

WATERBERG DISTRICT MUNICIPALITY



2023/2024 MID-YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT

TABLE OF CONTENTS

1.	INTRODUCTION.....	2
2.	ORGANISATIONAL PERFORMANCE SCORE -CARD	7
3.	DETAILED CAPITAL PLAN.....	19
4.	SDBIP BUDGET STATEMENTS COMPONENTS	20
5.	TABLE C1- MONTHLY BUDGET STATEMENT SUMMARY	20
6.	TABLE C2- FINANCIAL PERFORMANCE (STANDARD CLASSIFICATION).....	21
7.	TABLE C3-FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY MUNICIPAL VOTE)	23
8.	TABLE C4- FINANCIAL PERFORMANCE (REVENUE & EXPENDITURE).....	24
9.	TABLE C5-CAPITAL EXPENDITURE (MUNICIPAL VOTE, STANDARD CLASSIFICATION & FUNDING)	26
10.	TABLE C6- FINANCIAL POSITION	28
11.	TABLE C7-CASH FLOW	29
12.	QUALITY CERTIFICATE	31

1. INTRODUCTION

1.1 Introduction

This is the 2023/24 Mid-Year Budget and Performance Assessment Report of Waterberg District Municipality which was compiled in accordance with sections 72 and section 121 of the Municipal Finance Management Act, 56 of 2003 read with the Municipal Systems Act, 32 of 2000, section 46(1) and (2) as well as the MFMA Circular 11 and 32 on annual reporting.

In the Mid-Year under review 2023/2024 Waterberg District Municipality had seven departments, namely: Office of the Municipal Manager, Budget and Treasury Office, Corporate support and shared services, Social Development and Community Service, Planning and Economic Development, Infrastructure Development, and Executive Support.

This report covers the performance information from 01 July 2023 to 31 December 2023 and focus on the implementation of Service Delivery Budget and Implementation Plan (SDBIP) which is the implementation tool of the Integrated Development Plan (IDP).

1.2 Institutional Performance Management Process Overview

The District Municipality has attempted to comply with all legislative requirements concerning the development, operations and maintenance of the performance management system that commensurate with the available resources of the institution.

- The 2023/2024 IDP review included the strategic objectives, strategies and key performance indicators (KPIs) as required by the municipal systems act 32 of 2000. The IDP was approved by council on 31 May 2023.
- The 2023/2024 Budget for implementation of IDP was approved within the prescribed timelines as required by Municipal Finance management Act 56 of 2003.
- The Executive Mayor approved the SDBIP on the 20 June 2023 as required by section 53 (c) (ii) of the MFMA, Act 56 2003. The Notice was issued to publicize the approved documents and the IDP, Budget and SDBIP was placed on the website.
- Performance agreement with performance plans were developed in line with the approved SDBIP as required by Municipal Regulations; 2006. Six Senior Managers signed the Performance agreement including the Municipal Manager. The Agreements were submitted to the MEC of Local Government as required.
- Quarterly performance reports with supporting evidence were developed by departmental managers directly reporting to Municipal Manager (MM). The quarterly performance assessments are scheduled for 19 January 2024.
- The quarterly reports were objectively and independently audited by the Internal Audit Unit to verify and to confirm performance information as reflected in the reports. The unit also confirmed the credibility of the evidence that was submitted this quarter.
- The scoring method utilized was in line with the assessment rating calculator prescribed by the local Government: Municipal Performance Regulations for Municipal Manager and Managers Directly accountable to the Municipal Manager- Regulation 805 of 2006.
An explanation is as per the table below:

Rating	Terminology	Description	% Score
5	Outstanding performance	Performance far exceeds the standard expected of an employee at this level.	167
4	Performance significantly above expectations	Performance is significantly higher than the standard expected.	133 - 166
3	Fully effective	Performance fully meets the standards expected.	100 - 132
2	Performance not fully effective	Performance is below the standard required	67 - 99
1	Unacceptable performance	Performance does not meet the standard expected. The employee has failed to demonstrate the commitment or ability to bring performance up to the level expected despite management efforts to encourage improvement.	0 – 66

1.4 SUMMARY OF THE KEY PERFORMANCE AREAS (KPAS)

Waterberg District Municipality is operating with Six Key Performance Areas (KPAs), and out of 25 applicable Key Performance Indicators (KPIs), 20 were achieved, 5 were not achieved and 7 were not applicable for the quarter, Hence the overall organizational performance is 80 %.

The six (6) KPA are spread across seven (7) institutional departments as indicated by the table above.

No.	KPA	Total KPIs	Applicable KPIs	KPIs Achieved	KPIs Not Achieved	KPIs Not Applicable for Reporting	Actual Organizational Performance (%)
1	Spatial Rationale	3	1	0	1	2	0 (50%)
2	Basic Services	5	5	5	0	0	5 (135%)
3	Financial Management & Viability	3	3	2	1	0	2 (75%)
4	Local Economic Development	1	1	1	0	0	1 (100%)
5	Good Governance & Public Participation	11	9	6	3	2	6 (88.3%)
6	Transformation & Organizational Development	9	6	6	0	3	6 (108.3%)
	Mid-Year Achievement	32	25	20	5	7	20 (93%)

TABLE 1.4.1: SUMMARY OF THE KEY PERFORMANCE AREAS (KPA's)

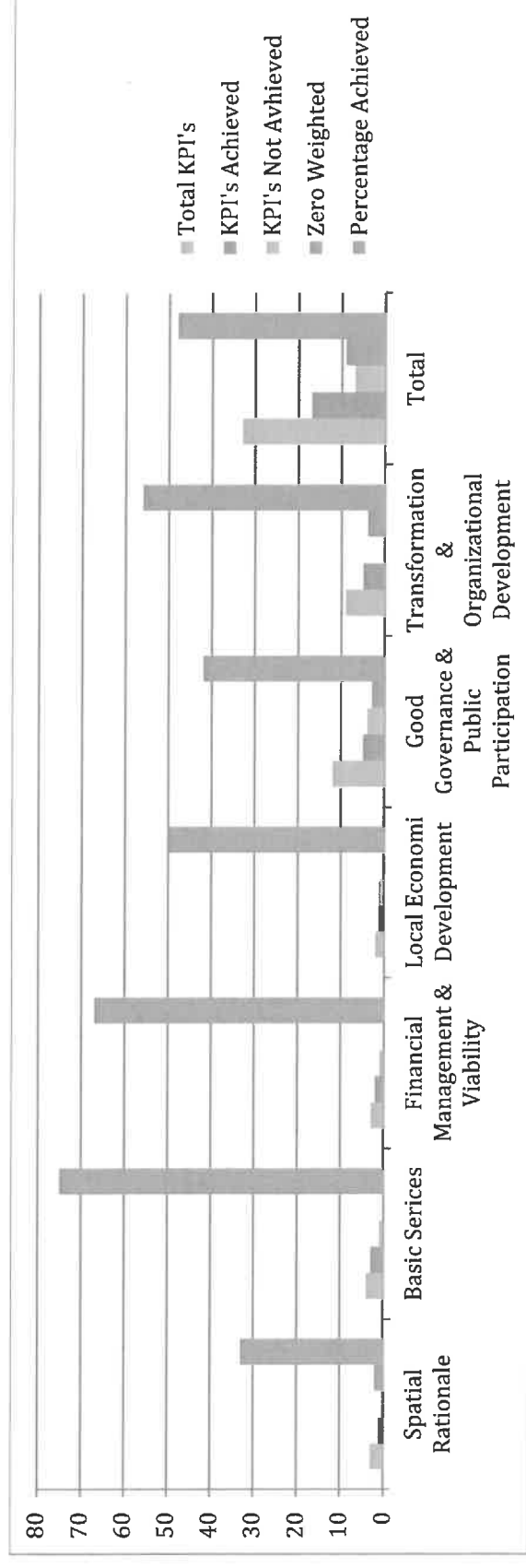


FIGURE 1.4.1: SUMMARY OF THE KEY PERFORMANCE AREAS (KPA'S)

5. KEY PERFORMANCE INDICATORS NOT ACHIEVED

KPA	KEY PERFORMANCE INDICATORS's	REMARKS	REMEDIAL ACTION
3. Spatial rationale	Number of DMPT Meeting held	3/6 DMPT meetings held: 01/09/23 13/09/23 MMLM has appointed an authorised official to be responsible for all minor and unopposed applications.	The target will be reduced when we adjust the SDBIP.
10. Financial management and	Percentage Capital budget variance in terms of SDBIP	0/10% 0% Capex Variance as at 31 December 2023	The projects are still in progress hence they will

viability				be completed in 30 June 2024.
16. Good Governance and Public Participation	Percentage AG material audit queries resolved	No progress on the 22/23 PAAP		To be resolved by 30 June 2024
18. Good Governance and Public Participation	Percentage of internal audit findings resolved	0% 1/5 Internal audit findings resolved. 4 Outstanding:		
		1. Integrated Waste Management Plan		1. Local Economic Development and Tourism and Department of Forestry and Fisheries and Environment will assist the municipality to develop the integrated waste management Plan in House.
		2. Environmental Health and Safety.		2. Air quality By-law – awaiting quotation from government printing for gazetting.
		3. Occupational Health and Safety.		3. 88% of the Occupational Health and Safety Standards have been addressed.
		4. Fire Service Unit Is Understaffed		4. The reservist policy has been approved by council for implementation effective 01 July 2023.
20. Good Governance and Public Participation	Percentage Council resolutions implemented within timeframes	85%-11/13 Resolutions implemented. 2 Outstanding Resolutions: 1. Assesses verification and disposal.		1. The Supply Chain Management process for the Auctioneer are underway.
		2. Filling of Manager Infrastructure Development Manager Position.		2. The position was advertised, however, by closing date no single application was received, Hence a report was submitted to council to seek approval for re-advert.

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4. ORGANISATIONAL PERFORMANCE SCORE -CARD

The institutional Performance score card

KPA	Strategic Objective	Program me / Focus area	Performa nce Indicators	Respon sible Departm ent	Baseline 2022/23	Annual Target 2023-2024	01 July 2023 – 31 December 2023	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
	KPA 1: Spatial Rationale											
1. Spatial rationale	To coordinate spatial transformation	Integrated Planning	Number of Highly rated IDP	OMM	1/1 IDP rated high	1X highly rated IDP attained by 30 June 2024	Not Applicable	Not Applicable	-	-	-	CoGHST A IDP Analysis report
2. Spatial rationale	To coordinate spatial transformation	Integrated Planning	Number of IDP (s) Approved by council by 31 May 2022	OMM	1/1	1X 2022/23 IDP Approved by 30 June 2024	Not Applicable	Not Applicable	-	-	-	Approved 2023/24-2025/26 IDP with Council resolution
3. Spatial rationale	To facilitate access and transform land and rural tourism development	Integrated planning	Number of DMPT Meeting held	PED	13/4	12X DMPT Meeting held by 30 June 2024	6	Not Achieved 3 (3/6=50%)	3	3/6 meetings held: Q1 01/09/23 13/09/23		Invitation Agenda Minutes Attendance register

KPA	Strategic Objective	Program / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	01 July 2023 – 31 December 2023	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
KPA 2: Basic Service delivery												
4. Basic service delivery	To preserve and protect natural resources and promote public health	Municipal Health	Number of Food outlets issued with certificate of compliance	SDCS	94/80	80 X Food outlets issued with certificate of compliance by 30 June 2024	40	Achieved 109 (273%) The department included all certificates which were in progress in the previous quarter.	+69	109/40 Certificate of acceptability issued in the mid-year	None	Signed copies of certificates
5. Basic service delivery	To coordinate and monitor social and infrastructure development for the	Municipal health	Number of permitted land fill site monitored	SDCS	New	36 X Permitted land fill site Inspections conducted by 30 June 2024	18	Achieved 18 (100%)	0	18/18 Land-fill sites monitored.	None	18 Reports on Permitted land fill site monitored &

KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	01 July 2023 – 31 December 2023	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
												Schedule of permitted landfill site monitoring sessions
6.	To preserve and protect natural resources and promote public health	Air quality management	Number of ambient air quality monitoring reports submitted	SDCS	4	4X Number of monitoring of emissions from listed activities by 30 June 2024	2	Achieved 2 (100%)	0	2/2 Monitoring of emissions Reports from listed activities.	None	Monitoring of emissions reports.
7.	To coordinate and monitor infrastructure development for the provision and access to service	Disaster Management	Number of Disaster Management stakeholder consultative meetings held	SDCS	8	4X Disaster Management stakeholder consultative meetings held by 30 June 2024	2	Achieved 2 (100%)	0	2/2 Meetings held: Q1: 28/09/23 Q2: 07/12/23	None	Invitation Agenda Minutes & Attendance register
8.	To coordinate and monitor infrastructure development for the provision and access to service	Fire fighting	Number of Fire-fighting reports submitted by local fire stations	SDCS	20	24 X Fire-fighting reports submitted by 30 June 2024	12	Achieved 12 (100%)	0	12/12 reports submitted by local fire stations	None	Fire-fighting Quarterly reports
KPA 3: Financial management and Viability												

KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	01 July 2023 – 31 December 2023	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
9.	Financial management and viability	Expenditure Management	Percentage of Operating budget variance in terms of SDBIP	ALL	20.31%	≤10% of Operating budget variance attained by 30 June 2024	≤10%	Achieved 8% (10/8=125%)	2%	8% Opex Variance as at 31 December 2023	None	Annexure B Financial Report
10	Financial management and viability	Expenditure Management	Percentage of Capital budget variance in terms of SDBIP	ALL	25%	≤10% of Capital budget variance attained by 30 June 2024	≤10%	Not Achieved 0%	10%	0% Capex Variance as at 31 December 2023	The 2 projects to be completed in 30 June 2024.	Annexure C Financial report
11	Financial management and viability	Reporting	Number of section 71 MFMA report submitted within timeframe	BTO	12/12	12 X 71 MFMA report submitted within 10 working days of start of the each Month	6	Achieved 6 (100%)	0	6/6 s71 reports submitted to National Treasury	None	Submission letters or email & Schedule of MFMA 71 Submission Schedule.
KPA 4: Local Economic Development												
12	Local Economic Development	Economic development	Number LED forum meetings held	PED	4	4 X LED forum meetings held by 30 June 2024	2	Achieved 2 (100%)	0	2/2 meetings held: Q1: 11/07/23 Q2: 10/10/23	None	Invitation, Agenda, Minutes, Attendance register & Resolutions
KPA 5: Good Governance & Public Participation												

KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	01 July 2023 – 31 December 2023	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
13	Good Governance and Public Participation	Monitoring and Evaluation	Number of section 72 Report (s)- Mid-year Budget and performance Assessment Report submitted	OMM	1/1 25/01/2023	1 X (MFMA S72 Report) Mid-year Budget and performance Assessment Report submitted by 25 January 2024	Not Applicable	Not Applicable	-	-	-	Submission letters to NT/PT & EM with acknowledgement letters & A Copy of Mid-year Budget and performance Assessment Report.
14	Good Governance and Public Participation	Monitoring and Evaluation	Number of Submission of Annual Performance Report (APR) and AFS	OMM	1/1 APR 1/1 AFS	1X APR and AFS submitted to AGSA by 31 August 2023.	1	Achieved 1/1 (100%)	-	APR and AFS submitted to AGSA by 31 August 2023	None	Submission letter with acknowledgement
15	Good Governance and Public Participation	Auditing	AG -Audit outcome/opinion	ALL	Unqualified	Unqualified sustained by 30 November 2022	Unqualified	Achieved Unqualified (100%)	-	Unqualified November 2023)	None	Final Audit Report and Management Report.
16	Good Governance and Public Participation	Auditing	Percentage AG material audit queries resolved	ALL	100% 10/10	100% of Prior Year material audit queries resolved by 30 June 2024	20%	Not Achieved 0%	20%	No progress on the 22/23 PAAP	To be resolved by 30 June 2024	2022/23 Post Audit action plan

KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	01 July 2023 – 31 December 2023	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
17	Good Governance and Public Participation	Auditing	Percentage of risk resolved within timeframes as specified in risk plan	ALL	50% 9/18	100% of Identified risk resolved within timeframes as specified in risk plan by 30 June 2024	50%	Achieved 50% (100%)	0%	50% progress in mitigating the risks	None	Risk register
18	Good Governance and Public Participation	Auditing	Percentage of internal audit findings resolved	ALL	70% 14/20	100% of internal audit findings resolved by 30 June 2024	50%	Not Achieved 10%	-40%	1/5 Internal Audit findings resolved. 4 Outstanding: 1. Integrated Waste Management Plan	1. Local Economic Development and Tourism and Department of Forestry and Fisheries and Environment will assist the municipality	Internal audit action plan

KPA	Strategic Objective	Program / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	01 July 2023 – 31 December 2023	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target				to develop the Integrated waste management Plan in House.	
										2.Environment al Health and Safety.	2. Air quality By-law – awaiting quotation from government printing for gazetting.	
										Occupational Health and Safety.	3.88% of the Occupational Health and Safety Standards have been addressed	
										4.Fire Service Unit Is Understaffed	.The reservist policy has been approved by	

KPA	Strategic Objective	Program / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	01 July 2023 – 31 December 2023	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
19	Good Governance and Public Participation	Auditing	Number of Audit committee meetings held	OMM	4	4 X Audit committee meetings held by 30 June 2024	2	Achieved 4/2 (200%) There were special meetings for both quarters.	+2	4/2 Meetings held: Q1: 25/08/23 15/09/23 Q2: 24/11/23 29/11/23	None	Invitation Agenda Minutes Attendance register & Recommendations..
20	Good Governance and Public Participation	Governance	Percentage of Council resolutions implemented within timeframes	ALL	88.29%	100% Council resolutions implemented by 30 June 2024	100%	Not Achieved 85%	15%	85% Council Resolutions Implemented. 2 Outstanding Resolutions: 1.Assets Verification and Disposal. 2.Filling of Manager Infrastructure Development Manager Position	1.The Supply Chain Management process for Auctioneer are underway. 2.The position was	Council resolutions implemented register

KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	01 July 2023 – 31 December 2023	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
21	Good Governance and Public Participation	To develop and implement integrated management and governance	Public Participation	Number of IDP Representative Forum meetings convened	3/4	4 X IDP Representative Forum meetings convened by 30 June 2024	2 1 X Approval of IDP Review process 1 X Analysis phase	Achieved 2/2 (100%)	0	2/2 IDP Representative Forum Meetings Held: Q1: 11/08/23 Q2: 28/11/23	None	Invitations , Agenda, minutes, attendance register with schedule of meetings.
22	Good Governance and Public Participation	To develop and implement integrated management and governance	Governance	Number of MPAC meetings held	6/6	4 X MPAC Meetings held by 30 June 2024	2	Achieved 2/2 (100%)	0	1/2 MPAC Meeting held: Q1: 13/09/2023. Q2: 16/11/23	None	Invitation Agenda Minutes Attendance register & Recommendations.
23	Good Governance and Public Participation	To develop and implement integrated management and governance	Governance	Number of 2022/23 Oversight report(s) approved by council	1/1	1 X 2022/23 Oversight report(s) approved by council by 31 March 2024	Not Applicable	Not Applicable	-	-	-	Council resolution with 2022/23 Oversight Report

KPA	Strategic Objective	Program / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	01 July 2023 – 31 December 2023	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
KPA 6: Transformation & Organisational Development												
							Target					
24	Transformation and Organisational Development	Human Resources Management	Number of Senior Management signed Performance Agreements	OMM	6/6	6 X Senior Management with signed Performance Agreements by 31 July 2023	6	Achieved 6/6 (100%)	0	6/6 Performance Agreements Submitted to MEC 31 July 2023	-	Copies of Signed Performance Agreements
25	Transformation and Organisational Development	Capacity building and Training (HRD)	Number of officials and Councillors capacitated in terms of the workplace skills plan	CSSS	21	25 X Officials and Councillors capacitated in terms of the workplace skills plan by 30 June 2024	10	Achieved 71/10 (710%) There was extra training offered in both quarters.	+61	71/10 officials and Councillors trained: Q1: 37 Q2: 34	None	Copies of the Attendance registers and Schedule of training activities attended.
26	Transformation and Organisational Development	Occupational Health and Safety	Number of OHS Committee meetings held	CSSS	4/4	4 X OHS Committee meetings held by 30 June 2024	2	Achieved 2/2 (100%)	0	2/2 Meeting held: Q1: 08/08/23 Q2: 24/10/23	None	Attendance registers with Schedule of meetings.
27	Transformation and Organisational Development	Information and Communication Technology	Number of ICT Steering Committee Meeting Held	CSSS	4	4 X ICT Steering Committee Meeting Held by 30 June 2024	2	Achieved 2/2 (100%)	0	2/2 Meeting held: Q1: 24/07/23 Q2:	None	Invitation Agenda Minutes & Attendance register

KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	01 July 2023 – 31 December 2023	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
										27/10/23		
28	Transf ormation and Organizational Development	Organisational Development	Number of approved 2024/25 SDBIP by the Executive Mayor	OMM	1/1 15/06/2022	1 X 2024/25 SDBIP Approved by the EM by the 28 June 2024	Not Applicable	Not Applicable	-	-	-	Copy of the Approved 2024/25 SDBIP
29	Transf ormation and Organizational Development	Monitoring and Evaluation	Number of 2023/24 Annual Performance evaluation conducted	OMM	0/1	1X 2023/24 Annual Performance evaluation conducted by 30 June 2024	Not Applicable	Not Applicable	-	-	-	Attendance register
30	Transf ormation and Organizational Development	Monitoring and Evaluation	Number of Annual report (sec 121) adopted & submitted to MEC	OMM	1 AR Approved 30 March 2023	1 X Annual Report (sec 121) adopted & submitted to MEC by 31 March 2024	Not Applicable	Not Applicable	-	-	-	Submission letter

KPA	Strategic Objective	Program / Focus area	Performance Indicators	Responsible Department	Baseline 2022/23	Annual Target 2023-2024	01 July 2023 – 31 December 2023	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
31	Transformation and Organizational Development	Legal Services	Number of litigation reports compiled and submitted to council	CSSS	4	4 X litigation reports compiled and submitted to council by 30 June 2024	2	Achieved 2/2 (100%)	0	2/2 Reports submitted to council.	None	Litigation Reports
32	Transformation and Organizational Development	Human Resource Management	Number of LLF meetings held by end June 2024	CSSS	4	4 X LLF meetings held by end June 2024	2	Achieved 3/2 (150%) A Special Meeting was held in Q2.	+1	3/2 Meeting held: Q1: 13/09/23 Q2: 20/10/23 05/12/23	None	Invitation Agenda Minutes & Attendance register

Performance Rating Legend:

COLOUR SCHEME	PERFORMANCE DISCRIPTION	MSA KPA RATINGS CRITERIA
	Performance Rating above 150%	5
	Performance Rating More than 100% but less than 150%	4
	Performance Rating of 100%	3
	Performance Rating between/below 100% but more than 75%	2
	Performance Rating below 75%	1

+ (Positive)	Over Achievement
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5. DETAILED CAPITAL PLAN

No.	Dept.	Project name	2023/24 IDP Budget	Planned start date	Planned completion date	Quarter 2		Actual Expenditure	Actual Progress	Variance	Evidence	Status of the Project
						% Prog.	Milestone					
1	CSSS	Solar System	100 000.00	01/07/2023	30/06/2024	25%	Procurement Process.	0.00	0%	25%	Project Status Report	The project to be advertised as supply and delivery by 31 January 2024. Targeted date for competition 30 April 2024.
2	CSSS	Office Equipment	50 000.00	01/07/2023	30/06/2024	25%	Procurement Process.	0.00	0%	25%	Project Status Report	To be advertised as a three year tender for supply of office equipment. Targeted date for competition 30 April 2024.

6. SDBIP BUDGET STATEMENTS COMPONENTS

The Municipal Budget and Reporting Regulations (MBRR) R33, specifies that the financial report of a municipality must be in the format specified in Schedule C and include all the required tables, charts, explanatory information and the quality certificate, taking into account any guidelines issued by the Minister in terms of section 168(1) of the MFMA Act 56 of 2003.

1. Table C1 – Summary
2. Table C2 – Financial Performance (standard classification)
3. Table C3 – Financial Performance (revenue and expenditure by municipal vote)
4. Table C4 – Financial Performance (revenue and expenditure)
5. Table C5 – Capital Expenditure (municipal vote, standard classification and funding)

6. Table C6—Financial Position

7. Table C7—Cash flow

7. TABLE C1- MONTHLY BUDGET STATEMENT SUMMARY

Description	2022/23	Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full YearForecast
R thousands								
Financial Performance								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Investment revenue	3 029	2 566	-	232	1 542	1 069	473	44%
Transfers and subsidies - Operational	149 388	154 572	-	25	64 231	60 194	4 037	7%
Other own revenue	2 520	2 373	-	137	838	989	(150)	-15%
Total Revenue (excluding capital transfers and contributions)	154 937	159 512	-	394	66 612	62 252	4 360	7%
Employee costs	116 764	127 546	-	9 644	50 134	53 144	(3 010)	-6%
Remuneration of Councillors	9 008	9 218	-	804	4 124	3 841	283	7%
Depreciation and amortisation	5 272	7 393	-	477	2 461	3 080	(619)	-20%
Interest	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	(0)	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	41 232	41 985	-	2 926	15 350	17 494	(2 143)	-12%
Total Expenditure	172 277	186 142	-	13 850	72 070	77 559	(5 489)	-7%
								186 142

Surplus/(Deficit)	(17 339)	(26 630)	-	(13 456)	(5 458)	(15 307)	9 849	-	(26 630)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	64%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	(17 339)	(26 630)	-	(13 456)	(5 458)	(15 307)	9 849	-64%	(26 630)
Surplus/ (Deficit) for the year	(17 339)	(26 630)	-	(13 456)	(5 458)	(15 307)	9 849	-64%	(26 630)
Capital expenditure & funds sources									
Capital expenditure	1 122	150	-	-	-	62	(62)	-	150
Capital transfers recognised	-	-	-	-	-	-	-	100%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	150	-	-	-	62	(62)	-	150
Total sources of capital funds	1 000	150	-	-	-	62	(62)	100%	150
Financial position									
Total current assets	16 901	20 889	-	-	13 138	-	-	-	20 889
Total non current assets	78 084	71 848	-	-	75 623	-	-	-	71 848
Total current liabilities	21 793	25 582	-	-	21 027	-	-	-	25 582
Total non current liabilities	22 702	23 052	-	-	22 702	-	-	-	23 052
Community wealth/Equity	50 423	44 102	-	-	45 032	-	-	-	44 102
Cash flows									
Net cash from (used) operating	(12 442)	(24 920)	-	(18 634)	(4 294)	(9 693)	(5 400)	56%	(24 920)
Net cash from (used) investing	324	250	-	-	-	104	104	100%	250
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	15 995	18 133	-	-	8 479	33 214	24 734	74%	(11 897)
Debtors & creditors analysis									
0-30 Days		31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	58	0	0	0	0	0	5	0%	63
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	0%	-

8. TABLE C2- FINANCIAL PERFORMANCE (STANDARD CLASSIFICATION)

Description	Ref	2022/23	Budget Year 2023/24
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R thousands	1	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD %	Full Year
Revenue - Functional									
Governance and administration		150 987	155 248	-	257	64 772	60 668	4 104	155 248
Executive and council		-	-	-	-	-	-	-	-
Finance and administration		150 987	155 248	-	257	64 772	60 668	4 104	155 248
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		315	158	-	25	182	66	116	158
Community and social services		-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-
Public safety		50	53	-	1	30	22	8	53
Housing		-	-	-	-	-	-	-	-
Health		265	105	-	24	151	44	108	105
Economic and environmental services		2 281	2 290	-	-	1 001	762	239	2 290
Planning and development		-	-	-	-	-	-	-	-
Road transport		2 281	2 290	-	-	1 001	762	239	2 290
Environmental protection		-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-
Other		1 354	1 815	-	112	657	756	(100)	1 815
	4								
Total Revenue - Functional	2	154 937	159 512	-	394	66 612	62 252	4 360	159 512
Expenditure - Functional									
Governance and administration		83 103	91 691	-	7 291	36 540	38 204	(1 665)	91 691
Executive and council		33 544	39 396	-	2 967	15 645	16 415	(770)	39 396
Finance and administration		49 559	52 294	-	4 323	20 894	21 789	(895)	52 294
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		67 487	69 835	-	4 952	26 351	29 098	(2 747)	69 835
Community and social services		3 844	4 386	-	291	1 706	1 828	(122)	4 386
Sport and recreation		-	-	-	-	-	-	-	-
Public safety		38 720	39 903	-	2 916	14 777	16 626	(1 849)	39 903
Housing		-	-	-	-	-	-	-	-
Health		24 922	25 546	-	1 744	9 867	10 644	(777)	25 546
Economic and environmental services		13 602	15 557	-	1 034	5 933	6 482	(549)	15 557
Planning and development		9 753	11 387	-	612	4 003	4 745	(742)	11 387

Road transport		3 849	4 170	-	422	1 930	1 737	193	11%	4 170
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		8 084	9 059	-	574	3 246	3 775	(529)	-14%	9 059
Total Expenditure - Functional	3	172 277	186 142	-	13 850	72 070	77 559	(5 489)	-7%	186 142
Surplus/ (Deficit) for the year		(17 339)	(26 630)	-	(13 456)	(5 458)	(15 307)	9 849	-64%	(26 630)

9. TABLE C3-FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY MUNICIPAL VOTE)

Vote Description	Ref	2022/23	Budget Year 2023/24					YTD	YTD %	Full Year
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget			
R thousands										
Revenue by Vote	1	149 558	154 270	-	257	64 657	60 260	4 397	7.3%	154 270
Vote 1 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		1 429	978	-	-	115	408	(293)	-71.8%	978
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING		2 281	2 290	-	-	1 001	762	239	31.4%	2 290
Vote 5 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - MAYORS OFFICE		-	-	-	-	-	-	-	-	-
Vote 7 - SOCIAL SERVICES		50	53	-	1	30	22	8	38.2%	53
Vote 8 - FIRE FIGHTING		265	105	-	24	151	44	108	245.2%	105
Vote 9 - MUNICIPAL HEALTH SERVICES		1 354	1 815	-	112	657	756	(100)	-13.2%	1 815
Vote 10 - ABATTOIR		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	154 937	159 512	-	394	66 612	62 252	4 360	7.0%	159 512
Expenditure by Vote	1	23 942	22 644	-	2 406	9 530	9 435	95	1.0%	22 644
Vote 1 - BUDGET AND TREASURY		9 289	12 504	-	912	4 877	5 210	(333)	-6.4%	12 504
Vote 2 - MUNICIPAL MANAGER		25 617	29 650	-	1 918	11 364	12 354	(990)	-8.0%	29 650
Vote 3 - CORPORATE SERVICES		9 753	11 387	-	612	4 003	4 745	(742)	-15.6%	11 387
Vote 4 - PLANNING		-	-	-	-	-	-	-	-	-

Vote 5 - INFRASTRUCTURE SERVICES	3 849	4 170	-	422	1 930	1 737	193	11.1%	4 170
Vote 6 - MAYORS OFFICE	24 254	26 892	-	2 055	10 789	11 205	(437)	-3.9%	26 892
Vote 7 - SOCIAL SERVICES	3 844	4 386	-	291	1 706	1 828	(122)	-6.6%	4 386
Vote 8 - FIRE FIGHTING	38 720	39 903	-	2 916	14 777	16 626	(1 849)	-11.1%	39 903
Vote 9 - MUNICIPAL HEALTH SERVICES	24 922	25 546	-	1 744	9 867	10 644	(777)	-7.3%	25 546
Vote 10 - ABATTOIR	8 084	9 059	-	574	3 246	3 775	(529)	-14.0%	9 059
Vote 11 -	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	172 277	-	13 850	72 070	77 559	(5 489)	-7.1%	186 142
Surplus/ (Deficit) for the year	2	(17 339)	-	(13 456)	(5 458)	(15 307)	9 849	-64.3%	(26 630)

10. TABLE C4- FINANCIAL PERFORMANCE (REVENUE & EXPENDITURE)

Description	Ref	Budget Year 2023/24						YTD variance	YTD variance %	Full Year Forecast
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	50	-	53	-	1	30	22	8	38%	53
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1	-	(0)	-	(0)	0	(0)	1	-267%	(0)
Interest from Current and Non Current Assets	3 029	-	2 566	-	232	1 542	1 069	473	44%	2 566
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue	1 648	-	2 321	-	136	808	967	(159)	-16%	2 321
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-

11. TABLE C5-CAPITAL EXPENDITURE (MUNICIPAL VOTE, STANDARD CLASSIFICATION & FUNDING)

Vote Description	Ref	2022/23	Budget Year 2023/24						
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD %	Full Year
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-
Vote 4 - PLANNING		-	-	-	-	-	-	-	-
Vote 5 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-
Vote 6 - MAYORS OFFICE		-	-	-	-	-	-	-	-
Vote 7 - SOCIAL SERVICES		-	-	-	-	-	-	-	-
Vote 8 - FIRE FIGHTING		-	-	-	-	-	-	-	-
Vote 9 - MUNICIPAL HEALTH SERVICES		-	-	-	-	-	-	-	-
Vote 10 - ABATTOIR		-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2								
Vote 1 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		575	150	-	-	-	62	(62)	-100%
Vote 4 - PLANNING		-	-	-	-	-	-	-	-
Vote 5 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-
Vote 6 - MAYORS OFFICE		-	-	-	-	-	-	-	-
Vote 7 - SOCIAL SERVICES		-	-	-	-	-	-	-	-
Vote 8 - FIRE FIGHTING		424	-	-	-	-	-	-	-
Vote 9 - MUNICIPAL HEALTH SERVICES		122	-	-	-	-	-	-	-
Vote 10 - ABATTOIR		-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-

Total Capital Funding		1 000	150	-	-	-	62	(62)	-100%	150
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12. TABLE C6- FINANCIAL POSITION

Description	Ref	2022/23	Budget Year 2023/24			YearTD actual	Full YearForecast
		AuditedOutcome	OriginalBudget	AdjustedBudget			
R thousands	1						
ASSETS							
Current assets							
Cash and cash equivalents		12 773	18 133	-	-	9 064	18 133
Trade and other receivables from exchange transactions		1 230	1 265	-	-	1 269	1 265
Receivables from non-exchange transactions		83	1 491	-	-	83	1 491
Current portion of non-current receivables		140	-	-	-	140	-
Inventory		-	-	-	-	-	-
VAT		2 588	-	-	-	2 476	-
Other current assets		106	-	-	-	106	-
Total current assets		16 901	20 889	-	-	13 138	20 889
Non current assets							
Investments		22	-	-	-	22	-
Investment property		-	-	-	-	-	-
Property, plant and equipment		76 776	70 634	-	-	74 332	70 634
Biological assets		-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-
Intangible assets		1 287	1 159	-	-	1 269	1 159
Trade and other receivables from exchange transactions		-	55	-	-	-	55
Non-current receivables from non-exchange transactions		-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-
Total non current assets		78 084	71 848	-	-	75 623	71 848
TOTAL ASSETS		94 985	92 736	-	-	88 761	92 736
LIABILITIES							
Current liabilities							
Bank overdraft		-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-
Consumer deposits		2	2	-	-	2	2
Trade and other payables from exchange transactions		14 526	9 218	-	-	12 359	9 218
Trade and other payables from non-exchange transactions		0	-	-	-	1 280	-
Provision		4 576	16 363	-	-	4 569	16 363
VAT		2 163	-	-	-	2 281	-

Other current liabilities		536	-	-	536	-
Total current liabilities		21 793	25 582	-	21 027	25 582
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		6 174	23 052	-	6 174	23 052
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		16 528	-	-	16 528	-
Total non current liabilities		22 702	23 052	-	22 702	23 052
TOTAL LIABILITIES		44 494	48 635	-	43 729	48 635
NET ASSETS	2	50 490	44 102	-	45 032	44 102
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		50 423	44 102	-	45 032	44 102
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	50 423	44 102	-	45 032	44 102

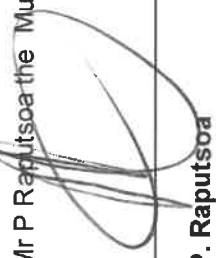
13. TABLE C7-CASH FLOW

Description	Ref	2022/23 Audited Outcome	Budget Year 2023/24							
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		2 631	1 974	-	166	973	822	151	18%	1 974
Transfers and Subsidies - Operational		147 511	154 572	-	47	64 134	60 194	3 940	7%	154 572
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		2 922	2 566	-	232	1 379	1 069	310	29%	2 566
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(165 506)	(184 032)	-	(19 080)	(70 779)	(71 779)	1 000	-1%	(184 032)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(12 442)	(24 920)	-	(18 634)	(4 294)	(9 693)	(5 400)	56%	(24 920)
CASH FLOWS FROM INVESTING ACTIVITIES										

14. QUALITY CERTIFICATE

I Preciousstone Raputsoa, Municipal Manager of Waterberg District municipality hereby certify that the 2nd Quarter/ Mid-Year Budget and Performance Report 2023/24 and supporting documentations have been prepared in accordance with the Municipal Financial management Act, 56 of 2003 section 72, Municipal Systems Act 32 of 2000 and the Regulations made under the Act. The 2nd Quarter/Mid-year Budget and Performance Assessment Report and supporting documents are consistent with the 2023/24 Integrated Development Plan of the Municipality.

Mr P Raputsoa the Municipal Manager of Waterberg District Municipality (DC36)



P. Raputsoa

Municipal Manager


Date