Annexure 2: *Auditees' financial health indicators, supply chain management findings and root causes*

Number	Auditee ID	Auditee	Auditee category	Auditee Type	Province	Municipal District	2024-25 audit outcomes			Financial health indicators										Supply chain management findings					
							Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period	Debtor-collection period (after impairment)	Debtors impairment provision as a percentage of accounts receivable	A deficit for the year was realised (total expenditure exceeded total revenue)	A net current liability position was realised (total current liabilities exceeded total current assets) - Current ratio	A net liability position was realised (total liabilities exceeded total assets) - Solvency ratio	Available cash less than current liabilities (cash ratio percentage of less than 100%)	More than 10% of next year's budget already spent in previous years	Uncompetitive or unfair procurement process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Other state officials
Financial audits *(audit opinion before consolidation of controlled entities, where applicable)*																									
Unqualified with no findings																									
1	618	Joe Gqabi District	MUN	DM	EC	Joe Gqabi																			
2	574	Sarah Baartman District	MUN	DM	EC	Sarah Baartman			A																
3	583	Great Kei	MUN	LM	EC	Amatole		A	A																
4	592	Kouga	MUN	LM	EC	Sarah Baartman																			
5	601	Mnquma	MUN	LM	EC	Amatole																			
6	607	Ntabankulu	MUN	LM	EC	Alfred Nzo			A																
7	615	Senqu	MUN	LM	EC	Joe Gqabi																			
8	619	Umzimvubu	MUN	LM	EC	Alfred Nzo																			
9	660	West Rand District	MUN	DM	GP	West Rand																			
10	655	Midvaal	MUN	LM	GP	Sedibeng																			
11	747	King Cetshwayo District	MUN	DM	KZN	uThungulu																			
12	724	Richmond	MUN	LM	KZN	uMgungundlovu																			
13	733	uMhlathuze	MUN	LM	KZN	uThungulu																			
14	735	uMlalazi	MUN	LM	KZN	uThungulu																			
15	754	Capricorn District	MUN	DM	LP	Capricorn																			
16	780	Waterberg District	MUN	DM	LP	Waterberg																			
17	787	Ehlanzeni District	MUN	DM	MP	Ehlanzeni																			
18	836	Frances Baard District	MUN	DM	NC	Frances Baard																			
19	883	Cape Winelands District	MUN	DM	WC	Cape Winelands																			
20	888	Garden Route District	MUN	DM	WC	Garden Route																			
21	898	Overberg District	MUN	DM	WC	Overberg																			
22	865	West Coast District	MUN	DM	WC	West Coast																			
23	877	Bergrivier	MUN	LM	WC	West Coast																			
24	880	Breede Valley	MUN	LM	WC	Cape Winelands																			
25	881	Cape Agulhas	MUN	LM	WC	Overberg																			
26	884	Cederberg	MUN	LM	WC	West Coast		A	A																
27	887	Drakenstein	MUN	LM	WC	Cape Winelands																			
28	889	George	MUN	LM	WC	Garden Route																			
29	890	Hessequa	MUN	LM	WC	Garden Route																			
30	879	Langeberg	MUN	LM	WC	Cape Winelands																			
31	895	Matzikama	MUN	LM	WC	West Coast																			
32	896	Mossel Bay	MUN	LM	WC	Garden Route																			
33	897	Oudtshoorn	MUN	LM	WC	Garden Route			A																
34	899	Overstrand	MUN	LM	WC	Overberg																			
35	860	Saldanha Bay	MUN	LM	WC	West Coast																			
36	861	Stellenbosch	MUN	LM	WC	Cape Winelands																			
37	862	Swartland	MUN	LM	WC	West Coast																			
38	863	Swellendam	MUN	LM	WC	Overberg																			
39	866	Witzenberg	MUN	LM	WC	Cape Winelands																			
40	681	Germiston Phase II Housing Company T/a Ekurhuleni Housing Company	ME	ME	GP	Ekurhuleni Metro																			
41	670	Joburg Market Limited	ME	ME	GP	Johannesburg Metro																			
Unqualified with findings																									
42	611	OR Tambo District	MUN	DM	EC	O.R. Tambo			R																
43	567	Amahlati	MUN	LM	EC	Amatole			R																
44	580	Dr A B Xuma	MUN	LM	EC	Chris Hani			R																
45	578	Elundini	MUN	LM	EC	Joe Gqabi		N	R																
46	904	Emalahleni (EC)	MUN	LM	EC	Chris Hani			R																
47	586	Intsika Yethu	MUN	LM	EC	Chris Hani			R																
48	588	King Sabata Dalindyebo	MUN	LM	EC	O.R. Tambo		R	R																
49	598	Mbhashe	MUN	LM	EC	Amatole		A	R																
50	603	Ndlambe	MUN	LM	EC	Sarah Baartman			R																
51	606	Ngqushwa	MUN	LM	EC	Amatole			R																
52	614	Sakhisizwe	MUN	LM	EC	Chris Hani			R																
53	599	Winnie Madikizela-Mandela	MUN	LM	EC	Alfred Nzo			R																
54	621	Lejweleputswa District	MUN	DM	FS	Lejweleputswa			R																
55	622	Thabo Mofutsanyana District	MUN	DM	FS	Thabo Mofutsanyana		R	R																
56	623	Xhariep District	MUN	DM	FS	Xhariep			R																
57	636	Dihlabeng	MUN	LM	FS	Thabo Mofutsanyana		R	R																
58	638	Phumelela	MUN	LM	FS	Thabo Mofutsanyana		N	R																

Annexure 2: *Auditees' financial health indicators, supply chain management findings and root causes*

Number	Auditee ID	Auditee	Auditee category	Auditee Type	Province	Municipal District	2024-25 audit outcomes			Financial health indicators										Supply chain management findings					
							Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period	Debtor-collection period (after impairment)	Debtors impairment provision as a percentage of accounts receivable	A deficit for the year was realised (total expenditure exceeded total revenue)	A net current liability position was realised (total current liabilities exceeded total current assets) - Current ratio	A net liability position was realised (total liabilities exceeded total assets) - Solvency ratio	Available cash less than current liabilities (cash ratio percentage of less than 100%)	More than 10% of next year's budget already spent in previous years	Uncompetitive or unfair procurement process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Other state officials
Financial audits *(audit opinion before consolidation of controlled entities, where applicable)*																									
59	648	Setsoto	MUN	LM	FS	Thabo Mofutsanyana		R	R																
60	633	Tswelopele	MUN	LM	FS	Lejweleputswa			R																
61	659	Sedibeng District	MUN	DM	GP	Sedibeng		R	R																
62	653	Lesedi	MUN	LM	GP	Sedibeng			R																
63	656	Mogale City	MUN	LM	GP	West Rand		R	R																
64	1479	Rand West City	MUN	LM	GP	West Rand		R	R																
65	692	eThekwini Metropolitan	MUN	MET	KZN	eThekwini Metro		R	R																
66	725	Harry Gwala District	MUN	DM	KZN	Harry Gwala		R	R																
67	700	Ilembe District	MUN	DM	KZN	iLembe		R	R																
68	728	Ugu District	MUN	DM	KZN	Ugu		A	R																
69	731	Umgungundlovu District	MUN	DM	KZN	uMgungundlovu			R																
70	749	Zululand District	MUN	DM	KZN	Zululand			R																
71	684	Abaqulusi	MUN	LM	KZN	Zululand		R	R																
72	1486	Alfred Duma	MUN	LM	KZN	uThukela		N	R																
73	1487	Big 5 Hlabisa	MUN	LM	KZN	uMkhanyakude			R																
74	686	Dannhauser	MUN	LM	KZN	Amajuba		R	R																
75	1488	Dr Nkosazana Dlamini Zuma	MUN	LM	KZN	Harry Gwala		R	A																
76	688	eDumbe	MUN	LM	KZN	Zululand		R	R																
77	689	eMadlangeni	MUN	LM	KZN	Amajuba		A	R																
78	694	Greater Kokstad	MUN	LM	KZN	Harry Gwala		A	R																
79	727	Johannes Phumani Phungula	MUN	LM	KZN	Harry Gwala		N	R																
80	705	Jozini	MUN	LM	KZN	uMkhanyakude		R	R																
81	707	Kwadukuza	MUN	LM	KZN	iLembe			R																
82	708	Mandeni	MUN	LM	KZN	iLembe			R																
83	709	Maphumulo	MUN	LM	KZN	iLembe			R																
84	710	Mfolozi	MUN	LM	KZN	uThungulu			R																
85	711	Mkhambathini	MUN	LM	KZN	uMgungundlovu		N	R																
86	712	Mpofana	MUN	LM	KZN	uMgungundlovu			R																
87	713	Msinga	MUN	LM	KZN	uMzinyathi			N																
88	714	Msunduzi	MUN	LM	KZN	uMgungundlovu		A	R																
89	715	Mthonjaneni	MUN	LM	KZN	uThungulu			R																
90	716	Mtubatuba	MUN	LM	KZN	uMkhanyakude		A	R																
91	717	Ndwedwe	MUN	LM	KZN	iLembe			R																
92	718	Newcastle	MUN	LM	KZN	Amajuba		N	R																
93	719	Nkandla	MUN	LM	KZN	uThungulu			R																
94	721	Nquthu	MUN	LM	KZN	uMzinyathi		R	R																
95	723	Okhahlamba	MUN	LM	KZN	uThukela		N	R																
96	1495	Ray Nkonyeni	MUN	LM	KZN	Ugu			R																
97	729	Ulundi	MUN	LM	KZN	Zululand		A	R																
98	730	uMdoni	MUN	LM	KZN	Ugu		R	R																
99	732	uMhlabuyalingana	MUN	LM	KZN	uMkhanyakude			R																
100	736	Umngeni	MUN	LM	KZN	uMgungundlovu		A	R																
101	737	uMshwathi	MUN	LM	KZN	uMgungundlovu			N																
102	739	uMuziwabantu	MUN	LM	KZN	Ugu		R	R																
103	740	Umvoti	MUN	LM	KZN	uMzinyathi		N	N																
104	741	Umzimkhulu	MUN	LM	KZN	Harry Gwala			R																
105	743	Umzumbe	MUN	LM	KZN	Ugu			R																
106	744	uPhongolo	MUN	LM	KZN	Zululand			R																
107	752	Bela-Bela	MUN	LM	LP	Waterberg			R																
108	753	Blouberg	MUN	LM	LP	Capricorn		R	R																
109	1480	Collins Chabane	MUN	LM	LP	Vhembe			R																
110	755	Elias Motsoaledi	MUN	LM	LP	Sekhukhune		R	R																
111	759	Ephraim Mogale	MUN	LM	LP	Sekhukhune		A	R																
112	1492	Fetakgomo Tubatse	MUN	LM	LP	Sekhukhune		R	R																
113	757	Greater Giyani	MUN	LM	LP	Mopani			R																
114	758	Greater Letaba	MUN	LM	LP	Mopani		R	R																
115	761	Greater Tzaneen	MUN	LM	LP	Mopani			R																
116	762	Lepelle Nkumpi	MUN	LM	LP	Capricorn			R																
117	763	Lephalale	MUN	LM	LP	Waterberg		R	R																
118	764	Makhado	MUN	LM	LP	Vhembe			R																

Annexure 2: *Auditees' financial health indicators, supply chain management findings and root causes*

Number	Auditee ID	Auditee	Auditee category	Auditee Type	Province	Municipal District	2024-25 audit outcomes			Financial health indicators										Supply chain management findings					
							Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period	Debtor-collection period (after impairment)	Debtors impairment provision as a percentage of accounts receivable	A deficit for the year was realised (total expenditure exceeded total revenue)	A net current liability position was realised (total current liabilities exceeded total current assets) - Current ratio	A net liability position was realised (total liabilities exceeded total assets) - Solvency ratio	Available cash less than current liabilities (cash ratio percentage of less than 100%)	More than 10% of next year's budget already spent in previous years	Uncompetitive or unfair procurement process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Other state officials
Financial audits *(audit opinion before consolidation of controlled entities, where applicable)*																									
119	765	Makhudutamaga	MUN	LM	LP	Sekhukhune			R																
120	766	Maruleng	MUN	LM	LP	Mopani			R																
121	768	Mogalakwena	MUN	LM	LP	Waterberg			R																
122	769	Molemole	MUN	LM	LP	Capricorn			R																
123	772	Musina	MUN	LM	LP	Vhembe			R																
124	775	Polokwane	MUN	LM	LP	Capricorn		A	R																
125	790	Gert Sibande District	MUN	DM	MP	Gert Sibande		N	R																
126	796	Nkangala District	MUN	DM	MP	Nkangala			N																
127	783	Bushbuckridge	MUN	LM	MP	Ehlanzeni		R	R																
128	782	Chief Albert Luthuli	MUN	LM	MP	Gert Sibande			R																
129	1493	City of Mbombela	MUN	LM	MP	Ehlanzeni			R																
130	785	Dipaleseng	MUN	LM	MP	Gert Sibande		R	R																
131	798	Dr Pixley Ka Isaka Seme	MUN	LM	MP	Gert Sibande		R	R																
132	789	Emalahleni	MUN	LM	MP	Nkangala		N	R																
133	791	Govan Mbeki	MUN	LM	MP	Gert Sibande		R	R																
134	797	Nkomazi	MUN	LM	MP	Ehlanzeni			R																
135	800	Thaba Chweu	MUN	LM	MP	Ehlanzeni		R	R																
136	801	Thembisile Hani	MUN	LM	MP	Nkangala			R																
137	842	John Taolo Gaetsewe District	MUN	DM	NC	John Taolo Gaetsewe			R																
138	849	Namakwa District	MUN	DM	NC	Namakwa			N																
139	853	Pixley Ka Seme District	MUN	DM	NC	Pixley Ka Seme - NC		R	R																
140	874	ZF Mgcawu District	MUN	DM	NC	ZF Mgcawu District			R																
141	1489	Dawid Kruiper	MUN	LM	NC	ZF Mgcawu District			R																
142	835	Dikgatlong	MUN	LM	NC	Frances Baard			R																
143	840	Gamagara	MUN	LM	NC	John Taolo Gaetsewe			R																
144	841	Ga-Segonyana	MUN	LM	NC	John Taolo Gaetsewe		R	R																
145	846	Karoo Hoogland	MUN	LM	NC	Namakwa		R	R																
146	848	Nama Khoi	MUN	LM	NC	Namakwa		A	R																
147	868	Umsobomvu	MUN	LM	NC	Pixley Ka Seme - NC		A	R																
148	808	Bojanala Platinum District	MUN	DM	NW	Bojanala Platinum		N	R																
149	811	Dr. Kenneth Kaunda District	MUN	DM	NW	Dr Kenneth Kaunda			R																
150	813	Greater Taung	MUN	LM	NW	Dr Ruth S Mompati		R	R																
151	1490	JB Marks	MUN	LM	NW	Dr Kenneth Kaunda		A	R																
152	823	Moretele	MUN	LM	NW	Bojanala Platinum		A	R																
153	825	Moses Kotane	MUN	LM	NW	Bojanala Platinum		A	R																
154	886	City of Cape Town	MUN	MET	WC	Cape Town Metro			N																
155	885	Central Karoo District	MUN	DM	WC	Central Karoo		N	R																
156	876	Beaufort West	MUN	LM	WC	Central Karoo			R																
157	893	Knysna	MUN	LM	WC	Garden Route		R	R																
158	620	Centlec	ME	ME	FS	Mangaung			R																
159	664	City Power Johannesburg	ME	ME	GP	Johannesburg Metro			R																
160	668	East Rand Water Care Company	ME	ME	GP	Ekurhuleni Metro			N																
161	671	Joburg Property Company	ME	ME	GP	Johannesburg Metro			R																
162	663	Johannesburg City Parks	ME	ME	GP	Johannesburg Metro			R																
163	669	Johannesburg Development Agency	ME	ME	GP	Johannesburg Metro			R																
164	678	Johannesburg Metropolitan Bus Services	ME	ME	GP	Johannesburg Metro		R	R																
165	672	Johannesburg Roads Agency	ME	ME	GP	Johannesburg Metro		R	R																
166	673	Johannesburg Social Housing Company	ME	ME	GP	Johannesburg Metro			R																
167	675	Johannesburg Water	ME	ME	GP	Johannesburg Metro		N	R																
168	679	Metropolitan Trading Company	ME	ME	GP	Johannesburg Metro		R	R																
169	682	Pikitup Johannesburg	ME	ME	GP	Johannesburg Metro			R																
170	746	Uthukela Water	ME	ME	KZN	Amajuba			R																
Qualified with findings																									
171	573	Buffalo City Metropolitan	MUN	MET	EC	Buffalo City Metro		R	R																
172	604	Nelson Mandela Bay Metropolitan	MUN	MET	EC	Nelson Mandela Metro		R	R																
173	566	Alfred Nzo District	MUN	DM	EC	Alfred Nzo			N																
174	568	Amathole District	MUN	DM	EC	Amatole		R	R																
175	577	Chris Hani District	MUN	DM	EC	Chris Hani		N	R																
176	571	Blue Crane Route	MUN	LM	EC	Sarah Baartman			R																
177	1481	Dr Beyers Naudé	MUN	LM	EC	Sarah Baartman			R																

Annexure 2: *Auditees' financial health indicators, supply chain management findings and root causes*

Number	Auditee ID	Auditee	Auditee category	Auditee Type	Province	Municipal District	2024-25 audit outcomes			Financial health indicators										Supply chain management findings					
							Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period	Debtor-collection period (after impairment)	Debtors impairment provision as a percentage of accounts receivable	A deficit for the year was realised (total expenditure exceeded total revenue)	A net current liability position was realised (total current liabilities exceeded total current assets) - Current ratio	A net liability position was realised (total liabilities exceeded total assets) - Solvency ratio	Available cash less than current liabilities (cash ratio percentage of less than 100%)	More than 10% of next year's budget already spent in previous years	Uncompetitive or unfair procurement process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Other state officials
Financial audits *(audit opinion before consolidation of controlled entities, where applicable)*																									
178	1483	Enoch Mgijima	MUN	LM	EC	Chris Hani		R	R																
179	613	Ingquza Hill	MUN	LM	EC	O.R. Tambo		R	R																
180	587	Inxuba Yethemba	MUN	LM	EC	Chris Hani			R																
181	589	Kou Kamma	MUN	LM	EC	Sarah Baartman		R	R																
182	597	Matatiele	MUN	LM	EC	Alfred Nzo			R																
183	600	Mhlontlo	MUN	LM	EC	O.R. Tambo		R	R																
184	610	Nyandeni	MUN	LM	EC	O.R. Tambo		R	R																
185	612	Port St. Johns	MUN	LM	EC	O.R. Tambo		N	R																
186	1482	Raymond Mhlaba	MUN	LM	EC	Amatole			R																
187	1484	Walter Sisulu	MUN	LM	EC	Joe Gqabi		A	R																
188	629	Mangaung Metropolitan	MUN	MET	FS	Mangaung		R	R																
189	624	Fezile Dabi District	MUN	DM	FS	Fezile Dabi		A	R																
190	626	Kopanong	MUN	LM	FS	Xhariep		R	R																
191	625	Letsemeng	MUN	LM	FS	Xhariep		R	R																
192	641	Mafube	MUN	LM	FS	Fezile Dabi		R	R																
193	630	Mantsopa	MUN	LM	FS	Thabo Mofutsanyana		R	R																
194	634	Matjhabeng	MUN	LM	FS	Lejweleputswa			R																
195	640	Metsimaholo	MUN	LM	FS	Fezile Dabi		R	R																
196	639	Moqhaka	MUN	LM	FS	Fezile Dabi		R	R																
197	647	Ngwathe	MUN	LM	FS	Fezile Dabi		R	R																
198	632	Tokologo	MUN	LM	FS	Lejweleputswa		R	R																
199	650	City of Ekurhuleni Metropolitan	MUN	MET	GP	Ekurhuleni Metro			R																
200	649	City of Johannesburg Metropolitan	MUN	MET	GP	Johannesburg Metro		R	R																
201	807	City of Tshwane Metropolitan	MUN	MET	GP	Tshwane Metro		R	R																
202	651	Emfuleni	MUN	LM	GP	Sedibeng		R	R																
203	821	Merafong City	MUN	LM	GP	West Rand		R	R																
204	685	Amajuba District	MUN	DM	KZN	Amajuba		N	R																
205	734	uMkhanyakude District	MUN	DM	KZN	uMkhanyakude		R	R																
206	742	uMzinyathi District	MUN	DM	KZN	uMzinyathi		R	R																
207	745	uThukela District	MUN	DM	KZN	uThukela			R																
208	691	Endumeni	MUN	LM	KZN	uMzinyathi		R	R																
209	1485	Inkosi Langalibalele	MUN	LM	KZN	uThukela		R	R																
210	720	Nongoma	MUN	LM	KZN	Zululand			R																
211	771	Mopani District	MUN	DM	LP	Mopani		R	R																
212	760	Sekhukhune District	MUN	DM	LP	Sekhukhune		R	R																
213	779	Vhembe District	MUN	DM	LP	Vhembe		R	R																
214	751	Ba-Phalaborwa	MUN	LM	LP	Mopani		A	R																
215	1491	Modimolle-Mookgophong	MUN	LM	LP	Waterberg			R																
216	776	Thabazimbi	MUN	LM	LP	Waterberg		R	R																
217	777	Thulamela	MUN	LM	LP	Vhembe		R	R																
218	786	Dr. JS Moroka	MUN	LM	MP	Nkangala		R	R																
219	788	Emakhazeni	MUN	LM	MP	Nkangala			R																
220	792	Lekwa	MUN	LM	MP	Gert Sibande		R	R																
221	794	Mkhondo	MUN	LM	MP	Gert Sibande		N	R																
222	795	Msukaligwa	MUN	LM	MP	Gert Sibande		R	R																
223	799	Steve Tshwete	MUN	LM	MP	Nkangala			R																
224	784	Victor Khanye (Delmas)	MUN	LM	MP	Nkangala			R																
225	872	!Kheis	MUN	LM	NC	ZF Mgcawu District		R	R																
226	851	Emthanjeni	MUN	LM	NC	Pixley Ka Seme - NC		R	R																
227	844	Hantam	MUN	LM	NC	Namakwa		R	R																
228	843	Joe Morolong	MUN	LM	NC	John Taolo Gaetsewe		A	R																
229	869	Kai !Garib	MUN	LM	NC	ZF Mgcawu District		R	R																
230	852	Kareeberg	MUN	LM	NC	Pixley Ka Seme - NC		R	R																
231	870	Kgatelopele	MUN	LM	NC	ZF Mgcawu District		R	R																
232	847	Khai-Ma	MUN	LM	NC	Namakwa		R	R																
233	837	Magareng	MUN	LM	NC	Frances Baard			R																
234	838	Phokwane	MUN	LM	NC	Frances Baard		R	R																
235	854	Renosterberg	MUN	LM	NC	Pixley Ka Seme - NC		R	R																
236	850	Richtersveld	MUN	LM	NC	Namakwa		R	R																
237	855	Siyancuma	MUN	LM	NC	Pixley Ka Seme - NC		R	R																

Annexure 2: *Auditees' financial health indicators, supply chain management findings and root causes*

Number	Auditee ID	Auditee	Auditee category	Auditee Type	Province	Municipal District	2024-25 audit outcomes			Financial health indicators										Supply chain management findings					
							Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period	Debtor-collection period (after impairment)	Debtors impairment provision as a percentage of accounts receivable	A deficit for the year was realised (total expenditure exceeded total revenue)	A net current liability position was realised (total current liabilities exceeded total current assets) - Current ratio	A net liability position was realised (total liabilities exceeded total assets) - Solvency ratio	Available cash less than current liabilities (cash ratio percentage of less than 100%)	More than 10% of next year's budget already spent in previous years	Uncompetitive or unfair procurement process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Other state officials
Financial audits *(audit opinion before consolidation of controlled entities, where applicable)*																									
238	856	Siyathemba	MUN	LM	NC	Pixley Ka Seme - NC		R	R																
239	839	Sol Plaatje	MUN	LM	NC	Frances Baard		R	R																
240	857	Thembelihle	MUN	LM	NC	Pixley Ka Seme - NC		R	R																
241	875	Tsantsabane	MUN	LM	NC	ZF Mgcawu District		R	R																
242	858	Ubuntu	MUN	LM	NC	Pixley Ka Seme - NC		R	R																
243	812	Dr. Ruth Segomotsi Mompati District	MUN	DM	NW	Dr Ruth S Mompati		R	R																
244	826	Ngaka Modiri Molema District	MUN	DM	NW	Ngaka Modiri Molema District		R	R																
245	809	City of Matlosana	MUN	LM	NW	Dr Kenneth Kaunda		N	R																
246	815	Kgetlengrivier	MUN	LM	NW	Bojanala Platinum		R	R																
247	817	Madibeng	MUN	LM	NW	Bojanala Platinum		R	R																
248	818	Mahikeng	MUN	LM	NW	Ngaka Modiri Molema District		R	R																
249	819	Mamusa	MUN	LM	NW	Dr Ruth S Mompati		R	R																
250	827	Naledi	MUN	LM	NW	Dr Ruth S Mompati		R	R																
251	828	Ramotshere Moiloa	MUN	LM	NW	Ngaka Modiri Molema District		R	R																
252	829	Ratlou	MUN	LM	NW	Ngaka Modiri Molema District		R	R																
253	830	Rustenburg	MUN	LM	NW	Bojanala Platinum		R	R																
254	833	Tswaing	MUN	LM	NW	Ngaka Modiri Molema District		R	R																
255	878	Bitou	MUN	LM	WC	Garden Route			R																
256	901	Prince Albert	MUN	LM	WC	Central Karoo			R																
257	864	Theewaterskloof	MUN	LM	WC	Overberg		N	R																
Adverse with findings																									
258	702	Impendle	MUN	LM	KZN	uMgungundlovu		A	R																
259	814	Kagisano-Molopo	MUN	LM	NW	Dr Ruth S Mompati		R	R																
260	816	Lekwa Teemane	MUN	LM	NW	Dr Ruth S Mompati		R	R																
261	820	Maquassi Hills	MUN	LM	NW	Dr Kenneth Kaunda		R	R																
262	894	Laingsburg	MUN	LM	WC	Central Karoo		R	R																
Disclaimer with findings																									
263	594	Makana	MUN	LM	EC	Sarah Baartman		R	R																
264	616	Sundays River Valley	MUN	LM	EC	Sarah Baartman		R	R																
265	631	Masilonyana	MUN	LM	FS	Lejweleputswa		R	R																
266	627	Mohokare	MUN	LM	FS	Xhariep		R	R																
267	637	Nketoana	MUN	LM	FS	Thabo Mofutsanyana		R	R																
268	845	Kamiesberg	MUN	LM	NC	Namakwa		R	R																
269	810	Ditsobotla	MUN	LM	NW	Ngaka Modiri Molema District		R	R																
270	891	Kannaland	MUN	LM	WC	Garden Route		R	R																
Consolidated audits (audit opinions on financial statements that include more than one auditee)																									
Unqualified with no findings																									
271	618	Joe Gqabi District	MUN	DM	EC	Joe Gqabi																			
272	574	Sarah Baartman District	MUN	DM	EC	Sarah Baartman			A																
Unqualified with findings																									
273	611	OR Tambo District	MUN	DM	EC	O.R. Tambo			R																
274	621	Lejweleputswa District	MUN	DM	FS	Lejweleputswa			R																
275	649	City of Johannesburg Metropolitan	MUN	MET	GP	Johannesburg Metro		R	R																
276	692	eThekwini Metropolitan	MUN	MET	KZN	eThekwini Metro		R	R																
277	725	Harry Gwala District	MUN	DM	KZN	Harry Gwala		R	R																
278	700	Ilembe District	MUN	DM	KZN	iLembe		R	R																
279	728	Ugu District	MUN	DM	KZN	Ugu		A	R																
280	731	Umgungundlovu District	MUN	DM	KZN	uMgungundlovu			R																
281	714	Msunduzi	MUN	LM	KZN	uMgungundlovu		A	R																
282	761	Greater Tzaneen	MUN	LM	LP	Mopani			R																
283	775	Polokwane	MUN	LM	LP	Capricorn		A	R																
284	796	Nkangala District	MUN	DM	MP	Nkangala			N																
285	800	Thaba Chweu	MUN	LM	MP	Ehlanzeni		R	R																
286	886	City of Cape Town	MUN	MET	WC	Cape Town Metro			N																
Qualified with findings																									
287	573	Buffalo City Metropolitan	MUN	MET	EC	Buffalo City Metro		R	R																
288	604	Nelson Mandela Bay Metropolitan	MUN	MET	EC	Nelson Mandela Metro		R	R																
289	566	Alfred Nzo District	MUN	DM	EC	Alfred Nzo			N																
290	568	Amathole District	MUN	DM	EC	Amatole		R	R																
291	577	Chris Hani District	MUN	DM	EC	Chris Hani		N	R																

Annexure 2: *Auditees' financial health indicators, supply chain management findings and root causes*

Number	Auditee ID	Auditee	Auditee category	Auditee Type	Province	Municipal District	2024-25 audit outcomes			Financial health indicators										Supply chain management findings					
							Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period	Debtor-collection period (after impairment)	Debtors impairment provision as a percentage of accounts receivable	A deficit for the year was realised (total expenditure exceeded total revenue)	A net current liability position was realised (total current liabilities exceeded total current assets) - Current ratio	A net liability position was realised (total liabilities exceeded total assets) - Solvency ratio	Available cash less than current liabilities (cash ratio percentage of less than 100%)	More than 10% of next year's budget already spent in previous years	Uncompetitive or unfair procurement process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Other state officials
Financial audits *(audit opinion before consolidation of controlled entities, where applicable)*																									
292	612	Port St. Johns	MUN	LM	EC	O.R. Tambo		N	R																
293	1482	Raymond Mhlaba	MUN	LM	EC	Amatole			R																
294	629	Mangaung Metropolitan	MUN	MET	FS	Mangaung		R	R																
295	650	City of Ekurhuleni Metropolitan	MUN	MET	GP	Ekurhuleni Metro			R																
296	807	City of Tshwane Metropolitan	MUN	MET	GP	Tshwane Metro		R	R																
297	734	uMkhanyakude District	MUN	DM	KZN	uMkhanyakude		R	R																
298	742	uMzinyathi District	MUN	DM	KZN	uMzinyathi		R	R																
299	745	uThukela District	MUN	DM	KZN	uThukela			R																
300	760	Sekhukhune District	MUN	DM	LP	Sekhukhune		R	R																
301	830	Rustenburg	MUN	LM	NW	Bojanala Platinum		R	R																
Adverse with findings																									
302	816	Lekwa Teemane	MUN	LM	NW	Dr Ruth S Mompati		R	R																

Audit outcomes						Findings				Financial health			Supply chain management		
	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimed with findings		Addressed (A)	New (N)	Repeat (R)		Findings	Not assessed		With findings	With material findings

MET = metropolitan municipality DM = district municipality ICM = intermediate city municipality LM = local municipality ME = municipal entity