WATERBERG DISTRICT MUNICIPALITY

FOR PROSPERITY AND STABILITY

FINAL 2023/24 ANNUAL REPORT

Waterberg
District Municipality
on the Go for Growth

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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 2023/24. I would like to thank the council of this District that has served its fiduciary responsibility with distinction guided by all applicable prescript that governs local government in the Republic.

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

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

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

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

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

The District continues to improve on its performance and the quality outputs, which are primarily focused on high impact to society. This year under view, organisational performance has slightly improved from 85% 2022/23 to 92% 2023/24. The municipality improved unqualified audit opinion with Material findings for the year 2022/23 to Clean Audit in 2023/24 Financial year.

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

M.J Maeko
Executive Mayor

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

The closure of the DDM –DBSA District Hub has been rather destructive to the District because we were still building the relationship with the team and yet to enjoy the fruits of the hub through the implementation of district wide projects as espoused in one plan.

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

Municipal 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. Thus due to lack of District driven projects due to Financial constraints

The District managed to hold four IDP Representative Forums as per the schedule approved by Council at the beginning of the financial year. The District Municipality employs 181 people, 48 of which are in the finance and administration area, 46 are general workers and 70 are in the Community and Social Service with a particular emphasis to fire Services, Disaster Management and Environmental Heath. The District Municipality has a vacancy rate of 15%.

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

It is however worth noting that this improved Audit outcome, must be reflective of how the Municipality fulfills its Constitutional Mandate, thereby harnessing the improvement of the quality of the livelihood for our entire population.

This is therefore a clarion call to Government in its entirety together with all our Social Partners to form a strong Social compact to seamlessly engender our shared development perspective in all our plans and strategies.

P Raputsoa

Municipal Manager

1.1. Municipal Function, Population and Environment Overview

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

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

Location of Waterberg within the Limpopo province geographical map

Geographical Map of the District

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

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

Table 1: DISTRICT IN COMPARISON WITH LIMPOPO PROVINCE

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

1.3.1 Demographics

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

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

Source: South Africa Regional eXplorer v2510.

Data compiled on 2 Sep 2024.

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

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

Source: South Africa Regional eXplorer v2510.

Data compiled on 2 Sep 2024.

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

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

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

Water Access

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

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

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

Source: South Africa Regional eXplorer v2510.
Data compiled on 2 Sep 2024.
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The regions within Waterberg District Municipality with the highest number of households with piped water inside the dwelling is Thabazimbi Local Municipality with 15 900 or a share of 28.38% of the households with piped water inside the dwelling within Waterberg District Municipality. The region with the lowest number of households with piped water inside the dwelling is Bela-Bela Local Municipality with a total of 7 440 or a share of 13.26% of the total households with piped water inside the dwelling within Waterberg District Municipality.

Electricity

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

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

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

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

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

Refuse Removal

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

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

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

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

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

1.3.3 Financial Health Overview

WDM is grant dependent which makes it difficult to generate its own revenue. Its management of financial resources is showcased by its unqualified audit outcome.
The internal control systems are used diligently and financial policies are strictly followed.

Details	Original budget	Adjustments budget	Actual
Income :			
Grants	154 572 259	154 572 259	154 295 242
Transfers	-	-	-
Investment Revenue	2 565 400	3 264 810	3 270 771
Other	557 950	1 007 950	786 248
Services charges	1 815 992	1 388 908	1 261 418
Interest earned	500	500	854
Subtotal	**159 512 101**	**160 234 427**	**159 614 533**
Less Expenditure :			
Employee Cost	127 545 705	126 058 610	122 622 128
Remuneration of Councillors	9 217 789	9 975 530	9 348 144
Depreciation and amortisation	7 392 885	5 969 214	5 895 183
Project expenditure	4 779 640	4 740 731	4 309 967
General expenses	37 206 209	38 424 343	39 505 378
Subtotal	**186 142 228**	**185 168 428**	**181 680 800**
Surplus before taxation	(26 630 127)	(24 934 001)	(22 066 267)
Actual Amount on comparable Basis as presented in the Budget and Actual comparative statement	**(26 630 127)**	**(24 934 001)**	**(22 066 276)**

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 131 970 316/181 680 800 73%
Actual Repairs and maintenance as a % of Property, Plant & Equipment (PPE) 5 425 284/1 220 901 =22.5%
Actual Current ratio: Current Assets vs Current Liabilities 14 894 637/20 722 300 = 72%

1.3.4 Organizational Development (OD) Overview

Organizational development is beginning to grow in the municipal environment. As a result OD in its wide scope is still new and municipalities are beginning to appreciate its importance. As mentioned earlier, the PMS was not cascaded, a few People with Disabilities are appointed, and accessibility of the building, diversity management and important topics such as emotional intelligence, talent management and organizational culture still need some attention.
In general the municipality through its Human Resources Division is giving attention to issues of skills development through its Workplace Skills Plan whilst the Strategic Division is dealing with performance management issues. As a result the Senior Managers' performance reviews were conducted throughout the year.

1.3.5 Auditor General Report

WDM received unqualified audit report for **2023/24 FY.** Management also work as a team and issues of audit queries are addressed throughout the year with the support of the political leadership and it is also a permanent item on the agenda of the institutional management , Chief Financial Officers' Forum and the Municipal Managers' Forum.

1.3.6 Statutory Annual Report Process

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

2. Chapter 2

INTRODUCTION TO GOVERNANCE

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

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

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

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

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

2.1 Component A-Political and Administrative Governance

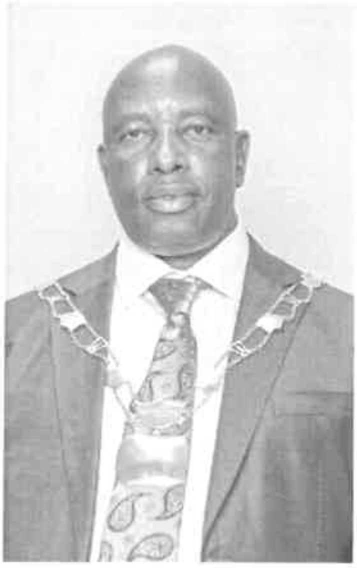
2.1.1 POLITICAL GOVERNANCE

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

2.1.2 COUNCIL

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

2.1.3 POLITICAL MANAGEMENT TEAM



Cllr M.J Maeko
Executive Mayor

Cllr M.J Gumede
Speaker

Cllr M.B Monare
Chief Whip

2.1.4 Mayoral Committee & Section 80 Committees

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

COUNCIL COMMITTEES [SECTION 80]

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

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

2.1.5. Section 79

Municipal Public Accounts Committee (MPAC)

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

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

ESTABLISHMENT OF COUNCIL COMMITTEES [SECTION 79]

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

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

i. Mr. R. Tshimomola-Chairperson
ii. Mr. X Nomadolo-Member
iii. Ms M.F Nchabeleng -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.

Mr. T.P Tebjani
Chief Financial Officer:
Budget and Treasury Office comprises of 3 divisions namely: Supply Chain Management, Revenue Management, Reporting and Expenditure Management Division.

Position is vacant (MCSSS caretaker)
Manager: Infrastructure Development.
The department comprises of 1 Division namely: Capital Programme & Road Maintenance

Mr Phatu Siebe
Acting Manager: Planning & Economic Development:
The department comprises of 3 divisions namely: Development Planning, Economic Development and Abattoir.

Mr. M, Sethole
Acting Manager: Social Development and Community Development:
The department comprises of 3 divisions namely: Municipal Health Service, Fire Services and Disaster Management.

Mrs. Mothokea Tsebe
Manager: Corporate Support & Shared Services:
The Department comprises of 3 divisions namely: Human Resources Management, Information and Communication Technology and Legal & Administration.

2.2 Component B-inter-Governmental Relations (IGR)

2.2.1 DISTRICT INTERGOVERMENTAL RELATIONS FORUM

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

2.2.2 PROVINCIAL INTERGOVERNMENTAL RELATIONS FORUM

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

2.2.3 NATIONAL INTERGOVERNMENTAL STRUCTURE

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

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

2.3 Component C-Public Accountability and Participation

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

2.3.1 PUBLIC MEETINGS

Nature and purpose of a meeting	Date of event/meeting	Number of participating Municipal Councillors	Number of Community members attending	Number of participating Municipal Administrators	Dates and manner of feedback given to Community
1st IDP Representative Forum : Adoption of Framework	11 August 2023	33	10	27	11 August 2023 Verbal
2nd IDP Representative Forum: Analysis Phase	28 November 2023	19	22	21	28 November 2023 Verbal
3rd IDP Representative Forum: Budget & IDP	20 March 2024	31	16	26	20 March 2024 Verbal –
4th IDP Representative Forum	15 May 2024	30	09	20	15 May 2024 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 2023 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 2023 and is being implemented. The vetting of SCM Officials goes a long way in reducing deviations which consequently helps the municipality to avoid irregular and unauthorized expenditures. No councilor is allowed to sit in the bid committees as prohibited by the Municipal Finance Management Act.

2.4.3 SUPPLY CHAIN MANAGEMENT

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

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

2.4.4 BY-LAWS

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

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

2.4.5 MUNICIPAL WEBSITE

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

Documents published on the municipal website	Yes or No	Date of publication
Current annual and adjustments budget and all budget related documents	Yes	Current annual Adjustment Budget March 2024
All current budget related policies	Yes	May 2024
2023/24 Annual Report	No	Not yet
The 2023/24 Annual Report published or to be published	No	Not yet
All current performance agreements in terms of section 57(1) (b) and resultant scorecards	Yes	2023/24 July 2024
All service delivery agreements of 2023/24	Yes	July 2024
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 2023,January 2024 & March 2024 July 2024
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 2023/24 due to budgetary constrains

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

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

3.1 Component A-Basic Service

3.1.1 Water Provision

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

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

Waterberg District Municipality does not perform the function.

3.1.4 ELECTRICITY

Waterberg District Municipality does not perform the function.

3.1.5 HOUSING

Waterberg District Municipality does not perform the function.

3.1.6 FREE BASIC SERVICES AND INDIGENT SUPPORT

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

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

Capital Expenditure 2023/24: Road Services R' 000					
Capital Projects	2023/24				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All					
Project A	No transport projects for 23/24	-	-	-	-

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	**2023/24**				
	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 municipalities to review their Central Business Districts, it cannot force them to implement them in their Integrated Development Plan. In general investment in Infrastructure development and dismantling of racial settlements are persistent. This poor funding also impacts on the local economic development. There are few resources really to commit to achieving the economic indicators relevant to the economy of the district.

3.3.1 PLANNING

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

Service Objectives	Outline Service Targets	2023/24		2023/24
		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	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	1	1	0	0%
4 - 6	1	2	2	0	0%
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	-	-	--	--	-
16 - 18					
19 - 20	-		-	-	-
Total	2	3	2	0	0%

3.3.2 LOCAL ECONOMIC DEVELOPMENT

Employees: Economic Development					
Job Level	2022/23	2023/24			
	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 2023/24: Economic Development					
					R'000
Details	2022/23	2023/24			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	-	-
Expenditure:					
Employees	5 941 912	7 260 703	7 260 703	3 162 527.14	6%
Repairs and Maintenance		-	-		-
Other		-	-		-
Total Operational Expenditure	5 941 912	7 260 703	7 260 703	3 162 527.14	6%
Net Operational (Service) Expenditure		(7 260 703)	-	(3 162 527.14)	

Jobs Created during 2023/24 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 (22/23)	None	-	-	-
Initiative B (22/23)	-	-	-	-
Initiative C (22/23)	-	-	-	-
Job creation through EPWP* projects				
Year	EPWP Projects	Jobs created through EPWP projects		
	No.	No.		

2021/22	No budget allocation for 2021/22	-	-
2022/23	No Budget	-	-
2023/24	No Budget		

Local Economic Development Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	**2021/22**		**2022/23**		**2023/24**	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
(i)	(ii)						
Service Objectives; *To ensure optimal utilisation of and adherence to space economy*							
Job creation	**Number of jobs created to LED Initiatives**	**0**	**0**	**0**	**0**	**0**	**0**

3.4 Component D- Municipal Services

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

3.4.1 MUNICIPAL INFRASTRUCTURE GRANT EXPENDITURE

No Budget allocation 2023/24 financial year

Municipal Infrastructure Grant (MIG)* Expenditure 2023/24 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	**2023/24**			
	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 **2023/24**: Local Economic Development Services

R'000

	Actual 2022/23	Original budget	Adjustment budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	-	-
Expenditure:					
Employees	5 941 912	7 260 703	7 260 703	3 162 527.14	6%
Repairs and Maintenance		-	-		-
Other		-	-		-
Total Operational Expenditure	5 941 912	7 260 703	7 260 703	3 162 527.14	6%
Net Operational (Service) Expenditure		**(7 260 703)**	-	**(3 162 527.14)**	

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	**2021/22**		**2022/23**		**2023/24**	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							

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

Employees: Local Economic Development					
Job Level	**2022/23**	**2023/24**			
	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	**2022/23**	**2023/24**			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	-	-
Expenditure:					
Employees	5 941 912	7 260 703	7 260 703	3 162 527.14	6%
Repairs and Maintenance		-	-		-
Other		-	-		-
Total Operational Expenditure	5 941 912	7 260 703	7 260 703	3 162 527.14	6%
Net Operational (Service) Expenditure		**(7 260 703)**	-	**(3 162 527.14)**	

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

Capital Expenditure 2023/24: Local Economic Development

R' 000

	2023/24

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

Component E- Environmental Protection (Management)

Child Care; Aged Care; Social Programmes Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2021/22		2022/23		2023/24	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
Service Objective : To preserve and protect natural resources and promote public health							
# of health and hygiene awareness campaign conducted		10	21	10	15	10	22
% of funeral undertakers complying to standards		08	08	08	08	08	08
# of listed activities in terms of AQA		10	4	10	9	10	12
# of ambient air quality report submitted		6	6	4	3	4	4

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

Environmental Protection					
	2022/23	2023/24			
Job Level	**Employees No.**	**Posts No.**	**Employees No.**	**Vacancies (fulltime equivalents) No.**	**Vacancies (as a % of total posts) %**
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 2023/24: Environmental Protection

R'000

Details	2022/23	2023/24			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	22 825 583.88	22 099 550	22 099 550	11 460 223.20	6%
Repairs and Maintenance					-
Other					-
Total Operational Expenditure	**22 825 583.88**	**22 099 550**	**22 099 550**	**11 460 223.20**	6%
Net Operational (Service) Expenditure	**(22 825 583.88)**	**(22 099 550)**		**(11 460 223.20)**	

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

Capital Expenditure 2023/24: Environmental Protection					R' 000
	2023/24				
Capital Projects	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	2021/22		2022/23		2023/24	
		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	37
% 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	124/80

Employees: Health inspection, food and abattoir licensing and inspection					
Job Level	2022/23	2023/24			
	Employees No.	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
0 – 3	1	1	1	0	0
4 – 6	7	8	6	2	25%
7 – 9	23	23	23	0	0
10 – 12	-	-	-	-	-
13 – 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 – 20	-	-	-	-	-
Total	31	32	30	2	25%

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

Financial Performance 2023/24: Health inspection, food and abattoir licensing and inspection R'000					
Details	2022/23	2023/24			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	22 825 583.88	22 099 550	22 099 550	11 460 223.20	6%
Repairs and Maintenance					-
Other					-
Total Operational Expenditure	**22 825 583.88**	**22 099 550**	**22 099 550**	**11 460 223.20**	6%
Net Operational (Service) Expenditure	**(22 825 583.88)**	**(22 099 550)**		**(11 460 223.20)**	

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

Capital Expenditure 2023/24: Health inspection, food and abattoir licensing and inspection R' 000					
Capital Projects	2023/24				
	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	2021/22		2022/23		2023/24	
		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	24	24
% of building plans approved	-	100%	100% 19/19	100%	100% 15/15	100%	100% 24/24
% 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	2022/23	2023/24			
	Employees No.	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
0 - 3	1	1	1	-	-
4 - 6	5	5	5	0	0
7 - 9	10	10	10	0	0
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	16	16	16	-	-
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 2023/24: Fire-fighting					
					R'000
Details	2022/23	2023/24			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	22 825 583.88	33 449 877	33 449 877	16 815 259 02	6%
Repairs and Maintenance					-
Other					-
Total	22 825 583.88	33 449 877	33 449 877	16 815 259 02	6%

	22 825 583.88	33 449 877	33 449 877	16 815 259 02	

Capital Expenditure 2023/24: Fire-fighting					R' 000
Capital Projects	2023/24				
	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	2021/22		2022/23		2023/24	
		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	**2022/23**	**2023/24**			
	Employees	**Posts**	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**No.**	**%**
0 - 3	1	1	1	-	-
4 - 6	2	2	2	-	-
7 - 9	11	11	11	-	-
10 - 12	-	-	-	-	-
13 - 15					
16 - 18	-		-	-	-
19 - 20					
Total	14	14	14	-	-

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

Financial Performance 2023/24: Disaster Management

R'000

Details	2022/23	2023/24			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	22 825 583.88	1 282 534	1 285 534	164 956.92	6%
Repairs and Maintenance					-
Other					-
Total Operational Expenditure	**22 825 583.88**	**1 282 534**	**1 285 534**	**164 956.92**	6%
Net Operational (Service) Expenditure	**(22 825 583.88)**	**(1 282 534)**	**(1 285 534)**	**(164 956.92)**	

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

Capital Expenditure 2023/24: Disaster Management

R' 000

Capital Projects	2023/24				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	No Project				
Project A					
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-

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

3.7 Component H- Sports and Recreation

Sport and Recreation objectives Taken From IDP

Service Objectives	Outline Service Targets	2021/22		2022/23			2023/24	
		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					
		2023/24			
Job Level	Employees No.	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
0 - 3	-	-	-	-	-
4 - 6	1	1	1	0	0
7 - 9					
10 - 12	-	-	-	-	-
13 - 15					
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	1	1	1	0	0

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

Financial Performance 2023/24 Sports and Recreation

R'000

Details	2022/23	2023/24			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	477 088	13 578 256	13 578 256	6 493 574.59	60%
Repairs and Maintenance	-	-	-		-
Other	-	-	-		-
Total Operational Expenditure	**477 088**	**13 578 256**	**13 578 256**	**6 493 574.59**	**60%**
Net Operational (Service) Expenditure	**(477 088)**	**(13 578 256)**	**(13 578 256)**	**(6 493 574.59)**	**-**

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

Capital Expenditure 2023/24: Sports and Recreation

R' 000

Capital Projects	2023/24				
	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	2021/22		2022/23		2023/24	
		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	10	4	7	4	8
% of Councils resolutions implemented		100%	29% 5/17	100%	86% 19/22	100%	91% 61/66
# of MPAC meetings held		4	5	4	3	4	6
# of IDP Representative Forum meetings held		3	3	3	3	4	4

Employees: Executive Support					
Job Level	**2022/23**	**2023/24**			
	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 2023/24: Executive Support					
					R'000
Details	**2023/24**	**2023/24**			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	10 640 053	13 578 256	13 578 256	6 493 574.59	60%
Repairs and Maintenance		-	-		-
Other		-	-		-
Total Operational Expenditure	**10 640 053**	**13 578 256**	**13 578 256**	**6 493 574.59**	**60%**
Net Operational (Service) Expenditure	**(10 640 053)**	**(13 578 256)**	**(13 578 256)**	**(6 493 574.59)**	**-**

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

Capital Expenditure 2023/24: Executive Support					
					R' 000
Capital Projects	2023/24				
	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	**2021/22**		**2022/23**		**2023/24**	
		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%	30%
% of Capital budget variance	-	10%	31%	10%	53%	10%	1%
% 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	2022/23	2023/24			
	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 2023/24: Financial Services					R'000
Details	2022/23	2023/24			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)					
Expenditure:					
Employees	13 040 671.46	15 322 660	-	7 641 599.68	11%
Repairs and Maintenance					
Other					
Total Operational Expenditure	**13 040 671.46**	**15 322 660**	**-**	**7 641 599.68**	**11%**
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 2023/24: Financial Services					R' 000
Capital Projects	2023/24				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	No project -	-	-	-	
Project A	-	-	-	-	--
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-

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

HUMAN RESOURCE SERVICES

SERVICE STATISTICS FOR HUMAN RESOURCE SERVICES

Human Resource Services Policy Objectives Taken From IDP									
Service Objectives	Outline Service Targets	**2020/21**		**2021/22**		**2022/23**		**2023/24**	
Service Indicators		Target	Actual	Target	Actual	Target	Actual	Target	Actual
Service Objective : To retain, attract the best human capital									
% of women employed by the municipality against total staff	55%	50%	56%	50%	55%	50%	55%	50%	55%
# of LLF meetings held	9	4	6	4	7	4	5	4	4
# of HR policies reviewed	10	8	11	10	21	10	20	10	10
% of injuries on duty attended within 5 days	100% 7/7	100%	100% 0/0	100%	100% 2/2	100%	100% 3/3	100%	100% 1/1

	Employees: Human Resource Services			
Job Level	**2023/24**			
	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 2022/24: Human Resource Services					
R'000					
Details	**2022/23**	**2023/24**			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	14 400 477.09	16 266 334	0.00	8 022 452.20	50%
Repairs and Maintenance					
Other					
Total Operational Expenditure	**14 400 477.09**	**16 266 334**	**0.00**	**8 022 452.20**	**50%**
Net Operational (Service) Expenditure	**(14 400 477.09)**	**(16 266 334)**	**0.00**	**(8 022 452.20)**	
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2023/24: Human Resource Services						
R' 000						
Capital Projects	**2023/24**					
	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		2023/24		
	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 2023/24: Human Resource Services					
R'000					
Details	2022/23	2023/24			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	14 400 477.09	16 266 334	0.00	8 022 452.20	50%
Repairs and Maintenance					
Other					
Total Operational Expenditure	**14 400 477.09**	**16 266 334**	**0.00**	**8 022 452.20**	**50%**
Net Operational (Service) Expenditure	**(14 400 477.09)**	**(16 266 334)**	**0.00**	**(8 022 452.20)**	
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2023/24: Human Resource Services						
R' 000						
Capital Projects	2023/24					
	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 2023, 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**	**2021/22**		**2022/23**		**2023/24**	
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	**2023/24**			
	Posts	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**%**
0 - 3	-	-	-	-
4 - 6	2	2	0	0%
7 - 9	1	1	0	0
10 - 12	-	-	-	-
13 - 15	-	-	-	-
16 - 18	-	-	-	-
19 - 20	-	-	-	-
Total	3	3	0	0%

R'000				
Details	**2023/24**			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	
Expenditure:				
Employees	14 400 477.09	16 266 334	0.00	8 022 452.20

Repairs and Maintenance				
Other				
Total Operational Expenditure	**14 400 477.09**	**16 266 334**	**0.00**	**8 022 452.20**
Net Operational (Service) Expenditure	**(14 400 477.09)**	**(16 266 334)**	**0.00**	**(8 022 452.20)**
Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual ICT service is subdivision of the Corporate support and shared services.				

Capital Expenditure 2023/24: ICT Services					
R' 000					
Capital Projects	**2023/24**				
	Budget	**Adjustment Budget**	**Actual Expenditure**	**Variance from original budget**	**Total Project Value**
Total All	**No Project**	-	-	-	-
Project A	-		-		-
Project B	-	-	-	-	-
Project C	-	-	-	-	-
Project D	-	-	-	-	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate).					

Employees: ICT Services				
Job Level	**2023/24**			
	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 2023/24 ICT Services				
R'000				
Details	**2023/24**			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-	
Expenditure:				
Employees	14 400 477.09	16 266 334	0.00	8 022 452.20
Repairs and Maintenance				
Other				
Total Operational Expenditure	**14 400 477.09**	**16 266 334**	**0.00**	**8 022 452.20**
Net Operational (Service) Expenditure	**(14 400 477.09)**	**(16 266 334)**	**0.00**	**(8 022 452.20)**
Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.				

Capital Expenditure 2023/24: ICT Services					
R' 000					
Capital Projects	2023/24				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	No Project for 2023/24				-
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	2021/22		2022/23		2023/24	
Service Indicators		Target	Actual	Target	Actual	Target	Actual
(i)	(ii)						
Service Objective: To attract, develop and retain best human capital and to coordinate governance systems?							
# of legal opinions developed internally	10%	30%	20%	30%	15%	10%	
% of corruption cases reported to SAPS	0%	100%	0%	100%	0%	0%	
% of projects specifications ready before end of financial year	10%	100%	30%	100%	50%	10%	
% of risks addressed	54%	100%	80%	100%	70%	54%	
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. *'Current Year' refers to the targets set in the 2023/24 Budget/IDP round. *'Following Year' refers to the targets set in the 23/24 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.							

Employees: Property; Legal; Risk Management; and Procurement Services				
Job Level	2023/24			
	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 2023/24: Property; Legal; Risk Management; and Procurement Services

R'000

Details	2022/23	2023/24			
	Actual	Original	Adjustment	Actual	Variance
Total Operational Revenue (excluding tariffs)	-	-	-		-
Expenditure:					
Employees	14 400 477.09	16 266 334	0.00	8 022 452.20	50%
Repairs and Maintenance					
Other					
Total Operational Expenditure	**14 400 477.09**	**16 266 334**	**0.00**	**8 022 452.20**	**50%**
Net Operational (Service) Expenditure	**(14 400 477.09)**	**(16 266 334)**	**0.00**	**(8 022 452.20)**	

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 2022/23: Property; Legal; Risk Management; and Procurement Services

R' 000

Capital Projects	2022/23				
	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	**2023/24**			
	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 2023/24: Property; Legal; Risk Management; and Procurement Services					
R'000					
Details	**2022/23**	**2023/24**			
	Actual	**Original**	**Adjustment**	**Actual**	**Variance**
Total Operational Revenue (excluding tariffs)	-	-	-		-
Expenditure:					
Employees	13 381 651.34	16 266 334	0.00	8 022 452.20	50%
Repairs and Maintenance					
Other					
Total Operational Expenditure	13 381 651.34	**16 266 334**	**0.00**	**8 022 452.20**	**50%**
Net Operational (Service) Expenditure	**(13 381 651.34)**	**(16 266 334)**	**0.00**	**(8 022 452.20)**	
Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

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

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

3.9 Component J- Miscellaneous

Internal Audit Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2021/22		2022/23		2023/24	
Service Indicators		Target	Actual	Target	Actual	Target	Actual
Service Objective: To develop and implement integrated management and governance systems							
% of AG queries resolved		100%	100%	100%	100% 10/10	100%	100%
# of Audit Committee meetings		4	5	4	6	4	6
% of Internal audit queries resolved		100%	84% 26/31	100%	87% 27/31	100%	100% 20/20
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	2022/23	2023/24			
	Employees No.	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
0 - 3	1	1	1	0	0%
4 - 6	2	2	2	0	0
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	2	2	2	0	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	5	5	5	0	-
Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.56.4					

Financial Performance 2023/24: Internal Audit R'000					
Details	2022/24	2023/24			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tarrifs)	-	-	-		-
Expenditure:					
Employees	5 632 342.75	10 644 827	0.00	4 540 683.60	45%

Repairs and Maintenance					
Other					
Total Operational Expenditure	**5 632 342.75**	**10 644 827**	**0.00**	**4 540 683.60**	**45%**
Net Operational (Service) Expenditure		**(10 644 827)**	**0.00**	**(4 540 683.60)**	
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					

Capital Expenditure 2023/24: Internal Audit					**R' 000**
Capital Projects	**2023/24**				
	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	**2021/22**		**2022/23**		**2023/24**	
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	-	2	1	2	2	4	4
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be 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

2023/24 INSTITUTIONAL SCORE CARD

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
KPA 1: Spatial Rationale												
1.	Spatial ration ale	To facilitate access and transform land and rural tourism development	Integrated Planning	Number of Highly rated IDP	**OMM**	1	1X highly rated IDP attained by 30 June 2024	1/1 Highly rated IDP	0	2023/24 highly rated by the MEC of COGHSTA	None	MEC IDP assessment report.
2.	Spatial ration ale	To facilitate access and transform land and rural tourism development	Integrated Planning	Number of IDP (s) Approved by council by 31 May 2024	**OMM**	1/1	1X 2024/25 IDP Approved by 30 May 2024	1	0	Final 2024/25 IDP approved by council 23 May 2024	None	Council resolution
3.	Spatial ration ale	To facilitate access and transform land and rural tourism development	Integrated planning	Number of DMPT Meetings held	**PED**	13/4	4X DMPT Meeting held by 30 June 2024	9	5	9/4 DMPT meeting held: **Q1**: 01/09/2023 13/09/2023 **Q2:** 16/11/2023 **Q3:** 13/02/2024 **Q4:** 08/05/2024 09/05/2024 24/05/2024 18/06/2024 27/06/2024	None	Invitation Agenda Minutes & Attendance register
KPA 2 Basic Service Delivery												

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	Annual Achievement.	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	94	160 X Food outlets issued with certificate of compliance by 30 June 2024	288	160	Q1: 48 Q2: 61 Q3: 52 Q4: 110 271/160 certificate of compliance issued to food Outlets	None	288 X Set of Signed copies of certificates
5.	Basic service delivery	To coordinate and monitor social and infrastructure development for the provision and access to services.	Municipal Health	Number of permitted land fill site inspections conducted	SDCS	New	36 X Number of land fill site inspections conducted by 30 June 2024	36	0	Q1: 9 Q2: 9 Q3: 9 Q4: 9 36 reports were generated through monitoring of the sites.	None	Monitoring reports and checklists
6.	Basic Service Delivery	To preserve and protect natural resources and promote public health	Air quality management	Number of monitoring of emissions from listed activities	SDCS	4	4X Number of Monitoring of emissions from listed activities by 30 June 2024	4	0	Q1: 1 Q2: 1 Q3: 1 Q4: 1 4/4 Monitoring of emissions reports submitted	None	Monitoring reports.
7.	Basic Service Delivery	To coordinate and monitor infrastructure development for the provision and	Disaster Management	Number of Disaster Management stakeholder consultative	SDCS	8	4 X Disaster Management stakeholder consultative meetings held by	4	0	4/4 meetings held: Q1: 28/09/2023 Q2: 07/12/2023 Q3: 28/03/2024 Q4: 27/06/2024	None	Invitation Agenda Minutes & Attendance register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
		access to services		meetings held.			30 June 2024					
8.	Basic service delivery	To coordinate and monitor infrastructure development for the provision and access to services.	Fire fighting	Number of Fire-fighting reports submitted by local stations	**SDCS**	20	24 X Fire-fighting reports submitted by local stations by 30 June 2024	24	0	Q1: 6 Q2: 6 Q3: 6 Q4: 6 24/24 report submitted by local stations	None	24 X Set of Fire-fighting reports
KPA 3: Financial Management and Viability												
9.	Financial management and viability	To effectively manage finances and resource mobilization.	Expenditure Management	Percentage of Operating budget variance in terms of SDBIP	**ALL**	20,31%	≤10% of Operating budget variance attained by 30 June 2024	5%	5%	5% Opex variance as at 30 June 2024.	None	Financial Reports
10.	Financial management and viability	To effectively manage finances and resource mobilization.	Reporting	Number of sections 71 MFMA reports submitted	**BTO**	12/12	12 X Section 71 MFMA reports submitted within 10 working days of the start of each Month by 30 June 2024	12	0	Q1: 3 Q2: 3 Q3: 3 Q4: 3 12/12 s71 reports submitted to National Treasury.	None	Financial reports
KPA 4: Local Economic Development												

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
11.	Local Economic Development	To create a conducive environment for radical economic development.	Economic development	Number of LED forum meetings held	PED	4	4 X LED forum meeting held by 30 June 2024	4	0	4/4 LED Meetings held: Q1: 11/07/2023. Q2: 10/10/2023 Q3: 15/03/2024 Q4: 25/06/2024	None.	4 X Set of invitations, agenda, minutes, attendance register and resolutions
KPA 4: Good Governance and Public Participation												
12.	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Monitoring and Evaluation	Number of section 72 Reports - Mid-year Budget and performance Assessment Report submitted	OMM	1/1 25/01/2023	1 X (MFMA Section 72 Report) Mid-year Budget and performance Assessment Report submitted by 25 January 2024	1	0	2023/24 Mid-Year Budget and Performance Report submitted NT, PT and CoGHSTA 25 January 2024.	None	Submission letters to NT/PT
13.	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Monitoring and Evaluation	Number of Submission of Annual Performance Report (APR) and Annual Financial Statement (AFS)	OMM	1/1-APR 1/1-AFS	1X APR and 1x AFS submitted to AGSA by 31 August 2023.	1X APR 1X AFS 31/08/2023	0	APR and AFS submitted on the 31st August 2023 to NT, PT, AGSA and CoGHSTA	None	Submission letters.
14.	Good Governa	To develop and implem	Auditing	AG - Audit outcom	ALL	Unqualified with	Unqualified attained by 30	Unqualified with findings	0	Unqualified with findings (	None	AGSA audit report

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
	nce and Public Participation	ent integrated management and governance systems		e/Opinion		no findings.	November 2023			30 November 2023)		
15.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage of AG Audit queries resolved	ALL	100% 10/10	100% of Prior Year audit queries resolved by 30 June 2024	100% 16/16	0%	16/16Audit Queries resolved.	None	2022/23 Post Audit action plan
16.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage of Identified risks mitigated	ALL	50% 9/18	100% of Identified risks mitigated by 30 June 2024	100% 21/21	0%	100% Risk mitigated.	None	Risk register
17.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage of internal audit queries resolved	ALL	70% 14/20	100% of internal audit queries resolved by 30 June 2024	56% 5/9	44%	56/100% internal audit queries resolved. 4 Outstanding audit findings: 1.Integrated Waste Management Plan	1. Department of Local Economic Development and Tourism and Department of	Internal audit action plan

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2022/ 23	Annual Target 2023-2024	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
										2.Environmental Health and Safety. 3.Occupational Health and Safety. 4.Fire Service Unit Is Understaffed	Forestry and Fisheries and Environment will assist the municipality to develop the Integrated waste management Plan in House. 2. Air quality By-law – awaiting quotation from government printing for gazetting. 3.88% of the Occupational Health and Safety Standards have been addressed 4.The reservist policy has been approved by council for implementation effective 01 July 2024.	
18.	Good Governance and Public	To develop and implement integrated manag	Auditing	Number of Audit committee meetings held	OMM	4	4 X Audit committee meetings held by 30 June 2024	8	4	8/4 Meeting held: Q1: 25/08/2023 15/09/2023 Q2: 24/11/2023 29/11/2023	None	4 X Set of Invitations , agenda, minutes and Attendance register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
	Participation	ement and governance systems								Q3: 24/01/2024 15/03/2024 Q4: 14/05/2024 28/06/2024		
19.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Governance	Percentage of Council resolutions implemented.	ALL	88.3 % 83/94	100% Council resolutions implemented by 30 June 2024	87% 26/30	13%	87% Council resolutions implemented. 4 outstanding: 1.Adoption of the draft By-Laws 2. Filling of a post of Manager Infrastructure Development 3. Filling of a post of Manager Planning And Economic Development.	1. Two By-laws were gazetted on 20/10/2023 and currently busy with the procurement process with regard to the other three By-laws. 2. The Position has been re-advertised. 3.The Position has been re-advertised.	Council resolutions register.

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
										4.Filling of Post of Manager Social Development and Community Services	4.The vacancy was advertised and it closed on 05 July 2024. Currently in the process of scheduling shortlisting, thereafter vetting and interviews will follow.	
20.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Public Participation	Number of IDP Representative Forum meetings convened	OMM	4/4	4 X IDP Representative Forum meetings convened by 30 June 2024	4	0	4/4 IDP Representative Forum meetings held: Q1: 11/08/2023 Q2: 28/11/2023 Q3: 20/03/2024 Q4: 15/05/2024	None	4X Set of Invitations, Agenda, minutes & attendance register
21.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Governance	Number of MPAC meetings held	ALL	6/6	4 X MPAC meetings held by 30 June 2024	4	0	Q1: 13/09/2023 Q2: 16/11/2023 Q3: 15/03/2024 Q4: 15/05/2024	None	4X Set of Invitations, agenda, minutes and attendance register
22.	Good Governance and Publi	To develop and implement integrated	Governance	Number of 2022/23 Oversight report	OMM	1/1	1 X 2022/23 Oversight report(s) approved by council by 31	1	0	1/1 MPAC Oversight report approved by council 27/03/2024	None	Council resolution and 2022/23 oversight report

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
	c Participation	management and governance systems		approved by council			March 2024					
KPA 4: Transformation and Organisational Development												
23.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Human Resources Management	Number of Senior Managers with signed Performance Agreements	OMM	6/6	6 X Senior Managers with signed Performance Agreements by 31 July 2024	6	0	All 6 Managers signed the 2023/24 Annual Performance Agreement	None	Signed Performance Agreements
24.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Capacity building and Training (HRD)	Number of officials and Councillors capacitated	CSSS	21	40 X Officials and Councillors capacitated by 30 June 2024	103	63	103/40 Official and councillors trained in 2022/23 FY: Q1: 38 Q2: 36 Q3: 8 Q4: 21	None	Attendance registers.
25.	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 2024	4	0	4/4 OHS meetings held: Q1: 08/08/2023 Q2: 24/10/2023 Q3: 15/02/2024 Q4: 12/04/2024	None	4X Set of Invitations, agenda, minutes and attendance register
26.	Transformation and Organisational Deve	To improve Administration and Governance Capacity	Information and Communication Technology	Number of ICT Steering Committee Meetings Held	CSSS	4	4X ICT Steering Committee Meetings Held by 30 June 2024	4	0	4/4 ICT steering committee meetings held: Q1: 24/07/2023 Q2: 27/10/2023 Q3: 31/01/2024	None	4X Set of Invitations, agenda, minutes and attendance register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
	lopment									Q4: 24/05/2024		
27.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Organisational Development	Number of approved 2024/25 SDBIP by the Executive Mayor	OMM	1-SDBIP 20 June 2023	1 X 2024/25 SDBIP Approved by the EM by the 28 June 2024	1	0	1/1 2024/25 SDBIP approved by Executive Mayor on the 13 June 2024	None	Approved 2024/25 SDBIP
28.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	Number of 2022/23 Annual Performance evaluation conducted	OMM	1/1	1X 2022/23 Annual Performance evaluation conducted by 30 June 2024	1	0	1/1 Annual Performance Evaluations conducted 20/06/2024	None	Minutes and attendance register
29.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	Number of Annual report (section 121) adopted & submitted to MEC	OMM	1 AR approved 30 March 2023	1 X Annual Report (sec 121) adopted & submitted to MEC by 31 March 2024	1	0	1/1 Annual Report approved by 27/03/2024 and submitted to MEC 08/04/2024	None	Annual report, council resolution and submission letter to the MEC
30.	Transformation and Organisational Development	To improve Administration and Governance Capacity	Legal Services	Number of litigation reports compiled and submitted to council	CSSS	4	4X litigation reports compiled and submitted to council by 30 June 2024	4	0	**Q1:** 1 **Q2:** 1 **Q3:** 1 **Q4:** 1 4/4 litigation reports noted by council.	None	4 X Set of Litigation Reports with Council Resolutions

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	Annual Achievement.	Variance	Remarks	Remedial Action	Evidence
3 1.	Transformation and Organisational Development	To improve Administration and Governance Capacity	Human Resource Management	Number of LLF meetings held by 30 June 2024	CSSS	4	4 X LLF meetings held by 30 June 2024	5	1	5/4 meetings held: **Q1:** 13/09/2023 **Q2:** 20/10/2023 05/12/2023 **Q3:** No Meeting **Q4:** 10/04/2024 20/05/2024	None	4 X Set of Invitations, agenda, minutes and attendance register

4. External service providers

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

No.	Local Municipality	Baseline 2022/23	Target 2023/24 reports	Actual report 2023/24
1.	Bela-Bela	4	4	4
2.	Modimolle -Modimolle	8	8	8
3.	Mogalakwena	4	4	4
4.	Lephalale	4	4	4
5.	Thabazimbi	4	4	4
	TOTAL	**24**	**24**	**24**

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 23/24	Dept
1	WDM/2018/13-06	PROVISION OF SERCURITY SERVICES	18/04/2019	K T S GENERAL TRADER	R815 859.78	CSSS
2	TRANSVERSAL CONTRACT	INTEGRATED FINANCIAL MANAGEMENT SYSTEM	26/01/2018	MUNSOFT	R2 636 084.36	CSSS
3	ORGAN OF STATE	AUDIT FEES	-	AUDITOR-GENERAL	R3 173 935.57	BTO
4	ORGAN OF STATE	WATER AND ELECTRICITY	-	MODIMOLLE-MOOKGOPHONG LM	R2 266 026.55	CSSS
5	ORGAN OF STATE	FIREFIGHTING SERVIES	-	MOGALAKWENA MUNICIPALITY	N/A	SDCS
6	ORGAN OF STATE	SALGA MEMBERSHIP	-	SALGA	N/A	BTO
7	WDM/2018/19-07	OPERATING LEASE OF PHOTOCOPIERS	16/04/2019	DALITSO BUSINESS SOLUTIONS	R870 825.33	CSSS
8	WDM/2022/23-07	RURAL ROADS ASSETS MANAGEMENT SYSTEM	13/06/2023	LEKGAU CONSULTING EGINEERS	R2 218764.81	ID
9	WDM/2021/22-01	TRAVELLING AGENCY SERVICES	18/11/2021	MOSA M	R179 284.06	CSSS
10	WDM/2018/19-01	REPAIR AND MAINTENANCE OF WDM FLEET AND EQUIPMENT	28/02/19	DIKALA SERVICES (PTY) LTD	R2 078 542.23	CSSS

6. Chapter 4

6.1 Component A –introduction to the Municipal Personnel

6.1.1 EMPLOYEE TOTALS, TURNOVER AND VACANCIES

Waterberg District Municipal has a staff component of 169 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 2023/24 as at 30 June 2024							
	Department	**Management**	**Technical**	**Labour**	**Support**	**Total**	**Vacant**	**% of vacant positions**
1	Budget and Treasury Office	5	-	-	13	18	0	0.0
2	Office of Municipal Manager	3		-	7	10	2	0.15
3	Corporate Support and Shared Services	3	-	8	14	25	1	0.0
4	Planning and Economic Development	4	-	16	6	26	5	0.78
5	Infrastructure Development	2	1	-	1	4	0	0.04
6	Executive Support	4	-	-	13	17	1	1.44
7.	Social and Community Services	3	-	-	78	81	3	0.72
	Totals	**24**	**1**	**24**	**132**	**181**	**12**	**13%**

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

6.2 Component B-Managing the Municipal Workforce

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

Employees					
Description	**2022/23**	**2023/24**			
	Employees	**Approved Posts**	**Employees**	**Variance**	**Variance**
	No.	**No.**	**No.**	**No.**	**%**
Water	-	-	-	-	-
Waste Water (Sanitation)	-	-	-	-	-
Electricity	-	-	-	-	-
Waste Management	-	-	-	-	-
Housing	-	-	-	-	-
Waste Water (Stormwater Drainage)	-	-	-	-	-
Roads	-	-	-	-	-
Transport	1	1	1	0	-
Planning	2	2	2	0	0%
Local Economic Development	3	3	3	0	0%
Planning (Strategic & Regulatory)	4	5	4	1	-
Infrastructure services	3	3	3	-	0%
Environmental Protection					
Municipal Health	31	32	30	2	0%

Security and Safety	24	40	38	2	-
Sport and Recreation	1	1	1	0	0%
Corporate Policy Offices and Other	82	94	87	7	0%
Totals	129	**181**	**169**	**12**	**6%**

Vacancy Rate 2023/24			
Designations	***Total Approved Posts**	***Variances (Total time that vacancies exist using full time equivalents)**	***Variances (as a proportion of total posts in each category)**
	No.	**No.**	**%**
Municipal Manager	1	48	1
CFO	1	0	0
Other S57 Managers (excluding Finance Posts)	4	0	0
Other S57 Managers (Finance posts)	-	-	-
Municipal Police	-	-	-
Fire fighters	40	92	2
Divisional management: Levels 2 – 3 Posts)	18	0	
Senior Officials Levels 4-5 posts	14	200	3
Officers Level 6-8 posts)	57	98	2
Officers Levels 9- 15 (Finance posts)	46	395	4
Total	**181**	**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.**	
2017/18	**7**	**5**	**3**
2018/19	**23**	**5**	**3**
2019/20	**19**	**6**	**3**
2020/21			
2021/22			
2023/24			

* 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)	132	5	18	34	3.8	
Skilled (Levels 10)	19	15	3	4	4.75	
Highly skilled production (levels 7- 9)	361	11	50	69	5.1	
Officers (levels 4-6)	240	11	25	38	6.3	
Divisional management (Levels 3)	52	42	12	18	2.8	
MM and S57	50	0	1	6	8.3	
Total	854	12%	109	169	5.0	
* - 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%	31 May 2023
2	Employment Practices	100%	100%	31 May 2023
3	Conditional Grant	100%	100%	31 May 2023
4	Training and Development	100%	100%	31 May 2023
5	Occupational Health and Safety	100%	100%	31 May 2023
6	Employment Relations	100%	100%	31 May 2023
7	Employee Assistance Policy	100%	100%	31 May 2023
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**
N/A	N/A		N/A	N/A	N/A
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**		
2017/18	-	-	-	-	
2018/19	-	-	-	-	
2019/20	330074,32	YES	N/A		
2020/21	00				
2021/22	00				
2023/24	00	N/A	N/A	N/A	

6.3 Component C- Capacitating the Municipal Workforce

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

6.3.1 Skills Development and Training as at 30 June 2024

Management Level	G	Employee On 30/06/24	Leaner-ship	Skills Programme And other short courses	Others forms of training	Total
			Actual 2023/24	Actual 2023/24	Target	Actual 2023/24
MM and S57	M	2		2	-	2
	F	1	1	-	-	1
Councillor	M	1	-	1	-	1
	F	0	-	0	-	0
	M	6	3	3	-	6
Professionals	F	5	1	4	-	5
Technicians and Associate professionals	M	-	-	-	-	-
	F	-	-	-	-	-
Associate Professionals	M	-	-	-	-	-
	F	-	-	-	-	-
Skilled	M	12	1	11	-	12
	F	16	1	15	-	16
Semi-Skilled	M	11		11		11
	F	2		2		2
Unskilled	M	1		1	-	1
	F	2		2	-	2
Subtotal	M	**33**	**4**	**29**	-	**33**
	F	**26**	**3**	**23**	-	**26**
Total		**59**	**7**	**52**	-	**59**

6.4 Component D-Managing the Workforce Expenditure

6.4.1 Skills Development: Expenditure

Management Level	G	Employee as at 30/06/24	Leaner-ship		Skills Development		Other forms		Total
			Original budget	Actual budget	Original Budget	Actual budget	Original budget	Actual budget	
MM and S5&	M	2	-	-					-
	F	1	R 42380	R 42380	-	-	-	-	R 42380
Councillors	F	-	-	-	-	-	-	-	-
	M	1	R 0	R 0	-	-	-	-	R 0
Professionals	M	6	R 0	-	R 8655	R 8655	-	-	R 8655
	F	5	R 0	-	R15910	R 15910	-	-	R 15910
Technicians and Associate professionals	M	-	-	-	-	-	-	-	-
	F	-	-	-	-	-	-	-	-
Skilled	M	12	R0	R0	R35375	R35375	-	-	R35375
	F	16	-	-	R44708	R44708	-	-	R44708
Semi-skilled	M	11	-		R45117	R 45117			R 45117
	F	2	-		R7945	R 7945			R 7945
Unskilled	M	1	-	-	R 5070	R 5070	-	-	R 5070
	F	2	-	-	R 5750	R 5750	-	-	R 5750
Subtotals	M	33	0		R94217	R94217	-	-	R94217
	F	**26**	R42380		R74313	R74313	-	-	R116693
Totals		**56**	**R42380**	**R 42380**	**R168530**	**R168530**		-	**R210910**

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	18	0	18	16	1	16
Accounting Officer	1	0	1	1	1	1
Chief Financial Officer	1	0	1	1	1	1
Senior Managers	1	0	1	1	1	1
Divisional Managers	18	0	18	14	0	14
Other officials	0	0	0	0	0	0
Heads of Supply Chain Management Unit	0	0	0	0	0	0
Total	39	0	39	34	4	34

COMPONENT A

STATEMENTS OF FINANCIAL POSITION ENDED 30 JUNE 2024

7.1 STATEMENTS OF FINANCIAL POSITION 2023/24 FY

Figures in Rand	Note(s)	2024	2023
Assets			
Current Assets			
Cash and cash equivalents	3	5 388 383	12 771 328
Receivables from non-exchange transactions	4	914 986	77 971
Prepayments	5	-	1 389 888
Trade and other receivables from exchange transactions	6	82 870	107 638
VAT receivable	7	300 124	415 375
		6 686 363	**14 762 200**
Non-Current Assets			
Intangible assets	8	720 496	762 884
Non-current receivables	9	22 027	22 027
Property, plant and equipment	10	71 884 901	77 895 806
		72 627 424	**78 680 717**
Total Assets		**79 313 787**	**93 442 917**
Liabilities			
Current Liabilities			
Consumer deposits	11	2 000	2 000
Employee benefit obligation	12	530 601	535 688
Operating lease liability	13	54 990	15 057
Long service award liability	14	101 579	370 021
Payables from exchange transactions	15	3 824 342	1 808 328
Payables from non-exchange transactions	16	19 423 388	16 813 386
Unspent conditional grants and receipts	17	135	134
		23 937 035	**19 544 614**
Non-Current Liabilities			
Employee benefit obligation	12	18 766 038	16 528 062
Long service award liability	14	6 718 372	6 283 426
		25 484 410	**22 811 488**
Total Liabilities		**49 421 445**	**42 356 102**
Net Assets		**29 892 342**	**51 086 815**
Accumulated surplus		29 892 342	51 086 815
Total Net Assets		**29 892 342**	**51 086 815**

COMPONENT A

STATEMENTS OF FINANCIAL PERFORMANCE ENDED 30 JUNE 2024

Figures in Rand	Note(s)	2024	2023
Revenue			
Revenue from exchange transactions			
Actuarial gain / (loss)	18	659 359	3 475 296
Interest received - investment	19	3 270 771	3 028 786
Interest earned - Receivables	19	854	781
Gain on disposal of assets and liabilities		212 437	-
Service charges		1 261 418	1 248 424
Other income	20	786 248	1 166 249
Total revenue from exchange transactions		**6 191 087**	**8 919 536**
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	21	154 295 242	149 388 340
Total revenue	22	**160 486 329**	**158 307 876**
Expenditure			
Depreciation and amortisation	23	(5 895 183)	(4 675 127)
Employee related costs	24	(122 622 128)	(118 694 503)
General Expenses	25	(39 505 378)	(37 912 184)
Loss on disposal of assets and liabilities		-	(428 249)
Project expenditure	26	(4 309 967)	(4 257 163)
Remuneration of councillors	27	(9 348 144)	(9 083 520)
Total expenditure		**(181 680 800)**	**(175 050 746)**
Deficit for the year		**(21 194 471)**	**(16 742 870)**

COMPONENT A

STATEMENTS OF CHANGES IN THE NET ASSETS ENDED 30 JUNE 2024

Figures in Rand	Accumulated surplus / deficit	Total net assets
Balance at July 1, 2022	**67 829 685**	**67 829 685**
As previously stated	64 337 386	64 337 386
Prior period error	3 492 299	3 492 299
	-	-
Net surplus / (Deficit) for the year	**(16 742 870)**	**(16 742 870)**
As previously reported	(17 339 463)	(17 339 463)
Prior period error	596 593	596 593
Balance at 30 June 2023	**51 086 813**	**51 086 813**
Net Surplus / (Deficit) for the year	(21 194 471)	(21 194 471)
	(21 194 471)	(21 194 471)
Balance at June 30, 2024	**29 892 342**	**29 892 342**
Note(s)		

7.2 GRANTS

8. Grant Performance

Description	2022/23	2023/24			2023/24 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	145 598 000	150 704 000	150 704 000	150 598 000	100%	0%
Municipal System Improvement	-	-	-	-	0%	0%
EPWP incentive	-	-	-		0%	0%
Financial Management	1 000 000	1 000 000	1 000 000	1 000 000	100%	0%
MIG (PMU)	-	-	-		0	0
Rural Roads Assets Management Grant	2 281 000	2 290 000	2 290 000	2 290 000	100%	0%
Provincial Government	-	-	-	-	0	0
LGSETA	607 340	578 259	407 243	407 243	70%	0%
Wildlife Centre	-	-	-	-	-	-
Tourism Grant		-	-	-	-	-
Other Grants providers (Mayor's Golf day)		-	-	-	-	-
Total Operating transfers	149 388 340	154 572 259	154 572 259	154 295 242	100%	0%

7.3 ASSET MANAGEMENT

The Municipal Council has adopted an Asset Management Policy in 2023 which policy is reviewable every year to accommodate the necessary changes.

TREATMENT OF THE ASSETS ACQUIRED IN 2023/24

Asset 1

Name of asset		WDM Laptops				
Description		Supply and delivery of laptops				
Asset type		Office equipment				
Key Staff involved		Corporate and Shared Services				
Staff responsible		Manager Corporate				
Key Issues		Laptops				
Asset value	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
R131 600						R131 600

Capital implications	Increased capital Assets
Future purpose of the asset	Laptops for municipality
Key issues	36 months project
Policy in place to manage asset	Asset management policy, Norms and standard for Corporate and Shared services

Asset 2

Name of asset	Skid units
Description	Donation of skid units
Asset type	Office equipment
Key Staff involved	Corporate and shared Office
Staff responsible	Social Development
Key Issues	Skid units

Asset value	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
R317 400						R317 400

Capital implications	Increased intangible assets
Future purpose of the asset	Improve service delivery within the district
Key issues	None
Policy in place to manage asset	Yes

Repairs and maintenance expenditure for 2023/24

Repairs and maintenance expenditure	Original budget	Adjustments budget	Actual	Variance
	4 570 147	5 570 147	5 544 955	100%

7.4 FINANCIAL RATIOS BASED ON KEY PERFORMANCE INDICATORS

Ratio	Basis of calculation	2021/22	2022/23	2023/24
Liquidity current ratio	Current assets/current liabilities	2.53	0.76	0.28
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	10.85	4.41
Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	32.97	7.01	9.42
Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	4%	6%	1
Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	-12%	-11%	-13

COMPONENT B

SPENDING IDP PROJECTS

7.5 IDP Project Expenditure

	% of expenditure budget	Original budget R	Adjustments Budget R	Total Budget R	Actual 24 R
Capital and operational expenditure on IDP	23%	41 985 849	43 165 074	43 165 074	43 815 345
Total expenditure	**23%**	**41 985 849**	**43 165 074**	**43 165 074**	**43 815 3453**

7.6 SOURCES OF FINANCE

Details	2022/23 Actual	2023/24 Original budget	2023/24 Adjustments budget	2023/24 Actual	Variance in %
1.External loans		-	-		-
2.Public contribution and donations		-	-		-
3.Grants and subsidies	149 388 340	154 572 259	154 572 259	154 295 242	0%
4. Other		-	-		-
Total		-	-		-
Entity		-	-		-
1.External loans		-	-		-
2.Public contribution and donations	-	-	-	-	-
3.Grants and subsidies	-	-	-	-	-
4.Other	-	-	-	-	-
Total	149 388 340	154 572 259	154 572 259	154 295 242	0%

7.7 CAPITAL SPENDING ON PROJECTS

	2022/23			Variance current year	
Name of project	Original budget	Adjustments budget	Actual expenditure	Original budget %	Adjustments budget %
A	50 000	150 000	132 500	35%	17%
B	0	0	317 400	100%	100%

Name of project – A

Objective of the project: Supply and delivery of laptops

Delays - none

Future challenges: none

Name of project - B
Donations of skid units
Delays- none
Future challenges: none

BASIC SERVICE AND INFRASTRUCTURE BACKLOGS – OVERVIEW

Households

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

COMPONENT C

CASH FLOW MANAGEMENT AND INVESTMENTS

7.8 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

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

Cash Flow Statement

Figures in Rand	Note(s)	2024	2023
Cash flows from operating activities			
Receipts			
Sale of goods and services		1 261 418	1 248 424
Grants		154 295 242	149 022 215
Interest income		3 271 625	3 029 567
Other receipts		493 616	354 790
		159 321 901	153 654 996
Payments			
Employee costs		(129 360 270)	(128 514 332)
Suppliers		(38 044 553)	(40 136 156)
		(167 404 823)	(168 650 488)
Net cash flows from operating activities	28	**(8 082 922)**	**(14 995 492)**
Cash flows from investing activities			

	Note		
Purchase of property, plant and equipment	10	(132 500)	(300 035)
Proceeds from sale of property, plant and equipment		822 896	-
Net cash flows from investing activities		**690 396**	**(300 035)**
Cash flows from financing activities			
Advance of operating lease		12 030	(44 693)
Net cash flows from financing activities		**12 030**	**(44 693)**
Net increase/(decrease) in cash and cash equivalents		**(7 382 945)**	**(15 340 220)**
Cash and cash equivalents at the beginning of the year		12 771 328	28 111 548
Cash and cash equivalents at the end of the year	3	**5 388 383**	**12 771 328**

7.9 BORROWING AND INVESTMENTS

	2021/22	2022/23	2023/24
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.

COMPONENT A

Report of the auditor-general to 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 2024, statement of financial performance, statement of changes in net assets, and cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of Waterberg District Municipality as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with Standards of General Recognised Accounting Practice (Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and Division of Revenue Act 5 of 2023 (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 responsibilities of the auditor-general 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 matter

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

Uncertainty relating the future outcome of exceptional litigation

7. With reference to note 30 to the financial statements, the municipality is a defendant in a number of lawsuits. The municipality is opposing these 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 35 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

The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the MFMA and 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.

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

Responsibilities of the auditor-general for the audit of the financial statements

11. 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.

12. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 6, forms part of our auditor's report.

Report on the audit of the annual performance report

13. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

14. I selected the following material performance indicators related to basic service delivery development priority presented in the annual performance report for the year ended 30 June 2024. I selected those indicators that measure the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

    - Number of food outlets issued with certificates of compliance.

- Number of permitted landfill site inspections conducted
- Number of monitoring of emissions from listed activities.
- Number of disaster management stakeholder consultative meetings held.
- Number of firefighting reports submitted by local stations.

15. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.

16. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information presented in the annual performance report in the prescribed manner
- there is adequate supporting evidence for the achievements reported and for measures taken to improve performance.

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

18. I did not identify any material findings on the reported performance information for the selected indicators.

Report on compliance with legislation

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

20. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

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

22. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

23. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in development priority presented in the annual performance report that have been specifically reported on in this auditor's report.

24. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

25. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators in the scoped-in development priority presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated

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

Internal control deficiencies

27. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

28. I did not identify any significant deficiencies in internal control.

Pretoria

29 November 2024

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

COMPONENT B

AUDIT COMMITTEE ANNUAL REPORT OF WATERBERG DISTRICT MUNICIPALITY FOR THE FIANACIAL YEAR ENDING 30 JUNE 2024

Audit Committee is honoured to present its annual report for the financial year ended 30 June 2024.

Audit Committee consisted of Members listed below and should meet at least 4 times during the financial year as per its approved Terms of Reference. Audit Committee held seven meetings during 2023/2024 financial year and meetings attendances were as follows:

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

Responsibilities of Audit Committee

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

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

Internal Audit

Audit Committee is satisfied that internal audit functions were performed independently and objectively in line with the approved annual internal audit risk-based plans and Section 165 of the MFMA. Internal Audit functionally reported to audit committee during the 2023/2024 financial year.

Effectiveness of internal control system

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

Audit Committee concurs with and accept Auditor-General South Africa's 2023/2024 Audit Report on the 2023/2024 Annual Financial Statements & Annual Performance Report and is of the opinion that these Audited Documents should be accepted & read together with Report of the Auditor-General South Africa.

Mr R. Tshimomola: Chairperson of the Audit Committee
Date: 13 January 2025

COMPONENT C

6.1 Follow up on Audit General report 2023/24

ANNEXURE: Waterberg District Municipality AG Audit Action Plan 23/24 Reporting Period

MUNICIPALITY	Waterberg District Municipality		**No**	**%**
Financial Year	2024/25	Resolved		
Audit Opinion	Unqualified with no material findings	Outstanding		
Reporting Period	2023/24	Total	11	100

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

<table>
<tr><th>No</th><th>Description of Finding</th><th>Findings Status

[Recurring; New]</th><th>Root Cause</th><th>Action Plan Description</th><th>Start Date</th><th>Completion Date</th><th>Position</th><th>Progress [Resolved;

In Progress;

Not Yet Started]</th><th>Narrative to Progress</th></tr>
<tr><td>No.1

pg 32</td><td>DIFFERENCES NOTED BETWEEN DISCLOSURE NOTE 10 (PPE) AND DISCLOSURE NOTE 25 (GENERAL EXPENSE) FOR THE AMOUNT OF REPAIRS AND MAINTENANCE.

<table><tr><th>Description</th><th>Amount as per note 10</th><th>Amount as per note 25</th><th>Difference</th></tr><tr><td>Repairs and maintenance</td><td>R6 105 168</td><td>R5 425 246,00</td><td>R679 922,00</td></tr></table></td><td>New</td><td>Management did not adequately review annual financial statements to ensure that correct amount of repairs & maintenance is disclosed in the Property, plant and equipment disclosure note and general expense disclosure note</td><td>Management will update the disclosure note on PPE. No journals required just disclosure update</td><td>01/11/2024</td><td>01/11/2024</td><td>Reporting specialist</td><td>Resolved</td><td>Disclosure updated on PPE note disclosure.</td></tr>
<tr><td>No.2

Pg 34</td><td>DISCLOSURE NOTE 12 OF EMPLOYEE BENEFIT OBLIGATION.

DURING THE REVIEW OF ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024 IT WAS NOTED THAT THE DISCLOSURE NOTE 12 FOR EMPLOYEE BENEFIT OBLIGATION CONTAINS INCOMPLETE NARRATIVES WHERE CERTAIN DETAILS ARE NOT PROVIDED.</td><td>New</td><td>Management did not adequately review annual financial statements to ensure that narratives in the disclosure notes are appropriately completed</td><td>Management will update the disclosure note on Employee benefit obligation</td><td>30/11/2024</td><td>01/11/2024</td><td>Reporting specialist</td><td>Resolved</td><td>Adjusted the Budget and Actual Amounts Statement of Comparison even on the 09 months statements and attached the approved budget for easy of reference.</td></tr>
<tr><td></td><td>Compliance</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No. 3 Pg 36	**Insufficient Resources at the Fire Stations** Further evidence obtained from other sources confirms that fire services in the Waterberg District are under-resourced. Upon enquiry with management, it was confirmed that there was indeed a shortage of firefighting personnel which resulted from lack of a financing structure for the Disaster management and Fire Services functions. This highlights a key issue that some of the concerns that had been identified during the physical verification of fire service assets were not within the control of management because management does not have enough resources to maintain the services designated in terms of the Fire Brigade Services Act.	New	Management did not implement effective HR management to ensure that adequate and sufficiently skilled resources are in place in order to ensure that the district has a sufficient number of firefighters to respond to fire incidents. The lack of fire fighters has resulted in fire engines being redundant due to limited fire fighters who could operate them, consequently, expenditure to maintain them would have been wasteful.						

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No.4 Pg 40	OPERATING LEASE COMMITMENT DISCLOSURE DIFFERENCES DURING THE AUDIT OF THE OPERATING LEASE COMMITMENT, IT WAS NOTED THAT THE CURRENT YEAR'S OPERATING LEASE DISCLOSURE, AS PER NOTE 29, WAS NOT ACCURATE. SPECIFICALLY: • The minimum lease payments due within one year were overstated by R53, 307. • The minimum lease payments due in the second to fifth years were understated by R961, 40	New	Management did not adequately review calculation of straight-line amounts for the building and the VoIP contract, as reflected in their prepared schedule to ensure that correct amounts are disclosed. This led to an overstatement of the operating lease commitment within one year and an understatement of the minimum lease payments due in the second to fifth years.	Management will review and correct the straight-line calculations for all operating leases contract to ensure compliance with accounting standards and update the operating lease disclosure accordingly.	14/11/2024	14/11/2024	Reporting Specialist	Resolved	Adjusted the disclosure note for operating lease liability amounting to R907 667.08 (calculations are attached as well as how the revised AFS will looks like).We also updated the operating lease liability with a journal adjustment amounting to R27 904 in order for the liability to be R54 991 to avoid prior period error in the next financial year.

<table>
<tr><th>No</th><th>Description of Finding</th><th>Findings Status

[Recurring; New]</th><th>Root Cause</th><th>Action Plan Description</th><th>Start Date</th><th>Completion Date</th><th>Position</th><th>Progress [Resolved;

In Progress;

Not Yet Started]</th><th>Narrative to Progress</th></tr>
<tr><td>No.5

Pg 42</td><td>DIFFERENCES NOTED IN THE COMMITMENT BALANCE DISCLOSED

During the audit of WDM commitments, We noted differences between client's calculated commitment balance and auditor's calculated commitment balance. These differences were as result of the contract amount being captured incorrectly. Refer to below table for details:

Difference in Contract amounts:
<table><tr><th>Supplier Name</th><th>Contract amount as per the client</th><th>Contract amount as per the auditor's recalculation</th><th>Difference (R')</th></tr><tr><td>Emalangeni Technologies</td><td>358 112,00</td><td>450 031,43</td><td>91 919,43</td></tr></table>
Difference in commitment balance
<table><tr><th>Supplier Name</th><th>Commitment balance as per the client</th><th>Auditor's recalculated commitment balance</th><th>Difference (R')</th></tr><tr><td>Emalangeni Technologies</td><td>358 111,76</td><td>438 542,78</td><td>80 431,02</td></tr></table></td><td>New</td><td>Management did not implement controls over daily and monthly processing and reconciling of transactions to ensure that contract amounts are captured correctly from the source documents.</td><td>Adjust the disclosure note on commitments with amount R91 900.85. It will increase with the difference of contract amount because no payment was made before year end but only after year end.</td><td>30/11/2024</td><td>30/11/2024</td><td>Reporting Specialist</td><td>Resolved</td><td>We adjusted the disclosure note on commitment accordingly. Grant reconciliation were performed for all 12 months for the year of 2024.The register and recon is available for review.</td></tr>
</table>

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No.6 Pg 44	**Depreciation not accounted for** During the audit of property, plant and equipment, it was noted that depreciation for some of the assets was not calculated in the current 2023/24 financial period. $Depreciation = \frac{Opening\ Carrying\ amount - Residual\ value}{Remaining\ useful\ life(in\ days)} x\, 366\ days$ *366 days were used because the 2023/24 financial year is a leap year.	Recurring	Management did not implement controls over daily and monthly processing and reconciling of transactions to ensure that to ensure that all the assets purchased and pertain to the entity are depreciated in accordance with GRAP requirements and also change in estimates is disclosed as per requirements	Adjust the financial statements amounting to R884 991.93 that will affect the statement of financial position and performance.	14/11/2024	14/11/2024	Reporting Specialist	Resolved	Updated the asset register and captured the journal to effect changes.

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No.7 Pg 46	DIFFERENCES NOTED IN THE PAYABLES FROM EXCHANGE BALANCE. During the audit of WDM payables from exchange we noted differences between VAT amounts as per the client creditor's listing/supplier's invoice and auditor's recalculated VAT amount.	New	Management did not implement controls over daily and monthly processing and reconciling of transactions to ensure that amounts are captured correctly from the source documents.	The population was tested and came to the conclusion that MPH was an isolated case, we therefore would like to request an adjustment for the R3 068.45. Attached is an extract from the financial statements after consider the journal Debit – Payables R3068.45 Credit – VAT receivable R3068.45	21/11/2024	21/11/2024	Reporting Specialist	Resolved	We processed the journal to decrease payables.

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No.8 Pg 48	**Overstatement of Contingent Liabilities, understatement of Payables as at year end.** On 16 May 2024 During the year under audit, the dispute between Imatu (Badenhorst & Reinecke) and the Waterberg district Municipality reached a settlement agreement for the travelling allowance for Mr. ER Badenhorst R400 000 and Mr. M Reinecke R350 000, for which the payments are required to be made before the 31 July 2024. The settlement agreement entered between Imatu and WDM is an actual obligation and whose existence was confirmed on the 16 of May 2024 when the applicant and respondent signed a settlement agreement. The amount of obligation can be measured with sufficient reliability as an amount of R750 000 (Mr. ER Badenhorst R400 000 and Mr. M Reinecke R350 000). It can be concluded that the Matter was incorrectly stated as a contingent liability as it me the requirements of a payable as of 16 May 2024.	New	Management did not implement controls over daily and monthly processing and reconciling of transactions to ensure that transactions are correctly classified in the correct accounts.	Management will implement controls over monthly processing and reconciliations.	25/11/2024	25/06/2024	Reporting Specialist	Resolved	We adjusted the financial statements to rectify the contingencies and provision. We removed contingency and processed journal to make a provision amounting to R750 000.

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No. 9 Pg 50	**Incorrect amount reflected for remuneration of councillors** Differences were noted between disclosure note 27 (Remuneration of Councillors) and the auditor's recalculation as seen in Annexure A. A total difference of R358 793 was noted.	New	Management did not implement controls over daily and monthly processing and reconciling of transactions to ensure that transactions are recorded at the correct amounts	Update disclosure note on remuneration of Councillors.	30/11/2024	26/11/2024	Reporting Specialist	Resolved	We updated disclosure note on remuneration of Councillors.

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No.10 Pg 52	**PPE – Residual Values not assessed at year end.** Upon testing the Property, Plant and Equipment, it was noted that a total of 30 Motor Vehicles have a Residual Value of R1. This indicates that the residual values of vehicles have not been reassessed as at 30 June 2024. Considering the past pattern of disposing of vehicles through an auction, it can be confirmed that a residual value should be determined for such type of assets.	New	Management did not implement controls over daily and monthly processing and reconciling of transactions to ensure that to ensure that the residual value of all the assets is reassessed per annum in accordance with GRAP requirements.	We will implement the following improvements: a) Short-term actions: Document the methodology used for residual value assessments more comprehensively Prepare detailed analysis supporting the conclusion that no significant changes were required Review historical auction results to validate current residual value positions b) Long-term actions: -Develop more detailed guidelines for determining significance thresholds -Implement enhanced documentation procedures for annual reviews Create a formal residual value assessment framework	30/11/2024	30/06/2025	Reporting Specialist	In progress	The following Specific actions will be implemented: • Establish a formal documentation process for residual value assessments • Create a checklist of factors to be considered in determining whether changes are significant • Maintain a database of historical disposal values to support future assessments • Implement quarterly reviews of market conditions that might impact residual values • Provide training to staff

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
No.11 Pg 55	**Non- Compliance with MSA schedule 2: Code of conduct for municipal staff members' sec 5(1) (Family interest).** Through the audit, it was discovered that Mr. Kwena Vincent Mokgonyana, who is an employee of WDM as a special project officer, is the spouse of the director (Elizabeth Noko) of **Mphuti Wa Jonas** for which contracted with WDM in the current year of audit on several occasions.	New	Management did not Review and monitor compliance with applicable laws and regulations, to ensure that all conflict of interests is declared.	a) Immediate Actions We have obtained a revised declaration form from the employee noting the spouses business interest. The employee has now provided full written disclosure of the relationship as required by Municipal Systems Act Schedule 2.	30/06/2025	30/06/2025	CFO	In progress	
	It was noted that the interest/ Spouse's direct benefit from a contract concluded with the municipality/ municipal entity was not declared in the annual declaration of Mr. Kwena Vincent Mokgonyana			b) System Improvements - We will revise our declaration policy to include continuous disclosure requirements - We will implement a quarterly review of new vendors against employee relationships - Training will be provided to all employees regarding MSA Schedule 2 requirements and SCM Regulation 45 - The declaration form will be updated to explicitly include requirements of MSA Schedule 2 Paragraph 5.					

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Resolved; In Progress; Not Yet Started]	Narrative to Progress
				c) <u>Control Enhancements</u> - Implementation of a vendor verification process that includes specific checking for potential employee relationships before contract awards - Regular updates to the conflict of interest register - Introduction of a formal process foe declaring interests as they arise during the year					

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: JULY 2023 TO JUNE 2024

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

	SURNAME & INITIALS	31 Aug 2023 (Spec.)	27 Sep. 2023 (Ord.)	07 Dec 2023 (Ord.)	24 Jan. 2024 (Spec.)	28 Feb. 2024 (Spec.)	27 Mar. 2024 (Ord.)	23 May. 2024 (Ord.)	21 June 2024 (Spec.)	Special = 4 Ordinary = 4 TOTAL = 8		
										PR.	AP.	AB.
1.	Du Toit C.J	Present	Present	Present	Present	Present	Present	Present	Present	8	0	0
2.	Gumede M.J	Present	Present	Present	Present	Present	Present	Present	Present	8	0	0
3.	Kekana M.M	Present	Present	Apology	Present	Present	Present	Present	Present	7	1	0
4.	Kekana M.R	Present	Apology	Present	Apology	Apology	Apology	Apology	Present	3	5	0
5.	Kgotlhang R.H	Present	Present	Present	Present	Present	Present	Present	Apology	7	1	0
6.	Ledwaba M.H	Apology	Apology	Present	Present	Present	Present	Apology	Apology	4	4	0
7.	Lelaka M.S	Present	Present	Present	Present	Present	Apology	Absent	Present	5	1	2
8.	Mabe P.S	Present	Apology	Present	Present	Present	Present	Present	Present	7	1	0
9.	Maeko M.J	Present	Absent	Absent	Present	Present	Apology	Present	Present	5	3	2
10.	Mahlare M.V	Present	Present	Present	Present	Present	Present	Present	Present	8	0	0
11.	Mangakeng K.B	Present	Present	Present	Present	Present	Present	Present	Present	8	0	0
12.	Marakalala L.S	Present	Present	Present	Apology	Present	Present	Present	Present	7	1	0
13.	Masipa S.R	Present	Apology	Absent	Present	Present	Present	Apology	Present	5	2	1
14.	Mataboge S.M	Present	Present	Present	Present	Present	Present	Present	-	7	0	0
15.	Matlala M.L	Apology	Apology	Absent	Absent	Absent	Absent	Absent	Absent	0	2	6

16.	Matlebyane H.E	Apology	Absent	Absent	Absent	Absent	Absent	Absent	Absent	0	1	7
17.	Matsemela R.A	Present	Apology	Present	Present	Present	Present	Present	Present	7	1	0

WATERBERG DISTRICT MUNICIPALITY

ATTENDANCE OF SPECIAL AND ORDINARY COUNCIL MEETINGS: JULY 2023 TO DATE

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

	SURNAME & INITIALS	31 Aug 2023 (Spec.)	27 Sep. 2023 (Ord.)	07 Dec 2023 (Ord.)	24 Jan. 2024 (Spec.)	28 Feb. 2024 (Spec.)	27 Mar. 2024 (Ord.)	23 May. 2024 (Ord.)	21 June 2024 (Spec.)	Special = 4 Ordinary = 4 TOTAL = 8		
										PR.	AP.	AB.
18.	Meteleni M.S	Present	Present	Absent	Present	Absent	Present	Present	Present	6	O	2
19.	Modise R.T	Present	Present	Present	Present	Present	Present	Apology	Present	7	1	0
20.	Molefe L.J	Present	Present	Absent	Present	Present	Present	Absent	Present	6	0	2
21.	Molokomme K.R	Present	Apology	Present	Present	Apology	Present	Present	-	5	2	0
22.	Monare M.B	Present	Present	Apology	Present	Present	Present	Present	Present	7	1	0
23.	Mongalo D.A	Apology	Present	Present	Present	Present	Apology	Present	Present	6	2	0
24.	Morumudi N.S	Present	Present	Present	Present	Present	Present	Present	Present	8	0	0
25.	Moshidi M.P	Apology	Present	Apology	Present	Present	Apology	Present	Present	5	3	0
26.	Motshwene D.S	Present	Present	Present	Present	Absent	Present	Present	Apology	6	1	1
27.	Mphaho D.M	Present	Present	Apology	Present	Present	Present	Absent	Present	6	1	1
28.	Niewenhuis K.H	Present	Present	Apology	Absent	Present	Present	Present	Present	6	1	1
29.	Sebajane R.P	Present	Apology	Present	Present	Present	Present	Present	Present	7	1	0
30.	Seepe E	Present	Present	Present	Present	Present	Present	Apology	Present	7	1	0
31.	Senosha M.D	-	Present	Apology	Present	Apology	Present	Present	Present	5	2	0
32.	Sesoma K.A	Present	Apology	Present	Present	Apology	Apology	Present	Present	5	3	0

33.	Setho E.L	Present	Present	Present	Apology	Present	Present	Apology	Present	6	2	0
34.	Taueatsoala M.S	Present	Present	Present	Apology	Present	Present	Present	Present	6	2	0
35.	Thobane M.S	-	-	-	-	-	-	-	-	-	-	-

WATERBERG DISTRICT MUNICIPALITY
ATTENDANCE OF SPECIAL AND ORDINARY COUNCIL MEETINGS: JULY 2023 TO JUNE 2024

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

TRADITIONAL LEADERS

	SURNAME & INITIALS	31 Aug 2023 (Spec.)	27 Sep. 2023 (Ord.)	07 Dec 2023 (Ord.)	24 Jan. 2024 (Spec.)	28 Feb. 2024 (Spec.)	27 Mar. 2024 (Ord.)	23 May. 2024 (Ord.)	21 June 2024 (Spec.)	Special = 4 Ordinary = 4 TOTAL = 18		
										PR.	AP.	AB.
36.	Inkosi Mahlangu V. N	Apology	Present	Present	Present	Present	Absent	Present	Present	6	1	1

APPENDIX B – COMMITTEES & COMMITTEE PURPOSES

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

APPENDIX C– THIRD TIER ADMINISTRATIVE STRUCTURE

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

APPENDIX D– FUNCTIONS OF MUNICIPALITY/ENTITY

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

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

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

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

APPENDIX E–WARD REPORTING

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

APPENDIX F1- WARD INFORMATION

Ward Title: Ward Name (Number)

Capital Projects: Seven Largest in 2023/24(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 2023/24**
	Not applicable	Not applicable

APPENDIX G- Recommendations of the Municipal Audit Committee 2023/24

Municipal Audit Committee Recommendations		
Date of Committee Meeting	**Committee recommendations during 2023/24**	**Recommendations adopted (enter Yes); not adopted (provide explanation)**
25 August 2023	The AC recommended the AFS and APR for submission with the inputs made.	Adopted and Implemented
24 November 2023	Management should go back into the whole population of Property Plant & Equipment (PPE) and correct control deficiencies in the population in order to prevent repetitive audit findings on PPE disclosures.	Adopted and Implemented
29 November 2023	Audit Committee noted the AGSA Draft Management Report and Draft Audit Report. Final Management Report and Audit Report to be sent to AC.	Adopted and Implemented
24 January 2024	Post Audit Action Plan and Implementation Progress Report to be urgently shared with the Audit Committee Members.	Adopted and Implemented
15 March 2024	A report on Revenue enhancement strategy which includes activities to be implemented, proposed revenue collections sources, credible actions plans and implementations timelines should be tabled to the AC for progress monitoring.	Adopted and Implemented
	Management to revisit the whole populations and resolve control deficiencies on SCM, Asset Management and Performance Management Planning & Reporting issues.	Adopted and Implemented
	AC support preparations of 9 months financial statements in order to rectify prior year errors and other deficiencies for reviews by the committee, Provincial Treasury and AGSA.	Adopted and Implemented
	Management to revisit the whole population to double check any unreported UIFW expenditure in order to ensure completeness in UIFW Expenditure reporting.	Adopted and Implemented
	Operational Risk registers for each department should be developed with credible action plans to improve controls and address all roots causes of identified risks on both Strategic and Operational Risks Registers.	Adopted and Implemented

APPENDIX H – Long Term contracts and Public Private Partnership

NO	Tender Number	Project Description	Date Awardeed	Service Provider/ Contractor	Amount Paid 23/24	Dept
1	WDM/2018/13-06	PROVISION OF SERCURITY SERVICES	18/04/2019	K T S GENERAL TRADER	R815 859.78	CSSS
2	TRANSVERSAL CONTRACT	INTEGRATED FINANCIAL MANAGEMENT SYSTEM	26/01/2018	MUNSOFT	R2 636 084.36	CSSS
3	ORGAN OF STATE	AUDIT FEES	-	AUDITOR-GENERAL	R3 173 935.57	BTO
4	ORGAN OF STATE	WATER AND ELECTRICITY	-	MODIMOLLE-MOOKGOPHONG LM	R2 266 026.55	CSSS
5	ORGAN OF STATE	FIREFIGHTING SERVIES	-	MOGALAKWENA MUNICIPALITY	N/A	SDCS
6	ORGAN OF STATE	SALGA MEMBERSHIP	-	SALGA	N/A	BTO
7	WDM/2018/19-07	OPERATING LEASE OF PHOTOCOPIERS	16/04/2019	DALITSO BUSINESS SOLUTIONS	R870 825.33	CSSS
8	WDM/2022/23-07	RURAL ROADS ASSETS MANAGEMENT SYSTEM	13/06/2023	LEKGAU CONSULTING EGINEERS	R2 218764.81	ID
9	WDM/2021/22-01	TRAVELLING AGENCY SERVICES	18/11/2021	MOSA M	R179 284.06	CSSS
10	WDM/2018/19-01	REPAIR AND MAINTENANCE OF WDM FLEET AND EQUIPMENT	28/02/19	DIKALA SERVICES (PTY) LTD	R2 078 542.23	CSSS

APPENDIX J- Disclosure of Financial interest

WDM DECLARATION OF FINANCIAL INTEREST FOR 2023/24

OFFICIALS

<table>
<tr><th>No.</th><th>Title</th><th colspan="2">Officials Name</th><th>Designation</th><th>Company Name</th></tr>
<tr><td>1</td><td>Mr</td><td>Siebe</td><td>Phathutshedzo</td><td>Divisional Manager Development Planning</td><td>Rirothe Planning Consulting</td></tr>
<tr><td>2</td><td>Mr</td><td>Mogolola</td><td>Carlton Chuene</td><td>Chief Internal Auditor</td><td>Carmogo Transportation</td></tr>
<tr><td rowspan="2">3</td><td rowspan="2">Ms</td><td rowspan="2">Mabusela</td><td rowspan="2">Kgomotso Patricia</td><td rowspan="2">EHP</td><td>Tsobaphobudi Service</td></tr>
<tr><td>Enviro Ndia Setrvices</td></tr>
<tr><td>4</td><td>Ms</td><td>Nekhalale</td><td>Prudence</td><td>ICT Officer</td><td>Qluimtessenthai Place</td></tr>
<tr><td>5</td><td>Mr</td><td>Ngobeni</td><td>Joseph</td><td>Sports Officer</td><td>Roxanne Business Enterprise (Doment)</td></tr>
<tr><td rowspan="9">6</td><td rowspan="9">Mr</td><td rowspan="9">Mello</td><td rowspan="9">Lesibana Comfort</td><td rowspan="9">CSSS- Secretary</td><td>Rise Now Trading 28</td></tr>
<tr><td>Rite Prodvet Trading</td></tr>
<tr><td>Ikukeng Sport events and Prootieng</td></tr>
<tr><td>Bamello Co Lifestile</td></tr>
<tr><td>Re A Tegantsha Cooperative</td></tr>
<tr><td>Kgobase Investments</td></tr>
<tr><td>Joy in Circles Events</td></tr>
<tr><td>MmaJoyce Catering and Supply</td></tr>
<tr><td>Patriotic 101 CPS</td></tr>
<tr><td></td><td>Mr</td><td>Tsebe</td><td></td><td></td><td>Zilasesh</td></tr>
</table>

9			Sesheke Keakile Benjamin	Control Room Operator	Seshcon Consultants and Logistics
10	Mr	Nkhata	Zakeo Aubrey	Divisional Manager Expenditure	Detelex Enterprise
12	Ms	Moraka	Matlhodi Johannah	PA to the Mayor	Madukgago projects
13	Mr	Moloantoa	George Lesiba	Fire fighter	Tau tsa Bosula
14	Mr	Lewatle	Sello Abel	Fire fighter	Abzerorator
15	Mr	Khosa	Bafana Vancy	Fire fighter	BVK Enterprise
16	Ms	Macheke	Ramadimetja Ivy	EHP	Joteko Business and Enterprise
					Maboloka Funeral Services
17	Mr	Moloto	Keivin Kgorithi	EHP	Thabang Sales and Services
18	Mr	Mohlake	Abram	IDP Assistant Admin	Mohlake Construction
19	Mr	Matlou	Maselwa Johannes	HR Clerk	EGM Matabane Projects
20	Mr	Malete	Cheyeza	Receptionist	TNL and Associates Trading
21	Mr	Lesabane	Tumiso Herman	Financial Management Intern	K2014276834
23	Mr	Matlou	Moyahabo Milton	Fire fighter	Taxi Owner
24	Mr	Moraka	Ipeleng Solomon	Admin Assist Disaster	Thlagaripana trading
25	Mr	Mokoena	Batshipile Mathews Noah	Protocol Assistant	Blue Rebon
					Sobakwe Trading
27	Ms	Marota	Mpho	Clerical Assistant	Orathon Trading
28	Mr	Phaladi	Ullyses Moshitapula	PA Chief Whiep	U-turn Engineering and Projects

29	Mr	Manganyi	Ntwanano Owen	GIS Ofiicer	Jajeka Business Enterprise
30					Ripinda Development Planning Consultants
31					The Moon Chesanyama
33	Mr	Khalo	Tshepo Phillimon	General Worker (Cleaner)	Khalo and Sons Enetrprise
34	Mr	Moletsi	Tebogo Treasure	EHP	Thakus Trading and Projects
35					Pompos Trading and Projects
36	Ms	Makaleng	Tebogo Charlotte	EHP	Teeveemed
37	Mr	Matlou	Sello	EHP	Platform 4 Properties
37	Ms	Serumula	Mapula Johanna	Fire fighter	Godiofentse
38					Room for Rental
39	Mr	Mabaso	Mavin Orapeleng Mpole	Junior Fire Fighter	Motjatjihites Projects

APPENDIX K- Revenue Collection Performance By Vote and By Source

See the attached 2023/24 Audited Annual Financial Statement

APPENDIX K (ii) – Revenue Collection Performance By Source

See the attached 2023/24 Audited Annual Financial Statement

APPENDIX L – Conditional Grants Received: Excluding MIG

See the attached 2023/24 Audited Annual Financial Statement

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

See the attached 2023/24 Audited Annual Financial Statement

APPENDIX M – Capital Expenditure – New Assets Programme

See the attached 2023/24 Audited Annual Financial Statement

APPENDIX N –Capital Programme by Project 2023/24

Not applicable

APPENDIX O - Capital Project by Ward 2023/24

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

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

None

APPENDIX T Presidential outcome for local Government

APPENDIX U - Audited Annual Financial Statements 2023/2024

See the attached 2023/24 Audited Annual Financial Statement