

WATERBERG DISTRICT MUNICIPALITY



FINAL 2019/20 ANNUAL REPORT



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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 2019/20. I would like to thank the council of this District that has served its fiduciary responsibility with distinction guided by all applicable prescript that governs local government in the Republic.

This report is written at time when South Africa and the whole world is facing a serious and dangerous health and economic challenges of unprecedented magnitude due to the novel coronavirus disease (Covid-19) that the World Health Organisation (WHO) declared a pandemic. In response, the South African government declared a national state of disaster, bringing to an abrupt halt all economic activities on the country to curb the spread of the virus.

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

Waterberg district has established the structures as per the Disaster Management Act and Regulations for the COVID-19 Pandemic which are District Covid19 Command Council (DCC) and the Technical Covid19 Command Council –the structures are established in line with the IGR Institutional arrangement within the district. The two Councils are also duplicated at the local level and meeting on a by-weekly basis.

The President in 2019/20 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, eThekweni 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 eThekweni Metropolitan Municipality on 18 October 2019. The third and last launch will be held in Waterberg District Municipality on the 26th of November 2019.

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

The District continues to improve on its performance and the quality outputs, which are primarily focused on high impact to society. This year under view, organisational performance improved from 77% 2018/19FY to 84% 2019/20 and capital expenditure from 68% 2018/19 FY to 69% 2019/20 FY. The municipality received the unqualified audit opinion for the year under review which is consistent with the last financial year.

I am confident that the coming financial year will be successful one despite the challenges posed by COVID-19

S.M Mataboge
Executive Mayor

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

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

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

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

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

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

Management is committed to uphold and adhere to all applicable legislative prescribes to avoid deviations and section 32 transactions. Management is also committed to achieve a unqualified Audit Opinion in the 2020/21 financial year

P Raputsua

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 110km². (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 Province	126 323	100	5 404 868	100

1.3.1 Demographics

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

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

Figure1. Demographics: Census 2011 and community survey 2016

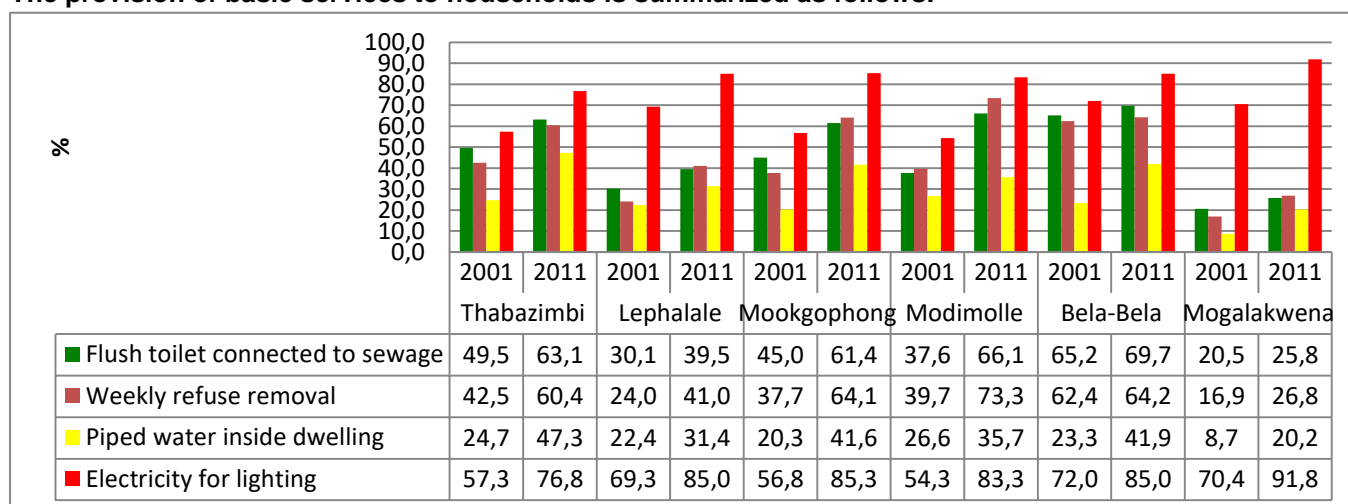
The district area is both a hot and semi-arid in nature. The rain falls mainly in January and December. There are a number of places of which its biodiversity is a source of tourism attraction. There are Municipalities which had been proclaimed by the Department of Environmental Affairs to be contributing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

-Mogalakwena, Thabazimbi and Lephalale

1.3.2. Service Delivery Overview.

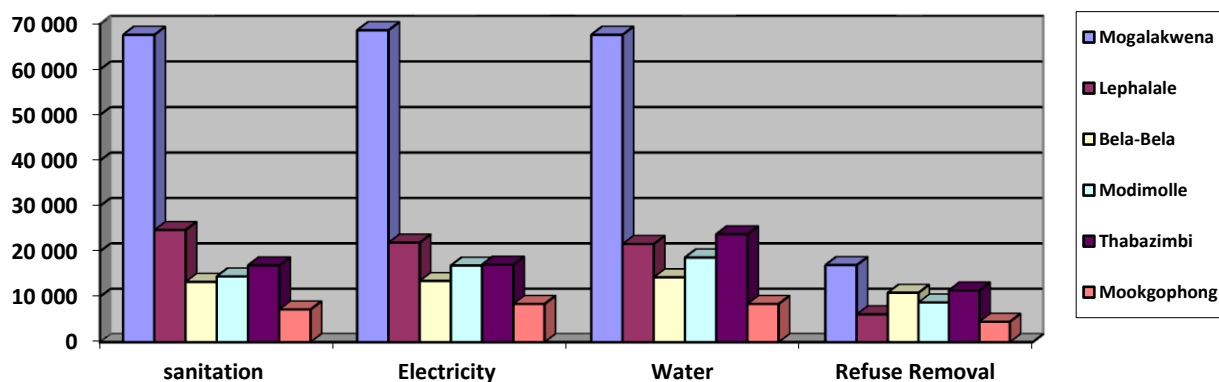
The service delivery of the municipality is mainly confined to the disaster management and firefighting services. Unlike the other district municipalities in the Province, Waterberg District Municipality it is not a water services authority. The 6 local municipalities are responsible for providing basic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

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



Source : Stats SA 2011

Figure 2. Basic Services



1.3.3 Service Delivery Backlog

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

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

1.3.4 Basic Services

Water

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

Sanitation

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

Electricity

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

Refuse Removal

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

1.3.3 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 qualified audit outcome.

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

Details	Original budget	Adjustments budget	Actual
Income :			
Grants	133 249 000	134 441 000	134 435 752
Transfers	-	-	-
Investment Revenue	8 421 000	8 421 000	7 252 986
Other	2 201	1 312	59 895
Services charges	-	-	887 814
Subtotal	141 672 201	142 863 312	142 636 447
Less Expenditure :			
Employee Cost	105 475 000	108 583 000	104 371 882
Remuneration of Councillors	8 898 000	8 656 000	8 239 465
Depreciation and amortisation	6 707 000	6 707 000	5 901 093
Project expenditure	10 328	29 507	5 107 347
General expenses	42 492 000	41 535 000	38 467 854
Subtotal	163 582 328	165 510 507	162 087 641
Surplus before taxation	(21 910 127)	(22 647 195)	(19 451 194)
Actual Amount on comparable Basis as presented in the Budget and Actual comparative statement	(21 910 127)	(22 647 195)	(19 451 194)

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 104 371 882/162 087 641 =65%
Actual Repairs and maintenance as a % of Property, Plant & Equipment (PPE) 3 376 269/19 736 470 =18%
Actual Current ratio: Current Assets vs Current Liabilities 162 988 515/56 192 866 = 35%

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 **2019/20 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 4 th 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	March
14	Council adopts Oversight Report	
15	Oversight Report is made public	
16	Oversight Report is submitted to Provincial Departments	January
17	Commence of draft Budget/IDP finalization for next financial year: Annual Report and Oversight Report to be used as input	

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.



WATERBERG DISTRICT MUNICIPAL COUNCIL (2016 - 2021)



Cllr K.S. Lamola
Speaker



Cllr S.M. Mataboge
Executive Mayor



Cllr M.A. Tsebe
Chief Whip

MEMBERS OF MAYORAL COMMITTEE



MMC T.A. Mashamale
ANC



MMC F. Hlungwane
ANC



MMC M.P. Sebatjane
ANC



MMC R.M. Radebe
ANC



MMC M.R. Boloka
ANC



MMC K.R. Mokwena
ANC



Cllr R.J. Mahoro
ANC



Cllr N.S. Montane
ANC



Cllr M.J. Gumede
ANC



Cllr P. Molekwa
ANC



Cllr M.T. Mogale
ANC



Cllr M.J. Selokela
ANC



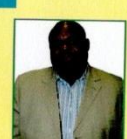
Cllr L.K. Satege
ANC



Cllr M.S. Tefu
ANC



Cllr R.N. Monene
ANC



Cllr M.B. Baloyi
ANC



Cllr T.E. Monama
EFF



Cllr R.D. Mampeule
EFF



Cllr M.J. Matlala
EFF



Cllr M.S. Thobane
EFF



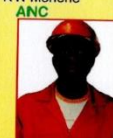
Cllr M.J. Kekana
EFF



Cllr M.D. Mochaki
EFF



Cllr S.C. Majoko
EFF



Cllr R. Maropeng
EFF



Cllr F.Z. Esply
DA



Cllr S.C.G. Senosha
DA



Cllr K.C. Khotso
DA



Cllr D. Senosha
DA



on the Go for Growth



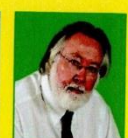
Cllr N. Laubscher
DA



Cllr B. Mocke
DA



Cllr B.N. Magogwa
DA



Cllr K.N. Niewenhuis
FF+

2.1.3 POLITICAL MANAGEMENT TEAM



Cllr S M Mataboge
Executive Mayor



Cllr K S Lamola
Speaker



Cllr M A Tsebe
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: T.A. Mashamaite	Members: (a) M.B. Baloyi (b) N. Laubscher (c)) R. Maropeng (d) M F Mabasa
TRANSFORMATION & ADMINISTRATION	
Chairperson: F.S. Hlungwane	Members: (a) R. N. Monene (b) M. S. Tefu (c) K. C. Khotsa (d)T.E. Monama
PLANNING & ECONOMIC DEVELOPMENT	
Chairperson: M. P. Sebatjane	Members: (a) S.C.G. Senosha (b) M.S. Thobane (c) R.D. Mampeule
INFRASTRUCTURE	
Chairperson : R. M. Radebe	Members: (a) M. J. Selokela (b) P. Molekwa (c) B. Mocke (d)) M.J. Matlala
SOCIAL DEVELOPMENT	
Chairperson: M. R. Boloka	Members: (a) B. N. Magongwa (b) M.D. Mochaki (c) M.T. Mogale (d) Inkosi V.N. Mahlangu
COMMUNITY SERVICES	
Chairperson: Vacant	Members: (a) K.H. Niewenhuis (b) D. Senosha (c) R.J. Mahoro

	(d) M.J. Kekana
SPECIAL PROJECTS	
Chairperson: K. R. Mokwena	Members: (a) F.Z. Esply (b) M.J. Gumede (c)) S.C. Majoko (d) Kgoshi L.V. Kekana

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	Position	Names	Political Party
1	Chairperson	Cllr N.S Montane	African National Congress
2	Member	Cllr M.J Gumede	African National Congress
3	Member	Cllr N. Laubscher	Democratic Alliance
4	Member	Cllr B.N Magongwa	Democratic Alliance
5	Member	Cllr S.C Majoko	Economic Freedom Fighters
6	Member	Cllr R.N Monene	African National Congress
7	Member	Cllr MJ Selokela	African National Congress
8	Member	Cllr M.S. Thobane	Economic Freedom Fighters
9	Member	Cllr KH Niewenhuis	FF+

ESTABLISHMENT OF COUNCIL COMMITTEES [SECTION 79]

ETHICS MANAGEMENT COMMITTEE	
Chairperson: K.S. Lamola	Members: (a) S.M. Mataboge (b) M.A Tsebe (c) M.B. Baloyi (d) R. Maropeng

1. The following Audit Committee Members were appointed by Council for a period of three (3) years:
 - i. Adv. J. L. Thubakgale
 - ii. Mr. R. Tshimomola
 - iii. Mr. GM Dhladhla

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 19 Council resolutions taken 14 were resolved and 05 on progresses by June 2020. 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.

M. Namate

Acting Municipal Manager

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

T. Muelelua

Chief Financial Officer:

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

Gustinah Matlala

Manager: Infrastructure Development.

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

D.T.L Sehlapelo

Manager: Planning & Economic Development:

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

M. Namate

Manager: Social Development and Community Development:

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

GM. Seleka

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 INTERGOVERNMENTAL 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
1 st IDP Representative Forum : Adoption of Framework	20/08/2019	26	13	15	20 August 2019- Verbal
2 nd IDP Representative Forum: Analysis Phase	15/10/2019	10	17	12	15 October 2019- Verbal
3 rd IDP Representative Forum: Budget & IDP	13/11/2019	21	7	15	13 November 2019 - Verbal
4 th IDP Representative Forum	-	-	-	-	The 4 th IDP Rep Forum was postponed due to Covid-19 Pandemic

2.3.2 IDP PARTICIPATION AND ALIGNMENT

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

2.4 Component D- corporative Governance Overview

2.4.1 RISK MANAGEMENT

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

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

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

2.4.2 ANTI-CORRUPTION AND FRAUD

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

2.4.3 SUPPLY CHAIN MANAGEMENT

The Supply Chain Management Policy has been reviewed and is therefore in line with the MFMA Regulations. The Budget and Treasury Office is ensuring that the abovementioned be implemented without fear or favor. The 3 bid system is in place and the officials who sit in the committees have a fairly good understanding of the SCM

processes and regulations. To reduce the possibility of fraud, SCM officials or members who sit in the tender committees have been vetted. The effective use of declaration of interest forms and regular reporting to Council on SCM Deviations is a necessary deterrent.

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

2.4.4 BY-LAWS

The procedure to develop a by-law is explicit in the Orders of Council document. The Corporate Services is best placed to lead a public participation process on the development of the by-laws. For the year under review no new by-law neither was developed nor was an old by-law reviewed. The delay of promulgation rests with COGHSTA and makes it difficult to enforce certain decisions- which decisions will lack legal force. Municipal Systems empowers municipal councils to pass and implement by-laws in order to improve their service of the communities within their areas of jurisdiction.

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

2.4.5 MUNICIPAL WEBSITE

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

Documents published on the municipal website	Yes or No	Date of publication
Current annual and adjustments budget and all budget related documents	Yes	Current annual Adjustment Budget March 2020
All current budget related policies	Yes	June 2020
2019/20 Annual Report	No	Not yet
The 2019/20 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	2019/20 July 2019
All service delivery agreements of 2019/20	Yes	July 2019
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 2019, January 2020 & March 2020 July 2020
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 2019/20 due to budgetary constraints

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

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

3.1 Component A-Basic Service

3.1.1 Water Provision

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

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

Waterberg District Municipality does not perform the function.

3.1.4 ELECTRICITY

Waterberg District Municipality does not perform the function.

3.1.5 HOUSING

Waterberg District Municipality does not perform the function.

3.1.6 FREE BASIC SERVICES AND INDIGENT SUPPORT

Since Waterberg District Municipality does not have to the powers to perform basic services, it its local municipalities that are rendering such services. According to 2018/19 District IDP, the locals provided indigents with free basic water and electricity services.

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

Capital Expenditure 2019/20: Road Services					
R' 000					
Capital Projects	2019/20				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All					
Project A	No transport projects for 19/20	-	-	-	-

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	2019/20 Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	2	2	2	0	0%
4 - 6	1	1	1	0	0
7 - 9	1	1	1	0	0
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	4	4	4	0	0%

3.2.2 DEVELOPMENT OF MUNICIPAL ROADS

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

3.3 Component C-Planning and Development

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

3.3.1 PLANNING

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

Service Objectives	Outline Service Targets	2019/20		2019/20	
		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	1	1	0	0%
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	-	-	--	--	-
16 - 18					
19 - 20	-		-	-	-
Total	2	2	2	0	0%

Details	2019/20			
	Actual	Original Budget	Adjustment Budget	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-	-
Expenditure:				
Employees	931 007	931 007	931 007	0%
Repairs and Maintenance	-	-	-	-
Other	-	-	-	-
Total Operational Expenditure	931 007	931 007	931 007	0%
Net Operational (Service) Expenditure	(931 007)	(931 007)	(931 007)	0%

Capital Projects				
	Budget	Adjustment Budget	Actual Expenditure	Total Project Value
Total All	1 000 000	800 000	67 184	
Project A	450 000	800 000	0.00	The project SDF review was rolled over to the 2020/21FY
Project B	550 000	-	67 184	-
Project C	-	-	-	-
Project D	-	-	-	-

3.3.2 LOCAL ECONOMIC DEVELOPMENT

Employees: Economic Development					
Job Level	2018/19	2019/20			
	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 2019/20: Economic Development

R'000

Details	2018/19	2019/20			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-	-	
Expenditure:					
Employees	3 040 061.05	5 040 934	5 040 934	6 127 341.99	18%
Repairs and Maintenance	-	-	-	-	-
Other	243.31	3 684	3 684	113.04	97%
Total Operational Expenditure	3 040 304.36	5 044 618	5 044 618	6 127 455.03	18%
Net Operational (Service) Expenditure	(3 040 304.36)	(5 044 618)	(5 044 618)	(6 127 455.03)	

Jobs Created during 2019/20 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 (19/20)	None	-	-	-
Initiative B (19/20)	-	-	-	-
Initiative C (19/20)	-	-	-	-
Job creation through EPWP* projects				
Year	EPWP Projects	Jobs created through EPWP projects		
	No.	No.		
2017/18	Rapotokwane VIP	15		EPWP Report
2018/19	No budget allocation for 2018/19	-		-
2019/20	No budget allocation for 2019/20			

Local Economic Development Policy Objectives Taken From IDP

Service Objectives	Outline Service Targets	2017/18		2018/19		2019/20	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							

(i)	(ii)						
Service Objectives; To ensure optimal utilisation of and adherence to space economy							
Job creation	Number of jobs created to LED Initiatives	15	33	0	0	0	0

3.4 Component D- Municipal Services

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

3.4.1 MUNICIPAL INFRASTRUCTURE GRANT EXPENDITURE

No Budget allocation 2019/20 financial year

Municipal Infrastructure Grant (MIG)* Expenditure 2019/20 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	2019/20				
	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 2019/20: Local Economic Development Services					
R'000					
	Actual 2018/19	Original budget	Adjustment budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-		-
Expenditure:					
Employees	3 040 061.05	5 040 934	5 040 934	6 127 341.99	18%
Repairs and Maintenance	-	-	-	-	-
Other	243.31	3 684	3 684	113.04	97%
Total Operational Expenditure	3 040 304.36	5 044 618	5 044 618	6 127 455.03	18%
Net Operational (Service) Expenditure	(3 040 304.36)	(5 044 618)	(5 044 618)	(6 127 455.03)	
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	2017/18		2018/19		2019/20	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
Service Objective: To ensure optimal utilisation and adherence to space economy							
% of functional CTAS		100%	90%	100%	100%	0%	0%
# of jobs created by LED		15	33	0	0	0	0
# of cooperatives supported		10	45	10	32	10	18

Employees: Local Economic Development					
Job Level	2018/19	2019/20			
	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	2018/19	2019/20			Variance to Budget
	Actual	Original Budget	Adjustment Budget	Actual	
Total Operational Revenue (excluding tariffs)	-	-	-	-	
Expenditure:					
Employees	3 040 061.05	5 040 934	5 040 934	6 127 341.99	18%
Repairs and Maintenance	-	-	-	-	-
Other	243.31	3 684	3 684	113.04	97%
Total Operational Expenditure	3 040 304.36	5 044 618	5 044 618	6 127 455.03	18%
Net Operational (Service) Expenditure	(3 040 304.36)	(5 044 618)	(5 044 618)	(6 127 455.03)	
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 2019/20: Local Economic Development					
					R' 000
Capital Projects	2019/20				Total Project Value
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	
Total All					
Project A	550 000	-	67 184	482 816	-
Project B	450 000	-	6 500	443 500	-
Project C	100 000	-	83 315	16 685	-
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					

3.5 Component E- Environmental Protection (Management)

Child Care; Aged Care; Social Programmes Policy Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2017/18		2018/19		2019/20	
		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	15	10	11	10	7
% of funeral undertakers complying to standards		-	-	-	-	-	-
# of listed activities in terms of AQA		20	15	20	13	10	5
# of ambient air quality report submitted		3	3	6	8	6	6
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 Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.							

Environmental Protection					
Job Level	2018/19	2019/20			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	1	1	0	-
4 - 6	1	2	2	0	100%
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	2	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 2019/20: Environmental Protection					
R'000					
Details	2018/19	2019/20			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-	-	-
Expenditure:					
Employees	8 728 520.81	21 899 974	21 899 974	19 115 323.52	13%
Repairs and Maintenance		-	-		
Other	0.00	2 628	2 628	0.00	100%
Total Operational Expenditure	8 728 520.81	21 902 602	21 902 602	19 115 323.52	13%
Net Operational (Service) Expenditure	(8 728 520.81)	(21 902 602)	(21 902 602)	(19 115 323.52)	

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 2019/20: Environmental Protection					
					R' 000
Capital Projects	2019/20				
	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 F- Health Inspection, Food and Abattoir Licensing and Inspection

Health Inspection, Food and Abattoir Taken From IDP							
Service Objectives	Outline Service Targets	2017/18		2018/19		2019/20	
		Target	Actual	Target	Actual	Target	Actual
(i)	(ii)						
Service Objective : To preserve and protect natural resources and promote public health							
% of water samples collected and analysed		12	7/12	12	10/12	12	8
% of food samples collected and analysed		-	-	-	-	-	-
# of permitted landfill sites monitored		8	6/8	8	6/8	8	8
% of food outlets issued with certificate of compliance		100%	100% 101	100%	100% 87/87	100%	100% 70/94

Employees: Health inspection, food and abattoir licensing and inspection					
Job Level	2018/19	2019/20			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 – 3	1	1	1	0	0
4 – 6	7	8	6	2	25%
7 – 9	23	23	23	0	0
10 – 12	-	-	-	-	-
13 – 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 – 20	-	-	-	-	-
Total	31	32	30	2	25%
Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.					

T3.56.4

Financial Performance 2019/20: Health inspection, food and abattoir licensing and inspection					
R'000					
Details	2017/18	2019/20			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-	-	-
Expenditure:					
Employees	8 728 520.81	21 899 974	21 899 974	19 115 323.52	13%
Repairs and Maintenance		-	-		
Other	0.00	2 628	2 628	0.00	100%
Total Operational Expenditure	8 728 520.81	21 902 602	21 902 602	19 115 323.52	13%
Net Operational (Service) Expenditure	(8 728 520.81)	(21 902 602)	(21 902 602)	(19 115 323.52)	
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 2019/20: Health inspection, food and abattoir licensing and inspection					
R' 000					
Capital Projects	2019/20				
	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).					

3.7 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	2017/18		2018/19		2019/20	
		Target	Actual	Target	Actual	Target	Actual
<i>Service Indicators</i>							
(i)	(ii)						
Service Objective: To coordinate and monitor infrastructure development for provision and access to services.							
Number of firefighting reports submitted by local municipalities	-	24	20	24	24	24	24
% of building plans approved	-	100%	100% 15/15	100%	100% 21/21	100%	100% 19/19
% of transport permits issued by local municipalities	-	-	-	-	-	-	-
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: Fire-fighting					
Job Level	2018/19	2019/20			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	-	-	-	-	-
4 - 6	4	5	5	0	0
7 - 9	1	1	1	0	0
10 - 12	-	-	-	-	-
13 - 15	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	5	6	6	-	-
Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.56.4					
Financial Performance 2019/20: Fire-fighting					
R'000					
Details	2018/19	2019/20			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-	-	-
Expenditure:					
Employees	7 888 793.52	21 899 974	21 899 974	19 115 323.52	13%
Repairs and Maintenance	-	-	-	-	-
Other	0.00	2 628	2 628	0.00	100%
Total	7 888 793.52	21 902 602	21 902 602	19 115 323.52	13%

Capital Expenditure 2019/20: Fire-fighting					
R' 000					
Capital Projects	2019/20				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All					
Project A	19 452 015	-	14 468 340	34%	
Project B	250 000	316 000	316 350	100%	
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	2017/18		2018/19		2019/20	
		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	2	4	4	4	4
# of Disaster Management Annual Report submitted	-	1	1	1	1	1	1
% of transport permits issued by local municipalities		-	-	-	-	-	-
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	2018/19	2019/20			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	-	-	-	-	-
4 - 6	2	2	2	-	-
7 - 9	11	11	11	-	-
10 - 12	-	-	-	-	-
13 - 15					
16 - 18	-		-	-	-
19 - 20					
Total	13	13	13	-	-
Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.					

T3.56.4

Financial Performance 2019/20: Disaster Management					
R'000					
Details	2018/19	2019/20			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)		-	-		-
Expenditure:					
Employees	1 169 507.50	21 899 974	21 899 974	19 115 323.52	13%
Repairs and Maintenance	-	-	-	-	-
Other	0.00	2 628	2 628	0.00	100%
Total Operational Expenditure	1 167 507.50	21 902 602	21 902 602	19 115 323.52	13%
Net Operational (Service) Expenditure	(1 169 507.50)	(21 902 602)	(21 902 602)	(19 115 323.52)	
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 2019/20: Disaster Management					
R' 000					
Capital Projects	2019/20				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All					
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).					

3.8 Component H- Sports and Recreation

Sport and Recreation objectives Taken From IDP							
Service Objectives	Outline Service Targets	2017/18		2018/19		2019/20	
		Target	Actual	Target	Actual	Target	Actual
(i)	(ii)						
Service Objective: To empower the community and instil a sense of ownership for development.							
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators' Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the introduction of performance management arrangement by municipalities in which IDPs play a key role.							

Employees: Sports and Recreation					
Job Level		2019/20			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
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 2019/20 Sports and Recreation					
					R'000
Details	2018/19	2019/20			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-	-	-
Expenditure:					
Employees	390 252.00	421 058.00	421 058.00	421 058.00	100%
Repairs and Maintenance		-	-		-
Other		-	-		-
Total Operational Expenditure	390 252.00	421 058.00	421 058.00	421 058.00	100%
Net Operational (Service) Expenditure	(390 252.00)	(421 058.00)	(421 058.00)		-
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 2019/20: Sports and Recreation					
					R' 000
Capital Projects	2019/20				
	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).					

3.9 Component I- Corporate Policy, Offices and Other Offices

The Executive and Council objectives taken from IDP							
Service Objectives	Outline Service Targets	2017/18		2018/19		2019/20	
		Target	Actual	Target	Actual	Target	Actual
<i>Service Indicators</i>							
(i)	(ii)						
Service Objective : To develop and implement integrated management and governance systems							
# of Council meetings held		4	9	4	7	4	8
% of Councils resolutions implemented		100%	90% 83/93	100%	74% 14/19	100%	87% 31/36
# of MPAC meetings held		4	4	4	6	4	9
# of IDP Representative Forum meetings held		4	4	4	4	4	3

Employees: Executive Support					
Job Level	2019/20	2019/20			
	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	-	-	-	-	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	12	13	13	0	100

Financial Performance 2019/20: Executive Support					
R'000					
Details	2018/19	2019/20			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-	-	-
Expenditure:					
Employees	6 871 097.37	10 406 512	10 406 512	11 534 583.61	10%
Repairs and Maintenance	-	-	-	-	
Other	156.43	3 156	3 156	458.94	85%
Total Operational Expenditure	6 871 254	10 409 668	10 409 668	11 535 042.55	10%
Net Operational (Service) Expenditure	(6 871 254)	(10 409 668)	(10 409 668)	(11 535 042.55)	
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 2019/20: Executive Support					
					R' 000
Capital Projects	2019/20				
	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	2017/18		2018/19		2019/20	
		Target	Actual	Target	Actual	Target	Actual
<i>Service Indicators</i>							
(i)	(ii)						
Service Objective: To effectively manage finances and improve sustainability							
% of cost coverage	-	100%	658%	100%	502%	100%	175%
% of Capital budget variance	-	10%	25%	10%	21%	10%	31%
% 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	2018/19	2019/20			
	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 2019/20: Financial Services					
					R' 000
Details	2018/19	2019/20			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	140 837 276	143 646 000	143 646 000	148 433 381	2%
Expenditure:					
Employees	6 120 341.34	13 028 737	13 028 737	12 841 451.35	1.43%
Repairs and Maintenance		-	-		
Other	5 204.54	7 044	7 044	890.02	12.64%
Total Operational Expenditure	6 125 546	13 035 781	13 035 781	12 842 341.37	1.48%
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 2019/20: Financial Services					
					R' 000
Capital Projects	2019/20				
	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	2016/17		2017/18		2018/19		2019/20	
	Targets								
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%	100%	50%	55%	50%	56%	50%	55%
# of LLF meetings held	9	4	8	4	9	4	6	4	7
# of HR policies reviewed	10	2	5	2	8	8	11	10	21
% of injuries on duty attended within 5 days	100% 7/7	100%	100% 3/3	100%	100% 0/0	100%	100% 0/0	100%	100% 2/2

	Employees: Human Resource Services					
Job Level	2019/20					
	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 2019/20: Human Resource Services						
R'000						
Details	2018/19		2019/20			
	Actual		Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-		-	-	-	-
Expenditure:						
Employees	6 459 684.50		18 667 197.91	18 667 197.91	12 386 078.34	33.6%
Repairs and Maintenance			-	-	-	
Other	6 275.85		10 200.00	10 200.00	2 323.80	77.2%
Total Operational Expenditure	6 465 961		18 677 397.91	18 677 397.91	12 388 402.14	33.6%
Net Operational (Service) Expenditure	(6 465 961)		(18 677 397.91)	(18 677 397.91)	(12 388 402.14)	
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 2019/20: Human Resource Services						
R' 000						
Capital Projects	2019/20					
	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		2019/20				
	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 2019/20: Human Resource Services						
R'000						
Details	2018/19	2019/20				
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget	
Total Operational Revenue (excluding tariffs)	-		-		-	
Expenditure:						
Employees	6 459 684.50	18 667 197.91	18 667 197.91	12 386 078.34	33.6%	
Repairs and Maintenance		-	-	-		
Other	6 275.85	10 200.00	10 200.00	2 323.80	77.2%	
Total Operational Expenditure	6 465 961	18 677 397.91	18 677 397.91	12 388 402.14	33.6%	
Net Operational (Service) Expenditure	(6 465 961)	(18 677 397.91)	(18 677 397.91)	(12 388 402.14)		
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 2019/20: Human Resource Services						
R' 000						
Capital Projects	2019/20					
	Budget		Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	-	-	-
Project A	-	-	-	-	-	-
Project B	-	-	-	-	-	-
Project C	-	-	-	-	-	-
Project D	-	-	-	-	-	-

INTRODUCTION TO INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) SERVICES

The role of technology in improving the lives of all people has been confirmed by the NPD where it is recognised as one of the drivers of change. From the strategic session held in March 2013, it became very clear that ICT should grow to become one 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	2017/18		2018/19		2019/20	
Service Indicators		Target	Actual	Target	Actual	Target	Actual
(i)	(ii)						
Service Objective: To develop and implement integrated management and governance system							
# of District ICT forum meetings held		4	4	4	5	4	2
% of uptime of key systems		95%	99.9%	95%	99.9%	95%	99.9%
% 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	2019/20			
	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	2019/20			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-	-
Expenditure:				
Employees	6 459 684.50	18 667 197.91	18 667 197.91	12 386 078.34
Repairs and		-	-	-

Maintenance				
Other	6 275.85	10 200.00	10 200.00	2 323.80
Total Operational Expenditure	6 465 961	18 677 397.91	18 677 397.91	12 388 402.14
Net Operational (Service) Expenditure	(6 465 961)	(18 677 397.91)	(18 677 397.91)	(12 388 402.14)

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

Capital Expenditure 2019/20: ICT Services

R' 000

Capital Projects	2019/20				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	333 650	333 650	195 577	41%	-
Project A	333 650	333 650	195 577	41%	-
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	2019/20				
	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 2019/20: ICT Services

R'000

Details	2019/20			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-	-
Expenditure:				
Employees	18 667 197.91	18 667 197.91	12 386 078.34	33.6%
Repairs and Maintenance	-	-	-	
Other	10 200.00	10 200.00	2 323.80	77.2%
Total Operational Expenditure	18 677 397.91	18 677 397.91	12 388 402.14	33.6%
Net Operational (Service) Expenditure	(18 677 397.91)	(18 677 397.91)	(12 388 402.14)	

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

Capital Expenditure 2019/20: ICT Services

R' 000

Capital Projects	2019/20				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	333 650	333 650	195 577	41%	-
Project A	333 650	333 650	195 577	41%	-
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	2017/18		2018/19		2019/20	
		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	30%	30%	15%	30%	10%	30%	15%
% of corruption cases reported to SAPS	100%	100%	0%	100%	0%	100%	0%
% of projects specifications ready before end of financial year	100%	100%	10%	100%	10%	100%	15%
% of risks addressed	100%	100%	75%	100%	54%	100%	97%

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 2018/19 Budget/IDP round. **Following Year refers to the targets set in the 2019/20 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	2019/20				
	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 2019/20: Property; Legal; Risk Management; and Procurement Services					
R'000					
Details		2019/20			
	2018/19	Original	Adjustment	Actual	Variance
Total Operational Revenue (excluding tariffs)		-	-	-	
Expenditure:					
Employees	6 459 684.50	18 667 197.91	18 667 197.91	12 386 078.34	33.6%
Repairs and Maintenance		-	-	-	
Other	6 275.85	10 200.00	10 200.00	2 323.80	77.2%
Total Operational Expenditure	6 465 961	18 677 397.91	18 677 397.91	12 388 402.14	33.6%
Net Operational (Service) Expenditure	(6 465 961)	(18 677 397.91)	(18 677 397.91)	(12 388 402.14)	
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 2019/20: Property; Legal; Risk Management; and Procurement Services					
R' 000					
Capital Projects	2019/20				
	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	2018/19				
	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 2019/20: Property; Legal; Risk Management; and Procurement Services					
R'000					
Details		2019/20			
	2018/19 Actual	Original	Adjustment	Actual	Variance
Total Operational Revenue (excluding tariffs)		-	-	-	
Expenditure:					
Employees	6 459 684.50	18 667 197.91	18 667 197.91	12 386 078.34	33.6%
Repairs and Maintenance		-	-	-	
Other	6 275.85	10 200.00	10 200.00	2 323.80	77.2%
Total Operational Expenditure	6 465 961	18 677 397.91	18 677 397.91	12 388 402.14	33.6%
Net Operational (Service) Expenditure	(6 465 961)	(18 677 397.91)	(18 677 397.91)	(12 388 402.14)	
Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					
Capital Expenditure 2019/20: Property; Legal; Risk Management; and Procurement Services					
R' 000					

Capital Projects	2019/20				
	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).					

3.10 Component J- Miscellaneous

Internal Audit Objectives Taken From IDP							
Service Objectives	Outline Service Targets	2017/18		2018/19		2019/20	
		Target	Actual	Target	Actual	Target	Actual
Service Indicators							
(i)	(ii)						
Service Objective: To develop and implement integrated management and governance systems							
% of AG queries resolved		100%	100% 53/53	100%	82% 28/34	100%	
# of Audit Committee meetings		4	2	4	5	4	6
% of Internal audit queries resolved		100%	60% 6/10	100%	50% 5/10	100%	64% 11/17
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	2018/19	2019/20			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	1	1	0	0%
4 - 6	2	2	2	0	0
7 - 9	-	-	-	-	-
10 - 12	-	-	-	-	-
13 - 15	2	2	2	0	-
16 - 18	-	-	-	-	-
19 - 20	-	-	-	-	-
Total	5	5	5	0	-

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

T3.56.4

Financial Performance 2019/20: Internal Audit

R'000

Details	2018/19	2019/20			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-	-	-
Expenditure:					
Employees	3 342 847.93	7 568 396	7 568 396	6 692 889.39	11.5%
Repairs and Maintenance	-	-	-	-	
Other	0.00	3 888	3 888	0.00	100%
Total Operational Expenditure	3 342 847.93	7 572 284	7 572 284	6 692 889.39	11.5%
Net Operational (Service) Expenditure	(3 342 847.93)	(7 572 284)	(7 572 284)	(6 692 889.39)	

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 2019/20: Internal Audit

R' 000

Capital Projects	2019/20				
	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	2017/18		2018/19		2019/20	
		Target	Actual	Target	Actual	Target	Actual
<i>Service Indicators</i>							
(i)	(ii)						
Service Objective: To develop and implement integrated and management and governance systems							
# of performance assessments reports submitted	-	4	-	4	4	4	4
# of Monitoring and Evaluation Forum meetings held	-	4	-	4	4	4	4
% of highly rated IDP developed	-	100%	-	100%	100%	100%	100%
# of Municipal Managers Forum meetings held	-	1	-	4	4	3	2

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

Employees: Strategic Support and Planning					
Job Level	2018/19	2019/20			
	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	1	1	1	0	0
10 - 12					
13 - 15	-				
16 - 18	-		-	-	-
19 - 20					
Total	4	4	4	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 2019/20: Strategic Support and Planning					
Details	2018/19	2019/20			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue (excluding tariffs)	-	-	-		-
Expenditure:					
Employees	3 342 847.93	7 568 396	7 568 396	6 692 889.39	11.5%
Repairs and Maintenance	-	-	-	-	
Other	0.00	3 888	3 888	0.00	100%
Total Operational Expenditure	3 342 847.93	7 572 284	7 572 284	6 692 889.39	11.5%
Net Operational (Service) Expenditure	(3 342 847.93)	(7 572 284)	(7 572 284)	(6 692 889.39)	

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 2019/20: Strategic Support and Planning					
					R' 000
Capital Projects	2019/20				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	No capital 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).					

3.11 Component K-Organisational Performance Score-Card

2019/20 INSTITUTIONAL SCORE CARD

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2018/19	Annual Target 2019-2020	Actual Performance	Variance	Remarks	Remedial Action	Evidence
1.	Spatial rational e	To coordinate spatial transformation	Integrated Planning	Number of Highly rated IDP	OMM	1	1 highly rated IDP	1/1 19/20 IDP Rated high	0	All 2019/20 IDPs across the District are rated high	None	CoGHSTA IDP report, MEC IDP Assessment Report 2019/2020
2.	Spatial rational e	To coordinate spatial transformation	Integrated Planning	Number of IDP adopted by council by 31 May 2020	OMM	1/1	1	1/1 2020/21 IDP Approved 29 June 2020	0	Draft 2020/21 IDP tabled 26 March 2020.	None	Council resolution
3.	Spatial rational e	To facilitate access and transform land and rural tourism development	Integrated planning	Number of DMPT Meeting	PED	-	3	4/3	(1)	4/3 District Municipal Planning Tribunal Meeting Held for the year	None	Invitation Agenda Minutes Attendance register
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	New	70	94/70	(24)	94/ 70 Certificates were issued in 2019/20 fY	None	Signed copies of certificates
5.	Basic service delivery	To coordinate and monitor social and infrastructure development for the provision and access to services.	Municipal health	Number of permitted land fill site monitored	SDCS	5/8	8	8/8 landfill sites monitored per quarter	0	32/32 reports for Land fill site monitored on a quarterly bases	None	Reports
6.	Financial management and viability	To effectively manage finances and resource	Expenditure Management	% Operating budget variance in terms of SDBIP	ALL	20,31 %	10%	9.82%	0.18 %	9.82% Opex Variance	none	Annexure B Financial Report

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2018/19	Annual Target 2019-2020	Actual Performance	Variance	Remarks	Remedial Action	Evidence
		mobilisation.										
7.	Financial management and viability	To effectively manage finances and resource mobilisation.	Expenditure Management	% Capital budget variance in terms of SDBIP	ALL	17.63 %	10%	31%	21%	31% actual expenditure as at 30 June 2020. Most projects could not be completed due to covid 19	Incomplete projects to be rolled over to the 2020/21 FY	Annexure D Financial report
8.	Financial management and viability	To effectively manage finances and resource mobilisation.	Reporting	Number of section 71 MFMA report submitted within timeframe	BTO	12/12	12	12/12	0	12/12 section 71 report submitted as at 30 June 2020	none	Submission letters or email
9.	Local Economic Development	To create a conducive environment for radical economic development.	Economic development	Number LED forum meeting held	PED	4	3	3/3	0	Held on the 10 July 2019, 07 October 2019 and 04-05 February 2020	None	Attendance register, Agenda, Minutes and invitations
10	Local Economic Development	To create a conducive environment for radical economic development.	Economic development	% of LED forums resolutions implemented	PED	90% 9/10	100%	100%	0%	5/5 resolutions resolved	None	LED resolution register
11	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Monitoring and Evaluation	Number of section 72 Report Mid-year Budget and performance Report submitted by 25 January 2020	OMM	1/1 25/01/2019	1	1/1 24 January 2020	0	The S72 report submitted to NT, PT and CoGHST A and the EM 24 January 2020	None	Submission letter or acknowledgment letter
12	Good Governance and Public Participation	To develop and implement integrated management & governance	Monitoring and Evaluation	Number of Submission of Annual Performance Report and AFS by 31 August 2019.	OMM	1/1	1	1/1	0	2018/19 AFS and APR submitted to AGSA, PT, NT and CoGHST A 30/08/2019	None	Submission letter or acknowledgment letter

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2018/19	Annual Target 2019-2020	Actual Performance	Variance	Remarks	Remedial Action	Evidence
		systems										
13	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	AG -Audit outcome/Opinion	ALL	Qualified	Unqualified	Unqualified	0	Unqualified Audit opinion on both AFS and AoPO	None	Audit opinion
14	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	% AG material audit queries resolved	ALL	100% 32/32	100%	83% 29/35	17%	29/35 Queries raised resolved	Due to Covid-19 assets verification was delayed	Audit action plan
15	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	% Identified risk resolved within timeframes as specified in risk plan	ALL	50% 9/18	100%	45% 4/9	55%	4/9 risks mitigated	5 outstanding will be part of the 2020/21 risk register	Risk register
16	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	% of internal audit findings resolved	ALL	70% 14/20	100%	75% 21/28	25%	21/28 resolved	None	Internal audit action plan
17	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Number of Audit committee meetings held	OMM	5/4	4	4/4	0	Meeting held 12 August 2019, 22 November 2019, 16 March 2020 and 24 June 2020	None	Minutes and Attendance register
18	Good Governance and Public Participation	To develop and implement integrated	Auditing	% of Audit Committee recommendations implemented	ALL	83% 5/6	100%	64%	36%	11/17 resolved	The 5 outstanding resolution will be resolved	Audit Committee recommendations

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2018/19	Annual Target 2019-2020	Actual Performance	Variance	Remarks	Remedial Action	Evidence
		management and governance systems									d in the next meeting	
19	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Governance	% Council resolutions implemented within timeframes	ALL	88.29 % 83/94	100%	87% 31/36	13%	Outstanding. - donation of ICT Equipment - Koma schools were cancelled for the Year - Air Quality licencing , training postponed	Q4 Performance assessment scheduled for August 2020 and New schedule for IGR clusters developed for implementation post covid-19	Council resolutions implemented register
20	Good Governance and Public Participation	To develop and implement integrated management and governance	Public Participation	Number of IDP Representative Forum meetings convened	OMM	4/4	3	3/3	0	Held 20 August 2019 , 15 October 2019 and 13 November 2019	None	Invitation s, Agenda, minutes & attendance register
21	Good Governance and Public Participation	To develop and implement integrated management and governance	Governance	% of MPAC resolutions implemented	ALL	100% 6/6	100%	100% 14/14	0%	14/14 resolutions resolved for the year 2019/20	None	Resolution register
22	Good Governance and Public Participation	To develop and implement integrated management and governance	Governance	Oversight report approved by council by 31 march 2020	OMM	1	1	1/1	0	2018/19 MPAC Oversight report approved 26 March 2020	None	Council resolution
23	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Human Resources Management	Number of Senior Management with signed Performance Agreements	OMM	6	6	6/6	0	The CFO signed the agreement December 2019	None	Agreements

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2018/19	Annual Target 2019-2020	Actual Performance	Variance	Remarks	Remedial Action	Evidence
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 in terms of the workplace skills plan by end June 2020	CSSS	21	30	45/30	(15)	45/30 official capacitated including 9 official were trained for covid 19 response	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 by 30 June 2020	CSSS	New	4 OHS meetings	4/4	0	Meeting Held 27 September 2019, 20 November 2019, 6 March 2020 and 15 June 2020	none	Attendance registers
26	Transformation and Organisational Development	To improve Administration and Governance Capacity	Information and Communication Technology	Number of ICT Steering Committee Meeting Held	CSSS	4	4	4/4	0	Steering committee held on 26 August 2019, 13 November 2019 4 March 2020, 30 June 2020	none	Attendance register, Minutes and Agenda and invitations
27	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Organisational Development	Number of approved SDBIP by the Executive Mayor by 28 June 2020	OMM	100% 15 June 2018	1 approved SDBIP	1/1 2020/21 SDBIP approved	0	Draft SDBIP tabled in council 29 June 2020 and the Final was approved by the Executive Mayor 07/07/2020	None	Approved SDBIP
28	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	Number of Annual Performance evaluation conducted	OMM	0/1	1	1/1	0	The 2018/19 performance evaluation was conducted 23 June 2020	None	Attendance register
29	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	Number of Annual report (sec 121) adopted & submitted to MEC by 31 March 2020	OMM	100% approved 28 March 2019	1	1/1 Annual Report approved 26 March 2020	0	Final 2018/19 AR approved by council 26 March 2019- due to Covid 19 Regulations it was submitted to the MEC 18	None	Council resolution & submission letter

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Responsible Department	Baseline 2018/19	Annual Target 2019-2020	Actual Performance	Variance	Remarks	Remedial Action	Evidence
										May 2020 soft copy and hard copy 24/06/20		
30	Transformation and Organisational Development	To improve Administration and Governance Capacity	Legal Services	Number of litigation reports compiled and submitted to council by 30 June 2020	CSSS	2	4	4/4	0	Litigation report were submitted to council on quarterly basis	none	Litigation Reports with Council Resolution
31	Transformation and Organisational Development	To improve Administration and Governance Capacity	Human Resource Management	Number of LLF meetings held by end June 2020	CSSS	4	4	5/4	(1)	Held on the 30 August 2019, 11 November 2019, 03 March 2020, 04 June 2020, 18 June 2020	None	Attendance register Minutes

4. External service providers

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

No.	Local Municipality	Baseline 2018/19	Target 2019/2020 reports	Actual report 2019/20
1.	Bela-Bela	4	4	4
2.	Modimolle -Modimolle	4	2	4
3.	Mogalakwena	4	2	4
4.	Lephalale	4	4	4
5.	Thabazimbi	4	4	4
	TOTAL	24	16	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 19/20	Dept
1	WDM/2018/19-08	SUPPLY AND DELIVERY OF SPECIALISED FIRE AND RESCUE VEHICLES	11-Sep-19	BERTOBRITE	21539006,18	SDCS
2	WDM/2018/19-06	PROVISION OF SECURITY SERVICES	18-Apr-19	KTS GENERAL TRADER	4487228,79	CSSS
3	LIMITED BIDDING	INTERGRATED FINANCIAL MANAGEMENT SYSTEMS	08-Jan-18	MUNSOFT	2081029,45	BTO
4	MSCMR32/2017/18-03	RURAL ROAD ASSET MANAGEMENT SYSTEM	08-Mar-18	AGANAG CONSULTING ENGINEERS	2080321,47	ID
5	WDM/2019/20-01	WDM BUILDING REPAIRS AND MAINTENANCE	11-Sep-19	MPHAPHUDI DRIVING SCHOOL	1939163,06	ID
6	WDM/2018/19-01	REPAIR AND MAINTENANCE OF WDM FLEET AND MAINTENANCE	28-Feb-19	DIKALA SERVICES	1849531,88	CSSS
7	WDM/2018/19-07	OPERATING LEASE OF PHOTOCOPIERS	16-Apr-19	KONICA MINOLTA	1177478,57	CSSS
8	WDM/2019/20-13	SUPPLY AND DELIVERY OF UNIFORM AND PPE	19-Dec-19	MOOREJOY (PTY) LTD	1066984	CSSS
9	WDM/2017/18-03	PROVISION OF TRAVEL AGENCY		DABULAMANZI SERVICES	1022286,51	CSSS

10	WDM/2017/18-04	PROVISION OF TRAVEL AGENCY		BADIREDI TRAVEL CC	886751,36	CSSS
11	WDM/2019/20-04	SUPPLY OF HUMANITARIAN RELIEF MATERIALS	11-Sep-19	MPM ENVIRO ENTERPRISE	670000,12	SDCS
12	WDM/2019/20-05	REVIEW OF WATERBERG DISTRICT DISASTER RISK MANAGEMENT FRAMEWORK AND PLAN	11-Sep-19	DISASTER RISK MANAGEMENT	446687,6	SDCS
13	WDM/2019/20-01	WDM BUILDING REPAIRS AND MAINTENANCE	11-Sep-19	BASHITWA CONSTRUCTION	350175	ID

6. Chapter 4

6.1 Component A –introduction to the Municipal Personnel

4.1.1 EMPLOYEE TOTALS, TURNOVER AND VACANCIES

Waterberg District Municipal has a staff component of 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 2019/20 as at 30 June 2020								
	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.

6.1 Component B-Managing the Municipal Workforce

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

Employees					
Description	2018/19	2019/20			
	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 2019/20				
Designations	*Total Posts	Approved	*Variances (Total time that vacancies exist using fulltime 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.	
2015/16	13	4	2.8
2016/17	31	9	6.04
2017/18	7	5	3
2018/19	23	5	3
2019/20	19	6	3

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

COMMENT ON WORKFORCE POLICY DEVELOPMENT:

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

6.2.1 INJURIES, SICKNESS AND SUSPENSIONS

Number and Cost of Injuries on Duty							
Type of injury	Injury Taken	Leave	Employees using injury leave	Average injury taken leave per employee	Average Leave per employee	Injury per	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 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%	29 June 2020
2	Employment Practices	100%	100%	29 June 2020
3	Conditional Grant	100%	100%	29 June 2020
4	Training and Development	100%	100%	29 June 2020
5	S&T	100%	100%	29 June 2020
6	Cell phone allowance	100%	100%	29 June 2020
7	Fleet management	100%	100%	29 June 2020

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
Slaughterer	Abusing fellow employees	17 Jan 2020	Office closure due to COVID 19	N/A
Head: environmental health	Dereliction of duty	22 April 2020	Office closure due to COVID	
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	
-	-	-	-	-
2015/16	-	-	-	-
2016/17	-	-	-	-
2017/18	-	-	-	-
2018/19	-	-	-	-
2019/20	330074,32	YES	N/A	

6.2 Component C-Capacitating the Municipal Workforce

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

6.3.1 Skills Development and Training as at 30 June 2020

Management Level	G	Employee On 30/06/19	Leanership	Skills Programme And other short courses	Others forms of training	Total
			Actual 2018/19	Actual 2018/19	Target	Actual 2018/19
MM and S57	M	1	1	-	-	1
	F	1	1	-	-	1
Councillor	M	5	1	4	-	5
	F	6	-	6	-	6
DMs and SOs	M	-	-	-	-	-
	F	1	-	1	-	1
Technicians and Associate professionals	M	-	-	-	-	-
	F	-	-	-	-	-
Associate Professionals	M	-	-	-	-	-
	F	-	-	-	-	-
Professionals	M	5	-	5	-	5
	F	1	-	1	-	1
Unskilled	M	1	1	1	-	2
	F	2	1	3	-	3
Subtotal	M	12	3	12	-	12
	F	11	2	11	-	11
Total		23	5	23	-	23

6.3 Component D-Managing the Workforce Expenditure

6.4.1 Skills Development: Expenditure

Management Level	G	Employee as at 30/06/20	Leanship		Skills Development		Other forms		Total
			Original budget	Actual budget	Original Budget	Actual budget	Original budget	Actual budget	
MM and S5&	M	1	R 21500	R 21500					R 21500
	F	1	R 21500	R 21500	-	-	-	-	R 21500
Councillors	F	5	-	-	-	-	-	-	-
	M	6	R 21500	R 21500	-	-	-	-	R 21500
DMs and SOs	M		-	-	-	-	-	-	-
	F	1			R 2932	R 2932	-	-	R 2932
Technicians and Associate professionals	M	-	-	-	-	-	-	-	-
	F	-	-	-	-	-	-	-	-
Professionals	M	5		-	R14662	R14662	-	-	R14662
	F	1	-	-	R 2932	R 2932	-	-	R 2932
Unskilled	M	1			R 2932	R 2932	-	-	R 2932
	F	2	R 21500	R 21500	R 2932	R 2932	-	-	R24432
Subtotals	M	11				-	-	-	
	F	12				-	-	-	
Totals		23	R 86000	R 86000	R26390	R 26390		-	R 112390

6.4.2. Finance Skills Development Competency Progress Report

Description	A Total # of officials employed	B Total # of employees(Entity)	Consolidation Of A& B	Consolidated competency assessments completed by A+B	Consolidated total # of officials whose performance agreements comply with regulations	Consolidated Total# of officials who meet the prescribed competency level
Finance officials	17	0	17	13	1	13
Accounting Officer	1	0	1	1	1	1
Chief Financial Officer	1	0	1	1	1	1
Senior Managers	4	0	4	2	4	2
Divisional Managers	18	0	18	16	0	16
Other officials	0	0	0	0	0	0
Heads of Supply Chain Management Unit	1	0	1	1	0	1
Total	42	0	42	34	7	34

COMPONENT A

STATEMENTS OF FINANCIAL PERFORMANCE ENDED 30 JUNE 2020

7.1 STATEMENTS OF FINANCIAL PERFORMANCE 2019/20 FY

	Note(s)	2020	Restated 2019
Assets			
Current Assets			
Cash and cash equivalents	3	71 476 440	93 262 037
Trade and other receivables from exchange transactions	4	80 192	2 054 978
Receivables from non-exchange transactions	5	499 368	508 191
Inventories	6	-	106 467
VAT receivable	7	932 924	4 172 955
		72 988 924	100 104 628
Non-Current Assets			
Property, plant and equipment	8	88 083 108	72 956 957
Intangible assets	9	1 861 706	1 753 202
Non-current receivables	10	54 777	54 777
		89 999 591	74 764 936
Non-Current Assets		89 999 591	74 764 936
Current Assets		72 988 924	100 104 628
Total Assets		162 988 515	174 869 564
Liabilities			
Current Liabilities			
Payables from exchange transactions	11	12 524 960	9 913 613
Payables from non-exchange transactions	12	14 878 728	12 669 653
Consumer deposits	13	2 000	2 000
Employee benefit obligation	15	704 942	728 992
Unspent conditional grants and receipts	14	134	
Long service award liability	16	727 187	510 933
		28 837 951	23 825 325
Non-Current Liabilities			
Employee benefit obligation	15	23 966 637	26 162 441
Long service award liability	16	3 388 278	3 499 835
		27 354 915	29 662 276
Non-Current Liabilities		27 354 915	29 662 276
Current Liabilities		28 837 951	23 825 325
Total Liabilities		56 192 866	53 487 601
Assets		162 988 515	174 869 564
Liabilities		(56 192 866)	(53 487 601)
Net Assets		106 795 649	121 381 963
Accumulated surplus		106 795 649	121 381 963

Revenue

Revenue from exchange transactions

Service charges		887 814	929 198
Interest earned - External investments	17	7 252 986	10 575 486
Interest earned - Receivables	17	42	169
Other income	18	59 895	69 987
Actuarial gains	20	5 796 892	875 379
Total revenue from exchange transactions		13 997 629	12 450 219

Revenue from non-exchange transactions

Transfer revenue

Government grants & subsidies	21	134 435 752	126 109 594
Transfers	22	-	4 141 150

Total revenue from non-exchange transactions

		134 435 752	130 250 744
Total revenue from exchange transactions		13 997 629	12 450 219
Revenue from non-exchange transactions		134 435 752	130 250 744
Total revenue		148 433 381	142 700 963

Expenditure

Employee related costs	23	(104 371 882)	(89 920 988)
Bad debts written off	24	(2 000 000)	-
Remuneration of councilors	25	(8 239 465)	(8 058 317)
Depreciation and amortization	26	(5 901 093)	(5 109 026)
Impairment of assets	19	(1 277 770)	-
General Expenses	28	(38 467 854)	(44 084 233)
Project expenditure	29	(5 107 347)	(5 433 079)
Loss on disposal of assets and liabilities		(306 653)	-
Total expenditure		(165 672 064)	(152 605 643)
Operating surplus/deficit		-	-
Deficit before taxation		(17 238 683)	(9 904 680)
Taxation		-	-
Deficit for the year		(17 238 683)	(9 904 680)

7.2 GRANTS

8. Grant Performance

Description	2018/19	2019/20			2018/19 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	122 853 000	129 984 752	129 984 752	129 984 752	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	2 133 000	2 259 000	2 259 000	2 259 000	100%	0%
Provincial Government	-	-	-	-	0	0
LGSETA	122 600	0	0	0	0%	0%
Wildlife Centre	-	-	-	-	-	-
Tourism Grant	-	-	-	-	-	-
Other Grants providers (Mayor's Golf day)	-	-	-	-	-	-
Total Operating transfers	126 109 594	134 435 752	134 435 752	134 435 752	100%	0%

7.3 ASSET MANAGEMENT

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

TREATMENT OF THE THREE LARGEST ASSETS ACQUIRED IN 2018/19

Asset 1

Name of asset	WDM Fleet
Description	Supply and delivery of pool cars
Asset type	Vehicle
Key Staff involved	Corporate and Shared Services
Staff responsible	Manager Corporate
Key Issues	9 Vehicles

Asset value	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
4 967 052						4 967 052

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

Asset 2

Name of asset	Supply and delivery of hydrant flow meter(fire pump)
Description	Hydrant flow meter
Asset type	Water meter to control and measure flow
Key Staff involved	Fire-fighters
Staff responsible	Chief Fire Officer
Key Issues	None

Asset value	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
316 350						316 350

Capital implications	Increased capital Assets
Future purpose of the asset	Fire-fighting
Key issues	8 months project
Policy in place to manage asset	Asset management policy, Norms and standard for fire-fighting

Asset 3

Name of asset	Exchange server
Description	Supply and delivery of Microsoft Exchange server
Asset type	Intangible asset
Key Staff involved	Corporate and shared Office
Staff responsible	IT
Key Issues	

Asset value	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
330 450						330 450

Capital implications	Increased intangible assets
Future purpose of the asset	Faster network and software compatibilities
Key issues	None
Policy in place to manage asset	Yes

Repairs and maintenance expenditure for 2019/20

Repairs and maintenance expenditure	Original budget	Adjustments budget	Actual	Variance
	3 361 941	3 271 941	3 376 269	103%

7.4 FINANCIAL RATIOS BASED ON KEY PERFORMANCE INDICATORS

Ratio	Basis of calculation	2017/18	2018/19	2019/20
Liquidity current ratio	Current assets/current liabilities	4.96	4.25	2.53
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)	8.11	7.37	5.18
Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	18.91	21.60	32.97
Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	5%	5%	4%
Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	-5%	-7%	-12%

COMPONENT B

SPENDING IDP PROJECTS

7.5 IDP Project Expenditure

	% of expenditure budget	Original budget R	Adjustments Budget R	Total Budget R	Actual R
Capital and operational expenditure on IDP	69%	37 318 726	37 318 726	37 318 726	25 603 453
Total expenditure	69%	37 318 726	37 318 726	37 318 726	25 603 453

7.6 SOURCES OF FINANCE

Details	2018/19 Actual	2019/20 Original budget	2019/20 Adjustments budget	2019/20 Actual	Variance in %
1.External loans	-	-	-		-
2.Public contribution and donations	-	-	-		-
3.Grants and subsidies	126 109 594	133 243 752	134 435 752	134 435 752	0%
4. Other	-	-	-		-

Total	-	-	-		-
Entity	-	-	-		-
1.External loans	-	-	-		-
2.Public contribution and donations	-	-	-	-	-
3.Grants and subsidies	-	-	-	-	-
4.Other	-	-	-	-	-
Total	126 109 594	134 435 752	134 435 752	134 435 752	0%

7.7 CAPITAL SPENDING ON 3 LARGEST PROJECTS

2019/20				Variance current year	
Name of project	Original budget	Adjustments budget	Actual expenditure	Original budget %	Adjustments budget %
A	5000 000	5 000 000	4 967 052	1%	1%
B	316 350	316 350	316 350	100%	100%
C	333 650	333 650	330 450	1%	1%

Name of project - A

Objective of the project: Supply and delivery of pool cars

Future challenges: none

Anticipates citizen benefits: Mitigation of loss of lives and property

Name of project - B

Supply and delivery of hydrant flow meter (fire pump)

Delays- none

Future challenges: Employment of Graduates.

Name of project – C

Supply and delivery of Microsoft Exchange server

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 2020

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.

	Note(s)	2020	2019
Cash flows from operating activities			
Receipts			
Sale of goods and services		887 814	929 198
Grants		134 435 752	117 385 295
Interest income - Investments		7 253 028	10 575 655
Other receipts		34 681	69 987
		<u>142 611 275</u>	<u>128 960 135</u>
Payments			
Employee costs		(110 402 272)	(96 319 213)
Suppliers		(33 926 798)	(44 822 038)
		<u>(144 329 070)</u>	<u>(141 141 251)</u>
Total receipts		142 611 275	128 960 135
Total payments		(144 329 070)	(141 141 251)
Net cash flows from operating activities	31	(1 717 795)	(12 181 116)
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(19 736 470)	(26 143 608)
Purchase of other intangible assets	9	(330 450)	(42 771)
Decrease/(Increase) in Held-to-maturity investments	-	-	34 584 686
Net cash flows from investing activities		(20 066 878)	8 398 476
Cash flows from financing activities			
Net increase/(decrease) in cash and cash equivalents			
		(21 785 598)	(3 782 850)
Cash and cash equivalents at the beginning of the year		93 262 037	97 044 887
Cash and cash equivalents at the end of the year	3	71 476 439	93 262 037

7.9 BORROWING AND INVESTMENTS

	2017/18 Actual	2018/19	2019/20
Securities- National Government	-	-	-
Listed	-	-	-
Deposits	-	-	-
Deposit- Public Investment Commission	-	-	=
Bank acceptance certificates	-	-	-
Negotiable certificates	-	-	-
Other	-	-	-

7.10 PUBLIC PRIVATE PARTNERSHIPS

None

COMPONENT D

OTHER FINANCIAL MATTERS

7.11 SUPPLY 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

AUDITOR-GENERAL OPINION 2018/19

Report of the auditor-general to Limpopo provincial legislature and the council of 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 ... to ... , which comprise the statement of financial position as at 30 June 2019, the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Waterberg District Municipality as at 30 June 2019, and its financial performance and cash flows for the year then ended in accordance with South African standard of Generally Recognised Accounting Practice (SA Standard of GRAP) and the requirements of the Municipal Finance Management Act of South Africa (Act No. 56 of 2003) (MFMA) and Division Of Revenue Act of South Africa, 2017 (Act No.3 of 2017) (DORA).

Basis of unqualified opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of this auditor's report.
4. I am independent of the municipality in accordance with sections 290 and 291 of the International Ethics Standards Board for Accountants' *Code of ethics for professional accountants* and, parts 1 and 3 of the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA codes) as well as the 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 codes.
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.

Material deficit for the year

7. As disclosed in the Statement of Financial Performance, a material deficit of R18 472 594 was incurred for the 2018-19 financial year which was a combined result of insufficient revenue from exchange

transactions being collected during the period and that the municipality budgeted for an overall deficit during the annual budgeting process.

Other matters

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

Unaudited disclosure note

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 note 34 to the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Unaudited disclosure note

10. In The supplementary information set out on pages XX to XX does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

11. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with South African Standards of Generally Recognised Accounting Practice (GRAP), Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and the Division of Revenue Act of South Africa, 2017 (Act No. 3 of 2017) (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.
12. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statements

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

Report on the audit of the annual performance report

Introduction and scope

15. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report material findings on the reported performance information against predetermined objectives for selected development priorities

presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.

16. My procedures address the reported performance information, which must be based on the approved performance planning documents of the municipality. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures also did not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
17. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected development priorities presented in the annual performance report of the municipality for the year ended 30 June 2019:

Development priorities	Pages in the annual performance report
KPA 2: Basic Service Delivery	x – x
KPA 4: Local Economic Development	x – x

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

KPA 2 – Basic service delivery

19. I did not raise any material findings on the usefulness and reliability of the reported performance information for this development priority.

KPA 4 – Local economic development

20. I did not raise any material findings on the usefulness and reliability of the reported performance information for this development priority.

Other matters

21. I draw attention to the matters below.

Adjustment of material misstatements

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

Report on the audit of compliance with legislation

Introduction and scope

23. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the compliance of the municipality with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
24. The material findings on compliance with specific matters in key legislations are as follows:

Financial statements, performance and annual reports

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

Expenditure management

27. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.
28. Reasonable steps were not taken to prevent irregular expenditure amounting to R12 284 371 as disclosed in note 32 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by non-compliance with the requirements of Supply Chain Management Regulation 32 of the MFMA in sourcing goods and services.

Strategic planning and performance management

29. Annual performance objectives and indicators were not established for Waterberg Economic Development Agency as required by section 93B(a) of the Municipal Systems Act (MSA).
30. The performance of Waterberg Economic Development Agency was not monitored and reviewed as part of the annual budget process, as required by section 93B(b) of the MSA.

Other information

31. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report, the audit committee's report. The other information does not include the financial statements, the auditor's report and those selected development priorities presented in the annual performance report that have been specifically reported in this auditor's report.
32. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
33. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected development priorities presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
34. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and 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

35. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on compliance with legislation included in this report.
36. The annual financial statements and the annual performance report provided for audit were not free from material misstatement as numerous findings were detected through the audit process.
37. Non-compliance with legislation could have been prevented had compliance been properly reviewed and monitored.

Pretoria

30 November 2019



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

COMPONENT A

AUDITOR-GENERAL OPINION 2019/20

Report of the auditor-general to the Limpopo provincial legislature and the council on Waterberg District Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Waterberg District Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2020, and the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Waterberg District Municipality as at 30 June 2020, and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and Division of Revenue Act 1 of 2018 (Dora)

Basis of opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of this auditor's report.
4. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matters

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

Restatement of corresponding figures

7. As disclosed in note 43 to the financial statements, the corresponding figures for 30 June 2019 were restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2020.

Material losses

8. As disclosed in note 24 to the financial statements, material losses of R2 million was incurred as a result of a write-off of irrecoverable debtors.

Uncertainty relating to the future outcome of exceptional litigation

9. With reference to note 36 to the financial statements, the municipality is a defendant in a number of lawsuits. The municipality is opposing the claims at 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.

Material deficit for the year

10. As disclosed in the statement of financial performance, a material deficit of R17 661 784 was incurred for the 2019-20 financial year, which was a combined result of insufficient revenue from exchange transactions being collected during the period and the municipality budgeting for an overall deficit during the annual budgeting process

Other matter

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

Unaudited disclosure notes

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

Responsibilities of the accounting officer for the financial statements

13. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the SA Standards of GRAP, the requirements of the MFMA and Dora, and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
14. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statementsⁱ

15. 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.

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

Report on the audit of the annual performance report

Introduction and scope

17. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected development priorities presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
18. My procedures address the usefulness and reliability of the reported performance information, which must be based on the municipality's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the municipality enabled service delivery. My procedures also do not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
19. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected development priority presented in the municipality's annual performance report for the year ended 30 June 2020

Development priority	Pages in the annual performance report
KPA 4 – basic services delivery	x – x

20. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
21. I did not identify any material findings on the usefulness and reliability of the reported performance information for this development priority :
- KPA 4 – Basic Service Delivery

Other matters

22. I draw attention to the matters below.

Achievement of planned targets

23. Refer to the annual performance report on pages ... to ... for information on the achievement of planned targets for the year. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information in paragraphs x to x of this report.

Adjustment of material misstatements

24. I did not raise any material findings on the usefulness and reliability of the reported performance information.

Report on the audit of compliance with legislation

Introduction and scope

25. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the municipality's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
26. The material findings on compliance with specific matters in key legislation are as follows:

Annual financial statements, performance and annual report

27. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA.
28. Material misstatements of disclosure items identified by the auditors in the submitted financial statement were subsequently corrected, resulting in the financial statements receiving an unqualified audit opinion.

Procurement and contract management

29. Some contracts were awarded to bidders based on points given for criteria that differed from those stipulated in the original invitation for bidding, in contravention of SCM regulations 21(b) and 28(1)(a)(i) and the Preferential Procurement Regulations.

Other information

30. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report, which includes the audit committee's report. The other information does not include the financial statements, the auditor's report and that selected development priority presented in the annual performance report that has been specifically reported in this auditor's report.
31. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
32. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected development priority presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

33. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information and 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

34. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the opinion, the findings on the annual performance report and the findings on compliance with legislation included in this report.
35. The accounting officer and management did not exercise adequate oversight responsibility regarding financial reporting, compliance and related internal controls. The financial statements were not adequately reviewed before submission for audit, which resulted in material misstatements. Repeat audit findings were identified during the audit process. The audit action plans were not properly monitored and implemented timeously.
36. Management did not properly prepare accurate, valid and complete financial reports that were supported and evidenced by reliable information.
37. Management did not properly and adequately review and monitor controls to prevent non-compliance with legislation.

[Sign as 'Auditor-General']

Place of signing

Date of signing



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

COMPONENT B

Audit committee Report 2019/20

WATERBERG DISTRICT MUNICIPALITY'S AUDIT COMMITTEE (AC) ANNUAL REPORT TO COUNCIL FOR PERIOD ENDED 30 JUNE 2020

1. INTRODUCTION

The Audit Committee of Waterberg District Municipality was established by Municipal Council in accordance with section 166 (1) of the Municipal Finance Management Act (MFMA). The Audit Committee operates as an independent advisory body to the Council, Political Office bearers, Accounting Officer, Management and staff, thereby assisting Council in its oversight role. The role, functions, and authority of the Audit Committee are prescribed in terms of section 166 (2) of the Act, National Treasury's Risk Management Framework and Circular 65 issued by National Treasury.

2. AUDIT COMMITTEE FIDUCIARY DUTIES

In terms of Section 166 of the Municipal Finance Management Act (No. 56 of 2003), the Audit Committee must: advise the Municipal Council, the political office-bearers, the Accounting Officer and the management staff of the municipality on matters relating to:-

- (i) *Internal financial controls and internal audit;*
- (ii) *Risk management;*
- (iii) *Accounting policies;*
- (iv) *The adequacy, reliability and accuracy of financial reporting and information;*
- (v) *Performance management;*
- (vi) *Effective governance;*
- (vii) *Compliance with the MFMA, the DORA and any other applicable legislation;*
- (viii) *Performance evaluation; and*
- (ix) *Any other issues referred to it by the municipality*

- (a) review the annual financial statements to provide the council of the municipality with an authoritative and credible view of the financial position of the municipality, its effectiveness and its overall level of compliance with the MFMA, the DORA and any other applicable legislation;
- (b) respond to the Council on any issues raised by the Auditor-General in the audit report;

- (c) carry out such investigations into the financial affairs of the municipality as the council of the municipality may request;
- (d) perform such other functions as may be prescribed

3. AUDIT COMMITTEE MEMBERS AND ATTENDANCE

The AC, consisting of independent outside members listed below, meets at least four times per annum as per its approved terms of reference, additional special meetings were called as and when the need arises.

Members

Name and Surname	Position	Number of meetings attended
Adv J.L Thubakgale	AC Chairperson	3 of 4
GM Dhladhla	AC Member	4 of 4
R Tshimomola	AC Member	3 of 4

4. AUDIT COMMITTEE RESPONSIBILITY

The Audit Committee (AC) reports that it has complied with its responsibilities arising from Section 166 of the Municipal Finance Management Act and Circular 65 issued by National Treasury. The AC also reports that it has adopted appropriate formal terms of reference as its AC Charter, and it has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein, except that we have not reviewed changes in accounting policies and practices.

5. EFFECTIVENESS OF INTERNAL CONTROL

AC's review of the effectiveness of the internal control revealed that there is a room for improvement in the system of internal control of the municipality. Internal audit findings and AGSA findings revealed that the system of internal control in respect of financial management/reporting and compliance with laws and regulations needs some improvement, however there were some positive improvement in respect of performance management reporting. Notwithstanding the above, the Audit Committee notes management's commitment to correct the deficiencies.

6. IN YEAR/MONTHLY MONITORING REPORT

The municipality has monthly and quarterly reporting system to the Council as required by the Municipal Finance Management Act (MFMA). Monitoring and reviews of performance information were periodically in the year under review.

7. RISK MANAGEMENT

The AC is of the opinion that the status of Risk Management is satisfactory; however, continuous management of risks by risk owners and continuous improvement on the risk management processes and the need for development of Business Continuity Management is encouraged.

8. FINANCIAL MANAGEMENT

The AC used a set of uniform key financial ratios and norms suitable and applicable to municipalities as articulated in MFMA circular no. 71 to assess the financial health and viability of the district municipality. The review revealed that district is not financially viable as is grant dependent in terms of revenue.

9. COMPLIANCE WITH LAWS AND REGULATIONS

A number of non-compliance with the enabling laws and regulations were revealed during the year. Thus, there is a room for improvement in so far as establishing an effective system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up (including disciplinary action) of any instances of non-compliance. Thus, the AC recommended implementation of compliance management system and framework in order to addresses the issues of non-compliance.

10. INTERNAL AUDIT

The Internal Audit reported to the Municipal Manager administratively and functionally independently reported to the Audit Committee in the execution of their duties during the 2019/20 Financial Year. There were no restrictions imposed to the Internal Audit in the execution of their duties.

The AC is satisfied with the effectiveness of Internal Audit. The above conclusion is based on:

- Reviewal with management and approval the internal audit charter, strategic and operational plans, internal audit activities, staffing (including competence and qualifications), and organisational structure of the Internal Audit Unit;
- Implementation of the approved the annual internal audit plan and all major changes to the plan.
- There were no unjustified restrictions or limitations on work of the internal audit caused by the unit.
- Review the internal audit budget, resource plan, activities, and organizational structure of the internal audit function;
- Compliance with the IIA's international standards for the professional practice by Internal Auditing unit

11. EXTERNAL AUDIT

11.1 The AC did review the Auditor-General 's proposed audit scope and approach, including coordination of audit effort with internal audit in respect of 2019/20 financial year; and on a regular basis, met separately with the Auditor-General to discuss any matters that the committee or auditors believe should be discussed privately.

11.2 The AC evaluated management responses to the reports or findings of the Auditor-General (Action plan to address prior year findings) on quarterly basis and gave inputs and advice on how best to address the findings raised by the AGSA.

11.3 At the time of submission of the annual financial statements and performance report to AGSA for audit, all the AGSA findings raised in 2018/19 FY were resolved as at 31 October 2020. A note should be taken that there was an extension of two months for submission of the Annual Financial Statements and Annual Performance Report as a result of COVID19 pandemic.

11.4 AC interacted with Final Audit and Management Letter issued by AGSA and concurs with AGSA's observations. WDM has received an unqualified audit opinion with findings.

12. PERFORMANCE MANAGEMENT

The AC reviewed effectiveness and functionality of the performance management system and it appears to be functional. However, there is a room for improvement in so far as achievement of planned targets is concerned, usefulness and reliability of performance information as well as management's adequate review and monitoring of performance management information/reports.

13. FINANCIAL REPORTING

The AC reviewed the quality, accuracy, uselessness, reliability and appropriateness of monthly, quarterly and annual financial reporting and observed that there is a room for improvement in so far as compliance with section 122 of the MFMA and management's review and monitoring of financial reports.

14. IT GOVERNANCE

The AC did review current IT governance and arrangement and noted there is a room for improvement in so far as full implementation of ICT Governance Framework.

15. IMPLEMENTATIONS OF AUDIT COMMITTEE RESOLUTIONS

As at the end of the year, all Audit Committee resolutions were implemented satisfactorily.

IMPLEMENTATION OF COUNCIL RESOLUTIONS

As at the end of the year a large number of Council resolutions were implemented and noted there is a room for improvement in so far as full implementation of the resolutions.

16. LEADERSHIP

Municipality Council did provide somewhat effective leadership based on a culture of honest and good governance. However there is a room for improvement in so far as management's oversight on the financial statements, performance reporting and compliance with laws and regulations governing the district municipality.

17. CONCLUSION

The AC wishes to acknowledge the commitment from Council, management and staff of the municipality. We would also like to thank the Executive Mayor for his support, Councilors, senior management for their efforts and internal audit for their contribution.

Adv J.L Thubakgale

Waterberg District Municipality

Chairperson of the Audit Committee

21 April 2021

COMPONENT C

6.4 Follow up on Audit General report 2019/20

ANNEXURE: Waterberg District Municipality AG Audit Action Plan 19/20 Reporting Period

Municipality	Waterberg District Municipality		No	%
Financial Year	2020/21	Resolved	20	71
Audit Opinion	Unqualified	Outstanding	8	29
Reporting Period	19/20	Total	28	100

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
	Annexure A: Matters affecting the auditor's report								
	Audit of Compliance Related Findings								
	Supply Chain Management								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress								
1 Pg 39	Tenders awarded to service providers without submitting municipal accounts Requirements During the audit of SCM the following bidders did not submit their municipal accounts for evaluation by the bid evaluation committee: <table border="1"><thead><tr><th>Tender Description</th><th>Supplier Name</th><th>Tender Description</th></tr></thead><tbody><tr><td>Review of the Waterberg District Disaster Risk Management Framework and plan</td><td>Disaster Risk Management NPC trading as DMS NPC</td><td>Review of the Waterberg District Disaster Risk Management Framework and plan</td></tr><tr><td>Building repairs and maintenance</td><td>Bashitwa Construction</td><td>Building repairs and maintenance</td></tr></tbody></table>	Tender Description	Supplier Name	Tender Description	Review of the Waterberg District Disaster Risk Management Framework and plan	Disaster Risk Management NPC trading as DMS NPC	Review of the Waterberg District Disaster Risk Management Framework and plan	Building repairs and maintenance	Bashitwa Construction	Building repairs and maintenance	New	Management did not review tender documents submitted by the bidders to ensure that they are in line with supply chain management regulations.	Management will adjust annual financial statements to disclose irregular expenditure and ensuring that going forward all municipal accounts are submitted in line with regulations.	19/02/2021	30/06/2021	DM SCM	In progress
Tender Description	Supplier Name	Tender Description															
Review of the Waterberg District Disaster Risk Management Framework and plan	Disaster Risk Management NPC trading as DMS NPC	Review of the Waterberg District Disaster Risk Management Framework and plan															
Building repairs and maintenance	Bashitwa Construction	Building repairs and maintenance															

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
2 Pg 42	<p>Tender not only awarded to service provider who scored the highest points.</p> <p>During the audit of supply chain management, it was noted that a tender contract was awarded to two different service providers.</p> <p>Tenders was not only awarded to service providers who scored the highest points.</p> <p>Bidders were evaluated also in functionality criteria of which individually scored the minimum qualifying points, meaning that individually they have capacity and experience to execute the tender.</p>	New	Management did not implement controls to ensure that tenders are correctly evaluated on preferential points system	Adjusting the financial statement to disclose the irregular expenditure identified. Management is busy evaluating options available to rectify the appointment of the second bidder	19/02/2021	30/06/2021	DM SCM	In Progress	<p>WDM/ 2019/20-01</p> <p>There were no payment made to the second bidder appointed (Batishwa Construction) on this contract for the year under review. Management is busy evaluating options available to rectify the appointed of the second bidder.</p> <p>WDM/2019/20-13</p> <p>There were payments made to the second bidder appointed (Tshenuda Business Enterprise) on this contract for the year under review amounting to R 58 621.95. Management is willing to adjust the submitted annual financial statement to discuss the expenditure as irregular expenditure.</p> <p>Management is busy evaluating options available to rectify the appointed of the second bidder.</p>

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
3 Pg 46	<p>Payments made to Supplier not registered on the Central Supplier Database and without valid contract.</p> <p>During the testing of SCM it was noted that the service provider was not registered on the CSD (Centralised supplier database) whom Waterberg district municipality was procuring services from (rental, cleaning service) "The contract commenced in April 2013 and it was sated in the contract that contract will be renewed on a yearly basis provided that the lessee exercises this opinion by transmitting to the lessor a written notice of its intension to renewal not less 10 business days prior to the expiry of initial period or the proceeding renewal period"</p> <p>Furthermore, the contract was not renewal in 2 019/2020 financial period however payments were made to the service provider, The contract is also not on the contract register.</p>	New	Management did not ensure that all the service providers whom the entity is procuring service from are registered on CSD (Central Supplier Database) and the oversight to ensure that there is valid contract with the supplier.	<p>Disclosure of Payment made from 1 April 2017 to 30 June 2020 as irregular expenditure. Management will ensure that service providers whom the municipality procures service from are registered on CSD.</p> <p>The contract renewal for 2019/20 has been submitted to AGSA.</p> <p>In order avoid further irregular expenditure, Management has already concluded procurement process for the new contract. The current contract will not be extended any further as the new contract will commence immediately upon the contract end of contract period. The contract end of April 2021.</p>	19/03/2021	30/06/2021	DM SCM	In progress	Annual financial statements were adjusted.
Annexure B: Other Important Matters									

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
	Irregular Expenditure								
4 Pg 49	Differences between the amount on recorded and service provider's invoices. From the inspection of the invoices for irregular expenditure, it was noted that the amounts on Aganang Consulting invoices and payment certificate R 1 471 351.32 did not tally to the amount disclosed in the AFS R 1 501 519.13 with a difference of R 30 167.81.	Recurring	Management did not put controls to ensure that the amounts on the service provider's invoices agree with the amount on the AFS.	Adjusting Annual financial statement to correct the disclosure of irregular expenditure.	21/02/2021	21/02/2021	Reporting Specialists	Completed	Annual financial statement were accurately corrected, the finding will remain due internal control deficiency identified
5 Pg 51	Vat amount included in the irregular expenditure disclosed in the AFS. a. During the audit of irregular expenditure, it was noted that the irregular expenditure amount of Aganang consulting disclosed in the AFS under note number 33 included the VAT amount, furthermore the opening balance is inclusive of VAT. b. Furthermore, the disclosure of irregular expenditure is not in line with disclosure requirements.	New	Inadequate review by management to ensure that all the irregular expenditure amounts disclosed in the AFS excluded VAT	The irregular expenditure disclosure will be updated and AFS will be adjusted to correct the errors identified by the Auditors.	24/03/2021	30/03/2021	DM SCM	Completed	Annual financial statement were accurately corrected.

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
6 Pg 54	Commitments disclosed in the AFS is incomplete During the review of specific contractual agreements included in the contract register, it was identified that the below stated contractual amounts not paid in full or accrued for as at financial year end, were not included in the commitments schedule and commitments disclosure note.	New	Management did not perform adequate review on the commitment disclosed. The review controls in place were ineffective in detecting and correcting errors in the financial statements before being submitted for audit purposes.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews over the AFS.	19/02/2021	30/03/2021	Reporting Specialist	Completed	Annual financial statements were accurately corrected. The testing of adjustments proposed by management resulted in additional commitments disclosed amounting to R10 528 173.71 which is above materiality.
7 Pg 58	Operating lease commitments not disclosed in the AFS in line with GRAP 13. During the audit it was noted that the lease of copy, printing, scanning and faxing machines service provider Dalitso Business Equipment for 36 month term with a monthly of R 76 748,00 (vat inclusive) was not adequately disclosed as an operating lease in the financial statements	New	Management did not prepare regular, accurate and complete financial reports that are supported and evidenced by reliable information and in all aspects and comply with the accounting reporting framework.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews over monthly reconciliations	31/03/2021	10/04/2021	Reporting Specialist	Completed	Annual financial statements were accurately corrected.
	Cash Flow Statement								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
8 Pg 61	Misstatements identified on the Cash Flow statement During the audit of the cash flow statement, the following differences were noted in the amounts disclosed in the AFS: <ul style="list-style-type: none"> • Cash generated from grants is overstated with an amount of R5 248 • Cash form interest income – Investments is overstated with an amount of -R54 775 • Cash paid to employees is overstated with an amount of - R505 319.15 • Cash paid to suppliers is understated with an amount of R2 114 659 • Purchase of property, plant and equipment is overstated with an amount of R1 387 406. • Cash and cash equivalents at the beginning of the year is overstated with an amount of R41 735. 	Recurring	Management did not perform adequate review on the cash flow statements. The review controls in place were ineffective in detecting and correcting errors in the financial statements before being submitted for audit purposes.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews over the AFS.	19/02/2021	30/03/2021	Reporting Specialist	Completed	Annual financial statements were accurately corrected.
Statement of comparison of budget and actuals									

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
9 Pg 64	Differences identified in the statement of comparison During the audit of the statement of comparison of budget and actual, the following differences were noted in the actual amounts disclosed in the AFS: Cash and cash equivalents with a difference of R 40 430 824 Payables from exchange transactions with a difference of 16 664 418. Differences between the approved budget amount as per the published budget and the budget amount included in the statement of comparison: Remuneration of councilors with a difference of R 1 282 155 Depreciation and impairment with a difference of R 1 299 710 Project Expenditure with a difference of R 4 061 372 General Expenses with a difference of (R4 043 934)	Recurring	Management did not perform adequate review on the statement of comparison of budget and actual amount. The review controls in place were ineffective in detecting and correcting errors in the financial statements before being submitted for audit purposes.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews over the AFS.	25/02/2021	30/03/2021	Reporting Specialist	Completed	Annual financial statements were accurately corrected.
	Payables from exchange transaction								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
10 Pg 66	Discrepancies were noted between the disclosure note 11 of AFS and the supporting schedule. Misstatement of payables from exchange transactions with an amount of R164 574.00	New	Management did not adequately ensure that adequate reviews are performed to enhance the quality of the financial statements submitted for audit.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews over the AFS.	19/02/2021	30/03/2021	Reporting Specialist	Completed	Annual financial statements were accurately corrected.
11 Pg 69	Trade Payables include already paid for expenses as at 30 June 2020 During the audit of the Trade and other payables it was noted that the Aganang was paid by year ending 30 June 2020. This resulted in an overstatement of payables disclosed in the annual financial statements amounting to 578 802.34 The misstatement leads to a non-compliance to GRAP 19 requirements and a contravention with the WDM Accounting policy	New	Management did not adequately review the supporting schedules leading to the composition of the financial statements.	The creditors listing will be updated and AFS will be adjusted to correct the errors identified by the Auditors.	11/03/2021	30/03/2021	DM Expenditure	Completed	Annual financial statements were accurately corrected.
	Review of Annual financial statement								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
12 Pg 71	<p>Misstatements noted in the disclosure of financial statements submitted for audit.</p> <p>During the high level review of the financial statements we noted the following misstatements in financial statements:</p> <p>Accounting policy - Accounting policy 1.7 Financial Instruments is blank.</p> <p>Cash and cash equivalents (note 3)- Incorrect account number Standard bank - 62 Days</p> <p>728855100-052 listed, correct account number should be Standard bank - 62 Days-728855100-054</p> <p>Property, plant and equipment - Difference between the 2020 carrying amount of PPE in note 8 of the financial statement and the asset register amounting to R427 764,65</p> <p>Related Parties - > Amounts in the following sentence have been omitted. <i>The financial transaction between Waterberg District Municipality and Mogalakwena for the 2020 financial year is R with outstanding balance due of RXXX</i></p> <p>> <i>The detailed disclosure relating to key management personnel is disclosed, however, there is no reference made in the related party note to where key management personnel remuneration is disclosed</i></p> <p>Prior period error: Accumulated surplus - Restatement amount as per AFS is -R11 820 215, auditors recalculated restatement amount is -R12 610 528 resulting in a difference of -R790 313</p>	New	Management did not adequately ensure that adequate reviews are performed to enhance the quality of the financial statements submitted for audit.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews over the AFS.	07/02/2021	30/03/2021	Reporting Specialist	Completed	Annual financial statements were accurately corrected.

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress																
	General Expenses																								
13 Pg 74	Discrepancies noted on expenses recorded as per the general ledger to the supplier invoice Discrepancies between the amount as per general ledger expenses and the amounts as per the invoices amounting to R 8 002 with Projected misstatement of R 184 772. .	New	Management did not adequately ensure that adequate reviews are performed when recording information to the general ledger.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews over the AFS.	25/02/2021	30/06/2021	DM Expenditure	In Progress																	
14 Pg 77	Discrepancies noted on expenses recorded as per the general ledger to the supplier invoice The table below shows the discrepancies between the amount as per general ledger expenses and the amounts as per the invoices: <table><tr><th>Journal Number</th><th>Supplier Name</th><th>Amount as per GL</th><th>Amount as per Invoice</th></tr><tr><td>190826</td><td>Ultimate Recruitment Solutions</td><td>967</td><td>0</td></tr><tr><td>EF002754</td><td>Aganang Consulting Engineers CC</td><td>1 305 669</td><td>1 346 775</td></tr><tr><td></td><td></td><td></td><td></td></tr></table> <ul style="list-style-type: none">Total difference is: R – 40 139Projected misstatement: R – 67 215The above result in misstatement of project expenditure	Journal Number	Supplier Name	Amount as per GL	Amount as per Invoice	190826	Ultimate Recruitment Solutions	967	0	EF002754	Aganang Consulting Engineers CC	1 305 669	1 346 775					New	Management did not adequately ensure that adequate reviews are performed when recording information to the general ledger.	Management will investigate and correct the misstatement identified and reported.	01/03/2021	30/06/2021	DM Expenditure	In Progress	
Journal Number	Supplier Name	Amount as per GL	Amount as per Invoice																						
190826	Ultimate Recruitment Solutions	967	0																						
EF002754	Aganang Consulting Engineers CC	1 305 669	1 346 775																						

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
15 Pg 80	Depreciation incorrectly calculated During the audit of a sample of items of property, plant and equipment, the depreciation charge was recalculated and the following misstatements were noted. Resulted in a projected understatement of depreciation for old assets amounting to R 360 69, 89.	Recurring	Management did not, in some instances, ensure that the depreciation is calculated on the depreciable amount after reducing the residual value, as well as ensuring that the depreciation for the year is calculated for the correct period in which the asset was ready for use.	Management will re-visit the entire population of depreciation to ensure accuracy of the amount reported in the AFS.	05/03/2021	30/03/2021	DM Expenditure	Completed	The Annual Financial Statement where accurately corrected
	Cash and Cash Equivalents								
16 Pg 83	Inaccurate information used to prepare the cash and cash equivalents note During the audit of cash and cash equivalents we noted differences between the bank statement and cash book which management used for cash and cash equivalents note. Resulted with an overstatement of cash and cash equivalents in the statement of financial position with amount of R1 019 040, 17.	New	Management did not implement proper record keeping in a timely manner to ensure that accurate information is used to support financial statements.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews over the AFS.		30/03/2021	Reporting Specialist	Completed	Annual financial statement were accurately corrected

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
17 Pg 85	<p>Prior year WEDA was incorrectly recognised as receivable from exchange transaction while relating cash and cash equivalents</p> <p>During the audit we noted that a Council resolution was passed to de-establish the Waterberg Economic Development Agency (WEDA) on the 30th of May 2019. As a result, all the funds in WEDA's bank account were to be transferred into Waterberg District Municipality's bank account.</p> <p>As at year end, the R3 152 842 was not yet received by the municipality. This constituted an adjusting event after reporting period however it was incorrectly reported as receivables in the prior year.</p> <p>This misstatement resulted in an understatement of cash and cash equivalents and overstatement of receivable from non-exchange transactions in corresponding figures for the 2018/19 financial year.</p>	New	Management did not adequately ensure that adequate reviews are performed to enhance the quality of the financial statements submitted for audit.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews over the AFS.	31/03/2021	10/04/2021	Reporting Specialists	Completed	Annual financial statements were accurately corrected.
	Revenue								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
18 Pg 88	Understatement of revenue During the audit of interest earned-external investments we noted differences between the amount recorded in the annual financial statements and interest earned as per the bank statements. Resulted in the understatement of revenue in the statement of financial performance and overstatement of receivables: accrued interests in the statement of financial position with an amount of R115 859, 69 .	New	Management did not implement proper record keeping in a timely manner to ensure that accurate information is used to support financial statements.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews over the AFS.		30/03/2021	DM Revenue	In progress	
	Property Plant and Equipment								
19 Pg 90	Prior Period Error note not accurately disclosed An audit on the prior period error note on the PPE. Whilst inspecting the schedule of the prior period error, the auditor noted errors in the calculation of the depreciation which was adjusted retrospectively to correct the prior error. It was identified that management did not perform an appropriate estimate for depreciation thereby resulting in incorrect disclosure for prior period error note. As a result of the oversight by management, the useful life of assets to calculate depreciation was applied incorrectly. This will therefore result in an overstatement of depreciation of R 452 014.72 and understatement of accumulated depreciation of R 3 158 054.74.	New	Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.	Management will recalculate the accumulated depreciation and depreciation of the assets affected on prior period error.		30/03/2021	Reporting Specialist	Completed	Annual financial statements were accurately corrected.

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
20 Pg 93	<p>Change in Estimate incorrectly calculated</p> <p>During the audit of Change in Estimate note 42 and note 8, it was noted that management had incorrectly calculated depreciation. Furthermore, management did not appropriately revise the accumulated depreciation to calculate the correct carrying amount of the assets in which the useful lives were had changed. Thus disclosing the carrying amounts incorrect on financial statements.</p> <p>The amount of Change in Estimate as determined by management was incorrect, it was overstated and resulted in a misstatement equal to R 3 724 101.32. The depreciation for the current year was calculated incorrectly and overstated by R 452 743.07.</p>	New	Management did not, in some instances, adequately implement proper record keeping controls in a timely manner to ensure that complete, relevant and accurate information is available to support financial and performance reporting.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews over the asset register reconciliations.	31/03/2021	10/04/2021	DM Expenditure	Completed	Annual financial statements were accurately corrected.
	Remuneration of Councillors								
21 Pg 96	During the execution phase of the audit process, we noted that Remuneration of Councillors did not disclose the categories specified above as prescribed by GRAP 20.35.	New	Inadequate disclosure details reported in the AFS for compliance with GRAP standards.	Update the disclosure of Remuneration of Councillors		31/03/2021	Reporting Specialist	Completed	Annual financial statements were accurately corrected.
	Grants								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
22 Pg 98	<p>Prior year information used to prepare note: 21 relating to Rural Road asset management Grant/</p> <p>During the audit of conditional grants: rural road asset management grant we noted that the amounts used to prepare the portion of the note 21 relating to the Rural Road Asset management Grant are for the prior year and not the current year.</p> <p>The amount received relating to Rural Road asset management Grant for the 2019/20 financial is R 2 259 000.</p> <p>The opening balance of R579 090 as reflected in the note related to the 2018/19 financial year.</p>	New	Management did not review the AFS to ensure that correct and accurate information is used to prepare annual financial statements.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews over the AFS.	17/03/2021	30/03/2021	Reporting Specialist	Completed	Annual financial statements were accurately corrected.
	Net assets Value								
23 Pg 100	The table below show the discrepancies between the amounts as per Net asset Value disclosed to the AGSA workings:	New	Management did not adequately ensure that adequate reviews are performed when recording information to the Net Asset Value Statement.	The AFS will be adjusted to correct the errors identified by the Auditors. Management will perform more rigorous reviews over the AFS.	17/03/2021	30/03/2021	Reporting Specialist	Completed	Annual financial statements were accurately corrected.
	Audit of Predetermine Objectives								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
24 Pg 103	<p>Information reported on the quarterly reports are not accurate</p> <p>(a) The number of landfill sites reported as monitored in the second quarter performance report is overstated.</p> <p>In the process of performing the walkthrough tests on management's processes, we noted that the number of landfills site monitored that were reported in the second quarter performance report was stated as 9. When there are only 8 landfill sites that could be verified through the evaluation reports completed for these landfill sites.</p> <p>(b) The number of compliance certificates issued, reported in the first and second quarter are overstated</p> <p>In the process of performing a walkthrough tests on management's processes, we noted that the number of certificates issued reported in the first quarter was 21, however from the certificates issued as register we could only verify only 20 certificates being issued.</p> <p>And also in the second quarter performance report 27 certificates have been reported as issued, however in the evidence provided we could only verify 21 certificates being issued in the second quarter.</p>	New	Inadequate review controls are in place to ensure the accuracy of achievements reported in the quarterly performance reports.	Management agrees with the finding however the actual targets achieved were correctly reported in the 2019/20 Annual Performance Report (APR). The performance management reports will be thoroughly reviewed by management.	16/02/2021	30/06/2021	DM: Strategic Support and Planning	In progress	

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
25 Pg 105	Indicators relating to the core functions of the municipality not included in the APR During the audit of the reporting on predetermined objectives we noted the following core functions which were carried out by the municipality, but however did not have any indicators to measure performance in the annual performance report:	New	Inadequate controls are in place to ensure the completeness of planned indicators and targets, which are subsequently reported on in the annual performance report.	The finding was addressed in the 2020/21 SDBIP which was approved 07/07/2020. The query was raised in 2018/19 and management agreed and responded to resolve the matter with the target date of 2020/21 financial Year. Given the time factor we could not have changed the 2019/20 IDP and consulted the public on the changes while we were in the process of reviewing the 2020/21 IDP as per the Local Government: Municipal Planning And Performance Management Regulations, 2001	16/02/2021	2020/2021FY	DM: Strategic Support and Planning	Completed	The finding was resolved in 2020/2021 SDBIP/IDP.
	Supply Chain Management								

No	Description of Finding	Findings Status [Recurring; New]	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress
26 Pg 108	<p>SCM - Quotations not accurately evaluated in accordance with the Preference point system as prescribed by the PPPF Act.</p> <p>During the audit of supply chain management, it was noted that the total points of the service provider were incorrectly captured on the scoring sheet of preference points by management</p>	New	Inadequate review by management to ensure that the calculations of the preferential point and other supporting documents for the bidders are accurate and submitted	Management disagreed with the findings, as the BBBEE points were not awarded because service providers submitted a copy of certified copy of sworn affidavit instead of original certified copy of sworn affidavit.	26/02/2021	30/06/2021	DM SCM	Completed	
27 Pg 112	<p>Tender register of all the bid received was signed (stamped) before the closing date of the bid.</p> <p>During the audit of supply chain management, it was noted that management issued an erratum on the date of advertisement of the bids which changed from 23 August 2019 to 28 August 2019, however the tender register was signed (stamped) on the 23 of August 2019 instead of 28 August 2019,</p> <p>Management indicated that the error was due to not adjusting the date on the stamp.</p>	New	Inadequate review of tender register by management to ensure that it is in compliance with supply chain management policy and regulations	Management to ensure that correct date stamp is used during tender process	26/02/2021	30/06/2021	DM SCM	In progress	

No	Description of Finding	Findings Status	Root Cause	Action Plan Description	Start Date	Completion Date	Position	Progress [Completed; In Progress; Not Yet Started]	Narrative to Progress															
28	<p>No evidence that local contents awards were reported to DTI</p> <p>During the testing of local content procurement, a discussion was held with the Divisional Manager of Supply Chain Management and it was confirmed that WDM does not provide the required reports to DTI.</p> <table><tr><th>Supplier name</th><th>Item description</th><th>Total rand-value of award</th></tr><tr><td>MMATHOLE 22 TRADING ENTERPRISE</td><td>SUPPLY AND DELIVERY OF OFFICE FURNITURE</td><td>R134 990.00</td></tr><tr><td>MAGOJA COMMUNICATIONS</td><td>SUPPLY AND DELIVERY OF SUMMIT BAGS</td><td>R30 000.00</td></tr><tr><td>TSHENUDA BUSINESS ENTERPRISE</td><td>SUPPLY AND DELIVERY OF UNIFORM AND PPE</td><td>R55 741.00</td></tr><tr><td>THAMOLE 999 PROJECTS</td><td>SUPPLY AND DELIVERY OF ABATTOIR EQUIPMENT</td><td>R195 839.00</td></tr></table> <p>This resulted in Non-compliance with paragraph 7.1 of the National Treasury regulations.</p>	Supplier name	Item description	Total rand-value of award	MMATHOLE 22 TRADING ENTERPRISE	SUPPLY AND DELIVERY OF OFFICE FURNITURE	R134 990.00	MAGOJA COMMUNICATIONS	SUPPLY AND DELIVERY OF SUMMIT BAGS	R30 000.00	TSHENUDA BUSINESS ENTERPRISE	SUPPLY AND DELIVERY OF UNIFORM AND PPE	R55 741.00	THAMOLE 999 PROJECTS	SUPPLY AND DELIVERY OF ABATTOIR EQUIPMENT	R195 839.00	New	Management did not ensure that the required reporting and submission of documents to the DTI is in line with the National Treasury regulations.	Submission of the documentation to DTI in line with National Treasury regulations.	19/02/2021	30/06/2021	DM SCM	In progress	
Supplier name	Item description	Total rand-value of award																						
MMATHOLE 22 TRADING ENTERPRISE	SUPPLY AND DELIVERY OF OFFICE FURNITURE	R134 990.00																						
MAGOJA COMMUNICATIONS	SUPPLY AND DELIVERY OF SUMMIT BAGS	R30 000.00																						
TSHENUDA BUSINESS ENTERPRISE	SUPPLY AND DELIVERY OF UNIFORM AND PPE	R55 741.00																						
THAMOLE 999 PROJECTS	SUPPLY AND DELIVERY OF ABATTOIR EQUIPMENT	R195 839.00																						

GLOSSARY

Accessibility indicators	Explore whether the intended beneficiaries are able to access services or outputs.
Accountability documents	Documents used by executive authorities to give “ <i>full and regular</i> ” 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 “ <i>what we do</i> ”.
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	<ul style="list-style-type: none"> • 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:	<p>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.</p> <p>Section 1 of the MFMA defines a "vote" as:</p> <p><i>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</i></p> <p><i>b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned</i></p>

APPENDICES

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APPENDICES

WATERBERG DISTRICT MUNICIPALITY






ATTENDANCE OF SPECIAL AND ORDINARY COUNCIL MEETINGS: JULY 2019– JUNE 2020

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

Replaced
Councillors

	SURNAME & INITIALS	11 Jul. 19 (Spec.)	29 Aug. 19 (Ord.)	28 Oct. 19 (Spec.)	12 Nov. 19 (Spec.)	05 Dec. 19 (Ord.)	28 Jan. 20 (Spec.)	28 Feb. 20 (Spec.)	16 Mar. 20 (Spec)	26 Mar. 20 (Ord.)	15 May 20 (Spec)	15 Jun. 20 (Spec)	29 Jun. 20 (Ord.)	Special = 8 Ordinary = 4 TOTAL = 12		
														PR.	AP.	AB.
1	Baloyi M.B.	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	12	-	-
2	Boloka M.R.	Present	Present	Apology	Present	Present	Present	Present	Present	Present	Present	Present	Present	11	1	-
3	Esply F.Z	Apology	Present	Present	Apology	Present	Absent	Absent	Absent	Absent	Absent	Absent	Absent	3	2	7
4	Gumede M.J	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	12	-	-
5	Hlungwane F.S	Present	Present	Present	Apology	Present	Present	Present	Absent	Absent	Absent	Absent	Present	7	3	2
6	Kekana M.J.	Present	Absent	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	11	-	1
7	Khotsa K.C.	Present	Present	Present	Present	Present	Present	Apology	Present	Present	Present	Present	Present	11	1	-
8	Lamola K.S.	Present	Present	Apology	Apology	Present	Present	Present	Present	Present	Present	Present	Present	10	2	-
9	Laubscher N.	Present	Present	Present	Present	Apology	Present	Apology	Apology	Present	Present	Apology	Present	8	4	-
10	Magongwa B.N.	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	12	-	-
11	Mahoro R.J.	Vacant	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	10	1	-
12	Majoko S.C	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	12	-	-
13	Mampeule R.D	Apology	Absent	Present	Absent	Absent	Absent	Apology	Present	Absent	Present	Present	Absent	4	2	6
14	Maropeng R	Apology	Absent	Absent	Absent	Absent	Absent	Absent	Absent	Absent	Absent	Absent	Absent	-	1	11
15	Mashamaitse T.A	Present	Apology	Present	Present	Present	Present	Present	Apology	Present	Present	Present	Present	10	2	-
16	Mataboge S.M	Present	Present	Apology	Present	Present	Present	Apology	Present	Present	Present	Present	Present	10	2	-
17	Matlala M.J.	Vacant	Present	Present	Present	Present	Present	Present	Present	Present	Present	Absent	Present	10	1	-

WATERBERG DISTRICT MUNICIPALITY
ATTENDANCE OF SPECIAL AND ORDINARY COUNCIL MEETINGS: JULY 2019– JUNE 2020

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

	SURNAME & INITIALS	11 Jul. 19 (Spec.)	29 Aug. 19 (Ord.)	28 Oct. 19 (Spec.)	12 Nov. 19 (Spec.)	05 Dec. 19 (Ord.)	28 Jan. 20 (Spec.)	28 Feb. 20 (Spec.)	16 Mar. 20 (Spec)	26 Mar. 20 (Ord.)	15 May 20 (Spec)	15 Jun. 20 (Spec)	29 Jun. 20 (Ord.)	Special = 8 Ordinary = 4 TOTAL = 12		
														PR.	AP.	AB.
18	Mochaki M.D.	Vacant	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	11	-	-
19	Mocke B.	Present	Present	Present	Present	Apology	Present	Apology	Present	Present	Present	Present	Present	10	2	-
20	Mogale M.T	Absent	Present	Present	Present	Absent	Present	Present	Present	Absent	Present	Present	Present	10	-	2
21	Mokwena K.R	Present	Apology	Present	Present	Present	Present	Present	Present	Present	Present	Absent	Present	10	2	-
22	Molekwa P.	Present	Present	Present	Present	Present	Present	Apology	Apology	Absent	Present	Present	Present	9	2	1
23	Monama T.E	Absent	Absent	Present	Present	Present	Present	Present	Absent	Present	Present	Present	Present	9	-	3
24	Monene R.N	Present	Present	Present	Present	Present	Present	Present	Present	Absent	Present	Present	Present	11	-	1
25	Montane N.S	Present	Present	Absent	Apology	Present	Apology	Present	Present	Absent	Apology	Present	Absent	6	3	3
26	Niewenhuis K.H	Present	Absent	Present	Present	Present	Present	Absent	Present	Apology	Absent	Apology	Absent	6	4	2
27	Radebe R.M	Apology	Present	Present	Present	Present	Apology	Present	Present	Present	Present	Present	Present	10	2	-
28	Satege L.K	Present	Present	Present	Present	Apology	Absent	Absent	Absent	Absent	Absent	Absent	Absent	4	1	7
29	Sebatjane M.P	Present	Present	Present	Present	Present	Present	Apology	Apology	Present	Present	Absent	Present	9	3	-
30	Selokela M.J	Present	Absent	Present	Present	Present	Present	Absent	Present	Absent	Apology	Absent	Absent	6	1	5
31	Senosha D.	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	12	-	-
32	Senosha S. C. G	Absent	Present	Absent	Present	Present	Absent	Present	Present	Present	Absent	Present	Present	8	1	3
33.	Tefu M.S.	Absent	Absent	Absent	Absent	Absent	Absent	Absent	Absent	Absent	Absent	Absent	Absent	0	-	-
34	Thobane M. S	Present	Present	Present	Present	Present	Present	Apology	Present	Apology	Present	Present	Present	10	2	-
35	Tsebe M. A	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	12	-	-




WATERBERG DISTRICT MUNICIPALITY
ATTENDANCE OF SPECIAL AND ORDINARY COUNCIL MEETINGS: JULY 2019– JUNE 2020

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

TRADITIONAL LEADERS

	SURNAME & INITIALS	11 Jul. 19 (Spec.)	29 Aug. 19 (Ord.)	28 Oct. 19 (Spec.)	12 Nov. 19 (Spec.)	05 Dec. 19 (Ord.)	28 Jan. 20 (Spec.)	28 Feb. 20 (Spec.)	16 Mar. 20 (Spec)	26 Mar. 20 (Ord.)	15 May 20 (Spec)	15 Jun. 20 (Spec)	29 Jun. 20 (Ord.)	Special = 8 Ordinary = 4 TOTAL = 12		
														PR.	AP.	AB.
36	Kgoshi Kekana L. V.	Present	Present	Present	Present	Present	Present	Present	Present	Present	Absent	Present	Present	11	-	1
37	Inkosi Mahlangu V. N	Present	Present	Apology	Apology	Present	Present	Present	Apology	Apology	Present	Absent	Absent	6	4	2




WATERBERG DISTRICT MUNICIPALITY
ATTENDANCE OF PORTFOLIO COMMITTEES – 2019/20

 PR – Present
 AP – Apology
 AB – Absent

BUDGET AND TREASURY									
	SURNAME & INITIALS	23 Oct 19	25 Feb 20	05 Mar 20	23 Mar 20 (Special)	15 June 20	TOTAL = 5		
							PR.	AP.	AB.
1.	Mashamaite T.A	Present	Apology	Present	Present	Present	4	1	0
2.	Baloyi M.B	Present	Present	Present	Present	Present	5	0	0
3	Satege L.K	Apology	Absent	Absent	Absent	Absent	0	1	4
4.	Laubscher N	Present	Present	Present	Absent	Apology	3	1	1
5.	Majoko S.C	Absent	Present	Present	Present	Present	4	0	1

TRANSFORMATION AND ADMINISTRATION									
	SURNAME & INITIALS	23 Jul 19	22Oct 19	11 Feb 20	11 June 20	TOTAL = 4			
						PR.	AP.	AB.	
1.	Hlungwane F. S	Present	Present	Present	Present	4	0	0	
2.	Khotsa K. C	Present	Present	Present	Present	4	0	0	
3.	Monene R. N	Present	Present	Present	Present	4	0	0	
4.	Monama T. E	Present	Present	Absent	Present	3	0	1	
5.	Tefu M. S	Absent	Absent	Absent	Absent	0	0	0	




WATERBERG DISTRICT MUNICIPALITY
ATTENDANCE OF PORTFOLIO COMMITTEE – 2019/20

 PR – Present
 AP – Apology
 AB – Absent

INFRASTRUCTURE DEVELOPMENT								
	SURNAME & INITIALS	23 July 19	22 Oct 19	11 Feb 20	10 June 20	Total = 4		
						PR.	AP.	AB.
1	Radebe R.M	Present	Present	Present	Apology	3	1	0
2	Selokela M.J	Present	Apology	Present	Present	3	1	0
3	Molekwa P	Apology	Present	Present	Present	3	1	0
4	Mocke B	Present	Apology	Present	Present	3	1	0
5	Matlala M. J	Vacant	Present	Present	Present	3	0	0

PLANNING AND ECONOMIC DEVELOPMENT								
	SURNAME & INITIALS	24 Jul 19	23 Oct 19	12 Feb 20	10 June 20	Total =4		
						ATTEND	APOL	ABS
1	Sebatjane M.P	Present	Present	Present	Present	4	0	0
2	Senosha S.C.G	Present	Present	Present	Present	4	0	0
3	Thobane M.S	Present	Present	Present	Present	4	0	0
4	Mampeule R.D	Apology	Present	Present	Present	3	1	0

WATERBERG DISTRICT MUNICIPALITY
ATTENDANCE OF PORTFOLIO COMMITTEES – 2019/20

 PR – Present
 AP – Apology
 AB – Absent

SOCIAL DEVELOPMENT								
	SURNAME & INITIALS	25 July 18	24 Oct 19	13 Feb 20	15 June 20	Total =4		
						PR.	AP.	AB.
1	Boloka M.R	Present	Present	Present	Present	4	0	0
2	Magongwa B.N	Present	Present	Present	Present	4	0	0
3	Mochaki M. D	Vacant	Present	Present	Absent	2	0	1
4	Mogale M.T	Present	Present	Present	Present	4	2	1
5	Mahlangu V.N (Kgoshi)	Present	Absent	Present	Present	3	0	1

COMMUNITY SERVICES								
	SURNAME & INITIALS	25 July 19	25 Oct 19	14 Feb 20	15 June 20	Total =4		
						PR.	AP.	AB.
1	Boloka M.R	Present	Present	Present	Present	3	0	0
2	Niewenhuis K.H	Present	Present	Present	Apology	3	1	0
3	Senosha D	Present	Present	Present	Present	4	0	0
4	Kekana M.J	Absent	Absent	Present	Present	2	0	2
5.	Mahoro R.J	Vacant	Present	Present	Present	3	0	0

WATERBERG DISTRICT MUNICIPALITY
ATTENDANCE OF PORTFOLIO COMMITTEES – 2019/20

✚ PR – Present
✚ AP – Apology
✚ AB – Absent

SPECIAL PROJECTS								
	SURNAME & INITIALS	01 Aug 19	25 Oct 19	14 Feb 20	11 June 20	Total =4		
						PR.	AP.	AB.
1	Mokwena K.R	Present	Present	Present	Present	4	0	0
2	Gumede M.J	Present	Present	Present	Present	4	0	0
3	Esply F.Z	Present	Present	Apology	Absent	2	1	1
4	Maropeng R	Absent	Absent	Absent	Absent	0	0	0
5.	Majoko S.C		Apology	Present	Present	2	1	0
5	Kekana L.V. (Kgoshi)	Apology	Present	Apology	Absent	1	2	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	Acting Municipal Manager : M. Namate
Budget & Treasury Office	Chief Financial Officer : T. Muelelwa
Infrastructure Development	Manager : G Matlala
Planning & Economic Development	Manager : D.L.M.T Sehlapelo
Social Development and Community Services	Manager : M. Namate
Corporate Support & Shared Services	Manager: G.M Seleka

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 2019/120(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 2019/20
	Not applicable	Not applicable
		T F.3

APPENDIX G- Recommendations of the Municipal Audit Committee 2019/20

Municipal Audit Committee Recommendations		
Date of Committee	Committee recommendations during 2019/20	Recommendations adopted (enter Yes); not adopted (provide explanation)
12 August 2019	The Project Status Report should provide more details per project in the comments column.	Adopted and Implemented
	Risk management Reports should include Risk Registers and Implementation Plan.	Adopted and Implemented
	Annual performance report and Annual Financial Statements must be submitted to AGSA, National Treasury, Provincial Treasury and COHGSTA on or before the end of August 2019.	Adopted and Implemented
22 November 2019	The Risk Management Report be refined and provide timelines and person responsible for implementing the risk identified.	Adopted and Implemented
	Financial Reports; Annexure B must be aligned with the Procurement Plan, IDP & SDBIP.	Adopted and Implemented
	Unauthorised, irregular, fruitless and Wasteful Expenditure Report; A column should be included in the report to indicate whether irregular expenditure was incurred or not.	Adopted and Implemented
	Requested for an ICT Steering Committee report.	Adopted and Implemented
16 March 2020	The Audit Committee resolved that Management should also complete the Certificate of Independence and Declaration.	Adopted and Implemented
	A Schedule of audit committee meetings should be developed in line with legislative submission dates. Reports should be submitted to Audit Committee before they are tabled to Council for the purpose of value adding.	Adopted and Implemented
	A business continuity plan needs to be developed to address the Corona virus Pandemic.	Adopted and Implemented

	Mid-year financial reports should be tabled to Audit Committee in the form of Interim Financial Statements.	Adopted and Implemented
	An ICT implementation plan should be included in the ICT reports. The plan should include progress, challenges and target dates for monitoring purposes.	Adopted and Implemented
24 June 2020	Performance assessments should be performed for the 2019/20FY in accordance with Performance Management regulations. .	Adopted and Implemented
	Internal Audit Plan and Methodology should form part of the agenda of the Audit Committee.	Adopted and Implemented
	Risk Management Charter should be tabled to the Audit Committee.	Adopted and Implemented

APPENDIX H – Long Term contracts and Public Private Partnership

ACTIVE LONG TERM CONTRACTS AS AT 30 JUNE 2020

#	Project Description	Date Awarded	Name of Service Provider/ Contractor	Duration of a contract	Project Completion date	Amount Awarded	Responsible department	Actual Expenditure 17/18	Actual Expenditure 18/19	Actual Expenditure 19/20	Budget 19/20
1	Council Pool Cars-Procurement Of Fleet	11-Sep-19	BERTOBRITE (PTY)LTD	36 months	Sep-22	3 933 000,00	CSSS	-	-	4 261 231	4 276 709
2	PROVISION OF SECURITY SERVICES	18-Apr-19	KTS GENERAL TRADER	36 months	April-22	12,769,979,04	CSSS	-	709 443	3 496 465	4 263 516
3	RURAL ROAD ASSET MANAGEMENT SYSTEM	08-Mar-18	AGANANG CONSULTING ENGINEERS CC	36 months	Jun-20	5,841,739,13	ID	1 359 571	1 854 756	1 964 280	2 259 000
4	REPAIR AND MAINTENANCE OF WDM FLEET AND EQUIPMENT	28-Feb-19	DIKALA SERVICES (PTY) LTD	36 months	Mar-22		CSSS	-	649 148	1 849 532	910 544
5	IFMS-LICENCING, SUPPORT AND MAINTENANCE	07-Sep-11	Munsoft (Pty) Ltd	20 years	Aug-31	1,593,546	BTO	1 592 258.43	3 279 964	1 809 590	2 035 747
6	OPERATING LEASE OF PHOTOCOPIERS	16-Apr-19	DALITSO BUSINESS SOLUTIONS	36 months	Mar-22	2 402 58,28	CSSS	-	-	1 023 894	1 104 390

7	PROVISION OF TRAVEL AGENCY	12-Jul-18	HARVEY WORLD WATERKLOOF t/a DABULA TRAVEL	36 months	Jul-21	2 000 000,00 (various charges based on type of services rendered)	CSSS	-	1 723 456	960 322	4 125 327
8	PROVISION OF TRAVEL AGENCY	12-Jul-18	BADIREDI TRAVEL	36 months	Jul-21	2 000 000,00 (various charges based on type of services rendered)	CSSS	-	529 991	771 088	4 125 327
9	WDM BUILDING REPAIRS AND MAINTENANCE	11-Sep-19	MPHAPHUDI DRIVING SCHOOL AND PROJECTS	36 months	Sep-22	75,909,00 total unit rate	ID	-	-	725 524	1 304 004
10	PROVISION OF WDM SHORT-TERM INSURANCE COVER	30-Sep-19	KUNENE MAKOPO RISK SOLUTIONS (PTY)LTD	36 months	Sep-22	708,70000	CSSS			616 216	671 172

APPENDIX J- Disclosure of Financial interest

WDM DECLARATION OF FINANCIAL INTEREST FOR 2019/20

OFFICIALS

No.	Title	Officials Name		Designation	Company Name
1	Mr	Siebe	Phathutshedzo	Divisional Manager Development Planning	Rirothe Planning Consulting
2	Mr	Mogolola	Carlton Chuene	Chief Internal Auditor	Carmogo Transportation
3	Ms	Mabusela	Kgomotso Patricia	EHP	Tsobaphobudi Service
					Enviro Ndia Setrvices
4	Ms	Nekhalale	Prudence	ICT Officer	Quis essentials Place
5	Mr	Ngobeni	Joseph	Sports Officer	Roxanne Business Enterprise
6	Mr	Mello	Lesibana Comfort	CSSS- Secretary	Rise Now Trading 28
					Rite Prodvat Trading
					Ikukeng Sport events and Prootieng
					Bamello Co Lifestyle
					Re A Tegantsha Cooperative
7	Ms	Makgobela	Ketlana Julia	Divisional Manager Supply Chain Management	Kgobie Construction
					Kgobase Investments
					Joy in Circles Events
8	Mr	Morema	Mahlatsa Ebdan	Risk Officer	Occupulant Safety and Health Hazard
					MmaJoyce Catering and Supply
					Patriotic 101 CPS
9	Mr	Ledwaba	Maditsela Geoffrey	Chauffer	Taxi Owner
10	Mr	Tsebe	Sesheke Keakile Benjamin	Control Room Operator	Zilasesh
11	Mr	Nkhata	Zakeo Aubrey	Divisional Manager Expenditure	Detelex Enterprise
12	Ms	Radipabe	Oteng Fortunate	GIS Oficer	DM-SA: With Oteng Radipabe
13	Ms	Rakgoale	Raisibe Martha	PA to the Speaker	Moroamogolo Cons & Projects
14	Ms	Moraka	Matlhodi	PA to the Mayor	Madukgago projects

			Johannah		
15	Mr	Moloantoa	George Lesiba	Fire fighter	Tau tsa Bosula
16	Mr	Raseruthe	Ngoako Raymond	Divisional Officer	Babirwa ba Mmangoato
17	Mr	Lewatle	Sello Abel	Fire fighter	Abzerorator
18	Mr	Khosa	Bafana Vancy	Fire fighter	BVK Enterprise
19	Ms	Macheke	Ramadimetja Ivy	EHP	Joteko Business and Enterprise
					Maboloka Funeral Services
20	Mr	Moloto	Keivin Kgorithi	EHP	Thabang Sales and Services
21	Mr	Mohlake	Abram	IDP Assistant Admin	Mohlake Construction
22	Mr	Maluleka	Morris	Municipal Manager	Sasol Bon Accord
					Kandodzwi Business Enterprise
23	Mr	Matlou	Maselwa Johannes	HR Clerk	EGM Matabane Projects
24	Mr	Malete	Cheyeza	Receptionist	TNL and Associates Trading
25	Mr	Bezuidenhout	Keoma	Network Technologies	Keter Technologies
26	Mr	Lesabane	Tumiso Herman	Financial Management Intern	K2014276834
27	Ms	Matlala	Gustinah Mamorotole	Manager Ifrastructure	Ntubane construction
					Nyakale Construction
					Lotus Evergreen Holdings
28	Mr	Mashabane	Tebogo	PA Chief Whiep	Tmash Event Management
29	Mr	Matlou	Moyahabo Milton	Fire fighter	Taxi Owner
30	Mr	Moraka	IpelengSolomon	Admin Assist Disaster	Thlagaripana trading
31	Mr	Mokoena	Batshipile Mathews Noah	Protocol Assistant	Blue Ribbon PTY LTD
					Sobakwe Trading
32	Mr	Mphela	Mafatela Peter	Head Health Services	Fati Holdings PTY LTD
33	Ms	Sehlapelo	Desiree	Manager Planning	Makheda Trading
34	Mr	Mabaso	Mavin	Junior Firefighter	Motjatjihites Projects
35	Mr	Mahlafunya	Solomon	Junior Firefighter	Hlafu Projects PTY LTD
36	Ms	Semmula	Mapula	Junior Firefighter	Godiofetse
37	Ms	Mueelwa	Takalani	CFO	Tarom PTY LTD
38	Mr	Tloubatla	Gladwin	CFO	LKT Logistics and Projects PTY LTD

WDM DECLARATION OF FINANCIAL INTEREST FOR 2019/20
COUNCILORS

No.	Title	Councilor Name		Designation	Company Name
1	Mr	Kekana	Lesiba Vaaltyn	Traditional Leader (Kgoshi)	Mokgabiseng PTY LTD
2	Mr	Thobane	Madumetja Sam	Councillor	Lenyasa Trading PTY LTD
3	Mr	Niewenhuis	Karel	Councillor	K & A Mining Co Mokopnae
					Testari Eksekuteurs Kamer
4	Mr	Baloyi	Mokhachane Ben	Councillor	Nzalamarehaka Security & Projects
5	Ms	Tefu	Mapula Shirley	Councillor	Taxi Owner
6	Mr	Tsebe	Maresela Abra	Chief Whip	Mokofuto Trading PTY LTD
7	Ms	Majoko	Shela Caroline	Councillor	Mshe120caroll.Trading
8	Mr	Motsepe	Celesta	Councillor	Basma One Funeral Services
9	Ms	Mocke	Bianca	Councillor	Perfectly dressed
10	Mr	Montane	Ndongwanze Samuel	Chair Person MPAC	Moraba Lig Rest
11	Ms	Mokwena	Kelebene Ragel	Councillor (MMC)	Lekhuhle Cleaning and Projects
					Iephalale Woman Organisation
12	Mr	Mahlangu	Vuma Mgwane	Traditional Leader (Kgoshi)	Vuma Khosiwe Projects
13	Mr	Hlungwane	Freddy Sello	Councillor (MMC)	Hlungwane Group
14	Ms	Laubscher	Nadine	Councillor	Finvest Financial Solution
15	Ms	Boloka	Rosina Mosima	Councillor	Bolokabg Matilo Enterprise
16	Ms	Magongwa	Beauty Ntombenhle	Councillor	Bentoma Catering Transport
					Kopanang Mining Co operating

					NGO - Sediba sabophelo
					NGO - Women In Action
					NGO - Mokopane Deve. Forum
					NGO - Mokopane Farmers Association
17	Mr	Khotsa	Kgotola Charles	Councillor	Charl K
					Deo Sun
					Abibo Lique Restaurant
					Employed SA Post Office
18	Mr	Sebatjane	Phineas Malesela	MMC- Planning & Economic Development	CPR Solution
19	Mr	Mataboge	Shimane Morris	Mayor	K2019025701 (South Africa)
					M4B Panelbeating and Towing Services
					Matabaoge 4 Restaurant
20		Mochaki	Makibe Dinah	PR Councillor	Shadishadi Trading Enterprise

APPENDIX K- Revenue Collection Performance By Vote and By Source

See the attached 2018/19 Audited Annual Financial Statement

APPENDIX K (ii) – Revenue Collection Performance By Source

See the attached 2018/19 Audited Annual Financial Statement

APPENDIX L – Conditional Grants Received: Excluding MIG

See the attached 2018/19 Audited Annual Financial Statement

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

See the attached 2018/19 Audited Annual Financial Statement

APPENDIX M – Capital Expenditure – New Assets Programme

See the attached 2018/19 Audited Annual Financial Statement

APPENDIX N –Capital Programme by Project 2019/20

Not applicable

APPENDIX O - Capital Project by Ward 2019/20

Capital Programme by Project by Ward 2019/20			R' 000
Capital Project	Ward(s) affected	Works completed (Yes/No)	
Water	N/A		
"Project A"	N/A		
Sanitation/Sewerage	N/A		
Electricity	N/A		
Refuse removal	N/A		
Economic development	N/A		
Environment	N/A		
Health	N/A		
Safety and Security	N/A		

APPENDIX P – Services Connection Backlogs at schools and Clinics

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

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

Service Backlogs Experienced by the Community 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:	N/A	
Housing:		
Licencing and Testing Centre:	N/A	
Reseviors		
Schools (Primary and High):	N/A	
Sports Fields:	N/A	
		T Q

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

Declaration of Loans and Grants made by the municipality 2019/20				
All Organisation or Person in receipt of Loans */Grants* provided by the municipality	Nature of project	Conditions attached to funding	Value 2019/20 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 2019/2020

See the attached 2019/20 financial statement