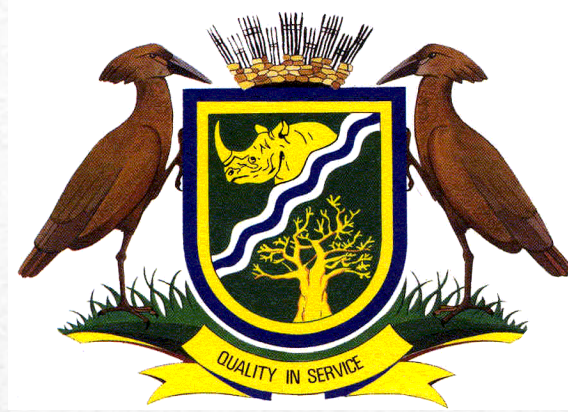




**VHEMBE
DISTRICT
MUNICIPALITY**

**ANNUAL REPORT
2024/2025**

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LIST OF ACRONYMS

ACDP	: African Christian Democratic Party
AL	: Able Leadership
AGSA	: Auditor- General South Africa
AFS	: Annual Financial Statements
ANC	: African National Congress
ASGISA	: Accelerated and Shared Growth Initiative for South Africa
CDW	: Community development worker
CFO	: Chief Financial Officer
CLLR	: Councillor
CCLM	: Collins Chabane Local Municipality
COGHSTA	: Department of Corporative Governance, Human Settlement and Traditional Affairs
COGTA	: Department of Corporative Governance and Traditional Affairs
COPE	: Congress of the People
CPMD	: Certificate Programme in Management Development
CWP	: Community Works Programme
MKLM	: Makhado Local Municipality
MLM	: Musina Local Municipality
DA	: Democratic Alliance
EFF	: Economic Freedom Fighter
EPWP	: Expanded Public Works Programme
ESS	: Employee Self Service
EXCO	: Executive Committee
FBS	: Free Basic Services
FBW	: Free Basic Water
FY	: Financial Year
GIS	: Geographic Information System
GRAP	: General Recognised Accounting Practice
HAST	: HIV/AIDS, STIs and TB
HR	: Human Resources
ICT	: Information Communication Technology
IDP	: Integrated Development Plan
LEGDP	: Limpopo Employment, Growth and Development Plan
LGSETA	: Local Government Sector Education Training Authority
LEDA	: Limpopo Economic Development Agency
LED	: Local Economic Development
LLF	: Local Labour Forum
MIG	: Municipal Infrastructure Grant
MPAC	: Municipal Public Accounts Committee
MFMA	: Municipal Finance Management Act
MFMP	: Municipal Finance Management Programme
MSA	: Municipal Systems Act
MSCOA	: Municipal Standard Charts of Accounts
N/A	: Not applicable
NSDP	: National Spatial Development Perspective
OHS	: Occupational Health and Safety
PAC	: Pan Africanist Congress of Azania
PMS	: Performance Management System
OPMS	: Organisational Performance Management System
SCM	: Supply Chain Management
SDBIP	: Service Delivery and Budget Implementation Plan
VDM	: Vhembe District Municipality

1. Introduction

The 2024/25 draft Annual Report is compiled in terms of section 121 (1) of the Municipal Finance Management Act No. 56 of 2003 and Section 46 of the Municipal Systems Act No. 32 of 2000, which indicates that a municipality is required to prepare an annual report and an annual performance report for the year under review. The purpose of the annual report is to provide a record of the activities of the municipality, and a report on performance against the budget for that financial year with the aim of promoting accountability to the local community for the decisions made by the municipality and its entity. The annual report reflects the performance of the municipality and its service providers during the year under review, and a comparison of performances of the current and previous financial years and measures taken to improve performance. The 2024/25 draft Annual Report provides a true, honest and accurate account of the set performance and financial goals, the extent to which they were met, the resultant successes and the challenges that were experienced in pursuance thereof

It focuses on the implementation of the Service Delivery Budget and Implementation Plan (SDBIP), in relation to the objectives as encapsulated in the Municipality's Integrated Development Plan (IDP).

The report reflects the actual performance of the Municipality as measured against the performance indicators and targets in its Integrated Development Plan (IDP) and Service Delivery and Budget Implementation Plan (SDBIP) for 2024/2025. The format of the report will reflect the Municipality's Key Performance Indicators (KPI) per Municipal Key Performance Area. Each Key Municipal KPA have a number of Municipal Key Performance Indicators (KPIs), which were deliberately designed by the Vhembe district municipality to focus its development initiatives in a more coherent and organized manner. This report will also endeavor to report to Council the Municipality's performance in terms of the five (5) National Government's Strategic Key Performance Areas for local government, which are (1) Basic Service Delivery; (2) Local Economic Development; (3) Spatial planning management (4) Municipal Institutional Transformation and Development; (5) Municipal Financial Viability and Management and (6) Good Governance and Public Participation.

2. Legislative Background

This Annual Performance Report has been compiled in compliance with the requirements of section 46 (1) of the Local Government: Municipal Systems Act, 2000, which stipulates as follows: (1) A municipality must prepare for each financial year a performance report reflecting:- a) the performance of the Municipality and each external service provider during that financial year; b) a comparison of the performance referred to in paragraph (a) with targets set for performance in the previous financial year; and c) measures taken to improve performance.

In addition, Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players." Performance management is relevant not only to the organisation as a whole but also to the individuals employed in the organisation, external service providers, and municipal entities where applicable. This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

3. Executive Summary: Performance Management and Reporting

The organisational performance is evaluated using a municipal scorecard (Top Layer SDBIP) at the organisational level and through the Service Delivery Budget Implementation Plan (SDBIP) at the Directorate levels. The SDBIP is a plan that converts the IDP and budget into measurable criteria on how, where and when the strategies, objectives and normal business processes of the municipality are implemented. It also allocates responsibility to directorates to deliver the services regarding the IDP and Budget. MFMA Circular No.13 prescribes that: The IDP and budget must be aligned; and the budget must address the strategic priorities; The SDBIP should indicate what the municipality is going to do during the next twelve months, and The SDBIP should form the basis for measuring the performance against goals set during the budget /IDP processes. The SDBIP was prepared as described in the paragraphs below and approved by the Executive Mayor. The overall assessment of actual performance against targets set for the Key Performance Indicators as documented in the SDBIP is illustrated in terms of the KPIs achieved against KPIs not achieved in a table format

Technical Indicator Descriptions were developed for the Top Layer service delivery targets of the SDBIP for the 2024/2025 financial year and enhanced at Mid-year, and the adjusted SDBIP was approved by Council on 30 March 2025 as part of the continued implementation process. The annual performance report (tables - top layer of service delivery targets set in the service delivery budget Implementation plan) at the end this report should be read in conjunction with the Vhembe district municipality annual report, including the Annual Financial Statements as well as Auditor General Report on the Annual Financial Statements and Performance on Predetermined Objectives Information for the 2024/2025 financial year. Analysis of reported achievements at the end 30 June 2025, 78% of organisational performance targets (top layer of service delivery targets set in service delivery budget implementation plan for 2024/2025) have been achieved with improvement of eight percent (08%) when compared with the 2023/2024 financial year was 72% of the targets were achieved.

The main reasons for variance and measures to improve performance on the non-achieved targets in the 2024/25 financial year

No:	Reasons for variance	Measures to improve performance on the non-achieved targets
1.	Budget constrains	The municipality to make provision of budget in the next financial year for such projects and programs
2.	Severe wather conditons	Contractors to development the catch upplan for impelementatio to covet lost time
3.	Community protests	The municipality to engage community stakeholders on the matter and constuctors to development the catch up plan for impelementatio to cover lost time
4.	Slow progress by the contracrots	Constructors to development the catch upplan for impelementatio to covet lost time

4. CHAPTER 1 – MAYOR'S FOREWORD AND EXECUTIVE SUMMARY

4.1. COMPONENT A: MAYOR'S FOREWORD

It is my privilege to present the 2024/2025 draft Annual Report for the Vhembe district Municipality as we reflect on the achievements and challenges of the past year. This document is a comprehensive overview of our collective efforts to enhance the quality of life for all residents and visitors in our vibrant community.

Key Policy Developments:

As a municipality it is incumbent upon the political and administrative leadership to provide what may be described as a vibrant local economy that can sustain financial independence and growth. By so doing, it will ensure that both local enterprises and community members are and remain empowered, creating a community of motivated and capable individuals who are able to contribute towards the growth and sustainability of the community and the environment.

Our focus as an institution is guided and driven by the Integrated Development Plan (IDP), which is developed initially as a five (5) year plan (aligned to the current term of office). This is revised and updated annually while considering current resources (detailing annual strategic objectives). The strategic goals and priorities are cascaded into the strategic and operational plans of all directorates and related employee scorecards

Our commitment to effective governance and sustainable development has driven key strategic objectives over the past year. From initiatives that promote efficient service delivery to policies fostering economic growth, we have strived to create a framework that aligns with our community's evolving needs. Inclusivity and fairness remain at the forefront of our policymaking, ensuring that the benefits of our decisions are felt in every corner of Vhembe.

The key strategic objectives of the Council are:

- to improve and maintain current essential service delivery through specific infrastructural development projects;
- to create an enabling environment for social development and economic growth;
- to promote a safe and healthy environment by protecting our natural resources.
- to grow the revenue base of the municipality.
- to structure and manage the municipal administration to ensure efficient service delivery; and
- to encourage the involvement of communities in matters of local government, through the promotion of open communication channels.

The above strategic objectives are aligned with the Provincial Growth and Development Strategy, the National Development Plan, the National Spatial Development Perspective and the National Key Performance Areas.

Key Service Delivery Improvements:

Service delivery lies at the heart of our municipal mandate and 2024/2025 has seen considerable progress. Our dedicated teams have worked tirelessly to deliver essential services ranging from water and sanitation services, local economic development, and environmental management to public safety. Upgrades, repairs and maintenance of water infrastructure, and improvements to our social development programs are just a few examples of our ongoing commitment to providing services that meet the evolving needs of our community. Regardless of the pressure to perform, I

am pleased to share some highlights of the 2024/25 financial year.

- Various Water and Sewer treatment plants have been maintained in order to proper functioning infrastructure.
- Municipality acquired two drilling rag trucks to curb high cost of drilling boreholes by the constructors during the financial year
- Upgrade of Vondo regional water treatment works continues in order to increase supply of clean water
- Water supply through water tankers to the various villages continues to be implemented where water supply is faced with challenges and the water infrastructure is adequate to supply water regularly.

The municipality will ensure that every effort at any point in time is constantly being made to achieve the required targets and desired outcomes. The day-to-day struggles of ageing and poor infrastructure and limited financial and human resources continue to place strain on the ability of Vhembe district Municipality to provide and improve its delivery service. These challenges are reflected within service delivery initiatives, and every effort is being made to improve service delivery performance at every level. Despite many achievements, challenges always abound, and as a result, the following areas will receive particular focus

- Public participation initiatives.
- Minimization of water losses.
- Capacitation of both staff, councillors and the communities;
- Effective performance management and reporting;
- Land availability, land tenure changes and allocation of sites;
- Legitimizing the Landfill Sites;
- Eradicating /minimizing cases of irregular, wasteful and fruitless expenditure;
- Various (EPWP initiatives);
- The implementation of youth programs
- Addressing illegal households and business water connections

The achievement of service delivery targets and deliverables is also required to be viewed together with the municipality's financial performance and our ability to comply with municipal legislation. This report is therefore intended to attest to the collective efforts of the municipal administration and Council to address the expectations of our people progressively. As a local government, the municipality will always be evaluated by our ability to meet the growing needs of our residents through rendering quality services, promoting economic development and fiscal discipline, ensuring that we govern effectively and facilitating the growth of our municipality. I want to thank our political leadership and staff led by the Municipal Manager for ensuring political and administrative stability in our municipality. I thank them for everything they do to make our municipality work each and every day.

Public Participation:

A thriving municipality is built on the active involvement of its residents. This year, we have prioritized public participation, water supply and illegal water connection as a cornerstone of our decision-making process. Through public meetings, online platforms, and stakeholder engagements, we have sought and received valuable input from our residents. Their feedback has been instrumental in shaping our policies and projects, reinforcing the importance of collaboration in building a Vhembe that is inclusive, innovative and inspired

Future Actions:

We recognize that the journey toward a sustainable and inclusive municipality is continuous. We will focus on further strengthening community engagement, harnessing innovative solutions to address emerging challenges and fostering partnerships that amplify the impact of our initiatives in the coming year. As we navigate the complexities of a rapidly changing Vhembe district, your support and collaboration remain indispensable. We are facing challenges and an uncertain and unpredictable future economic and climate, so a cautionary and conservative budgetary approach must be followed. Future planning includes but are not limited to:

- Environmental management improvement.
- Infrastructure and essential services, i.e. funding from the Municipal Infrastructure grant to Integrated National (MIG) for maintenance of water and sanitation infrastructure
- Continuing implementation of Agreements / Partnerships with University of Venda and Vhembe TEVET
- No agreements or partnerships have been entered into in the year under review.

Conclusion:

In closing, this Annual performance Report encapsulates the collective efforts of our dedicated municipal staff, community partners and, most importantly, the residents of Vhembe. We have faced unprecedented challenges and celebrated remarkable successes together. The spirit of resilience and unity that defines Vhembe is evident in every page of this report. Let us embrace the opportunities that lie before us as we forge ahead, confident in our ability to build a future that reflects the shared aspirations of our diverse and dynamic community. I extend my gratitude to my Mayoral Committee, the Municipal Manager and all who have contributed to the progress of Vhembe district Municipality. I look forward to another year of collaboration and achievement.

CLLR NKONDO T.F

4.2. MUNICIPAL MANAGER'S FORWARD

I am pleased to present the 2024/2025 financial year overview for inclusion in the Vhembe district Municipality's Annual Report.

This summary provides a comprehensive glimpse into the challenges, key achievements and noteworthy developments that have shaped our municipality over the past year. Robust financial management practices were implemented, ensuring that resources were allocated efficiently and transparently to meet the needs of our community.

The five (5) year Integrated Development Plan (IDP) is revisited annually. After evaluating highlighted priorities and current plans available – not to mention the Budget and resources/ infrastructure for the year – an annual set of IDP strategic objectives are created for each current year. These represent a realistic set of IDP strategic objectives for the current year.

To ensure that these are successfully achieved, a Service Delivery and Budget Implementation Plan (SDBIP) for the organisation as a whole (reflected within each Directorate) is created – aligned to both Budget and IDP. From the SDBIP, performance targets are created for each s56 Director, and this is aligned to each SDBIP, the IDP and the Budget. This then culminates into the scorecards for each directorate. In each instance it is ensured that the service delivery targets created are aligned to the level above which ultimately means alignment with the IDP, Budget and SDBIP. It is critically important that every effort is made to ensure that realistic service delivery targets are created / formulated, and this is required to occur using what is formally known as the “SMART” principles. Targets are therefore written in such a way that they are “SMART” i.e.: Simple, Measurable; Achievable; Realistic and Timebound

Provision of Water

The Municipality is faced with challenges of financing the operation and maintenance of water service infrastructure due to its inability to collect revenue and enforce its credit control policy, particularly in tribal lands. Most of its households have been rated poor in terms of household income according to the latest Statistics report.

The Municipality had seven water schemes and two water treatment package plants. The operation and maintenance of the infrastructure was done internally by the Technical Services team, while other major repair and maintenance services were delegated to contracted service providers.

The existing infrastructure did not meet the demand of the current population, which led to limited supply to other areas, particularly in areas where water supply was rationed. Reliable, uninterrupted, and constant water supply was further affected by power supply outages and the breakdown of equipment.

The Municipality has persevered despite the financial constraints brought on by its inability to enforce the credit control policy and collect revenues. We provided water to some of the most remote, rural communities using water tankers, and rudimentary electrified boreholes connected to elevated tanks and hand pumps.

Despite the challenges, the following were achieved:

- Collected and successfully analyzed water samples;
- Provision of basic water within the RDP standard to communities despite the challenging circumstances brought on by the fact that most of the households are located in rural towns and villages;
- Attended to leakages timeously as and when identified;
- Maintenance of Water Scheme; and
- Boreholes were maintenance

Provision of Sanitation

The municipality has fifteen conventional wastewater treatment works (considering the 2 recently completed WWTW) and two biological sewer ponds. And more than forty drinking water treatment works as such, most of the households are not connected to the sanitation grid due to the design capacity of the existing infrastructure. However, 1887 VIP toilets were constructed during 2024/25 financial year to attend to the backlog on sanitation services. Currently, the municipality is providing sanitation services to at least 53 443 households. The Municipality had the following capital projects that were approved by Council for the 2024/25 financial year in an effort to reduce this backlog:

- Completion the Upgrading of the Vleifontei, Biaba and Makhado Wastewater Treatment Works.
- Construction of 1887 VIP toilets in the whole district

FINANCIAL VIABILITY AND FINANCE MANAGEMENT

The 2024/2025 revenue as compared to the previous financial year increased, and expenditure increased as outlined in the financial statements as compared to the previous year. This resulted in the operating surplus of R 670 370 017 representing a decrease of R 246 629 245 from the 2023/24 financial year. Total revenue increased from R 2 511 495 572 to R 2 884 560 112 in 2024/25 as compared to previous financial year 2023/24. The total expenditure increased from R 2 075 754 800 in 2023/24 to R 2 214 190 095 in 2024/25, as reflected in the Statement of Financial Performance in the Annual Financial Statements. The municipality's cash flow has increased from R 21 085 139 129 to R 259 673 142. However, the greatest challenge facing the municipality lies in its inability to fully recover costs incurred on water provided to its communities. Currently, the municipality is only able to collect less than 10% of its water costs as most of the areas are not billed for water.

INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

The Municipality has approved an employment equity plan together with approved organizational structure in place which is currently implemented. The new appointments are made in line with the employment equity target groups. The total number of employees was one thousand four hundred and seventeen (1417), and by the end of June 2025. There was a new appointment with a total of one hundred and eighty-one (181) employees recruited

GOOD GOVERNANCE AND PUBLIC PARTICIPATION

The local government, being the sphere of government that exists closest to the people of a state, has often been described as the most important sphere of government. Since municipal institutions affect the lives of all people living within that territory of the state, they are rightly regarded as the backbone of a balanced democracy. The municipality has functional intergovernmental relation structures in place which play a crucial role on municipal interaction with National, provincial and all local government stakeholders

LOCAL ECONOMIC DEVELOPMENT

The Local Economic Development (LED) Forum in place together with LED advisory committee, which interact with local economic sectors such as Cooperatives, SMME's, Agriculture, Transport, Department for Small businesses Development, and Tourism were engaged throughout the year. In addition, several SMME's and Cooperatives were appointed and supported throughout the year.

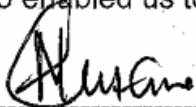
The number of jobs created through the infrastructure development programmes total of 1500 EPWP participants.

SPATIAL PLANNING and LAND USE MANAGEMENT

The Spatial Development section is responsible for managing the land use within the municipality. The section further engages with the various stakeholders who are involved in land development, as its purpose is to

identify suitable land for the various land uses and ensure that integrated human settlements materialize. The municipality is responsible only for the monitoring and implementation of the Municipality's Spatial Development Framework and Land Use Management System. The municipality is also responsible for the monitoring of the land development projects and the development of building plans from the community.

On behalf of the administration of the Vhembe district municipality, we wish to express our deep gratitude to the political leadership provided by the Executive Mayor and his executive council. Without their support, leadership, and oversight, very little would have been achieved during the period under review. Our staff continue to play an important role in ensuring that service delivery is accelerated as our people demand that we expeditiously discharge our mandate. We shall continue accelerating the delivery of services through service delivery innovations. The capacity and support received through intergovernmental cooperation also enabled us to discharge our constitutional responsibilities with reasonable efficiency.



KUTAMA Z.N
MUNICIPAL MANAGER

02/04/2026
DATE

5. MUNICIPAL OVERVIEW

6. VISION, MISSION AND VALUES

Our vision, as developed through our strategic planning sessions and adopted by the council is as follows:

Vision

“A Developmental Municipality Focusing on Sustainable Service Delivery and Socio-Economic Development Towards an Equal Society”

Mission

“To be an accountable and community-driven municipality in addressing poverty and unemployment through sustainable socio-economic development and service delivery”

Municipal Values

Responsibility, Accountability, Development, Ownership, Responsiveness, Democratic, Transparency, Respect, Economic prosperity, Hospitality, Caring, Opportunity, Pride and Visionary

7. THE MUNICIPAL POWERS AND FUNCTIONS

Functions and Powers of the municipality / entity in relation to Section 155/156 of the Constitution and Chapter 3 of the MSA

The Vhembe District Municipality has the following powers and functions assigned to it in terms of the provisions of Section 84 (1) of the Municipal Structures Act, no 117 of 1998:

- a) Integrated development planning for the district municipality, including a framework for integrated development plans of all municipalities in the area of the district municipality
- b) Bulk supply of electricity affects a significant proportion of municipalities in the district. ESKOM is currently rendering this function whilst the district is subsidising free basic electricity and reticulations within four local municipalities
- c) Domestic wastewater and sewage disposal system
- d) Solid waste disposal sites serving the area of the district municipality as a whole
- e) Municipal roads, which form an integral part of a transport system for the area of the district municipality as a whole
- f) Regulation of passenger transport services
- g) Municipal airports serving the area of the district municipality as a whole
- h) Municipal health services serve the area of the district municipality as a whole
- i) Fire-fighting services serving the area of the district municipality as a whole
- j) The establishment, conduct and control of fresh produce markets and abattoirs serving the area of a significant proportion of the municipalities in the district
- k) The establishment, conduct and control of cemeteries and crematoria serving the area of a significant proportion of the municipalities in the district
- l) Promotion of local tourism for the area of the district municipality
- m) Municipal public works relating to any of the above functions or any other functions assigned to the district municipality
- n) The receipt, allocation and, if applicable, the distribution of grants made to the district municipality
- o) The imposition and collection of taxes, levies and duties as related to the above functions or as may be assigned to the district municipality in terms of national legislation.
- p) Water Services.

7.1. POPULATION DETAILS

7.1.1. Population Growth Trends in Vhembe District Municipality

This is compared with the 2001, 2011, 2016, and 2024 surveys by Stats S.A.

	Vhembe
Census 2001	1 198 056
Census 2011	1 294 722
Community survey 2016	1 393 949
Census 2024	1 653 077

7.1.2. Household Growth Trends in Vhembe District Municipality

This is also in comparison with the census of 2001, the census of 2011 and the community survey of 2016 and the census of 2024 by Stats S.A.

Area	Vhembe
Census 2001	264 505
Census 2011	335 276
Community survey 2016	382 386
Census 2024	335 276

The population and households' growth trends are very important tools of service delivery planning and budgeting for the municipality.

7.1.3. Geographic location of Vhembe District Municipality

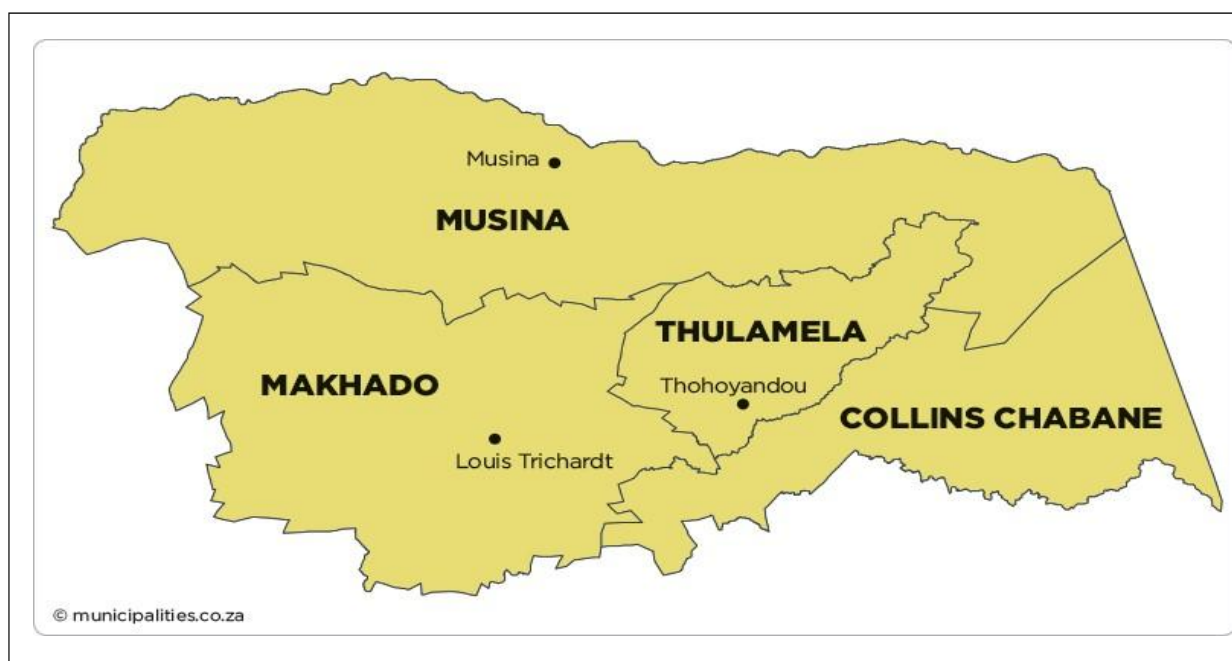
The district is located in the northern part of Limpopo Province and shares borders with Capricorn and Mopani District Municipalities in the eastern and western directions, respectively.

It also shares borders with Zimbabwe and Botswana on the north-western side and Mozambique on the southeast through the Kruger National Park.

7.1.4. Surface area of the district

The district covers 21 407km² of land. It has a total population of 1 393 949 people according to Stats SA, 2016 Community Survey. Makhado Municipality covers 8 310 586km², which translates into 831 058, 64 hectares. Thulamela Municipality covers 2 893 936 km², which translates to 289 393 hectares. Collins Chabane Municipality covers 5 467 216km², translating into 546 721 572 hectares. Musina Municipality covers 11 297 41 km², 1 129 740 773 translated into hectares.

MAP OF VHEMBE DISTRICT MUNICIPALITY



8. SERVICE DELIVERY OVERVIEW

The administrative component of Vhembe district Local Municipality is headed by the Municipal Manager, who has five directors reporting directly to him in terms of Section 56 of the Local Government: Municipal Systems Act, No. 32 of 2000

The following provides an overview of the work performed during the 2024/2025 financial year: The summaries of the performances reported below must be read in conjunction with the audited Annual Performance Report and Annexure to the draft annual report report.

DIRECTORATE	SERVICES PERFORMED FOR DRAFT ANNUAL REPORT 2024/25
Corporate services	Recruitment of employees during the financial year. The training and development of Councillors and municipal staff was coordinated in accordance with the municipality's Work Based Skills Plan (WBSP). The directorate also undertaken and managed all council/municipality-owned properties, fleet services individual performance, recruitment and OHS
Financial Services	Our municipal finances were managed in accordance with the Council-approved Budget, which was approved at the end of June 2025. All municipal finances were strictly managed in accordance with national regulatory prescriptions and municipally approved policies. The General recognized accounting Practices directed the standard recording of municipality transactions, which was executed. The audit report for the 2024/2025 financial year concluded with major improvement in the management of municipal finances for the financial year.

DIRECTORATE	SERVICES PERFORMED FOR DRAFT ANNUAL REPORT 2024/25
Economic Development and Planning	The Spatial development within the municipality boundaries directed all spatial planning and developments for the year under review in accordance with the Council-approved Spatial Development Framework. Spatial development was also a direct integration of communities both in terms of residential and business development programmes. The Town Planning department managed all building- r e l a t e d activities and applications in accordance with set Building Relations. The Local Economic Development (LED) section initiated all local economic development programs and activities within the municipality. Support for existing and new local businesses was also provided to stimulate the development and expansion of local economy.
Community Services	The Community Services Directorate focused on promoting a clean, healthy, and safe living and working environment. The cleanliness of the respective towns within our municipality boundaries by way weekly refuse removal for both residential and business communities. Some past challenges were experienced with the availability of refuse trucks to affect scheduled refuse removal. The municipality Disaster Management plan facilitated the provision of major Fire and Rescue services to prevent any potential form of natural disaster. Most of these programs were undertaken in collaboration with National/Provincial governments and institutions like the National Parks Board. Our local cemeteries, Museums, Arts and Culture, Youth and Sports development programs also received and provided significant support for the benefit of our local communities.
Basic Infrastructure Services development	The Infrastructure Services Directorate was responsible for the roll-out and provision of Basic Services, including Water and Sanitation services. The provision of these different services was conducted in accordance with the different Master Plans as was approved by the Council. The exponential growth of our local towns placed tremendous strain on the sustainable provision of services, though most services provided were in accordance with national se standards. The maintenance and improvement of water and sanitation Infrastructure networks received significant attention though much more focus and activity are currently in progress in this area. It is rather unfortunate that the expansion of our towns is not equal the amount of revenue generated for the provision of services. Our dependence on national and provincial grants hampers our intended levels of development amidst the municipality competing with other municipalities across the country. An improved revenue collection could ensure lesser dependence on national/provincial grants.

9. FINANCIAL HEALTH OVERVIEW

9.1. Financial Performance Statement

The Statement of Financial Performance and Statement of Comparison of Budget and Actual Amounts reflect an actual operating compared to a budgeted operating surplus is available

The Annual Financial Statements have been prepared using accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realization of assets and settlement of liabilities, contingent obligations, and commitments will occur in the ordinary course of business.

The ability of the Municipality to continue collecting enough revenue as a going concern is dependent on a number of factors. In assessing whether the going concern assumption is appropriate under the current economic climate, management considered a vast range of factors, which includes the current and expected performance of the Municipality, the likelihood of continued government funding and, if necessary, potential sources of additional funding. Further to this, the Municipality has implemented cost containment measures to limit unnecessary spending and appointed a number of professional debt collectors.

The assumption is further based on the fact that the Municipality has a constitutional mandate to levy Service Charges to enable the Municipality to remain as a going concern. The Municipality will be operational over the short to medium term, given the current position where liquidity is under pressure

10. ORGANISATIONAL DEVELOPMENT OVERVIEW

During the period under review, the municipality managed to compile and submit the 2024/2025 organogram to the council for approval on the 30th of May 2024. The municipality has cascaded individual performance management to all levels and signed performance agreements by all employees in the year under review. It is also worth noting that the performance assessments are currently not done to Section 57 managers but done on the employees transferred from the Department of Water and Sanitation.

11. AUDITOR GENERAL OVERVIEW

For three consecutive years, Vhembe District Municipality received a qualified audit opinion. The audit opinions for the last three years clearly indicate that the municipality must focus on leadership and control issues on the other matters that the Auditor-General focusses on during its audits.

12. STATUTORY ANNUAL REPORT PROCESS

Section 46 (1) and (2) of the Local Government: Municipal Systems Act, Act 32 of 2000, requires municipalities to prepare for each year a performance report reflecting the performance of the municipality and each service provider during the financial year.

The annual performance report must compare performance with targets set for the year under review and performances in the previous financial year. Section 121 (2) (c) of the Local Government: Municipal Finance Management Act further states that the annual performance report should form part of the municipal's annual report.

Vhembe District Municipality's 2024/2025 Annual Performance Report has been prepared in

line with the provisions of the Municipal Systems Act 32 of 2000 and the Municipal Finance Management Act 56 of 2003.

The 2024/2025 Service Delivery and Budget Implementation Plan, which was approved by the Executive Mayor, Cllr. Nkondo T.F., on 28 June 2024, captured the municipality's performance targets for the 2024/2025 financial year. The 2024/2025 approved SDBIP translated the 2024/2025 Integrated Development Plan's objectives and performance targets and was reported quarterly.

The municipal tabled IDP/Budget is monitored through the Service Delivery and Budget Implementation Plan, in which quarterly performance reports are generated and used as a monitoring tool to measure the municipality's performance. The 2024/2025 adjusted SDBIP was approved by the Executive Mayor on 30 March 2024.

The Service Delivery and Budget Implementation Plan (SDBIP) is a tool that enables the municipality's political and administrative components to monitor, evaluate, and report institutional performance. The SDBIP enables the municipality to compile quarterly, mid-year, and annual performance reports.

13. VHEMBE DISTRICT MUNICIPALITY PERFORMANCE MANAGEMENT PROCESS

Section 38 (a) of the Local Government: Municipal Systems Act 32 of 2000 requires municipalities to establish a performance management system (PMS) that is commensurate with their resources and best suits their circumstances.

Vhembe District Municipality adopted a PMS Framework in 2008, which may be reviewed only when needs arise. The Framework guides how a performance management system is undertaken and prescribes the development of the PMS policy to ensure its implementation. The PMS Policy was developed and adopted by the Council in June 2021 and is subject to review only when needs arise.

The following are the reporting cycles of the municipality:

- Quarterly reporting
- Mid-Year reporting
- Annual reporting

The 2024/2025 Audit Report issued by the office of the Auditor-General highlighted issues in relation to Annual performance report and Annual financial statements that need to be corrected by management of Vhembe District Municipality. The issues included compliance to legislation, internal controls and governance related issues.

The Management of Vhembe District Municipality developed an Audit Action Plan to address the issues raised in the Auditor-General South Africa's Report. The Audit Action Plan was submitted to the Auditor-General South Africa (AGSA) for their comments. The AGSA did make comments which were received by the municipality. This was done to ensure that management measures are adequate to correct the issues raised.

The Management was responsible for the implementation of the 2024/2025 AG Action Plan while the coordination and the monitoring for the implementation of the Action Plan was done through the office of the Chief Financial Officer and Internal Audit.

The report is compiled in line with Section 46 of the Municipal Systems Act which requires the following regarding the Annual Performance Report:

2. A municipality must prepare for each financial year a performance report reflecting –

- a) The performance of the municipality and of each external service provider during that financial year
- b) A comparison of the performance referred to in paragraph (a) with targets set for and performances in the previous financial year and
- c) Measures taken to improve performance

An annual performance report must form part of the municipality's annual report in terms of Chapter 12 of the Municipal Finance Management Act, 2003 (Act 56 of 2003)

14. Corrective actions identified to ensure that strategic objectives stipulated in the IDP were achieved

The quarterly organisational performance assessments were conducted consistently throughout the performance cycle. During the quarterly meetings, the following corrective measures were recommended to improve performance during 2024/2025: -

- a) ,No submission of performance information, especially supporting documents for achieved targets-Affected Departments should be exposed during management meetings, written explanations should be submitted to the Accounting Officer, and consequence management should take place.
- b) Poor performance by service providers-underperforming contractors should be identified and reflected in the report. Action should be taken to redress the situation.
- c) Submission of a portfolio of irrelevant evidence - targets reported as achieved without a portfolio of evidence should not be considered until the POE is submitted. The departments must ensure that the portfolio of evidence for issues reported done are properly kept for audit purposes.
- d) Financial implications - The Departments should indicate the financial implications for targets which have been exceeded by higher margins.
- e) Finance (Delays in appointing service providers) - Establish bid committees which will sit according to schedules
- f) Failure to meet targets - Proper reasons should be provided for service delivery targets not met and adequate measures to improve performance

CHAPTER: 2 COMPONENT A: GOVERNANCE STRUCTURES

16. Component A: Governance Structures

16.1. POLITICAL GOVERNANCE STRUCTURE

Legislative frameworks assign policymaking to politicians while the administration section of local government is tasked with implementation. The Vhembe District Municipality is comprised of 24 directly elected and 35 councilors representing its local municipalities. The Council conducts its affairs through a portfolio committee system.

16.2. Council

The current council came into office after the Local Government Elections on 01 November 2021. The legislative authority of the municipality resides in the council headed by the Speaker, while the executive authority resides with the Mayoral Committee headed by the Executive Mayor. In the year under review, the Council was headed by Councillor Nkondo T.F as the Speaker. Council was composed of 59 Councilors. 24 Councilors are directly elected and 35 are representatives of the 4 local municipalities within the district. The Council must consist of Traditional leaders; however, the municipality is still waiting for a government gazette for traditional leaders who will participate in the municipal council.

16.3. Vhembe District Municipal Councilors

NO:	NAM	MUNICIPALITY	PARTY	CONTACT
1.	CLLR DAU FREDERICK THINAMAANO	VDM	ANC	082 909 2424
2.	CLLR KOTANE ANDREW VONGI	VDM	ANC	079 590 3986
3.	CLLR MACHETHE MAHLOMOLA SYLVIA	VDM	ANC	0825962018/082 0 501980
4.	CLLR MADZUNYA EDZISANI	VDM	PAC	072 372 0398
5.	CLLR MAKUMBANE THIVHULAWI NORMAN	VDM	ANC	076 757 5235
6.	CLLR MAMEDZI AVHAPFANI MARIA	VDM	ANC	082 417 4354
7.	CLLR MATHUKHA NTSUNDENI ROSE	VDM	ANC	072 473 5148
8.	CLLR MUAVHA SAMSON	VDM	DA	066 549 7132
9.	CLLR NETSHISAULU MUDZUNGA OLGA	VDM	ANC	076 416 2477

NO:	NAM	MUNICIPALITY	PARTY	CONTACT
10.	CLLR MUKHAHA AZWIHANGWISI JULIA	VDM	ANC	082 523 5265
11.	CLLR MUKWEVHO NNDITSHENI JOSEPHINAH	VDM	ANC	072 992 3197
12.	CLLR MUNDALAMO RENDANI PORTIA	VDM	ANC	064 863 9738
13.	CLLR MUNDALAMO TAKALANI	VDM	ANC	065 686 3752/079 789 1574
14.	CLLR MUNYAI RENDANI	VDM	EFF	066 368 3703
15.	CLLR NENGUDA DOWELANI ALTON	VDM	ANC	082 963 8468
16.	CLLR NKANYANE RHULANI GRACE	VDM	ANC	079 893 0960
17.	CLLR NKONDO TSAKANI FREDA	VDM	ANC	079 751 3648
18.	CLLR NKUNA MAGEZI JOHANNES	VDM	EFF	082 678 4951
19.	CLLR RAMABULANI RUDZANI GRACE	VDM	ANC	0832801483/079 0 63 6830
20.	CLLR RAMBUWANA LUTANANI RAPSON	VDM	ANC	082 680 4606
21.	CLLR RIKHOTSO FALAZA JOSEPH	VDM	ANC	0792188434
22.	CLLR RIVOMBO TINTSWALO PERSEVERANCE	VDM	ANC	0609009977 073 073 6035
23.	CLLR SINYOSI SHONISANI MILDRED	VDM	ANC	076 410 6085
24.	CLLR MTILENI HLEKANI	VDM	ANC	072 122 9490

MUSINA LOCAL MUNICIPALITY

NO:	SURNAME AND NAMES	MUNICIPALITY	PARTY	CONTACT
1.	CLLR NDHLOVU SIMON FREDDY LUTENDO	MUSINA	ANC	082 621 5533
2.	CLLR RABAMBUKWA RABELANI	MUSINA	ANC	076 954 1493

COLLINS CHABANE LOCAL MUNICIPALITY

NO:	SURNAME AND NAMES	MUNICIPALITY	PARTY	CONTACT
1.	CLLR MASHIMBYE P	COLLINS CHABANE	ANC	082 050 1784

2.	CLLR CHAUKE MIYELANI GLADSTONE	COLLINS CHABANE	ANC	082 070 4030
3.	CLLR DAVHANA LAWRENCE TSHOTELI	COLLINS CHABANE	ANC	061 303 8264
4.	CLLR HLABANGWANI THEMBANI LUCIA	COLLINS CHABANE	EFF	076 1174369
5.	CLLR MABUNDA MZAMANI CALVIN	COLLINS CHABANE	ANC	072 672 7198
6.	CLLR MASANGU GEZANI DANIEL	COLLINS CHABANE	ANC	079 890 7018/073 082 4258
7.	CLLR MATAMELA MUYANALO SOPHY	COLLINS CHABANE	ANC	072 688 3559
8.	CLLR MHANGWANI CATHERINE	COLLINS CHABANE	ANC	083 511 3711
9.	CLLR YINGWANI TSHEMBANI	COLLINS CHABANE	AL	0766010504

MAKHADO LOCAL MUNICIPALITY

NO:	SURNAME AND NAMES	MUNICIPALITY	PARTY	CONTACT
1.	CLLR MABUDU HULISANI GERSHWIN	MAKHADO	ANC	072 134 9496
2.	CLLR MAKWALA MUHALI	MAKHADO	ANC	081 825 0068
3.	CLLR MATHALISE MARGARET LUFUNO	MAKHADO	ANC	072 363 8495/079 527 9623
4.	CLLR MPASHE MASILO JOHANNES	MAKHADO	DA	082 212 6648/082 493 8413
5.	CLLR ADV MUDUNUNGU NKHUMELENI ANDERSON	MAKHADO	ANC	083 409 4467
6.	CLLR MUKHUBA RUDZANI	MAKHADO	ANC	076 662 2050
7.	CLLR MUKOSI MPHO	MAKHADO	ANC	065 946 7549
8.	CLLR MULAUDZI MASIA	MAKHADO	ANC	072 886 9967
9.	CLLR MATIDZA THIVHILELI ROBERT	MAKHADO	EFF	082 545 6220
10.	CLLR SIMANGWE JOYCEN NTSAGO	MAKHADO	ANC	0832061364/079 058 1423
11.	CLLR TSHIDAVHU ITANI ALBERTHINA	MAKHADO	ANC	079 722 6602

THULAMELA LOCAL MUNICIPALITY

NO:	SURNAME AND NAMES	MUNICIPALITY	PARTY	CONTACT
1.	CLLR BEGWA FHATUWANI MILTON	THULAMELA	EFF	082 296 9314
2.	CLLR DAVHANA AZWIFANELI JOYCE	THULAMELA	ANC	082 724 1895
3.	CLLR MAHOSI NDIVHUHO GRACE	THULAMELA	ANC	082 200 5768
4.	CLLR MAROLE MAFUNZWAINI REMBULUWANI THELMA	THULAMELA	DA	0835415417/072 753 4852

NO:	SURNAME AND NAMES	MUNICIPALITY	PARTY	CONTACT
5.	CLLR MATSHOMO TINNY THIFHELIBILU	THULAMELA	ANC	079 647 5366
6.	CLLR MUEDI ESTHER TSHIFHUMULO	THULAMELA	ANC	076 050 5092
7.	CLLR MULIGWE MASHUDU	THULAMELA	ANC	076 328 6453
8.	CLLR MULOVHEDZI HUMBULANI PATRICIA	THULAMELA	ANC	066 459 3373
9.	CLLR NEKHUNGUNI AZWIHANGWISI EUNICE	THULAMELA	ANC	072 578 5747
10.	CLLR NEMARANZHE KHUMELENI	THULAMELA	ANC	076 558 7405
11.	CLLR PADELANE THINAWANGA STEVEN	THULAMELA	ANC	064 525 6446
12.	CLLR RAMULIFHO HUMBULANI BALDWIN	THULAMELA	ACDP	071 278 7409
13.	CLLR TSHIFHANGO AVHASHONI STEPHEN	THULAMELA	ANC	072 584 2213

16.4. Political Management Team (PMT)

The municipality's executive component resides with the Executive Mayor, assisted by the mayoral committee. The current Executive Mayor is Councilor Nkondo T.F., who was elected by council on 15 November 2023.

The Executive Mayor was assisted by 9 Members of the Mayoral Committee. There were also five Portfolio Committees which were functional and held meetings on a regular basis



**Executive Mayor
Cllr. Nkondo T.F**



**Cllr Davhana T. L
Speaker**



**Cllr Mukwevho J
Chief Whip**

16.4.1. MAYORAL COMMITTEE MEMBERS

No	Names	Designation	Contact no
1.	Cllr Nkondo Tsakani Freda	Her worship Executive Mayor	079 751 3648
2.	Cllr Chauke M.G	Portfolio Head: Finance	082 070 4030
3.	Cllr Mathukha N.R	Portfolio Head: Community Services	072 473 5148
4.	Cllr Mudunungu N.A	Portfolio Head: Economic Development and Planning	0834094467
5.	Cllr Mamedzi M.A	Portfolio Head: Corporate Services	0824174354
6.	Cllr Munyai N.S	Portfolio Head: Technical Services	0764106071
7.	Cllr Sinyosi S.M	Mayoral Committee member	0764106085
8.	Cllr Kotane A.V	Mayoral Committee member	079 590 3986
9.	Cllr Machovani R.G	Mayoral Committee member	0798930960
10.	Cllr Mundalamo T.K	Mayoral Committee member	079 789 1474

16.5. POLITICAL OVERSIGHT

As already stated above, the Executive Mayor provided general political guidance over the fiscal and financial affairs of the municipality. The Speaker of Vhembe District Municipality chairs the proceedings of Council and performs duties, including any ceremonial functions and excises powers delegated to her by the Municipal Council

MPAC performs an oversight function on behalf of council and is not a duplication of other committees of council, such as the Finance Committee or that of the Audit Committee. The Council appointed the Audit Committee.

16.5.1. MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)

NAME	GENDER	MUNICIPALITY	PARTY	CONTACTS
<u>CHAIRPERSON</u>				
1. CLLR PADELANE T.S	M	THULAMELA	ANC	064 525 6446
2. CLLR HLONGWANE S	M	VDM	EFF	066 392 4802
3. CLLR MACHETHE MAHLOMOLA SYLVIA	F	VDM	ANC	082 596 2018 082 050 1980
4. CLLR MADZUNYA EDZISANI	M	VDM	PAC	072 372 0398
5. CLLR MATAMELA MUYANALO SOPHY	F	COLLINS CHABANE	ANC	072 668 3559
6. CLLR MPASHE MASILO JOHANNES	M	MAKHADO	DA	082 212 6668
7. CLLR MAHOSI NDIVHUHO GRACE	F	THULAMELA	ANC	082 200 5768
8. CLLR NEMARANZHE KHUMELENI	F	THULAMELA	ANC	076 558 7405
9. CLLR RIKHOTSO FALAZA JOSEPH	M	VDM	ANC	079 218 8434

16.5.2. SPECIAL PROGRAMMES

NAME	GEDNER	MUNICIPALITY	PARTY	CONTACTS
<u>CHAIRPERSON</u>				
1. CLLR MUKHUBA RUDZANI	M	MAKHADO	ANC	076 662 2050
2. CLLR RAMABULANA RUDZANI GRACE	F	VDM	ANC	079 063 6830
3. CLLR MULIGWE MASHUDU	M	THULAMELA	ANC	076 328 6453
4. CLLR MAROLE MAFUNZWAINI REMBULUWANI THELMA	F	THULAMELA	DA	083 540 5417
5. CLLR MABUNDA MZAMANI CALVIN	M	COLLINS CHABANE	ANC	072 672 7198
6. CLLR MTILENI HLEKANI	F	VDM	ANC	072 122 9490
7. CLLR RAMBUWANI LUTANANI RAPSON	M	VDM	ANC	082 680 4606

16.5.3. TECHNICAL SERVICES PORTFOLIO COMMITTEE**PORTFOLIO HEAD: CLLR MUNYAI N.S**

NAME	GENDER	MUNICIPALITY	PARTY	CONTACTS
<u>CHAIRPERSON</u>				
1. CLLR MULOVEDZI H.P	F	THULAMELA	ANC	066 459 3373
2. CLLR MHANGWANI CATHERINE	F	COLLINS CHABANE	ANC	083 511 3711
3. CLLR MUEDI ESTHER TSHIFHUMULO	F	THULAMELA	ANC	076 050 5092
4. CLLR MPHAGO TAKALANI WILSON	M	THULAMELA	APC	071 324 3366
5. CLLR MUAVHA SAMSON	M	VDM	DA	066 099 0547
6. CLLR MUKOSI MPHOS	M	MAKHADO	ANC	065 946 7549
7. CLLR NEKHUNGUNI AZWIHANGWISI EUNICE	F	THULAMELA	ANC	072 578 5747
8. NETSHISAULU MUDZUNGA OLGA	F	VDM	ANC	076 416 2477

16.5.4. FINANCE SERVICES PORTFOLIO COMMITTEE**PORTFOLIO HEAD: CLLR CHAUKE M.G**

No:	SURNAME AND NAMES	GENDER	MUNICIPALITY	PARTY	CONTACTS
1.	<u>CHAIRPERSON:</u> 1. CLLR NDHLOVU SIMON FREDDY LUTENDO	M	MUSINA	ANC	082 621 5533
2.	2. CLLR MUKWEVHO NDITSHENI JOSEPHINAH	F	VDM	ANC	072 992 3197
3.	3. CLLR MUNYAI RENDANI	F	VDM	EFF	066 368 3703
4.	4. CLLR TSHAMANO CALVIN MBOFHENI	M	VDM	ANC	081 558 1988
5.	5. CLLR YINGWANI TSHEMBANI	M	COLLINS CHABANE	AL	0766010504
6.	6. CLLR MAKWALA MUHALI	M	MAKHADO	ANC	081 825 0068
7.	7. CLLR MULOVEDZI HUMBULANI PATRICIA	F	THULAMELA	ANC	076 636 3501

16.5.5. CORPORATE SERVICES PORTFOLIO COMMITTEE
PROTFOLIO HEAD: CLLR MAMEDZI M.A

SECTION 79 COMMITTEES:

No:	SURNAME AND NAMES	GENDER	MUNICIPALITY	PARTY	CONTACTS
1.	CHAIRPERSON: CLLR KHOSI MAKUMBANE THIVHULAWI NORMAN	M	VDM	ANC	076 757 5232
2.	CLLR MABUNDA MZAMANI CALVIN	M	COLLINS CHABANE	ANC	072 672 7198
3.	CLLR MUNDALAMO RENDANI PORTIA	F	VDM	ANC	082 541 2984
4.	CLLR SIMANGWE JOYCEN NTSAKO	M	MAKHADO	ANC	0832061364/079 058 1423
5.	CLLR DAVHANA AZWIFANELI JOYCE.	F	THULAMELA	ANC	082 724 1895
6.	CLLR BEGWA FHATUWANI MILTON	M	THULAMELA	EFF	082 296 9314

16.5.6. DEVELOPMENT PLANNING PORTFOLIO COMMITTEE

PORTFOLIO HEAD: MUDUNUNGU N.A

NAME	GENDER	MUNICIPALITY	PARTY	CONTACTS
<u>CHAIRPERSON</u>	F	VDM	ANC	0825235265
1. CLLR MUKHAHA A.J				
2. CLLR MATSHOMO TINNY THIFHELIBILU	F	THULAMELA	ANC	079 647 5366
3. MAMEDZI AVHAPFANI MARIA	F	VDM	ANC	082 417 4354
4. CLLR MAROLE MAFUNZWAINI REMBULUWANI THELMA	F	THULAMELA	DA	083 541 5417 072 753 4852
5. CLLR MASANGU GEZANI DANIEL	M	COLLINS CHABANE	ANC	079 8907018
6. CLLR RABAMBUKWA RABELANI	F	MUSINA	ANC	076 954 1493
7. CLLR MUKOSI MPHO	M	MAKHADO	ANC	065 946 7549
9. CLLR MUKHAHA AZWIHAANGWISI JULIA	F	VDM	ANC	082 523 5265
10. CLLR MUVHUMBE A	M	VDM	ANC	0727104394

16.5.7. COMMUNITY SERVICES PORTFOLIO COMMITTEE**PORTFOLIO HEAD: CLLR SINYOSI SHONISANI MILDRED****SECTION 79 COMMITTEES**

NAME	GENDER	MUNICIPALITY	PARTY	CONTACTS
<u>CHAIRPERSON</u>				
1. CLLR RIVOMBO TINTSWALO PERSEVERENCE	F	VDM	ANC	060 900 9977 073 073 6035
2. CLLR MATHALISE MARGARET LUFUNO	F	MAKHADO	ANC	072 363 8495 079 527 9623
3. CLLR NEKHUNGUNI AZWIHANGWISI EUNICI	F	THULAMELA	ANC	072 578 5747
4. CLLR MULAUDZI MASIA	M	MAKHADO	ANC	072 886 9967
5. CLLR DAU FREDERICK THINAWANGA	M	VDM	ANC	082 909 2424
6. CLLR TSHIFHANGO AVHASHONI STEPHEN	M	THULAMELA	ANC	072 584 2213
7. CLLR TSHISIKULE KHAKHATHI	M	THULAMELA	IRC	072 311 1081

16.5.8. OTHER COMMITTEES**16.5.9. RULES & ETHICS COMMITTEE****SECTION 79 COMMITTEES:**

NAME	GEDNER	MUNICIPALITY	PARTY	CONTACTS
<u>CHAIRPERSON</u>				
1. CLLR MUKOSI M	M	MAKHADO	ANC	083 409 4467
2. CLLR MUNDALAMO RENDANI PORTIA	F	VDM	ANC	082 541 2984
3. CLLR MHANGWANI CATHRINE	F	COLLINS CHABANE	ANC	083 511 3711
4. CLLR ADV MATODZI TSHIFHIWA PARTRICK	M	VDM	EFF	079 612 7074
5. CLLR MAMEDZI AVHAPFANI MARIA	F	VDM	ANC	082 417 4354
6. CLLR MUTHUBI KOTO ROBERT	M	COLLINS CHABANE	ABLE PARTY	0636503510

16.5.10. WOMENS MULTI PARTY CAUCUS

NO.	SURNAME AND INITIAL	GENDER	MUNICIPALITY	PARTY	CONTACTS
	<u>CHAIRPERSON</u>				
1)	<u>CLLR MUNDALAMO RENDANI</u>	F	VDM	ANC	064 863 9738
2)	CLLR MACHETHE MAHLOMOLA SYLVIA	F	VDM	ANC	082 596 2018
3)	CLLR MAMEDZI AVHAPFANI MARIA	F	VDM	ANC	082 417 4354
4)	CLLR MATHUKHA NTSUNDENI ROSE	F	VDM	ANC	072 473 5148
5)	CLLR MUKHAHA AZWIHANGWISI JULIA	F	VDM	ANC	082 523 5265
6)	CLLR MUKWEVHO NNDITSHENI JOSEPHINAH	F	VDM	ANC	072 992 3197
7)	CLLR MTILENI HLEKANI	F	VDM	ANC	072 122 9490
8)	CLLR NKANYANE RHULANI GRACE	F	VDM	ANC	079 893 0960
9)	CLLR NKONDO TSAKANI FREDA	F	VDM	ANC	079 751 3648
10)	CLLR RAMABULANA RUDZANI GRACE	F	VDM	ANC	083 280 1483
11)	CLLR RIVOMBO TINTSWALO PERSEVERANCE	F	VDM	ANC	079 218 8434

NO.	SURNAME AND INITIAL	GENDER	MUNICIPALITY	PARTY	CONTACTS
12)	CLLR NETSHISAULU MUDZUNGA OLGA	F	VDM	ANC	076 416 2477

16.10.11. MULTIPARTY WHIPERRY COMMITTEE

NAME	MUNICI- PALITY	PARTY	CONTACT NO.
CLLR MUKWEVHO N.J.	VDM	ANC	072 992 3197 (072 232 5444)
CLLR HLUNGWANI S.	VDM	EFF	066 392 4804
CLLR ZHALAGOME M.G.	VDM	PAC	072 721 9383
CLLR MPASHE M.J.	VDM	DA	082 493 8413
CLLR MUTHUBI K.R.	VDM	AL	063 650 3510
CLLR TSHISIKULE K	VDM	IRC	0723111081

16.6. ACTIVITIES OF GOVERNANCE STRUCTURES

16.6.1. MUNICIPAL PUBLIC ACCOUNT COMMITTEE (MPAC)

The Municipal Public Account Committee (MPAC) was appointed by the council for a period of five years and has nine (9) members. The MPAC was able to conduct the following activities: monitoring of Council and MPAC Resolution registers, dealing with matters referred to MPAC by Council, capacitating MPAC members and support staff, attend District / Provincial / National / International engagements and studies, produce Oversight Reports on the Annual Report; scrutinize by-laws policies, Annual Financial Statement, Sec 71 reports, SCM Process, investigate UIF/W, SDBIP/IDP/ Budget, Deviation Report, Audit Action Plan, Project Site Visits, attend Strategic Planning Session and District / Provincial / National/International engagements and studies.

16.6.2. COUNCIL AND ITS COMMITTEES

The council is effective and functional, with meetings as per schedule. Special meetings were also held when necessary. The council held at least (05) ordinary sittings and seven (7) special sittings, the mayoral committee held five ordinary meetings and seven (07) special meetings, and department portfolio meetings were held for a total of thirty-six (36) meetings. In addition MPAC conducted thirty-two (32) meetings

No:	Department	# of portfolio meetings
1.	Finance department	10
2.	Corporate services department	07
3.	Technical services department	08
4.	Community services department	04
5.	Economic development and planning department	07

17. ADMINISTRATIVE GOVERNANCE STRUCTURE

17.1. Top Administrative Structure



**Municipal Manager
Mr Kutama Z.N**



GM:
Economic Development and Planning



GM:
Corporate Services



Chief Financial Officer:
Ms. Thangavhulelo M



General Manager:
Technical Services.
Mr. Maluleke W

**General Manager:
Community services,
Advocate
Mukoma M**

Advocate. Mukoma M

18. INTRODUCTION TO ADMINISTRATIVE GOVERNANCE

The municipal manager is the head of administration of the municipality supported by general managers. The general manager economic development and corporate service were vacant in the financial under review however both were filled in which corporate service was filled in November 2024 while planning filled in April 2025 and Chief financial officer become vacant on during March 2025, and the recruitment process is at advance stage. They are all responsible amongst other matters responsible for the policy directions of the municipal council and accountable for:

- a) The formation and development of an economical, effective, efficient, and accountable administration.
- b) Carrying out the task of implementing the municipality's integrated development plan in accordance with chapter 5 of the Municipal Systems Act 32 of 2000.
- c) Managing the Performance Management System of the municipality in accordance with chapter 6 of Municipal Systems Act 32 of 2000.
- d) Responsible for the community needs and ensure that the community participates in the affairs of the municipality.
- e) Managing the provision of services to the local communities in an equitable and sustainable manner.
- f) The appointment of staff other than those referred to in section 56.
- g) Maintenance of discipline of staff.
- h) Managing communication channels between the municipality's administration and its political structures and political office bearers.
- i) Carrying out decisions of the political structures and political office bearers of the municipality.
- j) Responsible for all income and expenditure of the municipality, all assets and the discharge of all liabilities of the municipality.
- k) Proper and diligent compliance with the Municipal Finance Management Act and all other Acts that govern Local Authorities.

19. COMPONENT B: INTERGOVERNMENTAL RELATIONS

19.1. Intergovernmental relations

The district municipality remains the convener of Intergovernmental Relations in the district in line with The Intergovernmental Relations Framework Act 13 of 2005. The municipality has adopted its IGR model that also complements the concept of the District Development Model, which encompasses IGR Clusters, IGR Technical Forums, and the District IGR Mayors Forum. During the year under review the municipality managed to hold meetings through Microsoft team's video conferencing platform. As a convener, the district continues to maintain sound

relations with all spheres of government and all municipalities within the district, thereby attaining envisaged collaboration and cooperation amongst all state-owned institutions and sector departments.

20. COMPONENT C: PUBLIC ACCOUNTABILITY AND PARTICIPATION

20.1. Public Meetings

The municipality implemented its planned public participation programmes through mass gatherings such as Imbizos mass or public gatherings, and a minimum required meeting each quarter was conducted. In addition, the municipality also used social media and radio shows as another method for public participation. The public was afforded opportunities to interact with The Executive Mayor in this regard.

20.2. IDP and Budget

The municipal Integrated Plan and budget were aligned with the Service Delivery Budget and Implementation Plan (SDBIP), which thereby informed the Annual Report. Three (3) IDP representative forum meetings, as well as four (4) IDP and Budget consultation meetings, were held as planned, per the municipalities.

21. COMPONENT D: CO-OPERATIVE GOVERNANCE

21.1. Risk Management

Risk Management improved tremendously despite human resource challenges. Four Risk Committee meetings were held in the year under review. A risk management strategy is in place, and it is being implemented. The following documents in relation to risk management have been approved by the council:

- ✓ Risk management policy
- ✓ Whistleblowing policy
- ✓ Anti-fraud and corruption policy
- ✓ Risk management strategy

21.2. Anti-Fraud and Corruption

The municipality currently does not have an anti-corruption hot line since the contract has expired; however, there were no cases reported during the year under review and the process to appoint a new service provider is at the procurement stage.

21.2. Supply Chain Management

The municipality has a functional supply chain management system with all officials trained in finances to strengthen the supply chain management. The municipality has supply chain committees in place which are: specification, adjudication and evaluation committees in place and tenders were awarded within 90 days of advertising and forty tenders were awarded for a value of R 392 276 011.46

21.3. By-Laws

The municipality in the year under review did not develop new By-laws. The Municipality has water connection by laws in place; however, the municipality did not report any conviction in the period under review.

21.4. Municipal Website

The municipality has a functional website with updated municipal information which includes annual reports, quarterly reports, annual financial statements, long-term contracts and public notices. The municipal website is updated regularly as well as backed up. Maintenance, software. Disaster discovery plan

21.5. Customer Satisfaction Survey

The municipality during the year under review did not manage to conduct a customer satisfaction survey due to budgetary constraints; however, the municipality has plans in place to implement a customer satisfaction survey in the coming financial years.

21.6. Audit Committee

The Audit Committee (AC) is the committee appointed by the Council for a period of three years. During the year under review, the committee met as per schedule, holding seven (7) meetings, of which three (3) were special meetings.

The members of the Audit Committee were as follows:

No:	Name of the Member	Status
1.	Mr. Rambuda P	Chairperson
2.	Ms. Tshikhudo F	Member
3.	Dr. Konar D	Member
4.	Advocate Lambani E	Member

21.7. Risk Committee

The Risk Committee (RC) is a three-year committee appointed by Council to assist the Accounting Officer in discharging her risk management responsibilities. The committee met as scheduled during the year under review.

The members of the Risk Committee were as follows: -

Name of the Member	Designation
Mr. Ndou F. L	Chairperson
Mrs. Kutama Z.N	Municipal Manager
Mr. Maluleke W	GM: Technical Service
Ms. Maputla D	GM: Corporative services
Advocate Mukoma M	GM: Community Services
Ms. Maganya H	GM: Development and planning
Ms. Thangavhuelelo Mulatwa	Chief Financial Officer

21.8. Financial misconduct board

The financial misconduct board was appointed by Council on the 25 October 2025 to assist the Accounting Officer in discharging disciplinary referred to the board by council responsibilities. The committee comprises of the following members.

N o :	Full Names	Designation	Position
1.	Adv Lambani	Member of the Audit Committee	Chairperson
2.	Ms. Kharidzha M	Manager Internal audit	Member
3.	Adv Mukoma M	GM: Community services	Member
4.	Mr. Raphunga D	Manager Legal services	Secretariat
5.	Attorney	Legal service panel to be appointed per case	Member
6.	Provincial treasury	Representative of the Provincial treasury	Member

CHAPTER 3: SERVICE DELIVERY PERFORMANCE

22. HIGH LEVEL SUMMARY COMPARISON OF PERFORMANCE COMPARISON FOR THE 2023/2024 & 2024/2025 FINANCIAL YEARS

2023/2024 FINANCIAL YEAR					2024/2025 FINANCIAL YEAR				
# of indicators	# of indicators achieved		# of indicators not achieved		# of indicators	# of indicators achieved		# of indicators not achieved	
173	124	72%	49	28%	142	111	78%	31	12%

22. HIGH LEVEL SUMMARY COMPARISON OF PERFORMANCE COMPARISON FOR THE 2024/2025 FINANCIAL YEAR PER KEY PERFORMANCE AREAS

KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT				
2024/2025 FINANCIAL YEAR				
Number of Indicators	Indicators Achieved		Indicators Not Achieved	
59	36	61%	23	39%

KPA 4: MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT				
2024/2025 FINANCIAL YEAR				
Number of Indicators	Indicators Achieved		Indicators Not Achieved	
09	07	78%	02	22%

KPA 4: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT				
2024/2025 FINANCIAL YEAR				
Number of Indicators	Indicators Achieved		Indicators Not Achieved	
13	12	92%	01	08%

KPA 2: LOCAL ECONOMIC DEVELOPMENT				
2024/2025 FINANCIAL YEAR				
Number of Indicators	Indicators Achieved		Indicators Not Achieved	
17	17	94%	01	06%

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION				
2024/2025 FINANCIAL YEAR				
Number of Indicators	Indicators Achieved		Indicators Not Achieved	
39	34	87%	05	13%

KPA 3: KEY PERFORMANCE AREA: SPATIAL PLANNING MANAGEMENT				
2024/2025 FINANCIAL YEAR				
Number of Indicators	Indicators Achieved		Indicators Not Achieved	
05	05	100%	0	0%

22. DETAILED SDBIP ORGANISATIONAL ANNUAL PERFORMANCE 2024/2025 FINANCIAL YEAR

KPA 1: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/26	Adjusted Budget	Expenditure	Portfolio of evidence	Department
Strategic Objectives:															
To ensure the provision of services to communities in a sustainable manner															
To ensure total functionality of VDM water service business to identify and plan for the financial, institutional, and overall sustainability needs															
To ensure efficient, affordable, economical and sustainable access to water services.															
1.	VONDO RWS: Murangoni	MIG	% in progress on construction of VONDO regional water scheme (Murangoni) by June 2025	60%	40% progress on construction of VONDO regional water scheme (Murangoni) by June 2025	40%	18%	-22%	Slow Progress by the constructor	Appoint sub contractors to speed up the project progress	R 98 394 196.00	R 42,830,245.00	R 64,969,858.10	Progress report/Completion certificate	Technical services
2.	Mutshedzi Regional Water Scheme	MIG	% in progress on construction of Mutshedzi regional water scheme outstanding works completed by 30 June 2025	100%	18% progress on construction of Mutshedzi regional water scheme outstanding works completed by 30 June 2025	-	17.70%	-0.3%	RAL has requested that the main bulk pipeline, which is approximately 500m, is supposed to be relocated due to interruption by road construction.	The contractor is requested to relocate the affected main bulk pipeline.	R 49 655 020.00	R 78,565,939.00	R 121,470,900.16	Progress report/Completion certificate	Technical services
3.	Chavani and Surrounding Villages Bulk Supply (Nkuzana water reticulation)	MIG	% in progress on construction of Chavani and surrounding villages construction of bulk water	86%	50% progress on construction of Chavani and surrounding villages construction of bulk water supply and water	14%	14%	0%	N/A	N/A	R 56 340 185.00	R 25,898,730.00	R 25,139,131.59	Progress report/Completion certificate	Technical services

KPA 1: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/26	Adjusted Budget	Expenditure	Portfolio of evidence	Department
Strategic Objectives:															
To ensure the provision of services to communities in a sustainable manner															
To ensure total functionality of VDM water service business to identify and plan for the financial, institutional, and overall sustainability needs															
To ensure efficient, affordable, economical and sustainable access to water services.															
			supply and water reticulation at Nkuzana by June 2025		reticulation at Nkuzana by June 2025										
4.	Chavani and Surrounding Villages Bulk Supply	MIG	% in progress on construction of Chavani and surrounding villages bulk pipeline and water reticulation to Sheryl project by June 2025	87%	13% in progress on construction of Chavani and surrounding villages bulk pipeline and water reticulation to Sheryl project by June 2025	13%	12%	-1%	Subcontractors' stopping the project due to rates dispute and bad weather condition	Extension of time submitted pending approval from the Municipality	R 90 801 942.00	R 75,378,359.00	R 59,682,276.27	Progress report/Completion certificate	Technical services
5.	Water Supply and Bulk Water Reticulation of Ngwenani Themeli	MIG	% in progress on construction of water supply and bulk water reticulation by June 2025	30%	30% progress on construction of water supply and bulk water reticulation by June 2025	-	28%	-2%	Land disputes by the local community members	Re -positioning of Reservoir	R 92 211 196.00	R 25,800,365.00	R 5,425,195.22	Progress report/Completion certificate	Technical services
6.	Vuwani to Vyeboom and construction of Reservoir	MIG	% in progress on construction of reservoir Vuwani to Vyeboom by 30 June 2025	96%	4% construction of reservoir Vuwani to Vyeboom by 30 June 2025	-	3%	-1%	Contractor is unable to procure outstanding materials	Contractor to sign cession agreement for materials within the municipality	R 20 000 000.00	R 31,525,309.00	R 24,151,353.13	Progress report/Completion certificate	Technical services
7.	Increasing the Capacity of Vondo WTW	MIG	% in progress on construction of	10.4%	28.5% in progress on construction of	-	19.74%	- 8.06%	Adverse weather conditions and	Appointment of sub-contractors to	R 75 253 548.00	R 34,751,177.00	R 8,631,244.08	Progress report/Completion certificate	Technical services

KPA 1: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/26	Adjusted Budget	Expenditure	Portfolio of evidence	Department
Strategic Objectives:															
To ensure the provision of services to communities in a sustainable manner															
To ensure total functionality of VDM water service business to identify and plan for the financial, institutional, and overall sustainability needs															
To ensure efficient, affordable, economical and sustainable access to water services.															
	& Upgrading of water		the increasing capacity of Vondo WTW & Upgrading of water by June 2025		the increasing the capacity of Vondo WTW & Upgrading of water by 30 June 2025				community unrest	focus on other major activities					
8.	Upgrading of water treatment works and related infrastructure in the area-phase 2 pump main from Vondo water treatment works to reservoir R3a and R3b	MIG	% in progress on Vondo water treatment works (WTW) phase 2 outstanding works completed by 30 June 2025	0%	70.01% progress on Vondo water treatment works (WTW) phase 2 outstanding works completed by 30 June 2025	71.01%	33.8%	- 33.7%	Local labors strike and adverse weather condition and control room position confirmation delays	Activities to be carried out simultaneously and social issues to be addressed on time.	R 44 572 500.00	R 34,751,177.00	R 36,977,000.02	Progress report/Completion certificate	Technical services
9.	Mutoti water supply	WSIG	% in progress on construction of km of rising main pipeline from Nandoni water Treatment works to Service reservoir at Mutoti village by June 2025	0%	100% progress on construction of km of rising main pipeline from Nandoni water Treatment works to Service reservoir at Mutoti village by June 2025	-	100%	0	N/A	N/A	R 0	R 5,248,078.44	R 17,554,451.94	Progress report/Completion certificate	Technical services

KPA 1: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/26	Adjusted Budget	Expenditure	Portfolio of evidence	Department
Strategic Objectives:															
To ensure the provision of services to communities in a sustainable manner															
To ensure total functionality of VDM water service business to identify and plan for the financial, institutional, and overall sustainability needs															
To ensure efficient, affordable, economical and sustainable access to water services.															
10.	Refurbishment of Nancefield WWTW	WSIG	% in progress of Nancefield Wastewater Treatment Works (WWTW) refurbished by 30 June 2025	70%	30% Nancefield of Wastewater Treatment Works (WWTW) refurbished by 30 June 2025	-	30%	0	N/A	N/A	R 20 236 826.00	R 20,869,565.00	R 25,164,777.25	Progress report/Completion certificate	Technical services
11.	Refurbishment Musina Singelele Wastewater Treatment Works (WWTW) Phase 2	WSIG	% in progress of wastewater treatment works refurbished Refurbishment Musina Singelele Wastewater Treatment Works (WWTW) Phase 2 by 30 June 2025	100%	100% wastewater treatment p works refurbished) Refurbishment Musina Singelele Wastewater Treatment Works (WWTW) Phase 2 by 30 June 2025	-	100%	0	N/A	N/A	R 1 200 000.00	R 20,762,913.00	R 19,234,031.12	Progress report/Completion certificate	Technical services
12.	Drilling of Borehole and Construction of Associated Infrastructure Maramanzhi	WSIG	Number of boreholes drilled and associated Infrastructure constructed at Maramanzhi, Mudimeli, Nthabalala, Malamulele, Makushu and	0	6 boreholes drilled and associated Infrastructure constructed at Maramanzhi, Mudimeli, Nthabalala, Malamulele, Makushu and Tshikudin by 30 June 2025	-	0	- 6	Not done due to funding constraints	To be implemented in the 2025/2026 next financial year municipal budget	R 1 200 000.00	R 0	R 0	Progress report/Completion certificate	Technical services

KPA 1: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/26	Adjusted Budget	Expenditure	Portfolio of evidence	Department
Strategic Objectives:															
To ensure the provision of services to communities in a sustainable manner															
To ensure total functionality of VDM water service business to identify and plan for the financial, institutional, and overall sustainability needs															
To ensure efficient, affordable, economical and sustainable access to water services.															
			Tshikudini by 30 June 2025												
13.	Construction of Ventilated improved Pit (VIP) Units in the Thulamela, Makhado, Musina, Collins Chabane local municipalities	WSIG	Number of Ventilated improved Pit (VIP) Units constructed in the Vhembe district wide locations by 30 June 2025	380	1887 Ventilated improved Pit (VIP) Units constructed in the Vhembe district wide locations by 30 June 2025	1014	1014	0	N/A	N/A	R 11 125 959.00	R 12,301,208.00	R 13,805,915.77	Progress report/Completion certificate	Technical services
14.	Refurbishment of Makhado Boreholes Water Augmentation schemes	General revenue	% in progress on refurbishment of Makhado boreholes Water augmentation schemes by 30 June 2025	76%	1 progress on refurbishment of Makhado boreholes Water augmentation schemes by 30 June 2025	24%	0%	-24%	The project has stalled due to budget constraints. The required budget is for energizing the vandalized borehole and pump station	The budget to execute the work is allocated for 2025/2026 financial year.	R 4 347 826.00	R 2,347,826.00	R 840,823.25	Progress report/Completion certificate	Technical services
15.	Xikundu Mhinga Bulk Water Supply	General revenue	% in progress on construction of Xikundu Mhinga Bulk Water Supply by 30 June 2025	98%	2% progress on construction of Xikundu Mhinga Bulk Water Supply by 30 June 2025	-	0	-2%	The contractor was not paid by the municipality due to budget constraints since November 2024	To be budgeted in the 2025/2026 financial year	R 5 217 391.00	R 5,217,391.00	R 4,187,042.37	Progress report/Completion certificate	Technical services

KPA 1: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/26	Adjusted Budget	Expenditure	Portfolio of evidence	Department
Strategic Objectives:															
To ensure the provision of services to communities in a sustainable manner															
To ensure total functionality of VDM water service business to identify and plan for the financial, institutional, and overall sustainability needs															
To ensure efficient, affordable, economical and sustainable access to water services.															
16.	Drilling of boreholes within the district	General revenue	Number of boreholes drilled within the district by 30 June 2025	0	4 borehole drilled within the district by 30 June 2025	1	0	-1	There were no plans to drill additional boreholes	There new drilled boreholes are included in WSIG 2025/2026 financial year	R 13 043 478.00	R 11,043,478.00	R 11,374,886.00	Progress report/Completion certificate	Technical services
17.	Boreholes along Limpopo River (Musina)	General revenue	Number of boreholes redrilled along Limpopo River (Musina) by 30 June 2025	1	4 boreholes redrilled along Limpopo River (Musina) by 30 June 2025	1	0	-1	There was no need as there was no problem with water supply	N/A	R 5 217 391.00	R 3,413,529.00	R 3,413,528.62	Progress report/Completion certificate	Technical services
18.	Development of springs in rural villages	General revenue	Number of springs in rural villages developed by 30 June 2025	0	10 springs in rural villages developed by 30 June 2025	-	0	-10	The project is still at the planning stage	To be implemented once planning stage is implemented	R 2 608 696.00	R 0	R 0	Progress report/Completion certificate	Technical services
19.	Malamulele Scheme Distribution (sanitation)	General revenue	Number of Malamulele, Makhado, Musina (sanitation) distribution scheme maintained by 30 June 2025	0	3 Malamulele, Makhado, Musina (sanitation) distribution scheme maintained by 30 June 2025	-	3	0	N/A	N/A	R 13 043 478.00	R 2,979,000.00	R 0	Progress report/Completion certificate	Technical services
20.	Sanitation Ponds	General revenue	% in progress on the refurbishment of Mutale, Biaba,	0%	100% refurbished of ponds at Mutale, Biaba,Vleifontein, by 30 June 2025	-	67%	- 33%	Mutale has not yet attended due to financial constraints	To be budget and attended on 2025/2026 FY	R 6 086 955.00	R 6,998,912.00	R 472,995.65	Progress report/Completion certificate	Technical services

KPA 1: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/26	Adjusted Budget	Expenditure	Portfolio of evidence	Department
Strategic Objectives:															
To ensure the provision of services to communities in a sustainable manner															
To ensure total functionality of VDM water service business to identify and plan for the financial, institutional, and overall sustainability needs															
To ensure efficient, affordable, economical and sustainable access to water services.															
			Vleifontein ponds by 30 June 2025 by 30 June 2025												
21.	Fire and rescue	General revenue	% in progress on construction of Xigalo Fire Station outstanding works by 30 June 2025	92%	8% in progress on construction of Xigalo Fire Station outstanding works by 30 June 2025	92%	8%	0	N/A	N/A	R 434 783.00	R 361,130.00	R 368,979.62	Progress report/Completion certificate	Community Services
22.	Agricultural services	General revenue	% in progress on construction of Vhembe district tractors shelter by 30 June 2025	0%	50% construction of Vhembe district tractors shelter by June 2025	-	0%	-50%	Tender stage, awaits BEC to evaluated	Tender has been evaluated currently in the process of appointment to be concluded in the second quarter	R 2 608 696.00	R 1,600,000.00	R 0	Progress report/Completion certificate	Economic development and planning

OPERATIONAL PROJECTS

KPA 4: MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT															
Ref No.	Programme Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/26	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
Strategic Objective:															
To encourage the involvement of communities and community organizations in the matters of local government															
1.	Human Resource Management	General revenue	Number of Employment Equity Report submitted to the Department of Labour by 31 January 2025	1	1 employment equity report submitted to department of Labour by 31 January 2025	-	1	0	N/A	N/A	R 0	-	R 0	Acknowledgement letter from department of labour	Corporate services
2.	Labour Relations	General revenue	Number of LLF meetings convened by 30 June 2025	1	12 LLF meetings convened by 30 June 2025	-	3	-9	Inadequate planning which results on meeting postponement	Municipality to develop adherence annual LLF meetings schedule	R 0	-	R 0	Minutes and attendance register	Corporate services
3.	Human Resource Management	General revenue	Number of reviewed WSP/ATR submitted on the 30 April 2025 to LGSETA	1	1 reviewed WSP/ATR submitted to LGSETA by 30 April 2025	-	1	0	N/A	N/A	R 0	-	R 0	Acknowledgement letter from LGSETA	Corporate services
4.	Employee wellness	General revenue	Number of employees participated in medical surveillance conducted by 30 June 2025	897	1383 employees participated in medical surveillance conducted by 30 June 2025	168	0	168	N/A	N/A	R 3 147 000.00	R 2,244,935.00	R 2,268,047.50	Attendance register	Corporate services
5.	Employee Wellness	General revenue	Number of employee wellness programs conducted by 30 June 2025	4	4 employee wellness programs conducted by 30 June 2025	-	4	0	N/A	N/A	R 4 196 000.16	R 300,000.00	R 109,360.00	Attendance register	Corporate services
6.	Properties and Facilities Management	General revenue	Number of safety signage in all municipal buildings	0	4 safety signage in all municipal buildings installed by 30 June 2025	-	0	-4	Delay in the procurement process which include specification	To be implemented in the 2025/26 financial year municipal plans	R 104 900.00	R 10,000.00	R 0	Report	Corporate services

KPA 4: MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT															
Ref No.	Programme Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/26	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
			installed by 30 June 2025						development, adjudication and evaluation						
7.	Properties and Facilities Management	General revenue	% of vehicle licences and permits renewal conducted by 30 June 2025	100 %	100% vehicle licences and permits renewal conducted by 30 June 2025	-	100%	0	N/A	N/A	R 2 202 900.00	R 800,000.00	R 1,363,641.00	Report	Corporate services
8.	OHS	General revenue	Number of OHS programs conducted by 30 June 2025	4	4 OHS programs conducted by 30 June 2025	-	4	0	N/A	N/A	R 0	-	R 0	Attendance register/Invitation/Minutes	Corporate services
9.	IT System purchase/implementation	General revenue	Number of standby generator maintenance conducted 30 June 2025	4	2 standby generator maintenance conducted 30 June 2025	-	2	0	N/A	N/A	R 456 078.37	R 85,200.00	R 85,200.00	Report	Corporate services

KPA 1: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
Ref No.	Programme Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
Strategic Objectives															
To ensure the provision of services to communities in a sustainable manner															
To ensure total functionality of VDM water service business to identify and plan for the financial, institutional, and overall sustainability needs															
To ensure efficient, affordable, economic and sustainable access to water services															
1.	Water supply	General revenue	Number of laboratory drinking water sample tests conducted by 30 June 2025	1200	1200 laboratory drinking water sample tests conducted by 30 June 2025	-	1200	0	N/A	N/A	R 6 956 522.00	R 3,478,261.00	R 1,055,600.51	Listing	Technical services
2.	Water supply	General revenue	Number of laboratory drinking water waste sample tests conducted by 30 June 2025	120	120 laboratory drinking water waste sample tests conducted by 30 June 2025	-	120	0	N/A	N/A	R 6 956 522.00	R 869,565.00	R 0	Listing	Technical services
3.	Water supply	General revenue	Number of new household water connections done by 30 June 2025	500	200 new household's water connections done by 30 June 2025	-	224	+24	Higher consumer demand	N/A	R 4 000 000.00	R 2,110,611.00	R 0	Listing	Technical services
4.	Water supply	General revenue	Number of defective prepaid and convectional meters replaced by 30 June 2025	3000	2000 defective prepaid meters only replaced by 30 June 2025	-	0	-2000	Delay in the supply chain process	To be implemented in the 2025/26 financial year plan	R 15 652 174.00	R 12,000,000.00	R 5,806,857.08	Listing	Technical services
5.	Fleet and equipment purchase	General revenue	Number of bulk meters installed by 30 June 2025	37	37 bulk meters installed by 30 June 2025	-	0	-37	Delay in the supply chain process	To be implemented in the 2025/26 financial year plan	R 4 347 826.00	R 4,347,826.00	R 3,307,834.00	Listing	Technical services
6.	Fleet and equipment purchase	General revenue	Number of ball valves/ level indicators	124	17 ball valves installed by 30 June 2025	-	0	-17	Delay in the supply	To be implemented in the	R 4 347 826.00	R 7,000,000.00	R 0	Listing	Technical services

KPA 1: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
Ref No.	Programme Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
			installed by 30 June 2025						chain process	2025/26 financial year plan					
7.	Fleet and equipment purchase	General revenue	Number of calibration of guages/ water level indicators meters installed by 30 June 2025	57	56 calibrations of gauges water level indicators installed by 30 June 2025	-	0	-56	Delay in the supply chain process	To be implemented in the 2025/26 financial year plan	R 3 478 261.00	R 3,478,261.00	R 1,552,250.00	Listing	Technical services
8.	Legislative compliance and Plans	General revenue	Number of technical reports and business plans developed by 30 June 2025	0	5 technical reports and business plans developed by 30 June 2025	-	5	0	N/A	N/A	R 12,608,695.00	R 2,608,695.00	R 1,833,265.92	Report	Technical services
9.	Legislative compliance and Plans	General revenue	Number of SANS analysis (compliance of drinking water quality as per DWS requirements) conducted by 30 June 2025)	1	1 SANS analysis (compliance of drinking water quality) conducted by 30 June 2025	33	33	0	N/A	N/A	R 3 478 261.00	R3,455,018.00	R 3,455,274.10	Report	Technical services
10.	Legislative compliance and Plans	General revenue	Number of process audit plans (water and wastewater treatments plant) implemented by 30 June 2025	7	7 review process audit plans (water and wastewater treatments plant) implemented by 30 June 2025	-	7	0	N/A	N/A	R 4 347 826.00	R 3,742,000.00	R 3,742,000.00	Plan	Technical services
11.	Legislative compliance and Plans	General revenue	Number of sewer plants reticulation inspections	1	1 sewer reticulation inspection (Green drop	27	27	0	N/A	N/A	R 2 173 913.00	R 3,800,000.00	R 1,529,909.58	Report	Technical services

KPA 1: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
Ref No.	Programme Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
			(Green drop compliance) conducted by 30 June 2025		compliance) conducted by 30 June 2025										
12.	Legislative compliance and Plans	General revenue	Number of wastewater risk abatement plan (W2RAP) reviewed by 30 June 2025	14	14 wastewater risk abatement plans (W2RAP) reviewed by 30 June 2025	-	0	-14	Budgetary constraints	Provide sufficient budget in the next financial year	R 1 739 130.00	R 1,080,000.00	R 0	Plan	Technical services
13.	Legislative compliance and Plans	General revenue	Number of general authorization limit (Wastewater compliance as per DWS requirements) conducted by 30 June 2025	2	2 general authorization limit (Wastewater compliance as per DWS requirement) conducted by 30 June 2025	27	27	0	N/A	N/A	R 521 739.00	R 442,900.00	R 442,900.00	Report	Technical services
14.	Legislative compliance and Plans	General revenue	Number of sludge management plan implementation conducted by 30 June 2025	14	14 sludge management plans implemented by 30 June 2025	-	6	-08	Budgetary constraints	Provide sufficient budget in the next financial year	R 1 739 130.00	R 1,080,000.00	R 1,080,000.00	Plan	Technical services
15.	Legislative compliance and Plans	General revenue	Number of water safety plan reviewed by 30 June 2025	16	16 water safety plans reviewed by 30 June 2025	-	0	-16	Budgetary constraints	Provide sufficient budget in the next financial year	R 3 478 261.00	-	R0	Plan	Technical services
16.	Water operations and maintenance	General revenue	% water interruptions reported attended within 48 hours	97%	100% water interruptions reported attended within 48 hours	-	68%	-32%	Shortage of spare material	The municipality to fast track the procurement and supply	R0	-	R0	Listing/Report	Technical services

KPA 1: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Ref No.	Programme Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
										of sparse material					
17.	Sewer operations and maintenance	General revenue	% sewer interruptions reported attended within 72 hours	96%	100% sewer interruptions reported attended within 72 hours	-	73.4%	- 26.6%	Shortage of sparse material	The municipality to fast track the procurement and supply of sparse material	R0	-	R 0	Listing/ Report	Technical services
18.	Easter and Festive road safety awareness conducted	General revenue	Number of Easter and Festive road safety awareness conducted by 30 June 2025	1	2 Easter and Festive road safety awareness conducted by 30 June 2025	-	2	0	N/A	N/A	R 419 604.00	R 213,500.00	R 13,500.00	Attendance register	Economic development and planning
19.	Disaster Awareness	General revenue	Number of festive and Easter disaster seasons operations conducted by 30 June 2025	1	2 disaster festive and Easter season operation conducted by 30 June 2025	-	2	0	N/A	N/A	R 89 160.00	R 100,000.00	R 122,350.00	Attendance register	Community services
20.	international disaster seminar	General revenue	Number of international days for disaster risk reduction (IDDR) conducted by 30 June 2025	1	1 disaster awareness (IDDR) conducted by 30 June 2025	-	1	0	N/A	N/A	R 209 796.00	R 180,000.00	R 185,875.00	Attendance register	Community services
21.	Disaster reduction Awareness	General revenue	Number of disaster risk reduction seminars conducted by 30 June 2025	1	1 disaster risk reduction seminar conducted by 30 June 2025	-	1	0	N/A	N/A	R 209 796.00	R 190,000.00	R 178,833.00	Attendance register	Community services

KPA 1: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Ref No.	Programme Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
22.	Disaster Awareness campaigns	General revenue	Number of district wide disaster awareness campaigns conducted by 30 June 2025	1	1 disaster district wide awareness campaign conducted by 30 June 2025	-	1	0	N/A	N/A	R 209 796.00	-	R 0	Attendance register	Community services
23.	Fire disaster awareness	General revenue	Number fire disaster awareness campaigns conducted by 30 June 2025	40	40 fire disaster awareness campaign conducted by 30 June 2025	-	40	0	N/A	N/A	R0	-	R 0	Attendance register	Community services
24.	Primary Health	General revenue	Number of HIV and AIDS programs conducted by 30 June 2025	18	18 HIV and AIDS programs conducted by 30 June 2025	-	18	0	N/A	N/A	R 209 796.00	R 96,084.00	R 121,383.20	Attendance register	Community services
25.	Social cohesion	General revenue	Number of O.R Tambo golden games conducted by 30 June 2025	1	1 O.R Tambo golden games conducted by 30 June 2025	-	1	0	N/A	N/A	R 83 916.00	R 72,250.00	R 72,250.00	Report	Community services
26.	Social cohesion	General revenue	Number of O.R Tambo schools sports conducted by 30 June 2025	1	1 O.R Tambo schools sports conducted by 30 June 2025	-	1	0	N/A	N/A	R 157 356.00	R 80,000.00	R 77,134.00	Report	Community services
27.	Social cohesion	General revenue	Number of sports council activities conducted by 30 June 2025	1	1 sports council activities conducted by 30 June 2025	-	1	0	N/A	N/A	R 83 916.00	80,000.00	R 34,344.10	Report	Community services
28.	Social Cohesion	General revenue	Number of disability sports conducted by 30 June 2025	1	1 disability sports conducted by 30 June 2025	-	1	0	N/A	N/A	R 83 916.00	R 24,750.00	R 24,750.00	Report	Community services

KPA 1: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Ref No.	Programme Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
29.	Social cohesion	General revenue	Number of indigenous games conducted by 30 June 2025	1	1 indigenous game conducted by 30 June 2025	-	1	0	N/A	N/A	R 104 904.00	R 104,900.00	R 0	Report	Community services
30.	Social cohesion	General revenue	Number of arts and culture programs conducted by 30 June 2025	1	1 arts and culture program conducted by 30 June 2025	-	1	0	N/A	N/A	R 209 796.00	R 200,000.00	R 247,577.35	Report	Community services
31.	Social cohesion	General revenue	Number of Heritage dances conducted by 30 June 2025	1	1 Heritage dance conducted by 30 June 2025	-	1	0	N/A	N/A	R 524 500.00	R 334,783.00	R 0	Report	Community services
32.	Social cohesion	General revenue	Number of Federation support conducted by 30 June 2025	1	1 Federation support conducted by 30 June 2025	-	1	0	N/A	N/A	R 157 356.00	R 150,000.00	R 263,733.30	Report	Community services
33.	Social cohesion	General revenue	% of households served provision of disaster relief materials by 30 June 2025	100%	100% of households served the provision of disaster relief materials by 30 June 2025	-	100% (103/103)	0	N/A	N/A	R 3 503 660.00	R 2,500,000.00	R 278,635.68	Report	Community services
34.	Environmental management	General revenue	Number of food premises inspection conducted by 30 June 2025	4600	4600 food premises inspection conducted by 30 June 2025	-	4600	0	N/A	N/A	R0	-	R 0	Listing	Community services
35.	Environmental management	General revenue	Number of non-food premise (funeral parlour) inspection	40	40 non-food premises inspection conducted by 30 June 2025	-	40	0	N/A	N/A	R0	-	R 0	Listing	Community services

KPA 1: SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
Ref No.	Programme Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
			conducted by 30 June 2025												
36.	Environmental management	General revenue	Number of air pollution inspections conducted by 30 June 2025	40	40 air pollution inspection conducted by 30 June 2025	-	40	0	N/A	N/A	R0	-	R 0	Listing	Community services
37.	Environmental management	General revenue	Number of waste management sites conducted by 30 June 2025	40	40 waste management sites inspection conducted by 30 June 2025	-	40	0	N/A	N/A	R0	-	R 0	Listing	Community services

KPA 4: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

Ref No.	Programme Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
Strategic Objective:															
To ensure sound financial management of municipality															
1.	Debt collection	General revenue	% of debt collected by 30 June 2025	8%	10% debt amount collected by 30 June 2025	-	2.4%	-7.6%	Culture of non-payment by consumers	Municipality to encourage consumers to pay through public participation	R 3 376 400.00	R 669,426.00	R 713,439.43	Report	Budget and treasury
2.	Expenditure Management	General revenue	% of payment made to creditors within 30 days by 30 June 2025	90%	100% payment made to creditors within 30 days by 30 June 2025	-	92%	-8%	Cash flow challenges	Municipality to budget properly in line with MFMA budgeting requirements	R0	R0	R 0	Report	Budget and treasury
3.	Budget and reporting	General revenue	Number of annual budget reports compiled and submitted to council by 30 2025	2	2 annual budget reports compiled and submitted to Council by 30 June 2025	-	2	0	N/A	N/A	R0	-	R 0	Daft and final budget	Budget and treasury
4.	Budget and reporting	General revenue	Number of adjustment budget adopted by 28 February 2025	1	1 adjustment budget adopted by 28 February 2025	-	1	0	N/A	N/A	R0	-	R 0	Adjusted budget and council resolution	Budget and treasury
5.	Budget and reporting	General revenue	Number of annual financial statement submitted to the Auditor General by 31st August 2024	1	1 annual financial statement submitted to the Auditor General by 31st August 2024	-	1	0	N/A	N/A	R0	-	R 0	AFS	Budget and treasury

KPA 4: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

Ref No.	Programme Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
Strategic Objective:															
To ensure sound financial management of municipality															
6.	Budget and reporting	General revenue	Number of Audit Action Plan compiled by 30 June 2025	1	1 Audit Action Plan compiled by 30 June 2025	-	1	0	N/A	N/A	R0	-	R 0	Audit Action Plan	Budget and treasury
7.	Revenue enhancement	General revenue	% of revenue amount collected by 30 June 2025	8%	10% revenue amount collected by 30 June 2025	-	19%	+9	More consumers are paying for services	N/A	R0	-	R 0	Report	Budget and treasury
8.	Budget and reporting	General revenue	Number of Section 52 report submitted to council within 30 days after the end of the quarter by 30 June 2025	4	4 Section 52 report submitted to council within 30 days after the end of the quarter by 30 June 2025	-	4	0	N/A	N/A	R0	-	R 0	Section 52 reports	Budget and treasury
9.	Budget and reporting	General revenue	Number of Section 71 reports submitted to Council by 30 June 2025	12	12 Section 71 reports submitted to the Council by 30 June 2025	-	12	0	N/A	N/A	R0	-	R 0	Section 71 reports	Budget and treasury
10.	Budget and reporting	General revenue	Number of Section 72 (mid-year budget) report compiled by January 2025 and submitted to council	1	1 Section 72 (Mid-year budget) report compiled by 25 January 2025 and submitted to council	-	1	0	N/A	N/A	R0	-	R 0	Section 72 report	Budget and treasury
11.	Revenue Management	General revenue	Number of updated indigent registers compiled by 30 June 2025	2	2 updated indigent report compiled by 30 June 2025	-	2	0	N/A	N/A	R 3 671 500.00	R 1,321,380.00	R 1,186,110.00	Report	Budget and treasury
12.	Asset Management	General revenue	Number of GRAP compliance assets register compiled by 30 June 2025	1	1 GRAP compliance assets register compiled by 30 June 2025	-	1	0	N/A	N/A	R 4,782,609.00	R 4,782,609.00	R 4,674,300.37	Asset Register	Budget and treasury
13.	Supply Chain Management	General revenue	Number of supply chain procurement implementation report compiled by 30 June 2025	4	4 supply chain procurement implementation report compiled by 30 June 2025	-	4	0	N/A	N/A	R0.00	-	R 0	SCM report	Budget and treasury

KPA 2: LOCAL ECONOMIC DEVELOPMENT

Ref No.	Programme Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence
Strategic Objectives:														
To promote social and economic development														
1.	Enterprise Support	General revenue	Number of youth enterprise youth in competition awards conducted by 30 June 2025	1	1 youth enterprise youth in competition awards conducted by 30 June 2025	-	1	0	N/A	N/A	R 314 700.00	R 300,000.00	R 0	Attendance register
2.	Enterprise Support	General revenue	Number of enterprise youth in business competition conducted by 30 June 2025	1	1 enterprise youth in business competition conducted (Hiring of Equipment's and Meals) by 30 June 2025	-	1	0	N/A	N/A	R 62 940.00	R60,000.00	R 0	Attendance register
3.	Marketing programs	General revenue	Number of proudly Vhembe programs conducted by 30 June 2025	1	1 proudly Vhembe programs conducted by 30 June 2025	-	0	-1	Stakeholders to collaborate with the identified date	Proudly Vhembe campaign to be conducted in the 2025/26 FY	R 157 356.00	R 173,613.00	R 0	Attendance register
4.	Marketing programs	General revenue	Number of rand show participation conducted by 30 June 2025	1	1 rand show participation conducted by 30 June 2025	-	1	0	N/A	N/A	R 284 736.00	R 250,000.00	R 217,391.30	Attendance register
5.	Marketing programs	General revenue	Number of Limpopo Marula coordination Festival conducted 30 June 2025	1	1 Limpopo Marula coordination Festival conducted 30 June 2025	-	1	0	N/A	N/A	R 62 940.00	R 110,000.00	R 134,650.00	Attendance register
6.	Marketing programs	General revenue	Number of tourism month activities conducted by 30 June 2025	1	1 tourism month activities conducted by 30 June 2025	-	1	0	N/A	N/A	R 10 488.00	R0	R 0	Attendance register
7.	Marketing programs	General revenue	Number of tourism promotion brochure produced by 30 June 2025	0	1 tourism promotion brochure produced by 30 June 2025	-	1	0	N/A	N/A	R 501 696.79	R 490,000.00	R 510,836.96	Attendance register
8.	Marketing programs	General revenue	Number of LED workshops and	0	1 LED workshop and conference	-	1	0	N/A	N/A	R 100,000.00	R 100,000.00	R 6,000.00	Attendance register

KPA 2: LOCAL ECONOMIC DEVELOPMENT

Ref No.	Programme Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence
Strategic Objectives:														
To promote social and economic development														
			conference conducted by 30 June 2025		conducted by 30 June 2025									
9.	Marketing programs	General revenue	Number of ZITF & Shanganai workshops/ meeting conducted by 30 June 2025	2	2 ZITF & Shanganai workshops/ meeting conducted by 30 June 2025	1	1	0	N/A	N/A	R 241 272.00	R 391,733.00	R 191,732.90	Attendance register
10.	Marketing programs	General revenue	Number of tourism marketing activities attended by 30 June 2025	1	1 tourism marketing activities attended by 30 June 2025	-	1	0	N/A	N/A	R 273 792.00	R 100,000.00	R 0	Attendance register
11.	Marketing programs	General revenue	Number of twinning agreements meetings held by 30 June 2025	2	2 twinning agreements meetings held by 30 June 2025	-	2	0	N/A	N/A	R 328 546.80	R 200,000.00	R 123,147.48	Attendance register
12.	Tourism support	General revenue	Number of youth tourism competition conducted by 30 June 2025	1	1 youth tourism competition conducted by 30 June 2025	-	1	0	N/A	N/A	R 335 676.00	R 300,000.00	R 51,550.00	Attendance register
13.	Agricultural support	General revenue	Number of female farmers of the year competition conducted by 30 June 2025	1	1 female farmer of the year competition conducted by 30 June 2025	-	1	0	N/A	N/A	R 314 700.00	R 300,000.00	R 300,000.00	Attendance register
14.	Agricultural support	General revenue	Number of agricultural marketing shows conducted by 30 June 2025	1	1 agricultural marketing show conducted by 30 June 2025	-	1	0	N/A	N/A	R 104 904.00	R 100,000.00	R 47,376.83	Attendance register
15.	Agricultural support	General revenue	Number of young farmer competition of the year conducted by 30 June 2025	1	1 young farmer competition of the year conducted by 30 June 2025	-	1	0	N/A	N/A	R 377 640.00	R 300,000.00	R 0	Attendance register
16.	Transport	General revenue	Number of development meeting airport coordinated by 30 June 2025	0	1 development meeting at the airport coordinated by 30 June 2025	-	0	1	It's a mainly driven by the department of transport as its function	To be removed from the SDBIP and only remain with the facilitation of the	R 52 452.00	R0	R 0	Attendance register

KPA 2: LOCAL ECONOMIC DEVELOPMENT

Ref No.	Programme Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence
Strategic Objectives:														
To promote social and economic development														
										processes for such event				
17.	Technical Services	General revenue	Number of EPWP job opportunities created by June 2025	0	1500 EPWP job opportunities created by 30 June 2025	-	1500	1500	N/A	N/A	R0	-	R0	Employment contract

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION															
Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
Strategic Objective:															
To encourage the involvement of communities and community organizations in the matters of local government															
1.	Portfolio Committees	General Revenue	Number of Portfolio Committee meetings convened by 30 June 2025	25	25 Portfolio Committee meetings convened by 30 June 2025	-	25	0	N/A	N/A	R0	-	R 0	Attendance registers and minutes	Corporate services
2.	Council support	General Revenue	Number of Mayoral committee meetings convened by 30 June 2025	4	4 Mayoral committee meetings convened 30 June 2025	-	4	0	N/A	N/A	R0	-	R 0	Attendance registers and minutes	Corporate services
3.	Council support	General Revenue	Number of Council sittings convened by 30 June 2025	4	4 Council sittings convened by 30 June 2025	-	4	0	N/A	N/A	R0	-	R 0	Attendance registers and minutes	Corporate services
4.	Council support (MPAC)	General Revenue	Number of MPAC compliance performance reports compiled by 30 June 2025	5	5 MPAC compliance performance reports compiled by 30 June 2025	-	5	0	N/A	N/A	R 1 049 000.00	R 836,750.00	R 429,626.60	Performance report/Oversight report	Corporate services
5.	Council support (MPAC)	General Revenue	Number of MPAC public hearing conducted by 30 June 2025	1	1 MPAC public hearing conducted by 30 June 2025	-	1	0	N/A	N/A	R 629 400.00	R 370,000.00	R 157,350.00	Attendance register	Corporate services
6.	IT System purchase/ implementation	General revenue	Number of website maintenance conducted by 30 June 2025	4	4 website maintenance conducted by 30 June 2025	-	4	0	N/A	N/A	R 15,000.00	R 14,200.00	R 12,807.32	Website maintenance Report	Corporate services
7.	IT System purchase/ implementation	General revenue	Number of software maintenance conducted by 30 June 2025	4	4 software maintenance conducted by 30 June 2025	-	2	-2	Budget constraints challenges	Provide sufficient budget in the 2025/26 financial year	R 547 304.00	-	R 0	Software maintenance Report	Corporate services

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
Strategic Objective:															
To encourage the involvement of communities and community organizations in the matters of local government															
8.	IT System purchase/ implementation	General revenue	Number of call centre maintenance conducted 30 June 2025	4	4 call center maintenance conducted 30 June 2025	-	4	0	N/A	N/A	R 113,560.00	R 103,560.00	R 109,357.22	Call centre maintenance Report	Corporate services
9.	IT System purchase/ implementation	General revenue	Number of Server virtualization update conducted by 30 June 2025	0	4 Server virtualization update conducted by 30 June 2025	-	4	0	N/A	N/A	R 434,783.00	R 434,783.00	R 434,782.61	Server virtualization Report	Corporate services
10.	IT System purchase/ implementation	General revenue	Number of IT disaster master plan developed by 30 June 2025	0	1 IT disaster master plan developed by 30 June 2025	-	0	-1	SITA in progress with the development of IT disaster master plan	Municipality continues to engage with SITA on latest development	R 2,173,913.00	R 1,371,954.00	R 0	Approved IT master Plan	Corporate services
11.	IT System purchase/ implementation	General revenue	Number of Virtual Private Network update conducted 30 June 2025	0	2 Virtual Private Network update conducted 30 June 2025	-	2	0	N/A	N/A	R 2,000,000.00	R 2,979,000.00	R 2,730,750.00	Report	Corporate services
12.	IT System purchase/ implementation	General revenue	Number of computer software licenses renewed by 30 June 2025	7	7 computer software licenses renewed 30 June 2025	-	0	-7	Budget constraints	Provide sufficient budget in the 2025/26 financial year	R 2,173,913.00	R 2,987,115.00	R 3,206,852.51	Licenses	Corporate services
13.	IT System purchase/ implementation	General revenue	Number of CCTV maintenance conducted by 30 June 2025	0	2 CCTV maintenance conducted by 30 June 2025	-	2	2	N/A	N/A	R 869,565.00	R 707,800.00	R 707,800.00	Report	Corporate services
14.	Mayoral bursary	General Revenue	Number of Mayors bursary awarded by 30 June 2025	78	100 Mayors' bursary awarded by 30 June 2025	-	62	-38	Declined by the application due to higher bursary offer from other institutions	N/A	R 3 192 608.42	R 3,043,478.00	R 2,164,436.21	Listing	Executive Mayor

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
Strategic Objective:															
To encourage the involvement of communities and community organizations in the matters of local government															
15.	Special programs	General Revenue	Number of special programs conducted by 30 June 2025	21	21 special programs conducted by 30 June 2025	-	19	-2	N/A	N/A	R 2,036,749.00	R 1,405,427.00	R 427,778.80	Attendance register	Executive Mayor
16.	Communications forum	General Revenue	Number of district communication forums held by 30 June 2025	4	4 district communication forums held by 30 June 2025	-	4	0	N/A	N/A	R 41 964.00	R 40,000.00	R 17,000.00	Attendance register	Executive Mayor
17.	Mayoral imbizo	General Revenue	Number of public participation/ mayoral Imbizo convened by 30 June 2025	4	4 public participation/ mayoral Imbizo convened by 30 June 2025	-	4	0	N/A	N/A	R 950,000.00	R 700,000.00	R 839,822.60	Attendance register	Executive Mayor
18.	SODA	General Revenue	Number of Inauguration/SOD A held by 30 June 2025	1	1 Inauguration/SODA held by 30 June 2025	-	1	0	N/A	N/A	R 466 188.00	R 420,000.00	R 95,150.00	Attendance register	Executive Mayor
19.	Batho Pele	General Revenue	Number of Batho Pele program held by 30 June 2025	1	1 Batho Pele program held by 30 June 2025	-	1	0	N/A	N/A	R 159 660.00	R 141,750.00	R 125,750.00	Attendance register	Executive Mayor
20.	IDP	General Revenue	Number of IDP and budget public notice done by 30 June 2025	1	1 IDP and budget public notice 205/26 FY done by 30 June 2025	-	1	0	N/A	N/A	R 100,000.00	R 60,000.00	R 39,818.10	Notice	Municipal Manager
21.	IDP	General Revenue	Number of IDP reviews - IDP and budget consultations done by 30 June 2025	4	4 2025/26 IDP reviews - IDP and budget consultations done by 30 June 2025	-	4	0	N/A	N/A	R 1,043,478.00	R 743,478.00	R 727,789.48	Attendance register	Municipal Manager
22.	IDP	General Revenue	Number of IDP representative forum meetings	3	3 IDP representative forum meetings	-	1	-1	Delay in the planning process	To be done in the 2025/26 financial year	R 300,000.00	R 300,000.00	R 289,136.77	Attendance register/ invitations/Agenda/ Minutes	Municipal Manager

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
Strategic Objective:															
To encourage the involvement of communities and community organizations in the matters of local government															
			held by 30 June 2025		held by 30 June 2025										
23.	IDP	General Revenue	Number of IDP, Budget and PMS Steering Committee Meeting held by 30 June 2025	3	3 IDP IDP, Budget and PMS steering Committee Meeting held by 30 June 2025	-	2	-1	Delay in the planning process	To be done in the 2025/26 financial year	R 300,000.00	R 300,000.00	R 289,136.77	Attendance register/ invitations/Agenda/ Minutes	Municipal Manager
24.	IDP	General Revenue	Number of IDP documents for 2025/2026 fy submitted to council by 31 May 2025	2	(2)1 draft and 1 final IDP 2025/26 submitted to council by 31 May 2025	-	2	0	N/A	N/A	R0	-	R 0	Adopted draft and final IDP document	Municipal Manager
25.	IDP	General Revenue	Number of IDP process plans approved by council by 31 August 2024	1	1 IDP process plan approved by council by 31 August 2024	-	1	0	N/A	N/A	R0	-	R 0	Adopted IDP processes plan	Municipal Manager
26.	Organizational PMS	General Revenue	Number of organizational Performance reports developed and submitted to council for approval by 30 June 2025	7	7 Performance reports developed and submitted to council for approval by 30 June 2025	-	7	0	N/A	N/A	R 130 435.00	-	R 0	Report quarterly, annually	Municipal Manager
27.	Organizational PMS	General Revenue	Number of Section 57 managers with signed performance agreements by 30 June 2025	4	5 Section 57 managers with signed performance agreements by 30 June 2025	-	6	0	N/A	N/A	R0	-	R 0	Signed performance agreements	Municipal manager

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION															
Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
Strategic Objective:															
To encourage the involvement of communities and community organizations in the matters of local government															
28.	Internal Audit	General Revenue	Number of Audit Committee Meetings convened by 30 June 2025	4	4 Number of Audit Committee Meetings convened by 30 June 2025	-	4	0	N/A	N/A	R 1,000,000.00	R 776,331.00	R 668,363.11	Attendance register	Municipal Manager
29.	Specialized audit services	General Revenue	% in specialized audit services conducted as per need by 30 June 2025	0	100% specialized audit services conducted as per need 30 June 2025	-	100%	0	N/A	N/A	R 886,956.00	R 886,956.00	R 499,058.61	Signed performance agreements	Municipal manager
30.	Risk Management	General Revenue	Number of Risk management Committee convened by 30 June 2025.	4	4 Number of Risk management Committee convened by 30 June 2025	-	4	0	N/A	N/A	R 350,000.00	R 260,426.00	R 211,896.76	Invitation, minutes and attendance register	Municipal Manager
31.	Risk Management	General Revenue	% of anti-fraud and corruption cases reported by 30 June 2025	100%	100% anti-fraud and corruption cases reported by 30 June 2025	-	100%	0	N/A	N/A	R 739,130.00	R 739,130.00	R 543,443.52	Report	Municipal Manager
32.	Management of litigation	General Revenue	% of litigation cases attended each quarter by 30 June 2025	6	100% litigation cases attended each quarter by 30 June 2025	-	100%	0	N/A	N/A	R 31,984,877.00	R 31,984,877.00	R 31,760,500.56	Litigation register	Municipal Manager
33.	GIS week	General revenue	Number of GIS week awareness conducted 30 June 2025	1	1 GIS week awareness conducted 30 June 2025	-	1	0	N/A	N/A	R 472 056.00	R 450,000.00	R 331,509.90	Attendance register	Economic development and planning
34.	GIS implementation	General revenue	Number of GIS implementation reports done 30 June 2025	4	4 GIS implementation reports done by 30 June 2025	-	4	0	N/A	N/A	R 2 333 365.00	R 2,773,365.00	R 2,683,370.00	Report	Economic development and planning

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION															
Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
Strategic Objective:															
To encourage the involvement of communities and community organizations in the matters of local government															
35.	Rural and assets management system	General revenue	Number of rural and assets management system conducted 30 June 2025	4	4 rural and assets management system reports by 30 June 2025	-	4	0	N/A	N/A	R 2,524,000.00	R 2,524,000.00	R 1,794,312.13	Report	Economic development and planning
36.	Bus subsidy workshops	General revenue	Number of bus subsidy workshops conducted 30 June 2025	2	2 bus subsidy workshops conducted by 30 June 2025	-	2	0	N/A	N/A	R 52 452.00	-	R 0	Attendance register	Economic development and planning
37.	Transport month	General revenue	Number of transport month awareness held 30 June 2025	1	1 transport month awareness held 30 June 2025	-	1	0	N/A	N/A	R 100,000.00	R 110,485.00	R 89,515.00	Attendance register	Economic development and planning
38.	Transport forum	General revenue	Number of transport forums held 30 June 2025	4	4 transport forums held by 30 June 2025	-	4	0	N/A	N/A	R 30,000.00	R 24,000.00	R 21,745.00	Attendance register	Economic development and planning
39.	Land Use Management	General revenue	Number of environmental and spatial planning workshops for traditional leaders conducted 30 June 2025	8	8 environmental and spatial planning workshops for traditional leaders conducted by 30 June 2025	-	08	0	N/A	N/A	R 100,000.00	R 120,000.00	R 108,640.00	Attendance register	Economic development and planning

KPA 3: SPATIAL RATIONAL AND MANAGEMENT															
Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Baseline	Annual Target	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Budget 2024/25	Adjusted Budget	Expenditure	Portfolio Of Evidence	Department
Strategic Objectives:															
To promote a safe and healthy environment															
1.	Land Use Management	General revenue	Number of Site demarcation and planning conducted by 30 June 2025	400	400 Site demarcation and planning conducted by 30 June 2025	-	400	0	N/A	N/A	R 534,783.00	R 534,783.00	R 345,760.86	Listing	Economic development and planning
2.	Land Use Management	General revenue	Number of spatial planning, land use and environmental management (environmental day) done by 30 June 2025	1	1 spatial planning, land use and environmental management (environmental day) done by 30 June 2025	-	1	0	N/A	N/A	R 50,000.00	R 50,000.00	R 27,000.00	Attendance register	Economic development and planning
3.	Land Use Management	General revenue	Number of environmental management awareness done by 30 June 2025	1	1 environmental management awareness done by 30 June 2025	-	1	0	N/A	N/A	R 31,476.00	-	-	Attendance register	Economic development and planning
4.	Land Use Management	General revenue	Number of arbor day celebrations conducted by 30 June 2025	1	1 arbor day celebration conducted by 30 June 2025	-	1	0	N/A	N/A	R 31,476.00	-	-	Attendance register	Economic development and planning
5.	Land Use Management	General revenue	Number of wetland day celebrations conducted by 30 June 2025	1	1 wetland day celebration done by 30 June 2025	-	1	0	N/A	N/A	R 50,532.00	-	-	Attendance register	Economic development and planning

23. GENERAL KEY PERFORMANCE INDICATORS

The Minister, after consultation with the MECs for local government and organised local government representing local government nationally, has by regulation (Municipal Planning and Performance Management Regulation of 2001) prescribed general key performance indicators that are appropriate and that should be applied to local government generally. They are reported as follows:

General Key Performance Indicator	2024/2025
(a)Percentage of households with access to a basic level of water	242 374
(b)Percentage of households with access to a basic level of sanitation	27780
(c)The percentage of households earning less than R1100 per month with access to free basic services;	40 666
(d) The percentage of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan;	R 686 222 734.00/R 758 482 012.00 (91%)
(e) Number of jobs created through municipality's local economic development initiatives including capital projects	R0
(f)Number of people from employment equity target groups employed in the three highest level of management with municipality's approved employment equity plan	R0
(g) Percentage of municipality's budget actual spent on implementing its workplace skills plan	R 2 639 6889.75) (100%)
(h) financial viability as expressed by the prescribed ratios	i. 23.65% ii. 58.19% iii. 1.30%

Sources stats SA community survey 2016 from IDP

24.1. BASIC SANITATION

FOCUS AREAS	THULAMELA		COLLINS CHABANE		MAKHADO		MUSINA	
	Com survey 2016	Census 2022	Com survey 2016	Census 2022	Com survey 2016	Census 2022	Com survey 2016	Census 2022
Flush toilet septic tank	3618	40 070	1039	20 529	2699	41 750	691	25 905
VIP with ventilation	35 509	26 593	32 618	24 218	40 124	28 205	11 262	8 994
VIP without ventilation	50 658	28 593	35 340	46 981	51 572	62 781	1799	5 766
	57 785	95 256	68 997	91 728	94 397	76 233	13 752	40 666

Sources stats sa community survey 2016 and Census 2022 from IDP

$$= \frac{303\,883}{436\,959} \times 100 = \%$$

24.2. BASIC WATER ACCESS

FOCUS AREAS Households with access to basic water	Community survey 2016	Census 2022
Musina	32 967	30 312
Thulamela	103 123	80 079
Makhado	88 789	74 420
Collins Chabane	81 090	57 565
	305 979	242 374

Sources stats sa community survey 2016 and Census 2022 from IDP

= 242 374/436 959*100=%

Indigent households is 27 780 as per Vhembe district municipality indigent applicants verification in 2024/2025 registers annual report

24. Comparison of current performance with targets set for and performance in the previous financial year in line with section 46 (1) (b) of the MSA.

2023/2024 Financial year								2024/2025 Financial year						
No	Output Indicator	Annual Targets	Revised Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To Improve Performance	Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance
1.	Number of OR Tambo games conducted	1	-	1	0	N/A	N/A	Number of OR Tambo games conducted	1	-	1	0	N/A	N/A
2.	Number of school sports conducted	1	-	1	0	N/A	N/A	Number of school sports conducted	1	-	1	0	N/A	N/A
3.	Number of sport council activity conducted	1	-	1	0	N/A	N/A	Number of sport council activity conducted	1	-	1	0	N/A	N/A
4.	Number of Mayor's tournament games conducted	1	-	1	0	N/A	N/A	Number of Mayor's tournament games conducted	1	-	1	0	N/A	N/A
5.	Number of Indigenous Games conducted	1	-	1	0	N/A	N/A	Number of Indigenous Games conducted	1	-	1	0	N/A	N/A
6.	Number of Arts and Culture programme conducted	1	-	1	0	N/A	N/A	Number of Arts and Culture programmes conducted	1	-	1	0	N/A	N/A

2023/2024 Financial year								2024/2025 Financial year						
No	Output Indicator	Annual Targets	Revised Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To Improve Performance	Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance
7.	Number of drinking water quality sampling taken	40	-	40	0	N/A	N/A	Number of drinking water quality samples taken	1200	-	1200	0	N/A	N/A
8.	Number of food and non-food premises inspections conducted	4600	-	4600	0	N/A	N/A	Number of food premises inspections conducted	4600	-	4600	0	N/A	N/A
9.	Number of funeral parlours inspections conducted	40	-	40	0	N/A	N/A	Number of funeral parlour inspections conducted	40	-	40	0	N/A	N/A
10.	Number of District Disaster awareness conducted	1	-	1	0	N/A	N/A	Number of District Disaster awareness conducted	1	-	1	0	N/A	N/A
11.	% of households provided with disaster relief as per need within 72 hours	100%	-	100%	0	N/A	N/A	% of households provided with disaster relief materials						
12.	Number of disaster Easter season	1	-	1	0	N/A	N/A	Number of disaster Easter	1	-	1	0	N/A	N/A

2023/2024 Financial year								2024/2025 Financial year						
No	Output Indicator	Annual Targets	Revised Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To Improve Performance	Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance
	campaigns conducted							season campaigns conducted						
13.	Number of disaster Easter season campaigns conducted	1	-	1	0	N/A	N/A	Number of disaster Easter season campaigns conducted	1	-	1	0	N/A	N/A
14.	Number of disaster awareness (IDDR) held	1	-	1	0	N/A	N/A	Number of disaster awareness (IDDR) held	1	-	1	0	N/A	N/A
15.	Number of HIV and AIDS (HAST) programmes held	12	-	12	0	N/A	N/A	Number of HIV and AIDS (HAST)	18	18	18	0	N/A	N/A
16.	Number of Xigalo fire station outstanding construction work done	6	-	4	-2	Delay in the appointment of service provider	Drill Tower and Paving will be done in 2 nd Quarter 2023/24	% in progress on the r of Xigalo fire station outstanding construction work done by 30 June 2025	6	-	4	-2	Delay in the appointment of service provider	Drill Tower and Paving will be done in 2 nd Quarter 2023/24

2023/2024 Financial year							2024/2025 Financial year						
Output indicator	Annual Targets	Revised Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance	Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance
Number of Twinning Agreements signed with Zimbabwe	1	-	1	0	N/A	N/A	Number of Twinning Agreements signed with Zimbabwe	2	0	2	0	N/A	N/A
Number of Tourism youth competitions conducted	1	-	1	0	N/A	N/A	Number of Tourism youth competitions conducted	1	-	1	0	N/A	N/A
Number of Marula festivals conducted							Number of Marula festivals conducted	1	-	1	0	N/A	N/A
The number of Rand shows attended	1	-	1	0	N/A	N/A	The number of Rand shows attended	1	-	1	0	N/A	N/A
Number of World trade markets attended	1	-	1	0	N/A	N/A	Number of World trade markets attended	1	-	1	0	N/A	N/A
Number of regional tourism meetings Conducted	4	-	4	0	N/A	N/A	Number of regional tourism meetings Conducted	2	-	2	0	N/A	N/A
Number of trans-frontiers parks conservations conducted	4	-	4	0	N/A	N/A	Number of trans-frontiers parks conservations conducted	4	-	4	0	N/A	N/A
Number of tourism month activities conducted	1	-	1	0	N/A	N/A	Number of Tourism Month activity conducted	1	-	1	0	N/A	N/A
Number of young farmer competition connected	1	-	1	0	N/A	N/A	Number of young farmer competition connected	1	-	1	0	N/A	N/A

2023/2024 Financial year							2024/2025 Financial year						
Output indicator	Annual Targets	Revised Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance	Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance
Number of female Farmer of the Year Competition conducted	1	-	1	0	N/A	N/A	Number of female farmers of the year Competition conducted	1	-	1	0	N/A	N/A
Number of Agricultural Marketing Show conducted	1	-	1	0	N/A	N/A	Number of Agricultural Marketing Show conducted	1	-	1	0	N/A	N/A
Number of refurbishments of Vhembe fresh produce market phase II report produced	4	-	4	0	N/A	N/A	Number of refurbishments of Vhembe fresh produce market phase II report produced	4	-	4	0	N/A	N/A
Number of lending depot operation report produced	4	-	4	0	N/A	N/A	Number of lending depot operation report produced	4	-	4	0	N/A	N/A
Number of public transport awareness campaign conducted	1	-	1	0	N/A	N/A	Number of public transport awareness campaign conducted	1	-	1	0	N/A	N/A
Number of Road Safety Awareness / Arrive Alive	2	-	2	0	N/A	N/A	Number of Road Safety Awareness / Arrive Alive	2	-	2	0	N/A	N/A
Number of Rural Road Asset Management	1	-	1	0	N/A	N/A	Number of Rural Road Asset Management	1	-	1	0	N/A	N/A

2023/2024 Financial year							2024/2025 Financial year						
Output indicator	Annual Targets	Revised Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance	Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance
System developed and implemented							System developed and implemented						
Number of Bus subsidy workshops conducted	4	-	2	-2	Initial plan was not aligned with the sector plan for two annual meeting	Plans to be aligned with sector departments	Number of bus subsidy workshops conducted	4	-	2	-2	Initial plan was not aligned with the sector plan for two annual meeting	Plans to be aligned with sector departments
Number of Number of airport meetings facilitated	1	-	0	-1	It's a mainly driven by the department of transport as its function	To be implemented in the next financial year	Number of airport meetings facilitated	1	-	0	-1	It's a mainly driven by the department of transport as its function	To be removed from the SDBIP and only remain with the facilitation of the processes for such event
Number of GIS awareness Conducted	1	-	1	0	N/A	N/A	Number of GIS awareness Conducted	1	-	1	0	N/A	N/A
Number of corporate GIS reports produced	4	-	4	0	N/A	N/A	Number of corporate GIS reports produced	4	-	4	0	N/A	N/A
Number of Sites Demarcated service provider phase 1 appointed	1	-	1	0	N/A	N/A	Number of Sites Demarcated service provider phase 1 appointed	1	-	1	0	N/A	N/A

2023/2024 Financial year							2024/2025 Financial year						
Output indicator	Annual Targets	Revised Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance	Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance
Number of Wetland Day celebrations conducted	1	-	1	0	N/A	N/A	Number of Wetland Day celebrations conducted	1	-	1	0	N/A	N/A
Number of harbour month celebrations conducted	1	-	1	0	N/A	N/A	Number of Harbour Month celebrations conducted	1	-	1	0	N/A	N/A
Number of biodiversity and environmental day celebrations conducted	1	-	1	0	N/A	N/A	Number of biodiversity and environmental day celebration conducted	1	-	1	0	N/A	N/A
Number of environmental and spatial planning education for traditional leaders	1	-	1	0	N/A	N/A	Number of environmental and spatial planning education for traditional leaders	1	-	1	0	N/A	N/A

2023/ 2024 Financial year							2024/2025 Financial year						
Output indicator	Annual Target	Revised Annual Target	Actual	Variance	Reasons for variance	Measures Taken To Improve Performance	Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance
Number of organisational structures reviewed	1	-	1	0	N/A	N/A	Number of organisational structures reviewed	1	-	1	0	N/A	N/A
Number of occupational health and safety conducted	4	-	4	0	N/A	N/A	Number of occupational health and safety conducted	4	-	4	0	N/A	N/A
Number of COIDA payments done	1	-	1	0	N/A	N/A	Number of COIDA payments done	1	-	1	0	N/A	N/A
Number of employees participated in medical surveillance	1500	-	897	- 603	Other employees did not attend	Encourage Employees to participate	Number of employees participated in medical surveillance3 0 June 2025	168	-	168	0	N/A	N/A
Number of municipal	4	-	4	0	N/A	N/A	% of municipal vehicles and	4	-	4	0	N/A	N/A

2023/ 2024 Financial year							2024/2025 Financial year						
Output indicator	Annual Target	Revised Annual Target	Actual	Variance	Reasons for variance	Measures Taken To Improve Performance	Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance
vehicles and equipment maintenance reports produced							equipment's maintenance reports done by 30 June 2025						
Number of council meetings conducted	4	-	4	0	N/A	N/A	Number of council meetings conducted 30 June 2025	4	-	4	0	N/A	N/A
municipal public account (MPAC) strategic planning conducted	1	-	1	0	N/A	N/A	municipal public account (MPAC) strategic planning conducted	1	-	1	0	N/A	N/A
Number of MPAC Induction conducted	1	-	1	0	N/A	N/A	Number of MPAC Induction conducted	1	-	1	0	N/A	N/A
Number of MPAC Public hearings conducted	1	-	1	0	N/A	N/A	Number of MPAC Public hearings conducted	1	-	1	0	N/A	N/A

2023/ 2024 Financial year							2024/2025 Financial year						
Output indicator	Annual Target	Revised Annual Target	Actual	Variance	Reasons for variance	Measures Taken To Improve Performance	Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance
% of municipal Software license payments	100%	-	100%	0	N/A	N/A	% of municipal Software license payments	100%	-	100%	0	N/A	N/A
% of municipal website protection done	100%	-	100%	0	N/A	N/A	% of municipal website maintenance done	100%	-	100%	0	N/A	N/A

2023/2024 Financial year								2024/2025 Financial year						
NO:	Output Indicators	Annual Targets	Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To Improve Performance	Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance
1.	Number of GRAAP Compliance annual financial statements produced	1	-	1	0	N/A	N/A	Number of GRAAP Compliance annual financial statements produced	1	-	1	0	N/A	N/A
2.	Number of credible asset registers produced	1	-	1	0	N/A	N/A	Number of credible asset registers produced	1	-	1	0	N/A	N/A
3.	Number of monthly billing reports conducted	12	-	12	0	N/A	N/A	Number of monthly billing reports conducted	12	-	12	0	N/A	N/A
4.	Number of cost recovery reports (Meter reading)	24	-	24	0	N/A	N/A	Number of cost recovery reports (Meter reading)	24	-	24	0	N/A	N/A
5.	Number of debt collection reports produced	12	-	12	0	N/A	N/A	Number of debt collection reports produced	12	-	12	0	N/A	N/A

2023/2024 Financial year							2024/2025 Financial year						
Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance	Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance
Number of municipal SDBIP 2023/2024 binding done	1	-	1	0	N/A	N/A	Number of municipal SDBIP 2024/2025 binding done	1	-	1	0	N/A	N/A
Number of IDP and budget public consultations conducted	3	-	3	0	N/A	N/A	Number of IDP and budget public consultations conducted	3	-	3	0	N/A	N/A
Number of IDP Managers and IDP Rep forum workshops conducted	3	-	3	0	N/A	N/A	Number of IDP Managers and IDP Rep forum workshops conducted	3	-	3	0	N/A	N/A
Number of IDP and Budget Public notices published	1	-	1	0	N/A	N/A	Number of IDP and Budget Public notice published	1	-	1	0	N/A	N/A
Number of risk management	4	-	4	0	N/A	N/A	Number of risk management	4	-	4	0	N/A	N/A

2023/2024 Financial year							2024/2025 Financial year						
Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance	Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance
committee reports produced							committee reports produced						
Number of specialised auditors panel of auditors appointed	1	-	1	0	N/A	N/A	% of specialised auditors panel of auditors appointed by 30 June 2025	1	-	1	0	N/A	N/A

2022/2023 Financial year							2024/2025 Financial year						
Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance	Output indicator	Annual Targets	Review Annual Targets	Actual	Variance	Reasons for variance	Measures Taken To improve Performance
Number of Batho Pele event conducted	1	-	1	0	N/A	N/A	Number of Batho Pele event conducted	1	-	1	0	N/A	N/A
Number of big screen marketing procured	4	-	4	0	N/A	N/A	Number of big screen marketing procured	4	-	4	0	N/A	N/A
Number of communications Conference conducted	1	-	1	0	N/A	N/A	Number of communications Conference conducted	1	-	1	0	N/A	N/A
Number of Imbizos conducted	4	-	4	0	N/A	N/A	Number of Imbizos conducted	4	-	4	0	N/A	N/A
Number of SODA	1	-	1	0	N/A	N/A	Number of SODA	1	-	1	0	N/A	N/A
Number of Mayoral bursaries awarded	1000	100	51	-49	Decline offers by students due to the awarded of NSFAS with a higher amount than the municipality offering	Management to engage on and consider the review of the bursary offer	Number of Mayoral bursaries awarded	1000	100	51	-49	Decline offers by the student due to the awarded of NSFAS with higher amount than the municipality offering	Management to engage on and consider the review of the bursary offer

2023/2024 Financial year								2024/2025 Financial year							
Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance
% in progress on Construction of Vondo regional water scheme by 30 June 2024	0%	100%	60%	34%	-26%	Community interference	Community structures engagement held	% in progress on construction of VONDO regional water scheme (Murangoni) by June 2025	60%	20% progress on construction of VONDO regional water scheme (Murangoni) by June 2025	40%	55%	+15%	There is a good performance the constructor	N/A
								% in progress on construction of Mutshedzi regional water scheme outstanding works completed by 30 June 2025	82%	100% progress on construction of Mutshedzi regional water scheme outstanding works completed by 30 June 2025	-	17.70%	-0.3%	RAL has requested that the main bulk pipeline, which is approximately 500m, is supposed to be relocated due to interruption by road construction.	The contractor is requested to relocate the affected main bulk pipeline.
% in progress on Construction of Chavani and Surrounding Villages Bulk Supply by 30 June 2024	37%	100%	43%	50%	+7%	Good performance by constructor	N/A	% in progress on construction of Chavani and surrounding villages bulk pipeline and water reticulation to Sheryl project by June 2025	87%	30% in progress on construction of Chavani and surrounding villages bulk pipeline and water reticulation to Sheryl project by June 2025	13%	12	-1%	Subcontractors' stopping the project due to rates dispute and bad weather condition	Extension of time submitted pending approval from the Municipality
% in progress on construction of Xikundu/Mhinga Water reticulation	57%	100%	43%	45%	+2%	Good performance by constructor	N/A	% in progress on construction of water supply	30%	30% progress on construction of water supply and bulk water reticulation	-	28%	-2%	Land disputes by the local community members	Re -positioning of reservoir

2023/2024 Financial year								2024/2025 Financial year							
Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance
Project by 30 June 2024								and bulk water reticulation by June 2025		by June 2025					
% in progress on Construction of Vuwani to Vyeboom and construction of Reservoir by 30 June 2024	90%	100%	10%	9%	-1%	Slow progress by constructor	To develop and implement catch up plan	% in progress on the construction of reservoir Vuwani to Vyeboom by 30 June 2025	96%	4% progress on the construction of reservoir Vuwani to Vyeboom by 30 June 2025	-	0%	0%	NA	N/A
% in progress on Construction of Vondo regional water scheme by 30 June 2024	54%	100%	10.4%	8.6%	-1.8%	Delay due to community intervention	Community structures engagement done, and project continues	% in progress on construction of the increasing capacity of Vondo WTW & Upgrading of water by June 2025	10.4%	28,5% in progress on construction of the increasing the capacity of Vondo WTW & Upgrading of water by 30 June 2025	-	19.74%	-8.06%	Adverse weather conditions and community unrest	Appointment of sub-contractors to focus on other major activities
								% in progress on Vondo water treatment works (WTW) phase 2 outstanding works completed by 30 June 2025	0%	70.01% progress on Vondo water treatment works (WTW) phase 2 outstanding works completed by 30 June 2025	71.01%	33.8%	-33.7%	Local labors strike and adverse weather condition and control room position confirmation delays	Activities to be carried out simultaneously and social issues to be addressed on time.
Number of boreholes drilled and associated Infrastructure constructed at Maramanzhi, Mudimeli,	0	6 boreholes drilled and associated Infrastructure constructed at Maramanzhi, Mudimeli,	-	0	-4	Not done due to funding constraints	To be implemented in the 2024/25 financial year municipal budget	Number of boreholes drilled and associated Infrastructure constructed at Maramanzhi,	0	6 boreholes drilled and associated Infrastructure constructed at Maramanzhi, Mudimeli, Nthabalala,	-	0	-6	Not done due to funding constraints	To be implemented in the 2025/26 financial year municipal budget

2023/2024 Financial year								2024/2025 Financial year							
Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance
Nthabalala, Malamulele, Makushu and Tshikudini by 30 June 2024		Nthabalala, Malamulele, Makushu and Tshikudini by 30 June 2025						Mudimeli, Nthabalala, Malamulele, Makushu and Tshikudini by 30 June 2025		Malamulele, Makushu and Tshikudini by 30 June 2025					
Number VIP toilets constructed at Vhembe local municipalities	406	1887	521	521	0	N/A	N/A	Number of Ventilated improved Pit (VIP) Units constructed in the Vhembe district wide locations by 30 June 2025	380	1887	1014	1014	0	N/A	N/A
% in progress on refurbishment of Makhado boreholes Water augmentation schemes by 30 June 2024	76%	30% progress on refurbishment of Makhado boreholes Water augmentation schemes by 30 June 2025	24%	0%	-24%	The project has stalled due to budget constraints The required budget is for energizing the vandalized borehole and pump station	The budget to execute the work is allocated for 2024/2025 financial year.	% in progress on refurbishment of Makhado boreholes Water augmentation schemes by 30 June 2025	76%	30% progress on refurbishment of Makhado boreholes Water augmentation schemes by 30 June 2025	24%	0%	-24%	The project has stalled due to budget constraints The required budget is for energizing the vandalized borehole and pump station	The budget to execute the work is allocated for 2025/2026 financial year.
% in progress on construction of Xikundu/Mhinga Water reticulation Project by 30 June 2024	57%	100%	43%	45%	+2%	Good performance by constructor	N/A	% in progress on construction of Xikundu Mhinga Bulk Water Supply by 30 June 2025	98%	2% progress on construction of Xikundu Mhinga Bulk Water Supply by 30 June 2025	-	0%	-2%	N/A	N/A
Number of boreholes drilled	4	4	-	0	-4	There was no plans to drill	The new drill boreholes are	Number of boreholes	0	100% borehole drilled within the	1	0	-1	There was no plans to drill	The new drill boreholes are

2023/2024 Financial year								2024/2025 Financial year							
Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance	Key Performance Indicator (KPI)	Baseline	Annual Targets	Adjusted Annual Targets	Actuals	Variances	Reasons for variances	Measures to improve performance
within the district by 30 June 2024						additional boreholes	included in WSIG 2024/25 financial year	drilled within the district by 30 June 2025		district by 30 June 2025				additional boreholes	included in WSIG 2025/26 financial year
Number of boreholes redrilled along Limpopo River (Musina) by 30 June 2024	4	4 boreholes redrilled along Limpopo River (Musina) by 30 June 2025	-	4	1	N/A	N/A	Number of boreholes redrilled along Limpopo River (Musina) by 30 June 2025	1	4 boreholes redrilled along Limpopo River (Musina) by 30 June 2025	1	4	0	N/A	N/A
% in progress on construction of Xigalo Fire Station outstanding works by 30 June 2024	92%	8% in progress on construction of Xigalo Fire Station outstanding works by 30 June 2025	-	8%	0	N/A	N/A	% in progress on construction of Xigalo Fire Station outstanding works by 30 June 2025	92%	8% in progress on construction of Xigalo Fire Station outstanding works by 30 June 2025	-	8%	0	N/A	N/A
% in progress on construction of Vhembe district tractors shelter by 30 June 2024		100%	-	0	-100%	Dealy in the finalization and approval of the building plans	To be implemented in 2024/25 fy	% in progress on construction of Vhembe district tractors shelter by 30 June 2025	0%	50% construction of Vhembe district tractors shelter	-	0%	-50%	Tender stage, awaits bids evaluation committee to evaluated	Tender has been evaluated and currently in the process of appointment to be concluded in the 2 nd quarter

No:	2023/2024 Financial year							2024/2025 Financial year						
	Output indicator	Annual Targets	Revised Annual Targets	Actual	Variance	Reasons for variance	Measures Taken to improve performance	Output indicator	Annual Targets	Revised Annual Targets	Actual	Variance	Reasons for variance	Measures Taken to improve performance
1.	% in progress on construction of Vondo RWS: Murangoni, Maranzhe, Vondo la that, Vondo la fhasi, Tshikunda and Matondoni project by 30 June 2024	100%	100%	10%	-90%	Delay on the acquiring permit for constructor to resume with the works on site	The constructor permit was granted on the 07 June 2023 to proceed with the works on site	% in progress on construction of Vondo RWS: Murangoni, Maranzhe, Vondo la ntha, Vondo la fhasi, Tshikunda and Matondoni project by 30 June 2025	100%	-	60%	40%	Community interference	Community structures engagement held
2.	Number of requests for funding on Mutale Regional Water Scheme: Purification Works developed	1	-	1	0	N/A	N/A	-	-	-	-	-	-	-
3.	Number of VIP toilets constructed at Vhembe district-wide	958	-	903	-55	Adverse weather conditions	Accelerate plan developed to cover lost time of the works	Number of VIP toilets constructed at Vhembe district-wide	1887	1014	1014	0	N/A	N/A
4.	Number of convectional conventional water meters procured	6250	-	6250	0	N/A	N/A	Number of convectional prepaid water meters installed	500	1000	0	- 100 0	SCM process delayed	RT29 contract to be followed or used
5.	Number of household new water meter connections done	2 000	-	931	1069	Late appointment of PSP is appointed by 19 April 2023	To be completed by the 2024 /2025 Financial year	Number of household new water meter connections done	5000	200	224	+24	High demand by consumers	N/A
6.	Number of Inlets and outlets bulk meters installed	212	-	212	0	N/A	N/A	Number of Inlets and outlets bulk meters installed	110	-	0	110	Tender readvertised	To be implemented in 2025/2026 fy
7.	Number of calibration/gauges/meters installed	103	-	103	0	N/A	N/A	Number of calibration/gauges/meters installed	51	64	64	0	N/A	N/A
8.	Number of EPWP job opportunity created	400	0	400	0	N/A	N/A	Number of EPWP job opportunity created	1500	-	513	-987	Budgetary constrains as anticipated	Targets for next financial year was aligned

No:	2023/2024 Financial year							2024/2025 Financial year						
	Output indicator	Annual Targets	Revised Annual Targets	Actual	Variance	Reasons for variance	Measures Taken to improve performance	Output indicator	Annual Targets	Revised Annual Targets	Actual	Variance	Reasons for variance	Measures Taken to improve performance
													funds was not available	with the available funds

25. PERFORMANCE OF SERVICE PROVIDERS 2024/2025

Rating of service provider performance is guided by the General Conditions of Contract (i.e. community resistance/ unrests or natural disasters may not affect observation on the performance thereof)

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
1.	Tshivhulana bulk water supply and internal water reticulation	VDM/TECH/18/11/2019/01	R 40 644 356,39	Ndhuna civil engineering	✓		NA
2.	Tshino bulk water supply and internal water reticulation	VDM/TECH/18/11/2019/02	R 64 878 765,93	Tshiamiso trading 135	✓		NA
3.	Jerome command reservoir (3.5 ml) subsystem construction of 2.5 ml reservoir	VDM/TECH/18/11/2019/03	R 24 068 428,29	Gau Flora	✓		NA
4.	Construction of Thohoyandou block A (Miluwani/Tshidahulu water supply 13ml Reservoir	VDM/TECH/18/11/2019/04	R 24 816 992,81	Setshabelo trading 647	✓		NA
5.	A 450mm Dia pump main from main WTW to reservoir R3A and R3B	VDM/TECH/10/11/2019/01	R 64 739 121,21	Todani jv Economy	✓		NA
6.	Construction of demand management equipment, flow meters and telemetry system at reservoirs under the Vondo RWS	VDM/TECH/10/11/2019/03	R 41 174 762,30	Mvusuludzo Projects (PTY) LTD	✓		NA
7.	Mutshedzi RWS: Phase 3A bulk pipelines reservoirs and pump stations	VDM/TECH/19/03/2020/01	R108 855 024,80	Koepu Business Enterprise	✓		NA
8.	Mutshedzi RWS: Phase 3B bulk pipelines reservoirs	VDM/TECH/19/03/2020/02	R98 200 000,00	Vharanani Properties	✓		NA
9.	Mutshedzi RWS: Phase 3C water reticulation cluster 10,aa, and 12A	VDM/TECH/19/03/2020/03	R55 687 006,05	Neckmay Trading Enterprise (Pty) Ltd	✓		NA
10.	Mutshedzi RWS: Phase 3D water reticulation cluster 8 & 9	VDM/TECH/19/03/2020/04	R56 080 052,31	Tarcron Projects (Pty) Ltd	✓		NA
11.	Mutshedzi RWS: Phase 3E water reticulation cluster 4,5,6,7,13 and 16	VDM/TECH/19/03/2020/05	R34 673 635,73	Mafunzwani Construction and general supply	✓		NA
12.	Xikundu Mhinga Bulk water supply saselame, botoleni, Maphophe Project	VDM/TECH/03/03/2020/01	R22 886 431,87	Masheleni Trading and trading JV Mveledziso Trading	✓		NA
13.	Xikundu MhingaBWS project: Xamarhwanani to Peninghotsa	VDM/TECH/03/03/2020/02	R6 659 020,21	Bics Engineering and Supply (Pty) Ltd	✓		NA
14.	Malamulele west RWS Phase 2B: Mukhomi, Xigamani Xihosana, Dumela and Gumbani	VDM/TECH/01/07/2020/01	R46 781 929,24	Rembu Construction	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
	water reticulation						
15.	Malamulele west RWS Phase 3: Dididi, Mulembe, Tumbaula, Tshitomoni and Jim Jones water reticulation	VDM/TECH/01/07/2020/02	R50 259 873,30	Mmqomo/Valcross Trading JV	✓		NA
16.	Appointment of service providers to Assist Vhembe District Municipality with the placements of adverts on different media (for the period of 36 months) three years	VDM/FIN/02/10/2020/01	Municipal standard rates	Whoodoo Media and Advertising	✓		NA
17.	Musina borehole development	VDM/TECH/29/10/2020/01	R 8 140 450,00	Tarcron Projects	✓		NA
18.	Collins Chabane borehole & booster pump development	VDM/TECH/29/10/2020/02	R 11 400 000,00	H T E Construction	✓		NA
19.	Collins Chabane/Makhado boreholes, sewer & booster pump development borehole & booster pump development	VDM/TECH/29/10/2020/03	R 12 985 045,00	Ramashu Supply and services	✓		NA
20.	Makhado/Thulamela boreholes development, sand well & package plant refurbishment	VDM/TECH/29/10/2020/04	R 6 558 688,00	Tarcron Projects	✓		NA
21.	Thulamela borehole, development, pipelines reticulation reservoir & pump station refurbishment	VDM/TECH/29/10/2020/05	R 8 045 000,00	Tarcron Projects	✓		NA
22.	Thulamela borehole, reservoir & pump station refurbishment	VDM/TECH/29/10/2020/06	R 3 855 410,00	TLM Engineering	✓		NA
23.	Musina/Thulamela borehole development, pipeline & refurbishment of water works	VDM/TECH/29/10/2020/07	R 9 456 555,00	Tarcron Projects	✓		NA
24.	Makhado/Thulamela boreholes development and package plant refurbishment	VDM/TECH/29/10/2020/08	R 4 050 005,00	Tarcron Projects	✓		NA
25.	Vondo RWS: Thohoyandou Q water reticulation (Thulamela)	VDM/TECH/03/11/2020/02	R 1 300 000,00	Kingki Electrical Contractor	✓		NA
26.	Vondo RWS: Itsani west and Matieni water reticulation projects	VDM/TECH/03/11/2020/03	R 5 513 690,00	Phathcon Group (pty) LTD	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
	(Thulamela)						
27.	Tshitale RWS: Lagos water reticulation (Makhado)	VDM/TECH/03/11/2020/04	R 944 590,00	Aromane Projects/FCM Projects JV	✓		NA
28.	Masisi RWS: Mutale new village (Thulamela)	VDM/TECH/03/11/2020/05	R 1 400 000,00	Masheleni Trading and Project	✓		NA
29.	Middle letaba RWS: Development of boreholes at Tiyani village (Collins Chabane)	VDM/TECH/03/11/2020/06	R 1 449 063,25	Nduvho Construction	✓		NA
30.	Middle letaba RWS: Development of borehole at Mahatlane village	VDM/TECH/03/11/2020/07	R 1 400 000,00	Masheleni Trading and Project	✓		NA
31.	Mutale RWS: Dzimauli drilling of borehole (Thulamela)	VDM/TECH/03/11/2020/08	R 1 500 000,00	Masheleni Trading and Project	✓		NA
32.	Malamulele east RWS: Refurbishment of Mhinga plant and construction of bulk line from the plant to wisani T-Junction (Collins Chabane)	VDM/TECH/03/11/2020/10	R 7 465 007,65	Kingki Electrical contractor	✓		NA
33.	Refurbishment of weir and drilling borehole Mulodi, Mutshetshete, Tshitunguni and Thengwe(Thulamela)	VDM/TECH/03/11/2020/11	R 2 000 000,00	Masheleni Trading and Project	✓		NA
34.	Middle letaba RWS: Masakona underground water supply and reticulation (Collins Chabane)	VDM/TECH/03/11/2020/12	R 1 994 940,00	Tsuamo Civils (Pty) Ltd	✓		NA
35.	Elim/Vleifontein RWS: Munanzhele and Mavhungeni water reticulation (Makhado)	VDM/TECH/03/11/2020/13	R 1 975 380,00	Tsuamo Civils (Pty) Ltd	✓		NA
36.	Elim/Vleifontein RWS: Development of borehole at Mailaskop (Makhado)	VDM/TECH/03/11/2020/14	R 2 638 850,00	Tsuamo Civils (Pty) Ltd	✓		NA
37.	Elim/Vleifontein RWS: Development of borehole at Mpheni (Makhado)	VDM/TECH/03/11/2020/15	R 1 200 131,00	Path con group (Pty) Ltd	✓		NA
38.	Refurbishment of the reticulation and extension line at Dambale (Musina Local Municipality)	VDM/TECH/11/03/2021/02	R 510 207,27	Masheleni Trading and projects	✓		NA
39.	Refurbishment of borehole at Maelula	VDM/TECH/11/03/2021/03	R 305 785,00	Adonise Construction-	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
	(Makhado Local Municipality)			Mzerewa Group JV			
40.	Development uof a borehole at Dopeni (thulamela Local Municipality)	VDM/TECH/11/03/2021/04	R 458 850,00	Adonise Construction-Mzerewa Group JV	✓		NA
41.	Refurbishment of a Borehole at Tshikonelo (Collins Chabane Local Municipality)	VDM/TECH/11/03/2021/01	R 182 850,00	Adonise Construction-Mzerewa Group JV	✓		NA
42.	Actuarial Valuation	RFQ/VDM/FIN/17/17/2024/01	R 113,850.00	One Pangea	✓		NA
43.	Request to purchase and installation of 10(TEN) 48 KG 7LGP Cylinders	RFQ/VDM/COMM/15/04/2024 /01	R23,500.00	Tshotangana	✓		NA
44.	Request for the appointment of service provider to supply and install two flocculent dosing pumps ,2x10kl chemicals storage tanks at Mutale wtw	RFQ/VDM/TECH/27/05/2024/ 02	R167,000.00	Mufhenge Construction and Supplier	✓		NA
45.	Request for the appointment of service provider to calibrate 7x blue drop and 3x green drop test kit		R155,000.00	Nyengedzedzo Holdings	✓		NA
46.	Request to procure extra nozlees for jetting trucks (re-advert)	RFQ/VDM/TECH/03/05/2024/ 01	R38,548.00	Masheleni Trading and Projects	✓		NA
47.	Request for camera EOS-5D mark IV (re-advert)	RFQ/VDM/OEM/08/05/2024/0 1	R93,811.49	Pound Holdings (PTY)LTD	✓		NA
48.	Request to purchase and installation of Ten (10) 48 kg cylinders (re-advert)	RFQ/VDM/COMM/15/04/2024 /01	R23,000.00	Malogadi Group	✓		NA
49.	Request for buying and supplying of 500 branded pencil cases, 500 branded rulers and 500 branded ball pens	RFQ/VDM/COMM/07/06/2024 /01	R45,000.00	M K Glo	✓		NA
50.	Request for buying and supplying of 250 school bags	RFQ/VDM/COMM/11/06/2024 /01	R120,400.00	Mikel N Holdings	✓		NA
51.	Request for procurement of movable chairs at Mayoral Boardroom and PR Mphephu Hall	RFQ/VDM/CORP/14/08/2024/ 01	R185,999.07	Dyna MM Holdings	✓		NA
52.	Request for the construction of an I.B.R Roof type carport to fit 9 vehicles /cars at Vuwani Fire Station training centre	RFQ/VDM/COMM/20/09/2024 /01	R108,000.00	Legacy 000	✓		NA
53.	Request for Vhembe District Municipality Letterheads	RFQ/VDM/CORP/11/10/2024/ 01	R64,400.00	Masheleni Trading and Projects	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
54.	Request for the appointment of service provider to develop stormwater management plat at Biaba wwtw	RFQ/VDM/TECH/18/09/2024/02	R184,300.00	Dzivha Fundudzi Water	✓		NA
55.	Request for the appointment of service provider to develop stormwater management plan at Makhado wwtw	RFQ/VDM/TECH/18/09/2024/01	R186,000.00	Endafara Projects	✓		NA
56.	Request for the appointment of service provider to develop stormwater management plan at waterval wwtw	RFQ/VDM/TECH/18/09/2024/03	R186,000.00	Endafara Projects	✓		NA
57.	Request for the appointment of service provider to develop environmetal maganement plan at malamulele wwtw	RFQ/VDM/TECH/18/09/2024/11	R167,900.00	Dinoko consulting services	✓		NA
58.	Request for the appointment of service provider to develop environmental management plan at biaba wwtw	RFQ/VDM/TECH/18/09/2024/10	R176,750.00	Nem Empire	✓		NA
59.	Request for the appointment of service provider to develop environmetal management plan at waterval wwtw	RFQ/VDM/TECH/18/09/2024/08	R170,200.00	Dinoko Consulting services	✓		NA
60.	Request for the appointment of service provider to develop environmetal rehabilitation plan biaba wwtw	RFQ/VDM/TECH/18/09/2024/07	R155,250.00	Mudoita Investment	✓		NA
61.	Request for the appointment of service provider to develop environmetal rehabilitation plan at malamulele wwtw	RFQ/VDM/TECH/18/09/2024/05	R179,650.00	Nem Empire	✓		NA
62.	Request for the appointment of service provider to develop environmetal rehabilitation plan at Waterval wwtw	RFQ/VDM/TECH/18/09/2024/12	R179,650.00	Nem Empire	✓		NA
63.	Request for the appointment of service provider to develop environmental rehabilitation plan at makhado wwtw	RFQ/VDM/TECH/19/09/2024/06	R184,000.00	Isani Phanda Projects	✓		NA
64.	Request for the appointment if service provider to develop stormwater management plan at malamulele wwtw	RFQ/VDM/TECH/18/09/2024/04	R175,950.00	Mahish Trading Enterprise	✓		NA
65.	Request for the appointment of service provider to develop environmetal management plan at Makhado wwtw	RFQ/VDM/TECH/18/09/2024/09	R171,350.00	Dinoko Consulting services	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
66.	Request for purchasing 300 torches	RFQ/VDM/TECH/29/11/2024/04	R87,900.00	ORY Civils and projects	✓		NA
67.	Request for electrical equipments (spares) re-advert	RFQ/VDM/TECH/06/11/2024/01		pending for appointment	✓		NA
68.	Request for the appointment of service provider to supply protective clothing	RFQ/VDM/TECH/03/05/2024/01	R143,175.00	Muthumuni Coporate gift	✓		NA
69.	Purchase of Agricultural lending depot protective clothing	RFQ/VDM/CORP/06/11/2024/01	R80,190.00	Ka nyavhani Health Centre (pty) ltd	✓		NA
70.	Request for the appointment of service provider to develop stormwater management plan (SWMP) at Rietvlei wastewater treatment works	RFQ/VDM/TECH/29/11/2024/01	R189,000.00	Endafara Projects	✓		NA
71.	Request for the appointment of service provider to develop environmental management plan (EMP) at Rietvlei wastewater treatment works	RFQ/VDM/TECH/29/11/2024/03	R189,750.00	Dinoko consulting services	✓		NA
72.	Appointment of an infrastructure skills development grant workshop facilitator	RFQ/VDM/PLAN/15/11/2024/01	R194,076.05	Mimshach Consulting	✓		NA
73.	Appointment of service provider to supply and install chlorine tablet doser at Vuwani Ponds	RFQ/VDM/TECH/05/11/2024/01	R170,000.00	Nem Empire	✓		NA
74.	Appointment of service provider to supply 2x10KL chemical storage tanks and chemical shedding roof at Mhinga	RFQ/VDM/TECH/29/11/2024/02	R179,650.00	Nem Empire	✓		NA
75.	Procurement of golf shirts and baskets hats for District wide committee conference	RFQ/VDM/CORP/08/01/2025/01	R48,620.00	Maingo Enterprise	✓		NA
76.	Request to fumigate VDM Offices (Re-advert)	RFQ/VDM/TECH/29/04/2025/01	R95,000.00	Golden Mr Projects	✓		NA
77.	Request for Decoration: Church hall to accommodate 1500 people	RFQ/VDM/OEM/13/06/2025/01	R69 230.00	Alumbi Events (Pty) Ltd	✓		NA
78.	Actuarial Valuation	RFQ/VDM/FIN/17/17/2024/01	1R13,850.00	One Pangea	✓		NA
79.	Request to purchase and installation of 10(TEN) 48 KG 7LGP Cylinders	RFQ/VDM/COMM/15/04/2024/01	R23,500.00	Tshotangana	✓		NA
80.	Request for the appointment of service provider to supply and install two flocculent dosing pumps ,2x10kl chemicals storage tanks at Mutale wtw	RFQ/VDM/TECH/27/05/2024/02	R167,000.00	Mufhenge Construction and Supplier	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
81.	Design for tractor shelter	VDM/PLAN/05/04/2023/01	R326 876.00	SMEC South Frica	✓		NA
82.	Appointment of service provider to apply water use authorisation licence for Malamulele WWTW, Waterval WWTW, Makhado WWTW and BIABA Ponds	VDM/TECH/15/03/2023/01	R1 599 535.00	Dinoko Consulting Services	✓		NA
83.	Provision and erection of concrete palisade fence at Makhado Fire station	VDM/COM/28/03/2023/01	R685 786.50	TT an HM Trading (pty) Ltd	✓		NA
84.	Appointment of service provider to disipose off watse chemicals	VDM/TECH/13/04/2023/01	R1 320 700.00	Endafara Projects	✓		NA
85.	Upgrade 450mm DIA pump main from Vondo WTW to Reservoirs R3A and R3B	VDM/TECH/03/05/2023/01	R84 437 296.08	H T E Construction	✓		NA
86.	Procurement for completion of drill tower and access to the road (paving)	VDM/COMM/09/06/2023/01	R1 546 677.74	Phato Electric and Supply	✓		NA
87.	Procurement of 120 x 25 litres drums of AFFF 3% fire fighting foam of vhembe district municipality	VDM/COMM/06/06/2023/02	R497 352.00	Pound Holdings (pty) ltd	✓		NA
88.	Purchase, Delivery and installation of 3600 smart meters and all accessories to malamulele town	VDM/TECH/06/06/2023/02	R13 030 634.50	Phagama Civils	✓		NA
89.	Refurbishment of Thavhani Mall and Mvudi sewage pump stations	VDM/TECH/29/06/2023/01	R15 000 000.00	Gumela general Dealer	✓		NA
90.	Refurbishment of Musina (Sengelele) waterwaste treatment works	VDM/TECH/29/06/2023/02	R 36 444 359.05	Wanga Power Projects cc	✓		NA
91.	Refurbishment of Nancefield wastewater treatment works	VDM/TECH/29/06/2023/03	R40 614 255.72	Bateline Investment	✓		NA
92.	Refurbishment of campbell waterwater treatment works and China town pump station	VDM/TECH/29/06/2023/04	R17 999 889.93	Bics Engineering and Supply	✓		NA
93.	Chavani and Surrounding villages Bulk pipeline and water reticulation Phase 1-F (Nkuzana Reticulation)	VDM/TECH/29/06/2023/05	R96 708 665.34	Tshiamiso trading 135	✓		NA
94.	Procurement, installation and commissioning of two standby generators for obed Mashaba and Makhado Fire Station(re-advert)	VDM/COMM/06/06/2023/05	R1 950 000.00	Nyaluwo Business Consultancy	✓		NA
95.	Purchasing, Commissioning and installation of 3 phase silent diesel generator at Xigalo Fire station	VDM/COMM/03/10/2022/01	R950 000.00	Nyaluwo Business Consultancy	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
96.	Upgrading of pump and construction of new bulk line to service reservoirs at Mutoti Village within Vhembe District Municipality	VDM/TECH/19/09/2023/01	R20 998 877.27	Swinaveto Trading Enterprise JV Nyingwani Building Solution	✓		NA
97.	Appointment of service provider to develop and review process Audit at water and wastewater treatment works	VDM/TECH/05/12/2023/02	R1 293 750.00	Masterchem (Pty) Ltd JV Borberekie treat technologies	✓		NA
98.	Provision of labour relations (for the period of 36 months) three years	VDM/CORP/28/09/2020/02	Municipal standard rates	Prices Mudau & Associates Attorney Legal Services	✓		NA
99.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Dk Cathy trading enterprise	✓		NA
100.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Mashaamt Trading & Supply (pty) ltd	✓		NA
101.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Gwenani facilities management	✓		NA
102.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Borberekie water treat technologies consultancy	✓		NA
103.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Destiny child trading and projects 16	✓		NA
104.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	let us go trading and projects	✓		NA
105.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	ZMP Development (pty) ltd	✓		NA
106.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	C Matodzi projects	✓		NA
107.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	NBR Business enterprise	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
108.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Murn Trading enterprise cc	✓		NA
109.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Endafara Projects	✓		NA
110.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Vahlalu Consultants	✓		NA
111.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Fundudzi Consulting	✓		NA
112.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Mamuroli General Trading	✓		NA
113.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Londolani Trading & Publishers	✓		NA
114.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Maduvha Trading and Projects	✓		NA
115.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Indlela Consultants	✓		NA
116.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Dk Cathy trading enterprise Mashaamt Trading & Supply (pty) ltd Gwenani facilities management Borbereki water treat technologies consultancy Destiny child trading and projects 16 let us go trading and projects ZMP Development (pty) ltd C Matodzi projects NBR Business enterprise Murn Trading enterprise cc Endafara Projects Vahlalu Consultants	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
				Fundudzi Consulting Mamuroli General Trading Londolani Trading & Publishers Maduvha Trading and Projects Indlela Consultants			
117.	Provision of banking services (5 years) re-advert	VDM/FIN13/04/2021/02	Municipal standard rates	First Rand Bank LTD	✓		NA
118.	Server Virtualisation Maintenance and Backup for the period of 36 Months.	VDM/CORP/14/10/2021/01	R 1 827 120.00	Fhima Consultancy and Projects	✓		NA
119.	Compliance management system for local government.	VDM/CORP/14/10/2021/02	R 2 357 500.00	Thompho Consulting	✓		NA
120.	(Gis) Strategy Implementation Over A Period Of 36 Months	VDM/PLAN/13/09/2021/01	R 9 943 325.50	Esri South Africa (Pty) Ltd	✓		NA
121.	Installation, Repairs and Maintenance of air conditioners for period of 36 months	VDM/CORP/30/09/2021/02	Municipal standard rates	Lip-Madiba-sa Tradings and projects	✓		NA
122.	Installation, Repairs and Maintenance of air conditioners for period of 36 months	VDM/CORP/30/09/2021/02	Municipal standard rates	TKM pty ltd	✓		NA
123.	Installation, Repairs and Maintenance of air conditioners for period of 36 months	VDM/CORP/30/09/2021/02	Municipal standard rates	FKV Construction and projects	✓		NA
124.	Installation, Repairs and Maintenance of air conditioners for period of 36 months	VDM/CORP/30/09/2021/02	Municipal standard rates	SSD Environmental consulting	✓		NA
125.	Installation, Repairs and Maintenance of air conditioners for period of 36 months	VDM/CORP/30/09/2021/02	Municipal standard rates	TKM pty ltd	✓		NA
126.	Installation, Repairs and Maintenance of air conditioners for period of 36 months	VDM/CORP/30/09/2021/02	Municipal standard rates	FKV Construction and projects	✓		NA
127.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2020/03	Municipal standard rates	Eternity Star Investment 231	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
128.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Tshiamiso Trading 135	✓		NA
129.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Rembuwa Trading	✓		NA
130.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Immorial Building Construction	✓		NA
131.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Mashige Building Construction and Consultant	✓		NA
132.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Lilithalethu Trading 41	✓		NA
133.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Dzugu Trading CC	✓		NA
134.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Unity Construction	✓		NA
135.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Nyingwani Building Solution	✓		NA
136.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Aromane Projects PTY LTD	✓		NA
137.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	BEE GEE MRTG Partnership	✓		NA
138.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Bukuta CC	✓		NA
139.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Judy and Newie PTY LTD	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
140.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Sillo's Building and Cleaning Maintenance	✓		NA
141.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Norezan Investment	✓		NA
142.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Mafambasile Trading Enterprise	✓		NA
143.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Mamish Group PTY LTD JV Mzansi Group PTY LTD	✓		NA
144.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Mavu-Ashu Civil Construction CC	✓		NA
145.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Treliz African General Trade JV Mashaamnt Trading and Supply PTY LTD	✓		NA
146.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Tempe Trading and Projects PTY LTD	✓		NA
147.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Nechmay Trading Enterprise	✓		NA
148.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Ramashu Supply and Services	✓		NA
149.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Sechabelo Trading 647	✓		NA
150.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Shirhami Trading PTY LTD	✓		NA
151.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Swadawada PTY LTD	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
152.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	T AND C Civils	✓		NA
153.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	The Joint Civils pty Ltd	✓		NA
154.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Tiyatys PTY LTD JV Rembu Construction	✓		NA
155.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	TM Juior Trading pty Ltd	✓		NA
156.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Tshambila env consultant (pty) Ltd	✓		NA
157.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	TTR Infastructure Developers	✓		NA
158.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Vinlee PTY LTD	✓		NA
159.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Xisedana and Timbeva JV	✓		NA
160.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Mafoko JJ Trading Enterprise JV Dzivha Holdings PTY LTD	✓		NA
161.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Tshira Tshashu Trading Enterprise	✓		NA
162.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Swinaveto Trading and Enterprise			NA
163.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	FCM PROJECTS PTY LTD			NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
164.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Ramagwalivha Trading	✓		NA
165.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Ledile Trading Leopold Trading Enterprise JV	✓		NA
166.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Bilmod Trading and Construction	✓		NA
167.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Muavuli Trading Enterprise	✓		NA
168.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Ntsakomak Trading	✓		NA
169.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	MRJ Group JV Hwali	✓		NA
170.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	H T E Construction	✓		NA
171.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Mahish Trading Enterprise	✓		NA
172.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Picabiz 367 CC]	✓		NA
173.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	TM Consortium PTY LTD	✓		NA
174.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Tsuamo Civils	✓		NA
175.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Konanani	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
176.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Mahumana Trading Enterprise JV Michaela Construction Services	✓		NA
177.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Moswobi Building Construction	✓		NA
178.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Xalamuka Built Environment PTY LTD	✓		NA
179.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Sasavona Holdings	✓		NA
180.	Maintenance of Civil works and structural works for the period of 36 monts	VDM/TECH/13/10/2020/03	Municipal standard rates	Eternity Star Investment 231 Tshiamiso Trading 135 Rembuwa Trading Immorial Building Construction Mashige Building Construction and Consultant Lilithalethu Trading 41 Dzugu Trading CC Unity Construction Nyingwani Building Solution Aromane Projects PTY LTD BEE GEE MRTG Partnership Bukuta CC Judy and Newie PTY LTD Skillo's Building and Cleaning Maintenance Norezan Investment Mafambasile Trading Enterprise Mamish Group PTY LTD JV Mzansi Group PTY LTD Mavu-Ashu Civil Construction CC Treliz African General Trade JV Mashaamnt Trading and Supply PTY LTD Tempe Trading and Projects PTY LTD	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
				Nechmay Trading Enterprise Ramashu Supply and Services Sechabelo Trading 647 Shirhami Trading PTY LTD Swadawada PTY LTD T AND C Civils The Joint Civils pty ltd Tiyatys PTY LTD JV Rembu Construction TM Juior Trading pty ltd Tshambila env consultant (pty) ltd TTR Infastructure Developers Vinlee PTY LTD Xisedana and Timbeva JV Mafoko JJ Trading Enterprise JV Dzivha Holdings PTY LTD Tshira Tshashu Trading Enterprise Swinaveto Trading and Enterprise FCM PROJECTS PTY LTD Ramagwalivha Trading Ledile Trading Leopold Trading Enterprise JV Bilmod Trading and Construction Muavuli Trading Enterprise Ntsakomak Trading MRJ Group JV Hwali H T E Construction Mahish Trading Enterprise Picabiz 367 CC] TM Consortium PTY LTD Tsuamo Civils Konanani Mahumana Trading Enterprise JV Michaela Construction Services Moswobi Building Construction Xalamuka Built Environment PTY LTD Sasavona Holdings			

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
181.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Selby Construction	✓		NA
182.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Tarcron Projects PTY LTD	✓		NA
183.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	MLK Engineering and Consultants	✓		NA
184.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	DLN Cool Aircons PTY LTD	✓		NA
185.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	BDGTR Consulting and Supply	✓		NA
186.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Geo-Vul Construction and General Trading /Tailor Made group of companies	✓		NA
187.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Labstyres PTY LTD	✓		NA
188.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Mafunzwani Construction and general supply	✓		NA
189.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Vhavhuso trading enterprise	✓		NA
190.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Madeph Technical Services	✓		NA
191.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Muravha JV Blessed engineering PTY LTD	✓		NA
192.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Ntshidza's Technical Services	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
193.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Mudzusi wa Vhutali Civils T/A MWC Global	✓		NA
194.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Todani (pty) ltd	✓		NA
195.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Bics Engineering and Supply PTY LTD	✓		NA
196.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Khudumule Trading CC JV Judy and Newie Projects PTY LTD	✓		NA
197.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Masheleni Trading and Projects	✓		NA
198.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Baremelo PTY LTD	✓		NA
199.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	HLTC PTY LTD	✓		NA
200.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Splish Splash Construction	✓		NA
201.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	KMA Business Consultant CC	✓		NA
202.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Taupart PTY LTD	✓		NA
203.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Mzerewa Group	✓		NA
204.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Luhui Trading PTY LTD	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
205.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Bright Idea Project 838	✓		NA
206.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Murangaphanda Projects JV	✓		NA
207.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	777 MPS Logistics	✓		NA
208.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Path con Group pty ltd	✓		NA
209.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Mvudi park trading 40	✓		NA
210.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	PM and Brothers TRD JV	✓		NA
211.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	TLM Engineering services	✓		NA
212.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	On point global trading 2000 PTY LTD JV PUMP SA PTY LTD T/A PUMPLINK PTY LTD	✓		NA
213.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	Sohlangana Trading 241	✓		NA
214.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2020/02	Municipal standard rates	4Cus Group PTY LTD	✓		NA
215.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	A Mathel (Pty) Ltd	✓		NA
216.	Suppliers of materials required for maintenance and operation of water supply	VDM/TECH/13/10/2020	Municipal standard rates	Alukys (Pty) Ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
	services for the period of 36 months (re-advert)						
217.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Angela Business Enterprise	✓		NA
218.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	B Quest Trading	✓		NA
219.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Billmod trading & Construction cc	✓		NA
220.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Borbereki Water Treat Technologies Consultancy	✓		NA
221.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Bright Idea Projects 838	✓		NA
222.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	C Matodzi projects	✓		NA
223.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Chango Business Enterprise	✓		NA
224.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Cousins Trading Enterprise	✓		NA
225.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Dinoko Consultants (x 1Pty) Ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
226.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Divhu Trading Enterprise	✓		NA
227.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Dombo General Supply	✓		NA
228.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Dyna MM Holdings (Pty) Ltd	✓		NA
229.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Endafara Projects	✓		NA
230.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Dyna Tech Group (Pty) Ltd	✓		NA
231.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advetr)	VDM/TECH/13/10/2020	Municipal standard rates	Fundudzi Consulting	✓		NA
232.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	FZM Trading and Projects	✓		NA
233.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Gavhari Consulting 7254 (Pty) Ltd	✓		NA
234.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Geshom Construction	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
235.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Hleketani Construction	✓		NA
236.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	HMH Construction and General Supply	✓		NA
237.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	K2017004664 South Africa (Pty) Ltd	✓		NA
238.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Khatmat Business Solutions	✓		NA
239.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	KMA Business Consulting cc	✓		NA
240.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Lendelam Trading and Projects	✓		NA
241.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Ludere Business Solutions	✓		NA
242.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Lure Holdings (Pty) Ltd	✓		NA
243.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Mwa Infrastructure Developers	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
244.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Maanoanga Trading Enterprise	✓		NA
245.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Mabidi and Sons Construction cc	✓		NA
246.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Mahish Trading Enterprise	✓		NA
247.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Maifcon Trading cc	✓		NA
248.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2020	Municipal standard rates	Mamirix Construction and Projects	✓		NA
249.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2020	Municipal standard rates	Mamuroli General Trading	✓		NA
250.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2020	Municipal standard rates	Mashaamt Trading and Supply (pty) Ltd	✓		NA
251.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2020	Municipal standard rates	Masterchem (Pty) Ltd	✓		NA
252.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Matshela General Trading	✓		NA
253.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	MII Contacts Technologies (Pty) Ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
254.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	MRTG	✓		NA
255.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	MT5 Logistics	✓		NA
256.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Mudodzwaphondo (Pty) Ltd	✓		NA
257.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Murama Consulting (Pty) Ltd	✓		NA
258.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Muramba Trading cc	✓		NA
259.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Muthude Building JV Netsianda Trading (Pty) Ltd	✓		NA
260.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Muvhoni Group (Pty) Ltd	✓		NA
261.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	NBR Business Enterprise	✓		NA
262.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Ndisani Trading Enterprise (Pty) Ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
263.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Ndokoman Trading and Projects 11	✓		NA
264.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	NGC Holdings	✓		NA
265.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	NGP Engineering (Pty) Ltd	✓		NA
266.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2020	Municipal standard rates	NJM Projects and Suppliers (Pty) Ltd	✓		NA
267.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2020	Municipal standard rates	Nkhwathiseni Business Enterprise	✓		NA
268.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2020	Municipal standard rates	Nyamufuwi General Trade	✓		NA
269.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2020	Municipal standard rates	Pbem Consulting and Projects Managers	✓		NA
270.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2020	Municipal standard rates	PM and Brothers Trading Enterprise	✓		NA
271.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2020	Municipal standard rates	Pops and Pops Events Management	✓		NA
272.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2020	Municipal standard rates	Pops Group (Pty) Ltd	✓		NA
273.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2020	Municipal standard rates	Pound Holdings (Pty) Ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
274.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Quintax 212 cc	✓		NA
275.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Rembuwa Trading	✓		NA
276.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Rendrama General Trading	✓		NA
277.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Rock Engineering Africa	✓		NA
278.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Rodzhenia Trading Enterprise	✓		NA
279.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Rolling Rock Developers (Pty) Ltd	✓		NA
280.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Safe Keepers Security Services	✓		NA
281.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Sohlangana Trading 241 cc	✓		NA
282.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Stecah Enterprise	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
283.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Striving Mind Trading 632	✓		NA
284.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advetr)	VDM/TECH/13/10/2020	Municipal standard rates	Swikhulu Mind Trading Enterprise	✓		NA
285.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Team Lutosh Trading Enterprise	✓		NA
286.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Todani (Pty) Ltd	✓		NA
287.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Tshimash General Trading	✓		NA
288.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Triplec Electrical Contractors (Pty) Ltd	✓		NA
289.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	TSJ Holdings (Pty) Ltd	✓		NA
290.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Tsuamo Civils (Pty) Ltd	✓		NA
291.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Vahlalu Construction cc	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
292.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Vhashumza Trading (Pty) Ltd	✓		NA
293.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	YBS Projects (Pty) Ltd	✓		NA
294.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-advert)	VDM/TECH/13/10/2020	Municipal standard rates	Magna Enterprise	✓		NA
295.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Lolokang Trading & Projects	✓		NA
296.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	TTM Trading & Projects	✓		NA
297.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	DLN Cool Atrconditions & Refridgeration	✓		NA
298.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	North Bulk Petroleum	✓		NA
299.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Fartech Group (Pty) Ltd	✓		NA
300.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	NJM Projects and Suppliers (Pty) Ltd	✓		NA
301.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Hleketani Construction	✓		NA
302.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Duvha Holding (Pty) Ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
303.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Dzugu Trading	✓		NA
304.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Lutak Consulting	✓		NA
305.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	KMC Minerals	✓		NA
306.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Pops Car Hire (Pty) Ltd	✓		NA
307.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	JNN Projects	✓		NA
308.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Dyna MM Holdings (Pty) Ltd	✓		NA
309.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Herodity Divine	✓		NA
310.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Mashaamt Trading and Supply (pty) Ltd	✓		NA
311.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Mabafrica Group	✓		NA
312.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Ramashu Supply Services	✓		NA
313.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Boabab Marula Holdings	✓		NA
314.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Muteo Consulting	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
315.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	KTN Consulting Engineers	✓		NA
316.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Makasela Consulting and Projects	✓		NA
317.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	TKQ Consulting PTY LTD	✓		NA
318.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Nalko Engineering and Projects	✓		NA
319.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Maanda Dimension Consulting PTY LTD	✓		NA
320.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Skotane Development Consultants	✓		NA
321.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Explora Consulting Africa PTY LTD	✓		NA
322.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Phunga Consulting Engineers	✓		NA
323.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Limgroup Consulting Services	✓		NA
324.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Conceptual Engineering	✓		NA
325.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	MMM Consulting Engineers PTY LTD	✓		NA
326.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Rolwa Engineering Consultants	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
327.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Tshedza Consulting Engineers	✓		NA
328.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Shuma Africa(pty)ltd	✓		NA
329.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Nnete Consulting Engineers PTY LTD	✓		NA
330.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Risima Project Management	✓		NA
331.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Batatis Consulting Engineers PTY LTD	✓		NA
332.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	BM Infrastructure Deveopment PTY LTD	✓		NA
333.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Mangethe Group PTY LTD	✓		NA
334.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Urban Tech Holdings (pty)(ltd	✓		NA
335.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Mamadi and Company SA (PTY) LTD	✓		NA
336.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Keratama Consulting Engineers PTY LTD	✓		NA
337.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Thabel Trading and Projects PTY LTD	✓		NA
338.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Nemorango Consulting Engineers	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
339.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Oltatech Consulting	✓		NA
340.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Modiro Consulting Engineers	✓		NA
341.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Mulanga Consulting Engineers and Project Managers	✓		NA
342.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Mashige Building Construction and Consultant	✓		NA
343.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	MVE Consulting Engineers	✓		NA
344.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Pro-Tech Engineering Consultants	✓		NA
345.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Morula Consulting Engineers and Project Managers	✓		NA
346.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	MLTS Engineers	✓		NA
347.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Tshino Consulting Engineers	✓		NA
348.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Sizeya Consulting Engineers	✓		NA
349.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	DNM2 Consulting Engineer PTY LTD	✓		NA
350.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Hwa Engineers and Project Managers	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
351.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Hlayeleni Consulting Engineers	✓		NA
352.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Aphane Consulting PTY LTD	✓		NA
353.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	KKN Consulting Engineers and Project Managers	✓		NA
354.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	TM Africa Engineering Services	✓		NA
355.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Rixongile Consulting Engineers PTY LTD	✓		NA
356.	Panel of Senior occupational health Medical Practitioners for the period of 36 months	VDM/CORP/12/10/2022/02	Municipal standard rates	Tondimag Enterprise PTY LTD	✓		NA
357.	Panel of Senior occupational health Medical Practitioners for the period of 36 months	VDM/CORP/12/10/2022/02	Municipal standard rates	Mveledzo Group of companies PTY LTD JV DR Tshivhase INC	✓		NA
358.	Panel of Senior occupational health Medical Practitioners for the period of 36 months	VDM/CORP/12/10/2022/02	Municipal standard rates	Dr LG Nemukongwe	✓		NA
359.	Appointment of service provider to conduct counselling for the period of 36 months	VDM/CORP/13/10/2022/01	Municipal standard rates	Denzhelashu Trading and Projects	✓		NA
360.	Appointment of service provider to conduct counselling for the period of 36 months	VDM/CORP/13/10/2022/01	Municipal standard rates	Safe Hands Consulting and Suppliers	✓		NA
361.	Panel of service provider to conduct medical surveillance to all VDM Employees for the period of 36 months	VDM/CORP/12/10/2022/01	Municipal standard rates	Mveledzo Group of companies PTY LTD JV DR Tshivhase INC	✓		NA
362.	Panel of service provider to conduct medical surveillance to all VDM Employees for the period of 36 months	VDM/CORP/12/10/2022/01	Municipal standard rates	Dr LG Nemukongwe	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
363.	Procurement of panel of service provider for the preparation of Grap compliant AFS and Audit Support as and when required	VDM/FIN/04/08/2022/01	Municipal standard rates	Samba Solution INC	✓		NA
364.	Procurement of panel of service provider for the preparation of Grap compliant AFS and Audit Support as and when required	VDM/FIN/04/08/2022/01	Municipal standard rates	Tshehlo Tlou Accountants	✓		NA
365.	Proposal for development of rural road assets management systems for the period of 36 months	RFP/VDM/PLAN/27/09/2022/01	Municipal standard rates	Tshashu Consulting and Project Managers	✓		NA
366.	Supply,Installation and Maintenance of CCTV for the perid of 36 months	VDM/CORP/01/11/2022/01	Municipal standard rates	Fhululau Security Services	✓		NA
367.	Procurement of service provider for meter reading	VDM/FIN/23/03/2023/01	Municipal standard rates	TTE Group (PTY) LTD	✓		NA
368.	Procurement of service provider for meter reading	VDM/FIN/23/03/2023/01	Municipal standard rates	KMA Business Consulting cc	✓		NA
369.	Procurement of service provider for meter reading	VDM/FIN/23/03/2023/01	Municipal standard rates	DLN Conmsulting (PTY) LTD	✓		NA
370.	Development of fraud and corruption hotline for a period of 36 Months	VDM/OMM/10/03/2022/01	Municipal standard rates	Bottom Line IT	✓		NA
371.	Procurement of Landline Telephone Rental services for a period of five years	VDM/COR/15/02/2022/01	Municipal standard rates	Mabapa Trading T/A MAB Technologies	✓		NA
372.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Judgil (pty) ltd	✓		NA
373.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Khari gude agric & consultancy	✓		NA
374.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Evanto group (pty) ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
375.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Rokhethwa Trading and Suppliers (pty) Ltd	✓		NA
376.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Mii contacts technologies	✓		NA
377.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Vhavhuso trading enterprise	✓		NA
378.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	MBDZY trading and general supply	✓		NA
379.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Kitchen sorcerer (pty) Ltd	✓		NA
380.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Divhu trading enterprise	✓		NA
381.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ndiwaview investment (pty) Ltd	✓		NA
382.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Tondimag enterprise (pty) Ltd	✓		NA
383.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Magfam enterprise (pty) Ltd	✓		NA
384.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	GTNR holdings	✓		NA
385.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ory civils and projects	✓		NA
386.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Colnett trading enterprise	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
387.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Dyna mm holdings (pty) ltd	✓		NA
388.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Zwivhuyazwashu projects	✓		NA
389.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Mase IT consulting (pty) ltd	✓		NA
390.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Thusoyavho General Trading PTY LTD	✓		NA
391.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Mamish group (pty) ltd	✓		NA
392.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	B Quest trading	✓		NA
393.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Black tie investments (pty) ltd	✓		NA
394.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	M-Maluta Tradings	✓		NA
395.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Mavell group	✓		NA
396.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ketelo Investments	✓		NA
397.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	MH Construction (PTY) LTD	✓		NA
398.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Issah trading enterprise (pty) ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
399.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Bembele consulting	✓		NA
400.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Nalenum consulting cc	✓		NA
401.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	HJR trading enterprise	✓		NA
402.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Daman business and projects	✓		NA
403.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ronnel group	✓		NA
404.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Tgom projects	✓		NA
405.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Brightway trading (pty) ltd	✓		NA
406.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Muvhumbi civils and supplies	✓		NA
407.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Bull birds (pty) ltd	✓		NA
408.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Vhasandi general services	✓		NA
409.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	MK Glo	✓		NA
410.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	NGC Holdings	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
411.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Vhusafheli Carlota (PTY) LTD	✓		NA
412.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Muavuli trading enterprise	✓		NA
413.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Vhusa group	✓		NA
414.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Muad trading	✓		NA
415.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ganzhe construction	✓		NA
416.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ntsengiseni holding (pty) ltd	✓		NA
417.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Tendiza5 trading enterprise	✓		NA
418.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Khuli and khuthi trading	✓		NA
419.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Vhalaudzi holdings	✓		NA
420.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Vhashumza trading (pty) ltd	✓		NA
421.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Dash engineers (pty) ltd	✓		NA
422.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Roana design house (pty) ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
423.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Tshilindoni trading enterprise (pty) ltd	✓		NA
424.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	HMH construction and general supply	✓		NA
425.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ksmooth projects (pty) ltd	✓		NA
426.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Mathambandou (pty) ltd	✓		NA
427.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Temmy cleaning and security services	✓		NA
428.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ptdev (pty) ltd	✓		NA
429.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	NT Sadiki enterprise (pty) ltd	✓		NA
430.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Job creators network	✓		NA
431.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Rendrama General Trading	✓		NA
432.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Chikochi Trading Enterprise	✓		NA
433.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Gavhari Consulting 7254 (pty) ltd	✓		NA
434.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	KMA Business Consulting	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
435.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Ligege One Stop Centre (pty) LTD	✓		NA
436.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Ndamulelo Projects And Supplies	✓		NA
437.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Riaphanda General Trading	✓		NA
438.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Ndisani Trading Enterprise	✓		NA
439.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Isani Phanda Projects	✓		NA
440.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Lutak Consulting	✓		NA
441.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Dombo General Supply	✓		NA
442.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Khuro Group	✓		NA
443.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	K2017004664 (South Africa) (PTY) (LTD)	✓		NA
444.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Mutsindadzikhwine Trading	✓		NA
445.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Nga Khae (pty) ltd	✓		NA
446.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	FCV Entity	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
447.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Legacy ooo pty ltd	✓		NA
448.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Maifcon Trading	✓		NA
449.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Nyamuka Trading	✓		NA
450.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Masheleni Trading And Projects	✓		NA
451.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Gusi Holdings Pty LTD	✓		NA
452.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Ori Civils And Projects	✓		NA
453.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Pound Holdings pty ltd	✓		NA
454.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Mvudi Park Trading 40	✓		NA
455.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Swikhulu Business Enterprise (pty)ltd	✓		NA
456.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Nyengedzedzo Holdings pty ltd	✓		NA
457.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Vhudele Construction and projects	✓		NA
458.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	HDM Developers cc	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
459.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Speed Pro Imaging	✓		NA
460.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Stecah Enterprise	✓		NA
461.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Rwine General Trading (pty) (ltd)	✓		NA
462.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Pertuniam Trading (pty) ltd	✓		NA
463.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Mudumela Trade And General Projects	✓		NA
464.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	SD Projects And Facilities	✓		NA
465.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Nkhwathiseni Business Enterprise	✓		NA
466.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	khalugumi General Trade And Services	✓		NA
467.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Muthadu Business Enterprise	✓		NA
468.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Muthumuni Corporate Gift	✓		NA
469.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Mwa Infrastructure Developers	✓		NA
470.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Mafambabasile Trading Enterprise pty ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
471.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Phato Electric And Supply	✓		NA
472.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Pops & Pops Events Management	✓		NA
473.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Shamine Trading and Projects	✓		NA
474.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Antshidzaho Enterprise (pty) ltd	✓		NA
475.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Mufaromasana Trading Enterprise (pty) ltd	✓		NA
476.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	TKND General Trading and Services	✓		NA
477.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Rembuwa Trading	✓		NA
478.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Madilonga Trading Enterprise	✓	-	NA
479.	Short term insurance for aperiod of three months	VDM/CORP/25/07/2019/01	Municipal standard rates	Indwe Risk Services (PTY) LTD	✓	-	NA
480.	Implementation of Virtual Private Network for the period of 36 months	VDM/CORP/13/10/2022/01	Municipal standard rates	Mabapa Trading T/A MAB Technologies	✓	-	NA
481.	Renewal of network security cyberoam and upgrade CR series to XG series	VDM/CORP/14/02/2022/01	Municipal standard rates	First Technology	✓	-	NA
482.	Panel of service providers or consultants to render assignment for internal audit unit of Vhembe District Municipality for a period of three years (Re-advert)	VDM/OMM/04/05/2022/01	Municipal standard rates	CORPMD Consulting (Pty) Ltd	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
483.	Panel of service providers or consultants to render assignment for internal audit unit of Vhembe District Municipality for a period of three years (Re-advert)	VDM/OMM/04/05/2022/01	Municipal standard rates	Shumba Inc	✓	-	NA
484.	Panel of service providers or consultants to render assignment for internal audit unit of Vhembe District Municipality for a period of three years (Re-advert)	VDM/OMM/04/05/2022/01	Municipal standard rates	ARMS-Audit and risk management solutions	✓	-	NA
485.	Panel of service providers or consultants to render assignment for internal audit unit of Vhembe District Municipality for a period of three years (Re-advert)	VDM/OMM/04/05/2022/01	Municipal standard rates	Audit & Risk Management Solutions	✓	-	NA
486.	Appointment of service provider to compile grap compliant asset register for the municipality for a period of three years	VDM/FIN/21/02/2023/01	Municipal standard rates	RCA and Company inc	✓	-	NA
487.	Panel of debt collectors for the period of 36 months (re-advert)	VDM/FIN/09/06/2021/01	Municipal standard rates	2T Innovation Business Consulting	✓	-	NA
488.	Panel of debt collectors for the period of 36 months (re-advert)	VDM/FIN/09/06/2021/01	Municipal standard rates	Alphacol Holdings JV Nkhododo	✓	-	NA
489.	Panel of debt collectors for the period of 36 months (re-advert)	VDM/FIN/09/06/2021/01	Municipal standard rates	Risima Shared Services (Pty) Ltd	✓	-	NA
490.	Provision of physical security for the period of 36 months (re-advert)	VDM/COMM/27/06/2022/01	Municipal standard rates	Master in force security service	✓	-	NA
491.	Provision of physical security for the period of 36 months (re-advert)	VDM/COMM/27/06/2022/01	Municipal standard rates	Dan Protection Services	✓	-	NA
492.	Provision of physical security for the period of 36 months (re-advert)	VDM/COMM/27/06/2022/01	Municipal standard rates	Mufhatutshedzwa Protection Services	✓	-	NA
493.	Provision of physical security for the period of 36 months (re-advert)	VDM/COMM/27/06/2022/01	Municipal standard rates	Vhugi Protection Services	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
494.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	Vhakololo Holdings	✓	-	NA
495.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	Victory Development Works	✓	-	NA
496.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	Hativhana Construction and Projects	✓	-	NA
497.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	TT and MT Trading	✓	-	NA
498.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	Pfukani Cleaning and Hygiene Services	✓	-	NA
499.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	X-Net Trading Enterprise	✓	-	NA
500.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	4cus Group	✓	-	NA
501.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	Thusoyavho General Trading	✓	-	NA
502.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	Rokhethwa Trading and Suppliers (pty) Ltd	✓	-	NA
503.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	Roswika Takalani Project	✓	-	NA
504.	Procurement of service provider for indigent status verification	VDM/FIN/18/05/2023/01	Municipal standard rates	Zimako Group	✓	-	NA
505.	Procurement of Municipal Asset Insurance for the period of 36 months	VDM/CORP/03/07/2023/01	Municipal standard rates	Kunene Makopo Risk Solutions (PTY) LTD	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
506.	Appointment of service providers to assist Vhembe district Municipality with the placements of adverts on different media for the period of 36 months VDM/FIN/14/09/2023/01)	VDM/FIN/14/09/2023/01	Municipal standard rates	Whodoo Media and Advertising	✓	-	NA
507.	Appointment of service providers to assist Vhembe district Municipality with the placements of adverts on different media for the period of 36 months VDM/FIN/14/09/2023/01)	VDM/FIN/14/09/2023/01	Municipal standard rates	Mungona Holdings (PTY) LTD	✓	-	NA
508.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	TJ Machete Attorneys inc	✓	-	NA
509.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Mphaphuli Mudzunga Tshinetise	✓	-	NA
510.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	GSM Mohlabi inc	✓	-	NA
511.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Kuaho Attorneys	✓	-	NA
512.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Tshiredo Attorneys	✓	-	NA
513.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Kgoroadira Mudau inc	✓	-	NA
514.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Tshitangano Attorneys	✓	-	NA
515.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Lebea & Associates Attorneys	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
516.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Phungo Incorporated	✓	-	NA
517.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Fhulufhedzani Mulaudzi Attorneys inc	✓	-	NA
518.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Maloka Sebola Inc	✓	-	NA
519.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Mphaphuli Mudzunga Tshinetise GSM Mohlabi inc Kuaho Attorneys Tshiredo Attorneys Kgoroadira Mudau inc Tshitangano Attorneys Lebea & Associates Attorneys Phungo Incorporated Fhulufhedzani Mulaudzi Attorneys inc Maloka Sebola Inc Dabishi Nthambeleni inc Ligege & Associates Attorneys Madima Attorneys inc Luvhengo Attorneys inc Tshikovhi inc Attorneys Makhuvha Attorneys Incorporated Mainganye Attorneys inc	✓	-	NA
520.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Dabishi Nthambeleni inc	✓	-	NA
521.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Ligege & Associates Attorneys	✓	-	NA
522.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Madima Attorneys inc	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
523.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Luvhengo Attorneys inc	✓	-	NA
524.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Tshikovhi inc Attorneys	✓	-	NA
525.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Makhuvha Attorneys Incorporated	✓	-	NA
526.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Mainganye Attorneys inc	✓	-	NA
527.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Rokhethwa Trading And Supplies	✓	-	NA
528.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Tanatron (pty)ltd	✓	-	NA
529.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Nga Khae (PTY) LTD	✓	-	NA
530.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	MD Nakisani (pty)ltd	✓	-	NA
531.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Davha Resources (pty)ltd	✓	-	NA
532.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Angela Business Enterprise	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
533.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Vanwanatit (PTY)LTD	✓	-	NA
534.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Cousins Trading Enterprise	✓	-	NA
535.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Rivoni Cleaning Services	✓	-	NA
536.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Taupart (PTY)LTD	✓	-	NA
537.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Mahish Trading Enterprise	✓	-	NA
538.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Pops car Hire	✓	-	NA
539.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Haudi Construction and Services	✓	-	NA
540.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Judgil (PTY)LTD	✓	-	NA
541.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Mvudi Park Trading 40	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
542.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Golden SJ Trading	✓	-	NA
543.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Todani (PTY)LTD	✓	-	NA
544.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Luzwifuno Trading Enterprise	✓	-	NA
545.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Siyaspana General Trading	✓	-	NA
546.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Phem Consulting and Projects	✓	-	NA
547.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	PM and Brothers Trading Enterprise	✓	-	NA
548.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Mashaamt Trading and supply (pty)ltd	✓	-	NA
549.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Maduvha Trading and Projects	✓	-	NA
550.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Ebzin Training Enterprise	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
551.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Dinoko Consulting Services	✓	-	NA
552.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	WTM Engineering Projects	✓	-	NA
553.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Endafara Projects	✓	-	NA
554.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Ngothemba Trading and Enterprise	✓	-	NA
555.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Manna Africa Group	✓	-	NA
556.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Vahlalu Consultant	✓	-	NA
557.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Gavhari Consulting	✓	-	NA
558.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Manazone (PTY)LTD	✓	-	NA
559.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Exellenta Solutions (PTY)LTD	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
560.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Maifcon Trading CC	✓	-	NA
561.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Ramashu Supply & Services	✓	-	NA
562.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Ntalo Projects	✓	-	NA
563.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	SSD Environment Consultant	✓	-	NA
564.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Dzivha Fundudzi Water JV Borberekhi	✓	-	NA
565.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Lendelum Trading & Projects	✓	-	NA
566.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Fundudzi Consulting	✓	-	NA
567.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	TT and HM Trading (PTY) LTD	✓	-	NA
568.	Procurement of Personnel Assessment and verification for the period of 36 months	VDM/CORP/24/10/2023/01	Municipal standard rates	Vexlotex	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
569.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Ndisani Trading Enterprise	✓	-	NA
570.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Ory Civils and Projects	✓	-	NA
571.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Tshidzis Development and projects	✓	-	NA
572.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Rompha Trading and projects	✓	-	NA
573.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Fhima Consultancy and Projects	✓	-	NA
574.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Gumela General Dealer Projects	✓	-	NA
575.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Musandiwa Solutions (PTY) LTD	✓	-	NA
576.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Dyna MM Holdings (PTY) LTD	✓	-	NA
577.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Pops car Hire (PTY) LTD	✓	-	NA
578.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Mufhakie General Trading Enterprise	✓	-	NA
579.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Legacy 000 Security Services	✓	-	NA
580.	Panel of working tools (Laptops ,Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Una Technologies (PTY) LTD	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
581.	Development of water and sanitation infrastructure maintenance plan	RFP/VDM/TECH/14/03/2024/01	R2,932,500.00	SMEC South Africa (Pty) Ltd	✓	-	NA
582.	Construction of valve chamber and installation of valves for Vuwani to Vyeboom and construction of reservoir	VDM/TECH/12/03/2024/01	R18,162,691.18	Mashige Building Construction and Consultant	✓	-	NA
583.	Optimization of existing water supply storage and reticulation infrastructure in Mutoti, Dumasi and Budeli villages to maximise water distribution to all reticulated areas	VDM/TECH/14/03/2024/01	R9,374,421.49	Ramashu Supply and Service	✓	-	NA
584.	Optimisation of existing water supply storage and reticulation infrastructure in Makhuvha village to maximise water distribution to all reticulation's areas	VDM/TECH/14/03/2024/02	R5,515,642.36	Zerbacraft (pty) ltd	✓	-	NA
585.	Mutshedzi RWS: Phase 3F Bulk pipeline from WTW to pump station PS3	VDM/TECH/05/2024/01	R85,213,678.88	H T E Construction	✓	-	NA
586.	Vondo RWS: Water supply Murangoni,Maranzhe,Vondo la Ntha, Vondo la fhasi, Tshikunda and Matondoni (New names,Sengani, Makanga, Ramulongo, Mufungwani) Bulk Water Supply, Retail water supply Phase 2	VDM/TECH/29/01/2024/01	R80,999,999.80	Tshiamiso Trading 135	✓	-	NA
587.	Supply and installation of sports lights and solar lights	VDM/TECH/19/03/2024/01	R4,870,250.00	TM Consortium	✓	-	NA
588.	Managed printing solution solution (rental for 36 months)	VDM/CORP/15/03/2024/01	R67,937.98	Dido Digital Document (Pty) Ltd	✓	-	NA
589.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Mudoita Investments	✓	-	NA
590.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Pound Holdings	✓	-	NA
591.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Cousins Trading Enterprise	✓	-	NA
592.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Dzivha Fundudzi Water Tech	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
593.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Isani Phanda Projects	✓	-	NA
594.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Mudodzwaphodzo	✓	-	NA
595.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	MabAfrica	✓	-	NA
596.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Mashaaamt Trading and Supply	✓	-	NA
597.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Manoze (pty) ltd	✓	-	NA
598.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Ndisani Trading Enterprise	✓	-	NA
599.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Mutsindadzikhwine Trading	✓	-	NA
600.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Tsa Africa Chemicals	✓	-	NA
601.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Endafara Projects	✓	-	NA
602.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Fududzi Consulting	✓	-	NA
603.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Phem Consulting and Managers	✓	-	NA
604.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Mahish Trading	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
605.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Dinoko Consulting Services	✓	-	NA
606.	Supply and delivery of tractor implements	VDM/PLAN/17/08/2023/01	R929,395.48	MGKM Consulting	✓	-	NA
607.	Development of tourism magazine (re-advert)	VDM/FIN/01/02/2024/01	R467,000.00	Luaname Trading Enterprise	✓	-	NA
608.	Supply and delivery of survey instruments (re-advert)	VDM/TECH/25/08/2023/01	R1,506,019.00	Va Nwanatiti Trading projects (pty) Ltd	✓	-	NA
609.	Provision of an auction services for the period of 36 Months (3 years)	VDM/FIN/01/02/2024/01	Municipal standard rates	Root -X Auctioners	✓	-	NA
610.	Appointment of panel of town and regional consultants for the period of 36 months	VDM/PLAN/23/05/2024/01	Municipal standard rates	Home-Grown Spatial Solutions	✓	-	NA
611.	Appointment of panel of town and regional consultants for the period of 36 months	VDM/PLAN/23/05/2024/01	Municipal standard rates	Umsebe Development Planners	✓	-	NA
612.	Appointment of panel of town and regional consultants for the period of 36 months	VDM/PLAN/23/05/2024/01	Municipal standard rates	Masungulo Holdings (pty) Ltd	✓	-	NA
613.	Appointment of panel of town and regional consultants for the period of 36 months	VDM/PLAN/23/05/2024/01	Municipal standard rates	Liberty Town Olanners	✓	-	NA
614.	Appointment of panel of town and regional consultants for the period of 36 months	VDM/PLAN/23/05/2024/01	Municipal standard rates	Global Solutions Development (pty)nLtd	✓	-	NA
615.	Supply and installation of filling cabinets for new records storage	VDM/CORP/03/06/2024/01	R1,135,000.00	Stecah Enterprise	✓	-	NA
616.	Purchase of office furniture for Mutale fire station	VDM/COMM/09/07/2024/02	R479,550.00	Mufhenge Construction and Supplier	✓	-	NA
617.	Procurement of 100 x 25 litres drums of AFF (Aqueous film forming foam) firefighting foam 3%	VDM/COMM/09/07/2024/01	R276,000.00	Mufhakie General Trading Enterprise	✓	-	NA
618.	Construction of VIP Units 224 in Collins Chabane Local Municipality	VDM/TECH/20/06/2024/01	R 3,512,635.61	Mes Major Projects (pty) Ltd Letaba	✓	-	NA
619.	Construction of VIP Units 307 in Makhado Local Municipality	VDM/TECH/20/06/2024/02	R4,830,106.26	Bics Engineering and Supply (pty) Ltd	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
620.	Construction of VIP Units 142 in Musina Local Municipality	VDM/TECH/20/06/2024/03	22,184,911.83	Mules Consulting JV MAA and SM General trading	✓	-	NA
621.	Construction of VIP Units 341 in Thulamela Local Municipality	VDM/TECH/20/06/2024/04	R5,832,949.50	DLN Consulting (pty)	✓	-	NA
622.	Malamulele B Ext- Construction of internal water reticulation	VDM/TECH/20/06/2024/05	R12,869,374.16	Keamokgotso Trading	✓	-	NA
623.	Procurement of diaries, wall and desk calendars	VDM/CORP/22/07/2024/01	R431,278.40	Dakalo Design Elements	✓	-	NA
624.	Supply and Delivery of protective clothing for EPWP Participants	VDM/TECH/23/07/2024/01	R1,044,257.50	Mufhakie General Trading Enterprise	✓	-	NA
625.	Mutale raw and portable water system upgrade -contract C1 (Weir Rehabilitation and refurbishment of pumping system)	VDM/TECH/25/07/2024/01	R63,629,587.82	Ndhuvi Trading Enterprise	✓	-	NA
626.	Mutale raw and portable water system upgrade -contract C1 (Weir Rehabilitation and refurbishment of pumping system)	VDM/TECH/25/07/2024/02	R19,560,436.94	Bics Engineering and Supply	✓	-	NA
627.	Mutale raw and portable water system upgrade -Contract C3(Pumping main upgrade)	VDM/TECH/25/07/2024/03	R 97,540,077.66	Mabatihavi Trading 43	✓	-	NA
628.	Mutale raw and portable water system upgrade contract C4(Construction of a new raw water dam and refurbishment of old raw water dam)	VDM/TECH/25/07/2024/04	R63,886,245.55	My Granny Genrral Trading	✓	-	NA
629.	Mutale raw and portable water system upgrade contract C5 (Refurbishment and upgrade of WTW	VDM/TECH/25/07/2024/05	R201,140,504.14	Khomanani Construction cc jv BT Projects cc	✓	-	NA
630.	Request for the appointment of service provider to apply water use authorisation licence (wul) for campell wwtw	VDM/TECH/19/11/2024/01	R1,798,502.25	Nem Empire (pty) ltd	✓	-	NA
631.	Appointment of service provider to conduct annual sewer reticulation system inspection at Malamulele, waterval, musina, nancifield abd biaba wwtw	VDM/TECH/25/10/2024/01	R2,400,000.00	On Point Consulting Engineering (pty) ltd	✓	-	NA

26. CHAPTER 4: ORGANISATIONAL DEVELOPMENT PERFORMANCE

27.1. COMPONENT A: INTRODUCTION TO THE MUNICIPAL WORKFORCE

27.1.1. STAFF COMPLEMENT

Vhembe District Municipality managed to fill all senior management positions which was vacant during the year under review. The senior management was then in full complement as expected, however municipal manager position become vacant in the second quarter of the financial year and all process for the filling of the municipal Manager was concluded and was expected to be concluded within the regulation's timeframes

In the beginning of the financial year the municipality identified critical positions which required special attention but due to financial constraints, most of them were not filled in the early stages of the financial year but started to be filled towards the end of the financial year. The work of filling the vacant critical posts will continue even in the next financial year. Finance Interns were also recruited to strengthen critical department such as finance while at the same time providing work experience to the graduates. The staff complement as of 30th June 2024 is two thousand one hundred and forty nine (2149) in which one thousand four hundred and seventeen (1417) posts filled with seven hundred and thirty-two (732) vacant posts. To this end, the municipality did make new appointments of one hundred and eighty-two employees in the year. During the period under review the municipality managed to compile and submit the 2024/2025 organisational structure (organogram) to council for approval on the 31st May 2024. The municipality cascaded individual performance management to all levels and employees signed performance agreements in the year under review. It is also worth noting that the employee performance assessments are conducted in all levels in the municipality.

27.2. COMPONENT B: MANAGING MUNICIPAL WORKFORCE LEVELS ON REPORTING

The municipality has workforce levels on reporting which covers all the municipal employees in which levels brake down start from the Municipal Managers, General Managers, Managers, Deputy Managers, and other officials.

27.2.1. POLICIES

The following are key policies approved by council during the year under review:

NO.	POLICY NAME	DATE APPROVED
1.	Staff establishment policy	30 May 2025
2.	Employment equity policy	30 May 2025
3.	Job evaluation policy	30 May 2025
4.	Recruitment and Selection and appointment policy	30 May 2025
5.	Promotion, transfer, secondment and acting appointment policy	30 May 2025
6.	Placement policy	30 May 2025
7.	Termination policy	30 May 2025
8.	Performance management policy	30 May 2025
9.	Working hours and punctuality Policy	30 May 2025

NO.	POLICY NAME	DATE APPROVED
10.	Skills development policy	30 May 2025
11.	Internal bursary policy	30 May 2025
12.	Grievance resolution policy	30 May 2025
13.	Discipline policy	30 May 2025
14.	Incapacity due to poor work performance	30 May 2025
15.	Incapacity: due to ill health and injuries policy	30 May 2025
16.	Incapacity: due to operational requirements policy	30 May 2025
17.	Remuneration policy	30 May 2025
18.	Overtime allowance policy	30 May 2025
19.	Advances and reimbursable expenses policy	30 May 2025
20.	Leave Policy	30 May 2025
21.	Legal aid policy	30 May 2025
22.	Private work and declaration of interests' policy	30 May 2025
23.	Harassment policy	30 May 2025
24.	Intoxicating substance abuse policy	30 May 2025
25.	HIV/Aids Policy	30 May 2025
26.	Occupational health and safety policy	30 May 2025
27.	Staff member wellness programme policy	30 May 2025
28.	Smoking policy	30 May 2025
29.	Human resources communication policy	30 May 2025
30.	Dress code	30 May 2025
31.	Bereavement policy	30 May 2025
32.	Identification policy	30 May 2025

28. DISCIPLINARY CASES FOR MUNICIPAL SENIOR MANAGERS

Number and Period of Suspensions				
Position	Nature of Alleged Misconduct	Date of Suspension	Details of Disciplinary Action taken or Status of Case and Reasons why not Finalized	Date Finalized
Nil	Nil	Nil	Nil	Nil

There was no senior manager disciplinary Action Taken on Cases of Financial Misconduct register for the year under review in the municipality.

Key focus areas	2024/2025 Financial year
Total number of employees	1504
Number employees who resigned	03
Retired employees	61
Employees discharged due to ill health	0
Employee's resignation	0
Death	11
Employees Job evaluation	0
New appointments	181
Promotions	03
Injuries	16

28.1. Performance Management System

The municipality has functional PMS in place from management to lower levels in which all staff members signed annual performance agreement which are being reviewed on quarterly basis in the year under review the municipality made a provision for performance rewards on budget, however no employee has been paid performance bonus.

28.2. Municipal Labour Relations

The municipality has sound Labour relations in place as local labour forum have to meet on monthly basis to discuss matters related to both employer and the employees to improve institutional management and employee working relations however in the year under review the forum manage to have only three schedule meetings couple with other several meeting between managed the union to resolve labour relation matters.

28.3. Filling Of Senior Management Positions

The following table indicates how the senior management positions were filled:

Designations	Total approved posts	Status (Filled/ Vacant)
Municipal Manager	1	Filled
Chief Financial Officer	1	Filled
General Manager: Technical Services	1	Filled
General Manager: Corporate Services	1	Filled
General Manager: Economic development and Planning	1	Filled
General Manager: Community Services	1	Filled

28.4. NUMBER AND PERIOD OF SUSPENSIONS OF EMPLOYEES BELOW SENIOR MANAGERS

Position	Nature of Alleged Misconduct	Date of Suspension	Details of Disciplinary Action taken or Status of Case and Reasons why not Finalized	Date Finalized
Chief of staff	Nepotism/Dishonesty	26/11/2024	Case finalized, employee docked salary for full two month running concurrently.	17/06/2025

28.5. DISCIPLINARY ACTION TAKEN ON CASES OF FINANCIAL MISCONDUCT

Position	Nature of alleged misconduct and rand value of any loss to the municipality	Disciplinary action taken
Chief of staff	Nepotism/Dishonesty	Case finalized, employee docked salary for full two month running concurrently

29. COMPONENT C: CAPACITATING THE MUNICIPAL WORKFORCE

29.1. Skills Development

The workplace skills plan has been developed and submitted to the department of labour on time and the employment equity plan is in place being implemented. There is total number of municipal employees trained in the financial year under review. Performance agreements were also signed between the supervisor and the employee with a view of creating a platform for monitoring and evaluating performance. This has also assisted in identifying critical skills gap. The skill audit was conducted in the year under review to identify the institutional wage gaps and the report was submitted to the department of labour on time. The municipality is currently implementing the skills audit report to address gaps identified which not limited to professional engineers and artisans.

30. COMPONENT D: MANAGING THE MUNICIPAL WORKFORCE EXPENDITURE

The municipal budget for the employees in the financial year under review in which employees were budget for R808 122 59.00 and the actual expenditure of R 808 604 696.00 was incur with a variance of R3 517 898.00 was due ill health, retirements, death and non filling of vacant posts while Councillors were budget for R17 493 067.00 and the actual expenditure of R16 146 782.00

31. CHAPTER 5: FINANCIAL PERFORMANCE

31.1. OVERVIEW OF MUNICIPAL FINANCIAL VIABILITY

The municipality acknowledges the enormous financial performance since audit opinion improvement for the past three financial years and is determined to improve its audit opinion. The municipality remains focused to the legislative mandate to perform as expected of the inhabitants of this district to improve audit opinion. The municipality requires more efforts to ensure that delivery service is offered to the community as expected.

The municipality reviewed cash flow forecasts for the financial year end 30 June 2025 monthly and quarterly and, in the light of these reviews, the current financial position, prove that the municipality has access to adequate resources to continue in operational existence for the foreseeable future as reflected in the Annual Financial Statements for the year ended June 30, 2025.

Component A: Statement of Financial Performance

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Financial Performance

Figures in Rand	Note(s)	2025	2024 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	16	507,490,610	281,990,141
Interest received - investment	17	37,769,216	48,030,627
Sales of goods and rendering of services	18	3,132,467	1,290,803
Operational revenue	19	-	2,531,223
Interest on receivables	20	121,901,611	101,897,841
Licences and permits	21	1,627	137
Inventories losses/write-downs	22	74,486	-
Total revenue from exchange transactions		670,370,017	435,740,772
Revenue from non-exchange transactions			
Taxation revenue			
Licences and Permits (Non-exchange)	24	310,344	356,242
Transfer revenue			
Government grants & subsidies	25	2,213,879,751	2,075,398,558
Total revenue from non-exchange transactions		2,214,190,095	2,075,754,800
Total revenue		2,884,560,112	2,511,495,572
Expenditure			
Employee related costs	26	(804,604,696)	(779,426,434)
Employee costs - Remuneration of councillors	27	(16,146,782)	(16,100,308)
Depreciation and amortisation	28	(193,058,966)	(164,177,587)
Debt Impairment	29	(537,616,600)	(364,688,862)
Contracted Services	30	(265,619,035)	(293,207,959)
Operational expenses	31	(226,421,861)	(239,502,894)
Inventory consumed	32	(456,460,849)	(224,093,302)
Impairment losses	33	(69,953,095)	(10,679,590)
Lease rentals on operating lease	34	(2,543,160)	(3,668,788)
Finance costs	35	-	(305,780)
Gain or loss on disposal of assets and liabilities	36	(1,020,501)	-
Total expenditure		(2,573,445,545)	(2,095,851,504)
Operating surplus / (deficit)		311,114,567	415,644,068
Impairment recovered	23	58,847,697	-
Surplus for the year		369,962,264	415,644,068

Component B: Spending against Capital Budget

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Sale of goods and rendering of services	1,087,666	224,031	1,311,697	3,132,467	1,820,770	This is due to the increase mainly on issuing of health certificates than expected in 2025 financial year as a result of the announcement made by the President of the republic that all operating spaza shops must be registered with their local authority.
Service charges	460,612,858	269,473,891	730,086,749	507,490,610	(222,596,139)	The significant variance is due to the meter Adjustment made in 2025, Debit and Credit notes processed affecting the service charges for prior years (2023 and 2024 financial year) resulting to correction of the prior year error adjustment made. Billing customers through actual reading than estimation 2025.
Interest on receivables	85,610,679	33,043,000	118,653,679	121,901,611	3,247,932	

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis						
	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Licences and permits	300	25	325	1,627	1,302	This is due to the increase on issuing of the permits in 2025 financial year
Interest on investments	41,299,130	2,919,000	44,218,130	37,769,216	(6,448,914)	The full spending on conditional transfers resulting in non achievement of the budgeted interest received from our bank accounts.
Total revenue from exchange transactions	588,610,633	305,659,947	894,270,580	670,295,531	(223,975,049)	
Revenue from non-exchange transactions						
Taxation revenue						
Licences and Permits (Non-exchange)	399,061	(20,306)	378,755	310,344	(68,411)	This is due to the decrease in hiring of municipal tractors on ploughing mealiefields than anticipated in the 2025 financial year.
Transfer revenue						
Government grants & subsidies	2,165,213,441	75,314,746	2,240,528,187	2,213,879,751	(26,648,436)	
Total revenue from non-exchange transactions	2,165,612,502	75,294,440	2,240,906,942	2,214,190,095	(26,716,847)	
Total revenue	2,754,223,135	380,954,387	3,135,177,522	2,884,485,626	(250,691,896)	
Expenditure						
Employee related costs	(816,340,644)	8,218,050	(808,122,594)	(804,604,696)	3,517,898	
Employee costs - Remuneration of councillors	(19,834,196)	2,341,129	(17,493,067)	(16,146,782)	1,346,285	
Depreciation and amortisation	(219,356,451)	37,829,297	(181,527,154)	(193,058,966)	(11,531,812)	
Impairment losses	(9,819,211)	839,711	(8,979,500)	(69,953,095)	(60,973,595)	This is due to the fact that many projects were refurbished during the year wherein new projects replace old projects.

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Finance costs	(959)	-	(959)	-	959	
Lease rentals on operating lease	(3,465,217)	922,057	(2,543,160)	(2,543,160)	-	
Debt Impairment	(200,000,000)	-	(200,000,000)	(537,616,600)	(337,616,600)	This is as result of non-payment of services by municipal customers/ consumers, which has increase the municipality debt book to be considered for impairment.
Bad debts written off	(15,000,000)	-	(15,000,000)	-	15,000,000	There were no bad debts customers written off during the period under review.
Contracted Services	(374,217,925)	54,435,483	(319,782,442)	(265,619,035)	54,163,407	
Inventory consumed	(235,567,368)	730,000	(234,837,368)	(456,460,849)	(221,623,481)	Due to high water losses incurred by the municipality.
Operational expenses	(207,722,403)	(19,170,620)	(226,893,023)	(226,421,861)	471,162	
Total expenditure	(2,101,324,374)	86,145,107	(2,015,179,267)	(2,572,425,044)	(557,245,777)	
Operating surplus	652,898,761	467,099,494	1,119,998,255	312,060,582	(807,937,673)	
Loss on disposal of assets and liabilities	(180,790)	(839,711)	(1,020,501)	(1,020,501)	-	
Inventories losses/write-downs	-	-	-	74,486	74,486	The municipality uses weighted average method when issuing its stock, however the huge variance is due to the stock return made in 2025 financial year resulted to an increase to net-realizable value and reported as revenue.
	(180,790)	(839,711)	(1,020,501)	(946,015)	74,486	
Surplus before taxation	652,717,971	466,259,783	1,118,977,754	311,114,567	(807,863,187)	

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis						
	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Impairment recovered	-	-	-	58,847,697	58,847,697	The municipality recovered R58 847 697 of the remaining balance from VBS curator during the financial year
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	652,717,971	466,259,783	1,118,977,754	369,962,264	(749,015,490)	

Component C: Cash flow Management and Investment

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Cash Flow Statement

Figures in Rand	Note(s)	2025	2024 Restated*
Cash flows from operating activities			
Receipts			
Customers		87,233,752	580,986,440
Grants		2,156,136,322	2,097,043,302
Interest revenue		54,028,895	48,030,627
Other receipts		3,444,438	4,178,405
		<u>2,300,843,407</u>	<u>2,730,238,774</u>
Payments			
Employee costs		(808,358,298)	(790,493,312)
Suppliers		(1,232,811,967)	(854,300,553)
Finance costs		-	(305,780)
		<u>(2,041,170,265)</u>	<u>(1,645,099,645)</u>
Net cash flows from operating activities	37	<u>259,673,142</u>	<u>1,085,139,129</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(732,374,628)	(702,402,450)
Purchase of other intangible assets	9	-	(75,000)
Proceeds from VBS Investment	7	58,847,697	-
Net cash flows from investing activities		<u>(673,526,931)</u>	<u>(702,477,450)</u>
Net increase/(decrease) in cash and cash equivalents		<u>(413,853,789)</u>	<u>382,661,679</u>
Cash and cash equivalents at the beginning of the year		513,349,821	130,688,142
Cash and cash equivalents at the end of the year	7	<u>99,496,032</u>	<u>513,349,821</u>

Component D: Other Financial Matters

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Cash Flow Statement

Figures in Rand	Note(s)	2025	2024 Restated*
Cash flows from operating activities			
Receipts			
Customers		87,233,752	580,986,440
Grants		2,156,136,322	2,097,043,302
Interest revenue		54,028,895	48,030,627
Other receipts		3,444,438	4,178,405
		<u>2,300,843,407</u>	<u>2,730,238,774</u>
Payments			
Employee costs		(808,358,298)	(790,493,312)
Suppliers		(1,232,811,967)	(854,300,553)
Finance costs		-	(305,780)
		<u>(2,041,170,265)</u>	<u>(1,645,099,645)</u>
Net cash flows from operating activities	37	259,673,142	1,085,139,129
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(732,374,628)	(702,402,450)
Purchase of other intangible assets	9	-	(75,000)
Proceeds from VBS Investment	7	58,847,697	-
Net cash flows from investing activities		(673,526,931)	(702,477,450)
Net increase/(decrease) in cash and cash equivalents		(413,853,789)	382,661,679
Cash and cash equivalents at the beginning of the year		513,349,821	130,688,142
Cash and cash equivalents at the end of the year	7	99,496,032	513,349,821

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Financial Position as at June 30, 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Assets			
Current Assets			
Inventories	3	32,477,831	203,624,599
Receivables from exchange transactions	4	38,640,523	65,110,338
Receivables from non-exchange transactions	5	1,524,629	1,501,114
VAT receivable	6	418,197,448	186,034,312
Cash and cash equivalents	7	99,496,023	513,349,821
		590,336,454	969,620,184
Non-Current Assets			
Property, plant and equipment	8	7,136,884,013	6,656,238,992
Intangible assets	9	3,819,911	5,292,481
		7,140,703,924	6,661,531,473
Total Assets		7,731,040,378	7,631,151,657
Liabilities			
Current Liabilities			
Payables from exchange transactions	10	714,471,864	589,100,369
Taxes and transfers payable (non-exchange)	11	2,086,000	2,086,000
VAT payable	12	94,316,840	444,435,141
Consumer deposits	13	4,409,170	4,409,170
Unspent conditional grants and receipts	14	1,660,263	59,380,177
Provisions	15	87,784,956	74,759,768
		904,729,093	1,174,170,625
Non-Current Liabilities			
Provisions	15	7,908,702	8,540,710
Total Liabilities		912,637,795	1,182,711,335
Net Assets		6,818,402,583	6,448,440,322
Accumulated surplus		6,818,402,583	6,448,440,322
Total Net Assets		6,818,402,583	6,448,440,322

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Position						
Assets						
Current Assets						
Inventories	27,387,764	(44,000)	27,343,764	32,477,831	5,134,067	Less inventories were used/ issued as expected per budget
VAT receivables / payables	190,225,973	-	190,225,973	418,197,448	227,971,475	The municipality paid more input vat from purchases which SARS has not yet refunded the municipality hence the increase in Vat receivables.
Receivables from non-exchange transactions	39,874,806	-	39,874,806	1,524,629	(38,350,177)	Due to reclassification of Musina Local Municipality receivables to receivables from exchange transactions
Receivables from exchange transactions	604,016,277	246,698,039	850,714,316	38,640,523	(812,073,793)	This is due to the increase in billing, non collection of revenue resulted to high debt impairment.
Cash and cash equivalents	465,099,917	510,436,121	975,536,038	99,496,023	(876,040,015)	This is due to the acquisition of PPE and increase on inventory consumed.
	1,326,604,737	757,090,160	2,083,694,897	590,336,454	(1,493,358,443)	

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Non-Current Assets						
Property, plant and equipment	6,516,180,230	38,539,378	6,554,719,608	7,136,884,013	582,164,405	This is due to an increase on additional assets than anticipated on the secondary budgeting in 2024/2025 financial year.
Intangible assets	10,677,755	153,034	10,830,789	3,819,911	(7,010,878)	No purchases of intangible assets made during the year as anticipated (Budgeted)
	6,526,857,985	38,692,412	6,565,550,397	7,140,703,924	575,153,527	
Total Assets	7,853,462,722	795,782,572	8,649,245,294	7,731,040,378	(918,204,916)	
Liabilities						
Current Liabilities						
Payables from exchange transactions	678,068,132	9,722,968	687,791,100	714,471,858	26,680,758	
Taxes and transfers payable (non-exchange)	47,400,000	47,400,000	94,800,000	2,086,000	(92,714,000)	This is due to misalignment of the budget
VAT payable	69,091,929	-	69,091,929	94,316,840	25,224,911	This is due to an increase in billing resulted to an increase in output vat payable
Consumer deposits	41,416,471	-	41,416,471	4,409,170	(37,007,301)	Misclassification of budget between consumer deposit and taxes and transfers payables
Unspent conditional grants and receipts	37,911,641	(20,000,000)	17,911,641	1,660,263	(16,251,378)	This is due to an increased in the conditions met to reduce the unspent conditional grants during 2024/2025 than anticipated on the secondary budget

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis						
	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Provisions	70,768,293	-	70,768,293	87,784,956	17,016,663	Is increase due to annual leave provision as result of increased annual leave days accrued at year end
	944,656,466	37,122,968	981,779,434	904,729,087	(77,050,347)	
Non-Current Liabilities						
Provisions	7,498,755	-	7,498,755	7,908,702	409,947	
Total Liabilities	952,155,221	37,122,968	989,278,189	912,637,789	(76,640,400)	
Net Assets	6,901,307,501	758,659,604	7,659,967,105	6,818,402,589	(841,564,516)	
Net Assets						
Net Assets Attributable to Owners of Controlling Entity						
Reserves						
Accumulated surplus	6,901,307,501	758,659,604	7,659,967,105	6,818,402,583	(841,564,522)	

The municipality performed a mid-year assessment in terms of section 72 of the MFMA where the municipality assessed the spending of the municipality against budgeted spending and also revenue generated against the budgeted revenue.

In the light of the financial assessment and forecast for the past six month as outlined in the report, annual budget be ADJUSTED in terms of section 28 of MFMA and departments be allowed to review their SDBIPs indicators and targets aligning them with the resources that are available after the Mid-Year Organisational Performance Assessment and budget adjustment processes.

The assessment with reasons for budget adjustment have been noted in the section 72 mid-year assessment report which has been published in the municipal website.

CHAPTER 6: AUDITOR GENERAL FINDINGS REPORT

Report of the auditor-general to the Limpopo Provincial Legislature and the Council of Vhembe District Municipality.

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of Vhembe District Municipality set out on pages xx to xx which comprise the statement of financial position as at 30 June 2025, statement of financial performance, statement of changes in net assets, and the cash flow statement and the statement of comparison of budget with 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 auditor's report, the financial statements present fairly, in all material respects, the financial position of the Vhembe District 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 (Standards of 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

Receivables from exchange transactions

3. Receivables from exchange transactions was not assessed for impairment in accordance with Standards GRAP 104, *Financial instruments*, as the provision was not adequately calculated due to unreasonable assumptions and methods used. I was unable to determine the correct value of the impairment included in receivables as it was impractical to do so. Consequently, I was unable to determine whether any adjustments to receivables from exchange transactions stated at R2 696 998 402 in note 4 to the financial statements and debt impairment stated at R537 616 600 in note 29 of the financial statements were necessary.

Revenue from exchange transactions

4. I was unable to obtain sufficient appropriate audit evidence for the restatement of the corresponding figure for revenue from exchange transactions as meter adjustments were not adequately accounted for in accordance with the Standards GRAP 3, *Accounting Policies, changes in accounting estimates and errors*. The municipality incorrectly accounted for changes in estimated billings to actual billings retrospectively as a prior period error in note 43 to the financial statements. Furthermore, I was unable to determine the correct value for the adjustment as it was impractical to do so. I was unable to confirm the restatement by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to the amount of service charges stated at R281 990 141, debt impairment stated at R364 688 862 and receivables from exchange transactions at R33 989 744 in note 43 to the financial statements.

Commitments

5. Commitments were not accounted for in terms of the Standards of GRAP 17, *Property, plant and equipment*. Capital commitments were incorrectly calculated as the amount disclosed in the commitments schedule did not agree with the amount as per supporting evidence. Consequently, commitments stated at R859 242 344 in note 41 to the financial statements are overstated by R42 626 502.

Water losses

6. I identified differences between water losses as per the annual financial statements and water losses as per my re-computations based on the variables in the water inventory records for the current year. Consequently, water losses stated at R854 911 119 is understated by R234 209 145. There is a resultant impact on surplus for the period.

Inventory consumed

7. I was unable to obtain sufficient appropriate audit evidence for inventory consumed, as supporting evidence was not provided. I was unable to confirm the inventory consumed by alternative means. Consequently, I was unable to determine whether any adjustments relating to inventory consumed stated at R459 460 849 and related inventory and water losses in the financial statements were necessary.
8. Water inventory consumed was not correctly disclosed in the notes to the financial statements as required by Standards of GRAP 12, *Inventories*. The water inventory consumed as disclosed in note 32 to the financial statements was overstated by R191 779 051. Consequently, water inventory stated at R879 981 was understated.
9. Additionally, included in the inventory consumed of R459 460 849 is an amount of R115 218 491 which relates to bulk water not received by the municipality. Consequently, inventory consumed is overstated and water inventory is understated.

Context for opinion

10. 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.
11. 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.
12. 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

13. I draw attention to the matter below. My opinion is not modified in respect of this matter.
14. I draw attention to note 46 to the financial statements, which indicates that the municipality adopted an unfunded budget for 2025-26. As stated in note 46, these events or conditions, along with the other matters as set forth in note 46, 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

15. I draw attention to the matters below. My opinion is not modified in respect of these matters.
16. With reference to note 39 to the financial statements, the municipality is the defendant in a lawsuit. The municipality is opposing the claim; the ultimate outcome of the matter could not be determined and no provision for any liability that may result was made in the financial statements.

Other matter

17. I draw attention to the matter below. My opinion is not modified in respect of this matter.
18. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA 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.

Responsibilities of the accounting officer for the financial statements

19. 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 the 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.
20. 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

21. 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.

22. 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 xx, forms part of my auditor's report.

Report on the audit of the annual performance report

23. 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 presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

24. I selected the following key priority area presented in the annual performance report for the year ended 30 June 2025 for auditing. I selected key performance area that measure the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

Key Performance Area (KPA)	Page numbers	Purpose
KPA 1: Services delivery and infrastructure development	[XX]	To ensure the provision of services to communities in a sustainable manner To ensure total functionality of VDM water service business to identify and plan for the financial, institutional, and overall sustainability needs. To ensure efficient, affordable, economical and sustainable access to water services

25. I evaluated the reported performance information for the selected key performance area 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 on the municipality's planning and delivery on its mandate and objectives.

26. 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, as well as verifiable so that I 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 those 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 measures taken to improve performance.

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

28. The material findings on the reported performance information for the selected key performance area 1 are as follows:

KPA 1: Services delivery and infrastructure development

Various indicators

29. I could not determine if 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.

Indicator	Target	Reported achievement
% in progress on construction of water supply and bulk water reticulation by June 2025	30%	28%
% in progress on construction of Mutshedzi regional water scheme outstanding works completed by 30 June 2025	18%	17.7%
% in progress on Vondo water treatment works (WTW) phase 2 outstanding works completed by 30 June 2025	71.0%	33.8%
% in progress of wastewater treatment works refurbished: Refurbishment Musina Singelele Wastewater Treatment Works (WWTW) Phase 2 by 30 June 2025	100%	100%
Number of boreholes redrilled along Limpopo River (Musina) by 30 June 2025	1	0
% in progress on the refurbishment of Mutale, Biaba, Vleifontein ponds by 30 June 2025 by 30 June 2025	100%	67%

Indicator	Target	Reported achievement
% in progress on construction of Xigalo Fire Station outstanding works by 30 June 2025	8%	8%
% water interruptions reported attended within 48 hours	100%	68%
Number of food premises inspection conducted by 30 June 2025	4 600	4 600

Number of laboratory drinking water sample tests conducted by 30 June 2025

30. The indicator measures the number of laboratory drinking water sample tests conducted instead of the results these tests, which does not relate to the achievement of service delivery. Consequently, the indicator is not useful for measuring and monitoring progress against the municipality's planned objectives.

Number of SANS analysis (compliance of drinking water quality as per DWS requirements) conducted by 30 June 2025)

31. The indicator measures the number of SANS analysis conducted instead of the results the analysis, which does not relate to the achievement of service delivery. Consequently, the indicator is not useful for measuring and monitoring progress against the municipality's planned objectives.

Number of process audit plans (water and wastewater treatments plant) implemented by 30 June 2025

32. The indicator measures the number of process audit plans conducted instead of the results these audits, which does not relate to the achievement of service delivery. Consequently, the indicator is not useful for measuring and monitoring progress against the municipality's planned objectives.

Number of sewer plants reticulation inspections (Green drop compliance) conducted by 30 June 2025

33. The indicator measures the number of sewer plants reticulation inspections conducted instead of the results these inspections, which does not relate to the achievement of service delivery. Consequently, the indicator is not useful for measuring and monitoring progress against the municipality's planned objectives.

Number of general authorization limit (Wastewater compliance as per DWS requirements) conducted by 30 June 2025

34. An achievement of 27 general authorisations conducted was reported against a target of 27 general authorisation. I could not determine whether the reported achievement was correct, as the indicator was not well defined and adequate supporting evidence to clarify the methods and

processes for measuring achievement were not provided. Consequently, the reported achievement might be more or less than reported and was not reliable for determining if the target has been achieved.

35. Furthermore, the indicator measures the number of general authorisation conducted, which does not relate to the achievement of service delivery. Consequently, the indicator is not useful for measuring and monitoring progress against the municipality's planned objectives.

% sewer interruptions reported attended within 72 hours

36. The indicator in the annual performance report differed from what was committed to in the approved revised planning documents. The reported indicator was % sewer interruptions reported attended within 72 hours, while the planned indicator was % water interruptions reported attended within 72 hours. This change was made without obtaining the required approval, which undermines transparency and accountability.

Additionally, an achievement of 73.4% sewer interruptions reported attended within 72 hours was reported against a target of 100% sewer interruptions attended. I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

Number of boreholes drilled within the district by 30 June 2025

37. The indicator was not clearly defined during the planning process to appropriately describe how the performance that relates to other indicators will be excluded to prevent the reporting of duplicated performance. Consequently, the indicator is not useful for measuring and reporting on progress against planned objectives.
38. Furthermore, an achievement of zero drilled boreholes was reported against a target of one borehole. I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

Number of laboratory drinking water waste sample tests conducted by 30 June 2025

39. The indicator was not clearly defined during the planning process. The indicator was defined to measure the number of laboratory tests for drinking water waste. However, the municipality does not have established processes to treat or refine wastewater into potable water. Consequently, the indicator is not useful for measuring and reporting on progress against planned objectives.
40. Furthermore, the indicator measures the number of laboratory drinking water waste sample tests conducted instead of the results these tests, which does not relate to the achievement of service delivery. Consequently, the indicator is not useful for measuring and monitoring progress against the municipality's planned objectives.

Other matters

41. I draw attention to the matters below.

Achievement of planned targets

42. 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.
43. 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 [xx to xx].

KPA 1: Services delivery and infrastructure development

<i>Targets achieved: 59%</i> <i>Budget spent: 95%</i>		
Key service delivery indicator not achieved	Planned target	Reported achievement
% in progress on construction of VONDO regional water scheme (Murangoni) by June 2025	40%	18%
% in progress on construction of Mutshedzi regional water scheme outstanding works completed by 30 June 2025	18%	17,70%
% in progress on construction of Chavani and surrounding villages bulk pipeline and water reticulation to Sheryl project by June 2025	3%	12%
% in progress on construction of water supply and bulk water reticulation by June 2025	30%	28%
% in progress on construction of reservoir Vuwani to Vyeboom by 30 June 2025	4%	3%
% in progress on construction of the increasing capacity of Vondo WTW & Upgrading of water by June 2025	28,50%	20,04%
% in progress on Vondo water treatment works (WTW) phase 2 outstanding works completed by 30 June 2025	71,01%	33,8%
Number of boreholes drilled and associated Infrastructure constructed at Maramanzhi, Mudimeli, Nthabalala, Malamulele, Makushu and Tshikudini by 30 June 2025	6	0
% in progress on refurbishment of Makhado boreholes Water augmentation schemes by 30 June 2025	24%	0%

<i>Targets achieved: 59%</i>		
<i>Budget spent: 95%</i>		
Key service delivery indicator not achieved	Planned target	Reported achievement
% in progress on construction of Xikundu Mhinga Bulk Water Supply by 30 June 2025	2%	0%
Number of boreholes drilled within the district by 30 June 2025	1	0
Number of boreholes redrilled along Limpopo River (Musina) by 30 June 2025	1	0
Number of springs in rural villages developed by 30 June 2025	10	0
% in progress on the refurbishment of Mutale, Biaba, Vleifontein ponds by 30 June 2025 by 30 June 2025	100%	67%
Number of defective prepaid and convectional meters replaced by 30 June 2025	2000	0
Number of bulk meters installed by 30 June 2025	37	0
Number of ball valves/ level indicators installed by 30 June 2025	17	0
Number of calibration of guages/ water level indicators meters installed by 30 June 2025	56	0
Number of wastewater risk abatement plan (W2RAP) reviewed by 30 June 2025	14	0
Number of sludge management plan implementation conducted by 30 June 2025	14	6
Number of water safety plan reviewed by 30 June 2025	16	0
% water interruptions reported attended within 48 hours	100%	68%
% sewer interruptions reported attended within 72 hours	100%	73,4%
% in progress on construction of Vhembe district tractors shelter by 30 June 2025	50%	0%

Material misstatements

44. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for KPA
1. Management did not correct the misstatements and I reported material findings in this regard.

Report on compliance with legislation

45. 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.
46. 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.
47. 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.
48. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements, performance and annual report

49. 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 current assets, expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion. ¹

Expenditure management

50. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.

Strategic planning and performance management

51. The SDBIP for the year under review did not include monthly revenue projections by source of collection and the monthly operational and capital expenditure by vote as required by section 1 of the MFMA.
52. The performance management system and related controls were inadequate as it did not describe how the performance planning, measurement, review, and reporting improvement processes should be conducted as required by municipal planning and performance management regulation 7(1).

Consequence management

53. Irregular expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

Asset management

54. 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.

Utilisation of conditional grants

55. Performance in respect of programmes funded by the Municipal Infrastructure Grant and Rural Road Asset Management System Grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the DoRA.

Other information in the annual report

56. The accounting officer is responsible for the other information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected key priority area presented in the annual performance report that have been specifically reported on in this auditor's report.
57. 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.
58. 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 key priority area presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
59. 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

60. 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.
61. 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.
62. Internal controls for monitoring compliance with laws and regulations were ineffective as they did not detect and prevent instances of non-compliance with applicable laws and regulations.
63. Management did not implement adequate internal controls to ensure the preparation of accurate financial statements and performance report as numerous material misstatements were identified.
64. Management did not perform appropriate reviews to ensure that the indicators included in the SDBIP are relevant to the municipality's mandate and are well defined as provided by the Framework for Managing Programme Performance Information (FMPPI).

Auditor General

Polokwane

30 November 2025



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

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

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 selected key priority area and on the municipality's compliance with selected requirements in key legislation.

Financial statements

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.
- plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the consolidated financial statements. I am responsible for the direction, supervision and review of audit work performed for purposes of the group audit. I remain solely responsible for my audit opinion.

Communication with those charged with governance

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.

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

The selected legislative requirements are as follows:

Legislation	Sections or 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), 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), 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 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), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 165(1), 165(2)(a), 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b), 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), 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), 29(5)(b)(i), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 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	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), 41(1)(c)(ii), 42, 43(2), 45(a), 54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(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), 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), 15(1)(a)(i), 15(1)(a)(ii)

Legislation	Sections or regulations
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3), 26(5), 27(4)(a)(i)
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
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), 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)

Explanatory information and examples

General

Form and content for reporting findings

The form and content for reporting findings on compliance with legislation are dealt with in the reporting guide. Report the material findings grouped per compliance theme and include the appropriate heading.

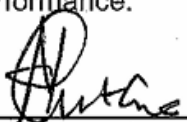
If the finding relates to a material irregularity (MI) reported in the MI section, the report paragraph should include a reference to the MI reported. Guidance is provided in the MI manual.

Other information

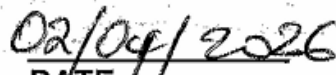
12. CONCLUSION

The municipality is required by law to submit annual performance report to Auditor General annually for performance audit purposes. The annual performance report is built from quarterly performance report submitted to council and internal audit as well as performance audit committee for oversight purposes and quality assurance.

The annual performance report is yet another step forward to increasing the principle of democratic and accountable (local) government as enshrined in Section 152(a) of the Constitution. It is in essence the management and implementation tool which sets in-year information such as quarterly service delivery and monthly budget targets and links each service delivery output to the budget of the municipality. It further indicates the responsibilities and outputs for each of the General Managers, the resources to be used and the deadlines set for the relevant activities. The annual performance report of the financial year under review provides progress and serves as early warning mechanism to management in cases where there is underperformance by the municipality to take remedial action with immediate effect to improve performance.



MUNICIPAL MANAGER
KUTAMA Z.N.



DATE

APPENDIX A:**MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)****Councillors, Council Attendance; and Committee Allocation****MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)**

NAME	GENDER	MUNICIPALITY	PARTY	CONTACTS
<u>CHAIRPERSON:</u> 1. CLLR PANDELANE T.S	M	THULAMELA	ANC	064 525 6446
2. CLLR HLONGWANE S	M	VDM	EFF	066 393 4802
3. CLLR MACHETHE MAHLOMOLA SYLVIA	F	VDM	ANC	082 596 2018/082 050 1980
4. CLLR MATAMELA MUYANALO SOPHY	F	COLLINS CHABANE	ANC	072 668 3559
5. CLLR MPASHE MASILO JOHANNES	M	MAKHADO	DA	082 212 6648/ 082 493 8413
6. CLLR MAHOSI NDIVHUHO GRACE	F	THULAMELA	ANC	082 200 5768
7. CLLR NEMARANZHE NKHUMELENI	F	THULAMELA	ANC	082 200 5768
8. CLLR MABUDA MZAMANI CALVIN	M	COLLINS CHABANE	ANC	072 672 7198

SPECIAL PROGRAMMES

NAME	GENDER	MUNICIPALITY	PARTY	CONTACTS
<u>CHAIRPERSON:</u> 1. CLLR TSHIDAVHU ITANI ALBERTHINA	F	MAKHADO	ANC	079 722 6602
2. CLLR RAMABULANA RUDZANI GRACE	F	VDM	ANC	079 063 6830
3. CLLR RAMBUWANI LUTANANI RAPSON	M	VDM	ANC	082 680 4606
4. CLLR MUKOSI MPHOS	M	MAKHADO	ANC	065 946 7549

5. CLLR RAMULIFHO HUMBULANI BALDWIN	M	THULAMELA	ACDP	071 278 7409
6. CLLR MULIGWE MASHUDU	M	THULAMELA	ANC	076 328 6453

TECHNICAL SERVICES PORTFOLIO COMMITTEE

PORTFOLIO HEAD: CLLR CHAUKE MIYELANI GLADSTONE

NAME	GENDER	MUNICIPALITY	PARTY	CONTACTS
<u>CHAIRPERSON:</u> 1. CLLR MUKHAHA AZWIHANGWISI JULIA	F	VDM	ANC	082 523 5265
2. CLLR MHANGWANI CATHERINE	F	COLLINS CHAVANE	ANC	083 511 3711
3. CLLR MUEDI ESTHER TSHIFHUMULO	F	THULAMELA	ANC	076 050 5092
4. CLLR MABUDU HULISANI GERSHWIN	M	MAKHADO	ANC	072 134 9496
5. CLLR NKUNA MAGEZI JOHANNES	M	VDM	EFF	082 678 4951
6. CLLR MUAVHA SAMSON	M	VDM	DA	066 549 7132
7. CLLR NEKHUNGUNI AZWIHANGWISI EUNICE	F	THULAMELA	ANC	072 578 5747

FINANCE SERVICES PORTFOLIO COMMITTEE

PORTFOLIO HEAD: ADVOCATE CLLR MUDUNUNGU NKHUMELENI ANDERSON.

SURNAME AND NAMES	GENDER	MUNICIPALITY	PARTY	CONTACTS
<u>CHAIRPERSON:</u> 1. CLLR NDHLOVU SIMON FREDDY LUTENDO	M	MUSINA	ANC	082 621 5533
2. CLLR MUKWEVHO NDITSHENI JOSEPHINAH	F	VDM	ANC	072 992 3197

SURNAME AND NAMES	GENDER	MUNICIPALITY	PARTY	CONTACTS
3. CLLR MUNYAI RENDANI	F	VDM	EFF	066 368 3703
4. CLLR TSHAMANO CALVIN MBOFHENI	M	VDM	ANC	081 558 1988
5. CLLR YINGWANI TSHEMBANI	M	COLLINS CHABANE	AL	0766010504
6. CLLR MAKWALA MUHALI	M	MAKHADO	ANC	081 825 0068
7. CLLR MULOVHEDZI HUMBULANI PATRICIA	F	THULAMELA	ANC	076 636 3501

CORPORATE SERVICES PORTFOLIO COMMITTEE

PORTFOLIO HEAD: CLLR TSHIFHANGO AVHASHONI STEVEN

SECTION 79 COMMITTEES:

SURNAME AND NAMES	GENDER	MUNICIPALITY	PARTY	CONTACTS
CHAIRPERSON: 1. CLLR KHOSI MAKUMBANE THIVHULAWI NORMAN	M	VDM	ANC	076 757 5232
2. CLLR MABUNDA MZAMANI CALVIN	M	COLLINS CHABANE	ANC	072 672 7198
3. CLLR MUNDALAMO RENDANI PORTIA	F	VDM	ANC	082 541 2984
4. CLLR SIMANGWE JOYCEN NTSAKO	M	MAKHADO	ANC	0832061364/079 058 1423
5. CLLR DAVHANA AZWIFANELI JOYCE.	F	THULAMELA	ANC	082 724 1895
6. CLLR BEGWA FHATUWANI MILTON	M	THULAMELA	EFF	082 296 9314

DEVELOPMENT PLANNING PORTFOLIO COMMITTEE**PORTFOLIO HEAD: CLLR MATHUKHA ROSE**

NAME	GENDER	MUNICIPALITY	PARTY	CONTACTS
<u>CHAIRPERSON:</u> 1. CLLR DAVHANA LAWRENCE TSHOTELI	M	COLLINS CHAVANE	ANC	061 303 8264
2. CLLR MATSHOMO TINNY THIFHELIBILU	F	THULAMELA	ANC	079 647 5366
3. CLLR RIVOMBO TINTSWALO PERSEVERANCE	F	VDM	ANC	0609009977/ 073 073 6035
4. CLLR MAROLE MAFUNZWAINI REMBULUWANI THELMA	F	THULAMELA	DA	0835415417/ 072 753 4852
5. CLLR MASANGU GEZANI DANIEL	M	COLLINS CHABANE	ANC	0798907018/ 0730824258
6. CLLR RABAMBUKWA RABELANI	F	MUSINA	ANC	076 954 1493

COMMUNITY SERVICES PORTFOLIO COMMITTEE**PORTFOLIO HEAD: CLLR SINYOSI SHONISANI MILDRED****SECTION 79 COMMITTEES**

NAME	GENDER	MUNICIPALITY	PARTY	CONTACTS
<u>CHAIRPERSON:</u> 1. CLLR BILA TINTSWALO JOYCE	F	COLLINS CHABANE	ANC	079 891 9340
2. CLLR HLABANGWANI THEMBANI LUCIA	F	COLLINS CHABANE	EFF	0761174369
3. CLLR MATHALISE MARGARET LUFUNO	F	MAKHADO	ANC	0723638495/079 527 9623
4. CLLR MUKHUBA RUDZANI	M	MAKHADO	ANC	076 662 2050
5. CLLR MULAUDZI MASIA	M	MAKHADO	ANC	072 886 9967
6. CLLR DAU FREDERICK THINAWANGA	M	VDM	ANC	082 909 2424

PROGRAMMING COMMITTEE

Convenor: Speaker: Cllr Davhana T. L	
1.	Chief whip: Cllr Mukwevho J
2.	Leader of Corporate: Cllr Tshifhango A.S.

OTHER COMMITTEES**RULES & ETHICS COMMITTEE****SECTION 79 COMMITTEES:**

NAME	GENDER	MUNICIPALITY	PARTY	CONTACTS
<u>CHAIRPERSON:</u> 1. CLLR NEKHUNGUNI AZWIHANGWISI EUNICE	F	THULAMELA	ANC	072 578 5747
2. CLLR RAMBUWANI LUTANANI RAPSON	M	VDM	ANC	082 680 4606
3. MUNDALAMO RENDANI PORTIA	F	VDM	ANC	082 541 2984
4. CLLR MUAVHA SAMSON	M	VDM	DA	066 549 7132
5. CLLR MHANGWANI CATHRINE	F	COLLINS CHAVANE	ANC	083 511 3711
6. CLLR MUKHUBA RUDZANI	M	MAKHADO	ANC	076 662 2050

MULTIPARTY WHIPERRY COMMITTEE

NAME	MUNICI- PALITY	PARTY	CONTACT NO.
CLLR MUKWEVHO N.J.	VDM	ANC	072 992 3197 (072 232 5444)
CLLR HLUNGWANI S.	VDM	EFF	066 392 4804
CLLR ZHALAGOME M.G.	VDM	PAC	072 721 9383
CLLR MPASHE M.J.	VDM	DA	082 493 8413
CLLR MUTHUBI K.R.	VDM	AL	063 650 3510
CLLR TSHISIKULE K	VDM	IRC	0723111081

MUNICIPAL COUNCIL MEETINGS ATTENDANCE 2024/2025

N O:	SURNAME AND NAMES	MUNICIPALITY	PARTY	30/08/2024	28/11/2024	28/03/2025	30/05/2025	31/10/2024	02/05/2025
1.	CLLR DAU FREDERICK THINAMAA NO	VDM	ANC	✓	✓	✓	X	x	x
2.	CLLR KOTANE ANDREW VONGI	VDM	ANC	✓	✓	x	✓	✓	✓
3.	CLLR MACHETHE MAHLOMOLA SYLVIA	VDM	ANC	✓	✓	✓	✓	✓	✓
4.	CLLR MADZUNYA EDZISANI	VDM	PAC	x	X	✓	X	✓	
5.	CLLR MAKUMBANE THIVHULAWI NORMAN	VDM	ANC	X	✓	✓	x	✓	✓
6.	CLLR MAMEDZI AVHAPFANI MARIA	VDM	ANC	x	X	✓	✓	✓	✓
7.	CLLR MATHUKHANTSUNDENI ROSE	VDM	ANC	✓	✓	✓	x	✓	X
8.	CLLR MUAVHA SAMSON	VDM	DA	X	✓	✓	✓	X	✓
9.	CLLR MUKHAHA AZWIHANG WISI JULIA	VDM	ANC	✓	X	X	✓	✓	✓
10.	CLLR MUKWEVHO NNDITSHENI JOSEPHINA H	VDM	ANC	✓	✓	X	✓	✓	✓
11.	CLLR MUNDALAM O RENDANI PORTIA	VDM	ANC	X	✓	✓	✓	✓	✓

N O:	SURNAME AND NAMES	MUNICIPALITY	PARTY	30/08/2024	28/11/2024	28/03/2025	30/05/2025	31/10/2024	02/05/2025
12.	CLLR MUNDALAM O TAKALANI	VDM	ANC	✓	✓	x	x	✓	✓
13.	CLLR NKANYANE RHULANI GRACE	VDM	ANC	✓	✓	✓	✓	✓	✓
14.	CLLR NKONDO TSAKANI FREDA	VDM	ANC	x	✓	x	✓	✓	✓
15.	CLLR RAMABULANI RUDZANI GRACE	VDM	ANC	x	✓	✓	✓		
16.	CLLR RAMBUWANALUTANANI RAPSON	VDM	ANC	✓	✓	x	x	✓	✓
17.	CLLR RIKHOTSO FALAZA JOSEPH	VDM	ANC	✓	✓	✓	✓	x	✓
18.	CLLR RIVOMBO TINTSWALO PERSEVERANCE	VDM	ANC	✓	✓	x	x	✓	✓
19.	CLLR SINYOSI SHONISANI MILDRED	VDM	ANC	✓	✓	✓	✓	✓	✓
20.	CLLR NDHLOVU SIMON FREDDY LUTENDO	MUSINA	ANC	x	✓	✓	✓	✓	✓
21.	CLLR RABAMBUKWA RABELANI	MUSINA	ANC	✓	✓	✓	✓	x	✓
22.	CLLR CHAUKE MIYELANI	COLLINS CHABANE	ANC	✓	✓	x	✓	✓	x

N O:	SURNAME AND NAMES	MUNICIPALITY	PARTY	30/08/2024	28/11/2024	28/03/2025	30/05/2025	31/10/2024	02/05/2025
	GLADSTONE								
23.	CLLR DAVHANA LAWRENCE TSHOTELI	COLLINS CHABANE	ANC	✓	✓	✓	✓	✓	✓
24.	CLLR HLABANGWANI THEMBANI LUCIA	COLLINS CHABANE	EFF	✓	✓	✓	✓	✓	✓
25.	CLLR MABUNDA MZAMANI CALVIN	COLLINS CHABANE	ANC	✓	✓	X	✓	✓	✓
26.	CLLR MASANGU GEZANI DANIEL	COLLINS CHABANE	ANC	✓	✓	✓	✓	✓	✓
27.	CLLR MATAMELA MUYANALO SOPHY	COLLINS CHABANE	ANC	✓	✓	✓	✓	✓	✓
28.	CLLR MHANGWANI CATHERINE	COLLINS CHABANE	ANC	✓	✓	✓	✓		
29.	CLLR MABUDU HULISANI GERSHWIN	MAKHADO	ANC	✓	✓	✓	✓	X	✓
30.	CLLR MAKWALA MUHALI	MAKHADO	ANC	X	✓	✓	✓	✓	✓
31.	CLLR MATHALISE MARGARET LUFUNO	MAKHADO	ANC	✓	✓	✓	✓	✓	✓

N O:	SURNAME AND NAMES	MUNICIPALITY	PARTY	30/08/2024	28/11/2024	28/03/2025	30/05/2025	31/10/2024	02/05/2025
32.	CLLR MPASHE MASILO JOHANNES	MAKHADO	DA	x	X	x	✓	✓	✓
33.	CLLR ADV MUDUNUN GU NKHUMELE NI ANDERSON	MAKHADO	ANC	✓	✓	x	✓	X	✓
34.	CLLR MUKHUBA RUDZANI	MAKHADO	ANC	X	✓	✓	✓	X	✓
35.	CLLR MUKOSI MPHO	MAKHADO	ANC	✓	✓	X	✓	✓	✓
36.	CLLR MULAUDZI MASIA	MAKHADO	ANC	✓	✓	✓	✓	✓	✓
37.	CLLR SELAPYAN A MAANO.	MAKHADO	EFF	✓	✓	X	X	✓	✓
38.	CLLR SIMANGWE JOYCEN NTSAKO	MAKHADO	ANC	✓	✓	✓	X	X	✓
39.	CLLR BEGWA FHATUWAN I MILTON	THULAME LA	EFF	✓	x	✓	✓	✓	✓
40.	CLLR DAVHANA AZWIFANEL I JOYCE	THULAME LA	ANC	✓	✓	✓	✓	✓	✓
41.	CLLR MAHOSI NDIVHUHO GRACE	THULAME LA	ANC	✓	✓	✓	✓	✓	✓

N O:	SURNAME AND NAMES	MUNICIPALITY	PARTY	30/08/2024	28/11/2024	28/03/2025	30/05/2025	31/10/2024	02/05/2025
42.	CLLR MAROLE MAFUNZWA INI REMBULUWANI THELMA	THULAME LA	DA	✓	✓	✓	✓	✓	✓
43.	CLLR MATSHOMO TINNY THIFHELMIBILU	THULAME LA	ANC	✓	✓	X	✓	✓	✓
44.	CLLR MUEDI ESTHER TSHIFHUMULO	THULAME LA	ANC	✓	✓	✓	✓	X	✓
45.	CLLR MULIGWE MASHUDU	THULAME LA	ANC	✓	✓	✓	✓	X	X
46.	CLLR MULOVHEDZI HUMBULANI PATRICIA	THULAME LA	ANC	✓	✓	✓	✓	X	✓
47.	CLLR NEKHUNGU NI AZWIHANG WISI EUNICE	THULAME LA	ANC	✓	✓	✓	✓	✓	✓
48.	CLLR NEMARANZHE KHUMELENI	THULAME LA	ANC	✓	X	✓	✓	✓	✓
49.	CLLR PADELANE THINAWANGA STEVEN	THULAME LA	ANC	✓	✓	✓	✓	✓	✓
50.	CLLR TSHIFHANGO AVHASHONI STEPHEN	THULAME LA	ANC	✓	✓	✓	✓	✓	✓
51.	CLLR HLUNWANI SHADRACK	VDM	ANC	✓	X	✓	✓	✓	✓
52.	CLLR MATODZI	VDM	ANC	X	X	X	✓	✓	✓

N O:	SURNAME AND NAMES	MUNICIPALITY	PARTY	30/08/2024	28/11/2024	28/03/2025	30/05/2025	31/10/2024	02/05/2025
	TSHIFHIPAT RICK								
53.	CLLR MATIDZA THILIVHALI ROBERT	MAKHADO	ANC	✓	X	✓	✓	✓	✓
54.	CLLR MATHUKHA NTSUNDENI ROSE	VDM	ANC	X	✓	✓	✓	X	✓
55.	CLLR MTLILENI HLEKANI	VDM	ANC	✓	X	✓	✓	X	✓
56.	CLLR MUNYAI NTAVHANY ENI SAMUEL	VDM	ANC	✓	X	✓	✓	X	✓
57.	CLLE MUTHUBI KOTO ROBERT	COLLINS	ANC	✓	X	✓	✓	X	✓
58.	CLLR TSHISIKULE KHAKHATHI	THULAME LA	IRC	✓	X	X	X	X	X
59.	CLLR MAVHUMBE MUSHAVHE LA ABLERT	VDM	ANC	✓	✓	✓	X	✓	✓

APPENDIX B:

COMMITTEES AND COMMITTEE PURPOSE

COMMITTEE	PURPOSE
Municipal Public Accounts Committee (MPAC)	- To promote good governance, transparency and accountability on the use of municipal resources - To consider and evaluate the content of the Annual Report and make recommendations to Council - To examine the financial statements and Audit reports of the municipality - To perform any other functions assigned to it through a resolution of Council within its responsibilities.
Rules and ethics Committee	To monitor and enforce adherence to codes of ethics and codes of conduct by councillors

COMMITTEE	PURPOSE
Special Programmes Portfolio Committee	To oversee municipal activities with regard to moral regeneration, assistance to the disabled, the elderly, women and youth
Community Services Portfolio Committee	To exercise an oversight role over the functioning of Community Services Department
Development Planning Department	To exercise an oversight role over the functioning of Development Planning Department
Technical Services Portfolio Committee	To exercise an oversight role over the functioning of Technical Services Department
Corporate Services Portfolio Committee	To exercise an oversight role over the functioning Corporate Services Department
Finance Portfolio Committee	To exercise an oversight role over the functioning of Finance Department

APPENDIX C:

THIRD TIER ADMINISTRATIVE STRUCTURE

No:	Official names	Designation	Departments	Gender
1.	Kutama Zwannda	Municipal Manager	Municipal Manager office	Male
2.	Maluleke Witsman	General Manager: Technical services	Technical services	Male
3.	Maputla Daily	General Manager: Corporate services	Corporate services	Female
4.	Maganya Hilda	General Manager: Development planning	Development planning	Female
5.	Mulatwa Thangavhuelelo	Chief financial officer	Chief financial officer	Female
6.	Ramavhoya Manase	Manager: Assets	Finance	Male
7.	Mbulaheni Lavhelesani	Manager Revenue	Finance	Male
8.	Sigida Ntuweleni	Supply chain Manager	Finance	Female
9.	Mufamadi Thifhelimbilu	Manager: Expenditure	Finance	Male
10.	Mukundi Mushaphi	Manager LED	Development planning	Male
11.	Mapholi Constance	Manager Spatial Planning	Development planning	Female

No:	Official names	Designation	Departments	Gender
12.	Nempumbuluni Thambeleni	Manager Transport planning	Development planning	Male
13.	Daswa Shumani	Manager GIS	Development planning	Male
14.	Ralushai Matodzi	Manager Communication	Mayor's offices	Male
15.	Nkuna Tinyiko Jacqueline	Chief of Staff	Mayor's offices	Male
16.	Netshisaulu Ntakuseni	Manager Strategic Management	Municipal Manager office	Male
17.	Nethanani Ntshavheni	Manager office of the Municipal Manager	Municipal Manager office	Male
18.	Kharidzha Mukondi	Manager: Internal Audit	Municipal Manager office	Female
19.	Matloga Selokela	Manager: IDP	Municipal Manager office	Male
20.	Mahwasane Mutheiwana	Manager: Water demand	Technical services	Male
21.	Phuthu Ailwei	Manager: O&M	Technical services	Male
22.	Mulibana Avhaathu	Manager: Water Quality	Technical services	Male
23.	Chauke Ferdinand	Manager: PMU	Technical services	Male
24.	Masakona Tshifhiwa	Manager: Planning	Technical services	Male
25.	Netshimbupfe Musiwa	Manager: Human resource management	Corporate services	Female
26.	Rasimphi Thivhonali	Manager: Payroll	Corporate services	Female
27.	Matamba Mulimisi	Manager: Council support	Corporate services	Male
28.	Mavhungu Kethrene	Manager: Facility Management	Community services	Male
29.	Budeli Maluta	Manager: Chief Fire and Rescue Officer	Community services	Male
30.	Mabasa Mafemani David	Manager: Sports and Culture	Community services	Male
31.	Mukwevho Nngodiseni	Manager: Environmental Health	Community services	Male
32.	Muthaphuli Nkanukeni	Manager: Disaster management: Response and Recovery	Community services	Male
33.	Ntambeleni Tshilidzi	Manager: Disaster Institutional Capacity	Community services	Female

Appendix D: Functions of Municipality.

POWERS AND FUNCTIONS OF VHEMBE DISTRICT MUNICIPALITY
The Vhembe District Municipality has the following powers and functions assigned to it in terms of the provisions of Section 84 (1) of the Municipal Structures Act, no 117 of 1998:
Integrated development planning for the district municipality as a whole, including a framework for integrated development plans of all municipalities in the area of the district municipality
Bulk supply of electricity that affects a significant proportion of municipalities in the district. This function is currently being rendered by ESKOM whilst the district is subsidizing free basic electricity and reticulations within four local municipalities
Domestic waste – water and sewage disposal system
Solid waste disposal sites serving the area of the district municipality as a whole
Municipal roads which form an integral part of a transport system for the area of the district municipality as a whole
Regulation of passenger transport services
Municipal airports serving the area of the district municipality as a whole
Municipal health services serving the area of the district municipality as a whole
Firefighting services serving the area of the district municipality as a whole
The establishment, conduct and control of fresh produce markets and abattoirs serving the area of a major proportion of the municipalities in the district
The establishment, conduct and control of cemeteries and crematoria serving the area of a major proportion of the municipalities in the district
Promotion of local tourism for the area of the district municipality
Municipal public works relating to any of the above functions, or any other functions assigned to the district municipality
The receipt, allocation and, if applicable, the distribution of grants made to the district municipality
The imposition and collection of taxes, levies and duties as related to the above functions or as may be assigned to the district municipality in terms of national legislation.
Water Services is transferred to the district whilst service level agreements were signed with local municipalities to perform the function of water service providers.
It should be noted that Environmental/Municipal Health Services is transferred from Limpopo Department of Health and Social Development to Vhembe District Municipality

Appendix E: Ward Reporting

District municipality does not have wards

Appendix f: Ward Information

District municipality does not have wards

Appendix G:

2024/ 2025 AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER

1. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
1.	PERFORMANCE: PMS 1 st Quarter 2024/2025 SDBIP Report. (Recommendation)	a) Regular Engagements for Accountability: Regular engagements with departmental heads and the Municipal Manager's office to ensure accountability and adherence to deadlines. b) Enhanced Tracking Mechanisms for POEs: Implement a tracking system to monitor the submission, validation, and approval of POEs in real time. c) Timely Resolution of Outstanding Issues: Develop a detailed action plan targeting all outstanding issues from the first quarter, with clear deadlines for resolution by the end of the second quarter. d) Accountability Review for Missed Deadlines: Establish a mechanism to review and address the reasons for missed deadlines, with corrective actions taken against recurring delays.		
2.	Budget and Treasury MFMA Sec. 52 Report – 1 st Quarter. <i>(Incl. Sec. 71 Reports & progress: MIG project Register),</i> Progress Report on mSCOA against the roadmap <i>(Recommendation)</i> Progress report Unauthorised, Irregular, Fruitless & Wasteful Expenditure Report <i>(Noting)</i>	a) Accelerating Spending Without Compromising Quality or Compliance: I. Develop a comprehensive project management framework to accelerate spending, emphasizing planning, execution, and monitoring phases.		

1. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
	SCM 1st Quarter Reports, <i>(Recommendation)</i>. Progress report on Revenue enhancement strategy <i>(Recommendation)</i>	II. Strengthen contractor oversight through periodic site inspections, quality assurance checks and strict adherence to procurement and compliance regulations. III. Establish a risk mitigation plan to avoid irregularities and ensure that expedited spending aligns with regulatory and quality standards. b) Improvement of Billing Processes and Regular Monitoring: I. Conduct a detailed analysis comparing billing data quality against collection rates, identifying gaps and opportunities for improvement. II. Implement key performance indicators (KPIs) to monitor billing accuracy and the timeliness of collections. III. Establish monthly performance review meetings to assess progress and take corrective action where needed. c) Enforcement of Payment Compliance for Outstanding Debtors: I. Develop and enforce a payment compliance strategy, prioritizing actions against large debtors, including commercial entities and institutions.		

1. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		II. Implement measures such as payment plans, service restrictions, or legal actions for persistent non-compliance. III. Regularly update the debtors' ledger, segregate accounts by risk level, and assign targeted collection efforts. IV. Engage in public communication campaigns to emphasize the importance of payment compliance.		

1. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR

Resolution no.	Item	Resolutions	Status	Responsible Official
3.	AGSA Management Report and Auditor's report:	a) The Audit Committee expresses its disappointment regarding the basis of the qualified opinion issued. The figures associated with accounts receivable, and payments and water losses are particularly concerning, and the municipality must address these issues with urgency. While the CFO and the team have demonstrated commitment, the outcomes reflected in the audit report indicate the need for heightened dedication,	Adopted	Chief Financial Officer (CFO): Thangavhuelelo M Municipal Manager: Kutama ZN

1. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR

Resolution no.	Item	Resolutions	Status	Responsible Official
		enhanced capacity building, and stronger oversight mechanisms. b) The request from the Municipal Manager, CFO, and their team should be duly considered by the AGSA, particularly if there is an opportunity to adjust the disclosure on the commitment. Such an adjustment would result in the municipality receiving an unqualified opinion which would positively reflect on the municipality's accountability and encourage further improvements,		

1. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Status	Responsible Official
		especially considering the significant effort and work commitments demonstrated by the municipality during the current financial year. c) The Audit Committee members, CFO, and Municipal Manager should have engagement after the meeting to further discuss the concerns raised regarding the AGSA audit report, considering the discomfort expressed regarding both the Auditor's report and the Management report presented.		

1. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR

Resolution no.	Item	Resolutions	Status	Responsible Official
		d) Paragraph 129 of the draft Management Report should be rephrased to accurately reflect the processes followed during the review of the Annual Financial Statements (AFS) by the Audit Committee. The Audit Committee reviews the AFS to exercise its oversight responsibility and provide a credible view of the entity. This review typically occurs within a period of 2-3 days, and as such, it is acknowledged that not all material misstatements may be detected		

1. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Status	Responsible Official
		within this limited timeframe.		

2. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER: 2024/2025 FINANCIAL YEAR

Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
4.	PERFORMANCE: PMS 2nd Quarter 2024/2025 (Incl. IA PMS Report) (Recommendation) MFMA Sec. 72 - Mid-Year Report 2024/2025 SDBIP Report. (Recommendation), Draft Annual Report 2023/2024(Recommendation).	a) Ensure that performance targets are reflecting "0" instead of "Not Applicable" where performance is expected later in the year (e.g., ongoing procurement). b) Include actual numbers behind percentages in performance reports (e.g., "50 interruptions attended to out of 50" instead of just "100%"). c) Specify actual amounts related to percentages (e.g., specify amount for "10% of debt collected"). d) Reports on service delivery,	Adopted	Manager: Performance and Strategic Management

2. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER: 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		infrastructure, and compliance should clearly distinguish between activity reporting and compliance/results (e.g., water quality). e) Simplify performance reports for ease of understanding and verification by auditors. f) Revise the service delivery backlog statement to accurately reflect the current situation (e.g., include info on new settlements and extensions).		
5.	Budget and Treasury MFMA Sec. 52 Report – 2nd Quarter. <i>(Incl. Sec. 71 Reports & progress: MIG project Register),</i> Progress Report on mSCOA against the roadmap <i>(Recommendation)</i>	a. Provide a detailed breakdown of the R3.8 million irregular expenditure, distinguishing between current	Adopted	Chief Financial Officer (CFO)

2. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER: 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
	Progress report Unauthorised, Irregular, Fruitless & Wasteful Expenditure Report (<i>Noting</i>) SCM 2nd Quarter Reports, (<i>Recommendation</i>). Progress report on Revenue enhancement strategy (Recommendation)	and prior financial years, and properly categorize and disclose the expenditure in the financial statements. b. Explain the relationship between budgeted service charges, year-to-date billing, and actual revenue collection. Investigate and rectify discrepancies between water sales and sanitation revenue reported in different report sections.		

2. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER: 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		c. Continue monitoring revenue performance, ensure accurate reporting of collections, and assess the sustainability of over performance in specific revenue streams in alignment with the municipal financial plan. d. Proceed with full implementation of the MSCOA asset module. Address limitations, ensure timely data updates, run parallel Excel and MSCOA systems for accuracy checks, and ensure asset register and trial balance		

2. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER: 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		alignment through journal entries. e. Review all financial reports for internal consistency before submission to eliminate discrepancies and conflicting figures. f. Ensure accurate alignment of all revenue and expenditure figures with the council-approved budget in all reports. g. Maintain continuous engagement with relevant stakeholders (e.g., Provincial Treasury, Internal Audit, system vendors) to support smooth implementation of		

2. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER: 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		financial systems and policies.		
6.	LEGAL SERVICES: Analytical report on Litigation 1st and 2nd Q. 2024/2025 Progress report on Compliance Framework and assessments reports- 1st and 2nd Q. 2024/2025	a) Actively analyse the litigation register to identify recurring types of cases. Develop an action plan, in collaboration with relevant departments, to address the root causes of common legal issues. b) Review and strengthen current preventative measures against illegal water and sewer connections and implement a proactive plan to address and minimize future related litigation cases.	Adopted	

2. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER: 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		c) Utilize the litigation register not only as a reporting tool but also as a strategic mechanism to reduce litigation risks by identifying and addressing systemic or preventable issues. d) Ensure that Schedule an interdepartmental session, led by the legal unit, to review litigation trends and determine specific actions to mitigate legal risks. e) Provide the Audit Committee with regular (quarterly) progress updates on litigation risk mitigation, particularly actions taken to reduce illegal connections		

2. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER: 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		and prevent related legal issues.		
7.	INTERNAL AUDIT: Internal Audit Progress Report 1st and 2nd Q. 2024/2024. AGSA PAAP 2023/2024 Audited FY(Approval).	a. Management must accept and implement Internal Audit recommendations promptly. Findings should be addressed proactively to prevent recurrence in the Auditor-General's report. b. Establish formal Terms of Reference for the Audit Steering Committee, clearly defining roles, responsibilities, and accountability to enhance committee effectiveness. c. Collaborate with Internal Audit to efficiently resolve audit findings and	Adopted	Manager Internal Audit

2. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER: 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		improve governance. Submit quarterly progress reports on the implementation of recommendations. d. All departments must ensure that Portfolio of Evidence (PoE) is useful, measurable, and aligned with reported achievements to prevent discrepancies. e. Before setting performance indicators, management should consider the type and availability of evidence needed to support reported achievements. f. Performance reports must include clear		

2. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER: 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		calculations of targets achieved. User departments must ensure indicators are well-defined and achievements are verifiable with appropriate evidence.		

3. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2023/2024 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
1.	Review AGSA PAAP 2023/2024 Audited FY(Approval).	a) Engage in writing with employers of state employees who submitted false declarations on MBD 4 forms, recommending disciplinary action. b) Identify and document actual root causes of COMAFs relating to commitments to prevent recurrence in the current financial year.	Adopted	Municipal Manager, Chief Audit Executive & All General Managers

3. AUDITAND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2023/2024 FINANCIAL YEAR

Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		c) Consider implementing a system that detects employees conducting business with the state. d) Review list of detection systems shared by Provincial Treasury and assess for local implementation. e) Continuously update the Post-Audit Action Plan as a living document to resolve findings raised by AGSA effectively. f) Monitor commitments monthly and incorporate them into Internal Audit's current year audit activities to ensure GRAP compliance. g) Transfer commitment reporting responsibility to Finance. Reports must be compiled by GRAP-competent officials. h) Revisit and revise the Post-Audit Action Plan, incorporating all Audit Committee inputs, and present updated version in the next meeting. i) Review findings already corrected and avoid requesting		

3. AUDITAND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2023/2024 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		adjustments, as AGSA does not allow retrospective changes.		

3. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
8.	IDP Final Draft IDP Review 2025/2026	a) The Committee recommends that future IDP presentations clearly explain all abbreviations, either at first mention or by including a glossary, to enhance clarity and understanding for all stakeholders. b) Internal Audit will commence with the review of the IDP document. Any material findings will be incorporated into the final report to be submitted to	Adopted	Deputy Manager: IDP_ Mr. M. Mahada

3. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		Council for consideration. c) Internal Audit is to source the reviews and inputs of COGHSTA and SALGA on the IDP and ensure that these contributions have been properly considered and incorporated into the final version of the document.		
9.	Performance Management: Quarterly Performance Report (QPR) 3 rd Quarter Report 2023/2024(recommendation)	a) Management should explore mechanisms to recover or supplement any missed targets particularly in 3rd quarter in basic service delivery. This includes	Adopted	Manager: PMS

3. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		identifying avenues, that can be used to recover lost ground and ensure service delivery objectives are ultimately achieved b) Reinforce the importance of performance management and reporting as core responsibilities. Ensure timely submission of evidence and reports to avoid delays and improve accountability. c) The Committee recommended that if a target has not been achieved, it must be reported as such. Remedial actions should be developed and documented		

3. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		accordingly. It was further emphasized that no target should be reported as achieved without the necessary budget allocation and corresponding actual expenditure. Reported achievements must be supported by credible evidence and aligned with the allocated budget. d) The Internal audit report on 3rd Q. 2024/2025 performance information recommendations must be implemented, e) The SDBIP and final IDP 2025/26 will be submitted to Internal Audit for		

3. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		review and subsequently to the Audit Committee for consideration prior to submission to Council.		

10.	FINANCE MFMA Sec. 52 Report – 3rd Quarter 2024/2025(Inc. Progress Projects) & Final Adjusted Budget 2024/2025(for information), Progress Report on mSCOA, Unauthorised, Irregular, Fruitless & Wasteful Expenditure Report, SCM Report (Incl. progress vs Procurement and Demand plans), 3rd Q. AGSA Audit Action Plans Progress Report, Treasury Budget Engagement 2025/2026 – 2027/2028 MTRF Progress report on implementation of Recommendations, Final Draft Budget 2025/2026 – 2027/2028 MTRF, and Progress on Implementation Revenue enhancement strategy	a) The Committee expressed concern over the continued underspending on capital projects, amounting to approximately R300 million. It was emphasized that additional resources and capacity must be allocated to project implementation to improve grant utilisation and ensure timely service delivery. b) Implementation of a more aggressive collection strategies, including enforcing credit control measures and possibly restricting	Adopted	Acting Chief Financial Officer

		services to non-paying commercial entities and by fully implementing the revenue enhancement strategy. c) The committee has recommended for the Municipality to consider entering into payment arrangements with customers to provide discounts and accelerate collections. d) The Committee advised that the municipality should submit the draft budget to provincial treasury prior to final adoption for review and implement strategies to		

		improve revenue collection as recommended. e) The Committee raised concern over the non-functionality of the Investment Committee and recommended that the Executive Mayor (EM), Municipal Manager (MM), and senior management take deliberate steps to ensure that the Investment Committee becomes functional to strengthen oversight over municipal investments. f) The Committee emphasized the importance of ensuring accurate data		

		transfer and take-on balances within the Munsoft accounting system. This is critical to maintaining financial continuity and ensuring that reliable financial information can be extracted for future reporting periods. g) The Municipality need to start with a test phase for the asset management model from July 2026 to ensure it meets the municipality's needs and to avoid wasteful expenditure and to ensure adequate data transfer and continuity by verifying that		

		the take-on balances and continuity of data are accurate to avoid issues in extracting numbers for the next year. h) Full compliance with mSCOA is needed to avoid potential withholding of equitable share by the national treasury and so that the Municipality can prepare AFS using both the grant compliant and the mSCOA compliant templates to ensure comprehensive compliance. i) Development and implementation of a comprehensive		

		maintenance plan for municipal assets to reduce the risk of injuries and associated legal cases.		

3. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
11.	RISK MANAGEMENT: Risk Management Committee Report (3rd Q. 2024/2025), Risk management Strategic register 2025/2026, and Risk management Governance doc 2025/2026. (Included on Item. 5.5.3).	a) The Risk Management committee should incorporate these emerging risks into the risk management framework and ensure they are regularly reviewed, b) Develop and implement a business continuity plan to ensure the municipality can continue operations during disruptions, and develop a risk treatment and response plan, including various risk categories and mitigation strategies. The	Adopted	RMC Chairperson: Mr. F.L Ndou & Manager: Risk Man.: Ms. JGB Moyana

3. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		Committee recommended that the Risk Management Unit, in consultation with the Chairperson of Risk, formally incorporate emerging risks such as Artificial Intelligence (AI), cybersecurity threats, and geopolitical risks into the 2025/26 Strategic Risk Register.		
12.	CORPORATE SERVICES: IT Steering Committee Report, Progress on implementation of the Human Resource Plan 2024/2025.	The following reports were deferred to the next ordinary audit committee meeting:	Adopted	General manager- Corporate Services:

3. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
	List of Policies (<i>Incl. Approved & Draft policies</i>) 2025/2026, and Draft Organisational Structure 2025/2026 presentation	a) Report from the ICT Steering Committee, b) Report on progress on the Human resource management plan as approved by the Council, and c) Report on the list of policies and review. d) Draft organizational structure 2025/2026. The committee however, resolved to defer the submissions to its next sitting when it considers 4th Q. 2024/2025		Ms. D Maputla

3. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		progress reports		

4. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
13.	PMS 4th Quarter 2024/25, SDBIP Report Draft SDBIP 2025/2026	a) Management should establish mechanisms to ensure improved tracking and reporting of multi-year project progress, provide more detailed variance explanations, and maintain a clearer portfolio of evidence (POE).	Adopted	Manager PMS: Netshisaulu Ntakuseni
14.	Finance: MFMA Sec. 52 Report – 4 th Quarter 2024/2025 <i>(Inc. Sec 71 Reports & progress: MIG Project register)</i>	a) Management should escalate outstanding government debts owed to the municipality by state-	Adopted	Acting CFO: Mbulaheni Lavhelesani

4. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
	Progress Report on mSCOA- 4th Q. 224/2025, Progress report Unauthorised, Irregular, Fruitless & Wasteful Expenditure Report- 4th Q. 2024/2025, SCM 4th Q Report (Incl. progress vs Procurement and Demand plans), Progress report on Revenue enhancement strategy, and Progress on AGSA Audit action plans 4th Q. 2024/2025	owned entities and other government departments directly to National Treasury and Ensure that National Treasury enforces the same standards applied to municipalities regarding withholding of equitable share for non-payment. b) Management should Implement strategies to encourage debtors to pay, including possible incentives such as discounts or other arrangements, particularly in conjunction with the installation of new meters. c) Management should regularly update the billing system based on meter readings to ensure accurate revenue collection and actively engage		

4. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		with household and government institution debtors to reduce outstanding debt levels. d) Management should investigate the underutilization and surrender of the Financial Management Grant (FMG) to the National Revenue Fund and conduct consequence management where wrongdoing or negligence is identified. e) Management should Improve planning and monitoring to ensure that allocated funds are fully utilized for intended purposes, including providing opportunities for local graduates and enhancing municipal services.		

4. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		f) Management should Adhere to the Cost Containment Policy and Budget Funding Plan during both planning and implementation to ensure operational efficiency and fiscal discipline. g) Management should Manage expenditure to avoid over- or under-spending relative to approved operational and capital budgets. h) Management should control overcommitment on repairs and maintenance to avoid budgetary pressure and ensure that repairs and maintenance are implemented in accordance with the approved maintenance plans.		

4. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		i) Management should ensure that procurement and expenditure are aligned with operational plans to avoid misalignment between planned activities and actual spending.		

15.	RISK MANAGEMENT: Risk Management Committee Report (4 th Q. 2024/2025), Risk management Strategic register 2025/2026, and Risk management Governance doc 2025/2026. (Included on Item. 5.5.3).	a) Management should ensure that all firefighting equipment and other emergency resources are fully operational and ready for immediate deployment. b) Management should strengthen oversight over fleet management and general maintenance, ensuring that all equipment is properly maintained and service records are accurately logged. c) Management should assign dedicated officials to monitor equipment usage, track maintenance schedules, and address any deficiencies proactively to	Adopted	RMC Chairperson: Mr. F.L Ndou & Manager: Risk Man.: Ms. JGB Moyana

		reduce reputational risk.		

4. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
16.	LEGAL SERVICES: Confirmation reports from attorneys- 4th Q 2024/2025, Analytical report on litigations- 4th Q 2024/2025, Progress report on compliance framework, and assessments- 4th Q. 2024/2025.	a) Management should provide a formal update on the status of the Musina matter with the Public Protector, including any agreements or remedial actions taken, to mitigate reputational risk. c) Management should develop a communication strategy to address public concerns and prevent further reputational damage. d) Management should provide a clear action plan and timeline for resolving all H. Schoeman-related cases, including	Adopted	RMC Chairperson: Mr. F.L Ndou & Manager: Risk Man.: Ms. JGB Moyana

4. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		the proposed land exchange/transfer. e) Management should regularly report to the Audit Committee on the status, progress and expected outcomes of all ongoing litigation to ensure transparency and timely intervention where necessary.		
17.	INTERNAL AUDIT FEEDBACK: Internal Audit 4 th Quarter 2024/2025 Progress Report.	a) The Audit Committee resolved that the matter pertaining to the ad hoc assignment report on MFMA Section 32 procurement process, will be addressed in a dedicated in-committee meeting, given the confidentiality of the issues involved and the	Adopted	Manager: Internal Audit

4. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		potential ongoing legal implications. e) Management and Internal Audit should identify and indicate any repeated findings in future reports. f) Internal Audit recommendations should be documented in a structured format similar to the Audit Committee Resolution Register to monitor implementation effectively. g) Management should attach clear timelines to each Internal Audit recommendation to ensure timely corrective action. h) Management must implement appropriate		

4. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		measures to ensure that all municipal employees and councillors with outstanding debts to the municipality settle such obligations promptly and in full. i) Management should provide a strategy to address high absenteeism, including its impact on performance and service delivery. j) Management should invite the Chairperson of the ICT Committee to attend relevant meetings and finalise and implement an ICT Strategic Plan, ICT Network Master		

4. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		Plan, and a Business Continuity Plan (BCP). k) Management should prioritise findings in Asset Management and Revenue audits due to their potential effect on future AG audit outcomes.		

5. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 22/08/2025

Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
18.	Draft annual financial statements	a) Management urgently review and correct all material differences. b) Supporting documents must be filed properly and linked to disclosure notes. c) Internal Audit to track corrections and ensure compliance with GRAP. d) Some differences are disputed, with explanations that certain adjustments (bonuses, leave, VAT reconciliations, cash flows) are already included in audit files. e) Finance committed to meeting with Shumba Inc. to reconcile	Adopted	Acting Chief Financial Officer (CFO)

		differences and correct errors. f) Stressed that review notes are not final judgments but observations to be addressed g) Urged the finance team should map trial balances (TB) correctly to the financial statements (FS) and avoid discrepancies. h) Provided detailed guidance on GRAP 3 compliance for prior period error notes, including: I.Ensuring consistency between comparative figures and restated amounts. II.Corrections must be disclosed for each financial		

		statement line item. III. Even items without corrections must still be disclosed. IV. Narrations should be precise, not generic copy- paste. V. Corrections must cover line items, notes, and cash flow adjustments		

6. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINNICAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
19.	Budget and treasury	a. Finalize outstanding AFS components including inventory, PPE and commitments. b. Submit updated AFS to Internal Audit for review.	Adopted	Acting Chief Financial Officer (CFO)
20.	Performance Management System (PMS)	a. Finalize APR with correct ratios and POEs.	Adopted	Manager PMS
21.	Internal Audit	a. Internal Audit to complete final review of AFS and APR.	Adopted	Manager Internal Audit

7. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
22.	a) Engagement letter and Audit strategy	b) Recommended that AGSA strengthen the use of technology, including Artificial Intelligence (AI) and data analytics, to improve audit efficiency and reduce costs. c) The Committee emphasized the importance of combined assurance, urging AGSA to place greater reliance on internal audit work to avoid duplication and reduce audit fees. d) Concerns were raised regarding the continuous increase in AGSA audit fees (noted at around 7%), while municipalities face financial constraints and limited tariff increases. AGSA to consider cost-containment measures, including reliance on systems, desktop reviews	Adopted	Management & AGSA

7. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		(e.g., GIS for assets), and streamlined procedures to support municipal financial viability. e) While AGSA requires management to respond to RFIs and audit findings within three days, the Committee highlighted the need for reciprocity. AGSA commit to clear turnaround times for concluding on management responses and communicate when more time is required due to volume/complexity. f) The Committee noted that management should be given sufficient opportunity to correct factual misstatements, with AGSA clearly communicating upfront which adjustments would or would not be accepted.		

7. AUDIT AND PERFORMANCE COMMITTEE RESOLUTION REGISTER 2024/2025 FINANCIAL YEAR				
Resolution no.	Item	Resolutions	Adopted/Not Adopted By Council	Responsible Official
		g) The committee raised concern that AGSA's dispute resolution process may appear one-sided. They requested that municipalities also be fairly represented in disputes, including escalation with Treasury and Audit Committee involvement.		

Appendix H: Long term Contracts and Public Private Partnership

NONE

Appendix I: Municipal /Service Provider Performance Schedule 2024-2025 financial year

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Go od	Po or	
1.	Tshivhulana bulk water supply and internal water reticulation	VDM/TECH/18/11/2 019/01	R 40 644 356,39	Ndhuna civil engineering	✓		NA
2.	Tshino bulk water supply and internal water reticulation	VDM/TECH/18/11/2 019/02	R 64 878 765,93	Tshiamiso trading 135	✓		NA
3.	Jerome command reservoir (3.5 ml) subsystem construction of 2.5 ml reservoir	VDM/TECH/18/11/2 019/03	R 24 068 428,29	Gau Flora	✓		NA
4.	Construction of Thohoyandou block A (Miluwani/Tshidahulu water supply 13ml reservoir	VDM/TECH/18/11/2 019/04	R 24 816 992,81	Setshabelo trading 647	✓		NA
5.	A 450mm Dia pump main from main WTW to reservoir R3A and R3B	VDM/TECH/10/11/2 019/01	R 64 739 121,21	Todani jv Economy	✓		NA
6.	Construction of demand management equipment, flow meters and telemetry system at reservoirs under the Vondo RWS	VDM/TECH/10/11/2 019/03	R 41 174 762,30	Mvusuludzo Projects (PTY) LTD	✓		NA
7.	Mutshedzi RWS: Phase 3A bulk pipelines reservoirs and pump stations	VDM/TECH/19/03/2 020/01	R108 855 024,80	Koephu Business Enterprise	✓		NA
8.	Mutshedzi RWS: Phase 3B bulk pipelines reservoirs	VDM/TECH/19/03/2 020/02	R98 200 000,00	Vharanani Properties	✓		NA
9.	Mutshedzi RWS: Phase 3C water reticulation cluster 10,aa, and 12A	VDM/TECH/19/03/2 020/03	R55 687 006,05	Neckmay Trading Enterprise (Pty) Ltd	✓		NA
10.	Mutshedzi RWS: Phase 3D water reticulation cluster 8 &9	VDM/TECH/19/03/2 020/04	R56 080 052,31	Tarcron Projects (Pty) Ltd	✓		NA
11.	Mutshedzi RWS: Phase 3E water reticulation cluster 4,5,6,7,13 and 16	VDM/TECH/19/03/2 020/05	R34 673 635,73	Mafunzwani Construction and general supply	✓		NA
12.	Xikundu Mhinga Bulk water supply saselame, botoleni, Maphophe Project	VDM/TECH/03/03/2 020/01	R22 886 431,87	Masheleni Trading and trading JV Mveledziso Trading	✓		NA
13.	Xikundu Mhinga BWS project: Xamarhwanani to Peninghotsa	VDM/TECH/03/03/2 020/02	R6 659 020,21	Bics Engineering and Supply (Pty) Ltd	✓		NA
14.	Malamulele west RWS Phase 2B: Mukhomi, Xigamani	VDM/TECH/01/07/2 020/01	R46 781 929,24	Rembu Construction	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
	Xihosana, Dumela and Gumbani water reticulation						
15.	Malamulele west RWS Phase 3: Dididi, Mulenzhe, Tambaule, Tshitomoni and Jim Jones water reticulation	VDM/TECH/01/07/2020/02	R50 259 873,30	Mmqomo/Valcross Trading JV	✓		NA
16.	Appointment of service providers to Assist Vhembe District Municipality with the placements of adverts on different media (for the period of 36 months) three years	VDM/FIN/02/10/2020/01	Municipal standard rates	Whoodoo Media and Advertising	✓		NA
17.	Musina borehole development	VDM/TECH/29/10/2020/01	R 8 140 450,00	Tarcron Projects	✓		NA
18.	Collins Chabane borehole & booster pump development	VDM/TECH/29/10/2020/02	R 11 400 000,00	H T E Construction	✓		NA
19.	Collins Chabane/Makhado boreholes, sewer & booster pump development borehole & booster pump development	VDM/TECH/29/10/2020/03	R 12 985 045,00	Ramashu Supply and services	✓		NA
20.	Makhado/Thulamela boreholes development, sand well & package plant refurbishment	VDM/TECH/29/10/2020/04	R 6 558 688,00	Tarcron Projects	✓		NA
21.	Thulamela borehole, development, pipelines reticulation reservoir & pump station refurbishment	VDM/TECH/29/10/2020/05	R 8 045 000,00	Tarcron Projects	✓		NA
22.	Thulamela borehole, reservoir & pump station refurbishment	VDM/TECH/29/10/2020/06	R 3 855 410,00	TLM Engineering	✓		NA
23.	Musina/Thulamela borehole development, pipeline & refurbishment of water works	VDM/TECH/29/10/2020/07	R 9 456 555,00	Tarcron Projects	✓		NA
24.	Makhado/Thulamela boreholes development and package plant refurbishment	VDM/TECH/29/10/2020/08	R 4 050 005,00	Tarcron Projects	✓		NA
25.	Vondo RWS: Thohoyandou Q water reticulation (Thulamela)	VDM/TECH/03/11/2020/02	R 1 300 000,00	Kingki Electrical Contractor	✓		NA
26.	Vondo RWS: Itsani west and Matieni water reticulation projects (Thulamela)	VDM/TECH/03/11/2020/03	R 5 513 690,00	Phathcon Group (pty) LTD	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
27.	Tshitale RWS: Lagos water reticulation (Makhado)	VDM/TECH/03/11/2 020/04	R 944 590,00	Aromane Projects/FCM Projects JV	✓		NA
28.	Masisi RWS: Mutale new village (Thulamela)	VDM/TECH/03/11/2 020/05	R 1 400 000,00	Masheleni Trading and Project	✓		NA
29.	Middle letaba RWS: Development of boreholes at Tiyani village (Collins Chabane)	VDM/TECH/03/11/2 020/06	R 1 449 063,25	Nduvho Construction	✓		NA
30.	Middle letaba RWS: Development of borehole at Mahatlane village	VDM/TECH/03/11/2 020/07	R 1 400 000,00	Masheleni Trading and Project	✓		NA
31.	Mutale RWS: Dzimaui drilling of borehole (Thulamela)	VDM/TECH/03/11/2 020/08	R 1 500 000,00	Masheleni Trading and Project	✓		NA
32.	Malamulele east RWS: Refurbishment of Mhinga plant and construction of bulk line from the plant to wisani T-Junction (Collins Chabane)	VDM/TECH/03/11/2 020/10	R 7 465 007,65	Kingki Electrical contractor	✓		NA
33.	Refurbishment of weir and drilling borehole Mulodi, Mutshetshete, Tshitunguni and Thengwe (Thulamela)	VDM/TECH/03/11/2 020/11	R 2 000 000,00	Masheleni Trading and Project	✓		NA
34.	Middle letaba RWS: Masakona underground water supply and reticulation (Collins Chabane)	VDM/TECH/03/11/2 020/12	R 1 994 940,00	Tsuamo Civils (Pty) Ltd	✓		NA
35.	Elim/Vleifontein RWS: Munanzhele and Mavhungeni water reticulation (Makhado)	VDM/TECH/03/11/2 020/13	R 1 975 380,00	Tsuamo Civils (Pty) Ltd	✓		NA
36.	Elim/Vleifontein RWS: Development of borehole at Mailaskop (Makhado)	VDM/TECH/03/11/2 020/14	R 2 638 850,00	Tsuamo Civils (Pty) Ltd	✓		NA
37.	Elim/Vleifontein RWS: Development of borehole at Mpheni (Makhado)	VDM/TECH/03/11/2 020/15	R 1 200 131,00	Path con group (Pty) Ltd	✓		NA
38.	Refurbishment of the reticulation and extension line at Dambale (Musina Local Municipality)	VDM/TECH/11/03/2 021/02	R 510 207,27	Masheleni Trading and projects	✓		NA
39.	Refurbishment of borehole at Maelula (Makhado Local Municipality)	VDM/TECH/11/03/2 021/03	R 305 785,00	Adonise Construction-Mzerewa Group JV	✓		NA
40.	Development uof a borehole at Dopeni	VDM/TECH/11/03/2 021/04	R 458 850,00	Adonise Construction-Mzerewa Group JV	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
	(thulamela Local Municipality)						
41.	Refurbishment of a Borehole at Tshikonelo (Collins Chabane Local Municipality)	VDM/TECH/11/03/2021/01	R 182 850,00	Adonise Construction-Mzerewa Group JV	✓		NA
42.	Actuarial Valuation	RFQ/VDM/FIN/17/17/2024/01	R 113,850.00	One Pangea	✓		NA
43.	Request to purchase and installation of 10(TEN) 48 KG 7LGP Cylinders	RFQ/VDM/COMM/15/04/2024/01	R23,500.00	Tshotangana	✓		NA
44.	Request for the appointment of service provider to supply and install two flocculent dosing pumps ,2x10kl chemicals storage tanks at Mutale wtw	RFQ/VDM/TECH/27/05/2024/02	R167,000.00	Mufhenge Construction and Supplier	✓		NA
45.	Request for the appointment of service provider to calibrate 7x blue drop and 3x green drop test kit		R155,000.00	Nyengedzedzo Holdings	✓		NA
46.	Request to procure extra nozzles for jetting trucks (re-advert)	RFQ/VDM/TECH/03/05/2024/01	R38,548.00	Masheleni Trading and Projects	✓		NA
47.	Request for camera EOS-5D mark IV (re-advert)	RFQ/VDM/OEM/08/05/2024/01	R93,811.49	Pound Holdings (PTY)LTD	✓		NA
48.	Request to purchase and installation of Ten (10) 48 kg cylinders (re-advert)	RFQ/VDM/COMM/15/04/2024/01	R23,000.00	Malogadi Group	✓		NA
49.	Request for buying and supplying of 500 branded pencil cases, 500 branded rulers and 500 branded ball pens	RFQ/VDM/COMM/07/06/2024/01	R45,000.00	M K Glo	✓		NA
50.	Request for buying and supplying of 250 school bags	RFQ/VDM/COMM/11/06/2024/01	R120,400.00	Mikel N Holdings	✓		NA
51.	Request for procurement of movable chairs at Mayoral Boardroom and PR Mphephu Hall	RFQ/VDM/CORP/14/08/2024/01	R185,999.07	Dyna MM Holdings	✓		NA
52.	Request for the construction of an I.B.R Roof type carport to fit 9 vehicles /cars at Vuwani Fire Station training centre	RFQ/VDM/COMM/20/09/2024/01	R108,000.00	Legacy 000	✓		NA
53.	Request for Vhembe District Municipality Letterheads	RFQ/VDM/CORP/11/10/2024/01	R64,400.00	Masheleni Trading and Projects	✓		NA
54.	Request for the appointment of service provider to develop stormwater management plat at Biaba wwtw	RFQ/VDM/TECH/18/09/2024/02	R184,300.00	Dzivha Fundudzi Water	✓		NA
55.	Request for the appointment of service provider to develop stormwater management plan at Makhado wwtw	RFQ/VDM/TECH/18/09/2024/01	R186,000.00	Endafara Projects	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
56.	Request for the appointment of service provider to develop stormwater management plan at waterval wwtw	RFQ/VDM/TECH/18/09/2024/03	R186,000.00	Endafara Projects	✓		NA
57.	Request for the appointment of service provider to develop environmental management plan at malamulele wwtw	RFQ/VDM/TECH/18/09/2024/11	R167,900.00	Dinoko consulting services	✓		NA
58.	Request for the appointment of service provider to develop environmental management plan at biaba wwtw	RFQ/VDM/TECH/18/09/2024/10	R176,750.00	Nem Empire	✓		NA
59.	Request for the appointment of service provider to develop environmental management plan at waterval wwtw	RFQ/VDM/TECH/18/09/2024/08	R170,200.00	Dinoko Consulting services	✓		NA
60.	Request for the appointment of service provider to develop environmental rehabilitation plan biaba wwtw	RFQ/VDM/TECH/18/09/2024/07	R155,250.00	Mudoita Investment	✓		NA
61.	Request for the appointment of service provider to develop environmental rehabilitation plan at malamulele wwtw	RFQ/VDM/TECH/18/09/2024/05	R179,650.00	Nem Empire	✓		NA
62.	Request for the appointment of service provider to develop environmental rehabilitation plan at Waterval wwtw	RFQ/VDM/TECH/18/09/2024/12	R179,650.00	Nem Empire	✓		NA
63.	Request for the appointment of service provider to develop environmental rehabilitation plan at makhado wwtw	RFQ/VDM/TECH/19/09/2024/06	R184,000.00	Isani Phanda Projects	✓		NA
64.	Request for the appointment if service provider to develop stormwater management plan at malamulele wwtw	RFQ/VDM/TECH/18/09/2024/04	R175,950.00	Mahish Trading Enterprise	✓		NA
65.	Request for the appointment of service provider to develop environmental management plan at Makhado wwtw	RFQ/VDM/TECH/18/09/2024/09	R171,350.00	Dinoko Consulting services	✓		NA
66.	Request for purchasing 300 torches	RFQ/VDM/TECH/29/11/2024/04	R87,900.00	ORY Civils and projects	✓		NA
67.	Request for electrical equipments (spares) re-advert	RFQ/VDM/TECH/06/11/2024/01		pending for appointment	✓		NA
68.	Request for the appointment of service provider to supply protective clothing	RFQ/VDM/TECH/03/05/2024/01	R143,175.00	Muthumuni Coporate gift	✓		NA
69.	Purchase of Agricultural lending depot protective clothing	RFQ/VDM/CORP/06/11/2024/01	R80,190.00	Ka nyavhani Health Centre (pty) ltd	✓		NA
70.	Request for the appointment of service provider to develop stormwater management plan	RFQ/VDM/TECH/29/11/2024/01	R189,000.00	Endafara Projects	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
	(SWMP) at Rietvlei wastewater treatment works						
71.	Request for the appointment of service provider to develop environmental management plan (EMP) at Rietvlei wastewater treatment works	RFQ/VDM/TECH/29/11/2024/03	R189,750.00	Dinoko consulting services	✓		NA
72.	Appointment of an infrastructure skills development grant workshop facilitator	RFQ/VDM/PLAN/15/11/2024/01	R194,076.05	Mimshach Consulting	✓		NA
73.	Appointment of service provider to supply and install chlorine tablet doser at Vuwani Ponds	RFQ/VDM/TECH/05/11/2024/01	R170,000.00	Nem Empire	✓		NA
74.	Appointment of service provider to supply 2x10KL chemical storage tanks and chemical shedding roof at Mhinga	RFQ/VDM/TECH/29/11/2024/02	R179,650.00	Nem Empire	✓		NA
75.	Procurement of golf shirts and baskets hats for District wide committee conference	RFQ/VDM/CORP/08/01/2025/01	R48,620.00	Maingo Enterprise	✓		NA
76.	Request to fumigate VDM Offices (Re-advert)	RFQ/VDM/TECH/29/04/2025/01	R95,000.00	Golden Mr Projects	✓		NA
77.	Request for Decoration: Church hall to accommodate 1500 people	RFQ/VDM/OEM/13/06/2025/01	R69 230.00	Alumbi Events (Pty) Ltd	✓		NA
78.	Actuarial Valuation	RFQ/VDM/FIN/17/17/2024/01	1R13,850.00	One Pangea	✓		NA
79.	Request to purchase and installation of 10(TEN) 48 KG 7LGP Cylinders	RFQ/VDM/COMM/15/04/2024/01	R23,500.00	Tshotangana	✓		NA
80.	Request for the appointment of service provider to supply and install two flocculent dosing pumps ,2x10kl chemicals storage tanks at Mutale wtw	RFQ/VDM/TECH/27/05/2024/02	R167,000.00	Mufhenge Construction and Supplier	✓		NA
81.	Design for tractor shelter	VDM/PLAN/05/04/2023/01	R326 876.00	SMEC South Frica	✓		NA
82.	Appointment of service provider to apply water use authorisation licence for Malamulele WWTW, Waterval WWTW, Makhado WWTW and BIABA Ponds	VDM/TECH/15/03/2023/01	R1 599 535.00	Dinoko Consulting Services	✓		NA
83.	Provision and erection of concrete palisade fence at Makhado Fire station	J	R685 786.50	TT an HM Trading (pty) Ltd	✓		NA
84.	Appointment of service provider to disipose off watse chemicals	VDM/TECH/13/04/2023/01	R1 320 700.00	Endafara Projects	✓		NA
85.	Upgrade 450mm DIA pump main from Vondo WTW to Reservoirs R3A and R3B	VDM/TECH/03/05/2023/01	R84 437 296.08	H T E Construction	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
86.	Procurement for completion of drill tower and access to the road (paving)	VDM/COMM/09/06/2023/01	R1 546 677.74	Phato Electric and Supply	✓		NA
87.	Procurement of 120 x 25 litres drums of AFFF 3% fire fighting foam of vhembe district municipality	VDM/COMM/06/06/2023/02		Appointed	✓		NA
88.	Purchase, Delivery and installation of 3600 smart meters and all accessories to malamulele town	VDM/TECH/06/06/2023/02	R13 030 634.50	Phagama Civils	✓		NA
89.	Refurbishment of Thavhani Mall and Mvudi sewage pump stations	VDM/TECH/29/06/2023/01	R15 000 000.00	Gumela general Dealer	✓		NA
90.	Refurbishment of Musina (Sengelele) wastewater treatment works	VDM/TECH/29/06/2023/02	R 36 444 359.05	Wanga Power Projects cc	✓		NA
91.	Refurbishment of Nancefield wastewater treatment works	VDM/TECH/29/06/2023/03	R40 614 255.72	Bateline Investment	✓		NA
92.	Refurbishment of campbell waterwater treatment works and China town pump station	VDM/TECH/29/06/2023/04	R17 999 889.93	Bics Engineering and Supply	✓		NA
93.	Chavani and Surrounding villages Bulk pipeline and water reticulation Phase 1-F (Nkuzana Reticulation)	VDM/TECH/29/06/2023/05	R96 708 665.34	Tshiamiso trading 135	✓		NA
94.	Procurement, installation and commissioning of two standby generators for obed Mashaba and Makhado Fire Station(re-advert)	VDM/COMM/06/06/2023/05	R1 950 000.00	Nyaluwo Business Consultancy	✓		NA
95.	Purchasing, Commissioning and installation of 3 phase silent diesel generator at Xigalo Fire station	VDM/COMM/03/10/2022/01	R950 000.00	Nyaluwo Business Consultancy	✓		NA
96.	Upgrading of pump and construction of new bulk line to service reservoirs at Mutoti Village within Vhembe District Municipality	VDM/TECH/19/09/2023/01	R20 998 877.27	Swinaveto Trading Enterprise JV Nyingwani Building Solution	✓		NA
97.	Appointment of service provider to develop and review process Audit at water and wastewater treatment works	VDM/TECH/05/12/2023/02	R1 293 750.00	Masterchem (Pty) Ltd JV Borberiekie treat technologies	✓		NA
98.	Provision of labour relations (for the period of 36 months) three years	VDM/CORP/28/09/2020/02	Municipal standard rates	Prices Mudau & Associates Attorney Legal Services	✓		NA
99.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2020/01	Municipal standard rates	Dk Cathy trading enterprise	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
100.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	Mashaamt Trading & Supply (pty) ltd	✓		NA
101.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	Gwenani facilities management	✓		NA
102.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	Borbereki water treat technologies consultancy	✓		NA
103.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	Destiny child trading and projects 16	✓		NA
104.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	let us go trading and projects	✓		NA
105.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	ZMP Development (pty) ltd	✓		NA
106.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	C Matodzi projects	✓		NA
107.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	NBR Business enterprise	✓		NA
108.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	Murn Trading enterprise cc	✓		NA
109.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	Endafara Projects	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
110.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	Vahlalu Consultants	✓		NA
111.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	Fundudzi Consulting	✓		NA
112.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	Mamuroli General Trading	✓		NA
113.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	Londolani Trading & Publishers	✓		NA
114.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	Maduvha Trading and Projects	✓		NA
115.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates	Indlela Consultants	✓		NA
116.	Supply and delivery of laboratory instruments and consumables/chemicals reagents for a period of 36 months	VDM/TECH/12/11/2 020/01	Municipal standard rates		✓		NA
117.	Provision of banking services (5 years) re-advert	VDM/FIN13/04/2021 /02	Municipal standard rates	First Rand Bank LTD	✓		NA
118.	Server Virtualisation Maintenance and Backup for the period of 36 Months.	VDM/CORP/14/10/2 021/01	R 1 827 120.00	Fhima Consultancy and Projects	✓		NA
119.	Compliance management system for local government.	VDM/CORP/14/10/2 021/02	R 2 357 500.00	Thompho Consulting	✓		NA
120.	(Gis) Strategy Implementation Over A Period Of 36 Months	VDM/PLAN/13/09/2 021/01	R 9 943 325.50	Esri South Africa (Pty) Ltd	✓		NA
121.	Installation, Repairs and Maintenance of air conditioners for period of 36 months	VDM/CORP/30/09/2 021/02	Municipal standard rates	Lip-Madiba-sa Tradings and projects	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
122.	Installation, Repairs and Maintenance of air conditioners for period of 36 months	VDM/CORP/30/09/2021/02	Municipal standard rates	TKM pty ltd	✓		NA
123.	Installation, Repairs and Maintenance of air conditioners for period of 36 months	VDM/CORP/30/09/2021/02	Municipal standard rates	FKV Construction and projects	✓		NA
124.	Installation, Repairs and Maintenance of air conditioners for period of 36 months	VDM/CORP/30/09/2021/02	Municipal standard rates	SSD Environmental consulting	✓		NA
125.	Installation, Repairs and Maintenance of air conditioners for period of 36 months	VDM/CORP/30/09/2021/02	Municipal standard rates	TKM pty ltd	✓		NA
126.	Installation, Repairs and Maintenance of air conditioners for period of 36 months	VDM/CORP/30/09/2021/02	Municipal standard rates	FKV Construction and projects	✓		NA
127.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2020/03	Municipal standard rates	Eternity Star Investment 231	✓		NA
128.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2020/03	Municipal standard rates	Tshiamiso Trading 135	✓		NA
129.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2020/03	Municipal standard rates	Rembuwa Trading	✓		NA
130.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2020/03	Municipal standard rates	Immorial Building Construction	✓		NA
131.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2020/03	Municipal standard rates	Mashige Building Construction and Consultant	✓		NA
132.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2020/03	Municipal standard rates	Lilithalethu Trading 41	✓		NA
133.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2020/03	Municipal standard rates	Dzugu Trading CC	✓		NA
134.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2020/03	Municipal standard rates	Unity Construction	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
135.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Nyingwani Building Solution	✓		NA
136.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Aromane Projects PTY LTD	✓		NA
137.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	BEE GEE MRTG Partnership	✓		NA
138.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Bukuta CC	✓		NA
139.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Judy and Newie PTY LTD	✓		NA
140.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Skillo's Building and Cleaning Maintenance	✓		NA
141.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Norezan Investment	✓		NA
142.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Mafambasile Trading Enterprise	✓		NA
143.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Mamish Group PTY LTD JV Mzansi Group PTY LTD	✓		NA
144.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Mavu-Ashu Civil Construction CC	✓		NA
145.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Treliz African General Trade JV Mashaamnt Trading and Supply PTY LTD	✓		NA
146.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Tempe Trading and Projects PTY LTD	✓		NA
147.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Nechmay Trading Enterprise	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
148.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Ramashu Supply and Services	✓		NA
149.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Sechabelo Trading 647	✓		NA
150.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Shirhami Trading PTY LTD	✓		NA
151.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Swadawada PTY LTD	✓		NA
152.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	T AND C Civils	✓		NA
153.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	The Joint Civils pty ltd	✓		NA
154.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Tiyatys PTY LTD JV Rembu Construction	✓		NA
155.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	TM Juior Trading pty ltd	✓		NA
156.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Tshambila env consultant (pty) ltd	✓		NA
157.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	TTR Infrastructure Developers	✓		NA
158.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Vinlee PTY LTD	✓		NA
159.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Xisedana and Timbeva JV	✓		NA
160.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Mafoko JJ Trading Enterprise JV Dzivha Holdings PTY LTD	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
161.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Tshira Tshashu Trading Enterprise	✓		NA
162.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Swinaveto Trading and Enterprise			NA
163.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	FCM PROJECTS PTY LTD			NA
164.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Ramagwalivha Trading	✓		NA
165.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Ledile Trading Leopold Trading Enterprise JV	✓		NA
166.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Bilmod Trading and Construction	✓		NA
167.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Muavuli Trading Enterprise	✓		NA
168.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Ntsakomak Trading	✓		NA
169.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	MRJ Group JV Hwali	✓		NA
170.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	H T E Construction	✓		NA
171.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Mahish Trading Enterprise	✓		NA
172.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Picabiz 367 CC]	✓		NA
173.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	TM Consortium PTY LTD	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
174.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Tsuamo Civils	✓		NA
175.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Konanani	✓		NA
176.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Mahumana Trading Enterprise JV Michaela Construction Services	✓		NA
177.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Moswobi Building Construction	✓		NA
178.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Xalamuka Built Environment PTY LTD	✓		NA
179.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates	Sasavona Holdings	✓		NA
180.	Maintenance of Civil works and structural works for the period of 36 months	VDM/TECH/13/10/2 020/03	Municipal standard rates		✓		NA
181.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Selby Construction	✓		NA
182.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Tarcron Projects PTY LTD	✓		NA
183.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	MLK Engineering and Consultants	✓		NA
184.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	DLN Cool Aircons PTY LTD	✓		NA
185.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	BDGTR Consulting and Supply	✓		NA
186.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Geo-Vul Construction and General Trading /Tailor Made group of companies	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
187.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Labstyres PTY LTD	✓		NA
188.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Mafunzwani Construction and general supply	✓		NA
189.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Vhavhuso trading enterprise	✓		NA
190.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Madeph Technical Services	✓		NA
191.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Muravha JV Blessed engineering PTY LTD	✓		NA
192.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Ntshidza's Technical Services	✓		NA
193.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Mudzusi wa Vhutali Civils T/A MWC Global	✓		NA
194.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Todani (pty) ltd	✓		NA
195.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Bics Engineering and Supply PTY LTD	✓		NA
196.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Khudumule Trading CC JV Judy and Newie Projects PTY LTD	✓		NA
197.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Masheleni Trading and Projects	✓		NA
198.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Baremelo PTY LTD	✓		NA
199.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	HLTC PTY LTD	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
200.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Splish Splash Construction	✓		NA
201.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	KMA Business Consultant CC	✓		NA
202.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Taupart PTY LTD	✓		NA
203.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Mzerewa Group	✓		NA
204.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Luhuhi Trading PTY LTD	✓		NA
205.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Bright Idea Project 838	✓		NA
206.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Murangaphanda Projects JV	✓		NA
207.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	777 MPS Logistics	✓		NA
208.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Path con Group pty ltd	✓		NA
209.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Mvudi park trading 40	✓		NA
210.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	PM and Brothers TRD JV	✓		NA
211.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	TLM Engineering services	✓		NA
212.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	On point global trading 2000 PTY LTD JV PUMP SA PTY LTD T/A PUMPLINK PTY LTD	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
213.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	Sohlangana Trading 241	✓		NA
214.	Maintenance of electro-mechanical (borehole maintenance) works for the period of 36 months	VDM/TECH/13/10/2 020/02	Municipal standard rates	4Cus Group PTY LTD	✓		NA
215.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	A Mathel (Pty) Ltd	✓		NA
216.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Alukys (Pty) Ltd	✓		NA
217.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Angela Business Enterprise	✓		NA
218.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	B Quest Trading	✓		NA
219.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Billmod trading & Construction cc	✓		NA
220.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Borbereki Water Treat Technologies Consultancy	✓		NA
221.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Bright Idea Projects 838	✓		NA
222.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	C Matodzi projects	✓		NA
223.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Chango Business Enterprise	✓		NA
224.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Cousins Trading Enterprise	✓		NA
225.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Dinoko Consultants (x 1Pty) Ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
226.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Divhu Trading Enterprise	✓		NA
227.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Dombo General Supply	✓		NA
228.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Dyna MM Holdings (Pty) Ltd	✓		NA
229.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Endafara Projects	✓		NA
230.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Dyna Tech Group (Pty) Ltd	✓		NA
231.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Fundudzi Consulting	✓		NA
232.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	FZM Trading and Projects	✓		NA
233.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Gavhari Consulting 7254 (Pty) Ltd	✓		NA
234.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Geshom Construction	✓		NA
235.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Hleketani Construction	✓		NA
236.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	HMH Construction and General Supply	✓		NA
237.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	K2017004664 South Africa (Pty) Ltd	✓		NA
238.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Khatmat Business Solutions	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
239.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	KMA Business Consulting cc	✓		NA
240.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Lendelam Trading and Projects	✓		NA
241.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Ludere Business Solutions	✓		NA
242.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Lure Holdings (Pty) Ltd	✓		NA
243.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Mwa Infrastructure Developers	✓		NA
244.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Maanoanga Trading Enterprise	✓		NA
245.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Mabidi and Sons Construction cc	✓		NA
246.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Mahish Trading Enterprise	✓		NA
247.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Maifcon Trading cc	✓		NA
248.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Mamirix Construction and Projects	✓		NA
249.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Mamuroli General Trading	✓		NA
250.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Mashaamt Trading and Supply (pty) Ltd	✓		NA
251.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Masterchem (Pty) Ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
252.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Matshela General Trading	✓		NA
253.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	MII Contacts Technologies (Pty) Ltd	✓		NA
254.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	MRTG	✓		NA
255.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	MT5 Logistics	✓		NA
256.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Mudodzwaphondo (Pty) Ltd	✓		NA
257.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Murama Consulting (Pty) Ltd	✓		NA
258.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Muramba Trading cc	✓		NA
259.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Muthude Building JV Netsianda Trading (Pty) Ltd	✓		NA
260.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Muvhoni Group (Pty) Ltd	✓		NA
261.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	NBR Business Enterprise	✓		NA
262.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Ndisani Trading Enterprise (Pty) Ltd	✓		NA
263.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Ndokoman Trading and Projects 11	✓		NA
264.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	NGC Holdings	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
265.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	NGP Engineering (Pty) Ltd	✓		NA
266.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	NJM Projects and Suppliers (Pty) Ltd	✓		NA
267.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Nkhwathiseni Business Enterprise	✓		NA
268.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Nyamufuwi General Trade	✓		NA
269.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Phem Consulting and Projects Managers	✓		NA
270.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	PM and Brothers Trading Enterprise	✓		NA
271.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Pops and Pops Events Management	✓		NA
272.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Pops Group (Pty) Ltd	✓		NA
273.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Pound Holdings (Pty) Ltd	✓		NA
274.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Quintax 212 cc	✓		NA
275.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Rembuwa Trading	✓		NA
276.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Rendrama General Trading	✓		NA
277.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Rock Engineering Africa	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
278.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Rodzhenia Trading Enterprise	✓		NA
279.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Rolling Rock Developers (Pty) Ltd	✓		NA
280.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Safe Keepers Security Services	✓		NA
281.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Sohlangana Trading 241 cc	✓		NA
282.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Stecah Enterprise	✓		NA
283.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Striving Mind Trading 632	✓		NA
284.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Swikhulu Mind Trading Enterprise	✓		NA
285.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Team Lutosh Trading Enterprise	✓		NA
286.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Todani (Pty) Ltd	✓		NA
287.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Tshimash General Trading	✓		NA
288.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Triplec Electrical Contractors (Pty) Ltd	✓		NA
289.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	TSJ Holdings (Pty) Ltd	✓		NA
290.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Tsuamo Civils (Pty) Ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
291.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Vahlalu Construction cc	✓		NA
292.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Vhashumza Trading (Pty) Ltd	✓		NA
293.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	YBS Projects (Pty) Ltd	✓		NA
294.	Suppliers of materials required for maintenance and operation of water supply services for the period of 36 months (re-adver)	VDM/TECH/13/10/2 020	Municipal standard rates	Magna Enterprise	✓		NA
295.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2 022/01	Municipal standard rates	Lolokang Trading & Projects	✓		NA
296.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2 022/01	Municipal standard rates	TTM Trading & Projects	✓		NA
297.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2 022/01	Municipal standard rates	DLN Cool Atrconditions & Refridgeration	✓		NA
298.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2 022/01	Municipal standard rates	North Bulk Petroleum	✓		NA
299.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2 022/01	Municipal standard rates	Fartech Group (Pty) Ltd	✓		NA
300.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2 022/01	Municipal standard rates	NJM Projects and Suppliers (Pty) Ltd	✓		NA
301.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2 022/01	Municipal standard rates	Hleketani Construction	✓		NA
302.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2 022/01	Municipal standard rates	Duvha Holding (Pty) Ltd	✓		NA
303.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2 022/01	Municipal standard rates	Dzugu Trading	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
304.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Lutak Consulting	✓		NA
305.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	KMC Minerals	✓		NA
306.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Pops Car Hire (Pty) Ltd	✓		NA
307.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	JNN Projects	✓		NA
308.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Dyna MM Holdings (Pty) Ltd	✓		NA
309.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Herodity Divine	✓		NA
310.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Mashaamt Trading and Supply (pty) Ltd	✓		NA
311.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Mabafrica Group	✓		NA
312.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Ramashu Supply Services	✓		NA
313.	Panel of suppliers of fuel for period of 36 months	VDM/TECH/03/08/2022/01	Municipal standard rates	Boabab Marula Holdings	✓		NA
314.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Muteo Consulting	✓		NA
315.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	KTN Consulting Engineers	✓		NA
316.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2020/01	Municipal standard rates	Makasela Consulting and Projects	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
317.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	TKQ Consulting PTY LTD	✓		NA
318.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Nalko Engineering and Projects	✓		NA
319.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Maanda Dimension Consulting PTY LTD	✓		NA
320.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Skotane Development Consultants	✓		NA
321.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Explora Consulting Africa PTY LTD	✓		NA
322.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Phunga Consulting Engineers	✓		NA
323.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Limgroup Consulting Services	✓		NA
324.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Conceptual Engineering	✓		NA
325.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	MMM Consulting Engineers PTY LTD	✓		NA
326.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Rolwa Engineering Consultants	✓		NA
327.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Tshedza Consulting Engineers	✓		NA
328.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Shuma Africa(pty)ltd	✓		NA
329.	Panel of Engineers (Mechanical,Civil and Electrical) for the perion of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Nnete Consulting Engineers PTY LTD	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
330.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Risima Project Management	✓		NA
331.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Batatise Consulting Engineers PTY LTD	✓		NA
332.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	BM Infrastructure Deveopment PTY LTD	✓		NA
333.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Mangethe Group PTY LTD	✓		NA
334.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Urban Tech Holdings (pty)(ltd	✓		NA
335.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Mamadi and Company SA (PTY) LTD	✓		NA
336.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Keratama Consulting Engineers PTY LTD	✓		NA
337.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Thabel Trading and Projects PTY LTD	✓		NA
338.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Nemorango Consulting Engineers	✓		NA
339.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Oltatech Consulting	✓		NA
340.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Modiro Consulting Engineers	✓		NA
341.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Mulanga Consulting Engineers and Project Managers	✓		NA
342.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Mashige Building Construction and Consultant	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
343.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	MVE Consulting Engineers	✓		NA
344.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Pro-Tech Engineering Consultants	✓		NA
345.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Morula Consulting Engineers and Project Managers	✓		NA
346.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	MLTS Engineers	✓		NA
347.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Tshino Consulting Engineers	✓		NA
348.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Sizeya Consulting Engineers	✓		NA
349.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	DNM2 Consulting Engineer PTY LTD	✓		NA
350.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Hwa Engineers and Project Managers	✓		NA
351.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Hlayeleni Consulting Engineers	✓		NA
352.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Aphane Consulting PTY LTD	✓		NA
353.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	KKN Consulting Engineers and Project Managers	✓		NA
354.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	TM Africa Engineering Services	✓		NA
355.	Panel of Engineers (Mechanical,Civil and Electrical) for the period of 36 months	VDM/TECH/13/10/2 020/01	Municipal standard rates	Rixongile Consulting Engineers PTY LTD	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
356.	Panel of Senior occupational health Medical Practitioners for the period of 36 months	VDM/CORP/12/10/2022/02	Municipal standard rates	Tondimag Enterprise PTY LTD	✓		NA
357.	Panel of Senior occupational health Medical Practitioners for the period of 36 months	VDM/CORP/12/10/2022/02	Municipal standard rates	Mveledzo Group of companies PTY LTD JV DR Tshivhase INC	✓		NA
358.	Panel of Senior occupational health Medical Practitioners for the period of 36 months	VDM/CORP/12/10/2022/02	Municipal standard rates	Dr LG Nemukongwe	✓		NA
359.	Appointment of service provider to conduct counselling for the period of 36 months	VDM/CORP/13/10/2022/01	Municipal standard rates	Denzhelashu Trading and Projects	✓		NA
360.	Appointment of service provider to conduct counselling for the period of 36 months	VDM/CORP/13/10/2022/01	Municipal standard rates	Safe Hands Consulting and Suppliers	✓		NA
361.	Panel of service provider to conduct medical surveillance to all VDM Employees for the period of 36 months	VDM/CORP/12/10/2022/01	Municipal standard rates	Mveledzo Group of companies PTY LTD JV DR Tshivhase INC	✓		NA
362.	Panel of service provider to conduct medical surveillance to all VDM Employees for the period of 36 months	VDM/CORP/12/10/2022/01	Municipal standard rates	Dr LG Nemukongwe	✓		NA
363.	Procurement of panel of service provider for the preparation of Grap compliant AFS and Audit Support as and when required	VDM/FIN/04/08/2022/01	Municipal standard rates	Samba Solution INC	✓		NA
364.	Procurement of panel of service provider for the preparation of Grap compliant AFS and Audit Support as and when required	VDM/FIN/04/08/2022/01	Municipal standard rates	Tshehlo Tlou Accountants	✓		NA
365.	Proposal for development of rural road assets management systems for the period of 36 months	RFP/VDM/PLAN/27/09/2022/01	Municipal standard rates	Tshashu Consulting and Project Managers	✓		NA
366.	Supply, Installation and Maintenance of CCTV for the period of 36 months	VDM/CORP/01/11/2022/01	Municipal standard rates	Fhululau Security Services	✓		NA
367.	Procurement of service provider for meter reading	VDM/FIN/23/03/2023/01	Municipal standard rates	TTE Group (PTY) LTD	✓		NA
368.	Procurement of service provider for meter reading	VDM/FIN/23/03/2023/01	Municipal standard rates	KMA Business Consulting cc	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
369.	Procurement of service provider for meter reading	VDM/FIN/23/03/2023/01	Municipal standard rates	DLN Conmsulting (PTY) LTD	✓		NA
370.	Development of fraud and corruption hotline for a period of 36 Months	VDM/OMM/10/03/2022/01	Municipal standard rates	Bottom Line IT	✓		NA
371.	Procurement of Landline Telephone Rental services for a period of five years	VDM/COR/15/02/2022/01	Municipal standard rates	Mabapa Trading T/A MAB Technologies	✓		NA
372.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Judgil (pty) ltd	✓		NA
373.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Khari gude agric & consultancy	✓		NA
374.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Evanto group (pty) ltd	✓		NA
375.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Rokhethwa Trading and Suppliers (pty)ltd	✓		NA
376.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Mii contacts technologies	✓		NA
377.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Vhavhuso trading enterprise	✓		NA
378.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	MBDZY trading and general supply	✓		NA
379.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Kitchen sorcerer (pty) ltd	✓		NA
380.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Divhu trading enterprise	✓		NA
381.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ndiwaview investment (pty) ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
382.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Tondimag enterprise (pty) ltd	✓		NA
383.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Magfam enterprise (pty) ltd	✓		NA
384.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	GTNR holdings	✓		NA
385.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ory civils and projects	✓		NA
386.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Colnett trading enterprise	✓		NA
387.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Dyna mm holdings (pty) ltd	✓		NA
388.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Zwivhuyazwashu projects	✓		NA
389.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Mase IT consulting (pty) ltd	✓		NA
390.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Thusoyavho General Trading PTY LTD	✓		NA
391.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Mamish group (pty) ltd	✓		NA
392.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	B Quest trading	✓		NA
393.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Black tie investments (pty) ltd	✓		NA
394.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	M-Maluta Tradings	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
395.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Mavell group	✓		NA
396.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ketelo Investments	✓		NA
397.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	MH Construction (PTY) LTD	✓		NA
398.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Issah trading enterprise (pty) ltd	✓		NA
399.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Bembele consulting	✓		NA
400.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Nalenum consulting cc	✓		NA
401.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	HJR trading enterprise	✓		NA
402.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Daman business and projects	✓		NA
403.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ronnel group	✓		NA
404.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Tgom projects	✓		NA
405.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Brightway trading (pty) ltd	✓		NA
406.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Muvhumbi civils and supplies	✓		NA
407.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Bull birds (pty) ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
408.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Vhasandi general services	✓		NA
409.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	MK Glo	✓		NA
410.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	NGC Holdings	✓		NA
411.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Vhusafheli Carlota (PTY) LTD	✓		NA
412.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Muavuli trading enterprise	✓		NA
413.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Vhusa group	✓		NA
414.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Muad trading	✓		NA
415.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ganzhe construction	✓		NA
416.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ntsengiseni holding (pty) ltd	✓		NA
417.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Tendiza5 trading enterprise	✓		NA
418.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Khuli and khuthi trading	✓		NA
419.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Vhalaudzi holdings	✓		NA
420.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Vhashumza trading (pty) ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
421.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Dash engineers (pty) ltd	✓		NA
422.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Roana design house (pty) ltd	✓		NA
423.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Tshilindoni trading enterprise (pty) ltd	✓		NA
424.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	HMH construction and general supply	✓		NA
425.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ksmooth projects (pty) ltd	✓		NA
426.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Mathambandou (pty) ltd	✓		NA
427.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Temmy cleaning and security services	✓		NA
428.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Ptdev (pty) ltd	✓		NA
429.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	NT Sadiki enterprise (pty) ltd	✓		NA
430.	Supply and Delivery of Cleaning Materials for the period of 36 months	VDM/FIN/09/11/2022/01	Municipal standard rates	Job creators network	✓		NA
431.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Rendrama General Trading	✓		NA
432.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Chikochi Trading Enterprise	✓		NA
433.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Gavhari Consulting 7254 (pty) ltd	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
434.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	KMA Business Consulting	✓		NA
435.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Ligege One Stop Centre (pty) LTD	✓		NA
436.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Ndamulelo Projects And Supplies	✓		NA
437.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Riaphanda General Trading	✓		NA
438.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Ndisani Trading Enterprise	✓		NA
439.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Isani Phanda Projects	✓		NA
440.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Lutak Consulting	✓		NA
441.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Dombo General Supply	✓		NA
442.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Khuro Group	✓		NA
443.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	K2017004664 (South Africa) (PTY) (LTD)	✓		NA
444.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Mutsindadzikhwine Trading	✓		NA
445.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Nga Khae (pty) ltd	✓		NA
446.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	FCV Entity	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
447.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Legacy ooo pty ltd	✓		NA
448.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Maifcon Trading	✓		NA
449.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Nyamuka Trading	✓		NA
450.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Masheleni Trading And Projects	✓		NA
451.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Gusi Holdings Pty LTD	✓		NA
452.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Ori Civils And Projects	✓		NA
453.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Pound Holdings pty ltd	✓		NA
454.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Mvudi Park Trading 40	✓		NA
455.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Swikhulu Business Enterprise (pty)ltd	✓		NA
456.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Nyengedzedzo Holdings pty ltd	✓		NA
457.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Vhudele Construction and projects	✓		NA
458.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	HDM Developers cc	✓		NA
459.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Speed Pro Imaging	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
460.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Stecah Enterprise	✓		NA
461.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Rwine General Trading (pty) (Ltd)	✓		NA
462.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Pertuniam Trading (pty) Ltd	✓		NA
463.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Mudumela Trade And General Projects	✓		NA
464.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	SD Projects And Facilities	✓		NA
465.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Nkhwathiseni Business Enterprise	✓		NA
466.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	khalugumi General Trade And Services	✓		NA
467.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Muthadu Business Enterprise	✓		NA
468.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Muthumuni Corporate Gift	✓		NA
469.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Mwa Infrastructure Developers	✓		NA
470.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Mafambabasile Trading Enterprise pty Ltd	✓		NA
471.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Phato Electric And Supply	✓		NA
472.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Pops & Pops Events Management	✓		NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
473.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Shamine Trading and Projects	✓		NA
474.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Antshidzaho Enterprise (pty) Ltd	✓		NA
475.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Mufaromasana Trading Enterprise (pty) Ltd	✓		NA
476.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	TKND General Trading and Services	✓		NA
477.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Rembuwa Trading	✓		NA
478.	Supply and Delivery of Stationery for the period of 36 months	VDM/fin/09/11/2022/02	Municipal standard rates	Madilonga Trading Enterprise	✓	-	NA
479.	Short term insurance for a period of three months	VDM/CORP/25/07/2019/01	Municipal standard rates	Indwe Risk Services (PTY) LTD	✓	-	NA
480.	Implementation of Virtual Private Network for the period of 36 months	VDM/CORP/13/10/2022/01	Municipal standard rates	Mabapa Trading T/A MAB Technologies	✓	-	NA
481.	Renewal of network security cyberoam and upgrade CR series to XG series	VDM/CORP/14/02/2022/01	Municipal standard rates	First Technology	✓	-	NA
482.	Panel of service providers or consultants to render assignment for internal audit unit of Vhembe District Municipality for a period of three years (Re-advert)	VDM/OMM/04/05/2022/01	Municipal standard rates	CORPMD Consulting (Pty) Ltd	✓	-	NA
483.	Panel of service providers or consultants to render assignment for internal audit unit of Vhembe District Municipality for a period of three years (Re-advert)	VDM/OMM/04/05/2022/01	Municipal standard rates	Shumba Inc	✓	-	NA
484.	Panel of service providers or consultants to render assignment for internal audit unit of Vhembe District	VDM/OMM/04/05/2022/01	Municipal standard rates	ARMS-Audit and risk management solutions	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
	Municipality for a period of three years (Re-advert)						
485.	Panel of service providers or consultants to render assignment for internal audit unit of Vhembe District Municipality for a period of three years (Re-advert)	VDM/OMM/04/05/2022/01	Municipal standard rates	Audit & Risk Management Solutions	✓	-	NA
486.	Appointment of service provider to compile gap compliant asset register for the municipality for a period of three years	VDM/FIN/21/02/2023/01	Municipal standard rates	RCA and Company inc	✓	-	NA
487.	Panel of debt collectors for the period of 36 months (re-advert)	VDM/FIN/09/06/2021/01	Municipal standard rates	2T Innovation Business Consulting	✓	-	NA
488.		VDM/FIN/09/06/2021/01	Municipal standard rates	Alphacol Holdings JV Nkhododo	✓	-	NA
489.		VDM/FIN/09/06/2021/01	Municipal standard rates	Risima Shared Services (Pty) Ltd	✓	-	NA
490.	Provision of physical security for the period of 36 months (re-advert)	VDM/COMM/27/06/2022/01	Municipal standard rates	Master in force security service	✓	-	NA
491.	Provision of physical security for the period of 36 months (re-advert)	VDM/COMM/27/06/2022/01	Municipal standard rates	Dan Protection Services	✓	-	NA
492.	Provision of physical security for the period of 36 months (re-advert)	VDM/COMM/27/06/2022/01	Municipal standard rates	Mufhatutshedzwa Protection Services	✓	-	NA
493.	Provision of physical security for the period of 36 months (re-advert)	VDM/COMM/27/06/2022/01	Municipal standard rates	Vhugi Protection Services	✓	-	NA
494.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	Vhakololo Holdings	✓	-	NA
495.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	Victory Development Works	✓	-	NA
496.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	Hativhana Construction and Projects	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
497.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	TT and MT Trading	✓	-	NA
498.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	Pfukani Cleaning and Hygiene Services	✓	-	NA
499.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	X-Net Trading Enterprise	✓	-	NA
500.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	4cus Group	✓	-	NA
501.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	Thusoyavho General Trading	✓	-	NA
502.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	Rokhethwa Trading and Suppliers (pty) Ltd	✓	-	NA
503.	Panel of suppliers of disaster emergency relief for the period of 36 months	VDM/COMM/05/04/2023/02	Municipal standard rates	Roswika Takalani Project	✓	-	NA
504.	Procurement of service provider for indigent status verification	VDM/FIN/18/05/2023/01	Municipal standard rates	Zimako Group	✓	-	NA
505.	Procurement of Municipal Asset Insurance for the period of 36 months	VDM/CORP/03/07/2023/01	Municipal standard rates	Kunene Makopo Risk Solutions (PTY) LTD	✓	-	NA
506.	Appointment of service providers to assist Vhembe district Municipality with the placements of adverts on different media for the period of 36 months (VDM/FIN/14/09/2023/01)	VDM/FIN/14/09/2023/01	Municipal standard rates	Whodoo Media and Advertising	✓	-	NA
507.	Appointment of service providers to assist Vhembe district Municipality with the placements of adverts on different media for the period of 36 months (VDM/FIN/14/09/2023/01)	VDM/FIN/14/09/2023/01	Municipal standard rates	Mungona Holdings (PTY) LTD	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
508.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	TJ Machete Attorneys inc	✓	-	NA
509.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Mphaphuli Mudzunga Tshinetise	✓	-	NA
510.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	GSM Mohlabi inc	✓	-	NA
511.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Kuaho Attorneys	✓	-	NA
512.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Tshiredo Attorneys	✓	-	NA
513.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Kgoroadira Mudau inc	✓	-	NA
514.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Tshitangano Attorneys	✓	-	NA
515.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Lebea & Associates Attorneys	✓	-	NA
516.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Phungo Incorporated	✓	-	NA
517.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Fhulufhedzani Mulaudzi Attorneys inc	✓	-	NA
518.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates	Maloka Sebola Inc	✓	-	NA
519.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2023/02)	Municipal standard rates		✓	-	NA
520.	Provision of Legal services advice to Vhembe District	VDM/CORP/21/09/2023/02)	Municipal standard rates	Dabishi Nthambeleni inc	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
	Municipality for the period of 36 months						
521.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2 023/02)	Municipal standard rates	Ligege & Associates Attorneys	✓	-	NA
522.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2 023/02)	Municipal standard rates	Madima Attorneys inc	✓	-	NA
523.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2 023/02)	Municipal standard rates	Luvhengo Attorneys inc	✓	-	NA
524.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2 023/02)	Municipal standard rates	Tshikovhi inc Attorneys	✓	-	NA
525.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2 023/02)	Municipal standard rates	Makhuvha Attorneys Incorporated	✓	-	NA
526.	Provision of Legal services advice to Vhembe District Municipality for the period of 36 months	VDM/CORP/21/09/2 023/02)	Municipal standard rates	Mainganye Attorneys inc	✓	-	NA
527.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Rokhethwa Trading And Supplies	✓	-	NA
528.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Tanatron (pty)ltd	✓	-	NA
529.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Nga Khae (PTY) LTD	✓	-	NA
530.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	MD Nakisani (pty)ltd	✓	-	NA
531.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Davha Resources (pty)ltd	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
532.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Angela Business Enterprise	✓	-	NA
533.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Vanwanatit (PTY)LTD	✓	-	NA
534.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Cousins Trading Enterprise	✓	-	NA
535.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Rivoni Cleaning Services	✓	-	NA
536.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Taupart (PTY)LTD	✓	-	NA
537.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Mahish Trading Enterprise	✓	-	NA
538.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Pops car Hire	✓	-	NA
539.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Haudi Construction and Services	✓	-	NA
540.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Judgil (PTY)LTD	✓	-	NA
541.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Mvudi Park Trading 40	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
542.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Golden SJ Trading	✓	-	NA
543.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Todani (PTY)LTD	✓	-	NA
544.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Luzwifuno Trading Enterprise	✓	-	NA
545.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Siyaspana General Trading	✓	-	NA
546.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Phem Consulting and Projects	✓	-	NA
547.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	PM and Brothers Trading Enterprise	✓	-	NA
548.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Mashaamt Trading and supply (pty)ltd	✓	-	NA
549.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Maduvha Trading and Projects	✓	-	NA
550.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Ebzin Training Enterprise	✓	-	NA
551.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Dinoko Consulting Services	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
552.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	WTM Engineering Projects	✓	-	NA
553.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Endafara Projects	✓	-	NA
554.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Ngothemba Trading and Enterprise	✓	-	NA
555.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Manna Africa Group	✓	-	NA
556.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Vahlalu Consultant	✓	-	NA
557.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Gavhari Consulting	✓	-	NA
558.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Manazone (PTY)LTD	✓	-	NA
559.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Exellenta Solutions (PTY)LTD	✓	-	NA
560.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Maifcon Trading CC	✓	-	NA
561.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2 023/01	Municipal standard rates	Ramashu Supply & Services	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
562.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Ntalo Projects	✓	-	NA
563.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	SSD Environment Consultant	✓	-	NA
564.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Dzivha Fundudzi Water JV Borberekhi	✓	-	NA
565.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Lendelum Trading & Projects	✓	-	NA
566.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	Fundudzi Consulting	✓	-	NA
567.	Appointment of Panel of service providers to supply and deliver water and wastewater treatment chemicals for the period of 36 months	VDM/TECH/23/08/2023/01	Municipal standard rates	TT and HM Trading (PTY) LTD	✓	-	NA
568.	Procurement of Personnel Assessment and verification for the period of 36 months	VDM/CORP/24/10/2023/01	Municipal standard rates	Vexlotex	✓	-	NA
569.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Ndisani Trading Enterprise	✓	-	NA
570.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Ory Civils and Projects	✓	-	NA
571.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Tshidzis Development and projects	✓	-	NA
572.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Rompha Trading and projects	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
573.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Fhima Consultancy and Projects	✓	-	NA
574.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Gumela General Dealer Projects	✓	-	NA
575.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Musandiwa Solutions (PTY) LTD	✓	-	NA
576.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Dyna MM Holdings (PTY) LTD	✓	-	NA
577.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Pops car Hire (PTY) LTD	✓	-	NA
578.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Mufhakie General Trading Enterprise	✓	-	NA
579.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Legacy 000 Security Services	✓	-	NA
580.	Panel of working tools (Laptops, Desktops and accessories)	VDM/CORP/08/04/2024/01)	Municipal standard rates	Una Technologies (PTY) LTD	✓	-	NA
581.	Development of water and sanitation infrastructure maintenance plan	RFP/VDM/TECH/14/03/2024/01	R2,932,500.00	SMEC South Africa (Pty) Ltd	✓	-	NA
582.	Construction of valve chamber and installation of valves for Vuwani to Vyeboom and construction of reservoir	VDM/TECH/12/03/2024/01	R18,162,691.18	Mashige Building Construction and Consultant	✓	-	NA
583.	Optimisation of existing water supply storage and reticulation infrastructure in Mutoti, Dumasi and Budeli villages to maximise water distribution to all reticulated areas	VDM/TECH/14/03/2024/01	R9,374,421.49	Ramashu Supply and Service	✓	-	NA
584.	Optimisation of existing water supply storage and reticulation infrastructure in Makhuvha village to maximise water distribution to all reticulation's areas	VDM/TECH/14/03/2024/02	R5,515,642.36	Zerbacraft (pty) ltd	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
585.	Mutshedzi RWS: Phase 3F Bulk pipeline from WTW to pump station PS3	VDM/TECH/05/2024/01	R85,213,678.88	H T E Construction	✓	-	NA
586.	Vondo RWS: Water supply Murangoni, Maranzhe, Vondo la Ntha, Vondo la fhasi, Tshikunda and Matondoni (New names, Sengani, Makanga, Ramulongo, Mufungwani) Bulk Water Supply, Retail water supply Phase 2	VDM/TECH/29/01/2024/01	R80,999,999.80	Tshiamiso Trading 135	✓	-	NA
587.	Supply and installation of sports lights and solar lights	VDM/TECH/19/03/2024/01	R4,870,250.00	TM Consortium	✓	-	NA
588.	Managed printing solution solution (rental for 36 months)	VDM/CORP/15/03/2024/01	R67,937.98	Dido Digital Document (Pty) Ltd	✓	-	NA
589.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Mudoita Investments	✓	-	NA
590.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Pound Holdings	✓	-	NA
591.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Cousins Trading Enterprise	✓	-	NA
592.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Dzivha Fundudzi Water Tech	✓	-	NA
593.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Isani Phanda Projects	✓	-	NA
594.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Mudodzwaphodzo	✓	-	NA
595.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	MabAfrica	✓	-	NA
596.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Mashaaamt Trading and Supply	✓	-	NA
597.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Manoze (pty) ltd	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
598.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Ndisani Trading Enterprise	✓	-	NA
599.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Mutsindadzikhwine Trading	✓	-	NA
600.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Tsa Africa Chemicals	✓	-	NA
601.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Endafara Projects	✓	-	NA
602.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Fududzi Consulting	✓	-	NA
603.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Phem Consulting and Managers	✓	-	NA
604.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Mahish Trading	✓	-	NA
605.	Appointment of panel of service provider to render scientific service for the period of 36 months (3years)	VDM/TECH/23/02/2024/01	Municipal standard rates	Dinoko Consulting Services	✓	-	NA
606.	Supply and delivery of tractor implements	VDM/PLAN/17/08/2023/01	R929,395.48	MGKM Consulting	✓	-	NA
607.	Development of tourism magazine (re-advert)	VDM/FIN/01/02/2024/01	R467,000.00	Luaname Trading Enterprise	✓	-	NA
608.	Supply and delivery of survey instruments (re-advert)	VDM/TECH/25/08/2023/01	R1,506,019.00	Va Nwanatiti Trading projects (pty) ltd	✓	-	NA
609.	Provision of an auction services for the period of 36 Months (3 years)	VDM/FIN/01/02/2024/01	Municipal standard rates	Root -X Auctioners	✓	-	NA
610.	Appointment of panel of town and regional consultants for the period of 36 months	VDM/PLAN/23/05/2024/01	Municipal standard rates	Home-Grown Spatial Solutions	✓	-	NA
611.	Appointment of panel of town and regional consultants for the period of 36 months	VDM/PLAN/23/05/2024/01	Municipal standard rates	Umsebe Development Planners	✓	-	NA
612.	Appointment of panel of town and regional consultants for the period of 36 months	VDM/PLAN/23/05/2024/01	Municipal standard rates	Masungulo Holdings (pty) ltd	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
613.	Appointment of panel of town and regional consultants for the period of 36 months	VDM/PLAN/23/05/2024/01	Municipal standard rates	Liberty Town Planners	✓	-	NA
614.	Appointment of panel of town and regional consultants for the period of 36 months	VDM/PLAN/23/05/2024/01	Municipal standard rates	Global Solutions Development (pty) Ltd	✓	-	NA
615.	Supply and installation of filing cabinets for new records storage	VDM/CORP/03/06/2024/01	R1,135,000.00	Stecah Enterprise	✓	-	NA
616.	Purchase of office furniture for Mutale fire station	VDM/COMM/09/07/2024/02	R479,550.00	Mufhenge Construction and Supplier	✓	-	NA
617.	Procurement of 100 x 25 litres drums of AFF (Aqueous film forming foam) firefighting foam 3%	VDM/COMM/09/07/2024/01	R276,000.00	Mufhakie General Trading Enterprise	✓	-	NA
618.	Construction of VIP Units 224 in Collins Chabane Local Municipality	VDM/TECH/20/06/2024/01	R 3,512,635.61	Mes Major Projects (pty) Ltd Letaba	✓	-	NA
619.	Construction of VIP Units 307 in Makhado Local Municipality	VDM/TECH/20/06/2024/02	R4,830,106.26	Bics Engineering and Supply (pty) Ltd	✓	-	NA
620.	Construction of VIP Units 142 in Musina Local Municipality	VDM/TECH/20/06/2024/03	22,184,911.83	Mules Consulting JV MAA and SM General trading	✓	-	NA
621.	Construction of VIP Units 341 in Thulamela Local Municipality	VDM/TECH/20/06/2024/04	R5,832,949.50	DLN Consulting (pty)	✓	-	NA
622.	Malamulele B Ext- Construction of internal water reticulation	VDM/TECH/20/06/2024/05	R12,869,374.16	Keamokgotso Trading	✓	-	NA
623.	Procurement of diaries, wall and desk calendars	VDM/CORP/22/07/2024/01	R431,278.40	Dakalo Design Elements	✓	-	NA
624.	Supply and Delivery of protective clothing for EPWP Participants	VDM/TECH/23/07/2024/01	R1,044,257.50	Mufhakie General Trading Enterprise	✓	-	NA
625.	Mutale raw and portable water system upgrade -contract C1 (Weir Rehabilitation and refurbishment of pumping system)	VDM/TECH/25/07/2024/01	R63,629,587.82	Ndhuvi Trading Enterprise	✓	-	NA
626.	Mutale raw and portable water system upgrade -contract C1 (Weir Rehabilitation and refurbishment of pumping system)	VDM/TECH/25/07/2024/02	R19,560,436.94	Bics Engineering and Supply	✓	-	NA
627.	Mutale raw and portable water system upgrade -Contract C3(Pumping main upgrade)	VDM/TECH/25/07/2024/03	R 97,540,077.66	Mabatihavi Trading 43	✓	-	NA
628.	Mutale raw and portable water system upgrade contract C4(Construction of a new raw water dam and refurbishment of old raw water dam)	VDM/TECH/25/07/2024/04	R63,886,245.55	My Granny Genrral Trading	✓	-	NA
629.	Mutale raw and portable water system upgrade contract C5	VDM/TECH/25/07/2024/05	R201,140,504.14	Khomanani Construction cc jv BT Projects cc	✓	-	NA

No	Description	Bid number	Amount	Name of the service Provider	Performance status		Measures taken to improve performance
					Good	Poor	
	(Refurbishment and upgrade of WTW						
630.	Request for the appointment of service provider to apply water use authorisation licence (wul) for campell wwtw	VDM/TECH/19/11/2 024/01	R1,798,502.25	Nem Empire (pty) ltd	✓	-	NA
631.	Appointment of service provider to conduct annual sewer reticulation system inspection at Malamulele, waterval, musina, nancifield abd biaba wwtw	VDM/TECH/25/10/2 024/01	R2,400,000.00	On Point Consulting Engineering (pty) ltd	✓	-	NA

APPENDIX J: Disclosure of Financial Interest

No:	Disclosures of Financial Interests		
1.	Municipal Manager	Mr. Kutama Z.N	Nil
2.	General Manager: Community services	Advocate Mukoma M	Nil
3.	General Manager: Technical services	Mr. Maluleke W	Nil
4.	General Manager: Corporate services	Ms. Maputla D	Nil
5.	General Manager: Economic Development and planning	Ms. Tshivhinda Maganya H	Nil
6.	Chief financial officer	Ms. Thanagavhuelelo Mulatwa	Nil

Appendix K: Revenue Collection Performance

Appendix K (i): Revenue Collection Performance by Vote

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Corporate Services		249 080	251 805	–	–	–	–	–	–	251 805	325 801	340 140
Vote 2 - Office of the Municipal Manager		167 557	202 339	–	–	–	–	–	–	202 339	171 307	178 845
Vote 3 - Council		123 135	123 927	–	–	–	–	–	–	123 927	124 535	130 014
Vote 4 - Office of the Mayor		18 219	18 219	–	–	–	–	–	–	18 219	19 436	20 292
Vote 5 - Office of the Speaker		3 578	3 578	–	–	–	–	–	–	3 578	2 611	2 726
Vote 6 - Office of the Chief Whip		630	630	–	–	–	–	–	–	630	1 284	1 341
Vote 7 - Finance		259 911	295 081	–	–	–	–	–	–	295 081	211 612	220 883
Vote 8 - Technical Services		1 641 291	1 945 098	–	–	–	–	–	–	1 945 098	1 947 781	2 102 064
Vote 9 - Technical service 2		3 640	8 367	–	–	–	–	–	–	8 367	6 507	3 083
Vote 10 - Planning Development		125 536	125 391	–	–	–	–	–	–	125 391	125 580	131 110
Vote 11 - Planning Development 2		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Community Services		159 604	159 647	–	–	–	–	–	–	159 647	168 963	176 412
Vote 13 - Community Services 2		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	2 752 181	3 134 081	–	–	–	–	–	–	3 134 081	3 105 419	3 306 909
Expenditure by Vote	1											
Vote 1 - Corporate Services		249 095	211 059	–	–	–	–	–	–	211 059	198 829	219 620
Vote 2 - Office of the Municipal Manager		209 599	180 328	–	–	–	–	–	–	180 328	191 058	198 494
Vote 3 - Council		23 303	23 954	–	–	–	–	–	–	23 954	24 199	25 703
Vote 4 - Office of the Mayor		25 635	21 262	–	–	–	–	–	–	21 262	24 057	25 261
Vote 5 - Office of the Speaker		2 230	2 374	–	–	–	–	–	–	2 374	2 611	2 792
Vote 6 - Office of the Chief Whip		630	2 256	–	–	–	–	–	–	2 256	1 282	1 369
Vote 7 - Finance		306 001	285 088	–	–	–	–	–	–	285 088	293 171	297 939
Vote 8 - Technical Services		936 191	862 625	–	–	–	–	–	–	862 625	824 657	870 863
Vote 9 - Technical service 2		149 759	230 076	–	–	–	–	–	–	230 076	129 114	132 215
Vote 10 - Planning Development		35 474	32 701	–	–	–	–	–	–	32 701	34 057	31 414
Vote 11 - Planning Development 2		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Community Services		156 653	157 760	–	–	–	–	–	–	157 760	166 371	172 477
Vote 13 - Community Services 2		1 643	1 772	–	–	–	–	–	–	1 772	1 684	1 778
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	2 096 211	2 011 256	–	–	–	–	–	–	2 011 256	1 891 091	1 979 926
Surplus/ (Deficit) for the year	2	655 970	1 122 825	–	–	–	–	–	–	1 122 825	1 214 328	1 326 983

Appendix K (ii): Revenue Collection Performance by Source

DC34 Vhembe - Table B2 Adjustments Budget Financial Performance (functional classification) - 2025/02/28

Standard Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		734 152	770 796	–	–	–	–	–	–	770 796	801 160	836 412
Executive and council		145 562	146 354	–	–	–	–	–	–	146 354	147 866	154 373
Finance and administration		585 924	621 777	–	–	–	–	–	–	621 777	649 744	678 334
Internal audit		2 666	2 666	–	–	–	–	–	–	2 666	3 550	3 706
Community and public safety		159 795	159 828	–	–	–	–	–	–	159 828	171 913	179 495
Community and social services		156 896	157 496	–	–	–	–	–	–	157 496	166 042	173 360
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		191	181	–	–	–	–	–	–	181	2 950	3 083
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		2 708	2 151	–	–	–	–	–	–	2 151	2 921	3 052
Economic and environmental services		55 136	60 893	–	–	–	–	–	–	60 893	61 952	66 675
Planning and development		50 212	55 019	–	–	–	–	–	–	55 019	55 944	60 398
Road transport		3 924	3 924	–	–	–	–	–	–	3 924	4 038	4 220
Environmental protection		1 000	1 950	–	–	–	–	–	–	1 950	1 970	2 057
Trading services		1 734 741	2 073 282	–	–	–	–	–	–	2 073 282	2 040 705	2 195 359
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		1 644 729	1 948 499	–	–	–	–	–	–	1 948 499	1 947 258	2 097 800
Waste water management		90 012	124 783	–	–	–	–	–	–	124 783	93 447	97 559
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		70 399	70 379	–	–	–	–	–	–	70 379	72 488	75 678
Total Revenue - Functional	2	2 754 223	3 135 178	–	–	–	–	–	–	3 135 178	3 148 219	3 353 619
Expenditure - Functional												
Governance and administration		730 073	672 519	–	–	–	–	–	–	672 519	666 069	700 869
Executive and council		143 187	144 996	–	–	–	–	–	–	144 996	141 136	148 895
Finance and administration		584 570	525 463	–	–	–	–	–	–	525 463	521 383	548 263
Internal audit		2 316	2 060	–	–	–	–	–	–	2 060	3 550	3 711
Community and public safety		158 052	159 189	–	–	–	–	–	–	159 189	167 880	174 072
Community and social services		155 551	157 020	–	–	–	–	–	–	157 020	165 715	172 228
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		17	17	–	–	–	–	–	–	17	24	25
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		2 484	2 152	–	–	–	–	–	–	2 152	2 141	1 819
Economic and environmental services		35 177	31 984	–	–	–	–	–	–	31 984	33 207	34 074
Planning and development		30 637	27 985	–	–	–	–	–	–	27 985	30 013	30 733
Road transport		3 874	3 412	–	–	–	–	–	–	3 412	2 784	2 913
Environmental protection		666	586	–	–	–	–	–	–	586	410	428
Trading services		1 170 802	1 145 576	–	–	–	–	–	–	1 145 576	1 021 797	1 072 218
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		1 085 903	1 092 655	–	–	–	–	–	–	1 092 655	953 704	1 003 008
Waste water management		84 899	52 922	–	–	–	–	–	–	52 922	68 093	69 210
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		7 401	6 932	–	–	–	–	–	–	6 932	7 174	5 938
Total Expenditure - Functional	3	2 101 505	2 016 200	–	–	–	–	–	–	2 016 200	1 896 126	1 987 171
Surplus/ (Deficit) for the year		652 718	1 118 978	–	–	–	–	–	–	1 118 978	1 252 093	1 366 448

Appendix L: Conditional Grants Received excluding MIG

Description	Amount	Type of grant
Equitable Share	R1,385,786,000.00	Operational
Finance Management Grant (FMG)	R3,000,000.00	Operational
Extended Public Works Programme (EPWP)	R6,394,000.00	Operational
Rural Roads Assets Management Systems Grant (RTSG)	R2,416,000.00	Operational
Infrastructure Skills Development Grant	R 3,500,000.00	Operational
TOTAL	R 1,432,596,000.00	

CAPITAL TRANSFERS AND SUBSIDIES

Description		Amount (Vat Exclusive)	Type of grant
R 550,784,350.00	Capital Portion		
Water Services Infrastructure Grant (WSIG)		R 97,000,000.00	Capital Portion
TOTAL		R 97,700,000.00	

APPENDIX M: CAPITAL EXPENDITURE – NEW & UPGRADE/ RENEWAL PROGRAMMES: INCLUDING MIG
2024/2025 FINANCIAL YEAR

Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Actuals	Budget 2024/26	Adjusted Budget	Expenditure
23.	VONDO RWS: Murangoni	MIG	% in progress on construction of VONDO regional water scheme (Murangoni) by June 2025	18%	R 98 394 196.00	R 42,830,245.00	R 64,969,858.10
24.	Mutshedzi Regional Water Scheme	MIG	% in progress on construction of Mutshedzi regional water scheme outstanding works completed by 30 June 2025	17.70%	R 49 655 020.00	R 78,565,939.00	R 121,470,900.16
25.	Chavani and Surrounding Villages Bulk Supply (Nkuzana water reticulation)	MIG	% in progress on construction of Chavani and surrounding villages construction of bulk water supply and water reticulation at Nkuzana by June 2025	14%	R 56 340 185.00	R 25,898,730.00	R 25,139,131.59
26.	Chavani and Surrounding Villages Bulk Supply	MIG	% in progress on construction of Chavani and surrounding villages bulk pipeline and water reticulation to Sheryl project by June 2025	12%	R 90 801 942.00	R 75,378,359.00	R 59,682,276.27
27.	Water Supply and Bulk Water Reticulation of Ngwenani Themeli	MIG	% in progress on construction of water supply and bulk water reticulation by June 2025	28%	R 92 211 196.00	R 25,800,365.00	R 5,425,195.22
28.	Vuwani to Vyeboom and construction of Reservoir	MIG	% in progress on construction of reservoir Vuwani to Vyeboom by 30 June 2025	3%	R 20 000 000.00	R 31,525,309.00	R 24,151,353.13
29.	Increasing the Capacity of Vondo WTW & Upgrading of water	MIG	% in progress on construction of the increasing capacity of Vondo WTW & Upgrading of water by June 2025	20.04%	R 75 253 548.00	R 34,751,177.00	R 8,631,244.08
30.	Upgrading of water treatment works and related infrastructure in the area-phase 2 pump main from Vondo water treatment works to reservoir R3a and R3b	MIG	% in progress on Vondo water treatment works (WTW) phase 2 outstanding works completed by 30 June 2025	33.8%	R 44 572 500.00	R 34,751,177.00	R 36,977,000.02

Appendix M (ii): Capital Expenditure – Upgrade/Renewal Programme WSIG Projects 2024/2025 financial year

Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	Actuals	Budget 2024/26	Adjusted Budget	Expenditure
31.	VONDO RWS: Murangoni	MIG	% in progress on construction of VONDO regional water scheme (Murangoni) by June 2025	18%	R 98 394 196.00	R 42,830,245.00	R 64,969,858.10
32.	Mutshedzi Regional Water Scheme	MIG	% in progress on construction of Mutshedzi regional water scheme outstanding works completed by 30 June 2025	17.70%	R 49 655 020.00	R 78,565,939.00	R 121,470,900.16
33.	Chavani and Surrounding Villages Bulk Supply (Nkuzana water reticulation)	MIG	% in progress on construction of Chavani and surrounding villages construction of bulk water supply and water reticulation at Nkuzana by June 2025	14%	R 56 340 185.00	R 25,898,730.00	R 25,139,131.59
34.	Chavani and Surrounding Villages Bulk Supply	MIG	% in progress on construction of Chavani and surrounding villages bulk pipeline and water reticulation to Sheryl project by June 2025	12%	R 90 801 942.00	R 75,378,359.00	R 59,682,276.27
35.	Water Supply and Bulk Water Reticulation of Ngwenani Themeli	MIG	% in progress on construction of water supply and bulk water reticulation by June 2025	28%	R 92 211 196.00	R 25,800,365.00	R 5,425,195.22
36.	Vuwani to Vyeboom and construction of Reservoir	MIG	% in progress on construction of reservoir Vuwani to Vyeboom by 30 June 2025	3%	R 20 000 000.00	R 31,525,309.00	R 24,151,353.13
37.	Increasing the Capacity of Vondo WTW & Upgrading of water	MIG	% in progress on construction of the increasing capacity of Vondo WTW & Upgrading of water by June 2025	20.04%	R 75 253 548.00	R 34,751,177.00	R 8,631,244.08
38.	Upgrading of water treatment works and related infrastructure in the area-phase 2 pump main from Vondo water treatment works to reservoir R3a and R3b	MIG	% in progress on Vondo water treatment works (WTW) phase 2 outstanding works completed by 30 June 2025	33.8%	R 44 572 500.00	R 34,751,177.00	R 36,977,000.02

Appendix N: Capital programme by project current year 2024/2025 SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Ref No.	Project Name	Funding Sources	Key Performance Indicator (KPI)	PROGRESS	Reasons for variances	Measures to improve performance	Budget 2024/26	Adjusted Budget	Expenditure	Variance
1.	VONDO RWS: Murangoni	MIG	% in progress on construction of VONDO regional water scheme (Murangoni) by June 2025	18%	Slow Progress by the constructor	Appoint sub contractors to speed up the project progress	R 98 394 196.00	R 42,830,245.00	R 64,969,858.10	R 2 139 613.01
2.	Mutshedzi Regional Water Scheme	MIG	% in progress on construction of Mutshedzi regional water scheme outstanding works completed by 30 June 2025	17.70%	RAL has requested that the main bulk pipeline, which is approximately 500m, is supposed to be relocated due to interruption by road construction.	The contractor is requested to relocate the affected main bulk pipeline.	R 49 655 020.00	R 78,565,939.00	R 121,470,900.16	R 42 813 961.16
3.	Chavani and Surrounding Villages Bulk Supply (Nkuzana water reticulation)	MIG	% in progress on construction of Chavani and surrounding villages construction of bulk water supply and water reticulation at Nkuzana by June 2025	14%	N/A	N/A	R 56 340 185.00	R 25,898,730.00	R 25,139,131.59	R 759 598.41
4.	Chavani and Surrounding Villages Bulk Supply	MIG	% in progress on construction of Chavani and surrounding villages bulk pipeline and water reticulation to Sheryl project by June 2025	12%	Subcontractor s' stopping the project due to rates dispute and bad weather condition	Extension of time submitted pending approval from the Municipality	R 90 801 942.00	R 75,378,359.00	R 59,682,276.27	R 15 696 082.73
5.	Water Supply and Bulk Water Reticulation of Ngwenani Themeli	MIG	% in progress on construction of water supply and bulk water reticulation by June 2025	28%	Land disputes by the local community members	Re - positioning of Reservoir	R 92 211 196.00	R 25,800,365.00	R 5,425,195.22	R 5 375 169.78
6.	Vuwani to Vyeboom and construction of Reservoir	MIG	% in progress on construction of reservoir Vuwani to	3%	Contractor is unable to procure outstanding materials	Contractor to sign cession agreement for materials	R 20 000 000.00	R 31,525,309.00	R 24,151,353.13	R 7 373 955.87

Ref No	Project Name	Funding Source	Key Performance Indicator (KPI)	PROGRESS	Reasons for variances	Measures to improve performance	Budget 2024/26	Adjusted Budget	Expenditure	Variance
			Vyeboom by 30 June 2025			within the municipality				
7.	Increasing the Capacity of Vondo WTW & Upgrading of water	MIG	% in progress on construction of the increasing capacity of Vondo WTW & Upgrading of water by June 2025	20.04%	Adverse weather conditions and community unrest	Appointment of sub-contractors to focus on other major activities	R 75 253 548.00	R 34,751,177.00	R 8,631,244.08	R 26 119 932.92
8.	Upgrading of water treatment works and related infrastructure in the area-phase 2 pump main from Vondo water treatment works to reservoir R3a and R3b	MIG	% in progress on Vondo water treatment works (WTW) phase 2 outstanding works completed by 30 June 2025	33.8%	Local labors strike and adverse weather condition and control room position confirmation delays	Activities to be carried out simultaneously and social issues to be addressed on time.	R 44 572 500.00	R 34,751,177.00	R 36,977,000.02	R2 225 823.02
9.	Mutoti water supply	WSIG	% in progress on construction of km of rising main pipeline from Nandoni water Treatment works to Service reservoir at Mutoti village by June 2025	100%	N/A	N/A	R 0	R 5,248,078.44	R 17,554,451.94	-R 12 306 383.05
10.	Refurbishment of Nancefield WWTW	WSIG	% in progress of Nancefield Wastewater Treatment Works (WWTW) refurbished by 30 June 2025	30%	N/A	N/A	R 20 236 826.00	R 20,869,565.00	R 25,164,777.25	-R 4 295 121.25
11.	Refurbishment Musina Singelele Wastewater Treatment Works (WWTW) Phase 2	WSIG	% in progress of wastewater treatment works refurbished Refurbishment Musina Singelele Wastewater Treatment Works (WWTW) Phase 2 by 30 June 2025	100%	N/A	N/A	R 1 200 000.00	R 20,762,913.00	R 19,234,031.12	R 1528 881.88

Ref No	Project Name	Funding Sources	Key Performance Indicator (KPI)	PROGRESS	Reasons for variances	Measures to improve performance	Budget 2024/26	Adjusted Budget	Expenditure	Variance
12.	Construction of Ventilated improved Pit (VIP) Units in the Thulamela, Makhado, Musina, Collins Chabane local municipalities	WSIG	Number of Ventilated improved Pit (VIP) Units constructed in the Vhembe district wide locations by 30 June 2025	1014	N/A	N/A	R 11 125 959.00	R 12,301,208.00	R 13,805,915.77	R 1 504 707.77
13.	Refurbishment of Makhado Boreholes Water Augmentation schemes	General revenue	% in progress on refurbishment of Makhado boreholes Water augmentation schemes by 30 June 2025	0%	The project has stalled due to budget constraints. The required budget is for energizing the vandalized borehole and pump station	The budget to execute the work is allocated for 2025/2026 financial year.	R 4 347 826.00	R 2,347,826.00	R 840,823.25	R 1 507 002.75
14.	Xikundu Mhinga Bulk Water Supply	General revenue	% in progress on construction of Xikundu Mhinga Bulk Water Supply by 30 June 2025	0	The contractor was not paid by the municipality due to budget constraints since November 2024	To be budgeted in the 2025/2026 financial year	R 5 217 391.00	R 5,217,391.00	R 4,187,042.37	R 1 030 348.63
15.	Malamulele Scheme Distribution (sanitation)	General revenue	Number of Malamulele, Makhado, Musina (sanitation) distribution scheme maintained by 30 June 2025	3	N/A	N/A	R 13 043 478.00	R 2,979,000.00	R 0	R 2,979,000.00
16.	Sanitation Ponds	General revenue	% in progress on the refurbishment of Mutale, Biaba, Vleifontein ponds by 30 June 2025by 30 June 2025	67%	Mutale has not yet attended due to financial constraints	To be budget and attended on 2025/2026 FY	R 6 086 955.00	R 6,998,912.00	R 472,995.65	R 6 525 916.35
17.	Fire and rescue	General revenue	% in progress on construction of Xigalo Fire Station outstanding works by 30 June 2025	8%	N/A	N/A	R 434 783.00	R 361,130.00	R 368,979.62	-R 7849.62

Appendix O: Capital Programme by project by Ward current year

District municipality does not have wards

Appendix P: Service Connection Backlogs at Schools and Clinics

No:	Name of the clinic
1.	T G M CLINIC
2.	NADA'S ARK VETERINARY CLINIC
3.	WATERVAL CLINIC /HEALTHCEN /HEALTHCEN
4.	MULEDANE CLINIC
5.	CLINIC (SUSPENDED)
6.	TSHISAHULU CLINIC
7.	LWAMONDO CLINIC
8.	THONDO TSHIVHASE CLINIC
9.	SIBASA CLINIC
10.	PFANANANI CLINIC
11.	OLD MALAMULELE CLINIC
12.	MAKONDE CLINIC
13.	DAMANI CLINIC
14.	DZINGAHE CLINIC
15.	THOHOYANDOU PRIVATE CLINIC
16.	MULEDANE CLINIC
17.	DZIBGEHE CLINIC_(SUSPENDED)
18.	LWAMONDO DZWERANI CLINIC
19.	PHIPHIDI CLINIC
20.	TSWINGA CLINIC
21.	THOHOYANDOU J EXT.1 CLINIC
22.	MULEDANE CLINIC
23.	CLINIC
24.	MULENZHE CLINIC
25.	GONDENI CLINIC
26.	MUKULA CLINIC
27.	MPHEGO CLINIC (suspended)
28.	TSHIOMBO CLINIC
29.	STERKSTROOM CLINIC

No:	Name of the clinic
30.	MBILWI CLINIC
31.	MAGWEDZHA CLINIC
32.	TSHIFIFI CLINIC
33.	SHAYANDIMA CLINIC
34.	TSHILWAVHUSIKU HEALTH CENTER C CLINIC
35.	TOWN COUNCIL (CLINIC)
36.	MAGWEDZHA CLINIC
37.	THENGWE CLINIC
38.	RAMBUDA CLINIC
39.	MAPULONI CLINIC
40.	SHAKADZA CLINIC
41.	TSHIKUNDAMALEMA CLINIC
42.	MADALA CLINIC
43.	GUYUNI CLINIC
44.	FEFE CLINIC
45.	TSHIPISE CLINIC
46.	KHAKHU CLINIC
47.	MASISI CLINIC
48.	DZILAFHO CLINIC
49.	FOLOVHODWE CLINIC
50.	TSHIXWADZA CLINIC
51.	MAKUYA CLINIC
52.	MASISI CLINIC
53.	MATAVHELA CLINIC
54.	SANARI CLINIC
55.	TSHIUNGANI CLINIC
56.	MANENZHE CLINIC

No:	Name of the school
1.	AFTER SCHOOL DAY CARE CENTRE
2.	AGAPE PRIVATE SCHOOL
3.	ALUWANI PRE-SCHOOL COMMUNITY
4.	ALUWANI PRIMARY SCHOOL
5.	AMBADZIFHELE PRIMARY SCHOOL
6.	ANDRIS MUGAGULI SECONDARY SCHOOL
7.	APPLE SEED PRE-SCHOOL
8.	AWELANI CHRISTIAN SCHOOL
9.	AZWIFARWI SECONDARY SCHOOL
10.	BABABA SECONDARY SCHOOL
11.	BALALILA PRIMARY SCHOOL
12.	BAMBINO PRIVATE SCHOOL
13.	BASHASHA PRIMARY SCHOOL
14.	BERGVLAM SCHOOL
15.	BEUSTER PRIMARY SCHOOL
16.	BR NEMULODI PRIMARY SCHOOL
17.	BRIGHT DRIVING SCHOOL.
18.	CHRIST THE KING PUBLIC SCHOOL
19.	COMMUNITY PRE SCHOOL
20.	COMPUTER SCHOOL
21.	DAMANI PRIMARY SCHOOL
22.	DAMBALE PRIMARY SCHOOL
23.	DAMBALWASHE PRIMARY SCHOOL
24.	DAMBAVHUSHA J P SCHOOL
25.	DENGENYA SEC. SCHOOL
26.	DIDIDI FRANK MUDALO SCHOOL
27.	DIMANI HIGH SCHOOL
28.	DOMBONI PRIMARY SCHOOL
29.	DOVHO PRIMARY SCHOOL
30.	DOVHO PRIMARY SCHOOL
31.	DOVHONI PRIMARY SCHOOL
32.	DRIVING SCHOOL

No:	Name of the school
33.	DYELAMANAVHA SEC SCHOOL
34.	DZAMBA PRIMARY SCHOOL
35.	DZINDI PRIMARY SCHOOL
36.	DZINGAHE PRIMARY SCHOOL
37.	DZIVHANI PRIMARY SCHOOL
38.	DZWABONI SECONDARY SCHOOL
39.	DZWERANI PRIMARY SCHOOL
40.	EASY DRIVE DRIVING SCHOOL
41.	ELTIVILLAS PRIMARY SCHOOL
42.	ELTIVILLAS PRIMARY SCHOOL
43.	EMMANUEL CHRISTIAN SCHOOL
44.	ENOS DRIVING SCHOOL YARD
45.	EPP MHINGA SECONDARY SCHOOL
46.	FEFE PRIMARY SCHOOL
47.	FHATALUSHAKA PRE-SCHOOL
48.	FHATUWANI SEC SCHOOL
49.	FHETANI JUNIOR SCHOOL
50.	FHULUFHELO SCHOOL
51.	FHUMULANI SECONDARY SCHOOL
52.	FOLOVHODWE PRIMARY SCHOOL
53.	FRANS RASIMPHI SEC SCHOOL
54.	FULUFHELO SPECIAL SCHOOL
55.	FULUFHELO SPECIAL SCHOOL
56.	FULUFHELO SPECIAL SCHOOL
57.	FULUFHELO SPECIAL SCHOOL
58.	FULUFHELO SPECIAL SCHOOL
59.	FUTURE CARE COMBINED SCHOOL
60.	GEORGENHALL PRIMARY SCHOOL
61.	GODENI PRIMARY SCHOOL
62.	GOGOGO PRIMARY SCHOOL
63.	GOLE SECODARY_SCHOOL
64.	GOMBANI PRIMARY SCHOOL

No:	Name of the school
65.	GRACE AND LOVE SPECIAL SCHOOL
66.	GUMANI TECHNICAL HIGH SCHOOL
67.	GUMBU PRIMARY SCHOOL
68.	GUNDANI PRIMARY SCHOOL
69.	GUVHUKUVHU SECONDARY SCHOOL
70.	GUYUNI PRIMARY SCHOOL
71.	HANYANI SECONDARY SCHOOL
72.	HAPPY TOTS PRIVATE SCHOOL
73.	HELULA PRIMARY SCHOOL
74.	HILLMARY PRIVATE SCHOOL
75.	HILLSIDE SCHOOL
76.	HILLSIDE SCHOOL CRECHE
77.	HLALELANI PRIMARY SCHOOL
78.	IYANI BIBLE SCHOOL
79.	JIM TSHIVHONELLO J / P SCHOOL M M
80.	JIM MASINDI PRIMARY SCHOOL L L
81.	JOHN MARUBINI PRIMARY SCHOOL
82.	JOHN SHAVHANI SEC. SCHOOL
83.	KHADZINGE SEC SCHOOL
84.	KHADZINGE SEC. SCHOOL
85.	KHAKHANWA PRIMARY SCHOOL
86.	KHAKHU SECONDARY SCHOOL
87.	KHALILALEJUNIOR PRIMARY SCHOOL
88.	KHANGALE SECONDARY SCHOOL
89.	KHAVHAMBE PRIMARY SCHOOL
90.	KHUBVI PRIMARY SCHOOL
91.	KHWEVHA HIGH SCHOOL
92.	KONANANI J PRIMARY SCHOOL
93.	LADZANI PRIMARY SCHOOL
94.	LADZANI PRIMARY SCHOOL
95.	LEORNARD MMBUDZISENI PRE-SCHOOL
96.	LIGEGE SECONDARY SCHOOL

No:	Name of the school
97.	LIIVHA COMBINED SCHOOL
98.	LUANAME S.P. SCHOOL.
99.	LUFULE PRIMARY SCHOOL
100.	LUHENI PRIMARY SCHOOL
101.	LUKAU PRIMARY SCHOOL
102.	LUKHAIMANE PRIMARY SCHOOL
103.	LUKUNDE PRIMARY SCHOOL
104.	LUKWARANI PRIMARY SCHOOL
105.	LUNUNGWI PRIMARY SCHOOL
106.	LUNWANGE S. S. SCHOOL
107.	LUNWANNGWE SECONDARY SCHOOL
108.	LUPHAI SECONDARY SCHOOL
109.	LUPHEPHE PRIMARY SCHOOL
110.	LURENZHENI PRIMARY SCHOOL
111.	LUVHAIVHAI SEC SCHOOL
112.	LUVHENGU SECONDARY SCHOOL
113.	LUVHONE PRIMARY SCHOOL
114.	LUVHONE PRIMARY SCHOOL
115.	LWAMONDO HIGH SCHOOL
116.	LWAMONDO HIGH SCHOOL
117.	LWAPHUNGU SECONDARY SCHOOL
118.	MAKWARANI PRIMARY SCHOOL
119.	MABILA PRIMARY SCHOOL
120.	MABILU PRIMARY SCHOOL
121.	MABUDUGA PRIMARY SCHOOL
122.	MADALA PRIMARY SCHOOL
123.	MADANGANI PRIMARY SCHOOL
124.	MADATSHITSHI PRIMARY SCHOOL
125.	MADAVHILA PRIMARY SCHOOL
126.	MADIFHA PRIMARY SCHOOL
127.	MADZUHE M.J (DRIVING SCHOOL
128.	MAFENYA PRIMARY SCHOOL

No:	Name of the school
129.	MAFUKANI PRIMARY SCHOOL
130.	MAGALANNGWE SECONDARY SCHOOL
131.	MAGANGENI PRIMARY SCHOOL
132.	MAGIDI PRIMARY SCHOOL
133.	MAGIDI PRIMARY SCHOOL
134.	MAGILEDZHI PRIMARY SCHOOL
135.	MAHEMATSHENA P SCHOOL
136.	MAHEMATSHENA P. SCHOOL
137.	MAHLAHLE INDIPENDENT SCHOOL
138.	MAHOLONI PRIMARY SCHOOL
139.	MAKAKAVHALE SECONDARY SCHOOL
140.	MAKANYU SP SCHOOL
141.	MAKAVHINI PRIMARY SCHOOL
142.	MAKHADO COMPREHENSIVE SCHOOL
143.	MAKHUVHA AMON (PRIVATE SCHOOL)
144.	MAKHUVHA PRIMARY SCHOOL
145.	MAKONDE PRIMARY SCHOOL MAKONDE PRIMARY
146.	MAKUMBANE PRIMARY SCHOOL
147.	MAKUYA SECONDARY SCHOOL
148.	MAKWARELA AFTER SCHOOL CENTRE
149.	MAKWARELA COMMUNITY PRE SCHOOL
150.	MAKWARELA PRIMARY SCHOOL
151.	MALAMANGWA PRIMARY SCHOOL
152.	MALILELE SECONDARY SCHOOL BF
153.	MALINGE PRIMARY SCHOOL
154.	MAMPHODO SECONDARY SCHOOL
155.	MANAMANI PRIMARY SCHOOL
156.	MANENZHE PRIMARY SCHOOL
157.	MANGAYA PRIMARY SCHOOL
158.	MANGONDI PRIMARY SCHOOL
159.	MANGWELE PRIMARY SCHOOL
160.	MANIINI PRIMARY SCHOOL

No:	Name of the school
161.	MANZERE PRIMARY SCHOOL FP
162.	MAPAKONI PRIMARY SCHOOL
163.	MAPATE PRIMARY SCHOOL MAUDU
164.	MAPHUPHE J.P. SCHOOL
165.	MARAMANZHI PRIMARY SCHOOL
166.	MARAXWE PRIMARY SCHOOL
167.	MARUDE SECONDARY SCHOOL
168.	MARUDE SECONDARY SCHOOL
169.	MASALA PRIMARY SCHOOL
170.	MASEA PRIMARY SCHOOL
171.	MASEA PRIMARY SCHOOL
172.	MASEDI PRIMARY SCHOOL
173.	MASELESELE PRE-SCHOOL
174.	MASHAWANA PRIMARY SCHOOL
175.	MASHILA PRIMARY SCHOOL
176.	MASISI DRIVING SCHOOL
177.	MASISI PRIMARY SCHOOL
178.	MATANGARI PRIMARY SCHOOL
179.	MATAVHELA HIGH SCHOOL LE
180.	MATHITHIVHALE J.P SCHOOL NG
181.	MATONDONI SCHOOL
182.	MATSHELE SENIOR PRIMARY SCHOOL
183.	MATSHENA PRIMARY SCHOOL
184.	MATSHIKIRI PRIMARY SCHOOL
185.	MATSIKA PRIMARY SCHOOL
186.	MAUNGANI PRIMARY SCHOOL
187.	MAVHODE PRIMARY SCHOOL
188.	MAXAKADZI SCHOOL
189.	MBAHE PRIMARY SCHOOL
190.	MBALENI SCHOOL COMMITTEE
191.	MBILWANA SCHOOL
192.	MBILWI HIGH SCHOOL

No:	Name of the school
193.	MBODI JUNIOR PRIMARY SCHOOL
194.	MBONENI PRIMARY SCHOOL
195.	MBULAHENI PRIMARY SCHOOL
196.	MBULAHENI PRIMARY SCHOOL
197.	MBULU PRIMARY SCHOOL A F
198.	MIANZWI J. P SCHOOL
199.	MIKOSI JUNIOR PRIMARY SCHOOL
200.	MILTON MPFUMEDZENI SEC SCHOOL
201.	MILUWANI PRIMARY SCHOOL
202.	MILUWANI SCHOOL
203.	MMBANGISENI PRE SCHOOL
204.	MMBARA PRIMARY SCHOOL
205.	MOVHE SECONDARY SCHOOL
206.	MPHALALENI SECONDARY SCHOOL
207.	MPHAPHULI HIGH SCHOOL
208.	MUBALANGANYI SEC SCHOOL
209.	MUFULWI PRIMARY SCHOOL
210.	MUHANELWA SECONDARY SCHOOL
211.	MUHUYU PRIMAY SCHOOL
212.	MUILADI PRIMARY SCHOOL
213.	MUKHWANTHELI SCHOOL
214.	MUKHWANTHELI SECONDARY SCHOOL
215.	MUKONDENI PRIMARY SCHOOL
216.	MUKOVHAWABALE PRIMARY SCHOOL
217.	MUKOVHAWABALE PRIMARY SCHOOL
218.	MUKULA INTEGRATED SCHOOL
219.	MUKULA INTERNATIONAL SCHOOL
220.	MUKUMBANI LP SCHOOL
221.	MUKUNUNDE PRIMARY SCHOOL
222.	MULEDANE PRIMARY SCHOOL
223.	MULENZHE PRIMARY SCHOOL
224.	MULWELI PRE SCHOOL

No:	Name of the school
225.	MULWELI PRE-SCHOOL
226.	MUNZHEDZI PRIMARY SCHOOL
227.	MURAGA PRIMARY SCHOOL
228.	MURUNWA PRIVATE SCHOOL
229.	MUSUNDA PRIMARY SCHOOL
230.	MUSWODI PRIMARY SCHOOL
231.	MUSWODI PRIMARY SCHOOL
232.	MUSWODI SCHOOL
233.	MUTAVHE PRIMARY SCHOOL
234.	MUTENDE PRIMARY SCHOOL
235.	MUTHAMARO SEC SCHOOL
236.	MUTHUNDINNE PRINMARY SCHOOL
237.	MUTOTI PRIMARY SCHOOL
238.	MUTSHALINGANA PRIMARY SCHOOL
239.	MUTSHENA PRIMARY SCHOOL
240.	MUTSHENA PRIMARY SCHOOL
241.	MUTSHIPISI_PRIMARY SCHOOL
242.	MUVHAVHA PRIMARY SCHOOL M L
243.	MUVHI TSHIKOVHA PRIMARY SCHOOL
244.	MVELEDZANDIVHO PRE-SCHOOL
245.	MVUDI PRIMARY SCHOOL FB
246.	NANDONI PRIMARY SCHOOL
247.	NDAEDZO SECONDARY SCHOOL
248.	NDARIENI CRECHE AND PRE-SCHOOL
249.	NDUVHENI PRIMARY SCHOOL
250.	NEMAVHOLA DRIVING SCHOOL
251.	NEW LIFE PRIVATE SCHOOL
252.	NGALAVHANI PRIMARY SCHOOL
253.	NGOVHELA PRIMARY SCHOOL
254.	NGUDZA PRIMARY SCHOOL
255.	NGWENANI PRIMARY SCHOOL
256.	NIANI SECONDARY SCHOOL

No:	Name of the school
257.	NNGWENI SCHOOL
258.	NNGWENI SECONDARY SCHOOL
259.	NTHETSHELESENI SEC SCHOOL
260.	NTSUMBEDZENI PRIMARY SCHOOL
261.	NWANEDI PRIMARY SCHOOL
262.	NWELI PRIMARY SCHOOL
263.	NYADZANI SECONDARY SCHOOL
264.	PFANO LOWER PRIMARY SCHOOL
265.	PFANO PRIMARY SCHOOL
266.	PFUKONI PRIMARY SCHOOL
267.	PHASWANA HIGH SCHOOL
268.	PHIPHIDI PRIMARY SCHOOL
269.	PHOPHI SECONDARY SCHOOL
270.	PILE PRIMARY SCHOOL MD
271.	PRE SCHOOL
272.	PRE-PRIMARY SCHOOL
273.	PRE-SCHOOL
274.	PRE-SCHOOL
275.	PRE-SCHOOL
276.	PRIMARY SCHOOL
277.	PROGRESSIVE PRIMARY SCHOOL
278.	PROGRESSIVE PRIMARY SCHOOL
279.	RALUSWIELO HIGH SCHOOL
280.	RALUVHIMBA SEC SCHOOL F P F P
281.	RAMBUDA SECONDARY SCHOOL P C
282.	RAMUGONDO SECONDARY SCHOOL
283.	RAMUSHASHA PRIMARY SCHOOL
284.	RATSHIBVUMO SECONDARY SCHOOL
285.	RATSHISASE SECONDARY SCHOOL
286.	RATSHITANGA PRIMARY SCHOOL
287.	RAVELE A SCHOOL
288.	ROSE BUDELI DRIVING SCHOOL

No:	Name of the school
289.	SAGOLE PRE-SCHOOL
290.	SCHOOL
291.	SCHOOL
292.	SCHOOL
293.	SCHOOL GROUND
294.	SCHOOL YARD
295.	SCHOOL YARD
296.	SCHOOL YARD
297.	SEDZAPHANDA PRIMARY SCHOOL
298.	SEDZAPHANDA SCHOOL
299.	SEDZAPHANDA SCHOOL
300.	SEDZAPHANDA SCHOOL
301.	SEDZAPHANDA SCHOOL
302.	SEDZAPHANDA SCHOOL
303.	SELEMALE SECONDY SCHOOL
304.	SHAKADZA PRE-SCHOOL
305.	SHAKADZA PRIMARY SCHOOL MJ MJ
306.	SHAYANDIMA COMMUNITY PRESCHOOL
307.	SHAYANDIMA PRE-SCHOOL
308.	SHAYANDIMA SCHOOL OF TOMORROW B
309.	SHAYANDIMA SECONDARY SCHOOL TP
310.	SHESHE PRIMARY SCHOOL
311.	SHONDONI SECONDARY SCHOOL
312.	SIGONDE PRIMARY SCHOOL
313.	ST. AUGUSTINE RESIDENT SCHOOL
314.	SUDZULUSANI PRIMARY SCHOOL
315.	SWEET WATERS CHRISTIAN SCHOOL *H*
316.	TAKALANI SCHOOL
317.	TAMBAULATE SCHOOL
318.	TECHNICAL SCHOOL(SUSPENDED)
319.	TENDER CARE PRESCHOOL AND CREC
320.	THAMBATSHIRA SCHOOL L L

No:	Name of the school
321.	THASE SECONDARY_SCHOOL N J N J
322.	THENGWE HIGH SCHOOL TM
323.	THENZHENI J.P SCHOOL
324.	THIFHURIWI PRIMARY SCHOOL
325.	THIFHURIWI SCHOOL
326.	THIFHURIWI SCHOOL
327.	THIFHURIWI SCHOOL
328.	THINASHAKA SEC SCHOOL M G M G
329.	THIVHILELI SECONDARY SCHOOL
330.	THOHOYANDOU HIGH SCHOOL
331.	THOHOYANDOU SECONDARY SCHOOL
332.	THULA DRIVING SCHOOL
333.	THUSALUSHAKA SEC SCHOOL
334.	THUSA-LUSHAKA DRIVING SCHOOL
335.	TODANI SECONDARY SCHOOL MN
336.	TSHADAMA SECONDARY SCHOOL
337.	TSHADAMU SECONDARY SCHOOL
338.	TSHAenSHA PRIMARY SCHOOL M
339.	TSHAKHUMBA PRE-SCHOOL
340.	TSHAMAVHUDZI PRE-SCHOOL
341.	TSHAMAVHUDZI PRIMARY SCHOOL
342.	TSHAMULUNGWI PRIMARY SCHOOL
343.	TSHANDAMA PRIMARY SCHOOL NV
344.	TSHANOWA SCHOOL
345.	TSHANZHE PRIMARY SCHOOL
346.	TSHANZWANE PRIMARY SCHOOL
347.	TSHAVHADINDA PRIMARY SCHOOL TM
348.	TSHENZHELANI PRIMARY SCHOOL
349.	TSHIAKHATHO PRIMARY SCHOOL
350.	TSHIAWELO SCHOOL
351.	TSHIDIMBINI SECONDARY SCHOOL
352.	TSHIDONGOLOLWE PRIMARY SCHOOL

No:	Name of the school
353.	TSHIDUMBI PRIMARY SCHOOL TP
354.	TSHIFHUMULO J.P SCHOOL
355.	TSHIFIFI SCHOOL
356.	TSHIFIFI SCHOOL
357.	TSHIFIFI SCHOOL
358.	TSHIFIFI SCHOOL
359.	TSHIFIFI SCHOOL
360.	TSHIFIFI SCHOOL(SUSPENDED)
361.	TSHIFULANANI PRIMARY SCHOOL
362.	TSHIKALANGE PRIMARY SCHOOL
363.	TSHIKAMBE PRIMARY SCHOOL
364.	TSHIKEVHA CHRISTIAN SCHOOL
365.	TSHIKEVHA CHRISTIAN SCHOOL
366.	TSHIKONDENI PRIMARY SCHOOL
367.	TSHIKOSI PRIMARY SCHOOL TS
368.	TSHIKOVHANI PRIMARY SCHOOL
369.	TSHIKUNDAMALEMA SECONDARY SCHOOL
370.	Tshikurukuru Pre School
371.	TSHIKUYU PRIMARY SCHOOL
372.	TSHIKWETA PRIMARY SCHOOL
373.	TSHILALA SECONDARY SCHOOL
374.	TSHILAMBA PRE-SCHOOL
375.	TSHILAPFENE PRIMARY SCHOOL
376.	TSHILAVHUTUME SECONDARY SCHOOL
377.	TSHILAWA PRIMARY SCHOOL
378.	TSHILIDZINI SPECIAL SCHOOL MF
379.	TSHILIVHO PRIMARY SCHOOL
380.	TSHILUVHI PRIMARY SCHOOL
381.	TSHIMEDZWA SCHOOL
382.	TSHIMEDZWA SCHOOL
383.	TSHINE PRIMARY SCHOOL
384.	TSHINETISE PRIMARY SCHOOL

No:	Name of the school
385.	TSHINETISE SCHOOL
386.	TSHIOMBO PRIMARY SCHOOL
387.	TSHIPAKO PRIMARY SCHOOL
388.	TSHIPISE PRIMARY SCHOOL
389.	TSHIRUNZINI PRIMARY SCHOOL
390.	TSHISAHULU PRIMARY SCHOOL
391.	TSHISHONGA SCHOOL
392.	TSHITANDANI PRIMARY SCHOOL
393.	TSHITEREKE PRIMARY SCHOOL
394.	TSHITOMBONI SCHOOL
395.	TSHIULUNGOMA PRIMARY SCHOOL
396.	TSHIUNGANI PRIMARY SCHOOL
397.	TSHIVHALE PRIMARY SCHOOL MUNYA MUNYAI
398.	TSHIVHIDZO MASIAGWALA SECONDARY SCHOOL
399.	TSHIVHILWI PRIMARY SCHOOL
400.	TSHIVHONGWENI PRIMARY SCHOOL
401.	TSHIVHONGWENI PRIMARY SCHOOL
402.	TSHIVHULANI PRIMARY SCHOOL
403.	TSHIVHUNGULULU SCHOOL
404.	TSHIVHUYUNI PRIMARY SCHOOL
405.	TSHIXWADZA PRIMARY SCHOOL
406.	TSILAWA PRIMARY SCHOOL
407.	TSWINGA PRIMARY SCHOOL
408.	VELE SECONDARY SCHOOL
409.	VISION COMBINE SCHOOL
410.	VISION PRIVATE SCHOOL
411.	VMN BAMBINO PRE-SCHOOL (PTY) LTD
412.	VONDWE PRIMARY SCHOOL
413.	WATERVAL HIGH SCHOOL
414.	WATERVAL PRE-SCHOOL

Appendix Q: Service Backlogs Experienced by the Community where another Sphere of Government is Responsible for Service Provision

There are no service backlogs provided where another Sphere of Government is responsible for Service Provision

Appendix R: Declaration of Loans and Grants Made by the Municipality

Declaration of Loans and Grants made by the municipality: Year 0				
All Organisation or Person in receipt of Loans */Grants* provided by the municipality	Nature of project	Conditions attached to funding	Value Year 0 R' 000	Total Amount committed over previous and future years
None	None	None	0	0
<i>* Loans/Grants - whether in cash or in kind</i>				<i>T R</i>

Appendix S: Declaration of returns made under MFMA s71

This Appendix relates to all monthly budget statement is made on time as required by s71 of the MFMA. This information is critical for municipalities and oversight institutions so that early detection of problems can be corrected at early stage.

Appendix T: National and Provincial Outcome for local government

None

ANNEXTURE 1: Audited Annual Financial Statements



**Vhembe District Municipality
Annual Financial Statements
for the year ended June 30, 2025**

Vhembe District Municipality

Annual Financial Statements for the year

General Information

Legal form of entity	District Municipality Category C
Nature of business and principal activities	Providing municipal services to communities in a sustainable manner, to promote social and economic development, and to promote a safe and healthy environment.
Grading of the municipality	Four (4)
Mayoral committee	
Executive Mayor	Councillor TF Nkondo
Speaker	Councillor TL Davhana
Chief Whip	Councillor NJ Mukwevho
Members of the Mayoral Committee	
	Councilor NCR Mathukha
	Councillor MG Chauke
	Councillor AM Mamedzi
	Councillor ADV. NA Mudunungu
	Councillor SM Sinyosi
	Councillor TK Mundalamo
	Councillor RG Machovani
	Councillor NS Munyai
	Councillor FJ Rikhotso
	Councillor AV Kotane
Accounting Officer	ZN Kutama
Registered office	Old Parliament Building Thohoyandou 0950
Postal address	Private Bag X5006 Thohoyandou 0950
Bankers	First National Bank
Auditors	Auditor General South Africa
Audit Committee	MS. F.S TSHIKHUDO (CIA)(CRMA)E-MBABCOMM(HONS)PGD: RISK MAN.PGD: ACC. SCIENCES MR. P. RAMBUDA CA(SA) BCOMM(HONS) DR. D. KONAR CA(SA) DOCTOR OF COMMERCE MASTER OF COMMERCE MASTER OF ACCOUNTING PAAG Certified Adv. E.N LAMBANI LLM (Adm. & Municipal Law) LLM (Property Law Law) LLB & BPROC

Vhembe District Municipality

Annual Financial Statements for the year

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Abbreviations used:

COID	Compensation for Occupational Injuries and Diseases
DBSA	Development Bank of South Africa
GRAP	Generally Recognised Accounting Practice
HDF	Housing Development Fund
IAS	International Accounting Standards
IPSAS	International Public Sector Accounting Standards
MFMA	Municipal Finance Management Act
mSCOA	Municipal Standard Chart of Accounts

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Accounting Officer's Report

The accounting officer submits his report for the year ended June 30, 2025.

1. Review of activities

Main business and operations

Net surplus of the municipality was R 369,962,264 (2024: surplus R 394,682,114)

2. Going concern

We draw attention to the fact that at June 30, 2025, the municipality had an accumulated surplus (deficit) of R 6,818,402,583 and that the municipality's total assets exceed its liabilities by R 6,818,402,583.

The financial statements have been prepared on the going concern basis. However, the entity is experiencing significant financial challenges, including adoption of unfunded budget for the year 2025/26 financial year. These conditions indicate the existence of a significant material uncertainty that may cast significant doubt on the entity's ability to continue as a going concern. Management is actively implementing measures to address this challenge, including the implementation of the Budget Funding Plan which was adopted by Council on the 21 October 2025. The Budget Funding Plan includes revenue enhancement strategies that are aimed at improving the municipality's collection rate by ensuring that the municipality accurately bills and collects on water services it provides. Additionally, the Budget Funding Plan incorporates measures that will reduce and contain expenditure; these measures include curbing reliance on the use of consultants and non-core expenditure. Despite these plans, the outcome remains uncertain.

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

3. Subsequent events

After the reporting date, National Treasury issued a notice on 3 October 2025 to Vhembe District Municipality regarding non-compliance with Section 18 of the Municipal Finance Management Act (MFMA) due to the adoption of an unfunded budget for the 2025/26 MTREF. The letter warns that failure to address this matter may result in the invocation of Section 216(2) of the Constitution to stop the transfer of funds and possible charges of financial misconduct under Section 171 of the MFMA.

The municipality is required to:

Submit an updated budget funding plan with measurable targets within 14 days of receipt of the letter.

Align expenditure to realistic revenue collection levels and provide monthly progress reports via the GoMuni Portal.
Address unprocessed unauthorized, irregular, fruitless and wasteful (UIFW) expenditure through MPAC and Disciplinary Board processes.

Management is actively engaging with Provincial Treasury to implement corrective measures and believes these actions will mitigate the risk of financial sanctions.

4. Accounting policies

The annual financial statements prepared in accordance with the prescribed Standards of Generally Recognised Accounting Practices (GRAP) issued by the Accounting Standards Board as the prescribed framework by National Treasury.

5. Corporate governance The

Council

The Council:

- retains full control over the municipality, its plans and strategy;
- acknowledges its responsibilities as to strategy, compliance with internal policies, external laws and regulations, effective risk management and performance measurement, transparency and effective communication both internally and externally by the municipality;

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Accounting Officer's Report

5. Corporate governance (continued)

Audit Committee

The audit committee was established in terms of section 166 of the MFMA . Ms. F.S Tshikhudo was the chairperson of the audit committee for the year under review.

National Treasury policy requires that municipalities should appoint other members of the municipality's audit committees who are not Councillor's of the municipality onto the audit committee of which the municipality has complied with..

Internal audit

In terms of section 165 of the Municipal Finance Management Act, each municipality and each municipal entity must have an internal audit unit of which it was incompliant with.

6. Bankers

The municipality has its primary bank account with First National Bank.

7. Auditors

Auditor General South Africa will continue in office for the next financial period.

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Financial Position as at June 30, 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Assets			
Current Assets			
Inventories	3	32,477,831	203,624,599
Receivables from exchange transactions	4	38,640,523	65,110,338
Receivables from non-exchange transactions	5	1,524,629	1,501,114
VAT receivable	6	418,197,448	186,034,312
Cash and cash equivalents	7	99,496,023	513,349,821
		590,336,454	969,620,184
Non-Current Assets			
Property, plant and equipment	8	7,136,884,013	6,656,238,992
Intangible assets	9	3,819,911	5,292,481
		7,140,703,924	6,661,531,473
Total Assets		7,731,040,378	7,631,151,657
Liabilities			
Current Liabilities			
Payables from exchange transactions	10	714,471,864	589,100,369
Taxes and transfers payable (non-exchange)	11	2,086,000	2,086,000
VAT payable	12	94,316,840	444,435,141
Consumer deposits	13	4,409,170	4,409,170
Unspent conditional grants and receipts	14	1,660,263	59,380,177
Provisions	15	87,784,956	74,759,768
		904,729,093	1,174,170,625
Non-Current Liabilities			
Provisions	15	7,908,702	8,540,710
Total Liabilities		912,637,795	1,182,711,335
Net Assets		6,818,402,583	6,448,440,322
Accumulated surplus		6,818,402,583	6,448,440,322
Total Net Assets		6,818,402,583	6,448,440,322

* See Note 43

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Financial Performance

Figures in Rand	Note(s)	2025	2024 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	16	507,490,610	281,990,141
Interest received - investment	17	37,769,216	48,030,627
Sales of goods and rendering of services	18	3,132,467	1,290,803
Operational revenue	19	-	2,531,223
Interest on receivables	20	121,901,611	101,897,841
Licences and permits	21	1,627	137
Inventories losses/write-downs	22	74,486	-
Total revenue from exchange transactions		670,370,017	435,740,772
Revenue from non-exchange transactions			
Taxation revenue			
Licences and Permits (Non-exchange)	23	310,344	356,242
Transfer revenue			
Government grants & subsidies	24	2,213,879,751	2,075,398,558
Total revenue from non-exchange transactions		2,214,190,095	2,075,754,800
Total revenue		2,884,560,112	2,511,495,572
Expenditure			
Employee related costs	25	(804,604,696)	(779,426,434)
Employee costs - Remuneration of councillors	26	(16,146,782)	(16,100,308)
Depreciation and amortisation	27	(193,058,966)	(164,177,587)
Debt Impairment	28	(537,616,600)	(364,688,862)
Contracted Services	29	(265,619,035)	(293,207,959)
Operational expenses	30	(226,421,861)	(239,502,894)
Inventory consumed	31	(456,460,849)	(224,093,302)
Impairment losses	32	(69,953,095)	(10,679,590)
Lease rentals on operating lease	33	(2,543,160)	(3,668,788)
Finance costs	34	-	(305,780)
Gain or loss on disposal of assets and liabilities	35	(1,020,501)	-
Total expenditure		(2,573,445,545)	(2,095,851,504)
Operating surplus / (deficit)		311,114,567	415,644,068
Impairment recovered	23	58,847,697	-
Surplus for the year		369,962,264	415,644,068

* See Note 43

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus / deficit	Total net assets
Opening balance as previously reported	5,998,258,449	5,998,258,449
Adjustments		
Correction of errors - refer to note 43	34,537,808	34,537,808
Balance at July 1, 2023 as restated*	6,032,796,254	6,032,796,254
Changes in net assets		
Surplus for the year	415,644,068	415,644,068
Total changes	415,644,068	415,644,068
Restated* Balance at July 1, 2024	6,448,440,319	6,448,440,319
Changes in net assets		
Surplus for the year	369,962,264	369,962,264
Total changes	369,962,264	369,962,264
Balance at June 30, 2025	6,818,402,583	6,818,402,583
Note(s)		

* See Note 43

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Cash Flow Statement

Figures in Rand	Note(s)	2025	2024 Restated*
Cash flows from operating activities			
Receipts			
Customers		87,233,752	580,986,440
Grants		2,156,136,322	2,097,043,302
Interest revenue		54,028,895	48,030,627
Other receipts		3,444,438	4,178,405
		<u>2,300,843,407</u>	<u>2,730,238,774</u>
Payments			
Employee costs		(808,358,298)	(790,493,312)
Suppliers		(1,232,811,967)	(854,300,553)
Finance costs		-	(305,780)
		<u>(2,041,170,265)</u>	<u>(1,645,099,645)</u>
Net cash flows from operating activities	37	<u>259,673,142</u>	<u>1,085,139,129</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(732,374,628)	(702,402,450)
Purchase of other intangible assets	9	-	(75,000)
Proceeds from VBS Investment	7	58,847,697	-
Net cash flows from investing activities		<u>(673,526,931)</u>	<u>(702,477,450)</u>
Net increase/(decrease) in cash and cash equivalents		<u>(413,853,789)</u>	<u>382,661,679</u>
Cash and cash equivalents at the beginning of the year		513,349,821	130,688,142
Cash and cash equivalents at the end of the year	7	<u>99,496,032</u>	<u>513,349,821</u>

* See Note 43

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Sale of goods and rendering of services	1,087,666	224,031	1,311,697	3,132,467	1,820,770	This is due to the increase mainly on issuing of health certificates than expected in 2025 financial year as a result of the announcement made by the President of the republic that all operating spaza shops must be registered with their local authority.
Service charges	460,612,858	269,473,891	730,086,749	507,490,610	(222,596,139)	The significant variance is due to the meter Adjustment made in 2025, Debit and Credit notes processed affecting the service charges for prior years (2023 and 2024 financial year) resulting to correction of the prior year error adjustment made. Billing customers through actual reading than estimation 2025.
Interest on receivables	85,610,679	33,043,000	118,653,679	121,901,611	3,247,932	

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved	Adjustments	Final Budget	Actual amounts	Difference	Reference
	budget			on comparable basis	between final budget and actual	
Figures in Rand						
Licences and permits	300	25	325	1,627	1,302	This is due to the increase on issuing of the permits in 2025 financial year
Interest on investments	41,299,130	2,919,000	44,218,130	37,769,216	(6,448,914)	The full spending on conditional transfers resulting in non achievement of the budgeted interest received from our bank accounts.
Total revenue from exchange transactions	588,610,633	305,659,947	894,270,580	670,295,531	(223,975,049)	
Revenue from non-exchange transactions						
Taxation revenue						
Licences and Permits (Non-exchange)	399,061	(20,306)	378,755	310,344	(68,411)	This is due to the decrease in hiring of municipal tractors on ploughing mealiefields than anticipated in the 2025 financial year.
Transfer revenue						
Government grants & subsidies	2,165,213,441	75,314,746	2,240,528,187	2,213,879,751	(26,648,436)	
Total revenue from non-exchange transactions	2,165,612,502	75,294,440	2,240,906,942	2,214,190,095	(26,716,847)	
Total revenue	2,754,223,135	380,954,387	3,135,177,522	2,884,485,626	(250,691,896)	
Expenditure						
Employee related costs	(816,340,644)	8,218,050	(808,122,594)	(804,604,696)	3,517,898	
Employee costs - Remuneration of councillors	(19,834,196)	2,341,129	(17,493,067)	(16,146,782)	1,346,285	
Depreciation and amortisation	(219,356,451)	37,829,297	(181,527,154)	(193,058,966)	(11,531,812)	
Impairment losses	(9,819,211)	839,711	(8,979,500)	(69,953,095)	(60,973,595)	This is due to the fact that many projects were refurbished during the year wherein new projects

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

~~replace old~~
projects.

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Finance costs	(959)	-	(959)	-	959	
Lease rentals on operating lease	(3,465,217)	922,057	(2,543,160)	(2,543,160)	-	
Debt Impairment	(200,000,000)	-	(200,000,000)	(537,616,600)	(337,616,600)	This is as result of non-payment of services by municipal customers/ consumers, which has increase the municipality debt book to be considered for impairment.
Bad debts written off	(15,000,000)	-	(15,000,000)	-	15,000,000	There were no bad debts customers written off during the period under review.
Contracted Services	(374,217,925)	54,435,483	(319,782,442)	(265,619,035)	54,163,407	
Inventory consumed	(235,567,368)	730,000	(234,837,368)	(456,460,849)	(221,623,481)	Due to high water losses incurred by the municipality.
Operational expenses	(207,722,403)	(19,170,620)	(226,893,023)	(226,421,861)	471,162	
Total expenditure	(2,101,324,374)	86,145,107	(2,015,179,267)	(2,572,425,044)	(557,245,777)	
Operating surplus	652,898,761	467,099,494	1,119,998,255	312,060,582	(807,937,673)	
Loss on disposal of assets and liabilities	(180,790)	(839,711)	(1,020,501)	(1,020,501)	-	
Inventories losses/write-downs	-	-	-	74,486	74,486	The municipality uses weighted average method when issuing its stock, however the huge variance is due to the stock return made in 2025 financial year resulted to an increase to net-realisable value and reported as revenue.
Surplus before taxation	(180,790)	(839,711)	(1,020,501)	(946,015)	74,486	
	652,717,971	466,259,783	1,118,977,754	311,114,567	(807,863,187)	

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis						
	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Impairment recovered	-	-	-	58,847,697	58,847,697	The municipality recovered R58 847 697 of the remaining balance from VBS curator during the financial year
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	652,717,971	466,259,783	1,118,977,754	369,962,264	(749,015,490)	

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Position						
Assets						
Current Assets						
Inventories	27,387,764	(44,000)	27,343,764	32,477,831	5,134,067	Less inventories were used/ issued as expected per budget
VAT receivables / payables	190,225,973	-	190,225,973	418,197,448	227,971,475	The municipality paid more input vat from purchases which SARS has not yet refunded the municipality hence the increase in Vat receivables.
Receivables from non-exchange transactions	39,874,806	-	39,874,806	1,524,629	(38,350,177)	Due to reclassification of Musina Local Municipality receivables to receivables from exchange transactions
Receivables from exchange transactions	604,016,277	246,698,039	850,714,316	38,640,523	(812,073,793)	This is due to the increase in billing, non collection of revenue resulted to high debt impairment.
Cash and cash equivalents	465,099,917	510,436,121	975,536,038	99,496,023	(876,040,015)	This is due to the acquisition of PPE and increase on inventory consumed.
	1,326,604,737	757,090,160	2,083,694,897	590,336,454	(1,493,358,443)	

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Non-Current Assets						
Property, plant and equipment	6,516,180,230	38,539,378	6,554,719,608	7,136,884,013	582,164,405	This is due to an increase on additional assets than anticipated on the secondary budgeting in 2024/2025 financial year.
Intangible assets	10,677,755	153,034	10,830,789	3,819,911	(7,010,878)	No purchases of intangible assets made during the year as anticipated (Budgeted)
	6,526,857,985	38,692,412	6,565,550,397	7,140,703,924	575,153,527	
Total Assets	7,853,462,722	795,782,572	8,649,245,294	7,731,040,378	(918,204,916)	
Liabilities						
Current Liabilities						
Payables from exchange transactions	678,068,132	9,722,968	687,791,100	714,471,858	26,680,758	
Taxes and transfers payable (non-exchange)	47,400,000	47,400,000	94,800,000	2,086,000	(92,714,000)	This is due to misalignment of the budget
VAT payable	69,091,929	-	69,091,929	94,316,840	25,224,911	This is due to an increase in billing resulted to an increase in output vat payable
Consumer deposits	41,416,471	-	41,416,471	4,409,170	(37,007,301)	Misclassification of budget between consumer deposit and taxes and transfers payables
Unspent conditional grants and receipts	37,911,641	(20,000,000)	17,911,641	1,660,263	(16,251,378)	This is due to an increased in the conditions met to reduce the unspent conditional grants during 2024/2025 than anticipated on the secondary budget

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Provisions	70,768,293	-	70,768,293	87,784,956	17,016,663	Is increase due to annual leave provision as a result of increased annual leave days accrued at year end
	944,656,466	37,122,968	981,779,434	904,729,087	(77,050,347)	
Non-Current Liabilities						
Provisions	7,498,755	-	7,498,755	7,908,702	409,947	
Total Liabilities	952,155,221	37,122,968	989,278,189	912,637,789	(76,640,400)	
Net Assets	6,901,307,501	758,659,604	7,659,967,105	6,818,402,589	(841,564,516)	
Net Assets						
Net Assets Attributable to Owners of Controlling Entity						
Reserves						
Accumulated surplus	6,901,307,501	758,659,604	7,659,967,105	6,818,402,583	(841,564,522)	

The municipality performed a mid-year assessment in terms of section 72 of the MFMA where the municipality assessed the spending of the municipality against budgeted spending and also revenue generated against the budgeted revenue.

In the light of the financial assessment and forecast for the past six month as outlined in the report, annual budget be ADJUSTED in terms of section 28 of MFMA and departments be allowed to review their SDBIPs indicators and targets aligning them with the resources that are available after the Mid-Year Organisational Performance Assessment and budget adjustment processes.

The assessment with reasons for budget adjustment have been noted in the section 72 mid-year assessment report which has been published in the municipal website.

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Significant Accounting Policies

Figures in Rand	Note(s)	2025	2024

1. Significant accounting policies

The significant accounting policies applied in the preparation of these annual financial statements are set out below.

1.1 Basis of preparation

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand.

1.2 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the municipality.

1.3 Going concern assumption

These annual financial statements have been prepared based on the expectation that the municipality will continue to operate as a going concern for at least the next 12 months.

1.4 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgemental is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgments include:

Trade and other receivables

The municipality assesses its trade receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the municipality makes judgments as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

Allowance for slow moving, damaged and obsolete stock

An allowance for stock to write stock down to the lower of cost or net realisable value. Management have made estimates of the selling price and direct cost to sell on certain inventory items. The write down is included in the operation surplus:

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Significant Accounting Policies

1.4 Significant judgements and sources of estimation uncertainty (continued)

Impairment testing

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions.

Value in use of cash generating assets.

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. In addition, goodwill is tested on an annual basis for impairment. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors, together with economic factors such as inflation and interest.

Value in use of non- cash generating assets.

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. If there are indications that impairment may have occurred, the remaining service potential of the asset is determined. The most appropriate approach selected to determine the remaining service potential is dependant on the availability of data and the nature of the impairment.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 14 - Provisions.

Effective interest rate

The municipality used the prime interest rate to discount future cash flows.

Allowance for doubtful debts

On receivables, an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition. The recoverability percentage on receivables is calculated annual per receivables category.

Useful lives of waste and water network and other assets

The municipality's management determines the estimated useful lives and related depreciation charges for the waste water and water networks. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

1.5 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the municipality; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Significant Accounting Policies

1.5 Property, plant and equipment (continued)

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment is carried at revalued amount, being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Any increase in an asset's carrying amount, as a result of a revaluation, is credited directly to a revaluation surplus. The increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

Any decrease in an asset's carrying amount, as a result of a revaluation, is recognised in surplus or deficit in the current period. The decrease is debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

The revaluation surplus in equity related to a specific item of property, plant and equipment is transferred directly to retained earnings when the asset is derecognised.

The revaluation surplus in equity related to a specific item of property, plant and equipment is transferred directly to retained earnings as the asset is used. The amount transferred is equal to the difference between depreciation based on the revalued carrying amount and depreciation based on the original cost of the asset.

Property, plant and equipment are depreciated on the straight-line basis over their expected useful lives to their estimated residual value.

The useful lives of items of property, plant and equipment have been assessed as follows:

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1.5 Property, plant and equipment (continued)

Item	Depreciation method	Average useful life
Land	Straight-line	Indefinite
Buildings	Straight-line	65 years
Plant and machinery	Straight-line	5-21 years
Furniture and fixtures	Straight-line	3-26 years
Transport assets	Straight-line	4-40 years
Office equipment	Straight-line	2-30 years
Computer equipment	Straight-line	2-12 years
Infrastructure	Straight-line	5-80 years
Community assets	Straight-line	30 years
Other property, plant and equipment	Straight-line	3-27 years

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the municipality. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The municipality assesses at each reporting date whether there is any indication that the municipality expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the municipality revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Assets which the municipality holds for rentals to others and subsequently routinely sell as part of the ordinary course of activities, are transferred to inventories when the rentals end and the assets are available-for-sale. Proceeds from sales of these assets are recognised as revenue. All cash flows on these assets are included in cash flows from operating activities in the cash flow statement.

The municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note).

1.6 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

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Significant Accounting Policies

1.6 Intangible assets (continued)

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality; and
- the cost or fair value of the asset can be measured reliably.

The municipality assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits or service potential.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight-line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Amortisation is provided to write down the intangible assets, on a straight-line basis, to their residual values as follows:

Item	Depreciation method	Average useful life
Computer software, other	Straight-line	3-20 years

1.7 Separate financial statements

Consolidated financial statements are the financial statements of the economic entity in which the assets, liabilities, net assets, revenue, expenses and cash flows of the entity as a controlling entity, and its controlled entities, are presented as those of a single economic entity.

The equity method is a method of accounting whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the investor's share of the investee's net assets. The investor's surplus or deficit includes its share of the investee's surplus or deficit and the investor's net assets includes its share of changes in the investee's net assets that have not been recognised in the investee's surplus or deficit.

An investment entity is an entity that obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services, that has the purpose of investing funds solely for returns from capital appreciation, investment revenue, and which measures and evaluates the performance of substantially all of its investments on a fair value basis.

Separate financial statements are those presented by the entity, in which the entity could elect to account for its investments in controlled entities, joint ventures and associates either at cost, in accordance with the GRAP Standard on Financial Instruments or using the equity method as described in the accounting policies on Investments in Associates and Joint Ventures.

Vhembe District Municipality

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Significant Accounting Policies

1.7 Separate financial statements (continued)

In the entity's separate financial statements, investments in controlled entities, associates and joint ventures are carried at cost;

In the entity's separate financial statements, investments in controlled entities are carried at cost;

In the entity's separate financial statements, investments in associates are carried at cost;

In the entity's separate financial statements, investments in joint ventures are carried at cost.

Separate financial statements are prepared in accordance with all applicable accounting policies, except:

- Similar investments in controlled entities are accounted for at cost;
- Joint ventures are accounted for at cost;
- Associates are accounted for at cost.

The entity as a controlling entity, which is not itself an investment entity, measures its investment in a controlled investment entity in accordance with the above, in its separate financial statements.

When the entity as controlling entity ceases to be an investment entity, or becomes an investment entity, it accounts for the change from the date when the change in status occurred, as follows:

- When the entity ceases to be an investment entity, the entity accounts for an investment in a controlled entity in accordance with the above. The date of the change of status is the deemed acquisition date. The fair value of the controlled entity at the deemed acquisition date represents the transferred deemed consideration when accounting for the investment as above.
- When the entity becomes an investment entity, it accounts for an investment in a controlled entity at fair value. The difference between the previous carrying amount of the controlled entity and its fair value at the date of the change of status is recognised as a gain or loss in surplus or deficit. The cumulative amount of any gain or loss previously recognised directly in net assets in respect of those controlled entities is treated as if the investment entity had disposed of those controlled entities at the date of change in status.

When the entity elects to measure its investments in associates or joint ventures at fair value, it also accounts for those investments in the same way in its separate financial statements.

Where the entity as controlling entity is required to measure its investment in a controlled entity at fair value, it also accounts for that investment in the same way in its separate financial statements.

Dividends or similar distributions from a controlled entity, a joint venture or an associate are recognised in the separate financial statements of the entity when the entity's right to receive the dividend or similar distribution is established. The dividend or similar distribution is recognised in surplus or deficit unless the entity elects to use the equity method, in which case the dividend or similar distribution is recognised as a reduction from the carrying amount of the investment.

When a controlling entity reorganises the structure of its economic entity by establishing a new entity as its controlling entity in a manner that satisfies the following criteria:

- The new controlling entity obtains control of the original controlling entity either (a) by issuing equity instruments in exchange for existing equity instruments of the original controlling entity or (b) by some other mechanism which results in the new controlling entity having a controlling ownership interest in the original controlling entity;
- The assets and liabilities of the new economic entity and the original economic entity are the same immediately before and after the reorganisation; and
- The owners of the original controlling entity before the reorganisation have the same absolute and relative interests in the net assets of the original economic entity and the new economic entity immediately before and after the reorganisation;

and the new controlling entity accounts for its investment in the original controlling entity at cost in its separate financial statements, the new controlling entity measures cost at the carrying amount of its share of the net asset items shown in the separate financial statements of the original controlling entity at the date of the reorganisation

1.8 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Significant Accounting Policies

1.8 Financial instruments (continued)

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

A concessionary loan is a loan granted to or received by an entity on terms that are not market related.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

A derivative is a financial instrument or other contract with all three of the following characteristics:

- Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying').
- It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.
- It is settled at a future date.

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, an entity shall estimate cash flows considering all contractual terms of the financial instrument (for example, prepayment, call and similar options) but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see the Standard of GRAP on Revenue from Exchange Transactions), transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

A financial asset is:

- cash;
- a residual interest of another entity; or
- a contractual right to:
 - receive cash or another financial asset from another entity; or
 - exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Vhembe District Municipality

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Significant Accounting Policies

1.8 Financial instruments (continued)

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

A financial asset is past due when a counterpart has failed to make a payment when contractually due.

A residual interest is any contract that manifests an interest in the assets of an entity after deducting all of its liabilities. A residual interest includes contributions from owners, which may be shown as:

- equity instruments or similar forms of unitised capital;
- a formal designation of a transfer of resources (or a class of such transfers) by the parties to the transaction as forming part of an entity's net assets, either before the contribution occurs or at the time of the contribution; or
- a formal agreement, in relation to the contribution, establishing or increasing an existing financial interest in the net assets of an entity.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument.

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that have fixed or determinable payments, excluding those instruments that:

- the entity designates at fair value at initial recognition; or
- are held for trading.

Financial instruments at cost are investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

Financial instruments at fair value comprise financial assets or financial liabilities that are:

- derivatives;
- contingent consideration of an acquirer in a transfer of functions between entities not under common control to which the Standard of GRAP on Transfer of Functions Between Entities Not Under Common Control (GRAP 106) applies
- combined instruments that are designated at fair value;
- instruments held for trading. A financial instrument is held for trading if:
 - it is acquired or incurred principally for the purpose of selling or repurchasing it in the near-term; or
 - on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short term profit-taking;
 - non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; and
 - financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Significant Accounting Policies

1.8 Financial instruments (continued)

Classification

The entity has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class

Receivables from exchange transactions
Receivables from non-exchange transactions
Cash and cash equivalents

Category

Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at amortised cost

The entity has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class

Payable from exchange transactions

Category

Financial liability measured at amortised cost

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Significant Accounting Policies

1.8 Financial instruments (continued)

Initial recognition

The entity recognises a financial asset or a financial liability in its statement of financial position when the entity becomes a party to the contractual provisions of the instrument.

The entity recognises financial assets using trade date accounting.

Initial measurement of financial assets and financial liabilities

The entity measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

The entity measures a financial asset and financial liability initially at its fair value [if subsequently measured at fair value]. The entity first assesses whether the substance of a concessionary loan is in fact a loan. On initial recognition, the entity analyses a concessionary loan into its component parts and accounts for each component separately. The entity accounts for that part of a concessionary loan that is:

- a social benefit in accordance with the Framework for the Preparation and Presentation of Financial Statements, where it is the issuer of the loan; or
- non-exchange revenue, in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers), where it is the recipient of the loan.

Subsequent measurement of financial assets and financial liabilities

The entity measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

Reclassification

The entity does not reclassify a financial instrument while it is issued or held unless it is:

- combined instrument that is required to be measured at fair value; or
- an investment in a residual interest that meets the requirements for reclassification.

Where the entity cannot reliably measure the fair value of an embedded derivative that has been separated from a host contract that is a financial instrument at a subsequent reporting date, it measures the combined instrument at fair value. This requires a reclassification of the instrument from amortised cost or cost to fair value.

If fair value can no longer be measured reliably for an investment in a residual interest measured at fair value, the entity reclassifies the investment from fair value to cost. The carrying amount at the date that fair value is no longer available becomes the cost.

If a reliable measure becomes available for an investment in a residual interest for which a measure was previously not available, and the instrument would have been required to be measured at fair value, the entity reclassifies the instrument from cost to fair value.

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment and uncollectibility of financial assets

The entity assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Significant Accounting Policies

1.8 Financial instruments (continued)

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced directly or through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed directly OR by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

Financial assets measured at cost:

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the entity, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity :
 - derecognise the asset; and
 - recognise separately any rights and obligations created or retained in the transfer.

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

If the entity transfers a financial asset in a transfer that qualifies for derecognition in its entirety and retains the right to service the financial asset for a fee, it recognise either a servicing asset or a servicing liability for that servicing contract. If the fee to be received is not expected to compensate the entity adequately for performing the servicing, a servicing liability for the servicing obligation is recognised at its fair value. If the fee to be received is expected to be more than adequate compensation for the servicing, a servicing asset is recognised for the servicing right at an amount determined on the basis of an allocation of the carrying amount of the larger financial asset.

If, as a result of a transfer, a financial asset is derecognised in its entirety but the transfer results in the entity obtaining a new financial asset or assuming a new financial liability, or a servicing liability, the entity recognise the new financial asset, financial liability or servicing liability at fair value.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

If the transferred asset is part of a larger financial asset and the part transferred qualifies for derecognition in its entirety, the previous carrying amount of the larger financial asset is allocated between the part that continues to be recognised and the part that is derecognised, based on the relative fair values of those parts, on the date of the transfer. For this purpose, a retained servicing asset is treated as a part that continues to be recognised. The difference between the carrying amount allocated to the part derecognised and the sum of the consideration received for the part derecognised is recognised in surplus or deficit.

Vhembe District Municipality

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Significant Accounting Policies

1.8 Financial instruments (continued)

If a transfer does not result in derecognition because the entity has retained substantially all the risks and rewards of ownership of the transferred asset, the entity continues to recognise the transferred asset in its entirety and recognise a financial liability for the consideration received. In subsequent periods, the entity recognises any revenue on the transferred asset and any expense incurred on the financial liability. Neither the asset, and the associated liability nor the revenue, and the associated expenses are offset.

Financial liabilities

The entity removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability and a new financial liability is recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

Offsetting

Financial assets and liabilities are offset and the net amount reported on the Statement of Financial Position only when there is a legally enforceable right to set off the recognised amount, and there is an intention to settle on a net basis, or to realise the asset and settle the liability simultaneously.

1.9 Statutory receivables

Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Recognition

The municipality recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or

Initial measurement

The municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- . interest or other charges that may have accrued on the receivable (where applicable);
- . impairment losses; and
- . amounts derecognised.

Subsequent measurement

The municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- impairment losses; and
- amounts derecognised.

Impairment losses

Vhembe District Municipality

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Significant Accounting Policies

1.9 Statutory receivables (continued)

The municipality assesses at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired.

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the municipality measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced, either directly or through the use of an allowance account.

The amount of the losses is recognised in surplus or deficit.

Any previously recognised impairment loss is adjusted either directly or by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

1.10 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Finance leases - lessor

The municipality recognises finance lease receivables as assets on the statement of financial position. Such assets are presented as a receivable at an amount equal to the net investment in the lease.

Finance revenue is recognised based on a pattern reflecting a constant periodic rate of return on the municipality's net investment in the finance lease.

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the municipality's incremental borrowing rate.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

Any contingent rents are expensed in the period in which they are incurred.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.11 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Vhembe District Municipality

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Significant Accounting Policies

1.11 Inventories (continued)

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.12 Impairment of cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets used with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use.

Useful life is either:

- the period of time over which an asset is expected to be used by the municipality; or
- the number of production or similar units expected to be obtained from the asset by the municipality.

Judgements made by management in applying the criteria to designate assets as cash-generating assets or non-cash-generating assets, are as follows:

Vhembe District Municipality

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1.12 Impairment of cash-generating assets (continued)

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the municipality also tests a cash-generating intangible asset with an indefinite useful life or a cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

When estimating the value in use of an asset, the municipality estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the municipality applies the appropriate discount rate to those future cash flows.

Basis for estimates of future cash flows

In measuring value in use the municipality:

- base cash flow projections on reasonable and supportable assumptions that represent management's best estimate of the range of economic conditions that will exist over the remaining useful life of the asset. Greater weight is given to external evidence;
- base cash flow projections on the most recent approved financial budgets/forecasts, but excludes any estimated future cash inflows or outflows expected to arise from future restructuring's or from improving or enhancing the asset's performance. Projections based on these budgets/forecasts covers a maximum period of five years, unless a longer period can be justified; and
- estimate cash flow projections beyond the period covered by the most recent budgets/forecasts by extrapolating the projections based on the budgets/forecasts using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. This growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used, unless a higher rate can be justified.

Composition of estimates of future cash flows

Estimates of future cash flows include:

- projections of cash inflows from the continuing use of the asset;
- projections of cash outflows that are necessarily incurred to generate the cash inflows from continuing use of the asset (including cash outflows to prepare the asset for use) and can be directly attributed, or allocated on a reasonable and consistent basis, to the asset; and
- net cash flows, if any, to be received (or paid) for the disposal of the asset at the end of its useful life.

Estimates of future cash flows exclude:

- cash inflows or outflows from financing activities; and
- income tax receipts or payments.

The estimate of net cash flows to be received (or paid) for the disposal of an asset at the end of its useful life is the amount that the municipality expects to obtain from the disposal of the asset in an arm's length transaction between knowledgeable, willing parties, after deducting the estimated costs of disposal.

Discount rate

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money, represented by the current risk-free rate of interest and the risks specific to the asset for which the future cash flow estimates have not been adjusted.

Vhembe District Municipality

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Significant Accounting Policies

1.12 Impairment of cash-generating assets (continued)

Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the cash-generating asset to which it relates, the municipality recognises a liability only to the extent that is a requirement in the Standard of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Cash-generating units

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the municipality determines the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

If an active market exists for the output produced by an asset or group of assets, that asset or group of assets is identified as a cash-generating unit, even if some or all of the output is used internally. If the cash inflows generated by any asset or cash-generating unit are affected by internal transfer pricing, the municipality use management's best estimate of future price(s) that could be achieved in arm's length transactions in estimating:

- the future cash inflows used to determine the asset's or cash-generating unit's value in use; and
- the future cash outflows used to determine the value in use of any other assets or cash-generating units that are affected by the internal transfer pricing.

Cash-generating units are identified consistently from period to period for the same asset or types of assets, unless a change is justified.

The carrying amount of a cash-generating unit is determined on a basis consistent with the way the recoverable amount of the cash-generating unit is determined.

An impairment loss is recognised for a cash-generating unit if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment is allocated to reduce the carrying amount of the cash-generating assets of the unit on a pro rata basis, based on the carrying amount of each asset in the unit. These reductions in carrying amounts are treated as impairment losses on individual assets.

In allocating an impairment loss, the entity does not reduce the carrying amount of an asset below the highest of:

- its fair value less costs to sell (if determinable);
- its value in use (if determinable); and
- zero.

The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash-generating assets of the unit.

Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that non-cash-generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit.

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1.12 Impairment of cash-generating assets (continued)

Reversal of impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the entity estimates the recoverable amount of that asset.

An impairment loss recognised in prior periods for a cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

A reversal of an impairment loss for a cash-generating unit is allocated to the cash-generating assets of the unit pro rata with the carrying amounts of those assets. These increases in carrying amounts are treated as reversals of impairment losses for individual assets. No part of the amount of such a reversal is allocated to a non-cash-generating asset contributing service potential to a cash-generating unit.

In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of:

- its recoverable amount (if determinable); and
- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.13 Impairment of non-cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Non-cash-generating assets are assets other than cash-generating assets.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets managed with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

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Significant Accounting Policies

1.13 Impairment of non-cash-generating assets (continued)

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

Useful life is either:

- the period of time over which an asset is expected to be used by the municipality; or
- the number of production or similar units expected to be obtained from the asset by the municipality.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

Irrespective of whether there is any indication of impairment, the entity also tests a non-cash-generating intangible asset with an indefinite useful life or a non-cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

The present value of the remaining service potential of a non-cash-generating assets is determined using the following approach:

Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the current reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the municipality would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued non-cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the non-cash-generating asset to which it relates, the municipality recognises a liability only to the extent that is a requirement in the Standards of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Vhembe District Municipality

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Significant Accounting Policies

1.13 Impairment of non-cash-generating assets (continued)

Reversal of an impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the municipality estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued non-cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

Vhembe District Municipality

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Significant Accounting Policies

1.14 Employee benefits

Identification

Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees or for the termination of employment.

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled wholly before twelve months after the end of the reporting period in which the employees render the related service.

Post-employment benefits are employee benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment.

Other long-term employee benefits are all employee benefits other than short-term employee benefits, post-employment benefits and termination benefits.

Termination benefits are employee benefits provided in exchange for the termination of an employee's employment as a result of either: (a) an entity's decision to terminate an employee's employment before the normal retirement date; or (b) an employee's decision to accept an offer of benefits in exchange for the termination of employment.

Classification of plans

A binding arrangement is an arrangement that confers enforceable rights and obligations on the parties to the arrangement as if it were in the form of a contract. It includes rights from contracts or other legal rights.

Post-employment benefit plans are formal or informal arrangements under which an entity provides post-employment benefits for one or more employees.

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

Defined benefit plans are post-employment benefit plans other than defined contribution plans.

Multi-employer plans are defined contribution plans (other than state plans) or defined benefit plans (other than state plans) that: (a) pool the assets contributed by various entities that are not under common control; and (b) use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees.

State plans are plans established by legislation that operate as if they are multiemployer plans for all entities in economic categories laid down in legislation.

Defined benefit cost

Service cost comprises: (a) current service cost, which is the increase in the present value of the defined benefit obligation resulting from employee service in the current period; (b) past service cost, which is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting from a plan amendment (the introduction or withdrawal of, or changes to, a defined benefit plan) or a curtailment (a significant reduction by the entity in the number of employees covered by a plan); and (c) any gain or loss on settlement.

Net interest on the net defined benefit liability (asset) is the change during the period in the net defined benefit liability (asset) that arises from the passage of time.

Remeasurements of the net defined benefit liability (asset) comprise: (a) actuarial gains and losses; (b) the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and (c) any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset).

Actuarial gains and losses are changes in the present value of the defined benefit obligation resulting from: (a) experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred); and (b) the effects of changes in actuarial assumptions.

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Significant Accounting Policies

1.14 Employee benefits (continued)

The return on plan assets is interest, dividends or similar distributions and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less: (a) any costs of managing the plan assets; and (b) any tax payable by the plan itself other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation.

A settlement is a transaction that eliminates all further legal or constructive obligations for part or all of the benefits provided under a defined benefit plan, other than a payment of benefits to, or on behalf of, employees that is set out in the terms of the plan and included in the actuarial assumptions.

Short-term employee benefits

Recognition and measurement

All short-term employee benefits

When an employee has rendered service to the entity during a reporting period, the entity recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- (a) As a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund.
- (b) As an expense, unless another Standard of GRAP requires or permits the inclusion of the benefits in the cost of an asset.

Bonus, incentive and performance related payments

The entity recognises the expected cost of bonus, incentive and performance related payments when, and only when:

- (a) the entity has a present legal or constructive obligation to make such payments as a result of past events; and
- (b) a reliable estimate of the obligation can be made. A present obligation exists when, and only when, the entity has no realistic alternative but to make the payments.

Post-employment benefits: Defined contribution plans

Recognition and measurement

When an employee has rendered service to the entity during a reporting period, the entity recognises the contribution payable to a defined contribution plan in exchange for that service:

- (a) as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the end of the reporting period, the entity recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- (b) as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset. When contributions to a defined contribution plan are not expected to be settled wholly before twelve months after the end of the reporting period in which the employees render the related service, they are discounted using the discount rate as specified.

Vhembe District Municipality

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Significant Accounting Policies

1.14 Employee benefits (continued)

Post-employment benefits: Defined benefit plans

Recognition and measurement

The entity determines the net defined benefit liability (asset) with sufficient regularity that the amounts recognised in the financial statements do not differ materially from the amounts that would be determined at the end of the reporting period.

Recognition and measurement: Present value of defined benefit obligations and current service cost

Actuarial assumptions

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the end of the reporting period, for the period over which the obligations are to be settled.

Actuarial assumptions: Discount rate

The rate used to discount post-employment benefit obligations (both funded and unfunded) reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the post-employment benefit obligations.

Actuarial assumptions: Salaries, benefits and medical costs

The entity measures its defined benefit obligations on a basis that reflects:

- (a) the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the end of the reporting period;
- (b) any estimated future salary increases that affect the benefits payable;
- (c) the effect of any limit on the employer's share of the cost of the future benefits;
- (d) contributions from employees or third parties that reduce the ultimate cost to the entity of those benefits; and
- (e) estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either:
 - (i) those changes were enacted before the end of the reporting period; or
 - (ii) historical data, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

Assumptions about medical costs takes account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs.

Past service cost and gains and losses on settlement

When determining past service cost, or a gain or loss on settlement, the entity remeasures the net defined benefit liability (asset) using the current fair value of plan assets and current actuarial assumptions (including current market interest rates and other current market prices), reflecting:

- (a) the benefits offered under the plan and the plan assets before the plan amendment, curtailment or settlement; and
- (b) the benefits offered under the plan and the plan assets after the plan amendment, curtailment or settlement.

Past service cost

The entity recognises past service cost as an expense at the earlier of the following dates:

- (a) when the plan amendment or curtailment occurs; and

Vhembe District Municipality

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Significant Accounting Policies

1.14 Employee benefits (continued)

(b) when the entity recognises related restructuring costs or termination benefits.

Gains and losses on settlement

The entity recognises a gain or loss on the settlement of a defined benefit plan when the settlement occurs.

Recognition and measurement: Plan assets

Fair value of plan assets

The fair value of any plan assets is deducted from the present value of the defined benefit obligation in determining the deficit or surplus.

Reimbursements

When, and only when, it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the entity:

- (a) Recognises its right to reimbursement as a separate asset. The entity measures the asset at fair value.
- (b) Disaggregate and recognise changes in the fair value of its right to reimbursement in the same way as for changes in the fair value of plan assets. The components of defined benefit cost recognised as below (see section on Components of defined benefit cost), may be recognised net of amounts relating to changes in the carrying amount of the right to reimbursement.

Components of defined benefit cost

The entity recognises the components of defined benefit cost in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset, as follows:

- (a) service cost;
- (b) net interest on the net defined benefit liability (asset); and
- (c) remeasurements of the net defined benefit liability (asset).

Current service cost

The entity determines current service cost using actuarial assumptions determined at the start of the reporting period. However, if the entity remeasures the net defined benefit liability (asset) in accordance with the section on Past service cost gains and losses on settlement, it determines current service cost for the remainder of the reporting period after the plan amendment, curtailment or settlement using the actuarial assumptions used to remeasure the net defined benefit liability (asset) in accordance with the section on Past service cost gains and losses on settlement (part b).

Net interest on the net defined benefit liability (asset)

The entity determines net interest on the net defined benefit liability (asset) by multiplying the net defined benefit liability (asset) by the discount rate specified.

To determine net interest, the entity uses the net defined benefit liability (asset) and the discount rate determined at the start of the reporting period. However, if the entity remeasures the net defined benefit liability (asset) in accordance with the section on Past service cost gains and losses on settlement, the entity determines net interest for the remainder of the reporting period after the plan amendment, curtailment or settlement using:

- (a) the net defined benefit liability (asset) determined in accordance with the section on Past service cost gains and losses on settlement (part b); and
- (b) the discount rate used to remeasure the net defined benefit liability (asset) in accordance with the section on Past service cost gains and losses on settlement (part b).

In applying this, the entity also takes into account any changes in the net defined benefit liability (asset) during the period resulting from contributions or benefit payments.

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Significant Accounting Policies

1.14 Employee benefits (continued)

Remeasurements of the net defined benefit liability (asset)

Remeasurements of the net defined benefit liability (asset) comprise:

- (a) actuarial gains and losses;
- (b) the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and
- (c) any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset).

Other long-term employee benefits

Recognition and measurement

For other long-term employee benefits, the entity recognises the net total of the following amounts in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- (a) service cost;
- (b) net interest on the net defined benefit liability (asset); and
- (c) remeasurements of the net defined benefit liability (asset).

Termination benefits

Recognition

The entity recognises a liability and expense for termination benefits at the earlier of the following dates: (a) when the entity can no longer withdraw the offer of those benefits; and (b) when the entity recognises costs for a restructuring that is within the scope of GRAP 19 and involves the payment of termination benefits.

Measurement

The entity measures termination benefits on initial recognition, and measures and recognise subsequent changes, in accordance with the nature of the employee benefit, provided that if the termination benefits are an enhancement to post-employment benefits, the entity applies the requirements for post-employment benefits. Otherwise:

- (a) If the termination benefits are expected to be settled wholly before twelve months after the end of the reporting period in which the termination benefit is recognised, the entity applies the requirements for short-term employee benefits.
- (b) If the termination benefits are not expected to be settled wholly before twelve months after the end of the reporting period, the entity applies the requirements for other long-term employee benefits.

1.15 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

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Significant Accounting Policies

1.15 Provisions and contingencies (continued)

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the municipality settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus (deficit).

If an entity has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
 - the activity/operating unit or part of an activity/operating unit concerned;
 - the principal locations affected;
 - the location, function, and approximate number of employees who will be compensated for services being terminated;
 - the expenditures that will be undertaken; and
 - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the municipality

No obligation arises as a consequence of the sale or transfer of an operation until the municipality is committed to the sale or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in entity combinations that are recognised separately are subsequently measured at the higher of:

- the amount that would be recognised as a provision; and
- the amount initially recognised less cumulative amortisation.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note .

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

The municipality recognises a provision for financial guarantees and loan commitments when it is probable that an outflow of resources embodying economic benefits and service potential will be required to settle the obligation and a reliable estimate of the obligation can be made.

Determining whether an outflow of resources is probable in relation to financial guarantees requires judgement. Indications that an outflow of resources may be probable are:

- financial difficulty of the debtor;
- defaults or delinquencies in interest and capital repayments by the debtor;
- breaches of the terms of the debt instrument that result in it being payable earlier than the agreed term and the ability of the debtor to settle its obligation on the amended terms; and

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1.15 Provisions and contingencies (continued)

- a decline in prevailing economic circumstances (e.g. high interest rates, inflation and unemployment) that impact on the ability of entities to repay their obligations.

Where a fee is received by the municipality for issuing a financial guarantee and/or where a fee is charged on loan commitments, it is considered in determining the best estimate of the amount required to settle the obligation at reporting date. Where a fee is charged and the municipality considers that an outflow of economic resources is probable, an municipality recognises the obligation at the higher of:

- the amount determined using in the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets; and
- the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with the Standard of GRAP on Revenue from Exchange Transactions.

1.16 Commitments

Items are classified as commitments where the municipality commits itself to future transactions that will normally result in the outflow of resources.

Commitments are not recognised in the statement of financial position as a liability, but are included in the disclosure notes in the following cases:

- approved and contracted commitments;
- where the expenditure has been approved and the contract has been awarded at the reporting date; and
- where disclosure is required by a specific standard of GRAP.

1.17 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

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1.17 Revenue from exchange transactions (continued)

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight-line basis over the specified time frame unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by .

Interest, royalties and dividends

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality, and
- The amount of the revenue can be measured reliably.

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

Royalties are recognised as they are earned in accordance with the substance of the relevant agreements.

Dividends or similar distributions are recognised, in surplus or deficit, when the municipality's right to receive payment has been established.

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed.

1.18 Revenue from non-exchange transactions

Revenue comprises gross inflows of economic benefits or service potential received and receivable by a municipality, which represents an increase in net assets, other than increases relating to contributions from owners.

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Control of an asset arises when the municipality can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, a municipality either receives value from another municipality without directly giving approximately equal value in exchange, or gives value to another municipality without directly receiving approximately equal value in exchange.

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Significant Accounting Policies

1.18 Revenue from non-exchange transactions (continued)

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

1.19 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

1.20 Unauthorised expenditure

Unauthorised expenditure is defined in section 1 of MFMA as follows: "unauthorised expenditure", in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes-

- (a) overspending of the total amount appropriated in the municipality's approved budget;
- (b) overspending of the total amount appropriated for a vote in the approved budget;
- (c) expenditure from a vote unrelated to the department or functional area covered by the vote;
- (d) expenditure of money appropriated for a specific purposes, otherwise than for that specific purpose;
- (e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
- (f) a grant by the municipality otherwise than in accordance with this Act.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.21 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

Vhembe District Municipality

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Significant Accounting Policies

1.21 Fruitless and wasteful expenditure (continued)

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.22 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic entity's supply chain management policy.

Irregular expenditure is accounted for in line with all relating requirements, including, but not limited to, ruling Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc (as applicable).

Irregular expenditure is defined in section 1 of the MFMA as follows:

"irregular expenditure", in relation to a municipality or municipal entity, means

(a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170

(b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;

(c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or

(d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorised expenditure".

Irregular expenditure that was incurred and identified during the current financial and which was condoned before year end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements. Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the accounting officer or accounting authority may write off the amount as debt impairment and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto must remain against the relevant programme/expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

1.23 Segment reporting

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

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Significant Accounting Policies

1.23 Segment reporting (continued)

Based on the definition above, the district municipality functions are structured per department based on service delivery objectives. Each department performs its responsibilities per determined objective and individual indicators are set to measure performance of service delivery objectives. The reporting of performance is not done per geographic location of the communities serviced, consolidated budget vs actual is reported in the financial statement to evaluate performance of the municipality. Performance reporting is done per designed service delivery objectives.

The Departments are centralised to provide service delivery function to all the geographical areas within the district per Local Municipality namely Musina, Makhado, Thulamela and Collins Chabane, on implementation of infrastructure requirements of the municipality. Based on how the budget of the District Municipality is determined annually the from all the Local Municipality & Communities consultation on their needs through the integrated development plan processes. This information is then used to allocate resources available to implement these needs. Resources are not allocated based on how the unit has performed or the activity within the unit has performed but based on the need's priorities and the available funds at the time that the District Municipality holds.

District Municipal revenue, expenditure and assets are not reviewed as per geographical area, these are presented as a consolidated figure. The service provided to communities are the same for all Local Municipalities, therefore the level of information of each Local Municipality within the municipal jurisdiction may not be relevant for decision making purposes, as such reporting of segments is deemed not applicable.

1.24 Expenditure

Expenses are decrease in economic benefits or service potential during the reporting period in the form of outflows or incurrences of liabilities that results in a decrease in net assets, other than those relating to capital distributions from net assets.

Expenses are recognized as an expense when it is incurred and measured at cost excluding VAT.

1.25 Budget information

Municipality are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by municipality shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on a accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 7/1/2024 to 6/30/2025.

The budget for the economic entity includes all the entities approved budgets under its control.

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

1.26 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

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Significant Accounting Policies

1.26 Related parties (continued)

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by that person in their dealings with the municipality.

The municipality is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the municipality to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the municipality is exempt from the disclosures in accordance with the above, the municipality discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements.

1.27 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

1.28 Value-added tax

Revenue, expenses and assets are recognised net of the amounts of value added tax. Value added tax is accounted for using the payment basis.

The net amount of value added tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

The report on the Value added tax in the Annual Financial Statements is accounted for using the accrual basis.

1.29 Use of estimates

The preparation of annual financial statements in conformity with Standards of GRAP requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the municipality's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the annual financial statements are disclosed in the relevant sections of the annual financial statements. Although these estimates are based on management's best knowledge of current events and actions they may undertake in the future, actual results ultimately may differ from those estimates.

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Notes to the Annual Financial Statements

Figures in Rand

	2025	2024
2. New standards and interpretations		
2.1 Standards and interpretations not yet effective or relevant		
The following standards and interpretations have been published and are mandatory for the municipality's accounting periods beginning on or after July 1, 2025 or later periods but are not relevant to its operations:		
Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 104 (as revised): Financial Instruments	April 1, 2025	Unable to reliably estimate the impact
3. Inventories		
Maintenance materials	29,648,378	23,896,986
Consumable stores	1,949,472	4,945,949
Water for distribution	879,981	174,781,664
	32,477,831	203,624,599
Inventory pledged as security		
The municipality has no inventories pledged as security for liabilities.		
Water for distribution		
Opening balance	174,781,664	123,316,507
System input volume	924,047,060	722,508,193
Authorised consumption	(243,037,624)	(90,075,185)
Water losses	38 (854,911,119)	(580,967,851)
Closing balance	879,981	174,781,664
4. Receivables from exchange transactions		
Gross balances		
Water and Waste Water	2,705,569,948	2,112,729,057
Debtor - Musina Local Municipality	30,068,977	31,120,594
	2,735,638,925	2,143,849,651
Less: Allowance for impairment		
Water and Waste Water	(2,696,998,402)	(2,078,739,313)
Net balance		
Water and Waste Water	8,571,546	33,989,744
Debtor - Musina Local Municipality	30,068,977	31,120,594
	38,640,523	65,110,338

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Notes to the Annual Financial Statements

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	2025	2024
4. Receivables from exchange transactions (continued)		
Water		
Current	54,260,118	35,273,164
30 days	52,440,450	114,635,760
60 days	76,051,673	48,029,074
90 days	67,440,790	46,297,545
120 days	60,219,861	25,840,893
150 days	49,855,572	17,136,026
180 days	48,908,076	16,323,303
210 days	52,315,587	15,722,229
240 days	56,544,297	17,562,223
270 days	53,752,894	17,660,557
300 days	93,179,181	26,673,089
330 days	64,590,754	14,397,265
360 days	57,098,045	19,766,945
390+ days	1,918,912,650	1,697,410,984
Debt impairment	(2,696,998,402)	(2,078,739,313)
	8,571,546	33,989,744

Reconciliation of allowance for impairment

Balance at beginning of the year	(2,078,739,313)	(1,714,050,450)
Contributions to allowance	(618,259,089)	(364,688,863)
	(2,696,998,402)	(2,078,739,313)

Net amount of Trade and other receivables from exchange transactions after set off against payable from exchange transactions

Gross amount of Receivables from Musina Local Municipality before offsetting	448,618,552	407,515,789
Gross amount set off	(418,549,575)	(376,395,195)
	30,068,977	31,120,594

Vhembe District Municipality and Musina Local Municipality agreed to offset both amounts receivable and payable to each municipality for existing and future balances and disclose the net amount receivable or payable to each respective municipality in term of GRAP 104 paragraph 92 to 100.

5. Receivables from non-exchange transactions

DWS RBIG	1,524,628	1,501,113
Other receivables	28,386	28,386
Impairments for Debtors	(28,385)	(28,385)
	1,524,629	1,501,114

Reconciliation of provision for impairment of receivables from non-exchange transactions

Opening balance	28,385	28,385
Non-current assets	-	-
Current assets	1,524,629	1,501,114
	1,524,629	1,501,114

Vhembe District Municipality
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Figures in Rand	2025	2024
6. VAT receivable		
VAT Control	208,136,955	-
VAT Input Accrual	210,060,493	186,034,312
	418,197,448	186,034,312

VAT receivable from or payable to SARS is not a financial instrument, and should be treated as a statutory receivable or payable. The amount of VAT receivable from or payable to SARS is calculated as the net amount of output VAT collected and input VAT paid. As the amount due from or to SARS is already a net amount, there is no separate recognition of a receivable or payable.

The VAT accrual account does not represent amounts to be received or paid, but rather amounts that are associated with transactions that are yet to be settled. There is no money to be received or paid to SARS for these amounts as yet. As there is no transaction to "settle" with a specific counterparty at this point, the requirements for set off are inappropriate. As a result, separate presentation of the VAT accrual "debit" and "credit" may be more appropriate.

7. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	99,496,023	513,349,821

Investment in VBS

The municipality had an investment with VBS Mutual Bank. The municipality has not withdrawn all of the money invested prior to VBS being placed under curatorship on 11 March 2018 amounting R 317 382 956. The amount was fully impaired in the 2017/2018 financial year. In the 2021/22 financial year the municipality received an amount of R22 million and also in the 2024/25 financial year the municipality received an amount of R58 million from the curator.

Investment in VBS	295,235,974	295,235,974
Proceeds received from VBS curator	(58,847,697)	-
Impairment provision	(236,388,277)	(295,235,974)
Net Balance	-	-

Impairment provision recon

Opening balance	(295,235,974)	(295,235,974)
Reversal of impairment	58,847,697	-
	(236,388,277)	(295,235,974)

Account number / description	Bank statement balances			Cash book balances		
	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2025	June 30, 2024	June 30, 2023
FNB BANK - Current account (main) - 62021931458	46,205,126	435,437,439	90,990,926	46,211,689	425,404,712	92,513,850
FNB BANK - Thulamela water - 62370167233	11,330,148	61,505,737	21,654,902	10,006,317	60,272,300	20,141,248
FNB BANK - Makhado water - 62387689668	40,274,124	24,937,608	15,131,978	39,997,924	24,666,778	14,913,898
NB BANK - Mutale water - 62407577131	3,182,068	2,925,341	2,656,330	3,176,710	2,925,159	2,662,957
FNB BANK - Call Account - 62036334803	378,248	355,813	273,975	378,248	355,813	333,309
Total	101,369,714	525,161,938	130,708,111	99,770,888	513,624,762	130,565,262

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8. Property, plant and equipment

	2025			2024		
	Cost /	Accumulated	Carrying value	Cost /	Accumulated	Carrying value
	Valuation	depreciation and accumulated impairment		Valuation	depreciation and accumulated impairment	
Land	17,870,000	-	17,870,000	17,870,000	-	17,870,000
Buildings	122,647,885	(59,056,632)	63,591,253	122,647,885	(54,945,031)	67,702,854
Plant and machinery	32,988,885	(7,675,991)	25,312,894	24,316,836	(10,429,057)	13,887,779
Furniture and fixtures	17,755,700	(11,073,380)	6,682,320	19,045,358	(12,418,278)	6,627,080
Transport assets	150,360,010	(68,148,447)	82,211,563	151,165,181	(76,017,804)	75,147,377
Computer equipment	26,650,327	(11,164,947)	15,485,380	14,092,804	(9,433,536)	4,659,268
Infrastructure	4,723,372,030	1,320,564,140)	3,402,807,890	4,430,808,991	1,208,427,958)	3,222,381,033
Community assets	27,528,835	(8,155,194)	19,373,641	27,528,835	(7,452,590)	20,076,245
Other property, plant and equipment	28,988,189	(24,495,066)	4,493,123	31,114,330	(25,667,190)	5,447,140
Leased assets	-	(2)	(2)	-	(2)	(2)
Work in progress	3,501,779,123	(2,723,172)	3,499,055,951	3,225,163,390	(2,723,172)	3,222,440,218
Total	8,649,940,984	(1,513,056,971)	7,136,884,013	8,063,753,610	(1,407,514,618)	6,656,238,992

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8. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Disposals	Transfers	Depreciation	Impairment loss	Total
Land	17,870,000	-	-	-	-	-	17,870,000
Buildings	67,702,854	-	-	-	(4,111,601)	-	63,591,253
Plant and machinery	13,887,779	12,893,639	(292,294)	-	(1,176,230)	-	25,312,894
Furniture and fixtures	6,627,080	2,056,576	(60,064)	-	(1,941,272)	-	6,682,320
Transport assets	75,147,377	18,723,754	(567,439)	-	(11,092,129)	-	82,211,563
Computer equipment	4,659,268	13,334,405	-	-	(2,508,293)	-	15,485,380
Infrastructure	3,222,381,033	71,778,576	-	346,845,067	(168,243,691)	(69,953,095)	3,402,807,890
Community assets	20,076,245	-	-	-	(702,604)	-	19,373,641
Other property, plant and equipment	5,447,140	957,260	(100,704)	-	(1,810,573)	-	4,493,123
Leased Assets	(2)	-	-	-	-	-	(2)
Work in progress	3,222,440,218	623,460,800	-	(346,845,067)	-	-	3,499,055,951
	6,656,238,992	743,205,010	(1,020,501)	-	(191,586,393)	(69,953,095)	7,136,884,013

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Transfers	Depreciation	Impairment loss	Total
Land	17,870,000	-	-	-	-	17,870,000
Buildings	71,825,720	-	-	(4,122,866)	-	67,702,854
Plant and machinery	11,014,034	3,719,778	-	(846,033)	-	13,887,779
Furniture and fixtures	5,143,490	2,944,460	-	(1,460,689)	(181)	6,627,080
Transport assets	55,973,424	27,779,192	-	(8,605,239)	-	75,147,377
Computer equipment	4,301,620	1,134,531	-	(776,883)	-	4,659,268
Infrastructure	2,792,546,159	-	582,257,690	(144,466,702)	(7,956,114)	3,222,381,033
Community assets	20,780,775	-	-	(704,530)	-	20,076,245
Other property, plant and equipment	5,358,517	1,814,716	-	(1,725,970)	(123)	5,447,140
Leased Assets	(2)	-	-	-	-	(2)
Work in progress	3,151,990,211	655,430,869	(582,257,690)	-	(2,723,172)	3,222,440,218
	6,136,803,948	692,823,546	-	(162,708,912)	(10,679,590)	6,656,238,992

Vhembe District Municipality
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Figures in Rand	2025	2024

8. Property, plant and equipment (continued)

Reconciliation of Work-in-Progress 2025

	Included within Infrastructure	Included within Community	Included within Other PPE	Total
Opening balance	3,151,981,690	36,590,850	33,867,679	3,222,440,219
Additions/capital expenditure	623,460,800	-	-	623,460,800
Transferred to completed items	(346,845,067)	-	-	(346,845,067)
	3,428,597,423	36,590,850	33,867,679	3,499,055,952

Reconciliation of Work-in-Progress 2024

	Included within Infrastructure	Included within Community	Included within Other PPE	Total
Opening balance	3,115,399,360	2,723,172	33,867,679	3,151,990,211
Additions/capital expenditure	618,840,020	36,590,850	-	655,430,870
Impairment	-	(2,723,172)	-	(2,723,172)
Transferred to completed items	(582,257,690)	-	-	(582,257,690)
	3,151,981,690	36,590,850	33,867,679	3,222,440,219

Expenditure incurred to repair and maintain property, plant and equipment

Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance

Maintenance of equipment	113,490,156	128,663,464
Maintenance of unspecified assets	12,895,502	8,755,804
Maintenance of buildings and facilities	8,850,677	3,240,164
	135,236,335	140,659,432

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Figures in Rand		2025	2024
8. Property, plant and equipment (continued)			
Projects with significant delays / Stalled projects			
Land and Buildings			
Increasing the capacity of vondo WTW & upgrade of water related infrastructure		-	304,940,433
Increasing the capacity of vondo WTW & upgrade of water related infrastructure			
Upgrading the Vondo WTW & Related Bulk I infrastructure in the area: Phase2		-	16,150,077
Pump Main from Vondo WTW to reservoirs R3A and R3B			
Upgrading of pumps and construction of a new bulk line service reservoirs at Mutoti village within Vhembe District Municipality		-	18,228,022
Malamulele West Regional Water Scheme- Phase 3 - Dididi, Mulenzhe, Tambaulate and Tshitomboni	Slow performance by contractors	193,101,729	41,266,057
Malamulele West Regional Water Scheme- Phase 2B -Mukhomi, Xigamani, Xihosana, Dumela and Gumbani		-	49,686,680
Nandoni RWS: Construction of Bulk Pipeline from Vuwani to Middle Letaba System (Disaster Project)	Delay in the manufacturing of other components	262,704,300	6,712,899
	Process to repair damage of the bulk pipeline		
Vuwani to vyeboom and Construction of reservoir(Makhado)	The contractor is struggling to purchase materials because of cashflow challenges	328,267,673	55,304,741
Damani Regional Water Scheme :pipeline P1,P2,P3		-	33,326,101
Mutshedzi Regional Water Scheme		-	138,827,136
Mashau and surrounding villages BWS & Ret.	Dispute of land between VDM and community member	310,622,196	45,158,948
Infrastructure Assets			
Makhado West Bulk Water supply Stage 3	DWS Construction North delayed procuring the service for pressure testing and disinfection. Delay due to leaking scour valves chambers. Contractor experienced lack of diesel on site. Testing delayed due to insufficient water supply from Nandoni.	288,841,802	239,726,838

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Figures in Rand		2025	2024
8. Property, plant and equipment (continued)			
Xikundu Mhinga Bulk Water Supply	The contractor was not paid for work done since November 2024 and he is experiencing financial challenge hence no progress. Project not budgeted this financial year due to lack of own funding.	16,826,330	16,826,330
Xikundu/Mhinga water reticulation project	Pending approval of variation Order	82,331,864	-
Thohoyandou Unit C Ext Water Supply		-	-
		-	-

Vhembe District Municipality

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9. Intangible assets

	2025			2024		
	Cost /	Accumulated	Carrying value	Cost /	Accumulated	Carrying value
	Valuation	amortisation and accumulated impairment		Valuation	amortisation and accumulated impairment	
Computer software, other	13,622,739	(9,802,828)	3,819,911	13,622,738	(8,330,257)	5,292,481

Reconciliation of intangible assets - 2025

	Opening balance	Amortisation	Total
Computer software, other	5,292,481	(1,472,570)	3,819,911

Reconciliation of intangible assets - 2024

	Opening balance	Additions	Amortisation	Total
Computer software, other	6,686,160	75,000	(1,468,679)	5,292,481

Vhembe District Municipality
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Figures in Rand	2025	2024
10. Payables from exchange transactions		
Trade payables	321,208,718	197,993,670
Payments received in advanced	47,538,611	50,332,215
Retention	220,696,379	209,865,998
Accrued bonus	16,633,116	15,002,338
Accrued expense	31,973,829	29,820,911
Other payables	4,137,520	1,652,710
Unallocated deposits	26,750,327	27,670,566
Department of Water and Sanitation	467	467
Deferred revenue from water connections	10,732,896	10,361,494
Mopani District Municipality	34,800,001	46,400,000
	714,471,864	589,100,369

Net amount of Other Financial liabilities (Musina Local Municipality) set off against Receivables from exchange transactions

Gross amount payable to Musina Local Municipality before offsetting	449,670,169	407,515,789
Gross amount set off	(449,670,169)	(407,515,789)
	-	-

Vhembe District Municipality and Musina Local Municipality agreed to offset both amounts receivable and payable to each municipality for existing and future balances and disclose the net amount receivable or payable to each respective municipality in term of GRAP 104 paragraph 92 to 100.

Current and Non-current portion of Trade and other payables from exchange transactions

Payables from exchange transactions current portion	714,471,858	589,100,370
	714,471,858	589,100,370

Vhembe District Municipality has agreed to pay R3 866 666.67 to Mopani District Municipality as and when Vhembe District Municipality receive equitable share until the capital sum of R58 000 000 is paid in full. interest will be frozen for the period of settlement and will be written off after full capital amount is paid.

11. Transfers payable (non-exchange)

Transfers payable	2,086,000	2,086,000

The amount relates to Disaster Relied Grant which VDM received during 2019/20 financial year for COVID 19 purposes which ended up not being used. An application for roll over of the grant was not approved by National treasury. Since the Grant was not approved National treasury has not yet withdrawn the amount of R2 086 000.

12. VAT payable

VAT Control	-	338,159,899
VAT Output Accrual	94,316,840	106,275,242
	94,316,840	444,435,141

Both the VAT accrual account and the VAT control account are statutory arrangements. However, the nature of the liabilities are different – the VAT accrual represents VAT still to be collected or to be paid in cash, while the VAT control represents the liability to SARS.

13. Consumer deposits

Water	4,409,170	4,409,170

Vhembe District Municipality

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Notes to the Annual Financial Statements

Figures in Rand	2025	2024
14. Unspent conditional grants and receipts		
Unspent conditional grants and receipts comprises of:		
Unspent conditional grants and receipts		
Municipal Infrastructure Grant	-	57,119,852
Water Services Infrastructure Grant	-	2,260,325
Financial Management Grant	580,697	-
Expanded Public Works Programme Integrated Grant	(1)	-
Rural Road Asset Management Systems Grant	1,079,547	-
Infrastructure Skills Development Grant	20	-
	1,660,263	59,380,177
Movement during the year		
Balance at the beginning of the year	59,380,177	41,416,471
Additions during the year	668,166,000	692,512,000
Income recognition during the year	(719,993,914)	(674,318,347)
Set off by National Treasury	(5,892,000)	(229,947)
	1,660,263	59,380,177

Vhembe District Municipality

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Notes to the Annual Financial Statements

Figures in Rand	2025	2024

15. Provisions

Reconciliation of provisions - 2025

	Opening Balance	Additions	Utilised during the year	Total
Leave provision	73,542,135	22,310,354	(11,183,537)	84,668,952
Performance bonus	91,138	-	-	91,138
Long service award	9,667,205	3,524,072	(2,257,709)	10,933,568
	83,300,478	25,834,426	(13,441,246)	95,693,658

Reconciliation of provisions - 2024

	Opening Balance	Additions	Utilised during the year	Change in discount factor	Reduction due to re-measurement or settlement without cost to entity	Total
Leave provision	68,019,970	9,988,414	(4,466,249)	-	-	73,542,135
Performance bonus	91,138	-	-	-	-	91,138
Long service award	10,155,940	8,629,403	(12,267,456)	861,549	2,287,769	9,667,205
	78,267,048	18,617,817	(16,733,705)	861,549	2,287,769	83,300,478
Non-current liabilities					7,908,702	8,540,710
Current liabilities					87,784,956	74,759,768
					95,693,658	83,300,478

Leave provision

Employee entitlement to annual leave is recognised when it accrues. A provision is made on the estimated liability for annual leave as a result of services rendered by employees up on the amount of the obligations. Provisions at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it no longer probable that an outflow of resources embodying economics benefits or services potential will be required to settle the obligation.

Performance Bonus provision

The provision relate to performance bonuses that were provided for in prior years based on performance agreements for which it is still probable that there will be economic outflows for the municipality as at current financial year end.

Long Service Award provisions

Benefits are awarded in the form of a number of leave days awarded once an employee has completed a certain number of years in service. The leave days awarded have been converted to a percentage of annual salary to the next interval by allowing for future growth. The key assumptions used are the discount rate of 9.76%, CPI of 4.96%, salary increase rate of 5.96% which gave us a net discount rate of 3.59%, average retirement age of 63, withdrawal rates and ill health and other early termination rates were determined according to age groups.

16. Service charges

Water and Waste Water billing	502,340,345	276,103,635
Pre-paid water sales	3,797,924	3,472,572
Water connections	852,225	2,056,405
Waste management facility disposal	500,116	357,529
	507,490,610	281,990,141

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Figures in Rand	2025	2024
17. Interest on Investments		
Interest revenue		
Bank accounts	37,769,216	47,269,102
Interest earned from SARS	-	761,525
	37,769,216	48,030,627
18. Sales of Goods and Rendering of Services		
Clearance Certificates	2,636,332	662,710
Fire Services	373,783	378,462
Tender Documents	108,893	247,000
Recycling of Waste	13,459	2,631
	3,132,467	1,290,803
19. Operational revenue		
Breakages and Losses Recovered	-	2,531,223
20. Interest on Receivables		
Interest on Receivables	121,901,611	101,897,841
21. Licences and permits		
Health Certificates	1,627	137
22. Inventories losses / write-downs		
Inventories losses / write-downs	74,486	-
23. Licences and permits (non-exchange)		
Market Porters	310,344	356,242

Vhembe District Municipality
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Figures in Rand	2025	2024

24. Government grants & subsidies

Operating grants

Equitable share	1,474,623,001	1,385,786,000
Municipal Infrastructure Grant	27,709,568	23,275,590
Water Services Infrastructure Grant	15,347,965	-
Expanded public works programme grant	5,114,001	6,393,947
Rural Road Asset Management Systems Grant	2,063,459	2,845,002
Financial management grant	2,419,298	3,000,000
Infrastructure Skills Development Grant	4,799,980	3,500,000
	1,532,077,272	1,424,800,539

Capital grants

Municipal Infrastructure Grant	579,282,713	522,895,262
Water services infrastructure grant	83,257,036	112,408,495
National Departmental Agencies: Banking SETA	4,939,420	4,358,498
Regional bulk infrastructure grant	14,323,310	10,935,764
	681,802,479	650,598,019
	2,213,879,751	2,075,398,558

Conditional and Unconditional

Included in above are the following grants and subsidies received:

Conditional grants received	734,317,330	685,254,060
Unconditional grants received	1,479,562,421	1,390,144,498
	2,213,879,751	2,075,398,558

Municipal Infrastructure Grant

Balance unspent at beginning of year	57,119,852	23,517,704
Current-year receipts	553,504,000	579,773,000
Conditions met - transferred to revenue	(606,992,177)	(546,170,852)
Offset by national treasury	(3,631,675)	-
	-	57,119,852

Conditions still to be met - remain liabilities (see note 14).

Municipal Infrastructure Grant is used for the provision of capital finance for the eradication of basic municipal infrastructure backlogs for poor households and social infrastructure servicing the poor and provide funding for the development of asset management plans for infrastructure servicing the poor.

Water Services Infrastructure Grant

Balance unspent at beginning of year	2,260,325	17,668,820
Current-year receipts	98,605,000	97,000,000
Conditions met - transferred to revenue	(98,605,000)	(112,408,495)
Offset by national treasury	(2,260,325)	-
	-	2,260,325

Conditions still to be met - remain liabilities (see note 14).

Water Service Infrastructure Grant facilitates the planning and implementation of various water and sanitation projects to accelerate backlog reduction and enhance the sustainability of services.

Financial Management Grant

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Figures in Rand	2025	2024

24. Government grants & subsidies (continued)

Current-year receipts	3,000,000	3,000,000
Conditions met - transferred to revenue	(2,419,303)	(3,000,000)
	580,697	-

Conditions still to be met - remain liabilities (see note 14).

Local Government Finance Management Grant is used to promote and support reforms in financial management by building capacity in municipalities to implement the Municipal Finance Management act.

Expanded Public Works Programme

Balance unspent at beginning of year	-	229,947
Current-year receipts	5,114,000	6,394,000
Conditions met - transferred to revenue	(5,114,001)	(6,394,000)
Offset by National Treasury	-	(229,947)
	(1)	-

Conditions still to be met - remain liabilities (see note 14).

Expanded Public Works Programme is used to expand work creation efforts through the use of labour-intensive delivery methods..

Rural Road Asset Management Systems Grant

Current-year receipts	3,143,000	2,845,000
Conditions met - transferred to revenue	(2,063,453)	(2,845,000)
	1,079,547	-

Conditions still to be met - remain liabilities (see note 14).

Rural Roads Asset Management Systems Grant assists the district municipalities to set-up rural roads and asset management systems and collect road, bridges and traffic data on municipal road networks

Infrastructure Skills Development Grant

Current-year receipts	4,800,000	3,500,000
Conditions met - transferred to revenue	(4,799,980)	(3,500,000)
	20	-

Conditions still to be met - remain liabilities (see note 14).

Vhembe District Municipality
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Notes to the Annual Financial Statements

Figures in Rand	2025	2024
25. Employee related costs		
Basic salary	502,242,153	477,292,928
Pension	87,007,635	81,255,723
Overtime	59,125,651	77,668,044
Bonus	39,646,617	36,318,666
Car allowance	43,199,906	41,366,623
Medical aid	28,542,249	24,866,501
Travel, motor car, accommodation, subsistence and other allowances	1,035,913	438,814
Housing benefits and allowances	5,843,843	6,260,895
Standby Allowance	1,526,105	1,406,170
Leave pay provision charge	22,248,408	10,069,314
Long-service awards	3,524,072	11,778,722
UIF	3,191,786	3,243,927
Cellular Allowances	377,800	300,001
Social Contributions:Bargaining Council	169,064	172,163
Acting allowances	13,240	-
Uniform and protective clothing	-	84,926
	797,694,442	772,523,417
Remuneration of municipal manager		
Basic salary	1,043,967	1,025,729
Contributions to UIF, Medical and Pension Funds	184,253	159,359
Car Allowance	498,165	439,382
Bonus	-	26,031
Accommodation Travel and Incidental	-	3,819
Cellphone allowance	30,000	30,000
	1,756,385	1,684,320
Remuneration of chief finance officer		
Basic salary	644,923	854,066
Contributions to UIF, Medical and Pension Funds	115,197	150,380
Car Allowance	254,836	338,907
Bonus	67,923	65,753
Accommodation Travel and Incidental	778	1,214
Cellular allowance	36,000	24,000
Leave Pay	61,946	-
	1,181,603	1,434,320
Remuneration of General Manager Technical Services		
Basic salary	857,116	854,066
Car Allowance	267,964	230,735
Contributions to UIF, Medical and Pension Funds	240,174	223,489
Accommodation Travel and Incidental	480	981
Bonus	71,671	63,838
	1,437,405	1,373,109
Remuneration of General Manager Economic And Development Planning		
Basic salary	152,528	48,870
Contributions to UIF, Medical and Pension Funds	37,942	-
Car Allowance	54,796	-
Accommodation Travel and Incidental	248	-
Cellular Allowance	6,000	-

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Figures in Rand	2025	2024
25. Employee related costs (continued)		
	251,514	48,870
Remuneration of General Manager Corporate Services		
Basic salary	457,585	591,053
Contributions to UIF, Medical and Pension Funds	83,959	115,036
Car Allowance	259,712	176,727
Leave pay	-	37,874
Bonus	-	54,790
Cellphone allowance	18,000	-
Accommodation Travel and Incidental	1,748	-
	821,004	975,480
Remuneration of General Manager Community Services		
Basic salary	857,116	854,066
Contributions to UIF, Medical and Pension Funds	186,748	173,607
Housing Benefits	3,856	1,780
Bonus	74,433	53,198
Car Allowance	340,190	304,267
	1,462,343	1,386,918
26. Remuneration of councillors		
Councillors	9,091,174	7,942,264
Mayoral Committee Members	4,664,247	5,564,419
Executive Mayor	1,045,998	956,402
Speaker	482,408	875,940
Chief Whip	862,955	761,283
	16,146,782	16,100,308
27. Depreciation and amortisation		
Property, plant and equipment	191,586,395	162,708,909
Intangible assets	1,472,571	1,468,678
	193,058,966	164,177,587
28. Debt impairment		
Contributions to debt impairment provision	537,616,600	364,688,862
29. Contracted services		
Outsourced Services		
Business and Advisory	13,909,224	13,563,850
Personnel and Labour	38,836,384	40,990,945
Administrative and Support Staff	1,293,361	5,293,999
Catering Services	3,975,730	4,343,644
Professional Staff	2,780,839	288,000
Transport Services	468,970	640,597

Vhembe District Municipality

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Figures in Rand	2025	2024
29. Contracted services (continued)		
Consultants and Professional Services		
Legal Cost	32,473,940	46,109,368
Business and Advisory	16,261,886	32,732,761
Laboratory Services	4,874,837	2,018,807
Infrastructure and Planning	360,701	255,335
Contractors		
Maintenance of Equipment	113,490,156	128,663,464
Maintenance of Unspecified Assets	12,895,502	8,755,804
Maintenance of Buildings and Facilities	8,850,677	3,240,164
Sewerage Services	15,146,828	4,759,256
Sports and Recreation	-	1,551,965
	265,619,035	293,207,959
30. Operational expenses		
Assessment rates & municipal charges	105,466,584	101,295,724
Fuel and oil	14,415,734	19,247,458
License	1,363,641	2,838,304
Subscriptions and membership fees	8,943,307	8,291,691
Auditors remuneration	8,545,338	7,747,930
Telephone and fax	8,089,608	9,010,805
Insurance	4,782,402	3,759,345
Skills Development Fund Levy	6,590,546	6,518,850
Mayors Bursary Fund	2,164,436	2,778,601
Accommodation	3,704,388	3,989,769
IT expenses	3,795,583	2,012,798
Protective clothing	3,196,276	5,678,897
Advertising	3,406,101	5,132,362
Achievements and Awards	955,731	1,487,561
Travel - local	2,390,667	2,371,394
Bank charges	439,044	349,026
Hire Charges	340,377	528,851
Transport and freight	442,770	520,990
Conferences and seminars	1,608,267	1,283,384
Printing and stationery	45,212	412,807
Entertainment	41,693	32,444
Assets less than the Capitalisation Threshold	9,000,188	12,382,281
Copy Right Fees	31,020	8,700
Postage and courier	6,965	10,820
Water related services expenditure	36,655,983	41,812,102
	226,421,861	239,502,894
31. Inventory consumed		
Water consumed	434,816,676	192,534,629
Consumable stores	14,164,796	25,698,962
Materials and supplies	7,479,377	5,859,711
	456,460,849	224,093,302
32. Impairment losses		
Impairments		
Property, plant and equipment	69,953,095	10,679,590

Vhembe District Municipality
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Notes to the Annual Financial Statements

Figures in Rand	2025	2024
33. Lease rentals on operating lease		
Premises		
Contractual amounts	226,248	2,163,039
Machinery and Equipment		
Contractual amounts	2,316,912	1,505,749
	2,543,160	3,668,788
34. Finance costs		
Trade and other payables	-	305,780
35. Gain or loss on disposal of assets and liabilities		
Gain or loss on disposal of assets and liabilities	1,020,501	-
36. Impairment recovered		
VBS impairment reversal	58,847,697	-
The municipality recovered R58 847 697 of the remaining balance from VBS curator during the financial year. The balance of R295 235 974 was fully impaired during the 2023/24 financial year.		
37. Cash generated from operations		
Surplus	369,962,264	415,644,068
Adjustments for:		
Depreciation and amortisation	193,058,966	164,177,587
Gain on sale of assets and liabilities	1,020,501	-
Impairment recovered	(58,847,697)	-
Impairment deficit	69,953,095	10,679,590
Debt impairment	537,616,600	364,688,862
Movement in provisions	12,393,180	5,033,430
Inventory losses or write-downs	(74,486)	-
Changes in working capital:		
Inventories	171,221,254	(53,550,958)
VAT receivables / payables	(501,638,945)	517,901,199
Receivables from exchange receivables	(594,582,878)	(320,802,741)
Receivables from non-exchange transactions	(23,515)	3,681,038
Payables from exchange transactions	117,334,717	(40,276,652)
Unspent conditional grants and receipts	(57,719,914)	17,963,706
	259,673,142	1,085,139,129

Vhembe District Municipality

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Figures in Rand			2025	2024
38. Water losses				
Water losses				
Real losses: Leakage on transmission and distribution mains			854,911,119	580,967,852
		Number 2024		
Opening Units	33,245,853	31,328,181	174,781,664	123,316,508
Units purchased	181,516,503	137,430,898	924,047,060	722,508,193
Units sold	(47,741,442)	(14,864,909)	(243,037,624)	(90,075,185)
Closing Units	(172,860)	(33,245,853)	(879,981)	(174,781,664)
Total	-	-	854,911,119	580,967,852
39. Contingent liabilities				
Capstain Trading 215 CC			608,660	608,660
Gettysburg Community Property Association			17,375,599	17,375,599
Mmbudzeni Given mavhunga			1,350,000	1,350,000
Luvhengo LV OBO Minors			490,000	490,000
Tinyiko Manganyi OBO Manganyi Andile			4,100,000	4,100,000
Tshwane Trading			595,650	595,650
K. T. Ntsikazi			-	3,708,956
Department of Water and Sanitation (DWS)			929,353,925	929,353,925
Stan South Financial and Investment Services cc			11,644,558	11,644,558
Mukheli Livhuwani Priscilla OBO Wavavhudi Mukheli			500,000	500,000
Risimati Christopher Mabasa			35,708	35,708
Lepelle Northern Water			-	14,066,508
Johan Van Der Horst			514,158	514,158
Tshavhungwe Tshambiluni Godfrey			780,000	780,000
Phuluwa Thinashaka Reuben			3,560,000	3,560,000
Molozu Trust			703,756	703,756
Joyce and Tiny Sibongile Madala			3,500,000	3,500,000
Ndwakhulu Victor Ramabulana			4,730,000	4,730,000
Kurima JV Projects			1,034,335	1,034,335
Sharon Pipeline			2,488,975	2,488,975
TELKOM SOC Limited			1,630,870	1,630,870
Belta Services Pity (Ltd)			5,139,559	5,139,559
MLK Engineering			8,060,655	8,060,655
Maname Air Conditioning and Refrigeration			3,000,000	-
BMK Electrome chanical (Pity) Ltd			21,729,228	-
H Schoeman Investment CC			83,204	-
H Schoeman Investment CC			6,533,333	-
H Schoeman Investment CC			6,533,333	-
Lepelle Northern Water			22,038,778	-
			1,058,114,284	1,015,971,872

1. CAPSTAN TRADING 215 CC

Capstain Trading is litigating against the Municipality and is disputing the validity of a cession that is purported to have been signed between the Capstan as the cedar and the third party. On the strength of the cession agreement the Municipality paid the third party an amount of R608 660 (2024: R608 660). The Municipality is defending the case. The 3rd party plaintiff has since made an application for a set-down to be heard on the 5th of May 2023, in the High Court in Thohoyandou.

2. GETRUSBURG COMMUNITY PROPERTY ASSOCIATION

The Association is suing the Makhado Municipality for R17 375 599 (2024: R17 375 599) for drawing borehole water from its premises without consent. Makhado Municipality has joined VDM as a Water Services Authority. The Municipality is defending the case.

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39. Contingent liabilities (continued)

3. MMBUDZENI GIVEN MAVHUNGA

Mbudzeni Given Mavhunga is alleging that he fell into a ditch that was not covered and he has sustained some injuries. He is therefore suing the Municipality an amount of R1 350 000 (2024: R1 350 000) for negligence. The Municipality is defending the matter.

4. LUVHENGU LV OBO MINORS

Ms Luvhengo Lydia Vhonani has instituted action against the Municipality in that the biological father of her two minor children has passed away due to the negligence of the Vhembe District Municipality. Ms Luvhengo is suing for R490 000 (2024: R490 000). The alleged biological father was killed when a water tank fell on him. The Municipality is defending the case.

5. TINYIKO MANGANYI OBO MANGANYI ANDILE

Tinyiko has instituted a claim against the municipality alleging that there were bodily injuries sustained due negligence by the municipality. She is suing the municipality for an amount of R4 100 000 (2024: R4 100 000).

6. TSWANE TRADING

Konani has instituted a claim against the Municipality as they alleged that they have suffered damages as a result of the municipality failing to comply with the training agreement that was concluded. The claim amount is. R595 650 (2024: R595 650)

8. K.T NSIKAZI.COM

Nsikazi is litigating against the municipality as they allege that they had leased the municipality IT hardware materials which upon expiry of the contract were never returned to them. They are claiming an amount of (2024: R3 708 956) being the value of items in possession of the municipality. The municipality has settled the case during 2024/25 financial year.

9. Minister of Water and Sanitation

The Department of Water and Sanitation is suing the Municipality for R923 202 894 and R6 150 998 and 33 (929 353 925) for water that has not been paid by the District as per received summonses. The Municipality is however, defending the case as it cannot agree with the figure as it was based on estimation. It should however be noted that in 2016 Vhembe District Municipality was owing the Department an amount of R307 083 113 (Three hundred and seven million, Eighty-three thousands, One hundred and twelve rands, and sixty-seven cents) as per the summonses served by A Solwandle Attorneys, the Department of Water and Sanitation's attorney of record.

The Municipality is defending the matter and has so far filed a Notice of Objection and on 22 August 2023, the matter will be heard in Polokwane High Court.

10. STAN SOUTH FINANCIAL AND INVESTMENT SERVICES CC.

Stan South Financial and Investment Services are claiming for the work done. They are claiming R11 644 558 (2024: R11 644 558). The Municipality is defending the case.

11. MUKHELI LIVHUWANI OBO MINOR.

The plaintiff in the matter is Mukheli Livhuwani Priscilla on behalf of the minor child Mukheli Wavhudi who resides at Stand Number 916, Tshifulanani Village, Lwamondo. Through her attorney of record, issued summonses on the 08th of November 2022 through the sheriff of the court for damages against Vhembe District Municipality on behalf of a minor child. The child apparently fell in a ditch due to negligence on the part of the owners of the building/complex around the FNB, in the Metropolitan Centre in the Thohoyandou CBD. The summonses was hand-delivered to the defendant on the 14th of November 2022. The plaintiff is claiming damages to the tune of R 500 000

12. RISIMATI CHRISTOPHER MABASA

Risimati Christopher Mabasa has instituted a claim against the Municipality in that his vehicle was involved in an accident that in which he claims that it was caused by the vehicle of the Municipality claiming R35 108 (2024: R35 108). The Municipality is defending the matter.

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39. Contingent liabilities (continued)

13. Lepelle Northern Water Board

During August 2023 Vhembe District Municipality initiated the engagement with Lepelle Northern Water concerning the service level agreement between the 2 institutions which was in place however the service level agreement for 2023/2024 was invalid which resulted in renewal/revision of the service level agreement. Those engagement were occurring while Lepelle Northern Water was servicing the communities on behalf of the Vhembe District Municipality however the invoices were not processed at its initial receipt as Vhembe District Municipality was still waiting for the matter to be concluded to authenticate the validity of the service level agreement.

14. JOHAN VAN DER HORST

Johan Van der Horst is litigating against the municipality as he alleges that he has lost his house due to fire as a result of negligence by municipality fire officials and their non-response on this particular case. He is claiming an amount of R514 158 (2024: R514 158) as the value of the burnt house, furniture and clothing. The municipality is defending the case.

15. TSHAVHUNGWE TSHAMBILUNI GODFREY

Vhembe District Municipality has received summons from Tshavhungwe Tshimbiluni Godfrey claiming R780 000 (2024: R780 000) for moving and reburial of the graves and the remains found in the Davhana Traditional area, compensation for a portion occupied by water lines and for damages in respect of pain and emotional suffering. The Municipality is defending the matter.

16. PHULUWA THINASHAKA REUBEN

Phuluwa Thinashaka Reuben is claiming that he sent summons to the Municipality claiming an amount of R3 560 000 (2024: R3 560 000). The municipality is defending the matter.

17. MOLOZI TRUST

Molozzi Trust is claiming that there is an agreement that the Vhembe District Municipality will pay for the servitude that is in the name of the trust. They are requesting payment of R703 756 (2024: R 703 756).

18. JOYCE AND TINY SIBONGILE MADALA

The applicants are claiming R3 500 000 (2024: R3 500 000) for emotional shock in that there has been a sewer blockage causing leaks in their house. The Municipality is defending the matter.

19. NNDWAKHULU VICTOR RAMABULANA

The applicant is alleging that he fell into the ditch and sustained a fracture on his leg and he is now claiming R4 730 000 (2024: R1 000 000). The Municipality is defending the matter.

20. KURIMA JV PROJECTS CC

The company is claiming an amount of R1 034 335 (2024: R1 034 335) for the work done. The Municipality is defending the matter.

21. SHARON PIPELINE SPECIALISTS

Sharon pipeline is litigating against the municipality as they are alleging that they have provided services and has not been paid. Sharon is suing the municipality for an amount of R2 488 975.22. The municipality is defending the case. The case is still pending

22. TELKOM SOC

TELKOM is claiming the amount of R1 630 870 as an amount for service rendered. Vhembe is disputing the facts and therefore defending the matter.

23. BELTA SERVICES Pty (LTD)

Belta is claiming about R5 000 000-00 for services rendered. Summonses was issued and not defended. The plaintiff then proceeded and applied for a set-down and VDM did not respond. The plaintiff then applied for default judgment which was granted. The plaintiff then served the Municipality with a writ of execution. VDM lodged an application to stay the writ and also rescission of judgment. The plaintiff responded by an answering affidavit which on the 18th January 2024, VDM's attorney of record resolved that it will file a replying affidavit as a means to respond to the allegations as contained in the plaintiff's answering affidavit. On the 25th of April 2024 a consultation happened at Duma Nokwe Chambers in Sandton at 14h00. The purpose of the consultation was to prepare the heads of argument in order to have a set-down date as the pleadings have already closed.

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39. Contingent liabilities (continued)

24. MLK Engineering

MLK Engineering is claiming an amount of R8 060 655.04 for the work done. The Municipality has since rejected during negotiations to pay after doing inspection in loco and verification of some of the invoices. A consultation was held in Groenkloof, Pretoria on the 13th of March 2024, and the following people were in attendance:

Advocate Makuya UB, Senior Counsel of Tshiredo Attorneys
Phuluwa P from Technical Services
Matshili Muofhe from Technical Services
Tshiredo Jeff of Tshiredo Attorneys
Matsea Masala of Tshiredo Attorneys
Advocate Muavha NP from VDM Legal services.

It was agreed in that meeting that since new issues emerged that led to contradicting statements, Vhembe should go back and seek solace with the matter before they consult with the Municipality's attorney of record. It was emphasized that Vhembe team should not delay the meeting as the matter was urgent so as to give the municipality's attorney of record time to file the necessary application. It was also emphasized in that meeting that if Vhembe is ready to settle the matter out of court, it is at liberty to do so.

Consultation

The consultation was held on the 25th of February 2025. It was concluded that VDM will defend the matter in court since it was subjected to default judgement and therefore, it went to court.

Court

Thohoyandou High Court of South Africa dismissed the default judgement against Vhembe District Municipality and therefore, the execution was stopped and now, VDM is waiting for the MLK's attorneys to respond.

25. Maname Air Conditioning and Refrigeration

Maname Air Conditioning and Refrigeration Company is claiming the amount of R3 000 000.00 as an amount for service rendered but it is failing to provide proof that indeed it performed the alleged services, Vhembe is disputing the facts and therefore defending the matter.

26. BMK ELECTROMECHANICAL (PYT) LTD

BMK Electromechanical has submitted a claim for services rendered to Vhembe District Municipality in the amount of R21 729 228.43. They were allegedly granted warrant of execution by the High Court of South Africa which they used to dock the amount of R21 729 228.43 from Municipal's account, Vhembe District Municipality is disputing the facts and therefore defending the matter.

27. H SCHOEMAN INVESTMENTS CC

H Schoeman Investments CC submitted a claim for damages to Vhembe District Municipality in the amount of R83 203.50, contending that Vhembe District Municipality damaged their "dam-wall". Vhembe District Municipality is disputing the facts and therefore defending the matter.

28. H SCHOEMAN INVESTMENTS CC

H Schoeman Investments CC instituted a case against Vhembe District Municipality contending that they suffered a financial loss, espousing that the bulged sewer pipe resulted in them not getting enough water for irrigation of the lucerne. They submitted a claim for damages to Vhembe District Municipality in the amount of R6 533 333.33, Vhembe District Municipality is responding to allegations and therefore defending the case.

29. H SCHOEMAN INVESTMENT CC

H Schoeman Investments CC instituted a case from the same course of action [SUPRA], expounding that the leakage in the sewer pipe killed Fauna and Flora, Vhembe District Municipality was again cited as the second respondent on this matter and therefore, Vhembe District Municipality is defending the matter.

Consultation and Inspection in Loco of the two above-mentioned H Schoeman Investments CC cases were held concurrently on the following dates: 17th & 28th of March and 3rd of April of 2025. The following attendees were present:

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39. Contingent liabilities (continued)

Makhuvha Attorneys

Adv. Maluleke from Makhuvha Attorneys

Adv. Muavha Nndavheleseni from VDM Legal Services

Adv. Raphunga David from VDM Legal Services

Muofhe Matshili from VDM Technical Services Manager

Mudau Terence from VDM Legal Services Intern

In the consultations it was noted that maintenance of the bulged sewer-pipe must be prioritised and to have a meeting with the technical GM together with MM. Final Agreement was to file an affidavit, letter of instruction to the legal service provider, notice to oppose and issue an amendment for the plea.

Inspection in loco was conducted and Vhembe District Municipality learned that maintenance team is busy and there's progress made, after inspection in loco, Vhembe drew an inference that it will write a legal opinion to the Municipal Manager.

Consultation was held at VHEMBE DISTRICT MUNICIPALITY On the 5th of May 2025 in the office of the GM Technical Services; it was held around 11:00 and the following attendees were present:

Makhuvha Attorneys

Adv. Maluleke from Makhuvha Attorneys

Technical Services GM: Witsman Maluleke

Adv. Raphunga from VDM Legal Services Manager

Mudau Terence from VDM Legal Services Intern

The consultation focused on urgent maintenance of the bulged sewer-pipe to avoid legal costs and criminal charges; Technical Services GM emphasised to use term contractors from a panel to avoid price escalations.

On the 26th of May 2025, a consultation was held, the following attendees were present:

Makhuvha Attorneys

Adv. Maluleke from Makhuvha Attorneys

Adv. Muavha Nndavheleseni from VDM Legal Services

Mudau Terence from VDM Legal Services Intern

Together with 6 attorneys of Adv. Maluleke

Technical Services must maintain the bulged sewer-pipe as instructed by the attorneys of record; they are dragging their feet since they were instructed a long time ago. Statutorily it is Vhembe's obligation to maintain the sewer pipe. Technical services will appoint contractors to perform sewer pipe maintenance urgently.

Adv. Maluleke and Makhuvha attorneys will call for roundtable with Schoeman's legal representatives. Discovery Affidavit will be sent the next day.

On the 4th of July 2025, a consultation was held, the following attendees were present:

Makhuvha Attorneys

Adv. Maluleke from Makhuvha Attorneys

Adv. Raphunga DD from VDM Legal Services

Adv. Muavha Nndavheleseni from VDM Legal Services

Mudau Terence from VDM Legal Services Intern

Together with 6 attorneys of Adv. Maluleke

Vhembe together with the legal team is considering settling two out of three legal cases involving land and monetary claims. They propose offering the opposing party 2 million rand as compensation for land, with hope that this will lead to withdrawing the other two cases. They plan to write an "without prejudice" letter to initiate a roundtable conference to discuss settlement, the team (Vhembe and legal service providers) agrees that if settlement negotiations fail, they will proceed with the case on its merits. They are preparing to respond to a series of specific questions about property entry, wall demolition, and flood damage, drafting answers collaboratively during the meeting. The whole overall strategy is to find an amicable settlement that minimizes legal costs and potential long-term litigation.

On the 21st of July 2025, a consultation was held, the following attendees were present:

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39. Contingent liabilities (continued)

Makhuvha Attorneys
Adv. Maluleke from Makhuvha Attorneys

Erwee Attorneys, Legal Representatives of H Schoeman Investments CC
Adv. Raphunga DD from VDM Legal Services
Adv. Muavha Nndavheleseni from VDM Legal Services
Mudau Terence from VDM Legal Services Intern

Vhembe and legal team plan to settle the Magistrate's Court matter this week, which is a small case. For the larger High Court matter involving damages (around 6 million), they are considering:

- keeping the land donation separate from the settlement
- potentially valuing the land at around 2 million
- Resolving the litigation without direct payments

They agreed to:

- get precise measurements of the land being donated
- have a follow-up meeting in mid-August (15-22nd)
- involve the town planner to finalize land details
- aim to complete the land acquisition process faster than potential court litigation (which could take 2-3 years)

The land donation includes:

- additional space for the graveyard
- space for a sewage plant
- potentially doubling the current area

The overall goal is to settle the legal matters amicably and acquire land for municipal purposes efficiently.

30. COLBERT MUGIVHISA

Colbert Mugivhisa has closed and barricaded the entrance of the site where the Municipality is busy with construction of a water reservoir at Mashau Village. He is claiming that the Municipality is constructing on his land without consent.

31. LEPELLE NORTHERN WATER

Vhembe District Municipality is indebted to Lepelle Northern Water for water services rendered as per the Service Level Agreement signed between the parties, to the amount of R125 563 369.01 (One Hundred and Twenty Five Million Five Hundred and Sixty Three Thousand Three Hundred and Sixty Nine Rand and One Cent) inclusive of R22 038 778.08 (Twenty Two Million Thirty Eight Thousand Seven Hundred and Seventy Eight Rand and Eight cents) in accumulated interest. and the Service Level Agreement demanded of the parties to amend it, and Vhembe initiated the process of amending the Service Level Agreement as early as August 2023, but the Addendum was only signed on the 27th June 2024.

Vhembe notes that the principal debt is inclusive of R22 038 778.08 (Twenty Two Million Thirty Eight Thousand Seven Hundred and Seventy Eight Rand and Eight cents) the interest due as a result of late signing of SLA is R11 535 284.65. The Municipality is however disputing the interests part of it due to the late signing of the agreement.

32. MOPANI DISTRICT MUNICIPALITY WATER

Mopani District Municipality is alleging that Vhembe District Municipality is owing an amount of R57 million with regard to a water debt. The validity and the accuracy of these invoices are currently under dispute and VDM has not recognized a provision for this amount as the condition(s) to recognize the provision are not met in terms of GRAP19.21 where a reliable estimate of the amount cannot be made. Moreover, the infrastructure(s) and/or reservoir(s) are not the within Vhembe District Municipality jurisdiction which makes it impractical for Vhembe District Municipality to arrive at a reasonable estimate taking into account that Mopani District Municipality cannot provide reasonable assurance on the obligation(s) presented to Vhembe District Municipality. Due to the uncertainty regarding the outcome and final amount payable, the liability has not been recognized in the financial statement. The Municipality will recognize the liability when the obligation can be measured reliably in accordance with GRAP 19. The possibility of any outflow in the settlement is remote as per GRAP19 101(b).

40. Contingent assets

ESSOR INSURANCE

The Vhembe District Municipality is suing Eссор as our insurance as they don't want to pay insurance money for the work that was not finished by the contractor. The case is still pending

Vhembe District Municipality

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41. Commitments		
Authorised capital expenditure		
Already contracted for but not provided for		
• Property, plant and equipment	859,242,344	694,209,253
Total capital commitments		
Already contracted for but not provided for	859,242,344	694,209,253
Authorised operational expenditure		
Already contracted for but not provided for		
• Purchase & installation 3600 smart meters & all accessories to malamulele town	10,259,916	13,030,635
• Supply of trucks and tractors	-	21,532,317
• Repairs and maintenance	2,958,124	21,012,502
• Refurbishment of Albasin purification plant floc-clarifier No.1	-	6,968,140
• GIS Strategy implementation over a period of 36 months	1,624,955	4,996,381
• Refurbish 9 boreholes ,100kl concrete reservoir & pump station at Kutama	-	9,623,200
Sinthumule & surrounding villages and also install 2x 10000l plastic tanks		
• Modification of pipeline from borehole H 17-0017	-	6,716,000
• Procurement of landline telephone rental services for a period of five years	4,875,025	8,647,323
• Supply and Delivery of Protective clothing for EPWP Participants	109,193	-
• Server Vitalisation Maintenance and Backup for the period of 36 months	1,827,120	1,827,120
• Repair 2 burst pipe at Gaba inside the huge valley and Miluwani unit C	-	6,299,882
• Compliance Management system for local government	500,000	1,000,000
• REPAIR OF 12 000 BTU AIR CONDITIONER SPECIAL PROGRAMME-	171,300	-
NETSHILAPHALA K		
• Appointment of term contract for compilation of fixed assets	5,327,183	10,660,366
• Renewal of network security cyberoam and upgrade cr series to XG series	77,625	77,625
• Furbishment of Booster pump stations in Mulima	5,905,424	5,905,423
• Transport	21,500	-
• Supply and installation of air-blower , back- wash pump and drive motor at Abasin	-	5,845,416
filter-track		
• Purchase, delivery, installation of 110 bulk meters with valves, 148 outlet ballvalves and commissioning to reservoirs, water treatment works and bulk boreholes(Re-advert)	-	5,602,835
• Upgrade, unblocking of 2.8KM sewer pipeline, waterproofing of one(1) pond and de-bushing of three (3) other ponds at Vleifontein waste water treatment works	-	5,355,717
• Test, energize and construct mainlines to the two reservoirs for three boreholes at Phaphazela village	-	4,520,908
• Supply and installation of 3x MPB 6 stage pumps , 2x DRDVBareshaft pump at Xikundu water works	-	4,361,950
• Drilling, sitting, equipping and construction of pump house for two boreholes and connecting them to the steel reservoir at Tshikonelo village	-	4,239,608
• Supply, install and repairs of 3xpumps, rewiring of 2 panels, 7x contractors, overloads relay and bearing at Mutale raw & clear water	-	3,979,446
• Development of boreholes at Luvhalan	-	3,900,664
• REGISTRATION FEE IRO MR NETSHISAULU NSP AND MR TSHIVHASE VP WHO WILL B 9TH BIENNIAL CONFERENCE 2024	25,700	-
• Electrify Ndouvhada and Smokey boreholes through Makhado Local Municipality	-	3,656,050
• Development of borehole at Tshikuwi	-	3,279,829
• Construct the reticulation system, bypass pipeline for rising main and concrete borehole house, sitting, drilling, testing , equipping and energising of the additional borehole, supply and install 120 000L UPVC tanks and erect a 6M high steel stand at Madobi village.	Makhado Town	
• Replacement of Main Valve at Mowkop Reservoir and part of Reticulation in		

Notes to the Annual Financial Statements

11,731,636	-	9,905,625	-
• Purchase and delivery of various Borehole Diesel Engines		1,791,000	-
• Replace sewer outfall pipe for Nance field		7,351,964	-

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41. Commitments (continued)		
• Emergency for drilling of boreholes at Eltivillas	6,898,977	-
• Pumping line of 110mm upvc 3 x chlorine dosing system, 7m security fence for	6,807,499	-
boreholes with razor wire, control valves and protection 3 x non return valves at Makhado		
• Drilling Boreholes at Waterpoort (Ward 9) Khunda Village and Construction of Pipeline & Connect Street Pipelines	5,766,100	-
• Request to Refurbish Vondo Regional Water Purification Plant	5,603,099	-
• Purchase Water Treatment Chemicals	538,200	-
• Upgrading of sewer at Matswale and extension 14 in Musina township	4,906,964	-
• Repair and replacement of the following items: Mechanical screen in phase 2, 3x primary settling tanks in both phases, 1x secondary settling tanks and chlorine house	4,800,000	-
• Urgent request to drill 9 boreholes at Limpopo river in Musina	4,597,000	-
• Development of two boreholes and rehabilitation at Mapapila village	4,535,278	-
• Repair of malfunctions at Waterval WWTW	4,518,580	-
• Supply, install, repairs and replacement of valves at Makhado albasin water pipeline	4,493,642	-
• Repair of various plant equipment that are out of order at rietvlei wastewater treatment works	4,291,357	-
• Request for Bulk Pipeline from Vuwani to Middle Letaba System- Repair work on damaged Bulk Pipeline Nkuna Kraal Repairs	4,191,793	-
• Rehabilitation of Mutale Raw Water Booster Pump Station	3,974,458	-
• Testing, equipping, rising main construction of 3.1KM 110MM class	3,722,572	-
• Testing, equipping, rising main construction of 3.1KM 110MM class	3,276,031	-
• Development of water and sanitation infrastructure maintenance plan	2,932,500	-
• Refurbish the booster pump station next to premier hotel	2,571,796	-
• Appointment of service provider to conduct annual sewer reticulation system inspection at Malamulele, waterval, musina, nancifield abd biaba wwtw	2,400,000	-
• Repair a leak & replacement of a non-return valve.	2,381,705	-
• Development of fraud and corruption hotline for a period of 36 months	620,272	1,133,226
• Replacement of faulty IMVA transformation at Malamulele west water works	-	3,162,989
• Request for the appointment of service provider to apply water use authorisation licence (wul) for campell wwtw	1,798,502	-
• Appointment of service provider to dispose-off waste chemicals	1,775,889	-
• Implementation of Virtual Private Network for the period of 36 months	4,567,800	7,993,650
• Renovation Of Post Office	1,608,453	-
• ICT Strategy Development and Implementation services for Vhembe District Municipality.	1,577,747	-
• Repair Burst Pipe which occurred at Khumbe in the middle of the river	925,993	-
• Supply and delivery of tractor implements	355,000	-
• Advertisement	28,932	-
• Upgrading of sewer line at Shayandima Industria	-	3,327,867
• Sitting, testing and equipping of borehole for water supply at Olifantshoek villa	-	2,500,000
• Equip borehole at Malonga under Vuwani satellite	-	1,761,145
• Equip borehole at Bungeni under Hlanganani Satellite'	-	1,999,965
• Siting, drilling and equipping of borehole at Songozwi village	1,779,800	1,779,800
• Appointment of service provider to conduct annual sewer reticulation system inspection at Thohoyandou and rietvlei WWTW	-	1,759,396
• Procurement of structural fire fighting uniform (re-advert)	-	1,616,837
• Appointment of service provider to apply water use authorisation licence for Malamulele WWTW, Waterval WWTW, Makhado WWTW and BIABA Ponds	1,599,535	1,599,535
• Construct a dedicated line in Tshikhudini and installation of valve in manholes at Lufule2	-	1,574,065
• Develop a new borehole at Tshifudi Dimani and supply line at Tshifudi Munangwe	1,483,500	1,483,500
• Sitting and drilling (Re-drill) of new borehole at Slangar village	-	1,454,578
• Supply and Delivery of fire fighting uniform (re-advert)	-	1,407,140

Vhembe District Municipality

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•	Sitting, drilling, testing and equipping of borehole for water supply at Wayeni village	-	1,340,083
•	Appointment of service provider to develop and review process Audit at water and Wastewater Treatment works	-	1,293,750

Vhembe District Municipality

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41. Commitments (continued)		
• Appointment of service provider to conduct sludge management plan	-	1,242,000
• Supply and install 1.1 KM X 90MM UPVC pipe class 9 at VYEBOOM VILLAGE	-	1,106,796
• Accommodation and Meals	2,302	-
• Procurement for instalation of tracking devices on vhembe district municipality	-	1,096,690
• Procurement for completion of drill tower and access to the road (paving)	154,738	843,025
• Repair and replace three valve at Makhado town LTT corner Kruger & RHU street	-	828,861
• Supply and installation of pump at Mowkop booster pump station	-	727,950
• Supply, Delivery and installation of high mast light at Vhembe District Disaster Management Centre (re-advert)	-	560,000
• Provision and erection of concrete palisade fence at Makhado Fire station	285,787	285,787
• Purchase of Environmental Health Practitioners Personal Protective Clothing	-	156,500
• Design for tractor shelter	-	130,750
• Rocurement of migration of users to exchange online	-	43,125
• 1x 4 Big latern Banners	-	28,500
• Procurement of 148 magnetic tags	-	15,643
• Procurement of A4 Photos	-	10,400
	166,235,091	207,302,890
Total operational commitments		
Already contracted for but not provided for	166,235,091	207,302,890
Total commitments		
Total commitments		
Authorised capital expenditure	859,242,344	694,209,253
Authorised operational expenditure	166,235,091	207,302,890
	1,025,477,435	901,512,143
Operating leases - as lessee (expense)		
Minimum lease payments due		
- within one year	5,152,979	2,591,005
- in second to fifth year inclusive	5,941,192	-
	11,094,171	2,591,005

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42. Related parties

Relationships

Accounting Officer

Refer to accounting officers' report note
Kutama ZN- Municipal Manager

Members of key management

Thangavhuelelo M- Chief Financial Officer
(Contracted ended 15 March 2025)

Mukoma NM - General Manager Community Services

Maluleke W - General Manager Technical Services

Maganya H - General Manager Economic Planning

Maputla TMD - General Manager Corporate Services

Executive Mayor
Speaker
Chief Whip

Councillor TF Nkondo
Councillor TL Davhana
Councillor NJ Mukwevho

Members of Mayoral Committee

Councillor NCR Mathukha
Councillor MG Chauke
Councillor AM Mamedzi
Councillor ADV. NA Mudunungu
Councillor SM Sinyosi
Councillor TK Mundalamo
Councillor RG Machovani
Councillor NS Munyai
Councillor FJ Rikhotso
Councillor AV Kotane

Vhembe District Municipality

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42. Related parties (continued)

Other Councillors

1. Councillor FM Begwa
2. Councillor FT Dau
3. Councillor TR Matidza
4. Councillor AJ Davhana
5. Councillor HG Mabudu
6. Councillor MC Mabunda
7. Councillor E Madzunya
8. Councillor NG Mahosi
9. Councillor TN Makumbane
10. Councillor M Makwala
11. Councillor MRT Marole
12. Councillor GD Masangu
13. Councillor ML Mathalise
14. Councillor TT Matshomo
15. Councillor C Mhangwani
16. Councillor MJ Mpashe
17. Councillor S Muavha
18. Councillor ET Muedi
19. Councillor TS Pandelani
20. Councillor AJ Mukhaha
21. Councillor R Mukhuba
22. Councillor M Mukosi
23. Councillor S Hlungwani
24. Councillor M Mulaudzi
25. Councillor HP Mulovhedzi
26. Councillor M Muligwe
27. Councillor K Nemaranzhe
28. Councillor SFL Ndhlovu
29. Councillor TP Matodzi (resigned 8 October 2024)
30. Councillor R Rabambukwa
31. Councillor RG Ramabulana
32. Councillor LR Rambuwani
33. Councillor TP Rivombo
34. Councillor KR Muthubi
35. Councillor JN Simangwe
36. Councillor PF Mashimbye
37. Councillor AS Tshifhango
38. Councillor NJ Mukwevho
39. Councillor MA Mavhumbe
40. Councillor MS Machethe
41. Councillor MS Matamela
42. Councillor TW Mphaho (resigned 10 July 2024)
43. Councillor H Mtleni
44. Councillor RP Mundalamo
45. Councillor RG Nkanyane
46. Councillor AE Nekhunguni
47. Councillor MO Netshisaulu
48. Councillor K Tshisikule
49. Councillor AE Tshitangano

Vhembe District Municipality

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42. Related parties (continued)

Remuneration of management

Management class: Senior management

2025

	Acting allowance	Basic salary	Contributions to UIF, Medical and Pension Funds	Car allowance	Bonus	Leave pay	Cellphone allowance	Accommodati on travel and incidental	Total
Name									
Municipal Manager	-	1,043,967	184,253	498,165	-	-	30,000	-	1,756,385
General Manager	-	857,116	186,216	340,190	74,433	-	-	3,856	1,461,811
Community Services									
Chief Financial Officer	-	644,923	115,197	254,836	67,923	61,946	36,000	778	1,181,603
General Manager Corporate Services	-	457,585	92,443	251,229	-	-	18,000	1,748	821,005
General Manager Economic and Development Planning	-	152,528	38,473	54,796	-	-	6,000	248	252,045
General Manager Technical Services	-	857,116	240,174	267,964	71,671	-	-	480	1,437,405
Acting General Manager Economic Development and Planning - SS Daswa	4,036	-	-	-	-	-	-	-	4,036
Acting General Manager Corporate services -MP Netshimbupfe	2,018	-	-	-	-	-	-	-	2,018
Acting General Manager Economic Development and Planning - NC Mapholi	4,036	-	-	-	-	-	-	-	4,036
Acting General Manager Corporate services - TK Mphaphuli	1,009	-	-	-	-	-	-	-	1,009
Acting Chief Financial Officer -LE Mbulaheni	2,141	-	-	-	-	-	-	-	2,141
	13,240	4,013,235	856,756	1,667,180	214,027	61,946	90,000	7,110	6,923,494

Vhembe District Municipality

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42. Related parties (continued)

2024

	Acting allowance	Basic salary	Contributions to UIF, Medical and Pension Funds	Car allowance	Bonus	Housing allowance	Cellphone allowance	Accommodati on travel and incidental	Total
Name									
Municipal Manager	-	1,025,729	159,359	439,382	26,031	-	30,000	3,819	1,684,320
General Manager Corporate Services	-	591,053	115,036	163,659	54,790	37,874	-	-	962,412
Chief Financial Officer	-	854,066	150,380	338,907	65,753	-	24,000	1,214	1,434,320
General Manager Technical Services	-	854,066	223,489	230,735	63,838	-	-	981	1,373,109
General Manager Economic and Development Planning	-	48,870	-	-	-	-	-	-	48,870
General Manager Community Services	-	854,066	188,675	304,267	53,198	-	-	1,780	1,401,986
Acting General Manager Economic Development and Planning - SS Daswa	1,009	-	-	-	-	-	-	-	1,009
Acting General Manager Economic Development and Planning - NC Mapholi	2,018	-	-	-	-	-	-	-	2,018
Acting General Manager Corporate services - TK Mphaphuli	1,009	-	-	-	-	-	-	-	1,009
Acting General Manager Corporate services - TG Muofhe	1,393	-	-	-	-	-	-	-	1,393
	5,429	4,227,850	836,939	1,476,950	263,610	37,874	54,000	7,794	6,910,446

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42. Related parties (continued)

Management class: Councillors

2025

	Basic salary	Cellphone allowance	Travelling allowance	Total
Name				
Executive Mayor	1,035,198	10,800	-	1,045,998
Speaker	480,968	-	1,440	482,408
Chiefwhip	594,499	43,200	225,256	862,955
Other Councillors	5,984,667	620,182	2,486,325	9,091,174
Mayoral committee members	3,118,994	194,400	1,350,853	4,664,247
	11,214,326	868,582	4,063,874	16,146,782

2024

	Basic salary	Cellphone allowance	Travelling allowance	Total
Name				
Executive Mayor	911,402	4,500	-	956,402
Speaker	833,447	42,493	-	875,940
Chiefwhip	534,761	42,356	184,166	761,283
Other Councillors	5,105,788	629,200	2,207,276	7,942,264
Mayoral committee members	3,582,251	309,099	1,673,069	5,564,419
	10,967,649	1,027,648	4,064,511	16,100,308

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42. Related parties (continued)

Mayoral Committee members

2025

	Basic salary	Cellphone allowance	Travel allowance	Total
Name				
CHAUKE M.G	341,838	-	175,443	517,281
MUNYAI N.S	332,708	-	141,603	474,311
MATHUKHA N.R	595,348	43,200	326,970	965,518
MUNDALAMO T	331,778	43,200	102,354	477,332
MACHOVANI R.G	331,778	43,200	102,354	477,332
SINYOSI S.M	179,185	14,400	99,971	293,556
KOTANE A.V	282,433	10,800	87,564	380,797
FJ RIKHOTSO	179,185	14,400	72,436	266,021
MUDUNUNGU N.A	193,467	-	77,857	271,324
MAMEDZI A.M	351,275	25,200	164,300	540,775
	3,118,995	194,400	1,350,852	4,664,247

2024

	Basic salary	Cellphone allowance	Travel allowance	Total
Name				
CHAUKE M.G	326,210	-	186,261	512,471
MUNYAI N.S	193,031	-	109,822	302,853
MATHUKHA N.R	564,564	42,200	298,786	905,550
MUKWEVHO N.J	531,761	43,450	270,031	845,242
MUNDALAMO T	315,133	45,000	99,350	459,483
MACHOVANI R.G'	315,133	45,000	99,350	459,483
SINYOSI S.M	316,040	43,450	159,943	519,433
KOTANE A.V	283,705	45,000	90,268	418,973
BILA T.J	303,491	-	195,229	498,720
MUDUNUNGU N.A	144,949	-	45,322	190,271
MAMEDZI A.M	272,512	45,000	134,428	451,940
	3,566,529	309,100	1,688,790	5,564,419

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43. Prior-year adjustments

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

Statement of financial position

2024

	As previously reported	Correction of error	Re-classification	Restated
Inventories	190,698,654	12,925,945	-	203,624,599
Receivables from exchange transactions	33,989,744	-	31,120,594	65,110,338
Receivables from non exchange transactions	35,585,133	(2,963,425)	(31,120,594)	1,501,114
VAT receivable	-	-	186,034,312	186,034,312
Cash and cash equivalents	513,349,819	-	-	513,349,819
Property, plant and equipment	6,661,654,459	(5,415,467)	-	6,656,238,992
Intangible assets	5,061,795	230,686	-	5,292,481
Payables from exchange transactions	(626,258,957)	37,158,588	-	(589,100,369)
Taxes and transfers payables (non -exchange)	(2,086,000)	-	-	(2,086,000)
Consumer deposits	(4,409,170)	-	-	(4,409,170)
VAT payable	(271,964,259)	13,563,430	(186,034,312)	(444,435,141)
Unspent conditional grants	(59,380,177)	-	-	(59,380,177)
Provisions - Current portion	(74,759,768)	-	-	(74,759,768)
Provisions -Non current portion	(8,540,710)	-	-	(8,540,710)
Accumulated surplus	(6,392,940,563)	(55,499,757)	-	(6,448,440,320)
	-	-	-	-

2023

		As previously reported	Correction of error	Re-classification	Restated
Inventories		150,073,641	-	-	150,073,641
Receivables from exchange transactions	4	74,303,806	-	34,692,654	108,996,460
Receivables from non exchange transactions	5	39,874,806	-	(34,692,654)	5,182,152
VAT receivable	6	253,551,591	5,948,779	-	259,500,370
Cash and cash equivalents	7	130,668,142	-	-	130,668,142
Property, plant and equipment	9	6,140,579,986	(3,545,352)	-	6,137,034,634
Intangible assets	10	6,455,473	-	-	6,455,473
Payables from exchange transactions	11	(671,090,306)	32,134,381	-	(638,955,925)
Taxes and transfers payables (non -exchange)		(2,086,000)	-	-	(2,086,000)
Consumer deposits	13	(4,409,170)	-	-	(4,409,170)
Unspent conditional grants	15	(41,416,471)	-	-	(41,416,471)
Provisions - Current portion	15	(70,768,293)	-	-	(70,768,293)
Provisions -Non current portion		(7,498,755)	-	-	(7,498,755)
Accumulated surplus		(5,998,238,450)	(34,537,808)	-	(6,032,776,258)
		-	-	-	-

Statement of financial performance

Vhembe District Municipality

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43. Prior-year adjustments (continued)

2024

		As previously reported	Correction of error	Re-classification	Restated
Service charges	16	344,516,366	(62,526,225)	-	281,990,141
Sale of goods and rendering of services		1,290,803	-	-	1,290,803
Interest on investments	17	48,030,627	-	-	48,030,627
Interest on receivables	18	106,232,338	(4,334,497)	-	101,897,841
Licences and permits	19	137	-	-	137
Operational revenue		2,531,223	-	-	2,531,223
Government grants and subsidies	20	2,078,361,983	(2,963,425)	-	2,075,398,558
Licences and Permits (Non-exchange)	21	356,242	-	-	356,242
Employee related costs	25	(779,426,434)	-	-	(779,426,434)
Remuneration of councilors	26	(16,100,308)	-	-	(16,100,308)
Depreciation and amortisation	27	(164,177,587)	-	-	(164,177,587)
Impairment loss	32	(10,679,590)	-	-	(10,679,590)
Debt impairment		(439,819,561)	75,130,699	-	(364,688,862)
Contracted services	34	(291,178,161)	2,729,458	(4,759,256)	(293,207,959)
Operational costs	33	(244,557,806)	-	5,054,912	(239,502,894)
Inventory consumed		(236,723,590)	12,925,944	(295,656)	(224,093,302)
Lease rentals on operating lease	29	(3,668,788)	-	-	(3,668,788)
Finance costs		(305,780)	-	-	(305,780)
Surplus for the year		394,682,114	20,961,954	-	415,644,068

Cash flow statement

2024

	As previously reported	Correction of error	Restated
Cash flow from operating activities			
Rendering of services	581,048,728	(62,288)	580,986,440
Grants	2,096,325,689	717,613	2,097,043,302
Interest on investment	48,030,627	-	48,030,627
Other receipts	4,178,404	-	4,178,404
Employee related costs	(790,493,312)	-	(790,493,312)
Suppliers	(861,584,704)	7,284,151	(854,300,553)
Finance costs	(305,780)	-	(305,780)
	1,077,199,652	7,939,476	1,085,139,128
Cash flow from investing activities			
Purchase of property, plant and equipment	(694,462,975)	-	(702,402,450)
Intangible assets	(75,000)	-	(75,000)
	(694,537,975)	(7,939,475)	(702,477,450)

Vhembe District Municipality

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43. Prior-year adjustments (continued)

43.1 Service charges

Meter Adjustments

The municipality have been billing meters both on estimates and actual reading, where a meter has been billed on estimate and the latest actual is available the customer accounts are adjusted for over or under statement due to estimates. The meter adjustments are effected from the last actual the municipality previously billed.

The municipality obtained the latest actual consumption in the 2024/25 financial year for accounts which were previously charged on an estimated consumption and adjusted service charges. The adjustments resulted to correction of error in the 2023/24 financial year as follows:

For 2022/24 financial year the meter adjustment resulted to a decrease in *Service charges* by R65 638 222, decrease in Output VAT accrual by R8 634 151 and decrease in Trade and other receivables by R74 272 373. This indicates that the estimated consumption previously used overstated service charges, VAT out accrual and Trade and other receivables in the 2023/24 financial year.

Debit notes adjustments

The municipality processed debit notes during the 2024/25 financial year to correct prior periods billing. The debit notes processed resulted in prior period correction as follows:

For 2023/24 debit notes resulted to an increase in Trade and other receivables from exchange transactions by R11 248 760, increase in *Service charges* by R9 757 492, increase in Output VAT accrual by R1 463 624 and increase on Interest on receivables by R27 645.

Credit Notes Adjustments

The municipality processed credit notes during 2024/25 financial year to correct prior period billing. The credit notes processed during the year resulted in prior period correction as follows:

For 2023/24 credit notes resulted to a decrease in Trade and other receivables from exchange transactions by R18 036 576, decrease in *Service charges* by R 11 890 812, decrease in Output VAT accrual by R1 783 622 and decrease on Interest on receivables by R4 362 142.

Cut-off adjustment

During the financial year the municipality obtained actual readings for meter which were previously not billed in the prior years and the billing of those meters amounted to a total of R42 165 989 exclusive of VAT, this resulted in an overstatement of Service charges in the current year as the billing included consumption of prior years. The municipality then developed a methodology to allocate consumption to prior financial years and bill that consumption in those respective years using the tariffs applicable in those respective years to ensure that current year service charges are not overstated. The adjustment resulted to the following impact in the prior years:

For comparative year (2023/24) Services charges increased by R5 245 319, this increase also resulted to an increase in Output VAT accrual by R684 172 and increase in Trade receivables from exchange transactions by R5 929 491.

For 2022/23 and prior years' Accumulated surplus increased by R33 120 981, this resulted to an increase also in Output VAT accrual by R4 320 128 and an increase in Trade receivables from exchange transactions by R37 441 109. This indicates that current year Service charges were overstated by R38 366 300 as a results of meters which were not previously billed.

The above corrections indicates that Service charges were overstated by R62 526 225 in the 2023/24 financial year.

Vhembe District Municipality

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43. Prior-year adjustments (continued)

43.2 Receivables from exchange transactions (Gross amount)

Meter Adjustments

The municipality have been billing meters both on estimates and actual reading, where a meter has been billed on estimate and the latest actual is available the customer accounts are adjusted for over or over statement due to estimates. The meter adjustments are effected from the last actual the municipality previously billed.

The municipality obtained the latest actual consumption in the 2024/25 financial year for accounts which were previously charged on an estimated consumption and adjusted service charges. The adjustments resulted to correction of error both in the 2023/24 and 2022/23 financial years as follows:

-For 2022/24 financial year the meter adjustment resulted to a decrease in Service charges by R65 638 222, decrease in Output VAT accrual by R8 634 151 and decrease in *Trade and other receivables* by R74 272 373. This indicates that the estimated consumption previously used overstated service charges, VAT out accrual and Trade and other receivables in the 2023/24 financial year.

-For 2022/23 and prior financial years the meter adjustment resulted in a decrease in accumulated surplus by R90 267 244, decrease in Output VAT accrual by R15 523 071 and *Trade and other receivables* by R105 790 315. This indicates that the estimated consumption previously used overstated accumulated surplus, VAT output accrual and Trade and other receivables during the 2021/22 and prior financial years.

Debit notes adjustments

The municipality processed debit notes during the 2024/25 financial year to correct prior periods billing. The debit notes processed resulted in prior period correction as follows:

-For 2023/24 debit notes resulted to an increase in *Trade and other receivables from exchange transactions* by R11 248 760, increase in Service charges by R9 757 492, increase in Output VAT accrual by R1 463 624 and increase on Interest on receivables by R27 645.

-For 2022/23 and prior financial years the debit notes resulted to an increase in *Trade and other receivables from exchange transactions* by R28 032 565, increase in Accumulated surplus by R24 342 455 and increase in Output VAT accrual by R3 690 100.

Credit Notes Adjustments

The municipality processed credit notes during 2024/25 financial year to correct prior period billing. The credit notes processed during the year resulted in prior period correction as follows:

-For 2023/24 credit notes resulted to a decrease in *Trade and other receivables from exchange transactions* by R18 036 576, decrease in Service charges by R 11 890 812, decrease in Output VAT accrual by R1 783 622 and decrease on Interest on receivables by R4 362 142..

-For 2022/23 and prior financial years the credit notes resulted to a decrease in *Trade and other receivables from exchange transactions* by R25 140 880, decrease in Accumulated surplus by R22 513 494 and decrease in Output VAT accrual by R2 627 380.

Cut-off adjustment

During the financial year the municipality obtained actual readings for meter which were previously not billed in the prior years and the billing of those meters amounted to a total of R47 665 901 inclusive of VAT, this resulted in an overstatement of Trade and other receivables from exchange transactions in the current year as the billing included consumption of prior years. The municipality then developed a methodology to allocate consumption to prior financial years and bill that consumption in those respective years using the tariffs applicable in those respective years to ensure that current year receivables from exchange transactions are not overstated. The adjustment resulted to the following impact in the prior years:

For comparative year (2023/24) Trade receivables from exchange transactions increased by R5 929 491.

For 2022/23 and prior years' increase in Trade receivables from exchange transactions year Service charges were overstated by R38 366 300. This indicates that current year trade receivable from exchange transactions were overstated by R43 370 600 as a results of meters which were not previously billed.

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43. Prior-year adjustments (continued)

The above corrections indicates that Gross Trade and other receivables from exchange receivables was overstated by R140 588 220 in the 2023/24 financial year, therefore Gross receivables from exchange transactions are restated to R2 112 729 056 and the disclosed age analysis have also been restated after taking into account the adjustments.

Vhembe District Municipality

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43. Prior-year adjustments (continued)

43.3 VAT Receivables / (Payables)

Meter Adjustments

The municipality have been billing meters both on estimates and actual reading, where a meter has been billed on estimate and the latest actual is available the customer accounts are adjusted for over or over statement due to estimates. The meter adjustments are effected from the last actual the municipality previously billed.

The municipality obtained the latest actual consumption in the 2024/25 financial year for accounts which were previously charged on an estimated consumption and adjusted service charges. The adjustments resulted to correction of error both in the 2023/24 and 2022/23 financial years as follows:

-For 2022/24 financial year the meter adjustment resulted to a decrease in Service charges by R65 638 222, decrease in *Output VAT accrual* by R8 634 151 and decrease in Trade and other receivables by R74 272 373. This indicates that the estimated consumption previously used overstated service charges, VAT out accrual and Trade and other receivables in the 2023/24 financial year.

-For 2022/23 and prior financial years the meter adjustment resulted in a decrease in accumulated surplus by R90 267 244, decrease in *Output VAT accrual* by R15 523 071 and Trade and other receivables by R105 790 315. This indicates that the estimated consumption previously used overstated accumulated surplus, VAT output accrual and Trade and other receivables during the 2021/22 and prior financial years.

Debit notes adjustments

The municipality processed debit notes during the 2024/25 financial year to correct prior periods billing. The debit notes processed resulted in prior period correction as follows:

-For 2023/24 debit notes resulted to an increase in Trade and other receivables from exchange transactions by R11 248 760, increase in Service charges by R9 757 492, increase in *Output VAT accrual* by R1 463 624 and increase on Interest on receivables by R27 645.

-For 2022/23 and prior financial years the debit notes resulted to an increase in Trade and other receivables from exchange transactions by R28 032 565, increase in Accumulated surplus by R24 342 455 and increase in *Output VAT accrual* by R3 690 100.

Credit Notes Adjustments

The municipality processed credit notes during 2024/25 financial year to correct prior period billing. The credit notes processed during the year resulted in prior period correction as follows:

-For 2023/24 credit notes resulted to a decrease in Trade and other receivables from exchange transactions by R18 036 576, decrease in Service charges by R 11 890 812, decrease in *Output VAT accrual* by R1 783 622 and decrease on Interest on receivables by R4 362 142.

-For 2022/23 and prior financial years the credit notes resulted to a decrease in Trade and other receivables from exchange transactions by R25 140 880, decrease in Accumulated surplus by R22 513 494 and decrease in *Output VAT accrual* by R2 627 380.

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43. Prior-year adjustments (continued)

Invoice Credit Notes

The municipality processed credit notes on invoices previously processed in the prior financial year either because the invoice was processed incorrectly or the invoice should have not been processed. the reversal of those invoices resulted in the prior period error as follows:

The invoice credit notes processed resulted in a decrease in Payables from exchange transactions by R5 024 196, a decrease in Contracted services by R2 729 439, and decrease in Property, plant and equipment by R1 639 427 and a decrease in *Input VAT accrual* by R655 330.

Cut-off adjustment

During the financial year the municipality obtained actual readings for meter which were previously not billed in the prior years and the billing of those meters amounted to a total of R47 665 901 inclusive of VAT, this resulted in an overstatement of Trade and other receivables from exchange transactions in the current year as the billing included consumption of prior years. The municipality then developed a methodology to allocate consumption to prior financial years and bill that consumption in those respective years using the tariffs applicable in those respective years to ensure that current year receivables from exchange transactions are not overstated. The adjustment resulted to the following impact in the VAT output accrual:

For comparative year (2023/24) VAT output accrual increased by R684 172 and for 2022/23 and prior years' VAT output accrual increased by R4 320 128.

This indicates that current year VAT output accrual was overstated by R5 004 300 as a results of meters which were not previously billed.

Retention adjustments

The municipality review the retention register as at 30 June 2024, to confirm whether the municipality is still liable for all the retention disclosed in the register, the municipality obtained final completion certificates of completed projects by 30 June 2024 which indicates the final 5% of retention paid or claimed per project per contractor and confirmed that the register included retention's which have been paid or claimed which amounted to R12 166 050 inclusive of VAT. The municipality also noted that retention still include retention of contractor whose contract was terminated in 2018 and the retention amounted to R19 968 330 inclusive of VAT. The adjustment resulted in a decrease in the prior year VAT Receivable or Payable by R4 191 441.

The above corrections indicates that VAT receivable / payables were overstated by an amount of R5 948 779 in the prior financial year.

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43. Prior-year adjustments (continued)

43.4 Interest on Receivables

Debit notes adjustments

The municipality processed debit notes during the 2024/25 financial year to correct prior periods billing. The debit notes processed resulted in prior period correction as follows:

-For 2023/24 debit notes resulted to an increase in Trade and other receivables from exchange transactions by R11 248 760, increase in Service charges by R9 757 492, increase in Output VAT accrual by R1 463 624 and increase on *Interest on receivables* by R27 645.

Credit Notes Adjustments

The municipality processed credit notes during 2024/25 financial year to correct prior period billing. The credit notes processed during the year resulted in prior period correction as follows:

-For 2023/24 credit notes resulted to a decrease in Trade and other receivables from exchange transactions by R18 036 576, decrease in Service charges by R 11 890 812, decrease in Output VAT accrual by R1 783 622 and decrease on *Interest on receivables* by R4 362 142.

The above corrections indicates that interest on receivables was overstated by R4 334 497 in the prior year.

43.5 Property, plant and equipment and intangible assets

Invoice Credit Notes

The municipality processed credit notes on invoices previously processed in the prior financial year either because the invoice was processed incorrectly or the invoice should have not been processed. the reversal of those invoices resulted in the prior period error as follows:

The invoice credit notes processed resulted in a decrease in Payables from exchange transactions by R5 024 196, a decrease in Contracted services by R2 729 439, and decrease in *Property, plant and equipment* by R1 639 427 and a decrease in Input VAT accrual by R655 330.

Prior Period Adjustments (PPE)

In accordance with GRAP 3 (Accounting Policies, Changes in Accounting Estimates and Errors), the following prior period errors were identified and corrected retrospectively in the financial statements. Comparative information for the 2022/2023 and 2023/2024 financial years has been restated accordingly.

1. Intangible Assets

The accumulated depreciation on intangible assets was understated by R230,680.18 in the 2022/2023 financial year. This error has been corrected by restating accumulated depreciation and reducing the carrying amount of intangible assets. The effect of the correction reduced the accumulated surplus in the comparative year.

2. Other Property, Plant and Equipment

The accumulated depreciation on other property, plant and equipment was understated by R556,745.56 in the 2022/2023 financial year. This has been corrected by increasing accumulated depreciation and reducing the carrying amount of property, plant and equipment. The effect of the correction reduced the accumulated surplus in the comparative year.

3. Motor Vehicles

The cost of motor vehicles was overstated by R1,072,664.72, with a corresponding overstatement in accumulated depreciation. Although the net carrying amount was unaffected, a journal was passed to correct the misstatement in cost and accumulated depreciation. This adjustment had no effect on the accumulated surplus.

4. Work-in-Progress (Consulting Costs)

An amount of R3,219,292.72 was incorrectly classified as Work-in-Progress (WIP) in the 2023/2024 financial year. The balance related to consulting costs for outsourced software and should have been expensed. The error has been corrected by restating the 2023/2024 comparative figures: decreasing WIP (assets) and increasing consulting expenses. This correction reduced the accumulated surplus for the 2023/2024 year. No adjustment has been made to the 2024/2025 expense figures, as the correction was accounted for in the comparative period.

The above corrections indicates that Property, plant and equipment was overstated by an amount of R5 415 467 in the prior year. and Intangible assets were under stated by R230 686.

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43. Prior-year adjustments (continued)

43.6 Payables from exchange transactions

Trade payables

The municipality processed credit notes on invoices previously processed in the prior financial year either because the invoice was processed incorrectly or the invoice should have not been processed. the reversal of those invoices resulted in the prior period error as follows:

The invoice credit notes processed resulted in a decrease in *Payables from exchange transactions* by R5 024 196, a decrease in Contracted services by R2 729 439, and decrease in Property, plant and equipment by R1 639 427 and a decrease in Input VAT accrual by R655 330.

Retention's

The municipality review the retention register as at 30 June 2024, to confirm whether the municipality is still liable for all the retention disclosed in the register, the municipality obtained final completion certificates of completed projects by 30 June 2024 which indicates the final 5% of retention paid or claimed per project per contractor and confirmed that the register included retention's which have been paid or claimed which amounted to R12 166 050. The municipality also noted that retention still include retention of contractor whose contract was terminated in 2018 and the retention amounted to R19 968 330. Based on the above retention was overstated by R32 134 380, the municipality adjusted retention by reducing it by R32 134 380. The adjustment resulted to the following impact in the prior year:

Trade and other payables decreased by R32 134 380, VAT Receivables / Payables decreased by R4 191 441 and accumulated surplus decreased by R27 942 939.

The above corrections indicates that Payables from exchange transactions was overstated by an amount of R37 158 588 in the prior year.

43.7 Accumulated surplus

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43. Prior-year adjustments (continued)

Meter Adjustments

The municipality have been billing meters both on estimates and actual reading, where a meter has been billed on estimate and the latest actual is available the customer accounts are adjusted for over or over statement due to estimates. The meter adjustments are effected from the last actual the municipality previously billed.

The municipality obtained the latest actual consumption in the 2024/25 financial year for accounts which were previously charged on an estimated consumption and adjusted service charges. The adjustments resulted to correction of error in the 2022/23 financial years as follows:

-For 2022/23 and prior financial years the meter adjustment resulted in a decrease in *Accumulated surplus by R90 267 244*, decrease in Output VAT accrual by R15 523 071 and Trade and other receivables by R105 790 315. This indicates that the estimated consumption previously used overstated accumulated surplus, VAT output accrual and Trade and other receivables during the 2021/22 and prior financial years.

Debit notes adjustments

The municipality processed debit notes during the 2024/25 financial year to correct prior periods billing. The debit notes processed resulted in prior period correction as follows:

-For 2022/23 and prior financial years the debit notes resulted to an increase in Trade and other receivables from exchange transactions by R28 032 565, increase in *Accumulated surplus by R24 342 455* and increase in Output VAT accrual by R3 690 100.

Credit Notes Adjustments

The municipality processed credit notes during 2024/25 financial year to correct prior period billing. The credit notes processed during the year resulted in prior period correction as follows:

-For 2022/23 and prior financial years the credit notes resulted to a decrease in Trade and other receivables from exchange transactions by R25 140 880, decrease in *Accumulated surplus by R22 513 494* and decrease in Output VAT accrual by R2 627 380.

Retention adjustments

The municipality review the retention register as at 30 June 2024, to confirm whether the municipality is still liable for all the retention disclosed in the register, the municipality obtained final completion certificates of completed projects by 30 June 2024 which indicates the final 5% of retention paid or claimed per project per contractor and confirmed that the register included retention's which have been paid or claimed which amounted to R12 166 050 inclusive of VAT. The municipality also noted that retention still include retention of contractor whose contract was terminated in 2018 and the retention amounted to R19 968 330 inclusive of VAT. The adjustment resulted in a decrease in the prior year accumulated surplus by R27 942 939.

Debt impairment provision

Performed a correction on Provision of impairment to align with GRAP 104 and to take into account the correction of adjustments on revenue from exchange transactions in the 2022/23 financial year which had an effect on the Receivables from exchange transactions. Debt impairment has been adjusted down by R65 457 521 in the 2022/23 financial year. This adjustment indicates that Accumulated surplus is understated by R65 457 521.

The above corrections indicates that Accumulated surplus was understated by R34 537 808 in the 2022/23 financial year.

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43. Prior-year adjustments (continued)

43.8 Contracted services

Invoice Credit Notes

The municipality processed credit notes on invoices previously processed in the prior financial year either because the invoice was processed incorrectly or the invoice should have not been processed. the reversal of those invoices resulted in the prior period error as follows:

The invoice credit notes processed resulted in a decrease in Payables from exchange transactions by R5 024 196, a decrease in *Contracted services* by R2 729 439, and decrease in Property, plant and equipment by R1 639 427 and a decrease in Input VAT accrual by R655 330.

The above corrections indicates that Contracted services was overstated by an amount of R2 729 439 in the prior year.

Capital commitments

Opening balance	- 700,317,500
Adjustments made	- (6,108,247)
Restated opening balance	- 694,209,253

The restatement is attributed to errors on capital expenditure and contractual amounts. The adjustments are made up as follows:

Projects not previously included amounted to R74 090 174 of commitment, Project which were incorrectly added amounted to R100 976 539 of commitment, project which were included by commitment was understated by R54 289 352 and projects which were previously included by commitment amount was overstated by R33 976 539.

The above adjustments resulted in an adjustment of commitment amounted to R6 108 247.

43.9 Receivables and Revenue from non-exchange transactions

Own funded professional fees amounting to R2 963 424 were previously accounted for as if they are funded by Regional Bulk Infrastructure Grant in the prior year and there were were also incorrectly recognised as revenue from RBIG in the prior year and also increased the receivable amount of RBIG from DWS.

The above error resulted in an overstatement of Receivables from non-exchange transactions (DWS RBIG) by R2 963 424 and an overstatement of Revenue from non-exchange transactions by R2 963 424 in the prior year.

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43. Prior-year adjustments (continued)

43.10 Debt impairment provision

The municipality performed a correction on Provision of impairment in align with GRAP 104 and to take into account the correction of adjustments on revenue from exchange transactions in the prior year which had an effect on the Receivables from exchange transactions.

Debt impairment has been adjusted down by R75 130 699 in the 2023/24 financial year and by R65 457 521 in the 2022/23 financial year.

The adjustment reduced Debt impairment loss in the Statement of Financial Performance in the 2023/24 financial year by R75 130 699 and Reduced Debt impairment provision in the Statement of Financial Position in the 2023/24 financial year by R140 588 220.

43.11 Receivables from exchange transactions (Net amount)

Gross Trade and other receivables from exchange receivables was overstated by R140 588 220 in the 2023/24 financial year as indicated above. Gross Receivables from exchange transactions was previously stated at R2 253 317 276 and have been reduced by R140 588 220 and now restated to R2 112 729 056 in the 2023/24 financial year.

Debt impairment provision in the Statement of Financial Position in the 2023/24 financial year by R140 588 220 as indicated above. Debt impairment provision was previously stated at R2 219 327 532 and after the adjustment have be restated to R2 078 739 312 in the 2023/24 financial year.

Therefore based on the above adjustment on Gross Receivables from exchange receivables and Debt impairment provision Net Receivables from exchange transactions have been restated R33 989 744 in the 2023/24 financial year.

Debt impairment loss

The municipality performed a correction on Provision of impairment in align with GRAP 104 and to take into account the correction of adjustments on revenue from exchange transactions in the prior year which had an effect on the Receivables from exchange transactions.

Debt impairment loss has been adjusted down by R75 130 699 in the 2023/24 financial year, this resulted to a restatement of Debt impairment loss from R439 819 561 to R364 688 862 in the Statement of Financial Performance.

Inventories - Water inventory, Inventory consumed and Water losses

The municipality have been billing meters both on estimates and actual reading, where a meter has been billed on estimate and the latest actual is available the customer accounts are adjusted for over or under statement due to estimates. The consumption which related to 2023/24 overstatement of billing amounted to 6 765 774 KL and also the municipality had incorrectly not included water billed by Musina Local Municipality in the 2023/24 financial year valuation of water inventory amounting to 2 507 044 KL. The Municipality also adjusted production costs in the 2023/24 financial year as indicated under Contracted services correction of error.

The above errors resulted in an understatement of Water inventory on hand, overstatement of Water losses and overstatement of system input volume in the 2023/24 financial year.

Water on hand was understated by R12 925 945, water losses were overstated by R51 495 880 and system input volume was overstated by R41 597 207

The above error also resulted to an overstatement of Water inventory consumed by R12 925 945.

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43. Prior-year adjustments (continued)

Reclassifications

The following reclassifications adjustment occurred:

Operational costs

Sanitation expenditure amounting to R 4 759 256 which the municipality incurred while constructing VIP toilets for community through outsourced services was incorrectly classified under operation expenses in the 2023/24 financial year instead of contracted services. The municipality have reclassified the expenditure from operational expenses to contracted services. This reclassification resulted to a decrease in operational expenses by R4 759 256 in the 2023/24 financial year.

During the 2023/24 financial year the municipality incorrectly mapped or disclosed inventory consumed expenditure amounting to R295 656 under operational expenses. The municipality have corrected the incorrect classification on the disclosure. The correction resulted in a decrease in operational expenditure by R295 656 in the 2023/24 financial year.

The above reclassifications resulted in a decrease in operational expenses by R5 054 912 in the 2023/24 financial year.

Contracted services

Sanitation expenditure amounting to R 4 759 256 which the municipality incurred while constructing VIP toilets for community through outsourced services was incorrectly classified under operation expenses in the 2023/24 financial year instead of contracted services. The municipality have reclassified the expenditure from operational expenses to contracted services. This reclassification resulted to a an increase in Contracted services expenditure by R4 759 256 in the 2023/24 financial year.

Inventory consumed

During the 2023/24 financial year the municipality incorrectly mapped or disclosed inventory consumed expenditure amounting to R295 656 under operational expenses. The municipality have corrected the incorrect classification on the disclosure. The correction resulted in an increase in Inventory consumed expenditure by R295 656 in the 2023/24 financial year.

VAT receivable or (payable)

ASB fact sheet #11 states that VAT receivable from or payable to SARS is not a financial instrument, and should be treated as a statutory receivable or payable. The amount of VAT receivable from or payable to SARS is calculated as the net amount of output VAT collected and input VAT paid. As the amount due from or to SARS is already a net amount, there is no separate recognition of a receivable or payable.

The VAT accrual account does not represent amounts to be received or paid, but rather amounts that are associated with transactions that are yet to be settled. There is no money to be received or paid to SARS for these amounts as yet. As there is no transaction to "settle" with a specific counterpart at this point, the requirements for set off are inappropriate. As a result, separate presentation of the VAT accrual "debit" and "credit" may be more appropriate.

Based on the above the municipality have disclosed VAT control and VAT accrual separate in the annual financial statements from the 2023/24 financial year.

This separate disclosure resulted in an increase in VAT receivable from VAT accrual amounting to R79 759 070 and a decrease in VAT payable by R79 759 070.

Receivables from exchange transaction and from non-exchange transactions

Munsina Local Municipality receivable have been reclassified from Receivables from non-exchange transactions to Receivables from exchange transactions, the reclassification will decrease Receivables from non-exchange transactions by R31 120 594 (2023/24) and R34 692 654 (2022/23) and increase Receivables from exchange transactions by R31 120 594 (2023/24) and R34 692 654 (2022/23).

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44. Change in estimate

Property, plant and equipment

In line with GRAP 17.61, the municipality conducted an annual review of the estimated useful lives of all classes of property, plant and equipment at 30 June 2025. As a result of this assessment, the remaining useful lives of certain assets were revised either upwards or downwards.

Assets with increased useful lives

The review identified several assets that remained in good operational condition, demonstrated stable performance, and showed no indications of significant deterioration. Their maintenance history and physical inspection confirmed that they were still capable of providing service potential for a longer period than previously estimated. The remaining useful lives of these assets were therefore increased.

Assets with reduced useful lives

Other assets exhibited signs of physical wear, reduced output capacity, structural deterioration, or ageing. These indicators reflected that such assets would not continue to render service over their previously estimated useful lives. Management therefore reduced their remaining useful lives to reflect their current condition and expected consumption pattern.

Impact of the change in estimate

- Infrastructure assets: reduction in depreciation expense of R3,320,047.

- Movable assets: reduction in depreciation expense of R618,981.

The total reduction in depreciation expense recognised in the Statement of Financial Performance for the year amounts to R3,939,028.

This adjustment has been accounted for prospectively, in accordance with GRAP 3 on Accounting Policies, Changes in Accounting Estimates and Errors, and therefore does not affect prior periods.

45. Risk management

Liquidity risk

Liquidity risk is the risk that the municipality will encounter in raising funds to cover future commitments. The municipality manages liquidity risk by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Due to the dynamic nature of the underlying businesses, municipality treasury maintains flexibility in funding by maintaining availability under committed credit lines.

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities..

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45. Risk management (continued)

Credit risk

Credit risk refers to the risk that a counterpart will default on its contractual obligations resulting in financial loss to the municipality. The municipality has a sound credit control and debt collection policy and obtains sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. The municipality uses its own trading records to assess its major customers.

Potential concentrations of credit rate risk consist mainly of long-term receivables, consumer debtors, other debtors, bank and cash balances..

Receivables from exchange transactions comprise of a large number of ratepayers, dispersed across different industries and geographical areas within the jurisdiction of the municipality. Ongoing credit evaluations are performed on the financial condition of these receivables. The credit quality of receivables from exchange transactions is very poor as the municipality can only collect 0.21 times its receivables over a year as per receivable turnover ratio. Therefore municipality has issues with credit collection which is also evident from high receivables which are impaired at year end. Receivables from exchange transactions are presented net of the allowance for impairment.

Receivables from non-exchange transactions comprise of a large number of ratepayers, dispersed across different industries and geographical areas within the jurisdiction of the municipality. Ongoing credit evaluations are performed on the financial condition of these receivables. Receivables from non - exchange transactions are presented net of the allowance for impairment.

The municipality establishes an allowance for impairment that represents its estimate of anticipated losses in respect of receivables. Receivables are provided for based on estimated irrecoverable amounts, determined by reference to a non-payment rate. In the case of debtors whose accounts become in arrears, it is endeavoured to collect such accounts by, "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

Long-term Receivables and Other Debtors are individually evaluated annually at reporting date for impairment or discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable.

Payment to accounts of consumer debtors who are unable to pay, are renegotiated as an ongoing customer relationship in response to an adverse change in the circumstances of the customer.

The municipality does not have any significant credit risk exposure to any single counterpart or any group of counterpart having similar characteristics. The municipality defines counterpart as having similar characteristics if they are related entities. The credit risk on liquid funds is limited because the counterpart are banks with high credit-ratings.

Financial instruments exposed to credit risk at year end were as follows:

Financial instrument	2025	2024
Cash and cash equivalents	85,749,090	513,349,821
Input VAT accrual	210,060,493	186,034,312
Output VAT accrual	(175,201,794)	(106,275,242)
Output VAT accrual on debt impairment	80,642,490	-
Receivables from exchange transactions	38,477,831	65,110,338
Receivables from non-exchange transactions	1,524,629	1,501,114
Payables from exchange transactions	(656,218,005)	(534,413,261)
Consumer deposits	(4,409,170)	(4,409,170)

There are no receivables that are past due and whose terms have been renegotiated during the 2024/25 financial year.

Market risk

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45. Risk management (continued)

Interest rate risk

Interest Rate Risk is defined as the risk that the fair value or future cash flows associated with a financial instrument will fluctuate in amount as a result of market interest changes. Potential concentrations of interest rate risk consist mainly of variable rate deposit investments, long-term receivables, consumer debtors, other debtors, bank and cash balances.

The municipality limits its counterpart exposures from its money market investment operations by only dealing with well-established financial institutions of high credit standing. No investment with a tenure exceeding twelve months shall be made without consultation with the councillor responsible for financial matters. In the case of receivables whose accounts become in arrears, it is endeavoured to collect such accounts by, "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy. Long-term receivables and other debtors are individually evaluated annually at the reporting date for impairment.

46. Going concern

The financial statements have been prepared on the going concern basis. However, the entity is experiencing significant financial challenges, including adoption of unfunded budget for the year 2025/26 financial year. These conditions indicate the existence of a significant material uncertainty that may cast significant doubt on the entity's ability to continue as a going concern. Management is actively implementing measures to address this challenge, including the implementation of the Budget Funding Plan which was adopted by Council on the 21 October 2025. The Budget Funding Plan includes revenue enhancement strategies that are aimed at improving the municipality's collection rate by ensuring that the municipality accurately bills and collects on water services it provides. Additionally, the Budget Funding Plan incorporates measures that will reduce and contain expenditure; these measures include curbing reliance on the use of consultants and non-core expenditure. Despite these plans, the outcome remains uncertain.

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

47. Events after the reporting date

After the reporting date, National Treasury issued a notice on 3 October 2025 to Vhembe District Municipality regarding non-compliance with Section 18 of the Municipal Finance Management Act (MFMA) due to the adoption of an unfunded budget for the 2025/26 MTREF. The letter warns that failure to address this matter may result in the invocation of Section 216(2) of the Constitution to stop the transfer of funds and possible charges of financial misconduct under Section 171 of the MFMA.

The municipality is required to:

Submit an updated budget funding plan with measurable targets within 14 days of receipt of the letter.

Align expenditure to realistic revenue collection levels and provide monthly progress reports via the GoMuni Portal.

Address unprocessed unauthorized, irregular, fruitless and wasteful (UIFW) expenditure through MPAC and Disciplinary Board processes.

Management is actively engaging with Provincial Treasury to implement corrective measures and believes these actions will mitigate the risk of financial sanctions.

48. Unauthorised expenditure

Opening balance as previously reported	-	222,594,309
Add: Unauthorised expenditure - current	631,132,103	-
Less: Amount authorised - current	-	(222,594,309)
Closing balance	631,132,103	-

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48. Unauthorised expenditure (continued)

The over expenditure incurred by municipal departments during the year is attributable to the following categories:

Non-cash	409,508,622	-
Cash	221,623,481	-
	631,132,103	-

Analysed as follows: non-cash

Impairment losses	60,973,595	-
Depreciation and amortisation	11,531,812	-
Debt Impairment	337,616,600	-
	410,122,007	-

Analysed as follows: cash

Inventory consumed	221,623,481	-

49. Fruitless and wasteful expenditure

Opening balance as previously reported	305,780	2,541,344
Add: Fruitless and wasteful expenditure identified - current	-	305,780
Less: Amount recovered - current	-	(2,541,344)
Closing balance	305,780	305,780

50. Irregular expenditure

Opening balance as previously reported	192,889	37,375
Add: Irregular expenditure - current	-	114,977,030
Add: Irregular expenditure - prior period	105,194,502	2,965,682
Less: Amount written off - current	(13,331,072)	(117,787,198)
Closing balance	92,056,319	192,889

Incidents/cases identified/reported in the current year include those listed below:

Employees or relative employed by state or municipal that have interests in entities that made business with the municipality and other state employees have interest in VDM	-	1,365,220
Evaluation criteria not consistent with the Preferential Procurement Regulation	17,314,075	45,918,635
Non-compliance with Tax Matters	86,305,905	53,465,885
Supply Chain Management Process were not followed	1,767,408	14,227,290
	105,387,388	114,977,030

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51. Additional disclosure in terms of Municipal Finance Management Act		
SALGA		
Current year subscription / fee	8,802,388	8,116,062
Amount paid - current year	(8,802,388)	(8,116,062)
	-	-
Material losses		
Opening balance as previously reported	1,811,409,295	1,230,441,443
Add: Losses identified - current period	854,911,119	580,967,852
	2,666,320,414	1,811,409,295
Audit fees		
Current year subscription / fee	8,545,338	7,717,223
Amount paid - current year	(8,545,338)	(7,717,223)
	-	-
PAYE and UIF		
Current year subscription / fee	129,490,865	127,518,745
Amount paid - current year	(129,490,865)	(127,518,745)
	-	-
Pension and Medical Aid Deductions		
Current year subscription / fee	55,836,760	51,977,279
Amount paid - current year	(55,836,760)	(51,977,279)
	-	-
VAT		
VAT output payables and VAT input receivables are shown in note 6.		
All VAT returns have been submitted by the due date throughout the year.		
Deviations from Supply Chain Management Regulations		
In terms of section 36 of the Municipal Supply Chain Management Regulations any deviations from the supply chain management policy needs to approved/condoned by the accounting officer and noted by council. The expenses incurred as listed hereunder have been approved by the accounting officer and noted by council.		
Incident		
Repairs and maintenance	718,190	6,431,097
Advertising and Marketing	595,971	657,115
Training and Registration Fees	2,259,395	1,125,064
Professional Fees	396,106	727,406
Stationery	69,197	138,319
Entertainment	272,028	465,200
	4,310,887	9,544,201

52. Segment information

General information

Vhembe District Municipality

Annual Financial Statements for the year ended June 30, 2025

Notes to the Annual Financial Statements

Figures in Rand

2025

2024

52. Segment information (continued)

Identification of segments

The municipality is organised and reports to management on the basis of three major functional areas: Community and Public safety, Economic and Environmental and Trading services services. The segments were organised around the type of service delivered and the target market. Management uses these same segments for determining strategic objectives. Segments were aggregated for reporting purposes.

Information reported about these segments is used by management as a basis for evaluating the segments' performances and for making decisions about the allocation of resources. The disclosure of information about these segments is also considered appropriate for external reporting purposes.

Aggregated segments

The municipality operates throughout the Limpopo Province. Segments were aggregated on the basis of services delivered as management considered that the economic characteristics of the segments throughout limpopo were sufficiently similar to warrant aggregation.

Types of goods and/or services by segment

These reportable segments as well as the goods and/or services for each segment are set out below:

Reportable segment

Trading services
Community and Public safety

Economic and Environmental
Governance and administration - not a reportable segment***

Goods and/or services

Provision of Water and Waste Water Management services
Community and social servicesCommunity and social services
Planning and development
Provision of support services to the three reportable segments

52. Segment information (continued)

Segment surplus or deficit, assets and liabilities

2025

	Trading services	Community and Public safety	Economic and Environmental	Governance and administration - not a reportable segment***	Total
Revenue					
Revenue from non-exchange transactions	1,306,888,483	158,261,262	141,888,310	607,152,040	2,214,190,095
Revenue from exchange transactions	469,538,757	375,410	7,056,724	193,399,126	670,370,017
Total segment revenue	1,776,427,240	158,636,672	148,945,034	800,551,166	2,884,560,112
Entity's revenue					2,884,560,112
Expenditure					
Salaries and wages	426,308,069	140,486,375	20,012,897	233,944,137	820,751,478
Contracted Services	126,614,385	1,856,011	19,171,171	117,977,468	265,619,035
Inventory Consumed	448,702,001	279,472	-	7,479,376	456,460,849
Operational Cost	148,198,015	9,503,806	6,020,205	62,699,835	226,421,861
Depreciation and amortisation	21,215,133	-	148,204,791	23,639,042	193,058,966
Lease rentals on operating lease	-	-	-	2,543,160	2,543,160
Debt impairment	-	-	-	537,616,600	537,616,600
Impairment losses	-	-	-	69,953,095	69,953,095
Loss on disposal of assets	-	-	-	1,020,501	1,020,501
Total segment expenditure	1,171,037,603	152,125,664	193,409,064	1,056,873,214	2,573,445,545
Total segmental surplus/(deficit)	605,389,637	6,511,008	(44,464,030)	(256,322,048)	311,114,567
Impairment recovered					58,847,697
Total revenue reconciling items					58,847,697

	Trading services	Community and Public safety	Economic and Environmental	Governance and administration - not a reportable segment***	Total
52. Segment information (continued)					
Assets					
Segment assets	1,145,443,780	816,353,217	7,659,143,246	(1,635,125,483)	7,985,814,760
Output VAT Received					(285,990,993)
Debtors with negative balances					31,216,610
Total assets as per Statement of financial Position					7,731,040,377
Liabilities					
Segment liabilities	155,221,543	1,957,218	528,294,157	(1,852,885,097)	(1,167,412,179)
Output VAT Received					285,990,993
Debtors with negative balances					(31,216,610)
Total liabilities as per Statement of financial Position					(912,637,796)

Governance and administration - not a reportable segment***

The governance and administration is not a reportable segment as defined however, the information pertaining to this function is presented to reconcile the; municipality's segment deficit / surplus with the amount reported in the statement of financial performance and the municipality's segment assets and liabilities with the balances in the statement of financial position.

Measurement of segment surplus or deficit, assets and liabilities

Basis of accounting for transactions between reportable segments

The accounting policies of the segments are the same as those described in the summary of significant accounting policies.

Information about geographical areas

Vhembe District Municipality

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52. Segment information (continued)

The municipality’s operations are in the Limpopo Province.

The municipality has four local municipalities which it currently service and operate on, however there is no available reportable information on the following :

- Revenues from non-exchange transactions and external revenues from exchange transactions attributed to the wards
- Total expenditure attributed to the local municipality
- Non-current assets attributed to local municipality

53. Accounting by principals and agents

The entity is a party to a principal-agent arrangement.

Details of the arrangement is as follows:

Vhembe District Municipality which is a water authority entered to a principal -agent agreement with Musina Local Municipality. Vhembe District Municipality is a Principal and Musina Local municipality is an agent on the agreement.

Vhembe District Municipality which is a water authority entered to an agreement with Musina Local Municipality, where Musina Local Municipality bill and collect water and sanitation revenue on behalf of Vhembe District Municipality.

Musina Local Municipality collect water and sanitation revenue and hand it to Vhembe District Municipality and Vhembe District Municipality reimburse Musina Local Municipality all the costs incurred in billing and collecting water and sanitation revenue of behalf of Vhembe District Municipality.

Entity as principal Fee paid

Fee paid as compensation to the agent	6,165,414	5,516,097

Vhembe District also pay 15 % commission fee of amount collected to Musina Local Municipality for billing and collecting water and sanitation revenue on behalf of Vhembe District Municipality.

There were are no changes which occurred during the reporting period.