

WATERBERG DISTRICT MUNICIPALITY



FINAL 2024/2025 MID-YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT

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1. INTRODUCTION

1.1 Introduction

This is the 2024/25 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 2024/2025 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 2024 to 31 December 2024 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 2024/2025 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 23 May 2024.
- The 2024/2025 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 13 June 2024 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. 6/6 Senior Managers and Acting managers signed the Performance agreement including the Municipal Manager. The Agreements were submitted to the MEC of Local Government as required.
- Mid-year budget and performance assessment report with supporting evidence were developed by departmental managers directly reporting to Municipal Manager (MM).
- The mid-year budget and performance assessment report was 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 23 Key Performance Indicators (KPIs), 20 were achieved, 3 were not achieved and 8 were not applicable for the quarter, Hence the overall organizational performance is 87 %.

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%
2	Basic Services	5	5	5	0	0	100%
3	Financial Management & Viability	2	2	2	0	0	100%
4	Local Economic Development	1	1	1	0	0	100%
5	Good Governance & Public Participation	11	8	6	2	3	75%
6	Transformation & Organizational Development	9	6	6	0	3	100%
	Mid-Year Achievement	31	23	20	3	8	87%

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

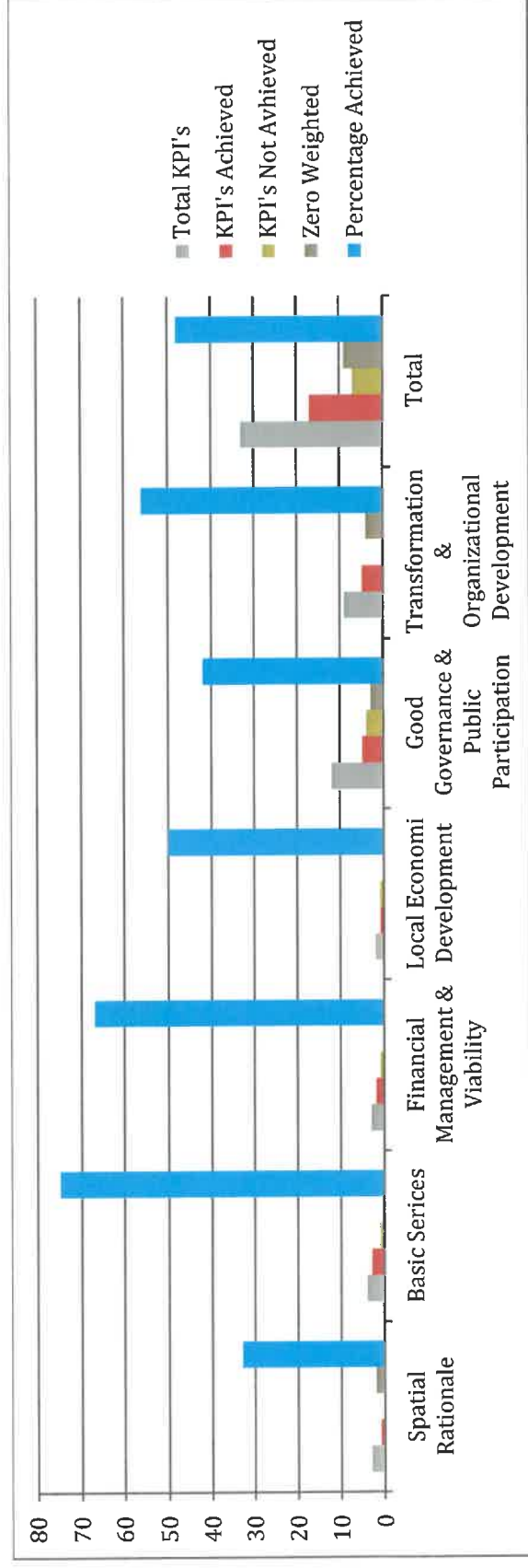


FIGURE 1.4.1: SUMMARY OF THE KEY PERFORMANCE AREAS (KPA'S)

3. KEY PERFORMANCE INDICATORS NOT ACHIEVED

KPA	KEY PERFORMANCE INDICATORS's	REMARKS	REMEDIAL ACTION
3. Spatial rationale	Number of DMPT Meeting held	0/2 DMPT meetings held: The DMPT term has lapsed in 30 June 2024.	Council has approved the establishment of new DMPT, Currently waiting for local municipalities to sign modality agreements.
19.Good Governance and Public Participation	Percentage Council resolutions implemented within timeframes	68%-17/25 Resolutions implemented. 8 Outstanding Resolutions: 1. Re-establishment of District Municipal Planning Tribunal.	1. Council has approved the re-establishment of new DMPT and modality agreements were circulated to all four local municipalities for signature by municipal managers.

			2. The recruitment process done, the reports will be tabled in the next council meeting for consideration. 3. The recruitment process done, the reports will be tabled in the next council meeting for consideration. 4. The recruitment process done, the reports will be tabled in the next council meeting for consideration. 5. A care taker was appointed (MCSSS) 6. The department is consolidating WEDA business case for treasury engagement. 7. The EM wrote letter to MEC, currently awaiting response. 8. Currently in the process of finalising procurement process to refer 21 junior/fire fighters to a pump operation course.	
		2. Filling of Manager Social Development and Community Services Position 3. Filling of Manager Infrastructure Development Position 4. Filling of Manager Planning and Economic Development Position 5. Extension of acting appointment for manager infrastructure development. 6. Resuscitation of Waterberg economic development agency 7. Devolution of WDM road function from RAL to WDM 8. Training of fire fighters	1/2 IDP Representative Forum Meetings Held: Q1: 24/08/24 Q2: No IDP Representative meeting was held in quarter 2 due to non-attendance of stakeholders	
20. Good Governance and Public Participation	Number of IDP Representative meetings convened	Forum		

2. ORGANISATIONAL PERFORMANCE SCORE -CARD

The institutional Performance score card

KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	01 July 2024 – 31 December 2024	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
KPA 1: Spatial Rationale												
1.	Spatial rationale	Integrate Planning	Number of Highly rated IDP	OMM	1	1X highly rated IDP attained by 30 June 2025	Not Applicable	Not Applicable	-	-	-	MEC IDP Assessment Report
2.	Spatial rationale	Integrate Planning	Number of IDP (s) Approved by council by 31 May 2025	OMM	1/1	1X 2024/25 IDP Approved by 30 June 2025	Not Applicable	Not Applicable	-	-	-	Approved 2024/25-IDP with Council resolution
3.	Spatial rationale	To facilitate access and transform land and rural tourism development	Number of DMPT Meeting held	PED	9/4	4X DMPT Meeting held by 30 June 2025	2	Not Achieved 0 (0/2=0%)	2	0/2 meetings held: The DMPT term has lapsed in 30 June 2024.	Council has approved the establishment of new DMPT, Currently waiting for	Invitation, agenda, minutes and attendance register

KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	01 July 2024 – 31 December 2024	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	271/160	160 X Food outlets issued with certificate of compliance by 30 June 2025	80	Achieved 105 (131.2%)	25	105/80 Certificate of acceptability issued in the mid-year Q1: 31 Q2: 74	None	Certificates
5. Basic service delivery	To coordinate and monitor social and infrastructure	Municipal health	Number of land fill site inspections conducted	SDCS	36/36	36 X Number of land fill site inspections conducted by 30 June 2025	18	Achieved 18 (100%)	0	18/18 Land-fill sites inspections conducted.	None	Monitoring reports and checklists

KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	01 July 2024 – 31 December 2024	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
6.	Basic service delivery To preserve and protect natural resources and promote public health	Air quality management	Number of monitoring of emissions from listed activities	SDCS	4/4	4X Number of monitoring of emissions from listed activities by 30 June 2025	2	Achieved 2 (100%)	0	2/2 Monitoring of emissions Reports from listed activities.	None	Monitoring report
7.	Basic delivery service To coordinate and monitor infrastructure development for the provision and access to services	Disaster Management	Number of Disaster Management stakeholder consultative meetings held	SDCS	4/4	4X Disaster Management stakeholder consultative meetings held by 30 June 2025	2	Achieved 2 (100%)	0	2/2 Meetings held: Q1: 30/09/2024 Q2: 05/12/2024	None	Invitation, agenda, minutes and attendance register
8.	Basic service delivery To coordinate and monitor infrastructure development for the provision and access to services	Fire fighting	Number of Fire-fighting reports submitted by local fire stations	SDCS	24/24	24 X Fire-fighting reports submitted by 30 June 2025	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 2023/24	Annual Target 2024-2025	01 July 2024 – 31 December 2024	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	5%	≤10% of Operating budget variance attained by 30 June 2025	≤10%	Achieved 8% (10/8=125%)	2%	8% Opex Variance as at 31 December 2024	None	Financial report
10	Financial management and viability	Reporting	Number of section 71 MFMA reports submitted.	BTO	12/12	12 X Section 71 MFMA reports submitted within 10 working days of the start of each Month by 30 June 2025.	6	Achieved 6 (100%)	0	6/6 s71 reports submitted to National Treasury	None	Financial reports
KPA 4: Local Economic Development												
11	Local Economic Development	Economic Development	Number LED forum meetings held	PED	4/4	4 X LED forum meetings held by 30 June 2025	2	Achieved 2 (100%)	0	2/2 meetings held: Q1: 13/08/24 Q2: 12/12/2024	None	Invitation, agenda, minutes, attendance register and resolutions
KPA 5: Good Governance & Public Participation												
12	Good Governance and Public Participation	Monitoring and Evaluation	Number of section 72 Report (s)- Mid-year Budget and performance Assessment	OMM	1/1 25/01/2024	1 X (MFMA Section 72 Report) Mid-year Budget and performance Assessment Report submitted by	Not Applicable	Not Applicable	-	-	-	Submission on letters to NT, PT & EM with acknowledgement letters & a copy of mid-year

KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	01 July 2024 – 31 December 2024	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
			nt Report submitted			25 January 2025						Budget and Performance Assessment Report
13	Good Governance and Public Participation	Monitoring and Evaluation	Number of Submissions of Annual Performance Report (APR) and Annual Financial Statement (AFS)	OMM	1/1 APR 1/1 AFS 31/08/2024	1X APR and 1X AFS submitted to AGSA by 31 August 2025.	1	Achieved 1/1 (100%)	0	APR and AFS submitted to AGSA by 30 August 2024	None	Submission letters
14	Good Governance and Public Participation	Auditing	AG -Audit outcome/ Opinion	ALL	Unqualified with findings.	Unqualified attained by 30 November 2024.	Unqualified	Achieved Unqualified (100%)	0	Unqualified with no material findings (Clean Audit) November 2024)	None	AGSA audit report
15	Good Governance and Public Participation	Auditing	Percentage of AG audit queries resolved	ALL	100% 16/16	100% of Prior year audit queries resolved by 30 June 2025	Not Applicable	Not Applicable	-	-	-	Post audit action plan

	KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	01 July 2024 – 31 December 2024	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
								Target					
16	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage of Identified risks mitigated	ALL	100% 21/21	100% of Identified risks mitigated by 30 June 2025	50%	Achieved 50% (100%)	0%	50% progress in mitigating the risks	None	Risk register
17	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage of internal audit queries resolved	ALL	56% 5/9	100% of internal audit queries resolved by 30 June 2025	50%	Achieved (75%)	25%	6/8 Internal Audit queries resolved. Two internal audit queries are outstanding	None	Internal audit action plan
18	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Number of Audit committee meetings held	OMM	8/4	4 X Audit committee meetings held by 30 June 2025	2	Achieved 3/2 (150%) There was special meetings for the both quarters.	+1	3/2 Meetings held: Q1: 23/08/2024 16/09/2024 Q2: 25/11/2024	None	Invitations , agenda, minutes and attendance register
19	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Governance	Percentage of Council resolutions implemented.	ALL	87% 26/30	100% Council resolutions implemented by 30 June 2025	100%	Not Achieved 68% 17/25	32%	68% 17/25 Council Resolutions Implemented. 8 Outstanding Resolutions: 1.Re-establishment of District	1.Council has approved	Council resolutions register

KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	01 July 2024 – 31 December 2024	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
										Municipal Planning Tribunal.	the re-establishment of new DMPT and modality agreements were circulated to all four local municipalities for signature by municipal managers .	
										2.Filling of Manager Social Development and Community Services Position	2. The recruitment process done, the reports will be tabled in the next council meeting for consideration.	
										3.Filling of Manager Infrastructure Development Position	3. The recruitment process done, the reports	

KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	01 July 2024 – 31 December 2024	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target				will be tabled in the next council meeting for consideration. 4. The recruitment process done, the reports will be tabled in the next council meeting for consideration. 5. A caretaker was appointed (MCSSS). 6. The department is consolidating WEDA business case for treasury	

	KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	01 July 2024 – 31 December 2024	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
								Target					
											7.Devolution of WDM road function from RAL to WDM 8.Training of fire fighters	engagement ent. 7.The EM wrote letter to MEC, currently awaiting response. 8.Currently in the process of finalising procurement process to refer 21 junior/fire fighters to a pump operation course.	
20	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Public Participation	Number of IDP Representative Forum meetings convened	OMM	4/4	4 X IDP Representative Forum meetings convened by 30 June 2025	1 X Approval of IDP review process 1 X Analysis phase	1/2 (50%)	1	1/2 IDP Representative Forum Meetings Held: Q1: 24/08/24 Q2: No IDP Representative meeting was held in quarter 2 due to non-attendance of stakeholders	Meeting was postponed to 22 January 2025.	Invitation, agenda, minutes and attendance register

KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	01 July 2024 – 31 December 2024	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
21	Good Governance and Public Participation	Governance	Number of MPAC meetings held	ALL	4/4	4 X MPAC Meetings held by 30 June 2025	2	Achieved 2/2 (100%)	0	2/2MPAC Meeting held: Q1: 16/09/2024. Q2: 20/11/2024	None	Invitation, agenda, minutes and attendance register
22	Good Governance and Public Participation	Governance	Number of 2023/24 Oversight report approved by council	OMM	1	1 X 2023/24 Oversight report approved by council by 31 March 2025	Not Applicable	Not Applicable	-	-	-	Council resolution with 2023/24 Oversight Report
KPA 6: Transformation & Organisational Development												
23	Transformation and Organisational Development	Human Resources Management	Number of Senior Managers with signed Performance Agreements	OMM	6/6	6 X Senior Managers with signed Performance Agreements by 31 July 2025	6	Achieved 6/6 (100%)	0	6/6 Performance Agreements Submitted to MEC 30 July 2024	None	Signed performance agreements
24	Transformation and Organisational Development	Capacity building and Training (HRD)	Number of officials and Counsellors capacitated	CSSS	103	40 X Officials and Counsellors capacitated by 30 June 2025	10	Achieved 99/10 (990%) There was extra training offered in both quarters.	+89	99/10 officials and Counsellors trained: Q1: 39 Q2: 60	None	Attendance register

KPA	Strategic Objective	Program me / Focus area	Performa nce Indicators	Respon sible Depart ment	Baseline 2023/24	Annual Target 2024-2025	01 July 2024 – 31 December 2024	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
25	To Improve, attract, develop and retain best human capital	Occupati onal Health and Safety	Number of OHS Committee meetings held	CSSS	4/4	4 X OHS Committee meetings held by 30 June 2025	2	2/2 (100%)	0	2/2 Meeting held: Q1: 12/09/24 Q2: 15/11/24	None	Invitation, agenda, minutes and attendance register
26	To improve Administration and Governance Capacity	Informati on and Commun ication Technology	Number of ICT Steering Committee Meeting Held	CSSS	4	4 X ICT Steering Committee Meeting Held by 30 June 2025	2	2/2 (100%)	0	2/2Meeting held: Q1: 24/05/24 Q2: 15/11/24	None	Invitation, agenda, minutes and attendance register
27	To attract, develop and retain ethical and best human capital	Organisa tional Develop ment	Number of approved 2025/26 SDBIP by the Executive Mayor	OMM	1-SDBIP 20/06/2024	1 X 2025/26 SDBIP Approved by the EM by the 28 June 2025	Not Applicable	Not Applicable	-	-	-	Approved 2025/26 SDBIP
28	To attract, develop and retain ethical and best human capital	Monitorin g and Evaluatio n	Number of 2023/24 Annual Performan ce evaluation conducted	OMM	1/1 20/06/2024	1X 2023/24 Annual Performance evaluation conducted by 30 June 2025	Not Applicable	Not Applicable	-	-	-	Minutes and attendance register

KPA	Strategic Objective	Program me / Focus area	Performance Indicators	Responsible Department	Baseline 2023/24	Annual Target 2024-2025	01 July 2024 – 31 December 2024	Mid-Year Performance	Variance	Remarks	Remedial Action	Evidence
							Target					
29	Transf ormation and Organizational Development	Monitoring and Evaluation	Number of Annual report (section 121) adopted & submitted to MEC	OMM	1 AR Approved 27/03/2024	1 X Annual Report (section 121) adopted & submitted to MEC by 31 March 2025	Not Applicable	Not Applicable	-	-	-	Annual report, Council resolution and submission letter to the MEC
30	Transf ormation and Organizational Development	Legal Services	Number of litigation reports compiled and submitted to council	CSSS	4/4	4 X litigation reports compiled and submitted to council by 30 June 2025	2	2/2 (100%)	0	2/2 Reports submitted to council.	None	Litigation reports with Council resolutions
31	Transf ormation and Organizational Development	Human Resource Management	Number of LLF meetings held by 30 June 2025	CSSS	5/4	4 X LLF meetings held by 30 June 2025	2	4/2 (200%)	+2	4/2 Meeting held: Q1: 07/08/24 10/09/24 Q2: 19/11/24 29/11/24	None	Invitation, agenda, minutes and attendance register

3. DETAILED CAPITAL PLAN

No.	Dept.	Project name	2024/25 IDP Budget	Planned start date	Planned completion date	Quarter 2		Actual Expenditure	Actual Progress	Variance	Evidence	Status of the Project
						% Prog.	Milestone					
		No Capital Projects for 2024/25FY										

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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4. 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

5. TABLE C1- MONTHLY BUDGET STATEMENT SUMMARY

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	3 220	3 425	-	56	1 394	1 713	(318)	-19%	3 425
Transfers and subsidies - Operational	154 047	159 354	-	51 650	117 608	79 677	37 931	48%	159 354
Other own revenue	2 167	2 297	-	393	1 996	1 149	847	74%	-
Total Revenue (excluding capital transfers and contributions)	159 434	165 077	-	52 099	120 998	82 538	38 460	47%	165 077
Employee costs	119 013	132 235	-	10 124	63 211	66 118	(2 906)	-4%	132 235
Remuneration of Councilors	9 293	10 464	-	762	4 263	5 232	(969)	-19%	10 464
Depreciation and amortisation	5 799	6 262	-	475	2 826	3 131	(305)	-10%	6 262
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	39 965	47 214	-	8 033	25 844	23 607	2 237	9%	47 214
Total Expenditure	174 070	196 175	-	19 394	96 144	98 088	(1 943)	-2%	196 175
Surplus/(Deficit)	(14 636)	(31 099)	-	32 704	24 854	(15 549)	40 403	-260%	(31 099)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-

6. TABLE C2- FINANCIAL PERFORMANCE (STANDARD CLASSIFICATION)

Description	Ref	2023/24	Budget Year 2024/25					
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD %
R thousands	1							
Revenue - Functional		155 506	159 186	-	51 706	118 816	79 593	49%
Governance and administration		-	-	-	-	-	-	-
Executive and council		155 506	159 186	-	51 706	118 816	79 593	49%
Finance and administration		-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-
Community and public safety		439	492	-	229	385	246	56%
Community and social services		-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-
Public safety		74	66	-	8	34	33	4%
Housing		-	-	-	-	-	-	-
Health		364	426	-	220	351	213	65%
Economic and environmental services		2 078	3 593	-	-	1 006	1 796	-44%
Planning and development		-	1 200	-	-	-	600	-100%
Road transport		2 078	2 393	-	-	1 006	1 196	-16%
Environmental protection		-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-
Other		1 411	1 805	-	164	790	903	-12%
Total Revenue - Functional	4	159 434	165 077	-	52 099	120 998	82 538	47%
Expenditure - Functional								
Governance and administration		88 653	99 870	-	11 166	49 469	49 935	-1%
Executive and council		38 442	44 125	-	2 963	19 742	22 062	-11%
Finance and administration		50 211	55 745	-	8 203	29 726	27 873	7%
Internal audit		-	-	-	-	-	-	-
Community and public safety		63 056	68 456	-	5 781	34 046	34 228	-1%
Community and social services		3 999	4 801	-	232	1 670	2 400	-30%
Sport and recreation		-	-	-	-	-	-	-
Public safety		35 972	38 657	-	3 476	19 229	19 329	-1%
Housing		-	-	-	-	-	-	-
Health		23 085	24 998	-	2 073	13 147	12 499	5%
Economic and environmental services		14 348	18 988	-	1 566	8 848	9 494	-7%
Total Expenditure - Functional	2	159 434	165 077	-	52 099	120 998	82 538	47%
Balance								
Surplus								
Deficit								
Net result								
Full Year								
Revenue - Functional								
Governance and administration								
Executive and council								
Finance and administration								
Internal audit								
Community and public safety								
Community and social services								
Sport and recreation								
Public safety								
Housing								
Health								
Economic and environmental services								
Planning and development								
Road transport								
Environmental protection								
Trading services								
Energy sources								
Water management								
Waste water management								
Waste management								
Other								
Total Revenue - Functional								
Expenditure - Functional								
Governance and administration								
Executive and council								
Finance and administration								
Internal audit								
Community and public safety								
Community and social services								
Sport and recreation								
Public safety								
Housing								
Health								
Economic and environmental services								
Planning and development								
Road transport								
Environmental protection								
Trading services								
Energy sources								
Water management								
Waste water management								
Waste management								
Other								
Total Expenditure - Functional								
Balance								
Surplus								
Deficit								
Net result								
Full Year								

Planning and development	9 456	12 336	-	996	4 805	6 168	(1 363)	-22%	12 336
Road transport	4 892	6 652	-	570	4 043	3 326	717	22%	6 652
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
Other	8 013	8 862	-	881	3 781	4 431	(650)	-15%	8 862
Total Expenditure - Functional	3	174 070	-	19 394	96 144	98 088	(1 943)	-2%	196 175
Surplus/ (Deficit) for the year		(14 636)	-	32 704	24 854	(15 549)	40 403	-260%	(31 099)

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

Vote Description		Ref	2023/24		Budget Year 2024/25					
R thousands			Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD %	Full Year
Revenue by Vote		1								
Vote 1 - BUDGET AND TREASURY			154 818	159 186	-	51 706	118 889	79 583	39 296	49.4%
Vote 2 - MUNICIPAL MANAGER			-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES			688	-	-	-	(72)	-	(72)	#DIV/0!
Vote 4 - PLANNING			-	1 200	-	-	-	600	(600)	-100.0%
Vote 5 - INFRASTRUCTURE SERVICES			2 078	2 393	-	-	1 006	1 196	(190)	-15.9%
Vote 6 - MAYORS OFFICE			-	-	-	-	-	-	-	-
Vote 7 - SOCIAL SERVICES			-	-	-	-	-	-	-	-
Vote 8 - FIRE FIGHTING			74	66	-	8	34	33	1	3.6%
Vote 9 - MUNICIPAL HEALTH SERVICES			364	426	-	220	351	213	138	64.5%
Vote 10 - ABATTOIR			1 411	1805	-	164	790	903	(112)	-12.4%
Vote 11 -			-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-
Total Revenue by Vote		2	159 434	165 077	-	52 099	120 998	82 538	38 460	46.6%
Expenditure by Vote		1								
Vote 1 - BUDGET AND TREASURY			22 238	26 433	-	3 849	14 644	13 216	1 428	10.8%
Vote 2 - MUNICIPAL MANAGER			13 282	14 463	-	872	6 801	7 231	(431)	-6.0%
Vote 3 - CORPORATE SERVICES			27 973	29 312	-	4 354	16 063	14 656	426	2.9%
Vote 4 - PLANNING			9 466	12 336	-	996	4 805	6 168	(1 363)	-22.1%
Vote 5 - INFRASTRUCTURE SERVICES			4 882	6 662	-	570	4 043	3 326	717	21.6%
Vote 6 - MAYORS OFFICE			25 161	29 662	-	2 091	12 942	14 831	(1 889)	-12.7%
Vote 7 - SOCIAL SERVICES			3 969	4 801	-	232	1 670	2 400	(731)	-30.4%
Vote 8 - FIRE FIGHTING			35 972	38 657	-	3 476	19 229	19 329	(99)	-0.5%
										165 077

Employee related costs	119 013	132 235	-	19 124	53 211	56 118	(2 906)	-4%	132 235
Remuneration of councillors	9 293	10 464	-	762	4 263	5 232	(969)	-19%	10 464
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 799	5 262	-	475	2 826	3 131	(305)	-10%	5 262
Interest	-	-	-	-	-	-	-	-	-
Contracted services	9 487	12 499	-	1 815	6 749	6 250	499	8%	12 499
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	30 478	34 715	-	6 219	19 095	17 357	1 738	10%	34 715
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	174 070	196 175	-	19 394	96 144	98 088	(1 943)	-2%	196 175
Surplus/(Deficit)	(14 636)	(31 099)	-	32 704	24 854	(15 549)	40 403	-260%	(31 099)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(14 636)	(31 099)	-	32 704	24 854	(15 549)			(31 099)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(14 636)	(31 099)	-	32 704	24 854	(15 549)			(31 099)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(14 636)	(31 099)	-	32 704	24 854	(15 549)			(31 099)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(14 636)	(31 099)	-	32 704	24 854	(15 549)			(31 099)

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

R thousands	Vote Description	2023/24 Audited	Original	Adjusted	Monthly	Budget Year 2024/25 YearTD actual	YearTD	YTD %	Full Year
Multi-Year expenditure appropriation									
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 - ABATTOR		-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-

Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	317	-	-	-	-	-	-	-	-
Total Capital Funding	317	-	-	-	-	-	-	-	-

10. TABLE C6- FINANCIAL POSITION

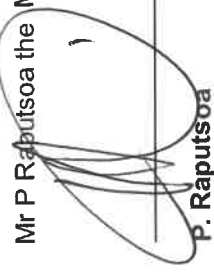
Description	Ref	2023/24 Audited Outcome	Budget Year 2024/25			Full Year Forecast
			Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		5 390	(24 587)	-	29 297	(24 587)
Trade and other receivables from exchange transactions		(130)	-	-	(122)	-
Receivables from non-exchange transactions		(0)	-	-	50	-
Current portion of non-current receivables		140	-	-	142	-
Inventory		-	-	-	-	-
VAT		2 634	-	-	3 837	-
Other current assets		106	-	-	941	-
Total current assets		8 139	(24 587)	-	34 144	(24 587)
Non current assets						
Investments		22	-	-	22	-
Investment property		-	-	-	-	-
Property, plant and equipment		71 933	700	-	68 557	700
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		1 244	-	-	1 223	-
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		73 200	700	-	69 802	700
TOTAL ASSETS		81 339	(23 887)	-	103 946	(23 887)
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-

12. QUALITY CERTIFICATE

I Preciousstone Raputsoa, Municipal Manager of Waterberg District municipality hereby certify that the 2nd Quarter/ Mid-Year Budget and Performance Report 2024/25 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 2024/25 Integrated Development Plan of the Municipality.

The 2024/25 Mid-year budget and performance assessment report in accordance with the 2023/24 audit management report has prompted the municipality to embark on the adjustment process of both the 2024/25 Budget and 2024/25 SDBIP .

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


P. Raputsoa

Municipal Manager


28/07/2024

Date