

# **BUSHBUCKRIDGE LOCAL MUNICIPALITY**



# **MPAC OVERSIGHT REPORT OVER THE ANNUAL REPORT 2018/19**

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## **1. PURPOSE OF THE REPORT**

The main purpose of this report is to recommend to Council the consideration of the 2018/19 Annual Report and to adopt an oversight report containing Council's comments on the Annual Report in terms of Section 129 (1) of the Local Government : Municipal Finance Management Act, 2003 (Act no.56 of 2003).

## **2. BACKGROUND**

### **2.1. Legal Requirements**

Section 121 (1), (2) and (3) of the MFMA determines that:-

121 (1) Every Municipality and every municipal entity must for each financial year prepare an annual report in accordance with this Chapter. The Council of a municipality must within nine months after the end of a financial year deal with the annual report of the municipality and of any municipal entity under the municipality's sole or shared control in accordance with section 129.

### **2.2. Municipal Public Accounts Committee**

The Municipal Public Accounts Committee is the mechanism through which Council exercises oversight over the management and expenditure of public funds. Council must provide assurance to the public that public monies and assets are being managed properly and that value for money is being rendered by public sector institutions in their spending of public funds. Municipal Public Accounts Committees are established in terms of section 79 of the Municipal Structures Act to conduct oversight functions.

### **2.3. Purpose of the Annual Report**

The purpose of the Annual Report is:-

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

### **2.4. Annual Report Requirements**

The annual report of a municipality must include:-

- a) The annual financial statements of a municipality, and in addition, if section 122 (2) applies, consolidated annual financial statements, as submitted to the Auditor-General for audit in terms of section 126 (1);
- b) The Auditor-General's audit report in terms of section 126 (3) on those financial statements;
- c) The annual performance report of the municipality prepared by the municipality in terms of section 46 of the Municipal Systems Act;
- d) The Auditor-General's audit report in terms of section 45 (b) of the Municipal Systems Act, Act 32 of 2000;
- e) An assessment by the municipality's Accounting Officer of any arrears on municipal taxes and service charges;
- f) An assessment by the municipality's Accounting Officer of the municipality's performance against the measurable performance objectives referred to in section 17 (3) (b) for revenue from each source and for each vote in the municipality's approved budget for the relevant financial year;
- g) Particulars of any corrective action taken or to be taken in response to issues raised in the audit reports referred to in paragraphs (b) (d);

h) Any recommendation as determined by the municipality

## **2.5. Submission and Tabling of the Annual Report**

In terms of section 127 (5) of the MFMA, the Accounting Officer must immediately after the annual report is tabled, make public the annual report, invite the local community to submit the representations in connection with the annual report and submit the annual report to the Auditor-General, the relevant provincial treasury and the provincial department responsible for local government in the province.

The annual report of the municipality for the 2018/19 financial year was tabled to the Council at its special meeting held on **22 January 2020** in terms of section 127 (2) of the Local Government: Municipal Finance Management Act, 2003. **In the minutes of the Special Council sitting held on the 22 January 2020, Council resolved that:**

- Council adopt the Annual Report 2018/19.
- The Annual report 2018/19 be made public for comments by the community.
- The Municipal Manager forward the Annual Report 2018/19 to the MEC: Cooperative Governance and Traditional Affairs, MEC: Finance and Auditor-General South Africa.
- The Annual Report 2018/19 be posted on the Municipal website.
- MPAC to write an Oversight Report on the Annual Report 2018/19 as required by sections 32 and 129 of the Municipal Finance Management Act.

### **3. PROCESSES FOLLOWED BY MPAC**

#### **3.1. *The MPAC adopted the following approach:***

- The Committee considered the Annual Report 2018/19 of the municipality and noted that the compilation of the report was done according to the legislated requirements.
- **Memorandum was forwarded to the Accounting Officer with preliminary question for which written responses are attached as annexure A.**

#### **3.2. SITE VISITS**

**MPAC visited projects as follows:**

##### **Acornhoek Stadium**

- The committee visited the construction site of what is to be the Acornhoek Stadium
- The budget of the stadium was R15 000 000 and construction is at 83% of work done.
- The committee is happy with the work already done



### **Nghunghunyane School Culvert Bridge**

- The culvert bridge at Nghunghunyane School was properly constructed and the community members are happy about the work done.
- We recommend that a paving project be budgeted for as the bridge leads to a public facility, that is a primary school and during heavy rains, the teachers and children struggle to reach the school. As a result two (2) Mathematics and Science Teachers have resigned as it was not safe for them to leave their cars on the streets.

### **Thulamahashe internal streets paving**

- The paving at Thulamahashe was properly done, with the challenges of speed humps that were not constructed properly
- Water drainages were not constructed properly
- We recommend that the constructor must fix the poor work done on the drainages





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### **Marite internal streets paving**

- The paving at Marite was correctly done
- The committee recommends that the Street Maintainers must be assigned to ensure that the streets are well maintained and remove sand that blocks the streets during heavy rains
- We also recommend that the speed humps must be redone in a required and car friendly manner.

### **Boikhutso internal street paving**

- The committee had an oversight visit at Boikhutso internal streets paving and discovered that the bridge is damaged to an extent that part of it has badly cracked.
- The paving itself has been done correctly but it will eventually be damaged by water that was not channeled correctly.
- There is an old pipe on the side of the bridge that is leaking clean water that needs to be fixed in order for the community to have access to the water.





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**BLM Head Office New Building**

- **The committee made an oversight on the BLM new building and discovered that the building is not up to standard and is of danger to the employees who are occupying it.**
- **The ceiling and floor tiles are already damaged.**
- **The roof leaks, as a result, the walls are been damaged**





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**4. OF CONCERN TO MPAC ARE THE FOLLOWING:**

- a) The Accounting Officer does not implement consequence management.
- b) The Accounting Officer does not exercise internal control
- c) The Accounting Officer seems not to take seriously the advice of the Auditor-General or implement the Audit action plan as issues raised by the A-G in the prior years still keep on occurring.
- d) The Accounting Officer does not implement the recommendations of MPAC.

**5. GENERAL COMMENTS ON THE CONTENT OF THE ANNUAL REPORT**

- All Councilors should play an active role in the thorough review of the annual report.
- While the 2018/19 Annual Report was drafted according to Circular 63 guidelines, there are many errors and information that indicate a “copy and paste” in the report which MPAC has noted that need to be corrected before the report can be submitted to the MEC: CoGTA and be made public.
- Public comments on the annual reports Efforts should be made to include public participation in the review of the annual report before it becomes public.

## **6. RECOMMENDATIONS**

### **MPAC recommends that:-**

- Council having fully considered the 2018/19 financial year's Annual Report of the Bushbuckridge Local Municipality adopts the 2018/19 Oversight Report.
- Council further compels the Accounting Officer to ensure that concerns raised by MPAC on the report receive full attention.
- Maintenance of the municipal infrastructure must be of high priority.
- The Accounting Officer implements the MPAC recommendations.
- Fixing of water leakages must be made a priority.

**Author:**

**Cllr A.M Mapiyeye**

**MPAC Chairperson**



# ANNEXURE AA1



## PRELIMINARY QUESTIONS TO THE EXECUTIVE

### Questions

- a) Why does the Accounting Officer keep on restating the corresponding figures?

The Municipality was qualified in the 2017/18 FY as a result of misstatement in the figures reported in the AFS. To correct prior year figures, it is imperative that prior year corrections have to be made in the corresponding figures. The corrections were vital in ensuring that the Municipality obtained the desired unqualified in the 2018/19 Financial year.

- b) What is the cause of restating the corresponding figures?

The cause of restatement of the corresponding figures were the misstatements in the prior year which resulted in the qualified opinion in the 2017/18 FY

## 2. MATERIAL IMPAIRMENTS – RECEIVABLES FROM EXCHANGE AND NON-EXCHANGE TRANSACTIONS

As disclosed in note 4 to the financial statements, the receivables from non-exchange transactions balance was significantly impaired. The allowance for impairment of non-exchange transactions amounted to **R423 535 095 (2017-18: R344596 856)**, which represented **47% (2017-18:42%)** of the total consumer debtors. The contribution to the provision for debt impairment was **R78 938 239 (2017-18: R26 903 908)**.

As disclosed in note 6 to the financial statements, the receivables from exchange transactions balance was significantly impaired. The allowance for the impairment of receivables from exchange transactions amounted to **R364 544 722 (2017-18: R 344 386 639)**, which represented **46% (2017-18: 55%)** of the total consumer debtors. The contribution to the provision for debt impairment was **R20 158 085 (2017-18: R135 542 517)**.

## Questions

a) Why are the receivables balance impaired each year?

1. MFMA 122(3) prescribes that the Financial Statements of the municipality must be prepared in accordance with the generally recognised accounting practice (GRAP) which means that the Municipality had no alternative but to comply with the standards of GRAP.
2. There is a general reluctance amongst community members of Bushbuckridge to pay for services rendered by the Municipality. If we are to take a closer look at the households, it may be found that over 70% of them do pay for a DSTV subscription. This indicates that the households are able to pay for rates and services of the Municipality but the culture of payments is simply not there.
3. GRAP 104.61, which is part of the standards referred to in 1. above, states that ***“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 (i.e. the effective interest rate computed at initial recognition). The carrying amount of the asset shall be reduced either directly or through the use of an allowance account. The amount of the loss shall be recognised in surplus or deficit.”***

Because there was an objective evidence that an impairment loss has been incurred, it automatically followed that an impairment loss had to be recognised which resulted in the receivables balance being impaired.

4. As it was previously indicated that ‘the municipality has a significant number of customers who are unable to pay’ what measure did the Accounting Officer put in place to ensure that the customers pay the municipality?

The Municipality implemented two windows of incentives to encourage customers to settle their accounts. Through the Accounting Officer’s office, the

Municipality also held three awareness campaigns headed by the Executive Mayor and members of the Mayoral Committee.

### **3. MATERIAL LOSSES-WATER**

As disclosed in note 45 to the financial statements, material water losses of **R62 007 444** (2017-18: **R62 564 307**) were incurred, which represented **28%** (2017-18: **32%**) of the total water purchased.

#### **Questions**

- a) Why is the Accounting Officer failing to prevent material losses each year while the communities of Bushbuckridge are protesting each day because of lack of water?

The Material losses are mainly a result of water losses provided to settlements not being billed. The billing of water takes place predominantly in R 293 towns with the rest of Bushbuckridge receiving the rest of the water which is then classified as lost water. The Accounting officer has put in measures to bill the other areas with two villages targeted for piloting in the next financial year (i.e. 2020/21 FY). Plans are also place to install meters in all government institution and businesses in the 2021 FY which will see a significant reduction in the amount of water lost. Also the taking over of the bulk water function will result in economies of scale which will cause the cost of water distributed to communities reduced significantly.

- b) Why is the Accounting Officer failing to come up with measures to prevent water leakages?

The municipality is in the process of detecting water leakages and negotiating with Department of Water Affairs to maintain the bulk water infrastructure as they are the owners. The municipality has also conducted the Water Indaba in which discussions and resolutions were taken to ensure water availability and minimisation of leakages.

#### **4. IRREGULAR EXPENDITURE**

As disclosed in note 44 to the financial statements, the municipality incurred irregular expenditure of **R214 830 431**, as it did not comply with the Supply Chain Management (SCM) Regulations.

##### **Questions**

- a) Why does the Accounting Officer keep on contravening the Supply Chain Management Regulations?

The Country is under a series of transformation processes under SCM. Several legislative has been amended as such requires constant trainings to all those that are involved with SCM Processes. Previously, the municipality focused on the SCM officials instead of extending to all parties involved on the SCM processes. e.g. End-Users and Bid Committee Member.

#### **5. FRUITLESS AND WASTEFUL EXPENDITURE**

As disclosed in note 43 to the financial statements, the municipality incurred fruitless and wasteful expenditure of **R24 928 682** due to interest on the late payment of invoices.

##### **Questions**

- a) Why did the Accounting Officer contravene section 62 (1)(d) of the MFMA by failing to prevent fruitless and wasteful expenditure?

Largely to the figure disclosed is interest on Rand Water disputed amounts on which the process of finalizing on the disputed amounts is underway. Once the dispute has been resolved the amounts are likely to be reversed.

## **6. UNAUDITED DISCLOSURE NOTES**

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.

### **Questions**

- a) Why did the Accounting Officer fail to disclose to the A-G the municipality's non-compliance with the MFMA?

There was no incidents or occurrences which warranted disclosure of non-compliance with the Act. The municipality is mandated to comply

- b) Why did the Accounting Officer not comply with the MFMA?

The municipality did comply by disclosing minimum disclosure requirements as per the MFMA and there was nothing specific to disclose as required by section 125(2)(e).

## **7. ANNUAL FINANCIAL STATEMENTS, PERFORMANCE REPORTS AND ANNUAL REPORTS**

The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122 (1) of the MFMA. Material misstatements of non-current assets, current assets, liabilities, and expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records provided, resulting in the financial statements receiving an unqualified audit opinion.

### **Questions**

- a) Why did the Accounting Officer contravene section 122 (1) of the MFMA by submitting to A-G financial statements that did not fairly represent the municipality's state of affairs?

The municipality is enhancing the Budget and Treasury office to have suitably and qualified personnel who undergo regular trainings to equip themselves with the ever changing requirements of GRAP, legislation and guidelines. The process of building capacity is underway and should yield results in the future. This is evidenced by the appointment of a Chief Financial Officer.

- b) Why did the Accounting Officer fail to provide A-G with records that could have resulted in a better audit opinion?

The municipality provided the required documentation and support required by the Auditor General and this is evidenced by the attainment of an unqualified audit opinion and a minimum number of audit findings relating to limitation of scope.

## **8. EXPENDITURE MANAGEMENT**

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

Reasonable steps were not taken to ensure that the municipality implemented and maintained an effective system of expenditure control, as required by section 65(2)(a) of the MFMA.

An adequate management, accounting and information system was not in place to recognise expenditure when it was incurred and to account for creditors, as required by section 65(2)(b) of the MFMA.

Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The value of R214 830 431, as disclosed in note 44, is not complete as management was still in the process of qualifying the full extent of the irregular expenditure.

Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R24 928 682, as disclosed in note 43 to the financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the fruitless and wasteful expenditure (R15 924 563) was caused by interest charges on the late payment of Rand Water for bulk water purchases.

## Questions

- a) Why did the Accounting Officer fail to prevent the above expenditure issues from occurring?

- Failure to pay within 30 days is due to various reasons which could be due to any of the following:
  - a. Failure to submit the invoice within reasonable time
  - b. The time the invoice takes to reach the municipality
  - c. The non-submission of supporting documentation relating to the invoice thus taking time to complete the whole process.
  - d. Financial constraints
  - e. The process flow of the invoice submission, e.g., from PMU - Municipal Works – Finance ( Budget, Projects, CFO) – MM - Payment

The municipality has improved the payment period as reported in the previous audit.

- A documented effective system of control is under way to improve the operations in expenditure section.
- The municipality did not have a proper-documented procedures indicating the flow of receiving invoices hence the outcome.
- Irregular expenditure- the irregular expenditure was a result of emergency procurement to address key service delivery issues and curb community protests.
- Due to the outstanding debt to Rand Water the interest thereof was significant.

- b) Why is the Accounting Officer failing to come up with measures to ensure that creditors are paid within 30 days to avoid interests?

The municipality has implemented controls to ensure invoices submitted by suppliers are paid within the stipulated legislative timeframe. The corrective actions undertaken is to have a central point within each directorate where invoices are received from suppliers and this be fast tracked by ensuring necessary automated approvals take place.

- c) Why is the Accounting Officer failing to come up with a solid payment plan on the Rand Water debt?

The amounts outstanding relating to Rand Water are the disputed amounts which are awaiting finalisation. The municipality has written to the National Treasury asking for

their mediation to enable resolution of the dispute. The amounts outstanding will be paid after the mediation and dispute resolution process has been finalized.

## **9. REVENUE MANAGEMENT**

An effective system of internal control for revenue was not in place, as required by section 64(2)(f) of the MFMA.

### **Questions**

- a) Why did the Accounting Officer contravene section 64 (2)(f) of the MFMA?

The greater part of the area under the municipality is rural and not yet to be formalised thus there are challenges in correctly implementing the debt and credit control fully

- b) Why does the Accounting Officer not have an effective system in place of internal control for revenue?

The municipality always improve the internal controls in line with the relevant applicable legislation. Constant and timely implementation of controls is to be adhered to.



## **10. ASSET MANAGEMENT**

An effective system of internal control for assets (including an adequate asset register) was not in place, as required by section 63(2)(c) of the MFMA.

### **Questions**

- a) Why did the Accounting Officer contravene section 63(2)(c) of the MFMA?

The asset management unit exists in the budget and treasury department. The unit is tasked with reporting on funds spent to construct various municipal assets as well as the types of assets procured with the aim of helping employees perform their tasks with ease.

An up to date and GRAP compliant asset register is in place. Periodic asset verification takes place, which aims to ensure the existence of the assets as contained in the FAR as well as ensure assets are still with the users as originally allocated.

Repairs and maintenance is done as and when a need arise. Plan are underway to have a multidisciplinary team to develop repairs and maintenance plans which will inform the setting aside of funds for future repairs and maintenance.

Security companies have been appointed and deployed in critical work stations assist with the safeguard of municipal assets.

- b) What does the Accounting Officer not have an adequate asset register in place?

The initial submitted asset register had shortcomings due to the late appointment of a service provider. However, the necessary adjustments were done during the audit process hence the unqualified audit opinion.

## **11. LIABILITY MANAGEMENT**

An adequate management, accounting and information system was not in place to account for liabilities, as required by section 63(2)(a) of MFMA.

An effective system of internal control for liabilities was not in place, as required by section 63(2)(c) of the MFMA.

## **Questions**

- a) Why did the Accounting Officer fail to implement the audit action plan as a control measure?

The Audit action plan was developed, reviewed quarterly by the internal audit on behalf of the Audit Committee. There were regular monthly meetings conducted during the year to review the resolved findings.

## **12. PROCUREMENT AND CONTRACT MANAGEMENT**

Some of the goods and services with a transaction value below R200 000 were procured without obtaining the required price quotations, in contravention of SCM regulation 17(a) and (c).

Some of the goods and services with a transaction value above R200 000 were procured without inviting competitive bids, as required by SCM regulation 19(a). Deviations were approved by the accounting officer even though it was not impractical to invite competitive bids, in contravention of SCM regulation.

Tender requirements for some of the contracts above R30 million did not include a condition for mandatory subcontracting to advance designated groups, as required by Preferential Procurement Regulation 9 (1) of 2017.

Some of the bid documentation for the procurement of commodities designated for local content and production did not stipulate the minimum threshold for local production and content, as required by preferential procurement regulation 8(2) of 2017.

Some of the commodities designated for local content and production were procured from suppliers who did submit a declaration on local production and content, as required by the Preferential Procurement Regulations of 2017.

Some of the commodities designated for local content and production were procured from suppliers who did not meet the prescribed minimum threshold for local production and content, as required by the Preferential Procurement Regulation 8(5) of 2017.

Awards were made to providers who were in the service of other state institutions or whose directors/ principal shareholders were in the service of other state institutions, in contravention of section 112(j) of the MFMA and SCM regulation 44.

### **Questions**

- a) Why did the Accounting Officer fail to put in place effective system for procurement and contract management?

The Country is under a series of transformation processes under SCM. Several legislative has been amended as such requires constant trainings to all those that are involved with SCM Processes. Previously, the municipality focused on the SCM officials instead of extending to all parties involved on the SCM processes. e.g. End-Users and Bid Committee Member.

- b) Why does the Accounting Officer year-after-year keep on contravening SCM regulations and the MFMA?

The significant changes in policy and adherence at the short space of time led to some of these changes being inadequately adhered to.

### **Request**

- c) Request to be furnished with those contracts above R200 000 that deviations were approved

### **Response**

Deviations register hereto attached with the contract details.

**MPAC OVERSIGHT  
REPORT OVER THE  
ANNUAL REPORT  
2018/19**

**Bushbuckridge Local Municipality  
2018/2019**

**DEVIATIONS FROM FIRST QUARTER TO FOURTH QUARTER**

ITEM	SERVICE-DESCRIPTION	DATE	ORDER NUMBER	SERVICE PROVIDER	QUOTE'S PRICE
1	PURCHASE OF JAMEYANI BOREHOLE MATERIALS	06-Jul-18	PO01229	COHTRADE 041	29 711.40
2	PURCHASE OF PLUMBING MATERIALS	06-Jul-18	PO01921	COHTRADE 041	474 349.70
3	INSTALLATION PF CULVERT BRIDGE AT CASTEEL KHOMANANI VILLAGE	#####	PO02056	JCH TRADING ENTERPRISE	-
4	CONSTRUCTION OF CULVERT BRIDGE AT KHOMANANI VILLAGE (CASTEEL REGION	#####	PO02057	PHILEKI TRDING ENTERPRISE	194 950.00
5	CONNECTION OF MAVILJAN SEWER PIPELINE	17-Sep-18	PO02247	ELEXANDRA INVESTMENT	93 300.00
6	UPGRADING AND REPAIRING OF SEWER PIPELINE AT DWARSLOOP/SASELANI	19-Oct-18	PO02489	BHEKUANGEL TRADING AND PROJECT	228 758.00
7	DEVIATION: MAINTANANCE OF SEWERLINE AT THULAMAHANSHE	25-Oct-18	PO02525	EUMANGO BUSINESS ENTERPRISE	196 767.30
8	DEVIATION:REPAIRING OF SHATALE BULK PIPELINE	#####	PO02598	COME TODAY TRADING AND PROJETS 97	181 300.00
9	DEVIATION:PLUMBING METARIALS FOR ACORNHOEK REGION	#####	PO02594	COHTRADE 041	877 285.21
10	DEVIATION:BOREHOLE MATERIALS FOR ACORNHOEK REGION	#####	PO02592	SAVE BUILD MICA	926 877.00
11	DEVIATION:HIRING OF A TLB FOR 10 DAYS AT BROOKLY VILLAGE	#####	PO02664	NKOTAS TRADING ENTERPRISE	60 000.00
12	DEVIATION:HIRING OF 5 WATER TANKERS FOR TWO(2) WEEKS	#####	PO02579	PUBLIC DAY TRADING PROJECTS	99 750.00
13	DEVIATION: DRAINING SLUDGE AND INSTALLATION OF NEW	11-Jan-00	PO02727	MTHANDE TRADING	980 000.00

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	SLUDGE PUMP AT MKHUHLU SEWERAGE PLAT				
14	PLUMBING MATERIAL: LILLYDALE AND BUFFELSHOEK		PO03375	COHTRADE 041	-
15	PLUMBING MATERIALS		PO03375	COHTRADE 041	336 054.61
16	PLUMBING MATERIALS:LILLYDALE		PO03375	SAVE BUILD MICA	-
17	SUPPLY AND DELIVERY OF CHEMICALS		PO03845	ZAMANGWANE CONSULTANTS	-
18	WATER VALVES AND PIPES FOR THULAMAHASHE SECTION C		PO03848	XILEPFU TRADING AND PROJECTS	495 867.00
19	SUPPLY AND DELIVERY OF PROTECTIVE CLOTHING FOR NEW STAFF FROM RAND WATER		PO03824	DUISE DESIGNS	484 564.23
20	PLUMBING MATERIALS		PO03375	COHTRADE 041	254 787.10
21	Landfill site valuation			1 PANGAEA FINANCIAL AND EXPERTISE	-
22	Asset Register compilation			CATHU CONSULTING	2 921 000.00
	Records Management			METROFLIE	839 500.00
<b>TOTAL</b>					<b>9 674 821.55</b>