Tel: Fax: Email:	
		Tel: Fax: Email:	



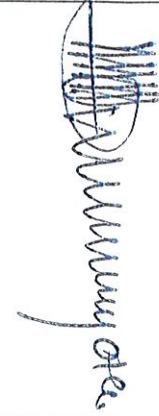

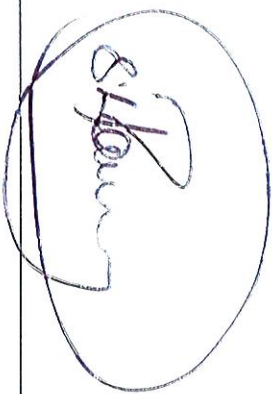

GREATER LETABA MUNICIPALITY

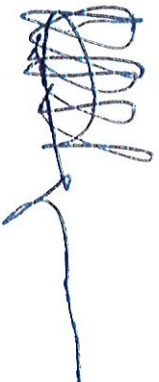



DATE: 23.03.2026




Time: 10h00





Venue: Chris Hani Community Hall (Ga-Phaphadi)



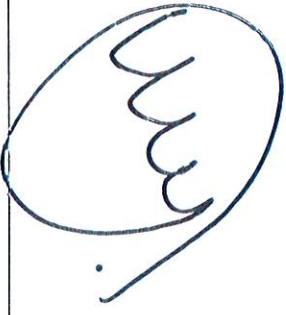

Item: For GLM Officials





Surname & initials	Designation	Contacts	Signature
1. RAMAMQATHA M.S	Portfolio Comm. HE Co-ordinator	Tel: 071 625 6741 Fax: Email:	
2. Makola T		Tel: 016 7055 3391 Fax: Email:	
3. Kamfere SL		Tel: 074 408 0540 Fax: Email: silasr@imgov.zw	
4. Mhelele T.H	Acting Manager PMU	Tel: 073 331 7565 Fax:	




		Email:	
5. Mogale DI	Mogale Shareline Support	Tel: 082 304 4670 Fax: Email:	
6. Pampalo M.P	Manager Assets	Tel: 015 309 924 L Fax: N/A Email: Pampalo@glm.gov.za	
7. MONA K/S, A	MSP	Tel: 0661563158 Fax: Email: MWIN@gum.gov.za	
8. Mantlasego A	Pulvi Partnership	Tel: 0664879000 Fax:	

		Email:	
9.	Mafale MM Manager: Expenditure	Tel: 0735696934 Fax: Email: Moscome@lm.gov.zg.	
10.	Leungangpabeding CCO	Tel: 013 189 3071 Fax: Email:	
11.	Mage39 T.R MOPANI BISHIC MPAC Support Staff	Tel: 083 444 1491 Fax: Email:	

12. Seabeta M.G	PD Officer	Tel: 015 309 9208 Fax: Email: jeanette@qm.gov.za	
13. Moriah KES	Mam RUKK YOUTH & HUMANIS	Tel: 019 086 3816 Fax: Email:	
14. Molwale M	Mpat Support Group	Tel: 0728365615 Fax: Email: molwale@qm.gov.za	
Phababale M E	LEA	Tel: 079517 9411 Fax: Email: me@qm.gov.za	

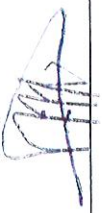
15. MHALOLA M.P.	Manager CS	Tel: 015 3099246 Fax: Email:	
16. Phosa ML	CLM	Tel: 079 876 7086 Fax: Email:	
17. MAMALEPO MADIKUSZO	GLM	Tel: 076167894 Fax: Email:	
18. Mabalakheba M.S	GLM	Tel: 015 309 9246 Fax: Email:	

19. Amloca G1	SM Technical	Tel: 015 309 9001 Fax: Email: gwynedd@mgw-241	
20. Sese Am	CEO	Tel: 015 309 9246 Fax: Email:	
21. SADIKU LV	IPA	Tel: 015 087 086 7475 Fax: Email: L.Vhuvion186@mgw	Sadiku LV 
22. Pasoria M.J	Comm S	Tel: 01206794615 Fax: Email:	

23. Mississippians	WARD & Coughlin	Tel: 082 9580262 Fax: Email:	
24. Benefit LP	ALAN Comms	Tel: 014733777 Fax: Email: alan@alans.com 50429	
25. Mucete TP	GLM Personal Assistant	Tel: 076 3828977 Fax: Email: tinpekun@tinpekun.com	

Mississippians
WARD &
Coughlin

Tel: 082 9580262
Fax:
Email:











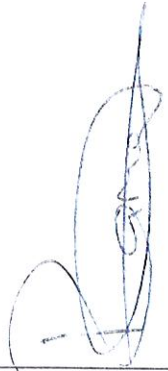

GREATER LETABA MUNICIPALITY





DATE: 23.03.2026




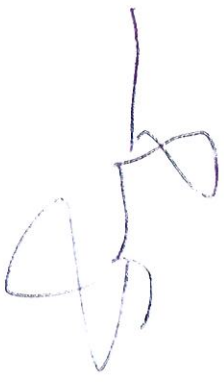
Time: 10h00

Venue: Chris Hani Community Hall (Ga-Phaphadi)

Item: For MPAC COMMITTEE MEMBERS

Surname & initials	Designation	Contacts	Signature
1. Raserope S.M	MPAC Member	Tel: 063 707 1345 Fax: Email: raserope@selindah@gmail.com	
2. Selowa D.L.	MPAC Member	Tel: 084 3231750 Fax: Email: selowadl@selindah@gmail.com	
3. Rendubuttha L	MPAC Member	Tel: 063 706 5991 Fax: Email: rendubutthall@selindah.com	
4. Mansetshehls rophi	MPAC Member	Tel: 072 270 7936 Fax:	




	Email:		
9. RAMPYOPERI EUGENE	Tel: 079 032 9215 Fax: Email: eugentampoped@gmail.com	MPAC MEMBER	
10. 	Tel: 076 61292566 Fax: Email: hsumartono@sigmat.com	MPAC MEMBER	
11. LELITIMA VIM	Tel: 063 7071003 Fax: Email: vicitakritima@gmail.com	MPAC MEMBER	

9.	MEHARIE R. W	MPAC MEMBER	Email: Tel: 0189047856 Fax: Email: meharie@meharie.com	
10.	 MAMI	 MPAC MEMBER	Tel: Fax: Email:	
11.	MAMAILA B. A	MPAC MEMBER	Tel: 0767543209 Fax: Email:	MAMAILA B. A

19.	Tel: Fax: Email:		
20.	Tel: Fax: Email:		
21.	Tel: Fax: Email:		
22.	Tel: Fax: Email:		

19.		Tel: Fax: Email:	
20.		Tel: Fax: Email:	
21.		Tel: Fax: Email:	
22.		Tel: Fax: Email:	

15.	Tel: Fax: Email:		
16.	Tel: Fax: Email:		
17.	Tel: Fax: Email:		
18.	Tel: Fax: Email:		

19. NAKANA T	1EC	Tel: 066 24 35 250 Fax: Email:	
20. RAPHAHELO W	LPT	Tel: 083 875 1570 Fax: Email: Raphaelo@treasury.impe.gov.za	
21. Molele MT	LPT	Tel: 083 780 4220 Fax: Email: MoleleMT@treasury.impe.gov.za	
22.		Tel: Fax: Email:	

WARD COMMITTEES

<p>19. Seloma m.p</p>	<p>ward 30</p>	<p>Tel: 076784463 Fax: Email:</p>	<p>Seloma m.p</p>
<p>20. AGNES SHAI</p>	<p>ward 21</p>	<p>Tel: 0764025200 Fax: Email:</p>	<p>Shai</p>
<p>21. J. S. SEBITLENG</p>	<p>ward 22</p>	<p>Tel: 0728901486 Fax: Email:</p>	<p>J. S. SEBITLENG</p>
<p>22. KANAGA Sammy</p>	<p>Ward 26</p>	<p>Tel: 0715568741 Fax: Email:</p>	<p>Sammy</p>

<p>19. Narkana R.M</p>	<p>ward: 07</p>	<p>Tel: 071 741 1710 Fax: Email:</p>	<p>K.M. Noka</p>
<p>20. Ramoyadi Irene</p>	<p>ward 22</p>	<p>Tel: 071 14 33755 Fax: Email:</p>	<p>Ramoyadi I.D.</p>
<p>21. Lebeja M.M.O</p>	<p>ward 22</p>	<p>Tel: 072 897 052 Fax: Email:</p>	<p>Lebeja M.O</p>
<p>22.</p>		<p>Tel: Fax: Email:</p>	







GREATER LETABA MUNICIPALITY

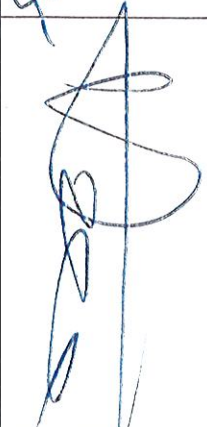



DATE: 23.03.2026



Time: 10h00

Venue: Chris Hani Community Hall (Ga-Phaphadi)




Item: For Ward & PR Cllrs

Surname & initials	Designation	Contacts	Signature
1. Ndima BH	CLUB	Tel: 0760751524 Fax: Email: kudoboborgana22@gmail.com	
2. MAAKE NL		Tel: 0199303314 Fax: N/A Email: stemem@qm.gov.za	
3. MAAKE NR	PREL	Tel: 08228696366 Fax: Email: mpulamaake@gmail.com	
4. Laboe R	CLUB	Tel: 0827252881 Fax:	




			Email:	
5	CM RASETISO E	C11R	Tel: 07124547030 Fax: Email: wadjucewa197102@	
6	MWM Merdumpe	C11R	Tel: 082 9314979 Fax: Email: m.w.m.m.p.d.s.m.w.m@ymail.ca	
7.			Tel: 0790906642 Fax: Email:	
8.	Mamathaga D	C11R	Tel: 07999578461 Fax:	



		Email:	
9. Makul etc MT CIR		Tel: 082 937 4489 Fax: Email: henrymakul@gmail.com	
10. MOTHALE	GILSON CIR	Tel: 082 435 9758 Fax: Email: makalimotale@gmail.com	
11. Morocatsbulq fm	CHLR	Tel: 082 411 8585 Fax: Email:	fmorocatsbulq

<p>12.</p> <p><i>P. Jankovics MD</i></p>	<p>FR CLERK</p>	<p>Tel: 0824188635 Fax: Email:</p>	<p><i>P. Jankovics MD</i></p>
<p>13.</p> <p><i>KYADLES</i></p> <p><i>SKY</i></p>	<p><i>WARD</i></p> <p><i>CLERK</i></p>	<p>Tel: 0827957481 Fax: Email:</p>	<p><i>[Signature]</i></p>
<p>14.</p> <p><i>Rumson</i></p> <p><i>K.E</i></p>	<p><i>WARD</i></p> <p><i>CLERK</i></p>	<p>Tel: 0725045449 Fax: Email:</p>	<p><i>Rumson</i></p> <p><i>K.E</i></p>
<p><i>MASHA O</i></p> <p><i>M.S</i></p>	<p><i>WARD CLERK</i></p>	<p>Tel: 0137334103 Fax: Email:</p>	<p><i>[Signature]</i></p>

<p>15. \$1000000000 Princee</p>	<p>WARD Q11/4</p>	<p>Tel: 076 3030652 Fax: Email:</p>	
<p>16. Leberto MF</p>	<p>WRPDS Q10R</p>	<p>Tel: 578/630882 Fax: Email:</p>	
<p>17. Malaty, MC</p>	<p>WARD CLR</p>	<p>Tel: 57797706 Fax: Email: Callan.malaty@segrowalk.com</p>	
<p>18. Peterburburke MS</p>	<p>WRPDS Q11/4</p>	<p>Tel: 081 833 6492 Fax: Email:</p>	

CLERS

<p>15.</p> <p>MOTHELE M.D.</p>	<p>CLER</p>	<p>Tel: 0637071428 Fax: Email:</p>	
<p>16.</p> <p>Monyela K.B.</p>	<p>CLER</p>	<p>Tel: 0726577902 Fax: Email:</p>	
<p>17.</p> <p>Lebera S.M.</p>	<p>CLER</p>	<p>Tel: 011 1930 1414 Fax: Email:</p>	<p>Lebera J.M.</p>
<p>18.</p> <p>Seska J.M.</p>	<p>CLER</p>	<p>Tel: 0827888272 Fax: Email:</p>	

19.	Medias ms	Tel: D64 530 6354 Fax: Email:	
20.	Gum (CIR)	Tel: 0633098195 Fax: Email:	
21.	Kegatta M.E Malahi M.E Gum (CIR)	Tel: 0657094178 Fax: Email:	M.E Malahi
22.	Mekhefhi AS Gum CIR	Tel: 0637071149 Fax: Email:	A.S. MAKEDI






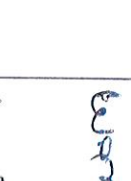
GREATER LETABA MUNICIPALITY

DATE: 23.03.2026




Time: 10h00

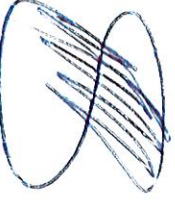


Venue: Chris Hani Community Hall (Ga-Phaphadi)


Item: For WARD COMMITTEE MEMBER


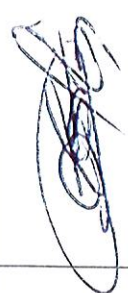

Surname & initials	Designation	Contacts	Signature
1. Raimo NF	Ward Committee Ward 22	Tel: 0763824243 Fax: Email:	
2. Pajelle E.S	Ward Committee Ward 08	Tel: 0724700756 Fax: Email: Sanna.Pajelle@gmail.com	
3. MORALEAMALIA PIL	WARD Committee WARD 08	Tel: 0661509385 Fax: Email:	
4. Karon Remollo	Ward committee Ward 29	Tel: 0782491622 Fax:	

		Email:	
5. Heleen Melly	WARD Committee 22	Tel: 0764140460 Fax: Email:	Leb ea thim
6. Sandra Ramothusa	WARD Committee 22	Tel: 0798298384 Fax: Email:	msl
7. MAMOKO JANE	WARD 23	Tel: 073 366 1798 Fax: Email:	msl
8. Mogale morich	WARD 23	Tel: 0799558173 Fax:	Mogale mori

		Email:	
9.	Renshula M.J. Ward 17 Ward Committee	Tel: 076 213 5121 Fax: Email:	
10.	Rakgopo S.J. Ward 17 Ward Committee	Tel: 078 6268 759 Fax: Email:	
11.	Rabothlele RB Ward 03 Ward Committee	Tel: 07668 65378 Fax: Email:	

15. Selegodiem M	Wood 03	Tel: 022 4819614 Fax: Email:	
16. Khosa S.S	Wood 20	Tel: 019 3321931 Fax: Email:	
17. Leskabe V.N	WARD 17	Tel: 0125130873 Fax: Email:	Babane V.N
18. Malatsone M.R	WARD 22	Tel: Fax: Email: 001malatsone@gmail.com	

19. Kapa Pane Papatuaia	Ward 20	Tel: 0723669658 Fax: Email:	
20. Mosilei Mosilei Palanga	Ward 1 Community	Tel: 0829378796 Fax: Email:	Weelieu P.V.
21. MATHUMISANE Sarani	Ward 11	Tel: 0763999115 Fax: Email:	Mathumisevan
22. SEISA Mosibani	Ward 12	Tel: 0717864529 Fax: Email:	Mosibani

<p>23. Mathile Nathaniel</p>	<p>ward 12</p>	<p>Tel: 083 354 1284 Fax: Email:</p>	
<p>24. MAKOTI MATHABATHA</p>	<p>WARD 22</p>	<p>Tel: 0763564955 Fax: Email:</p>	
<p>25. Manguphoojor Fortune</p>	<p>ward 30</p>	<p>Tel: 076 179 0144 Fax: Email:</p>	

ANNEXURE C

COUNCIL RESOLUTION FOR QUARTERLY COUNCIL MEETING
HELD ON THE 29TH JANUARY 2026 AT MUNICIPAL COUNCIL
CHAMBER

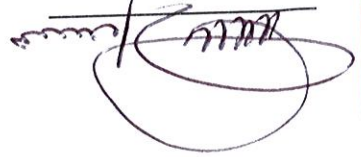


B.1079 2024/2025FY ANNUAL REPORT

COUNCIL RESOLUTION B.1079/ 29/01/2026 / 2024/2025FY ANNUAL

REPORT

1. That the 2024/2025FY Annual report is NOTED.
2. That the report be referred to MPAC for oversight.
3. That the report be publicised to invite public for comments.


LEKHOTA M.P.

SENIOR MANAGER CORPORATE SERVICES

29/01/2026
DATE