WATERBERG DISTRICT MUNICIPALITY

FINAL 2021/22 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 2020/21. 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 and dangerous health and economic challenges of unprecedented magnitude due to the novel coronavirus disease (Covid-19) that the World Health Organisation (WHO) declared a pandemic. In response, the South African government declared a national state of disaster, bringing to an abrupt halt all economic activities on the country to curb the spread of the virus.

In consideration of the Disaster Management Act No. 57 of 2002 and the Amended Disaster Management Act, Act No.16 of 2015 and the regulations 11063 issue on the 25 March 2020(which are referred to as COVID-19 Regulations) regarding the steps necessary to prevent an escalation of the disaster or contain and minimize the effect of the pandemic.

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.

Currently in Waterberg the District wide hub headed by DBSA has been appointed and launched to coordinate and facilitate the development of one plan - A One Plan is an Intergovernmental Plan setting out a long-term strategic framework to guide investment and delivery in relation to a specific district or metropolitan space.

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 dropped from 82% 2020/21 to 79% 2021/22 and capital expenditure improved from 47% 2020/21 FY to 75% 2021/22 FY. The municipality once again for the second year received the unqualified with no Material findings (clean Audit) for the year under review.

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

S.M Mataboge
Executive Mayor

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

The coronavirus (COVID- 19) pandemic presents an unprecedented crisis affecting all facets of normal life. The pressure faced by Water Service Authorities and other partners in providing water to communities during this crisis, for example, has indicated the serious backlog on water provision in most parts of the district that should be addressed as a matter of priority.

The pandemic has also brought with it the significant strain to the ailing District economy which prompted a call from government for the expedition of the development and implementation of the economic recovery plan. The District economic recovery plan as at its final stages and it will be approved for implementation in May 2021.

The District Development Model (DDM) one plan was concluded with the consultations across the district. The one plan consist of the objectives, outputs, roles and responsibilities, and commitments in terms of which all spheres of government and departments as well as partners will have to act and against which they will be held accountable for prioritising resources and delivery

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 two IDP rep forums in the year under review especially in the mid-year of the financial year before the unprecedented lockdown and prohibiting of the public gatherings. The District Municipality employs 181 people, 50 of which are in the finance and administration area, 40 are general workers and 30 are in the community and social service area. The District Municipality has a vacancy rate of 11%.

Management is committed to uphold and adhere to all applicable legislative prescribes to avoid deviations and section 32 transactions. Management has delivered on the commitment to achieve a unqualified Audit Opinion with no material finding for the 2021/22 financial year. The sustainability of this positive achievement should be sustained in the next 2022/23 financial year and beyond.

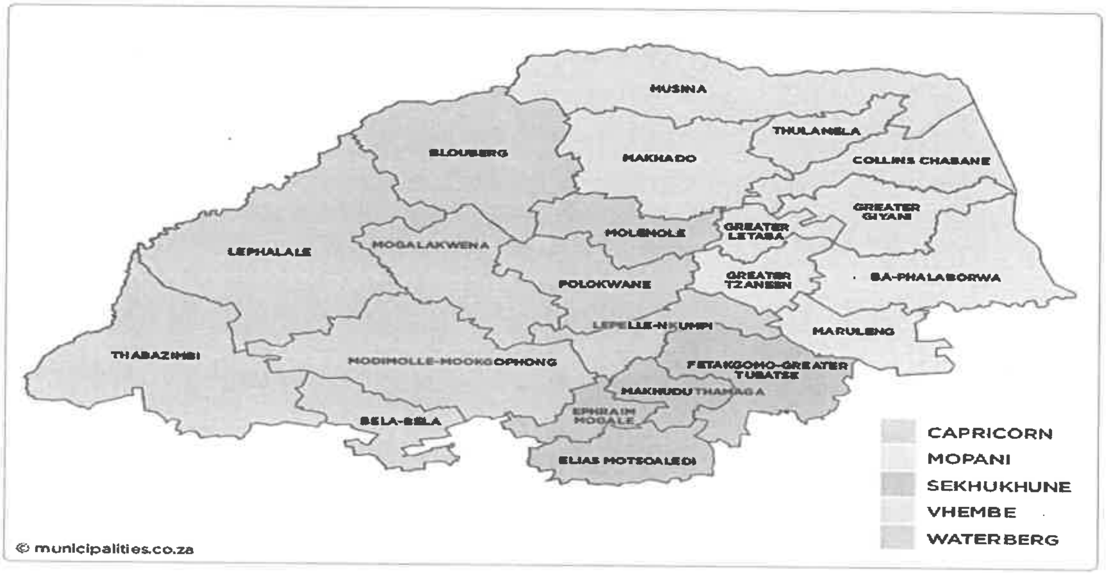
P Raputsoa

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

According to the Census 2011, the population growth rate was 1, 2% over a 10 year period, and according 2016 community survey the population rate increased to 9.8%

	Male	Female	Total 2011	Male	Female	Total 2016
Thabazimbi	42 773	29 072	71 845	57259	38973	96232
Lephalale	56 704	48 259	104 964	76528	60098	136626
Mookgophong	15 748	14 760	30 509	54393	53305	107698
Modimolle	30 614	29 760	60 373			
Bela-Bela	28 799	27 603	56 401	38961	37335	76296
Mogalakwena	137 512	158 285	295 796	154352	174553	328905
Waterberg	**312 150**	**307 739**	**619 889**	**381493**	**364264**	**745757**

Figure1. Demographics: Census 2011 and community survey 2016

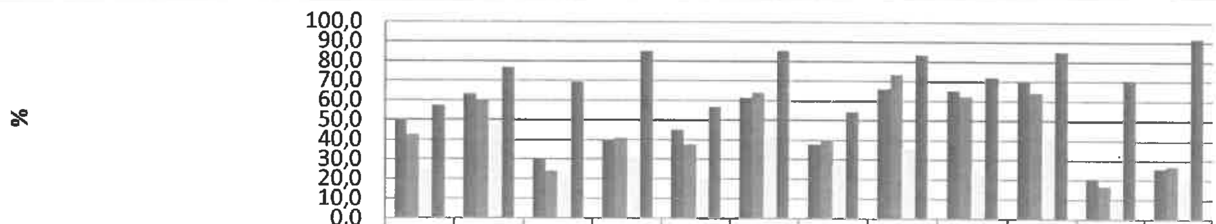
The district area is both a hot and semi-arid in nature. The rain falls mainly in January and December. There are a number of places of which its biodiversity is a source of tourism attraction. There are Municipalities which had been proclaimed by the Department of Environmental Affairs to be contributing 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.

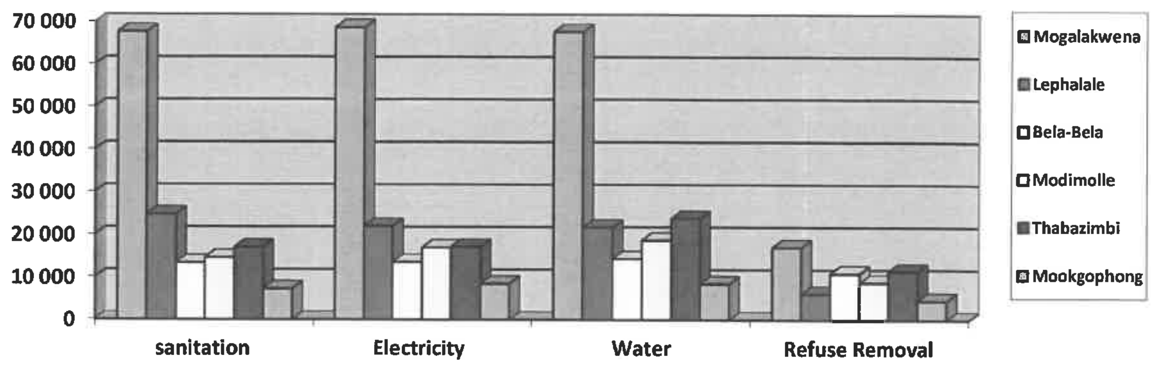
The provision of basic services to households is summarized as follows:



	Thabazimbi 2001	Thabazimbi 2011	Lephalale 2001	Lephalale 2011	Mookgophong 2001	Mookgophong 2011	Modimolle 2001	Modimolle 2011	Bela-Bela 2001	Bela-Bela 2011	Mogalakwena 2001	Mogalakwena 2011
Flush toilet connected to sewage	49,5	63,1	30,1	39,5	45,0	61,4	37,6	66,1	65,2	69,7	20,5	25,8
Weekly refuse removal	42,5	60,4	24,0	41,0	37,7	64,1	39,7	73,3	62,4	64,2	16,9	26,8
Piped water inside dwelling	24,7	47,3	22,4	31,4	20,3	41,6	26,6	35,7	23,3	41,9	8,7	20,2
Electricity for lighting	57,3	76,8	69,3	85,0	56,8	85,3	54,3	83,3	72,0	85,0	70,4	91,8

Source : Stats SA 2011

Figure 2.Basic Services



1.3.3 Service Delivery Backlog

Municipality	Water	Sanitation	Electricity	Refuse Removal
Bela-Bela	2.64%	12%	12%	22.2%
Lephalale	3.21%	12.15%	6.2%	6.2%
Modimolle-Mookgophong	8.2%	4.28%	7.62%	79.2%
Mogalakwena	25%	25%	17%	59%
Thabazimbi	27%	34%	31%	33%
Waterberg	**13%**	**15.7%**	**10.5%**	**52%**

NB: The highest backlogs are recorded in Refuse Removal and Sanitation mainly because there are 198 villages in both Lephalale and Mogalakwena local municipalities.

1.3.4 Basic Services

Water

Municipality	Total HH	HH with access	% Backlog
Bela-Bela	21 354	21 134	2.64%
Modimolle-Mookgophong	28 977	28 047	3.21%
Mogalakwena	79 392	72 922	8.2%
Lephalale	43 002	32 109	25%
Thabazimbi	35 462	25 618	27%
Waterberg	**208 190**	**179 830**	**13%**

Sanitation

Municipality	Total HH	HH with access	% Backlog
Bela-Bela	21 354	18 791	12%
Modimolle-Mookgophong	28 977	25 454	12.15%
Mogalakwena	79 392	75 645	4.28%
Lephalale	43 002	32 426	25%
Thabazimbi	35 462	23 175	34%
Waterberg	**208 190**	**175 491**	**15.7%**

Electricity

Municipality	Total HH	HH with access	% Backlog
Bela-Bela	21 354	18 695	12%
Modimolle-Mookgophong	28 977	27 173	6.2%
Mogalakwena	79 392	78 105	7.62%
Lephalale	43 002	35 304	17%
Thabazimbi	35 462	27 041	31%
Waterberg	**208 190**	**186 318**	**10.5%**

Refuse Removal

Municipality	Total HH	HH with access	% Backlog
Bela-Bela	21 354	14 743	22.2%
Modimolle- Mookgophong	28 977	27 173	6.2%
Mogalakwena	79 392	16 500	79.2%
Lephalale	43 002	17 672	59%
Thabazimbi	35 462	23 872	33%
Waterberg	**208 190**	**99 960**	**52%**

1.3.5 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 qualified audit outcome.

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

Details	Original budget	Adjustments budget	Actual
Income :			
Grants	143 396 000	143 476 615	143 765 505
Transfers	-	-	-
Investment Revenue	5 568 263	4 568 263	2 717 989
Other	209 113	249 320	227 745
Services charges	1 594 732	1 594 732	1 184 655
Subtotal	**150 768 108**	**149 888 930**	**147 895 894**
Less Expenditure :			
Employee Cost	124 731 262	121 600 827	115 979 982
Remuneration of Councillors	9 192 941	8 337 022	8 304 961
Depreciation and amortisation	12 812 272	12 812 272	7 613 348
Project expenditure	6 487 492	6 740 492	5 342 761
General expenses	36 242 901	39 097 077	38 977 155
Subtotal	**189 466 868**	**188 587 690**	**176 218 207**
Surplus before taxation	(38 698 760)	(38 698 760)	(28 322 313)
Actual Amount on comparable Basis as presented in the Budget and Actual comparative statement	**(38 698 760)**	**(38 698 760)**	**(28 322 313)**

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 124 284 943/176 218 207 =71%
Actual Repairs and maintenance as a % of Property, Plant & Equipment (PPE) 4 816 163/672 872 =716%
Actual Current ratio: Current Assets vs Current Liabilities 30 867 585/23 180 128 = 1,33%

1.3.6 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.

1.3.7 Auditor General Report

WDM received unqualified audit report for **2021/22 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.

1.3.8 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. The Council and its committees were inaugurated 05 December 2021 which marked the beginning of the term 2021-2026.


Waterberg District Municipality
WDM COUNCILLORS
Cllr S.M Mataboge Executive Mayor - ANC
Cllr K.R Molokomme speaker - ANC
Cllr M.B Monare Chief Whip - ANC
MMC N.S Merumudi ANC
MMC M.S Taueatsoala ANC
MMC M.H Ledwaba ANC
MMC M.J Maeko ANC
MMC R.T Modise ANC
MMC S.R Masipa ANC
MMC K.B Mangakeng ANC
Cllr L.S Marakalala ANC
Cllr M.J Gumede ANC
Cllr R.A Matsemela ANC
Cllr M.M Kekana ANC
Cllr M.R Kekana ANC
Cllr E Seepe ANC
Cllr K.A Sesoma ANC
Cllr R.P Sebajane ANC
MPAC Chairperson - ANC
DA
Cllr K.Q Dekker DA
Cllr C.J Du Toit DA
Cllr E.L Setho DA
Cllr M.V Mahlare DA
Cllr R.H Kgatlhang DA
Cllr J.H.T Mills DA
Cllr L.J Molefe EFF
Cllr M.S Thobane EFF
Cllr D.A Mongalo EFF
Cllr S.C Majoko EFF
Cllr H.E Matlebyane EFF
Cllr M.S Lelaka EFF
FF +
Cllr M.L Matlala TRA
INkosi V.N Mahlangu Traditional Leader

2.1.3 POLITICAL MANAGEMENT TEAM

Cllr S.M Mataboge
Executive Mayor

Cllr K.R. Molokomme
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) M.S. Thobane (d) 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. M.J. Maeko	**Members:** (a) R.P Sebajana (b) J.H.T. Mills (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. M.H. Ledwaba	**Members:** (a) M.M. Kekana (b) D.S. Motshwene (c) L.J. Molefe (d) M.L. Matlala

COMMUNITY SERVICES	
Chairperson: M.J. Gumede	**Members:** (a) M.R. Kekana (b) D.M. Mphaho (c) D.L. Mongalo (d) K.H. Niewenhuis
SPECIAL PROJECTS	
Chairperson: Cllr. Matome Taueatsoala	**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 Mills	Johan Hendrink Taute	Member	DA
8	Cllr Lelaka	Malesela Solomon	Member	EFF
9	Cllr Majoko	Shela Caroline	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 14 Council resolutions taken 12 were resolved and 02 on progresses by June 2022. 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.

MissT. Muelelwa
Chief Financial Officer:
Budget and Treasury Office comprises of 3 divisions namely: Supply Chain Management, Revenue Management, Reporting and Expenditure Management Division

Miss Gustinah Matlala
Manager: Infrastructure Development.
The department comprises of 2 Divisions namely: Capital Programme & Road Maintenance

Mrs D.T.L Sehlapelo
Manager: Planning & Economic Development:
The department comprises of 3 divisions namely: Development Planning, Economic Development and Abattoir.

Mr. M. Namate
Manager: Social Development and Community Development:
The department comprises of 2 divisions namely: Municipal Health Service and Disaster Management.

Mr. T. Manaka
Acting 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	Virtual meeting held 19 August 2021	14	13	10	19 August 2021 Verbal
2nd IDP Representative Forum: Analysis Phase	No meeting held due to the Local Government elections	-	-	-	-
3rd IDP Representative Forum: Budget & IDP	28 March 2022	23	31	10	28 March2022 - Verbal
4th IDP Representative Forum	20 May 2022	16	22	23	20 May 2022 - 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. For the year under review no new by- law neither was develop nor was an old by-law reviewed. The delay of promulgation rests with COGHSTA and makes it difficult to enforce certain decisions- which decisions will lack legal force. 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 2022
All current budget related policies	Yes	May 2022
2020/21 Annual Report	No	Not yet
The 2020/21 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	2021/22 July 2022
All service delivery agreements of 2021/22	Yes	July 2022
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 2021,January 2022 & March 2022 July 2022
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 2021/22 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 2018/19 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 2021/22: Road Services R' 000					
Capital Projects	2021/22				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All					
Project A	No transport projects for 21/22	-	-	-	-

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	2021/22				
	Employees No.	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
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 municipalitiés 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	2021/22		2021/22
		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	1	1	0	0%
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	-	-	--	--	-
16 - 18					
19 - 20	-		-	-	-
Total	2	2	2	0	0%

3.3.2 LOCAL ECONOMIC DEVELOPMENT

Employees: Economic Development					
Job Level	2020/21	2021/22			
	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 2021/22: Economic Development					
					R'000
Details	2020/21	2021/22			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	6 700 956.87	7 581 380	7 581 380	7 102 814.96	6%
Repairs and Maintenance		-	-	-	-
Other		-	-	-	-
Total Operational Expenditure	6 700 956.87	7 581 380	7 581 380	7 102 814.96	6%
Net Operational (Service) Expenditure	**(6 700 956.87)**	**(7 581 380)**	**(7 581 380)**	**(7 102 814.96)**	

Jobs Created during 2021/22 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 (20/21)	**None**	-	-	-
Initiative B (20/21)	-	-	-	-
Initiative C (20/21)	-	-	-	-
Job creation through EPWP* projects				
Year	EPWP Projects	Jobs created through EPWP projects		
	No.	No.		
2019/20	No budget allocation for 2019/20	-		-
2020/21	Rapotokwane phase 2 VIP Sanitation	15		contracts, ID and Payroll
2021/22	No budget allocation for 2021/22	-		-

Local Economic Development Policy Objectives Taken From IDP							
Service Objectives		Outline Service Targets	**2019/20**		**2020/21**		**2021/22**
			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**		15	33	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 2021/22 financial year

Municipal Infrastructure Grant (MIG)* Expenditure 2021/22 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	**2021/22**			
	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 **2021/22**: Local Economic Development Services

R'000

	Actual 2020/21	Original budget	Adjustment budget		Variance to Budget
Total Operational Revenue (excluding tarrifs)		-	-	-	-
Expenditure:					
Employees	6 700 956.87	7 581 380	7 581 380	7 102 814.96	6%
Repairs and Maintenance		-	-	-	-

Other		-	-	-	-
Total Operational Expenditure	6 700 956.87	7 581 380	7 581 380	7 102 814.96	6%
Net Operational (Service) Expenditure	**(6 700 956.87)**	**(7 581 380)**	**(7 581 380)**	**(7 102 814.96)**	
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	**2019/20**		**2020/21**		**2021/22**	
		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	18	10	15	10	21

Employees: Local Economic Development					
Job Level	**2020/21**	**2021/22**			
	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	**2020/21**	**2021/22**			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)		-	-		
Expenditure:					
Employees	6 700 956.87	7 581 380	7 581 380	7 102 814.96	6%
Repairs and Maintenance		-	-	-	-
Other		-	-	-	-
Total Operational Expenditure	6 700 956.87	7 581 380	7 581 380	7 102 814.96	6%
Net Operational (Service) Expenditure	**(6 700 956.87)**	**(7 581 380)**	**(7 581 380**	**(7 102 814.96)**	

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 2021/22: Local Economic Development R' 000					
Capital Projects	2021/22				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	**1 450 000**	**-**	**117 389**	**8%**	
Project A	1 200 000	-	2 084	-	-
Project B	250 000	-	115 305	-	-
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	2019/20		2020/21		2021/22	
		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	7	10	21	10	15
% of funeral undertakers complying to standards		08	08	08	08	08	08
# of listed activities in terms of AQA		10	5	10	4	10	9
# of ambient air quality report submitted		6	6	6	6	4	3
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	2020/21	2021/22			
	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 2021/22: Environmental Protection R'000					
Details	2020/21	2021/22			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	22 576 250,65	20 331 214	20 331 214	19 421 240.25	5%
Repairs and Maintenance	-				-
Other	-			-	-
Total Operational Expenditure	22 576 250,65	20 331 214	20 331 214	19 421 240.25	5%
Net Operational (Service) Expenditure	**(22 576 250,65)**	**(20 331 214)**	**(20 331 214)**	**(19 421 240.25)**	

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 2021/22: Environmental Protection R' 000					
Capital Projects	2020/21				
	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	2019/20		2020/21		2021/22	
		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	8	12	7	12	21
% 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		70	94/70	80	97/80	80	101/80

Employees: Health inspection, food and abattoir licensing and inspection					
Job Level	2020/21	2021/22			
	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	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 2021/22: Health inspection, food and abattoir licensing and inspection					R'000
Details	2020/21	2021/22			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	22 576 250,65	20 331 214	20 331 214	19 421 240.25	5%
Repairs and Maintenance	-				-
Other	-			-	-
Total Operational Expenditure	22 576 250,65	20 331 214	20 331 214	19 421 240.25	5%
Net Operational (Service) Expenditure	**(22 576 250,65)**	**(20 331 214)**	**(20 331 214)**	**(19 421 240.25)**	

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 2021/22: Health inspection, food and abattoir licensing and inspection					R' 000
Capital Projects	2021/22				
	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	2019/20		2020/21		2021/22	
		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% 19/19	100%	100% 15/15	100%	100% 17/17
% 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 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.

Employees: Fire-fighting

Job Level	2020/21 Employees No.	2021/22 Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
0 - 3	-	-	-	-	-
4 - 6	4	5	5	0	0
7 - 9	1	1	1	0	0
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	5	6	6	-	-

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 202/22: Fire-fighting

R'000

Details	2020/21 Actual	2021/22 Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	22 576 250,65	20 331 214	20 331 214	19 421 240.25	5%
Repairs and Maintenance	-				-
Other	-			-	-
Total	22 576 250,65	20 331 214	20 331 214	19 421 240.25	5%

	(22 576 250,65)	(20 331 214)	(20 331 214)	(19 421 240.25)	

Capital Expenditure 2021/22: Fire-fighting R' 000					
Capital Projects	2021/22				
	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	2019/20		2020/21		2021/22	
		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	4
# 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	**2020/21**	**2021/22**			
	Employees	**Posts**	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**No.**	**%**
0 - 3	-	-	-	-	-
4 - 6	2	2	2	-	-
7 - 9	11	11	11	-	-
10 - 12	-	-	-	-	-
13 - 15					
16 - 18	-		-	-	-
19 - 20					
Total	13	13	13	-	-

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 2021/22: Disaster Management

R'000

Details	2021/22	2021/22			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	22 576 250,65	20 331 214	20 331 214	19 421 240.25	5%
Repairs and Maintenance	-				-
Other	-			-	-
Total Operational Expenditure	22 576 250,65	20 331 214	20 331 214	19 421 240.25	5%
Net Operational (Service) Expenditure	**(22 576 250,65)**	**(20 331 214)**	**(20 331 214)**	**(19 421 240.25)**	

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 2021/22: Disaster Management

R' 000

Capital Projects	2021/22				
	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	2019/20		2020/21			2021/22	
		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					
Job Level		2021/22			
	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 2021/22 Sports and Recreation					
					R'000
Details	2020/21	2021/22			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)		-	-		-
Expenditure:					
Employees	435 374	473 088	473 088	473 088	100%
Repairs and Maintenance	-	-	-	-	-
Other	-	-	-	-	-
Total Operational Expenditure	**435 374**	**473 088**	**473 088**	**473 088**	**100%**
Net Operational (Service) Expenditure	**(435 374)**	**(473 088)**	**(473 088)**	**(473 088)**	**-**

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 2021/22: Sports and Recreation					
					R' 000
Capital Projects	2021/22				
	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	**2019/20**		**2020/21**		**2021/22**	
		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	8	4	10	4	7
% of Councils resolutions implemented		100%	87% 31/36	100%	29% 5/17	100%	86% 19/22
# of MPAC meetings held		4	9	4	5	4	3
# of IDP Representative Forum meetings held		4	3	3	3	3	3

Employees: Executive Support					
Job Level	**2020/21**	**2021/22**			
	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 2021/22: Executive Support					
					R'000
Details	**2020/21**	**2021/22**			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	-	-
Expenditure:					
Employees	13 784 655,48	13 776 196	13 776 196	10 616 573.98	27%
Repairs and Maintenance		-	-	-	
Other		-	-	-	
Total Operational Expenditure	**13 784 655,48**	**13 776 196**	**13 776 196**	**10 616 573.98**	**27%**
Net Operational (Service) Expenditure	**(13 784 655,48)**	**(13 776 196)**	**(13 776 196)**	**(10 616 573.98)**	
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 2021/22: Executive Support					
					R' 000
Capital Projects	2021/22				
	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	**2019/20**		**2020/21**		**2021/22**	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
(i)	(ii)						
Service Objective: To effectively manage finances and improve sustainability							
% of cost coverage	-	100%	175%	100%	48%	100%	50%
% of Capital budget variance	-	10%	31%	10%	53%	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

Employees: Financial Services					
Job Level	2020/21	2021/22			
	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 2021/22: Financial Services					
					R'000
Details	2020/21	2021/22			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:					
Employees	13 647 828,85	14 9 67405	14 967 405	12 469 301	17%
Repairs and Maintenance					
Other					
Total Operational Expenditure	**13647828,85**	**14 9 67405**	**14 967 405**	**12 469 301**	**17%**
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 2021/22: Financial Services					
					R' 000
Capital Projects	2021/22				
	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	**2018/19**		**2019/20**		**2020/21**		**2021/22**	
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%	56%
# 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% 2/2

	Employees: Human Resource Services			
Job Level	2021/22			
	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 2021/22: Human Resource Services

R'000

Details	2020/21	2021/22			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	13 728 343,30	13 808 120	13 808 120	13 381 651.34	5%
Repairs and Maintenance					
Other					
Total Operational Expenditure	**13 728 343,30**	13 808 120	13 808 120	13 381 651.34	**5%**
Net Operational (Service) Expenditure	**(13 728 343,30)**	**(13 808 120)**	**(13 808 120)**	**(13 381 651.34)**	

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 2021/22: Human Resource Services

R' 000

Capital Projects	2021/22					
	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	2021/22			
	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 2021/22: Human Resource Services					
R'000					
Details	2020/21	2021/22			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	-	-
Expenditure:					
Employees	13 728 343,30	13 808 120	13 808 120	13 381 651.34	5%
Repairs and Maintenance	-				
Other	-				
Total Operational Expenditure	**13 728 343,30**	13 808 120	13 808 120	13 381 651.34	**5%**
Net Operational (Service) Expenditure	**(13 728 343,30)**	**(13 808 120)**	**(13 808 120)**	**(13 381 651.34)**	
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 2021/22: Human Resource Services						
R' 000						
Capital Projects	2021/22					
	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 2013, 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**	**2019/20**		**2020/21**		**2021/22**	
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	2	4	4	4	4
% of uptime of key systems		95%	99.9%	95%	99.5%	95%	99.5%
% 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	**2021/22**			
	Posts	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**%**
0 - 3	-	-	-	-
4 - 6	3	3	0	0%
7 - 9	-	-	0	0
10 - 12	-	-	-	-
13 - 15	-	-	-	-
16 - 18	-	-	-	-
19 - 20	-	-	-	-
Total	3	3	0	0%

R'000				
Details	**2021/22**			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-		-
Expenditure:				
Employees	13 728 343,30	13 808 120	13 808 120	5%

Repairs and Maintenance	-			
Other	-			
Total Operational Expenditure	**13 728 343,30**	**13 808 120**	**13 808 120**	**5%**
Net Operational (Service) Expenditure	**(13 728 343,30)**	**(13 808 120)**	**(13 808 120)**	
Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.An ICT service is subdivision of the Corporate support and shared services.				

Capital Expenditure 2021/22: ICT Services					
R' 000					
Capital Projects	**2021/22**				
	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	**2021/22**			
	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 2021/22 ICT Services				
R'000				
Details	**2021/22**			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-		-
Expenditure:				
Employees	13 808 120	13 808 120	13 381 651.34	5%
Repairs and Maintenance	-	-		-
Other	-	-		-
Total Operational Expenditure	13 808 120	13 808 120	13 381 651.34	**5%**
Net Operational (Service) Expenditure	**(13 808 120)**	**(13 808 120)**	**(13 381 651.34)**	

Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					
Capital Expenditure 2021/22: ICT Services					
R' 000					
Capital Projects	**2021/22**				
	Budget	**Adjustment Budget**	**Actual Expenditure**	**Variance from original budget**	**Total Project Value**
Total All	**No Project for 2021/22**				-
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	**2019/20**		**2020/21**		**2021/22**	
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%	15%	30%	20%	30%	10%
% of corruption cases reported to SAPS	0%	100%	0%	100%	0%	100%	0%
% of projects specifications ready before end of financial year	10%	100%	15%	100%	30%	100%	30%
% of risks addressed	54%	100%	97%	100%	80%	100%	70%
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'. *'Current Year' refers to the targets set in the 2020/21 Budget/IDP round. *'Following Year' refers to the targets set in the 20/21 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 Intergrated 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	2020/21			
	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 2021/22: Property; Legal; Risk Management; and Procurement Services					
R'000					
Details		2021/22			
	2020/21	Original	Adjustment	Actual	Variance
Total Operational Revenue (excluding tariffs)	-	-	-	-	-
Expenditure:					
Employees	13 728 343,30	13 808 120	13 808 120	13 381 651.34	5%
Repairs and Maintenance	-	-	-		-
Other	-	-	-		-
Total Operational Expenditure	**13 728 343,30**	13 808 120	13 808 120	13 381 651.34	**5%**
Net Operational (Service) Expenditure	**(13 728 343,30)**	**(13 808 120)**	**(13 808 120)**	**(13 381 651.34)**	

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 2021/22: Property; Legal; Risk Management; and Procurement Services

R' 000					
Capital Projects	**2021/22**				
	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	**2021/22**			
	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 2021/22: Property; Legal; Risk Management; and Procurement Services					
R'000					
Details					
	2020/21 Actual	**Original**	**Adjustment**	**Actual**	**Variance**
Total Operational Revenue (excluding tariffs)	-	-	-		
Expenditure:					
Employees	13 728 343,30	13 808 120	13 808 120	13 381 651.34	5%
Repairs and Maintenance	-	-	-		-
Other	-	-	-		-
Total Operational Expenditure	**13 728 343,30**	13 808 120	13 808 120	13 381 651.34	**5%**
Net Operational (Service) Expenditure	**(13 728 343,30)**	**(13 808 120)**	**(13 808 120)**	**(13 381 651.34)**	

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

Capital Expenditure 2020/21: Property; Legal; Risk Management; and Procurement Services					
R' 000					
Capital Projects	**2021/22**				
	Budget	Adjustment	Actual	Variance	Total Project Value

		Budget	Expenditure	from original budget	
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	2019/20		2020/21		2021/22	
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% 32/32	100%	100%	100%	100%
# of Audit Committee meetings		4	6	4	5	4	6
% of Internal audit queries resolved		100%	64% 11/17	100%	84% 26/31	100%	87% 27/31
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	**2020/21**	**2021/22**			
	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	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 2021/22: Internal Audit
R'000

Details	2020/21	2021/22			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	7 816 904,21	8 778 698	8 778 698	8 222 994.76	5%
Repairs and Maintenance	-				
Other	-				
Total Operational Expenditure	7 816 904,21	**8 778 698**	**8 778 698**	**8 222 994.76**	**5%**
Net Operational (Service) Expenditure	**7 816 904,21**	**(8 778 698)**	**(8 778 698)**	**(8 222 994.76)**	
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 2021/22: Internal Audit R' 000					
Capital Projects	2021/22				
	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	2019/20		2020/21			
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	4
% of highly rated IDP developed	-	100%	100%	100%	100%	100%	100%
# of Municipal Managers Forum meetings held	-	3	2	2	1	2	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

2021/22 INSTITUTIONAL SCORE CARD

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2020/21	Annual Target 2021-2022	Actual	Variance	Remarks	Remedial Action	Evidence
1.	Spatial rationale	To coordinate spatial transformation	Integrated Planning	Number of Highly rated IDP	OMM	1/1 IDP rated high	1X highly rated IDP attained by 30 June 2022	1/1 IDP Highly rated	0	2021/22 highly rated by the MEC of CoGHSTA	None	CoGHSTA IDP Analysis report
2.	Spatial rationale	To coordinate spatial transformation	Integrated Planning	Number of IDP (s) Approved by council by 31 May 2022	OMM	1/1	1X 2022/23 IDP Approved by 30 June 2022	1	0	Final 2022/23 IDP approved by council 27 May 2022	None	Approved 2022/23- Approved IDP with Council resolution
3.	Spatial rationale	To facilitate access and transform land and rural tourism development	Integrated planning	Number of DMPT Meeting held	PED	10/4 meetings held	4 X DMPT Meeting held by 30 June 2022	16	12	16/4 DMPT meeting held 08 July, 30 July and 15,16 September 2021 and 29 September 2021 11 November 2021, and 14 December 2021 09 February, 03,04 March,11 March 2022 11 May, 01 June, 13 June, 28 June and 29 June 2022	None	Invitation Agenda, Minutes Attendance register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2020/21	Annual Target 2021-2022	Actual	Variance	Remarks	Remedial Action	Evidence
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	97/80	80 X Food outlets issued with certificate of compliance by 30 June 2022	101	21	101/80 certificate of compliance issued to food Outlets	None	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 monitored	SDCS	9/9	9 X Permitted land fill site monitored by 30 June 2022	9	0	9/9 landfill sites monitored	None	36 Reports on Permitted land fill site monitored & Schedule of permitted landfill site monitoring sessions
6.	Basic Service Delivery	To preserve and protect natural resources and promote public health	Air quality management	Number of ambient air quality monitoring reports submitted	SDCS	new	4X ambient air quality monitoring reports submitted by 30 June 2022	3	1	3/4 ambient air quality monitoring reports submitted	The Indicator will be reviewed during adjustment SDBIP to accommodate the submission of report after the end of the quarter.	Air quality monitoring reports
7.	Basic delivery service	To coordinate and monitor infrastructure development for the	Disaster Management	Number of Disaster Management stakeholder consultative meeting	SDCS	24/8	6 X Disaster Management stakeholder consultative meetings held by 30 June	2	4	2/6 meetings held Dates of the meetings 27 January 2022 and 28 June 2022 District Command Council put	The Disaster stake holder consultative meeting will be resuscitated in the	Invitation Agenda Minutes & Attendance register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2020/21	Annual Target 2021-2022	Actual	Variance	Remarks	Remedial Action	Evidence
		provision and access to service		s held			2022			on hold due to the LG elections.	2022/23 FY.	
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 municipalities	**SDCS**	20/20	20 X Fire-fighting reports submitted by local municipalities by 30 June 2022	20	0	20/20 report submitted by local municipalities	None	Fire-fighting Quarterly reports
9.	Financial management and viability	To effectively manage finances and resource mobilisation	Expenditure Management	Percentage of Operating budget variance in terms of SDBIP	**ALL**	10%	≤10% of Operating budget variance attained by 30 June 2022	9%	1%	9% Opex variance	None	Annexure B Financial Report
10.	Financial management and viability	To effectively manage finances and resource mobilisation.	Expenditure Management	Percentage Capital budget variance in terms of SDBIP	**ALL**	53%	≤10% of Capital budget variance attained by 30 June 2022	25%	15%	None adherence to the procurement plan	Improve the adherence to the Procurement Plan	Annexure C Financial report
11.	Financial management and viability	To effectively manage finances and resource mobilisation.	Reporting	Number of section 71 MFMA report submitted within timeframe	**BTO**	12/12	12 X 71 MFMA report submitted within 10 working days of start of the each Month	12	0	12/12 s71 report submitted to National Treasury	None	Submission letters or email
12.	Local Economic Development	To create a conducive environment	Economic development	Number LED forum meeting held	**PED**	4/4	4 X LED forum meeting held by 30 June 2022	4	0	4/4 LED Meeting held 20 September and 07 December	None	Invitation Agenda Minutes & Attendance register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2020/21	Annual Target 2021-2022	Actual	Variance	Remarks	Remedial Action	Evidence
		for radical economic development.								2021 02 March 2022 14 June 2022		
13.	Local Economic Development	To create a conducive environment for radical economic development.	Economic development	Percentage of LED Forums resolutions implemented	**PED**	100% 10/10	100% LED forums resolutions implemented by 30 June 2022	82% 9/11	18%	2 outstanding Resolutions –LEDET to provide informal traders strategy framework for LMs. LED Forums not functional	Framework not yet available and LED Forum resuscitation to be discussed in the next meeting	LED Forum(s) resolution register
14.	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Monitoring and Evaluation	Number of section 72 Report (s)-Mid-year Budget and performance Assessment Report submitted	**OMM**	1/1 22/01/2021	1 X (MFMA S72 Report) Mid-year Budget and performance Assessment Report submitted by 25 January 2022	1 25/01/2022	0	2021/22 Mid-Year Budget and Performance Report submitted NT, PT and CoGHSTA 25 January 2022	None	Submission letters to NT/PT & EM with acknowledgement letters & A Copy of Mid-year Budget and performance Assessment Report
15.	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 AFS	**OMM**	1/1 30/10/2020	1X APR and AFS submitted to AGSA by 31 August 2022.	1 31/08/2021	0	submitted on the 31st August 2021 to NT, PT, AGSA and CoGHSTA	None	Submission letter with acknowledgement
16.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	AG - Audit outcome/Opinion	**ALL**	1/1 Unqualified	Unqualified sustained by 30 November 2022	Unqualified	0	Unqualified with no material finding(10 December 2021)	None	Audit opinion

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2020/21	Annual Target 2021-2022	Actual	Variance	Remarks	Remedial Action	Evidence
17.	Good Governance and Public Participation	To develop and implement integrated management and governance system	Auditing	Percentage AG material audit queries resolved	**ALL**	100% 28/28	100% of Prior Year material audit queries resolved by 30 June 2022	100% 13/13	0%	13/13 All Audit queries for the 2020/21 resolved	None	2020/21 Post Audit action plan
18.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage Identified risk resolved within timeframes as specified in risk plan	**ALL**	70% 7/10	100% of Identified risk resolved within timeframes as specified in risk plan by 30 June 2021	75%	25%	The effectiveness of mitigating risk controls is moving down –due to budgetary constraints to mitigate the identified risk	Budget to be provided in the 2023/24 FY	Risk register
19.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage of internal audit findings resolved	**ALL**	84% 26/31	100% of internal audit findings resolved by 30 June 2022	87% 27/31 Resolved.	13%	4 outstanding 13% - Overtime and air-quality by-law, Municipal health by-law and integrated waste management plan	1 May a shift system was introduced to carp overtime. By-laws developed awaiting promulgation	Internal audit action plan
20.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Number of Audit committee meetings held	**OMM**	6/4	4 X Audit committee meetings held by 30 June 2022	6	2	6/4 Meeting held on 26 July 2021 26 August 2021 20 September 2021 22 March 2022 16 May 2022 28 June 2022	None	Invitation Agenda Minutes & Attendance register
21.	Good Governance and Public Participation	To develop and implement integrated management	Auditing	Percentage of Audit Committee recommendations implem	**ALL**	79% 22/28	100% of Audit Committee recommendations implemented by 30 June	100% 6/6	0%	6/6 Audit committee recommendations resolved	None	Audit Committee recommendations Register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2020/21	Annual Target 2021-2022	Actual	Variance	Remarks	Remedial Action	Evidence
		and governance systems		ented			2022					
22.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Governance	Percentage Council resolutions implemented within timeframes	ALL	29% 5/17	100% Council resolutions implemented by 30 June 2022	86% 12/14	14%	2 outstanding are 1 Mining Houses to assist with funding for winter camps and 2 Launching of the District AIDS Council.	1 letters written to mining houses to request assistance 2. Local Structures not finalised due to lack of corporation from LMs	Council resolutions implemented register
23.	Good Governance and Public Participation	To develop and implement integrated management and governance	Public Participation	Number of IDP Representative Forum meetings convened	OMM	3/4	3 X IDP Representative Forum meetings convened by 30 June 2022	3	0	3/3 held 19 August 2021 28 March 2022 20 May 2022	None	Invitation Agenda Minutes & Attendance register
24.	Good Governance and Public Participation	To develop and implement integrated management and governance	Governance	Percentage of MPAC resolutions implemented	ALL	100% 12/12	100% MPAC resolutions implemented by 30 June 2022	100% 8/8	0%	8/8 MPAC resolution implemented	None	MPAC Resolution register
25.	Good Governance and Public Participation	To develop and implement integrated management and governance	Governance	Number of 2020/21 Oversight report(s) approved by council	OMM	1/1 27/05/2021	1 X 2020/21 Oversight report(s) approved by council by 31 March 2022	1 31/03/2022	0	1/1 MPAC Oversight report approved by council 31 March 2022	None	Council resolution with 2020/21 Oversight Report
26.	Transformation and Organisati	To attract, develop and retain ethical	Human Resources Management	Number of Senior Management with	OMM	6/6	6 X Senior Management with signed	6	0	All 6 Managers signed the 2021/22 Annual Performance	None	Copies of Signed Performance Agreements

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2020/21	Annual Target 2021-2022	Actual	Variance	Remarks	Remedial Action	Evidence
	onal Development	and best human capital		signed Performance Agreements			Performance Agreements by 31 July 2021			Agreement		
27.	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 in terms of the workplace skills plan (WSP)	**CSSS**	31/25	25 X Officials and Councillors capacitated in terms of the workplace skills plan by end June 2021	44	19	44 Official and councillors trained in 2021/22 FY	None	Copies of the Attendance registers
28.	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 2022	4	0	4/4 OHS meeting held 01 Sept 2021 19 Nov 2021 22 February 2022 20 June 2022	None	Attendance registers
29.	Transformation and Organisational Development	To improve Administration and Governance Capacity	Information and Communication Technology	Number of ICT Steering Committee Meeting Held	**CSSS**	4/4	2 X ICT Steering Committee Meeting Held by 30 June 2022	2	0	2/2 ICT steering committee held 10 May 2022 29 July 2022	None	Invitation Agenda Minutes & Attendance register
30.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Organisational Development	Number of approved 2022/23 SDBIP by the Executive Mayor	**OMM**	1/1 11/06/2021	1 X 2021/22 SDBIP Approved by the EM by the 28 June 2022	1 15/06/2022	0	1/1 2022/23 SDBIP approved by Executive Mayor on the 15 June 2022	None	Copy of the Approved 2021/22 SDBIP
31.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	Number of 2021/22 Annual Performance evaluation conducted	**OMM**	0/1	1X 2020/21 Annual Performance evaluation conducted by 30 June 2022	0	1	0/1 Evaluations were not conducted	The 2020/21 Annual evaluation are scheduled for 15 September 22	Attendance register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2020/21	Annual Target 2021-2022	Actual	Variance	Remarks	Remedial Action	Evidence
32.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	Number of Annual report (sec 121) adopted & submitted to MEC	OMM	1/1 04/06/2021	1 X Annual Report (sec 121) adopted & submitted to MEC by 31 March 2022	1 31/03/2022	0	1/1 Annual Report approved by 31 March 2022 and submitted to MEC 8 April 2022	None	Submission letter
33.	Transformation and Organisational Development	To improve Administration and Governance Capacity	Legal Services	Number of litigation reports compiled and submitted to council	CSS S	4/4	4X litigation reports compiled and submitted to council by 30 June 2022	4	0	litigation reports noted by council 30 August 2022 31 March 2022 27 May 2022 4th quarter report to be noted by council 29 September 2022	None	Litigation Reports
34.	Transformation and Organisational Development	To improve Administration and Governance Capacity	Human Resource Management	Number of LLF meetings held by end June 2022	CSS S	4/4	4 X LLF meetings held by end June 2022	4	0	4/4 meeting held 31 August 2021 25 February 2022 04 May 2022 12 May 2022	None	Invitation Agenda Minutes & 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 2020/21	Target 2021/22 reports	Actual report 2021/22
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 21/22	Dept
1	ORGAN OF STATE	FIREFIGHTING SERVIES	-	MOGALAKWENA MUNICIPALITY	R 5 265 079.47	SDCS
2	WDM/2018/13-06	PROVISION OF SERCURITY SERVICES	18-APRIL-2019	K T S GENERAL TRADER	R 4 895 159.00	CSSS
3	ORGAN OF STATE	AUDIT FEES	-	AUDITOR-GENERAL	R 2 494 610.68	BTO
4	WDM/2019/20-01	WATERBERG DISTRICT MUNICIPAL BUILDING REPAIRS AND MAINTANCE	11-SEP-2019	MPHAPHUDI DRIVING SCHOOL AND PROJECTS	R 2 600 802.00	ID
5	WDM/2020/21-06	RURAL ROADS ASSETS MANAGEMENT SYSTEM	08-MAY-21	LIDWALA CONSULTING ENGINEERS (SA)	R 2 179 000.00	ID
6	ORGAN OF STATE	WATER AND ELECTRICITY	-	STADSRAAD VAN NYLSTROOM	R 2 092 809.00	BTO
7	TRANSVERSAL CONTRACT	INTEGRATED FINANCIAL MANAGEMENT SYSTEM	26-JAN-2018	MUNSOFT	R 2 014 391.00	BTO
8	WDM/2018/19-01	REPAIR AND MAINTENANCE OF WDM FLEET AND EQUIPMENT	28-Feb-19	DIKALA SERVICES (PTY) LTD	R 1 668 404.00	CSSS
9	WDM/2018/19-02	PROVISION OF LEGAL SERVICES	28-Feb-19	MOHALE INCORPORATED	R 1 542 339.00	CSSS
10	WDM/2018/19-07	OPERATING LEASE OF PHOTOCOPIERS	16-Apr-19	DALITSO BUSINESS SOLUTIONS	R 1 447 878.00	CSSS

6. Chapter 4

6.1 Component A –introduction to the Municipal Personnel

4.1.1 EMPLOYEE TOTALS, TURNOVER AND VACANCIES

Waterberg District Municipal has a staff component of 167 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 2021/22 as at 30 June 2022							
	Department	**Management**	**Technical**	**Labour**	**Support**	**Total**	**Vacant**	**% of vacant positions**
1	Budget and Treasury Office	5	-	-	15	20	3	0.0
2	Office of Municipal Manager	4		-	7	11	2	0.15
3	Corporate Support and Shared Services	3	-	10	15	28	4	14.2
4	Planning and Economic Development	4	-	16	6	26	6	23
5	Infrastructure Development	2	1	-	1	4	0	0
6	Executive Support	5	-	-	13	18	4	22
7.	Social and Community Services	3	-	-	87	90	11	0.72
	Totals	26	1	26	144	197	30	**15%**

In general 94% of budgeted positions were filled at the end of the financial year.

6.1 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	**2020/21**	**2021/22**			
	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)	5	6	5	1	-
Infrastructure services	3	3	3	-	0%
Environmental Protection					
Municipal Health	30	32	30	2	0%

Security and Safety	24	44	38	6	-
Sport and Recreation	1	1	1	0	0%
Corporate Policy Offices and Other	82	105	84	21	0%
Totals	129	**197**	**167**	**30**	**6%**

Vacancy Rate 2020/21			
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	0
Other S57 Managers (Finance posts)	-	-	-
Municipal Police	-	-	-
Fire fighters	44	3.624	8.236
Divisional management: Levels 2 – 3 Posts)	21	2.612	13.06
Senior Officials Levels 4-5 posts	14	2.672	19.085
Officers Level 6-8 posts)	66	6.744	11.831
Officers Levels 9- 15 (Finance posts)	46	5.708	12.408
Total	**197**	**333**	12

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.**	
2016/17	**31**	**9**	**6.04**
2017/18	**7**	**5**	**3**
2018/19	**23**	**5**	**3**
2019/20	**19**	**6**	**3**
2020/21	**11**	**11**	**6.5**
2021/22	**17**	**13**	**7.7**

* 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	14	5	0,06	2,8	**R 6000.00**	
Permanent disablement	-	-	-	-	-	
Fatal	-	-	-	-	-	
Total	**14**	**5**	**0,06**	**2,8**	**R 6000.00**	

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)	128	0	18	31	4.1	
Skilled (Levels 10)	1	0	1	6	0.1	
Highly skilled production (levels 7- 9)	315	0.08	50	68	4.6	
Officers (levels 4-6)	79	0.10	25	38	2	
Divisional management (Levels 3)	77	0.03	12	18	4.2	
MM and S57	0	0	0	6	0	
Total	600	0.21%	109	167	3.6	
* - 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%	27 May 2022
2	Employment Practices	100%	100%	27 May 2022
3	Conditional Grant	100%	100%	27 May 2022
4	Training and Development	100%	100%	27 May 2022
5	Overtime	100%	100%	27 May 2022
6	Funeral	100%	100%	27 May 2022
7	Occupational health and safety	100%	100%	27 May 2022
8	Employment relations	100%	100%	27 May 2022
9	Employee assistance	100%	100%	27 May 2022
10	Sexual Harassment	100%	100%	27 May 2022

11	Long service	100%	100%	27 May 2022
12	Employee benefits	100%	100%	27 May 2022
13	Smoking	100%	100%	27 May 2022
14	Employment Equity	100%	100%	27 May 2022
15	Acting appointment and allowance	100%	100%	27 May 2022
16	Attendance and punctuality	100%	100%	27 May 2022
17	HIV and aids	100%	100%	27 May 2022
18	Travel allowance	100%	100%	27 May 2022
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**
DM: Public participation	Insubordination, dereliction of duty, absenteeism	25 Jan 2021	Finalised. Employee dismissed	17 Jan 2022

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**	
2016/17	-	-	-	-
2017/18	-	-	-	-
2018/19	-	-	-	-
2019/20	330074,32	YES	N/A	
2020/21	N/A	-	-	-
2021/22	N/A	-	-	-

6.2 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 2022

Management Level	G	Employee On 30/06/22	Leanership	Skills Programme And other short courses	Others forms of training	Total
			Actual 2021/22	Actual 2021/22	Target	Actual 2021/22
MM and S57	M	2	-	2	-	2
	F	4	-	4	-	4
Councillor	M	5	-	5	-	5
	F	6	-	6	-	6

DMs and SOs	M	3	2	1	-	3
	F	2	1	1	-	2
Technicians and Associate professionals	M	-	-	-	-	-
	F	-	-	-	-	-
Associate Professionals	M	-	-	-	-	-
	F	-	-	-	-	-
Professionals	M	3	-	3	-	3
	F	3	1	2	-	3
Unskilled	M	1	1	-	-	1
	F	1	1	-	-	1
Subtotal	M	14		**14**	-	
	F	**16**		**16**	-	
Total		**30**		**30**	-	**30**

6.3 Component D-Managing the Workforce Expenditure

6.4.1 Skills Development: Expenditure

Management Level	G	Employee as at 30/06/22	Leanership		Skills Development		Other forms		Total
			Original budget	**Actual budget**	**Original Budget**	**Actual budget**	**Original budget**	**Actual budget**	
MM and S5&	M	2	-	-					-
	F	4	-	-	-	-	-	-	-
Councillors	M	5	-	-	-	-	-	-	-
	F	6	-	-	-	-	-	-	-
DMs and SOs	M	3	R 75444	R 75444	R 11457	R 11457	-	-	R 86901
	F	2	R 37722	R 37722	-	-	-	-	R 37722
Technicians and Associate professionals	M	-	-	-	-	-	-	-	-
	F	-	-	-	-	-	-	-	-
Professionals	M	3		-	R 11457	R 11457	-	-	R 11457
	F	3	-	-	R 22913	R 22913	-	-	R 22913
Unskilled	M	1	R 37722	R 37722	-	-	-	-	R 37722
	F	1	R 20 240	R 20 240	-	-	-	-	R 20240
Subtotals	M	14	R 113166		R 22913	-	-	-	R 136080
	F	**16**	R 57962		R 22913	-	-	-	R 80875
Totals		**30**	**R 171128**	-	**R 45828**	-		-	R 216955

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	17	0	17	13	1	13
Accounting Officer	1	0	1	1	1	1
Chief Financial Officer	1	0	1	1	1	1
Senior Managers	4	0	4	2	4	2
Divisional Managers	18	0	18	16	0	16
Other officials	0	0	0	0	0	0
Heads of Supply Chain Management Unit	1	0	1	1	0	1
Total	42	0	42	34	7	34

COMPONENT A

STATEMENTS OF FINANCIAL PERFORMANCE ENDED 30 JUNE 2022

7.1 STATEMENTS OF FINANCIAL POSITION 2021/22 FY

Figures in Rand	Note(s)	2022	2021
Assets			
Current Assets			
Cash and cash equivalents	3	28 111 544	47 730 975
Inventories	4	-	156 700
Receivables from non-exchange transactions	5	119 926	132 964
Prepayments	6	1 371 516	1 294 732
Trade and other receivables from exchange transactions	7	118 012	130 616
VAT receivable	8	1 146 587	1 172 358
		30 867 585	**50 618 345**
Non-Current Assets			
Intangible assets	9	1 270 934	1 383 054
Non-current receivables	10	22 027	54 777
Property, plant and equipment	11	77 876 967	85 048 987
		79 169 928	**86 486 818**
Non-Current Assets		79 169 928	86 486 818
Current Assets		30 867 585	50 618 345
Total Assets		**110 037 513**	**137 105 163**
Liabilities			
Current Liabilities			
Consumer deposits	12	2 000	2 000
Employee benefit obligation	13	823 000	739 000
Operating lease liability	14	59 750	74 444
Long service award liability	15	760 000	703 000
Payables from exchange transactions	16	3 619 425	4 861 292
Payables from non-exchange transactions	17	17 549 694	17 052 966
Unspent conditional grants and receipts	18	366 259	63 926
		23 180 128	**23 496 628**
Non-Current Liabilities			
Employee benefit obligation	13	17 537 999	16 683 999
Long service award liability	15	4 982 000	4 766 000
		22 519 999	**21 449 999**
Non-Current Liabilities		22 519 999	21 449 999
Current Liabilities		23 180 128	23 496 628
Total Liabilities		**45 700 127**	**44 946 627**
Assets		110 037 513	137 105 163
Liabilities		(45 700 127)	(44 946 627)
Net Assets		**64 337 386**	**92 158 536**
Accumulated surplus		64 337 386	92 158 536
Total Net Assets		**64 337 386**	**92 158 536**

7.2 STATEMENT OF FINANCIAL PERFORMANCE 2021 /22 FY

Figures in Rand	Note(s)	2022	2021
Revenue			
Revenue from exchange transactions			
Actuarial gain / (loss)	19	899 796	9 732 795
Interest earned - External investments	20	2 717 989	3 516 924
Interest earned - Receivables	20	11 507	742
Service charges		1 184 655	1 177 404
Other income	21	227 745	227 308
Total revenue from exchange transactions		**5 041 692**	**14 655 173**
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	22	143 765 505	146 353 094
		5 041 692	14 655 173
		143 765 505	146 353 094
Total revenue	23	**148 807 197**	**161 008 267**
Expenditure			
Depreciation and amortisation	24	(7 613 348)	(7 894 079)
Employee related costs	25	(115 979 982)	(114 667 019)
General Expenses	26	(38 977 155)	(39 435 522)
Loss on disposal of assets and liabilities		(343 663)	(92 192)
Project expenditure	27	(5 342 761)	(5 913 198)
Provision for doubtful debt		(126 060)	(111 484)
Remuneration of councillors	28	(8 304 961)	(8 420 742)
Total expenditure		**(176 687 930)**	**(176 534 236)**
Operating surplus/deficit		-	-
Deficit before taxation		(27 880 733)	(15 525 969)
Taxation		-	-
Deficit for the year		**(27 880 733)**	**(15 525 969)**

7.2 GRANTS

8. Grant Performance

Description	**2020/21**	**2021/22**			**2021/22 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	142 124 000	140 217 000	140 217 000	140 217 000	100%	0%
Municipal System Improvement	-	-	-	-	0%	0%
EPWP incentive	936 000	-	-	-	0%	0%
Financial Management	1 000 000	1 000 000	1 000 000	1 000 000	100%	100%
MIG (PMU)	-	-	-	-	0	0

Rural Roads Assets Management Grant	2 151 000	2 179 000	2 179 000	2 179 000	100%	100%
Provincial Government	-	-	-	-	0	0
LGSETA	141 886	0	80 615	186 475	0%	231%
Wildlife Centre	-	-	-	-	-	-
Tourism Grant		-	-	-	-	-
Other Grants providers (Mayor's Golf day)		-	-	-	-	-
Total Operating transfers	146 353 094	143 396 000	143 476 615	143 582 475	100%	100%

7.3 ASSET MANAGEMENT

The Municipal Council has adopted an Asset Management Policy in 2009 which policy is reviewable every year to accommodate the necessary changes.

TREATMENT OF THE THREE LARGEST ASSETS ACQUIRED IN 2021/22

Asset 1

Name of asset	WDM Fleet
Description	Supply and delivery of Mayoral vehicle
Asset type	Vehicle
Key Staff involved	Corporate Support and Shared services
Staff responsible	Executive Support
Key Issues	None

Asset value	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
642 581						642 581

Capital implications	Increased capital Assets
Future purpose of the asset	Pool fleet for municipality
Key issues	36 months project
Policy in place to manage asset	Asset management policy, Norms and standard for Social Development and Community Services

Asset 2

Name of asset	Supply and delivery of tablets
Description	Huawei Tablets and 3G modems
Asset type	Computer equipment / Office equipment
Key Staff involved	Chief Financial Officer
Staff responsible	Manager Corporate Support and Shared Services
Key Issues	60 Tablets and 60 modems

Asset value	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
30 290						30 290

Capital implications	Increased capital Assets
Key issues	None
Policy in place to manage asset	Asset management policy, Norms and standard for Corporate and Shared services

Asset 3

Name of asset	WDM Fleet
Description	Supply and delivery of fire engines (multi-year project)
Asset type	Vehicles
Key Staff involved	Corporate Support and Shared services
Staff responsible	Manager Social Development and Community Services
Key Issues	6 Fire engines

Asset value	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
43 448 340					39 308 340	4 140 000

Capital implications	Increased capital Assets
Future purpose of the asset	Pool fleet for municipality
Key issues	36 months project
Policy in place to manage asset	Asset management policy, Norms and standard for Social Development and Community Services

Repairs and maintenance expenditure for 2021/22

Repairs and maintenance expenditure	Original budget	Adjustments budget	Actual	Variance
	4 775 816	4 775 816	4 816 163	101%

7.4 FINANCIAL RATIOS BASED ON KEY PERFORMANCE INDICATORS

Ratio	Basis of calculation	2019/20	2020/21	2021/22
Liquidity current ratio	Current assets/current liabilities	2.53	2.15	1.33
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)	5.18	3.40	1.97
Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	32.97	5.49	8.37

Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	5%	4%	-8%
Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	-7%	12%	-19%

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%	7 707 700	7 707 700	7 707 700	6 014 633
Total expenditure	**78%**	**7 707 700**	**7 707 700**	**7 707 700**	**6 014 633**

7.6 SOURCES OF FINANCE

Details	2020/21 Actual	2021/22 Original budget	2021/22 Adjustments budget	2021/22 Actual	Variance in %
1.External loans	-	-	-		-
2.Public contribution and donations	-	-	-		-
3.Grants and subsidies	146 353 094	143 396 000	143 476 615	143 582 475	100%
4. Other	-	-	-		-
Total	-	-	-		-
Entity	-	-	-		-
1.External loans	-	-	-		-
2.Public contribution and donations	-	-	-	-	-
3.Grants and subsidies	-	-	-	-	-
4.Other	-	-	-	-	-
Total	146 353 094	143 396 000	143 476 615	143 582 475	100%

7.7 CAPITAL SPENDING ON 3 LARGEST PROJECTS

2021/22				Variance current year	
Name of project	Original budget	Adjustments budget	Actual expenditure	Original budget %	Adjustments budget %
A	700 000	700 000	642 581	92%	92%
B	200 000	200 000	30 290	15%	15%
C	0	0	0	0%	0%

Name of project - A
Supply and delivery of Mayoral car
Delays - none
Future challenges – none

Name of project – B
Supply and delivery of office equipment
Delays - none
Future challenges - none

Take note there was only 2 capital budget for the financial year

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 2022

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.

Figures in Rand	Note(s)	2022	2021
Cash flows from operating activities			
Receipts			
Sale of goods and services		1 184 655	1 177 404
Grants		144 067 838	146 416 886
Interest income		2 729 496	3 517 666
Other receipts		240 349	252 630
		148 222 338	151 364 586
Payments			
Employee costs		(123 788 213)	(121 005 666)
Suppliers		(43 398 737)	(49 819 465)
		(167 186 950)	(170 825 131)
Total receipts		148 222 338	151 364 586
Total payments		(167 186 950)	(170 825 131)
Net cash flows from operating activities	30	**(18 964 612)**	**(19 460 572)**
Cash flows from investing activities			
Purchase of property, plant and equipment	11	(672 872)	(4 468 080)
Financial assets - non current receivables	10	32 750	-
Net cash flows from investing activities		**(640 123)**	**(4 468 080)**
Cash flows from financing activities			
Advance of operating lease		(14 694)	74 444
Net cash flows from financing activities		**(14 694)**	**74 444**
Net increase/(decrease) in cash and cash equivalents		**(19 619 429)**	**(23 854 208)**
Cash and cash equivalents at the beginning of the year		47 730 977	71 585 185
Cash and cash equivalents at the end of the year	3	**28 111 548**	**47 730 977**

7.9 BORROWING AND INVESTMENTS

	2019/20 Actual	2020/21	2021/22
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.

Chapter 6-AUDITOR GENERAL OPINION OF FINANCIAL STATEMENTS

COMPONENT A

AUDITOR-GENERAL OPINION 2021/22

REPORT OF THE AUDITOR-GENERAL TO THE LIMPOPO PROVINCIAL LEGISLATURE AND THE COUNCIL ON WATERBERG DISTRICT MUNICIPALITY

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Waterberg District Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2021, and the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Waterberg District Municipality as at 30 June 2021, and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and Division of Revenue Act 9 of 2021 (Dora)

BASIS FOR OPINION

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.

4. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

EMPHASIS OF MATTERS

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

UNCERTAINTY RELATING TO THE FUTURE OUTCOME OF EXCEPTIONAL LITIGATION

7. With reference to note 32 to the financial statements, the municipality is a defendant in a number of lawsuits. The municipality is opposing the claims as per their legal counsel's advice. The ultimate outcome of the matters cannot currently be determined and no provision for any liability that may result has been made in the financial statements.

Other matter

8. I draw attention to the matter below. My opinion is not modified in respect of this matter.

UNAUDITED DISCLOSURE NOTES

9. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA in the financial statements. This disclosure requirement, included as note 34 to the financial statements, did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

RESPONSIBILITIES OF THE ACCOUNTING OFFICER FOR THE FINANCIAL STATEMENTS

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

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

AUDITOR-GENERAL'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

12. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

13. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

REPORT ON THE AUDIT OF THE ANNUAL PERFORMANCE REPORT

INTRODUCTION AND SCOPE

14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected development priority presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

15. I performed procedures to evaluate the usefulness and reliability of the reported performance information on selected performance indicators in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice.

16. I performed the procedures in accordance with the AGSA audit methodology. This engagement is not an assurance engagement. Accordingly, I do not express an opinion or an assurance conclusion.

17. My procedures address the usefulness and reliability of the reported performance information on the selected performance indicators, which must be based o the municipality's approved of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the municipality enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.

18. I performed procedures to determine whether the reported performance information was properly presented and whether the performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the selected performance indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

19. I selected the following material performance indicators contained in the basic service delivery key performance area (KPA) presented in the municipality's annual performance report for the year ended 30 June 2022 set out on pages xx to xx. I selected the indicators that measure the municipality's performance on its primary mandated functions and which are of significant national, community or public interest.

Performance indicators of Basic Service Delivery KPA
Number of food outlets issued with certificate of compliance
Number of permitted landfill sites monitored
Number of ambient air quality monitoring reports submitted
Number of disaster management stakeholder consultative meetings
Number of fire-fighting reports submitted by local municipalities

20. I did not identify any material findings on the usefulness and reliability of the reported performance information for the selected material performance indicators.

Other matter

21. I draw attention to the matter below.

Adjustment of Material Misstatements

22. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information of KPA 2: Basic Service Delivery. As management subsequently corrected the misstatements, I did not raise any material findings on the usefulness and reliability of the reported performance information.

Report on compliance with legislation

23. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the municipality's compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.

24. I performed procedures to test compliance with selected requirements in key legislation in accordance with the AGSA audit methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

25. I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and adequately available to report in an understandable manner. The selection is done through an established AGSA process. The selected legislative requirements are included in the annexure to this auditor's report.

26. I did not identify any material findings on compliance with the selected legislative requirement.

Other information

27. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report, which include the audit committee's report. The other information does not include the financial statements, the auditor's report and those selected material indicators presented in the annual performance report that have been specifically reported in the auditor's report.

28. My opinion on the financial statements and material findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.

29. In connection with our audit, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected material indicators presented in the annual performance report, or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

30. I did not receive the other information prior to the date of this auditor's report. when I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and requested that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

31. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. I did not identify any significant deficiencies in internal control

Auditor-General

Pretoria

30 November 2022

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

COMPONENT B

Audit committee Report 2021/22

AUDIT COMMITTEE ANNUAL REPORT OF WATERBERG DISTRICT MUNICIPALITY FOR THE FIANACIAL YEAR ENDING 31 JUNE 2022

Audit Committee is honoured to present its annual report for the financial year ended 30 June 2022.

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 four meetings during 2021/2022 financial year and meetings attendances for Old and New Audit Committees were as follows:

Old Audit Committee Term expired - 31 May 2022	
Name of Member	**Meetings attended**
Adv.J.L. Thubakgale: Chairperson	4
Mr G.M. Dhladhla: Member	4
Mr R. Tshimomola: Member	4

New Audit Committee Term began - 01 June 2022	
Name of Member	**Meetings attended**
Mr R. Tshimomola: Chairperson	1
Ms M.F. Nchabeleng: Member	1
Mr X. Nomadolo: Member	1

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 Circular 65 as follows:

- Implemented and complied with Audit Committee Charter as approved by council.
- Reviewed and approved Internal Audit Charter and Methodology.
- Reviewed and approved the three year rolling risk-based Internal Audit Plan and Annual Operational Audit Plan and monitored their implementations.
- Reviewed Risk Management documents from Risk Management Committee and made appropriate recommendation for management to implement. Risk owners to manage their risks.
- Evaluated the findings raised by internal & external auditors and made appropriate recommendations on addressing the root cause of findings for management to implement.
- Reviewed monthly and quarterly financial information reports presented by management and made appropriate recommendations on financial management improvements and reporting.
- Reviewed quarterly and annual performance information reports presented by management and made appropriate recommendations on performance management improvements and reporting.
- Reviewed accounting policies, quarterly, annual financial statements & notes thereof and gave council the credible view of financial position, financial performance and cash flow information.
- Reviewed grants, expenditures, supply chain management reports, information & communication technology systems general controls, contingent liabilities, human resources management reports presented by management and recommended appropriate actions for management to implement.
- Reviewed audit action plans emanating from internal & external audit findings and recommended proper actions for management implementations to ensure full compliance with legislations.
- Liaised with the Auditor-General South Africa to discuss and resolve external audit matters.
- Prepared and presented quarterly reports to the council to comply with oversight reporting roles.

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 MFMA. Internal Audit functionally reported to audit committee during the 2021/2022 financial year.

Effectiveness of internal control system

Audit Committee reviewed internal control system and recommended improvements on control environment during the financial year. Municipality achieved unqualified audit report with no findings on compliance with relevant legislations in 2021/2022 Financial Year. Internal control system is effective.

Audit Committee concurs with and accept Auditor-General South Africa's 2021/2022 Audit Report on the 2021/2022 Annual Financial Statements & Annual Performance Report and is of the opinion that the Audited Documents should be accepted & read together with Report of the Auditor-General South Africa.

R. Tshimomola (Mr)
Chairperson of the Audit Committee
Date: 19 January 2023

COMPONENT C

6.4 Follow up on Audit General report 2021/22

ANNEXURE: Waterberg District Municipality AG Audit Action Plan 21/22 Reporting Period

ANNEXURE A: Waterberg District Municipality AG Audit Action Plan 21/22 Reporting Period

			No	%
Municipality	Waterberg District Municipality			
Financial Year	2022/23	**Resolved**	0	0
Audit Opinion	Unqualified (Clean Audit)	**Outstanding**	10	100
Reporting Period	21/22	**Total**	10	100

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
	Annexure B: Other Important Matters								
	Predetermined Objectives								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
1 Pg 28	The actual achievement of ambient air quality was overstated in the APR. The Ambient Air Quality report for dust monitoring was inspected and processed on 13 July 2022, which the date does not form part of reporting cycle.	New	Management did not adequately review the APR to ensure that the actual achievement in the APR reconciles with the achievement reported on in the quarterly reports.	The Annual Performance Report (APR) indicator will be updated in the Adjustment SDBIP to give room for consolidation and Submission of Report. Management will report on the reports that were processed within the financial period.	25/11/2022	28/02/2023	COO: Monitoring and Evaluation	In Progress	
2 Pg 30	Differences between the target reported in the Annual Performance Report (APR) and The Service Delivery and Budget Implementation Plan (SDBIP) During the audit of AOPO a difference was noted between the target reported in the SDBIP and APR	New	Management did not adequately review the targets in the SDBIP to ensure that they reconciles with the target in APR.	Management will adjust the annual performance report to ensure that targets in the SDBIP reconcile with targets in the APR. Management will ensure alignment of quarterly performance reports and annual performance report to SDBIP.	25/11/2022	30/06/2023	COO: Monitoring and Evaluation	In Progress	
	Receivables from exchange transactions								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
3 Pg 31	Receivables from Non-Exchange transaction: Prepayments incorrectly disclosed During the audit of Receivables from Non-Exchange transactions, it was noted that prepayments relating to membership fees amounting to R1 371 516 are disclosed as financial instruments as they are disclosed under receivables from non-exchange transactions.	New	Management did not adequately review the annual financial statements to ensure that the AFS are fairly presented.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews of the Annual Financial Statement going forward.	25/11/2022	30/06/2023	Reporting Specialist	In Progress	
	Property, Plant and Equipment								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
4 Pg 34	Property, plant and equipment – Incorrect deduction of input tax on cost of vehicle During the audit of additions to property, plant and equipment the financial year ended 30 June 2022, a Mayoral Vehicle with asset number 60102 was acquired at a total cost per the respective invoice of R 761 824,04. In accounting for the acquisition, the cost of R 642 581,26 was recognized as the cost of the asset and the respective VAT input was recognized separately (excluded from the cost) in the General Ledger at acquisition date of 30 June 2022. The effect of the VAT treatment was the set-off/deducted against VAT output in the VAT payable/receivable account. The VAT treatment led to an understatement to the value of R97 494,16 (99 368,35 – (14 330,43*15/115)) (excluding VAT on maintenance plan) on the cost of property, plant and equipment. Furthermore the carbon emission tax of R5 544 is not refundable and therefore should be capitalised to the cost of the vehicle.	New	There is inadequate review of accounting records in order to detect or correct non-compliance with the applicable accounting framework and legislature.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews of the Annual Financial Statement going forward	25/11/2022	30/06/2023	Corporate Support and Shared services / Reporting Specialist	In Progress	

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
5 Pg36	Property, Plant and Equipment – Understatement of depreciation. During the audit of depreciation, it was noted that some of the assets selected as part of the sample had residual values that impact the amount of depreciation calculated. In testing the accuracy of the depreciation amount, it was noted that these assets had residual values that exceeded their carrying values indicating that the assets were depreciated in excess of the depreciable amount. The depreciable amount of an asset is equal to the carrying value less the residual value. When the carrying value of an equals the residual value, depreciation on the asset should cease.	New	Management did not ensure adequate review of accounting records in order to detect or correct non-compliance with the applicable accounting framework and legislature.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews of the Annual Financial Statement going forward.	25/11/2022	30/06/2023	Reporting Specialist	In Progress	
	Trade payables								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
6 Pg40	Trade Payables: Amount in AFS differs from amount recorded in Trade Payables Schedule. During the audit of the Trade payables (GL account 51.20.01) under Payables from exchange transactions a difference of R81 146 between the amount recorded in the AFS and Amount recorded in the Trade payables schedule was noted. The difference has resulted to the amount disclosed in the AFS overstated by R81 146 which is above the amount considered in the audit as immaterial. The annual financial statements may be not fairly presented	New	Management did not ensure adequate review the AFS and its related schedule to ensure that the AFS are fairly presented and as such is an indication of insufficient oversight of financial reporting.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews of the Annual Financial Statement going forward.	25/11/2022	30/06/2023	Reporting Specialist	In Progress	
7 Pg 42	Operating leases– Expense and liability overstatement								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
	Operating Lease expense During the audit of operating lease payments, it was noted that the current year operating lease payments of R 2 350 615 recognized as an expense in the statement of financial performance as per 30 June 2022 AFS is overstated due to incorrect straight-line amount of buildings calculated. - The correct contract amount of the building lease agreement is R1 626 000 (excluding VAT) as per the lease contract not R2 341 000 as disclosed in the client's prepared schedule. - Straight line amount was calculated using (R2 341 000/24) which resulted in 97 541,67 instead of (R1 626 000/24) which is R67 750,00. -The current year lease payment for buildings was recognised as R1 170 500 which is due to (97541,67 *12). The correct lease payment was supposed to be (67 750*12) R813 000.	New	The management made an error when calculating the straight-line amount of the building as per their prepared schedule which resulted in an overstatement of expenses recognised.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews of the Annual Financial Statement going forward.	25/11/2022	30/06/2023	Reporting Specialist	In Progress	
	Lease liability								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
	Operating lease liability During the audit of lease liability amounting to R476 834 disclosed of in the 30 June 2022 AFS, it was noted that it is overstated due to retrospective error on calculation of building straight line amount. Buildings Lease liability was calculated based on the difference between the incorrect straight-line amount of R97 541,17 and the buildings rental amounts as per the lease agreement (being R64 000 in the first year and R71 500 in the second year) instead of R67 750. This has resulted in a factual misstatement of R417 084 on the lease liability balance disclosed	New	The management made an error when calculating the straight-line amount of the building as per their prepared schedule which resulted in an overstatement of expenses recognised.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews of the Annual Financial Statement going forward.	25/11/2022	30/06/2023	Reporting Specialist	In Progress	
	Remuneration for Councillors								
8 Pg 44	During the audit of Remuneration for councillors, we identified that Councillor MS Meteleni is not disclosed as part of note 27 of the annual financial statements.	New	Management ensure that adequate reviews are performed to enhance the quality of the financial statements submitted for audit.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews of the Annual Financial Statement going forward.	25/11/2022	30/06/2023	Reporting Specialist	In Progress	
	Statement of comparison of budget and actual amounts								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
9 Pg 45	Disclosure: Linking issue, Statement of Comparison of Budget and Actual Amounts During the audit of Statement of Comparison of Budget and Actual Amounts, we identified a linking issue, the totals of the current assets and non-current assets are swapped around.	New	Management did not, in some instances, prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information and review and monitor compliance with applicable legislation. The following financial and performance management root cause was identified: Management ensure that adequate reviews are performed to enhance the quality of the financial statements submitted for audit.	Management will adjust the description on totals on statement of comparison of actuals against budget to correct this errors identified by the Auditors. Management will perform more rigorous reviews of the Annual Financial Statement going forward.	25/11/2022	30/06/2023	Reporting Specialist	In progress	
	Risk management								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
10 Pg 48	Risk management: New risks identified for 2021/22 financial year not supported by evidence During the audit we obtained "Final WDM risk management for 2021/22 financial year" paragraph 8.1 2020/21 FY vs. 2021/2022 FY Changes in risks where the following new risks where identified in the 2021/2022 financial year: Unauthorized, Irregular expenditure and Wasteful expenditure. Non adherence to approved Supply Chain Management Procurement Plans Time lines. Asset not verified. Inadequate loss control/ Theft of Assets. Inadequate cash management controls. Outdated Integrated Waste Management Plan. Understaff Fire and Rescue Services. Understaff Municipal Health Services. The above risks were not supported by evidence of weaknesses in controls or external and internal audit findings. The above indicates a deficiency in the risk identification processes are not based on evidence relating to the activities of the entity.	New	Governance - Appropriate risk management activities were not implemented to ensure that regular risk assessments.	Management will review the 2022/2023 FY risk assessment report.	25/11/2022	31/03/2023	Risk and Internal Control Officer	In Progress	

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

WATERBERG DISTRICT MUNICIPALITY

ATTENDANCE OF SPECIAL AND ORDINARY COUNCIL MEETINGS: DEC 2021– JUNE 2022

- **Spec – Special Council meeting**
- **Ord – Ordinary Council meeting**
- **PR – Present**
- **AP – Apology**
- **AB – Absent**

	SURNAME & INITIALS	02 Dec. 2021 (Ord.)	31 Jan. 2022 (Spec.)	25 Feb. 2022 (Spec.)	31 Mar 2022 (Ord.)	10 May. 2022 (Spec.)	27 May. 2022 (Ord.)	Special = 3 Ordinary = 3 TOTAL = 6		
								PR.	AP.	AB.
1.	Dekker K.Q	Present	Apology	Present	Apology	Present	Apology	3	3	0
2.	Du Toit C.J	Present	Present	Present	Apology	Present	Present	5	1	0
3.	Gumede M.J	Present	Present	Present	Present	Present	Present	6	0	0
4.	Kekana M.M	-	Present	Present	Apology	Apology	Present	3	2	1
5.	Kekana M.R	Present	Present	Present	Present	Present	Present	6	0	0
6.	Kgotlhang R.H	Present	Apology	Present	Apology	Present	Present	4	2	0
7.	Ledwaba M.H	Present	Present	Present	Present	Present	Present	6	0	0
8.	Lelaka M.S	Present	Present	Apology	Present	Absent	Present	4	1	1
9.	Mabe P.S	Present	Present	Present	Present	Present	Present	6	0	0
10.	Maeko M.J	Present	Present	Absent	Present	Present	Apology	4	1	1
11.	Mahlare M.V	Present	Present	Present	Present	Present	Apology	5	1	0
12.	Majoko S.C	Present	Present	Apology	Apology	Present	Present	4	2	0
13.	Mangakeng K.B	Present	Present	Present	Present	Present	Present	6	0	0
14.	Marakalala L.S	Present	Present	Present	Present	Present	Present	6	0	0
15.	Masipa S.R	Present	Present	Absent	Present	Present	Present	5	0	1
16.	Mataboge S.M	Present	Present	Present	Present	Present	Present	6	0	0
17.	Matlala M.L	Present	Apology	Present	Apology	Present	Present	4	2	0
18.	Matlebyane H.E	-	Present	Apology	Apology	Apology	Absent	1	3	1
19.	Matsemela R.A	Present	Present	Present	Apology	Present	Present	5	1	0

WATERBERG DISTRICT MUNICIPALITY

ATTENDANCE OF SPECIAL AND ORDINARY COUNCIL MEETINGS: DEC 2021– JUNE 2022

- **Spec – Special Council meeting**
- **Ord – Ordinary Council meeting**
- **PR – Present**
- **AP – Apology**
- **AB - Absent**

	SURNAME & INITIALS	02 Dec. 2021 (Ord.)	31 Jan. 2022 (Spec.)	25 Feb. 2022 (Spec.)	31 Mar 2022 (Ord.)	10 May. 2022 (Spec.)	27 May. 2022 (Ord.)	Special = 3 Ordinary = 3 TOTAL = 6		
								PR.	AP.	AB.
20.	Meteleni M.S	Present	Present	Present	Present	Present	Present	6	0	0
21.	Mills J.H.T	Present	Present	Present	Present	Absent	Apology	4	1	1
22.	Modise R.T	Present	Present	Present	Present	Present	Apology	5	1	0
23.	Molefe L.J	Present	Present	Apology	Absent	Present	Apology	3	2	1
24.	Molokomme K.R	Present	Present	Present	Present	Present	Present	6	0	0
25.	Monare M.B	Present	Present	Present	Present	Present	Present	6	0	0
26.	Mongalo D.A	Present	Present	Apology	Apology	Present	Present	4	2	0
27.	Morumudi N.S	Present	Present	Present	Present	Absent	Present	5	0	1
28.	Motshwene D.S	-	Present	Present	Apology	Apology	Present	3	2	0
29.	Niewenhuis K.H	Present	Present	Present	Present	Absent	Present	5	0	1
30.	Sebajane R.P	Present	Present	Present	Present	Present	Present	6	0	0
31.	Seepe E	Present	Present	Present	Apology	Present	Present	5	1	0
32.	Sesoma K.A	Present	Present	Present	Present	Present	Present	6	0	0
33.	Setho E.L	Present	Present	Present	Apology	Present	Present	5	1	0
34.	Taueatsoala M.S	Present	Present	Present	Present	Present	Apology	5	1	0
35.	Thobane M.S	Present	Present	Apology	Apology	Present	Absent	3	2	1

WATERBERG DISTRICT MUNICIPALITY
ATTENDANCE OF SPECIAL AND ORDINARY COUNCIL MEETINGS: DEC 2021– JUNE 2022

- **Spec – Special Council meeting**
- **Ord – Ordinary Council meeting**
- **PR – Present**
- **AP – Apology**
- **AB - Absent**

TRADITIONAL LEADERS

	SURNAME & INITIALS	02 Dec. 2021 (Ord.)	31 Jan. 2022 (Spec.)	25 Feb. 2022 (Spec.)	31 Mar 2022 (Ord.)	10 May. 2022 (Spec.)	27 May. 2022 (Ord.)	Special = 3 Ordinary = 3 TOTAL = 6		
								PR.	AP.	AB.
36	Inkosi Mahlangu V. N	Present	Present	Apology	Present	Present	Apology	4	2	0

WATERBERG DISTRICT MUNICIPALITY
ATTENDANCE OF PORTFOLIO COMMITTEES – 2021/22

- **PR – Present**
- **AP – Apology**
- **AB – Absent**

BUDGET AND TREASURY							
	SURNAME & INITIALS	09 Feb 2022	22 Feb 2022	11 May 2022	TOTAL = 3		
					PR.	AP.	AB.
1.	Mangakeng K.B	Present	Present	Present	3	0	0
2.	Gumede M.J	Present	Present	Present	3	0	0
3	Setho E.L	Apology	Present	Present	2	1	0
4.	Thobane M.S	Present	Apology	Present	2	1	0
5.	Matsemela R.A	Present	Present	Present	3	0	0

TRANSFORMATION AND ADMINISTRATION

	SURNAME & INITIALS	14 Feb 2022	03 May 2022	TOTAL = 2		
				PR.	AP.	AB.
1.	Modise R.T	Present	Present	2	0	0
2.	Marakalala L.S	Present	Absent	1	0	1
3.	Mahlare M.V	Present	Present	2	0	0
4.	Mongalo D.A	Present	Apology	1	1	0
5.	Matlala M.L	Present	Present	2	0	0

WATERBERG DISTRICT MUNICIPALITY
ATTENDANCE OF PORTFOLIO COMMITTEE – 2021/22

- **PR – Present**
- **AP – Apology**
- **AB – Absent**

INFRASTRUCTURE DEVELOPMENT

	SURNAME & INITIALS	09 Feb 2022	04 May 2022	Total = 2		
				PR.	AP.	AB.
1	Masipa S.R	Apology	Present	1	1	0
2	Metileni M.S	Present	Present	2	0	0
3	Du Toit C.J	Present	Present	2	0	0
4	Lelaka M.S	Present	Present	2	0	0
5	Seepe E	Apology	Present	1	1	0

PLANNING AND ECONOMIC DEVELOPMENT

	SURNAME & INITIALS	14 Feb 2022	06 May 2022	Total =2		
				ATTEND	APOL	ABS
1	Maeko M.J	Present	Present	2	0	0
2	Sebajane R.P	Present	Present	2	0	0
3	Mills J.H.T	Present	Present	2	0	0
4	Matlebyane H.E	Apology	Present	1	1	0
5	Sesoma K.A	Apology	Present	1	1	0

ATTENDANCE OF PORTFOLIO COMMITTEES – 2021/22

- **PR – Present**
- **AP – Apology**
- **AB – Absent**

SOCIAL DEVELOPMENT						
	SURNAME & INITIALS	**10 Feb 2022**	**05 May 2022**	**Total =2**		
				PR.	**AP.**	**AB.**
1	Ledwaba M.H	Present	Apology	1	1	0
2	Kekana M.M	Absent	Present	1	0	1
3	Motshwene D.S	Apology	Present	1	1	0
4	Molefe L.J	Present	Absent	1	0	1
5	Matlala M.L	Present	Present	2	0	0

COMMUNITY SERVICES						
	SURNAME & INITIALS	**10 Feb 2022**	**05 May 2022**	**Total =2**		
				PR.	**AP.**	**AB.**
1	Morumudi N.S	Present	Present	2	0	0
2	Niewenhuis K.H	Present	Present	2	0	0
3	Dekker K.Q	Present	Present	2	0	0
4	Mongalo D.A	Apology	Apology	0	2	0
5.	Kekana M.R	Apology	Present	1	1	0

ATTENDANCE OF PORTFOLIO COMMITTEES – 2021/22

- **PR – Present**
- **AP – Apology**
- **AB – Absent**

SPECIAL PROJECTS						
	SURNAME & INITIALS	**15 Feb 2022**	**06 May 2022**	**Total =2**		
				PR.	**AP.**	**AB.**
1	Taueatsoala M.S	Present	Present	2	0	0
2	Kekana M.M	Present	Present	2	0	0
3.	Majoko S.C	Present	Present	2	0	0
4.	Kgotlhang R.H	Present	Present	2	0	0
5	Mahlangu V.N	Present	Present	2	0	0

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. Muelelwa
Infrastructure Development	Manager : G Matlala
Planning & Economic Development	Manager : D.L.M.T Sehlapelo
Social Development and Community Services	Manager : M. Namate
Corporate Support & Shared Services	Acting Manager: T Manaka

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 2021/22(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 2021/22**
	Not applicable	Not applicable

APPENDIX G- Recommendations of the Municipal Audit Committee 2021/22

Municipal Audit Committee Recommendations		
Date of Committee	**Committee recommendations during 2021/22**	**Recommendations adopted (enter Yes); not adopted (provide explanation)**
20 September 2021	The Quality Assurance and Improvement Program be developed and implemented	Yes
	The actual expenditure and variance should be indicated in the Performance Report.	Yes
	A column should be included on the resolution register to reflect target implementation date.	Yes
16 May 2022	Strategic risk register should be developed for 2022/2023 financial period.	Yes
	Timeline indicating the progress and completion date of the challenges must be included in the ICT implementation plan.	Yes
28 June 2022	Review Internal Audit Plan to detail the scope of audit projects.	Yes
	Approve the Internal Audit Charter and the Internal Audit plan for 2022/2023 financial period.	Yes
	AC will submit written inputs by Friday, 1st of July 2022 on Risk Management Policies.	Yes

APPENDIX H – Long Term contracts and Public Private Partnership

WDM DECLARATION OF FINANCIAL INTEREST FOR 2021/22

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
7	Ms	Makgobela	Ketlana Julia	Divisional Manager Supply Chain Management	Kgobie Construction
					Kgobase Investments
					Joy in Circles Events
					MmaJoyce Catering and Supply
					Patriotic 101 CPS

8	Mr	Ledwaba	Maditsela Geoffrey	Chauffer	Ledwaba Transport Services (Taxi)
9	Mr	Tsebe	Sesheke Keakile Benjamin	Control Room Operator	Zilasesh
					Seshcon Consultants and Logistics
10	Mr	Nkhata	Zakeo Aubrey	Divisional Manager Expenditure	Detelex Enterprise
11	Ms	Rakgoale	Raisibe Martha	PA to the Speaker	Moanamogolo Cons & Projects
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
22	Ms	Matlala	Gustinah Mamorotole	Manager Ifrastructure	Ntubane construction
					Nyakale Construction
					Lotus Evergreen Holdings
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
26	Ms	Muelelwa	Takalani	CFO	Tarom PTY LTD
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
32	Ms	Sehlapelo	Desiree	Manager Planning and Economic Development	Makheda Holdings
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
38	Mr	Mautjana	Kolobe Victor	DIV Officer Fireprevention	Walilingon Water KN
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 2021/22 Audited Annual Financial Statement

APPENDIX K (ii) – Revenue Collection Performance By Source

See the attached 2021/22 Audited Annual Financial Statement

APPENDIX L – Conditional Grants Received: Excluding MIG

See the attached 2021/22 Audited Annual Financial Statement

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

See the attached 2021/22 Audited Annual Financial Statement

APPENDIX M – Capital Expenditure – New Assets Programme

See the attached 2021/22 Audited Annual Financial Statement

APPENDIX N –Capital Programme by Project 2021/22

Not applicable

APPENDIX O - Capital Project by Ward 2021/22

Capital Programme by Project by Ward 2021/22 **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 2019/20				
All Organisation or Person in receipt of Loans */Grants* provided by the municipality	Nature of project	Conditions attached to funding	Value 2020/21 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 2021/2022

See the attached 2021/22 Audited Annual Financial Statement