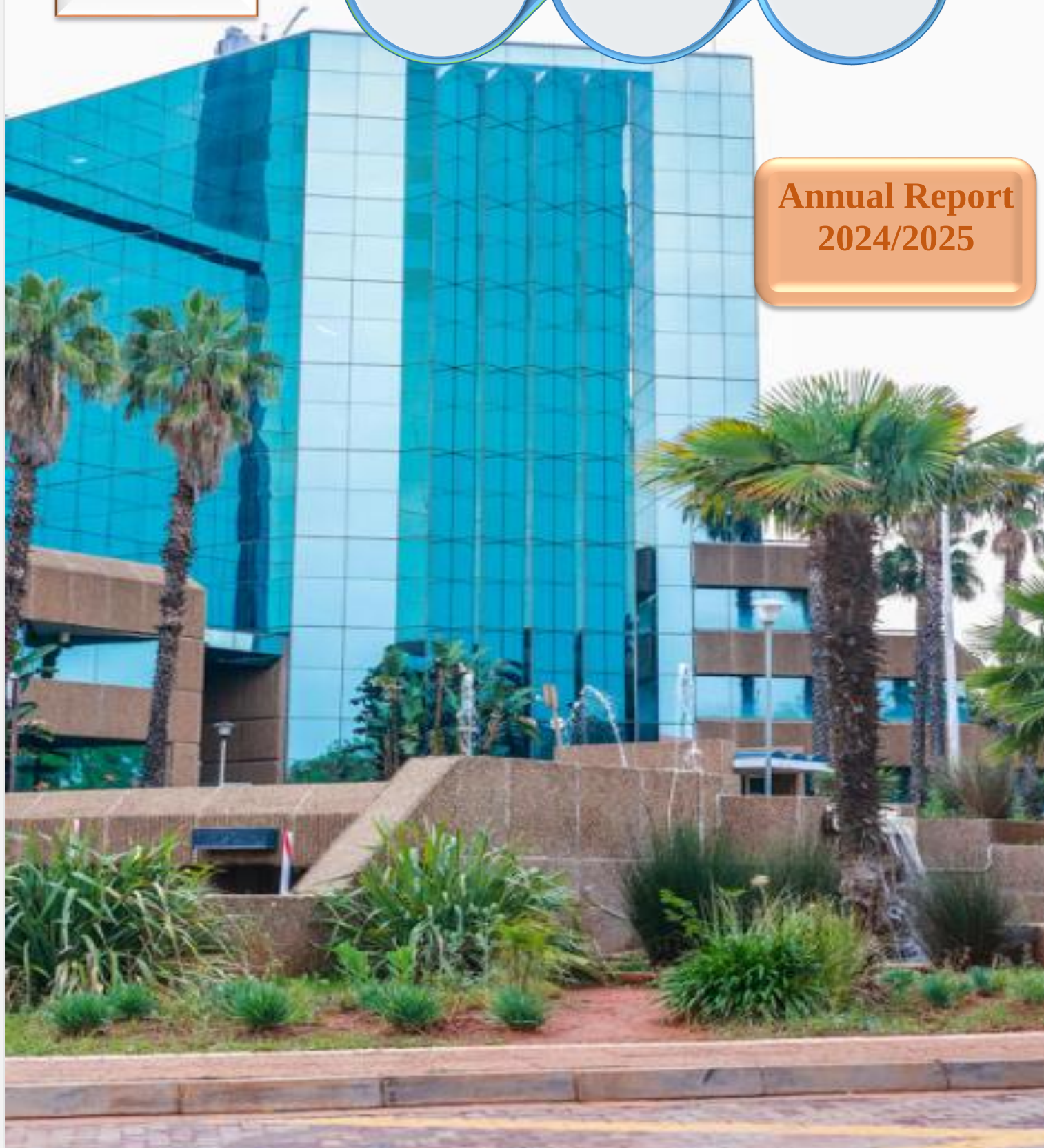




**Annual Report
2024/2025**



Mangaung Metropolitan Municipality

Annual Report 2024/2025

TABLE OF CONTENT

CHAPTER 1 – EXECUTIVE MAYOR’S FOREWORD AND CITY MANAGER’S OVERVIEW	2
COMPONENT A: EXECUTIVE MAYOR’S FOREWORD	2
COMPONENT B: CITY MANAGER’S OVERVIEW	4
COMPONENT C: MUNICIPAL OVERVIEW	5
1.1 Mangaung’s Vision with objects of local governments	5
1.2 Mangaung Demographic Profile	5
1.3 Socio Economic Status	6
1.4 Relative importance of MMM economy.....	7
1.5 Municipal functions per Departments and overall MMM service delivery overview for 2024/2025	8
1.5.1 Planning	8
1.5.2 Economic and Rural Development.....	8
1.5.3 Human Settlement	9
1.5.4 Technical Services.....	9
1.5.5 Public Safety and Security	9
1.5.6 Finance	9
1.5.7 Community Services	10
1.5.8 Centlec.....	10
1.5.9 Office of the City Manager	10
1.5.10 Corporate Services	10
CHAPTER 2 – GOVERNANCE	11
INTRODUCTION	11
COMPONENT A: POLITICAL AND ADMINISTRATIVE GOVERNANCE	11
2.1 Political Governance	11
2.1.1 Political Structure of MMM	11
2.2 Administrative Governance	12
COMPONENT B: INTERGOVERNMENTAL RELATIONS.....	13
2.3 Intergovernmental Relations in the Municipality	13

COMPONENT C: OVERVIEW OF PUBLIC ACCOUNTABILITY AND PARTICIPATION	14
2.4 Public Meetings	14
2.5 IDP Participation and Alignment	15
COMPONENT D: CORPORATIVE GOVERNANCE	15
Overview of Corporate Governance	15
2.6 Risk Management	16
2.7 Anti-Fraud and Corruption	16
2.8 Internal Audit	17
2.9 Supply Chain Management	18
2.10 Public satisfaction on municipal services	18
2.11 Municipal Website: Content and Currency of Material	20
CHAPTER 3 - SERVICE DELIVERY PERFORMANCE	26
3.1 Introduction	26
COMPONENT A: BASIC SERVICES DELIVERY	26
3.2 Roads and Stormwater	26
3.3 Water and Sanitation Provision	26
3.4 Human Settlement	36
3.5 Centlec	43
3.6 Community Services	48
3.7 Public Safety and Security	48
COMPONENT B: FINANCIAL VIABILITY	67
3.8 Finance Department	67
COMPONENT C: LOCAL ECONOMIC DEVELOPMENT	79
3.9 Economic and Rural Development	79
COMPONENT D: GOOD GOVERNANCE AND PUBLIC PARTICIPATION	83
3.10 Office of the City Manager	83
3.11 Corporate Service	86
COMPONENT E: INSTITUTIONAL DEVELOPMENT AND ORGANISATIONAL TRANSFORMATION	93
3.12 Planning Services	93
CHAPTER 4 - ORGANISATIONAL DEVELOPMENT PERFORMANCE	97
COMPONENT A: INTRODUCTION TO MUNICIPAL PERSONNEL	97
4.1 Employee Totals, Staff Turnover and Vacancies 2024/2025	97
COMPONENT B: MANAGING WORKFORCE	98

CHAPTER 5 - FINANCIAL PERFORMANCE.....	106
5.1 Statement of Financial Performance.....	106
COMPONENT A: STATEMENT OF FINANCIAL PERFORMANCE	109
COMPONENT B: SPENDING AGAINST CAPITAL BUDGET	109
COMPONENT C: CASH FLOWS MANAGEMENT AND INVESTMENTS	109
5.2 Grants	109
5.3 Repairs and Maintenance	110
5.4 Spending against Capital and Operating Budget.....	110
5.5 Cashflow Management and Investments.....	112
5.6 Borrowing and Investments	114
CHAPTER 6 – AUDITOR GENERAL REPORTS 2024/2025 PERFORMANCE	116
COMPONENT A: AUDITOR GENERAL OPINION OF MANGAUNG METROPOLITAN MUNICIPALITY STAND ALONE FINANCIAL STATEMENT 2024/2025	116
APPENDICES	147
FINANCIAL STATEMENTS.....	208

LIST OF TABLES AND FIGURES

CHAPTER 1

Table 1:	Gross Value Added (GVA) by Broad Economic Sector - Mangaung Metropolitan Municipality, 2021 [R BILLIONS, CURRENT PRICES]	6
Figure 1:	Mangaung Demographic Profile	6
Figure 2:	Quarterly Labour Force Rate	7
Table 2:	Employment opportunities in Mangaung	7

CHAPTER 2

Table 3:	Members of the Mayoral Committee and Section 79 Committee Chairpersons	11
Table 4:	Political Parties Represented in the Council	12
Table 5:	The Governance Structure of Mangaung Metropolitan Municipality	12
Table 6:	Heads of Departments	13
Table 7:	Public Meetings	15
Table 8:	IDP and Alignment	15
Table 9:	The Risk Management Committees:	16
Table 10:	Top 5 strategic and operational risks the Municipality grappled with during the financial year:	16
Table 11:	Internal Audit Reports	17
Figure 3:	Community Aspirations per Region and Wards	19
Figure 4:	Capital Budget per Vote	19

CHAPTER 3

Table 12:	Linkage between KPAs and MMM ISDO	26
Table 13:	Service Delivery Objectives on Roads/Stormwater and Water/Sanitation	27
Table 14:	Financial Performance Roads and Stormwater	35
Table 15:	Financial Performance Water Services	35
Table 16:	Financial Performance Sanitation Services	35
Table 17:	Service Delivery Objectives on Human Settlement	37
Table 18:	Financial Performance: Human Settlement	42
Table 19:	Service Delivery Objectives on Electricity Service	43
Table 20:	Financial Performance Electricity Services	47
Table 21:	Service Delivery Objectives on Community Service	49
Table 22:	Financial Performance: Community Service	58
Table 23:	Service Delivery Objectives on Public Safety and Security	60
Table 24:	Financial Performance Public Safety and Security	66
Table 25:	Service Delivery Objectives on Finance	68
Table 26:	Financial Performance Finance	79
Table 27:	Service Delivery Objectives on Economic and Rural Development	80
Table 28:	Financial Performance Economic and Rural Development	83
Table 29:	Service Delivery Objectives on Office of the City Manager	84
Table 30:	Service Delivery Objectives on Corporate Services	87
Table 31:	Financial Performances Corporate Services	93
Table 32:	Service Delivery Objectives on Planning Service	95

Table 33:	Financial Performance Planning.....	96
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CHAPTER 4

Table 34:	Employee es	97
Table 35:	Vacancy Rate	97
Table 36:	Staff Turn-Over Rate	97
Table 37:	HR Policies and Plans	98
Table 38:	Number and Cost of Injuries on Duty 2024/2025	99
Table 39:	Number of Days and Cost of Sick Leave 2024/2025	100
Table 40:	Number and Period of Suspensions.....	100
Table 41:	Programmes Implemented on Capacity Workforce.....	101
Table 42:	Financial Competency Development.....	104

CHAPTER 5

Table 43:	Reconciliation of Table A1 Budget Summary	106
Table 44:	Operating Grants	109
Table 45:	Conditional Grants Received: Excluding MIG	110
Table 46:	Repairs and Maintenance	110
Table 47:	Capital and Operating Expenditure	110
Table 48:	Capital Expenditure Funding Sources	110
Table 49:	Capital Expenditure of 4 Largest Projects	110
Table 50:	Cash Flow Outcomes	112
Table 51:	Actual Borrowings and Investments	114

Chapter 1 – Executive Mayor's Foreword and City Manager's Overview

Component A: Executive Mayor's Foreword

The City received a qualified audit opinion during 2023/2024 fiscal year. We could have obtained a better audit opinion if we had mastered dealing with concerns such as overtime, to name a few. The adherence to Recognised Accounting Practice (GRAP), has aided in the eradication of some of the previous fiscal year's errors.

As the city, our current financial recovery trajectory is unquestionably positive, with undeniable proof of overcoming earlier conflicts between the political and administrative interphases as well as instability. Mangaung residents have recently witnessed the regular meetings of the municipal council and its committees. Historic volatility harmed not only effective service delivery, but also local economic development and growth. In improving effective oversight, we aligned the annual work plans of our municipal public account committee (MPAC) with the framework designed by the National Treasury and COGTA which provides normative guidelines for the MPACs.

This Annual Report is compiled in the year which 2025 marks a pivotal moment for South Africa, and Africa in particular, in terms of international diplomatic relations. Our country is the first African state to host the G20 Presidency. Moreover, Our City is one of the city which held G20 Cultural Diplomacy Roadshow for 2 days. This does not only allow us space to advocate the interest of Africans on the global stage but to improve good governance as we can offer other states what we do not have and this binds all the spheres of government in South Africa.

Our success in the stabilisation of governance positioned us for financial recovery and attraction of potential investors in the local economy. Subsequently, we managed to host a successful economic investment summit in February 2025 to attract many investors to our city. The city aligned its Five (5) IDP strategic development objectives with the following national and provincial policies:

- Seventeen (17) 2030 Agenda for Sustainable Development Goals (SDGs)
- Four (4) Integrated Urban Development Framework (IUDF)
- Eight (8) Development Strategies of National Development Plan (NDP) 2030
- Three (3) Strategic Priorities from Medium -Term Development Plan (MTDP) 2024 – 2029
- Six (6) Strategic Priorities of the Free State Growth and Development Strategy (FSDGS) 2030
- District Development Plan (One Plan) "An Intergovernmental Relations Perspective"

We are setting ourselves ready to improve the value for money in all capacity-building investments across all directorates. To also address, areas of great concern which are institutional capacity to cascade all community needs encapsulated in the IDP into performance indicators, especially in terms of funding. In this context, it is imperative to reemphasise the fact that the IDP targets set for a period five years, are reviewed annually.

Since this report relates more to performance management, monitoring and evaluation, the role of the oversight and monitoring institutions is highly commended and encouraged.

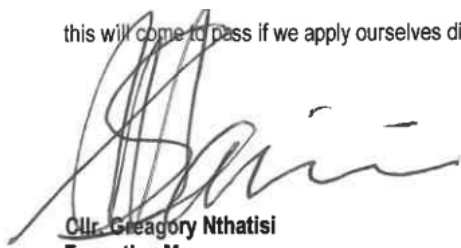
Thus 2024/2025 Annual Report, in the main, provides details on correctives measure on challenges faced by the City and was highlighted in previous audit circle:

- Prioritise institutional capacity towards improved service delivery and financial health of the city;

- Improving road maintenance of public roads, major economic roads and roads leading to social facilities through a comprehensive integrated transport plan;
- Prioritisation of spatial development projects including the development of integrated and sustainable human settlements in accordance with the catalytic land development programme;
- Provision for equitable and inclusive access to land, and ownership;
- Economic and rural development.
- We are also faced with numerous challenges impacting effective service delivery, including poor infrastructure stemming from ageing or poor maintenance of roads, underground water pipes, draining system, buildings, and budgetary constraints.

In achieving the above, the city has improved on its capacity for community involvement and the expertise, training and research offered by the institutions of higher learning in Mangaung. Accordingly, we envision the role of these institutions to be critical in all IDP processes, with a particular focus on the existing MOUs underpinning our partnerships. The city's IDP therefore contains our plans on how we will restore Mangaung to its former glory as undisputed model of good governance. This will continue to be influenced in accordance with the IDP and Budget Process Plan as approved by the Council in terms of the provisions of Municipal Finance Management Act.

The introduction and use of the Financial Management Capability Maturity Model (FMCMM) to development the Audit Action Plan, is very instrumental in tracking and ensuring that findings raised are corrected and stringent strategies are developed to eliminate re-occurrence. With the resilience and commitment demonstrated by the councillors and the administration, we will surely finish this term stronger than when we started. In conclusion, as I present this Annual Report for 2024/2025, emphasis is our vision to be a City that is **globally safe and attractive to work, invest, and live in**. And this will come to pass if we apply ourselves diligently in the just cause of a better life for all in Mangaung.



Ollie Greagory Nthatsi
Executive Mayor
Mangaung Metropolitan Municipality

Component B: City Manager's Overview

The financial year 2024/2025 was both challenging and successful. However, success and obstacles necessitated the use of excellent management practices. The use of disclosures is one of the most significant instruments for public authorities to prevent potential conflicts of interest and incompatibilities, as well as other steps that promote openness. The Municipality must provide appropriate resources to guarantee that development programs are adequately funded and implemented on schedule, as well as continually monitor and assess results. Overall, an annual report, audit compliance, capacity building, financial performance improvement, and risk management are all key components of organizational success.

Adherence to audit protocols is a crucial component of an annual report. This guarantees that the report's financial data satisfies all applicable legal and regulatory criteria and is accurate and trustworthy. In addition, to preventing financial mismanagement and fraud, following audit procedures can increase stakeholder trust. Building an organization's capacity is another crucial component. This is the process of enhancing and expanding the company's and its employees' resources, expertise, and abilities.

Among other things, overtime was emphasized in the 2023 – 2024 qualified audit outcome. Given that the city is currently developing a shift system, the paragraph above regarding the organization's capabilities is crucial. This can be achieved through training and development programs, as well as wise expenditures in equipment and technology. By investing in capacity building, an organization can improve quality, increase efficiency, and better respond to the changing demands of our communities.

For the year under review the city had improved its collection revenue rate by 108% at the end of the financial year. Improving financial performance is a primary goal for Mangaung. This is achieved through a variety of strategies, such as cost cutting, revenue improvement, and increasing efficiency. Risk management is another important aspect of organisational success. It involves identifying and evaluating potential risks that could impact the company's performance, and implementing strategies to mitigate or manage those risks. Risk management is an important aspect in the city and has also prioritised to minimise the impact of negative events, such as financial losses, and can help it to better prepare for unexpected disruptions. Continued monitoring of audit action plan is also one of the priorities set by the city. The exercise enables us to recognise that good governance requires effective, representative, transparent and accountable government institutions at all levels, public participation, effective checks and balances, and the separation of powers, as well as noting the role of information and communications technologies in achieving these aims.

This Annual Report will account to the stakeholders on the business process undertaken by the municipality during the 2024/2025 reporting period.



Mr. Sello More
City Manager
Mangaung Metropolitan Municipality

Component C: Municipal Overview

1.1 Mangaung's Vision with objects of local governments



1.2 Mangaung Demographic Profile

Mangaung which is in the Free State province, has an area of 9,899 km² and is conveniently situated near the main transport networks including the N1 (which links Gauteng with the Southern and Western Cape), the N6 (which links Bloemfontein to the Eastern Cape), and the N8 (which links Bloemfontein to Lesotho in the east and with the Northern Cape in the west). Below figure 1 provides Demographic profile as per Census 2022:

Name	2022	2011	Increased or Declined
Total population	811 431	775 184	
Population growth rate 0.4			
Young children (0-14 years)	25,1%	27,1%	
Working age population (15-64 years)	68,2%	67,6%	
Elderly (65+ years)	6,7%	5,4%	
Dependency ratio	46,7	48,0	
Sex ratio	90,6	93,9	
No schooling (20+ years)	3,0%	4,5%	
Higher education (20+ years)	13,3%	13,5%	
Number of households	229 426	240 700	
Average household size	3,5	3,2	
Formal dwellings	90,1%	83,8%	
Flush toilets connected to sewerage	71,0%	63,5%	
Weekly refuse disposal service	59,1%	77,8%	
Access to piped water in the dwelling	47,3%	45,5%	
Electricity for lighting	95,5%	91,4%	

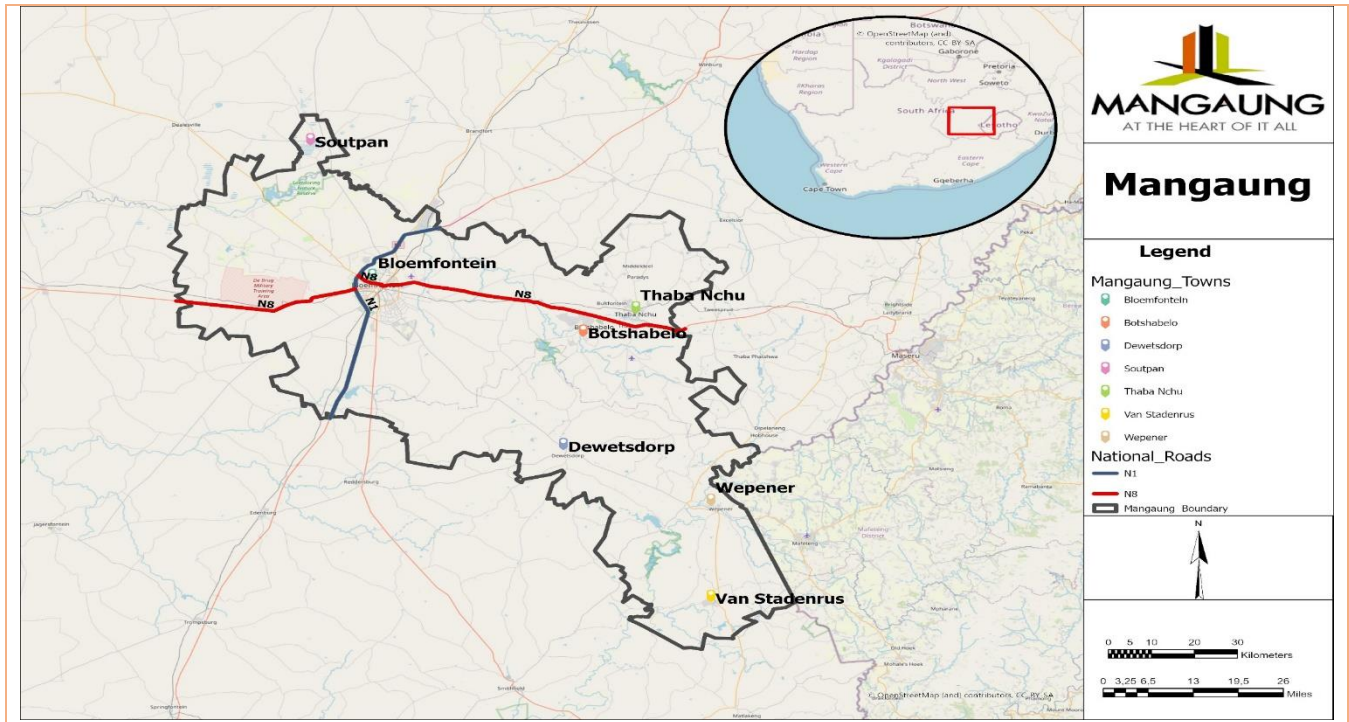


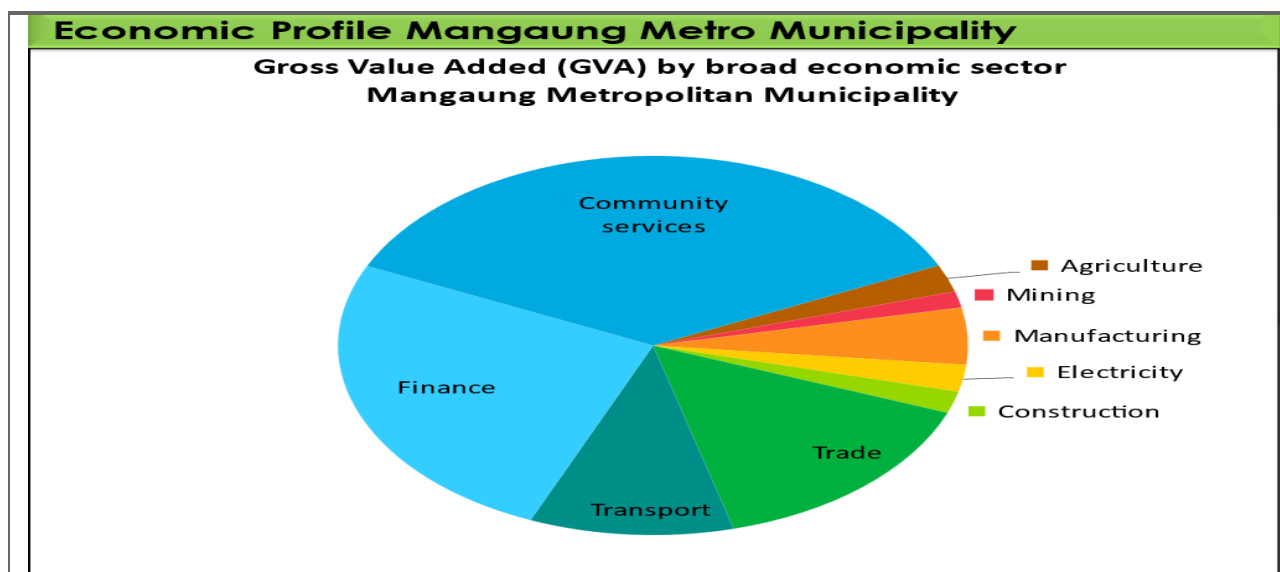
Figure 1: Mangaung Demographic Profile

1.3 Socio Economic Status

Mangaung has a diverse and resilient economy, with strong sectors such as finance, trade, manufacturing, government, education, creative arts, and mining. The municipality contributes on average close to 40 % to the provincial GDP and 2% to the national GDP. Mangaung also faces high levels of poverty, unemployment, inequality, and social ills.

Table 1: Gross Value Added (GVA) by Broad Economic Sector - Mangaung Metropolitan Municipality, 2021 [R BILLIONS, CURRENT PRICES]

	Mangaung	Free State	National Total	MAN as % of province	MAN as % of national
Agriculture	2.6	18.4	152.8	14.3%	1.72%
Mining	1.6	28.3	474.9	5.5%	0.33%
Manufacturing	5.5	27.2	729.8	20.0%	0.75%
Electricity	2.6	9.1	171.7	28.5%	1.51%
Construction	2.1	4.7	141.0	44.1%	1.47%
Trade	17.0	34.9	751.3	48.7%	2.26%
Transport	11.8	21.4	397.8	55.1%	2.96%
Finance	28.7	56.3	1,320.5	51.0%	2.17%
Community services	40.6	77.1	1,432.9	52.7%	2.84%
Total Industries	112.4	277.4	5,572.6	40.5%	2.02%



Mangaung also faces high levels of poverty, unemployment, inequality, and social ills. The unemployment rate is 36.9% as of March 2025 which indicate a slight decrease when compared to 40.9% of March 2024.

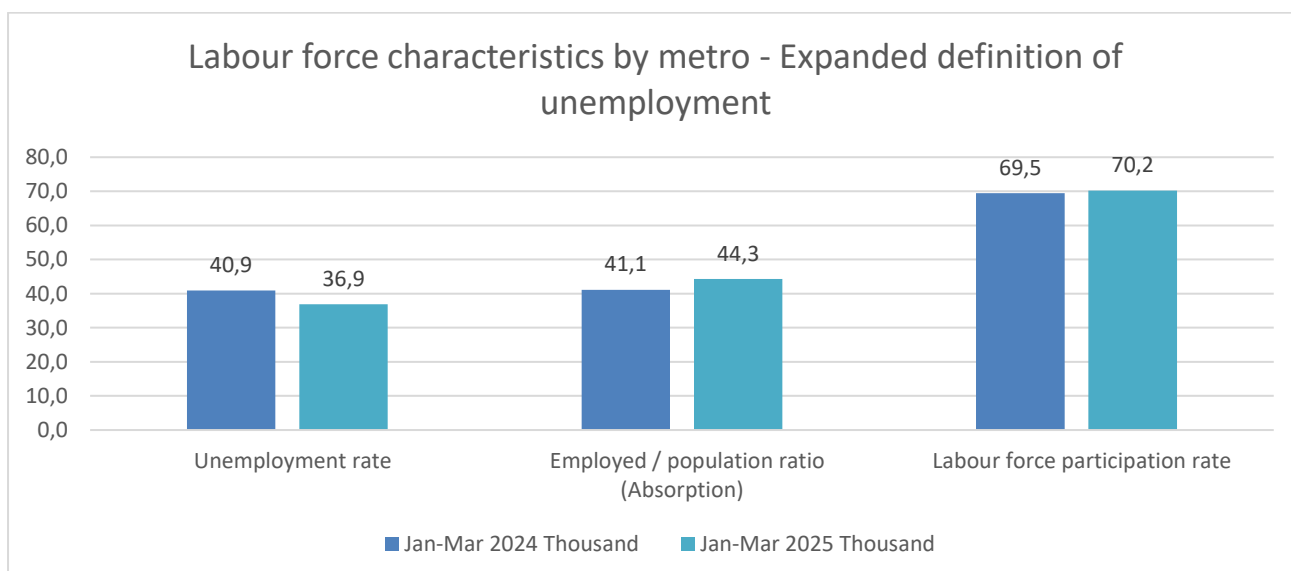


Figure 2: Quarterly Labour Force Rate

Table 2 below, indicates that 247 000 of individuals between the age of 15-64 are employed, while 145 000 are unemployed, with 166 000 are not economically active.

Table 2: Employment opportunities in Mangaung

Population 15-64	558 000
Labour Force	392 000
Employed	247 000
Unemployed	145 000
Not Economically Active	166 000

1.4 Relative importance of MMM economy

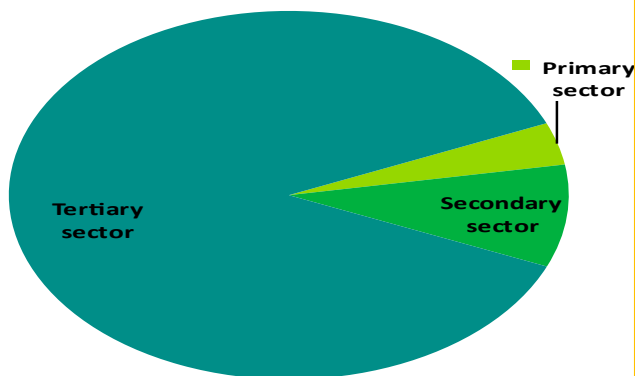
Community services, trade, and agriculture are the main contributors to the GVA. Electricity and manufacturing contribute the least. Community Services (29%) and Trade (22%) are the largest contributors to employment, followed by Finance (14%) and Households (12%). Construction (7%) and Manufacturing (6%) are the largest contributors in the Secondary Sector while Agriculture contributes about 3% of all job opportunities in the Metropolitan area. The estimated unemployment rate (2018) stands at approximately 27,1% which is about 1,8 percentage points higher than the

25,3% recorded in 2011. The Mangaung Metropolitan Municipality unemployment rate is in line with the national average but slightly less than the average for Free State Province.

Economic Profile Mangaung Metro Municipality

- The **tertiary sector** contributes the most to the Gross Value Added within the Mangaung Metropolitan Municipality at 87.3%.
- The **secondary sector** contributes a total of 9.0% (ranking second).
- The **primary sector** contributes the least at 3.7%.

Gross Value Added (GVA) by aggregate sector
Mangaung Metropolitan Municipality

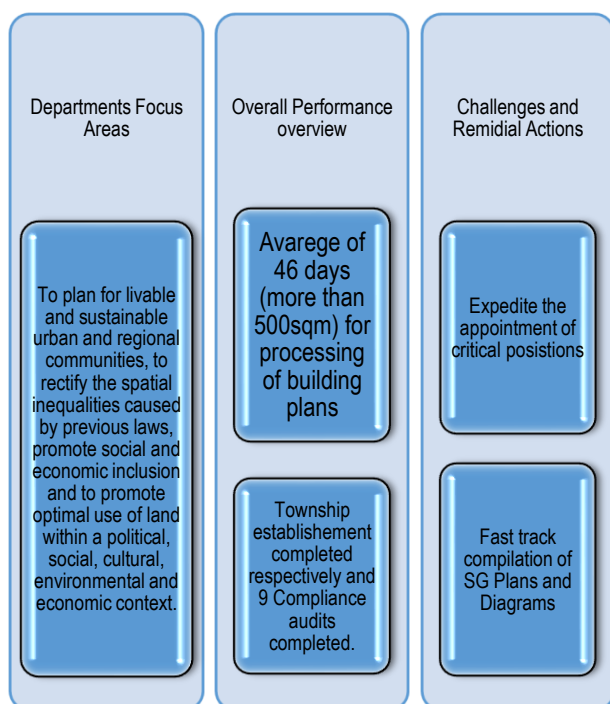


Source: IHS Markit Regional Explorer version 2257

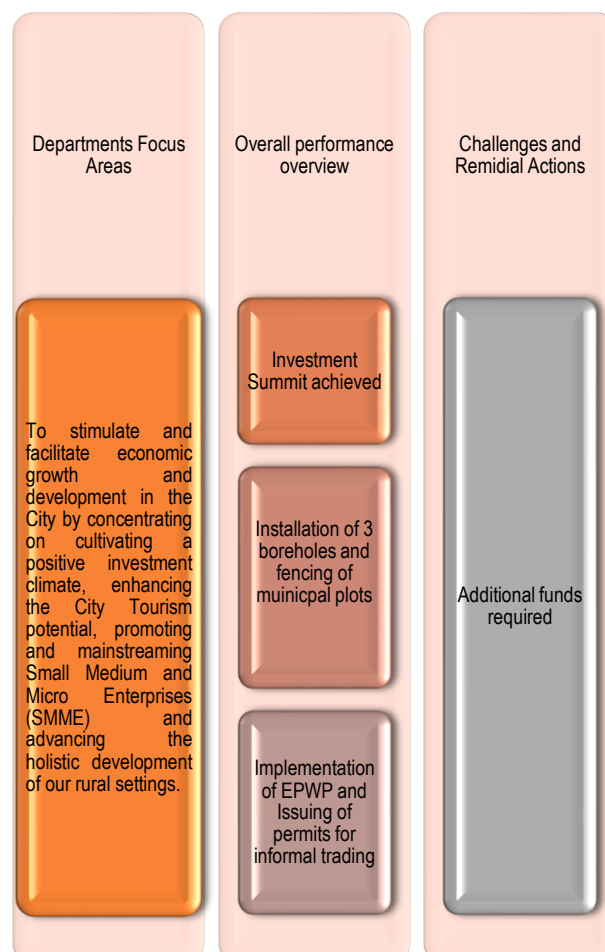
1.5 Municipal functions per Departments and overall MMM service delivery overview for 2024/2025

This section of the document, provides the reader with a summary of the functions, achievements and remedial actions for challenges recorded for the 2024/2025 financial year. Detailed breakdown is provided in Chapter 3 of this Annual Report.

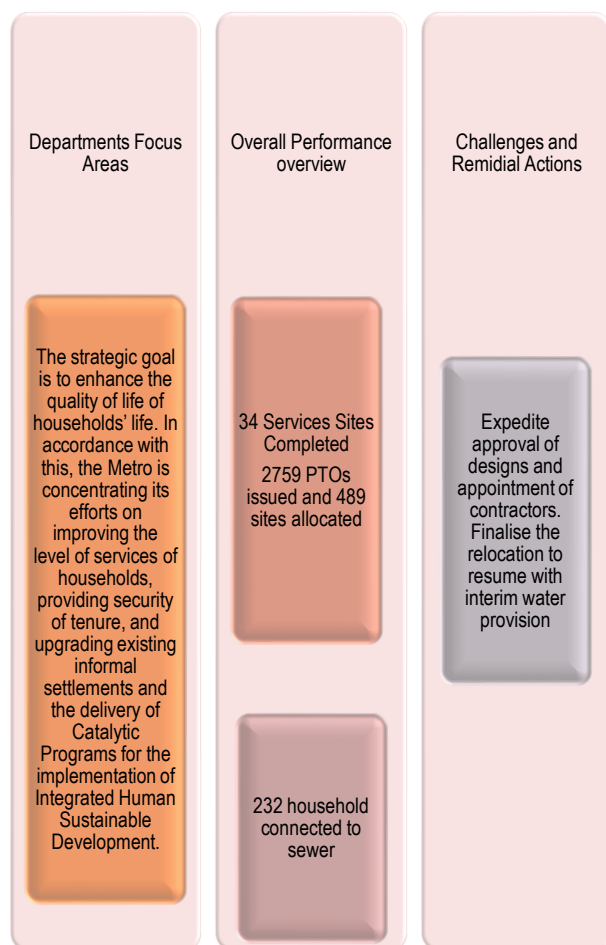
1.5.1 Planning



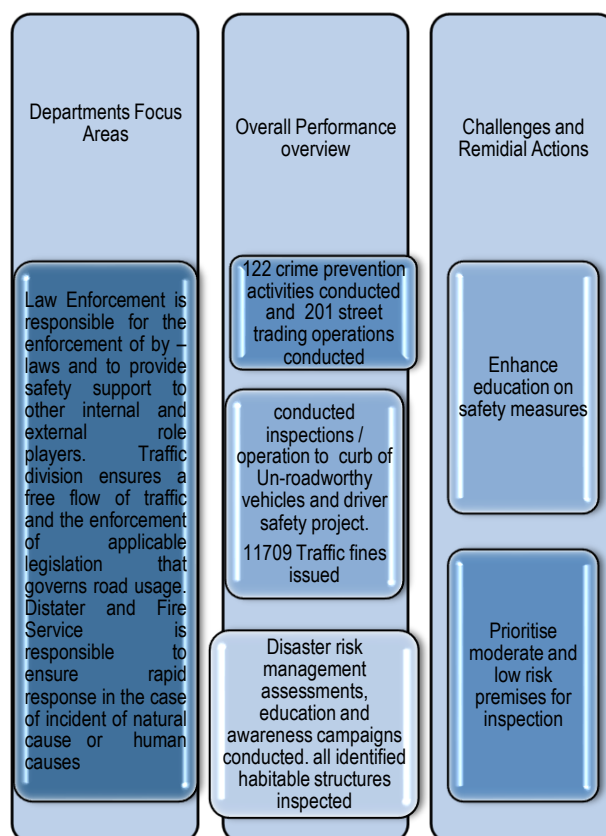
1.5.2 Economic and Rural Development



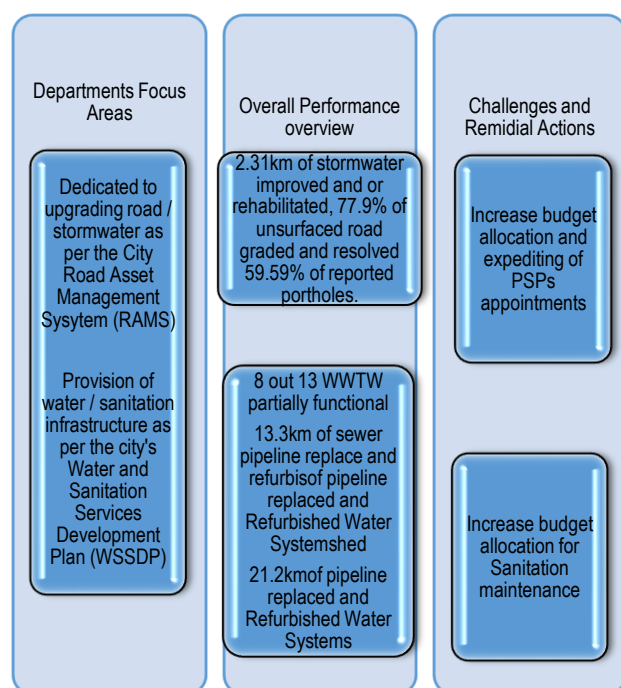
1.5.3 Human Settlement



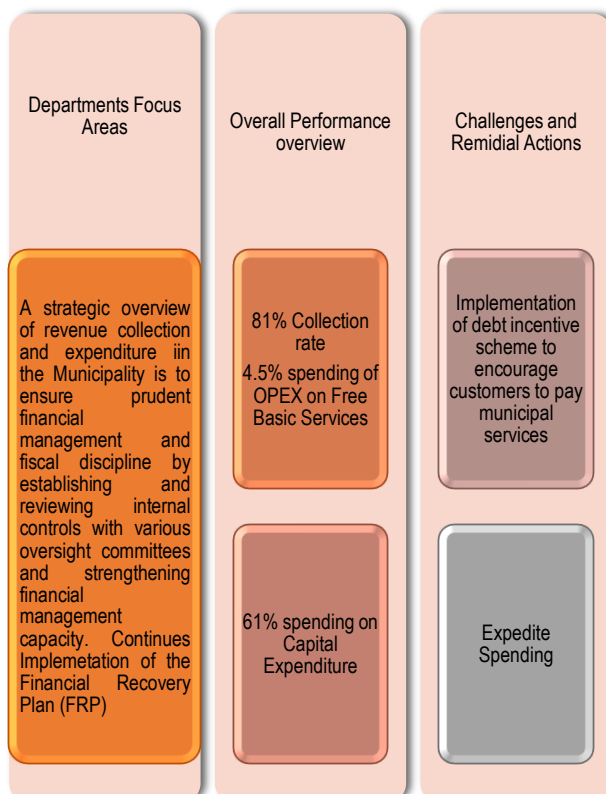
1.5.5 Public Safety and Security



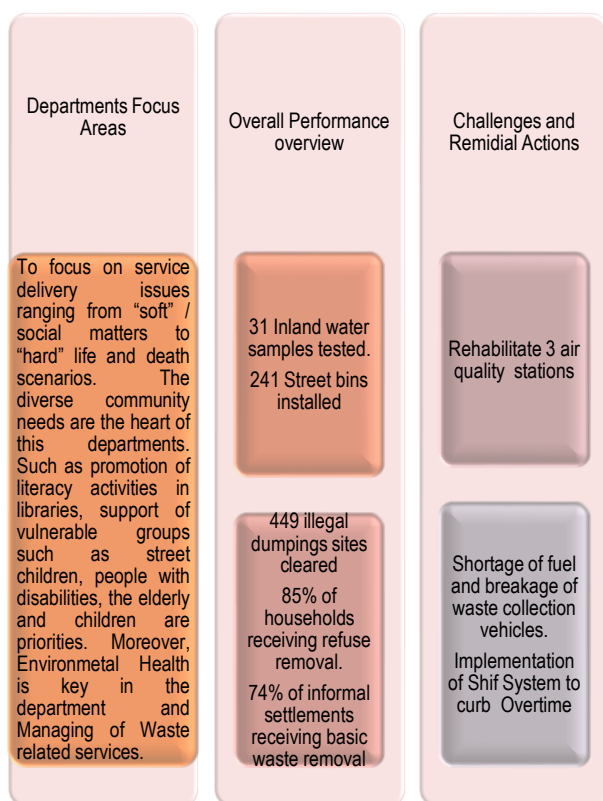
1.5.4 Technical Services



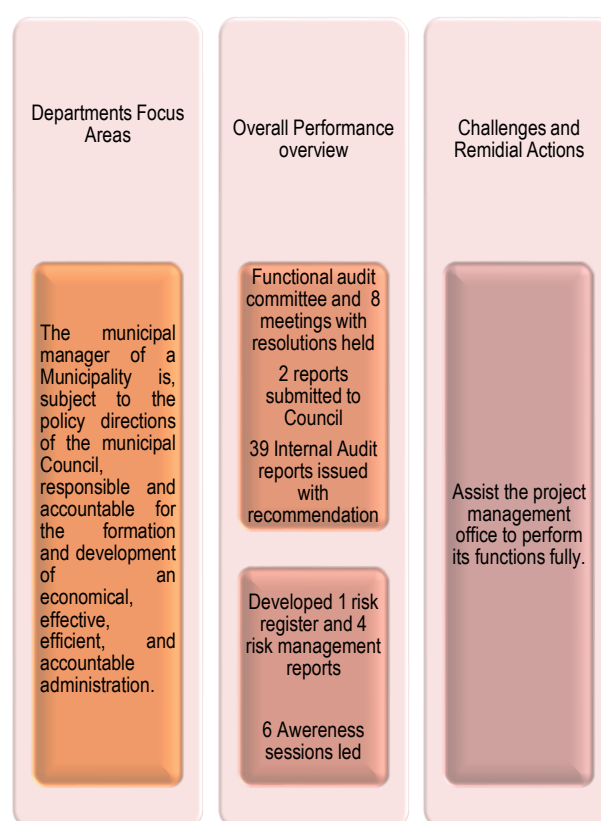
1.5.6 Finance



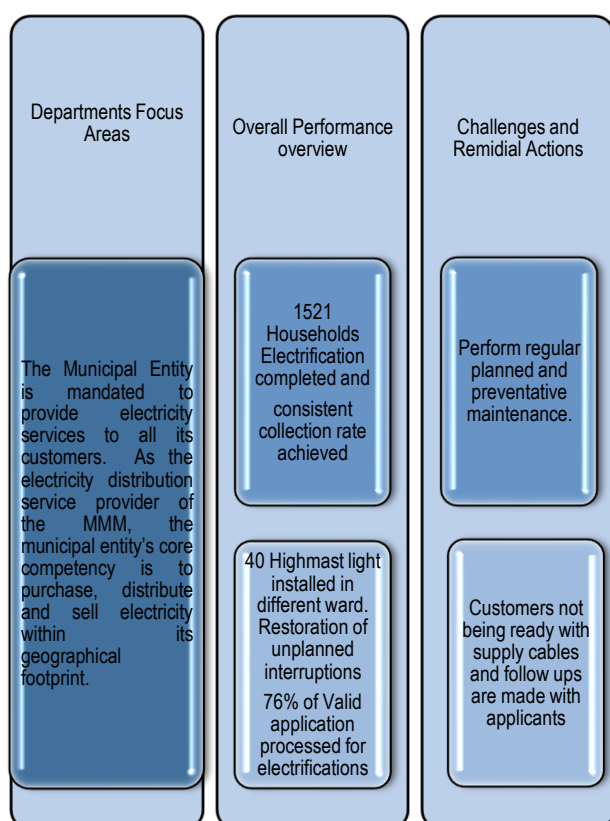
1.5.7 Community Services



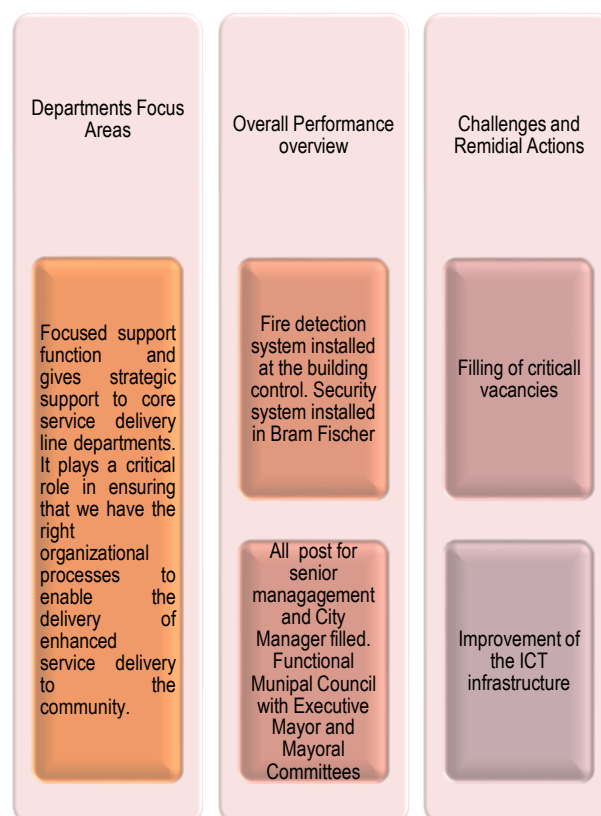
1.5.9 Office of the City Manager



1.5.8 Centlec



1.5.10 Corporate Services



Chapter 2 – Governance

Introduction

Municipalities in South Africa are governed by Municipal Councils. Mangaung Council is therefore the governing body of the Municipality and the custodian of its powers, duties and functions are both legislative and administrative. Essentially, the Council performs a legislative and executive role. The Constitution of the Republic of South Africa, 1996, Chapter 7, Section 160 (1) defines the role of the Council as being:

- (making) decisions concerning the exercise of all the powers and the performance of all the functions of the Municipality;
- (electing) its chairperson;
- (electing) an executive committee and other committees, subject to national legislation;
- (Employing) personnel that are necessary for the effective performance of its functions.

Municipal Council comprises the governing and the decision-making body of the Municipality, whilst municipal officials focus on implementing the decisions made by the Council. Council determines the direction for the Municipality by setting the course and allocating the necessary resources. It further establishes the policies, and municipal staff ensures that those policies are implemented. Decisions made at Council or Committees levels are often the result of a lot of research, consultation and advice from staff, residents, business people, and interested parties. Often there are competing interests and financial constraints that must be considered.

Component A: Political and Administrative Governance

2.1 Political Governance

The Mangaung Metropolitan Municipality is governed by a Council led by an Executive Mayor. All major policy and administrative decisions are presented, resolved and implemented after the approval of Council. The political system in the Municipality is functioning well in that all major committees and participatory organs in the Metro are fully functional. There is a functional Audit and Performance Committee that periodically provide advice to Council. There is a Municipal Public Accounts Committee (MPAC) that continues to interrogate municipal performance and thus assist the Municipality to act in the manner that assist the provision of municipal services. The Annual Report is publicised for scrutiny and comment of the public as well.

2.1.1 Political Structure of MMM

- 1) **Executive Mayor:** Councillor Gregory Mosala Solomon Nthatisi
- 2) **Deputy Executive Mayor:** Councillor Lulama Titi-Odili
- 3) **Speaker:** Councillor Bongani Lawrence Mathae
- 4) **Council Whip:** Councillor Vumile Edwin Nikelo

Table 3: Members of the Mayoral Committee and Section 79 Committee Chairpersons

Members of the Mayoral Committee	Responsible Councillor
IDP and Performance Management	Deputy Executive Mayor Cllr L Titi-Odili
Finance	Cllr CL Kruger
Technical Services	Cllr VS Soqaga
Waste and Fleet Management	Cllr VE Jonas
Public Safety and Transport	Cllr SP Tsoleli
Community Services	Cllr A Qai
Corporate Services	Cllr MM Letawana
Planning and Human Settlements	Cllr NA Nhlapo
Rural Development	Cllr PS Twala
Economic Development	Cllr TM Mosala
Section 79 Committee Chairpersons	
Chairperson: Rules Committee	Cllr TKW Mokgothu
Chairperson: Motions and Petitions	Cllr MA Morake

Chairperson: Remunerations and Benefits Committee	Cllr MM Tladi
Chairperson: MPAC	Cllr IJ Makoloane
Chairperson: Public Places and Street Naming Committee	Cllr MJ Mogotloane

The Mangaung Council is constituted by 101 elected public representatives of which 51 are ward representatives and 50 represent their political parties on a proportional basis. The parties in Council are illustrated in the table below.

Table 4: Political Parties Represented in the Council

Political Parties in Council	Total Seats	Ward Seats	PR Seats
African National Congress	51	40	11
Democratic Alliance	26	11	15
Economic Freedom Fighters	12		12
Freedom Front Plus	5		5
Afrikan Alliance of Social Democrats	2		2
Patriotic Alliance	2		2
African Independent Congress	1		1
African Christian Democratic Party	1		1
African Transformation Movement	1		1
Total	101	51	50

Table 5: The Governance Structure of Mangaung Metropolitan Municipality

Structure	Responsible for	Oversight Over	Accountable to
Council	Approve policies and budget	Executive Mayor, Mayoral Committee and Audit and Performance Committee	Community
Executive Mayor	Policies, budget, outcomes, management and oversight over City Manager	City Manager	Council
City Manager	Outputs and implementation	The administration	Executive Mayor
CFO & Executive Management Team (EMT)	Outputs and implementation	Financial management and operational functions	City Manager

Political Decision Making

A routing system of matters reserved referred to the Council is as follows, namely:

Reports are initiated by the Heads of Departments discussed at Executive Management Team. The City Manager engages with the reports and indicates whether the reports are recommended for consideration to the Executive Mayor or by the Chairperson of the relevant Section 79 Committee.

The items would serve at the relevant Section 80 Committee, then Mayoral Committee. The items now fully completed with all the necessary comments and signatures, are then submitted for Council consideration and approval.

The main function of Committee Services Sub-Directorate is to coordinate and facilitate all the Committee meetings starting from the EMT up to the Council.

Once the Council has resolved on a report, it is then a resolution of the Council. The City Manager executes the decision/resolution taken by the Council by issuing execution letters to the relevant Departments.

2.2 Administrative Governance

The administration is led by the City Manager as the Chief Accounting Officer. The day-to-day management of the Municipality is done by staff under the direction of the City Manager and Heads of Departments. The City Manager and Heads of Departments have broad and general management responsibilities, such as ensuring that staff is kept informed on Council's direction and identifying gaps in service provision. Together with Council they must monitor progress on set goals and priorities.

Top administrative structure

The administration is made up of the following Departments headed by members of the Executive Management Team (EMT):

Table 6: Heads of Departments

Departments	Responsible Official	Period
Mr S J More (Sello Johannes)	City Manager	App. Date: 01/11/2023
Dr K T Thinda (Karneels Thabang)	Head: Community Services	App. Date: 01/12/2023
Mr I R Masobeng (Itumeleng Revelation)	Head: Technical Services	App. Date: 01/12/2023
Mr M V Duma (Mokete Victor)	Head: Corporate Services	App. Date: 01/12/2023
Ms N Chakane (Nokuthula)	Head: Planning, Economic and Rural Development, & Human Settlements	App. Date: 01/12/2023
Mr K I Kganyane (Ketsebae Israel)	Head: Public Safety & Security	App. Date: 01/12/2023
Mr L X Ntoyi (Luvuyo Xola)	Head: Project Management Office	App. Date: 01/06/2024
Ms Z L Thekisho (Zuziwe Lydia)	Chief Financial Officer	App. Date: 01/06/2024
Mr M Sekoboto (Malefane)	CEO: Centlec (entity)	App. Date: 01/12/2020

Component B: Intergovernmental Relations

2.3 Intergovernmental Relations in the Municipality

The foundation of a constitutional democracy in South Africa as laid and articulated in the Constitution of the Republic of South Africa, 1996 and the implications thereof, poses unique capabilities by the local sphere of government. It is expected that municipalities must take responsibility to engage various sectors and development protagonists, such as the national and provincial governments, State Owned Enterprises, business forums, to mention but a few. This means that, joint planning is important for the attainment of the shared outcome. Whilst Section 40(1) of the Constitution established three distinctive, yet interdependent and inter-related spheres of government, municipalities remain at the center of development, given the responsibilities enshrined in Sections 151-154, 156 and Schedule 5 (part B) of the Constitution.

The Municipality participates in the national and provincial spheres of governments inter-governmental Forums. Provincially, the Municipality actively participates in the Premier Co-ordinating Forum (PCF) and the Member of Executive Council and Local Government (MECLOGA) to raise issues affecting the Municipality with other municipalities, provincial government Departments, and the Free State Provincial Chapter of the South African Local Government Association (SALGA). The province's Forum of Heads of Departments (FOHOD), Municipal Manager's Forum, Provincial IDP Manager's Forum, and Provincial Performance Manager's Forum all have active involvement. The latter two are administered by the Provincial Department of Cooperative Governance.

Moreover, Nationally, the Municipality participates in the Ministers and Members of Executive Councils (MINMECs), which serve as platforms for reporting on progress toward implementing the Urban Settlement Development Grant (USDG). Additionally, the Municipality participates in the Circular 88 Metro Forum, which is comprised of representatives from the National Treasury, the SA Cities Network, Stats SA, the Department of Planning, Monitoring and Evaluation (DPME), and all metro municipalities. MMM also participates in the SA Cities Network Intergovernmental and International Group. The City has successfully established the internal procedures of intergovernmental structures as per Section 33(1) of the Intergovernmental Relations Framework Act, 2005(Act 13 of 2005). The terms of reference for the establishment of Mangaung metropolitan municipal technical Intergovernmental Relations (IGR) forum; and rules to govern procedures for the functioning of Mangaung metropolitan technical IGR forum were approved by Council as instrument to strengthen and harness joint planning.

The value of membership in these organizations is emphasized by the possibilities for the Municipality to use in establishing strategic relationships with government agencies.

Relationship with Municipal Entities

The Municipality has created Centlec as a municipal entity to offer electrical services to its citizens, as well as administer and maintain public lighting on its behalf. Centlec's decisions are made by a legally constituted Board of Directors, and the entity accounts to the Municipality via the Executive Mayor and the authorized stakeholder representative through the Business Plan and Sale of Business Agreement.

Component C: Overview of Public Accountability and Participation

One of the main justifications given for participatory governance in the South African setting, especially at the level of local government, is that it broadens and deepens democracy by increasing the number of people involved in making or influencing local government decisions. The Municipality is no exception to this statement in this situation.

The Municipality had to react to the requirement of being “developmental institutions” in nature in order to eliminate poverty and improve the lives of its people. The developmental mandate, as stated in developmental policies and laws, notably the Municipal Systems Act, emphasizes community involvement as an essential mechanism for growth. Furthermore, this Act acknowledges Ward Councillors and other democratized organizations as essential advisory mechanisms for ensuring public involvement in municipal governance.

The process of creating a legally valid IDP is seen to be supported by the community. This is explicitly stated in section 16(1)(a)(i) of the Municipal Systems Act, which states that “a Municipality must develop a culture of municipal governance...” and further that “a Municipality must encourage, and create conditions for, the local community to participate in the affairs of the Municipality, including in the preparation, implementation, and review of its Integrated Development Plan in terms of legislative requirement.

This Act also states that a Municipality must establish appropriate mechanisms, processes, and procedures to allow the local community to participate in municipal affairs, as well as initiate consultative sessions with locally recognized community organizations and, where appropriate, traditional authorities.

According to Chapter 5 of the Municipal System Act, 2000 (Act 32 of 2000), a municipal Council is expected to annually review its IDP in accordance with an assessment of its performance measures, and the Municipality may also amend its IDP in accordance with a prescribed process if changing circumstances so demand. Annual reports detail the Municipality's performance against the performance measures specified in the SDBIP.

The SDBIP mainly covers the Municipality's yearly delivery objective as outlined in the Integrated Development Plan and the budget. The context of the delivery during the time under evaluation was extremely participative, in keeping with the strongly established ethos of public engagement. Participation in the IDP as well as the budget included engagement in development planning and budget allocation, as well as the execution of programs and initiatives that need community involvement in order to be sustainable and have a long-term effect.

2.4 Public Meetings

The Municipality consulted with the public throughout the financial year on IDP and tariffs including annual reports and by-laws. The Municipality has 51 wards, because of the vast nature of our Municipality, we cluster wards to be able to reach a wider audience as possible and consult with our public from November to April during the course of the financial year on the revised tariffs and IDP priorities. The Municipality publishes its public meetings in local newspapers and radio stations and also on municipal website.

The following is a list of documents published and made available to the public yearly:

- The annual and adjustments budgets and all budget-related documents;
- All budget related policies
- The Annual Report
- All Performance Agreements required in terms of Section 56 of the Municipal Systems Act
- All municipal tenders
- All weekly quotations of the Municipality
- All quarterly reports tabled in the Council in terms of Section 52 (d)
- All vacancies of the Municipality
- Information about tourism and places of interest in Mangaung
- Contact information for all Directorates and Sub-Directorates
- The Integrated Development Plan (IDP)
- The Service Delivery and Budget Implementation Plan (SDBIP)
- Spatial Development Framework (SDF).

Ward Committees

Ward committees in the Municipality serves as an interface between the community and the Municipality. Because of its proximity to the residents of a particular Ward, the committee members listen to community concerns and they pick up on day-to-day service provision issues in their Wards and

through the Ward Councillors, they advance those issues to the attention of the Council. Ward committees are a single most important institutional arrangement to ensure efficient and result based participatory system.

Table 7: Public Meetings

Nature and purpose of the meeting	Dates of event	No of participating Councillors	No of participating Municipal Councillors	Number of community members attending	Dates and manner of feedback given to community
IDP and budget consultative meetings SDF and the Sectoral Plans are discussed	Nov to April	All ward Councillors of the clusters involved	All ward Councillors of the clusters involved, the deputy mayor and the Speaker	Numbers vary from cluster to cluster	Feedback is provided during the first round of the consultations and after the first quarter in November
Annual report	Feb to March	All Councillors	All Councillors	Numbers vary from cluster to cluster	Feedback is provided during the second round of the consultations in February and March
By laws	As and when they are up for public consumption	Councillors affected	Councillors affected and the relevant MMC	Numbers vary from cluster to cluster	Feedback provided after consultations have been finalised and Council has resolved
Tariffs	Nov to April	All ward Councillors of the clusters involved	Councillors affected and the relevant MMC	Numbers vary from cluster to cluster	Feedback is provided during the second round of the consultations in April and mid-May before final approval

Public engagements in the Municipality provide opportunities for the public to contribute, interrogate and engage municipal priorities. Furthermore, the Municipality organise feedback sessions to report back on what communities have been reflecting and how the Municipality is responding. The IDP of the Municipality also has a section that addresses issues raised by communities and municipal responses.

2.5 IDP Participation and Alignment

Table 8: IDP and Alignment

IDP Participation and alignment criteria	Yes/no
Does the Municipality have impact, outcome, input, output indicators	Yes
Does the IDP have priorities, objectives, KPI's development strategies?	Yes
Does the IDP have multiyear targets?	Yes
Are the above aligned and can they calculate to a score	Yes
Does the budget align directly to the KPI in the strategic plan?	Yes
Does the IDP KPI align to section 56 managers?	Yes
Do the IDP KPI lead to functional area KPI as per SDBIP	Yes
Were the indicators communicated to the public	Yes
Were the four quarter aligned reports submitted within stipulated time frames?	Yes

Component D: Corporative Governance

Overview of Corporate Governance

The primary objectives underpinning the Municipality's governance, provision of municipal service and institutional transformation, which is also consistent with the spirit and purport of relevant statutes saw the Municipality prioritising systematic actions, programmes and/or interventions appropriately to capacitate and strengthen both the Audit and Risk Managements Committees. This was to enable the committees to execute their oversight role. To date, more than satisfactory progress is already being witnessed in this regard.

There is one approved house of Traditional Leadership in the Municipality's jurisdiction with whom we enjoy not only cordial, but also working relationship. The Municipality will not relent its efforts to continue building and further strengthening this sound working relationship.

As would be appreciated from our preceding reports, the obtaining Governance Model continues to respond fairly well to the Municipality's quest to deliver quality services in a cost-effective manner, yet the need for a significant departure from the current system of a combined Model of Governance to a fundamentally new and different system of separation of powers between Governance (Legislature) and the Executive was previously expressed and to which the Municipality responded well.

2.6. Risk Management

In terms of MFMA Act 56 of 2003, section 62(1)(c)(i) "the Accounting Officer of a Municipality is responsible for managing the financial administration of the Municipality and must for this purpose take all reasonable steps to ensure the Municipality has and maintains effective, efficient and transparent systems of financial and risk management and internal control".

The City Manager appointed a Risk Management Committee to provide an appropriate forum and governance structure to assist the City Manager and management in discharging their risk management responsibilities. It also intended to provide an enabling environment for the City to comply with laws, regulations and recognised governance framework.

Table 9: The Risk Management Committees:

Member	Status	Attendance			
		16/08/2024	15/11/2024	21/02/2025	06/06/2025
Mr. JC Weapond	Chairperson	Attended	Attended	Attended	Attended
Ms. FJ Mudau	Member	Attended	Attended	Attended	Attended
Mr. T Marumo	Member	Attended	Attended	Attended	Attended
Ms. T Pino	Member	Vacant	Vacant	Apology	Attended

Tables 10: Top 5 strategic and operational risks the Municipality grappled with during the financial year:

STRATEGIC	OPERATIONAL
1. Financial sustainability due to rising costs of services against declining affordability of citizens	1. Inadequate resources
2. Informal settlement sprawl	2. Non-compliance with laws and regulations
3. Road infrastructure collapse	3. Theft of assets
4. Illegal building activities and illegal land uses	4. Loss/theft of information
5. High unemployment rate	5. Abuse/falsified overtime

Based on the FMCMM risk module, overall, the municipality's risk management maturity is at a control level (2.94). This means that the municipality has some if not most elements of a risk culture and system of risk management in place. That is also the level that satisfies the minimum compliance requirements of the MFMA. The risk management culture improved significantly in the financial year with requirements of the Directorates to submit portfolios of evidence on implemented mitigation strategies, presentation by HODs/Risk Owners on the quarterly progress made in implementation of the mitigation strategies/plans and 90% implementation of the Risk Committee resolutions.

2.7 Anti-Fraud and Corruption

The Municipality has a Fraud Prevention Plan that outlines the Municipality's approach to curtailing the likelihood of fraud occurring, its prevention as well as the early detection thereof. Anti-Fraud and Corruption Unit conduct investigations and depending on the outcome of the investigations, other cases are further referred to South African Police Services and HAWKS.

The Municipality takes a zero-tolerance stance towards fraud and corruption, and pursues a corruption-free administration. The Municipality encourages those who suspects acts of fraud or corruption to report such allegations through the National Anti-Corruption hotline (0800 701 701) and reporting mechanisms available through the municipal website.

Effective investigation and monitoring the implementation of recommendations emanating from completed investigations within the Municipality is usually hampered by inadequate staffing capacity within the Anti-Fraud and Corruption Unit. The Municipality continues to expedite its staffing capacity to ensure that speedy investigation processes are implemented as part of fraud prevention mechanisms.

2.8 Internal Audit

Audit and Performance Committee

The Municipality has a functional Audit and Performance Committee that operates in terms of the Council approved Terms of Reference (ToR). For the period under review (2024/25), the Committee met eight (8) times to perform its functions as outlined under MFMA section 166(2) as follows;

- (a) advise the municipal Council, the political office-bearers, the accounting officer and the management staff of the Municipality, on matters relating to
 - i) internal financial control and internal audits;
 - ii) risk management;
 - iii) accounting policies;
 - iv) the adequacy, reliability and accuracy of financial reporting and information;
 - v) performance management;
 - vi) effective governance;
 - vii) compliance with this Act, the annual Division of Revenue Act and any other applicable legislation;
 - viii) performance evaluation; and
 - ix) any other issues referred to it by the Municipality;
- (b) review the annual financial statements to provide the Council of the Municipality, with an authoritative and credible view of the financial position of the Municipality, its efficiency and effectiveness and its overall level of compliance with this Act, the annual Division of Revenue Act and any other applicable legislation;
- (c) respond to the Council on any issues raised by the Auditor-General in the Audit Report.

Internal Audit

The Municipality has a functional Internal Audit Unit. This Unit is working in collaboration with both the Risk and Anti-Fraud Units to strengthen the Municipality's efforts to manage risks and eradicate fraud and corruption. For the period under review (2024/25), the Unit completed all audit assignments planned for the year and the following internal audit reports were issued during the period under review;

Table 11: Internal Audit Reports

Report number	Description of report
Internal Audit report number 01/2024-25	Review of the 2023/24 Annual Financial Statements
Internal Audit report number 02/2024-25	Review of the 2023/24 Annual Report
Internal Audit report number 03/2024-25	Report on IDP Budget Process Plan
Internal Audit report number 04/2024-25	Report on Landfill Sites Management
Internal Audit report number 05/2024-25	Audit of Performance Information (2024/2025 SDBIP / IDP and Performance Agreements for Municipal Manager and Section 56 Employees).
Internal Audit report number 06/2024-25	Direct assistance to the Auditor-General: employee physical verification
Internal Audit report number 07/2024-25	Report to HOD on absconded employee
Internal Audit report number 08/2024-25	Sports Clubs and stadia
Internal Audit report number 09/2024-25	Audit of waste management services
Internal Audit report number 10/2024-25	Compliance Checklist -Quarter 4 of 2023/24 and Quarter 1 of 2024/25
Internal Audit report number 11/2024-25	Fleet Management Audit
Internal Audit report number 12/2024-25	Quarterly Reviews on Risk Management Processes (Quarters 1 and 2: 2024/25)
Internal Audit report number 13/2024-25	Audit Of Performance Information – 1st Quarter SDBIP Progress Report 2024/2025
Internal Audit report number 14/2024-25	Implementation and monitoring of council resolutions
Internal Audit report number 15/2024-25	Loss Control audit
Internal Audit report number 16/2024-25	Audit of Municipal Planning Tribunal
Internal Audit report number 17/2024-25	Audit report of EPWP and PES
Internal Audit report number 18/2024-25	Audit of Performance Information – 2nd Quarter SDBIP Progress Report 2024/2025
Internal Audit report number 19/2024-25	Internal audit review on FRESHCO
Internal Audit report number 20/2024-25	Internal audit review on the AAP
Internal Audit report number 21/2024-25	Cash Management
Internal Audit report number 22/2024-25	Audit review of controls around unauthorised, irregular, fruitless and wasteful expenditure
Internal Audit report number 23/2024-25	Audit of Grants

Report number	Description of report
Internal Audit report number 24/2024-25	IPTN Huaweng bus services audit
Internal Audit report number 25/2024-25	Debt Management Audit
Internal Audit report number 26/2024-25	Rental and social housing
Internal Audit report number 27/2024-25	Audit of Performance Information (Q3 SDBIP 2024/25)
Internal Audit report number 28/2024-25	Quarterly reviews on risk management processes (Quarters 3 and 4: 2024/25)
Internal Audit report number 29/2024-25	Facilities Management
Internal Audit report number 30/2024-25	Building Control
Internal Audit report number 31/2024-25	Compliance Checklist -Quarters 2 and 3 of 2024/25
Internal Audit report number 32/2023-23	Expenditure Management Creditors Payments
Internal Audit report number 33/2024-25	Asset Management Audit
Internal Audit report number 34/2024-25	Outdoor Advertising
Internal Audit report number 35/2024-25	ICT Control Review
Internal Audit report number 36/2024-25	IDP Budget Process Plan of 2024/2025
Internal Audit report number 37/2024-25	Consulting engagement report on the processing of traffic fines
Internal Audit report number 38/2024-25	Sports Facilities and Stadia - 2024-25
Internal Audit report number 39/2024-25	Audit of waste management services

2.9 Supply Chain Management

The municipality has established Supply Chain Management unit, in line with section 111 of the Municipal Financial Management Act No 56 of 2003 and its Supply Chain Policy.

The unit according to the staff establishment has 80 positions, were 36 (45%) are filled and 44 (55%) are vacant. The unit is functional and able to provide services as required by National Treasury. However, filling of vacancies remain critical aspect in ensuring that quality services is provided to the communities.

The municipal departments submit demand plans which are consolidated into an Annual Procurement Plan and approved by the Accounting Officer.

2.10 Public satisfaction on municipal services

The municipality through its IDP public participation, utilises this process to meet this important section. Moreover, prioritisation of resources is done with the departments to be able to reduce some of the unsatisfactory performance within the communities. Figure 3, displays highlights of issues raised and figure 4 indicate the resources that are allocated to each department in order to realise the objectives for public satisfaction on municipal services. The clustering of issues are as follows:

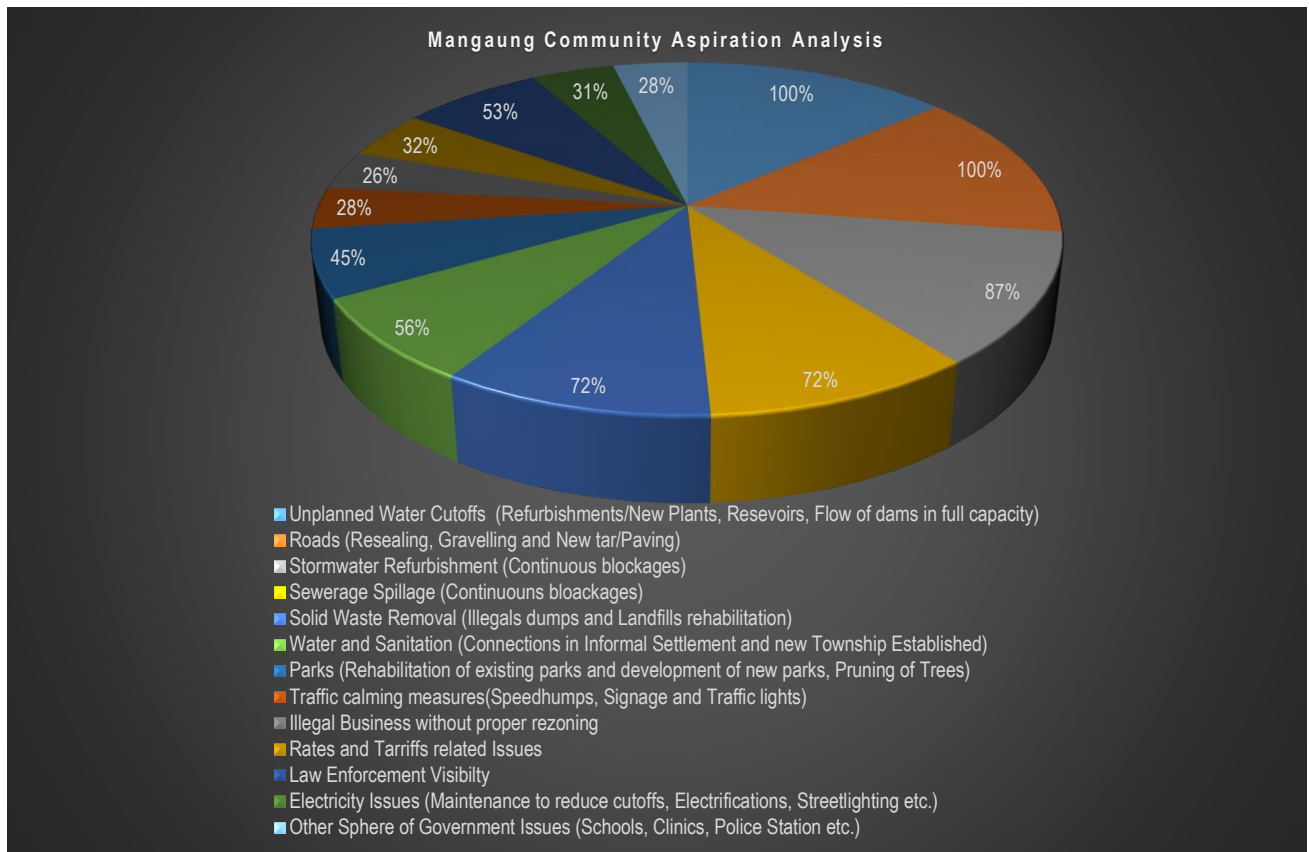


Figure 3: Community Aspirations per Region and Wards

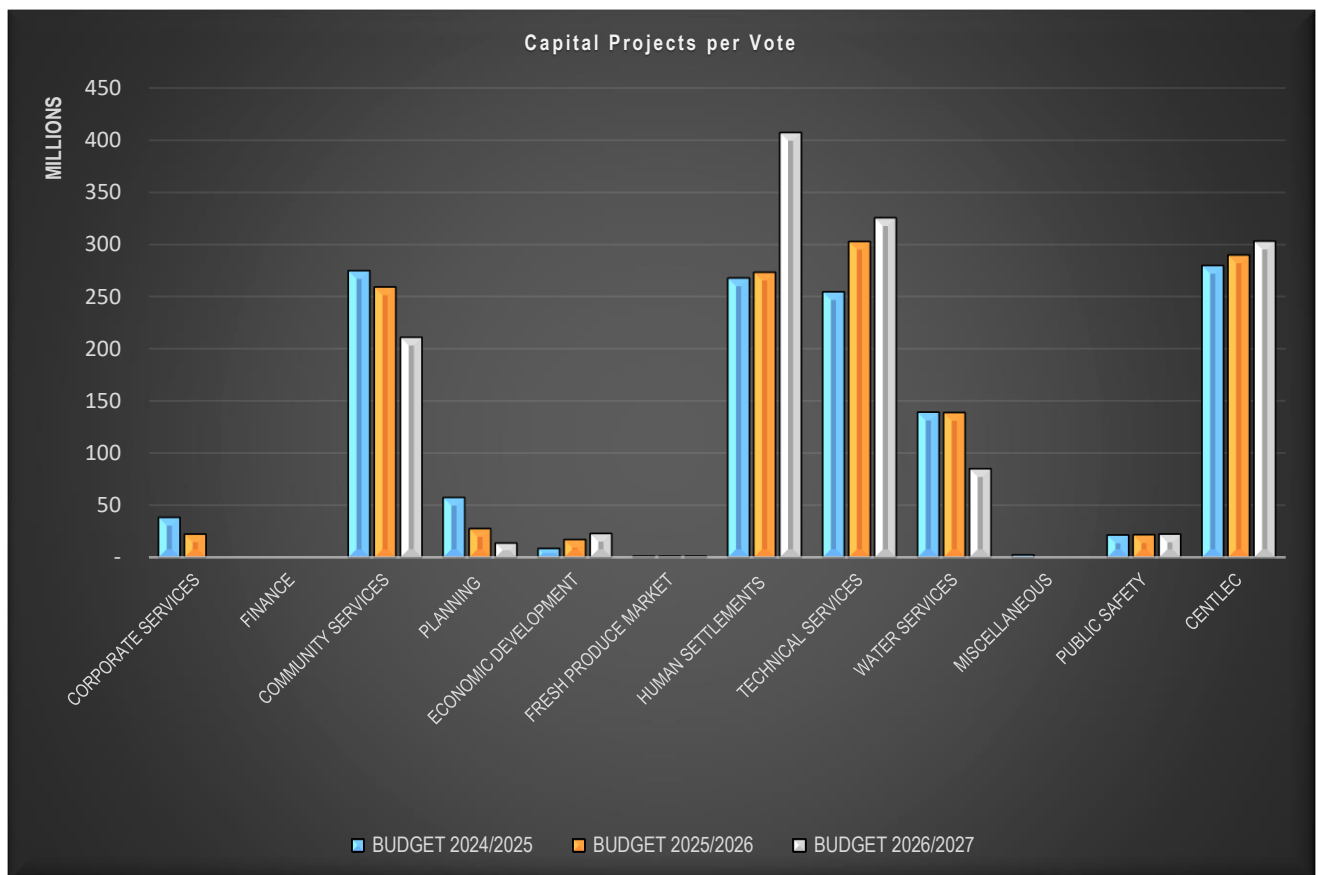


Figure 4: Capital Budget per Vote

2.11 Municipal Website: Content and Currency of Material

Please see the Live Website with all the Details & History available at www.mangaung.co.za

Municipal Website: Content and Currency of Material		
Documents published on the Municipality's / Entity's Website	Yes / No	Publishing Date
Current annual and adjustments budgets and all budget-related documents (2024/2025)	YES	8 January 2025 - Public Participation: Review of IDP / MTREF / Budget Policies / SDF for 2025/2026 https://www.mangaung.co.za/2025/01/08/public-participation-review-of-idp-mtref-budget-policies-sdf-for-2025-2026/ 31 January 2025 - Annual Reports & Financial Statements for 2023/2024 https://www.mangaung.co.za/2025/01/31/annual-reports-financial-statements-for-2023-2024/ 6 February 2025 - Mid-Term Budget Performance Assessment Report (ended 31 December 2024) – MFMA Sec 72 https://www.mangaung.co.za/2025/02/06/mid-term-budget-performance-assessment-report-ended-31-december-2024-mfma-sec-72/ 14 March 2025 - Adjustment Budget 2024/2025 https://www.mangaung.co.za/2025/03/14/adjustment-budget-2024-2025/ 31 March 2025 - MTREF Budget 2025/26 – 2027/28 & IDP 2025/2026 Sectoral Plans https://www.mangaung.co.za/2025/03/31/mtref-budget-2025-26-2027-28-idp-2025-2026-sectoral-plans/ 9 April 2025 - Public Notice: Review of Draft IDP 2025/2026, Sectoral Plans, SDF, MTREF Budget 2025/2026 – 2027/2028 and Budget related Policies https://www.mangaung.co.za/2025/04/09/public-notice-review-of-draft-idp-2025-2026-sectoral-plans-sdf-mtref-budget-2025-2026-2027-2028-and-budget-related-policies/ 28 May 2025 - MTREF Budget 2025/26 – 2027/28 & IDP 2025/2026 and Sectoral Plans https://www.mangaung.co.za/2025/05/28/mtref-budget-2025-26-2027-28-idp-2025-2026-sectoral-plans/
All current budget-related policies	YES	31 July 2024 – Draft IDP and Budget Process Plan 2025/2026 https://www.mangaung.co.za/2024/07/31/draft-idp-and-budget-process-plan-2025-2026/ 31 July 2024 - Strategic Scorecard: SDBIP 2024/2025 https://www.mangaung.co.za/2024/07/31/strategic-scorecard-sdbip-2024-2025/ 7 August 2024 - Calling for Inspection of the 9th Supplementary Valuation Roll and Lodging of Objections https://www.mangaung.co.za/2024/08/07/calling-for-inspection-of-the-9th-supplementary-valuation-roll-and-lodging-of-objections/ 13 August 2024 - SDBIP Report: 4th Quarter Ending 30 June 2024 https://www.mangaung.co.za/2024/08/13/sdbip-report-4th-quarter-ending-30-june-2024/ 15 August 2024 - Report on the Implementation of Supply Chain Management Policy for the Quarter Ending June 2024

		https://www.mangaung.co.za/2024/08/15/report-on-the-implementation-of-supply-chain-management-policy-for-the-quarter-ending-june-2024/ 15 August 2024 - Annual Report on the Implementation of Supply Chain Management Policy for 2023/2024 Financial Year https://www.mangaung.co.za/2024/08/15/annual-report-on-the-implementation-of-supply-chain-management-policy-for-2023-2024-financial-year/ 4 September 2024 - IDP and Budget Process Plan 2025/2026 https://www.mangaung.co.za/2024/09/04/idp-and-budget-process-plan-2025-2026/ 14 October 2024 - Calling for Inspection of the 10th Supplementary Valuation Roll and Lodging of Objections https://www.mangaung.co.za/2024/10/14/calling-for-inspection-of-the-10th-supplementary-valuation-roll-and-lodging-of-objections/ 22 October 2024 - MPAC Oversight Report 2021/2022 https://www.mangaung.co.za/2024/10/22/mpac-oversight-report-2021-2022/ 31 October 2024 - Report on the Implementation of Supply Chain Management Policy for the Quarter ending September 2024 https://www.mangaung.co.za/2024/10/31/report-on-the-implementation-of-supply-chain-management-policy-for-the-quarter-ending-september-2024/ 4 November 2024 - SDBIP Report: 1st Quarter Ending 30 September 2024 https://www.mangaung.co.za/2024/11/04/sdbip-report-1st-quarter-ending-30-september-2024/ 27 January 2025 - Calling for Inspection of the 11th Supplementary Valuation Roll and Lodging of Objections https://www.mangaung.co.za/2025/01/27/calling-for-inspection-of-the-11th-supplementary-valuation-roll-and-lodging-of-objections/ 3 February 2025 - SDBIP Mid-Year Report (01 July – 31 December 2024) https://www.mangaung.co.za/2025/02/03/sdbip-mid-year-report-01-july-31-december-2024/ 3 February 2025 - SDBIP Report: 2nd Quarter Ending 31 December 2024 https://www.mangaung.co.za/2025/02/03/sdbip-report-2nd-quarter-ending-31-december-2024/ 4 February 2025 - Minutes of Council Meetings https://www.mangaung.co.za/2025/02/04/minutes-of-council-meetings/ 6 February 2025 - Report on Supply Chain Management for the Quarter ending December 2024 https://www.mangaung.co.za/2025/02/06/report-on-supply-chain-management-for-the-quarter-ending-december-2024/ 17 March 2025 - MPAC Oversight Report 2022/2023 https://www.mangaung.co.za/2025/03/17/mpac-oversight-report-2022-2023/ 31 March 2025 - PUBLIC NOTICE: General Valuation Roll – MFMA Section 33 https://www.mangaung.co.za/2025/03/31/public-notice-general-valuation-roll-mfma-section-33/ 4 April 2025 - SDBIP 2024/2025: Revised Strategic Scorecard
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		https://www.mangaung.co.za/2025/04/04/sdbip-2024-2025-revised-strategic-scorecard/ 5 May 2025 - Report on Supply Chain Management for the Quarter ending March 2025 https://www.mangaung.co.za/2025/05/05/report-on-supply-chain-management-for-the-quarter-ending-march-2025/ 28 May 2025 - SDBIP 2024/2025: Strategic Scorecard (2nd Revision) https://www.mangaung.co.za/2025/05/28/sdbip-2024-2025-strategic-scorecard-2nd-revision/ 1 July 2025 - SDBIP 2025/2026: Strategic Scorecard (Final Approved) https://www.mangaung.co.za/2025/07/01/sdbip-2025-2026-strategic-scorecard-final-approved/
The previous annual report (2022/2023)	YES	29 January 2024 - Annual Reports & Financial Statements for 2022/2023 https://www.mangaung.co.za/2024/01/29/annual-reports-financial-statements-for-2022-2023/
The annual report (Year 2023/2024) published	YES	31 January 2025 - Annual Reports & Financial Statements for 2023/2024 https://www.mangaung.co.za/2025/01/31/annual-reports-financial-statements-for-2023-2024/
All current performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act (Year 2024/2025) and resulting scorecards	YES	12 September 2024 - Performance Agreements: 2024/2025 https://www.mangaung.co.za/2024/09/12/performance-agreements-2024-2025/
All service delivery agreements (Year 2024/2025)	NO	
All long-term borrowing contracts (Year 2024/2025)	NO	
All supply chain management contracts above a prescribed value (give value) for Year 2024/2025	YES	Awarded Formal BIDS / Tenders / Quotations (above R 750 000) http://www.mangaung.co.za/category/awarded-bids-tenders-quotations/ 31 July 2024 - (above R 750 000) https://www.mangaung.co.za/2024/07/31/awarded-formal-bids-tenders-quotations-76/ 15 October 2024 - (above R 750 000) https://www.mangaung.co.za/2024/10/15/awarded-formal-bids-tenders-quotations-77/ 20 January 2025 - (above R 200 000) https://www.mangaung.co.za/2025/01/20/awarded-formal-bids-tenders-quotations-78/ 27 March 2025 - (above R 750 000) https://www.mangaung.co.za/2025/03/27/awarded-formal-bids-tenders-quotations-79/ 5 June 2025 - (above R 750 000) https://www.mangaung.co.za/2025/06/05/awarded-formal-bids-tenders-quotations-80/ 9 July 2025 - (above R 750 000) https://www.mangaung.co.za/2025/07/09/awarded-formal-bids-tenders-quotations-81/
An information statement containing a list of assets over a prescribed value that have been disposed of in terms of section 14 (2) or (4) during 2024/2025	NO	

Contracts agreed in 2024/2025 to which subsection (1) of section 33 apply, subject to subsection (3) of that section	NO	
Public-private partnership agreements referred to in section 120 made in 2024/2025	NO	
All monthly reports tabled in the Council in terms of section 71 during 2024/2025	YES	All MFMA Monthly & Quarterly in Year Reports published: • 12 July 2024 - MFMA Financial Report & Budget Statement – 30 June 2024 https://www.mangaung.co.za/2024/07/12/mfma-financial-report-budget-statement-30-june-2024/ • 15 August 2024 - MFMA Quarterly in Year Report: 4th Quarter ended 30 June 2024 https://www.mangaung.co.za/2024/08/15/mfma-quarterly-in-year-report-4th-quarter-ended-30-june-2024/ • 15 August 2024 - MFMA Financial Report & Budget Statement – 31 July 2024 https://www.mangaung.co.za/2024/08/15/mfma-financial-report-budget-statement-31-july-2024/ • 13 September 2024 - MFMA Financial Report & Budget Statement – 31 August 2024 https://www.mangaung.co.za/2024/09/13/mfma-financial-report-budget-statement-31-august-2024/ • 14 October 2024 - MFMA Financial Report & Budget Statement – 30 September 2024 https://www.mangaung.co.za/2024/10/14/mfma-financial-report-budget-statement-30-september-2024/ • 31 October 2024 - MFMA Quarterly in Year Report: 1st Quarter ended 30 September 2024 https://www.mangaung.co.za/2024/10/31/mfma-quarterly-in-year-report-1st-quarter-ended-30-september-2024/ • 14 November 2024 - MFMA Financial Report & Budget Statement – 31 October 2024 https://www.mangaung.co.za/2024/11/14/mfma-financial-report-budget-statement-31-october-2024/ • 13 December 2024 - MFMA Financial Report & Budget Statement – 30 November 2024 https://www.mangaung.co.za/2024/12/13/mfma-financial-report-budget-statement-30-november-2024/ • 15 January 2025 - MFMA Financial Report & Budget Statement – 31 December 2024 https://www.mangaung.co.za/2025/01/15/mfma-financial-report-budget-statement-31-december-2024/ • 14 February 2025 - MFMA Financial Report & Budget Statement – 31 January 2025 https://www.mangaung.co.za/2025/02/14/mfma-financial-report-budget-statement-31-january-2025/ • 14 March 2025 - MFMA Financial Report & Budget Statement – 28 February 2025

		https://www.mangaung.co.za/2025/03/14/mfma-financial-report-budget-statement-28-february-2025/
		• 14 April 2025 - MFMA Financial Report & Budget Statement – 31 March 2025 https://www.mangaung.co.za/2025/04/14/mfma-financial-report-budget-statement-31-march-2025/ • 5 May 2025 - MFMA Quarterly in Year Report: 3rd Quarter ended 31 March 2025 https://www.mangaung.co.za/2025/05/05/mfma-quarterly-in-year-report-3rd-quarter-ended-31-march-2025/ • 15 May 2025 - MFMA Financial Report & Budget Statement – 30 April 2025 https://www.mangaung.co.za/2025/05/15/mfma-financial-report-budget-statement-30-april-2025/ • 13 June 2025 - MFMA Financial Report & Budget Statement – 31 May 2025 https://www.mangaung.co.za/2025/06/13/mfma-financial-report-budget-statement-31-may-2025/ • 14 July 2025 - MFMA Financial Report & Budget Statement – 30 June 2025 https://www.mangaung.co.za/2025/07/14/mfma-financial-report-budget-statement-30-june-2025/

WEBSITE VISITOR TRAFFIC AND USAGE STATISTICS - WWW.MANGAUNG.CO.ZA

During the 2024/2025 reporting period the Mangaung Metropolitan Municipality's website recorded a significant volume of user engagement and content access. The site registered a total of 19 423 092 hits, averaging 53 953 hits per day. Each visitor generated an average of 4.847 hits, reflecting consistent user interaction with the platform.

In terms of user traffic, the website attracted 4 007 366 total visitors, averaging 11 131 visitors per day. The average time spent on the website per session was 7 minutes and 18 seconds, indicating a reasonable level of user engagement. A total of 453 768 unique IP addresses were recorded during the reporting period, highlighting a diverse and geographically dispersed user base.

With regard to resource usage, the site recorded 12 128 739 total page views, averaging 33 691 page views per day. Visitors viewed an average of 3.027 pages per session, pointing to consistent exploration beyond the landing page. The platform also facilitated 1 792 500 file downloads, with an average of 4 979 downloads per day, and 0.447 downloads per visitor.

Bandwidth consumption remained within acceptable parameters. The total data transferred over the period amounted to 5 567.513 GB (5.56 TB), translating to a daily average of 15.465 GB. On a per-hit basis, 300.567 KB of data was transferred, while each visitor consumed approximately 1.423 MB of bandwidth on average.

These statistics illustrate the website's effectiveness as a key digital service and information channel for the municipality, with stable visitor volumes, high levels of content access and reliable system performance throughout the year.

Website Statistics	2024/07/01 - 2025/06/25	2024/2025
Hits		
Total Hits		19423092
Average Hits per Day	53953.033	
Average Hits per Visitor	4.847	
Visitors		
Total Visitors		4007366
Average Visitors per Day	11131.572	
Average Time Spent (min:sec)	07:18	
Total Unique IPs	453768	
Resource Accessed		
Total Page Views		12128739

Website Statistics	2024/07/01 - 2025/06/25	2024/2025
Average Page Views per Day	33690.942	
Average Page Views per Visitor	3.027	
Total File Downloads	1792500	
Average File Downloads per Day	4979.167	
Average File Downloads per Visitor	0.447	
Bandwidth		
Total Data Transferred		5567.513 GB
Average Data Transferred per Day	15.465 GB	
Average Data Transferred per Hit	300.567 KB	
Average Data Transferred per Visitor	1.423 MB	

Chapter 3 - Service Delivery Performance

3.1 Introduction

This report amongst other components is the Service Delivery Chapter, which gives detailed account in regard to the provision of service. Although the Municipality is experiencing financial challenges, there has been continuous strides in extending access to water and sanitation services, facilitated access to housing and social housing opportunities, implemented a number of projects to support Small Medium and Micro Enterprises (SMME); ensured that indigent households had access to Free Basic Water, Electricity, Sanitation and Refuse removal services and promoted development through prompt processing of development applications, provided efficient environmental health and emergency services and rehabilitated social amenities. Effective maintenance of assets was carried out that included resurfacing roads, rehabilitation of roads, storm-water canals, catch pits and pedestrian paving and provision of connecting households in informal settlement to electricity and the upgrading of electricity service infrastructure (network and streetlights).

Below sections will be segmented into 5 Key Performance Areas (KPA's) that are also linked to the City's IDP Strategic Development Objectives (ISDO):

Table 12: Linkage between KPA's and MMM ISDO

Components	Key Performance Areas (KPA's)	MMM IDP Strategic Development Objectives	Responsible Departments
A	Basic Service Delivery and Infrastructure Development	Service Delivery Improvement	- Technical Services - Human Settlement - Community Services - Public Safety and Security - Centlec
B	Financial Viability	Financial Health Improvement	Finance Department
C	Local Economic Development	Economic Growth	Economic and Rural Development
D	Good Governance and Public participation	Organisational Strength	- Corporate Services - Office of the City Manager
E	Institutional Development and Organisational Transformation	Spatial Transformation	Planning Departments

Note well: All financial Information provided under this chapter are still preliminary and might change pending financial statements finalisation.

Component A: Basic Services Delivery

3.2 Roads and Stormwater

The Municipality is progressing on the delivery on some of the identified targets for the year under review. Moreover, a significant stride is being made to surface unsurfaced roads and resurfacing. However, due to financial limitations and an unstable fleet, not 100% of the targets were reached.

3.3 Water and Sanitation Provision

The Municipality is both the Water Services Authority and Water Service Provider and therefore obliged to fulfil its mandate that of providing access to safe and reliable portable water to its consumers. Moreover, the municipality must ensure that all households have access to sanitation facilities above Reconstruction and Development Programme (RDP) standard (VIP toilet and higher).

Table 13: Service Delivery Objectives on Roads/Stormwater and Water/Sanitation

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ROADS AND STORMWATER WATER AND SANITATION			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 6 – ENSURE AVAILABILITY AND SUSTAINABLE MANAGEMENT OF WATER AND SANITATION FOR ALL. GOAL 9 – BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
Roads and Stormwater						
Output Indicators						
Improved quality of municipal road network	1 stormwater network condition assessment updated	(KPI 1) Updated and approved road and stormwater management information system.	1	2 Sector Plans • RAMS Stormwater Management Information System Updated	None	None
	3km	(KPI 2) Kilometers of stormwater improved and or rehabilitated	1.5km	2,31km	-0.81km	None
	55.1%	(KPI 3) TR6.11 Percentage of unsurfaced road graded	100%	77.9%	-22.1% (The planned target could not be achieved, due to inadequate resources, i.e. maintenance contract)	The contractor for acquiring of asphalt is complete and work is in progress.
Improved quality of municipal road network	0%	(KPI 4) TR6.12 Percentage of surfaced municipal road	60.13%	0%	-60.13% %(Delays in the appoint of Service Providers	9 contractors are appointed, and Contractors are on site and

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ROADS AND STORMWATER WATER AND SANITATION			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 6 – ENSURE AVAILABILITY AND SUSTAINABLE MANAGEMENT OF WATER AND SANITATION FOR ALL. GOAL 9 – BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
		lanes which has been resurfaced and resealed				progress on resurfacing is continuing.
	1.9 km	(KPI 5) TR6.13 KMs of new municipal road network	3.34 km	0km	-3.34km (Delays in the appoint of Service Providers)	Construction stage such as roadbed, layer works, surfacing with interlock bricks is ongoing
	61.64%	(KPI 6) TR 6.21 Percentage of reported pothole complaints resolved within standard municipal response time	100%	59,59%	40.41% (The planned target could not be achieved, due to inadequate resources, i.e. Finalization of asphalt contract)	The contract for acquiring of asphalt is complete and work is in progress and the municipality is working towards a plan to increase its Maintenance budget-
Outcome Indicators (Not audited)						
Improved quality of municipal road network	3.28	TR6.2 Number of potholes reported per 10kms of municipal road network	48	2.15	Not Applicable as per C88 template	Not Applicable as per C88 template
Water and Sanitation						
Output Indicators						

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ROADS AND STORMWATER WATER AND SANITATION			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 6 – ENSURE AVAILABILITY AND SUSTAINABLE MANAGEMENT OF WATER AND SANITATION FOR ALL. GOAL 9 – BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
Improved access to sanitation	Updated Geographical information system (GIS)	(KPI 1) Updated Geographic information system (GIS)	Collect GIS information to update the GIS data base by 30 June 2025.	The process of analysing gaps on the available GIS information is still under review.	None	None
	Refurbishment of wastewater treatment works in MMM	(KPI 2) A fully operational Wastewater Treatment works plants within MMM	Refurbishment of all non-functional process units of Wastewater treatment works within MMM by 30 June 2025.	8 out of 13 WWTWs are now partially functional.	There is still outstanding work to make all plants functional. Budget constraints.	Continue with refurbishment of plants in the new FY as per the SDBIP 2025/2026
	Refurbishment of Sanitation Infrastructure in MMM	(KPI 3) Refurbished Sanitation Infrastructure	1 Kilometers of sewer pipeline replaced and refurbished.	13.3 km of sewer pipeline replaced and refurbished.	+12.3km	None
Improved access to water	Appointment of Professional Service Provider	(KPI 4) Number of boreholes tested for water quality and yield.	5 Boreholes tested for water quality and yield.	3 boreholes tested for water quality and yield.	-2 less Boreholes were not tested.	Additional budget requested.
	Appointment of Professional Service Provider and Contractors.	(KPI 5)	12 Kilometers of pipeline replaced and Refurbished Water Systems	21.2 Kilometers of pipeline replaced and Refurbished Water Systems	+9.2km	None

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ROADS AND STORMWATER WATER AND SANITATION			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 6 – ENSURE AVAILABILITY AND SUSTAINABLE MANAGEMENT OF WATER AND SANITATION FOR ALL. GOAL 9 – BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
		Kilometers of pipeline replaced and refurbished Water Systems.				
Improved quality of water and sanitation services	27%	(KPI 6) WS3.11 Percentage of callouts responded to within 48 hours (sanitation/wastewater)	48%	90.7%	+42.7%	None
	83.1%	(KPI 7) WS3.21 Percentage of callouts responded to within 48 hours (water)	88%	87.5%	-0.5%	Increase more team to attend to callouts.
Improved quality of water (incl. wastewater)	0%	(KPI 8) WS4.11 Percentage of water treatment capacity unused	50%	69,5%	+19,5%	None
	53.2%	(KPI 9) WS4.21 Percentage of industries with trade effluent inspected for compliance	20%	56.1%	+36.1%	None

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ROADS AND STORMWATER WATER AND SANITATION			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 6 – ENSURE AVAILABILITY AND SUSTAINABLE MANAGEMENT OF WATER AND SANITATION FOR ALL. GOAL 9 – BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
	No data	(KPI 10) WS4.31 Percentage of wastewater treatment capacity unused	Installation of meters	0%	None	In order to calculate the Percentage, the department had to install bulk check meters and the project is ongoing as per the SDBIP 2025/2026
	22 Bulk Check Meters Installed/Refurbished	(KPI 11) Number of Bulk Check Meters Installed/Refurbished	19 Bulk Check Meters Installed/Refurbished	11 Bulk Check Meters Installed/Refurbished	8 Bulk Check Meters were not Installed/Refurbished. Awaiting the variation order to be approved.	Expedite the approval of the V.O
	None	(KPI 12) Number of valves refurbished, Replaced and installed	82 valves refurbished, Replaced and installed	104 valves refurbished, Replaced and installed	+22 valves refurbished, Replaced and installed	None
	640 water meters replaced/installed	(KPI 13) Total number of water meters replaced/installed and uploaded on the billing system	827 water meters replaced/installed and uploaded on the billing system	3284 water meters replaced/installed and uploaded on the billing system.	+2457 water meters replaced/installed and uploaded on the billing system.	None
	3600 prepaid water meters installed/replace	(KPI 14)	2 232 prepaid water meters replaced/installed	2413 prepaid water meters replaced/installed	+181 prepaid water meters replaced/installed	None

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ROADS AND STORMWATER WATER AND SANITATION			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 6 – ENSURE AVAILABILITY AND SUSTAINABLE MANAGEMENT OF WATER AND SANITATION FOR ALL. GOAL 9 – BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
		Total number of prepaid water meters replaced/installed				
Improved water sustainability	9.8	(KPI 15) WS5.21 Infrastructure leakage index	8.7	4.8	None	None
	79%	(KPI 16) WS5.31 Percentage of total water connections metered	80%	76.3%	None	None
Outcome Indicators (Not audited)						
Improved quality of water and sanitation services	70%	WS1.1 Percentage of households with access to basic sanitation	100%	79.6% (Provided by Stats SA General Households Survey 2023 Embargoed until: 23 May 2024)	Not Applicable as per C88 template	Not Applicable as per C88 template
	80%	WS2.1 Percentage of households with access to basic water supply	100%	92% (Provided by Stats SA General Households Survey 2023 Embargoed until: 23 May 2024)	Not Applicable as per C88 template	Not Applicable as per C88 template

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ROADS AND STORMWATER WATER AND SANITATION			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 6 – ENSURE AVAILABILITY AND SUSTAINABLE MANAGEMENT OF WATER AND SANITATION FOR ALL. GOAL 9 – BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
	814.77	WS3.1 Frequency of sewer blockages per 100 KMs of pipeline	0	854,50	Not Applicable as per C88 template	Not Applicable as per C88 template
	518.89	WS3.2 Frequency of water mains failures per 100 KMs of pipeline	0	745,48	Not Applicable as per C88 template	Not Applicable as per C88 template
	0	WS3.3 Frequency of unplanned water service interruptions	25 Interruptions in a year	0,12	Not Applicable as per C88 template	Not Applicable as per C88 template
	100%	WS4.1 Percentage of drinking water samples complying to SANS241	80%	81,9%	Not Applicable as per C88 template	Not Applicable as per C88 template
Improved quality of water and sanitation services	0	WS4.2 Percentage of wastewater samples compliant to water use license conditions	10%	0%	Not Applicable as per C88 template	Not Applicable as per C88 template

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ROADS AND STORMWATER WATER AND SANITATION			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 6 – ENSURE AVAILABILITY AND SUSTAINABLE MANAGEMENT OF WATER AND SANITATION FOR ALL. GOAL 9 – BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
	49.6%	WS5.1 Percentage of non-revenue water	45%	50,6%	Not Applicable as per C88 template	Not Applicable as per C88 template
	597.71	WS5.2 Total water losses	0	291,70	Not Applicable as per C88 template	Not Applicable as per C88 template
	0	WS5.3 Total per capita consumption of water	480 l/day	104 l/day	Not Applicable as per C88 template	Not Applicable as per C88 template
	0	WS5.4 Percentage of water reused	0%	0%	Not Applicable as per C88 template	Not Applicable as per C88 template

Table 14: Financial Performance Roads and Stormwater

Details	30/06/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	3 627 741	3 574 541	(12 388 021)	(15 962 562,00)
Expenditure:				
Employees	22 746 908	22 933 308	25 701 703	2 768 395
Repairs and Maintenance	159 440 557	172 727 007	154 741 856	(17 985 151)
Other	222 432 022	303 157 417	300 112 223	(3 045 194)
Total Operational Expenditure	404 619 487	498 817 732	480 555 782	(18 261 950)
Net Operational Expenditure	408 247 228	502 392 273	468 167 761	(34 224 512)

Table 15: Financial Performance Water Services

Financial Performance: Water Services				
R'000				
Details	30/06/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(2 149 291 078)	(2 149 291 078)	(2 307 771 059)	(158 479 981)
Expenditure:				
Employees	30 467 813	30 587 813	34 298 980	3 711 167
Repairs and Maintenance	134 375 551	132 758 700	150 813 769	18 055 069
Other	2 247 259 800	2 048 598 961	1 338 293 850	(710 305 111)
Total Operational Expenditure	2 412 103 164	2 211 945 474	1 523 406 598	(688 538 876)
Net Operational Expenditure	262 812 086	62 654 396	(784 364 461)	(847 018 857)

Table 16: Financial Performance Sanitation Services

R'000				
Details	30/06/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(818 819 960)	(818 512 099)	(811 952 421)	6 559 678
Expenditure:				
Employees	43 317 845	43 129 984	49 634 562	6 504 578
Repairs and Maintenance	93 689 949	111 133 124	138 422 018	27 288 894
Other	214 202 843	389 435 108	178 950 521	(210 484 587)
Total Operational Expenditure	351 210 637	543 698 216	367 007 101	(176 691 115)
Net Operational Expenditure	(467 609 323)	(274 813 883)	(444 945 320)	(170 131 437)

3.4 Human Settlement

The Department Human Settlements intended to provide sustainable human settlements with particular focus on implementation of the different programmes such as: Catalytic Projects, upgrading of informal settlements, rental/social housing development, and expanding tenure security to improve the quality of life for the Mangaung households. At the beginning of the financial year, the Metro had set programmes and projects with targets for implementation.

Table 17: Service Delivery Objectives on Human Settlement



NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			HOUSING / COMMUNITY FACILITIES			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 9 - GOAL 9 – BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION. GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievements	Variance and Reasons	Corrective Action
HUMAN SETTLEMENT						
Output Indicators						
Improved access to adequate housing	3320	(KPI 1) Number of sites allocated to Mangaung beneficiaries	1 500	489 sites allocated to Mangaung beneficiaries	1011 land development processes delays due to objections both by private land owners and government institutions.	Rapid release of sites on available approved land as per town establishment registers or list.
	947	(KPI 2) Number of permission to occupy (PTOs) issued to beneficiaries	1 500	2759 permission to occupy (PTOs) issued to beneficiaries	+1259	None
	0	HS1.11 Number of subsidized housing units constructed using various Human Settlements Programmes ¹	This indicators is exempt from external assessment for the current year and as a result, no achievements have been reported			

¹ MMM is not yet accredited to build subsidised housing

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			HOUSING / COMMUNITY FACILITIES			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 9 - GOAL 9 – BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION. GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievements	Variance and Reasons	Corrective Action
Improved access to adequate housing	0	(KPI 3) HS1.12 Number of serviced sites	264	34	- 226 Delays in the appointment of service providers	Panel approved by BAC, some appointments made and physical progress on site.
	0	(KPI 4) WS1.11 Number of new sewer connections meeting minimum standards	462	232 new sewer connections meeting minimum standards	-230 new sewer connections meeting minimum standard. (Bid at BEC)	Requested the committee to expedite the conclusion of Bid
	0	(KPI 5) WS2.11 Number of new water connections meeting minimum standards	1083	0 new water connections meeting minimum standards	-1083 Delays in the appointment of service providers	Contractor appointed for connection of 1799 households.
	8	(KPI 6)	8	0	-8 Land invasions that continued to increase and Funds reprioritized for title deeds registrations	The Metro experienced multiple land invasions across the regions. To be efficient and cost effective, the project is deferred to the 2025/26 financial year wherein all the informal settlements are assessed, enumerated and classified to have a municipal wide upgrading

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			HOUSING / COMMUNITY FACILITIES			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 9 - GOAL 9 – BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION. GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievements	Variance and Reasons	Corrective Action
		HS1.31 Number of informal settlements assessed (enumerated and classified) ²				strategy and plan which is the requirement to be included in the ISUPG Business Plan (this is avoid fragmented approach). Funds were reprioritized for title deeds registration in order to achieve the target.
	1	(KPI 7) HS1.32 Number of informal settlements upgraded to Phase 2	7 of 53	2 of 53 informal settlement upgraded to phase 2	Due to continuing land invasions, interim services were not provided in new informal settlements.	Due to continuing land invasions, interim services were not provided in new informal settlements. Metro intends to first enumerate and classify to avoid spending where residents would be relocated as planned. Klipfontein interim project could not continue as some of the sites were affected by underground water meaning they would have to be relocated from that portion of land. In resolving this, the Metro was planning Farm X2727 however, the process was stalled due to objections from the

² Upgrading plans are used for assessment of informal settlements

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			HOUSING / COMMUNITY FACILITIES			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 9 - GOAL 9 – BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION. GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievements	Variance and Reasons	Corrective Action
						chicken farm owner to allow for planning to be finalized. Council then resolved to purchase the land which will be used together with Farm X2727 for relocation of residents in inhabitable informal settlements including those affected by erven affected by underground water
Improved functionality of the residential property market	0	HS2.21 Number of residential properties developed through state-subsidized human settlements programmes entering the municipal valuation roll ³	None	None	None	None
Outcome Indicators (Not audited)						

³ Target depends on the municipality having access to the data on housing subsidy system from sectors responsible for building subsidised housing. .

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			HOUSING / COMMUNITY FACILITIES			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 9 - GOAL 9 – BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION. GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievements	Variance and Reasons	Corrective Action
Improved access to adequate housing		HS1.1 Percentage of households living in adequate housing	100%	86.87% (Provided by Stats SA General Households Survey 2023 Embargoed until: 23 May 2024)	Not Applicable as per C88 template	Not Applicable as per C88 template
	0	HS1.3 Percentage of informal settlements upgraded to Phase 3	100%	18.9%	Not Applicable as per C88 template	Not Applicable as per C88 template
	-	HS2.2 Percentage of residential properties in the subsidy market ⁴	-	0	Not Applicable as per C88 template	Not Applicable as per C88 template
	0	HS2.3 Percentage of households living in formal dwellings who rent	0	6.0% (Provided by Stats SA General Households Survey 2023 Embargoed until: 23 May 2024)	Not Applicable as per C88 template	Not Applicable as per C88 template

⁴ The Municipality is not being accredited to perform the function of providing subsidised houses with its associated funding (HSDG) hence the Metro is unable to report on this indicator.

Table 18: Financial Performance: Human Settlement

Financial Performance: Housing Services				
R'000				
Details	30/06/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment
				Budget
Total Operational Revenue	(34 195 862)	(46 945 862)	(48 189 325)	1 243 463
Expenditure:				-
Employees	19 610 802	20 514 802	21 459 995	(945 193)
Repairs and Maintenance	28 912 709	28 496 709	27 724 409	772 300
Other	66 933 845	101 846 427	54 673 619	47 172 808
Total Operational Expenditure	115 457 356	150 857 938	103 858 022	46 999 916
Net Operational Expenditure	81 261 494	103 912 076	55 668 697	48 243 379

3.5 Centlec⁵

Centlec is the municipality's entity, mandated with provision of electricity to the resident of Mangaung municipality. Moreover, its provide electricity to the neighboring municipalities in the free state province.

Table 19: Service Delivery Objectives on Electricity Service

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY AND BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ENERGY AND ELECTRICITY			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENT AND SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
KEY PERFORMANCE AREA: FINANCIAL VIABILITY						
Full implementation of the Council's credit control policy	107.79%	Percentage of Improved collection	95%	Collection rate for the quarter is 97,95% which is 2.95% higher than the annual target of 95% as per MFMA Circular 71 ratio calculation.	There is a variance of 2.95% which is higher than the target of 95%. More stringent measures were followed to collect, and such measures included disconnections across the board, legal action taken against default robust consumers, conversion to bulk prepaid meters including notice letters to government.	None
KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY						

⁵ Information included is a preliminary performance and awaits final report post Centlec's audit.

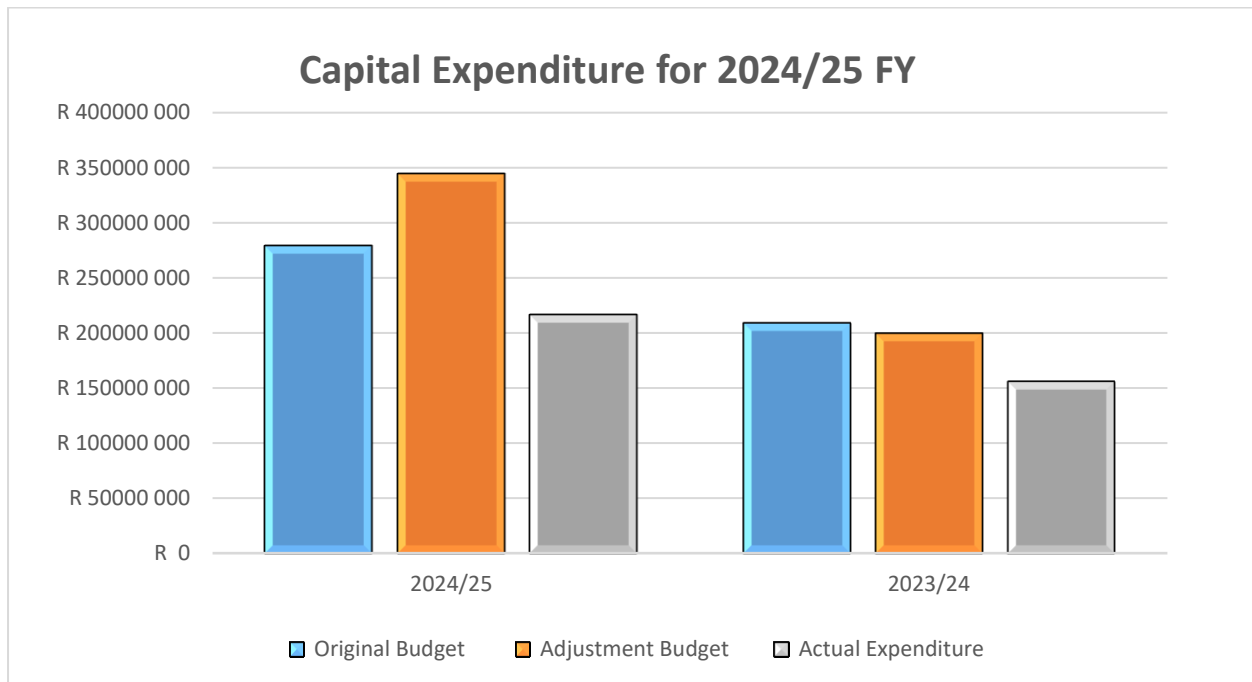
NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY AND BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ENERGY AND ELECTRICITY			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENT AND SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
Providing of Public Lighting	47	Number of High Mast Lights installed	40	All forty (40) high mast lights were connected and commissioned	None	None
Improved access to electricity	2,000	EE1.11 Number of dwellings provided with connections to the mains electricity supply by the municipality	1500 dwellings provided with electricity connections	1521 dwellings provided with electricity connections	None	None
	54%	EE1.13 Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards	90% of valid customer applications for new electricity connections processed as a percentage in terms of municipal service standards	76%. [54/71] Valid customer applications processed.	14 % Delayed due to customer readiness with completion of installation of their own cable, this cable is called the customer cable, which is the sole duty of the customer to install.	Follow up with the customer to ensure they inform Centlec once they have completed the installation of the cable, then Centlec will proceed with its processes of installing the meter and energising the connection for completion for the customer
Improved affordability of electricity	3.85%	EE2.11 Percentage of total residential electricity provision allocated as Free Basic Electricity (FBE)	3% of residential electricity provision allocated as Free Basic Electricity (FBE) by 30 June 2025	4,6%	-1,6% Effective registration of qualifying households into the vending system and higher customer collection rate	None, target achieved

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY AND BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ENERGY AND ELECTRICITY			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENT AND SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
Improved reliability of electricity service	Indicator exempted for reporting by National Treasury for 2023/24	EE3.11 Percentage of unplanned outages that are restored to supply within industry standard timeframes	a) After unplanned interruptions which affects more than one customer i.e., multiple customer interruption/outage, the customers supply should be restored within 24 hours as per NERSA requirement	Area outage 95.72%	a) Area Outage 2.28 1. Cable theft 2. Cable Faults 3. Cable repairs	Perform regular planned and preventative maintenance.
	77,14%		b) After an unplanned interruption which affects a single i.e., individual customer interruption/outage, the customers supply should be restored within 24h as per NERSA requirement	Single outage 84,29%	b) Single outage 13,71% 1.Cable theft 2. Cable Faults 3.Cable repairs	Perform regular planned and preventative maintenance.
	New KPI	Percentage of planned maintenance performed	Complete 95% of planned maintenance	98%	3%. Positive variation due to adequate resource allocation to planned maintenance	None
Improved energy sustainability	1 MVA	EE4.12 Installed capacity of approved embedded generators on the municipal distribution network	Total capacity of one (1) MVA commissioned embedded generation plants on the Municipal network	1.13 MVA	0,13 MVA Positive variation, customer driven KPI	None

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY AND BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ENERGY AND ELECTRICITY			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENT AND SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
Outcome Indicators (Not audited)						
Improved access to electricity	54%	EE1.1. Percentage of households with access to electricity	90%	96.11% (Provided by Stats SA General Households Survey 2023 Embargoed until: 23 May 2024)	Not Applicable as per C88 template	Not Applicable as per C88 template
Improved energy sustainability	0,01	EE3.5 Average System Interruption Duration Index (ASIDI)	0	45,80	Not Applicable as per C88 template	Not Applicable as per C88 template
	87,56	EE3.6 Average System Interruption Frequency Index (ASIFI)	0	10,29	Not Applicable as per C88 template	Not Applicable as per C88 template
	8%	EE4.4 Percentage total electricity losses	0%	9,9%	Not Applicable as per C88 template	Not Applicable as per C88 template
	-	EE4.5 Municipal electricity consumption per 10 000 of the population	100%	19 285 733,76	Not Applicable as per C88 template	Not Applicable as per C88 template

Table 20: Financial Performance Electricity Services

Details	Capital Expenditure	
	2024/25	2023/24
Original Budget	R 278 844 800	R 208 693 446
Adjustment Budget	R343 644 800	R199 109 800
Actual Expenditure	R 215 810 236	R 155 271 306



3.6 Community Services

The Municipality is doing very well in meeting all its set targets in relation to the promotion of literacy in communities through ensuring access to new library materials, marketing of the library services and implementing library outreach programmes to communities. Improve services to ameliorate the plight of vulnerable groups such as street children, people with disability, the elderly and children. Alleviate poverty through community projects and promote arts and cultural programmes. The Municipality has succeeded in supporting the vulnerable groups in our society. The main objective of the park's division is to provide a clean, green and healthy environment to the residents of Mangaung. It is responsible for the horticultural maintenance and development of open spaces, parks, traffic islands, buffer zones, sports fields, street trees, Municipality gardens and fire belts. The main objective of natural resource management is to conserve the natural resources of Municipality, which consist of 28, 000 hectares. Pollution control initiatives within the Municipality are implemented and managed by an integrated approach (waste management, environmental management, environmental health, parks, etc.).

Environmental health practitioners take water samples on a daily basis from the 2 main reservoirs (*Brandkop and Maselspoort*) and on a monthly basis at household points evenly spread amongst all suburbs, our current compliance status is well within the parameters of SANS 241. Water Quality Monitoring in accordance with Water Services Act and SANS 241 for water quality has been carried out successfully.

To ensure consumer protection in accordance with (Cosmetic and Disinfectants Act no 54 of 1972) a food safety programme has been carried out. This has been achieved by regular inspections (including special events), monitoring, rendering microbiological laboratory services for the analysis of food stuffs as per legislative (sampling,) and compliance (by fulfilling functions of the local trading authority by enforcing the Business Act No 71 of 1991) thus ensuring sustainable health and well-being of citizens.

Surveillance of premises (built environment) has been done in accordance with the National Building Regulations.

The Municipality continued to provide effective health services in relation to inspection of mortuaries to ensure compliance. Furthermore, it has continued to carry out its responsibility in ensuring safe disposal of unidentified bodies in collaboration with Forensic Pathology, in accordance with CHAPTER 10 (Unclaimed bodies or unidentified human remains) of Regulations relating to Rendering of Forensic Pathology Services in the Government Notice No.636 of July 2007

The Department has increased access to refuse removal to known informal settlements. Due to a severe shortage of human and capital resources the Department was not able to service all the formal areas consistently according to the weekly door to door refuse removal schedule.

Table 21: Service Delivery Objectives on Community Service

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			ENVIRONMENT & WASTE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY. GOAL 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
Output Indicators						
Compliance with environment standards	370	(KPI 1) No of illegal dumping sites cleared	250	449 illegal dumping sites cleared	+ 199 There were more request on the clearing of illegal dumping.	None
	99	(KPI 2) Number of awareness and education sessions undertaken	95	129 awareness and education sessions undertaken.	+ 34 Due to demand by the community and schools.	None
	None (new)	(KPI 3) Number of Landfill site upgraded and refurbished	3	0	-3 Landfill sites not upgraded and refurbished due to delays in contractor appointments	Service Provider appointed Material delivered and repair and refurbishment of the 3 weighbridges in progress.

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			ENVIRONMENT & WASTE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY. GOAL 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
	0 Development of New Landfill Site	(KPI 4) Number of Waste Management facilities developed	1. Identification and purchasing of a land for the development of Waste Management Facilities	No land was identified and purchased for the development of Waste Management facilities.	A internal memo is being drafted indicating the preferred topography of the land, the distance from access roads and any other important requirement.	Submit internal memo to the Directorate Planning and Property Management indicating the preferred topography of the land and distance from access roads. Project have been handed over to Property Management to assist with Identification and procurement-
Improved air quality	1 Functional Air Quality Stations	(KPI 5) ENV1.12 Percentage of AQ monitoring stations providing adequate data over a reporting year	Functional Air Quality Stations	0%- (Air Quality Station not functional)	All Air Quality Station are not functional (unfunded)	Budget allocated for the 2025/2026 financial year for refurbishment of all 3 Air Quality Stations

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			ENVIRONMENT & WASTE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY. GOAL 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
Increased access to refuse removal	80%	(KPI 6) Percentage of households receiving basic refuse removal services	95%	85% households receiving basic refuse removal services	Turnaround time for repairs and maintenance of compactions vehicles by Fleet Management Suspicion of adulteration of fuel.	A request fleet management to improve turnaround time for repairs and maintenance. Decentralization of fleet maintenance budget Availability of fuel at all times
	95% 80% of 53 Informal Settlements	(KPI 7) ENV 3.11 Percentage of recognized informal settlements receiving basic waste removal services	95% of Informal Settlement receiving basic waste removal services	74% Informal Settlement receiving basic waste removal services	Turnaround time for repairs and maintenance of compactions vehicles by Fleet Management Services	A request fleet management to improve turnaround time for repairs and maintenance. Decentralization of fleet maintenance budget Availability of fuel at all times
Biodiversity is conserved and enhanced	9.6%	(KPI 8) ENV4.11 Percentage of biodiversity priority area within the municipality	17%	13%	Negative The directorate has not managed to reach the target. preserved and enhanced.	Spatial Development Framework must be reviewed annually by the directorate Planning in order to have an accurate and most updated information on the KPI.
	3.2%	(KPI 9)	5%	3%	Negative	Spatial Development Framework must be reviewed

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			ENVIRONMENT & WASTE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY. GOAL 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
		ENV4.21 Percentage of biodiversity priority areas protected			The directorate has not managed to reach the target. preserved and enhanced.	annually by the directorate Planning in order to have an accurate and most updated information on the KPI.
Coastal and inland water resources maintained	N/A	ENV5.11 Percentage of coastline with protection measures in place ⁶	None	None	None	None
	N/A	ENV5.12 Number of coastal water samples taken for monitoring purposes ⁷	None	None	None	None

⁶ The city is not a coastal city and will not be able to report on the indicator

⁷ The city is not a coastal city and will not be able to report on the indicator

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			ENVIRONMENT & WASTE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY. GOAL 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
	180	(KPI 10) ENV5.21 Number of inland water samples tested for monitoring purposes	2000	31 inland water samples tested for monitoring purposes	-1969 inland water samples tested for monitoring purposes	Inland water samples are only tested during the summer season. Q2 and Q3
New Fence at southern Landfill Site	Fencing Commenced	(KPI 11) New Fence at Southern Landfill sites	100% completion of new fence at Southern Landfill sites.	100% completion of new fence at Southern Landfill sites.	None	None
Refuse Bins for CBD's in Metro	0	(KPI 12) No of poles and street bins installed	10 street bins installed.	241 Street bins installed	+131 bins installed	None
Development of Nallisview Cemetery	Project on 98% completion, pending approval of TIA by SANRAL	(KPI 13) Development of Nallisview cemetery	Complete development Nallisview cemetery	12,5% expenditure on professional fees	Project was redirected to Technical Services through the sub directorate Roads and Stormwater for Implementation SADC Project Consulting was selected as preferred tenderer	To implore of Technical Services to request the Service provider to speed up the finalization of Traffic Impact assessment

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
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INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			ENVIRONMENT & WASTE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY. GOAL 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
	TIA is approved in Principle				to conduct detailed designs to finalize traffic impact assessment.	
Replace Fence – South Park Cemetery	Project completed and infrastructure handed back to MMM on 03 May Site Close- out report Contractor completion report	(KPI 14) Replacement Fence – South Park Cemetery	100% completion of new fence at South Park Cemetery.	100% Completion on priority fence and gates around the cemetery, site handed back to the Client on 28/05/2025	None	None
Garden Development – Bram Fischer building/ Hall/ Gab Dichaba building	Service Provider appointed	(KPI 15) Garden Development – Bram Fischer building/ Hall/ Gab Dichaba building	Completion of Phase 1 Garden Development – Bram Fischer building and City Hall	Completion of Phase 1 Garden Development – Bram Fischer building and City Hall	None	None
City Entrance Beautification	None	(KPI 16)	Completion of City Entrance Beautification Raymond Mahlaba	Projects are not completed.	Negative. Projects was cancelled. Budget allocated for these projects have been used	Future budget provision to execute these projects have

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INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			ENVIRONMENT & WASTE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY. GOAL 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
(Raymond Mahlaba Road & Maselspoort Drive)		City Entrance Beautification)Raymond Mahlaba Road & Maselspoort Drive)	Road and Maselspoort Drive		for the 2023/2024 financial year's unfinished projects- Nelson Mandela Drive City entrance beautification	been made in the 2025/2026 financial year
Development Open Space	None	(KPI 17) Development Open Space	Complete the development of a Recreational Park	Project is not completed	Negative. Project was cancelled. Budget allocation was redirected to finalise the 2023/2024 financial year's unfinished projects- Vista Park development	Future budget provision to execute this project has been made in the forthcoming financial years
Regional park Development Batho	None	(KPI 18) Regional park Development Batho	Complete the development of a Recreational Park	Project is not completed	Negative. Project was cancelled. Budget allocation was redirected to finalise the 2023/2024 financial year's unfinished projects- and Park development in Botshabelo next to the mall	Future budget provision to execute this project has been made in the 2025/2026 financial year
Outcome Indicators (Not audited)						

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			ENVIRONMENT & WASTE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY. GOAL 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
Compliance with environment standards	0	ENV 1.3 Percentage of households experiencing a problem with noise pollution	This indicators is exempt from external assessment for the current year and as a result, no achievements have been reported			
	0	ENV2.1 Tonnes of municipal solid waste sent to landfill per capita	69.69	0	Not Applicable as per C88 template	Not Applicable as per C88 template
	0	ENV2.2 Tonnes of municipal solid waste diverted from landfill per capita	-	0	Not Applicable as per C88 template	Not Applicable as per C88 template
	80%	ENV3.1 Percentage of households with basic refuse removal services or better	100%	85%	Not Applicable as per C88 template	Not Applicable as per C88 template
	0	ENV3.2 Percentage of scheduled waste collection service points experiencing	5%	-	Not Applicable as per C88 template	Not Applicable as per C88 template

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			ENVIRONMENT & WASTE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY. GOAL 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
		collection delays of more than one day				
Increased access to and utilisation of social and community facilities	98223	HS 3.6 Average number of library visits per library	1 Library per 100 000 population	12 016,88	Not Applicable as per C88 template	Not Applicable as per C88 template
	100%	HS3.7 Percentage of municipal cemetery plots available	100%	100%	Not Applicable as per C88 template	Not Applicable as per C88 template

Table 22: Financial Performance: Community Service

Financial Performance: Solid Waste Management Services				
Details	30/06/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(543 826 511)	(542 403 547)	(546 214 602)	(3 811 055)
Expenditure:				
Employees	174 804 385	173 835 030	203 156 249	29 321 219
Repairs and Maintenance	-	-	2 382 619	2 382 619
Other	166 264 093	212 943 743	146 065 992	(66 877 751)
Total Operational Expenditure	341 068 478	386 778 773	351 604 861	(35 173 912)
Net Operational Expenditure	(202 758 033)	(155 624 774)	(194 609 741)	(38 984 967)
Financial Performance: Libraries; Archives; Museums; Galleries; Community Facilities; Other				
Details	30/06/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(1 595 710)	(1 595 710)	(2 144 502)	548 792
Expenditure:				
Employees	28 648 894	28 670 484	27 408 846	1 261 638
Repairs and Maintenance	-	-	-	-
Other	2 160 156	1 759 092	2 239 303	(480 211)
Total Operational Expenditure	30 809 050	30 429 576	29 648 150	781 426
Net Operational Expenditure	29 213 340	28 833 866	27 503 648	1 330 218
Financial Performance: Sport and Recreation				
Details	30/06/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(5 423 166)	(5 456 342)	1 537 997	(6 994 339)
Expenditure:				
Employees	36 148 114	37 661 833	34 450 384	3 211 449
Repairs and Maintenance	374 042	374 042	373 007	1 035
Other	48 341 217	36 808 359	32 109 255	4 699 104
Total Operational Expenditure	84 863 373	74 844 234	66 932 646	7 911 588
Net Operational Expenditure	79 440 207	69 387 892	68 470 643	917 249
Financial Performance: Health Inspection and etc.				
Details	30/06/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(3 332 404)	(3 332 404)	(7 691 811)	4 359 407
Expenditure:				
Employees	16 616 134	17 342 434	15 501 089	1 841 345
Repairs and Maintenance	1 735 081	1 735 081	1 788 504	(53 423)
Other	44 538 478	41 246 516	39 963 964	1 282 552
Total Operational Expenditure	62 889 693	60 324 031	57 253 557	3 070 474
Net Operational Expenditure	59 557 289	56 991 627	49 561 745	7 429 882

3.7 Public Safety and Security

The **Law-enforcement** sub directorate exist in order to enhance order and enforce compliance with road traffic rules in the road network of the Municipality and to ensure that Mangaung is a safe and secure place to live in, visit and do business. To achieve this, the division aims to prevent and minimize all security risks and threats to municipal property, services and people, crime prevention, enforcement of municipal by- laws and other applicable legislation and the investigation of municipal related crime. Mangaung Metropolitan Municipality is targeting the hotspots as identified by law enforcement agencies, i.e., South African Police Services (SAPS, *etc.*). This will in future be utilised for traffic violations supplemented by **speed law enforcement cameras**. The implementation of such measures has resulted in a decline of motor accidents and behavioural change of motorists.

These units work on a four-shift system. Units comprises of the following: - Operational unit; Shifts; Reaction group; Dog unit; Investigation unit; Administration unit and Social crime prevention unit.

The Fire and Rescue Services aims to prevent fires. Focus is thus placed on fire prevention and public education / awareness with emergency response being the last line of defence. The Disaster Management sub-directorate is performing its functions and duties in accordance with the Disaster Management Act 2005 (57/2002). The Municipality established a Disaster Management Centre that is the focal point for all disaster related management activities. It effectively renders a critical service to the community relating to call receiving and dispatching emergency resources to all types of emergency and disaster incidents. The centre is making use of an Intelligence Information Management System (IIMS) to capture all information. Call Centre Operators are deployed 24/7 on a shift system. The top 3 service delivery priorities are:

- a) Enhance emergency preparedness.
- b) Ensure prompt and appropriate response to emergency incidents; and
- c) Ensure prompt and appropriate post incident recovery.

Disaster Management encompasses a continuous, integrated, multi-sectoral and multi-disciplinary process of planning and implementation measures incorporating strategies for pre disaster risk reduction as well as post disaster recovery, aimed at:

- preventing or reducing the risk of disasters.
- mitigating the severity or consequences of disaster.
- emergency preparedness.
- rapid and effective response to disasters; and
- post disaster recovery and rehabilitation.

Checklists and measurements were implemented to ensure compliance with standards set to ensure service delivery. Disaster Management staff are involved in public education programmes to enhance community resilience against disasters and negative effects thereof. The Municipality is in its strides to comply with National Legislation relating to risk reduction and response and has complied and completed the following:

- Disaster Management Plan.
- Disaster Management Framework; and
- Risk and Vulnerability Assessment.

Table 23: Service Delivery Objectives on Public Safety and Security

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			FIRE AND DISASTER SERVICES			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENTS INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE GOAL 16 – PROMOTE PEACEFUL AND INCLUSIVE SOCIETIES FOR SUSTAINABLE DEVELOPMENT, PROVIDE ACCESS TO JUSTICE FOR ALL AND BUILD EFFECTIVE, ACCOUNTABLE AND INCLUSIVE INSTITUTIONS AT ALL LEVELS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
Output Indicators						
Creating safer Communities	22 Crime prevention projects	(KPI 1) Number of crime prevention activities to be conducted targeting known hotspots	36 Crime prevention activities to be conducted targeting known hotspots	122 x Crime prevention operations conducted	Positive (+86)	None
	66 Street Trading by – law enforcement	(KPI 2) Number of street trading operations to be conducted	24 Street trading operations to be conducted	201 x Street trading operations conducted	Positive (+177)	None
	6437 traffic fines issued with visible policing and operations	(KPI 3) Intensify law Enforcement due to a culture of disregard for traffic rules and regulations	4000 traffic fines to be issued	11709 x Traffic fines issued	Positive (+7709)	None

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			FIRE AND DISASTER SERVICES			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENTS INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE GOAL 16 – PROMOTE PEACEFUL AND INCLUSIVE SOCIETIES FOR SUSTAINABLE DEVELOPMENT, PROVIDE ACCESS TO JUSTICE FOR ALL AND BUILD EFFECTIVE, ACCOUNTABLE AND INCLUSIVE INSTITUTIONS AT ALL LEVELS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
Mitigated effects of fires and disasters	10 out of 10 (93 assessment conducted)	(KPI 4) Number of disaster risk assessments within 48 hours after disaster or emergency incident occurred conducted	9 out of 10 disaster risk assessments within 48 hours after disaster or emergency incident occurred conducted	10 out of 10 (517) assessment conducted	Positive	None
Mitigated effects of fires and disasters	60% compliance	(KPI 5) FD 1.11 Percentage compliance with the required attendance time for structural firefighting incidents	60% compliance	62.19% compliance	Positive (+2.19%)	None
	25 Inspections at High Risk premises	(KPI 6) Inspections at High Risk premises	50 Inspections at High Risk premises	78 x Inspections conducted	Positive(+28)	None

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			FIRE AND DISASTER SERVICES			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENTS INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE GOAL 16 – PROMOTE PEACEFUL AND INCLUSIVE SOCIETIES FOR SUSTAINABLE DEVELOPMENT, PROVIDE ACCESS TO JUSTICE FOR ALL AND BUILD EFFECTIVE, ACCOUNTABLE AND INCLUSIVE INSTITUTIONS AT ALL LEVELS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
	149 Inspections at Moderate Risk premises	(KPI 7) Inspections at Moderate Risk premises	250 Inspections at Moderate Risk premises	328 x Inspections conducted	Positive (+78)	None
	1214 Inspections at Low Risk premises	(KPI 8) Inspections at Low Risk premises	1 800 Inspections at Low Risk premises	1981 x Inspections conducted	Positive (+181)	None
	10 out of 10 (131) Building Plans scrutinized for compliance with statutory fire safety measures within 5 working days	(KPI 9) Building plans submitted scrutinized for compliance with statutory fire safety measures within 5 working days	8 out of 10 Building Plans scrutinized for compliance with statutory fire safety measures within 5 working days	10 out of 10 (33 Building Plans scrutinized)	Positive	None

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			FIRE AND DISASTER SERVICES			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENTS INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE GOAL 16 – PROMOTE PEACEFUL AND INCLUSIVE SOCIETIES FOR SUSTAINABLE DEVELOPMENT, PROVIDE ACCESS TO JUSTICE FOR ALL AND BUILD EFFECTIVE, ACCOUNTABLE AND INCLUSIVE INSTITUTIONS AT ALL LEVELS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
Improved satisfaction with public transport services	None	(KPI 10) TR4.21 Percentage of municipal bus services 'on time'	80%	90%	Positive (+10%)	None
Improved access to public transport (incl. NMT)	None	(KPI 11) TR5.11 Number of scheduled public transport access points added	29	0	29	Only designs are completed for 30 access points which will be done during the 2025/2026.
	None	(KPI 12) TR5.31 Percentage of scheduled municipal bus trips that are universally accessible	100%	100%	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			FIRE AND DISASTER SERVICES			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENTS INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE GOAL 16 – PROMOTE PEACEFUL AND INCLUSIVE SOCIETIES FOR SUSTAINABLE DEVELOPMENT, PROVIDE ACCESS TO JUSTICE FOR ALL AND BUILD EFFECTIVE, ACCOUNTABLE AND INCLUSIVE INSTITUTIONS AT ALL LEVELS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
Outcome Indicators (Not audited)						
Mitigated effects of fires and disasters	(1)	FD1.1 Number of fire related deaths per 100 000 population	0	4	Not Applicable as per C88 template	Not Applicable as per C88 template
	1	FD1.2 Number of disaster and extreme weather-related deaths per 100 000 population	0	0	Not Applicable as per C88 template	Not Applicable as per C88 template
	1	FD2.1 Disaster Management Centre Readiness	Disaster Management Centre Ready and Operatable	2	Not Applicable as per C88 template	Not Applicable as per C88 template

NATIONAL KEY PERFORMANCE AREA (NKPA)			BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION			
CIRCULAR 88 REPORTING REFORMS			FIRE AND DISASTER SERVICES			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENTS INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE GOAL 16 – PROMOTE PEACEFUL AND INCLUSIVE SOCIETIES FOR SUSTAINABLE DEVELOPMENT, PROVIDE ACCESS TO JUSTICE FOR ALL AND BUILD EFFECTIVE, ACCOUNTABLE AND INCLUSIVE INSTITUTIONS AT ALL LEVELS.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
	2	FD2.2 Fire Services function in accordance with prescribed requirements	Fire Services compliant to prescribed requirements	2	Not Applicable as per C88 template	Not Applicable as per C88 template

Table 24: Financial Performance Public Safety and Security

	30/06/2025			
Operational Budget	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue,	(27 136 800)	(27 136 800)	(17 434 310)	(9 702 490)
Expenditure:				
Employees	-	-	-	-
Repairs and Maintenance	1 530 000	1 030 000	-	1 030 000
Other	247 935 366	286 258 772	277 176 598	9 082 174
Total Operational Expenditure	249 465 366	287 288 772	277 176 598	10 112 174
Net Operational Expenditure	222 328 566	260 151 972	259 742 288	409 684
Financial Performance Year: Fire Services				
R'000				
	30/06/2025			
Details	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(1 313 993)	(1 313 993)	(823 040)	(490 953)
Expenditure:				
Fire fighters	-	-	-	-
Repairs and Maintenance	318 000	68 000	-	68 000
Other	86 720 282	82 844 843	94 479 589	(11 634 746)
Total Operational Expenditure	87 038 282	82 912 843	94 479 589	(11 566 746)
Net Operational Expenditure	85 724 289	81 598 850	93 656 549	(12 057 699)
Financial Performance: Disaster Management, Animal Licensing and Control, Control of Public Nuisances, Etc.				
R'000				
	30/06/2025			
Details	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(39 463)	(39 463)	(62 507)	23 044
Expenditure:				
Employees	-	-	-	-
Repairs and Maintenance	-	-	-	-
Other	6 518 075	7 257 175	15 604 091	(8 346 916)
Total Operational Expenditure	6 518 075	7 257 175	15 604 091	(8 346 916)
Net Operational Expenditure	6 478 612	7 217 712	15 541 584	(8 323 872)

Component B: Financial Viability

3.8 Finance Department

The Office coordinates all the functions such as budgeting, accounting, analysis, financial reporting, cash management, debt management, supply chain management, financial management. Moreover, since the Municipality is under intervention of Section 139 (7) of the Constitution, a lot of work is being done more on the implementation of the financial recovery plan.

Table 25: Service Delivery Objectives on Finance

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION			
CIRCULAR 88 REPORTING REFORMS			FINANCIAL MANAGEMENT			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
Output Indicators						
Enhanced municipal budgeting and budget implementation	Qualified	GG 3.11 Number of repeat audit findings	Unqualified with matters	158	n/a	n/a
	60%	FM1.11 Total Capital Expenditure as a percentage of Total Capital Budget	95%	61%	34% Slow implementation of capital projects at beginning of the financial year.	Finance has no capital projects per se, however reports at an institutional level % achieved per directorate and overall institution. Management will monitor the implementation of projects.
	100%	FM1.12 Total Operating Expenditure as a percentage of Total Operating Expenditure Budget	100%	104%	- 4%	The overspending is as a result of year end journals of debt impairment that has been raised, all trading services and Human Settlements. Management will monitor the overspending on the approved budget line items.
	100%	FM1.13 Total Operating Revenue as a percentage of Total Operating Revenue Budget	100%	93%	7% The billing of trading services except to water is below the target, as well as some minor	The city is implementing trading services reforms which are looking at business model of trading services that will ensure profitability and sustainability.

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION			
CIRCULAR 88 REPORTING REFORMS			FINANCIAL MANAGEMENT			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
					revenue sources of rental of fixed assts.	
	90%	FM1.14 Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget	95%	92%		Management will monitor the generating of revenue in line with the policies for all the revenue line items
	Yes	FM1.21 Funded budget (Y/N) (Municipal)	This indicators is exempt from external assessment for the current year and as a result, no achievements have been reported			
Improved financial sustainability and liability management	100%	FM2.21 Cash backed reserves reconciliation at year end	This indicators is exempt from external assessment for the current year and as a result, no achievements have been reported			
	1.3	FM3.11 Cash/Cost coverage ratio	2 months	0.1 months	-	Effective and efficient implementation of credit control policy
Improved liquidity management	19%	FM3.12 Current ratio (current assets/current liabilities)	1.5.1	1.04.1	The low collection rate, overspending that takes up cash and cash equivalents are responsible for this ratio that is below the norm, this is almost 1:1 which further pressurizes the wish to exit the Section	Management will monitor the improvement of current assets.

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION			
CIRCULAR 88 REPORTING REFORMS			FINANCIAL MANAGEMENT			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
					139(7) intervention currently effective	
	19%	FM3.13 Trade payables to cash ratio	1:1	24%	This ratio cannot be measured well during the year due to creditors not be accrued. However, based on audited AFS. However, the status reported indicates that the city held 24% of cash against creditors as at 30 June, which is 1:0.24	Management must control commitments by the city and ensure that contracts entered into are within the budget available for the year for the line item or project.
	0.85	FM3.14 Liquidity ratio	1	0.1	Collection rate, overspending must improve to sustain a healthy position.	Management will monitor the improvement of current assets.
Improved expenditure management	4%	FM4.11 Irregular, Fruitless and Wasteful, Unauthorized Expenditure as a percentage of Total Operating Expenditure	This indicators is exempt from external assessment for the current year and as a result, no achievements have been reported			
	30 days	FM4.31 Creditors payment period	30 days	33 days	3 days	Improve the number of days taken by directorates to prepare invoices for payment. Some invoices stay as long as over 100 days in the

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION			
CIRCULAR 88 REPORTING REFORMS			FINANCIAL MANAGEMENT			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
					implementation of new processes underway to get full compliance	departments without being submitted to Finance. Finance as well must improve the invoice payment checklist and institutionalize it to avoid back and forth with directorates in seeking clarity and obtaining additional information to substantiate amount due.
Improved asset management	21%	FM5.11 Percentage of total capital expenditure funded from own funding (Internally generated funds + Borrowings)	25%	31%	This ratio is determined at the preparation and approval of the budget and must be reported once, in the first quarter. Finance has no discretion or power to determine CAPEX funding mix.	The Budget Steering Committee must make calls or provide guidance on the CAPEX funding mix within MFMA Section 19 and MBRR of 2007.
	79%	FM5.12 Percentage of total capital expenditure funded from capital conditional grants	This indicators is exempt from external assessment for the current year and as a result, no achievements have been reported			
	2%	FM5.21 Percentage of total capital expenditure on renewal/upgrading of existing assets	2.5%	2.3%	Variance 0.2%	Management will monitor the implementation of projects.

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION			
CIRCULAR 88 REPORTING REFORMS			FINANCIAL MANAGEMENT			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
	80%	FM5.22 Renewal/Upgrading of Existing Assets as a percentage of Depreciation/Asset impairment	100%	45%	Variance 55%	Management will monitor the renewal and upgrading of existing assets.
	2.5%	FM5.31 Repairs and Maintenance as a percentage of property, plant, equipment and investment property	3%	4%	Variance -1%	Not a Finance Indicator, therefore, n/a
Improved supply chain management	100%	FM6.12 Percentage of awarded tenders [over R200k], published on the municipality's website	This indicators is exempt from external assessment for the current year and as a result, no achievements have been reported			
	0%	FM6.13 Percentage of tender cancellations ⁸	This indicators is exempt from external assessment for the current year and as a result, no achievements have been reported			
Improved revenue and debtors management	794 days	FM7.11 Debtors payment period	500 days	541 days	41 days Ineffective credit control policy implementation (manual debt collection processes)	Procurement of debt collection system
	85%	FM7.12 Collection rate ratio	85%	81.4%		

⁸ Zero target set as a measure not to have any cancelation of tenders.

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION			
CIRCULAR 88 REPORTING REFORMS			FINANCIAL MANAGEMENT			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
	0	FM7.31 Net Surplus /Deficit Margin for Electricity ⁹	n/a	n/a	n/a	n/a
	0	FM7.32 Net Surplus /Deficit Margin for Water ¹⁰		n/a	n/a	n/a
	0	FM7.33 Net Surplus /Deficit Margin for Wastewater ¹¹		n/a	n/a	n/a
	0	FM7.34 Net Surplus /Deficit Margin for Refuse ¹²		n/a	n/a	n/a
Improved ease of doing business within the municipal area	93%	LED2.11 Percentage of budgeted rates revenue collected	80%	109,64%	Target achieved	n/a
	10%	LED 2.12 Percentage of the municipality's operating budget spent on indigent relief for free basic services	2.5%	4.5%	Target achieved	n/a

⁹ The city applied for Section 124 Eskom Debt Relief, and as such, we are unable to determine surplus or deficit as it is influenced by the anticipated write off.

¹⁰ Due to business reforms of the service, no targets are set for 2024/25 due to uncertainty on how the reforms will impact the business.

¹¹ Due to business reforms of the service, no targets are set for 2024/25 due to uncertainty on how the reforms will impact the business.

¹² As part of Audit Turnaround, it was identified that the debtors Masterfile have inconsistencies, our priority is Master Data Management to ensure that all properties are billed for either availability or actual service.

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION			
CIRCULAR 88 REPORTING REFORMS			FINANCIAL MANAGEMENT			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
	80%	LED3.21 Percentage of revenue clearance certificates issued within 10 working days from the time of completed application received	100%	100%	Target achieved	n/a
	150 days	LED3.31 Average number of days from the point of advertising to the letter of award per 80/20 procurement process	150 days per Bid/Tender	175 days	25 days Technical reports referred to user Departments for further assessment in line with minimum project requirements	This is an organization wide KPI for all HoDs as Finance submitted technical reports within the stipulated timelines and all the bids were concluded on time. Other directorates take up to 10 months to submit the technical report thus delaying conclusion of the bid with the 150 days. As such, Bid Specification Committee and User Department to minimize bid requirements and Departments to submit technical reports within set timeframe

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION			
CIRCULAR 88 REPORTING REFORMS			FINANCIAL MANAGEMENT			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
	30 days	LED3.32 Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission	100%	97%	3% implementation of new processes underway to get full compliance	Alignment of payment processes and availing resources to directorates to support the process (bringing expertise into departments)
	NEW (KPI)	LED1.11 Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area	100%	71.9%	28.1% Due to implementation of cost containment measures	n/a the city contained costs on contracted services and spent 59.4% of the allocated budget.
Outcome Indicators (Not audited)						
Improved municipal administration	Qualified	GG 3.1 Audit Opinion	Unqualified	Qualified (2023/2024)	Not Applicable as per C88 template	Not Applicable as per C88 template
Improved expenditure management	None	LED2.1 Rates revenue as a percentage of the total revenue of the municipality	0	25,9%	Not Applicable as per C88 template	Not Applicable as per C88 template
	0	LED2.2 Rateable value of commercial and industrial property per capita	0	0	Not Applicable as per C88 template	Not Applicable as per C88 template

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION			
CIRCULAR 88 REPORTING REFORMS			FINANCIAL MANAGEMENT			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
Improved expenditure management	90%	FM1.1 Percentage of expenditure against total budget	95%	101,3%	Not Applicable as per C88 template	Not Applicable as per C88 template
		FM1.2 Municipal budget assessed as funded (Y/N) (National)	Yes	This indicators is exempt from external assessment for the current year and as a result, no achievements have been reported		
	6%	FM2.1 Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)	6%	1,6%	Not Applicable as per C88 template	Not Applicable as per C88 template
	80%	FM2.2 Percentage change in cash backed reserves reconciliation	This indicators is exempt from external assessment for the current year and as a result, no achievements have been reported			
	100%	FM3.1 Percentage change in cash and cash equivalent (short term)	100%	54,2%	Not Applicable as per C88 template	Not Applicable as per C88 template
	4%	FM4.1 Percentage change of unauthorised, irregular, fruitless and wasteful expenditure	This indicators is exempt from external assessment for the current year and as a result, no achievements have been reported			

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION			
CIRCULAR 88 REPORTING REFORMS			FINANCIAL MANAGEMENT			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
	28%	FM4.2 Percentage of total operating expenditure on remuneration	32%	24,1%	Not Applicable as per C88 template	Not Applicable as per C88 template
	8%	FM4.3 Percentage of total operating expenditure on contracted services	8%	5,1%	Not Applicable as per C88 template	Not Applicable as per C88 template
	21%	FM5.1 Percentage change of own funding (Internally generated funds + Borrowings) to fund capital expenditure	25%	9,4%	Not Applicable as per C88 template	Not Applicable as per C88 template
	2%	FM5.2 Percentage change of renewal/upgrading of existing Assets	2.5%	11,8%	Not Applicable as per C88 template	Not Applicable as per C88 template
	2.5%	FM5.3 Percentage change of repairs and maintenance of existing infrastructure	3%	11,2%	Not Applicable as per C88 template	Not Applicable as per C88 template

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION			
CIRCULAR 88 REPORTING REFORMS			FINANCIAL MANAGEMENT			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENTS			
Strategic Intent	Audited Baseline 2023/2024	Output and Outcome Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
Improved expenditure management	15%	FM7.1 Percentage change in Gross Consumer Debtors' (Current and Non- current)	-10%	-9,4%	Not Applicable as per C88 template	Not Applicable as per C88 template
	8%	FM7.2 Percentage of Revenue Growth excluding capital grants	8%	19,5%	Not Applicable as per C88 template	Not Applicable as per C88 template
	(12.50%)	FM7.3 Percentage of net operating surplus margin	(10%)	11,3%	Not Applicable as per C88 template	Not Applicable as per C88 template

Table 26: Financial Performance Finance

Financial Performance: Financial Services				
R'000				
Financial Performance: Financial Services	30/06/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(2 005 604 310)	(2 006 564 310)	(2 211 306 218)	204 741 908
Expenditure:				
Employees	95 666 584	97 768 064	85 609 623	12 158 441
Repairs and Maintenance	19 361 830	19 781 830	12 841 750	6 940 080
Other	130 525 277	559 785 560	206 999 034	352 786 526
Total Operational Expenditure	245 553 691	677 335 454	305 450 407	371 885 047
Net Operational Expenditure	(1 760 050 619)	(1 329 228 856)	(1 905 855 811)	576 626 955

Component C: Local Economic Development

3.9 Economic and Rural Development.

The Municipality will enable environment for local economic and rural development to stimulate competitive, inclusive and sustainable development. Furthermore, the Municipality's RDP will be linked to certain segments, which are arranged to meeting basic needs, infrastructure development, emerging rural industrial and credit financial sectors driven by micro to macro scale enterprise markets (economic activities) and land reform.

An important developmental principle underlying economic development is the broadening of the local economic base. This includes the introduction of new activities to Mangaung (e.g., introducing new industrial activities), exploiting latent resources identified through beneficiation, and the consequent establishment of SMMEs.

Table 27: Service Delivery Objectives on Economic and Rural Development

NATIONAL KEY PERFORMANCE AREA (NKPA)			LOCAL ECONOMIC DEVELOPMENT			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			LOCAL ECONOMIC DEVELOPMENT			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE GOAL 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			ECONOMIC GROWTH			
Strategic Intent	Audited Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
Investment Attraction for Economic Development	2012 Investment Incentive Policy	Number of approved Mangaung Investment Incentive Policy	1x Approved Mangaung Investment Incentive Policy	Council approved the Investment Incentive Policy as part of the IDP and Budget approval on 28 May 2025	NA	
	No Marketing Plan	Number of Integrated Marketing Plan Developed and implemented	1x Integrated Marketing Plan Developed and implemented	The Integrated Marketing Plan is work in progress and will be finalized in the 2025-26 financial year	The process requires further internal consultation as sub-components of marketing cuts across municipal departments. Furthermore, there is a need for external stakeholder engagement to ensure that the policy is all of society commentary,	Process to be carried over and concluded to the 2025-26 SDBIP
Land development support	5	Number of boreholes and windmills installed	3	Drilling and testing are done, and we received the Geotech report	Delay of appointment of contractor by SCM	SCM processes will be started at the beginning of financial year
	1 Farm and 1 Plot fenced	Km of fencing installed on four municipal plots	1.75 km	585 m of fence installed in plot 107 Martindale	Community resistance in (Lakeview)	Political intervention

NATIONAL KEY PERFORMANCE AREA (NKPA)			LOCAL ECONOMIC DEVELOPMENT			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			LOCAL ECONOMIC DEVELOPMENT			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE GOAL 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			ECONOMIC GROWTH			
Strategic Intent	Audited Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
Growing inclusive local economies	1000	LED1.21 Number of work opportunities created by the municipality through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes)	1000	1589	+589	None
Improved ease of doing business within the municipal area	30	LED3.11 Average time taken to finalise business license applications	30	30 Days	N/A	None
	30	LED 3.12 Average time taken to finalise informal trading permits	30	30 Days	N/A	None
Outcome Indicators (Not audited)						
Growing inclusive local	0	LED1.2 Percentage change in the number of	0	This indicators is exempt from external assessment for the current year and as a result, no achievements have been reported.		

NATIONAL KEY PERFORMANCE AREA (NKPA)			LOCAL ECONOMIC DEVELOPMENT			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			LOCAL ECONOMIC DEVELOPMENT			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE GOAL 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			ECONOMIC GROWTH			
Strategic Intent	Audited Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
economies		individuals in formal employment		This indicators is exempt from external assessment for the current year and as a result, no achievements have been reported.		
	0	LED1.6 Percentage change in the number of formal micro and small firms	0			

Table 28: Financial Performance Economic and Rural Development

Financial Performance: Local Economic Development				
Details	30/06/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	235 378	235 378	761 874	(526 496)
Expenditure:				
Employees	17 459 582	17 325 992	19 901 788	(2 575 796)
Repairs and Maintenance	314 700	114 700	-	114 700
Other	23 355 702	20 900 925	18 904 865	1 996 060
Total Operational Expenditure	41 129 984	38 341 617	38 806 653	(465 036)
Net Operational Expenditure	41 365 362	38 576 995	39 568 527	(991 532)

Component D: Good Governance and Public Participation

3.10 Office of the City Manager

Internal Audit

The Municipality has established a functional Internal Audit Unit in terms of Section 165(1) of the Municipal Finance Management Act, 56 of 2003 (MFMA). To this end, the unit has carried out its functions as outlined in its Charter and Section 165(2) of the MFMA.

Risk Management

The Municipal Finance Management Act (MFMA), Act 56 of 2003 stipulates that the Municipality must maintain an effective, efficient, transparent and accountable system of Risk Management.

Organisational Planning and Performance Management

- To ensure that the Municipality's Integrated Development Plan (IDP) and budget agreed with all stakeholders, and in which communities have participated, which addresses the challenges of growth and redistribution of resources.
- To ensure that residents are aware of the policies, services and activities of the Municipality.

Knowledge Management

Knowledge Management is therefore a tool to enable MMM to execute its developmental duties. The Knowledge Management unit serves multiple municipal needs by:

- Creating a collaborative platform where knowledge and innovation programmes and initiatives from various departments across the Municipality can be coordinated and supported and building a model of peer-to-peer learning and sharing grounded in the City of Mangaung's experience and practice but with a broad reach across Sub-Saharan Africa.

Intergovernmental Relations

The City has successfully established the internal procedures of intergovernmental structures as per Section 33(1) of the Intergovernmental Relations Framework Act, 2005(Act 13 of 2005). The terms of reference for the establishment of Mangaung Metropolitan Municipality technical IGR forum; and rules to govern procedures for the functioning of Mangaung Metropolitan Municipality technical IGR forum were approved by Council as instrument to strengthen and harness joint planning.

The new guidelines for the development of Integrated Development Plan for the Metropolitan Municipalities advocates for decisive leadership by both the political and administrative structures in realizing joint planning, implementation, monitoring and evaluation.

Table 29: Service Delivery Objectives on Office of the City Manager

NATIONAL KEY PERFORMANCE AREA (NKPA)		GOOD GOVERNANCE AND PUBLIC PARTICIPATION				
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)		PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE				
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)		02 – INCLUSION AND ACCESS 03 – GROWTH, 04 – GOVERNANCE				
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)		GOOD GOVERNANCE				
CIRCULAR 88 REPORTING REFORMS		GOOD GOVERNANCE				
SUSTAINABLE DEVELOPMENT GOAL (SDG)		GOAL 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. GOAL 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.				
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES		▪ ORGANISATIONAL STRENGTH				
Strategic Intent	Audited Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
Internal Audit						
Functional Internal Audit A functional IA activity operating according to the IIA Standards and approved risk-based audit plan and Audit Performance Committee	4	Number of Audit & Performance Committee meetings held	4 meetings	8 Meetings held (2+2+2+2)	+ 4 Meetings held	N/A
	2	Number of Audit & Performance Committee reports to Council	2 Reports to Council	2 Reports to Council (1+1)	N/A	N/A
	33	Number of IA reports issued	30 Internal Audit reports issued	36 Internal Audit reports issued (5+10+10+11)	+ 6 IA reports issued	N/A
Risk Management						
Reduce and manage Risks to	1	Number of risk registers developed	1	1	N/A	N/A

NATIONAL KEY PERFORMANCE AREA (NKPA)		GOOD GOVERNANCE AND PUBLIC PARTICIPATION				
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)		PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE				
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)		02 – INCLUSION AND ACCESS 03 – GROWTH, 04 – GOVERNANCE				
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)		GOOD GOVERNANCE				
CIRCULAR 88 REPORTING REFORMS		GOOD GOVERNANCE				
SUSTAINABLE DEVELOPMENT GOAL (SDG)		GOAL 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. GOAL 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.				
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES		▪ ORGANISATIONAL STRENGTH				
Strategic Intent	Audited Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
acceptable appetite	4	Number of risk management reports developed	4	4	N/A	N/A
	4	Number of awareness sessions held	4	6	+2 more requests for workshops were received from the Directorates.	N/A

3.11 Corporate Service

Corporate Policy Offices

The role of the unit is to provide the following services:

- To ensure effective management of the Municipality addressing agreed political priorities.
- To ensure that the operation of the Municipality is restructured to deliver effectively.
- To ensure that citizens are given sufficient information, opportunity and encouragement to participate in and influence the affairs of the Municipality.
- To ensure that the Municipality will use information and communication technology effectively to assist in decision making, in working efficiently, and in delivering services more effectively to clients.
- To promote the overall wellness of Municipality's staff and provide support systems to maintain such.

Information Communication Technology

The ICT Sub Directorate serves as the focal point for technological advancement in the institution. The ICT Sub Directorate provides control in areas of planning, operation, and maintenance of technology infrastructure, systems, and applications, provide value-added ICT services and solutions to all of the Mangaung Metropolitan Municipality that enhances service delivery to the Municipality. Furthermore, the ICT Sub Directorate is responsible for the institution's communications and computer systems, which include voice, and computer-based technologies. These services and technologies provide the Municipality with the tools essential to effectively carry out day to day operations to support the overall Municipality mission and goals.

The ICT Sub Directorate operates in a collaborative relationship with user departments by facilitating the identification of the appropriate technology and assisting users and management with the implementation of that technology. Although management should have the final say in application-specific decision, the ICT Sub Directorate should guide the selection process by defining standards. These standards are not hard and fast rules; rather a framework within which range of solutions are feasible, both from the functional perspective as well as ICT Sub Directorate technical support capabilities.

Human Resource Management

The strategic objective of Human Resource Management is to lead, manage and direct human resource functions within the Municipality through the following:

- a) Labour relations;
- b) Occupational health and wellness;
- c) HR benefits;
- d) Work study;
- e) Job evaluation;
- f) Payroll Management;
- g) Safety and loss control;
- h) HR Systems;
- i) Individual performance Management; and
- j) Employment.

Legal Services

The Legal Services Sub-Directorate's main purpose is to provide professional legal advice and assistance service to the Municipality to ensure the proper protection of the Municipality's interests and compliance with its obligations.

Table 30: Service Delivery Objectives on Corporate Services

NATIONAL KEY PERFORMANCE AREA (NKPA)			GOOD GOVERNANCE AND PUBLIC PARTICIPATION			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS 03 – GROWTH 04 – GOVERNANCE			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			GOOD GOVERNANCE AND IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			GOOD GOVERNANCE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. GOAL 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			ORGANISATIONAL STRENGTH			
Strategic Intent	Audited Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
Output Indicators						
Good Governance and Improved quality of life	0	Establishment of a Disaster Recovery site	Appointment of a service provider for development of a Disaster Recovery as a service.	-BID Specifications completed via BSC. -BID advertised on April 25, 2025 and closed of June 5, 2025 (DRaaS bid, MMM/BID 775: 2024/2025). -BID opening register completed & published on the MMM website by SCM .	Appointment of the Service Provider not finalised due to delayed SCM processes. ICT Technical evaluation and BEC Technical report must be completed and subsequently serve at the BAC.	Technical evaluation on qualifying bidders. Appointment of the successful Service Provider by the Accounting Officer
Improved energy sustainability	1	Install Solar Panel (PV)- Mun Buildings	1 x Building	Completed. 62.5 KVA Photo Voltaic Solar System at SCM offices. Issued an appointment letter for FPM for 50kw -PV Solar rooftop system	N/A	N/A
Protection of municipal assets and buildings	1	Fencing Hist Build B/FISPRECINCT	1 x Building	Completed - Installation of fencing at Van Stadensrus (Thapelong Community	N/A	N/A

NATIONAL KEY PERFORMANCE AREA (NKPA)			GOOD GOVERNANCE AND PUBLIC PARTICIPATION			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS 03 – GROWTH 04 – GOVERNANCE			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			GOOD GOVERNANCE AND IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			GOOD GOVERNANCE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. GOAL 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			ORGANISATIONAL STRENGTH			
Strategic Intent	Audited Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
				Hall) Issued an appointment letter for barrier fence FPM		
To enhance service delivery to have reliable Fleet	92 Vehicles	No.of vehicles procured	5 vehicles	Completed 9	N/A	N/A
GG1. Improved municipal capability	65%	GG 1.21 Staff vacancy rate	45%	60.8%	N/A	N/A
	100%	GG1.22 Percentage of vacant posts filled within 6 months	100%	59.5%	-Personnel shortage	
GG2. Improved municipal responsiveness	100%	GG 2.11 Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)	100%	100%	N/A	N/A

NATIONAL KEY PERFORMANCE AREA (NKPA)			GOOD GOVERNANCE AND PUBLIC PARTICIPATION			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS 03 – GROWTH 04 – GOVERNANCE			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			GOOD GOVERNANCE AND IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			GOOD GOVERNANCE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. GOAL 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			ORGANISATIONAL STRENGTH			
Strategic Intent	Audited Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
	30%	GG 2.12 Percentage of wards that have held a quarterly councilor-convened community meeting	30%	0	Councillors only report as and when they hold community	To be encouraged to report on a quarterly basis to the Speaker's office
	70%	GG2.31 Percentage of official complaints responded to through the municipal complaint management system	70%	68.5 %	1.5 % 3 Vacant Positions in the Call Centre	Advertise and fill the 3 Vacant Positions in the Call Centre as soon as possible and upgrade the Call Centre Systems.
GG3. Improved municipal administration	100%	GG 3.12 Percentage of councilors who have declared their financial interests	100%	100%	N/A	N/A
GG5. Zero tolerance of fraud and corruption	0	GG 5.11 Number of active suspensions	0	0	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)			GOOD GOVERNANCE AND PUBLIC PARTICIPATION			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS 03 – GROWTH 04 – GOVERNANCE			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			GOOD GOVERNANCE AND IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			GOOD GOVERNANCE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. GOAL 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			ORGANISATIONAL STRENGTH			
Strategic Intent	Audited Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
		longer than three months ¹³				
	280	LED 1.31 Number of individuals connected to apprenticeships and learnerships through municipal interventions	250	Completed 252	None	None
Security of tenure	478	HS1.22 Number of title deeds registered to beneficiaries	1 500	1123	The Department of Human Settlements did not submit request for registrations	Engagement with Human Settlements to speed up process of the verification and send us the list of the beneficiaries
Outcome Indicators (Not audited)						
Increased access to and utilization of	75%	HS3.5 Percentage utilisation rate of	75%	31,9%	Not Applicable as per C88 template	Not Applicable as per C88 template

¹³ Zero target is set as a measure to curb fraud and corruption with the intention of not having any suspensions

NATIONAL KEY PERFORMANCE AREA (NKPA)			GOOD GOVERNANCE AND PUBLIC PARTICIPATION			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS 03 – GROWTH 04 – GOVERNANCE			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			GOOD GOVERNANCE AND IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			GOOD GOVERNANCE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. GOAL 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			ORGANISATIONAL STRENGTH			
Strategic Intent	Audited Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
social and community facilities		community halls				
Improved municipal capability	100%	GG1.1 Percentage of municipal skills development levy recovered	100%	100,0%	Not Applicable as per C88 template	Not Applicable as per C88 template
	100%	GG1.2 Top management stability	100%	91,9%	Not Applicable as per C88 template	Not Applicable as per C88 template
Improved municipal responsiveness	100%	GG2.1 Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)	60%	100%	Not Applicable as per C88 template	Not Applicable as per C88 template
	0%	GG2.2 Attendance rate of municipal	100%	0	Not Applicable as per C88 template	Not Applicable as per C88 template

NATIONAL KEY PERFORMANCE AREA (NKPA)			GOOD GOVERNANCE AND PUBLIC PARTICIPATION			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS 03 – GROWTH 04 – GOVERNANCE			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			GOOD GOVERNANCE AND IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			GOOD GOVERNANCE			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. GOAL 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			ORGANISATIONAL STRENGTH			
Strategic Intent	Audited Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
		council meetings by participating leaders (recognised traditional and/or Khoi-San leaders)				
Improved municipal responsiveness	0	GG2.3 Protest incidents reported per 10 000 population	0	0	Not Applicable as per C88 template	Not Applicable as per C88 template
	75%	GG4.1 Percentage of councillors attending council meetings	75%	85,8%	Not Applicable as per C88 template	Not Applicable as per C88 template
	0	GG5.1 Number of alleged fraud and corruption cases reported per 100 000 population	0	0	Not Applicable as per C88 template	Not Applicable as per C88 template

Table 31: Financial Performances Corporate Services

Financial Performance: Human Resource Services				
R'000				
Details	30/06/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(22 359 163)	(22 359 163)	(1 870 604)	(20 488 559)
Expenditure:				
Employees	67 357 774	67 605 274	66 001 544	1 603 730
Repairs and Maintenance	76 542 436	81 755 436	75 287 233	6 468 203
Other	100 123 513	120 892 319	94 992 924	25 899 395
Total Operational Expenditure	244 023 723	270 253 029	236 281 701	33 971 328
Net Operational Expenditure	221 664 560	247 893 866	234 411 097	13 482 769
Financial Performance: ICT Services				
R'000				
Details	30/06/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(5 972)	(5 972)	-	(5 972)
Expenditure:				
Employees	38 891 683	36 951 683	36 693 679	258 004
Repairs and Maintenance	1 435 069	1 435 069	609 941	825 128
Other	48 856 679	43 496 261	42 588 496	907 765
Total Operational Expenditure	89 183 431	81 883 013	79 892 116	1 990 897
Net Operational Expenditure	89 177 459	81 877 041	79 892 116	1 984 925

Component E: Institutional Development and Organisational Transformation

3.12 Planning Services

The Department aims to establish new and formalise townships and other strategic investment nodes in the Municipality. Fundamental to the planning process is the implementation of the Spatial Planning Land Use Management Act (Act 16 of 2013). Through this process the Municipality has established a development tribunal to fast-track land use applications.

Key priorities should address the following:

- Densification of the Municipality through infill planning and group housing schemes;
- Elimination of informal settlements and facilitating access to proper community services;
- Creation of liveable urban spaces;
- Integration of the Municipality through the creation of economically viable urban transport corridors; and



- Creating economic and social opportunities for all the residents of the Municipality to benefit .

Table 32: Service Delivery Objectives on Planning Service

NATIONAL KEY PERFORMANCE AREA (NKPA)			MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			HOUSING / COMMUNITY FACILITIES			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			GOAL 9 - GOAL 9 – BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION. GOAL 13 – TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS BY REGULATING EMISSIONS AND PROMOTING DEVELOPMENTS IN RENEWABLE ENERGY.			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			SPATIAL TRANSFORMATION			
Strategic Intent	Audited Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Measure
Improved functionality of the residential property market	30	HS2.22 Average number of days taken to process building applications of less than 500 square meters	30	46	Delays caused by other departments (shortage off staff)- due to prolonged processing times for applications - result in backlogs that have ripple effect across all departments. These delays hinder the timely scrutiny and approval of plans, affecting overall workflow efficiency	1. Allocate additional personnel to departments experiencing high workloads to reduce processing times. 2. all departments to sign service agreement with timeframes.
	60	LED 3.13 Average number of days taken to process building application of 500 square meters or more	60	48	Less than 60 days	None

Table 33: Financial Performance Planning

Financial Performance: Planning Services				
R'000				
Details	30/06/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	(13 001 068)	(12 991 068)	(16 249 144)	3 258 076
Expenditure:				
Employees	40 609 803	41 078 978	40 775 187	303 791
Repairs and Maintenance	745 138	745 138	636 909	108 229
Other	30 456 829	27 468 025	20 892 476	6 575 549
Total Operational Expenditure	71 811 770	69 292 141	62 304 572	6 987 569
Net Operational Expenditure	58 810 702	56 301 073	46 055 428	10 245 645
FINANCIAL PERFORMANCE: FRESH PRODUCE MARKET				
R'000				
Details	30/06/2025			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	(35 531 203)	(35 531 203)	(35 798 588)	267 385
Expenditure:				
Employees	10 432 388	9 510 502	10 503 853	(993 351)
Repairs and Maintenance	714 056	714 056	151 589	562 467
Other	7 021 512	7 436 910	7 592 549	(155 639)
Total Operational Expenditure	18 167 956	17 661 468	18 247 991	(586 523)
Net Operational Expenditure	(17 363 247)	(17 869 735)	(17 550 597)	(319 138)

Chapter 4 - Organisational Development Performance

Component A: Introduction to Municipal Personnel

The attainment of a capable and developmental state as envisioned in the National Development Plan (NDP) hinges amongst others on the right quality and quantity of human resources. The delivery of quality enhanced services in a sustainable manner to the broader population of Mangaung is also influenced by the creation of an adequately balanced and skilled workforce that promotes the ideals of Batho Pele. The Municipality continually strives for establishing an “appropriately sized” institutions with a balance of skills related to our core functions and administrative support.

4.1 Employee Totals, Staff Turnover and Vacancies 2024/2025

Table 34: Employees

Departments	Year 2024/2025	
	Employees	Vacancies
	No.	No.
Corporate Services	380	289
Economic and Rural Development	33	34
Technical Services	763	1230
Finance	238	238
Human Settlements and Housing	128	135
Office of the City Manager	142	114
Planning	92	167
Community Services	395	623
Strategic Programmes and Service Delivery Monitoring	76	64
Waste and Fleet Management	603	483
Public Safety and Security	263	1444
Totals	3113	4821

Table 35: Vacancy Rate

Designations	Total No Approved Posts	No Vacancies
Municipal Manager	1	0
CFO	1	0
Other S57 Managers (excluding Finance Posts)	6	0
Other S57 Managers (Finance posts)	0	0
Traffic officers	194	124
Fire fighters	169	88
Senior management: Levels 002-003 (excluding Finance Posts)	264	143
Senior management: Levels 002-003 (Finance posts)	32	19
Highly skilled supervision: levels 004-006 (excluding Finance posts)	693	429
Highly skilled supervision: levels 004-006 (Finance posts)	77	36

Staff Turnover across the Municipality relates to all terminations (dismissals, resignations, retirements, medical terminations etc.) for the period under review.

Table 36: Staff Turn-Over Rate

Details	Total Appointments as of beginning of Financial Year	Terminations during the Financial Year	Turn-over Rate*
	No.	No.	
Year – 2024/2025	3069	128	4.17%

Component B: Managing Workforce

Note: MSA 2000 S67 Requires Municipalities to develop and adopt appropriate systems and procedures to ensure fair; efficient; effective; and transparent personnel administration in accordance with the Employment Equity Act 1998.

Work force management within the Municipality is compliant with all legislative requirements governing the workplace together with collective agreements concluded by the parties at the SALGBC. There is an extensive consultation process with organized labour on issues of mutual interest at the Local Labour Forum.

This is done through management of the recruitment process, selection and placement of staff; so that the best suitably qualified candidates are employed.

Employee benefits including sick leave are administered in terms of applicable labour legislation, Conditions of Service, Collective Agreements and policies by means of an integrated Electronic Human Resource Management System.

The Directorate Corporate Services is tasked with the responsibility of ensuring that the Human Resources Management, Labour Relations, and Human Resource Development Sub- Directorates develop and implement internal Human Resources Policies, which are compliant to legislation and that ensures that the Municipality achieves its vision and developmental objectives.

The HR Policies Unit obtains its mandate from Section 67 of the MSA and therefore strives to develop and implement cutting-edge internal Human Resources Policies, which are compliant to legislation and ensures that the Municipality achieves its vision and developmental objectives as set out in the Municipality's Integrated Development Plan (IDP).

The policies and procedures supplement the conditions of employment of every employee, the workplace rules issued from time to time by the Municipality, and the code of conduct for staff members of municipalities contained in Schedule 2 of the Municipal Systems Act. As such it attempts to establish a set of rules for the consistent interpretation and application of collective agreements and legislation governing human resources management in the Municipality

HR Policies contributes to improving compliance in terms of workplace legislation and collective agreements and provides an improved state of corporate governance. It gives direction and guidance to employees to do their work and provide workplace structure and support in the way that a Municipality defines roles and responsibilities and explain the consequences of actions and behaviours.

The Human Resource Management Sub-Directorate established an internal HR Policy Forum and has as a result developed a number of policies that have been referred to discussion and consultative forums such as the EMT, Section 80 Committee for Corporate Services and the Local Labour Forum (LLF). The policies are finally referred to Council for approval.

Table 37: HR Policies and Plans

HR Policies and Plans			
Name of Policy	Completed	Reviewed	Date adopted by Council or comment on failure to adopt
Employment Equity Policy	2017/18	Feb- 2024	The policy is under review still to be consulted with relevant stakeholders
Employment Equity Report	2017/18	Feb - 2024	The policy is under review still to be consulted with relevant stakeholders
Career Management Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
HRM&D Strategy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Succession Planning Policy	2017/18	Fe - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Internship and Work Integrated Learning Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Recognition of Prior Learning (RPL)	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.

Occupational Health and Safety Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Employee Wellness Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders. The policy to be referred to HRD as per municipal protocol, and b aligned with the DPSA, employee Health and wellness strategic framework for the public service.
Personal Protective Equipment Policy (PPE)	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Bereavement Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Control of Official Firearm Policy	2017/18	Feb - 2024	Council preferred to refer all these policies back to the LLF plenary for further consultative discussions
Workplace Skills Plan	2019/20	April - 2024	Submitted to LG SETA for approval 2023-2024 WSP
HIV Aids STI and TB Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Disability Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Overtime Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders. The policy is at LLF for consultation.
Placement Policy	2021/22	Feb - 2023	The policy is still applicable . The policy was adopted by Council on the 19 December 2022
Employee Study Assistance Policy	2017/18	May - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Skills Development Policy	2017/18	May - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Workplace Discrimination and Harassment Policy	2017/18	Feb - 2024	Council preferred to refer all these policies back to the LLF plenary for further consultative discussions

Table 38: Number and Cost of Injuries on Duty 2024/2025

Number and Cost of Injuries on Duty (July 2024-June 2025)								
Type of injury	Total number of cases reported	Injury Leave Taken	Employees using leave	Proportion employees using sick leave	Average Injury Leave per employee	Salary Cost	Total Estimated Cost	
		Days	No.	%	Days	R	R	
Required basic medical attention only	29	124	25	N/A	4,96	R167 077,30	R49 767,88	
Approved Section 24 Cases	2	54	2	N/A	27	R43 053,33	R4 327,86 (most of the accounts not yet received)	
Motor vehicle/Traffic accidents	15	241	15	N/A	16,06	R214 176,78	R69 615,62	
Temporary total disablement	0	0	0	N/A	0	0	0	
Permanent Disablement	0	0	0	N/A	0	0	0	
Fatal	1	N/A	N/A	N/A	N/A	N/A	R20 797,00	
IOD Pensioners	21	N/A	N/A	N/A	N/A	N/A	R1 173 273,31	
Total	47	419	42	N/A	9,9	R424 307,41	R1 317 781,67	

Injuries: Total number of injury on duty case reported for the year is 47 and pensioners are 21 giving the total of 68. Cognisance should be taken that although the statistics represent all cases reported to the Safety and Loss Control Sub-directorate, there are cases which to date have not been approved by the Compensation Commissioner. Medical expenses incurred will be "incorrect" as it only reflects expenses paid for approved cases and

for cases for which accounts have been received, some might still undergo treatment and the total will not reflect those expenses yet. No accounts has been received for most of the 2025 cases.

The total estimated cost not only includes the injury on duty cases, but also the sundry payments for injury on duty pensioners. Furthermore, cognisance should be taken that an injury on duty case run over a two-year period and whilst the injury on duty date was not in the financial year, cost can still be payable in the next year.

Injuries: The classification under type of injury does not clearly make provision to capture serious injury on duty cases, where the injured was of duty 14 days or longer some up to 6 months, but the employee returned to his work after rehabilitation. Therefore, we added another classification namely, approved Section 24 cases. We also made provision for Motor Vehicle accidents seeing they are not reportable as Section 24 cases in terms of the Occupational Health and Safety Act (they are reported to Compensation Commissioner only).

Examination of injury on duty cases

Examination of injury on duty cases are done by a doctor, who treated the patient as determined /required by the Compensation for Occupational Injuries and Diseases Act, If the injured was treated by the Doctor at our clinic, then that doctor will be responsible for all follow-ups.

Table 39: Number of Days and Cost of Sick Leave 2024/2025

Number of days and Cost of Sick Leave (excluding injuries on duty)						
Salary band	Total sick leave	Proportion of sick leave without medical certification	Employees using sick leave	Total employees in post	Average sick leave per Employee Days	Estimated cost
	Days	%	No.	No.		R' 000
Lower skilled (Levels 016-018)	7463	24.11	612	1393	5.36	R6,389,864.35
Skilled (Levels 013-015)	489	33.13	35	58	8.43	R376,811.09
Highly skilled production (levels 007-012)	10351	33.77	833	1215	8.52	R14,373,801.54
Highly skilled supervision (levels 004-006)	1293	45.24	176	323	4.00	R3,904,218.85
Senior management (Levels 002-003)	874	30.32	88	136	6.43	R4,720,492.02
MM and S57	23	26.09	4	8	2.88	R159,297.00
Total	20493	30.81	1748	3133	6.54	R29,924,484.84

Table 40: Number and Period of Suspensions

Personal Details	Date of Suspension	Details of disciplinary action taken, status of case and reasons why not finalized.	Date Finalized
GM: HRM	13/09/23	The employee has been dismissed, and the case has been finalised internally	06/06/2025
GM: Budget & treasury, finance	24/08/23	The case has been finalized, and the employment contract has been terminated through mutual understanding between the employer and the employee.	22/07/2024
Regional General Manager: Bloemfontein	04/04/24	The employee has been charged, and the internal disciplinary hearing is on-going. The presiding officer has been changed.	Ongoing
Manager: Meter Reading (Data Analysis), Finance	04/04/24	The case is on-going, and the employer will be closing his case as it is dated the 25/07/2025	Ongoing

General Worker: Solid Waste	01/07/24	The matter has been finalized, and the employee was given a final written warning	09/13/2025
Sewer Cleaner	29/02/24	The employee pleaded and a settlement agreement was entered into. The employee was given a final written warning.	03/09/2024
Supervisor: Water & Sanitation	29/02/24	The employee pleaded and a settlement agreement was entered into. The employee was given a final written warning.	03/09/2024
Superintendent: Water & Sanitation	20/02/24	The matter is on-going, and it will be sitting on the 14/08/2025	Ongoing
Assistant Chief: Public Safety	25/04/24	The internal disciplinary hearing is on-going and has not been finalized.	Ongoing
General worker: Solid waste (Thoabala)	03/05/24	The allegations against the employee were found to be not truthful and the employee's suspension was withdrawn.	18/07/2024
Chief Clerk: Finance	04/06/24	The case has been finalized, the employee was not guilty, and the employer is reviewing this decision in the Labour Court.	23/12/2024
Environmental Officer	12/06/24	The employee pleaded guilty in the hearing, and she was given a final written warning, demotion and days were deducted from her salary which she didn't work.	16/09/2024

OHS & WELLNESS COMMENT

Labour Section should refer all cases of misconduct to the Occupational and Wellness section for professionals to make necessary assessments and interventions. The two sections must work hand in hand for the unit to make recommendations on matters concerning employees, based on their assessments and employee records.

Type of Intervention	No of cases	Outcome	Stakeholders
Group Intervention	04	- Still pending due to awaiting of the medical report - Supervisors were empowered on internal process to be followed when handling troubled employee - Wellness partnered with Vaal Central Water to conduct debriefing session two employees died on duty. (attended by 30 Officials) - MMM Fire Officials after a traumatic experience at the Smithfield accident (Wellness) (09 Officials)	Wellness & HRM Wellness & Labour Relations Vaal Central & Wellness Wellness
Supervisor v/s Subordinates intervention	10	Crisis management in restoring working relations between Supervisors and their subordinates (20 Supervisors were in attendance)	Wellness & Labour Relations

Component C: Capacitating the Workforce

One of the key challenges around an integrated process of skills development within the Municipality has been a lack of a comprehensive, holistic and integrated framework for human capital development that will guide and integrate key processes such as training needs analysis, career pathing and planning, succession planning, management and leadership development, knowledge exchange and innovation. The following tables indicates programmes implemented during 2024/2025 financial year.

Table 41: Programmes Implemented on Capacity Workforce

Skills Development Division						
Intervention Type	Title	NQF Level	Total Beneficiaries	Training Cost	Funding Source	Status
Learnership	National Cert: Municipal Financial Management	Level 6	31	R620 000	LGSETA Mandatory Grant (Skills Grant)	Completed

Skills Program	National Cert: Building & Civil Construction – Bricklaying (Bloemfontein)	Level 3	15	R330 000	LGSETA Mandatory Grant (Skills Grant)	Completed
	National Cert: Building & Civil Construction – Bricklaying (Botshabelo)	Level 3	15	R330 000	LGSETA Mandatory Grant (Skills Grant)	Completed
	Local Economic Development	Level 7	17	R136 000	LGSETA Discretionary Grant (Skills Grant)	Completed
	MFMP	Level 6	15	R120 000	LGSETA Discretionary Grant (Skills Grant)	Completed
	ORBIT (Document Management System) Training	N/A	93	R90 160	HRD Training Vote	Completed
Internal Training:	Induction	N/A	15 (Interns)	R0 000	N/A	Completed
		N/A	8	R0 000	N/A	Completed
		N/A	43	R0 000	N/A	Completed
Total			252	R1 536 000		
Operational Training Division						
No.	Programme	Client		Number of Beneficiaries		Status
1	Basic Traffic Officer Diploma Course	MMM: Law Enforcement Unit			34	Completed
		MMM: Anti–Fraud Unit			5	Completed
		Centlec			11	Completed
		Umvoti and Msunduzi Local Municipalities (KZN)			71	Completed
Total		121				
2	Law Enforcement Skills Program (LESP) (Metro Police Training Course)	MMM: Law Enforcement Unit			32	Completed
		MMM: Anti–Fraud Unit			4	Completed
		Centlec			10	Completed
		MMM: Traffic Officers			9	Completed
Total		55				
3.	Peace Officer Training and Traffic Warden - Gauteng Province	Gauteng Province: Community Services			600	Completed
4.	Peace Officer Skills Programme (NASREC)	Department of Agriculture: Rural and Land Reform			54	Completed
5	First Aid Training	Mangaung Municipal Employees			300	Completed
Total		954				

Employee Study Assistance Enrolment 2024-2025			
MONTH	DIRECTORATE	QUALIFICATION TITLES	Number of Employees Enrolled
July 2024	Corporate Service Office of the City Manager	- Diploma: Network System - Higher Certificate: Public Management	2
August 2024	Corporate Service Planning Technical Services	- Bachelor of Commerce Honors in Human Resource Management - Diploma: Network Systems - Higher Certificate: Public Administration and Management - Diploma: Management - National Certificate N5 Management Assistant - Master of Business Administration - Postgraduate Diploma:52 Business Administration	7
September 2024	Corporate Services Community Services Public Safety and Security	- Diploma in Network Systems - National Certificate; N6 Management Assistant - Further Education and Training Certificate: Pest Control Operations - Bachelor of Law	4
October 2024	Technical Services	National Certificate: N4 Public Management	1
November 2024	Corporate Services Planning Technical Services	- Diploma in Network Systems - National Certificate: N6 Management Assistant - Bachelor of Spatial Planning Honors - Postgraduate Diploma: Public Management	4
January 2025	Corporate Services Public Safety and Security	- Master of Public Administration - Advanced Diploma Traffic & Metropolitan Policing	2
March 2025	Corporate Services Finance Economic Development Human Settlement Office of the City Manager	- Advanced Diploma: Business Management - Postgraduate Diploma: Project Management - Bachelor of Laws - Postgraduate Diploma Business Administration - Postgraduate Diploma: Public Management - Postgraduate Diploma Risk Management - Master of Management (Governance) - Higher Certificate Local Governance	9
April 2025		- Master of Public Management - Master of Management Sciences in Entrepreneurial Management - Postgraduate Diploma in Construction in Construction Management - Bachelor of Laws	4
May 2025	Community Services	Diploma in Management (Fire Technology)	1
TOTAL			34
Employee Study Assistance Claims 2024 -2025			

YEAR	MONTH	TOTAL CLAIMS	TOTAL PAID
2024	July	17	R341 293
	August	6	R97360
	September	6	R85 730
	October	4	R54 634
	November	3	R93 720
	December	13	R391 965
2025	January	14	R380 362
	February	6	R214 075
	March	5	R61 600
	April	5	R207 412
	May	4	R40 840
TOTAL		82	R1 968 991

Table 42: Financial Competency Development

Description	A. Total number of officials employed by Municipality (Regulation 14(4)(a) and (c))	B. Total number of officials employed by municipal entities (Regulation 14(4)(a) and (c))	Consolidated: Total of A and B	Consolidated: Competency assessments completed for A and B (Regulation 14(4)(b) and (d))	Consolidated: Total number of officials whose performance agreements comply with Regulation 16 (Regulation 14(4)(f))	Consolidated: Total number of officials that meet prescribed competency levels (Regulation 14(4)(e))
Accounting officer	1	1	1	1		1
Chief financial officer	0	0	0	0		0
Senior managers	8	8	8	8		8
Any other financial officials	192	192	192	95	95	95
Supply Chain Management Officials	31	31	31	31		20
Heads of supply chain management units	1	1	1	1		1
Supply chain management managers	2	2	2	2		2
TOTAL	235	235	235	138	95	127

EMPLOYEE EXPENDITURE



It is extremely important to control workforce expenditure since it is one of the largest single expenditure items on the operational budget of the Municipality. Spending is controlled by means of the approved staff establishment and budget control. Expenditure on overtime is limited according to the "Collective Agreement".

CHAPTER 5 - FINANCIAL PERFORMANCE

5.1 Statement of Financial Performance

Table 43 below gives an overview of municipal performance against the budget.

Table 43: Reconciliation of Table A1 Budget Summary

Description	2023/2024	Budget Year 2024/2025							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	1 448 159	1 654 053	1 654 053	70 194	1 792 355	1 654 053	138 302	8%	1 654 053
Service charges	5 256 285	6 340 977	6 472 937	370 561	5 716 811	6 472 937	-756 126	-12%	6 472 937
Investment revenue	79 386	78 241	78 241	8 369	99 118	78 241	20 877	27%	78 241
Transfers and subsidies	1 235 678	1 275 488	1 300 047	19 502	1 217 819	1 300 047	-82 228	-6%	1 300 047
Other own revenue	1 435 725	1 311 366	1 537 072	101 165	1 473 413	1 537 072	-63 659	-4%	1 537 072
Total Revenue (excluding capital transfers and contributions)	9 455 233	10 660 125	11 042 350	569 792	10 299 516	11 042 350	-742 835	-7%	11 042 350
Employee costs	2 461 979	2 513 360	2 495 954	151 067	2 570 221	2 495 954	74 266	3%	2 495 954
Remuneration of Councillors	74 552	79 728	78 427	6 371	77 818	78 427	-609	-1%	78 427
Depreciation & asset impairment	853 274	420 694	674 788	117 148	799 202	674 788	124 414	18%	674 788
Finance charges	141 329	27 072	27 072	11 415	57 454	27 071	30 382	112%	27 072
Materials and bulk purchases	4 077 593	3 211 258	3 494 815	410 252	4 004 572	3 494 814	509 757	15%	3 494 815
Transfers and subsidies	4 992	361	51	-	-	51	51	-100%	51
Other expenditure	3 173 876	3 502 180	3 822 946	-1 583 199	1 656 668	3 822 946	2 166 278	-57%	3 822 946
Total Expenditure	10 787 595	9 754 653	10 594 054	-886 945	9 165 935	10 594 054	-1 428 119	-13%	10 594 054
Surplus/(Deficit)	-1 332 362	905 472	448 296	1 456 737	1 133 581	448 297	685 284	153%	448 296

Description	2023/2024	Budget Year 2024/2025							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	606 718	1 034 842	787 369	109 440	549 589	787 369	- 237 779	-30%	787 369
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)									
Surplus/(Deficit) after capital transfers & contributions	-725 643	1 940 314	1 235 666	1 566 177	1 683 170	1 235 666	447 504	36%	1 235 666
Share of surplus/ (deficit) of associate	272 617	120 000	120 000	10 000	120 000	120 000	-	-	120 000
Surplus/ (Deficit) for the year	-453 027	2 060 314	1 355 666	1 576 177	1 803 170	1 355 666	447 504	33%	1 355 666
Capital expenditure & funds sources									
Capital expenditure	574 971	1 339 880	1 140 830	149 757	639 426	1 140 830	501 404	-44%	1 140 830
Capital transfers recognised	480 038	1 033 284	785 811	99 891	438 674	785 811	347 137	-44%	785 811
Borrowing									
Internally generated funds	94 933	306 596	355 019	49 866	200 752	355 019	154 267	-43%	355 019
Total sources of capital funds	574 971	1 339 880	1 140 830	149 757	639 426	1 140 830	501 404	-44%	1 140 830
Financial position									
Total current assets	8 168 237	4 725 964	4 725 964		10 089 819				4 725 964
Total non current assets	21 864 501	22 465 146	22 266 095		21 824 291				22 266 095
Total current liabilities	10 969 782	2 518 116	2 518 116		11 047 172				2 518 116
Total non-current liabilities	2 606 626	1 958 998	1 958 998		2 606 682				1 958 998
Community wealth/Equity	16 835 696	22 886 214	23 391 812		17 102 592				23 391 812
Cash flows									
Net cash from (used) operating	7 151 567	2 099 501	2 099 501	630 614	10 315 187	2 099 501	- 8 215 686	-391%	2 099 501

Description	2023/2024	Budget Year 2024/2025							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Net cash from (used) investing	-526 038	-1 329 981	-1 329 981	-145 162	-633 351	-1 329 981	- 696 630	52%	-1 329 981
Net cash from (used) financing	-164 549	-92 996	-92 996	-25 607	-155 131	-92 996	-62 135	-67%	-92 996
Cash/cash equivalents at the month/year end	7 172 126	1 387 686	1 387 686	173 899	9 356 527	1 387 686	-7 968 841	-574%	1 387 686

The Budget Summary Table is divided into three components namely:

- A. Statement of Financial Performance
- B. Spending against Capital Budget
- C. Other Financial Matters.

COMPONENT A: STATEMENT OF FINANCIAL PERFORMANCE

A. Total Revenue

The Municipality out of its original budget of (10 660 billion) performed at 93% of its adjusted revenue budget of R 11 042 billion for the year.

B. Total Expenditure

The Municipality's actual expenditure stood at R 9,166 billion, of the adjusted expenditure budget of R 10 594 which is 13% less expenditure than anticipated.

C. Surplus / (Deficit)

The Surplus was R1,133 million.

COMPONENT B: SPENDING AGAINST CAPITAL BUDGET

At end of the financial year 2024/2025 the actual spending on the capital expenditure is R639 million (56%) of the final Budget R1,141 billion with a variance of (R501 million).

COMPONENT C: CASH FLOWS MANAGEMENT AND INVESTMENTS

At the end of the financial year 2024/2025 the municipal cash and investments balances stood at 1 387 686.

5.2 Grants

A. Operating Grants

Table 44: Operating Grants

GRANT EXPENDITURE				
DESCRIPTION	Adjustment Budget 2024/2025	June 2025 Actual	Balance	Percentage Spent
Neighbourhood Development Partnership Grant	2 000 000	1 936 157	63 843	97%
Public Transport Infrastructure & Systems Grant	78 360 000	8 829 861	69 530 139	11%
USDG Grant	456 037 941	350 165 674	105 872 267	77%
Informal Settlement Upgrading Partnership	223 268 830	124 423 354	98 845 476	56%
Disaster Management	12 144 305	10 116 252	2 028 053	83%
TOTAL FINANCING	771 811 076	504 089 040	281 722 036	56%

The Municipality is a recipient of the Operating Grants and Subsidies from the National and Provincial Government's respectively. For the reporting period the actual spending was R504 million.

B. Capital Grants

The capital expenditure budget stood at R 772 million by the end of the 2024/2025 financial year.

Table 45: Conditional Grants Received: Excluding MIG

Grants Received	Budget
Public Transport Infrastructure & Systems Grant	78 360 000
USDG Grant	456 037 941
Informal Settlement Upgrading Partnership	223 268 830
Electricity Public Contributions	14 000 000
Disaster Management	12 144 305
Neighbourhood Development Partnership Grant	2 000 000
Total	771 811 076

5.3 Repairs and Maintenance

Table 46: Repairs and Maintenance

Repair and Maintenance Expenditure: Year 2024/2025 R' 000				
	Original Budget	Adjustment Budget	Actual	Percentage
Repairs and Maintenance Expenditure	591 458	637 303	723 586	113.5%

Repairs and Maintenance Budget spending was at R 724 million (113.5%) by the end of the 2024/2025 financial year.

5.4 Spending against Capital and Operating Budget

Table 47: Capital and Operating Expenditure

R'000	Original Budget	Adjustment Budget	Actual
Capital Expenditure	1 339 880	1 140 830	713 675
Operating Expenditure	7 465 391	8 104 791	8 982 158
Total expenditure	8 805 271	9 245 621	9 695 833

Table 48: Capital Expenditure Funding Sources

CAPITAL EXPENDITURE FUNDING PER SOURCE	Approved Budget	Adjusted Budget	Curr Mth Exp	YTD Movement	Balance
External Loans	-	-			
Capital Replacement Reserve (Own funds)	306 596	355 019	58 701	209 586	145 433
Public Contributions and donations	14 000	14 000	2 068	8 618	5 382
National Government	1 019 284	771 811	163 262	495 471	276 340
TOTAL	1 339 880	1 140 830	224 031	713 675	427 155

B. Projects Funded.

Funds earmarked for capital expenditure programmes are used mainly to address basic community service delivery expectation of water and sanitation, electricity, roads and stormwater.

C. Capital Spending on 4 Largest Projects

Table 49: Capital Expenditure of 4 Largest Projects

Capital Expenditure of 4 largest projects* R' 000	
Name of Project	Current: Year 2024/2025

	Original Budget	Adjustment Budget	Actual Expenditure
REFURBISHMENT OF SEWER SYSTEMS	12 000 000	53 109 086	66 188 519
MMM WWTW REFURBISHMENT	10 000 000	25 049 000	24 425 681
BOTSHABELO MAIN OUTFALL	30 000 000	30 000 000	23 234 086
VEHICLES	20 000 000	30 228 726	27 315 492
TOTAL	72 000 000	138 386 812	141 163 778

5.5 Cashflow Management and Investments

Table 50: Cash Flow Outcomes

Description	Ref	2023/2024	Budget Year 2024/2025							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		858 837	1 286 853	1 286 853	99 636	992 172	1 286 853	-294 681	-23%	1 286 853
Service charges		4 023 451	5 283 339	5 283 339	377 634	4 339 440	5 283 339	-943 899	-18%	5 283 339
Other revenue		8 076 407	609 573	609 573	761 232	10 312 781	609 573	9 703 208	1592%	609 573
Transfers and Subsidies – Operational		1 198 092	1 275 488	1 275 488	9 322	1 272 239	1 275 488	-3 250	0%	1 275 488
Transfers and Subsidies - Capital		709 664	1 034 842	1 034 842	-	769 342	1 034 842	-265 500	-26%	1 034 842
Interest		79 308	587 556	587 556	19 049	158 171	587 556	-429 385	-73%	587 556
Dividends		8	12	12	3	9	12	-3 127	-25%	12
Payments										
Suppliers and employees		-7 794 200	-7 977 802	-7 977 802	-636 263	-7 528 968	-7 977 802	-448 834	6%	7 977 802
Finance charges					-	-	-	-		
Transfers and Grants			-361	-361	-	-	361	361	100%	361
NET CASH FROM/(USED) OPERATING ACTIVITIES		7 151 567	2 099 501	2 099 501	630 614	10 315 187	2 099 501	-8 215 686	-391%	2 099 501
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		49 142	9 900	9 900		1 723	9 900	-8 176	-83%	9 900
Decrease (increase) in non-current receivables	-	-42			23	-54		-54		

Description	Ref	2023/2024	Budget Year 2024/2025							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Decrease (increase) in non-current investments		-167			-15	-182		-182		
Payments										
Capital assets		-574 971	-1 339 880	-1 339 880	-145 170	-634 838	-1 339 880	-705 042	53%	-1 339 880
NET CASH FROM/(USED) INVESTING ACTIVITIES		-526 038	-1 329 981	-1 329 981	-145 162	-633 351	-1 329 981	-696 630	52%	-1 329 981
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			95 090	95 090	-		95 090	-95 090	-100%	95 090
Borrowing long term/refinancing		-15 837								
Increase (decrease) in consumer deposits		58 438	-32 839	-32 839		52	-32 839	32 890	-100%	-32 839
Payments										
Repayment of borrowing		-148 770	-155 247	-155 247	-25 607	-155 182	-155 247	-65	0%	-155 247
NET CASH FROM/(USED) FINANCING ACTIVITIES		-164 548	-92 996	-92 996	-25 607	-155 131	-92 996	62 135	-67%	-92 996
NET INCREASE/(DECREASE) IN CASH HELD		6 460 980	676 525	676 525	459 845	9 526 705	676 525			676 525
Cash/cash equivalents at beginning:		711 145	711 161	711 161	-285 946	-170 178	711 161			-170 178
Cash/cash equivalents at month/year end:		7 172 126	1 387 686	1 387 686	173 899	9 356 527	1 387 686			506 346

5.6 Borrowing and Investments

A. Actual Borrowings and Investment

Table 51: Actual Borrowings and Investments

Description	Ref	2023/2024	Budget Year 2024/2025			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-170 178	1 453 363	1 453 363	-281 943	1 453 363
Trade and other receivables from exchanged trans		1 537 305	1 850 378	1 850 378	2 751 937	1 850 378
Receivables from non-exchanged transactions		453 737	707 636	707 636	820 219	707 636
Current portion of non-exchange transactions		828 518	5	5	860 012	5
Inventory		648 370	714 582	714 582	712 810	714 582
VAT		4 684 205			5 014 163	
Other current assets		186 281			212 621	
Total current assets		8 168 237	4 725 964	4 725 964	10 089 819	4 725 964
Non-current assets						
Long-term receivables						
Investments		167			182	
Investment property		1 590 665	1 635 047	1 635 047	1 590 666	1 635 047
Investments in Associate						
Property, plant and equipment		17 619 222	20 361 477	20 162 427	17 465 391	20 162 427
Living and non-Living resources			3 254	3 254		3 254
Heritage assets		258 245	259 790	259 790	258 245	259 790
Intangible		133 634	148 509	149 509	127 012	149 509
Non-current receivables from non-exchange transactions		9 009	22	22	9 063	22
Other non-current assets		2 253 559	57 066	57 066	2 373 733	57 066
Total non-current assets		21 864 501	22 465 146	22 266 095	21 824 291	22 266 095
TOTAL ASSETS		30 032 738	27 191 110	26 992 060	31 914 111	26 992 060
LIABILITIES						

Description	Ref	2023/2024	Budget Year 2024/2025			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Current liabilities						
Bank overdraft						
Financial liabilities		-287 024	95 090	95 090	-442 206	95 090
Consumer deposits		194 472	208 547	208 547	192 994	208 547
Trade and other payables from exchange trans		4 941 082	2 097 313	2 097 313	4 567 642	2 097 313
Trade and other payables from non-exchange trans		193 594			375 932	
Provisions		1 321 703	76 128	76 128	1 289 237	76 128
VAT		4 605 955	41 037	41 037	5 063 572	41 037
Other current liabilities						
Total current liabilities		10 969 782	2 518 116	2 518 116	11 047 172	2 518 116
Non-current liabilities						
Financial liabilities		952 762	53 669	53 669	952 818	53 669
Provisions		1 653 864	1 350 341	1 350 341	1 653 864	1 350 341
Long term portion of trade payables			554 987	554 987	-	554 987
Total non-current liabilities		2 606 627	1 958 998	1 958 998	2 606 682	1 958 998
TOTAL LIABILITIES		13 576 409	4 477 114	4 477 114	13 653 854	4 477 114
NET ASSETS	2	16 456 329	22 713 996	22 514 946	18 260 257	22 514 946
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		11 826 528	17 742 031	18 247 629	12 093 424	18 247 629
Reserves		5 009 168	5 144 183	5 144 183	5 009 168	5 144 183
TOTAL COMMUNITY WEALTH/EQUITY	2	16 835 696	22 886 214	23 391 812	17 102 592	23 391 812

Chapter 6 – Auditor General Reports

Component A: Auditor General Opinion of Mangaung Metropolitan Municipality Stand Alone Financial Statement 2024/2025

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Mangaung Metropolitan Municipality set out on pages 202 to 333, which comprise the statement of financial position as at 30 June 2025, statement of financial performance, statement of changes in net assets, the cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effects and possible effects of the matters described in the basis for qualified opinion section of this audit report, the financial statements present fairly, in all material respects, the financial position of the Mangaung Metropolitan Municipality as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Basis for qualified opinion

Service charges

3. I was unable to obtain sufficient appropriate audit evidence for the revenue from the sale of water – conventional meters included in service charges in note 31 to the financial statements, as the municipality did not have reliable data of actual consumption to estimate consumer billings for water. I was unable to confirm the revenue from the sale of water – conventional meters by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to revenue from the sale of water – conventional meters included in service charges stated at R1 676 495 060 in note 31 to the financial statements.
4. In addition, the municipality did not account for revenue from the sale of water included in service charges in note 31 to the financial statements, in accordance with *GRAP 9, Revenue from exchange transactions*, as the municipality did not bill some consumers for water consumption, resulting in incomplete billing of water. Consequently, this resulted in the understatement of revenue from the sale of water included in service charges in note 31 to the financial statements by R291 240 746, and water trade debtors included in the consumer receivables from exchange transactions in note 5 to the financial statements being understated by the same amount. Additionally, there was an impact on the surplus for the year and the accumulated surplus.

Bulk purchases

5. I was unable to obtain sufficient appropriate audit evidence for the water distribution losses included in bulk purchases in note 52 to the financial statements, as the municipality did not provide reliable data to confirm the water units sold (KL) that were used to calculate the water distribution losses disclosed in the financial statements. I was unable to confirm the water distribution losses by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the water distribution losses stated at R495 548 900 included in bulk purchases in note 52 to the financial statements.

Property, plant and equipment

6. The municipality did not account for the infrastructure – sanitation network and water meters included in property, plant and equipment in note 12 to the financial statements in accordance with *GRAP 21, Impairment of non-cash generating assets*, as the municipality did not impair these assets where indicators of impairment were identified. Consequently, this resulted in the understatement of impairment loss in note 47 to the financial statements by R431 758 376 and overstatement of the infrastructure – sanitation network and water meters included in property, plant and equipment in note 12 to the financial statements by the same amount. Additionally, there was an impact on the surplus for the year and the accumulated surplus.

Employee related cost

7. I was unable to obtain sufficient appropriate audit evidence for overtime included in employee related costs in note 44 to the financial statements, as inadequate processes were in place to ensure that a need was determined for overtime to be worked or to confirm that the municipal officials worked the overtime claimed. I was unable to confirm the overtime by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to overtime included in employee related cost stated at R199 745 637 (2024: R173 676 748) in note 44 to the financial statements.

Commitments

8. The municipality did not recognise commitments in accordance with *GRAP 1, Presentation of the financial statements*, and *GRAP 17, Property, plant and equipment*, as some commitments were not disclosed, while in other instances, the municipality incorrectly calculated or classified commitments. Consequently, commitments disclosed in note 59 to the financial statements were understated by R117 463 928.

Context for opinion

9. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
10. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code), as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
11. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Material uncertainty related to going concern

12. I draw attention to the matter below. My opinion is not modified in respect of this matter.
13. Note 63 to the financial statements indicates that the municipality was under financial distress requiring the implementation of a mandatory financial recovery plan (FRP) during the year ended 30 June 2025. There was also slow progress in dealing with financial difficulties, as only 58% of the activities contained in the FRP were implemented since August 2023. In addition, the municipality expects that 88% (2024: 85%) of their receivables to be uncollectable, only 2% (2024: 2%) of municipal expenditure was channelled to repairs and maintenance of critical service delivery infrastructure and the municipality owed the water board R642 048 753 (2024: R921 667 119) as at 30 June 2025, which was long overdue. As stated in note 63, these events or conditions, along with the other matters as set out in note 63, indicate that a material uncertainty exists that may cast significant doubt on the municipality's ability to continue as a going concern.

Emphasis of matters

14. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Restatement of corresponding figures

15. As disclosed in note 72 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of errors in the financial statements of the municipality, and for the year ended 30 June 2025.

Material impairments and losses

16. As disclosed in notes 5 and 6 to the financial statements, consumer receivables from exchange transactions and consumer receivables from non-exchange transactions were impaired by R7 722 343 532 (2024: R6 309 286 740) and R2 378 623 055 (2024: R1 993 972 053), respectively.
17. As disclosed in note 50 to the financial statements, material losses of R382 350 976 (2024: R692 488 067) were incurred as a result of a write-off of irrecoverable trade debtors.

Underspending and withholding conditional grants

18. As disclosed in note 22 to the financial statements, the municipality materially underspent the conditional grants by R191 730 084 (2024: R193 594 528) due to the municipality not properly monitoring the usage of grant funding. As disclosed in note 67 to the financial statements, the National Treasury withheld R140 980 958 (2024: R296 655 460) conditional grants from the municipality due to the slow implementation of projects.

Unauthorised expenditure

19. As disclosed in note 64 to the financial statements, unauthorised expenditure of R1 125 802 477 (2024: R1 343 141 552) was incurred, due to overspending of the budget.

Irregular expenditure

20. As disclosed in note 66 to the financial statements, irregular expenditure of R260 761 163 (2024: R276 678 025) was incurred, due to non-compliance with supply chain management (SCM) requirements. In addition, the full extent of irregular expenditure is still in the process of being determined.

Other matters

21. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Unaudited disclosure notes

22. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with the MFMA should be disclosed in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Unaudited supplementary schedule

23. The supplementary information set out on pages 329 to 333 does not form part of the financial statements and is presented as additional information. I have not audited this schedule and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

24. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the MFMA and Dora; and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

25. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

26. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
27. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 127, forms part of my auditor's report.

Report on the audit of the annual performance report

28. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected key performance area (KPA) presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
29. I selected the following KPA presented in the annual performance report for the year ended 30 June 2025 for auditing. I selected a KPA that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

KPA	Page numbers	Purpose
Basic service delivery	26 – 48	Service delivery improvement

30. I evaluated the reported performance information for the selected KPA against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users of the report on the municipality's planning and delivery on its mandate and objectives.
31. In performing the audits of metropolitan municipalities, our procedures focused on the material indicators relating to water, sanitation, human settlements and related infrastructure, electricity and energy, roads and transport services.
32. I performed procedures to test whether:
- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
 - all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
 - the indicators are well defined to ensure that they are easy to understand and can be applied consistently and are verifiable, so that we can confirm the methods and processes to be used for measuring achievements
 - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance, as well as how performance will be evaluated

- the indicators and targets reported on in the annual performance report are the same as what were committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable
- there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance.

33. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

34. The material findings on the reported performance information for the selected KPA are as follows:

Basic service delivery

Overall presentation not comparable and understandable

35. Overall, the performance information for this KPA was not reported in such a way that it could be compared, as the municipality included baselines for 2023-24 in the current year's annual performance report that could not be confirmed against the prior year's annual performance report. Consequently, the reported performance information was not useful for measuring progress against the planned objectives, which compromises transparency and accountability.

HS1.12 Number of serviced sites

36. An achievement of 34 serviced sites was reported against a target of 264, but the audit evidence showed the actual achievement to be 43 serviced sites. The achievement against the target was better than reported.

HS1.32 Number of informal settlements upgraded to Phase 2

37. An achievement of 2 of 53 informal settlements upgraded to phase 2 was reported against a target of 7 of 53. However, the audit evidence showed the actual achievement to be only one informal settlement upgraded to phase 2. Consequently, the underachievement of the target was more than reported.

A fully operational wastewater treatment works plants within MMM by 30 June 2025

38. The approved planning documents included a target for the refurbishment of all non-functional process units of wastewater treatment works within MMM by 30 June 2025. However, an achievement of eight out of 13 WWTWs is now partially functional, as reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Furthermore, I could not determine whether the reported achievement was correct, as I could not verify the methods and processes used to measure the achievement. Consequently, the reported achievement might be more or less than reported and was not reliable for determining whether the target has been achieved. Lastly, continuing with the refurbishment of plants in the new financial year as per the SDBIP 2025-26 was reported as a measure aimed at improving performance against the target. I could, however, not determine whether the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures were indeed taken.

WS3.21 Percentage of callouts responded to within 48 hours (sanitation/wastewater)

39. An achievement of 90,7% was reported against a target of 48%. I could not determine whether the reported achievement was correct, as I could not verify the methods and processes used to measure the achievement. Consequently, the reported achievement might be more or less than reported and was not reliable for determining if the target has been achieved.

WS5.31 Percentage of total water connections metered

40. Measures taken to improve performance against the underachieved target of 80% were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the accounting officer to address performance gaps and assessing the effectiveness of strategies to improve future performance against the target.

WS4.31 Percentage of wastewater treatment capacity unused

41. The approved planning documents included a commitment to install meters. However, an achievement of 0% was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Furthermore, I could not determine whether the reported achievement was correct, as I could not verify the methods and processes used to measure the achievements. Consequently, the reported achievement might be more or less than reported and was not reliable for determining if the target has been achieved. Moreover, the target does not relate directly to the indicator, which measures the percentage of unused wastewater treatment capacity. This makes it difficult to plan for the achievement of the indicator. Consequently, the reported achievement does not provide useful information on the indicator's achievement. Lastly, it was reported as a measure aimed at improving performance against the target of installation of meters, that the department had to install bulk check meters, and that the project is ongoing as per the SDBIP 2025-26. However, I could not determine whether the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures were indeed taken.

WS4.11 Percentage of water treatment capacity unused

42. An achievement of 69,5% was reported against a target of 50%. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the target was not achieved.

Various indicators

43. Some supporting evidence was not provided for auditing, or, where it was, I identified material differences between the actual and reported achievements. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved.

Indicators	Reported targets	Reported achievement
Refurbished sanitation infrastructure	1 km of sewer pipeline replaced and refurbished	13,3 km of sewer pipeline replaced and refurbished
Kilometres of pipeline replaced and refurbished Water Systems	12 km of pipeline replaced and Refurbished Water Systems	21,2 km of pipeline replaced and refurbished water systems
WS4.21 Percentage of industries with trade effluent inspected for compliance	20%	56,1%

Various indicators

44. I could not determine whether the reported achievements were correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved.

Indicators	Reported targets	Reported achievement
No. of illegal dumping sites cleared	250	449 illegal dumping sites cleared
WS5.21 Infrastructure leakage index	8,7	4,8

Kilometres of stormwater improved and or rehabilitated	1,5 km	2,31 km
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Various indicators

45. Measures aimed at improving performance against targets were reported. However, I could not determine whether the measures were actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures were indeed taken.

Indicators	Reported targets	Reported achievement	Corrective measure
Number of landfill sites upgraded and refurbished	3	0	Service provider appointed. Material delivered and repair and refurbishment of the three weighbridges in progress
ENV5.21 Number of inland water samples tested for monitoring purposes	2 000	31 inland water samples were tested for monitoring purposes	Inland water samples are only tested during the summer season. Q2 and Q3
HS1.31 Number of informal settlements assessed (enumerated and classified)	8	0	The metro experienced multiple land invasions across the regions. To be efficient and cost effective, the project is deferred to the 2025-26 financial year, wherein all the informal settlements are assessed, enumerated and classified to have a municipal-wide upgrading strategy and plan, which is the requirement to be included in the ISUPG Business Plan (this is to avoid a fragmented approach). Funds were reprioritised for title deeds registration in order to achieve the target
Number of waste Management facilities developed	Identification and purchasing of land for the development of Waste Management Facilities	No land was identified and purchased for the development of waste management facilities.	Submit an internal memo to the Directorate Planning and Property Management indicating the preferred topography of the land and distance from access roads. Project has been handed over to property management to assist with Identification and procurement

Various indicators

46. I could not determine the accuracy of various reported achievements, as I could not verify the methods and processes used to measure the achievements. Consequently, the reported achievements might be more or less than reported and were not reliable for determining whether the targets have been achieved. Lastly, measures aimed at improving performance against targets were reported. I could, however, not determine whether the measures were actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures were indeed taken.

Indicators	Reported targets	Reported achievements	Corrective measure
ENV3.11 Percentage of recognised informal settlements receiving basic waste removal services	95% of informal settlements receive basic waste removal services	74% informal settlements receiving basic waste removal services	A request fleet management to improve turnaround time for repairs and maintenance. Decentralisation of fleet maintenance budget –availability of fuel at all times.
Percentage of households receiving basic refuse removal services	95%	85% households receiving basic refuse removal services	A request for fleet management to improve turnaround time for repairs and maintenance. Decentralisation of fleet maintenance budget. Availability of fuel at all times.
TR6.12 Percentage of surfaced municipal road lanes which have been resurfaced and resealed	60,13%	0%	Nine contractors appointed, and contractors are on site, and progress on resurfacing is continuing.
TR6.21 Percentage of reported pothole complaints resolved within standard municipal response time	100%	59,59%	The contract for acquiring asphalt is complete, and work is in progress, and the municipality is working towards a plan to increase its maintenance budget.
WS3.21 Percentage of callouts responded to within 48 hours (water)	88%	87,5%	Increase number of teams to attend to callouts.

Other matters

47. I draw attention to the matters below.

Achievement of planned targets

48. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.
49. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages 26 to 48.

Basic service delivery

Targets achieved: 50%

Budget spent: 113%

Key service delivery indicators not achieved	Planned target	Reported achievement
ENV3.11 Percentage of recognised informal settlements receiving basic waste removal services	95%	74%
ENV5.21 Number of inland water samples tested for monitoring purposes	2 000	31
HS1.12 Number of serviced sites	264	38
WS1.11 Number of new sewer connections meeting minimum standards	462	232
WS2.11 Number of new water connections meeting minimum standards	1 083	0
HS1.31 Number of informal settlements assessed (enumerated and classified)	8	0
HS1.32 Number of informal settlements upgraded to Phase 2	7 of 53	2
TR6.12 Percentage of surfaced municipal road lanes which has been resurfaced and resealed	60,13%	0,0
TR6.13 Kms of new municipal road network	3,34 km	0 km
TR 6.21 Percentage of reported pothole complaints resolved within standard municipal response time	100%	59,59%
WS3.21 Percentage of callouts responded to within 48 hours (water)	88%	87,50%
WS4.31 Percentage of wastewater treatment capacity unused	Installation of meters	0%
WS5.21 Infrastructure leakage index	8,7	4,80
WS5.31 Percentage of total water connections metered	80%	76%
EE3.11 Percentage of unplanned outages that are restored to supply within industry-standard timeframes	a) After unplanned interruptions which affect more than one customer, i.e., multiple customer interruption/outage, the customers' supply should be restored within 24 hours as per NERSA requirement: 98%	95,72%
	b) After an unplanned interruption which affects a single, i.e., individual customer interruption/outage, the customers' supply should be restored within 24h as	84,29%

Key service delivery indicators not achieved	Planned target	Reported achievement
	per NERSA requirement: 98%	

Material misstatements

50. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for basic service delivery. Management did not correct all of the misstatements, and I reported material findings in this regard.

Report on compliance with legislation

51. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.
52. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
53. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
54. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements and annual reports

55. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of non-current assets, current assets, liabilities, revenue, expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected, and the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.
56. The council failed to adopt an oversight report containing the council's comments on the 2023-24 annual report, as required by section 129(1) of the MFMA.

Procurement and contract management

57. Sufficient appropriate audit evidence could not be obtained that the performance of contractors or providers was monitored on a monthly basis as required by section 116(2) of the MFMA. A similar limitation was also reported in the prior year.
58. Sufficient appropriate audit evidence could not be obtained that contract performance and monitoring measures were in place to ensure effective contract management as required by section 116(2)(c)(ii) of the MFMA. A similar limitation was also reported in the prior year.

Expenditure management

59. Reasonable steps were not taken to ensure that money owed by the municipality was always paid within 30 days, as required by section 65(2)(e) of the MFMA.

60. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The value of R260 761 463, as disclosed in note 66, is not complete as management was still in the process of quantifying the full extent of the irregular expenditure. The majority of the disclosed irregular expenditure was caused by non-compliance with SCM requirements and recurring expenditure from contracts that were reported as irregular in prior financial years.
61. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R27 643 504, as disclosed in note 65 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by interest paid due to late payments to suppliers.
62. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R1 125 802 477, as disclosed in note 64 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending the budget.

Utilisation of conditional grants

63. Performance in respect of programmes funded by the public transport network grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Dora.
64. Performance in respect of programmes funded by the neighbourhood development partnership grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Dora.

Consequence management

65. Unauthorised expenditure incurred by the municipality was not investigated to determine whether any person was liable for the expenditure, as required by section 32(2)(a) of the MFMA.
66. Irregular expenditure incurred by the municipality was not investigated to determine whether any person was liable for the expenditure, as required by section 32(2)(b) of the MFMA.
67. Fruitless and wasteful expenditure incurred by the municipality was not investigated to determine whether any person was liable for the expenditure, as required by section 32(2)(b) of the MFMA.
68. Allegations of financial misconduct made against officials of the municipality were not investigated, as required by section 171(4)(a) of the MFMA.
69. Allegations of financial misconduct made against officials of the municipality were not investigated by the disciplinary board, the relevant treasury or an independent investigator or team of investigators appointed by the council, as required by municipal regulations on financial misconduct procedures and criminal proceedings 5(4).
70. Appropriate action was not taken against officials of the municipality where investigations proved financial misconduct, as required by section 171(4)(b) of the MFMA and municipal regulations on financial misconduct procedures and criminal proceedings 6(8).
71. Cases of financial misconduct, which constitute a crime committed by officials, were not always reported to the South African Police Service, as required by the municipal regulations on financial misconduct procedures and criminal proceedings 10(1).

Strategic planning and performance management

72. The performance management system and related controls were inadequate as established processes for performance planning, monitoring, measurement, review and reporting were not implemented as required by municipal planning and performance management regulation 7(1).

Revenue management

- 73. An adequate management, accounting and information system, which accounts for revenue and debtors, was not in place, as required by section 64(2)(e)(i) and (ii) of the MFMA.
- 74. An effective system of internal control for debtors and revenue was not in place, as required by section 64(2)(f) of the MFMA.
- 75. Revenue due to the municipality was not calculated on a monthly basis, as required by section 64(2)(b) of the MFMA.
- 76. Accounts for municipal tax and charges were not prepared on a monthly basis, as required by section 64(2)(c) of the MFMA.

Asset management

- 77. An adequate management, accounting and information system, which accounts for assets, was not in place, as required by section 63(2)(a) of the MFMA.
- 78. An effective system of internal control for assets (including an asset register) was not in place, as required by section 63(2)(c) of the MFMA.

Human resource management

- 79. Financial interests were not disclosed by the municipal manager within 60 days from the date of appointment, as required by regulation 36(1)(a) on appointment and conditions of employment of senior managers.
- 80. Financial interests were not disclosed by the senior managers within 60 days from the date of appointment, as required by regulation 36(1)(a) on appointment and conditions of employment of senior managers.
- 81. Job descriptions were not established for all posts in which appointments were made, as required by section 66(1)(b) of the Municipal Systems Act 32 of 2000 (MSA) and regulation 7(1) of Municipal Staff Regulations.
- 82. Appropriate systems and procedures to monitor, measure and evaluate the performance of staff were not developed and adopted, as required by section 67(1)(d) of the MSA and regulation 31 of Municipal Staff Regulations.

Environmental management

- 83. The Botshabelo, Thaba Nchu, Bloemindustria, Bainsvlei, Northern Works, Welvaart, Bloemspuit, Dewetsdorp, Wepener, Soutpan and Vanstadensrus wastewater treatment works did not have valid operating licences, as required by section 22(1)(b) of the National Water Act 36 of 1998.
- 84. The Bloemspuit, Bloemindustria, Northern Works, Botshabelo, Thaba Nchu, Bainsvlei, Welvaart, Sterkwater, North Eastern Works, Dewetsdorp, Wepener, Soutpan and Van Stadensrus wastewater treatment works were not safeguarded and maintained to prevent defective, depleted, malfunctioning, misused, vandalised infrastructure and theft to operate as intended as required by section 63(1)(a) of the MFMA.
- 85. The Wepener and Northern solid waste management facilities did not have valid operating licences, as required by section 20(b) of the National Environmental Management: Waste Act 59 of 2008.

Other information in the annual report

- 86. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and the selected KPA presented in the annual performance report that has been specifically reported on in this auditor's report.

87. My opinion on the financial statements, and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
88. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected KPA presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
89. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected, this will not be necessary.

Internal control deficiencies

90. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
91. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
92. There has been a slow response by the council and accounting officer to address governance concerns within the municipality, caused by the lack of consequence management, and this resulted in repeat material findings relating to the annual financial statement, annual performance report and compliance with legislation.
93. The accounting officer and the Municipal Public Accounts Committee (MPAC) did not enforce consequence management for misconduct, non-performance and financial irregularities, as required by the MFMA and municipal disciplinary regulations. The council did not investigate unauthorised, irregular, fruitless and wasteful expenditure and adequately act on reported material irregularities or discipline officials, while corrective measures in the audit action plan were not monitored or implemented. This lack of enforcement normalised underperformance, and increased material irregularities resulted in repeat findings and ongoing non-compliance.
94. The accounting officer and senior management inadequately addressed material weaknesses and did not take corrective action to ensure that the administration and management of overtime were addressed, as there are no approved policies or adequate standard operating procedures in place to address the weaknesses identified. The lack of proper processes, procedures and internal controls resulted in material findings included in this report.
95. The council, accounting officer and senior management did not prioritise and apply standard operating procedures to manage performance reporting, including the safeguarding of information and effective monitoring and evaluation of reported performance information against the set indicators, resulting in repeat material findings in the annual performance report for several years.
96. The accounting officer and senior managers did not implement internal audit and audit committee recommendations, nor did they track or enforce corrective actions, resulting in repeat findings and control weaknesses persisting across multiple years.
97. The accounting officer and senior management did not establish effective standard operating procedures and internal controls that assist them in exercising their oversight responsibility, regarding compliance with laws and regulations, resulting in repeated material non-compliance included in this report.
98. Senior management's lack of detailed review of the underlying records, which are used to prepare the financial statements, resulted in material misstatements; these misstatements were not detected and corrected or prevented by the municipality's internal processes. The corrected misstatements resulted in material non-compliance included in this report, while supporting records that could not be provided and uncorrected misstatements resulted in the qualified opinion included in this report.

99. The accounting officer and senior managers failed to implement internal controls requiring credible planning, monitoring and evaluation of departmental performance, resulting in performance management controls not executed, key service delivery projects delayed, budget overspending, infrastructure collapse and service delivery objectives unmet. This resulted in repeated misalignment between budget spending and actual achievement of targets included in this report.

Material irregularities

100. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

Material irregularities identified during the audit

101. The material irregularities identified are as follows:

Reasonable steps were not taken to recover overpayments made to the supplier

102. The municipality accounted for fruitless and wasteful expenditure of R23 228 384 relating to the overpayment made to suppliers from October 2016 to December 2022, as disclosed in note 63 of the financial statements for the year ending 30 June 2024. The municipality did not take steps to recover these overpayments from the relevant suppliers. It was identified that the internal controls established relating to debt recovery did not address the processes and standard operating procedures to follow to recover debt due to overpayments made to suppliers, and were therefore not effective and efficient, as required by section 62(1)(c)(i) of the MFMA. The non-compliance is likely to result in a material financial loss for the municipality if overpayments made to suppliers are not recovered.
103. I notified the accounting officer of the material irregularity on 20 January 2025 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I referred the material irregularity to the Special Investigating Unit (SIU) on 11 September 2025 for investigation as provided for in section 5(1A) of the PAA. The SIU acknowledged the referral on the same day, and the matter is under assessment for further investigation.
104. I further notified the accounting officer on 12 August 2025 of the following recommendations, which should be implemented by 12 March 2026, with a progress report after three months:
- Appropriate action should be taken to develop and commence with the implementation of an action plan. The plan should include anticipated timeframes and address the following as a minimum:
 - (a) Enhancing the existing internal controls governing the recovery of overpayments made to suppliers, including the implementation of standard operating procedures that would prescribe the roles and responsibilities relating to the recovery of overpayments from suppliers.
 - (b) Enhancing processes to confirm that goods and/or services have been received prior to processing and payment of invoices.
105. I will follow up on the implementation of the recommendations after the due date.

Poor management of the Botshabelo waste landfill site

106. The municipality has been operating the Botshabelo waste landfill site in a manner that is not in compliance with its licence conditions and the minimum legislative requirements for waste disposal at a landfill site, which is evidenced by poor access control and inadequate separation of waste disposed at the site, improper or no compacting and cover to limit gas emission impacting on air quality, spontaneous combustions and fires posing safety risks and air pollution, a lack of stormwater management and leachate detection to prevent continued contamination of the soil and groundwater and no proper air, water and effluent sampling points to monitor air and water pollution.
107. The municipality consequently did not dispose of and treat waste in an environmentally sound manner and in a manner that does not endanger health or the environment as required by section 16(1) of the National Environmental Management Waste Act 59 of 2008 (NEMWA). The municipality further did not take reasonable measures to prevent pollution or degradation of the environment from occurring, continuing or recurring,

as required by section 28(1) of the National Environmental Management Act 107 of 1998 (NEMA). The non-compliance is likely to cause substantial harm to the community members utilising the landfill site, communities adjacent to the landfill site, as well as those exposed to and dependent on the groundwater resources.

108. I notified the accounting officer of the material irregularity on 13 February 2025 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I referred the material irregularity to the Department of Forestry, Fisheries and the Environment (DFFE) on 11 September 2025 for investigation as provided for in section 5(1A) of the PAA. On 25 September 2025, DFFE referred the material irregularity to the Free State Department of Economic, Small Business Development, Tourism and Environmental Affairs (Desta) for further investigation. The referral was accepted by Destea on 11 November 2025, and the investigation is in progress.

Poor management of the Wepener waste landfill site

109. The municipality has been operating the Wepener waste landfill site in a manner that is not in compliance with its licence conditions and the minimum legislative requirements for waste disposal at a landfill site, which is evidenced by poor access control and inadequate separation of waste disposed at the site, improper or no compacting and cover to limit gas emission impacting on air quality, spontaneous combustions and fires posing safety risks and air pollution, a lack of stormwater management and leachate detection to prevent continued contamination of the soil and groundwater and no proper air, water and effluent sampling points to monitor air and water pollution.
110. The municipality consequently did not dispose of and treat waste in an environmentally sound manner and in a manner that does not endanger health or the environment as required by section 16(1) of the NEMWA. The municipality further did not take reasonable measures to prevent pollution or degradation of the environment from occurring, continuing or recurring, as required by section 28(1) of the NEMA. The non-compliance is likely to cause substantial harm to the community members utilising the landfill site, communities adjacent to the landfill site, as well as those exposed to and dependent on the groundwater resources.
111. I notified the accounting officer of the material irregularity on 31 October 2025 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. The accounting officer failed to make the written submission within the stipulated period. I am in the process of making a decision on further actions to be taken.

Poor management of the Dewetsdorp waste landfill site

112. The municipality has been operating the Dewetsdorp waste landfill site in a manner that is not in compliance with its licence conditions and the minimum legislative requirements for waste disposal at a landfill site, which is evidenced by poor access control and inadequate separation of waste disposed at the site, improper or no compacting and cover to limit gas emission impacting on air quality, spontaneous combustions and fires posing safety risks and air pollution, a lack of stormwater management and leachate detection to prevent continued contamination of the soil and groundwater and no proper air, water and effluent sampling points to monitor air and water pollution.
113. The municipality consequently did not dispose of and treat waste in an environmentally sound manner and in a manner that does not endanger health or the environment, as required by section 16(1) of the NEMWA. The municipality further did not take reasonable measures to prevent pollution or degradation of the environment from occurring, continuing or recurring, as required by section 28(1) of the NEMA. The non-compliance is likely to cause substantial harm to the community members utilising the landfill site, communities adjacent to the landfill site, as well as those exposed to and dependent on the groundwater resources.
114. I notified the accounting officer of the material irregularity on 31 October 2025 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. The accounting officer failed to make the written submission within the stipulated period. I am in the process of making a decision on further actions to be taken.

Poor management of the Van Stadensrus waste landfill site

115. The municipality has been operating the Van Stadensrus waste landfill site in a manner that is not in compliance with its licence conditions and the minimum legislative requirements for waste disposal at a landfill site, which is evidenced by poor access control and inadequate separation of

waste disposed at the site, improper or no compacting and cover to limit gas emission impacting on air quality, spontaneous combustions and fires posing safety risks and air pollution, a lack of stormwater management and leachate detection to prevent continued contamination of the soil and groundwater and no proper air, water and effluent sampling points to monitor air and water pollution.

116. The municipality consequently did not dispose of and treat waste in an environmentally sound manner and in a manner that does not endanger health or the environment as required by section 16(1) of the NEMWA. The municipality further did not take reasonable measures to prevent pollution or degradation of the environment from occurring, continuing or recurring, as required by section 28(1) of the NEMA. The non-compliance is likely to cause substantial harm to the community members utilising the landfill site, communities adjacent to the landfill site, as well as those exposed to and dependent on the groundwater resources.
117. I notified the accounting officer of the material irregularity on 31 October 2025 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. The accounting officer failed to make the written submission within the stipulated period. I am in the process of making a decision on further actions to be taken.

Government debt handed over to a debt collector in contravention of the municipality's credit control and debt collection policy

118. During April 2021, the municipality established a panel of legal advisers and firms of legal practitioners for a period of three years. On 29 August 2023, an official issued an instruction letter to one of the suppliers on the panel, whereby the supplier was appointed "...to collect the debt or all amounts owed by Free State Provincial Government, National Government and Businesses to the Municipality for water consumptions, municipal service fees, surcharges of fees, property rates and other municipal taxes, levies and duties ...". It was further stated that the fees for professional services rendered in this matter will be commission based calculated at a rate of 15% of the money collected or received.
119. The instruction issued to the supplier to collect government debt was in contravention of the municipality's credit control and debt collection policy, which states that government debt will not be handed over to debt collectors. The official that issued the instruction to the supplier consequently did not take all reasonable steps within his/her respective area of responsibility to ensure that the internal controls established for the municipality are carried out diligently, as required by section 78(1)(a) of the MFMA.
120. Based on the municipality's records, the supplier collected R72 996 989 in government debt on behalf of the municipality since August 2023 to July 2025, with R58 496 989 still owed to the municipality on 31 July 2025. The non-compliance has resulted in a material financial loss of R10 949 548 by 31 July 2025 and is likely to result in further material financial losses for the municipality, due to the obligation to pay 15% commission on amounts collected, which should not have been handed over for collection. In addition, the non-compliance is likely to result in further material financial losses for the municipality if the amounts collected by the service provider are not paid over to the municipality.
121. I notified the accounting officer of the material irregularity on 11 September 2025 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I am in the process of making a decision on further actions to be taken.

Reasonable steps not taken to ensure that the municipality has and maintains effective and efficient internal controls over the management and payment of overtime

122. It was identified that the municipality does not have an approved and implemented overtime policy and standard operating procedures regarding the management and payment of overtime worked by its officials. This process is currently governed by the Conditions of Service and Circular No. 1/2023: *Collective agreement on conditions of service for the Free State division of the SALGBC*; however, critical aspects regarding the management and payment of overtime is not adequately prescribed, resulting in the system of internal controls not being effective and efficient, as required by section 62(1)(c)(i) of the MFMA. Shortcomings identified regarding the current system of internal control include:
 - The level of approval required before overtime is worked, as well as the supporting evidence to be maintained as proof thereof, is not prescribed.
 - Payments for overtime are processed without documentary evidence that the overtime has been worked. The minimum documentation required for payment is currently not prescribed.

- The current payment internal control checklist does not consider whether the overtime is necessary, appropriate and economical.
 - A needs analysis and budgetary consideration are not performed by each directorate before the overtime is approved.
123. The non-compliance is likely to result in a material financial loss for the municipality if overtime payments are made to employees who were not entitled to it and the municipality thus did not benefit from the payments.
124. I notified the accounting officer of the material irregularity on 13 February 2025 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I am in the process of making a decision on further actions to be taken.

An invoice for the replacement of CCTV cameras was certified for payment by officials, even though only repair work has been done

125. On 29 November 2024, the accounting officer approved a request to deviate from the prescribed SCM process for the servicing, repairs, installation and maintenance of closed-circuit television cameras (CCTV) network surveillance. The municipality accepted a quotation from a supplier (dated 31 October 2024) at a cost of R3 787 022,39 (VAT inclusive). The supplier quoted the municipality for the service of 69 CCTV cameras and the installation of 148 new cameras.
126. The service provider submitted an invoice to the municipality (dated 28 February 2025) amounting to R3 787 022.39 (VAT inclusive), for the service of 69 CCTV cameras and installation of 148 new cameras. In support of the invoice, the service provider submitted job cards on the work performed relating to the individual CCTV cameras; however only 169 job cards were submitted, and all indicated that the cameras were repaired and not replaced. The municipality processed the invoice and made a payment to the service provider on 31 March 2025. Contrary to the requirements of section 78(1)(a) of the MFMA, the officials who certified the Internal Goods Received Note, Payment Authorisation Form and the Supplier Delivery Note as proof that the goods and services were delivered and that payment can be processed, did not carry out the internal controls of the municipality diligently. The non-compliance is likely to result in a material financial loss for the municipality if appropriate steps are not taken to recover the overpayment made to the supplier.
127. I notified the accounting officer of the material irregularity on 31 October 2025 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. The accounting officer failed to make the written submission within the stipulated period. I am in the process of making a decision on further actions to be taken.

Material irregularities in progress

128. I identified other material irregularities during the audit and notified the accounting officer of these, as required by material irregularity regulation 3(2). By the date of this auditor's report, the responses of the accounting officer were not yet due. These material irregularities will be included in next year's auditor's report.

Status of previously reported material irregularities

Construction of trunk routes for IPTN roads infrastructure network phase 1C Chief Moroka link route – payment for extension of time not in terms of the contract

129. The municipality entered into a contract with a contractor for the construction of trunk routes for the integrated public transport network (IPTN) roads infrastructure network: Phase 1C Chief Moroka link route. During November 2019 and October 2020, the contractor submitted extension of time claims totalling R2 987 553 for delays experienced on the project. However, the claims were not submitted within the stipulated timeframe as outlined in the contract; consequently, the contractor was not entitled to additional payment and discharged the municipality of all liability in relation to these claims. An official of the municipality recommended the claims for payment, even though the municipality had no contractual obligation to pay for the extension of time. The official consequently did not ensure the economic use of the financial resources of the municipality, as required by section 78(1)(b) of the MFMA. The payment of these claims resulted in a material financial loss of R2 987 553 for the municipality, which was disclosed as part of the fruitless and wasteful expenditure in the notes to the 2020-21 financial statements.

130. The accounting officer was notified of this material irregularity on 29 April 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I recommended that the accounting officer should take the following actions to address the material irregularity, which should have been implemented by 28 January 2024:
- (a) The non-compliance should be investigated to determine whether any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of the MFMA.
 - (b) All entities and/or person(s) liable for the losses should be identified, and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
 - (c) Disciplinary proceedings should commence without undue delay against all officials who have allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - (d) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - (e) If it appears that the municipality suffered the financial loss through criminal acts or possible criminal acts or omission, this should be reported to the South African Police Service, as required by section 32(6)(b) of the MFMA.
131. The accounting officer has not adequately implemented or made satisfactory progress with the implementation of the above recommendations. I issued a directive to the accounting officer to determine the amount of the financial loss and recover such loss, or make progress with the recovery of the loss, from the responsible person(s) by 24 August 2025. In addition, I notified the accounting officer on 24 April 2025 of the following remedial actions to address the material irregularity, which also had to be implemented by 24 August 2025, with a progress report after two months:
- (a) The non-compliance must be investigated to determine whether any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of the MFMA.
 - (b) All entities and/or person(s) liable for the losses must be identified, and appropriate action must commence to recover the financial loss. The recovery process must not be unduly delayed.
 - (c) Disciplinary proceedings must commence without undue delay against all officials who have allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - (d) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer must report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - (e) If it appears that the municipality suffered the financial loss through criminal acts or possible criminal acts or omission, this must be reported to the South African Police Service, as required by section 32(6)(b) of the MFMA.
132. In support of the actions taken in implementing the remedial actions and execution of the directive, the accounting officer submitted a progress report on 7 July 2025 and a final response on 25 August 2025. The final response was without substantiating documentation, and the accounting officer was provided with an opportunity to submit a revised response with substantiating documentation, which was submitted on 15 September

2025. I determined that the accounting officer has not adequately implemented or made satisfactory progress with the implementation of the remedial actions and executing the directive.

133. I notified the accounting officer on 26 November 2025 of my consideration to issue a certificate of debt and invited the accounting officer to submit a written representation to me on the matter.

Reasonable steps not taken to safeguard zoo animals

134. The accounting officer did not ensure that all reasonable steps had been taken to safeguard the municipality's zoo animals, as required by section 63(2)(c) of the MFMA. Some of these animals could not be located and verified during the 2021-22 year-end asset verification process, resulting in the municipality impairing these assets. The impairment resulted in a material financial loss of R1 761 416 for the municipality, which was disclosed as an impairment loss in note 46 to the 2021-22 financial statements.

135. The accounting officer was notified of this material irregularity on 3 November 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I referred the material to the Public Protector South Africa (PPSA) on 18 March 2024 for investigation as provided for in section 5(1A) of the PAA. The referral was accepted by the PPSA on 26 August 2024, and the investigation is currently in progress. I further recommended that the accounting officer should take the following actions to address the material irregularity, which should have been implemented by 8 July 2024, and report progress within three months:

- (a) Investigate the non-compliance in terms of chapter 15 of the MFMA, to determine whether any official was responsible for the failure to safeguard the municipal assets, which led to the municipality losing custodianship of the animals, including the possible theft of the 79 animals.
- (b) Disciplinary proceedings should commence against any official who has allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
- (c) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceeding.
- (d) Reasonable steps should be taken to safeguard the biological assets in the custody of the municipality from any further losses as required by section 63(1)(a) of the MFMA.
- (e) If it appears that the municipality suffered a financial loss through theft, this should be reported to the South African Police Service, as required by section 32(6)(b) of the MFMA.

136. The accounting officer has not adequately implemented or made satisfactory progress with the implementation of the above recommendations. I notified the accounting officer on 24 April 2025 of the following remedial actions to address the material irregularity, which must have been implemented by 24 October 2025, with a progress report after two months:

- Reasonable steps must be taken to develop and commence with an implementation plan, to address the safeguarding of biological assets from any further losses, as required by section 63(1)(a) of the MFMA. The plan must include anticipated timeframes and address the following key areas as a minimum:
 - a. Strategy on how the municipality will deal with the zoo and the biological assets in custody.
 - b. Prevention of further losses relating to biological assets as it relates in addressing control weaknesses.

137. In support of the actions taken in implementing the remedial actions, the accounting officer submitted a progress report on 7 July 2025 and a final response on 27 October 2025. I determined that the accounting officer has not adequately implemented or made satisfactory progress with the implementation of the remedial actions. I am in the process of making a decision on further actions to be taken.

Construction of new community hall in Thaba Nchu – payment for contract price adjustments due to professional services not being available

138. During March 2020, the municipality appointed professional service providers from an existing panel of service providers for quantity surveying, structural engineering and architectural services for the construction of a new community hall in Thaba Nchu Community Centre. The appointment term of the service providers on the panel was from 15 January 2020 to 14 January 2023. During June 2022, the municipality appointed a contractor for this project, with a contract period of 18 months. Due to the delay in the appointment of the contractor to this project, the contract period of the contractor was not aligned with the contract period of the professional service providers.
139. The accounting officer extended the appointment term of the professional service providers to 8 March 2023 and again to 31 July 2023; however, there were periods during which there were no professional services appointed for the project, resulting in delays experienced by the contractor. Contrary to the requirements of 62(1)(a) of the MFMA, all reasonable steps were not taken to ensure that professional services are available on the project, to ensure that the resources of the municipality are used in an economic manner.
140. The contractor subsequently submitted two claims totalling R3 603 622,99 for contract price adjustments due to professional services not being available on the project, resulting in delays experienced by the contractor. The claims were paid by the municipality on 26 May 2023 and 14 June 2023, respectively, resulting in a financial loss for the municipality, as there was no benefit obtained from these payments.
141. I notified the accounting officer of the material irregularity on 3 June 2024 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should have been implemented by 4 July 2025, with a progress report after three months:
- (a) The non-compliance should be investigated to determine the root cause and to determine whether any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of MFMA.
 - (b) Appropriate action should be taken to develop and commence with the implementation of an action plan to address the root causes identified through the investigation and prevent further losses. The plan should include anticipated timeframes and address the following as a minimum:
 - Processes to remedy the existing or prevent future misalignment of professional service providers' appointments and contract periods.
 - Monitoring the performance of contractors as required by section 116(2) of the MFMA.
 - (c) The full financial loss should be quantified, and all person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
 - (d) Disciplinary proceedings should commence without undue delay against any official who has allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - (e) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceeding.
142. The accounting officer has not adequately implemented or made satisfactory progress with the implementation of the above recommendation. I am in the process of making a decision on further actions to be taken.

Construction of fire station in Botshabelo – payment for contract price adjustments due to professional services not being available

143. During March 2020, the municipality appointed professional service providers from an existing panel of service providers for quantity surveying, structural engineering and architectural services for the construction of a fire station in Botshabelo. The appointment term of the service providers on the panel was from 15 January 2020 to 14 January 2023. During June 2022, the municipality appointed a contractor for this project, with a contract period of 18 months. Due to the delay in the appointment of the contractor to this project, the contract period of the contractor was not aligned with the contract period of the professional service providers.
144. The accounting officer extended the appointment term of the professional service providers to 8 March 2023 and again to 31 July 2023; however, there were periods when there were no professional services appointed for the project, resulting in delays experienced by the contractor. Contrary to the requirements of 62(1)(a) of the MFMA, all reasonable steps were not taken to ensure that professional services are available on the project, to ensure that the resources of the municipality are used in an economic manner.
145. The contractor subsequently submitted two claims totalling R1 894 739,13 for contract price adjustments due to professional services not being available on the project, resulting in delays experienced by the contractor. The claims were paid by the municipality on 13 December 2023 and 7 June 2023, respectively, resulting in a financial loss for the municipality as there was no benefit obtained from these payments.
146. I notified the accounting officer of the material irregularity on 5 June 2024 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should have been implemented by 4 July 2025, with a progress report after three months:
 - (a) The non-compliance should be investigated to determine the root cause and to determine whether any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of MFMA.
 - (b) Appropriate action should be taken to develop and commence with the implementation of an action plan to address the root causes identified through the investigation and prevent further losses. The plan should include anticipated timeframes and address the following as a minimum:
 - Processes to remedy the existing or prevent future misalignment of professional service providers' appointments and contract periods.
 - Monitoring the performance of contractors, as required by section 116(2) of the MFMA.
 - (c) The full financial loss should be quantified, and all person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
 - (d) Disciplinary proceedings should commence without undue delay against any official who has allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - (e) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury, as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceeding.
147. The accounting officer has not adequately implemented or made satisfactory progress with the implementation of the above recommendation. I am in the process of making a decision on further actions to be taken.

Installation of internal services Vista Park Extension 3 – contractual obligations not settled within 30 days

148. The municipality entered into an agreement with a developer in December 2021 for the installation of internal services for Vista Park Extension 3. The project was funded from the informal settlement upgrading partnership grant. In terms of clause 4.3.4 of the agreement entered into, all progress payments shall be made by the municipality to the developer within 30 days of the issuing of the payment certificate.

149. During June 2023, the developer submitted a payment certificate to the municipality, which included interest charges of R1 570 727,13. The interest charges related to previous payment certificates of the developer, which were not settled within 30 days as required by clause 4.3.4 of the agreement and section 65(2)(e) of the MFMA. The late payment of payment certificates is likely to result in a financial loss of R1 570 727,13 for the metro, due to the liability to pay interest to the developer.
150. I notified the accounting officer of the material irregularity on 14 June 2024 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should have been implemented by 4 July 2025, with a progress report after three months:
- (a) The non-compliance should be investigated to determine the root cause and to determine whether any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of MFMA.
 - (b) The full financial loss should be quantified, and all person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
 - (c) Disciplinary proceedings should commence without undue delay against any official who has allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - (d) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceeding.
151. The accounting officer has not adequately implemented or made satisfactory progress with the implementation of the above recommendation. I am in the process of making a decision on further actions to be taken.

Reasonable steps not taken to prevent fuel losses

152. The municipality has accounted for losses on its fuel inventory during the 2019-20 to 2022-23 financial years as follows:

Financial year	Fuel losses
2022-23	R1 124 393
2021-22	R2 008 202
2020-21	R4 483 763
2019-20	R1 914 097
Total loss	R9 530 455

153. Irrespective of fuel inventory losses being incurred on an annual basis, the accounting officer did not take all reasonable steps to prevent these losses from occurring, as required by section 62(1)(d) of the MFMA. Investigations were not conducted to determine the reasons for the losses, standard operating procedures were not developed and implemented for the management of fuel inventory and there was a lack of maintenance of fuel storage and distribution infrastructure. The fuel inventory losses are likely to result in a financial loss for the municipality.
154. I notified the accounting officer of the material irregularity on 27 November 2023. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should have been implemented by 4 July 2025, with a progress report after three months:
- (a) The non-compliance should be investigated to determine the root cause of the fuel losses and if any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of the MFMA.

- (b) The financial loss should be quantified, and all person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
 - (c) Reasonable steps should be taken to implement expenditure controls for the provision of fuel services to prevent further losses, as required by section 62(1)(d) of the MFMA.
 - (d) Disciplinary proceedings should commence, without undue delay, against all officials who have allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - (e) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - (f) If it appears that the municipality suffered the financial loss through criminal acts or possible criminal acts or omission, this should be reported to the South African Police Service, as required by section 32(6)(b) of the MFMA.
155. The accounting officer provided progress reports on 7 April 2025, 9 May 2025 and 2 June 2025, respectively. Shortcomings were noted in the progress reports that were duly communicated to the accounting officer. The accounting officer subsequently submitted a final response with substantiating documentation on 4 July 2025 and 8 July 2025, respectively. Based on the assessment of the representations and substantiating documentation provided, I concluded that the recommendations had not been adequately implemented, and the material irregularity had not been appropriately addressed. I am in the process of making a decision on further actions to be taken.

The municipality's information technology assets not adequately maintained and safeguarded

156. In May 2021, the municipality appointed a service provider for cybersecurity enterprise data protection and cybersecurity solutions and management. The service provider performed an assessment of the municipality's security infrastructure and communicated to management findings that should be addressed and mitigating processes to be implemented to avoid cybersecurity attacks. The AGSA also reported various shortcomings relating to the safeguarding and lack of maintenance of the information technology assets of the municipality for the past financial years, including the 2022-23 financial year. The shortcomings communicated to management included:
- A lack of cybersecurity guidance documents.
 - No vulnerability management and cybersecurity risk management process.
 - Inadequate business continuity plan and disaster recovery.
 - Insecure configurations and principles of least functionality.
157. Irrespective of the findings raised and recommendations made by the AGSA and the service provider, management did not take proactive measures to strengthen the information technology systems, and consequently did not adequately safeguard and maintain the municipality's information technology assets as required by section 63(1)(d) of the MFMA.
158. In October 2023, a security breach of the municipality's information technology network occurred, which immediately rendered all information technology applications used by the municipality inoperable, including its financial system, human resource management system and communications systems. The financial system was fully restored on 18 January 2024, while the other systems were restored on 30 November 2023. This cyberattack disrupted the operations of the municipality and is likely to result in substantial harm to the municipality when it is unable to provide services to its community.
159. I notified the accounting officer of the material irregularity on 17 July 2024 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should have been implemented by 4 July 2025, with a progress report after three months:

- (i) The non-compliance should be investigated to determine the root cause for the non-compliance and to identify officials that might have committed an act of financial misconduct or an offence in terms of chapter 15 of the MFMA.
- (ii) Based on the root causes identified, appropriate action should be taken to develop and commence with the implementation of a cybersecurity framework supported by an adequate action plan(s) to ensure the safeguarding and maintenance of the municipality's information and communication technology assets, as required by section 63(1)(a) of the MFMA. The plan should include anticipated timeframes for the following key areas as a minimum:
 - (a) Service continuity and disaster recovery.
 - (b) Determining the appropriate information and communication technology (ICT) personnel structure, filling ICT vacancies and continuously developing the skills of ICT personnel.
 - (c) A cybersecurity awareness programme.
 - (d) Processes for threat detection.
 - (e) A register for cyber incidents.
 - (f) Implement key information technology (IT) general controls for immediate compliance and stability.
 - (g) Terms of reference for the ICT steering committee.
 - (h) The review and updating of the ICT policies and procedures.
- (iii) Disciplinary proceedings should commence without undue delay against all officials who have allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
- (iv) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

160. The accounting officer submitted a progress report on the implementation of the recommendations on 8 April 2025 and a final response and substantiating documents on 4 July 2025. I assessed the written responses and substantiating documentation provided and concluded that appropriate actions are being taken to address the material irregularity, but some actions are still in progress and not yet completed. On 28 November 2025, I notified the accounting officer of the decision to grant additional time to continue with the implementation of recommendations. The accounting officer must provide a progress report on 27 January 2026 and a final response, with substantiating documentation on 27 February 2026.

Employer pension fund contributions not paid in accordance with the rules of the pension fund

161. The South African Local Authorities Pension Fund (pension fund) changed its rule on employer contributions with effect from 1 April 2021, increasing the employer contributions from 20,78% to 22,78%. The municipality as employer, however, continued to contribute only at a rate of 20,78% (and not at the increased rate of 22,78%), therefore not paying the full employers' contribution as per the pension fund rules as required by section 13A(3)(a) of the Pension Funds Act No. 24 of 1956. The pension fund consequently charged interest of R3 792 707,02 on the arrears portion of the employer's contribution for the period 1 April 2021 to 31 October 2024. The non-compliance is likely to result in a material financial loss for the municipality due to the liability to pay interest to the pension fund.
162. I notified the accounting officer of the material irregularity on 20 November 2024 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material

irregularity. I notified the account officer on 27 November 2025 of the following recommendations, which should be implemented by 27 April 2026, and report progress after two months:

- (f) The non-compliance should be investigated to determine the root cause and to determine whether any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of MFMA.
- (g) Appropriate action should be taken to develop and commence with the implementation of an action plan to address the root causes identified through the investigation and prevent further losses.
- (h) All person(s) liable for the losses should be identified, and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
- (i) Disciplinary proceedings should commence without undue delay against any official who has allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
- (j) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceeding.

163. I will follow up on the implementation of the recommendations after the due date.

Pollution of water resources not prevented – Botshabelo wastewater treatment works

- 164. The Botshabelo wastewater treatment works has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewerage into the adjacent environment, including the groundwater, the Klein Modder River and its extended watercourse. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring, continuing or recurring, as required by section 28(1) of the NEMA and section 19(1) of the NWA. The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to and dependent on the contaminated water resources.
- 165. The accounting officer was notified of this material irregularity on 20 October 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I referred the material irregularity to the Department of Water and Sanitation (DWS) on 27 February 2024 for investigation as provided for in section 5(1A) of the PAA. The referral was accepted by the DWS on the same day, and the investigation is currently in progress.

Pollution of water resources not prevented – Sterkwater wastewater treatment works

- 166. The Sterkwater wastewater treatment works has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewerage into the adjacent environment, including the groundwater, the Renosterspruit and its extended watercourse. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring, continuing or recurring, as required by section 28(1) of the NEMA and section 19(1) of the NWA. The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to and dependent on the contaminated water resources.
- 167. The accounting officer was notified of this material irregularity on 20 October 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I referred the material irregularity to the DWS on 27 February 2024 for investigation as provided for in section 5(1A) of the PAA. The referral was accepted by the DWS on the same day, and the investigation is currently in progress.

Pollution of water resources not prevented – Thaba Nchu wastewater treatment works

168. The Thaba Nchu wastewater treatment works has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewerage into the adjacent environment, including the groundwater, the Sepane River, the Modder River and its extended watercourse. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring, continuing or recurring, as required by section 28(1) of the NEMA and section 19(1) of the National Water Act 36 of 1998 NWA. The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to and dependent on the contaminated water resources.
169. I notified the accounting officer of the material irregularity on 11 March 2024 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. I determined that the accounting officer is not taking appropriate action to resolve the material irregularity. I referred the material irregularity to the DWS on 14 April 2025 for investigation as provided for in section 5(1A) of the PAA. The referral was accepted by the DWS on the same day, and the investigation is currently in progress.

Poor management of the Southern landfill site

170. The municipality has been operating the Southern waste landfill site in a manner that is not in compliance with its licence conditions and the minimum legislative requirements for waste disposal at a landfill site, which is evidenced by poor access control and inadequate separation of waste disposed at the site, improper or no compacting and cover to limit gas emission impacting on air quality, spontaneous combustions and fires posing safety risks and air pollution, a lack of stormwater management and leachate detection to prevent continued contamination of the soil and groundwater and no proper air, water and effluent sampling points to monitor air and water pollution.
171. The municipality consequently did not dispose of and treat waste in an environmentally sound manner and in a manner that does not endanger health or the environment as required by section 16(1) of the NEMWA. The municipality further did not take reasonable measures to prevent pollution or degradation of the environment from occurring, continuing or recurring, as required by section 28(1) of the NEMA and section 19(1) of the NWA. The non-compliance is likely to cause substantial harm to the community members utilising the landfill site, communities adjacent to the landfill site, as well as those exposed to, and dependent on the groundwater resources.
172. The accounting officer was notified of this material irregularity on 10 November 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I referred the material irregularity to the DFFE on 27 March 2024 for investigation as provided for in section 5(1A) of the PAA. On 14 May 2024, DFFE referred the material irregularity to the Destea for further investigation. The referral was accepted by Destea on 2 September 2024, and the investigation is currently in progress.

Poor management of the Northern landfill site

173. The municipality has been operating the Northern waste landfill site in a manner that is not in compliance with its licence conditions and the minimum legislative requirements for waste disposal at a landfill site, which is evidenced by poor access control and inadequate separation of waste disposed at the site, improper or no compacting and cover to limit gas emission impacting on air quality, spontaneous combustions and fires posing safety risks and air pollution, lack of stormwater management and leachate detection to prevent continued contamination of the soil and groundwater and no proper air, water and effluent sampling points to monitor air and water pollution.
174. The municipality consequently did not dispose of and treat waste in an environmentally sound manner and in a manner that does not endanger health or the environment as required by section 16(1) of the NEMWA. The municipality further did not take reasonable measures to prevent pollution or degradation of the environment from occurring, continuing or recurring, as required by section 28(1) of the NEMA and section 19(1) of the NWA. The non-compliance is likely to cause substantial harm to the community members utilising the landfill site, communities adjacent to the landfill site, as well as those exposed to and dependent on the groundwater resources.
175. The accounting officer was notified of this material irregularity on 22 January 2024 and invited the accounting officer to make a written submission on the actions taken and those that will be taken to address the matter. I referred the material irregularity to the DFFE on 14 April 2025 for investigation as provided for in section 5(1A) of the PAA. On 21 May 2025, DFFE referred the material irregularity to Destea for further investigation. The referral was accepted by Destea on 22 May 2025, and the investigation is currently in progress.

Other reports

176. In addition to the investigations relating to material irregularities, I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
177. The SIU received allegations of corruption within the metro police and IPTN at the municipality for the period starting in 2017 to date. However, the municipality has not submitted all the requested documents to the SIU. The SIU is still analysing the partially submitted information to establish the legitimacy of the allegations. These proceedings were still in progress at the date of this auditor's report.
178. An independent consultant was investigating an allegation of improper procurement of buses and appointment or rollout of the infrastructure project for the IPTN for the period starting in the 2015-16 financial year to date. This investigation was tabled in council on 28 February 2024 and noted. On 7 November 2024, the council resolved that disciplinary proceedings must be instituted against all officials implicated in the IPTN investigation who remain employed by the municipality. The council further resolved to refer the investigation report and its recommendations to the Directorate for Priority Crime Investigation (Hawks) for activation and criminal investigation. In addition, a firm of attorneys must be appointed to initiate civil action against implicated individuals and recover any financial losses incurred through the IPTN project. These proceedings were still in progress at the date of this auditor's report.
179. The Hawks were investigating an allegation of overtime payments to VIP bodyguards employed in the offices of the political office-bearers, which covered the period from 2017 to December 2021. These proceedings were still in progress at the date of this auditor's report.
180. The Hawks were investigating allegations of irregularities in the municipality's procurement processes regarding a security service tender awarded for the period 1 March 2019 to 28 February 2021. The outcome was unknown as the investigation report was in progress at the date of this auditor's report.
181. The Hawks are investigating allegations of unverifiable overtime claims paid to municipal staff during the 2022 and 2023 financial years. The investigation was in progress at the date of this auditor's report.
182. The Hawks are investigating allegations of criminality relating to fraudulent payments made for services received in relation to the indigent register, for the period 7 March 2022 until 31 August 2023. Allegations were made that the proper approval process to make the required payments was not followed. The investigation was in progress at the date of this auditor's report.
183. An independent legal firm was appointed to provide a legal opinion on allegations of the irregular appointment and payment of political staff. It is alleged that the political staff were appointed to occupy positions that were not vacant or provided for in the staff establishment for a period of two months starting in January 2022. The investigation was concluded on 25 February 2022 and resulted in the salaries being disclosed as irregular expenditure. The report was issued to the MPAC on 19 April 2022; however, the MPAC has not finalised its own report on this matter.

Auditor-General

Bloemfontein

30 November 2025



Auditing to build public confidence

Annexure to the auditor's report

1. The annexure includes the following:
 - The auditor-general's responsibility for the audit
 - The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

2. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for the selected KPA and on the municipality's compliance with selected requirements in key legislation.

Financial statements

3. In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:
 - identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
 - obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control
 - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
 - conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause the municipality to cease operating as a going concern
 - evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

4. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
5. I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

6. The selected legislative requirements are as follows:

Legislation	Sections and regulations
Municipal Finance Management Act 56 of 2003	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), Sections: 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), 32(6)(a), 32(7), 33(1)(c)(ii), Sections: 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), Sections: 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), Sections: 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), 127(2), Sections: 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), Sections: 165(1), 165(2)(a), 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b), Sections: 166(2)(a)(iv), 166(5), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal budget and reporting regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), Regulations: 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), Regulations: 29(5)(b)(i), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), Regulations: 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act 24 of 2024	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), Sections: 41(1)(c)(ii), 42, 43(2), 45(a), 54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, Sections: 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b) Parent municipality with ME: Sections: 93B(a), 93B(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 14(1)(b)(iii), Regulations: 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3), 26(5), 27(4)(a)(i)

Legislation	Sections and regulations
Municipal Managers, 2006	
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
MSA: Municipal Staff Regulations	Regulations: 7(1), 19, 31, 35(1)
MSA: Municipal Systems Regulations, 2001	Regulation: 43
National Environmental Management: Waste Act 59 of 2008	Section: 20(b)
National Water Act 36 of 1998	Section: 22(1)(b)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations: 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), Regulations: 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)

Component B: Management Comments and Corrective Actions on matters raised by the Auditor General

During the audit process by the auditor General, matters were identified and as such the details thereof are provided on the municipal consolidated audit action plan.

Furthermore, since the introduction of the Financial Management Capability Maturity Model (FMCMM) by National Treasury, which requires the municipality to develop its action plan using the module, the municipality is able to address most of the findings raised by the AGSA. This action plan will provide feedback on the progress made regarding the implementation of the Audit Action Plan as developed in response to the municipal's audit and management reports. Moreover, to provide feedback on the current control environment and corrective measures implemented during the 2024 – 2025 financial year. Below is the number of findings uploaded on the Module and the progress thereof:

Sections	Mangaung (MAN)	2024/2025 Progress	Implementation Status
	Estimated 2023/2024 Findings		
Misstatements in annual financial statements	2	2 in progress	Inception of Shift System to curb Overtime
Misstatements in annual performance report	77	47 in progress	IDP, Budget and SDBIP Alignments and Accurate Reporting with Substantiated POEs. Reduction of KPIs and relevancy to Basic Service Provision. Adherence to the Technical Indicator Description (TIDs)
Non-compliance with laws and regulations	21		Adherence to laws and regulations
Other reported information	24		

An audit action plan was developed, implemented rigorously and monitored with the involvement of all Directorates, Internal Audit, Office of the Auditor-General, Audit and Risk Committee. Furthermore, the progress on the audit action plan was reported to the Executive Management Team (EMT) team on a weekly basis, with critical focus on issues that require collective effort from all user directorates. This progress was also shared with the Office of the Auditor-General who provided continuous feedback. The progress report is usually tabled before the Audit and Risk Committee for deliberation and consideration.

This progress was also shared with the office of the Auditor-General who provided continuous feedback. Implementation of the Audit Action Plan, the findings from the Auditor General's reports are closely monitored to ensure that Management takes corrective action. Internal Audit regularly follows up on unresolved findings to verify that root causes are addressed by Management, preventing recurrence of the control deficiency.

APPENDICES

APPENDIX A: COUNCILLORS, COMMITTEES ALLOCATED AND COUNCIL ATTENDANCE

#	NAME & SURNAME	% Attendance
1	<u>Speaker</u> Cllr Mathae (Bongani Lawrence)	100%
2	<u>Executive Mayor</u> Cllr Nthatisi (Gregory Mosala Solomon)	100%
3	<u>Deputy Executive Mayor</u> Cllr Titi-Odili (Lulama Magdeline)	94.7%
4	<u>Council Whip</u> Cllr Nikelo (Vumile Edwin)	94.7%
5	<u>MPAC Chairperson</u> Cllr IJ Makoloane	84.2%
6	<u>Chairperson Rules Committee</u> Cllr Mokgothu (Tona Kenosi Wilfred)	78.9%
7	<u>Chairperson Petitions and Motions</u> Cllr Morake (Molefi Andries)	100%
8	<u>Chairperson Remunerations</u> Cllr Tladi (Motshewa Martha)	100%
9	<u>Chairperson Public Places and Street Naming</u> Cllr Mogotloane (Thabo Joel)	100%
10	<u>MMC Public Safety</u> Cllr Tsoleli (Sibongile Perm)	94.7%
11	<u>MMC Corporate Services</u> Cllr Letawana (Manthuse Maria)	94.7%
12	<u>MMC Economic Development</u> Cllr Mosala (Motlhokung Theodorah)	78.9%
13	<u>MMC Finance</u> Cllr Kruger (Caprice Logan)	94.7%
14	<u>MMC Community Services</u> Cllr Qai (Alfred)	63.1%
15	<u>MMC Rural Development</u> Cllr Twala (Pani Sidney)	68.4%
16	<u>MMC Waste and Fleet Management</u> Cllr Jonas (Vuyelwa Eunice)	100%
17	<u>MMC Infrastructure and Engineering</u> Cllr Soqaga (Vusumzi Simon)	100%
18	<u>MMC Planning and Human Settlements</u> Cllr Nhlapo (Ntombi Anna)	94.7%
19	Cllr Bothma (Andries Francois)	94.7%
20	Cllr Bouwer (Chadwine Lyle)	94.7%
21	Cllr Davies (Maryke)	84.9%
22	Cllr De Bruin (John Mattwes)	94.7%
23	Cllr De-Huis (Dikeledi Jane)	89.4%
24	Cllr De Kock (Valerie Belinda)	89.40%
25	Cllr Denner (John Henry)	73.6%
26	Cllr Dennis (Magdalena Elizabeth)	94.7%
27	Cllr Ferreira (Thomas Ignatius)	68.4%
28	Cllr Klaasen (Raynie Sarah)	94.7%
29	Cllr Letsoko (Mantwa Sanah)	68.4%
30	Cllr Lipale (Gopolang Jeremiah)	78.9%
31	Cllr Makau (Pitso Elias)	89.4%
32	Cllr Malebo (Deliwe Lettia)	78.9%
33	Cllr Maliela (Motiki Edwin)	89.4%
34	Cllr Matobole (Mosala Abel)	94.7%
35	Cllr Matsoetlane (Madiataba Joyce)	100%
36	Cllr Mogotsi (Mamahlope Elisa)	52.6%
37	Cllr Mohlamme (Lebohang Lerato)	84.3%
38	Cllr Mokoena (John Itumeleng)	68.4%
39	Cllr Mongale (Mojalefa William)	84.3%
40	Cllr Moreeng (Kabelo Christopher)	84.3%

#	NAME & SURNAME	% Attendance
41	Cllr Mtshakazane (Eunice Xoliswa)	63.1%
42	Cllr Njiva-Lebajoa (Mamotse)	47.3%
43	Cllr Phohleli (Tsholwane Eddy)	84.3%
44	Cllr Ramatlama (Mpho Joseph)	63.1%
45	Cllr Rammile (Tumelo Kinsley)	89.4%
46	Cllr Rampai (Pule Joseph)	68.4%
47	Cllr Sebolao (Jankie Elisha)	68.4%
48	Cllr Shale (Nkhiseng Reginah)	63.1%
49	Cllr Snyman (Pieter Adriaan)	89.4%
50	Cllr Snyman van Deventer (Elizabeth)	78.9%
51	Cllr Swartz (Sophia Mametjie)	100%
52	Cllr Terblanche (Arthur Phillip)	100%
53	Cllr Thomas (Johannes Beleme)	68.4%
54	Cllr Viviers (Benhardus Jacobus)	89.4%
55	Cllr Vorster (Braam)	73.6%
56	Cllr Wewege (Mare-Lize)	89.4%
57	Cllr Sefaki (Samuel)	94.7%
58	Cllr Machachamise (Tshepiso Oudious)	84.3%
59	Cllr Supi (Mahoko Harold)	100%
60	Cllr Lecoko (Lehlohonolo Nathaniel)	100%
61	Cllr Moiloa (Tshidiso Petrus)	89.4%
62	Cllr Sehloho (Siza Clement)	100%
63	Cllr Nyaphudi (Likeleli Julia)	100%
64	Cllr Tlhakung (Betty Masetlhabi)	100%
65	Cllr Setlai (Teboho Lesley)	100%
66	Cllr Hashatsi (Rafedile)	100%
67	Cllr Siteo (Nombulelo Dorcas)	100%
68	Cllr Lekgetho (Lebogang Winston)	94.7%
69	Cllr Mohibidu (Pulane Martha)	100%
70	Cllr Mohatlle (Mampone Sally)	78.9%
71	Cllr Van Noord (Gregory Owen)	63.1%
72	Cllr Peter (Seth Qondile)	100%
73	Cllr Van Rensburg (Corize)	78.9%
74	Cllr Lotriet (Pieter Adam)	68.75%
75	Cllr Cronje (Jan-Hendrik)	89.4%
76	Cllr van der Walt (Tjaart Botha)	100%
77	Cllr Kotze (Gerhardus Dirk Petrus)	94.7%
78	Cllr Kotze (Paul Mare)	100%
79	Cllr van Niekerk (Hendrik Johannes Christiaan)	94.7%
80	Cllr Banyane (Zachous Nechodemus)	89.4%
81	Cllr Matsephe (Dikololo Elias)	100%
82	Cllr Tukula (Teboho Daniel)	100%
83	Cllr Mabena (Mere Joel)	100%
84	Cllr Menyatso (Thabang Victory)	94.7%
85	Cllr Mohono (Tshidiso Augustine)	89.4%
86	Cllr Tshwane (Kabi Daniel)	100%
87	Cllr Fantisi (Teboho Samuel)	100%
88	Cllr Ramolelle (Mmota Simon)	100%
89	Cllr Matsoso (Molahloane Florenciah)	100%
90	Cllr Pholoholo (Ntebaleng Petunia)	100%

#	NAME & SURNAME	% Attendance
91	Cllr Dintlhwane (Mantja Agnes)	100%
92	Cllr Mothupi (Maqoma Lazarus)	89.4%
93	Cllr Nkiane (Mpho Elizabeth)	100%
94	Cllr Pretorius (Selmé)	84.3%
95	Cllr Mathe (Lisiwe Jeanette)	100%
96	Cllr Majoro (Mpho Samuel)	100%
97	Cllr Maartens (Jan-Rudolf)	89.4
98	Cllr Pretorius (Johannes Christiaan)	73.6%
99	Cllr Lekhwele (Mohanuwa Julia)	100%
100	Cllr Monare (Thabo Nicholas)	100%
101	Cllr Mohulatsi (Mamoorosi Margaret)	89.4%

APPENDIX B: COMMITTEES AND COMMITTEE PURPOSE

Committees (other than Mayoral / Executive Committee) and Purposes of Committees	
Municipal Committees	Purpose of Committee
Section 79 Committee	Committees are established by the Council from among its members. Council determines the functions of the committee and may delegate powers and duties to it. The Committees report directly to Council.
Section 80	Committees are established by the Council from its members to assist the Executive Mayor. The Executive Mayor appoints a chairperson for each committee from the Mayoral Committee and may delegate powers and duties. The various committees consider and approve the reports and policies. These reports and policies are forwarded to the Mayoral Committee for consideration. It is then referred to Council for approval. They are advisory committees to the Executive Mayor.
Audit Committee	Committee is appointed by Council in terms of the Municipal Finance Management Act No. 56 of 2003 ("the Act"), Section 166, to assist Council, in discharging its oversight responsibilities. It is an independent advisory body to Council.
Budget steering committee	The Mayor of a Municipality establish a budget steering committee to provide technical assistance to the mayor in discharging the responsibilities as set out in section 168 of the MFMA.
IDP Steering Committee	The Mayor of a Municipality establish IDP steering committee to provide technical assistance to the mayor in discharging the responsibilities as set out in section 30 of the Municipal Systems Act.
Ward Committees	They are committees meant to encourage participation by the community – their job is to make municipal Council aware of the needs and concerns of residents and keep people informed of the activities of municipal Council.
LLF	Section 2.8.11 of the Main Collective Agreement of the SALGBC dictates that every employer must establish a Local Labour Forum with equal representation from the trade unions (SAMWU and IMATU) and the employer to strengthen the relationship between the two.

APPENDIX C: TWO TIER STRUCTURE

Departments	Responsible Official	Period
<i>City Manager</i>	Mr. S More	Appointed from 1 November 2023
<i>Chief Financial Officer</i>	Ms ZL Thekisho	Appointed from 1 June 2024
<i>Corporate Services</i>	Mr. MV Duma	Appointed from 1 December 2023
<i>Technical Services</i>	Mr. IR Masobeng	Appointed 1 December 2023
<i>Community Services</i>	Dr T Thinda	Appointed 1 December 2023
<i>Planning, Economic and Rural Development and Human Settlements</i>	Ms N Chakane	Appointed 1 December 2023
<i>Public Safety and Security</i>	Mr. I Kganyane	Appointed 1 December 2023
<i>CEO: Centlec (entity)</i>	Mr. Malefane Sekoboto	Appointed 1 December 2020

APPENDIX D: FUNCTIONS OF THE MUNICIPALITY/ ENTITY

Municipal / Entity Functions		
MUNICIPAL FUNCTIONS	Function Applicable to Municipality (Yes / No) *	Function Applicable to Entity (Yes / No)
Constitution Schedule 4, Part B functions:		
Air pollution	Yes	No
Building regulations	Yes	No
Childcare facilities	Yes	No
Electricity and gas reticulation	No	Yes (Centlec)
Firefighting services	Yes	No
Local tourism	Yes	No
Municipal airports	No	No
Municipal planning	Yes	No
Municipal health services	Yes	No
Municipal public transport	Yes	No
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law	Yes	No
Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto	No	No
Stormwater management systems in built-up areas	Yes	No
Trading regulations	Yes	No
Water and sanitation services limited to potable water supply systems and domestic wastewater and sewage disposal systems	Yes	No
Beaches and amusement facilities	No	No
Billboards and the display of advertisements in public places	Yes	No
Cemeteries, funeral parlours and crematoria	Yes	No
Cleansing	Yes	No
Control of public nuisances	Yes	No
Control of undertakings that sell liquor to the public	No	No
Facilities for the accommodation, care and burial of animals	No	No
Fencing and fences	No	No
Licensing of dogs	No	No
Licensing and control of undertakings that sell food to the public	Yes	No
Local amenities	Yes	No
Local sport facilities	Yes	No
Markets	Yes	No
Municipal abattoirs	Yes	No
Municipal parks and recreation	Yes	No
Municipal roads	Yes	No
Noise pollution	Yes	No
Pounds	Yes	No
Public places	Yes	No

Municipal / Entity Functions		
MUNICIPAL FUNCTIONS	Function Applicable to Municipality (Yes / No) *	Function Applicable to Entity (Yes / No)
Constitution Schedule 4, Part B functions:		
Refuse removal, refuse dumps and solid waste disposal	Yes	No
Street trading	Yes	No
Street lighting	No	Yes (Centile)
Traffic and parking	Yes	No

APPENDIX E: WARD COMMITTEES

	WARD 1 NAME AND SURNAME	WARD 2 NAMES AND SURNAME
1.	KELEBOGILE KGAUDI	KAGISHO JACOB SELEPE
2.	NOMAKHOSI BRIGET MABIJA	THAPELO VALENTINE TIGEDI
3.	MATSHEDISO GOODWILL MOGWERA	MAPASEKA EUGLAUDA SETHUNYA
4.	EZEKIEL LEHLOHONOLO NKUTA	SHALA MODISAOTSILE PHILIP PHETLHU
5.	MOTLALEPULE MIRRIAM NTEO	THANDEKA CYNTHIA CHOANE
6.	MOKHALI KEITUMETSE MILLICENT	MAPALEO ROSELINA LETSIE
7.	THEMBA EVERSTONE PHILLIPS	DISEBO CAROLINE CHOEU
8.	MARIA GOEIEMAN	MAVUMENGWANA MNYAMEZELI SIMON
9.	GOODENOUGH GONTSE MOTLHANKE	MOAHLodi MANTSHABENG FLORENCE
10.	LETIA MASEPHUTHA MKHUZANGWE	PULE PETROS MOENG

	WARD 3 NAME AND SURNAME	WARD 4 NAMES AND SURNAME
1.	LUMKA MABHUDE	KELEBOGILE MERRIAM MORAILA
2.	THATO MOHAPI	JOYCE REITUMETSE KHANI
3.	KEITUMETSE GRACE SESING	MATSHEDISO. EUNICE MAJODING
4.	POGISHO PATRICK SESHUPO	MASABATA PORCIA MOKHELE
5.	GLADYS KENEWANG SENAKGOMO	MOLEBOGENG ENGELINE GOODMAN
6.	NANAH MRWEBI	ANDRIES KONJANE
7.	GLADYS MOCHOCHOKO	ARCHIBALD MOJAKI SEBOKO
8.	MOTHOBI RANTSANE	MARTHA MORAKABI
9.	NOVELILE TSHWABU	MOTSHEDISI ELLEN SEITLO
10.	LEBOGANG BUYAPI	KGOSIMANG O'NEAL NCHOCHO

	WARD 5 NAME AND SURNAME	WARD 6 NAMES AND SURNAME
1.	MOTSIELWA GEORGE LETHAE	DANIEL LEBOHANG KOPI
2.	THANDEKILE PHIKE	JOHN TEKANE MAY
3.	MOJALEFA GLADSON MORGAN	LUNGISA SOLOMON POPO
4.	REFILWE MOJAKI	NODATHINI SUZAN MARUPING
5.	NOMVUYO LIZZIE DAMBE	SHARDRACK MOLETE
6.	TUMELO CHARLES PITSO	THEMBELANI CALVIN NAMA
7.	MPHO JOYCE MPHIRIME	SELLOANE MARTHA MOHAPI
8.	MAINA ZIMAKATSO DUIKER	THENJIWE ALETTA MABOTE
9.	NOMVUYO VERONICA GQOKOMA	XOLISWA REGINA TSHANGE
10.	FUNIWE YOTHALIA MAJENGE	LEHLOHONOLO WILLIAM MOKEKA

	WARD 7 NAME AND SURNAME	WARD 8 NAMES AND SURNAME
1.	MAPAKISO LUCY LATYEBAB	MESHACK FABAB
2.	PULENG ANNAH MASIMONG	MARGARET VAN WYK

3.	KGOSITSILE MATOBAKO	MOLEBOHENG PELESANA
4.	LIPUO VICTORIA PHONGOMA	MASENUTE SANI
5.	NOMPUMELELO SEMUDI	BOTLHOKWANE EMILY MOGWERA
6.	SEBOLAO ISAAC MATLALA	RICHARD HLANGU
7.	GLORIA THETHO	NTSWAKI MOKOENA
8.	BOITUMELO MOKEYANE	SAMUEL MOLETSANE
9.	MPHO MARTHA MOTHAE	NTSOAKI MABUYA
10.	GOITSIMANG EVODIA NGAMLANA	MAMOHAU SELAI-PHIRI
	WARD 9 NAME AND SURNAME	WARD 10 NAMES AND SURNAME
1.	ITUMELENG HLALELE	ELIZABETH NTOAGAE
2.	AGNES KHASAKE	LUNGILE WITTES
3.	JOYCE MAPHATLALATSA	DILATLHWANE SEITSHIRO
4.	SINKIE BAITLATSI	PULE ISAAC MOSUOE
5.	DIRANG MAKHETHA	THANDEKA NTSATHA
6.	MODIEHI ALICE MALOISANE	SELLOANE MERIAM MAKOELE
7.	MIEMIE NXANIWE MABOE	MONAMODI MOGOPODI JOHANNES
8.	DORAH GLADYS DUMEZWENI	THABISO JOSEPH THAISI
9.	MARIAM MARIA RAMANEMANE	MAHOKO BUTIKI
10.	TLADI SAMUEL MACK	CORNIE KELEBOGILE MOSHOUNYANE

	WARD 11 NAME AND SURNAME	WARD 12 NAMES AND SURNAME
1.	TSHEPO VINCENT SOULS	PIET MAKAE
2.	BOITUMELO MAGDALINE WOLF	KEKE MARIA MSEKELE
3.	PUMZILE BINDZA	DIMAKATSO SYLVIA LEKOA
4.	MOTLATSI ADITION SOULS	MMATA GLADYS LEBAKA
5.	MPHO REJOICE RANTABANE	KESENOIGILE EVELYN SHUPING
6.	SIBONGILE MARIA XAKEKA	MPOLOKENG JOHN MAKGETLA
7.	LINDIWE EUGINIA PUDUMO	SAMUEL JOHANNES BENJAMIN
8.	LEFU DAVID SETLAI	LERATO MELLICENT RAMILE
9.	MANTAOLENG JERMINA MZAMO	XHASELE ISAAK STAYITAYI
10.	MAHLAJOE ALFONSINAH MAHLAJOE	KUNKI DOREEN KGOMO

	WARD 13 NAME AND SURNAME	WARD 14 NAMES AND SURNAME
1.	TLALENG CONSTANCE MBOVANE	PITSO ABRAM MOLEHE
2.	LITSEOANE EVELYN MBANJANI	SEADIMO SILVERA ELIZABETH SELALEDI
3.	MOIPONE JULIA THULO	MODISAOTSILE EZEKIEL CHOANE
4.	MADIKOKO REGINAH MOTSAMAI	GALEOKWE CORNELIA MOECA
5.	NKOSIZILE MONAKALI	TSHOLOFELO SEGOPA
6.	LAURENTY TANKISO MABASO	ITUMELENG JOSEPH MOGOTSI
7.	THEMBANE EPHRAIM SKWELITE	MOROKA MOROKA
8.	SOLOMON THULO LEBAKENG	PAULUS DITHEBE HASHATSI
9.	VUSI MACKSIN GEVEZA	REOKEDITSWE CHARMAIN MOSIANE

10.	THANDIWE MOSES	AGNES EUGINIA KEDIEMETSE SEBATLELO
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	WARD 15 NAME AND SURNAME	WARD 16 NAMES AND SURNAME
1.	MONIMANG FLORENCE MOSIAKO	VENESSA YVONNE PRETORIUS
2.	FRANCINAH MAGDALINE PHALATSANE	BRADLEY VAN WYK
3.	KENALEMANG SUZAN MALOISANE	ELDENE DAVIDS
4.	LERATO INORSENTIA PORTIA LETSOELA	RODNEY SMILES
5.	ELIZABETH LISEMELO MOTLOHI	CHERON ANGELIQUE LUCINDA SANDT
6.	MALIRA MOKOKOANE	ROSY SANNA FILLIES
7.	PULANE MODISANA	PRINSWA BURTON BAATJIES
8.	BAILE ELIZABETH PHELANE	MEISI SHARON MODIRI
9.	PULENG MABITSA	DORES DELORES MUIHOND
10.	MANNUKU GLORIA PULUMO	LETLHOGONOLO MICHAEL MOTHABENG
	WARD 17 NAME AND SURNAME	WARD 18 NAMES AND SURNAME
1.	NTSOAKI JUSTINA MAKHETHA	RUAN VAN WYK
2.	THABO FREDDY WESI	ADELE TERBLANCHE
3.	LESEGO PRIMROSE NTHABI	PAULA LORRAINE BRISTOW
4.	MASELLO ANNA RAPOTSA	GREGORY OWEN VAN NOORD
5.	NOMBULELO CECILIA JAFTA	DAWID ANTON FOURIE
6.	VUYELWA FRANCINAH MOPHATLANE	WILLEM HENDRICK STRAUSS
7.	NELSON SANDILE KONONO	MKROLA ZUKISWA PATIANCE
8.	PORTIA MAKHALA MAKGOE	MATSHEDISO PORTIA MOFOKENG
9.	MOEKETSI RICHARD MONYAHANE	ADOLPH DANIEL JONKER
10.	SOKIMONG NAOMI MALOISANE	PHILLIPUS RUDOLPH DE WET

	WARD 19 NAME AND SURNAME	WARD 20 NAMES AND SURNAME
1.	ANATHI HLONEPHO SELWANE	TAMMY MOREY
2.	MAKHABA ALINA QOANE	ANNELIE DE MAN
3.	ARCHIBALD KENNETH WITTES	JACOMINA GERHARDA HORN
4.	LERATO BORNIFICIOUS SENTI	JACOBUS BEZUIDENHOUT
5.	TSHEPO TERRENCE MOAHLOLI	PUSELETSO VIOLET SEAPI
6.	ROZICKA ROTHMAN	COENRAAD HENDRICK LUBBE
7.	THANDISWA SOUT	LOUWRENS BADENHORST
8.	DIMAKATSO MELINDA NKHABU	MATHILDA PATRICIA HENNING
9.	BOKANG URSULA LICHABA	ERROL CEDRIC MULLER
10.	OCTAVIA PIENAAR	STEFFAN VAN WYNGAARD

	WARD 21 NAME AND SURNAME	WARD 22 NAMES AND SURNAME
1.	CHRISTO ABRAHAM VAN BILJON	FREDRIKA BRITZ
2.	SHIRLEY FRAZENBURG	ALTA CROUS
3.	PIETER GERHARDUS BOTHMA	ADRIAAN J VERMAAS

4.	CLAUDETTE GERALDINE PRIOR	LYNETTE MALHERBE
5.	JUANI LIEBEN SMITH	PHILIP CALITZ
6.	MICHAEL JOHANNES JACOBS	FREDERICK J MULLER
7.	JAN LODEWYK SMITH	MARIA E FRYLINCK
8.	MONYAKI LAZARUS BOKAKO	HENDRIK M COETZEE
9.	TUMELO VICTOR MATLEJOANE	JAN-HENDRIK CRONJE
10.	PULE MAILE	MPHO T BOOI

	WARD 23 NAME AND SURNAME	WARD 24 NAMES AND SURNAME
1.	BEATRICE J DE KLERK	JOMANDI VAN DE HEEVER
2.	CLAUDINE H ENGELBRECHT	ADELE ERASMUS
3.	OLEHILE VC BOTSIME	LOUWRENS DANIEL ERASMUS
4.	OWEN D VAN WYK	JOLANDA HORN
5.	HENRY ES MOORCROFT	MARIETJIE GERBER
6.	HENNING MYBURGH	LOUIS HAVENGA
7.	DIRK JJ VAN HEERDEN	PATRY'S ALIDA BH COETZEE
8.	JAMIE MITCHELL	JAN JC VAN TONDER
9.	ANTON VAN WYK	JOHAN SMITH HUMAN
10.	TSHEPANG M MOHAPI	CAROL D VENTER
	WARD 25 NAME AND SURNAME	WARD 26 NAMES AND SURNAME
1.	JACOBUS JOHANNES MOCKE	HENDRIK CHRISTOFFEL VAN NIEKERK
2.	WILLEM HENDREK SAPSFORD	STRYDOM CHRISTOPHER ADOLPH
3.	CHRISTINA DOROTHEA MAY	DAWID MATHYS BEUKES BOTHA
4.	JAQUES PAUL MEIRING	DOREEN YVONNE VAN ZYL
5.	JAKOBUS LODEWIKUS OLIVIER	LOUIS JOHANNES LOMBAARD
6.	PIETER PLOOS VAN AMSTEL	MARTHINUS JACOBUS JANSEN VAN RENSBURG
7.	GERT JOHANNES BRITZ	JORDAAN ANNA MARIA ELIZABETH
8.	ANNA CATHARINA BOTHA	CHRISTIAAN WILLEM BARNARD
9.	HESTER SOPHIA BOTHA	SYLVIA BURGER
10.	MARIA GESINA CATHARINA DU PREEZ	SCHALK WILLEM PETRUS VAN VUUREN

	WARD 27 NAME AND SURNAME	WARD 28 NAMES AND SURNAME
1.	DYKE LEBALLO	LELALA MOIPONE MARTHA
2.	MAKGI ELISA MAFABATHO	MOLETE MALETSAISI MELITA
3.	KATALI JOHN NAPE	KHOMARI MOTSHIDISI FLORY
4.	MADIEPETSANE ELISA BANYANE	MOHLOLO MOLEBOHENG MARGARET
5.	ITUMELENG KWANELE VILAKAZI	MOKOTJO ALFONSO
6.	DITSEHWANE PAULINA LITABE	SELLWANE MARIA THOTELA
7.	KOPANO DANIEL NTHABI	LERONTI MAKGOKOLOTSO ELISA
8.	SELLOANE MERRIAM LELIMO	NOOI SOPHIA KOALANE
9.	SELLOANE LYDIA MOJAU	LOTHANE MARIA NOMAKHEPU
10.	MATLAKALA DINAH MATLEKOTSI	MARA TSELANE ADELINA

	WARD 29 NAME AND SURNAME	WARD 30 NAMES AND SURNAME
1.	MANNINI ANNA TSEKELI	NOMAHLEBI MARGARET MAREKA
2.	NTHABISENG MIEKIE SAUL	JOALANE MERRIAM LEBITSA
3.	TSHEPISO SEMPE	NOMBUYISELO ALICE NYABANYABA
4.	NTHABELENG BELINA MALEFANE	ORATILWE LETHABO MATEBA
5.	STEFINA MAKENA	RELEBOHILE PORTIA RAMPAL
6.	MZWANDILE DOCTOR SAUL	NTJANTJA CONSTANCE HLOHLONGWANE
7.	MARIA STUURMAN	NTAOLENG SYLVIA MODIEGI TLHOBELO
8.	BONGANE DAVID RAMAKEOANE	SELLWANE ALINAH MAKENA
9.	MZWANELA JAMES HLAZO	DIPUO SELINA SEKITLANE
10.	PABALLO OLGA MATSABE	LISEBO MARIA MATSHOTSA

	WARD 31 NAME AND SURNAME	WARD 32 NAMES AND SURNAME
1.	TOKELO GEORGE KHAHLELI	PASEKA MORGAN MONOKOANE
2.	MASABATHA ANNAH MATLABE	NTHABISENG JOYCE MAPHAKISA
3.	MODUKA POLO SARAH	TSHAKELA JOSEPH NGWENYA
4.	THABANG PIUS MPUTLANE	MANTSHEBO AMELIA MAKGETLA
5.	SELEMA LERATO EPHRAIM	TEBELLO GLADYS MOLETSANE
6.	TSATSI THOMAS MOGWERA	THABISO GODFREY CHAACHA
7.	KOTELO CASWELL NQOAE	SMANGA SAMUEL FABO
8.	TEBOHO JACOB LITSOANE	SIMON KGOTSO MABALENG
9.	MAFA NTHABISENG ELIZABETH	JEANNET NTHABISENG NOMATSHE
10.	NTSWAKI SANNAH NZAPHEZA	NTHABISENG ELIZABETH MOHAPI
	WARD 33 NAME AND SURNAME	WARD 34 NAMES AND SURNAME
1.	EDGAR THABANG MABITSO	SOAISA MORWESI LYDIA
2.	MIRRIAM PETER	LETWABA FREDDY TSHEPO
3.	VIOLET NTLALANE NTHOBA	NOMBULELO PRECIOUS HOSSAIN
4.	MATSHILISO REBECCA MAJORO	LUKA CYNTHIA NOBANTU
5.	MOLETE NTOMBEZANELE NELLY	NKUNZI NZWELINZIMA JACOB
6.	MADITABA JEMINAH NCOKAZI	PONDO KOPANO PETROS
7.	MOTSHIDISI EVELINE MOHOLOHOLO	KHOZA MOTSENG ANACLETTA
8.	NOVELAPHE EVELINA THAKANI	MOTHEOAN LEFA ISAAC
9.	KENEILWE ANDRONICA SEECO	MMAMODUPI ARCILIA TEKANE
10.	PHOHELELI PETRUS	MORAKE LIMAKATSO ROSALIA

	WARD 35 NAME AND SURNAME	WARD 36 NAMES AND SURNAME
1.	MOTSHABI AGNES MAFATA	MORAKANE MARTHA SERUOE
2.	CONSTANCE MOOKHO MOSOLA	TEBOHO SELLO MOROANE
3.	MOHANUOA LUCRETTA RAMOKONE	MANTSHO TSHANTSHANE
4.	POROTA PABALLO LEVY	PINKI SEKOTO
5.	MATSHIDISO ROSALIA MOHAPI	MPONENG KHATHU
6.	MAMONAHENG MARIA MAPHIKE	MOJALEFA MADONA

7.	MPHO SELINA THEBEHAE	NTOMBI ROSILINA MOSESE
8.	MAJWALAME CORNELIA SETUNGOANE	MADIAKAE EVODIA MATHANG
9.	MPHO MAGRET MALISE	JWALANE ANNA MOKHETHI
10.	PAULUS HERMANS	MOLEMO SHADRACK MALEKE

	WARD 37 NAME AND SURNAME	WARD 38 NAMES AND SURNAME
1.	MOETI PHILLIP MOKHU	MALEFU JEANETT NTAHANE
2.	THABISO WILLIAM SALEMANE	TEBELLO LEONARD LERAISA
3.	SELINA THUPENG	MASABATA ELISA MONAKALADI
4.	NOWEZILE MAPHETSHANA	TEBELLO JUSTINA NTHONYANE
5.	PULANE JANE HLOPHE	MAMIKILE ELISA JAKOBA
6.	POTSO TEELE	MARTHA NOMATHEMBA KHOOKHOO
7.	AMELIA DISEBO MARA	MADITABA JERMINAH RAMAHLOKO
8.	MASABATA MIRRIAM MBIZENI	DISEMELO AGNES ATORO
9.	DIMAKATSO SANNA MOETI	MATORONKO MARTHA MOSIFANE
10.	MOEKETSI MAILE	MVULAZANA ANNA PHILI

	WARD 39 NAME AND SURNAME	WARD 40 NAMES AND SURNAME
1.	OFENTSE NAMANE	KELEBOGILE MATHEATAU
2.	MATHENI SUZAN MAKHATHE	JOHN KEBAUTLWILE
3.	ITUMELENG CLIFFORD BOKAKO	SHEBE KEITUMETSE
4.	CHILOANE ENOCK THOLE	PULANE MARTHA MOTHUPI
5.	REITUMETSE TSUBANE	BONANG RAMANKI
6.	MOSALASHUPING LOUIS MAROGOA	MATSHIDISO PORTIA MAKGOBE
7.	MOSES ELIAS SEBAKISHO	PABALLO LEFA MOHOKARE
8.	GOBONWENG MBONE MODISE	PULENG PAULINAH NTLHOKOE
9.	BOIKANYO SAILA	ELLEN MOFOKENG
10.	RABELENG VICTOR RABELENG	MATSIANE RAMOSHOANE
	WARD 41 NAME AND SURNAME	WARD 42 NAMES AND SURNAME
1.	MOTHEWANE LETSHEGO SAMANTHA	EMILY MITA MELTHAF
2.	MAYEZA KAMOHLELO MESHACK	MOOPEDI MARY KENOSI
3.	NTETHA SINDAPHI SOLOMON	KELEBOGILE BOTSANE
4.	LEKOALA DIPHAPANG JAN	KGOMONGWE SYLVIA SELLO
5.	SEBITLOANE MOKAKATLELE OWEN	ITUMELENG MOGOTLWANE
6.	MOKOPANELE KEDISALETSE PRECIOUS	NTSWAKI JULIA MOKOALELI
7.	JAFTA DELIWE FLORA	KERENG ZACHARIA MAFOJANE
8.	MAKHETHA MPHO GLORIA	ANDRIES FUMANEKILE HUGO
9.	KGANTSE REBECCA POBE	LERATO YVONNE MOLEKO
10.	MALEBO GAOPALELWE VERONICA	THENJIWE SOPHIE NTHEJANE

	WARD 43 NAME AND SURNAME	WARD 44 NAMES AND SURNAME
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1.	MASELLO JANE MEREKO	KHOMOTSO THIBELETSA
2.	SEGOMOTSO MOGOTSI	SHEILA ADDISON
3.	NTENNE MARIA LITSOANE	PETRINA KHANSILE
4.	MATHABO PRENCES THAKANYANE	DARREL BANHAM
5.	MALEKHOTLA MARIA SEUTLOALI	RIAN NEL
6.	WILLEM SAALS	STEPHANIE LOHMAN
7.	MAMMATLI JULIA SETOUTO	PORTIA MADIKGETLA
8.	THIYEKILE FRANS MABE	DIPUO MOTSOANE
9.	TLALE PHALE LAZARUS	VERONICA VENTER
10.	MAMOSA JOYCE MASOENYANE	MOTSAMAI SITHEBE

	WARD 45 NAME AND SURNAME	WARD 46 NAMES AND SURNAME
1.	SEKONYELA BEN TSIE	GABOUTLWEOE LESHODI EDGAR
2.	MOKHACHANE NTHABISENG GLADYS	JAFTA DIKELEDI GLADYS
3.	SOPHY WEIMERS	MABELE MOKONE CHRISTOPHER
4.	MAPHEELLO PULANE ELSIE LEFELE	MACHAYA MATSHEDISO AGNES
5.	NTSOKOLO MATOWANE	MCKENZI PETER GRANDLY
6.	MTOMBENI ZENZILE KAISER	MOHAU ABEL LEHOHLA
7.	MAMOSA ESTHER NTOOELE	FUDUMELE KELEBOGILE
8.	RETSSELISITSOE CLAUDIA KHUSELA	MOLEHE TEBOGO DAVID
9.	MPHONYANA FLORA MOTLOHI	POSHOLI DENNIS TOKA
10.	NOZILILO ADELINA XABA	MOLATLOU POGISHO GOITSEMODIMO ZACHARIA

	WARD 47 NAME AND SURNAME	WARD 48 NAMES AND SURNAME
1.	JAN RUDOLF MAARTENS	JOHANNES BURGER
2.	CRYSTAL KGOLOKOANE	ELIZABETH LOMBARD
3.	MERCIA LEBURU	AGATHA VERWEY
4.	JUSTIN VAN DER MERWE	IZAK LOUW
5.	MXOLISI TOHLANG	MIEMIE POTGIETER
6.	NTHABISENG KELEBOGIE JOSEPHINE JACOBS	ELJO BOTES
7.	STEPHANUS VAN DER WALT	BRIAN GOUVEIA
8.	KGATAMELA ISHMAEL KOMAKO	JACOB KRUGER
9.	SELLOANE PATRICIA MATLADI	LERATO MOKONE
10.	WENDYJULIE DAVIDS	THANDOXOLO MEMANI
	WARD 49 NAME AND SURNAME	WARD 50 NAMES AND SURNAME
1.	EUNICE MMAPULA RANOTSI	MOTLATSI BENNETT MAKITLE
2.	MAKGOTSO ANNACLETTA MOGOTLOANE	NCAMILE THULANI MICHAEL
3.	ORAPELENG ORIEL NKONE	MOIPONE GLADYS DINEKA
4.	MOTSHABI DANIEL MOATLHODI	LEFU ALEXIS MATSIPA
5.	LENCOE THABO JOHANNES	DITABA ISHMAELE LESEKELE
6.	MOTLHABANE MOTSEOTHATA ABEDNEGO	MANDISA PRICILIA HLUTYANA
7.	MOLATLHEGI THABO JOHANNES	EDWARD KHATHATSO MOLOISANE
8.	LEKHWELE MOHANUWA JULIA	DIEKETSENG MAPITSI

9.	MAKETSO SARAH BOTSANE	LISEBO ANGELINA MOKATI
10.	NAKEDI PETER SELAOCWE	MATEBOHO CLAUDIA MAKUTOANE

	WARD 51 NAME AND SURNAME
1.	MPHO MARVEN ZAKWE
2.	NTHEJANE MORINE JOHANNES
3.	MOILOA JUSTINA MALEFU
4.	NOMASONDO GLADYS MAVUNDLA
5.	LEBONA THABANG MICHAEL
6.	KOBILE MOLEBOHENG LUCIA
7.	DOROZA MATSHEDISO SARAH
8.	TSULUBA TALENYANE AGNES
9.	RAMABUSA THEKO ANNA
10.	MATLALE TSA MAMOKETE SOPHIA

APPENDIX F: LARGEST PROJECTS INFORMATION

Capital Expenditure of 4 largest projects*			
R' 000			
Name of Project	Current: Year 2024/2025		
	Original Budget	Adjustment Budget	Actual Expenditure
REFURBISHMENT OF SEWER SYSTEMS	12 000 000	53 109 086	66 188 519
MMM WWTW REFURBISHMENT	10 000 000	25 049 000	24 425 681
BOTSHABELO MAIN OUTFALL	30 000 000	30 000 000	23 234 086
VEHICLES	20 000 000	30 228 726	27 315 492
TOTAL	72 000 000	138 386 812	141 163 778

APPENDIX G: RECOMMENDATIONS OF THE MUNICIPAL AUDIT COMMITTEE

#	Date of Committee and Meeting No.	Matter/Item Discussed	Audit Committee recommendations during Year 2024-25	Recommendations adopted (enter Yes) If not adopted provide explanation
1	01/2024-25/95 27 August 2024	Audit and Performance Committee Review of the 2023/24 Annual Financial Statements	The Committee noted the Draft 2023/24 Annual Financial Statements presented and requested confirmation that the final draft would be submitted within the timelines prescribed by the MFMA, i.e., on or before 31 August 2024.	Yes
2	01/2024-25/95 27 August 2024	Report of Internal Audit on the review of the 2023/24 Annual Financial Statements	The Committee noted the Report of the Internal Audit on the review of the 2023/24 Annual Financial Statements and recommended to management that the issues raised should be taken into account before the submission of the financials to the AGSA. Proof of the submission of the statements to the AGSA, with the corrections affected, must be shared with the Members.	Yes
3	01/2024-25/95 27 August 2024	Audit and Performance Committee Review of the draft 2023/24 Annual Performance Report	The Committee noted the Draft 2023/24 Annual Performance Report presented and requested confirmation that the final draft would be submitted within the timelines prescribed by the MFMA, i.e., on or before 31 August 2024.	Yes
4	01/2024-25/95 27 August 2024	Report of Internal Audit on the review of the draft 2023/24 Annual Performance Report	The Committee noted the Internal Audit on the review of the draft 2023/24 Annual Performance Report and recommended to management that the issues raised should be taken into account before the submission of the Annual Report to the AGSA. Proof of the submission of the Annual Report to the AGSA, with the corrections affected, must be shared with the Members.	Yes
5	02/2024-25/96 25 September 2024	2024/25 Internal Audit Plan	The Committee approved the 2024/2025 Internal Audit Plan, subject to incorporation of all inputs made by the Committee.	Yes
6	02/2024-25/96 25 September 2024	Internal Audit Manual Version 2024/25	The Committee approved the Internal Audit Manual, Version 2024/25 for implementation by the Unit.	Yes
7	02/2024-25/96 25 September 2024	AGSA Culture Shift	The Committee noted the AGSA MFMA Culture Shift.	Yes
8	02/2024-25/96 25 September 2024	AGSA Culture Shift	The Committee then requested an in-committee session be arranged between the Committee and the City Manager to discuss progress on material irregularities.	Yes
9	02/2024-25/96 25 September 2024	AGSA Audit Process	The Committee noted the progress of the AGSA's audit process for the financial year under review and areas of concern raised by the AGSA.	Yes
10	03/2024-25/97 7 November 2024	AGSA – ISA Scope and Coverage	The Committee noted the detailed presentation of the ISA Scope and Coverage	Yes
11	03/2024-25/97 7 November 2024	Audit Action Plan (AAP) (Management and Internal Audit assessment)	The Committee noted the close out report as presented by the CFO	Yes
12	03/2024-25/97 7 November 2024	ICT Status Report	The Chairperson indicated that an ICT action plan, to be developed by the CTO, would be monitored on a quarterly basis by the Committee to ensure progress.	Yes

#	Date of Committee and Meeting No.	Matter/Item Discussed	Audit Committee recommendations during Year 2024-25	Recommendations adopted (enter Yes) If not adopted provide explanation
13	03/2024-25/97 7 November 2024	Risk Management Report/s	The Committee noted with appreciation the detailed the Risk Management presentations and expressed concern about the Risk Management team struggling to get responses from Management, which raised doubts about the organization's culture and support for assurance providers	Yes
14	03/2024-25/97 7 November 2024	2024/25 Quarter 1 MFMA Section 52 Report	The Committee noted with appreciation the presentation of the 2024/25 Quarter 1 MFMA Section 52 Report	Yes
15	03/2024-25/97 7 November 2024	2024/25 Quarter 1 SCM Report	The Committee noted the 2024/25 Quarter 1 SCM Report and expressed appreciation for the presentation and responses and will await for the new presentation on SCM matters	Yes
16	03/2024-25/97 7 November 2024	2024/2025 SDBIP Quarter 1 Progress Report	The Committee noted with appreciation the presentation of the 2024/2025 SDBIP Quarter 1 Progress Report	Yes
17	03/2024-25/97 7 November 2024	APC Commitments to AGSA	The Committee noted that items in the commitment letter will be monitored with standard items, while the following items will remain standalone items: • progress on the financial recovery plan • Material Irregularities Report	Yes
18	03/2024-25/97 7 November 2024	2024/25 Quarter 1 Internal Audit Progress Report	The Committee noted the 2024/25 Quarter 1 Internal Audit Progress Report	Yes
19	03/2024-25/97 7 November 2024	Road Map to 2025 - Implementation of the New Global Internal Audit Standards	The Committee noted with appreciation the presentation on the Implementation of the New Global Internal Audit Standards	Yes
20	04/2024-25/98 9 December 2024	Draft AGSA Audit Report for the financial year 2023/2024	The Committee noted the standalone Audit Report for the 2023/24 financial year and awaits the consolidated Audit Report to be issued in 2025	Yes
21	05/2024-25/99 22 January 2025	AGSA Consolidated Audit Report for the financial year 2023/2024	The Committee noted the AGSA Consolidated Audit Report for the financial year 2023/2024	Yes
22	06/2024-25/100 6 March 2025	Audit Action Plan (Management and Internal Audit assessment)	The Committee noted with concern that the AAP had not been submitted to IA for review and stated that progress will be monitored at the next meeting	Yes
23	06/2024-25/100 6 March 2025	ICT Status Report	The Committee noted the ICT Status report and agreed that the budget comparison of ICT to the total budget should be included in subsequent presentations.	Yes
24	06/2024-25/100 6 March 2025	MFMA section 72 budget and performance assessment ending December 2024 (Financial)	The Committee noted the MFMA Section 72 Report (financial) as presented by the CFO.	Yes
25	06/2024-25/100 6 March 2025	Supply Chain Management (SCM) report for the quarter	The Committee noted the 2024/25 Quarter 2 SCM Report as presented by the CFO	Yes

#	Date of Committee and Meeting No.	Matter/Item Discussed	Audit Committee recommendations during Year 2024-25	Recommendations adopted (enter Yes) If not adopted provide explanation
		ended 31 December 2024 - 2024/25 financial year		
26	06/2024-25/100 6 March 2025	Risk Management Committee Report for the Third Quarter of 2024/2025 Financial Year	The Committee noted the Risk Management Committee Report and deferred the following matters to the next APC meeting due to additional information required by the Members - Finance Report on Service Providers Appointed to Collect Outstanding Debt on behalf of the City, - City's Plan to Address Slow Spending of Grants	Yes
27	06/2024-25/100 6 March 2025	Risk Management Report for the second quarter of 2024/2025 financial year	The Committee noted the detailed presentation on the Risk Management Report	Yes
28	06/2024-25/100 6 March 2025	MFMA Section 52 Quarterly Service Delivery and Budget Implementation Performance (SDBIP) Report for quarter 2 of 2023/24 and MFMA Section 72 Mid-year budget and performance assessment (non-financial)	The Committee noted the presentations on the MFMA Section 52 Quarterly Service Delivery and Budget Implementation Performance (SDBIP) Report and MFMA Section 72 Mid-year budget and performance assessment.	Yes
29	06/2024-25/100 6 March 2025	Progress Report on the investigations of Unauthorised, irregular, fruitless and wasteful expenditure	The Committee noted the presentation on UIF&W and indicated that a progress report with details of identified matters and matters handed over for investigation should be presented to the committee during the next meeting.	Yes
30	06/2024-25/100 6 March 2025	Material Irregularities progress report	The Committee noted the presentation on the Material Irregularities and added that MIs are serious matters and should be treated as such and a much more detailed report is required by the committee, and such must be presented at the next meeting	Yes
31	06/2024-25/100 6 March 2025	2024/25 Quarter 2 Internal Audit progress report	The Committee noted the presentation of the Q2 Internal Audit Report.	Yes
32	06/2024-25/100 6 March 2025	2024/25 Quarter 2 Internal Audit progress report	The Committee resolved that the request for an audit software should be communicated to the City Manager and CTO	Yes
33	07/2024-25/101 02 June 2025	Audit Action Plan (Management and Internal Audit assessment)	The Committee noted progress made on implementing the AAP through the web-based tool (FMCMM portal), however noted with concern that it is already June 2025 and questioning whether the actions taken would have a meaningful impact on the current financial year's audit outcomes.	Yes
34	07/2024-25/101 02 June 2025	The Financial Recovery Plan	The Committee noted progress on the Financial Recovery Plan. The Committee will continue to monitor progress on a quarterly basis.	Yes
35	07/2024-25/101 02 June 2025	ICT Status Report	The Committee noted the ICT Status Report for Quarter 3 and resolved that an updated ICT Status	Yes

#	Date of Committee and Meeting No.	Matter/Item Discussed	Audit Committee recommendations during Year 2024-25	Recommendations adopted (enter Yes) If not adopted provide explanation
			Report should be submitted to the Committee at its next meeting. This report should include clear timelines, deliverables, budget implications, planned actions, and progress made.	
36	07/2024-25/101 02 June 2025	2024/25 Quarter 3 MFMA Section 52 Report	The Committee noted the 2024/25 Quarter 3 MFMA Section 52 Report.	Yes
37	07/2024-25/101 02 June 2025	2024/25 Quarter 3 SCM Report	The Committee noted the 2024/25 Quarter 3 SCM Report.	Yes
38	07/2024-25/101 02 June 2025	2024/2025 SDBIP Quarter 3 Progress Report	The Committee noted the 2024/2025 SDBIP Quarter 3 Progress Report.	Yes
39	07/2024-25/101 02 June 2025	2024/2025 SDBIP Quarter 3 Progress Report	The Committee recommended that the Municipality should begin exploring how combined assurance can be implemented within the Municipality to strengthen processes and improve the control environment.	Yes
40	07/2024-25/101 02 June 2025	Progress Report on the investigations of Unauthorised, irregular, fruitless and wasteful expenditure	The Committee noted the feedback received from the City Manager. The Committee looks forward to reviewing the Progress Report on the Investigations of UIF&WE at the next APC meeting.	Yes
41	07/2024-25/101 02 June 2025	Material Irregularities Progress Report	The Committee noted the Material Irregularities Progress Report.	Yes
42	07/2024-25/101 02 June 2025	New APC Commitments arising from the AGSA 2023/2024 Audit Report	The Committee noted and committed to the new APC Commitments arising from the AGSA 2023/2024 Audit Report	Yes
43	07/2024-25/101 02 June 2025	2024/25 Quarter 3 Internal Audit Progress Report	The Committee resolved that a consolidated action plan document summarising all internal audit findings over the past twelve months should be developed.	Yes

APPENDIX H: CENTLEC MUNICIPAL ENTITY's PERFORMANCE SCHEDULE

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY AND BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ENERGY AND ELECTRICITY			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENT AND SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
KEY PERFORMANCE AREA: FINANCIAL VIABILITY						
Full implementation of the Council's credit control policy	107.79%	Percentage of Improved collection	95%	Collection rate for the quarter is 97,95% which is 2.95% higher than the annual target of 95% as per MFMA Circular 71 ratio calculation.	There is a variance of 2.95% which is higher than the target of 95%. More stringent measures were followed to collect, and such measures included disconnections across the board, legal action taken against default robust consumers, conversion to bulk prepaid meters including notice letters to government.	None
KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY						
Providing of Public Lighting	47	Number of High Mast Lights installed	40	All forty (40) high mast lights were connected and commissioned	None	None
Improved access to electricity	2,000	EE1.11 Number of dwellings provided with connections to the mains electricity supply by the municipality	1500 dwellings provided with electricity connections	1521 dwellings provided with electricity connections	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY AND BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ENERGY AND ELECTRICITY			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENT AND SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
	54%	EE1.13 Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards	90% of valid customer applications for new electricity connections processed as a percentage in terms of municipal service standards	76%. [54/71] Valid customer applications processed.	14 % Delayed due to customer readiness with completion of installation of their own cable, this cable is called the customer cable, which is the sole duty of the customer to install.	Follow up with the customer to ensure they inform Centlec once they have completed the installation of the cable, then Centlec will proceed with its processes of installing the meter and energising the connection for completion for the customer
Improved affordability of electricity	3.85%	EE2.11 Percentage of total residential electricity provision allocated as Free Basic Electricity (FBE)	3% of residential electricity provision allocated as Free Basic Electricity (FBE) by 30 June 2025	4,6%	-1,6% Effective registration of qualifying households into the vending system and higher customer collection rate	None, target achieved
Improved reliability of electricity service	Indicator exempted for reporting by National Treasury for 2023/24	EE3.11 Percentage of unplanned outages that are restored to supply within industry standard timeframes	a) After unplanned interruptions which affects more than one customer i.e., multiple customer interruption/outage, the customers supply should be restored within 24 hours as per NERSA requirement	Area outage 95.72%	b) Area Outage 2.28 4. Cable theft 5. Cable Faults 6. Cable repairs	Perform regular planned and preventative maintenance.

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY AND BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ENERGY AND ELECTRICITY			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENT AND SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
	77,14%		b) After an unplanned interruption which affects a single i.e., individual customer interruption/outage, the customers supply should be restored within 24h as per NERSA requirement	<u>Single outage</u> 84,29%	b) Single outage 13,71% 1.Cable theft 2. Cable Faults 3.Cable repairs	Perform regular planned and preventative maintenance.
	New KPI	Percentage of planned maintenance performed	Complete 95% of planned maintenance	98%	3%. Positive variation due to adequate resource allocation to planned maintenance	None
Improved energy sustainability	1 MVA	EE4.12 Installed capacity of approved embedded generators on the municipal distribution network	Total capacity of one (1) MVA commissioned embedded generation plants on the Municipal network	1.13 MVA	0,13 MVA Positive variation, customer driven KPI	None
Outcome Indicators						
Improved access to electricity	54%	EE1.1. Percentage of households with access to electricity	90%	96.11% (Provided by Stats SA General Households Survey 2023 Embargoed until: 23 May 2024)	Not Applicable as per C88 template	Not Applicable as per C88 template
Improved energy sustainability	0,01	EE3.5 Average System Interruption Duration Index (ASIDI)	0	45,80	Not Applicable as per C88 template	Not Applicable as per C88 template

NATIONAL KEY PERFORMANCE AREA (NKPA)			FINANCIAL VIABILITY AND BASIC SERVICE DELIVERY			
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)			PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES			
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)			02 – INCLUSION AND ACCESS			
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)			IMPROVED QUALITY OF LIFE			
CIRCULAR 88 REPORTING REFORMS			ENERGY AND ELECTRICITY			
SUSTAINABLE DEVELOPMENT GOAL (SDG)			SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL			
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES			FINANCIAL HEALTH IMPROVEMENT AND SERVICE DELIVERY IMPROVEMENT			
Strategic Intent	Baseline 2023/2024	Output Key Performance Indicators	Annual Target 2024/2025	Actual Achievement	Variance and Reasons	Corrective Action
	87,56	EE3.6 Average System Interruption Frequency Index (ASIFI)	0	10,29	Not Applicable as per C88 template	Not Applicable as per C88 template
	8%	EE4.4 Percentage total electricity losses	0%	9,9%	Not Applicable as per C88 template	Not Applicable as per C88 template
	-	EE4.5 Municipal electricity consumption per 10 000 of the population	100%	19 285 733,76	Not Applicable as per C88 template	Not Applicable as per C88 template

APPENDIX I: DISCLOSURE OF FINANCIAL INTERESTS

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization
1	Speaker Cllr Mathae (Bongani Lawrence)	NONE	NONE	Olwethu Family Trust	NONE	NONE	Sole Proprietor: Rethabile Bottle Store	NONE	NONE
2	Executive Mayor Cllr Nthatsi (Gregory Mosala Solomon)	NONE	NONE	NONE	As per list of companies where I hold financial Interests	NONE	Kalantha, Mangaung Unites, Setbex, Khalanta, Zama properties & investment	NONE	As per retainers agreements with various parties / partners
3	Deputy Executive Mayor Cllr Titi-Odili (Lulama Magdelina)	YES	Manziline	YES	NO	Manziline	YES	NONE	NONE
4	Council Whip Cllr Nikelo (Vumile Edwin)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
5	Rules Cllr Mokgothu (Tona Kenosi Wilfred)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
6	MPAC Cllr Makoloane (Itumeleng Justice)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
7	Petitions and Community Liaison Cllr Morake (Molefi Andries)	Quick leap investments 120(PTY LTD)	NONE	NONE	Quick leap investments 120(PTY LTD)	NONE	NONE	6 vonk street, Fleurdal BFN R1.3M,20 Hugenoort street, willow Bfn R2 329 774.83, 1884 Botshabelo H2 sec R 100 00.00, 19 H2 Botshabelo R 250 00.00,	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization
								42412 H1 sec Botshabelo R750 000.00	
8	Remunerations Cllr Tladi (Motshewa Martha)	MEDIA 24	NONE	NONE	NONE	NONE	NONE	NONE	NONE
9	Public Places and Street Naming Cllr Mogotloane (Thabo Joel)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
10	Planning and Economic Development Cllr Jonas (Vuyelwa Eunice)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
11	Waste and Fleet Management Cllr Mosala (Mothokung Theodorah)	Tokologo safe and clean (PTY) LTD Strestrete General trading	NONE	NONE	Tokologo safe and clean (PTY) LTD Strestrete General trading	NONE	NONE	NONE	NONE
12	IDP and Performance Cllr Tsoleli (Sibongile Pearm)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
13	Engineering and Infrastructure Cllr Soqaga (Vusumzi Simon)	MTN	NONE	NONE	NONE	NONE	NONE	NONE	NONE
14	Finance Cllr Kruger (Caprice Logan)	CLK Training and Events PTY LTD	NONE	NONE	NONE	NONE	NONE	NONE	NONE
15	Human Settlements Cllr Nhlapo (Ntombi Anna)	IKUSASA DECOLONISTION LIBRAIES, THE graduate hub &	NONE	NONE	IKUSASA DECOLONISTION LIBRAIES, THE graduate hub &	NONE	NONE	NONE	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization
		Crescendo International Media			Crescendo International Media				
16	Rural Development Cllr Twala (Pani Sidney)	PST Holding PTY LTD 100%	PST Holding PTY LTD	NONE	PST Holding PTY LTD	NONE	NONE	NONE	NONE
17	Community Services Cllr Qai (Alfred)	Nomzindlawe Supply and Project	NONE	NONE	Office of the Speaker	NONE	NONE	NONE	NONE
18	Corporate Services Cllr Letawana (Manthuse Maria)	NONE	Kgabaiso General Trading	NONE	NONE	NONE	SANLAM, DISCOVERY		NONE
19	Cll Bothma (Andries Francois)	NONE	NONE	NONE	NONE	NONE	NONE	Residential Property 10 general Kloppe, Bloemfontein	NONE
20	Cllr Bouwer (Chadwine Lyle)	25.5%	YES, I am a member of a closed corporate	YES,	YES, in two companies in the retail industry	YES in companies in the retail industry	YES, 25.5% Shares	YES own a property	NONE
21	Cllr Davies (Maryke)	NONE	NONE	Marais Familie Trust M&M Eiendoms Trust (Trustee)	NONE	Husband Morgan Lloyd Davies	NONE	49 Hillside View town house complex	NONE
22	Cllr De Bruin (John Matthews)	NONE	Founder R 5000.00	NONE	NONE	NONE	NONE		Econo Foods, Food Fowakd, Standard bank Pick n Pay
23	Cllr De-Huis (Dikeledi Jane)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
24	Cllr De Kock (Valerie Belinda)	NONE	NONE	NONE	NONE	NONE	NONE	Homeowner: 2 Jurgens Potgieter STR, Fleurdal, BFN	NONE
25	Cllr Denner (John Henry)	Farm Affairs PTY LTD – 50%	NONE	NONE	Datacure PTY LTD - 100%	NONE	Salary from skigrow (General Manager)	Homeowner – 42 Van der Stel, Dan	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization
								Pienaar, Bloemfontein	
26	Cllr Dennis (Magdalene Elizabeth)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
27	Cllr Ferreira (Thomas Ignatius)	Vets @ haldon Animal Hospital	NONE	NONE	NONE	NONE	Vets @ haldon Animal Hospital	5 Gluckman, Wilgehof, Bloemfontein	NONE
28	Cllr Klaasen Raynie Sarah	R120 000	NONE	NONE	NONE	NONE	NONE	R280 000	NONE
29	Cllr Letsoko (Mantwa Sanah)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
30	Cllr Lipale (Gopolang Jeremiah)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
31	Cllr Makau (Pitso Elias)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
32	Cllr Malebo (Deliwe Lettia)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
33	Cllr Maliela (Motiki Edwin)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
34	Cllr Matobole (Mosala Abel)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
35	Cllr Matsoetlane (Maditaba Joyce)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
36	Cllr Mogotsi (Mamahlape Elisa)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
37	Cllr Mohlamme (Lebohang Lerato)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
38	Cllr Mokoena (John Itumeleng)	Ten alliance Investments, Mokoena legacy investments Spiricap PTY LTD, CAP	Re abusa Properties CC- Sesin Management Services	Mokoena Family Trust, Koemalaka Trust	Bloemfontein Correctional Contracts, Ten Alliance Investments,	NONE	NONE	11 Williams Trollip Crescent, Heuwelsig, 19	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization
								Tibbie Visser Ave, Estoire	
39	Cllr Mongale (Mojalefa William)	SEI Shareholding	NONE	NONE	NONE	NONE	NONE	NONE	NONE
40	Cllr Moreeng (Kabelo Christopher)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
41	Cllr Mtshakazane (Eunice Xoliswa)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
42	Cllr Njiva-Lebajoa (Mamotse)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
43	Cllr Phohleli (Tsholwane Eddy)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
44	Cllr Ramatlama (Mpho Joseph)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
45	Cllr Rampai (Pule Joseph)	Divine Campus Christian College	NONE	NONE	Divine Campus Christian College	NONE	NONE	NONE	NONE
46	Cllr Rammile (Tumelo Kingsley)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
48	Cllr Sebolao (Jankie Elisha)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
49	Cllr Shale (Nkhiseng Reginah)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
50	Cllr Snyman van Deventer (Elizabeth)	4Sight RI 071,72; Accelerate Property Fund Ltd R685,20; Adcock Ingram R581,44; African Dawn Capital Ltd RI 00,37; African Equity Empowerment Investment Limited R351.39; African Media Entertainment	NONE	NONE	NONE	NONE	NONE	NONE	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization
		Limited R255,33; ARC Investments R2 215,82; African Rainbow Minerals Limited R1 413, 18; Afrimat Limited R428; All Joy R68,82; Alexander Forbers R2 137,98; Alphamin Resources Corporation R3418,81; Altron Limited R2 410,07; Anglo American R3 885,86; AngloGold Ashanti R1 304,35•, ArcelorMittal R426,46•, AVI Limited R127,81 Bell Equipment Ltd R5 980,44•, Bidvest R3 498,20, Bowler. Metcalf Limited R631, 79; Capital + Regional R414,93; Capital Appreciation R462,84; Caxton CTP Publishers and Printers Limited R337,96•, CitiLodge Hotels Ltd R2 198; Curro Holdings R2 408,88.							

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization
		Dis Chem Pharmacies R1440,51; E Media Holdings R388,35*, ECIO R3 987,04*, exxaro R1031,05*, Fairvest Ltd A R428,89*, FNB R512,82; FNB World Government Bond EFT RI 954, 16; Grindrod Limited R603,38*, Growthpoint Properties Ltd RI RI 223,59*, Homech0iceR444,83*, Italtile Ltd R2 225,25*, Jubilee Platinum R285,25*, Kap R261,21*, Life Group RI 177,73*, MTN RI 407,11; Nedbank RI 303,85; Netcare R666,09; Orion Minerals RI 444,42; OUTsurance R492,89; Pepkor Ltd RI 349,73; Pick n Pay Stores Ltd R349,01*, Purple. Group Ltd R 132.24; Rainbow Chickens							

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization
		R411,65; Raubex RI 239.71 ; Reitway R735,23; Remgro Ltd RI 280,52•, Renergen R146•, Satrix Nasdaq 100 Feeder Portfolio RI 053, 99; Shoprite R2 216,08; South Ocean Holdings R209,60; Southern Sun R633,81•, spur Corporation RI 976,62•, Standard Bank R933,40•, Tellidor R588,96•, Vodacom R869,75•, Wesizwe R415,25•, York Timbers R366,50•, Zeder R538,46•, Bidvest Prime Growth Unit Trust R978.64							
51	Cllr Swartz (Sophia Mametjie)	NONE	NONE	NONE	NONE	NONE	NONE	Own residence	NONE
52	Cllr Terblanche (Arthur Phillip)	NONE	NONE	NONE	NONE	NONE	NONE	37 Pellissier BFN	NONE
53	Cllr Thomas (Johannes Beleme)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
54	Cllr Viviers (Benhardus Jacobus)	178787/21 TA Hani Van Rensburg Attorneys	061136/23 TA		Director at Horn, Van Rensburg Attorneys	NONE	MMM Councillor	50% Unit 23 Westdene	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization
55	Cllr Vorster (Braam)	Bloemendaen (PTY) LTD (50%)	NONE	Ventersrus Family Trust (Benetisary)	Bloemendagen (PTY) LTD	NONE	NONE	Owner, Jamestown, Eastern Cape	NONE
56	Cllr Wewege (Mare-Lize)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
57	Cllr Sefaki (Samuel)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
58	Cllr Machachamise (Tshepiso Oudious)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
59	Cllr Supi (Mahoko Harold)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
60	Cllr Lecoko (Lehlohonolo Nathaniel)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
61	Cllr Moilola (Tshidiso Petrus)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
62	Cllr Sehloho (Siza Clement)	NONE	NONE	NONE	NONE	NONE	Renting Rooms	Rooms Renting	NONE
63	Cllr Nyaphudi (Likeleli Julia)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
64	Cllr Tlhakung (Betty Masetlhabi)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
65	Cllr Setlai (Teboho Lesley)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
66	Cllr Hashatsi (Rafedile)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
67	Cllr Siteo (Nombulelo Dorcas)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
68	Cllr Lekgetho (Lebogang Winston)	100%	Ool outdoor Trading 2019/103945/07	NONE	NONE	NONE	NONE	NONE	NONE
69	Cllr Mohibidu (Pulane Martha)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization
70	Cllr Mohatlle (Mampone Sally)	Canna products Muthishop 30% ownership	NONE	NONE	NPO to African Healing systems	Lakeview Oasis east house 20% share	NONE	Unfinished place of safety for Abused Women	NONE
71	Cllr Van Noord Gregory Owen	Share on JSE via broker services. 2380 ACL, 1500BLU, 320 EOH, 173 FSR, 225 IMP,67000KBO,150M TN,15000 ORN,751 SLM,200 STXGVI, 65STXWDM	NONE	NONE	NONE	NONE	Employee of Nedbank in the group Technology Division	Residence Erf 18053, Bloemfontein	NONE
72	Cllr Peter (Seth Qondile)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
73	Cllr Van Rensburg (Corize)	NONE	NONE	NONE	NONE	NONE	NONE	12 Ladysmith Street BFN and 7 Glen Garry Churchill Ave DBN	NONE
74	Cllr Lotriet (Pieter Adam)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
75	Cllr Cronje Jan-Hendrik	NONE	NONE	Trustee- DL Cronje Familie Trust – IT 002375/2013(K)	NONE	NONE	Practicing Attorney at Van Wyk & Preller Attorneys (Salary and commission earnings monthly)	Co-Owner – 16 Puzzle bush close, Puzzle bush Blvd, wild Olive Estate	Deputy President of Frees State Rugby Union- Annual Honorarium
76	Cllr van der Walt (Tjaart Botha)	NONE	NONE	NONE	NONE	NONE	NONE	1 Townhouse	NONE
77	Cllr Kotze (Gerhardus Dirk Petrus)	NONE	NONE	NONE	NONE	NONE	NONE	7 Eksteen str Fichardpark	NONE
78	Cllr van Niekerk (Hendrik Johannes Christiaan)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization
80	Cllr Banyane (Zachous Nechodemus)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	Yes Free State Karate Federation
81	Cllr Matsephe (Dikololo Elias)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
82	Cllr Tukula (Teboho Daniel)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
83	Cllr Mabena (Mere Joel)	MTN Phothoma, Johnic Investments	NONE	NONE	Jomear, Zestra	NONE	NONE	NONE	NONE
84	Cllr Menyatso (Thabang Victory)	NONE	YES	NONE	YES	NONE	YES	YES	NONE
85	Cllr Mohono (Tshidiso Augustine)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
86	Cllr Tshwane (Kabi Daniel)	NONE	NONE	NONE	NONE	NONE	Trading Forex	NONE	NONE
87	Cllr Fantisi (Teboho Samuel)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
88	Cllr Ramolelle (Mmota Simon)	100%	Simra Innovation	NONE	Diretor	NONE	NONE	NONE	NONE
89	Cllr Matsoso (Molahloane Florenciah)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
90	Cllr Pholoholo (Ntebaleng Pertunia)	NONE	YES	YES	NONE	NONE	NONE	NONE	NONE
91	Cllr Dintlwane (Mantja Agnes)	100%	YES, Ntemoseg General Trading	NONE	YES	NONE	Joe's Tavern & Joe's Bottle Store	12044 Serwalo Thabanchu 12114 Serwalo Thabanchu	NONE
92	Cllr Mothupi (Maqoma Lazarus)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
93	Cllr Nkiane (Mpho Elizabeth)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization
94	Cllr Pretorius (Selmé)	NONE	NONE	Neil Pretorius familie Trust R800 000.00	NONE	NONE	NONE	5 Viehel street Dan Pienaar, BFN R2 00 00.00	NONE
95	Cllr Mathe (Lisiwe Jeanette)	NONE	NONE	NONE	NONE	NONE	TAXI Industry	NONE	NONE
96	Cllr Majoro (Mpho Samuel)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
97	Cllr Pretorius (Johannes Christiaan)	100% - Xgraties PTY LTD	NONE	NONE	Xgraties Design Studio PTY LTD	NONE	NONE	7 Dias Cresent, Dan Pienaar	NONE
9	Cllr Lekhwele (Mohanuwa Julia)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
100	Cllr Monare (Thabo Nicholas)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
101	Cllr Mohulatsi (Mamoorosi Margaret)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE

APPENDIX J: REVENUE COLLECTION PERFORMANCE BY VOTE 2023/2024

Vote Description	30/06/2024	30/06/2025			
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual
R thousands					
Revenue by Vote					
Vote 01 - Office Of The City Manager	61	585	585	-	135
Vote 02 - Office Of The Executive Mayor	-	550	550	86 957	86 957
Vote 03 - Corporate Services	4 576 348	27 429 284	27 429 284	580 797	7 948 740
Vote 04 – Finance	1 932 595 002	2 062 574 700	2 062 574 700	225 909 956	1 688 084 109
Vote 05 - Community Services	547 572 058	564 725 059	564 725 059	98 304 735	502 937 627
Vote 06 - Planning And Human Settlement	96 589 590	52 158 116	64 908 116	3 343 692	38 947 720
Vote 07 – Economic and Rural Development	35 292 336	35 934 822	35 934 822	2 867 076	28 480 102
Vote 08 – Roads and Transport	15 837 467	19 256 880	22 193 760	1 727 750	11 022 161
Vote 09 – Water and Sanitation	2 779 541 617	2 968 533 106	2 968 533 106	356 436 444	2 515 363 701
Vote 10 – Municipal General	1 522 911 382	1 783 622 166	1 767 766 471	217 667 544	1 023 041 114
Vote 11 - Public Safety and Security	820 929	28 490 256	28 490 256	1 521 789	11 530 629
Vote 12 – Centlec	3 398 832 007	4 272 241 497	4 642 220 731	265 938 021	2 770 386 966
Total Revenue by Vote	10 334 568 797	11 814 967 021	12 184 777 440	1 174 384 762	8 597 829 961

APPENDIX K: DISCLOSURE OF FINANCIAL INTERESTS MUNICIPAL MANAGER and MANAGERS DIRECTLY ACCOUNTABLE TO THE MUNICIPAL MANAGER

Disclosures of Financial Interests		
Period 01 July 2024 to 30 June 2025		
Position	Name	Declarations
City Manager	Mr S J More (Sello Johannes)	Submitted
Head: Community Services	Dr K T Thinda (Karneels Thabang)	Submitted
Head: Technical Services	Mr I R Masobeng (Itumeleng Revelation)	Submitted
Head: Corporate Services	Mr M V Duma (Mokete Victor)	Submitted
Head: Planning, Economic and Rural Development, & Human Settlements	Ms N Chakane (Nokuthula)	Submitted
Head: Public Safety & Security	Mr K I Kgamanyane (Ketsebae Israel)	Submitted
Head: Project Management Office	Mr L X Ntoyi (Luvuyo Xola)	Submitted
Chief Financial Officer	Ms Z L Thekisho (Zuziwe Lydia)	Submitted

APPENDIX L: CONDITIONAL GRANTS RECEIVED: EXCLUDING MIG

Grants Received	Budget
Urban settlement development grant	516 538
Informal Settlement Upgrading Partnership	298 544
Neighbourhood development grant	2 042
Public transport infrastructure and network systems grant	202 160
Disaster Management	-
Electricity Public Contribution	14 000
TOTAL	1 033 284

APPENDIX M: CAPITAL PROGRAMME BY PROJECT (2024/2025)

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
EQUIPMENT DISABLED PERSONS	100 000	-	-	-	-	-	0
TRAINING & DEVELOPMENT	800 000	-	-	-	-	-	0
DIGITAL RADIO SYSTEM	1 100 000	2 100 000	-	-	546 125	1 553 875	26
IMPLEM BUSINESS CONT DISASTER RECOV INF	500 000	10 500 000	13 608 865	-	13 608 865	(3 108 865)	129,6
UPGRADE & REFURB COMPUTER NETWORK	4 000 000	4 000 000	418 571	-	3 813 107	186 893	95,32
METER PROJECT	30 000 000	40 000 000	5 893 937	-	41 325 654	(1 325 654)	103,31
VENDING BACK OFFICE	6 000 000	6 000 000	-	-	9 825 750	(3 825 750)	163,76
ELECTRIFICATION PROJECTS (ISUPG)	24 700 000	37 700 000	10 273 432	-	37 524 612	175 388	99,53
ELECTRIFICATION (USDG GRANT)	10 360 000	25 360 000	11 598 603	-	25 032 653	327 347	98,7
UPGRADE 132/11KV 20MVA DC SHANNON B	8 000 000	8 000 000	-	-	-	8 000 000	0
SECURITY EQUIPMENT (CCTV)	12 300 000	12 300 000	-	-	12 086 188	213 812	98,26
ELECTRIFICATION INTERNAL PROJECTS	6 000 000	6 000 000	-	-	5 959 352	40 648	99,32
EXTENSION AND UPGRADING OF THE 11KV NETW	4 000 000	4 000 000	28 879	-	3 168 150	831 850	79,2
BOTSH: UPG SUB W (C/WORK B/W 2ND TRA S/D	15 000 000	15 000 000	-	-	-	15 000 000	0
BLOEM: C/Y-EST 33/11KV 20MVA FIRM SUPDC	21 000 000	21 000 000	1 633 764	-	9 600 247	11 399 753	45,71
BLOEM: N/STAD-UPG 132/11KV 20MVA FIRM DC	5 000 000	5 000 000	5 880 359	-	5 880 359	(880 359)	117,6
PUBLIC ELECTRICITY CONNECTIONS	14 000 000	14 000 000	2 068 476	-	8 617 742	5 382 258	61,55
PUBLIC ELECTRICITY CONNECTIONS	-	-	-	-	369	(369)	0
UPGRADING AND EXTENTION OF LV NETWORK	3 000 000	3 000 000	-	-	2 987 841	12 159	99,59
SERVITUDES LAND (INCL INVEST REMUNE REG	700 000	700 000	1 196	-	73 224	626 776	10,46
INSTALLATION OF PUBLIC LIGHTING	6 000 000	6 000 000	-	-	5 855 198	144 802	97,58
INSTALL PREPAID METERS	500 000	500 000	-	-	443 519	56 481	88,7
ESTABLISHMENT OF NEW 30MWP SOLAR FARM	5 000 000	5 000 000	-	-	-	5 000 000	0
REPLACE DECRYPT CABLES MV-HV	7 000 000	7 000 000	5 899	-	6 940 698	59 302	99,15
REMEDIAL WORK 132KV SOUTHERN LINES	10 000 000	10 000 000	-	-	4 602 256	5 397 744	46,02
SHIFTING OF CONNECTION AND REPLACEMENT S	2 005 275	2 005 275	-	-	484 559	1 520 716	24,16

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
REFURBISHMENT OF HIGH MAST LIGHTS	5 029 525	5 029 525	-	-	5 709 129	(679 604)	113,51
REP LOW VOLT DECREPIT 2/4/8 WAY BOXES	700 000	3 200 000	179 771	-	2 402 426	797 574	75,07
REP BRITTLE OVERHEAD CONNECTIONS	850 000	850 000	-	-	850 203	(203)	100,02
REPLACE DECRYPT CABLES MV-HV	5 000 000	5 000 000	343 348	-	692 665	4 307 335	13,85
S/LIGHTS REPLACE POLE TRNS POLES SECTION	3 000 000	6 000 000	5 420 165	-	9 082 395	(3 082 395)	151,37
PROTECTION TEST UNIT	2 000 000	2 000 000	-	-	-	2 000 000	0
REPLACEMENT OF 110V BATTERIES	1 500 000	1 500 000	-	-	-	1 500 000	0
REPLACEMENT OF 11KV SWITCHGEARS	2 000 000	4 000 000	289 798	-	840 452	3 159 548	21,01
REPLACEMENT OF 32V BATTERIES	1 500 000	1 500 000	-	-	-	1 500 000	0
REFUR PROTEC & SCADA SYSTEMS DIST CENTR	1 000 000	2 200 000	317 020	-	430 114	1 769 886	19,55
TRANSFORMER REPLACE & OTHER RELATED EQUI	11 500 000	14 500 000	1 055 932	-	9 526 915	4 973 086	65,7
INSTALLATION OF HIGH VOLTAGE TEST EQUIPM	2 500 000	4 500 000	2 633 745	-	2 633 745	1 866 255	58,52
REPLACEMENT OF OIL PLANT	1 000 000	1 000 000	-	-	459 115	540 885	45,91
REPAIR MMM DIST DIST CENTRE	2 500 000	2 500 000	-	-	1 299 375	1 200 625	51,97
REPAIR VISTA DIST DIST CENTRE	26 000 000	26 000 000	8 791 908	-	16 306 622	9 693 378	62,71
VEHICLES	7 000 000	5 000 000	-	-	-	5 000 000	0
INTER COMPANY - INTEGRATED NAT. ELEC (M	2 000 000	3 500 000	-	-	305 812	3 194 188	8,73
FURNITURE AND OFFICE EQUIPMENT	1 700 000	2 200 000	240 148	-	2 068 579	131 421	94,02
VAN STADENSUS - NEW MULTIPURPOSE CENTRE	5 000 000	8 000 000	1 641 500	-	8 442 475	(442 475)	105,53
PUBLIC CONNECTIONS	-	-	-	-	23 623	(23 623)	0
METER PROJECTS	-	-	-	-	203 305	(203 305)	0
PROCURE CAMERAS & EQUIPMENT	-	200 000	16 964	-	16 964	183 036	8,48
MEDICAL EQUIPMENT	500 000	400 000	-	-	327 539	72 461	81,88
CLEANING EQUIPMENT	652 700	752 700	664 596	-	664 596	88 104	88,29
ST&BY GENERATORS MUNICIPAL BUILDING	2 000 000	-	-	-	-	-	0
INSTALL SOLAR PANEL (PV)- MUN BUILDINGS	2 000 000	4 000 000	-	3 268 896	-	4 000 000	0
ACCES CON EQUIP B/FISCHER & 6 OTH BUILD	1 000 000	480 000	-	-	-	480 000	0
FURNITURE	1 500 000	1 960 000	95 518	886 711	784 252	1 175 748	40,01
REFURB OF REFRIGE FRESH PRODUCE MARKET	2 000 000	2 000 000	-	-	-	2 000 000	0

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
FENCING HIST BUILD B/FISPRECINCT	1 000 000	1 000 000	342 507	-	342 507	657 493	34,25
REFURB GABRIEL DIC BUILD & PRES: MET POL	3 000 000	3 000 000	-	-	-	3 000 000	0
REFURB OF HVAC SYSTEM: BRAM FISHER	2 000 000	2 000 000	-	-	-	2 000 000	0
HEAVY DUTY STAPLER	300 000	320 000	-	-	-	320 000	0
ICT SECURITY	1 082 103	1 082 103	-	-	-	1 082 103	0
DATA PROJECTORS	600 435	35	-	-	-	35	0
DATA CENTRE INFRASTRUCTURE	12 000 000	-	-	-	-	-	0
DESKTOPS AND LAPTOPS	6 000 000	8 856 900	31 665	-	3 473 009	5 383 891	39,21
ICT NETWORK EQUIPMENT	2 446 165	189 665	149 798	39 800	149 798	39 867	78,98
REHAB OF NORTHERN LANDFILL SITES	38 560 064	7 260 064	3 811 987	2 032 301	4 302 499	2 957 565	59,26
DEVELOPMENT OF NEW LANDFILL SITE	4 792 287	-	-	-	-	-	0
UPGRADE AND REFURB BOTSH LANDFILL SITES	500 000	900 000	-	391 288	160 284	739 716	17,8
UPGRADE REFURB SOUTHERN LANDFILL SITES	1 000 000	1 650 000	-	825 671	150 659	1 499 341	9,13
NEW FENCE AT SOUTHERN LANDFILL SITE	3 000 000	9 000 000	1 865 113	3 428 527	4 386 972	4 613 028	48,74
REFUSE BINS FOR CBD'S IN METRO	820 000	820 000	-	-	710 950	109 050	86,7
PURCHASE OF ANIMALS	-	1 400 000	-	-	-	1 400 000	0
DEVELOPMENT OF NALISVIEW CEMETERY	9 000 000	9 000 000	694 702	-	694 702	8 305 298	7,71
REPLACEMENT FENCE - SOUTHPARK CEMETERY	7 500 000	7 500 000	878 780	152 850	7 291 664	208 336	97,22
FENCING OF GRAVEYARD MEMORIUM	-	2 322 664	-	-	-	2 322 664	0
GARDE DEV- BRAM FISC BUILD /HALL GAB DIC	500 000	677 034	222 952	18	677 015	19	99,99
CITY ENT BEAUTIFICATION - NEL MANDELA DR	-	1 687 650	144 540	1 543 110	144 540	1 543 110	8,56
CITY ENT BEAUTIFICATION - RAY MHLABA RD	1 500 000	1 500 000	(700 453)	700 453	-	1 500 000	0
CITY ENT BEAUTIFICATION - MASELSP DR	1 800 000	-	-	-	-	-	0
DEVELOPMENT OPEN SPACE	1 500 000	-	-	-	-	-	0
RECREATION OF PARKS - VISTA PARK	-	1 380 861	955 203	-	955 203	425 659	69,17
REGIONAL PARK DEVELOPMENT - BATHO	1 500 000	-	-	-	-	-	0
UPGRADING THE PARK NEXT THE BOTS MALL	-	2 066 806	676 690	1 390 116	676 690	1 390 116	32,74
INDUSTRY TRANSFORMATION (TAXI ADVISORY)	-	1 000 000	-	-	-	1 000 000	0
INTERIM ¹ BUS DEPOT ¹	-	7 900 000	-	-	-	7 900 000	0

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
NON-MOTORISED TRANSP (SIDEWALKS CYCLEW	-	5 000 000	-	-	-	5 000 000	0
IPTN PHASE 2 - TRUNK ROUTE	31 959 742	-	-	-	-	-	0
IPTN BUS DEPOT - BUILDING WORKS	42 600 000	-	-	-	-	-	0
OPEN BUS STATIONS (BUS STOP SHELTER)	25 700 000	960 000	-	-	-	960 000	0
INDUSTRY TRANSFORMATION	72 500 000	2 400 000	-	-	1 800 000	600 000	75
IPTN BUS FLEET	26 400 000	50 000 000	-	-	-	50 000 000	0
PRELIM + DETAILED INFRASTR DESIGN	3 000 000	11 100 000	953 020	985 113	7 029 861	4 070 139	63,33
MOBILE SHELVEING STATION	700 000	-	-	-	-	-	0
STORAGE SYSTEM BUILDING PLANS BRAM FISC	1 200 000	1 900 000	1 797 305	98 479	1 797 305	102 695	94,59
LAND SURVEYING FARM KLIPFONTEIN	1 115 000	915 000	-	821 890	-	915 000	0
FORMALISATION OF INFILL PLANNING	5 000 000	2 054 144	72 714	414 574	1 286 235	767 909	62,61
LAND SURVEYING BOTSHABELO K	735 000	1 545 356	-	-	1 467 468	77 888	94,95
TOWNSHIP ESTABLISH PORT 3 SELOSESHA 900	2 533 333	3 213 333	1 284 000	-	3 210 000	3 333	99,89
SURVEYING MOROJANENG	2 000 000	-	-	-	-	-	0
TOWNSHIP ESTAB REMAINDER FARM BOTSH 826	2 400 000	2 405 500	801 804	6	2 405 410	90	99,99
TOWNSHIP ESTABLISHMENT MOROJANENG	1 000 000	650 000	310 224	2	620 449	29 551	95,45
TOWNSHIP ESTABLISHMENT FARM X2727	300 000	1 470 000	246 000	5 600	1 246 330	223 670	84,78
LAND SURVEYING FARM X2727	2 170 000	-	-	-	-	-	0
TOWNSHIP ESTABLISHMENT FARM KLIPFONTIEN	-	1 237 436	902 024	174 007	902 024	335 412	72,89
LAND SURVEYING FARM GRASSLAND	300 000	-	-	-	-	-	0
T/SHIP EST GRASSLAND	150 000	-	-	-	-	-	0
LAND SURVE REMAINDER FARM VEEKRAAL 605	1 600 000	-	-	-	-	-	0
T/SHIP ESTABL REMAIN FARM VEEKRAAL 605	800 000	-	-	-	-	-	0
FIRE STATION BOTSHABELO	20 000 000	26 300 000	6 252 628	382 806	25 665 256	634 744	97,58
CONSTRUCTION OF A NEW COMMUNITY CENTRE I	15 000 000	14 765 927	7 180 433	1 257 094	12 654 977	2 110 950	85,7
KLEIN MAGASA HERITAGE PRECINCT REHABILIT	2 000 000	-	-	-	-	-	0
NAVAL HILL ENTRANCE GATE DESIGN UPGRADE	1 500 000	-	-	-	-	-	0
FENCING OF FARMS AND COMMONAGES	1 950 000	1 950 000	-	6 626	219 439	1 730 561	11,25
GROUNDWATER AUGMENT(BOREHOLE WINDMILLS)	1 750 000	1 750 000	-	1 750 000	-	1 750 000	0

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
HAWKING STALLS BOTSHABELO	1 000 000	2 500 000	678 127	65 250	2 166 784	333 216	86,67
MARKET TOWING TROLLEYS	1 000 000	750 000	-	748 440	-	750 000	0
L/PARK (100)INST WATER INT SEWER RET	8 000 000	2 050 000	-	687 436	1 212 564	837 436	59,14
VISTA-PARK 2 -INSTALL CIVIL & ELEC INFRA	-	-	(1 245 022)	1 245 022	(1 245 022)	1 245 022	0
MATLHAR W&S _ INSTAL W & S (3108 U)	1 000 000	550 000	-	550 000	-	550 000	0
SEROALO EXT 26 - INSTALLATION OF W & S (1	8 842 597	138 097	-	65 140	72 957	65 140	52,83
KLIPFONTEIN WATER CONNECTIONS	500 000	-	-	-	-	-	0
SONDERWAT PH 2 80/INST WATER INT SEW RET	5 089 120	717 966	-	1 560 000	(842 034)	1 560 000	-117,28
MKHONTO ERF 32109 - INS RETIC (111 U)	14 609 289	3 904 229	1 019 258	2 592 971	1 019 258	2 884 971	26,1
FLEURDAL INFILL - SERVICES (21 U)	-	-	-	-	(171 599)	171 599	0
SOUTPAN (IKGOMOTSENG) WATER SEWER CONST	11 953 583	14 003 583	1 658 210	3 660 668	8 601 487	5 402 096	61,42
THABA NCHU EXT.27 RATAU WAT SEWER CONST	22 219 080	6 389 020	-	2 083 207	319 080	6 069 940	4,99
RATAU HLAM WAT & SEW- ALT SYSTEM (114 U)	5 640 000	-	-	-	-	-	0
ALT SEWER SOLUTIONS INMAL SETTLEMENTS	5 000 000	-	-	-	-	-	0
SECTION T INSTAL SEWER	4 000 000	1 200 000	-	0	1 022 294	177 706	85,19
SECTION C WATER & SEWER	3 000 000	-	-	-	-	-	0
SECTION N INSTAL WATER & SEWER	3 000 000	2 795 709	434 206	324 482	1 560 877	1 234 832	55,83
TURFLAAGTE ZCC	6 704 608	-	-	-	-	-	0
SOUTPAN WATER AND SANITATION CONSTRU	400 000	400 000	-	-	-	400 000	0
VISTA PARK 2	15 000 000	-	-	-	-	-	0
VISTA PARK 3	35 000 000	17 998 000	-	-	-	17 998 000	0
PURCHASE OF LAND	-	25 800 000	-	-	-	25 800 000	0
BLOEMSIDE 9/10-INSTA W&S RETIC 200 UNITS	1 000 000	-	-	-	-	-	0
BLOEMSIDE 7 - INST W & S RETIC500 UNITS	20 000 000	1 047 678	-	-	-	1 047 678	0
SOUTPAN - INSTALL RETIC (22 U)	-	-	-	-	(0)	0	0
SOUTPAN - INSTALL RETIC (22 U)	-	-	(29 000)	29 000	(29 000)	29 000	0
BLOEMSIDE 4510 - INSTAL WATER & SANIT	11 399 083	3 843 683	-	3 062 691	355 749	3 487 934	9,25
BLOEMSIDE 4510 - ROADS & STORWATER	6 000 000	-	-	-	-	-	0
TAMBO SQUARE - INSTAL WATER AND SEWER	7 200 000	37 500	-	37 500	-	37 500	0

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
ACQUIS LAND INFORMAL SETTLEME RELOCATE	9 000 000	17 043 502	-	-	-	17 043 502	0
BOTSHB SEC R - INSTALL WATER (1000 U)	21 500 000	6 139 169	-	3 784 874	815 294	5 323 875	13,28
DEWETSDORP EXT 7 WATER & SEWER CONSTRUCT	4 000 000	3 037 245	852 657	605 102	1 932 143	1 105 102	63,61
BOTSHB SEC D - INSTALL SEWER RETIC(100U)	1 000 000	-	-	-	-	-	0
BOTSHB SEC M - INSTALL SEWER RETIC(100U)	1 000 000	1 500 000	-	-	-	1 500 000	0
FREEDOM SQUARE & MARIKANA WATER & SEWER	300 000	18 999 500	3 533 076	15 466 424	3 533 076	15 466 424	18,59
DEWETSDORP WATER AND SEWER	18 456 955	19 324 330	4 844 907	-	13 586 654	5 737 676	70,3
BOTS SEC H1708 & G1011-INSTAL WATER & SEW	12 764 280	7 613 780	-	4 758 948	380 658	7 233 122	4,99
BOTS SECTION E1905 - INSTALL WATER & SEW	3 387 825	1 699 325	-	453 000	-	1 699 325	0
REFURBISHMENT MANAGEMENT SYSTEM: R & S	1 864 490	4 000 000	2 375 344	-	4 000 000	-	100
SECTION R ACCESS ROAD & BRIDGE	9 000 000	9 603 841	-	1 618 329	1 381 671	8 222 170	14,38
GRASSL& PH 4 - ROADS & S/WATER	8 000 000	6 775 666	286 271	1 113 474	1 946 526	4 829 140	28,72
BOTS WEST - INSTAL MAIN ROADS/ S/WATER	9 000 000	13 268 386	696 287	1 431 300	9 925 838	3 342 548	74,8
PROVISION OF ROADS AND STORMWATER	5 000 000	1 932 000	1 135 340	60 232	1 871 768	60 232	96,88
REHABILITATION OF ROADS	5 000 000	1 549 725	241 187	-	480 098	1 069 627	30,97
T1428A MAN RD 198 199&200 BOCH	5 000 000	1 200 000	-	1 200 000	-	1 200 000	0
T1430C 7TH STR BOTSHB SECTION H	-	-	(0)	-	(0)	0	0
T1432 MAN 10786 BERGMAN SQUARE	4 872 011	309 000	282 307	26 693	282 307	26 693	91,36
T1522 THA RD 2029 2044 & 2031 UPG	6 824 285	4 103 000	829 579	1 299 547	1 556 173	2 546 827	37,92
T1523 BOT RD 304 305 308 SECTION G UPG	2 944 553	377 000	-	-	-	377 000	0
T1524 BOT RD 437 SECTION A UPG	7 518 256	-	-	-	-	-	0
T1527B BOCHABELA STS UPG	5 000 000	8 854 085	5 460 754	2 948 946	5 905 139	2 948 946	66,69
T1527C BOCHABELA STS UPG	3 500 000	5 318 445	2 580 488	2 294 109	3 024 336	2 294 109	56,86
T1528 MAN RD 11388 & 11297 JB MAFORA UPG	3 490 787	1 500 000	911 424	588 576	911 424	588 576	60,76
UPG STORMWATER SYSTEMS MMM	-	-	-	-	(755 831)	755 831	0
T1534 VERENIGING AV EXT BRIDGE OVER RAIL	-	-	-	-	(0)	0	0
T1534B VERENIGING AVENUE EXT ROADS	1 000 000	-	-	-	(0)	0	0
T1536 HEAVY REHAB ZASTRON ST	5 000 000	4 799 115	680 469	1 820 416	2 929 584	1 869 531	61,04
T1537 HEAVY REHAB NELSON M&ELA ST	10 000 000	-	-	-	-	-	0

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
T1539 UPGRADE TRAFFIC INTERSECTIONS	6 809 983	6 594 159	2 394 305	4 168 464	2 425 695	4 168 464	36,78
SAND DU PLESSIS RD: ESTOIRE	1 604 833	-	-	-	-	-	0
VISTA PARK: BULK ROADS STORMWAT: UPGRADE	16 092 129	-	-	-	-	-	0
STORMWATER REFURBISHMENT	6 353 483	12 099 601	3 740 427	6 364 851	5 734 750	6 364 851	47,39
BATHO UPGRADING OF ROADS AND STORMWATER	5 509 213	717 213	-	717 213	-	717 213	0
GABIONS REPLACE DAMAGED CULVERTS ROADS	-	2 694 305	781 582	870 718	1 823 587	870 718	67,68
REGRAV ROAD & REPAIRING S/W CANAL	-	2 290 000	797 268	1 039 342	1 250 658	1 039 342	54,61
CULVERTS ON THE S/W CANAL FOR ACCESS A	-	1 492 269	999 568	1	1 492 268	1	99,99
CULVERTS ON THE S/W CANAL FOR ACCESS B	-	1 043 986	1 015 286	28 700	1 015 286	28 700	97,25
REINSTALL 450MM DIAMETER CULVERTS	-	4 343 745	3 761 777	89 268	4 254 477	89 268	97,94
REFUR DAMAGED STONE PICTING INST GABIONS	-	280 000	279 976	24	279 976	24	99,99
T1433 BAINSVLEI M/WATER BULK S/WATER UPG	2 196 312	-	-	-	-	-	0
VEHICLES	20 000 000	30 228 726	27 315 492	-	27 315 492	2 913 234	90,36
REFURBISHMENT ALL FUEL DEPOTS	4 200 000	4 200 000	-	-	-	4 200 000	0
GIS SYSTEM INFORMATION UPDATE	194 233	194 233	178 200	15 933	178 200	16 033	91,74
BLOEMSPRUIT URGENT REFURBISHMENT	5 000 000	8 000 000	1 849 202	3 977	7 996 023	3 977	99,95
BOTS SEC K PUMPSTATION & RISING MAIN	7 903 936	936	-	-	-	936	0
UPG BULK SEW LINE SONDERWAT & CHRIS HANI	1 000 000	2 395 000	-	2 395 000	-	2 395 000	0
BOTSHABELO MAIN OUTFALL SEWER	30 000 000	30 000 000	1 251 205	6 765 914	23 234 086	6 765 914	77,44
REFURBISHMENT OF SEWER SYSTEMS SOUTPAN	500 000	500 000	-	-	-	500 000	0
SOUTPAN BULK OUTFALL SEWER	416 214	416 214	-	-	-	416 214	0
MMM WWTW REFURBISHMENT	10 000 000	25 049 000	4 134 626	-	24 425 681	623 319	97,51
WATER BORNE SANITATION MANGAUNG WARD 8	2 546 125	946 125	-	381 945	564 180	381 945	59,63
WATER BORNE SANITATION MANGAUNG WARD 17	2 546 125	1 000 125	-	-	-	1 000 125	0
REFURB SLUDGE DIGESTERS B/SPRUIT WWTW	6 000 000	1 000 000	-	402 623	597 377	402 623	59,73
REFUR OF SEWER SYSTEMS	12 000 000	53 109 086	15 849 912	-	66 188 519	(13 079 433)	124,62
MECHANICAL AND ELECTRICAL WORKS FOR NORT	2 000 000	1 000	-	-	-	1 000	0
REFURBISHMENT OF WWTW'S	8 000 000	13 808 000	5 441 710	1 000 196	12 807 804	1 000 196	92,75
EXTENSION BOTSHABELO WWTW	2 000 000	1 000	-	-	-	1 000	0

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
EXTE THABA NCHU WWTW (SELOSESHA)	2 000 000	1 000	-	-	-	1 000	0
STERKWATER WWTW PHASE 3 CIVIL	5 878 274	878 274	-	-	-	878 274	0
GIS SYSTEM INFORMATION UPDATE	507 117	415 900	415 800	-	415 800	100	99,97
M/POORT WTW UPGRADING (M/POORT FILTERS)	47 791 270	36 117 226	3 922 954	17 419 822	18 697 404	17 419 822	51,76
N/HILL NEW B DISTR PIPE & ASSO WORKS REZ	554 952	786 502	530 811	293 237	530 811	255 691	67,49
PELLISSIER RESERVOIR	1 526 118	1 383 587	-	330 527	52 960	1 330 627	3,82
W1501: GARIEP WATER AUGMENTATION PROJECT	774 761	-	-	-	-	-	0
DEWETSDORP - BOREHOLE REFURBISHMENT	-	-	-	-	(0)	0	0
BLOEM NORTHERN BULK DISTRIBUTIO PIPELINE	496 845	476 774	-	1	476 673	101	99,97
NEW 45 ML LONGRIDGE RESERVOIR	485 583	276 513	-	1	276 413	101	99,96
NEW GROENVLEI 20ML RESER& BULK SUPP LINE	693 690	1 502 840	802 736	23 147	1 479 593	23 247	98,45
REFUR& UPGR SLUICE GATE SYSTEM AT MASELS	520 180	-	-	-	-	-	0
BULK CHECK METERS: INSTALL & REFUR	1 015 840	2 632 507	1 578 358	1	2 606 127	26 380	98,99
VANSTADENSUS-DAM ABSTRACT B/HOLE REFUR	500 476	800 100	-	-	-	800 100	0
NEW GRASLAND RESERVOIR FEASIBILITY STUDY	499 369	3 372 619	239 248	-	3 341 969	30 650	99,09
REFUR OF WATER SUPPLY SYSTEMS	12 936 902	28 487 831	3 175 077	4 107 472	24 380 159	4 107 672	85,58
MASELSP WATER RE-USE GRAV LINE MOCKESDAM	599 206	-	-	-	-	-	0
MASELSP WATER RE-USE (GRAVITY TO NEWWTW)	2 218 005	1 149 640	249 640	-	249 640	900 000	21,71
PROVISION OF BULK WATER SUPPLY	7 000 000	5 084 053	155 577	549 033	4 535 020	549 033	89,2
NEW RESERVOIR IN THABA NCHU (20ML)	2 774 761	-	-	-	-	-	0
DEWETSDORP - BOREHOLE REFURBISHMENT	416 214	-	-	-	-	-	0
DEWETSDORP -STEEL TANK PUMPSTATION REFUR	138 738	-	-	-	-	-	0
INTERIM WATER INFORMAL SETTLE	5 000 000	4 145 660	299 579	2 900 829	1 244 831	2 900 829	30,02
MAKURUNG INTERNAL WATER RETICULATION	2 774 761	574 761	-	574 761	-	574 761	0
WEPENER - BOREHOLE REFURBISHMENT	554 952	554 952	-	554 952	-	554 952	0
M/P WATER RE-USE (PUMP STAT)	820 219	815 956	-	0	315 856	500 100	38,7
HAMILTON PARK PUMP ST@ION REFURBISHMENT	853 690	356 512	-	-	356 412	100	99,97
MASELSPOORT WTW UPGRADE	2 522 884	2 213 328	-	93 348	119 880	2 093 448	5,41
DAM SAFE RES(MOCKES S/SRUS M/POORT DAM	511 801	311 723	65 236	75 021	236 602	75 121	75,9

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
REFURB/REPL VALVES AUDIT ASSOC PERT WORK	5 230 000	6 454 510	-	0	6 454 510	0	99,99
CONSTRUCTION OF A NEW STORE ROOM	2 092 000	191 034	191 034	-	191 034	-	100
METERING OF UNMETERED SITES	9 911 274	12 721 648	3 943 443	-	13 461 273	(739 625)	105,81
PREPAID PROG (AUTOMATED METERS)	7 845 000	17 875 000	1 536 843	776 279	16 415 549	1 459 451	91,83
DEV & IMPELMANTATION OF SAM MAST MODULE	1 569 000	-	-	-	-	-	0
PRES& N/WORK ZON MAN(AUD VAL)	9 414 000	9 311 546	1 694 946	934 054	8 377 492	934 054	89,96
WAT SYS MAN OPT TELE SCADA	8 165 188	1 762 354	128 708	320 535	1 441 818	320 536	81,81
TOOLS & EQUIPMENT	2 042 000	2 000 000	189 718	-	1 936 157	63 843	96,8
PARKING METERS	600 435	-	-	-	-	-	0
BLUE LIGHTS & SIRENS	240 174	-	-	-	-	-	0
SPEED LAW ENFORCE CAMERAS- HANDHELD CAM	250 000	-	-	-	-	-	0
SPEED LAW ENFORCEMENT FIXED CAMERAS	600 435	-	-	-	-	-	0
BREATHERLAZERS	249 425	-	-	-	-	-	0
ALARM SYSTEM	900 653	900 653	643 500	-	643 500	257 153	71,44
9MM HANDGUNS	1 070 673	-	-	-	-	-	0
12 GAGE SHOTGUNS	150 109	-	-	-	-	-	0
BULLET PROOF VESTS	600 000	600 000	534 240	-	534 240	65 760	89,04
CCTV	3 000 000	3 780 000	-	-	3 777 163	2 837	99,92
METAL WALKTHROUGH DETECTOR X RAY SCANNER	498 850	498 850	-	-	-	498 850	0
DEV IMPOUNDMENT YARD FOR STRAY ANIMALS	1 000 000	500 000	-	-	-	500 000	0
UPG CONTROL CENTRE (MAINT LEASE TO OWN)	9 000 000	9 381 251	4 598 015	-	5 749 408	3 631 843	61,28
DEVELOPMENT INDOOR SHOOTING RANGE	2 000 000	500 000	-	434 783	-	500 000	0
5 X LEVEL A HAZMAT (GAS TIGHT)PROT SUITS	117 085	55 819	-	-	55 819	0	99,99
HYDRAULIC RESCUE SET (JAWS OF LIFE)	420 305	15 350	-	-	-	15 350	0
FIRE FIGHTING SKID UNITS	96 070	96 070	-	-	-	96 070	0
FIREFIGHTING HOSE REPLACEMENT PROGRAMME	93 000	93 000	-	-	-	93 000	0
4 INDUSTRIAL WASHING MACHINES	36 026	36 026	-	32 000	-	36 026	0
PRESSURE AND FLOW METER	54 039	150 039	-	146 955	-	150 039	0
EMERGENCY SEARCH AND RESCUE DRONE	60 044	156 765	142 990	-	142 990	13 775	91,21

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
20 SELF CONT POS PRES BREATH APPAR SETS	75 054	345 054	-	341 950	-	345 054	0
PROCUREMENT OF 4 FRIDGES	18 013	21 513	-	-	-	21 513	0

APPENDIX N: CAPITAL EXPENDITURE: NEW ASSETS PROGRAMME

Description	Ref	2024	Budget Year 2025							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Forecast Year
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		317 912	563 727	932 940	147 473	429 798	932 940	503 142	53,9%	932 940
Roads Infrastructure		140 101	160 167	511 040	51 069	202 322	511 040	308 718	60,4%	511 040
Roads		-	3 498	-	-	-	-	-		-
Road Structures		140 101	156 313	511 040	51 069	202 322	511 040	308 718	60,4%	511 040
Road Furniture		-	356	0	-	-	0	0	100,0%	0
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		98 351	124 071	132 071	11 536	73 809	132 071	58 262	44,1%	132 071
HV Substations		1 439	6 034	6 034	-	776	6 034	5 259	87,1%	6 034
MV Networks		11 436	9 231	9 231	9 348	19 395	9 231	(10 163)	-110,1%	9 231
LV Networks		85 476	108 805	116 805	2 187	53 639	116 805	63 167	54,1%	116 805
Water Supply Infrastructure		37 397	228 316	183 176	9 826	61 701	183 176	121 476	66,3%	183 176
Bulk Mains		-	38 130	44 342	2 741	23 618	44 342	20 725	46,7%	44 342
Distribution		37 397	190 185	138 834	7 085	38 083	138 834	100 751	72,6%	138 834
Sanitation Infrastructure		34 489	27 401	94 753	72 871	82 735	94 753	12 018	12,7%	94 753
Reticulation		34 489	27 401	94 753	72 871	82 735	94 753	12 018	12,7%	94 753
Solid Waste Infrastructure		7 574	23 773	11 900	2 171	9 231	11 900	2 669	22,4%	11 900
Landfill Sites		7 574	23 028	11 900	2 171	9 231	11 900	2 669	22,4%	11 900
Waste Transfer Stations		-	744	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-

Description	Ref	2024	Budget Year 2025							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Forecast Year
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		50 442	116 263	70 839	6 830	30 846	70 839	39 993	56,5%	70 839
Community Facilities		48 375	102 289	61 165	3 471	26 259	61 165	34 905	57,1%	61 165
Centres		28 657	36 174	31 701	912	8 854	31 701	22 847	72,1%	31 701
Fire/Ambulance Stations		5 602	11 079	1 012	–	880	1 012	132	13,0%	1 012
Cemeteries/Crematoria		–	4 093	3 563	1 850	3 068	3 563	495	13,9%	3 563
PurIs		1 510	800	–	–	–	–	–		–
Public Open Space		12 605	44 742	22 689	631	13 379	22 689	9 310	41,0%	22 689
Nature Reserves		–	3 000	1 000	–	–	1 000	1 000	100,0%	1 000
Public Ablution Facilities		–	2 400	1 200	78	78	1 200	1 122	93,5%	1 200
Sport and Recreation Facilities		2 068	13 974	9 674	3 359	4 586	9 674	5 088	52,6%	9 674
Outdoor Facilities		2 068	13 974	9 674	3 359	4 586	9 674	5 088	52,6%	9 674
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		341	–	–	–	–	–	–		–
Licences and Rights		341	–	–	–	–	–	–		–
Computer Software and Applications		341	–	–	–	–	–	–		–
Computer Equipment		3 315	16 042	10 957	4 588	12 347	10 957	(1 391)	-12,7%	10 957

Description	Ref	2024	Budget Year 2025							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Forecast Year
Computer Equipment		3 315	16 042	10 957	4 588	12 347	10 957	(1 391)	-12,7%	10 957
Furniture and Office Equipment		23	3 635	3 932	62	198	3 932	3 734	95,0%	3 932
Furniture and Office Equipment		23	3 635	3 932	62	198	3 932	3 734	95,0%	3 932
Machinery and Equipment		3 208	12 082	7 411	(37)	1 429	7 411	5 982	80,7%	7 411
Machinery and Equipment		3 208	12 082	7 411	(37)	1 429	7 411	5 982	80,7%	7 411
Transport Assets		285 974	193 505	193 505	12 122	146 081	193 505	47 425	24,5%	193 505
Transport Assets		285 974	193 505	193 505	12 122	146 081	193 505	47 425	24,5%	193 505
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	661 216	905 254	1 219 585	171 038	620 700	1 219 585	598 885	49,1%	1 219 585

APPENDIX O: CAPITAL PROGRAMMES BY WARD

Description	Original	Budget	YTD Movement	Ward
EQUIPMENT DISABLED PERSONS	100 000	-	-	ALL WARDS
TRAINING & DEVELOPMENT	800 000	-	-	ALL WARDS
DIGITAL RADIO SYSTEM	1 100 000	2 100 000	546 125	ALL WARDS
IMPLEM BUSINESS CONT DISASTER RECOV INF	500 000	10 500 000	13 608 865	ALL WARDS
UPGRADE & REFURB COMPUTER NETWORK	4 000 000	4 000 000	3 813 107	ALL WARDS
METER PROJECT	30 000 000	40 000 000	41 325 654	ALL WARDS
VENDING BACK OFFICE	6 000 000	6 000 000	9 825 750	ALL WARDS
ELECTRIFICATION PROJECTS (ISUPG)	24 700 000	37 700 000	37 524 612	ALL WARDS
ELECTRIFICATION (USDG GRANT)	10 360 000	25 360 000	25 032 653	ALL WARDS
UPGRADE 132/11KV 20MVA DC SHANNON B	8 000 000	8 000 000	-	ALL WARDS
SECURITY EQUIPMENT (CCTV)	12 300 000	12 300 000	12 086 188	ALL WARDS
ELECTRIFICATION INTERNAL PROJECTS	6 000 000	6 000 000	5 959 352	ALL WARDS
EXTENSION AND UPGRADING OF THE 11KV NETW	4 000 000	4 000 000	3 168 150	ALL WARDS
BOTSH: UPG SUB W (C/WORK B/W 2ND TRA S/D	15 000 000	15 000 000	-	ALL WARDS
BLOEM: C/Y-EST 33/11KV 20MVA FIRM SUPDC	21 000 000	21 000 000	9 600 247	ALL WARDS
BLOEM: N/STAD-UPG 132/11KV 20MVA FIRM DC	5 000 000	5 000 000	5 880 359	ALL WARDS
PUBLIC ELECTRICITY CONNECTIONS	14 000 000	14 000 000	8 617 742	ALL WARDS
PUBLIC ELECTRICITY CONNECTIONS	-	-	369	ALL WARDS
UPGRADING AND EXTENTION OF LV NETWORK	3 000 000	3 000 000	2 987 841	ALL WARDS
SERVITUDES LAND (INCL INVEST REMUNE REG	700 000	700 000	73 224	ALL WARDS
INSTALLATION OF PUBLIC LIGHTING	6 000 000	6 000 000	5 855 198	ALL WARDS
INSTALL PREPAID METERS	500 000	500 000	443 519	ALL WARDS
ESTABLISHMENT OF NEW 30MWP SOLAR FARM	5 000 000	5 000 000	-	ALL WARDS
REPLACE DECRYPT CABLES MV-HV	7 000 000	7 000 000	6 940 698	ALL WARDS
REMEDIAL WORK 132KV SOUTHERN LINES	10 000 000	10 000 000	4 602 256	ALL WARDS
SHIFTING OF CONNECTION AND REPLACEMENT S	2 005 275	2 005 275	484 559	ALL WARDS
REFURBISHMENT OF HIGH MAST LIGHTS	5 029 525	5 029 525	5 709 129	ALL WARDS
REP LOW VOLT DECREPIT 2/4/8 WAY BOXES	700 000	3 200 000	2 402 426	ALL WARDS
REP BRITTLE OVERHEAD CONNECTIONS	850 000	850 000	850 203	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
REPLACE DECRYPT CABLES MV-HV	5 000 000	5 000 000	692 665	ALL WARDS
S/LIGHTS REPLACE POLE TRNS POLES SECTION	3 000 000	6 000 000	9 082 395	ALL WARDS
PROTECTION TEST UNIT	2 000 000	2 000 000	-	ALL WARDS
REPLACEMENT OF 110V BATTERIES	1 500 000	1 500 000	-	ALL WARDS
REPLACEMENT OF 11KV SWITCHGEARS	2 000 000	4 000 000	840 452	ALL WARDS
REPLACEMENT OF 32V BATTERIES	1 500 000	1 500 000	-	ALL WARDS
REFUR PROTEC & SCADA SYSTEMS DIST CENTR	1 000 000	2 200 000	430 114	ALL WARDS
TRANSFORMER REPLACE & OTHER RELATED EQUI	11 500 000	14 500 000	9 526 915	ALL WARDS
INSTALLATION OF HIGH VOLTAGE TEST EQUIPM	2 500 000	4 500 000	2 633 745	ALL WARDS
REPLACEMENT OF OIL PLANT	1 000 000	1 000 000	459 115	ALL WARDS
REPAIR MMM DIST DIST CENTRE	2 500 000	2 500 000	1 299 375	ALL WARDS
REPAIR VISTA DIST DIST CENTRE	26 000 000	26 000 000	16 306 622	ALL WARDS
VEHICLES	7 000 000	5 000 000	-	ALL WARDS
INTER COMPANY - INTEGRATED NAT. ELEC (M	2 000 000	3 500 000	305 812	ALL WARDS
FURNITURE AND OFFICE EQUIPMENT	1 700 000	2 200 000	2 068 579	ALL WARDS
VAN STADENSUS - NEW MULTIPURPOSE CENTRE	5 000 000	8 000 000	8 442 475	ALL WARDS
PUBLIC CONNECTIONS	-	-	23 623	ALL WARDS
METER PROJECTS	-	-	203 305	ALL WARDS
PROCURE CAMERAS & EQUIPMENT	-	200 000	16 964	ALL WARDS
MEDICAL EQUIPMENT	500 000	400 000	327 539	ALL WARDS
CLEANING EQUIPMENT	652 700	752 700	664 596	ALL WARDS
ST&BY GENERATORS MUNICIPAL BUILDING	2 000 000	-	-	ALL WARDS
INSTALL SOLAR PANEL (PV)- MUN BUILDINGS	2 000 000	4 000 000	-	ALL WARDS
ACCES CON EQUIP B/FISCHER & 6 OTH BUILD	1 000 000	480 000	-	ALL WARDS
FURNITURE	1 500 000	1 960 000	784 252	ALL WARDS
REFURB OF REFRIGE FRESH PRODUCE MARKET	2 000 000	2 000 000	-	ALL WARDS
FENCING HIST BUILD B/FISPRECINCT	1 000 000	1 000 000	342 507	ALL WARDS
REFURB GABRIEL DIC BUILD & PRES: MET POL	3 000 000	3 000 000	-	ALL WARDS
REFRURB OF HVAC SYSTEM: BRAM FISHER	2 000 000	2 000 000	-	ALL WARDS
HEAVY DUTY STAPLER	300 000	320 000	-	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
ICT SECURITY	1 082 103	1 082 103	-	ALL WARDS
DATA PROJECTORS	600 435	35	-	ALL WARDS
DATA CENTRE INFRASTRUCTURE	12 000 000	-	-	ALL WARDS
DESKTOPS AND LAPTOPS	6 000 000	8 856 900	3 473 009	ALL WARDS
ICT NETWORK EQUIPMENT	2 446 165	189 665	149 798	ALL WARDS
REHAB OF NORTHERN LANDFILL SITES	38 560 064	7 260 064	4 302 499	ALL WARDS
DEVELOPMENT OF NEW LANDFILL SITE	4 792 287	-	-	ALL WARDS
UPGRADE AND REFURB BOTSH LANDFILL SITES	500 000	900 000	160 284	ALL WARDS
UPGRADE REFURB SOUTHERN LANDFILL SITES	1 000 000	1 650 000	150 659	ALL WARDS
NEW FENCE AT SOUTHERN LANDFILL SITE	3 000 000	9 000 000	4 386 972	ALL WARDS
REFUSE BINS FOR CBD'S IN METRO	820 000	820 000	710 950	ALL WARDS
PURCHASE OF ANIMALS	-	1 400 000	-	ALL WARDS
DEVELOPMENT OF NALISVIEW CEMETERY	9 000 000	9 000 000	694 702	ALL WARDS
REPLACEMENT FENCE - SOUTHPARK CEMETERY	7 500 000	7 500 000	7 291 664	ALL WARDS
FENCING OF GRAVEYARD MEMORIUM	-	2 322 664	-	ALL WARDS
GARDE DEV- BRAM FISC BUILD /HALL GAB DIC	500 000	677 034	677 015	ALL WARDS
CITY ENT BEAUTIFICATION - NEL MANDELA DR	-	1 687 650	144 540	ALL WARDS
CITY ENT BEAUTIFICATION - RAY MHLABA RD	1 500 000	1 500 000	-	ALL WARDS
CITY ENT BEAUTIFICATION - MASELSP DR	1 800 000	-	-	ALL WARDS
DEVELOPMENT OPEN SPACE	1 500 000	-	-	ALL WARDS
RECREATION OF PARKS - VISTA PARK	-	1 380 861	955 203	ALL WARDS
REGIONAL PARK DEVELOPMENT - BATHO	1 500 000	-	-	ALL WARDS
UPGRADING THE PARK NEXT THE BOTS MALL	-	2 066 806	676 690	ALL WARDS
INDUSTRY TRANSFORMATION (TAXI ADVISORY)	-	1 000 000	-	ALL WARDS
INTERIM BUS DEPOT	-	7 900 000	-	ALL WARDS
NON-MOTORISED TRANSP (SIDEWALKS CYCLEW	-	5 000 000	-	ALL WARDS
IPTN PHASE 2 - TRUNK ROUTE	31 959 742	-	-	ALL WARDS
IPTN BUS DEPOT - BUILDING WORKS	42 600 000	-	-	ALL WARDS
OPEN BUS STATIONS (BUS STOP SHELTER)	25 700 000	960 000	-	ALL WARDS
INDUSTRY TRANSFORMATION	72 500 000	2 400 000	1 800 000	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
IPTN BUS FLEET	26 400 000	50 000 000	-	ALL WARDS
PRELIM + DETAILED INFRASTR DESIGN	3 000 000	11 100 000	7 029 861	ALL WARDS
MOBILE SHELVING STATION	700 000	-	-	ALL WARDS
STORAGE SYSTEM BUILDING PLANS BRAM FISC	1 200 000	1 900 000	1 797 305	ALL WARDS
LAND SURVEYING FARM KLIPFONTEIN	1 115 000	915 000	-	ALL WARDS
FORMALISATION OF INFILL PLANNING	5 000 000	2 054 144	1 286 235	ALL WARDS
LAND SURVEYING BOTSHABELO K	735 000	1 545 356	1 467 468	ALL WARDS
TOWNSHIP ESTABLISH PORT 3 SELOSESHA 900	2 533 333	3 213 333	3 210 000	ALL WARDS
SURVEYING MOROJANENG	2 000 000	-	-	ALL WARDS
TOWNSHIP ESTAB REMAINDER FARM BOTSH 826	2 400 000	2 405 500	2 405 410	ALL WARDS
TOWNSHIP ESTABLISHMENT MOROJANENG	1 000 000	650 000	620 449	ALL WARDS
TOWNSHIP ESTABLISHMENT FARM X2727	300 000	1 470 000	1 246 330	ALL WARDS
LAND SURVEYING FARM X2727	2 170 000	-	-	ALL WARDS
TOWNSHIP ESTABLISHMENT FARM KLIPFONTIEN	-	1 237 436	902 024	ALL WARDS
LAND SURVEYING FARM GRASSLAND	300 000	-	-	ALL WARDS
T/SHIP EST GRASSLAND	150 000	-	-	ALL WARDS
LAND SURVEY REMAINDER FARM VEEKRAAL 605	1 600 000	-	-	ALL WARDS
T/SHIP ESTABL REMAIN FARM VEEKRAAL 605	800 000	-	-	ALL WARDS
FIRE STATION BOTSHABELO	20 000 000	26 300 000	25 665 256	ALL WARDS
CONSTRUCTION OF A NEW COMMUNITY CENTRE I	15 000 000	14 765 927	12 654 977	ALL WARDS
KLEIN MAGASA HERITAGE PRECINCT REHABILIT	2 000 000	-	-	ALL WARDS
NAVAL HILL ENTRANCE GATE DESIGN UPGRADE	1 500 000	-	-	ALL WARDS
FENCING OF FARMS AND COMMONAGES	1 950 000	1 950 000	219 439	ALL WARDS
GROUNDWATER AUGMENT(BOREHOLE WINDMILLS)	1 750 000	1 750 000	-	ALL WARDS
HAWKING STALLS BOTSHABELO ¹	1 000 000	2 500 000	2 166 784	ALL WARDS
MARKET TOWING TROLLEYS	1 000 000	750 000	-	ALL WARDS
L/PARK (100)INST WATER INT SEWER RET	8 000 000	2 050 000	1 212 564	ALL WARDS
VISTA-PARK 2 -INSTALL CIVIL & ELEC INFRA	-	-	(1 245 022)	ALL WARDS
MATLHAR W&S _ INSTAL W & S (3108 U)	1 000 000	550 000	-	ALL WARDS
SEROALO EXT 26 - INSTALLATION OF W & S (1	8 842 597	138 097	72 957	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
KLIPFONTEIN WATER CONNECTIONS	500 000	-	-	ALL WARDS
SONDERWAT PH 2 80/INST WATER INT SEW RET	5 089 120	717 966	(842 034)	ALL WARDS
MKHONTO ERF 32109 - INS RETIC (111 U)	14 609 289	3 904 229	1 019 258	ALL WARDS
FLEURDAL INFILL - SERVICES (21 U)	-	-	(171 599)	ALL WARDS
SOUTPAN (IKGOMOTSENG) WATER SEWER CONST	11 953 583	14 003 583	8 601 487	ALL WARDS
THABA NCHU EXT.27 RATAU WAT SEWER CONST	22 219 080	6 389 020	319 080	ALL WARDS
RATAU HLAM WAT & SEW- ALT SYSTEM (114 U)	5 640 000	-	-	ALL WARDS
ALT SEWER SOLUTIONS INMAL SETTLEMENTS	5 000 000	-	-	ALL WARDS
SECTION T INSTAL SEWER	4 000 000	1 200 000	1 022 294	ALL WARDS
SECTION C WATER & SEWER	3 000 000	-	-	ALL WARDS
SECTION N INSTAL WATER & SEWER	3 000 000	2 795 709	1 560 877	ALL WARDS
TURFLAAGTE ZCC	6 704 608	-	-	ALL WARDS
SOUTPAN WATER AND SANITATION CONSTRU	400 000	400 000	-	ALL WARDS
VISTA PARK 2	15 000 000	-	-	ALL WARDS
VISTA PARK 3	35 000 000	17 998 000	-	ALL WARDS
PURCHASE OF LAND	-	25 800 000	-	ALL WARDS
BLOEMSIDE 9/10-INSTA W&S RETIC 200 UNITS	1 000 000	-	-	ALL WARDS
BLOEMSIDE 7 - INST W & S RETIC500 UNITS	20 000 000	1 047 678	-	ALL WARDS
SOUTPAN - INSTALL RETIC (22 U)	-	-	(0)	ALL WARDS
SOUTPAN - INSTALL RETIC (22 U)	-	-	(29 000)	ALL WARDS
BLOEMSIDE 4510 - INSTAL WATER & SANIT	11 399 083	3 843 683	355 749	ALL WARDS
BLOEMSIDE 4510 - ROADS & STORWATER	6 000 000	-	-	ALL WARDS
TAMBO SQUARE - INSTAL WATER AND SEWER	7 200 000	37 500	-	ALL WARDS
ACQUIS LAND INFORMAL SETTLEME RELOCATE	9 000 000	17 043 502	-	ALL WARDS
BOTSHB SEC R - INSTALL WATER (1000 U)	21 500 000	6 139 169	815 294	ALL WARDS
DEWETSDORP EXT 7 WATER & SEWER CONSTRUCT	4 000 000	3 037 245	1 932 143	ALL WARDS
BOTSHB SEC D - INSTALL SEWER RETIC(100U)	1 000 000	-	-	ALL WARDS
BOTSHB SEC M - INSTALL SEWER RETIC(100U)	1 000 000	1 500 000	-	ALL WARDS
FREEDOM SQUARE & MARIKANA WATER & SEWER	300 000	18 999 500	3 533 076	ALL WARDS
DEWETSDORP WATER AND SEWER	18 456 955	19 324 330	13 586 654	ALL WARDS

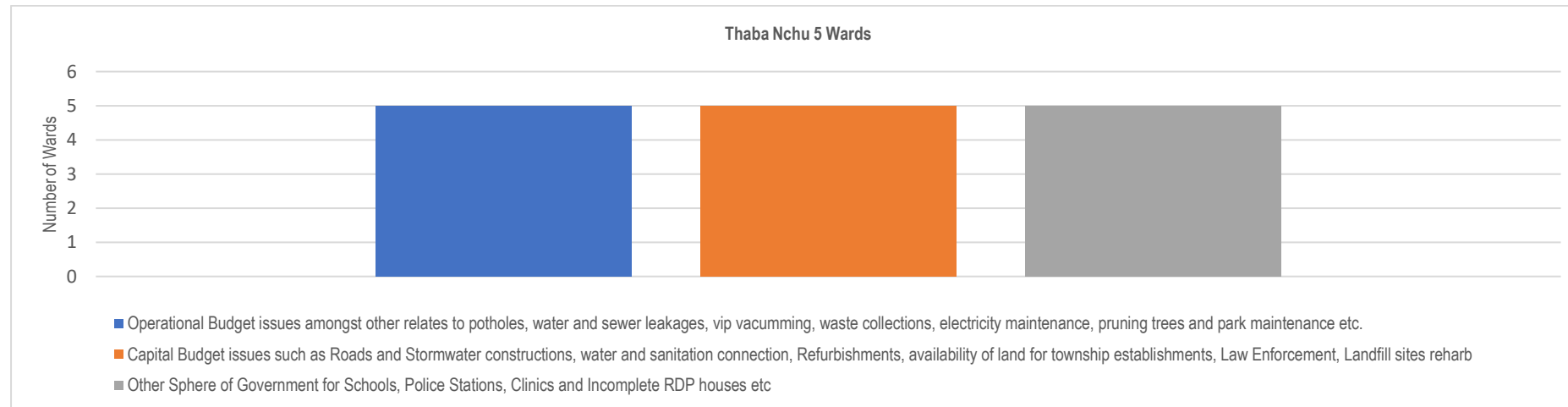
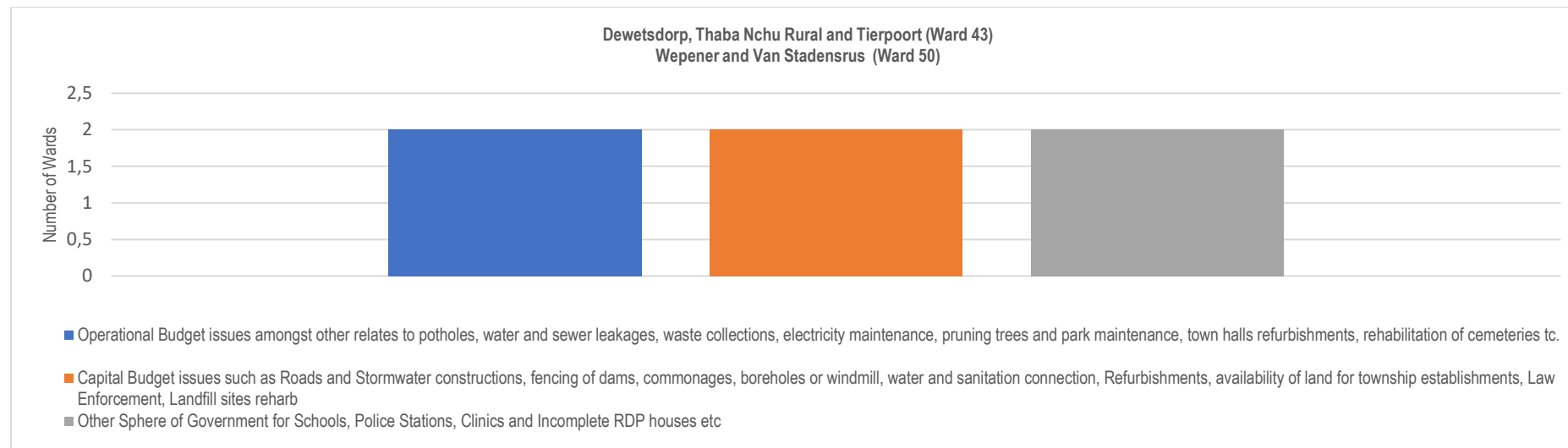
Description	Original	Budget	YTD Movement	Ward
BOTS SEC H1708 & G1011-INSTAL WATER & SEW	12 764 280	7 613 780	380 658	ALL WARDS
BOTS SECTION E1905 - INSTALL WATER & SEW	3 387 825	1 699 325	-	ALL WARDS
REFURBISHMENT MANAGEMENT SYSTEM: R & S	1 864 490	4 000 000	4 000 000	ALL WARDS
SECTION R ACCESS ROAD & BRIDGE	9 000 000	9 603 841	1 381 671	ALL WARDS
GRASSL& PH 4 - ROADS & S/WATER	8 000 000	6 775 666	1 946 526	ALL WARDS
BOTS WEST - INSTAL MAIN ROADS/ S/WATER	9 000 000	13 268 386	9 925 838	ALL WARDS
PROVISION OF ROADS AND STORMWATER	5 000 000	1 932 000	1 871 768	ALL WARDS
REHABILITATION OF ROADS	5 000 000	1 549 725	480 098	ALL WARDS
T1428A MAN RD 198 199&200 BOCH	5 000 000	1 200 000	-	ALL WARDS
T1430C 7TH STR BOTSHB SECTION H	-	-	(0)	ALL WARDS
T1432 MAN 10786 BERGMAN SQUARE	4 872 011	309 000	282 307	ALL WARDS
T1522 THA RD 2029 2044 & 2031 UPG	6 824 285	4 103 000	1 556 173	ALL WARDS
T1523 BOT RD 304 305 308 SECTION G UPG	2 944 553	377 000	-	ALL WARDS
T1524 BOT RD 437 SECTION A UPG	7 518 256	-	-	ALL WARDS
T1527B BOCHABELA STS UPG	5 000 000	8 854 085	5 905 139	ALL WARDS
T1527C BOCHABELA STS UPG	3 500 000	5 318 445	3 024 336	ALL WARDS
T1528 MAN RD 11388 & 11297 JB MAFORA UPG	3 490 787	1 500 000	911 424	ALL WARDS
UPG STORMWATER SYSTEMS MMM	-	-	(755 831)	ALL WARDS
T1534 VERENIGING AV EXT BRIDGE OVER RAIL	-	-	(0)	ALL WARDS
T1534B VERENIGING AVENUE EXT ROADS	1 000 000	-	(0)	ALL WARDS
T1536 HEAVY REHAB ZASTRON ST	5 000 000	4 799 115	2 929 584	ALL WARDS
T1537 HEAVY REHAB NELSON M&ELA ST	10 000 000	-	-	ALL WARDS
T1539 UPGRADE TRAFFIC INTERSECTIONS	6 809 983	6 594 159	2 425 695	ALL WARDS
SAND DU PLESSIS RD: ESTOIRE	1 604 833	-	-	ALL WARDS
VISTA PARK: BULK ROADS STORMWAT: UPGRADE	16 092 129	-	-	ALL WARDS
STORMWATER REFURBISHMENT	6 353 483	12 099 601	5 734 750	ALL WARDS
BATHO UPGRADING OF ROADS AND STORMWATER	5 509 213	717 213	-	ALL WARDS
GABIONS REPLACE DAMAGED CULVERTS ROADS	-	2 694 305	1 823 587	ALL WARDS
REGRAV ROAD & REPAIRING S/W CANAL	-	2 290 000	1 250 658	ALL WARDS
CULVERTS ON THE S/W CANAL FOR ACCESS A	-	1 492 269	1 492 268	ALL WARDS

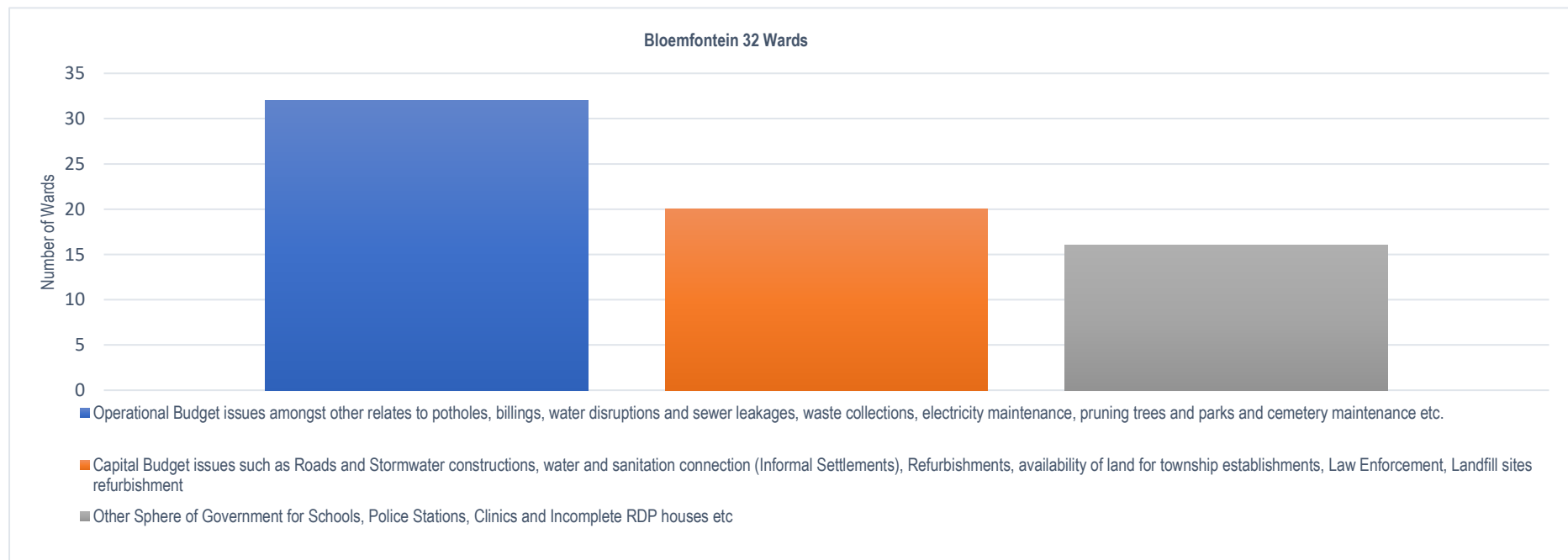
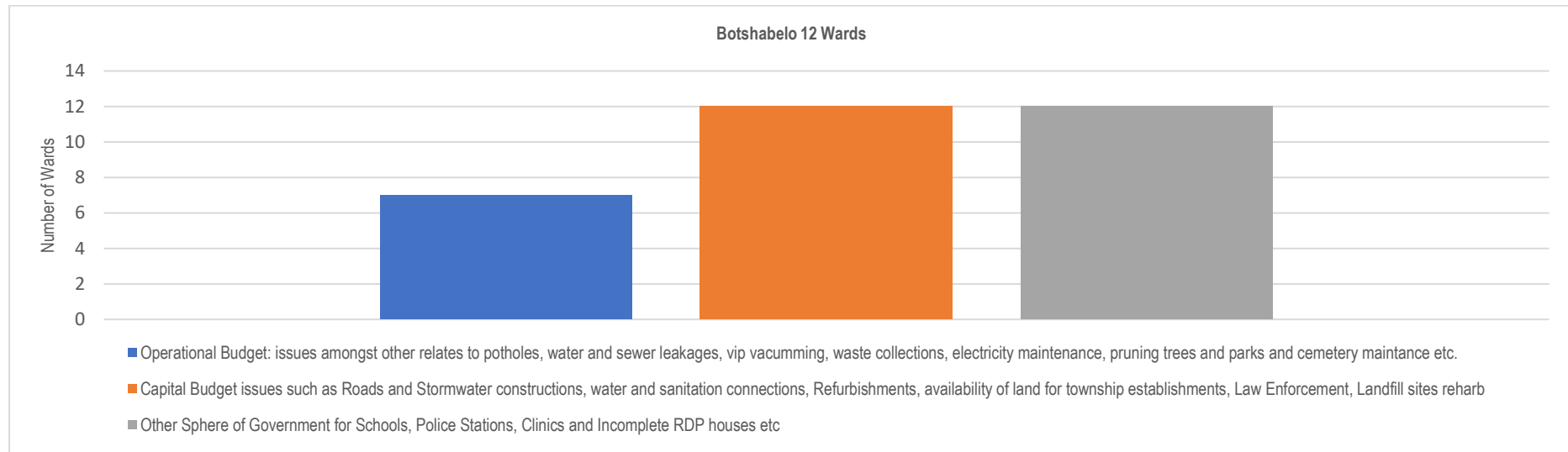
Description	Original	Budget	YTD Movement	Ward
CULVERTS ON THE S/W CANAL FOR ACCESS B	-	1 043 986	1 015 286	ALL WARDS
REINSTALL 450MM DIAMETER CULVERTS	-	4 343 745	4 254 477	ALL WARDS
REFUR DAMAGED STONE PICTING INST GABIONS	-	280 000	279 976	ALL WARDS
T1433 BAINSVLEI M/WATER BULK S/WATER UPG	2 196 312	-	-	ALL WARDS
VEHICLES	20 000 000	30 228 726	27 315 492	ALL WARDS
REFURBISHMENT ALL FUEL DEPOTS	4 200 000	4 200 000	-	ALL WARDS
GIS SYSTEM INFORMATION UPDATE	194 233	194 233	178 200	ALL WARDS
BLOEMSPRUIT URGENT REFURBISHMENT	5 000 000	8 000 000	7 996 023	ALL WARDS
BOTS SEC K PUMPSTATION & RISING MAIN	7 903 936	936	-	ALL WARDS
UPG BULK SEW LINE SONDERWAT & CHRIS HANI	1 000 000	2 395 000	-	ALL WARDS
BOTSHABELO MAIN OUTFALL SEWER	30 000 000	30 000 000	23 234 086	ALL WARDS
REFURBISHMENT OF SEWER SYSTEMS SOUTPAN	500 000	500 000	-	ALL WARDS
SOUTPAN BULK OUTFALL SEWER	416 214	416 214	-	ALL WARDS
MMM WWTW REFURBISHMENT	10 000 000	25 049 000	24 425 681	ALL WARDS
WATER BORNE SANITATION MANGAUNG WARD 8	2 546 125	946 125	564 180	ALL WARDS
WATER BORNE SANITATION MANGAUNG WARD 17	2 546 125	1 000 125	-	ALL WARDS
REFURB SLUDGE DIGESTERS B/SPRUIT WWTW	6 000 000	1 000 000	597 377	ALL WARDS
REFUR OF SEWER SYSTEMS	12 000 000	53 109 086	66 188 519	ALL WARDS
MECHANICAL AND ELECTRICAL WORKS FOR NORT	2 000 000	1 000	-	ALL WARDS
REFURBISHMENT OF WWTW'S	8 000 000	13 808 000	12 807 804	ALL WARDS
EXTENSION BOTSHABELO WWTW	2 000 000	1 000	-	ALL WARDS
EXTE THABA NCHU WWTW (SELOSESHA)	2 000 000	1 000	-	ALL WARDS
STERKWATER WWTW PHASE 3 CIVIL	5 878 274	878 274	-	ALL WARDS
GIS SYSTEM INFORMATION UPDATE	507 117	415 900	415 800	ALL WARDS
M/POORT WTW UPGRADING (M/POORT FILTERS)	47 791 270	36 117 226	18 697 404	ALL WARDS
N/HILL NEW B DISTR PIPE & ASSO WORKS REZ	554 952	786 502	530 811	ALL WARDS
PELLISSIER RESERVOIR	1 526 118	1 383 587	52 960	ALL WARDS
W1501: GARIEP WATER AUGMENTATION PROJECT	774 761	-	-	ALL WARDS
DEWETSDORP - BOREHOLE REFURBISHMENT	-	-	(0)	ALL WARDS
BLOEM NORTHERN BULK DISTRIBUTIO PIPELINE	496 845	476 774	476 673	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
NEW 45 ML LONGRIDGE RESERVOIR	485 583	276 513	276 413	ALL WARDS
NEW GROENVLEI 20ML RESER& BULK SUPP LINE	693 690	1 502 840	1 479 593	ALL WARDS
REFUR& UPGR SLUICE GATE SYSTEM AT MASELS	520 180	-	-	ALL WARDS
BULK CHECK METERS: INSTALL & REFUR	1 015 840	2 632 507	2 606 127	ALL WARDS
VANSTADENSUS-DAM ABSTRACT B/HOLE REFUR	500 476	800 100	-	ALL WARDS
NEW GRASLAND RESERVOIR FEASIBILITY STUDY	499 369	3 372 619	3 341 969	ALL WARDS
REFUR OF WATER SUPPLY SYSTEMS	12 936 902	28 487 831	24 380 159	ALL WARDS
MASELSP WATER RE-USE GRAV LINE MOCKESDAM	599 206	-	-	ALL WARDS
MASELSP WATER RE-USE (GRAVITY TO NEWWTW)	2 218 005	1 149 640	249 640	ALL WARDS
PROVISION OF BULK WATER SUPPLY	7 000 000	5 084 053	4 535 020	ALL WARDS
NEW RESERVOIR IN THABA NCHU (20ML)	2 774 761	-	-	ALL WARDS
DEWETSDORP - BOREHOLE REFURBISHMENT	416 214	-	-	ALL WARDS
DEWETSDORP -STEEL TANK PUMPSTATION REFUR	138 738	-	-	ALL WARDS
INTERIM WATER INFORMAL SETTLE	5 000 000	4 145 660	1 244 831	ALL WARDS
MAKURUNG INTERNAL WATER RETICULATION	2 774 761	574 761	-	ALL WARDS
WEPENER - BOREHOLE REFURBISHMENT	554 952	554 952	-	ALL WARDS
M/P WATER RE-USE (PUMP STAT)	820 219	815 956	315 856	ALL WARDS
HAMILTON PARK PUMP ST@ION REFURBISHMENT	853 690	356 512	356 412	ALL WARDS
MASELSPOORT WTW UPGRADE	2 522 884	2 213 328	119 880	ALL WARDS
DAM SAFE RES(MOCKES S/SRUS M/POORT DAM	511 801	311 723	236 602	ALL WARDS
REFURB/REPL VALVES AUDIT ASSOC PERT WORK	5 230 000	6 454 510	6 454 510	ALL WARDS
CONSTRUCTION OF A NEW STORE ROOM	2 092 000	191 034	191 034	ALL WARDS
METERING OF UNMETERED SITES	9 911 274	12 721 648	13 461 273	ALL WARDS
PREPAID PROG (AUTOMATED METERS)	7 845 000	17 875 000	16 415 549	ALL WARDS
DEV & IMPEMANTATION OF SAM MAST MODULE	1 569 000	-	-	ALL WARDS
PRES& N/WORK ZON MAN(AUD VAL)	9 414 000	9 311 546	8 377 492	ALL WARDS
WAT SYS MAN OPT TELE SCADA	8 165 188	1 762 354	1 441 818	ALL WARDS
TOOLS & EQUIPMENT	2 042 000	2 000 000	1 936 157	ALL WARDS
PARKING METERS	600 435	-	-	ALL WARDS
BLUE LIGHTS & SIRENS	240 174	-	-	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
SPEED LAW ENFORCE CAMERAS- HANDHELD CAM	250 000	-	-	ALL WARDS
SPEED LAW ENFORCEMENT FIXED CAMERAS	600 435	-	-	ALL WARDS
BREATHERLAZERS	249 425	-	-	ALL WARDS
ALARM SYSTEM	900 653	900 653	643 500	ALL WARDS
9MM HANDGUNS	1 070 673	-	-	ALL WARDS
12 GAGE SHOTGUNS	150 109	-	-	ALL WARDS
BULLET PROOF VESTS	600 000	600 000	534 240	ALL WARDS
CCTV	3 000 000	3 780 000	3 777 163	ALL WARDS
METAL WALKTHROUGH DETECTOR X RAY SCANNER	498 850	498 850	-	ALL WARDS
DEV IMPOUNDMENT YARD FOR STRAY ANIMALS	1 000 000	500 000	-	ALL WARDS
UPG CONTROL CENTRE (MAINT LEASE TO OWN)	9 000 000	9 381 251	5 749 408	ALL WARDS
DEVELOPMENT INDOOR SHOOTING RANGE	2 000 000	500 000	-	ALL WARDS
5 X LEVEL A HAZMAT (GAS TIGHT)PROT SUITS	117 085	55 819	55 819	ALL WARDS
HYDRAULIC RESCUE SET (JAWS OF LIFE)	420 305	15 350	-	ALL WARDS
FIRE FIGHTING SKID UNITS	96 070	96 070	-	ALL WARDS
FIREFIGHTING HOSE REPLACEMENT PROGRAMME	93 000	93 000	-	ALL WARDS
4 INDUSTRIAL WASHING MACHINES	36 026	36 026	-	ALL WARDS
PRESSURE AND FLOW METER	54 039	150 039	-	ALL WARDS
EMERGENCY SEARCH AND RESCUE DRONE	60 044	156 765	142 990	ALL WARDS
20 SELF CONT POS PRES BREATH APPAR SETS	75 054	345 054	-	ALL WARDS
PROCUREMENT OF 4 FRIDGES	18 013	21 513	-	ALL WARDS

APPENDIX P: SERVICE BACKLOGS OF COMMUNITIES WHERE OTHER SPHERE OF GOVERNMENT IS RESPONSIBLE





FINANCIAL STATEMENTS

VOLUME 1

MANGAUNG STAND ALONE FINANCIAL STATEMENTS