WATERBERG DISTRICT MUNICIPALITY

DRAFT 2024/25 ANNUAL REPORT

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CHAPTER 1 –EXECUTIVE MAYOR FOREWORD AND EXECUTIVE SUMMARY

1.1 COMPONENT A – EXECUTIVE MAYOR'S FOREWORD

(a) Vision

"To be the energy hub and eco-tourism destination in Southern Africa".

(b) Mission

" To invest in a constituency of talented human capital who are motivated and innovative to build a sustainable economy in the field of energy, minerals and eco-tourism for the benefit of all our communities "

It is my humble honour and pleasure to present the annual report covering the financial year 2024/25. I would like to thank the council of this District that has served its fiduciary responsibility with distinction guided by all applicable prescript that governs local government in the Republic.

This report is written at time when South Africa and the whole world is facing a serious economic challenges of unemployment, poverty and high inflation. In response, the South African government introduced the district development model (DDM).

The President in 2019 called for the rolling out of the District Development Model (DDM) as a development approach/paradigm to facilitate development using the district as a unit of integrated and coordinated service delivery. It should be emphasized that the principles of the DDM are anchored on the provisions of Section 152(1) of the Constitution Act 106 of 1996 of the Republic of South Africa; as well as the objectives of developmental local government and the role of district municipalities as outlined in the 1998 White Paper on Local Government

The model seek to harmonise the various local, district and metro plans thus providing the potential of interlinked and mutually reinforcing corridors of economic and social development, reverse the pattern of operating in silos, which has so far led to lack of coherence in planning and implementation and which has made monitoring and oversight of government's programmes difficult.

The District Development Model is currently being piloted in OR Tambo District Municipality, eThekwini Metropolitan Municipality and Waterberg District Municipality. The first launch of the Model took place in OR Tambo District Municipality on 17 September 2019. The second launch was held in eThekwini Metropolitan Municipality on 18 October 2019. The third and last launch will be held in Waterberg District Municipality on the 26th of November 2019.

As a municipality we cannot address all the development needs on our own therefore, the DDM as launch will need to accelerate in partnering with all stakeholders, other sphere of government, communities, Business, Mining Houses and civil society to improve service delivery and development.

The District continues to improve on its performance and the quality outputs, which are primarily focused on high impact to society. This year under view, organisational performance has slightly decreased from 92% 2023/24 to 84% 2024/25. The municipality has been consistent with unqualified audit opinion with no material findings (clean Audit) for the year 2023/24 and Clean Audit in 2024/25 Financial year.

This will mark the fourth chapter of the 2021-2026 Council term of office. Council should improve from where the old council has left. The issues of financial sustainability and stability should be high on the agenda of this current council. New ways of generating revenue should be found which may include the implementation of tariffs for the services the institution is offering i.e. Municipal health, Air Quality, Fire-fighting and Disaster risk Management.

M.J Maeko
Executive Mayor

1.2 Component B- Executive summary – Municipal Manager's Overview

The closure of the DDM –DBSA District Hub has been a bit of a shocker to the District because were still building the relationship with the team and yet to enjoy the fruits of the hub through the implementation of district wide projects.

The district in its foresight established Programme Management Office (PMO) as a mechanism through which the District drives development, capability building and support to enhance efficient and effective provision of service delivery in its area of jurisdiction. - It must ensure that all the processes, operations, quality of deliverables are managed efficiently.

Management and leadership have succeeded to produce credible strategic documents over the years. The most critical challenge is successful implementation of its strategic document namely the IDP. The District still need to improve the implementation of projects and adherence of the plan.

The district managed to hold four IDP rep forums as per the schedule approved by council at the beginning of the year. The District Municipality employs 181 people, 48 of which are in the finance and administration area, 46 are general workers and 70 are in the community and social service area. The District Municipality has a vacancy rate of 15%.

Management is committed to uphold and adhere to all applicable legislative prescribes to avoid deviations and section 32 transactions. The improvement unqualified audit Opinion with material findings to Clean Audit is an indication of dedication and hard work. The Post Audit Action Plan has been developed to assist the municipality to maintain the status quo in the 2024/25 financial year.

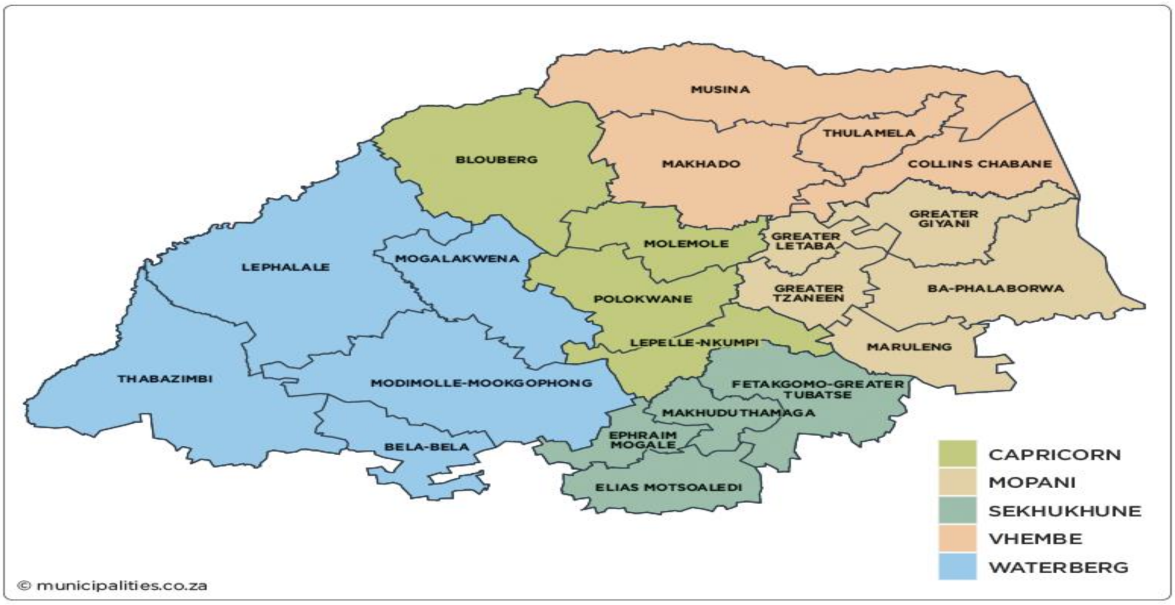
P Raputsoa

Municipal Manager

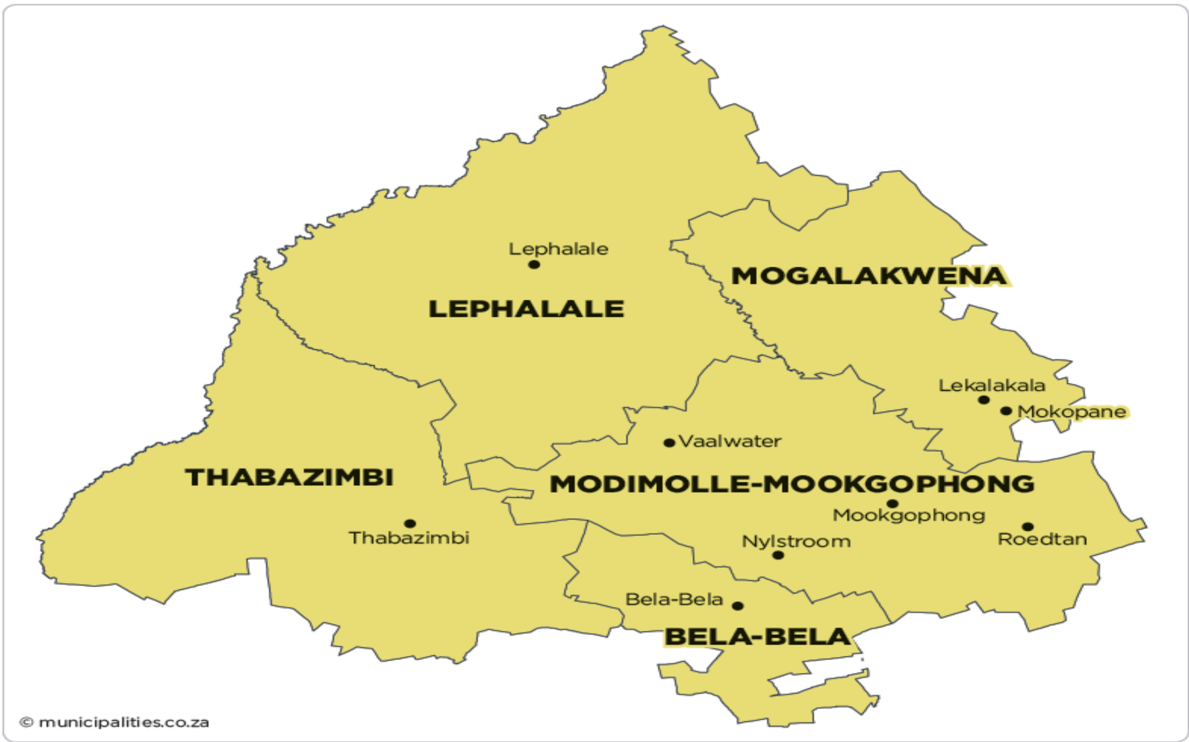
1.1. Municipal Function, Population and Environment Overview

The Waterberg District Municipality is a Category C1 municipality located in the western part of the Limpopo Province. The district municipality shares its borders with the Capricorn District Municipality in the north and the Sekhukhune District Municipality in the east. The Southwestern boundary abuts the North West Province, while the Gauteng Province lies on the Southeastern side.

The District shares its five border control points with Botswana, namely Groblersbrug, Stockpoort, Derdepoort, Zanzibar and Platjan. Five local municipalities - Bela-Bela, Lephalale, Modimolle-Mookgophong, Mogalakwena and Thabazimbi, make up the Waterberg District Municipality, which has a ground surface area of about 45 110km ². (District SDF)



Location of Waterberg within the Limpopo province geographical map



Geographical Map of the District

The District is made-up of five local municipalities - Bela-Bela, Lephalale, Modimolle-Mookgophong, Mogalakwena and Thabazimbi as reflected in map above.

Below is the table which situate Waterberg District Municipality (WDM) within Limpopo Province as it relates to the Province in terms of coverage per square metre and population.

Table 1: DISTRICT IN COMPARISON WITH LIMPOPO PROVINCE

Municipality	Total area in km²	% of total	Population	% of total
Waterberg	45 110	39	745757	13
Limpopo Provence	**126 323**	**100**	**5 404 868**	**100**

1.3.1 Demographics

TABLE 1. Total population - Waterberg, Limpopo and National Total, 2013-2023 [Numbers percentage]

	Waterberg	Limpopo	National Total	Waterberg as % of province	Waterberg as % of national
2022	796,000	6,140,000	61,100,000	*13.0%*	*1.30%*
2023	805,000	6,200,000	61,900,000	*13.0%*	*1.30%*
Average Annual growth					
2013-2023	***1.30***%	***1.07***%	***1.44***%		

Source: South Africa Regional eXplorer v2510.

Data compiled on 2 Sep 2024.

Total population - Local municipalities of Waterberg District Municipality, 2013, 2018 and 2023 [Numbers percentage]

	2013	2018	2023	Average Annual growth
Thabazimbi	91,000	104,000	112,000	***2.13***%
Lephalale	130,000	148,000	160,000	***2.09***%
Bela-Bela	70,600	78,400	84,400	***1.80***%
Mogalakwena	309,000	321,000	335,000	***0.80***%
Mookgopong/Modimolle	106,000	109,000	113,000	***0.64***%
Waterberg	707,079	760,106	804,631	***1.30***%

Source: South Africa Regional eXplorer v2510.

Data compiled on 2 Sep 2024.

The Waterberg District Municipality accounts for a total population of 805,000, or 13.0% of the total population in the Limpopo Province, with the Vhembe being the most populous region in the Limpopo Province for 2023. The ranking in terms of the size of Waterberg compared to the other regions remained the same between 2013 and 2023. In terms of its share the Waterberg District Municipality was slightly larger in 2023 (13.0%) compared to what it was in 2013 (12.7%).When looking at the average annual growth rate, it is noted that Waterberg ranked highest (relative to its peers in terms of growth) with an average annual growth rate of 1.3% between 2013 and 2023.

The district area is both a hot and semi-arid in nature. The rain falls mainly in January and December. There are a number of places of which its biodiversity is a source of tourism attraction. There are Municipalities which had been proclaimed by the Department of Environmental Affairs to be contributing to pollution within the as a result of mining activities which had raised some environmental concerns. The District Municipality has a mandate to deal with air quality issues. Such municipalities are as follows:
-Mogalakwena, Thabazimbi and Lephalale

1.3.2. Service Delivery Overview.
The service delivery of the municipality is mainly confined to the disaster management and firefighting services. Unlike the other district municipalities in the Province, Waterberg District Municipality it is not a water services authority. The 6 local municipalities are responsible for providing basic services.

Water Access

Waterberg District Municipality had a total number of 56 200 (or 24.02%) households with piped water inside the dwelling, a total of 133 000 (57.03%) households had piped water inside the yard and a total number of 10 200 (4.35%) households had no formal piped water.

TABLE 2. Households by type of water access - Waterberg District Municipality, 2023 [Number]

	Piped water inside dwelling	Piped water in yard	Communal piped water: less than 200m from dwelling (At RDP-level)	Communal piped water: more than 200m from dwelling (Below RDP)	No formal piped water	Total
Thabazimbi	15,937	15,817	1,910	2,396	2,835	38,895
Lephalale	11,311	25,163	5,807	2,691	1,306	46,278
Bela-Bela	7,445	16,867	553	1,519	518	26,903
Mogalakwena	13,505	52,428	9,625	7,461	4,625	87,644
Mookgopong/Modimolle	7,953	23,042	1,058	1,124	887	34,063
Total Waterberg	**56,151**	**133,317**	**18,953**	**15,191**	**10,171**	**233,783**

Source: South Africa Regional eXplorer v2510.
Data compiled on 2 Sep 2024.

The regions within Waterberg District Municipality with the highest number of households with piped water inside the dwelling is Thabazimbi Local Municipality with 15 900 or a share of 28.38% of the households with piped water inside the dwelling within Waterberg District Municipality. The region with the lowest number of households with piped water inside the dwelling is Bela-Bela Local Municipality with a total of 7 440 or a share of 13.26% of the total households with piped water inside the dwelling within Waterberg District Municipality.

Electricity

Waterberg District Municipality had a total number of 27 400 (11.73%) households with electricity for lighting only, a total of 195 000 (83.57%) households had electricity for lighting and other purposes and a total number of 11 000 (4.70%) households did not use electricity.

TABLE 3. Households by type of electrical connection - Thabazimbi, Lephalale, Bela-Bela, Mogalakwena and Mookgophong-Modimolle local municipalities, 2023 [Number]

	Electricity for lighting only	Electricity for lighting and other purposes	Not using electricity	Total
Thabazimbi	4,746	30,136	4,013	38,895
Lephalale	4,012	39,708	2,558	46,278
Bela-Bela	656	24,999	1,249	26,903
Mogalakwena	17,006	68,949	1,689	87,644
Mookgopong/Modimolle	1,012	31,578	1,474	34,063
Total Waterberg	**27,431**	**195,370**	**10,982**	**233,783**

Source: South Africa Regional eXplorer v2510.
Data compiled on 2 Sep 2024.

The region within Waterberg with the highest number of households with electricity for lighting and other purposes is Mogalakwena Local Municipality with 69 000 or a share of 35.29% of the households with electricity for lighting and other purposes within Waterberg District Municipality. The Region with the lowest number of households with electricity for lighting and other purposes is Bela-Bela Local Municipality with a total of 25 000 or a share of 12.80% of the total households with electricity for lighting and other purposes within Waterberg District Municipality.

Refuse Removal

Waterberg District Municipality had a total number of 107 000 (45.76%) households which had their refuse removed weekly by the authority, a total of 9 690 (4.15%) households had their refuse removed less often than weekly by the authority and a total number of 94 100 (40.27%) households which had to remove their refuse personally (own dump).

Households by refuse disposal - Thabazimbi, Lephalale, Bela-Bela, Mogalakwena and Mookgophong/Modimolle local municipalities, 2023 [Number]

	Removed weekly by authority	Removed less often than weekly by authority	Removed by community members	Personal removal (own dump)	No refuse removal	Total
Thabazimbi	18,098	1,742	3,938	14,012	1,105	38,895
Lephalale	21,960	1,461	5,487	15,886	1,484	46,278
Bela-Bela	14,338	2,241	2,221	7,659	445	26,903
Mogalakwena	29,001	2,755	4,770	49,589	1,529	87,644
Mookgopong/Modimolle	23,574	1,493	1,607	6,988	401	34,063
Total Waterberg	**106,970**	**9,693**	**18,023**	**94,134**	**4,963**	**233,783**

Source: South Africa Regional eXplorer v2510.
Data compiled on 2 Sep 2024.

The region within Waterberg with the highest number of households where the refuse is removed weekly by the authority is Mogalakwena Local Municipality with 29 000 or a share of 27.11% of the households where the refuse is removed weekly by the authority within Waterberg. The region with the lowest number of households where the refuse is removed weekly by the authority is Bela-Bela Local Municipality with a total of 14 300 or a share of 13.40% of the total households where the refuse is removed weekly by the authority within the district municipality.

1.3.3 Financial Health Overview

WDM is grant dependent which makes it difficult to generate its own revenue. Its management of financial resources is showcased by its unqualified audit outcome.

The internal control systems are used diligently and financial policies are strictly followed.

Details	Original budget	Adjustments budget	Actual
Income :			
Grants	159 354 000	159 973 000	160 287 615
Transfers	-	-	-
Investment Revenue	3 424 786	3 424 786	2 283 813
Other	492 172	492 172	1 371 800
Services charges	1 805 580	1 805 580	1 389 033
Subtotal	**165 076 538**	**165 695 538**	**165 332 262**
Less Expenditure :			
Employee Cost	132 235 476	132 235 476	129 321 478
Remuneration of Councillors	10 464 329	10 464 329	9 373 728
Depreciation and amortisation	6 261 705	6 261 705	6 731 087
Finance cost	-	-	475 659
Project expenditure	5 749 900	6 368 900	5 884 314
General expenses	41 464 046	41 384 046	42 566 419
Subtotal	**196 175 456**	**196 714 456**	**194 352 685**
Surplus before taxation	(31 098 918)	(31 018 918)	(29 020 423)
Actual Amount on comparable Basis as presented in the Budget and Actual comparative statement	**(31 098 918)**	**(31 018 918)**	**(29 020 423)**

Operating ratios

The municipality has to devise ways and means of bringing the salaries and wages budget to the acceptable standard of 32 % failing which the core mandate of service delivery will be compromised seriously.

Actual Remuneration (Employee & Cllr) as a % of total operating expenditure R 142 699 804/165 332 262 = 86.3%
Actual Repairs and maintenance as a % of Property, Plant & Equipment (PPE) 6 514 198/3 354 327 = 51%
Actual Current ratio: Current Assets vs Current Liabilities 67 607 814/61 753 941 = 91%

1.3.4 Organizational Development (OD) Overview

Organizational development is beginning to grow in the municipal environment. As a result OD in its wide scope is still new and municipalities are beginning to appreciate its importance. As mentioned earlier, the PMS was not cascaded, a few People with Disabilities are appointed, and accessibility of the building, diversity management and important topics such as emotional intelligence, talent management and organizational culture still need some attention.

In general the municipality through its Human Resources Division is giving attention to issues of skills development through its Workplace Skills Plan whilst the Strategic Division is dealing with performance management issues. As a result the Senior Managers' performance reviews were conducted throughout the year.

1.3.5 Auditor General Report

WDM received unqualified audit report for **2024/25 FY.** Management also work as a team and issues of audit queries are addressed throughout the year with the support of the political leadership and it is also a permanent item on the agenda of the institutional management , Chief Financial Officers' Forum and the Municipal Managers' Forum.

1.3.6 Statutory Annual Report Process

No	Activity	Time frame
1	Consideration of the next financial year's Budget and IDP Process Plan except for the legislative content, the process plan should confirm in- year reporting formats to ensure that reporting and monitoring feeds seamlessly into Annual Report process at the end of the Budget/IDP implementation period	July
2	Implementation and monitoring of approved Budget and IDP commences(in- year financial reporting	
3	Finalise 4th Quarter Report for previous financial year	
4	Submit draft Annual Report to Internal Audit and Auditor-General	
5	Audit/Performance Committee considers Draft Annual Report of Municipality	August
6	Mayor tables the unaudited Annual Report	
7	Municipality submits draft Annual Report including consolidated Annual Financial Statements and Performance Report to Auditor General	
8	Annual Performance Report as submitted to Auditor General to be provided as input to the IDP Analysis Phase	
9	Auditor General assesses draft Annual Report including consolidated Annual Statements and Performance data	November
10	Municipalities receive and start to address the Auditor General's Comments	
11	Mayor tables Annual Report and audited Financial Statements to Council complete with the Auditor General's Report	
12	Audited Annual Report is made public and representations are invited	
13	Oversight Committee/ Municipal Public Accounts Committee assesses Annual Report	
14	Council adopts Oversight Report	March
15	Oversight Report is made public	
16	Oversight Report is submitted to Provincial Departments	
17	Commence of draft Budget/IDP finalization for next financial year: Annual Report and Oversight Report to be used as input	January

2. Chapter 2

INTRODUCTION TO GOVERNANCE

Waterberg District Municipality is a category C municipality and has an Executive Mayoral System. The Council comprises of 35 councillors of which composed of directly and indirectly representatives and 2 traditional leaders. The majority of the councillors are from the ANC with DA and EFF and FF+ as opposition parties.

Throughout the year, the Municipal Manager as the head administration played his role in terms of section 55 of the Municipal Systems Act. Amongst many of his roles, the Municipal Manager was able to advise the political structures and political office bearers of the municipality and also carried out the decisions of the political structures and the political office bearers of the municipality. It is the responsibility of the Municipal Manager to advise council to take decisions which are in line with legislation and policies of the municipality.

The IDP review was used as main public participation tool which implemented /used to allow the communities to participate in the affairs of the municipality. The IDP Representative Fora were convened by the Office of the Municipal Manager, chaired by the Executive Mayor. The Ordinary Council meetings and the Portfolio were organized throughout the year and were chaired by the Mayoral Committee Members and eventually reported to the Mayoral Committee and the Council.

During the year under review, the Municipal Manager had also convened the Municipal Managers Forum which is attended by the local municipality municipal managers from the 5 local municipalities, the WDM section 57 managers and the senior managers of the 12 sector departments within the District. As a technical committee they prepare technical reports which are presented in the District Intergovernmental Relations Forum. This forum (District IGR Forum) also served as preparation for the Provincial IGR Forum whereby the Executive Mayors presented their District wide reports. EXCO Lekgotla decisions are discussed and implemented based on the reports. Discussions and resolutions presented at Exco Lekgotla are also presented at Min-Mec Meetings.

The implementation of the Performance Management System also serves as tool which is used to hold the Senior Managers accountable for their performances. The Municipal Manager himself assessed his Senior Managers and was assessed by the Executive Mayor. The IDP Representative Forum was used to report the performance of the council to the community.

2.1 Component A-Political and Administrative Governance

2.1.1 POLITICAL GOVERNANCE

Section 52 (a) of the Municipal Finance Management Act provides that the Mayor must provide general political guidance over the fiscal and financial affairs of the Municipality. The Mayoral Committee is also established in terms of Section 79 of the Municipal Structures Act. Section 80 committees namely Budget and Treasury Office, Transformation and Administration, Infrastructure Development, Planning and Economic Development, Special Projects and Community Committees are chaired by the Mayoral Committee members.
Municipal Public Accounts Committee comprising of 10 members was established to play an oversight role and work closely with the Performance Audit Committee and the Audit Committee.

2.1.2 COUNCIL

Council is the legislative arm of the Municipality and highest decision making body over issues such as approval of the Budget and the IDP. These are functions that cannot be delegated to any Committees of the Council.

2.1.3 POLITICAL MANAGEMENT TEAM

Cllr M.J Maeko
Executive Mayor

Cllr M.J Gumede
Speaker

Cllr M.B Monare
Chief Whip

2.1.4 Mayoral Committee & Section 80 Committees

At least 5 meetings convened by the Portfolio Committees were able to process items for the Mayoral Committee and Council at least on a quarterly basis.

COUNCIL COMMITTEES [SECTION 80]

BUDGET & TREASURY	
Chairperson: Cllr. K.B. Mangakeng	**Members:** (a) R.T. Modise (b) E.L. Setho (C) R.A. Matsemela
TRANSFORMATION & ADMINISTRATION	
Chairperson: Cllr. N.S. Morumudi	**Members:** (a) L.S Marakalala (b) M.V. Mahlare (c) D.A. Mongalo (d) M.L. Matlala
PLANNING & ECONOMIC DEVELOPMENT	
Chairperson: Cllr. J Ngobeni (Ledwaba)	**Members:** (a) R.P Sebajana (b) M,D Senosha (c) H.E. Matlebyane (d) K.A. Sesoma
INFRASTRUCTURE	
Chairperson : Cllr. S.R. Masipa	**Members:** (a) M.S Meteleni (b) C.J. du Toit (c) M.S. Lelaka (d) E Seepe
SOCIAL DEVELOPMENT	
Chairperson: Cllr. Matome Taueatsoala	**Members:** (a) M.M. Kekana (b) D.S. Motshwene (c) L.J. Molefe (d) M.L. Matlala

COMMUNITY SERVICES	
Chairperson: Cllr. Matome Taueatsoala	**Members:** (a) M.R. Kekana (b) D.M. Mphaho (c) D.L. Mongalo (d) K.H. Niewenhuis
SPECIAL PROJECTS	
Chairperson: Cllr. Mathebula	**Members**: (a) M.M. Kekana (b) R.H. Kgotlhang (c) S.C. Majoko (d) Inkosi N.V. Mahlangu

2.1.5. Section 79

Municipal Public Accounts Committee (MPAC)

MPAC originally comprising of 11 members was established in 2016 to play an overall oversight role and work closely with the Audit Committee and Performance Audit Committee. The committee is now having 9 member due to the withdrawal of two members from Mogalakwena without replacements for the year under review. To formalize the role, Council had approved the terms of reference which are meant to guide the MPAC as to how it must do its business within the ambit of the law. The district-wide programme was developed to assist the local municipalities to perform their functions effectively within the correct timeframe. The committee met 4 times to deal with the business of the Annual Report.

Number	**Surname**	**Full Names**	**Membership (indicate chairperson or member)**	**Political Party Affiliation**
1	Cllr Mabe	Phakane Saul	Chairperson	ANC
2	Cllr Matsemela	Raisibe Andrina	Member	ANC
3	Cllr Sesoma	Kiniki Abel	Member	ANC
4	Cllr Seepe	Eksina	Member	ANC
5	Cllr Kekana	Mokgaetji Rebecca	Member	ANC
6	Cllr Setho	Esrom Lesiba	Member	DA
7	Cllr Senosha	Matome David	Member	DA
8	Cllr Lelaka	Malesela Solomon	Member	EFF
9	Cllr MMeja	Paulina	Member	EFF
10	Cllr Matlala	Mpina Louizah	Member	TRA
11	Cllr Niewenhuis	Karel Hendrik	Member	VF Plus

ESTABLISHMENT OF COUNCIL COMMITTEES [SECTION 79]

ETHICS MANAGEMENT COMMITTEE	
Chairperson: K.R. Molokomme	**Members:** **(**a) M.L. Matlala (b) C.J. du Toit (c) M.S. Thobane (d) K.H. Niewenhuis

The following Audit Committee Members were appointed by Council for a period of three (3) years:

i. Mr. R. Tshimomola-Chairperson
ii. Mr. X Nomadolo-Member
iii. Mrs M.F Nkadimeng -Member

2.1.6 POLITICAL DECISION MAKING

Council had met 8 times during the financial year under review and 4 special council meetings and 4 ordinary council meetings were convened. Out of 18 Council resolutions taken 12 were resolved and 06 on progresses by June 2025. It is normal procedure for Portfolio Committee meetings to be convened before Council and some special Council of the decisions was on the tabling of the IDP/Budget/SDBIP and the Adjustments budget.

2.2 ADMINISTRATIVE GOVERNANCE

In terms of section 54A of the Municipal Systems Amendment Act, the Municipal Manager is appointed as the Accounting Officer. Apart from being head of administration, he is also important link with the political office bearer.

Mr P. Raputsoa

Municipal Manager

The Office of Municipal Manager comprises of 2 divisions namely: Strategic Planning &Support and Internal Audit.

Mr. T.P Tebjane

Chief Financial Officer:

Budget and Treasury Office comprises of 3 divisions namely: Supply Chain Management, Revenue Management, Reporting and Expenditure Management Division.

Mr. Mike Lelaka

Manager: Infrastructure Development.

The department comprises of 2 Divisions namely: Capital Programme & Road Maintenance

Ms D. Sehlapelo

Manager: Planning & Economic Development:

The department comprises of 3 divisions namely: Development Planning, Economic Development and Abattoir.

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Mrs. M, Cocquyt

Manager: Social Development and Community Development:

The department comprises of 2 divisions namely: Municipal Health Service and Disaster Management.

Mrs. Mothokea Tsebe

Manager: Corporate Support & Shared Services:

The Department comprises of 3 divisions namely: Human Resources Management, Information and Communication Technology and Legal & Administration.

2.2 Component B-inter-Governmental Relations (IGR)

2.2.1 DISTRICT INTERGOVERMENTAL RELATIONS FORUM

Waterberg District Municipality is the coordinator of the Intergovernmental Relations in the District. An IGR framework was adopted in 2007 - which framework was used to give effect to the objects of the Intergovernmental Relations Framework Act. The Technical Committee of Senior Managers ,Sector Departments and Municipal Managers meet at least once a quarter and prepare reports which must be submitted to the Premier – Mayors Forum. Attendance by sector departments is a serious challenge and therefore hampers progress in terms of planning and service delivery.

2.2.2 PROVINCIAL INTERGOVERNMENTAL RELATIONS FORUM

The Province has initiated the Premier Mayors Forum which meets at least twice in a year. All 24 Mayors and the Municipal Managers and the Senior Managers meet and discuss issues of Governance. The Forum is attended by the District Mayors and the Municipal Managers. The Executive Mayor presents the technical report of the District before going to the Forum at the Province this forum.

2.2.3 NATIONAL INTERGOVERNMENTAL STRUCTURE

South Africa is a unitary state that is characterized by 3 spheres of government as enshrined in the Constitution of the Republic. All spheres are expected to cooperate with one another in the spirit of cooperative governance. These structures are helpful in that information and programmes are shared and alignment becomes the outcome of such efforts. All important decisions of the national intergovernmental forum should find expression in the lower IGR structures.

In general the Senior Managers at the District level need to appreciate the importance of IGR by attending themselves and avoid sending junior officials to IGR activities, which undermines the main thrust of such gatherings. The sector departments are expected to present reports to the Forum- which will show some of the IDP projects they are implementing, with regard to progress made.

2.3 Component C-Public Accountability and Participation

In terms of section 15 of the Municipal Structures Act requires a municipality must organize its administration to facilitate and promote a culture of accountability among its staff. Democratic governance entails reporting to the community and other stakeholders as to how the deployed resources have been used to deliver services.

2.3.1 PUBLIC MEETINGS

Nature and purpose of a meeting	Date of event/meeting	Number of participating Municipal Councillors	Number of Community members attending	Number of participating Municipal Administrators	Dates and manner of feedback given to Community
1st IDP Representative Forum : Adoption of Framework	20 August 2024	33	10	27	20 August 2024 Verbal
2nd IDP Representative Forum: Analysis Phase	22 January 2025	19	22	21	22 January 2025
3rd IDP Representative Forum: Budget & IDP	20 March 2025	31	16	26	20 March 2025 Verbal –
4th IDP Representative Forum	22 May 2025	30	09	20	22 May 2025 Verbal

2.3.2 IDP PARTICIPATION AND ALIGNMENT

IDP Participation and Alignment criteria	Yes / No
Does the municipality have impact outcome, input and output indicators?	**Yes**
Does the IDP have priorities objectives, KPIs and development strategies?	**Yes**
Does the IDP have multi- year targets	**Yes**
Are the above aligned and can they calculate into a score?	**Yes**
Does the budget align directly to the KPIs in the strategic plan?	**Yes**
Do the IDP KPIs align to those of Section 57 Managers	**Yes**
Do the IDP KPIs lead to functional area KPIs as per SDBIP	**Yes**
Do the IDP KPIS align with the Provincial KPIs on the 12 outcomes	**Yes**
Were the indicators communicated to the public?	**Yes**
Were the fourth quarter aligned submitted within stipulated time frames?	**Yes**

2.4 Component D- corporative Governance Overview

2.4.1 RISK MANAGEMENT

The Accounting Officer must ensure that the municipality has and maintains effective, efficient and transparent system of financial, risk management and internal control. Risk Management system is a valuable tool which increases an institution's prospects of success through minimizing negative outcomes and optimizing opportunities.

The municipality has reviewed its risk management policy in 2019 and the Audit Committee uses a risk based approach. A risk register entails a list of risks which senior managers should address. A risk management committee comprising of senior managers, divisional managers and an external chairperson is in place and has met consistently throughout the year.

Risk	Activity	Rating
1	Lack of integrated IT Systems	High
2	Loss of assets	High
3	Fraud and corruption	High
4	Appointment of incompetent officials	High
5	Poor capital spending	High

2.4.2 ANTI-CORRUPTION AND FRAUD

Anti-corruption and fraud strategy was developed, reviewed in 2019 and is being implemented. The vetting of SCM Officials goes a long way in reducing deviations which consequently helps the municipality to avoid irregular and unauthorized expenditures. No councilor is allowed to sit in the bid committees as prohibited by the Municipal Finance Management Act.

2.4.3 SUPPLY CHAIN MANAGEMENT

The Supply Chain Management Policy has been reviewed and is therefore in line with the MFMA Regulations. The Budget and Treasury Office is ensuring that the abovementioned be implemented without fear or favor. The 3 bid system is in place and the officials who sit in the committees have a fairly good understanding of the SCM processes and regulations. To reduce the possibility of fraud, SCM officials or members who sit in the tender committees have been vetted. The effective use of declaration of interest forms and regular reporting to Council on SCM Deviations is a necessary deterrent.

There are workshops conducted to ensure that officials involved on the Supply Chain matters are abreast with the new trends, developments and legislative environment guiding the Supply Chain Management Systems.

2.4.4 BY-LAWS

The procedure to develop a by-law is explicit in the Orders of Council document. The Corporate Services is best placed to lead a public participation process on the development of the by-laws. Municipal Systems empowers municipal councils to pass and implement by-laws in order to improve their service of the communities within their areas of jurisdiction.

Newly developed	Revised	Public Participation conducted prior to the development of by-laws (Yes or No)	Dates of Public Participation	By-laws Gazetted Yes or No	Date of Publication
None	None	None	None	None	None

2.4.5 MUNICIPAL WEBSITE

The Information and Communication Technology is responsible for hosting the website with the assistance of SITA. In terms of the Municipal Systems Act a number of important documents must be put on the website to ensure that the community and other stake-holders access such information. It is updated on a regular basis.

Documents published on the municipal website	Yes or No	Date of publication
Current annual and adjustments budget and all budget related documents	Yes	Current annual Adjustment Budget March 2025
All current budget related policies	Yes	May 2025
2023/24 Annual Report	No	Not yet
The 2023/24 Annual Report published or to be published	No	Not yet
All current performance agreements in terms of section 57(1) (b) and resultant scorecards	Yes	2024/25 July 2025
All service delivery agreements of 2023/24	Yes	July 2025
All long term borrowing contracts	No	N/A
All quarterly reports tabled to Council All supply chain management contracts above a certain value	Yes	August 2024,January 2025 & March 2025,July 2025
Public Private Partnerships	No	N/A
Information statement listing all the assets over a prescribed value that have been disposed	No	N/A
Contracts to which subsection of 33 applies	No	N/A

2.4.6 PUBLIC SATISFACTION ON MUNICIPAL SERVICES

Waterberg District Municipality does not have a public satisfaction survey mechanism which can be used to assess the attitude or perceptions of the community on the services it renders. This lack of mechanism makes it to be reactive and to rely too much on the Presidential and Premier hotlines. The IGR and Protocol Unit Division with the assistance of Strategic Support and Planning Unit is responsible for such matters.

Satisfaction Surveys could not be conducted in 2024/25 due to budgetary constrains

Subject matter of survey	Survey method	Survey date	Number of people included in survey	Survey result indicating satisfaction or better %
Overall satisfaction with				
(a) Municipality	None	NA	NA	NA

3. Chapter 3-Basic Services Delivery (Performance Report)

3.1 Component A-Basic Service

3.1.1 Water Provision

Waterberg District Municipality unlike the other district municipalities in the Province does not render any basic services. As a result of its lack of powers and function on these services, the role of the district municipality has been reduced to coordination of such services as water, electricity, sanitation and free basic services. Sporadically it is also assisting few local municipalities in implementing basic services projects when finances permit.

3.1.3 WASTE MANAGEMENT (THIS SECTION TO INCLUDE: REFUSE COLLECTIONS, WASTE DISPOSAL

Waterberg District Municipality does not perform the function.

3.1.4 ELECTRICITY

Waterberg District Municipality does not perform the function.

3.1.5 HOUSING

Waterberg District Municipality does not perform the function.

3.1.6 FREE BASIC SERVICES AND INDIGENT SUPPORT

Since Waterberg District Municipality does not have to the powers to perform basic services, it its local municipalities that are rendering such services. According to 2023/24 District IDP, the locals provided indigents with free basic water and electricity services.

3.2 Component B-Transport (including vehicles licencing & Public Bus Operations

Capital Expenditure 2024/54: Road Services R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All					
Project A	No transport projects for 24/25	-	-	-	-

Waterberg District Municipality has adopted an Integrated Transport Plan in 2007 and was reviewed in 2016.The powers and functions does not include licensing and public bus operation but gives direction regard integrated transport planning and the influence of infrastructure on economic development in particular and development in general. The process of finalising Road classification would go a long way in unlocking the potential of the district in sourcing extra funds to improve its road infrastructure.

3.2.1 GRAVEL ROAD INFRASTRUCTURE

Employees: Road Services					
Job Level	**2024/25**				
	Employees	**Posts**	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**No.**	**%**
0 - 3	2	2	2	0	0%
4 - 6	1	1	1	0	0
7 - 9	1	1	1	0	0
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	4	4	4	0	0%

3.2.2 DEVELOPMENT OF MUNICIPAL ROADS

The District roads were re-classified to be provincial roads by the MEC through provincial 2014 gazette.

3.3 Component C-Planning and Development

Lack of funds contributes to the fact that most of the SDF projects could not be initiated. In assisting the local municipalities to review their Central Business Districts, it cannot force them to implement them in their Integrated Development Plan. In general investment in Infrastructure development and dismantling of racial settlements are persistent. This poor funding also impacts on the local economic development. There are few resources really to commit to achieving the economic indicators relevant to the economy of the district.

3.3.1 PLANNING

The local municipalities are responsible for the implementation of their Land Use Management schemes.

Service Objectives	Outline Service Targets	2024/25		2024/25
		Target	Actual	
(i)	(ii)			
Determine planning application within a reasonable timescale	Approval or rejection of all build environment applications within a x weeks	Determination within x weeks	Determination within x weeks	Determination within 12 weeks
	Reduction in planning decisions overturned	X planning decisions overturned	X planning decisions overturned	5% planning decisions overturned

Job Level	Employees No.	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
0 - 3	1	1	1	0	0%
4 - 6	1	2	2	0	0%
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	-	-	--	--	-
16 - 18					
19 - 20	-		-	-	-
Total	2	3	2	0	0%

3.3.2 LOCAL ECONOMIC DEVELOPMENT

Employees: Economic Development					
Job Level	2023/24	2024/25			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	**1**	1	0	0
4 - 6	2	**2**	2	0	0
7 - 9	-	**-**	.-	-	-
10 - 12	-	**-**	-	-	-
13 - 15	-	**-**	-	-	-
16 - 18	-	**-**	-	-	-
19 - 20	-	**-**	-	-	-
Total	**3**	**3**	**3**	**0**	**0**

Financial Performance 2024/25: Economic Development R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	-	-
Expenditure:					
Employees	3 162 527.14	6 654 755	6 654 755	6 573 110	1%
Repairs and Maintenance		-	-		-
Other		-	-		-
Total Operational Expenditure	3 162 527.14	6 654 755	6 654 755	6 573 110	1%
Net Operational (Service) Expenditure	**(3 162 527.14)**	**(6 654 755)**	**(6 654 755)**	**(6 573 110)**	

Jobs Created during 2024/25 by LED Initiatives (Excluding EPWP projects)				
Total Jobs created / Top 3 initiatives -	Jobs created	Jobs lost/displaced by other initiatives	Net total jobs created in year	Method of validating jobs created/lost
	No.	No.	No.	
Total (all initiatives)		-	-	-
Initiative A (24/25	**None**	-	-	-
Initiative B (24/25)	**-**	-	-	-
Initiative C (24/25)	**-**	-	-	-
Job creation through EPWP* projects				
Year	EPWP Projects	Jobs created through EPWP projects		
	No.	No.		

2022/23	No Budget	-	-
2023/24	No Budget	-	-
2024/25	No Budget	-	-

Local Economic Development Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	**2022/23**		**2023/24**		**2024/25**	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
(i)	(ii)						
Service Objectives; *To ensure optimal utilisation of and adherence to space economy*							
Job creation	**Number of jobs created to LED Initiatives**	**0**	**0**	**0**	**0**	**0**	**0**

3.4 Component D- Municipal Services

Waterberg District Municipality does not have powers and functions to render services such as libraries and archives; museums arts and galleries; community halls; cemeteries and crematoria; child care; aged care; social programmes, theatres.

3.4.1 MUNICIPAL INFRASTRUCTURE GRANT EXPENDITURE

No Budget allocation 2024/25 financial year

Municipal Infrastructure Grant (MIG)* Expenditure 2024/25 on Service backlogs R' 000						
Details	**Budget**	**Adjustment Budget**	**Actual**	**Variance**		**Major conditions applied by donor (continue below if necessary)**
				Budget	**Adjustment Budget**	
Infrastructure - Road transport						
Roads, Pavements & Bridges	-	-	-	-	-	-
Storm water	-	-	-	-	-	-
Infrastructure – Electricity						
Generation	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-
Infrastructure – Water						
Dams & Reservoirs	-	-	-	-	-	-
Water purification	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-
Infrastructure – Sanitation						
Reticulation	-	-	-	-	-	-

Sewerage purification	-	-	-	-	-	-
Infrastructure – Other						
Waste Management	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Gas	-	-	-	-	-	-
Other Specify:	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-		-

Employees: Local Economic Development Services				
Job Level	**2024/25**			
	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	1	1	1	0
4 - 6	2	2	2	0
7 - 9	-	-	-	-
10 - 12	-	-	-	-
13 - 15	-	-	-	-
16 - 18	-	-	-	-
19 - 20	-	-	-	-
Total	3	3	3	0

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days refer to table A3 info will be on TB (trial balance) all vote which start with 16 are repairs & maintenance

Financial Performance **2024/25**: Local Economic Development Services					
R'000					
	2023/24	Original budget	Adjustment budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	-	-
Expenditure:					
Employees	3 162 527.14	6 654 755	6 654 755	6 573 110	1%
Repairs and Maintenance		-	-		-
Other		-	-		-
Total Operational Expenditure	3 162 527.14	6 654 755	6 654 755	6 573 110	1%
Net Operational (Service) Expenditure	**(3 162 527.14)**	**(6 654 755)**	**(6 654 755)**	**(6 573 110)**	

Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.

Local Economic Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	**2022/23**		**2023/24**		**2024/25**	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							

Service Objective: To ensure optimal utilisation and adherence to space economy							
% of functional CTAS		0%	0%	0%	0%	0%	0%
# of jobs created by LED		0	0	0	0	0	0
# of **cooperatives supported**		10	15	10	21	10	15

Employees: Local Economic Development					
Job Level	**2023/24**	**2024/25**			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	1	1	-	-
4 - 6	2	2	2	-	-
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	3	3	3	-	

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.

T3.56.4

Financial Performance: Local Economic Development

R'000

Details	**2023/24**	**2024/25**			
	Actual	Original Budget	Adjustment Budget		Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	-	-
Expenditure:					
Employees	3 162 527.14	6 654 755	6 654 755	6 573 110	1%
Repairs and Maintenance		-	-		-
Other		-	-		-
Total Operational Expenditure	3 162 527.14	6 654 755	6 654 755	6 573 110	1%
Net Operational (Service) Expenditure	**(3 162 527.14)**	**(6 654 755)**	**(6 654 755**	**(6 573 110)**	

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.

Capital Expenditure 2023/24: Local Economic Development

R' 000

Capital Projects	**2024/25**

	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	**No project**	**-**	**-**	**-**	
Project A	-	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					

Component E- Environmental Protection (Management)

Child Care; Aged Care; Social Programmes Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2022/23		2023/24		2024/25	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
Service Objective : To preserve and protect natural resources and promote public health							
# of health and hygiene awareness campaign conducted		10	21	10	15	10	22
% of funeral undertakers complying to standards		08	08	08	08	08	08
# of listed activities in terms of AQA		10	4	10	9	10	12
# of ambient air quality report submitted		6	6	4	3	4	4
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators 'Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.							

Environmental Protection					
Job Level	**2023/24**	**2024/25**			
	Employees	**Posts**	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**No.**	**%**
0 - 3	1	1	1	0	-
4 - 6	2	2	2	0	100%
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	3	3	3	0	
Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days					

Financial Performance 2024/25: Environmental Protection **R'000**					
Details	**2023/24**	**2024/25**			
	Actual	Original Budget	Adjustment Budget		Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	-	-
Expenditure:					
Employees	11 460 223.20	23 882 392	23 882 392	23 333 756.65	1%
Repairs and Maintenance					-
Other					-
Total Operational Expenditure	11 460 223.20	23 882 392	23 882 392	23 333 756.65	1%
Net Operational (Service) Expenditure	**(11 460 223.20)**	**(23 882 392)**	**(23 882 392)**	**(23 333 756.65)**	

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.

Capital Expenditure 2024/25: Environmental Protection R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	No projects				
Project A	-	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					

3.5 Component F- Health Inspection, Food and Abattoir Licensing and Inspection

Health Inspection, Food and Abattoir Taken From IDP							
Service Objectives	Outline Service Targets	2022/23		2023/24		2024/25	
		Target	Actual	Target	Actual	Target	Actual
(i)	(ii)						
Service Objective : To preserve and protect natural resources and promote public health							
% of water samples collected and analysed		12	7	12	37	12	12
% of food samples collected and analysed		-	-	-	-	-	-
# of permitted landfill sites monitored		9	9	9	9	9	9
number of food outlets issued with certificate of compliance		80	97/80	80	124/80	180	748

Employees: Health inspection, food and abattoir licensing and inspection					
Job Level	**2023/24**	**2024/25**			
	Employees **No.**	**Posts** **No.**	**Employees** **No.**	**Vacancies (fulltime equivalents)** **No.**	**Vacancies (as a % of total posts)** **%**
0 – 3	1	1	1	0	0
4 – 6	7	8	6	2	25%
7 – 9	23	23	23	0	0
10 – 12	-	-	-	-	-
13 – 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 – 20	-	-	-	-	-
Total	31	32	30	2	25%

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.56.4

Financial Performance 2024/25: Health inspection, food and abattoir licensing and inspection

R'000

Details	**2023/24**	**2024/25**			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	-	-
Expenditure:					
Employees	11 460 223.20	23 882 392	23 882 392	23 333 756.65	1%
Repairs and Maintenance					-
Other					-
Total Operational Expenditure	11 460 223.20	23 882 392	23 882 392	23 333 756.65	1%
Net Operational (Service) Expenditure	**(11 460 223.20)**	**(23 882 392)**	**(23 882 392)**	**(23 333 756.65)**	

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.

Capital Expenditure 2024/25: Health inspection, food and abattoir licensing and inspection

R' 000

Capital Projects	**2024/25**				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	No projects				
Project A	-	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-

Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.

3.6 Component G-Security and Safety

Waterberg does not perform the function of safety and security.

FIRE FIGHTING

Firefighting Taken From IDP								
Service Objectives	Outline Service Targets	**2022/23**		**2023/24**		**2024/25**	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
(i)	(ii)						
Service Objective: To coordinate and monitor infrastructure development for provision and access to services.							
Number of firefighting reports submitted by local municipalities	-	20	20	20	20	20	20
% of building plans approved	-	100%	100% 15/15	100%	100% 24/24	100% 20/20	100% 20/20
% of transport permits issued by local municipalities	N/A	-	-	-	-	-	-

Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorpoarated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators 'Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.

Employees: Fire-fighting					
Job Level	**2023/24**	**2024/25**			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	1	1	-	-
4 - 6	5	5	5	0	0
7 - 9	20	20	20	0	0
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	36	36	36	-	-

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.56.4

Financial Performance 2024/25: Fire-fighting					
					R'000
Details	**2023/24**	**2024/25**			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	16 815 259 02	35 000 529	35 000 529	37 056 521,54	5.6%
Repairs and Maintenance					-
Other					-
Total	16 815 259 02	35 000 529	35 000 529	37 056 521,54	5.6%

	16 815 259 02	**35 000 529**	**35 000 529**	**37 056 521,54**	

Capital Expenditure 2024/25: Fire-fighting					
					R' 000
Capital Projects	**2024/25**				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All					
Project A	**No Project for the year**	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					

Disaster Management

Disaster Management objectives Taken From IDP							
Service Objectives	Outline Service Targets	**2022/23**		**2023/24**		**2024/25**	
		Target	Actual	Target	Actual	Target	Actual
(i)	(ii)						
Service Objective: To coordinate and monitor for provision and access to services							
# of Disaster Management advisory forum meetings held	-	4	4	4	4	4	6
# of Disaster Management Annual Report submitted	-	1	1	1	1	1	1
% of transport permits issued by local municipalities	N/A	-	-	-	-	-	-
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators 'Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.							

Employees: Disaster Management					
Job Level	**2023/24**	**2024/25**			
	Employees	**Posts**	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**No.**	**%**
0 - 3	1	1	1	-	-
4 - 6	2	2	2	-	-
7 - 9	11	11	11	-	-
10 - 12	-	-	-	-	-
13 - 15					
16 - 18	-		-	-	-
19 - 20					
Total	14	14	14	-	-

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.
T3.56.4

Financial Performance 2024/25: Disaster Management R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	164 956.92	427 534	427 534	438 795.44	3%
Repairs and Maintenance					-
Other					-
Total Operational Expenditure	164 956.92	427 534	427 534	438 795.44	3%
Net Operational (Service) Expenditure	**164 956.92**	**427 534**	**427 534**	**438 795.44**	

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.

Capital Expenditure 2024/25: Disaster Management R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	No Project				
Project A					
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-

Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.

3.7 Component H- Sports and Recreation

Sport and Recreation objectives Taken From IDP								
Service Objectives	Outline Service Targets	**2022/23**		**2023/24**			**2024/25**	
		Target	Actual	Target		Actual	Target	Actual
(i)	(ii)							
Service Objective: To empower the community and instil a sense of ownership for development.								
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators 'Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.

Employees: Sports and Recreation					
		2024/25			
Job Level	Employees No.	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
0 - 3	-	-	-	-	-
4 - 6	1	1	1	0	0
7 - 9					
10 - 12	-	-	-	-	-
13 - 15					
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	1	1	1	0	0

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.56.4

Financial Performance 2024/25 Sports and Recreation					R'000
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	-	-
Expenditure:					
Employees	6 493 574.59	13 180 002	13 180 002	13 212 363.54	0.1%
Repairs and Maintenance		-	-		-
Other		-	-		-
Total Operational Expenditure	6 493 574.59	13 180 002	13 180 002	13 212 363.54	0.1%
Net Operational (Service) Expenditure	**6 493 574.59**	**13 180 002**	**13 180 002**	**13 212 363.54**	

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.

Capital Expenditure 2024/25: Sports and Recreation					R' 000
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	-	
Project A	-	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-

Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.

3.8 Component I- Corporate Policy, Offices and Other Offices

The Executive and Council objectives taken from IDP							
Service Objectives	Outline Service Targets	2022/23		2023/24		2024/25	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
(i)	(ii)						
Service Objective : To develop and implement integrated management and governance systems							
# of Council meetings held		4	7	4	8	4	9
% of Councils resolutions implemented		100%	86% 19/22	100%	91% 61/66	100%	67% 12/18
# of MPAC meetings held		4	3	4	6	4	6
# of IDP Representative Forum meetings held		3	3	4	4	4	4/4

Employees: Executive Support					
Job Level	**2023/24**	**2024/25**			
	Employees	**Posts**	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**No.**	**%**
0 - 3	4	4	4	0	0
4 - 6	5	5	5	0	0
7 - 9	2	2	2	0	0
10 - 12	2	2	2	0	0
13 - 15	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	**12**	**13**	**13**	**0**	**100**

Financial Performance 2024/25: Executive Support R'000					
Details	**2023/24**	**2024/25**			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	-	-
Expenditure:					
Employees	6 493 574.59	13 180 002	13 180 002	13 212 363.54	0.1%
Repairs and Maintenance		-	-		-
Other		-	-		-
Total Operational Expenditure	6 493 574.59	13 180 002	13 180 002	13 212 363.54	0.1%
Net Operational (Service) Expenditure	**6 493 574.59**	**13 180 002**	**13 180 002**	**13 212 363.54**	

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.

Capital Expenditure 2024/25: Executive Support R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	**No Capital project**	**-**	**-**	**-**	
Project A		-		-	--
Project B	-	-	-		-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					

Financial Services

Financial Service objectives taken From IDP							
Service Objectives	Outline Service Targets	**2022/23**		**2023/24**		**2024/25**	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
(i)	(ii)						
Service Objective: To effectively manage finances and improve sustainability							
% of cost coverage	-	100%	48%	100%	30%	100%	10%
% of Capital budget variance	-	10%	53%	10%	1%	10%	10%
% of orders issued within 10 working days of receipt of requisition		100%	100%	100%	100%	100%	100%
# of MFMA S71 reports submitted on time		12	12	12	12	12	12/12

Employees: Financial Services					
Job Level	2023/24	2024/25			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	4	5	5	0	0
4 - 6	2	2	2	0	0
7 - 9	4	5	5	0	0
10 - 12	5	5	5	0	0
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	15	17	17	-	-

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.

T3.56.4

Financial Performance 2024/25 : Financial Services					
					R'000
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:					
Employees	7 641 599.68	15 448 002	-	14 871 796.76	4%
Repairs and Maintenance					
Other					
Total Operational Expenditure	**7 641 599.68**	**15 448 002**	**-**	**14 871 796.76**	**4%**
Net Operational (Service) Expenditure		-	-		-

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.

Capital Expenditure 2024/25: Financial Services					
					R' 000
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	No project -	-	-	-	
Project A	-	-	-	-	--
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-

Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.

HUMAN RESOURCE SERVICES

SERVICE STATISTICS FOR HUMAN RESOURCE SERVICES

Human Resource Services Policy Objectives Taken From IDP									
Service Objectives	Outline Service Targets	**2021/22**		**2022/23**		**2023/24**		**2024/25**	
Service Indicators		Target	Actual	Target	Actual	Target	Actual	Target	Actual
Service Objective : To retain, attract the best human capital									
% of women employed by the municipality against total staff	55%	50%	56%	50%	55%	50%	55%	50%	55%
# of LLF meetings held	9	4	6	4	7	4	5	4	4
# of HR policies reviewed	10	8	11	10	21	10	20	10	10
% of injuries on duty attended within 5 days	100% 7/7	100%	100% 0/0	100%	100% 2/2	100%	100% 3/3	100%	100% 1/1

	Employees: Human Resource Services			
Job Level	**2024/25**			
	Posts	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**%**
0 - 3	1	1	0	0%
4 - 6	4	4	0	0%
7 - 9	-	-	-	-
10 - 12	-	-	-	-
13 - 15	-	-	-	-
16 - 18	-	-	-	-
19 - 20	-	-	-	-
Total	5	5	0	0%

Financial Performance 2024/25: Human Resource Services					
R'000					
Details	**2023/24**	**2024/25**			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	8 022 452.20	16 743 359	0.00	15 262 011.38	9%
Repairs and Maintenance					
Other					
Total Operational Expenditure	**8 022 452.20**	**16 743 359**	**0.00**	**15 262 011.38**	**9%**
Net Operational (Service) Expenditure	**(8 022 452.20)**	**(16 743 359)**	**0.00**	**(15 262 011.38)**	
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2024/25: Human Resource Services						
R' 000						
Capital Projects	**2024/25**					
	Budget	Adjustment Budget	Actual Expenditure		Variance from original budget	Total Project Value
Total All	-	-	-		-	-
Project A	-	-	-		-	-
Project B	-	-	-		-	-
Project C	-	-	-		-	-
Project D	-	-	-		-	-

Employees: Human Resource Services				
Job Level		2024/25		
	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	1	1	0	0%
4 - 6	4	4	0	0%
7 - 9	-	-	-	-
10 - 12	-	-	-	-
13 - 15	-	-	-	-
16 - 18	-	-	-	-
19 - 20	-	-	-	-
Total	5	5	0	0%

Financial Performance 2024/25: Human Resource Services					
R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	-	-
Expenditure:					
Employees	8 022 452.20	16 743 359	0.00	15 262 011.38	9%
Repairs and Maintenance					
Other					
Total Operational Expenditure	**8 022 452.20**	**16 743 359**	**0.00**	**15 262 011.38**	**9%**
Net Operational (Service) Expenditure	**(8 022 452.20)**	**(16 743 359)**	**0.00**	**(15 262 011.38)**	
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2024/25: Human Resource Services						
R' 000						
Capital Projects	2024/25					
	Budget		Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	-	-	-
Project A	-	-	-	-	-	-
Project B	-	-	-	-	-	-
Project C	-	-	-	-	-	-
Project D	-	-	-	-	-	-

INTRODUCTION TO INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) SERVICES

The role of technology in improving the lives of all people has been confirmed by the NPD where it is recognised as one of the drivers of change, From the strategic session held in March 2022, it became very clear that ICT should grow to become of the strategic departments on its own in the future. When ICTD is used correctly it can also assist to render more services, empower communities and reduce costs.

ICT Services Policy Objectives Taken From IDP							
Service Objectives	**Outline Service Targets**	**2022/23**		**2023/24**		**2024/25**	
Service Indicators		**Target**	**Actual**	**Target**	**Actual**	**Target**	**Actual**
(i)	**(ii)**						
Service Objective: To develop and implement integrated management and governance system							
# of District ICT forum meetings held		4	4	4	4	4	4
% of uptime of key systems		95%	99.5%	95%	99.5%	95%	80%
% of developed systems assessed		100%	100%	100%	100%	100%	100%
% of EHP ICT problems reported and resolved		100%	100%	100%	100%	100%	100%

Employees: ICT Services				
Job Level	**2024/25**			
	Posts	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**%**
0 - 3	-	-	-	-
4 - 6	2	2	0	0%
7 - 9	1	1	0	0
10 - 12	-	-	-	-
13 - 15	-	-	-	-
16 - 18	-	-	-	-
19 - 20	-	-	-	-
Total	3	3	0	0%

R'000				
Details	**2024/25**			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	
Expenditure:				
Employees	8 022 452.20	16 743 359	15 262 011.38	9%
Repairs and				

Maintenance				
Other				
Total Operational Expenditure	**8 022 452.20**	**16 743 359**	**15 262 011.38**	**9%**
Net Operational (Service) Expenditure	**(8 022 452.20)**	**(16 743 359)**	**(15 262 011.38)**	

Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual ICT service is subdivision of the Corporate support and shared services.

Capital Expenditure 2023/24: ICT Services					
R' 000					
Capital Projects	**2023/24**				
	Budget	**Adjustment Budget**	**Actual Expenditure**	**Variance from original budget**	**Total Project Value**
Total All	**No Project**	**-**	**-**	**-**	-
Project A	-		-		-
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-

Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).

Employees: ICT Services				
Job Level	**2024/25**			
	Posts	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**%**
0 - 3	-	-	-	-
4 - 6	2	2	0	0%
7 - 9	1	1	0	0
10 - 12	-	-	-	-
13 - 15	-	-	-	-
16 - 18	-	-	-	-
19 - 20	-	-	-	-
Total	3	3	0	0%

Financial Performance 2024/25 ICT Services				
R'000				
Details	**2024/25**			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-		
Expenditure:				
Employees	8 022 452.20	16 743 359	15 262 011.38	9%
Repairs and Maintenance				
Other				
Total Operational Expenditure	**8 022 452.20**	**16 743 359**	**15 262 011.38**	**9%**
Net Operational (Service) Expenditure	**(8 022 452.20)**	**(16 743 359)**	**(15 262 011.38)**	

Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.

Capital Expenditure 2023/24: ICT Services

R' 000					
Capital Projects	**2024/25**				
	Budget	**Adjustment Budget**	**Actual Expenditure**	**Variance from original budget**	**Total Project Value**
Total All	**No Project for 2024/25**				-
Project A	-	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

The division of ICT with its lean staff is doing fairly well to provide support to all other departments. The maintenance of ICT structure is mainly performed by SITA and the best part of the year, the municipality did not experience any serious downtime.

PROPERTY; LEGAL; RISK MANAGEMENT AND PROCUREMENT SERVICES

A GRAP compliance asset register was updated by the Budget and Treasury Office whilst the Corporate Services Department was responsible for its control.

Property ,legal, risk management and procurement Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	**2022/23**		**2023/24**		**2024/25**	
Service Indicators		Target	Actual	Target	Actual	Target	Actual
(i)	(ii)						
Service Objective: To attract, develop and retain best human capital and to coordinate governance systems?							
# of legal opinions developed internally	10%	30%	20%	30%	15%	10%	9
% of corruption cases reported to SAPS	0%	100%	0%	100%	0%	0%	0
% of projects specifications ready before end of financial year	10%	100%	30%	100%	50%	10%	20%
% of risks addressed	54%	100%	80%	100%	70%	54%	84%
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. *'Current Year' refers to the targets set in the 2024/25 Budget/IDP round. *'Following Year' refers to the targets set in the 24/25 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.							

Employees: Property; Legal; Risk Management; and Procurement Services				
Job Level	2024/25			
	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	1	1	0	0
4 - 6	1	1	0	0
7 - 9	-	-	-	-
10 - 12	-	-	-	-
13 - 15	-	-	-	-
16 - 18	-	-	-	-
19 - 20	-	-	-	-
Total	2	2	0	-

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.

Financial Performance 2024/25: Property; Legal; Risk Management; and Procurement Services					
R'000					
Details	2023/24	2024/25			
	Actual	Original	Adjustment	Actual	Variance
Total Operational Revenue (excluding tariffs)	-	-	-	-	-
Expenditure:					
Employees	8 022 452.20	16 743 359	0.00	15 262 011.38	9%
Repairs and Maintenance					
Other					
Total Operational Expenditure	**8 022 452.20**	**16 743 359**	**0.00**	**15 262 011.38**	**9%**
Net Operational (Service) Expenditure	**(8 022 452.20)**	**(16 743 359)**	**0.00**	**(15 262 011.38)**	

Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.
A legal service is division in the Corporate support and shared services.

Capital Expenditure 2023/24: Property; Legal; Risk Management; and Procurement Services					
R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	No projects				
Project A	-	-	-	-	-

Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

Employees: Property; Legal; Risk Management; and Procurement Services				
Job Level	**2024/25**			
	Posts	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**%**
0 - 3	1	1	0	0
4 - 6	1	1	0	0
7 - 9	-	-	-	-
10 - 12	-	-	-	-
13 - 15	-	-	-	-
16 - 18	-	-	-	-
19 - 20	-	-	-	-
Total	2	2	0	-

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.

Financial Performance 2024/25: Property; Legal; Risk Management; and Procurement Services					
R'000					
Details	**2023/24**	**2024/25**			
	Actual	**Original**	**Adjustment**	**Actual**	**Variance**
Total Operational Revenue (excluding tariffs)	-	-	-	-	-
Expenditure:					
Employees	8 022 452.20	16 743 359	0.00	15 262 011.38	9%
Repairs and Maintenance					
Other					
Total Operational Expenditure	**8 022 452.20**	**16 743 359**	**0.00**	**15 262 011.38**	**9%**
Net Operational (Service) Expenditure	**(8 022 452.20)**	**(16 743 359)**	**0.00**	**(15 262 011.38)**	

Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.

Capital Expenditure 2024/25: Property; Legal; Risk Management; and Procurement Services					
R' 000					
Capital Projects	**2024/25**				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	No projects	-	-	-	-
Project A	-	-	-	-	-
Project B	-	-	-	-	-
Project C	-	-	-	-	-

Project D	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

3.9 Component J- Miscellaneous

Internal Audit Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2022/23		2023/24		2024/24	
Service Indicators		Target	Actual	Target	Actual	Target	Actual
Service Objective: To develop and implement integrated management and governance systems							
% of AG queries resolved		100%	100%	100%	100% 10/10	100%	100%
# of Audit Committee meetings		4	5	4	6	4	6
% of Internal audit queries resolved		100%	84% 26/31	100%	87% 27/31	100%	75% 6/8
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators 'Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.							

	Employees: Internal Audit				
Job Level	**2023/24**	**2024/25**			
	Employees **No.**	**Posts** **No.**	**Employees** **No.**	**Vacancies (fulltime equivalents)** **No.**	**Vacancies (as a % of total posts)** **%**
0 - 3	1	1	1	0	0%
4 - 6	2	2	2	0	0
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	2	2	2	0	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	5	5	5	0	-

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.56.4

Financial Performance 2024/25: Internal Audit					
					R'000
Details	**2024/25**	**2024/25**			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	4 540 683.60	10 933 824	0.00	9 131 505.57	17%

Repairs and Maintenance					
Other					
Total Operational Expenditure	**4 540 683.60**	**10 933 824**	**0.00**	**9 131 505.57**	**17%**
Net Operational (Service) Expenditure	**(4 540 683.60)**	**(10 933 824)**	**0.00**	**(9 131 505.57)**	
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2024/25: Internal Audit R' 000					
Capital Projects	**2024/25**				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	No projects				
Project A	-	-	-	-	--
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					

Strategic Support and Planning objectives Taken From IDP								
Service Objectives	Outline Service Targets	**2022/23**		**2023/24**		**2024/25**		
Service Indicators		Target	Actual	Target	Actual	Target	Actual	
Service Objective: To develop and implement integrated and management and governance systems								
# of performance assessments reports submitted	-	4	4	4	4	4	4	
# of Monitoring and Evaluation Forum meetings held	-	4	4	4	4	4	3	
% of highly rated IDP developed	-	100%	100%	100%	100%	100%	100%	
# of Municipal Managers Forum meetings held	-	2	1	2	2	4	2	
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators 'Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.								

3.10 Component K-Organisational Performance Score-Card

2024/25 INSTITUTIONAL SCORE CARD

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
KPA 1: Spatial Rationale												
1.	Spatial rationale	To facilitate access and transform land and rural tourism development	Integrated Planning	Number of Highly rated IDP	**OMM**	1	1X highly rated IDP attained by 30 June 2025	1/1 Satisfactory rated IDP	0	2024/25 satisfactory rated by the MEC of COGHSTA	None	MEC IDP assessment report.
2.	Spatial rationale	To facilitate access and transform land and rural tourism development	Integrated Planning	Number of IDP (s) Approved by council by 31 May 2024	**OMM**	1/1	1X 2025/26 IDP Approved by 30 May 2025	1/1	0	Final 2025/26 IDP approved by council 29 May 2025	None	Council resolution
3.	Spatial rationale	To facilitate access and transform land and rural tourism development	Integrated planning	Number of DMPT Meetings held	**PED**	9/4	4X DMPT Meeting held by 30 June 2025	1	3	1/4 DMPT meeting held: **Q4:** 16/04/2025	The DMPT was not function from Q1 to Q3 due to the term of office which has lapsed in 30 June 2024, however the council has approved the establishment of the new DMPT, Hence the	Invitation Agenda Minutes & Attendance register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
											DMPT was functional in Q4 with four Local Municipalities.	
KPA 2 Basic Service Delivery												
4.	Basic service delivery	To preserve and protect natural resources and promote public health	Municipal Health	Number of Food outlets issued with certificate of compliance	**SDCS**	271/160	180 X Food outlets issued with certificate of compliance by 30 June 2025	748	568	Q1: 31 Q2: 74 Q3: 290 Q4: 353	None	748 X Set of Signed copies of certificates
5.	Basic service delivery	To coordinate and monitor social and infrastructure development for the provision and access to services.	Municipal Health	Number of permitted land fill site inspections conducted	**SDCS**	9/9	36 X Number of land fill site inspections conducted by 30 June 2025	36	0	Q1: 9 Q2: 9 Q3: 9 Q4: 9 36 reports were generated through monitoring of the sites.	None	Monitoring reports and checklists
6.	Basic Service Delivery	To preserve and protect natural resources and promote public health	Air quality management	Number of monitoring of emissions from listed activities	**SDCS**	4/4	4X Number of Monitoring of emissions from listed activities by 30	4	0	Q1: 1 Q2: 1 Q3: 1 Q4:	None	Monitoring reports.

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
							June 2025			1 4/4 Monitoring of emissions reports submitted		
7.	Basic Service Delivery	To coordinate and monitor infrastructure development for the provision and access to services	Disaster Management	Number of Disaster Management stakeholder consultative meetings held.	**SDCS**	4/4	4 X Disaster Management stakeholder consultative meetings held by 30 June 2025	6	2	6/4 meetings held: Q1: 30/09/2024 Q2: 05/12/2024 Q3: 10/01/2025 17/01/2025 27/03/2025 Q4: 26/06/2025	None	Invitation Agenda Minutes & Attendance register
8.	Basic service delivery	To coordinate and monitor infrastructure development for the provision and access to services.	Fire fighting	Number of Fire-fighting reports submitted by local stations	**SDCS**	24/24	24 X Fire-fighting reports submitted by local stations by 30 June 2025	24	0	Q1: 6 Q2: 6 Q3: 6 Q4: 6 24/24 report submitted by local stations	None	24 X Set of Fire-fighting reports
KPA 3: Financial Management and Viability												
9.	Financial management and viability	To effectively manage finances and resource mobilization.	Expenditure Management	Percentage of Operating budget variance in terms of SDBIP	**ALL**	5%	≤10% of Operating budget variance attained by 30 June 2025	9.5%	0.5%	9.5% Opex variance as at 30 June 2025.	None	Financial Reports
10.	Financial management and	To effectively manage finances and	Expenditure Management	Percentage of Capital budget variance in terms	**ALL**	-	≤10% of capital budget variance attained by 30	10%	0%	10% Capex variance as at 30 June 2025.	None	Financial Reports

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
	viability	resource mobilization.		of SDBIP			June 2025					
11.	Financial management and viability	To effectively manage finances and resource mobilization.	Reporting	Number of sections 71 MFMA reports submitted	**BTO**	12/12	12 X Section 71 MFMA reports submitted within 10 working days of the start of each Month by 30 June 2025	12	0	Q1: 3 Q2: 3 Q3: 3 Q4: 3 12/12 s71 reports submitted to National Treasury.	None	Financial reports
KPA 4: Local Economic Development												
12.	Local Economic Development	To create a conducive environment for radical economic development.	Economic development	Number of LED forum meetings held	**PED**	4/4	4 X LED forum meeting held by 30 June 2025	4	0	4/4 LED Meetings held: Q1: 13/08/2024 Q2: 12/12/2024 Q3: 18/03/2025 Q4: 05/06/2025	None.	4 X Set of invitations, agenda, minutes, attendance register and resolutions
KPA 4: Good Governance and Public Participation												
13.	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Monitoring and Evaluation	Number of section 72 Reports-Mid-year Budget and performance Assessment Report submitted	**OMM**	1/1 25/01/2025	1 X (MFMA Section 72 Report) Mid-year Budget and performance Assessment Report submitted by 25 January 2025	1	0	2024/25 Mid-Year Budget and Performance Report submitted NT, PT and CoGHSTA 24 January 2025.	None	Submission letters to NT/PT and Coghsta.

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
14.	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Monitoring and Evaluation	Number of Submission of Annual Performance Report (APR) and Annual Financial Statement (AFS)	**OMM**	1/1-APR 1/1-AFS	1X APR and 1x AFS submitted to AGSA by 31 August 2025.	1X APR 1X AFS 31/08/2023	0	APR and AFS submitted on the 30 August 2024 to NT, PT, AGSA and CoGHSTA	None	Submission letters.
15.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	AG - Audit outcome /Opinion	**ALL**	Unqualified with no material findings.	Unqualified attained by 30 November 2025	Unqualified with findings	0	Unqualified with no material findings (30 November 2024)	None	AGSA audit report
16.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage of AG Audit queries resolved	**ALL**	100% 16/16	100% of Prior Year audit queries resolved by 30 June 2025	91% 10/11	9%	91% 10/11 AG Audit Queries Resolved on the 2023/24 PAAP and 1 in progress. 1.Insufficient resources at the fire station	1.The Revenue enhancement committee was established, to consider grant funding for the concerned services	2023/24 Post Audit action plan
17.	Good Governance and Public Participation	To develop and implement integrated management	Auditing	Percentage of Identified risks mitigated	**ALL**	100% 21/21	100% of Identified risks mitigated by 30 June 2025	33% 2/6	67%	2/6 Risks mitigated. 4 Risks in progress: 1.Non-Compliance	1.Develop an	Risk register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
		and governance systems								with the National Environmental Management Waste Act 59 of 2008. 2.Non-Compliance with norms and standards for health services, fire services and air quality.	Integrated Waste Management Plan with the assistance of sector department which will give environmental pollution guidance on short and long term framework on waste management and also review the plan regularly 2. Increase staff capacity to meet the norm and standard of one EHP to serve 10(ten) thousand population. 2.Conduct a work study to determine the capacity required for the municipality to meet the demand standard	

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
										3.Inability to pay expenditure within the stipulated time. 4.Loss of data and vulnerability of institution data	s in providing health services, fire services and air quality 3.Compliance with the SANS standard. 3.The revenue enhancement committee was established to consider grant funding. 4.A project with the appointed service provider, aimed at ICT infrastructure, is scheduled to commence in October 2025	
18.	Good Governance and Public Participation	To develop and implement integrated management	Auditing	Percentage of internal audit queries resolved	**ALL**	56% 5/9	100% of internal audit queries resolved by 30 June 2025	75% 6/8 resolved	25%	75/100% internal audit queries resolved. 2 Internal Audit Findings in progress:	1.Waterb	Internal audit action plan

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
		and governance systems								1.Integrated Waste Management Plan 2.Occupational Health and Safety	erg IWMP Portal Training by DFFE and LEDET Phase 1 IWP Development has been conducted. 2.95% of the Occupational Health and Safety Standards have been addressed	
19.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Number of Audit committee meetings held	**OMM**	8/4	4 X Audit committee meetings held by 30 June 2025	6	2	6/4 Meeting held: Q1: 23/08/2024 16/09/2024 Q2: 25/11/2024 Q3: 22/01/2025 17/03/2025 Q4: 19/05/2025	None	6 X Set of Invitations, agenda, minutes and Attendance register
20.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Governance	Percentage of Council resolutions implemented.	**ALL**	87% 26/30	100% Council resolutions implemented by 30 June 2025	67% 12/18	33%	67/100% council resolutions implemented with Six in progress: 1. Estalishment of Waterberg economic development agency	1.Agency Registration process in currently underway	Council resolutions register.

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
										2.Devolution of WDM road function from RAL to WDM	2.The EM wrote a letter to MEC. RAL has indicated that the district must able to demonstrate that they have financial capacity to deal with the road function. The district is currently looking for various possible avenues for financial resources to cover the road function. However moving forward the district will avoid all unfunded mandates	
										3.District Wide Local Economic Development (LED) COORDINATION	3.Agency resuscitation process is underway	

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
										4.Operations at WDM Abattoir	4.Currently engaging with investors	
										5.Training of fire fighters	5.Currently in the process of finalising procurement process to refer 21 junior/fire fighters to a pump operation course. .	
										6.Audit Committee Membership term expiry and recruitment	6. The contract has been extended for the purpose of not disrupting the upcoming audit process, however the advert to appoint new Audit Committee will be issued in August..	
21.	Good Governance and Public Participation	To develop and implement integrated management and	Public Participation	Number of IDP Representative Forum meetings convened	**OMM**	4/4	4 X IDP Representative Forum meetings convened by 30 June 2025	4	0	4/4 IDP Representative Forum meetings held: Q1: 20/08/2024 Q2: No IDP Representativ	None	4X Set of Invitations, Agenda, minutes & attendance register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
		governance systems								e meeting was held in quarter 2 due to non-attendance of stakeholders. Meeting was postponed to 22 January 2025. Q3: 22/01/2025 20/03/2025 Q4: 22/05/2025		
22.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Governance	Number of MPAC meetings held	**ALL**	4/4	4 X MPAC meetings held by 30 June 2025	4	0	Q1: 16/09/2024 Q2: 20/11/2024 Q3: 19/03/2025 Q4: 16/05/2025	None	4X Set of Invitations, agenda, minutes and attendance register
23.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Governance	Number of 2022/23 Oversight report approved by council	**OMM**	1	1 X 2023/24 Oversight report(s) approved by council by 31 March 2025	1	0	1/1 MPAC Oversight report approved by council 27/03/2025	None	Council resolution and 2022/23 oversight report
KPA 4: Transformation and Organisational Development												
24.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Human Resources Management	Number of Senior Managers with signed Performance Agreements	**OMM**	6/6	6 X Senior Managers with signed Performance Agreements by 31 July 2025	6	0	All 6 Managers signed the 2024/25 Annual Performance Agreement	None	Signed Performance Agreements

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
25.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Capacity building and Training (HRD)	Number of officials and Councillors capacitated	**CSSS**	103	50 X Officials and Councillors capacitated by 30 June 2025	200	150	200/50 Official and councillors trained in 2024/25 FY: Q1: 41 Q2: 60 Q3: 38 Q4: 61	None	Attendance registers.
26.	Transformation and Organisational Development	To Improve, attract, develop and retain best human capital	Occupational Health and Safety	Number of OHS Committee meetings held	**CSSS**	4/4	4 X OHS Committee meetings held by 30 June 2025	4	0	4/4 OHS meetings held: Q1: 12/09/2024 Q2: 15/11/2024 Q3: 10/02/2025 Q4: 21/05/2025	None	4X Set of Invitations, agenda, minutes and attendance register
27.	Transformation and Organisational Development	To improve Administration and Governance Capacity	Information and Communication Technology	Number of ICT Steering Committee Meetings Held	**CSSS**	4	4X ICT Steering Committee Meetings Held by 30 June 2025	4	0	4/4 ICT steering committee meetings held: Q1: Q2: 15/11/2024 Q3: 19/02/2025 Q4: 12/05/2025	None	4X Set of Invitations, agenda, minutes and attendance register
28.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Organisational Development	Number of approved 2024/25 SDBIP by the Executive Mayor	**OMM**	1- SDBIP 20 June 2024	1 X 2025/26 SDBIP Approved by the EM by the 28 June 2025	1	0	1/1 2025/26 SDBIP approved by Executive Mayor on the 10 June 2025	None	Approved 2024/25 SDBIP
2	Transformation and Orga	To attract, develop and retain	Monitoring and Evaluation	Number of 2023/24 Annual Perform	**OMM**	1/1	1X 2023/24 Annual Performance	1	0	1/1 2023/24 Annual Performance	None	Minutes and attendance register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
9.	nisational Development	ethical and best human capital		ance evaluation conducted			evaluation conducted by 30 June 2025			Evaluations conducted 05/06/2025		
30	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	Number of Annual report (section 121) adopted & submitted to MEC	**OMM**	1 AR Approved by 30 March 2024	1 X Annual Report (sec 121) adopted & submitted to MEC by 31 March 2025	1	0	1/1 Annual Report approved by 27/03/2025 and submitted to MEC 06/04/2025	None	Annual report, council resolution and submission letter to the MEC
31.	Transformation and Organisational Development	To improve Administration and Governance Capacity	Legal Services	Number of litigation reports compiled and submitted to council	**CSSS**	4/4	4X litigation reports compiled and submitted to council by 30 June 2025	4	0	**Q1:** 1 **Q2:** 1 **Q3:** 1 **Q4:** 1 4/4 litigation reports noted by council.	None	4 X Set of Litigation Reports with Council Resolutions
32.	Transformation and Organisational Development	To improve Administration and Governance Capacity	Human Resource Management	Number of LLF meetings held	**CSSS**	5/4	6 X LLF meetings held by 30 June 2025	8	2	8/6 meetings held: **Q1:** 07/08/2024 10/09/2024 **Q2:** 19/11/2024 29/11/2024 **Q3:** 04/02/2025 **Q4:** 16/04/2025 20/05/2025 28/05/2025	None	8 X Set of Invitations, agenda, minutes and attendance register

4. External service providers

- WDM has entered into service delivery agreements with local municipalities with regard to Disaster Management Services and firefighting Services.
- Table below show number of reports submitted quarterly for services rendered.

No.	Local Municipality	Baseline 2022/23	Target 2023/24 reports	Actual report 2023/24
1.	Bela-Bela	4	4	4
2.	Modimolle -Modimolle	4	4	4
3.	Mogalakwena	4	4	4
4.	Lephalale	4	4	4
5.	Thabazimbi	4	4	4
	TOTAL	**20**	**20**	**20**

5. Other External service providers (Top Ten)

- The table below shows the top ten external service provider

NO	Tender Number	Project Description	Date Awardeed	Service Provider/ Contractor	Amount Paid 24/25	Dept
1	WDM/2018/13-06	PROVISION OF SERCURITY SERVICES	18/04/2019	K T S GENERAL TRADER	N/A	CSSS
2	TRANSVERSAL CONTRACT	INTEGRATED FINANCIAL MANAGEMENT SYSTEM	26/01/2018	MUNSOFT	R2 283 332	CSSS
3	ORGAN OF STATE	AUDIT FEES	-	AUDITOR-GENERAL	R3 599 209	BTO
4	ORGAN OF STATE	WATER AND ELECTRICITY	-	MODIMOLLE-MOOKGOPHONG	R2 257 462	CSSS
5	WDM/2022/23-03	SECURITY	20/07/2023	RAKHUTSETSA	R5 165 686	CSSS
6	WDM/2022/23-04	COMPETETIVE	20/07/2023	WHOODOO MEDIA	R476 959	CSSS
7	WDM/2018/19-07	OPERATING LEASE OF PHOTOCOPIERS	16/04/2019	DALITSO BUSINESS SOLUTIONS	R627 831	CSSS
8	WDM/2022/23-07	RURAL ROADS ASSETS MANAGEMENT SYSTEM	13/06/2023	LEKGAU CONSULTING EGINEERS	R2 874 420	ID
9	WDM/2021/22-01	TRAVELLING AGENCY SERVICES	18/11/2021	MOSA M	N/A	CSSS
10	WDM/2018/19-01	REPAIR AND MAINTENANCE OF WDM FLEET AND EQUIPMENT	28/02/19	DIKALA SERVICES (PTY) LTD	R1 474 858	CSSS

6. Chapter 4

6.1 Component A –introduction to the Municipal Personnel

6.1.1 EMPLOYEE TOTALS, TURNOVER AND VACANCIES

Waterberg District Municipal has a staff component of 186 of which 72 are females' employees whose responsibility is to implement its Integrated Development Plan. The attempt to develop an organisational development strategy was meant to improve the effectiveness and efficiency of the municipality. More emphasis should place on forward planning and project management skills. The Human Resources Division provides all the HR functions to all employees within the organisation.

	Number of positions for 2024/25 as at 30 June 2025							
	Department	**Management**	**Technical**	**Labour**	**Support**	**Total**	**Vacant**	**% of vacant positions**
1	Budget and Treasury Office	4	-	-	13	17	2	10.6
2	Office of Municipal Manager	3		-	6	09	5	35.8
3	Corporate Support and Shared Services	3	-	09	13	25	4	13.8
4	Planning and Economic Development	4	-	12	5	21	5	19.2
5	Infrastructure Development	1	1	-	1	3	5	62.5
6	Executive Support	4	-	-	12	16	0	0
7.	Social and Community Services	4	-	-	91	95	182	65.7
	Totals	**23**	**1**	**21**	**141**	**186**	**203**	**51.2%**

In general 83% of budgeted positions were filled at the end of the financial year.

6.2 Component B-Managing the Municipal Workforce

Employees as important assets of the municipality should be managed well and Senior Managers have a responsibility to motivate, guide and discipline other employees in order to implement the IDP successfully. Senior managers provide strategic leadership whilst divisional managers should supervise other employees and ensure there is operational efficiency. Training and development and reviewing and developing new policies are critical in improving the manner in which the staff is managed.

Employees					
Description	**2023/24**	**2024/25**			
	Employees	**Approved Posts**	**Employees**	**Variance**	**Variance**
	No.	**No.**	**No.**	**No.**	**%**
Water	-	-	-	-	-
Waste Water (Sanitation)	-	-	-	-	-
Electricity	-	-	-	-	-
Waste Management	-	-	-	-	-
Housing	-	-	-	-	-
Waste Water (Stormwater Drainage)	-	-	-	-	-
Roads	-	-	-	-	-
Transport	1	1	1	0	-
Planning	2	2	2	0	0%
Local Economic Development	3	3	3	0	0%
Planning (Strategic & Regulatory)	4	9	4	5	-
Infrastructure services	3	8	3	5	0%
Environmental Protection					
Municipal Health	31	53	30	23	0%
Security and Safety	24	201	50	151	-

Sport and Recreation	1	1	1	0	0%
Corporate Policy Offices and Other	82	111	92	19	0%
Totals	129	**389**	**186**	**203**	**6%**

Vacancy Rate 2024/25			
Designations	***Total Approved Posts**	***Variances (Total time that vacancies exist using fulltime equivalents)**	***Variances (as a proportion of total posts in each category)**
	No.	**No.**	**%**
Municipal Manager	1	0	0
CFO	1	0	0
Other S57 Managers (excluding Finance Posts)	4	0.1122	0
Other S57 Managers (Finance posts)	-	-	-
Municipal Police	-	-	-
Fire fighters	201	9.1	151
Divisional management: Levels 2 – 3 Posts)	18	1.67	1
Senior Officials Levels 4-5 posts	14	0.976	0
Officers Level 6-8 posts)	123	0.1211	9
Officers Levels 9- 15 (Finance posts)	27	0.955	17
Total	**389**	**0.836**	41

Note: *For posts which are established and funded in the approved budget or adjustments budget (where changes in employee provision have been made). Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.

Turn-over Rate			
Details	**Total Appointments as of beginning of Financial Year**	**Terminations during the Financial Year**	**Turn-over Rate***
	No.	**No.**	
2019/20	**19**	**6**	**3**
2020/21	**11**	**11**	**6.5**
2021/22	**17**	**13**	**7.7**
2022/23	**17**	**6**	**3.5**
2023/24	**15**	**5**	**3**
2024/25	**27**	**6**	**22.3**

* Divide the number of employees who have left the organisation within a year, by total number of employees who occupied posts at the beginning of the year. The vacancy turnover rate of 5% is normal and since the Acting Managers sign performance until such time that positions are filled them to strive towards achieving the targets of the organisation.

COMMENT ON WORKFORCE POLICY DEVELOPMENT:

The Training and Development was reviewed and implemented by the Human Resources Division in line with the Workplace Skills Plan.

6.2.1 INJURIES, SICKNESS AND SUSPENSIONS

Number and Cost of Injuries on Duty						
Type of injury	**Injury Leave Taken**	**Employees using injury leave**	**Average injury leave taken per employee**	**Average Injury Leave per employee**	**Total Estimated Cost**	
	Days	**No.**	**%**	**Days**	**R'000**	
Required basic medical attention only	-	-	-	-	-	
Temporary total disablement	15	5	2.9	3	**R 7900.00**	
Permanent disablement	-	-	-	-	-	
Fatal	-	-	-	-	-	
Total	**15**	**5**	**2.9**	**3**	**R 7900.00**	

Number of days and Cost of Sick Leave (excluding injuries on duty)						
Salary band	**Total sick leave**	**Proportion of sick leave without medical certification**	**Employees using sick leave**	**Total employees in post***	***Average sick leave per Employees**	**Estimated cost**
	Days	**%**	**No.**	**No.**	**Days**	**R' 000**
Lower skilled (Levels 11-15)	111	3	13	42	2.6	
Skilled (Levels 10)	1	0	1	6	0.1	
Highly skilled production (levels 7- 9)	514	31	40	76	6.7	
Officers (levels 4-6)	260	27	29	39	6.6	
Divisional management (Levels 3)	62	12	9	17	3.6	
MM and S57	1	0	7	6	0.1	
Total	751	12%	109	186	4.3	
* - Number of employees in post at the beginning of the year						
*Average calculated by taking sick leave in column 2 divided by total employees in column 5						

6.2.2 POLICIES

For the period under review at least 7 were reviewed and approved by Council

HR Policies and Plans				
	Name of Policy	**Completed**	**Reviewed**	**Date adopted by council or comment on failure to adopt**
		%	**%**	
1	Leave Management	100%	100%	29 May 2025
2	Employment Practices	100%	100%	29 May 2025
3	Conditional Grant	100%	100%	29 May 2025
4	Training and Development	100%	100%	29 May 2025
5	Occupational Health and Safety	100%	100%	29 May 2025
6	Employment Relations	100%	100%	29 May 2025
7	Employee Assistance Policy	100%	100%	29 May 2025
Use name of local policies if different from above and at any other HR policies not listed.				

The HR system is able to keep a record of all employees and monthly basis reconciliation is made. There no serious abuses of sick leave since it is also managed in terms of the Collective Agreement. In terms of the nature of services which the municipal services rendered there no fatalities even in fire-fighting and disaster management services

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 Finalised**	**Date Finalised**
SALARY OFFICER	NEGLIGENCE, DERILICTION OF DUTY	20 FEBRUARY 2025	CASE FINALISED	21 JULY 2025

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**	**Date Finalised**	
2019/20	330074,32	YES	N/A	
2020/21				
2021/22				
2022/23	00	N/A	N/A	N/A
2023/24				
2024/25				
2025/26				

6.3 Component C-Capacitating the Municipal Workforce

In general all employees are given the opportunity to improve their knowledge and skills on the tasks they are required to perform in terms of their job descriptions. The skills audit conducted by the HRD Officer goes a long in trying to align training with the Integrated Development Plan. The municipality has initiated a project on Organisational Development and Return on Investment Strategies which be completed in new financial year. HRD is initiating a tool which will measure return on investment more seriously.

6.3.1 Skills Development and Training as at 30 June 2025

Management Level	**G**	**Employee On 30/06/25**	**Leanership**	**Skills Programme And other short courses**	**Others forms of training**	**Total**
			Actual	**Actual**	**Target**	**Actual**
MM and S57	M			-	-	-
	F	-	-	-	-	-
Councillor	M	-	-	-	-	-
	F	-	-	-	-	-
	M	-	-	-	-	-
Professionals	F	-	-	-	-	-
Technicians and Associate professionals	M	-	-	-	-	-
	F	-	-	-	-	-
Associate Professionals	M	-	-	-	-	-
	F	-	-	-	-	-
Skilled	M	-	-	-	-	-
	F	-	-	-	-	-
Semi-Skilled	M	14	-	14		14
	F	3	-	3	-	3
Unskilled	M	8	1	7	-	8
	F	5	2	3	-	5
Subtotal	M	22	**1**	**21**	-	**22**
	F	**8**	**2**	**6**	-	**8**
Total		**30**	**3**	**27**	-	**30**

6.4 Component D-Managing the Workforce Expenditure

6.4.1 Skills Development: Expenditure

Management Level	G	Employee as at 30/06/25	Learnership		Skills Development		Other forms		Total
			Original budget	Actual budget	Original Budget	Actual budget	Original budget	Actual budget	
MM and S5&	M		-	-					-
	F	-	-	-	-	-	-	-	-
Councillors	F	-	-	-	-	-	-	-	-
	M	-	-	-	-	-	-	-	-
Professionals	M	-	-	-	-	-	-	-	-
	F	-	-	-	-	-	-	-	-
Technicians and Associate professionals	M	-	-	-	-	-	-	-	-
	F	-	-	-	-	-	-	-	-
Skilled	M	-	-	-	-	-	-	-	-
	F	-	-	-	-	-	-	-	-
Semi-skilled	M	14	-	-	R 261217,18	R 261217,18	-	-	R 261217,18
	F	3	-	-	R 55975.11	R 55975.11	-	-	R 55975.11
Unskilled	M	8	R 46919	R 46919	-	-	-	-	-
	F	5	R 93839.72	R 93839.72	-	-	-	-	-
Subtotals	M					-	-	-	
	F					-	-	-	
Totals			**R140759.58**	**R140759.58**	**R317192.29**	**R317192.29**		-	**R317192.29**

6.4.2. Finance Skills Development Competency Progress Report

Description	A Total # of officials employed	B Total # of employees(Entity)	Consolidation Of A& B	Consolidated competency assessments completed by A+B	Consolidated total # of officials whose performance agreements comply with regulations	Consolidated Total# of officials who meet the prescribed competency level
Finance officials	14	0	14	11	0	11
Accounting Officer	1	0	1	1	1	1
Chief Financial Officer	1	0	1	1	1	1
Senior Managers	4	0	4	2	4	4
Divisional Managers	15	0	15	12	0	12
Other officials	0	0	0	0	0	0
Heads of Supply Chain Management Unit	1	0	1	1	0	1
Total	36	0	36	28	6	30

COMPONENT A

STATEMENTS OF FINANCIAL PERFORMANCE ENDED 30 JUNE 2025

7.1 STATEMENTS OF FINANCIAL POSITION AND PERFORMANCE 2024/25 FY

Figures in Rand	Note(s)	2025	2024
Assets			
Current Assets			
Cash and cash equivalents	3	201 005	5 388 383
Receivables from non-exchange transactions	4	55 859	914 986
Trade and other receivables from exchange transactions	5	51 436	82 870
VAT receivable - accrual	6	746 839	177 134
VAT receivable - control	6	129 553	122 990
		1 184 692	**6 686 363**
Non-Current Assets			
Intangible assets	7	675 422	720 496
Non-current receivables	8	22 027	22 027
Property, plant and equipment	9	65 725 673	72 205 092
		66 423 122	**72 947 615**
Total Assets		**67 607 814**	**79 633 978**
Liabilities			
Current Liabilities			
Consumer deposits	10	2 000	2 000
Employee benefit obligation	11	1 024 498	530 601
Operating lease liability	12	65 735	54 990
Long service award liability	13	970 668	101 579
Payables from exchange transactions	14	16 652 952	3 824 342
Payables from non-exchange transactions	15	20 010 147	19 423 388
Unspent conditional grants and receipts	16	137	135
		38 726 137	**23 937 035**
Non-Current Liabilities			
Employee benefit obligation	11	17 268 916	18 766 038
Long service award liability	13	5 758 888	6 718 372
		23 027 804	**25 484 410**
Total Liabilities		**61 753 941**	**49 421 445**
Net Assets		**5 853 873**	**30 212 533**
Accumulated surplus		5 853 873	30 212 533
Total Net Assets		**5 853 873**	**30 212 533**

Figures in Rand	Note(s)	2025	2024
Revenue			
Revenue from exchange transactions			
Actuarial gain / (loss)	17	4 661 761	659 359
Interest received - investment	18	2 283 813	3 270 771
Interest earned - Receivables	18	1	854
Gain on disposal of assets and liabilities		-	212 437
Service charges		1 389 033	1 261 418
Other income	19	1 371 800	786 248
Total revenue from exchange transactions		**9 706 408**	**6 191 087**
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	20	160 287 615	154 295 242
Total revenue	21	**169 994 023**	**160 486 329**
Expenditure			
Depreciation and amortization	22	(6 731 087)	(5 895 183)
Employee related costs	23	(129 321 478)	(122 622 128)
General Expenses	24	(42 566 419)	(39 505 379)
Finance costs	25	(475 659)	-
Project expenditure	26	(5 884 314)	(4 309 967)
Remuneration of councillors	27	(9 373 728)	(9 348 144)
Total expenditure		**(194 352 685)**	**(181 680 801)**
Deficit for the year		**(24 358 662)**	**(21 194 472)**

7.2 GRANTS

8. Grant Performance

Description	2024/25	2024/25			2024/25 Variance %	
	Actual	Original budget	Adjustments budget	Actual expenditure	Original Budget	Adjustment Budget
Operational transfers and grants	**R**	**R**	**R**	**R**	**%**	**%**
National Government	R	R	R	R	%	%
Equitable share	154 761 000	154 761 000	154 761 000	154 761 000	100%	0%
Municipal System Improvement	-	-	-	-	0%	0%
EPWP incentive	1 200 000	1 200 000	1 200 000	1 200 000	100%	0%
Financial Management	1 000 000	1 000 000	1 000 000	1 000 000	100%	0%
MIG (PMU)	-	-	-		0	0
Rural Roads Assets Management Grant	2 393 000	2 393 000	3 012 000	3 012 000	100%	0%
Provincial Government	-	-	-	-	0	0
LGSETA	314 617	314 617	314 617	314 617	100%	0%
Wildlife Centre	-	-	-	-	-	-
Tourism Grant		-	-	-	-	-
Other Grants providers (Mayor's Golf day)		-	-	-	-	-
Total Operating transfers	159 668 617	159 668 617	160 287 617	160 287 617	100%	0%

7.3 ASSET MANAGEMENT

The Municipal Council has adopted an Asset Management Policy in 2025 which policy is reviewable every year to accommodate the necessary changes.

TREATMENT OF THE THREE LARGEST ASSETS ACQUIRED IN 2024/25

Asset 1

Name of asset	Procurement of laptops
Description	Procurement of laptops
Asset type	Office equipment
Key Staff involved	Corporate and Shared Services
Staff responsible	Manager Corporate
Key Issues	4 x laptops

Asset value	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
69 826						69 826

Capital implications	Increased capital Assets
Future purpose of the asset	Office equipment to run daily operations
Key issues	None
Policy in place to manage asset	Asset management policy, Norms and standard for Corporate and Shared services

Asset 2

Name of asset	Procurement of laptops
Description	Donation of laptops (Munsoft)
Asset type	Office equipment
Key Staff involved	Corporate and Shared Services
Staff responsible	Manager Corporate
Key Issues	7 x laptops (donated)

Asset value	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
59 522						59 522

Capital implications	Increased capital Assets
Future purpose of the asset	Office equipment to run daily operations
Key issues	None
Policy in place to manage asset	Asset management policy, Norms and standard for fire-fighting

Asset 3

Name of asset	Palisade fence
Description	Palisade fencing at fire station Bela Bela
Asset type	Plant and machinery
Key Staff involved	Social services
Staff responsible	Fire fighting services
Key Issues	Donated assets - palisade

Asset value	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
58 490						58 490

Capital implications	Increased assets with securing building with palisade fencing
Future purpose of the asset	Secure properties of the district against theft.
Key issues	None
Policy in place to manage asset	Yes

Repairs and maintenance expenditure for 2024/25

Repairs and maintenance expenditure	Original budget	Adjustments budget	Actual	Variance
	6 076 960	6 624 523	6 424 067	97%

7.4 FINANCIAL RATIOS BASED ON KEY PERFORMANCE INDICATORS

Ratio	Basis of calculation	2022/23	2023/24	2024/25
Liquidity current ratio	Current assets/current liabilities	0.76	0.28	0.03
Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	10.85	4.41	0.15
Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	7.01	9.42	5.65
Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	6%	1%	6%
Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	-11%	-13%	-14%

COMPONENT B

SPENDING IDP PROJECTS

7.5 IDP Project Expenditure

	% of expenditure budget	Original budget R	Adjustments Budget R	Total Budget R	Actual R
Capital and operational expenditure on IDP	78%	6 949 900	7 568 900	7 568 900	5 884 314
Total expenditure	**78%**	**6 949 900**	**7 568 900**	**7 568 900**	**5 884 314**

7.6 SOURCES OF FINANCE

Details	2024/25 Actual	2024/25 Original budget	2024/25 Adjustments budget	2024/25 Actual	Variance in %
1.External loans		-	-		-
2.Public contribution and donations		-	-		-
3.Grants and subsidies	159 668 617	159 668 617	160 287 617	160 287 617	0%
4. Other		-	-		-
Total		-	-		-

Entity		-	-		-
1.External loans		-	-		-
2.Public contribution and donations	-	-	-	-	-
3.Grants and subsidies	-	-	-	-	-
4.Other	-	-	-	-	-
Total	159 668 617	159 668 617	160 287 617	160 287 617	0%

7.7 CAPITAL SPENDING ON PROJECTS

2024/25				Variance current year	
Name of project	Original budget	Adjustments budget	Actual expenditure	Original budget %	Adjustments budget %
A	80 000	80 000	69 826	90%	87%

Name of project - A
Objective of the project: Procurement of laptops
Future challenges: none

BASIC SERVICE AND INFRASTRUCTURE BACKLOGS – OVERVIEW

Households

Type of service	Service above minimum standards		Service below minimum standards	
	No of HHs	% of HHs	No of HHs	% of HHs
Water	Not applicable	Not applicable	Not applicable	Not applicable
Electricity	Not applicable	Not applicable	Not applicable	Not applicable
Sanitation	Not applicable	Not applicable	Not applicable	Not applicable
Refuse removal	Not applicable	Not applicable	Not applicable	Not applicable

COMPONENT C

CASH FLOW MANAGEMENT AND INVESTMENTS

7.8 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

The importance of cash management lies in the fact that the municipality will have cash available to enable it to meet its obligations. It also enables the municipality to have a cash backed budget which is more about having the money in the bank rather than the cash which is expected to be collected from the debtors.

Cash Flow Statement

Figures in Rand	Note(s)	2025	2024
Cash flows from operating activities			
Receipts			
Sale of goods and services		1 400 104	1 261 418
Grants		160 287 615	154 295 242
Interest income		2 304 177	3 271 625
Dividends or similar distributions received		1	-
Other receipts		2 094 161	493 616
		166 086 058	159 321 901
Payments			
Employee costs		(138 108 447)	(129 360 270)
Suppliers		(32 529 912)	(38 044 553)
Taxes paid		-	-
Taxes paid		(582 831)	-
		(171 221 190)	(167 404 823)
Net cash flows from operating activities	28	**(5 135 132)**	**(8 082 922)**
Cash flows from investing activities			
Purchase of property, plant and equipment	9	(60 540)	(132 500)
Proceeds from sale of property, plant and equipment		-	822 896
Net cash flows from investing activities		**(60 540)**	**690 469**
Cash flows from financing activities			
Advance of operating lease		10 745	12 030
Net cash flows from financing activities		**10 745**	**(12 030)**
Net increase/(decrease) in cash and cash equivalents		**(5 187 378)**	**(7 382 945)**
Cash and cash equivalents at the beginning of the year		5 388 383	12 771 328
Cash and cash equivalents at the end of the year	3	**201 005**	**5 388 383**

7.9 BORROWING AND INVESTMENTS

	2022/23	2023/24	2024/25
Securities- National Government	-	-	-
Listed	-	-	-
Deposits	-	-	-
Deposit- Public Investment Commission	-	-	=
Bank acceptance certificates	-	-	-
Negotiable certificates	-	-	-
Other	-	-	-

7.10PUBLIC PRIVATE PARTNERSHIPS

None

COMPONENT D

OTHER FINANCIAL MATTERS

7.11SUPPLY CHAIN MANAGEMENT

The municipality has established a functional Supply Chain Management Unit which is implementing the SCM regulations and policy without fear or favor. The unit has only 1 official who have not yet meet the National Treasury Competency Agreements.

The municipality is implementing a 3 committee bid system of which no councilors are allowed to sit on. The committee members have been vetted. The Auditor General has not raise any serious queries about the functionality of the Supply Chain Management Unit under the leadership of the Chief Financial Officer.

9. Chapter 6-AUDITOR GENERAL OPINION OF FINANCIAL STATEMENTS

COMPONENT A

AUDITOR-GENERAL OPINION 2024/25

See attached audit report

AUDITOR-GENERAL OPINION 2023/24

See attached audit report

COMPONENT B

AUDIT COMMITTEE ANNUAL REPORT FOR WATERBERG DISTRICT MUNICIPALITY FOR THE FINANCIAL YEAR 2024/25

Audit Committee is honoured to present its annual report for the financial year ended 30 June 2025.

Audit Committee consisted of Members listed below and should meet at least 4 times during the financial year as per its approved Terms of Reference. Audit Committee held seven meetings during 2024/2025 financial year and meetings attendances were as follows:

Details of Audit Committee Chairperson and Members	
Names and Positions	**Meetings attended**
R. Tshimomola: Chairperson	7
X. Nomadolo: Member	6
MF. Nchabeleng: Member	7

Responsibilities of Audit Committee
Audit Committee had formally adopted its Terms of Reference and discharged its responsibilities during the financial year in compliance with its charter, Section 166 of the MFMA and MFMA Circular 65 as follows:

- Implemented and complied with Audit Committee Charter as approved by the council.
- Reviewed, approved and monitored implementations of Internal Audit Charter and Methodology.
- Reviewed and approved the three year rolling risk-based Internal Audit Plan and Annual Operational Audit Plan and regularly monitored their implementations.
- Reviewed Risk Management documents from Risk Management Committee and made appropriate recommendations for management to implement. Risk owners to manage their risks properly and continuous implementations of actions plans to mitigate risks materialisations.
- Evaluated findings raised by internal & external auditors and made appropriate recommendations to resolve the findings. All previous external audit findings were resolved by financial year end.
- Reviewed finance, supply chain management, information & communication technology and human resources management reports and recommended appropriate actions to implement.
- Reviewed quarterly and annual performance information reports presented by management and made appropriate recommendations on performance management improvements and reporting.
- Reviewed accounting policies, annual financial statements & notes thereof and gave council the credible view of financial position, financial performance and cash flow information.
- Revenue Enhancement Strategy to be developed and implemented to improve financial viability.
- Reviewed post audit action plans emanating from internal & external audit findings and monitored their implementations by management to resolve audit findings and improve control environment.
- Liaised with Auditor-General SA to discuss, review, approve and resolve external audit matters.
- Prepared and presented quarterly reports to the council to comply with oversight reporting roles.
- Management should continue to monitor and evaluate compliance with laws and regulations.
- Audit Committee is satisfied with management implementation of resolutions to improve controls.

Internal Audit
Audit Committee is satisfied that internal audit functions were performed independently and objectively in line with the approved annual internal audit risk-based plans and Section 165 of the MFMA. Internal Audit functionally reported to audit committee during the 2024/2025 financial year.

Effectiveness of internal control system
Audit Committee reviewed internal control system and recommended improvements on controls environment. Municipality achieved unqualified audit report (Clean Audit) with no material findings. Internal control system is effective and Audit Committee will follow-up on the remaining issues to improve controls.

Audit Committee concurs with and accept Auditor-General South Africa's 2024/2025 Audit Report on the 2024/2025 Annual Financial Statements & Annual Performance Report and is of the opinion that these Audited Documents should be accepted & read together with Report of the Auditor-General South Africa.

Mr R. Tshimomola: Chairperson of the Audit Committee
Date: 04 December 2025

COMPONENT C

6.1 Follow up on Audit General report 2024/25

ANNEXURE A: Waterberg District Municipality Post Audit Action Plan 25/26FY

MUNICIPALITY	Waterberg District Municipality		**No**	**%**
Financial Year	2025/26	Resolved	9	82
Audit Opinion	Unqualified with no material findings	Outstanding	2	18
Reporting Period	2024/25	Total	11	100

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
	Depreciation								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No.1 pg 4	**Differences noted on Property, plant and equipment depreciation amounts as per the fixed asset register/AFS and auditor's recalculated depreciation amounts** During the audit of Property, plant and equipment depreciation, differences were noted between the depreciation as per the fixed asset register and the recalculated depreciation as recalculated by auditors. The table below illustrates the details of the differences noted on depreciation.	New	Management did not implement controls over daily and monthly processing and reconciling of transactions to ensure that depreciation is calculated based on the asset's depreciable amounts in accordance with GRAP requirements.	Management will Update asset register and capture journal to effect changes on caseware.	16/11/2025	16/11/2025	Reporting specialist	Resolved	Adjusted the financial statements amounting to R187 495 that will affect the statement of financial position and performance.

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No.2 pg 9	**Differences noted on Property, plant and equipment prior period error amounts as per the fixed asset register/AFS and auditor's recalculated amounts.** During the audit of Property, Plant and Equipment, it was noted that management disclosed a prior period error relating to assets that were fully depreciated as at 30 June 2024 but still in use. The error arose because useful lives were not reassessed at previous reporting dates in accordance with GRAP 17. However, management also included assets that were not fully depreciated as at 30 June 2024 in the adjustment. The prior period error was recalculated by comparing the net book value of assets as at 30 June 2025 under the original useful lives with the revised net book values based on extended useful lives. Furthermore, we were unable to re perform the revised useful life calculations because management did not provide a clear methodology or the factors considered in determining the revised useful lives for each asset.	New	Management did not implement controls over daily and monthly processing and reconciling of transactions to ensure that depreciation is calculated based on the asset's depreciable amounts in accordance with GRAP requirements.	Management will recalculate prior period error and change in estimates, propose a journal and update the financial statements	16/11/2025	16/11/2025	Reporting specialist	Resolved	The entire asset population was reviewed and only assets that were fully depreciated as at 30 June 2024 were included in the prior period error calculation. For other assets that were still in use and fully depreciated, management reassessed their estimated useful lives and treated the adjustment as a change in accounting estimate, applying it prospectively.

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No.3 pg 15	**Issues noted on Property, plant and equipment** During the audit of Property, plant and equipment the following issues were noted: Through inspection of accounting policy note 1.5 relating to Property, Plant and Equipment (PPE), it was noted that the municipality does not clearly indicate which measurement model is applied. The note states that PPE is carried at cost less accumulated depreciation and impairment losses and at revalued amount, being the fair value at the date of revaluation less subsequent depreciation and impairment losses. However, inspection of the Fixed Asset Register confirmed that only the cost model is applied.	New	Management did not implement controls over daily and monthly processing and reconciling of transactions.	Management will Update the accounting policy	16/11/2025	16/11/2025	Reporting specialist	Resolved	The accounting policy has been correctly updated to reflect that PPE is subsequently measured on the cost model and the useful life for artworks is included in the accounting policy.
	Going Concern / Unfunded budget								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No.4 Pg 18	**Non-compliance with Section 18 of the MFMA** During the audit of budget management, it was noted that the municipality adopted an unfunded budget for the 2025/26 MTREF, which is a direct contravention of Section 18 of the MFMA. National Treasury issued a notice of intention to invoke Section 216(2) of the Constitution due to persistent non-compliance.	New	Management did not Exercise oversight responsibility regarding financial and performance reporting and compliance and related internal controls.	Management will: Revise the budget to ensure compliance with MFMA funding requirements. Develop and implement a Financial Recovery Plan in consultation with National Treasury. Strengthen internal controls over budget preparation, approval, and monitoring. Regularly report on budget funding status to Council and relevant oversight bodies. With the said Provincial Intervention through allocation of R33 Million and envisaged Financial Recovery Plan by National Treasury, the Municipality will table and approve adjustments to its 2025/26 Budget to recognize the allocated amount during February 2026.	16/11/2025	27/02/2026	CFO/MM	In Progress	The budget will be revised during the adjustment process for 2025/2026 financial year.

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No.5 Pg 22	**Inadequate Going Concern Disclosure** The going concern note (Note 33) in the Annual Financial Statements acknowledges liquidity challenges, a current year deficit of R23 million, and current liabilities exceeding current assets by R37.5 million. However, the note does not disclose the unfunded budget status or its implications for financial sustainability. Furthermore, the municipality received a First Notice from National Treasury regarding non-compliance with Section 18 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and the intention to invoke Section 216(2) of the Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996) together with Section 171 of the MFMA. This notice creates a significant going concern risk, as the municipality relies heavily on funding from National Treasury.	New	Management did not adequately assess and disclose all material uncertainties impacting going concern.	Management will table an approved adjustment budget during adjustment budget because of the additional allocation.	16/11/2025	30/11/2025	CFO/MM	Resolved	The Going Concern disclosure note has been adjusted.
	Audit of Predetermined Objectives								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No.6 Pg 26	**AOPO – Differences identified between the number of actual achievements recorded in the listings/ register and actual achievement recorded in the Annual Performance Report.** During the testing of performance information, it was noted that there is a difference between the number of actual achievements recorded in the register/ listing or reports and the number of actual achievements recorded in the Final 2024/25 Annual Performance Report.	New	Management did not ensure actual achievements as per internal report agree with actual achievement as per Annual Performance Report.	Management will adjust the annual performance report.	16/11/2025	18/11/2025	COO: Monitoring & Evaluation	Resolved	The annual performance report has been adjusted.
No.7 Pg 28	**AOPO – Inconsistencies identified between the 2024/25 SDBIP and 2024/25 APR** During the testing of performance information one instance of inconsistency was identified between the number of target recorded in the Final Adjusted 2024/25 Service Delivery Budget and Implementation Plan (SDBIP) Waterberg District Municipality, and number of target recorded in the Waterberg District Municipality Final 2024/25 Annual Performance Assessment Report.	New	Management did not ensure that information recorded in the Annual Performance Report and Service Delivery Budget and Implementation Plan is consistent.	Management will Adjust the Annual Performance Report.	16/11/2025	12/11/2025	COO: Monitoring & Evaluation	Resolved	Adjust the annual performance report.

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No.8 Pg 30	**AOPO – Emerging risk audit finding** **AOPO – Annual Performance Report for the period 2024/25 does not report on both the original and revised adjusted targets.** Upon reviewing the Annual Performance Report (APR), we noted that the Annual Performance Report for the period 2024/25 does not report on both original targets and revised target that was adjusted in the current financial year for performance indicator: "Number of Food outlet issued with certificate of compliance to ensure transparency as required by section 52(d) of the MFMA and section 46(a).of MSA.	New	Management did not consider Municipal Budget circular 129, and MFMA section 52(d) and MSA 46.	Management disagrees with the internal control deficiencies	16/11/2025	27/02/2026	COO: Monitoring & Evaluation	Not yet started	The circular will only be considered during the adjustment of SDBIP for 2025/2026 financial year as it was not applicable for 2024/2025 financial year.
	Expenditure Management								
No.9 Pg 33	**Non-compliance with MFMA and Treasury Regulation 8.2.3 – Invoice not paid within 30 days.** During the audit of general expenditure, it was noted that the following invoices were paid after 30 days which is in contrary with Section 65(2)(e) of the Municipal Finance Management Act (MFMA) and Treasury Regulation 8.2.3	New	Management did not review and monitor compliance with applicable laws and regulations.	Management disagrees with the recommendations because based on the reasons provided the above listed invoices were paid within 30 days.	16/11/2025	16/11/2025	CFO	Resolved	The invoices listed were paid within 30 days. There was no interest charged on those invoices.
	Commitments								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No.10 Pg 38	**Misstatements related to commitments** **Differences noted in commitments** During the audit of WDM commitments, we noted differences between client's calculated commitment balance and auditor's calculated commitment balance. This has resulted in the commitment balance being overstated by R992 115,48	New	Management did not implement controls over daily and monthly processing and reconciling of transactions to ensure that contract amounts are captured correctly from the source documents.	Management will update the commitment register and the disclosure note on the financial statements for 2025 and 2024 for comparatives. Annexure A attached to show the new disclosure on the financial statements.	16/11/2025	16/11/2025	Reporting specialist	Resolved	The commitment register and the disclosure note were adjusted.
	Cash Flow Statement								
No.11 Pg 43	**Differences identified in the Cash Flow Statement** During our audit of the cash flow statement for the reporting period under review, we identified variances between the amounts disclosed in the Annual Financial Statements and the amounts recalculated by the audit team	New	Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.	Management will update the cash flow calculation and AFS accordingly.	16/11/2025	16/11/2025	Reporting specialist	Resolved	The Cash Flow Statement was updated accordingly.

GLOSSARY

Accessibility indicators	Explore whether the intended beneficiaries are able to access services or outputs.
Accountability documents	Documents used by executive authorities to give *"full and regular"* reports on the matters under their control to Parliament and provincial legislatures as prescribed by the Constitution. This includes plans, budgets, in-year and Annual Reports.
Activities	The processes or actions that use a range of inputs to produce the desired outputs and ultimately outcomes. In essence, activities describe *"what we do"*.
Adequacy indicators	The quantity of input or output relative to the need or demand.
Annual Report	A report to be prepared and submitted annually based on the regulations set out in Section 121 of the Municipal Finance Management Act. Such a report must include annual financial statements as submitted to and approved by the Auditor-General.
Approved Budget	The annual financial statements of a municipality as audited by the Auditor General and approved by council or a provincial or national executive.
Baseline	Current level of performance that a municipality aims to improve when setting performance targets. The baseline relates to the level of performance recorded in a year prior to the planning period.
Basic municipal service	A municipal service that is necessary to ensure an acceptable and reasonable quality of life to citizens within that particular area. If not provided it may endanger the public health and safety or the environment.
Budget year	The financial year for which an annual budget is to be approved – means a year ending on 30 June.
Cost indicators	The overall cost or expenditure of producing a specified quantity of outputs.
Distribution indicators	The distribution of capacity to deliver services.
Financial Statements	Includes at least a statement of financial position, statement of financial performance, cash-flow statement, notes to these statements and any other statements that may be prescribed.
General Key performance indicators	After consultation with MECs for local government, the Minister may prescribe general key performance indicators that are appropriate and applicable to local government generally.
Impact	The results of achieving specific outcomes, such as reducing poverty and creating jobs.
Inputs	All the resources that contribute to the production and delivery of outputs. Inputs are "what we use to do the work". They include finances, personnel, equipment and buildings.
Integrated Development Plan (IDP)	Set out municipal goals and development plans.
National Key performance areas	• Service delivery & infrastructure • Economic development • Municipal transformation and institutional development • Financial viability and management • Good governance and community participation
Outcomes	The medium-term results for specific beneficiaries that are the consequence of achieving specific outputs. Outcomes should relate clearly to an institution's strategic goals and objectives set out in its plans. Outcomes are "what we wish to achieve".
Outputs	The final products, or goods and services produced for delivery. Outputs may be defined as "what we produce or deliver". An output is a concrete achievement (i.e.

	a product such as a passport, an action such as a presentation or immunization, or a service such as processing an application) that contributes to the achievement of a Key Result Area.
Performance Indicator	Indicators should be specified to measure performance in relation to input, activities, outputs, outcomes and impacts. An indicator is a type of information used to gauge the extent to which an output has been achieved (policy developed, presentation delivered, service rendered)
Performance Information	Generic term for non-financial information about municipal services and activities. Can also be used interchangeably with performance measure.
Performance Standards:	The minimum acceptable level of performance or the level of performance that is generally accepted. Standards are informed by legislative requirements and service-level agreements. Performance standards are mutually agreed criteria to describe how well work must be done in terms of quantity and/or quality and timeliness, to clarify the outputs and related activities of a job by describing what the required result should be. In this EPMDS performance standards are divided into indicators and the time factor.
Performance Targets:	The level of performance that municipalities and its employees strive to achieve. Performance Targets relate to current baselines and express a specific level of performance that a municipality aims to achieve within a given time period.
Service Delivery Budget Implementation Plan	Detailed plan approved by the mayor for implementing the municipality's delivery of services; including projections of the revenue collected and operational and capital expenditure by vote for each month. Service delivery targets and performance indicators must also be included.
Vote:	One of the main segments into which a budget of a municipality is divided for appropriation of money for the different departments or functional areas of the municipality. The Vote specifies the total amount that is appropriated for the purpose of a specific department or functional area. Section 1 of the MFMA defines a "vote" as: *a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and* *b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned*

APPENDICES

APPENDIX B – COMMITTEES & COMMITTEE PURPOSES

Committees (other than Mayoral / Executive Committee) and Purposes of Committees	
Municipal Committees	**Purpose of Committee**
Municipal Public Accounts Committee	Accountability and oversight role
Audit Committee	Auditing of financial and non-financial matters
Geographic Names	Changing of names of streets and public institutions
Public Participation	Ensure Public Involvement
Rules & Ethics	Ensure adherence to rule, ethics and legislation
Budget & Treasury	Ensure adherence to MFMA

APPENDIX C– THIRD TIER ADMINISTRATIVE STRUCTURE

Third Tier Structure	
Directorate	**Director/Manager (State title and name)**
Office of the Municipal Manager	Municipal Manager : P Raputsoa
Budget & Treasury Office	Chief Financial Officer : T.P Tebjane
Infrastructure Development	Manager : M. Lelaka
Planning & Economic Development	Manager : D.T M. Sehlapelo
Social Development and Community Services	Manager : M. Cocquyt
Corporate Support & Shared Services	Manager: M. Tsebe

APPENDIX D– FUNCTIONS OF MUNICIPALITY/ENTITY

Municipal / Entity Functions		
MUNICIPAL FUNCTIONS	**Function Applicable to Municipality (Yes / No)***	**Function Applicable to Entity (Yes / No)**
Constitution Schedule 4, Part B functions:		
Air pollution	No	
Building regulations	No	
Child care facilities	No	
Electricity and gas reticulation	No	
Fire-fighting services	Yes	
Local tourism	No	
Municipal airports	No	
Municipal planning	Yes	

Municipal health services	Yes	
Municipal public transport	Yes	
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law	No	
Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto	No	
Storm water management systems in built-up areas	No	
Trading regulations	No	
Water and sanitation services limited to potable water supply systems and domestic waste-water and sewage disposal systems	No	

Municipal / Entity Functions		
MUNICIPAL FUNCTIONS	**Function Applicable to Municipality (Yes / No)***	**Function Applicable to Entity (Yes / No)**
Constitution Schedule 5, Part B functions:		
Beaches and amusement facilities	No	
Billboards and the display of advertisements in public places	No	
Cemeteries, funeral parlours and crematoria	No	
Cleansing	No	
Control of public nuisances	No	
Control of undertakings that sell liquor to the public	No	
Facilities for the accommodation, care and burial of animals	No	
Fencing and fences	No	
Licensing of dogs	No	
Licensing and control of undertakings that sell food to the public	No	
Local amenities	No	
Local sport facilities	No	
Markets	No	
Municipal abattoirs	Yes	
Municipal parks and recreation	No	
Municipal roads	No	
Noise pollution	No	
Pounds	No	
Public places	No	
Refuse removal, refuse dumps and solid waste disposal	No	
Street trading	No	
Street lighting	No	
Traffic and parking	No	

* If municipality: indicate (yes or No); * If entity: Provide name of entity	T D

APPENDIX E–WARD REPORTING

Functionality of Ward Committees					
Ward Name (Number)	Name of Ward Councillor and elected Ward committee members	Committee established (Yes / No)	Number of monthly Committee meetings held during the year	Number of monthly reports submitted to Speakers Office on time	Number of quarterly public ward meetings held during year
Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

APPENDIX F1- WARD INFORMATION

Ward Title: Ward Name (Number)

Capital Projects: Seven Largest in 2024/25(Full List at Appendix N) R' 000				
No.	Project Name and detail	Start Date	End Date	Total Value
	Not applicable	Not applicable	Not applicable	R000

APPENDIX F2- BASIC SERVICE PROVISION

Basic Service Provision					
Detail	Water	Sanitation	Electricity	Refuse	Housing
Households with minimum service delivery	Not applicable	Not applicable	Not applicable	Not applicable	
Households without minimum service delivery	Not applicable	Not applicable	Not applicable	Not applicable	
Total Households*	Not applicable	Not applicable	Not applicable	Not applicable	
Houses completed in year					

APPENDIX F3- Top Four Service Delivery Priority in a Ward

APPENDIX F3 – Top Four Service Delivery Priorities for Ward (Highest Priority First) **Top Four Service Delivery Priorities for Ward (Highest Priority First)**		
No.	**Priority Name and Detail**	**Progress During 2024/25**
	Not applicable	Not applicable

APPENDIX G- Recommendations of the Municipal Audit Committee 2024/25

Municipal Audit Committee Recommendations		
Date of Committee Meeting	**Committee recommendations during 2024/25**	**Recommendations adopted (enter Yes); not adopted (provide explanation)**
23 August 2024	Management should revert back to Audit Committee with revised amounts of Annual Financial Statements after integrating Provincial Treasury review notes.	Adopted and Implemented
	Management should revert back to Audit Committee with reviewed Annual Performance Report after integrating of CoGHSTA APR review notes.	Adopted and Implemented
16 September 2024	A Compliance Policy should be developed covering all compliance requirements aspects of the Municipality.	Adopted and Implemented
	An Asset Verification Plan has been proposed to verify all assets quarterly in order to ensure completeness and accuracy of Fixed Asset Register as well as to identify assets to be disposed or written-off during the financial year.	Adopted and Implemented
	Enhance specialised fire-fighter training for chemical and electrical fires extinguishment. Adoption of a risk-based approach to prioritise appointments of more fire-fighters due to budget constraints.	Adopted and Implemented
	More detail should be included in the Investment Portfolio Account such as opening balance, investments made, interest received, withdrawals and closing balance.	Adopted and Implemented
	Supply Chain Management Report to be included in the agenda of the next meeting, including procurement plans and quarterly progress report against implementations of the plan.	Adopted and Implemented
	Review the Residual Risks Ratings in the Strategic Risk Register and Operational Risks Registers to be in line with the Risk Management Policy and Strategy.	Adopted and Implemented
25 November 2024	AC recommended that all reported ratios be supported by full and clear amounts.	Adopted and Implemented

	A detailed report to identify items of expenditures to be reduced and how cost containment measures would be implemented should be presented in the next AC meeting.	Adopted and Implemented
	Investment portfolio excel spread sheet to be updated and corrected.	Adopted and Implemented
	A Performance Improvement Plan to be drafted for indicators not achieved thus far.	Adopted and Implemented
22 January 2025	The AC noted the Mid-Year Performance Assessment and Budget Report Corrections and inputs be made to the Report before submission	Adopted and Implemented
	Integrated Waste Management Plan An Implementation Plan be develop specifying activities, duties and expected timeline for the IWMP training.	Adopted and Implemented
17 March 2025	A cost containment table indicated savings on items per month be tabled in the next AC meeting.	Adopted and Implemented
	An implementation plan with timeframes be included in the report on the significant security weakness that were uncovered during the ICT security assessment that was conducted be circulated to the AC by the 28th of March 2025.	Adopted and Implemented

APPENDIX H – Long Term contracts and Public Private Partnership

NO	Tender Number	Project Description	Date Awardeed	Service Provider/ Contractor	Amount Paid 24/25	Dept
1	WDM/2018/13-06	PROVISION OF SERCURITY SERVICES	18/04/2019	K T S GENERAL TRADER	N/A	CSSS
2	TRANSVERSAL CONTRACT	INTEGRATED FINANCIAL MANAGEMENT SYSTEM	26/01/2018	MUNSOFT	R2 283 332	CSSS
3	ORGAN OF STATE	AUDIT FEES	-	AUDITOR-GENERAL	R3 599 209	BTO
4	ORGAN OF STATE	WATER AND ELECTRICITY	-	MODIMOLLE-MOOKGOPHONG	R2 257 462	CSSS
5	WDM/2022/23-03	SECURITY	20/07/2023	RAKHUTSETSA	R5 165 686	CSSS

6	WDM/2022/23-04	COMPETETIVE	20/07/2023	WHOODOO MEDIA	R476 959	CSSS
7	WDM/2018/19-07	OPERATING LEASE OF PHOTOCOPIERS	16/04/2019	DALITSO BUSINESS SOLUTIONS	R627 831	CSSS
8	WDM/2022/23-07	RURAL ROADS ASSETS MANAGEMENT SYSTEM	13/06/2023	LEKGAU CONSULTING EGINEERS	R2 874 420	ID
9	WDM/2021/22-01	TRAVELLING AGENCY SERVICES	18/11/2021	MOSA M	N/A	CSSS
10	WDM/2018/19-01	REPAIR AND MAINTENANCE OF WDM FLEET AND EQUIPMENT	28/02/19	DIKALA SERVICES (PTY) LTD	R1 474 858	CSSS

APPENDIX J- Disclosure of Financial interest

WDM DECLARATION OF FINANCIAL INTEREST FOR 2024/25

OFFICIALS

No.	Title	Officials Name		Designation	Company Name
1	Mr	Siebe	Phathutshedzo	Divisional Manager Development Planning	Rirothe Planning Consulting
2	Mr	Mogolola	Carlton Chuene	Chief Internal Auditor	Carmogo Transportation
3	Ms	Mabusela	Kgomotso Patricia	EHP	Tsobaphobudi Service
					Enviro Ndia Setrvices
4	Ms	Nekhalale	Prudence	ICT Officer	Qluimtessenthai Place
5	Mr	Ngobeni	Joseph	Sports Officer	Roxanne Business Enterprise (Doment)
6	Mr	Mello	Lesibana Comfort	CSSS- Secretary	Rise Now Trading 28

					Rite Prodvet Trading
					Ikukeng Sport events and Prootieng
					Bamello Co Lifestile
					Re A Tegantsha Cooperative
					Kgobase Investments
					Joy in Circles Events
					MmaJoyce Catering and Supply
					Patriotic 101 CPS
	Mr	Tsebe	Sesheke Keakile Benjamin	Control Room Operator	Zilasesh
9					Seshcon Consultants and Logistics
10	Mr	Nkhata	Zakeo Aubrey	Divisional Manager Expenditure	Detelex Enterprise
12	Ms	Moraka	Matlhodi Johannah	PA to the Mayor	Madukgago projects
13	Mr	Moloantoa	George Lesiba	Fire fighter	Tau tsa Bosula
14	Mr	Lewatle	Sello Abel	Fire fighter	Abzerorator
15	Mr	Khosa	Bafana Vancy	Fire fighter	BVK Enterprise
16	Ms	Macheke	Ramadimetja Ivy	EHP	Joteko Business and Enterprise
					Maboloka Funeral Services
17	Mr	Moloto	Keivin Kgorithi	EHP	Thabang Sales and Services
18	Mr	Mohlake	Abram	IDP Assistant Admin	Mohlake Construction
19	Mr	Matlou	Maselwa Johannes	HR Clerk	EGM Matabane Projects
20	Mr	Malete	Cheyeza	Receptionist	TNL and Associates Trading

21	Mr	Lesabane	Tumiso Herman	Financial Management Intern	K2014276834
23	Mr	Matlou	Moyahabo Milton	Fire fighter	Taxi Owner
24	Mr	Moraka	Ipeleng Solomon	Admin Assist Disaster	Thlagaripana trading
25	Mr	Mokoena	Batshipile Mathews Noah	Protocol Assistant	Blue Rebon
					Sobakwe Trading
27	Ms	Marota	Mpho	Clerical Assistant	Orathon Trading
28	Mr	Phaladi	Ullyses Moshitapula	PA Chief Whiep	U-turn Engineering and Projects
29	Mr	Manganyi	Ntwanano Owen	GIS Ofiicer	Jajeka Business Enterprise
30					Ripinda Development Planning Consultants
31					The Moon Chesanyama
33	Mr	Khalo	Tshepo Phillimon	General Worker (Cleaner)	Khalo and Sons Enetrprise
34	Mr	Moletsi	Tebogo Treasure	EHP	Thakus Trading and Projects
35					Pompos Trading and Projects
36	Ms	Makaleng	Tebogo Charlotte	EHP	Teeveemed
37	Mr	Matlou	Sello	EHP	Platform 4 Properties
37	Ms	Serumula	Mapula Johanna	Fire fighter	Godiofentse
38					Room for Rental
39	Mr	Mabaso	Mavin Orapeleng Mpole	Junior Fire Fighter	Motjatjihites Projects

APPENDIX K- Revenue Collection Performance By Vote and By Source

See the attached 2024/25 Audited Annual Financial Statement

APPENDIX K (ii) – Revenue Collection Performance By Source

See the attached 2024/25 Audited Annual Financial Statement

APPENDIX L – Conditional Grants Received: Excluding MIG

See the attached 2024/25 Audited Annual Financial Statement

APPENDIX M- Capital Expenditure – New & Upgrade/ Renewal Programmes

See the attached 2024/25 Audited Annual Financial Statement

APPENDIX M – Capital Expenditure – New Assets Programme

See the attached 2024/25 Audited Annual Financial Statement

APPENDIX N –Capital Programme by Project 2024/25

Not applicable

APPENDIX O - Capital Project by Ward 2024/25

Capital Programme by Project by Ward 2024/25 **R' 000**		
Capital Project	Ward(s) affected	Works completed (Yes/No)
Water	N/A	
"Project A"	N/A	
Sanitation/Sewerage	N/A	
Electricity	N/A	
Refuse removal	N/A	
Economic development	N/A	
Environment	N/A	
Health	N/A	
Safety and Security	N/A	

APPENDIX P – Services Connection Backlogs at schools and Clinics

Service Backlogs: Schools and Clinics				
Establishments lacking basic services	**Water**	**Sanitation**	**Electricity**	**Solid Waste Collection**
Schools (NAMES, LOCATIONS)				
Not pallicable	NA	NA	NA	NA
Clinics (NAMES, LOCATIONS)				
Not applicable	NA	NA	NA	NA
Names and locations of schools and clinics lacking one or more services. Use 'x' to mark lack of service at appropriate level for the number of people attending the school/clinic, allowing for the proper functioning of the establishment concerned. T P				

APPENDIX Q – Service Backlogs Experienced by the Community where another Sphere of Government is responsible for Service Provision

Service Backlogs Experienced by the Commmunity where another Sphere of Government is the Service Provider (where the municipality whether or not act on agency basis)		
Services and Locations	**Scale of backlogs**	**Impact of backlogs**
Clinics: **Housing:**	**N/A**	
Licencing and Testing Centre:	**N/A**	
Reseviors		
Schools (Primary and High):	**N/A**	
Sports Fields:	**N/A**	
T Q		

APPENDIX R –Declaration of Loan and Grants made by the Municipality

Declaration of Loans and Grants made by the municipality 2024/25				
All Organisation or Person in receipt of Loans */Grants* provided by the municipality	Nature of project	Conditions attached to funding	Value 2023/24 R' 000	Total Amount committed over previous and future years
None	None	None	None	None
* Loans/Grants - whether in cash or in kind				T R

APPENDIX S – Declaration of Return not made in Due Time under MFMA s71

None

APPENDIX T Presidential outcome for local Government

APPENDIX U - Audited Annual Financial Statements 2024/2025

See the attached 2024/25 Audited Annual Financial Statement