



nelson mandela bay
MUNICIPALITY

2024/25 OVERSIGHT REPORT



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FOREWORD BY THE CHAIRPERSON OF MPAC

The Nelson Mandela Bay Municipality's 2024/25 Annual Report is a key reporting instrument to report against the performance targets and budgets outlined in its Integrated Development Plan (IDP), the Budget as well as the Service Delivery and Budget Implementation Plan (SDBIP). To this end, the Annual Report demonstrates how the Budget was implemented and the results of service delivery operations for the 2024/25 financial year.

The Municipal Public Accounts Committee (MPAC) is tasked with oversight responsibilities on the Municipality's Annual Report. The Draft 2024/25 Annual Report was tabled in Council for consideration on 26 January 2026 and was subsequently referred to MPAC for interrogation and the drafting of an oversight report. MPAC held several meetings to assess the Draft 2024/25 Annual Report and demanded accountability from the administration.

Observations and concerns raised by MPAC include the following:

- Recurrent service delivery disruptions and project implementation failures.
- Repeated audit qualifications due to persistent failure to implement identified corrective measures.
- Slow implementation of the Audit Action Plan and the continued non-responsiveness of certain officials who fail to submit required information within prescribed timeframes.
- Slow progress on mSCOA implementation.
- Exorbitant legal fees.

MPAC has made a number of recommendations to address the identified issues across Key Performance Areas. Implementation of the recommendations will be closely monitored by MPAC through its quarterly meetings.

I would like to extend my profound appreciation to the members of MPAC for their contribution, dedication and hard work in ensuring that this report was compiled and tabled in Council on time. I would also like to thank the administration for their support throughout the oversight process.

A handwritten signature in black ink, appearing to read 'L. Namette', written in a cursive style.

COUNCILLOR L. NAMETTE

(MPAC CHAIRPERSON)

1. PURPOSE

This Oversight Report presents key observations and recommendations by the Municipal Public Accounts Committee (MPAC) in respect of the Nelson Mandela Bay Municipality's Draft 2024/25 Annual Report.

2. INTRODUCTION

Section 121(1) of the Local Government: Municipal Finance Management Act (MFMA), No. 56 of 2003, mandates municipalities and their entities to prepare an annual report for each financial year. Furthermore, the MFMA requires the Council of a municipality to deal with the annual report of the municipality and of any municipal entity under the municipality's sole or shared control within nine months after the end of a financial year.

Section 121(2) of MFMA outlines the purpose of the Annual Report as follows:

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

Section 129(1) of MFMA further requires the Council of a municipality to adopt an oversight report containing the Council's comments on the annual report.

The Draft 2024/25 Annual Report of the Nelson Mandela Bay Municipality was presented to Council on 26 January 2026 and was subsequently referred to the MPAC for review. The MPAC assessed the contents of the Draft 2024/25 Annual Report and made recommendations, which are contained in this Oversight Report.

3. COMPOSITION OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

The composition of MPAC proportionally represents the political parties in Council and is constituted as follows:

TABLE 1: COMPOSITION OF MPAC

NO	NAME	POLITICAL AFFILIATION
1	Councillor Namette L (Chairperson)	United Democratic Movement
2	Councillor Engelbrecht, G J S (DA Whip)	Democratic Alliance
3	Councillor Grootboom, L P (ACDP Whip)	African Christian Democratic Party
4	Councillor Koko, N N	African National Congress
5	Councillor Maswana, N I	African National Congress
6	Councillor Nqakula, N E	African National Congress
7	Councillor Peter, L	African National Congress
8	Councillor Mosi, T S (EFF Whip)	Economic Freedom Fighters
9	Councillor Senekal, W	Democratic Alliance
10	Councillor Steyn, M G	Democratic Alliance
11	Councillor Von Buchenroder, M R	Democratic Alliance
12	Councillor Vasco, Z	Democratic Alliance
13	Councillor Mabuda, S M	African National Congress
14	Councillor Mfana, L	African National Congress
15	Councillor Notshe, X L (ANC Whip)	African National Congress

The MPAC is made up of only non-executive Councillors as per the MFMA Circular No.32, and municipal officials are not members of MPAC. However, the Accounting Officer and senior managers are required to attend all MPAC meetings to account in their respective areas of responsibilities. All meetings of MPAC are open to the public, and timely notice of meetings are given to enable representations to be made.

4. TIME CONSIDERATIONS

The MPAC held a number of meetings to review the Draft 2024/25 Annual Report. The schedule of meetings is illustrated in the table below.

TABLE 2: MEETING SCHEDULE

NO	TIME	DATE	VENUE
1	10:00	09 February 2026	Council Chambers, City Hall (Gqeberha)
2	10:00	17 February 2026	Council Chambers, City Hall (Gqeberha)
3	10:00	17 March 2026	Council Chambers, City Hall (Gqeberha)
4	10:00	20 March 2026	Council Chambers, City Hall (Gqeberha)
5	10:00	26 March 2026	Public Hearing (Feather Market)

The MPAC adopted its Roadmap for reviewing the Draft 2024/25 Annual Report on 09 February 2026.

5. LEGAL FRAMEWORK

In terms of Section 129(1) of MFMA, the council of a municipality must adopt an oversight report containing the council's comments on the annual report, which must include a statement whether the council has:

- (a) approved the annual report with or without reservations;
- (b) rejected the annual report; or
- (c) referred the annual report back for revision of those components that can be revised.

Circular No. 32 of the MFMA recommends that Council should consider the establishment of an Oversight Committee under Sections 33 and 79 of the Municipal Structures Act (1998). The Circular states that this Committee and, if needed, sub-committees, could be responsible for the detailed analysis and review of the Annual Report and subsequent drafting of an Oversight Report that may be taken to Council for discussion. According to this Circular, such committee may receive and review representations made by the public and seek input from other Councillors and Council Portfolio Committees.

6. PUBLIC PARTICIPATION IN THE OVERSIGHT PROCESS

Section 130 (1) of MFMA stipulates that the meetings of a municipal Council at which an annual report is to be discussed or at which decisions concerning an annual report are to be taken, must be open to the public and any organ of state.

The MPAC adopted the following steps to promote public participation in the annual report oversight process:

- Inviting written responses on the Draft 2024/25 Annual Report from the local community and state organizations.
- Making all MPAC meetings on the Annual Report public.
- Holding a public hearing on the Draft 2024/25 Annual Report.

The initiatives implemented by MPAC to promote public participation in the oversight process are summarised in the table below:

TABLE 3: PUBLIC PARTICIPATION PROCESS

MECHANISM TO PROMOTE PUBLIC PARTICIPATION	STATUS	COMMENTS
Invitation to public to submit comments on the Annual Report	Done	The public was invited through an advertisement published on 06 and 11 February 2026 to submit comments on the Draft 2024/25 Annual Report to the Municipality.
Make public all meetings of Council's Oversight Committee that will consider the Annual Report	Done	The MPAC Roadmap was advertised on 06 and 11 February 2026 inviting the public to its scheduled meetings for discussing the Draft 2024/25 Annual Report.
Annual Report printed and distributed to municipal offices for access by local communities.	Done	Copies of these reports lie open for inspection at all municipal libraries and customer care centres and were also published on the municipal website (www.nelsonmandelabay.gov.za).
Holding a public hearing on the Draft 2024/25 Annual Report	Done	A public hearing on the Draft 2024/25 Annual Report was held on 26 March 2026.

7. OVERSIGHT COMMITTEE RECOMMENDATIONS

The discussions and recommendations of MPAC were presented in accordance with the following identified areas in the Draft 2024/25 Annual Report.

Area 1 Volume I: Annual Report Executive Summary, Governance, Service Delivery Performance, Organisational Development, Financial Performance and Auditor-General's Audit Finding.

Area 2 Volume II: Audited (Consolidated) Financial Statements

Area 3: Volume III: Audit Report by the Auditor-General

Area 4: Volume IV: Audit Committee Report

Area 5: Volume V: Report on Entity – Mandela Bay Development Agency

TIMEFRAME CONSIDERATIONS

Implementation of the recommendations in this Oversight Report will be monitored by the MPAC through its ordinary and quarterly report meetings in line with the timelines indicated below.

7.1 OVERSIGHT COMMITTEE RECOMMENDATIONS

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
Volume I: Annual Report Executive Summary, Governance, Service Delivery Performance, Organizational Development, Financial Performance and Auditor-General's Audit Finding.	1	<p>The following matters were raised as concerns by the Committee:</p> <ul style="list-style-type: none"> • Recurrent service delivery disruptions and project implementation failures. • Inadequate institutional learning and process reform. • Deficient planning, monitoring, and evaluation systems. • Insufficient accountability mechanisms within municipal structures. 	(a) That the Acting City Manager ensures that the entire teams responsible for the management, planning, and oversight of water and electricity loss mitigation attend the next scheduled meeting to provide comprehensive, evidence-based reports detailing root-cause analysis, corrective action plans, implementation timelines, budgetary allocations and clear accountability structures thereon.	Acting City Manager	17 February 2026
	2	<p>The Committee raised serious concerns in respect of the following matters:</p> <ul style="list-style-type: none"> • Underspending on Repairs and maintenance • Declining Liquidity Ratio • Declining Cost Coverage • Lack or non-spending of Grant funding 	(a) That the Acting City Manager develops and submits a comprehensive monitoring document for spending of repairs and maintenance, detailing budget allocation, actual expenditure, project progress and variances.	Acting City Manager	30 April 2026

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
			<p>(b) That the report per (a) above be regularly updated and submitted to MPAC's quarterly meetings to ensure accountability and maximum compliance with applicable regulations and policies.</p> <p>(c) That the Acting City Manager develops and implements a comprehensive liquidity ratio plan aimed at strengthening the Municipality's financial stability.</p> <p>(d) That the Chief Financial Officer implements cash preservation measures aimed at maintaining a balanced cost coverage and safeguarding the Municipality's financial sustainability. Such measures should include strict expenditure controls, prioritisation of essential spending, enhanced revenue collection strategies and regular cashflow forecasting to ensure that available cash</p>	<p>Acting City Manager</p> <p>Acting City Manager</p> <p>Chief Financial Officer</p>	<p>Quarterly</p> <p>30 June 2026</p> <p>30 June 2026</p>

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
			<p>resources are aligned with operational and capital budgets.</p> <p>(e) That the Acting City Manager, with the support of the Chief Financial Officer, convenes a structured workshop involving all relevant departments, with the objective of strengthening planning, coordination and accountability in the spending of grant funding. The workshop should focus on aligning project plans with grant conditions, improving interdepartmental collaboration, addressing bottlenecks in implementation (including supply chain processes), and reinforcing compliance requirements. Furthermore, clear action plans, timelines, and responsibilities should be agreed upon during the session to ensure grants are spent efficiently, within prescribed timeframes and in</p>	Acting City Manager	30 April 2026

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
			a manner that maximises service delivery outcomes.		
	3	A concern was raised regarding prolonged delays in finalising outstanding forensic investigations, which undermined accountability and weakened internal control systems	(a) That the Director: Internal Audit and Risk Assurance submits progress reports on outstanding forensic investigations at MPAC's quarterly meetings.	Director: Internal Audit and Risk Assurance	Quarterly
	4	<ul style="list-style-type: none"> The Committee raised a number of critical questions and cross-cutting concerns affecting multiple departments within the municipality, highlighting systemic service delivery and governance challenges. Key issues included the persistently high vacancy rate and delays in filling critical posts, which continued to hamper operational efficiency. Concerns were also raised about the 	<p>(a) That the Executive Director: Corporate Services submits a report on recruitment schedule, outlining clear timelines, milestones and responsible officials for the filling of vacant positions.</p> <p>(b) That the report per (a) above form part of MPAC's quarterly report for monitoring purposes and be regularly updated to track progress against set targets, to ensure that recruitment processes are</p>	<p>Executive Director: Corporate Services</p> <p>Executive Director: Corporate Services</p>	<p>30 June 2026</p> <p>Quarterly</p>

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
		underperformance of the wastewater and sanitation systems as well as the decline in title deed registrations and overall housing delivery.	<p>expedited and that the prescribed turnaround times for filling of vacancies are consistently achieved.</p> <p>(c) That the Executive Director: Corporate Services considers increasing the number of data capturers within the Human Resources Department to improve the turnaround time for filling of vacancies by reducing bottlenecks in data capturing, ensuring timely updating of recruitment systems and supporting a more streamlined and responsive hiring process.</p> <p>(d) That Council and the Municipality prioritise and expedite the filling of all vacant senior management positions as a matter of urgency. This process should be fast-tracked through improved</p>	<p>Executive Director: Corporate Services</p> <p>Acting Manager City</p>	<p>30 June 2026</p> <p>30 June 2026</p>

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
			<p>recruitment planning, adherence to approved timelines and strengthened oversight to ensure that critical leadership roles are filled without unnecessary delay, thereby enhancing governance, decision-making and overall service delivery.</p> <p>(e) That the payment of performance bonuses to senior officials be withheld until there is a clear and measurable improvement in organisational performance and service delivery outcomes. Such improvement should be evidenced through the achievement of predetermined performance targets and key indicators, particularly in areas where underperformance has been identified, to ensure accountability and</p>	Acting Manager City	Immediately

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
			alignment between remuneration and actual performance.		
	5	<ul style="list-style-type: none"> The Committee raised a concern about decline in tourism attributed to reduced investment in the sector. 	(a) That the Acting Executive Director: Economic Development, Tourism and Agriculture develops and implements a strategy to identify, preserve and promote heritage sites across various areas of the Municipality, with the aim of diversifying and enhancing the local tourism offering. This should include the development of supporting infrastructure, marketing initiatives and partnerships with local communities to create accessible and attractive destinations for tourists, thereby stimulating economic activity and increasing number of visitors	Acting Executive Director: EDTA	30 June 2026

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
	6	<ul style="list-style-type: none"> Concerns were raised about the lack of electricity provision to informal dwellings, resulting in revenue losses and illegal connections, as well as a decrease in support provided to indigent households 	<p>(a) That the Acting Executive Director: Electricity and Energy urgently explores and secures funding amounting to R35 million for the procurement of the required electricity meters to facilitate the formal connection of informal dwellings.</p> <p>(b) That the Acting City Manager, Chief Financial Officer and Acting Executive Director: Electricity and Energy urgently convene a meeting to identify and secure the necessary budgetary resources for the repair and maintenance of the Arlington overhead lines.</p>	<p>Acting Executive Director: Electricity and Energy</p> <p>Acting City Manager</p>	<p>30 June 2026</p> <p>30 April 2026</p>
	7	<ul style="list-style-type: none"> The Committee highlighted the Municipality's failure to settle payments to service providers for work completed, which negatively impacted service delivery and stakeholder confidence 	<p>(a) That the Chief Financial Officer submits a comprehensive report detailing all service providers with outstanding payments owed by the Municipality, including nature of services rendered, amounts due and the duration of the outstanding balances at the</p>	<p>Chief Financial Officer</p>	<p>16 April 2026</p>

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
			<p>next quarterly meeting of MPAC.</p> <p>(b) That the report per (a) above should further identify the underlying causes of payment delays and propose remedial actions to address bottlenecks, with a view to expediting payments, restoring stakeholder confidence and ensuring continuity in service delivery.</p> <p>(c) That progress reports on the implementation of the Creditor Payments Automated System form part of MPAC's quarterly meetings for monitoring purposes.</p>	Chief Financial Officer	Quarterly

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
			<p>mechanisms, as well as preventative measures to reduce flood-related impacts. This should include clear roles, responsibilities and resource requirements to ensure effective implementation and improved resilience against flooding.</p> <p>(c) That the Acting Executive Director: Public Health explores and secures the necessary funding for the procurement of additional compactor trucks to strengthen refuse collection. This should include engaging with the Budget and Treasury Directorate to identify potential funding sources, reprioritising existing budgets where feasible, and developing a clear implementation plan to ensure improved efficiency, reliability and coverage of waste collection across the Municipality.</p>	Acting Executive Director: Public Health	30 April 2026

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
			(d) That the Acting Executive Director: Public Health shares a detailed schedule of street sweeping activities with all Ward Councillors on a regular basis. This will enhance transparency and enable Councillors to monitor service delivery in their respective wards, thereby strengthening accountability and ensuring that cleaning services are consistently implemented as planned.	Acting Executive Director: Public Health	30 April 2026
Area 2 Volume II: Audited (Consolidated) Financial Statements)	9	<ul style="list-style-type: none"> The Committee expressed serious concerns regarding the Municipality's operation under a deficit budget, citing that this posed a significant risk to financial sustainability and service delivery. <u>Service Charges - Electricity Revenue</u> <ul style="list-style-type: none"> Serious concerns were raised in respect of electricity losses, noting 	<p>(a) That the Chief Financial Officer submits detailed progress reports to MPAC's quarterly meetings, outlining the challenges, the implementation status and measurable outcomes relating to the mitigation measures to address deficit budget.</p> <p>(b) That the Acting Executive Director: Electricity and Energy submits a comprehensive loss reduction plan at the next MPAC's quarterly meeting, detailing clear timelines, budget</p>	<p>Chief Financial Officer</p> <p>Acting Executive Director: Electricity and Energy</p>	<p>Quarterly</p> <p>16 April 2026</p>

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
		<p>that losses had increased from 15.47% in the 2018/19 financial year to 26.81% in the 2024/25 financial year.</p> <p><u>Service Charges – Water Revenue</u></p> <ul style="list-style-type: none"> • Serious concerns were raised in respect of water losses, noting that losses had increased to 52.74% in the 2024/25 financial year, up from 48.66% in the 2023/24 financial year. 	<p>implications, responsible officials and measurable targets, together with progress on the implementation and effectiveness of the current mitigation measures.</p> <p>(c) That the Acting Executive Director: Infrastructure and Engineering submits the revised water loss-reduction strategy to the next MPAC’s quarterly meeting.</p> <p>(d) That the register comprising of all matters serving before the Appeals Authority Committee form part of MPAC’s quarterly reports to monitor progress thereof.</p> <p>(e) That each directorate develops a contract management dashboard for all contracts expiring within the 6-month period.</p> <p>(f) That the Acting City Manager consolidates a report per (e)</p>	<p>Acting Executive Director: Infrastructure and Engineering</p> <p>Senior Director: SCM</p> <p>All Senior Managers</p> <p>Acting City Manager</p>	<p>16 April 2026</p> <p>Quarterly</p> <p>30 April 2026</p> <p>Quarterly</p>

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
			<p>above and that, same form part of MPAC's quarterly report.</p> <p>(g) That the Anti-Vandalism Steering Committee be resuscitated.</p> <p>(h) That MPAC conducts an oversight visit to the Supply Chain Management Division to gain an understanding of the circumstances there.</p> <p>(i) That detailed reports on the performance of Bid-Committees which include agenda items, dates of meetings, attendance of members and resolutions be submitted to the quarterly meetings of MPAC.</p>	<p>Acting City Manager</p> <p>Chairperson: MPAC</p> <p>Senior Director: SCM</p>	<p>30 April 2026</p> <p>30 April 2026</p> <p>Quarterly</p>
Area 3: Volume III: Audit Report by the Auditor-General	10	<p>The following matters were raised as concerns by the Committee:</p> <ul style="list-style-type: none"> • Persistent failure to implement corrective measures following identified shortcomings. • The committee recorded its dissatisfaction regarding slow 	<p>(a) That an Audit Action Plan be developed to address the Auditor-General's findings.</p> <p>(b) That a report per (a) above form part of MPAC's Quarterly Report.</p>	<p>Chief Financial Officer</p> <p>Chief Financial Officer</p>	<p>30 April 2026</p> <p>Quarterly</p>

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
Area 4: Volume IV: Audit Committee Report	11	<p>The following matters were also raised as serious concerns.</p> <ul style="list-style-type: none"> • Slow progress on mSCOA implementation. • Exorbitant legal fees • Delayed procurement processes • The current capacity constraints within the Internal Audit Unit materially compromising the Unit's ability to execute its mandate effectively, independently, and in accordance with the approved audit plans and government standards. • High vacancy rate at senior management level 	<p>(a) That the Municipality develops an electronic declaration of interest form to be completed each year by employees in place of the current manual form.</p> <p>(b) That the mSCOA non-compliance be flagged as an institutional risk.</p> <p>(c) That the Risk Management Committee's Quarterly Reports be submitted to the Audit Committee and MPAC for oversight purposes.</p> <p>(d) That the Unauthorised, Irregular, Fruitless and Wasteful Expenditure Register be updated and submitted to the Audit Committee and MPAC at the next ordinary meeting of MPAC and thereafter, on a quarterly basis.</p> <p>(e) That a comprehensive report on disciplinary matters form part of MPAC's Quarterly Report.</p>	<p>Senior Director:SCM</p> <p>Acting Chief Operating Officer</p> <p>Acting Chief Operating Officer (ACOO)</p> <p>Chief Financial Officer</p> <p>Acting City Manager</p>	<p>30 June 2026</p> <p>16 April 2026</p> <p>Quarterly</p> <p>16 April 2026</p> <p>Quarterly</p>

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
			(f) That the Internal Audit and Risk Assurance Unit's organogram be finalised urgently and that, same be submitted to Council for consideration.	Executive Director: Corporate Services	30 June 2026
			(g) That the Clean Audit Steering Committee be reinstated.	Acting City Manager	30 April 2026
Area 5: Volume V: Report on Entity – Mandela Bay Development Agency (MBDA)	12	<ul style="list-style-type: none"> A concern was raised regarding the errors identified in the financial statements submitted by the MBDA to the Auditor-General, which were subsequently highlighted as a matter of emphasis in the audit report. This raised questions about the adequacy of the Entity's financial reporting processes and the effectiveness of internal review and quality assurance mechanisms prior to submission. 	(a) That the MBDA's Chief Financial Officer strengthens financial controls, enhances oversight and ensures thorough reviewing of financial statements by Internal Audit to prevent material errors and to uphold the credibility of the entity's financial reporting.	Chief Financial Officer : MBDA	30 June 2026
	13	<ul style="list-style-type: none"> Serious concerns were raised regarding several adverse trends reflected in 	(a) That the MBDA implements a strategy to accelerate grant-funded projects by improving	Chief Executive Officer : MBDA	30 April 2026

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
		<p>the MBDA's financial statements, particularly the under-expenditure of conditional grants, which may indicate challenges in project implementation and potential forfeit of allocated funding.</p>	<p>planning, monitoring and addressing bottlenecks to ensure timely and efficient utilisation of allocated funds.</p> <p>(b) That the MBDA develops and implements a robust budget monitoring mechanism to enhance financial oversight and ensure effective utilisation of allocated resources.</p>	<p>Chief Executive Officer: MBDA</p>	<p>30 June 2026</p>
	14	<ul style="list-style-type: none"> The Committee expressed serious concerns regarding the NMB Stadium Management. It was noted that, despite the NMB Stadium meeting its targets in terms of revenue generation and other operational efforts, it remained financially unsustainable and continued to rely heavily on funding from the Municipality to cover its operational costs. 	<p>(a) That the Municipality urgently prioritises and finalises a formal, long-term stadium management agreement to ensure stability, accountability and effective oversight of the facility and a detailed report on the current short-term contract be submitted to the next ordinary meeting of MPAC.</p> <p>(b) A report on EPWP workers at MBDA including the site at which they are working be submitted to the next ordinary meeting of MPAC.</p>	<p>Acting City Manager</p> <p>Chief Executive Officer: MBDA</p>	<p>16 April 2026</p> <p>16 April 2026</p>

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
			(c) That the MBDA develops and implements a comprehensive debt recovery strategy aimed at improving revenue collection and strengthening cash flow.	Chief Executive Officer: MBDA	30 April 2026
	15	<ul style="list-style-type: none"> The Committee noted with great concern that certain MBDA's board members had missed scheduled meetings yet still received payments for their sittings. 	<p>(a) That Council reviews the current payment and attendance protocols to ensure that the MBDA board members are only compensated for active engagement in meetings, thereby upholding the integrity of the board's governance responsibilities.</p> <p>(b) That Council conducts a thorough investigation into MBDA's board members who have missed scheduled meetings yet received remuneration.</p> <p>(c) That the investigation per (b) above establishes the extent of non-attendance, assess compliance with the MBDA's</p>	<p>Acting Manager City</p> <p>Acting Manager City</p> <p>Acting Manager City</p>	<p>30 June 2026</p> <p>30 June 2026</p> <p>30 June 2026</p>

AREA	NO	MATTER UNDER CONSIDERATION/ CONCERNS RAISED	RECOMMENDATIONS	RESPONSIBLE DIRECTORATE / OFFICIAL	TIMEFRAME
			governance and payment policies and determine whether any irregularities or breach of fiduciary duty have occurred.		
	16	<ul style="list-style-type: none"> The Committee expressed disappointment that, despite the efforts to advance the entity's mandate, all projects had been completed except for one. While the completion of the majority of the projects was acknowledged, the outstanding project, namely Moore Dyke Sports Complex represented a critical gap that required immediate attention. 	<p>(a) That the MBDA submits a comprehensive report in respect of the Moore Dyke Sports Complex, detailing the performance of the previous contractor as well as the overall progress of the project at the next quarterly meeting of MPAC.</p> <p>(b) That the report per (a) above include an assessment of work quality, adherence to timelines and any challenges encountered during implementation.</p>	Chief Executive Officer : MBDA	16 April 2026

8. OVERSIGHT REPORT RECOMMENDATIONS FROM 2020/21 TO 2024/25 NOT IMPLEMENTED

In addition to the recommendations cited in the preceding section (Section 7.1), the MPAC will continue to monitor the implementation of all outstanding recommendations in previous financial years' Oversight Reports (2020/21 - 2024/25).

9. OVERSIGHT COMMITTEE (MPAC) RESOLUTIONS:

Having fully considered the Nelson Mandela Bay Municipality's Draft 2024/25 Annual Report, the Municipal Public Accounts Committee resolves to recommend to Council the following:

- (a) That the Council, having fully considered the Annual Report of the NMBM for the 2024/25 financial year, adopts the Oversight Report, circulated as Annexure "A" to this agenda, as presented by MPAC.
- (b) That the 2024/25 Annual Report be approved with comments and recommendations as included in the Oversight Report.
- (c) That the recommendations of the Municipal Public Accounts Committee reflected in Section 7 of its 2024/25 Oversight Report be adopted and that, the progress made with the implementation thereof, be reported in the Quarterly Reports to MPAC.
- (d) That progress with the implementation of outstanding recommendations by MPAC emanating from the 2020/21, 2021/22, 2022/23, 2023/24 and 2024/25 financial years be reported in the Quarterly Reports to MPAC.
- (e) That the Oversight Report be made public in accordance with Section 129 (3) of the Local Government: Municipal Finance Management Act, Act 56 of 2003.
- (f) That the Oversight Report for the 2024/25 financial year be submitted to the Provincial Legislature in accordance with Section 132(2) of the Local Government: Municipal Finance Management Act, Act 56 of 2003.

- (g) That Council, having fully considered the Mandela Bay Development Agency's (MBDA's) Annual Report, as included in the NMBM's 2024/25 Annual Report, approves the Municipal Entity's Annual Report.

APPENDIX "A":

**Minutes of Oversight Committee
(Municipal Public Accounts Committee)
meetings**

**MINUTES OF PROCEEDINGS OF MUNICIPAL PUBLIC ACCOUNTS
COMMITTEE**

(Special Meeting held 9 February 2026)

PRESENT: Councillor Namette L (Chairperson)

Councillor Engelbrecht, G J S
Councillor Grootboom, L P
Councillor Koko, N N
Councillor Mabuda, S M
Councillor Maswana, N I
Councillor Mfana, L
Councillor Mosi, T S
Councillor Notshe, X L
Councillor Nqakula, N E
Councillor Peter, L
Councillor Senekal, W
Councillor Steyn, M G
Councillor Vasco, Z
Councillor Von Buchenroder, M R

ALSO PRESENT: Councillor Troon, L

OFFICIALS: Acting City Manager (Adv. L Ngoqo)

Chief Financial Officer
Executive Director : Corporate Services
Executive Director : Human Settlements
Acting Executive Director : Infrastructure and Engineering (Mr B Martin)
Acting Executive Director : Economic Development, Tourism and
Agriculture (Mr W Makwabe)
Acting Executive Director : Public Health (Ms A Dyakala)
Chief Financial Officer : MBDA (Ms K Mgijima)
Director : Office of the City Manager (Ms T Shabudien)
Director : Sport, Recreation, Arts and Culture
(Dr K Ngesi)
Acting Director : Electricity and Engineering (Mr Noel Weyer)
Deputy Director : Monitoring and Evaluation (Dr W Obeng)
Assistant Director : CoGTA (Ms K Dyonase)
Assistant Director : CoGTA (Ms N Mayekiso)
Manager : Economic Development, Tourism and Agriculture (Mr E Noack)
Chief Auditor: Internal Audit and Risk Assurance (Mr A De Wet)
Chief Auditor: Internal Audit and Risk Assurance (Mr A Jacobs)
Consultant : Cogta (Section 154 Support) (Mr L Ngqakayi)
Media Liason Coordinator : Communications (Mr M Mniki)
Committee Officer: Committee Services (Mr O Bingwa)
Administrative Officer : Office of MPAC (Ms P Mgwebi)
Secretary: Office of MPAC (Ms V Mhambi)
Audit Committee Chairperson (Ms M Wait)

ABSENT WITHOUT LEAVE:

Councillor Koko, N N
Councillor Mabuda, S M

APPLICATIONS FOR LEAVE OF ABSENCE IN TERMS OF PARAGRAPH 3 OF THE CODE OF CONDUCT / APOLOGIES

No applications for leave of absence were received.
Apologies were received from:

Councillor Maswana, N I.
Councillor Mfana, L.
Nqakula, N E.

The Acting Chief Operating Officer (Mr Dunjana) who was represented by the Deputy Director: Monitoring and Evaluation (Dr W Obeng).

DISCLOSURE OF INTERESTS BY COUNCILLORS IN TERMS OF PARAGRAPH 5 OF THE CODE OF CONDUCT (SCHEDULE 1 OF THE SYSTEMS ACT NO. 32 OF 2000)

No disclosures were made.

DISCLOSURE OF INTERESTS BY OFFICIALS

No disclosures were made.

CONFIRMATION OF MINUTES

RESOLVED

That the Minutes of Proceedings of the Municipal Public Accounts Committee at its meeting held on 27 January 2026, as circulated, be hereby confirmed.

REPORT BY EXECUTIVE DIRECTOR: CORPORATE SERVICES

**5. MPAC REVIEW SCHEDULE AND DEVELOPMENT OF OVERSIGHT REPORT DRAFT
2024/2025 ANNUAL REPORT (Item 1 – Agenda p.1)**

An opinion was expressed that the available dates for the consideration of the Annual Report may not be enough to cover the amount of work that needed to be done. Consequently, the office of MPAC was advised to consider securing back-up dates to ensure that any outstanding work was completed as and when the need arose.

RESOLVED:

That the Draft Roadmap for dealing with the Draft 2024/25 Annual Report be adopted.

6. DRAFT 2024/25 ANNUAL REPORT (10/1/1/1) (Item 2 – Agenda p.3)

The Auditor-General made a presentation, a copy which is attached hereto as **Annexure “A”**. Subsequently, the Chairperson facilitated a question-and-answer session thereon.

The meeting was adjourned for a comfort break.

(Meeting adjourned at 11:50 and reconvened at 12:00)

6.1. Chapter 6 – Auditor-General Audit Findings including Audit Report by Auditor-General

Following deliberations of the Auditor-General’s findings, the committee recorded its grave concerns regarding the municipality's continued repetition of the operational, administrative and service delivery errors.

The following key issues were noted:

- Persistent failure to implement corrective measures following identified shortcomings
- Recurrent service delivery disruptions and project implementation failures
- Inadequate institutional learning and process reform
- Deficient planning, monitoring, and evaluation systems
- Insufficient accountability mechanisms within municipal structures

It was agreed that these recurring failures have significantly undermined public confidence, compromised services delivery standards, and impeded sustainable community development.

Questions and concerns were raised in the meeting to each directorate; however, the committee expressed its dissatisfaction with the responses provided by officials regarding their plans to mitigate the ongoing water and electricity losses. Members noted that the explanations and proposed interventions lacked clarity, strategic depth, and measurable implementation frameworks. Further concerns were expressed regarding the absence of concrete timelines, accountability mechanisms, and sustainable mitigation strategies, concluding that the responses failed to

demonstrate adequate preparedness or commitment to addressing the scale and urgency of the challenges faced by the municipality. It was added that failure to represent clear, funded, and implementable mitigation plans reflected a fundamental lapse in governance, operational leadership, and institutional responsibility, and constituted a material risk to service delivery sustainability and financial stability.

Consequently, the committee agreed to summon the entire municipal team responsible for the management, planning, and oversight of water and electricity loss mitigation to appear before the committee at the next scheduled meeting. It was strongly recommended that these officials be required to provide a comprehensive, evidence-based report detailing root-causes analyses, corrective action plans, implementation timelines, budgetary allocations and clear accountability structures. It was indicated that failure to provide satisfactory explanations and actionable interventions would result in the escalation of the matter to Council for further consideration.

After deliberation, the committee resolved the following.

RESOLVED:

- (a) That an Audit Action Plan be established to address the Auditor-General's findings.
- (b) That a report per (a) above form part of MPAC's Quarterly Report.
- (c) That the Acting City Manager provide a report identifying the officials responsible for the implementation of corrective actions to mitigate repetitive findings highlighted in the Audit Report, together with a comprehensive account of the reasons for the failure to execute such actions.
- (d) That the office of MPAC develops a compliance and monitoring framework to track the committee's recommendations and monitor the implementation progress thereof.
- (e) That the Draft 2024/25 Annual report be amended to include clear and comprehensive details of the corrective measures to be taken to address the Auditor-General's findings prior its publication to communities.
- (f) That the Acting City Manager ensures that the entire teams responsible for the management, planning, and oversight of water and electricity loss mitigation attend the next scheduled meeting to provide comprehensive, evidence-based reports detailing root-causes analyses, corrective action plans, implementation timelines, budgetary allocations and clear accountability structures thereon.

The Chairperson at the stage indicated that the meeting would be adjourned for a lunch recess and duly resume thereafter.

(Meeting adjourned at 13:30 and reconvened at 14:00)

6.2. Audit Committee Report

The committee expressed concerns regarding the recurring postponement of scheduled meetings, noting that such delays significantly undermined the effectiveness of, continuity, and operational integrity of the Audit Committee. It was added that repeated postponements disrupted oversight processes, weakened accountability mechanisms, delayed critical decision-making, and impaired the committee's ability to fulfil its statutory mandate and governance responsibilities in a timely and effective manner.

Persistent understaffing of the Internal Audit unit was also raised as a serious concern; citing that the current capacity constraints materially compromised the department's ability to execute its mandate effectively, independently, and in accordance with the approved audit plans and government standards. It was added that inadequate staffing levels posed a significant risk to audit coverage, control assurance, risk management, and compliance oversight, thereby weakening the overall governance and accountability framework of the institution.

The committee recorded its dissatisfaction regarding slow implementation of the Audit Action Plan and the continued non-responsiveness of certain officials who failed to submit required information within prescribed timeframes. It was highlighted that these delays and omissions obstructed effective oversight, undermined accountability processes, and compromised the committee's ability to monitor corrective actions and risk mitigation measures. The committee further indicated that such conduct reflected a disregard for governance protocols and materially weakened the municipality's internal control environment and compliance culture.

Other issues that were raised in respect of this item included:

- Slow progress on mSCOA implementation.
- Exorbitant legal fees

After deliberation, the committee resolved the following.

RESOLVED:

- (a) That the municipality develops an automated system for Supply Chain Management contracts register to alert same of contracts expiring within six (6) months as well as being automatically updated with payments made against a contract for live tracking of the commitments and not overspending on contracts.
- (b) That the municipality develops an electronic declaration of interest form to be completed each year by employees in place of the current manual form.
- (c) That the mSCOA non-compliance be flagged as an institutional risk.
- (d) That the Risk Management Committee's Quarterly Reports be submitted to the Audit Committee and MPAC for oversight purposes.
- (e) That the UIF+WE register be updated and submitted to the Audit Committee and MPAC.
- (f) That a comprehensive report on disciplinary matters form part of MPAC's Quarterly Report.

- (g) That the Internal Audit and Risk Assurance unit's organogram be finalised urgently and that same be submitted to Council for consideration.
- (h) That the filling of senior management vacancies be prioritised and accelerated.
- (i) That the Clean Audit Steering Committee be reinstated.

The meeting terminated at 16:20.

CHAIRPERSON

**MINUTES OF PROCEEDINGS OF MUNICIPAL PUBLIC ACCOUNTS
COMMITTEE**

(Meeting held 17 February 2026)

PRESENT: Councillor Namette L (Chairperson)

Councillor Engelbrecht, G J S
Councillor Grootboom, L P
Councillor Koko, N N
Councillor Mabuda, S M
Councillor Maswana, N I
Councillor Mfana, L
Councillor Mosi, T S
Councillor Notshe, X L
Councillor Nqakula, N E
Councillor Peter, L
Councillor Senekal, W
Councillor Steyn, M G
Councillor Vasco, Z
Councillor Von Buchenroder, M R

OFFICIALS: Acting City Manager (Adv. L Ngoqo)

Acting Chief Operating Officer (Mr N Dunjana)
Chief Financial Officer
Executive Director: Corporate Services
Acting Executive Director: Infrastructure and Engineering (Mr J Tsatsire)
Acting Executive Director: Public Health (Ms A Dyakala)
Acting Executive Director: Electricity and Energy (Mr B Lamour)
Acting Chief Executive Officer: MBDA (Mr U Peter)
Chief Financial Officer: MBDA (Ms K Mgijima)
Corporate Services Executive: MBDA (Mr L Bangazi)
Senior Director: Human Settlements (Mr O Pantshwa)
Senior Director: Water and Sanitation (Mr B Martin)
Acting Senior Director: Electricity and Energy (Mr B Tlali)
Director: Office of the City Manager (Ms T Shabudien)
Director: Sport, Recreation, Arts and Culture (Dr K Ngesi)
Director: MIS (Ms P Sume)
Acting Director: CASS (Mr J Sigonyela)
Deputy Director: Monitoring and Evaluation (Dr W Obeng)
Manager: Economic Development, Tourism and Agriculture (Mr E Noack)
Acting Stadium Manager: MBDA (Mr D Bush)
Chief Auditor: Internal Audit and Risk Assurance (Mr A De Wet)
Section 154 Support: Cogta (Mr L Ngqakayi)
Performance Management Practitioner: Office of the COO

(Ms M Randeria)
Performance Management Practitioner: Office of the COO (Ms N Goqoza)
MPAC Coordinator (Mr J Tutu)
Committee Officer: Committee Services (Mr O Bingwa)
Administrative Officer : Office of MPAC (Ms P Mgwebi)
Public Relations Officer: Communications (Ms S Mayheld)
Public Relations Officer: Communications (Ms L Dolosi)
Secretary: Office of MPAC (Ms V Mhambi)

The Committee at this stage expressed serious concern regarding the absence of the Acting City Manager and certain Senior Managers from MPAC meetings. Members emphasised that their attendance was critical to ensure accountability, informed deliberations, and timely decision making on matters that required executive input. The Committee noted that the repeated non-attendance and late coming by key officials undermined the effectiveness of oversight processes.

The Chairperson indicated that the meeting would be adjourned for a period not to exceed 30 minutes, to allow the Acting City Manager to make his way to the meeting.

(Meeting adjourned at 10:35 and reconvened at 11:05.)

Upon reconvening, the Acting City Manager had not yet arrived at the meeting, however, Senior Officials who arrived during the adjournment explained that that prior commitments had run over the expected timeframes which led to their late arrival, therefore.

It was explained that the Acting City Manager had submitted a formal apology to the office of the MPAC Chairperson; indicating that a delegation from Eskom was in the city for investment discussions. It was added that the engagements required him and the Acting Executive Director: Electricity and Energy to accompany the Executive Mayor.

The Committee expressed its dissatisfaction with the explanation that was provided that the Acting City Manager had to attend a short-notice meeting, citing that the MPAC meeting had been formally scheduled on the Municipality's calendar well in advance. It was emphasised that scheduled MPAC meetings should be prioritised accordingly, particularly where they formed part of the Municipality's approved programme. It was added that recurring scheduling conflicts reflected poor planning and undermined the importance of governance and accountability processes and urged that greater regard be given to pre-scheduled Committee engagements in future.

The office of MPAC was requested to prepare a formal complaint to the Executive Mayor and the Speaker in this regard, for them to consider taking appropriate action.

The Chairperson indicated that the meeting would be further adjourned to allow the Acting City Manager to make his way to the meeting.

(Meeting adjourned at 11:30 and reconvened at 11:40.)

The Acting City Manager had arrived at this stage, and the members reiterated the Committee's frustrations as reflected above.

The Acting City Manager welcomed the comments and explained that he had been summoned by the Executive Mayor to accompany her to the engagements with Eskom. He added that his absence

from the meeting or his late arrival was no indication of disrespect of undermining of the Committee, he had to oblige when he was called by the Executive Mayor. In conclusion, the Acting City Manager indicated that a written response would be made available by his office should same be required.

APPLICATIONS FOR LEAVE OF ABSENCE IN TERMS OF PARAGRAPH 3 OF THE CODE OF CONDUCT / APOLOGIES

No applications for leave of absence were recorded.

DISCLOSURE OF INTERESTS BY COUNCILLORS IN TERMS OF PARAGRAPH 5 OF THE CODE OF CONDUCT (SCHEDULE 1 OF THE SYSTEMS ACT NO. 32 OF 2000)

No disclosures were recorded.

DISCLOSURE OF INTERESTS BY OFFICIALS

No disclosures were recorded.

REPORT BY EXECUTIVE DIRECTOR: CORPORATE SERVICES

7. DRAFT 2024/25 ANNUAL REPORT (10/1/1/1) (Item 1 – Agenda p.1)

7.1. Chapter 5 – Financial Performance

The Committee expressed serious concerns regarding the Municipality's operation under a deficit budget, citing that this posed a significant risk to financial sustainability and service delivery. Members further highlighted the persistently poor revenue performance and low debt collection rate, which have exacerbated cash flow constraints and limited the Municipality's ability to meet its financial obligations. The Committee emphasised the urgent need for strengthened revenue enhancement strategies, improved credit control measures and more rigorous implementation of debt collection policies to stabilise the financial position and restore fiscal discipline.

In response, the Chief Financial Officer explained that mitigation measures had already been implemented to address the deficit budget and the challenges relating to revenue and debt collection. These measures included the introduction of a structured Debt Relief Programme to encourage payment compliance, the procurement of external debt collectors to strengthen recovery efforts, benchmarking initiatives with other municipalities to adopt best practices in revenue management, and the rollout of targeted outreach programs aimed at educating and engaging the public on their financial obligations. He assured the Committee that these interventions were being closely monitored to improve revenue performance and enhance the Municipality's financial sustainability.

It was requested that the Chief Financial Officer should submit detailed progress reports to MPAC's quarterly meetings, outlining the implementation status, measurable outcomes and challenges relating to the mitigation measures, to enable effective monitoring and oversight by the Committee.

7.1.1. Service Charges - Electricity Revenue

Serious concerns were raised in respect of electricity losses, noting that losses had increased from 15.47% in the 2018/19 financial year to 26.81% in the 2024/25 financial year.

Responding to question and concerns pertaining to electricity losses, the Acting Executive Director: Electricity and Energy explained that while the Municipality had electricity meters available, the installation process had been significantly delayed due to staff shortages and an insufficient supply of meters. He advised that an estimated R35 million was required to procure an adequate number of meters to address the backlog comprehensively. To accelerate progress, he further informed the Committee that a service provider would be appointed by 28 February 2026 to fast-track the installation of meters and ensure their safeguarding. In addition, a Loss Control Manager was appointed with effect from 1 February 2026 to specifically focus on reducing electricity losses and strengthening monitoring mechanisms. It was emphasised that addressing electricity losses required coordinated and sustained efforts across multiple structure of the Municipality to achieve meaningful and lasting improvements.

It was requested that the Acting Executive Director: Electricity and Energy should submit a comprehensive loss reduction plan at the next MPAC's quarterly meeting, detailing clear timelines, budget implications, responsible officials and measurable targets, together with progress on the implementation and effectiveness of the current mitigation measures.

The meeting at this stage was adjourned for a lunch break.

(Meeting adjourned at 13:10 and reconvened at 14:00)

7.1.2. Service Charges – Water Revenue

Serious concerns were raised in respect of water losses, noting that losses had increased to 52.74% in the 2024/25 financial year, up from 48.66% in the 2023/24 financial year.

The Acting Executive Director: Infrastructure and Engineering acknowledged the Committee's concerns regarding persistent water losses and agreed that the current loss-reduction strategy had proven ineffective. He indicated that the strategy had since been reviewed and revised and would be submitted to Council for approval. He further stated that there had been no consistent investment directed towards the implementation of water loss reduction initiatives, which had limited the Municipality's ability to achieve meaningful progress. The primary contributing factor was identified as ageing infrastructure, particularly deteriorating pipelines and outdated or faulty meters, which necessitated urgent replacement. In addition, vandalism of infrastructure continued to exacerbate losses and increased maintenance costs. The Executive Director: Infrastructure and Engineering emphasised the need for additional resources across the relevant work streams to strengthen implementation capacity and stated that the Municipality's must actively participate in trading services reform to improve operational efficiency, cost recovery and long-term sustainability of water services.

However, it was recorded that the department had consistently underspent on its Capital Budget and certain allocated grant funding, despite citing inadequate resources and capacity constraints as impediments to service delivery. Members noted that the apparent contradiction between the inability to fully utilise existing allocations and the request for additional funding.

The Acting Executive Director: Infrastructure and Engineering explained that the under-expenditure on the Capital Budget and certain grant allocations was primary attributable to delays within the Supply Chain Management processes. It was highlighted that prolonged procurement timelines, bid adjudication delays and compliance-related procedural requirements affected timely appointment of service providers and commencement of projects. As a result, planned expenditures could not be incurred within the anticipated timeframes.

The Acting City Manager assured the Committee that measures were being implemented to streamline procurement processes and improve coordination to prevent delays in future procurement processes.

After extensive deliberations, the Committee resolved the following.

RESOLVED:

- (a) That the Chief Financial Officer submits detailed progress reports to MPAC's quarterly meetings, outlining the implementation status, measurable outcomes and challenges relating to the mitigation measures, to enable effective monitoring and oversight by the Committee.
- (b) That the Acting Executive Director: Electricity and Energy submit a comprehensive loss reduction plan at the next MPAC's quarterly meeting, detailing clear timelines, budget implications, responsible officials and measurable targets, together with progress on the implementation and effectiveness of the current mitigation measures.
- (c) That the Acting Executive Director: Infrastructure and Engineering submits the revised water loss-reduction strategy to the next MPAC's quarterly meeting.

- (d) That the register comprising of all matters serving before the Appeals Board form part of MPAC's quarterly reports to monitor progress thereof.
- (e) That each directorate develops a contract management dashboard for all contracts expiring within the 6 months period.
- (f) That the Acting City Manager consolidate a report per (e) above and that same form part of MPAC's quarterly report.
- (g) That the Anti-Vandalism Steering Committee be resuscitated.
- (h) That MPAC conducts an oversight visit to the Supply Chain Management division to gain an understanding of the circumstances there.
- (i) That MPAC attends Bid-Committee meetings to observe meeting proceedings and gain understanding of the challenges thereof.

The meeting terminated at 16:30.

CHAIRPERSON

**MINUTES OF PROCEEDINGS OF MUNICIPAL PUBLIC ACCOUNTS
COMMITTEE**

(Meeting held 17 March 2026)

PRESENT: Councillor Namette L (Chairperson)

Councillor Engelbrecht, G J S
Councillor Grootboom, L P
Councillor Koko, N N
Councillor Maswana, N I
Councillor Mosi, T S
Councillor Notshe, X L
Councillor Peter, L
Councillor Senekal, W
Councillor Steyn, M G
Councillor Vasco, Z

OFFICIALS: Acting City Manager (Mr T Mfeya)

Acting Chief Operating Officer (Mr L Moolman)
Executive Director: Corporate Services
Acting Executive Director: Infrastructure and Engineering (Mr J Tsatsire)
Acting Executive Director: Public Health (Ms A Dyakala)
Acting Executive Director: Electricity and Energy (Mr B Lamour)
Acting Executive Director: Sport, Recreation, Arts and Culture (Dr K Ngesi)
Acting Executive Director; Safety and Security (Mr S Sibiya)
Chief Financial Officer: MBDA (Ms K Mgijima)
Operations Executive: MBDA (Mr M Bandla)
Senior Director: Budget and Treasury (Mr Z Ngcuka)
Director: Office of the City Manager (Ms T Shabudien)
Deputy Director: Monitoring and Evaluation (Dr W Obeng)
Deputy Director : Budget and Treasury (Mr L Barnard)
Manager: Economic Development, Tourism and Agriculture (Mr E Noack)
Chief Auditor: Internal Audit and Risk Assurance (Mr A De Wet)
Section 154 Support: Cogta (Mr L Ngqakayi)
Performance Management Practitioner: Office of the COO
MPAC Coordinator (Mr J Tutu)
Committee Officer: Committee Services (Mr O Bingwa)
Administrative Officer : Office of MPAC (Ms P Mgwebi)
Executive Secretary: Office of MPAC (Ms V Mhambi)

ABSENT WITHOUT LEAVE:

Councillor Mabuda, S M

Councillor Mfana, L

APPLICATIONS FOR LEAVE OF ABSENCE IN TERMS OF PARAGRAPH 3 OF THE CODE OF CONDUCT / APOLOGIES

An application for leave of absence was received from Councillor Von Buchenroder, M R.

Apologies were received from:

Councillor Nqakula, N E.

The Acting City Manager (Adv. L Ngoqo) who was represented by the Executive Director: Human Settlements.

The Acting Executive Director: Economic Development, Tourism and Agriculture (Mr W Makwabe) who was represented by the Manager: Economic Development, Tourism and Agriculture (Mr E Noack).

NOTED AND RESOLVED:

That leave of absence from this meeting be granted to Councillor Von Buchenroder, M R.

DISCLOSURE OF INTERESTS BY COUNCILLORS IN TERMS OF PARAGRAPH 5 OF THE CODE OF CONDUCT (SCHEDULE 1 OF THE SYSTEMS ACT NO. 32 OF 2000)

No disclosures were recorded.

DISCLOSURE OF INTERESTS BY OFFICIALS

No disclosures were recorded.

CONFIRMATION OF MINUTES

RESOLVED

That the Minutes of Proceedings of the Municipal Public Accounts Committee at its meetings held on 9 February 2026 and 17 February 2026, as circulated, be hereby confirmed.

REPORT BY EXECUTIVE DIRECTOR: CORPORATE SERVICES

8. DRAFT 2024/25 ANNUAL REPORT (10/1/1/1) (Item 1 – Agenda p.1)

8.1. Report on Municipal Entity: MBDA

8.1.1. MBDA: Audit Report

The Committee noted with appreciation the MBDA's achievement of an unqualified audit opinion for the financial year in question, representing a significant improvement from the prior year's audit outcome. Consequently, MPAC commended management and staff for their dedicated efforts in addressing previous audit findings and encouraged the entity to sustain and build on this progress to achieve even higher standards of governance and accountability in future reporting cycles.

However, a concern was raised regarding the errors identified in the financial statements submitted by the MBDA to the Auditor-General, which were subsequently highlighted as a matter of emphasis in the audit report. This raised questions about the adequacy of the entity's financial reporting processes and the effectiveness of internal review and quality assurance mechanisms prior to submission. The Committee emphasised the need for management to strengthen controls, enhance oversight and ensure that financial statements were thoroughly reviewed and free from material errors to prevent recurrence and to uphold the credibility of the entity's financial reporting.

RESOLVED:

That the MBDA's Chief Financial Officer strengthens financial controls, enhance oversight and ensures thorough reviewing of financial statements to prevent material errors and to uphold the credibility of the entity's financial reporting.

8.1.2. MBDA: Audited Financial Statements

Serious concerns were raised regarding several adverse trends reflected in the MBDA's financial statements, particularly the under-expenditure of conditional grants, which may indicate challenges in project implementation and potential forfeit of allocated funding. Furthermore, the persistently low revenue collection rate raised serious concerns about the entity's ability to sustain its operations and meet financial obligations. The Committee also noted with concern the decline in cash reserves, which placed additional strain on liquidity and financial stability. In addition, the decrease in operational expenditure may suggest constraints in service delivery or the deferral of critical activities. Collectively, these matters pointed to underlying financial management challenges that required urgent attention to ensure the entity's long-term sustainability and effectiveness.

The Committee expressed serious concerns regarding stadium management. It was noted that, despite the stadium meetings its targets in terms of revenue generation and other operational efforts, it remained financially unsustainable and continued to rely heavily on funding from the municipality to cover its operational costs. This suggested that the current model and performance targets may not be adequate to ensure long-term financial viability. The ongoing dependence placed pressure on municipal resources and raised questions about the effectiveness of the existing strategies. Consequently, the Committee emphasised the need for review of the stadium's business model, including setting of more realistic and sustainability-driven targets, as well as the exploration of innovative revenue streams and cost-containment measures to reduce reliance of municipal support.

The Chief Financial Officer: MBDA explained that the entity incurred expenditure on certain accounts and operational activities on behalf of the City, with the understanding that such costs would be reimbursed. However, delays or non-reimbursement by the City had resulted in the MBDA utilising its own funds to cover these obligations, thereby placing strain on its cash flow. This situation has had a direct negative impact on the entity's cash reserves and other financial instruments, limiting its financial flexibility and ability to effectively plan and execute its operations. The CFO emphasised the need for timely reimbursement mechanisms to be enforced in order to safeguard the MBDA's financial sustainability.

The CFO further highlighted concerns relating to the stadium, noting that the entity did not receive management fees despite a Council resolution stipulating that such fees should be paid by the municipality. This non-payment had exacerbated MBDA's financial strain and undermined its ability to effectively manage the facility. In addition, the current month-to-month nature of the stadium management contract limited long-term planning, commitment and accountability, thereby impacting the quality and consistency of management. It was emphasised that addressing these issues was critical to improving operational stability, enhancing governance and ensuring the overall sustainability of the stadium.

RESOLVED:

- (a) That the municipality urgently prioritise and finalise a formal, long-term stadium management agreement to ensure stability, accountability and effective oversight of the facility.
- (b) That the MBDA develops and implements a comprehensive debt recovery strategy aimed at improving revenue collection and strengthening cash flow.
- (c) That the MBDA develops and implements a robust budget monitoring mechanism to enhance financial oversight and ensure effective utilisation of allocated resources.
- (d) That the MBDA implements a strategy to accelerate grant-funded projects by improving planning, monitoring and addressing bottlenecks to ensure timely and efficient utilisation of allocated funds.

8.1.3. MBDA: Annual Report

In response to a query regarding the status of the Bayworld, it was explained that the project had seen limited progress to date, primarily due to the absence of consistent investment and funding allocation towards its development. While the MBDA was making some progress, the work undertaken had largely been constrained to activities that could be executed with the resources currently available. It was highlighted that significant aspects of the project remained outstanding, there was still a considerable amount of work required to realise the project's objectives fully. Sustained funding and strategic planning were essential to accelerate the project and achieve meaningful outcomes.

The Committee noted with great concern that certain MBDA's board members had missed scheduled meetings yet still received payments for their sittings. This practice raised concerns

regarding accountability, governance and the responsible use of the entity's resources. Consistent attendance was essential for informed decision-making and oversight, and remuneration should reflect actual participation.

RESOLVED:

- (a) That Council reviews the current payment and attendance protocols to ensure that board members are only compensated for active engagement in meetings, thereby upholding the integrity of the board's governance responsibilities.
- (b) That Council conducts a thorough investigation into MBDA's board members who have missed scheduled meetings yet received remuneration.
- (c) That the investigation per (b) above establishes the extent of non-attendance, assess compliance with the MBDA's governance and payment policies and determine whether any irregularities or breach of fiduciary duty have occurred.

8.1.4. MBDA: Annual Performance Report

The Committee expressed disappointment that, despite the efforts to advance the entity's mandate, all projects had been completed except for one. While the completion of the majority of the projects was acknowledged, the outstanding project, namely Moore Dyke Sports Complex represented a critical gap that required immediate attention.

The Chief Financial Officer: MBDA explained that the reason for non-achievement of the Moore Dyke project could be attributed to the lengthy processes of terminating the contract of the previous service provider who did not perform up to the required standard and other related delays.

The Committee was of the view that resources and focus should directed to ensuring the timely completion of this remaining project, so that MBDA could fully achieve its objectives and uphold its commitment.

RESOLVED:

- (a) That the MBDA submits a comprehensive report in respect of the Moore Dyke Sports Complex, detailing the performance of the previous contractor as well as the overall progress of the project at the next quarterly meeting of MPAC.
- (b) That the report per (a) above include an assessment of work quality, adherence to timelines and any challenges encountered during implementation.

8.1.5. Chapter 5 – Financial Performance

The committee raised serious concerns in respect of the following matters:

- Underspending on Repairs and maintenance
- Declining Liquidity Ratio
- Declining Cost Coverage

- Lack or non-spending of Grant Funding

RESOLVED:

- (a) That the Acting City Manager develops and submits a comprehensive monitoring document for spending of repairs and maintenance, detailing budget allocation. Actual expenditure, project progress and variances.
- (b) That the report per (a) above be regularly updated and submitted to MPAC's quarterly meetings to ensure accountability and maximum compliance with applicable regulations and policies.
- (c) That the Acting City Manager develops and implements a comprehensive liquidity ratio plan aimed at strengthening the municipality's financial stability.
- (d) That the Chief Financial Officer implements cash preservation measures aimed at maintaining balanced cost coverage and safeguarding the municipality's financial sustainability. Such measures should include strict expenditure controls, prioritisation of essential spending, enhanced revenue collection strategies and regular cash flow forecasting to ensure that available cash resources are aligned with operational and capital budgets.
- (e) That the Acting City Manager, with the support of the Chief Financial Officer, convenes a structured workshop involving all relevant departments, with the objective strengthening planning, coordination and accountability in the spending of grant funding. The workshop should focus on aligning project plans with grant conditions, improving interdepartmental collaboration, addressing bottlenecks in implementation (including supply chain processes), and reinforcing compliance requirements. Furthermore, clear action plans, timelines, and responsibilities should be agreed upon during the session to ensure grants are spent efficiently, within prescribed timeframes and in a manner that maximises service delivery outcomes.

8.1.6. Chapter 1 – Mayor's Foreword and Executive Summary

NOTED.

8.1.7. Chapter 2 – Governance

A concern was raised regarding prolonged delays in finalising outstanding forensic investigations, which undermined accountability and weakened internal control systems. Lack of timely resolution created a risk of unresolved irregularities, potential financial losses and diminished trust. Consequently, it was urged that the management should prioritise the completion of these investigations, ensure that findings were formally reported and that appropriate consequence management and corrective actions were implemented without further delays.

The Executive Director: Corporate Services undertook to follow up with the team responsible for uploading meeting notifications and agendas on the municipal website. This followed a query that was raised pertaining to the website, that meeting notifications and agendas were no longer uploaded thereon.

RESOLVED:

That the Director: Internal Audit and Risk Assurance submit progress reports on outstanding forensic investigations at MPAC's quarterly meetings.

The meeting terminated at 15:35.

CHAIRPERSON

**MINUTES OF PROCEEDINGS OF MUNICIPAL PUBLIC ACCOUNTS
COMMITTEE**

(Meeting held 20 March 2026)

PRESENT: Councillor Namette L (Chairperson)

Councillor Engelbrecht, G J S
Councillor Grootboom, L P
Councillor Mabuda, S M
Councillor Maswana, N I
Councillor Mfana, L
Councillor Mosi, T S
Councillor Notshe, X L
Councillor Peter, L
Councillor Senekal, W
Councillor Steyn, M G
Councillor Vasco, Z

OFFICIALS: Acting City Manager (Mr T Mfeya)

Acting Chief Operating Officer (Mr L Moolman)
Chief Financial Officer
Executive Director: Corporate Services
Acting Executive Director: Safety and Security (Dr S Nyide)
Acting Executive Director: Infrastructure and Engineering (Mr J Tsatsire)
Acting Executive Director: Public Health (Ms A Dyakala)
Acting Executive Director: Sport, Recreation, Arts and Culture (Dr K Ngesi)
Acting Executive Director: Electricity and Energy (Mr B Lamour)
Acting Executive Director: Economic Development, Tourism and
Agriculture (Mr W Makwabe)
Acting Chief Executive Officer: MBDA (Mr U Peter)
Chief Financial Officer: MBDA (Ms K Mgijima)
Corporate Services Executive: MBDA (Mr L Bangazi)
Director: Office of the City Manager (Ms T Shabudien)
Director: MIS (Ms P Sume)
Director: HRMS (Corporate Services) (Mr C Jamda)
Acting Director: CASS (Mr J Sigonyela)
Operations Executive: MBDA (Mr M Bandla)
Deputy Director: Payroll (Mr L Bulani)
Acting Deputy Director: HRMS (Corporate Services) (Ms D Davido)
Manager: Economic Development, Tourism and Agriculture (Mr E Noack)
Chief Auditor: Internal Audit and Risk Assurance (Mr A De Wet)
Section 154 Support: Cogta (Mr L Ngqakayi)
Performance Management Practitioner: Office of the COO

(Ms M Randeria)
Monitoring and Evaluation Practitioner: Office of the COO
(Ms Z Mancotywa)
MPAC Coordinator (Mr J Tutu)
Controller: Finance (Human Settlements) (Mr C Dwayi)
Committee Officer: Committee Services (Mr O Bingwa)
Public Relations Officer: Communications (Ms S Mayheld)
Secretary: Office of MPAC (Ms V Mhambi)

ABSENT WITHOUT LEAVE:

Councillor Koko, N N

APPLICATIONS FOR LEAVE OF ABSENCE IN TERMS OF PARAGRAPH 3 OF THE CODE OF CONDUCT / APOLOGIES

An application for leave of absence was recorded for Councillor Von Buchenroder, M R.

Apologies were received from:

Councillor Nqakula, N E

The Acting City Manager (Adv. L Ngoqo) who was represented by the Executive Director: Human Settlements.

NOTED AND RESOLVED:

That leave of absence from this meeting be granted to councillor Von Buchenroder, M R.

DISCLOSURE OF INTERESTS BY COUNCILLORS IN TERMS OF PARAGRAPH 5 OF THE CODE OF CONDUCT (SCHEDULE 1 OF THE SYSTEMS ACT NO. 32 OF 2000)

No disclosures were recorded.

DISCLOSURE OF INTERESTS BY OFFICIALS

No disclosures were recorded.

REPORT BY EXECUTIVE DIRECTOR: CORPORATE SERVICES

9. DRAFT 2024/25 ANNUAL REPORT (10/1/1/1) (Item 1 – Agenda p.1)

9.1. Chapter 3 – Service Delivery Performance

The Committee raised a number of critical questions and cross-cutting concerns affecting multiple departments within the municipality, highlighting systemic service delivery and governance challenges. Key issues included the persistently high vacancy rate and delays in filling critical posts, which continued to hamper operational efficiency. Concerns were also raised about the underperformance of the wastewater and sanitation systems as well as the decline in title deed registrations and overall housing delivery.

The Committee noted with concern the inefficiency of roads and stormwater drainage infrastructure, which had contributed to recurring flooding incidents, alongside the underperformance of solid waste collection services. Furthermore, a decline in tourism was observed, attributed to reduced investment in the sector. Additional concerns included the lack of electricity provision to informal dwellings, resulting in revenue losses and illegal connections, as well as a decrease in support provided to indigent households. The Committee also highlighted

the municipality's failure to settle payments to service providers for work completed, which negatively impacted service delivery and stakeholder confidence. Lastly, the reduction in the number of metro police officers on duty, amidst rising crime levels, was flagged as a serious public safety concern requiring urgent intervention.

The Committee engaged the administration in detailed discussions on the identified cross-cutting challenges, seeking clarity on underlying causes, current interventions and planned corrective measures. Following these engagements, the Committee deliberated on the responses provided and subsequently formulated the following set of recommendations aimed at addressing the highlighted issues, improving service delivery and strengthening overall institutional performance.

RESOLVED:

- (a) That the Executive Director: Corporate Services submits a report on recruitment schedule, outlining clear timelines, milestones and responsible officials for the filling of vacant positions.
- (b) That the report per (a) above form part of MPAC's quarterly report for monitoring purposes and be regularly updated to track progress against set targets, to ensure that recruitment processes are expedited and that the prescribed turnaround times for filling of vacancies are consistently achieved.
- (c) That the Executive Director: Corporate Services considers increasing the number of data capturers within the Human Resources function to improve the turnaround time for filling of vacancies by reducing bottlenecks in data capturing, ensuring timely updating of recruitment systems and supporting a more streamlined and responsive hiring process.
- (d) That the payment of performance bonuses to senior officials be withheld until there is clear and measurable improvement in organisational performance and service delivery outcomes. Such improvement should be evidenced through the achievement of predetermined performance targets and key indicators, particularly in areas where underperformance has been identified, to ensure accountability and alignment between remuneration and actual performance.

- (e) That the Acting Executive Director: Economic Development, Tourism and Agriculture develop and implement a strategy to identify, preserve and promote heritage sites across various areas of the municipality, with the aim of diversifying and enhancing the local tourism offering. This should include the development of supporting infrastructure, marketing initiatives and partnerships with local communities to create accessible and attractive destinations for tourists, thereby stimulating economic activity and increasing visitor numbers.
- (f) That the Acting City Manager, Chief Financial Officer and Acting Executive Director: Electricity and Energy urgently convene a meeting to identify and secure the necessary budgetary resources for the repair and maintenance of the Arlington overhead lines.
- (g) That the Acting Executive Director: Electricity and Energy urgently explore and secure funding amounting to R35 million for the procurement of the required electricity meters to facilitate the formal connection of informal dwellings.
- (h) That the Chief Financial Officer submit a comprehensive report detailing all service providers with outstanding payments owed by the municipality, including nature of services rendered, amounts due and the duration of the outstanding balances at the next quarterly meeting of MPAC.
- (i) That the report per (h) above should further identify the underlying causes of payment delays and propose remedial actions to address bottlenecks, with a view to expediting payments, restoring stakeholder confidence and ensuring continuity in service delivery.
- (j) That progress reports on the implementation of the Creditor Payments Automated System form part of MPAC's quarterly meetings for monitoring purposes.
- (k) That the Acting Executive Director: Public Health explore and secure the necessary funding for the procurement of additional compactor trucks to strengthen refuse collection. This should include engaging with the Budget and Treasury office to identify potential funding sources, reprioritising existing budgets where feasible and developing clear implementation plan to ensure improved efficiency, reliability and coverage of waste collection across the municipality.
- (l) That the Acting Executive Director: Public Health share a detailed schedule of street sweeping activities with all Ward Councillors on a regular basis. This will enhance transparency and enable Councillors to monitor service delivery in their respective wards, thereby strengthening accountability and ensuring that cleaning services are consistently implemented as planned.
- (m) That the municipality conduct regular water quality tests on all inflows into rivers and submit the test results to MPAC's quarterly meetings for monitoring purposes. This will assist in identifying potential spillages, contamination risks and non-compliance with environmental standards, thereby enabling timely corrective actions to protect water resources and safeguard public and environmental health.

- (n) That the Acting Executive Director: Safety and Security develop and submit a comprehensive Disaster Mitigation Plan, with specific emphasis on flood risk management and response at the next quarterly meeting of MPAC. The plan should outline risk assessments, early warning systems, evacuation procedures and coordinated response mechanisms, as well as preventative measures to reduce flood-related impacts. This should include clear roles, responsibilities and resource requirements to ensure effective implementation and improved resilience against flooding.
- (o) That Council and the Municipality prioritise and expedite the filling of all vacant senior management positions as a matter of urgency. This process should be fast-tracked through improved recruitment planning, adherence to approved timelines and strengthened oversight to ensure that critical leadership roles are filled without unnecessary delay, thereby enhancing governance, decision-making and overall service delivery.

9.2. Chapter 4 - Organisational Development

NOTED.

The meeting terminated at 15:35.

CHAIRPERSON

APPENDIX “B”:

**Advertisements/Invitations to the public to
comment / attend meetings where the 2024/25 Annual
Report will be discussed**



**DRAFT 2024/25 ANNUAL REPORT AND 2025/26 MID-YEAR BUDGET
AND PERFORMANCE ASSESSMENT REPORT
OPEN FOR INSPECTION**

The Draft 2024/25 Annual Report and the 2025/26 Mid-Year Budget and Performance Assessment Report of the Nelson Mandela Bay Metropolitan Municipality was tabled in Council on 29 January 2026. The Draft 2024/25 Annual Report was subsequently referred to the Municipal Public Accounts Committee (MPAC) for review. The Municipality hereby invites comments from the public on the Draft 2024/25 Annual Report in terms of Section 127(5)(a)(ii) of Local Government: Municipal Finance Management Act, No. 56 of 2003.

Copies of the Draft 2024/25 Annual Report and 2025/26 Mid-Year Budget and Performance Assessment Report are available for inspection at all municipal libraries and Customer Care Centres, as well as on the municipal website: www.nelsonmandelabay.gov.za.

Any comments on the Draft 2024/25 Annual Report and the 2025/26 Mid-Year Budget and Performance Assessment Report should be submitted to the Office of the City Manager (attention: Chief Operating Officer) at PO Box 116, Gqeberha, 6000 or e-mail coo@mandelametro.gov.za by no later than **FRIDAY, 27 FEBRUARY 2026**.

The schedule of meetings of the Municipal Public Accounts Committee where the Draft 2024/25 Annual Report will be discussed, is as follows:

NO.	MEETING DATE AND TIME	VENUE
1.	Monday, 09 February 2026 10:00	Council Chambers, City Hall, Vuyisile Mini Square, Gqeberha
2.	Tuesday, 17 February 2026 10:00	Council Chambers, City Hall, Vuyisile Mini Square, Gqeberha
3.	Thursday, 05 March 2026 10:00 (Public Hearing)	Feather Market Centre
4.	Monday, 09 March 2026 14:00	Council Chambers, City Hall, Vuyisile Mini Square, Gqeberha
5.	Tuesday, 17 March 2026 14:00	Council Chambers, City Hall, Vuyisile Mini Square, Gqeberha

Members of the public are welcome to attend any of the scheduled MPAC meetings as observers apart from the Public Hearing where the public may make inputs.

Ref. 12 – 6 February 2026

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 2024/25 Consolidated Annual Report (Draft).pdf Draft 2024/25 Consolidated Annual Report tabled in Council on 29 January 2026.	Annual Reports	33.25 MB	29 Jan 2026	29 Jan 2026

 nelsonmandelabay.gov.za/page/open-for-public-comment

APPENDIX “C”:

Comments by the Auditor-General

No	Page reference number to annual report	Correction required	Classification	Response from management	AGSA follow up
1	Page 5, first bullet point	Please indicate how the actual achievement amount of 133 is derived.	Clarity required from management.	133 amended to 145 in line with Audited APR	
2	Page 5, second bullet point	Please indicate how the actual achievement amount of 88% is derived.	Clarity required from management.	88% amended to 77% in line with Audited APR	
3	Page 6	Consideration to be given to report on: "Number of new water connections meeting minimum standards"	Optional	Noted and effected. Third bullet, Page 6.	
4	page 9	"Creditors payment period 83 days" , based on the Management report its 190 days	correction	Finding retracted after consultation with AGSA	
5	page 9	"Debtors payment period 91 days" , based on the Management report its 94.54 days	correction	Finding retracted after consultation with AGSA	
6	page 192: TABLE 3.88: Performance scorecard	"Renewal/Upgrading of Existing Assets as a percentage of Depreciation/Asset impairment 61%", based on the Management report this is 43%	correction	Finding retracted after consultation with AGSA	
7	page 192: TABLE 3.88: Performance scorecard	"Creditors payment period 83 days" , based on the Management report its 190 days	correction	Finding retracted after consultation with AGSA	
8	page 192: TABLE 3.88: Performance scorecard	"Debtors payment period 91 days" , based on the Management report its 94.54 days	correction	Finding retracted after consultation with AGSA	
9	Page 283: TABLE 4.1.1: Vacancy rate: Year 0 - (2024/25)	Based on the audit work the CFO position was vacant in the current as the finalisation only happened in August 2025	correction	Council at its meeting on 30 January 2025 appointed Mr Jackson Ngcelwane to the position of Chief Financial Officer.	