

BELA-BELA LOCAL MUNICIPALITY



MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT 2023/2024

Compiled in terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA) and Schedule C (In-Year Reports of Municipalities) of the Municipal Budget and Reporting Regulations

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ACRONYMS AND TERMS

The report contains information, which is at times presented in abbreviations and terms, therefore for the purpose of this report the terms and acronyms below bear the following meaning:

AC	Audit Committee	DWS	Department of Water and Sanitation
Actual Performance	The actual performance from 1 July - 31 December 2023	EEDSM	Energy Efficiency Demand Side Management
AFS	Annual Financial Statements	EIA	Environmental Impact Assessment
AG	Auditor General	FY	Financial Year
Annual Target	Planned level of performance for 2023/2024 financial Year	GIS	Geographical Information System
Baseline	Status quo at the beginning of 2021/2022 financial year	HIV/AIDS	Human Immunodeficiency Virus/ Acquired Immunodeficiency Syndrome
BBLM	Bela-Bela Local Municipality	HR	Human Resources
BTO	Budget & Treasury Office	HRD	Human Resource Development
Budget allocated	Budget approved in the annual budget for 2023/2024 financial Year	HRM	Human Resource Management
Budget spent	Budget spent in the first half of 2023/2024 financial year	ICT	Information Communication Technology
CBD	Central Business District	IDP	Integrated Development Plan
CoGHSTA	Department of Cooperative Governance, Human Settlements and Traditional Affairs	IGR	Intergovernmental Relations
Corrective Measures	Steps to be taken to improve performance	INEP	Integrated National Electrification Program
CS	Corporate Services	IT	Information Technology
CSS	Community & Social Services	KPA	Key Performance Area
DMRE	Department of Mineral Resources and Energy	KPI	Key Performance Indicator
DoE	Department of Energy	LED	Local Economic Development
		LGSETA	Local Government Sector Education and Training Authority
		LLF	Local Labour Forum

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LUMS	Land Use Management Scheme	WSP	Workplace Skills Plan
MFMA	Municipal Finance Management Act	YTD	Year to date
Mid-Term Quarter	Planned level of performance from 1 July - 31 December 2022		
MIG	Municipal Infrastructure Grant		
MM	Municipal Manager		
MPAC	Municipal Public Account Committee		
MSA	Municipal Systems Act		
MWIG	Municipal Water Infrastructure Grant		
OHS	Occupational Health and Safety		
PED	Planning & Economic Development		
PMS	Performance Management System		
PPII	Project Performance Implementation Indicator		
RMC	Risk Management Committee		
SDBIP	Service Delivery and Budget Implementation Plan		
SDF	Spatial Development Framework		
Sec 56 Managers	Senior Managers		
SPLUMA	Spatial Planning and Land Use Management Act No16 of 2013		
Target	The specific, planned level of a result to be achieved within a specific timeframe with a given level of resources		
TB	Tuberculosis		
TSS	Technical Services		
WSIG	Water Services Infrastructure Grant		

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PART 1: IN-YEAR REPORT

1.1. Mayor's report

Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA), stipulate that the accounting officer of a municipality must by 25 January of each year—

- a) Assess the performance of the municipality during the first half of the financial year, taking into account—
 - i. the monthly statements referred to in section 71 for the first half of the financial year;
 - ii. the municipality's service delivery performance during the first half of the financial year, and the service delivery targets, and performance indicators set in the service delivery and budget implementation plan;
 - iii. the past year's annual report, and progress on resolving problems identified in the annual report; and
 - iv. the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
- b) submit a report on such assessment to—
 - i. the mayor of the municipality;
 - ii. the National Treasury; and
 - iii. the relevant provincial treasury.

In addition to section 72 stipulated above and as required by Section 34 of the Local Government Municipal Systems Act (MSA), the Municipality has reviewed and approved the 2023/2024 Integrated Development Plan (IDP), approved the 2023/2024 Annual Budget in terms of Section 24 of the Local Government: Municipal Finance Management Act and the Mayor approved the Service Delivery and Budget Implementation Plan (SDBIP) in terms of Section 53 of the Local Government: Municipal Finance Management Act (MFMA No 56 of 2003). The purpose of the aforementioned documents is to provide strategic guidance on the objectives to be implemented by the municipality during the financial year. The documents also present the budget available for the implementation of the said objectives and set out the targets on when the implementation will take place. As part of regular reporting, the Administration is expected to compile reports on the performance of the Municipality.

Furthermore, Section 52 (d) of the MFMA requires the Mayor of the Municipality to submit a report to the Municipal Council on the implementation of the budget and the financial state of affairs of the municipality

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within 30 days of the end of the quarter. Section 72 of the MFMA further requires the Municipal Manager to assess the performance of the Municipality during the first half of the financial year, by the 25th of January each year. This report, therefore, serves two primary purposes, namely;

- a) To reflect on the performance of the municipality for the first half of the financial year. This exercise will enable the municipality to revise the current plans and budget going forward into the next six months, and inform reprioritisation and funding thereof in the new financial year; and
- b) Ensure compliance with the latter and spirit of the MFMA by comparing the actual performance of the municipality with the performance indicators and targets as set out in its 2023/2024 Integrated Development Plan (IDP), Annual Budget and Service Delivery and Budget Implementation Plan (SDBIP) from the 1st of July 2023 to 31 December 2023 which makes the first half of the 2023/2024 Financial Year.

Section 54 of the MFMA further states the Budgetary control and early identification of financial problems- (1) on the receipt of statement or report submitted by accounting officer of the municipality in terms of section 71 or, the mayor must;

(f) in the case of section 72 report, submit the report to the council by 31 January of each year.

The performance reflected in the report is in terms of the five (6) National Government's Strategic Key Performance Areas for local government, which are as follows:

- Basic Service Delivery;
- Local Economic Development;
- Municipal Institutional Transformation and Development;
- Municipal Financial Viability and Management,
- Good Governance and Public Participation, and
- Spatial Rationale

Even further, these Strategic Key Performance Areas are a component of the bigger national picture of eliminating poverty and reducing inequality as envisioned in the National Development Plan. The Service Delivery and Budget Implementation Plan contained in this report outlines the municipality's contribution to these national imperatives of broadening access to basic services, providing social security in the form of indigent support and increasing investments in infrastructures such as roads and storm water, to name a few.

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1.2. Resolutions

The recommendations dealing with section 72 report of local government as prescribed by Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA) and Schedule C (In-Year Reports of Municipalities) of the Municipal Budget and Reporting Regulations is hereby presented to the council. It is recommended:

- a) The Council note the mid-year budget and performance assessment and other supporting documents included in the report in terms of section 72 of the Act.
- b) The Council note the state of affairs for the municipality referred to in section 52(d) of the Act;
- c) The adjustment budget be compiled in terms of section 28 of the MFMA,
- d) That the Municipal Manager submits the Mid-year budget and performance assessment report to the National Treasury and Provincial Treasury.

1.3. Executive summary

Section 24(1) of the Municipal Finance Management Act, 56 of 2003, The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget. The annual budget of Bela-Bela Local Municipality for the financial year 2023/24; and indicative allocations for the two projected outer years 2024/25 and 2025/26; and the multi-year and single-year capital appropriations are approved by Council. Bela-Bela Local Municipality Council approved the 2023/2024 annual budget on the 30th of May 2023 before the beginning of the 2023/2024 financial year as legislatively required, council resolution - SMC196/05/2023.

Based on the unfunded outcome from the assessment of the 2023/24 Annual Budget from Limpopo Treasury, the council of BBLM has to adopt a Funding plan aligned to the 2023/24-26 MTREF which has set targets in line with Funding Plans Framework Pillars. These are tailored to the Monthly Monitoring of the Performance of the Funding Plan detailed Operational Activities/Implementation Plan. Noteworthy, the municipality has developed and adopted a 2023/24 budget funding Plan with the objectives to ensure that the municipality move to a funded budget; to enhance revenue and accelerate our collection rate while also not compromising the delivery of the basics services to our community.

Furthermore, the municipality developed and approved a Service Delivery and Budget Implementation Plan (SDBIP), and Departmental Service Delivery and Budget Implementation Plans for each of the departments of the municipality, in line with appropriate guidelines and legislation, are developed annually and continually reviewed. Section 56 Employees are required to sign a Performance Agreement, as prescribed in the Local

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Government: Municipal Performance Regulations for Municipal Managers and Managers directly accountable to the Municipal Manager, in line with published regulations and/or amendments.

Two review sessions are held annually as follows:

- a) A midyear review is conducted in January to assess the relevance of the objectives as well as the Employee's performance against the objectives. The mid-year performance score is used to determine the link to non-financial rewards.
- b) A compulsory formal final review is conducted at the end of the financial year i.e., in June (assessment to be conducted in July). The final performance score is used to determine the link to financial and non-financial rewards. A learning plan for the Employee must be developed at the end of the final review.

Due to the current situation, great emphasis is on the current economic state and inflation targets of South Africa which are recovering in a liner process through the financial year. The economic effects of the recovery are extensive, and its direct impact is seen in the outcome of the Municipality's first six months (half year) performance.

Amidst the current economic impact, the municipality has achieved an average collection rate of 82%.

Summary of Collection rate for the first six months (half year):

Month	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023
Percentage Collection	75%	74%	70%	93%	80%	98%

TABLE 1: SUMMARY OF COLLECTION RATE FOR THE FIRST SIX MONTHS (HALF YEAR)

During the financial year 2022/23 the Municipality obtained a qualified audit opinion from the office of the Auditor General of South Africa. Amongst issues that qualified the Municipality are Property, plant and equipment, Investment property, Value Added Taxation (VAT), Receivables from non-exchange transactions, Payables from exchange transactions, Cash flow statement, Statement of comparison of budget and actual amounts, Segment reporting, and Statement of changes in net assets.

Municipality has since developed an Action Plan, developed a schedule of weekly AFS steering committee meetings and over and above this, the Municipality is currently preparing the interim financial statements with intention to address all issues raised in the audit report.

The audit action plan has been fully developed in accordance with MFMA circular 113 read with 114.

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Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow budget, along with the Capital Budget. The Mid-year budget performance analysis is depicted below, which outline the overview of operating revenue and expenditure performance for the period 01 July 2023 to 31 December 2023.

After assessing the performance of the Municipality for the first six months, an adjustment budget will be tabled to Council in February on the operational revenue and expenditure to address major variances that have been noted at mid-term.

Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 31 December 2023/2024

Description R thousands	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
Total Revenue (excluding capital transfers and contributions)	507 706	555 869	–	73 966	275 560	306 867	(31 307)	-10%	555 869
Total Expenditure	474 638	543 004	–	52 194	218 860	271 502	(52 642)	-19%	543 004
Surplus/(Deficit)	33 068	12 865	–	21 772	56 700	35 365	21 335	60%	12 865

TABLE 2: MONTHLY BUDGET STATEMENT - FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE) - M06 31 DECEMBER 2023/2024

Revenue

The total revenue recognized for the first six months ended December 2023 amount to R276 million against original budget to date of R307 million representing 49.6% of the overall original budget. As of 31 December 2023, the municipality received revenue below the 50% performance that is expected for the first six months of the financial year. Financial estimates on revenue projections have been consistent with the past performance as a baseline and new strategies developed to enhance the revenue of the municipality for future assumptions.

Expenditure

The municipality's approved operational budget to date amounted to R 272 million, operating expenditure incurred to date amount to R219 million. This represents 40% of the actual expenditure against budget to date. The performance is below 50% at midterm mainly due to the following reasons:

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- Non-cash items such as debt impairment and finance cost (e.g., actuarial valuation and landfill valuation) are generally accounted during year end.
- Decline in employee cost is attributable to the suspension of the selling of days up to a maximum of 10 days. This was a directive from SALGA that was effective from August 2023.
- Bulk purchase partially declined due to loadshedding; thus, the cost of bulk distribution was slightly lower because of that.
- Other expense was mainly due to reprioritisation of spending. Spending was directly to the core mandate of the municipality which was basic service delivery as envisaged in chapter 7 of the constitution.
- Management of the cashflow - Ongoing difficulties in the national and local economy equally have an enormous impact on the municipality's cash flow.

A surplus of R57 million was realised in the first six month of the financial year which is above the targeted budget to date of an amount of R35 million.

A fully functional Performance Management System (PMS) consisting of the following elements (or sub systems) exists:

- a) IDP goals and objectives represent the long-term (5 year) performance indicators and targets for the municipality over the term of the elected.
- b) The IDP indicators and targets are annually aligned to the municipal budget on an activity level (programs and projects) as part of the IDP review process.
- c) Funded IDP goals, objectives, strategies, programs and projects are cascaded down into the municipal Service Delivery and Budget Implementation Plan (SDBIP), where it is translated into annual municipal key performance indicators and targets.
- d) IDP activities are also cascaded down to Departmental SDBIPs (one for each of the different Departments of the Municipality); a process whereby the responsibility for the implementation of the IDP is aligned with the –
- e) Annual individual Performance Plans (which is part of the Performance Agreements of the Municipal Manager and managers reporting directly to the Municipal Manager), because the departmental SDBIPs are used as a reference source for the formulation of the key performance indicators and targets against which the different section 56 managers will be evaluated, and their performance assessed.

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The overall assessment of actual performance against targets set for the Key Performance Indicators as documented in the approved 2023/2024 SDBIP are assessed, and the feedback is reflected in the report in a form of a colour legend. Hence the table below exemplified the assessment methodology utilised.

Colour Legend	Category	Explanation
	KPI Not Applicable	KPIs with no Targets or Actual results for the selected period
	KPI Not Met	Actual vs Target Less than 75%
	KPI Almost Met	Actual vs Target between 75% and 100%
	KPI Met	Actual vs Target 100% Achieved
	KPI Met Well	Actual vs Target More Than 100% and Less Than 150% Achieved
	KPI Extremely Met Well	Actual vs Target More Than 150%

TABLE 3: OVERALL ASSESSMENT OF ACTUAL PERFORMANCE AGAINST TARGETS SET FOR THE KEY PERFORMANCE INDICATORS

1.4. In-year budget statements

Bela-Bela Local Municipality presents the in-year budget statement tables for the 2023/2024 financial year below as prescribed by schedule C of the Municipal Budget and Reporting Regulations. The tables depict the mid-year performance assessment as of 31 December 2023.

Monthly Budget Statement Summary –M06 31 December 2023/2024

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	108 940	142 475	–	6 755	45 241	71 237	(25 997)	-36%	142 475
Service charges	190 056	205 488	–	19 416	109 402	102 744	6 658	6%	205 488
Investment revenue	1 432	1 600	–	233	1 260	800	460	58%	1 600
Transfers and subsidies – Operational	122 766	134 330	–	43 820	99 860	96 097	3 762	4%	134 330
Other own revenue	84 511	71 976	–	3 743	19 798	35 988	(16 190)	-45%	–
Total Revenue (excluding capital transfers and contributions)	507 706	555 869	–	73 966	275 560	306 867	(31 307)	-10%	555 869
Employee costs	144 059	173 234	–	12 514	72 587	86 617	(14 030)	-16%	173 234
Remuneration of Councilors	7 835	8 481	–	708	4 656	4 241	415	10%	8 481
Depreciation and amortization	48 137	38 000	–	18 143	18 143	19 000	(857)	-5%	38 000
Interest	21 336	15 000	–	350	844	7 500	(6 656)	-89%	15 000
Inventory consumed and bulk purchases	138 363	187 474	–	12 691	82 229	93 737	(11 508)	-12%	187 474

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Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	114 909	120 815	-	7 788	40 401	60 407	(20 006)	-33%	120 815
Total Expenditure	474 638	543 004	-	52 194	218 860	271 502	(52 642)	-19%	543 004
Surplus/(Deficit)	33 068	12 865	-	21 772	56 700	35 365	21 335	60%	12 865

TABLE 4: MONTHLY BUDGET STATEMENT SUMMARY –M06 31 DECEMBER 2023/2024

1.1. Below is a synopsis of the monthly budget performance and significant revenue and expenditure variances.

The Municipality's performance outcome for the first half of the 2023/2024 financial period reported a surplus of R 57 million as depicted in the table above. The surplus excludes actuals on non-cash items - impairment on immovable assets and debtors. Noteworthy, certain Revenue by source and Expenditure by type categories are showing excessive negative and/or positive variances. This is due to fact that the YTD budgets were all systematically determined on a straight-line basis by dividing the total budget per category by 12. The capital projections were also done in the same fashion. The figures represented in this section are the accrued amounts and not actual cash receipts. This represents amounts billed for property rates, service charges and interest as it becomes due.

1.2. Notable material variances of 10% or more are discussed below:

1.2.1. Services charges

Service charges depict a variance of positive 6% based on the estimated six-month budget period. The positive variance results are affected by wastewater management and waste management revenue. Wastewater management revenue projects 14% and waste management revenue 15% when comparing six-month actual against estimated six-month budget. However, on average total actual collected for the first half of the year against the full year forecast is projected at an average of 53%.

1.2.2. Investment revenue

The investment revenue is 58% in the first six months of the budget year. This due to the implementation of credit control/debt collection measures and good cash management that resulted in a positive bank balance. To avoid under budgeting by the end of the year, budget adjustment will be considered for investment revenue.

1.2.3. Sale of Goods and Rendering of Services

The revenue is dependent on the demand for the relevant goods and services. During the first six months, the demand was lower than anticipated in the original budget. Budget adjustment will be considered for sale of goods and services revenue.

1.2.4. Interest earned from receivables

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Interest earned from receivables reflects a positive variance of 36% more than anticipated due to indigent households and uncollectible debt not yet been approved for write off by council.

1.2.5. Rental from Fixed Assets

Revenue from rental reflects a variance of -31%, it is based on the demand for use of the municipal facilities such as community halls and sports ground. Fewer than anticipated requests/applications were received during the six months period resulting in lower than anticipated rental revenue.

1.2.6. Operational Revenue

The positive variance of 4% is made up of advertisement, building plans, sub-divisions, and cemetery bookings among others. The variances for other line items are dependent on consumption level with some being linked to increase in the repo rate (inflation).

1.2.7. Property rates

The negative variance of 36% is due to Section 78 and Supplementary roll outcomes. Bulk account corrections done to ensure alignment between the valuation roll and the financial system also impacted the actual revenue outcome.

1.2.8. Fines, penalties, and forfeits

A negative variance of 95% was realised during the six months period, this is attributable to camera mailers not functioning. The handover process of the old service provider to the new service provider has affected the timeous activation of the camera mailers.

1.2.9. Employee cost

Employee related costs shows marginal variance of negative 16%, this is attributed to suspension of 10 days leave encashment as per SALGA agreement and vacancy of budgeted positions.

1.2.10. Interest

Interest is reflecting a negative variance of 89%. The municipality is striving to reduce the interest costs which are attributable to non-cash items. Where municipality incurs interest, there has been payment arrangement unfortunately the interest costs has not yet been suppressed.

1.2.11. Inventory consumed

Inventory consumed reflects a negative variance of 41%, most procurement requests related to this expenditure type are in progress. In addition to the latter, water restriction measures implemented by

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the municipality also have an indirect positive impact in terms of cost relating to accessory expenses relating to inventory consumed expenditure.

1.2.12. Contracted services

The negative variance of 22% is attributable to the prioritisation of programmes and service delivery.

1.2.13. Operational Cost

The negative variance of 27% is attributable to the prioritisation of programmes and service delivery.

1.2.14. Irrecoverable debt written off

Irrecoverable debt written off reflects a negative variance of 100%. Uncollectible debt is not yet been approved for write off by council.

Monthly Budget Statement - Financial Performance (Standard classification) M06 31 December 2023/2024

Description R thousands	Ref 1	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Functional										
<i>Governance and administration</i>		296 809	331 298	-	52 657	154 470	194 581	(40 111)	-21%	331 298
Finance and administration		296 809	331 298	-	52 657	154 470	194 581	(40 111)	-21%	331 298
<i>Community and public safety</i>		8 259	7 165	-	435	3 864	3 582	282	8%	7 165
Community and social services		536	523	-	40	279	262	17	6%	523
Public safety		7 723	6 642	-	395	3 586	3 321	265	8%	6 642
<i>Economic and environmental</i>		31 047	31 284	-	2 263	17 858	15 642	2 216	14%	31 284
Planning and development		3 370	2 516	-	318	1 540	1 258	282	22%	2 516
Road transport		27 676	28 768	-	1 945	16 318	14 384	1 935	13%	28 768
<i>Trading services</i>		254 836	270 640	-	30 553	144 804	135 320	9 485	7%	270 640
Energy sources		119 391	134 128	-	13 870	72 523	67 064	5 459	8%	134 128
Water management		102 798	102 182	-	13 348	52 388	51 091	1 297	3%	102 182
Waste water management		21 952	23 580	-	2 294	13 631	11 790	1 841	16%	23 580
Waste management		10 696	10 750	-	1 040	6 263	5 375	888	17%	10 750
Total Revenue - Functional	2	590 951	640 387	-	85 907	320 998	349 126	(28 128)	-8%	640 387
Expenditure - Functional										
<i>Governance and administration</i>		174 329	166 040	-	12 709	61 287	83 020	(21 733)	-26%	166 040
Executive and council		24 571	30 498	-	3 022	12 846	15 249	(2 403)	-16%	30 498
Finance and administration		140 265	132 154	-	9 384	46 827	66 077	(19 251)	-29%	132 154

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Internal audit		9 493	3 387	-	303	1 614	1 694	(80)	-5%	3 387
Community and public safety		57 363	55 701	-	5 825	25 882	27 851	(1 968)	-7%	55 701
Community and social services		37 651	32 085	-	3 999	15 841	16 043	(201)	-1%	32 085
Sport and recreation		527	2 883	-	278	1 502	1 441	60	4%	2 883
Public safety		19 185	20 734	-	1 549	8 540	10 367	(1 827)	-18%	20 734
Economic and environmental		39 397	48 159	-	11 418	18 717	24 080	(5 362)	-22%	48 159
Planning and development		10 381	17 307	-	791	5 015	8 654	(3 639)	-42%	17 307
Road transport		29 016	30 852	-	10 627	13 702	15 426	(1 723)	-11%	30 852
Trading services		203 548	273 103	-	22 242	112 973	136 551	(23 578)	-17%	273 103
Energy sources		119 077	183 266	-	12 941	81 758	91 633	(9 875)	-11%	183 266
Water management		38 913	40 898	-	4 791	13 680	20 449	(6 768)	-33%	40 898
Waste water management		21 732	30 206	-	3 585	10 777	15 103	(4 326)	-29%	30 206
Waste management		23 826	18 733	-	925	6 758	9 367	(2 609)	-28%	18 733
Total Expenditure - Functional	3	474 638	543 004	-	52 194	218 860	271 502	(52 642)	-19%	543 004
Surplus/ (Deficit) for the year		116 313	97 383	-	33 712	102 137	77 624	24 514	32%	97 383

TABLE 5: MONTHLY BUDGET STATEMENT - FINANCIAL PERFORMANCE (STANDARD CLASSIFICATION) M06 31 DECEMBER 2023/2024

Table reflects the financial performance per standard classification, majority of the revenue are under Governance and administration and trade services. This is due to the equitable share and service charges respectively. Negative variances reflected on functions are due to lack of implementing revenue enhancement strategies.

Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Vote classification) – M06 31 December 2023/2024

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote										
Vote 1 - Chief Financial Officer		284 212	329 580	-	52 469	153 808	193 723	(39 915)	-20.60%	329 580
Vote 2 - Corporate Services		12 598	1 718	-	188	663	859	-196	-22.80%	1 718
Vote 6 - Planning and Economic Development		1 914	1 002	-	127	385	501	-116	-23.20%	1 002
Vote 7 - Social and Community Services	1	18 954	17 915	-	1 475	10 127	8 957	1 170	13.10%	17 915
Vote 8 - Speaker		-	-	-	-	-	-	-	-	-
Vote 9 - Technical Services		271 817	288 658	-	31 457	154 860	144 329	10 531	7.30%	288 658
Vote 10 - Technical Services		1 457	1 514	-	191	1 155	757	398	52.60%	1 514
Total Revenue by Vote	2	590 951	640 387	-	85 907	320 998	349 126	(28 128)	-8.10%	640 387
Expenditure by Vote										
Vote 1 - Chief Financial Officer	1	107 173	88 255	-	5 474	28 843	44 127	(15 284)	-34.60%	88 255
Vote 2 - Corporate Services		28 870	38 753	-	3 507	15 787	19 376	(3 589)	-18.50%	38 753
Vote 3 - Mayor		1 057	3 750	-	81	550	1 875	(1 325)	-70.70%	3 750

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Vote 4 - Municipal Manager		19 685	22 957	-	2 630	9 777	11 478	(1 701)	-14.80%	22 957
Vote 5 - Internal Audit		9 493	3 387	-	303	1 614	1 694	-80	-4.70%	3 387
Vote 6 - Planning and Economic Development		6 760	12 447	-	565	3 632	6 224	(2 591)	-41.60%	12 447
Vote 7 - Social and Community Services		81 190	74 435	-	6 750	32 640	37 217	(4 577)	-12.30%	74 435
Vote 8 - Speaker		8 051	8 938	-	715	4 716	4 469	247	5.50%	8 938
Vote 9 - Technical Services		208 738	285 221	-	31 943	119 918	142 611	(22 693)	-15.90%	285 221
Vote 10 - Technical Services		3 620	4 860	-	226	1 383	2 430	(1 048)	-43.10%	4 860
Total Expenditure by Vote	2	474 638	543 004	-	52 194	218 860	271 502	(52 642)	-19.40%	543 004
Surplus/ (Deficit) for the year	2	116 313	97 383	-	33 712	102 137	77 624	24 514	31.60%	97 383

TABLE 6: MONTHLY BUDGET STATEMENT - FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY VOTE CLASSIFICATION) – M06 31 DECEMBER 2023/2024

Table reflect operating revenue and expenditure performance per municipal vote. Most of the revenue income is budgeted under Chief financial officer (finance Department) and technical services. *The major impact of such variances is caused by deferring programs due to cash flow constraints.* Municipality continuously take initiative to do 100% verification of all segments in trying to ensure proper alignments and realistic budgeting is achieved.

Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - M06 31 December 2023/2024

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		117 608	133 116	-	13 751	71 913	66 558	5 355	8%	133 116
Service charges – Water		43 431	41 548	-	2 742	19 871	20 774	-903	-4%	41 548
Service charges - Waste Water Management		19 348	21 066	-	1 997	12 005	10 533	1 472	14%	21 066
Service charges - Waste management		9 668	9 758	-	927	5 613	4 879	734	15%	9 758
Sale of Goods and Rendering of Services		1 760	1 791	-	160	801	896	-95	-11%	1 791
Agency services		4 883	4 677	-	267	2 543	2 338	205	9%	4 677
Interest earned from Receivables		9 046	9 170	-	1 117	6 219	4 585	1 635	36%	9 170
Interest from Current and Non Current Assets		1 432	1 600	-	233	1 260	800	460	58%	1 600
Rental from Fixed Assets		1 477	1 614	-	93	558	807	-249	-31%	1 614
License and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		4 406	572	-	242	1 438	286	1 152	403%	572
Non-Exchange Revenue										
Property rates		108 940	142 475	-	6 755	45 241	71 237	(25 997)	-36%	142 475
Fines, penalties and forfeits		35 782	37 993	-	959	920	18 996	(18 076)	-95%	37 993
Licence and permits		2 160	1 974	-	128	1 042	987	56	6%	1 974

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Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Transfers and subsidies - Operational		122 766	134 330	-	43 820	99 860	96 097	3 762	4%	134 330
Interest		14 038	14 186	-	777	6 275	7 093	-818	-12%	14 186
Other Gains		10 959	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		507 706	555 869	-	73 966	275 560	306 867	(31 307)	-10%	555 869
Expenditure By Type										
Employee related costs		144 059	173 234	-	12 514	72 587	86 617	(14 030)	-16%	173 234
Remuneration of councillors		7 835	8 481	-	708	4 656	4 241	415	10%	8 481
Bulk purchases - electricity		111 942	147 782	-	10 360	70 435	73 891	(3 456)	-5%	147 782
Inventory consumed		26 421	39 692	-	2 331	11 794	19 846	(8 052)	-41%	39 692
Debt impairment		19 055	-	-	-	-	-	-		-
Depreciation and amortisation		48 137	38 000	-	18 143	18 143	19 000	-857	-5%	38 000
Interest		21 336	15 000	-	350	844	7 500	(6 656)	-89%	15 000
Contracted services		40 062	49 708	-	3 944	19 469	24 854	(5 386)	-22%	49 708
Irrecoverable debts written off		14 365	14 000	-	-	-	7 000	(7 000)	-100%	14 000
Operational costs		37 891	57 106	-	3 843	20 932	28 553	(7 621)	-27%	57 106
Losses on Disposal of Assets		1 662	-	-	-	-	-	-		-
Other Losses		1 874	-	-	-	-	-	-		-
Total Expenditure		474 638	543 004	-	52 194	218 860	271 502	(52 642)	-19%	543 004
Surplus/(Deficit)		33 068	12 865	-	21 772	56 700	35 365	21 335	60%	12 865
Transfers and subsidies - capital (monetary allocations)		83 245	84 518	-	11 940	45 438	42 259	3 179	8%	84 518
Surplus/(Deficit) after capital transfers & contributions		116 313	97 383	-	33 712	102 137	77 624			97 383
Surplus/ (Deficit) for the year		116 313	97 383	-	33 712	102 137	77 624			97 383

TABLE 7: MONTHLY BUDGET STATEMENT - FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE) - M06 31 DECEMBER 2023/2024

Revenue and expenditure reflect 10% and 19% variance respectively. Material variances on different revenue and expenditure categories have been properly explained under the monthly budget summary statement above.

Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification, and funding) - M06 31 December 2023/2024

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD Variance %	Full Year Forecast
R thousands										
<u>Multi-Year expenditure appropriation</u>	2									

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Vote Description R thousands	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD Variance %	Full Year Forecast
Vote 1 - Chief Financial Officer	1	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 – Mayor		-	-	-	-	-	-	-	-	-
Vote 4 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 5 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 7 - Social and Community Services		-	-	-	-	-	-	-	-	-
Vote 8 – Speaker		-	-	-	-	-	-	-	-	-
Vote 9 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 10 - Technical Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Chief Financial Officer		190	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		1 122	850	-	(1 441)	(1 041)	425	(1 466)	-345%	850
Vote 3 – Mayor		-	-	-	-	-	-	-	-	-
Vote 4 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 5 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Economic Development		-130	-	-	-	-	-	-	-	-
Vote 7 - Social and Community Services		35 473	18 347	-	1 229	6 058	9 173	(3 116)	-34%	18 347
Vote 8 – Speaker		-	-	-	-	-	-	-	-	-
Vote 9 - Technical Services		51 357	73 496	-	8 489	31 787	36 748	(4 961)	-14%	73 496
Vote 10 - Technical Services		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	88 012	92 693	-	8 278	36 803	46 346	(9 543)	-21%	92 693
Total Capital Expenditure		88 012	92 693	-	8 278	36 803	46 346	(9 543)	-21%	92 693
Capital Expenditure - Functional Classification										
Governance and administration		1 312	850	-	(1 441)	(1 041)	425	(1 466)	-345%	850
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 312	850	-	(1 441)	(1 041)	425	(1 466)	-345%	850
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	4 900	-	115	419	2 450	(2 031)	-83%	4 900
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	4 800	-	337	640	2 400	(1 760)	-73%	4 800
Public safety		-	100	-	-221	-221	50	-271	-543%	100
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8 732	10 521	-	-	6 088	5 261	828	16%	10 521

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Vote Description R thousands	Ref 1	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD Variance %	Full Year Forecast
Planning and development		-130	-	-	-	-	-	-	-	-
Road transport		8 862	10 521	-	-	6 088	5 261	828	16%	10 521
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		77 967	76 422	-	9 604	31 338	38 211	(6 873)	-18%	76 422
Energy sources		11 297	7 000	-	597	2 881	3 500	-619	-18%	7 000
Water management		1 665	25	-	3 060	3 060	12	3 047	24381%	25
Waste water management		29 532	55 950	-	4 833	19 758	27 975	(8 217)	-29%	55 950
Waste management		35 473	13 447	-	1 114	5 639	6 723	(1 084)	-16%	13 447
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	88 012	92 693	-	8 278	36 803	46 346	(9 543)	-21%	92 693
Funded by:										
National Government		55 765	84 518	-	9 121	34 963	42 259	(7 296)	-17%	84 518
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-	-	-
Transfers recognised – capital		55 765	84 518	-	9 121	34 963	42 259	(7 296)	-17%	84 518
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		13 271	8 175	-	-844	1 841	4 087	(2 247)	-55%	8 175
Total Capital Funding		69 037	92 693	-	8 278	36 803	46 346	(9 543)	-21%	92 693

TABLE 8: MONTHLY BUDGET STATEMENT - CAPITAL EXPENDITURE (MUNICIPAL VOTE, FUNCTIONAL CLASSIFICATION, AND FUNDING) - M06 31 DECEMBER 2023/2024

Capital expenditure incurred for the first six months amounted to R37 million against approved budget of R93 million. This represents 40% of the overall approved budget. To date cumulative expenditure on MIG and WSIG is **40.49% and 30%** against the total allocated funds. The overall percentage exclude the vat and retention figures that were accounted in separate segments.

Monthly Budget Statement – Financial Position –M06 31 December 2023

Description R thousands	Ref 1	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		11 261	17 067	-	43 084	17 067
Trade and other receivables from exchange transactions		60 108	50 343	-	87 585	50 343
Receivables from non-exchange transactions		103 699	72 058	-	102 433	72 058
Current portion of non-current receivables		-	-	-	-	-

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Inventory		362	200	-	2 868	200
VAT		121 872	116 708	-	135 430	116 708
Other current assets		793	-	-	910	-
Total current assets		298 095	256 376	-	372 310	256 376
Non current assets						
Investments		-	-	-	-	-
Investment property		277 400	134 917	-	277 400	134 917
Property, plant and equipment		874 532	881 041	-	895 207	881 041
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		539	539	-	539	539
Intangible assets		1 596	538	-	1 580	538
Trade and other receivables from exchange transactions		141	224	-	141	224
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		1 154 208	1 017 259	-	1 174 866	1 017 259
TOTAL ASSETS		1 452 303	1 273 635	-	1 547 176	1 273 635
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		7 373	7 153	-	7 419	7 153
Trade and other payables from exchange transactions		128 740	140 334	-	84 096	140 334
Trade and other payables from non-exchange transactions		7 438	414	-	27 601	414
Provision		17 596	-	-	17 596	-
VAT		118 158	115 701	-	134 861	115 701
Other current liabilities		1 404	35 038	-	1 404	35 038
Total current liabilities		280 708	298 641	-	272 978	298 641
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		105 905	75 761	-	105 905	75 761
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		45 037	7 753	-	45 037	7 753
Total non current liabilities		150 942	83 515	-	150 942	83 515
TOTAL LIABILITIES		431 650	382 156	-	423 920	382 156
NET ASSETS	2	1 020 653	891 479	-	1 123 256	891 479
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 018 670	891 479	-	1 123 256	891 479
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-

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TOTAL COMMUNITY WEALTH/EQUITY	2	1 018 670	891 479	-	1 123 256	891 479
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TABLE 9: MONTHLY BUDGET STATEMENT – FINANCIAL POSITION –M06 31 DECEMBER 2023

The table reflects the financial position of the municipality. Total liabilities are only 38% of total assets however current liabilities are 78% of current assets.

Monthly Budget Statement – Cash Flow - M06 31 December 2023/2024

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	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		77 567	123 953	123 953	6 831	49 654	61 469	(11 814)	-19%	123 953
Other revenue		191 414	179 118	179 118	20 586	109 234	88 977	20 258	23%	179 118
Transfers and Subsidies - Operational Transfers		12 756	69 549	69 549	329	16 802	34 774	(17 972)	-52%	69 549
and Subsidies - Capital Interest		146 027	134 530	134 530	43 892	99 963	97 275	2 689	3%	134 530
Dividends		80 466	84 518	84 518	6 400	65 497	63 808	1 689	3%	84 518
		1 240	1 600	1 600	233	1 260	800	460	58%	1 600
		-	-	-	-	-	-	-	-	-
Payments		(293 102)	(541 486)	(541 486)	(44 020)	(276 524)	(277 263)	739	0%	(541 486)
Suppliers and employees Interest		-	(15 000)	15 000	-	-	-	-	-	(15 000)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		216 368	36 782	66 782	34 251	65 887	69 839	3 952	6%	36 782
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables Decrease		(84)	-	-	-	-	-	-	-	-
(increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments		77 764	(90 738)	(90 738)	(11 733)	(50 856)	(35 061)	(15 794)	45%	(90 738)
Capital assets		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		77 680	(90 738)	(90 738)	(11 733)	(50 856)	(35 061)	15 794	-45%	(90 738)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		294 049	(53 956)	(23 956)	22 517	15 031	34			(53 956)
Cash/cash equivalents at beginning: Cash/cash		15 197	71 023	71 023		11 261	778			11 261
equivalents at month/year end:		309 245	17 067	47 067		26 292	71			(42 695)
							105			
							800			

TABLE 10: MONTHLY BUDGET STATEMENT – CASH FLOW - M06 31 DECEMBER 2023/2024

Bela-Bela Local Municipality cash and cash equivalent at year-end depict a positive balance of R 26 million. The Municipality intends to maintain the positive balance through continuance implementation of the cash flow plan. This tool is considered vital by the municipality since it will eliminate the possibility of having to incur unauthorised expenditure.

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PART 2: SUPPORTING DOCUMENTATION

2.1. Debtors' analysis

The total debt book as at 31 December 2023 amounted to R 349 424 477. Property Rates is the highest with R 137 million (39%) of the total debtor's book. Tables 8 and 9 below depicts the debtors' age analysis by revenue resource and customer group billed and collected. The overall collection rate for the first half of the 2023/2024 financial year project average of 82% and this is calculated by = Total payments received / Billed Revenue.

a) Plans to reduce the growing debt book:

- i. Implementation of Council resolution on overdue property rates accounts (Farms etc)
- ii. Ongoing data cleansing processes for consumer debtors.
- iii. Performed Periodic spot checks on low purchases.
- iv. Handing over of debtors' accounts to Debt Collectors.
- v. Perform Periodic spot checks performed for illegal connections.
- vi. Frequent communication done through SMSs notifying customers with arrears on the extended period of the incentive scheme.
- vii. Daily cut-offs done by credit control office with a daily target of 100 cut-offs per Employee.

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2.1.1. Debtors ageing per service types – M06 31 December 2023/2024

Debtors age analysis by service type _ December 2023

ACCOUNT TYPE	202312 (Current)	202311 (60 Days)	202310 (90 Days)	202309 (120 Days)	202308 (150 Days)	202307 (180 Days)	202306 (180 Days and above)	Total
ADMIN FEE	-	-	-	106.10	1,348.37	-	18,996.27	20,450.74
AGREEMENTS	35,615.60	22,330.36	21,495.92	21,744.20	19,681.95	22,629.07	665,572.57	809,069.67
BASIC ELECTRICITY	12,825.69	3,991.36	2,872.15	2,501.55	1,707.11	2,038.30	493,853.91	519,790.07
CASH POWER	-	-	-	-	-	-	110,728.65	110,728.65
DEPOSITS	(39,741.63)	(13,701.10)	(352.42)	(12,260.58)	(2,943.09)	(3,292.85)	(66,089.53)	(138,381.20)
ELECTRICITY	4,789,826.45	326,627.71	248,296.81	204,689.85	180,528.63	118,893.09	3,068,249.68	8,937,112.22
FEES	592,515.09	569,959.01	142,190.99	(86,111.68)	2,031.80	108,494.93	3,010,225.25	4,339,305.39
HOUSING	-	-	-	-	-	-	(13,636.85)	(13,636.85)
INCENTIVE WRITE-OFF	(4,654.15)	(6,749.23)	(13,628.70)	-	15,019.65	(1,291.07)	154,938.29	143,634.79
INDIGENT WRITE-OFF	-	-	-	-	-	22,780.84	256,553.56	279,334.40
INTEREST	2,541,062.46	2,493,220.80	2,421,845.53	2,360,673.92	2,323,229.15	2,207,982.73	76,672,142.31	91,020,156.90
KVA	1,687,068.64	174,046.94	62,069.14	89,555.27	77,086.33	603,954.92	1,420,422.59	4,114,203.83
MISCELLANEOUS NO VAT	-	-	-	-	-	-	901,745.76	901,745.76
MISCELLANEOUS VAT	-	-	-	-	-	-	127,169.49	127,169.49
PRIOR PERIOD ERROR_CREDIT BALANCES WRITE OFF	-	261.81	-	-	976,516.98	-	-	976,778.79
RATES	7,213,834.81	4,276,068.24	3,869,927.78	3,603,351.56	3,338,818.42	2,590,825.03	112,052,849.07	136,945,674.91
RECEIPTS	(755,820.70)	(426,052.68)	(1,207,966.67)	(406,084.10)	(530,921.78)	(769,037.83)	(6,594,919.22)	(10,690,802.98)
REFUSE	730,059.91	501,419.85	330,534.38	337,402.10	300,220.34	261,943.17	8,293,621.77	10,755,201.52
RE-IMBURSEMENT	(679.10)	-	-	-	-	-	(9,797.79)	(10,476.89)
RENTAL CHARGES	46,611.63	32,850.00	30,423.56	23,947.20	24,139.00	100,318.35	1,315,344.49	1,573,634.23
SEWERAGE	1,652,245.67	1,194,095.73	823,322.57	904,807.64	824,113.60	705,203.22	21,928,285.33	28,032,073.76

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Debtors age analysis by service type _ December 2023

ACCOUNT TYPE	202312 (Current)	202311 (60 Days)	202310 (90 Days)	202309 (120 Days)	202308 (150 Days)	202307 (180 Days)	202306 (180 Days and above)	Total
SUNDRY SALE OF LAND	-	-	-	-	-	-	(184,188.32)	(184,188.32)
VAT	1,899,155.58	766,344.30	508,277.52	511,975.15	468,482.18	444,134.33	13,075,702.35	17,674,071.41
WATER	3,398,532.75	2,304,012.87	1,748,940.74	1,949,099.00	1,681,606.50	1,075,705.65	41,023,929.74	53,181,827.25
Grand Total	23,798,458.70	12,218,725.97	8,988,249.30	9,505,397.18	9,700,665.14	7,491,281.88	277,721,699.37	349,424,477.54

TABLE 11: DEBTORS AGE ANALYSIS BY SERVICE TYPE _ DECEMBER 2023

2.1.2. Debtors Age Analysis per Account Type - M06 31 December 2023/2024

Debtors Age analysis per account type December 2023								
ACCOUNT TYPE	202312 (Current)	202311 (60 Days)	202310 (90 Days)	202309 (120 Days)	202308 (150 Days)	202307 (180 Days)	202306 (180 Days and above)	Total
AGRICULTURAL	1,485,291.99	1,009,182.29	471,277.81	799,788.61	776,539.56	942,700.46	44,896,154.99	50,380,935.71
COMMERCIAL	7,817,826.32	900,718.40	516,007.40	439,992.54	655,257.61	604,962.96	12,367,876.34	23,302,641.57
EDUCATION DEPT	170,835.47	72,477.84	55,657.44	57,232.58	41,741.69	17,106.43	7,457,099.06	7,872,150.51
FARM-COMMERCIAL	916,234.74	754,615.33	629,694.50	969,881.81	590,526.42	549,443.57	18,175,810.13	22,586,206.50
FARM-RES	815,959.74	528,094.75	415,724.90	447,488.30	447,044.12	386,066.35	17,142,089.64	20,182,467.80
FARMSRES_PENSIO	3,420.22	2,766.57	29,825.23	176.98	(45.61)	(193.41)	(87,087.62)	(51,137.64)
HEALTH DEPT	320,779.58	34,728.02	26,906.89	21,631.85	384,836.32	786.60	9,689.90	799,359.16
HOUSING DEPT	-	-	-	-	809.46	-	(159.85)	649.61
LAND REFORMED	0.23	0.23	0.23	0.23	0.23	19.90	1,949.78	1,970.83
MUNICIPAL PROP	56,670.58	55,892.12	45,066.09	46,158.67	110,156.77	45,350.40	2,198,382.42	2,557,677.05
NON PROFIT ORG	65,618.97	25,441.81	30,360.07	17,847.93	17,534.35	14,309.03	454,615.03	625,727.19

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Debtors Age analysis per account type December 2023									
ACCOUNT TYPE	202312 (Current)	202311 (60 Days)	202310 (90 Days)	202309 (120 Days)	202308 (150 Days)	202307 (180 Days)	202306 (180 Days and above)	Total	
PIWORKS NTL	338,170.02	196,426.22	194,144.50	180,569.12	139,719.42	206,754.30	2,041,783.35	3,297,566.93	
PIWORKS PROV	141,991.82	140,818.44	(305,882.67)	143,140.60	60,191.49	61,251.94	874,721.65	1,116,233.27	
PLCS OF WORSHIP	13,109.56	8,846.46	6,694.22	6,720.24	7,473.12	6,130.05	462,942.62	511,916.27	
PRIVATE EST-RES	985,063.31	476,336.67	412,089.16	407,699.24	405,006.08	364,077.49	14,654,738.65	17,705,000.60	
PRIVATE OPEN SP	25,583.92	23,874.34	22,421.68	22,216.72	22,055.17	36,961.28	445,836.29	598,949.40	
PROTECTED AREAS	53,663.28	33,726.08	25,396.69	25,643.88	24,555.51	25,365.11	2,597,964.18	2,786,314.73	
PUBLIC INFRASTR	65,304.47	13,098.08	12,050.93	11,809.08	16,071.79	(835,069.31)	410,100.61	(306,634.35)	
PUBLIC OPEN SPA	1,684.02	1,667.82	1,651.63	1,635.44	1,619.24	1,603.06	17,562.72	27,423.93	
RESIDENTIAL	7,570,352.52	4,637,915.64	3,788,648.63	3,163,215.96	3,509,562.78	3,150,916.35	112,094,094.96	137,914,706.84	
RES-INDIGENT	1,328,873.23	1,744,487.02	1,097,749.31	1,340,638.55	963,003.44	505,062.81	4,057,336.88	11,037,151.24	
RES-PENSIONER	74,644.13	24,069.10	22,245.96	12,901.87	14,653.04	13,519.40	366,816.30	528,849.80	
RURAL DEVELOPM	26,544.67	25,663.94	26,064.23	25,848.03	123,613.99	24,423.05	440,865.69	693,023.60	
SASSA	6,237.22	-	-	-	-	-	-	6,237.22	
TOWN-PROP DEV	746.04	800.25	1,124.49	1,402.75	886.53	1,994.02	17,564.84	24,518.92	
VACANT LAND	1,513,862.65	1,507,078.55	1,463,329.98	1,361,756.20	1,387,852.62	1,367,740.04	36,622,950.81	45,224,570.85	
Grand Total	23,798,458.70	12,218,725.97	8,988,249.30	9,505,397.18	9,700,665.14	7,491,281.88	277,721,699.37	349,424,477.54	

TABLE 12: DEBTORS AGE ANALYSIS PER ACCOUNT TYPE DECEMBER 2023

During the first half of the 2023/2024 financial year, the total debtors' book is sitting at R349.4 million. Property Rates is the highest with R 137 million (39%) of the total debtor's book. In terms of debts per type, during the first half of the 2023/2024 financial year, Residential debts are the highest with R138 million (40%) of the total consumer debt.

2.2. Creditor's analysis

2.2.1. Creditors ageing – M06 31 December 2023/2024

Creditor Name	0days	30days	60days	90days	120days	Total
ESKOM	11 918 148				23 355 885	35 274 033
MAGALIES WATER	1 601 162				14 224 061	15 825 222
DEPT OF PUBLIC TRANSPORT	1 535 898					1 535 898
THE AUDITOR-GENERAL P/BURG		768 794	8 946		138,850	916 591
NMP Holdings	236 620					236 620
	15,291, 828	768 794	8 946	-	37,718,796	53,788,364

TABLE 13: CREDITORS AGEING – M06 31 DECEMBER 2023/2024

The municipality has 3 creditors that are not paid within 30 days for the mid-term ended 31 December. The total amount of creditors not paid within 30 days is **R 38.4 million** for the period ended 31 December 2023. The table above depicts the top five (5) Municipal's creditors with a total amount of R 53.7 million as at 31 December 2023. Municipality has entered payment arrangements with ESKOM and Magalies Water Board. To date Municipality has not defaulted on the agreements.

A significant portion of the creditors books is attributable to creditors owed for more than 30 days. This consists of 72% of the creditors.

Non-compliance is mainly attributable to the financial constrains that the municipality is currently encountering. This can be confirmed by the fact that the municipality has approved an unfunded budget. Unfunded budget indicates that the municipality is unable to generate enough cash to fund its expenditure (either capital or operation).

Having noted the financial constraints, management resolved to enter a payment arrangement with both Eskom and Magalies Water Board. Although the payment arrangement does not resolve the compliance issues, it however assist in avoiding interest cost which may have potential implication on fruitless and wasteful expenditure.

2.2.2. Eskom

With respect to Eskom, the municipality entered into a payment agreement to reduce the debt as of November 2022. Purpose of the arrangement is to write off interest and reduce the debt without straining the municipality's cashflow. The municipality is honouring the arrangement by paying the current account and the arrangement amount as and when it is due.

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As at the 1st day of November 2023, National Treasury provided positive feedback to the municipality Eskom debt relief application. The feedback clearly stated the debt application has been approved. This therefore means that municipality will be entitled to reduce/write-off one third (1/3) debt owed to Eskom. After 12 months the write-off is subject to the conditions outlined in MFMA circular 124.

The approval of the debt relief application resulted into the suspension of the payment arrangement in line with MFMA circular 124. This therefore means R23 million reflected as an outstanding debt over 120 days will be written-off in line with the abovementioned circular.

2.2.3. Magalies Water

With respect to Magalies Water, the municipality has a court order that stipulates when and how much additional payments the municipality needs to make to reduce the debt as of November 2022. The municipality is honouring the arrangement by paying the current account and the arrangement amount as and when it is due.

The payment arrangement is being honoured. To date an amount of R10 million is paid towards reduction of the arrear balance resulting to an outstanding balance of R14 million on the long-term balance.

2.2.4. Other Creditors

Regarding Auditor General, the long outstanding credit balance is attributable to interest charges. The municipality has applied for the write-off of these interest charges. The positive feedback was issued after the system was closed. Thus these balance will be written-off in the preceding month.

2.3. Investment portfolio analysis (Bank, cash and investments) – M06 31 December 2023/2024

Investment account summary- M06 31 December 2023/2024

Primary Bank Account as at 31 December 2023				
Bank Name	Account Description	Account Number	Account Type	Balance
ABSA	Primary Bank Account	1330000062	Cheque	R 64 221 849.92
Total				R 64 221 849.92

TABLE 14: PRIMARY BANK ACCOUNT AS AT 31 DECEMBER 2023

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Particulars of Investment Accounts as at 31 December 2023				
Bank Name	Account Description	Account Number	Account Type	Balance
ABSA	Savings Account	9295745884	LIQPLUS	R 185 343.59
ABSA	Fixed Deposit	2066701092	FIXED D	R 1 110 497.09
ABSA	Call:Bela-Bela Municipality	4078360937	LIQINV	R 873 847.08
Total				R 2 169 687.76

TABLE 15: PARTICULARS OF INVESTMENT ACCOUNTS AS AT 31 DECEMBER 2023

Total Cash	R 66 391 537.68
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TABLE 16: INVESTMENT ACCOUNT SUMMARY- M06 31 DECEMBER 2023/2024

Bela-Bela Local municipality held various investments in accordance with Municipal Investment Regulation, 2005 issued by the National Treasury. Total investment as at 31 December 2023 was reported at R66 million. The primary bank account shows a favourable bank balance of R 64 million as at 31 December 2023.

Short-term investments amounting to R2.2 million.

2.4. Allocation- Grant receipt and expenditure

2.4.1. Grant receipt and expenditure – M06 31 December 2023/2024

Operational Grants					
Grant Details	Budget as per DORA/Approved rollover	Amount Received	Recognised as revenue	% spent to date	Balance as at 31 December 2023
Financial Management Grant	R 1 700 000.00	R 1 700 000.00	R 458 136.00	27%	R 1 241 864.00
Expanded Public Works-EPWP	R 1 302 000.00	R 911 000.00	R 893 920.68	98%	R 17 079.32
Total operational Grants	R 3 002 000.00	R 2 611 000.00	R 1 352 056.68	52%	R 1 258 943.32
Capital Grants					
Municipal Infrastructure Grant	R30 282 000.00	R 25 497 000.00	R 17 448 121.12	68%	R 8 048 878.88
Water Services Infrastructure Grant-Rollover	R -	R 7 287 697.04	R 4 162 466.90	57%	R 3 125 230.14
Water Services Infrastructure Grant-Current	R55 750 000.00	R 40 000 000.00	R 24 957 046.15	62%	R 15 042 953.85
Total Capital Grants	R86 032 000.00	R 72 784 697.04	R 46 567 634.17	64%	R 26 217 062.87
All Grants	R89 034 000.00	R 75 395 697.04	R 47 919 690.85	64%	R 27 476 006.19

TABLE 17: GRANT RECEIPT AND EXPENDITURE – M06 31 DECEMBER 2023/2024

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2.4.2. CAPEX

Current year Grants					
Grant Details	Budget amount per DORA	Received to date	Expenditure to date: 31 December 2023	% spent to date	Unspent as at 31 December 2023
Municipal Infrastructure Grant (MIG)	R28 767 900.00	R 24 222 150.00	R 16 293 056.89	67%	R 7 929 093.11
Water Services Infrastructure Grant (WSIG)-Current	R55 750 000.00	R40 000 000.00	R24 957 046.15	62%	R15 042 953.85
Total	R84 517 900.00	R65 497 000.00	R41 250 103.03	63%	R24 246 896.97

Rollover					
Grant Details	Budget amount per DORA	Approved Rollover	Expenditure to date: 31 December 2023	% spent to date	Unspent as at 31 December 2023
Water Services Infrastructure Grant (WSIG)-Rollover	R -	R 7 287 697.04	R 4 162 466.90	57%	R 3 125 230.14

TABLE 18: ROLLOVER GRANT SPENDING – M06 31 DECEMBER 2023/2024

The total Municipal Infrastructure Grant budget of R 28.8 million is depicted above as per the Dora Allocation. Year to date expenditure on projects amounts to R 16.3 million as of 31 December 2023 which represent 67% spending when expressed as a percentage against the R 24.2 million capital allocation received. Water Services Infrastructure Grant with 62% and the rolled-over Water Services Infrastructure Grant with 57% spent to date against rollover approved.

MIG

Municipal Infrastructure Grant (MIG)					
Grant Details	Budget amount per DORA	Received to date	Expenditure to date: 31 December 2023	% spent to date	Unspent as at 31 December 2023
Capital	R 28 767 900.00	R 24 222 150.00	R 16 293 056.89	67%	R 7 929 093.11
Operational (PMU Costs)	R 1 514 100.00	R 1 274 850.00	R 1 155 064.23	91%	R 119 785.77
Total MIG	R 30 282 000.00	R 25 497 000.00	R 17 448 121.12	68%	R 8 048 878.88

MIG total allocation = 95% capital allocation and 5% operational allocation (PMU costs)

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2.4.3. List of capital projects per grants type for the financial year 2023/2024

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Municipal Infrastructure Grant (MIG)-December 2023									
Project Name	Department	Funding	Original Budget	Adjusted Budget	Monthly Expenditure	Expenditure-to-date	% Spent	Physical Progress	Unspent budget
Storm water X6- Phase 2 (Ward 7)	Technical	MIG	R 610 155.94	R 610 155.94	R 36 184.40	R 576 754.79	95%	95%	R 33 401.15
Bela Bela: Upgrade Municipal Landfill (Ward 2)	Technical	MIG	R 14 046 851.05	R 14 046 851.05	R 1 423 759.80	R 6 718 791.65	48%	48%	R 7 328 059.40
Bela Bela: Road paving & Storm water X6- Phase 3 (Ward 7)	Technical	MIG	R 4 164 966.95	R 4 164 966.95	R -	R 3 710 342.69	89%	89%	R 454 624.27
Storm water X8- Phase 3 (Ward 4)	Technical	MIG	R 5 145 926.06	R 5 145 926.06	R -	R 4 551 009.64	88%	88%	R 594 916.42
Masakhane	Technical	MIG	R 4 800 000.00	R 4 800 000.00	R 387 133.44	R 736 158.12	15%	15%	R 4 063 841.88
PMU COST		MIG	R 1 514 100.00	R 1 514 100.00	R 191 236.92	R 1 155 064.23	76%	76%	R 359 035.77
Total			R 30 282 000.00	R 30 282 000.00	R 2 038 314.56	R 17 448 121.12	58%	58%	R 12 833 878.88

Water Services Infrastructure Grant (WSIG)-December 2023 (Current)									
Project Name	Department	Funding	Original Budget	Adjusted Budget	Monthly Expenditure	Expenditure-to-date	% Spent	Physical Progress	Unspent budget
Refurbishment and Automation of the Bela Bela Waste Water Treatment Works - Phase 1C	Technical	WSIG	R 7 906 114.00	R 7 906 114.00	R 1 511 256.56	R 3 365 118.96	43%	43%	R 4 540 995.04
Refurbishment of the sewer network and yard connections in Bela-Bela Ext 9 (Ward 4)	Technical	WSIG	R 11 018 071.37	R 11 018 071.37	R -	R 5 037 067.06	46%	46%	R 5 981 004.31
Upgrading of the Ext 6 Sewer Pump Station (Ward 6)	Technical	WSIG	R 13 212 456.71	R 13 212 456.71	R 1 067 318.22	R 1 067 318.22	8%	8%	R 12 145 138.49
Upgrading of the Sewer Rising Main from the Ext 6 Pump Station to the WWTW (Ward 2&6)	Technical	WSIG	R 13 853 304.57	R 13 853 304.57	R 1 671 030.50	R 12 548 479.16	91%	91%	R 1 304 825.41
Upgrading of the Leseding Sewer Pump Station (Ward 6)	Technical	WSIG	R 4 760 053.35	R 4 760 053.35	R 1 583 205.17	R 2 824 180.77	59%	59%	R 1 935 872.58
Upgrading of the Sewer Rising Main from the Leseding Pump Station to the WWTW (Ward 2&6)	Technical	WSIG	R 3 000 000.00	3000000	R -	R 114 881.98	4%	4%	R 2 885 118.02
Upgrading of the Settlers Sewer Pump Station (Ward 2)			R 1 000 000.00	R 1 000 000.00	R -	R -	0%	0%	R 1 000 000.00
Upgrading of the Industrial outfall sewer line (Ward 2)			R 1 000 000.00	1000000	R -	R -	0%	0%	R 1 000 000.00
Total			R 55 750 000.00	R 55 750 000.00	R 5 832 810.45	R 24 957 046.16	45%	45%	R 30 792 953.85

Water Services Infrastructure Grant (WSIG)-December 2023 (Rollover)									
Project Name	Department	Funding	Original Budget	Rollover Approved	Monthly Expenditure	Expenditure-to-date	% Spent	Physical Progress	Unspent budget
Automation of the Bela Bela Waste Water Treatment Works - Phase 1C	Technical	WSIG	R -	R 7 839.02	R -	R -	0%	0%	R 7 839.02
Zonal Meters in Bela Bela Town & Township (Ward 1 to Ward 7) and Installation of Counter Meters at all Sewer Pump Station (Ward 6)	Technical	WSIG	R -	R 174 353.27	R -	R -	0%	0%	R 174 353.27
steel elevated water tank in Piensaarsrivier (Ward 8)	Technical	WSIG	R -	R 1 240 975.60	R -	R -	0%	0%	R 1 240 975.60
Replacement of the 1ML steel elevated water tank in Rapotokwane (Ward 8)	Technical	WSIG	R -	R 2 284 478.55	R 2 155 452.42	R 2 155 452.42	94%	94%	R 129 026.13
Supply and installation of 8 X diesel operated 3-phase back-up generators	Technical	WSIG	R -	R 1 728 610.11	R 2 007 014.48	R 2 007 014.48	116%	116%	R 278 404.37
Total			R -	R 7 287 697.04	R 4 162 466.90	R 4 162 466.90	57%	57%	R 3 125 230.14

Internally Funded Projects-December 2023									
Project Name	Department	Funding	Original Budget	Adjusted Budget	Monthly Expenditure	Expenditure-to-date	% Spent	Physical Progress	Unspent budget
Installation of a 5000L JoJo Tank at Multipurpose Centre	Technical	Own source	R 25 000.00	R -	R -	R -	0%	0%	R -
Printers	Corporate Services	Own source	R 50 000.00	R 44 000.00	R 29 382.50	R 29 382.50	67%	67%	R 14 617.50
Installation of new telephone system	Corporate	Own source	R 100 000.00	R 170 000.00	R 157 482.85	R 157 482.85	93%	93%	R 12 517.15
Ammunition_firearms and bulletproof vests-assets	Social and Community	Own source	R 100 000.00	R 100 000.00	R -	R -	0%	0%	R 100 000.00
Procurement of pumps and motors	Technical	Own source	R 200 000.00	R 225 000.00	R -	R 222 124.53	99%	99%	R 2 875.47
Procurement of Computer equipment	Corporate	Own source	R 100 000.00	R 409 803.00	R -	R 347 350.70	85%	85%	R 62 452.30
Procurement of server (Munsoft and others)	Corporate	Own source	R 600 000.00	R 226 197.00	R -	R 226 196.80	100%	100%	R 0.20
Procurement of Transformers and Maniatures	Technical	Own source	R 2 000 000.00	R 2 000 000.00	R 596 700.00	R 1 159 795.00	58%	58%	R 840 205.00
Construction of the Bela-Bela 132/11kVA 2 X 20MVA Sub-Station	Technical	Own source	R 5 000 000.00	R 5 000 000.00	R -	R 1 993 143.25	40%	40%	R 3 006 856.75
Total			R 8 175 000.00	R 8 175 000.00	R 783 666.36	R 4 136 475.63	51%	51%	R 4 039 524.37

Grand Total			R 94 207 000.00	R 101 494 697.04	R 12 817 157.26	R 50 703 109.79	50%	50%	R 47 666 357.11
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TABLE 19: LIST OF CAPITAL PROJECTS PER GRANTS TYPE FOR THE FINANCIAL YEAR 2023/2024

2.5. Capital programme performance.

MIG (capital projects) actual spent during the first 6 months of the financial year amounts to R 16.53 million or 67% of the current year budget totals. Based on current spending patterns as well as tenders already awarded, the projected capital expenditure for the 2023/2024 financial year is anticipated to be fully utilised.

2.6. Councillor and board member allowances and employee benefits

Councillor Allowances

Description R thousands	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration of councillors		7 835	8 481	-	708	4 656	4 241	415	10%	8 481

TABLE 20: COUNCILLOR ALLOWANCES

The remuneration of councillors depicts a negative variance of 10%. Remuneration of councillors is guided by a circular in alignment with the Remuneration of Public Office Bearers Act, 1998 (Act No.20 of 1998): Determination of Upper Limits of Salaries, Allowance and Benefits of Different Members of Municipal Councils. The total budget of R8,481 million has already considered and is inclusive of the 3% upper limit which pay-out were realized in October 2022 in the first half of the financial year.

2.6.1. Audit committee, Risk committee members and Financial Misconduct Board Members:

Below are assurance committee members during the first half of the 2022/2023 budget year:

COMMITTEE MEMBER	APPOINTMENT- POSITION
Sab Ngobeni	Chairperson: Audit and Performance Committee
A Mabitsela	Ordinary Member of Audit and Performance Committee and Chairperson of the Financial Misconduct Board
Tm Mathabatha	Audit and Performance Committee Member
N Marobane	Financial Misconduct Board Ordinary Member
Rp Mphete	Chairperson Risk Management Committee

TABLE 21: AUDIT COMMITTEE, RISK COMMITTEE MEMBERS AND FINANCIAL MISCONDUCT BOARD MEMBERS

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2.6.2. Employee benefits

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Employee related costs		144 059	173 234	-	12 514	72 587	86 617	(14 030)	-16%	173 234

TABLE 22: EMPLOYEE BENEFITS

The total employee related cost as per approved budget is R173 million which attribute to 32% of the overall total operational expenditure in 2023/2024 financial year. The cause of the variance for 16% has been explained above.

2.7. Material variances to the service delivery and budget implementation plan

Municipality Budget and Reporting Regulation require in-year statement to contain material variance to services delivery and budget implementation. These variances have been detailed above under an individual budget table relating to either services delivery or budget implementation plan.

2.8. Adjustment budget

The performance in the first six months of the financial year fell below the projected figures. High level data analysis for expenditure and revenue necessitates the need for adjustment budget. Below are the selected items but not limited to additional consideration for adjustment.

Revenue proposed adjustments	
Line items affected	Reason for adjustment
Interest from Current and Non-Current Assets	An increase of R500 000 is considered during budget adjustment. A significant amount of interest was earned than anticipated in the original budget
Rental from fixed assets	A downward adjustment to result in realistically achievable budget amount of R1200 000.
Interest from receivables	An upwards adjustment of R1 100 000 in line with the amount earned in the first 6 months.
Operational Revenue	Proposed upwards adjustment from R572 000 to R2000 000 in line with the amount earned of R1 438 000.

TABLE 23: REVENUE PROPOSED BUDGET ADJUSTMENTS

Expenditure proposed adjustments	
Line items affected	Reason for adjustment
Inventory consumed	Reduce Inventory consumed by a net of R2 800 000, it appears water inventory acquisition is over-budgeted. In the prior year inventory water inventory acquisition was R18.8 million and the current year mid-term balance is R8.5 million.

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Expenditure proposed adjustments	
Line items affected	Reason for adjustment
Contracted Services	Net increase of R500 000, this includes expenditure for FMG programmes which were omitted in the original budget. The budget of R1.5 million for PMU cost is reduced to nil as PMU cost are attributable to salaries and these are already budgeted for in employee related costs (duplication).
Reclassification from irrecoverable debt to debt impairment	Budget for debt impairment was incorrectly classified as irrecoverable debt written-off in the original budget. The affected budget amount is R14 million

TABLE 24: EXPENDITURE PROPOSED BUDGET ADJUSTMENTS

2.9. Other supporting documents

2.9.1 Progress made on the mSCOA implementation.

Bela-Bela Local Municipality has successfully migrated into m-SCOA from the 1st of July 2017. The municipality had for the 2018/2019 - 2022/2023 financial period managed to compile its annual financial statement based on the m-SCOA chart of account.

A significant improvement has been made since the migration. The municipality has developed a road map document that outlines implementation and monitoring strategies. Furthermore, a committee had been established, with the main objectives of overseeing the implementation of the mSCOA plan and developing strategies to resolve any challenges identified on a continuous level. The committee consists among others National Treasury and Provincial Treasury delegate and the System vendor representative. Municipality embarked on a project to enhance the credibility of data while transacting on mSCOA.

2.9.2 MSCOA Provincial Treasury Observation and municipal mitigation plan

Treasury findings	Mitigation Plan
<p>Depreciation</p> <p>The municipality did not allocated depreciation within different functions and depreciation not accounted for from the beginning of the financial year, which indicates that integration between systems is still a challenge. The municipality is therefore requested to provide Provincial Treasury with progress report or its implementation plan to migrate the Asset manual system (excel) to an Asset Module on the financial system (Munsoft) as previously reported.</p>	<p>Requested assistance from the system vendor to run the depreciation on a monthly basis. However, in the meantime the municipality is manually processing the depreciation journals to mitigate findings.</p>

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Treasury findings	Mitigation Plan
<p>Item Revenue Transactions against the unbudgeted segments Provincial Treasury noted that the municipality continue transacting against the unbudgeted segments. For the period under review, the municipality processed transactions amounting to R6.3million against the unbudgeted segments.</p>	<p>Investigate and correct all transactions made against the unbudgeted segments and ensure that budget controls are activated and/ officials do not by-pass controls. Additionally, the municipality will consider correct budgeting during budget adjustment in February 2024.</p>
<p>Interest Earned-External Investment The municipality has properly recorded interest earned as reported on C schedule, data strings and properly linked it to SA7 and SA30. However, assessment of investment monitoring for quarter 1 does not give indication of any investment made and accrued interests during the quarter.</p>	<p>In a process to activate the investment module on the financial system.</p>
<p>Grant Spending The municipality did not budget for input VAT and retention on acquisition of assets and this result to the municipality transacting against unbudgeted VAT segment. And the same might be applied on retention as the municipality did not budget for retention.</p>	<p>The municipality to consider correcting discrepancy during adjustment budget in February 2024.</p>
<p>Opening balance - Provincial Treasury appreciates efforts by the municipality of ensuring that opening balances are carried to the current financial year, however, it is noted that some have differences, and the municipality is advised to make necessary adjustments</p>	<p>Ensure that all opening balances segments are carried over to the next financial year and aligned to the 2022/23 pre-audited annual financial statements</p>
<p>Remuneration of chief whip - Item expenditure segments relating to chief whip not created during budgeting and this suggest misalignment between the payroll and the core financial system.</p>	<p>The municipality to consider correcting discrepancy during adjustment budget in February 2024.</p>

TABLE 25: MSCOA PROVINCIAL TREASURY OBSERVATION AND MUNICIPAL MITIGATION PLAN

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2.9.3 Progress made on the compliance with the minimum competency regulations.

The table below depicts the status quo: M06 31 December 2023

Number	Fully Compliant	Partially Compliant	Not Yet Enrolled
SENIOR MANAGERS			
3	3	0	0
DIVISIONAL MANAGERS			
19	14	1	4
IDENTIFIED KEY PERSONNEL IN FINANCE			
11	11	0	0

TABLE 26: MINIMUM COMPETENCY REGULATIONS STATUS

The Municipality appointed six (6) Finance interns in November 2023, and they will be enrolled for the Municipal Finance Management Programme together with the five (5) Divisional Managers in the third quarter of the 2023/2024 financial year.

2.9.4 The 2023/2024 budget schedule and progress made in achieving the milestone and timelines specified in the circular detailing the compilation of 2023/2024 MTREF

In terms of subsection 16 (1) of the MFMA (Act no 56 of 2003), the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

Based on the MFMA requirement above, the Municipality has approved the budget process plan in preparation for the 2023/2024 budget. The process plan was tabled to the council on the 29th of July 2022 council.

2.9.5 Supply Chain Management

2.9.5.1 Unauthorised, Irregular, Fruitless and Wasteful Expenditure

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The report on Unauthorised, Irregular and Fruitless expenditure for 2022/2023 and current year to be presented to council on 30 January 2024 for investigation by Municipal Public Accounts Committee.

The table below indicated the Unauthorised, Irregular, Fruitless and Wasteful Expenditure as at 31 December 2023.

Description	Unauthorised Expenditure	Irregular Expenditure	Fruitless and Wasteful Expenditure
Opening Balance-1 July 2023	35 270 541	66 421 187	4 470 743
Add: Expenditure Current Period	0	8 564 958.08	844 277.70
Add: Expenditure Prior Year	0	0	0
Less: Amount Written-off	(0)	(0)	(0)
Closing Balance-31 December 2023	35 270 541	66 421 187	4 470 743

TABLE 27: UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AS AT 31 DECEMBER 2023

The municipality has updated UIFWe tool in line with the disclosure notes on audited Annual Financial Statements. The tool is updated and balancing.

2.9.5.2 Unauthorised, Irregular, Fruitless and Wasteful Expenditure Reduction Strategy

The UIFWe Reduction Strategy that is in place from 2020/2021 financial year and is currently undergoing review process. The municipality is utilising the targets on MFMA Circular 111 in respect of UIF & W expenditure outcome indicators over 2019 – 2024 MTSF Period. The UIFWe Reduction Strategy and UIFWe Reduction Plan are uploaded quarterly on GoMun System. The UIFWe Reduction Strategy and UIFWe Reduction Plan to be submitted monthly as per the recommendations contained in the Provincial Treasury State of Municipal Finance Report.

The table below indicates the targeted reduction of Irregular and Fruitless and Wasteful Expenditure

	Irregular Expenditure	
Reduction Targeted Percentage	75%	100%
Closing Balance-31 December 2023		

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Reduction Targeted Amount		

TABLE 28: TARGETED REDUCTION OF IRREGULAR AND FRUITLESS AND WASTEFUL EXPENDITURE

2.9.5.3 Progress on the implementation of Procurement Plan

The municipality has a procurement plan in place, that is used to monitor progress in the implementation of projects monthly. There are thirteen (13) projects on the procurement plan and five (5) are at construction stage whilst eight (8) are on planning stage. The consultants are appointed already for the eight (8) projects and are busy with designs and construction thereof is planned for 2024/25 financial year.

2.9.5.4 Use of Consultants

The municipality has incurred expenditure on contracted consultancy services amounting to R21 million. Utilisation of consultancy services is due to lack of internal staff capacity. The use of consultants is reported to management and Provincial Treasury on a monthly basis.

2.9.6 Budget funding plan

The principle objective of the budget-funding plan is to ensure financial viability and sustainability of the municipality, a funded budget to ensure the ability of municipality to meet its obligations in terms of the Service Delivery and Budget Implementation Plan (SDBIP) and Integrated Development Plan (IDP). In order to achieve the objectives as stated above, the municipality-developed strategies, which aims at improving its financial status. These strategies were developed by senior management of the municipality with assistance of Provincial Treasury, in consultation with staff members when it was adopted by Council at the beginning of the financial year.

The following are the pillars that were included in the Budget Funding Plan as well and progress status on the implementation thereof.

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Monthly Performance on Implementation Activities				
Pillars	No. of activities	Achieved	Not Achieved	POE Status
1.Positive Cashflow	21	20	1	Submitted
2. Cash and short-term liquidity	2	2		Submitted
3.Collection Rates	5	5	0	Submitted
4. Reduction in Non-Core Expenditure	9	9	0	Submitted
5. Trade Payables	8	8	0	Submitted
6. Ring Fencing of Conditional Grants	6	4	2	Submitted
7.Other	2	2	0	Submitted
TOTAL	53	50	3	

TABLE 29:

FUNDING PLAN - MONTHLY PERFORMANCE ON IMPLEMENTATION ACTIVITIES

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PART 3: 2023/2024 MID-YEAR SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN REPORT

3.1. INTRODUCTION

3.2. Legislative Imperative

This 2023/2024 Mid -Year Report Performance Report has been compiled in compliance with the requirements of Section 72 (1) of the Local Government: Municipal Finance Management Act No 56 of 2003, which stipulates as follows:

The Accounting Officer of a municipality must by 25 January of each year ----

- a) Assess the performance of the municipality during the first half of the financial year, considering -----
 - i. ----
 - ii. The municipality's service delivery performance during the first half of the financial year, and the service delivery targets, and performance indicators set in the service delivery and budget implementation plan.
 - iii. -----
 - iv. ----
 - v. Submit a report on such assessment to ----
 - i. The mayor of the municipality.
 - ii. The National Treasury; and
 - iii. The relevant provincial treasury.

In addition, Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players." It is therefore in this regard that the Municipality compiled the 2023/2024 Mid -Year Organizational Performance Report.

3.3. The Service Delivery and Budget Implementation Plan

The Organizational Performance is evaluated through a Municipal Scorecard (Top Layer SDBIP) at the organizational Implementation Plan (SDBIP) at departmental levels. The SDBIP is a plan that converts the IDP and Annual Budget into measurable operational targets on how, where and when the strategies,

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objectives and normal business process of the municipality is implemented. Divisions to deliver the services in terms of the IDP and Budget:

The MFMA Circular No. 13 prescribes that:

- a) The IDP and budget must be aligned.
- b) The budget must address the strategic priorities.
- c) The SDBIP should indicate what the municipality is going to do during the next 12 months; and
- d) The SDBIP should form the basis for measuring the performance against goals set during the Budget /IDP processes.

The SDBIP was prepared as described in the paragraphs below and approved by the Mayor. The overall assessment of actual performance against targets set for the Key Performance Indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology as depicted in Table 1 below:

Colour Legend	Category	Explanation
	KPI Not Yet Measured	KPIs with no Targets or Actual results for the selected period
	KPI Withdrawn	KPI withdrew for whatsoever reason
	KPI Not Met	Actual vs Target Less than 75%
	KPI Almost Met	Actual vs Target between 75% and 99%
	KPI Met	Actual vs Target 100% Achieved
	KPI Met Well	Actual vs Target More Than 100% and Less Than 150% Achieved
	KPI Extremely Met Well	Actual vs Target More Than 150%

TABLE 30: KEY PERFORMANCE INDICATORS

3.4. PLANNED TARGETS VERSUS THE 2023/2024 MID-TERM ACTUAL PERFORMANCE AS ALIGNED TO THE NATIONAL KEY PERFORMANCE AREAS

This section of the 2023/2024 Mid-term Performance Report will report on the Municipality's actual performance against the planned targets as derived from the Municipality's IDP. Since the Municipality has aligned its KPAs to the Six (6), National KPA's the Bela-Bela Local Municipality will report as such.

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3.5. EXPLANATION ON CALCULATING OF THE 2023/2024 MID-TERM ACTUAL PERFORMANCES

The calculations were done in accordance with the following six (6) Departments within the Municipality, viz:

- a) Office of the Municipal Manager.
 - I. Internal Audit Unit.
 - II. Risk Management Unit and
 - III. Communications and Public Participation
- b) Budget and Treasury.
- c) Corporate Services.
- d) Social and Community Services.
- e) Planning and Economic Development; and
- f) Technical Services

All the percentages under the column on 2023/2024 actual performance were added together per Department and divided by the number of indicators planned to be performed by that particular Department. In instances where the 2023/2024 First Mid-Year Performance Target was any figure other than 100%, the figure indicated as an achievement under the column for Actual Performance was then divided by that under the 2023/2024 Mid-Term Target Column and multiplied by 100 to get the actual percentage achieved, which is indicated in a bracket in most instances.

The totals from all the Departments were then averaged to arrive at the Organizational Score.

3.6. SUMMARY OF PERFORMANCE INDICATORS PER KEY PERFORMANCE AREAS:

No.	KEY PERFORMANCE AREA	TOTAL TARGETS	NOT APPLICABLE	ACHIEVED	NOT ACHIEVED	% ACHIEVED
1.	Basic Service Delivery and Infrastructure Development	21	1	9	11	45%
2.	Local Economic Development	3	-	3	-	100%
3.	Municipal Transformation and Institutional Development	3	1	2	-	100%

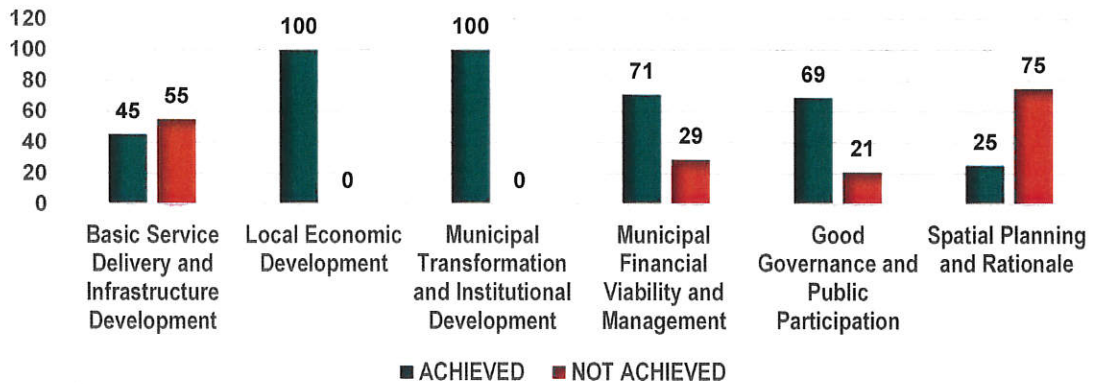
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No.	KEY PERFORMANCE AREA	TOTAL TARGETS	NOT APPLICABLE	ACHIEVED	NOT ACHIEVED	% ACHIEVED
4.	Municipal Financial Viability and Management	12	5	5	2	71%
5.	Good Governance and Public Participation	21	8	9	4	69%
6.	Spatial Planning and Rationale	4	-	1	3	25%
TOTALS		64	15	29	20	60%

TABLE 31: SUMMARY OF PERFORMANCE INDICATORS PER KEY PERFORMANCE AREAS

GRAPHICAL PRESENTATION PER KPA:



3.7. SUMMARY OF PERFORMANCE INDICATORS PER DEPARTMENT:

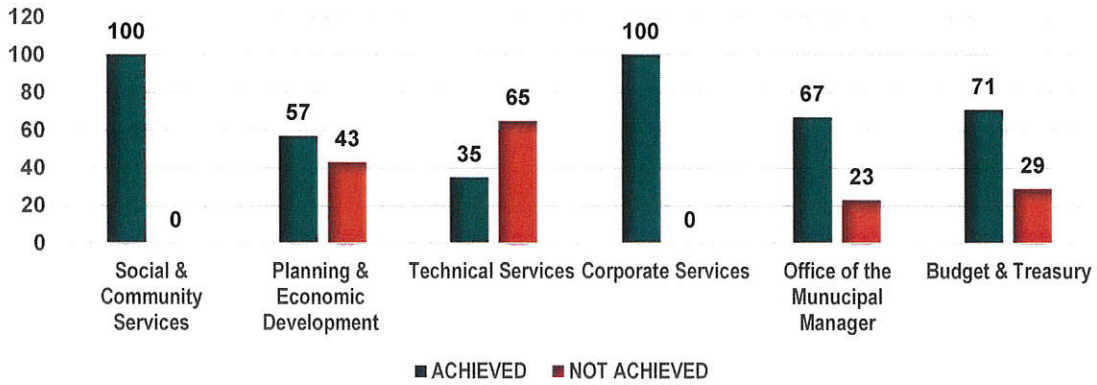
No.	DEPARTMENT	TOTAL TARGETS	NOT APPLICABLE	ACHIEVED	NOT ACHIEVED	% ACHIEVED
1.	Social and Community Services	3	-	3	-	100%
2.	Planning and Economic Development	7	-	4	3	57%
3.	Technical Services	18	1	6	11	35%
4.	Corporate Services	4	1	3	-	100%
5.	Office of the Municipal Manager	20	8	8	4	67%
6.	Budget & Treasury	12	5	5	2	71%
TOTALS		64	15	29	20	60%

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TABLE 32: SUMMARY OF PERFORMANCE INDICATORS PER DEPARTMENT

GRAPHICAL PRESENTATION PER KPA:



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APPENDIX B: KEY PERFORMANCE INDICATORS FOR THE FINANCIAL YEAR 2023/24

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Evidence Required	Department	KPI Rating
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures			
PRIORITY AREA: BASIC SERVICE DELIVERY														
PRIORITY AREA: SANITATION SERVICES														
Basic Service Delivery and Infrastructure Development	To improve infrastructure services management	Refurbishment of the sewer network and yard connections in Bela-Bela Ext 9	Percentage of the work completed as measured according to the PPII (Appendix D) for the Refurbishment of the sewer network and yard connections in Bela-Bela Ext 9 by 30 June 2024	%	KPI 1	The procurement process for appointing the Contractor for the refurbishment of the sewer network and yard connections in Bela-Bela Ext 9 project was concluded in the previous 2022/23 financial year.	100% of the work completed as measured according to the PPII (Appendix D) for the Refurbishment of the sewer network and yard connections in Bela-Bela Ext 9.	67% (Construction Stage at 41 - 50%)	None	None	Capex	Construction Quarterly Progress Reports	Technical Services	
Basic Service Delivery and Infrastructure Development	To improve infrastructure services management	Refurbishment and Automation of the Bela-Bela Wastewater Treatment Works - Phase 1C	Percentage of the work completed as measured according to the PPII (Appendix D) for the refurbishment and automation of the Bela-Bela Wastewater Treatment Works - Phase 1C by 30 June 2024	%	KPI 2	Construction work for the refurbishment and automation of the Bela-Bela Wastewater Treatment Works - Phase 1C commenced in the previous 2022/23 financial year and projected was at 76% as per the PPII (Appendix D) by financial year end.	100% of the work completed as measured according to the PPII (Appendix D) for the Refurbishment and Automation of the Bela-Bela Wastewater Treatment Works - Phase 1C project.	86% (Construction Stage at 81 - 90%)	Contractor could not complete the works due to delays in delivery of material	Contractor has been placed on penalties and the practical completion has been set for January 2024	Capex	Construction Quarterly Progress Reports And Completion Certificate	Technical Services	

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Evidence Required	Department	KPI Rating	
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures				Budget Source
Basic Service Delivery and Infrastructure Development	To improve infrastructure services management	Upgrading of the Ext 6 Sewer Pump Station	Percentage of the work completed as measured according to the PPII (Appendix D) for the upgrading of the Ext 6 Sewer Pump Station by 30 June 2024.	%	KPI 3	The procurement process for appointing the Contractor for the upgrading of the Ext 6 Sewer Pump Station project was concluded in the previous 2022/23 financial year.	100% of the work completed as measured according to the PPII (Appendix D) for the upgrading of the Ext 6 Sewer Pump Station project.	67% (Construction Stage at 41 - 50%)	NOT ACHIEVED 57% (Construction Stage at 21 - 30%)	Delays due to community unrest at the early stages of construction	Contractor submitted an acceleration plan to expediate the rate of progress so that the project can be completed on time.	Capex	Construction Quarterly Progress Reports	Technical Services	
Basic Service Delivery and Infrastructure Development	To improve infrastructure services management	Upgrading of the Sewer Rising Main from the Ext 6 Pump Station to the WWTW	Percentage of the work completed as measured according to the PPII (Appendix D) for the Sewer Rising Main from the Ext 6 Pump Station to the WWTW by 30 June 2024.	%	KPI 4	The procurement process for appointing the Contractor for the upgrading of the Sewer Rising Main from the Ext 6 Pump Station to the WWTW project was concluded in the previous 2022/23 financial year.	100% of the work completed as measured according to the PPII (Appendix D) for the Upgrading of the Sewer Rising Main from the Ext 6 Pump Station to the WWTW.	67% (Construction Stage at 41 - 50%)	ACHIEVED 67% (Construction Stage at 41 - 50%)	None	None	Capex	Construction Quarterly Progress Reports	Technical Services	

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Evidence Required	Department	KPI Rating	
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures				Budget Source
Basic Service Delivery and Infrastructure Development	To improve infrastructure services management	Upgrading of the Leseding Sewer Pump Station	Percentage of the work completed as measured according to the PPII (Appendix D) for the Upgrading of the Leseding Sewer Pump Station by 30 June 2024.	%	KPI 5	The Designs for the upgrading of the Leseding Sewer Pump Station project were completed in the previous 2022/23 financial year. The project has a multi-year budget.	71% of the work completed as measured according to the PPII (Appendix D) for the Upgrading of the Leseding Sewer Pump Station	43% (Tender Advertised and Appointment of the Contractor)	ACHIEVED 43% (Tender Advertised. Appointment of the Contractor)	None	None	Capex	Tender Advertisement And Contractor's Appointment Letter	Technical Services	
Basic Service Delivery and Infrastructure Development	To improve infrastructure services management	Upgrading of the Sewer Rising Main from the Leseding Pump Station to the WWTW	Percentage of the work completed as measured according to the PPII (Appendix D) for the Upgrading of the Sewer Rising Main from the Leseding Pump Station to the WWTW by 30 June 2024.	%	KPI 6	The Designs for the upgrading of the Sewer Rising Main from the Leseding Pump Station to the WWTW project were completed in the previous 2022/23 financial year. The project has a multi-year budget.	71% of the work completed as measured according to the PPII (Appendix D) for the Upgrading of the Sewer Rising Main from the Leseding Pump Station to the WWTW	43% (Tender Advertised and Appointment of the Contractor)	NOT ACHIEVED 19% (Detailed Design Report and Drawings approved)	Delays due to approval of the technical report and business plan by DWS is expected during the 3rd quarter by Department of Water and Sanitation.	Approval of technical report and business plan by DWS is expected during the 3rd quarter	Capex	Tender Advertisement And Contractor's Appointment Letter	Technical Services	

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Department	KPI Rating
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures		
Basic Service Delivery and Infrastructure Development	To improve infrastructure services management	Upgrading of the Settlers Sewer Pump Station	Percentage of the work completed as measured according to the PPII (Appendix D)	%	KPI 7	The Settlers Sewer Pump Station is under capacitated. The Consulting Engineers are already appointed.	43% of the work completed as measured according to the PPII (Appendix D) for the Settlers Sewer Pump Station	19% (Scoping Report completed and approved. Detailed Design Report and Drawings approved)	NOT ACHIEVED 14% (Preliminary Designs completed and approved)	Delays due to approval of the technical report and business plan by Department of Water and Sanitation and geotechnical investigation results.	The geotechnical surveys have been completed and the detailed design report will be completed during the third quarter.	Technical Services	Approved Scoping Report, Detailed Design Report And Approval Letter.
Basic Service Delivery and Infrastructure Development	To improve infrastructure services management	Upgrading of the Industrial outfall sewer line	Percentage of the work completed as measured according to the PPII (Appendix D)	%	KPI 8	The Industrial outfall sewer is under capacitated. The Consulting Engineers are already appointed.	43% of the work completed as measured according to the PPII (Appendix D) for the Industrial outfall sewer line.	19% (Scoping Report completed and approved. Detailed Design Report and Drawings approved)	NOT ACHIEVED 10% (Scoping Report completed and approved)	Delays due to approval of the technical report and business plan by Department of Water and Sanitation and geotechnical investigation results.	The geotechnical surveys have been completed and the detailed design report will be completed during the third quarter.	Technical Services	Approved Scoping Report, Detailed Design Report And Approval Letter.
PRIORITY AREA: ROADS AND STORM WATER													

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Department	KPI Rating	
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures			Budget Source
Basic Service Delivery and Infrastructure Development	To improve infrastructure services management	Construction of Road Paving and Stormwater in Bela-Bela X6 - Phase 2	Percentage of the work completed as measured according to the PPII (Appendix D) for the Construction of Road Paving and Stormwater in Bela-Bela X6 - Phase 2 by 30 June 2024.	%	KPI 9	Construction work for the Road Paving and Stormwater in Bela-Bela X6 - Phase 2 project commenced in the previous 2022/23 financial year and projected was at 81% as per the PPII (Appendix D) by financial year end.	100% of the work completed as measured according to the PPII (Appendix D) for the Construction of Road Paving and Stormwater in Bela-Bela X6 - Phase 2	100% (Completion of the Works)	None	None	Capex	Construction Quarterly Progress Reports And Completion Certificate	Technical Services	
Basic Service Delivery and Infrastructure Development	To improve infrastructure services management	Construction of Road Paving and Stormwater in Bela-Bela X6 - Phase 3	Percentage of the work completed as measured according to the PPII (Appendix D) for the Construction of Road Paving and Stormwater in Bela-Bela X6 - Phase 3 by 30 June 2024.	%	KPI 10	Construction work for the Road Paving and Stormwater in Bela-Bela X6 - Phase 3 project commenced in the previous 2022/23 financial year and projected was at 67% as per the PPII (Appendix D) by financial year end.	100% of the work completed as measured according to the PPII (Appendix D) for the Construction of Road Paving and Stormwater in Bela-Bela X6 - Phase 3	100% (Completion of the Works)	Delays due to unfavorable weather conditions and subcontractor strikes.	The contractor is done with snag list, the completion certificate will be issued in January 2024.	Capex	Construction Quarterly Progress Reports And Completion Certificate	Technical Services	

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Department	KPI Rating
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures		
Basic Service Delivery and Infrastructure Development	To improve infrastructure services management	Construction of Road Paving and Stormwater in Bela-Bela X8 - Phase 3	Percentage of the work completed as measured according to the PPII (Appendix D) for the Construction of Road Paving and Stormwater in Bela-Bela X8 - Phase 3 by 30 June 2024.	%	KPI 11	Construction work for the Road Paving and Stormwater in Bela-Bela X8 - Phase 3 project commenced in the previous 2022/23 financial year and projected was at 76% as per the PPII (Appendix D) by financial year end.	100% of the work completed as measured according to the PPII (Appendix D) for the Construction of Road Paving and Stormwater in Bela-Bela X8 - Phase 3	100% (Completion of the Works)	NOT ACHIEVED 90% (Construction Stage at 91 - 99%)	Delays due to unfavorable weather conditions and subcontractor strikes.	Intervention from the office of the Municipal Manager and the Speaker was requested. CLO to provide training on the recruitment of SMME's and general works	Technical Services	Construction Quarterly Progress Reports And Completion Certificate
Basic Service Delivery and Infrastructure Development	To improve infrastructure services management	Construction of Road Paving and Bulk stormwater in Bela-Bela X8 - Phase 4	Percentage of the work completed as measured according to the PPII (Appendix D) for the Construction of Road Paving and Bulk stormwater in Bela-Bela X8 - Phase 4 by 30 June 2024.	%	KPI 12	The condition of roads in Bela-Bela 8X are in a bad condition and there is a lack of sufficient stormwater drainage. The Consulting Engineers are already appointed.	43% of the work completed as measured according to the PPII (Appendix D) for the Construction of Road Paving and Bulk stormwater in Bela-Bela X8 - Phase 4	19% (Scoping Report completed and approved. Detailed Design Report and Drawings approved)	NOT ACHIEVED 10% (Appointment of Consulting Engineers Scoping Report completed and approved)	Delays due to the wayleave approval from Magalies water.	The consultant to accelerate the process of finalising the design, since we now have received the wayleave approval.	Technical Services	Approved Scoping Report. Detailed Design Report And Approval Letter.

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Evidence Required	Department	KPI Rating
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures			
Basic Service Delivery and Infrastructure Development	To improve infrastructure services management	Construction of Road Paving and Stormwater in Bela-Bela X5 - Phase 1	Percentage of the work completed as measured according to the PPII (Appendix D) for the Construction of Road Paving and Stormwater in Bela-Bela X5 - Phase 1 by 30 June 2024	%	KPI 13	The condition of roads in Bela-Bela X5 are in a bad condition and there is a lack of sufficient stormwater drainage. The Consulting Engineers are already appointed.	43% of the work completed as measured according to the PPII (Appendix D) for the Construction of Road Paving and Stormwater in Bela-Bela X5 - Phase 1	19% (Scoping Report completed and approved. Detailed Design Report and Drawings approved)	NOT ACHIEVED 10% (Scoping Report completed and approved)	Delays due to the recommendation of the scope of work by CoGHSTA	The consultant to accelerate the process of finalizing the design, since the site appraisal inspection was conducted on the 9th of November 2023	Approved Scoping Report. Detailed Design Report And Approval Letter.	Technical Services	
								43% of the work completed as measured according to the PPII (Appendix D) for the Construction of Road Paving and Stormwater in Rapotokwane - Phase 1	19% (Scoping Report completed and approved. Detailed Design Report and Drawings approved)	NOT ACHIEVED 10% (Scoping Report completed and approved)	Delays due to the wayleave approval from RAL	The consultant to submit the required information to RAL by early January 2024. Subsequently the finalization of the designs shall follow	Approved Scoping Report. Detailed Design Report And Approval Letter.	Technical Services
PRIORITY AREA: ELECTRICITY														
Basic Service Delivery and Infrastructure Development	To improve infrastructure services management	Construction of the Bela-Bela 132/11kV A 2 X 20MVA Sub-Station	Percentage of the work completed as measured according to the PPII (Appendix D) for the	%	KPI 15	The Substation project is incomplete from the 2019/20 financial year, and subsequently both contracts of the Consultant and	43% of the work completed as measured according to the PPII (Appendix D) for the Construction of the Bela-Bela	19% (Preliminary Design Report completed and approved. Detailed Design Report	NOT ACHIEVED 14% (Scoping Report completed and approved. Preliminary Designs	Delays due to finalisation and issuing of the budget quote from Eskom	The Municipality is continuously making follow-up with Eskom	Approved Preliminary Design Report. Detailed Design Report And Approval Letter.	Technical Services	
								19% (Preliminary Design Report completed and approved. Detailed Design Report	NOT ACHIEVED 14% (Scoping Report completed and approved. Preliminary Designs	Delays due to finalisation and issuing of the budget quote from Eskom	The Municipality is continuously making follow-up with Eskom	Approved Preliminary Design Report. Detailed Design Report And Approval Letter.	Technical Services	

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Evidence Required	Department	KPI Rating	
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures				Budget Source
			Construction of the Bela-Bela 132/11kVA 2 X 20MVA Sub-Station by 30 June 2024.			Contractor have been terminated. A new Service Provider has been appointed to complete a Technical Assessment, a new Business Plan to request INEP funding and other activities to ensure full completion of the project.	132/11kVA 2 X 20MVA Sub-Station.	and Drawings approved)	completed and approved)						
PRIORITY AREA: WASTE MANAGEMENT															
Basic Service Delivery and Infrastructure Development	To promote the welfare of the community	Construction of the Bela-Bela Municipal landfill site - Phase 1	Percentage of the work completed as measured according to the PPII (Appendix D) for the construction of the Bela-Bela Municipal landfill site - Phase 1 by 30 June 2024.	%	KPI 16	The Designs for the project were completed in the previous 2022/23 financial year. The project has a multi-year budget.	81% of the work completed as measured according to the PPII (Appendix D) for the construction of the Bela-Bela Municipal landfill site - Phase 1.	52% (Appointment of the Contractor, Construction Stage at 11 - 20%)	ACHIEVED 52% (Appointment of the Contractor, Construction Stage at 11 - 20%)	None	None	Capex	Contractor's Appointment Letter. Construction Quarterly Progress Reports	Technical Services	

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Evidence Required	Department	KPI Rating
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures			
Basic Service Delivery and Infrastructure Development	To promote the welfare of the community	Waste Management and Cleansing	Number of areas with weekly access to solid waste removal by 30 June 2024	#	KPI 17	6x Formal areas with weekly access to waste removal (Bela-Bela Township, Bela-Bela Town, Jimmah Park, Spa Park, Masakhane and Plenaarsrevier.)	6x Formal areas with weekly access to waste removal (Bela-Bela Township, Bela-Bela Town, Jimmah Park, Spa Park, Masakhane and Plenaarsrevier.)	ACHIEVED 6x Formal areas with weekly access to waste removal	None	None	Opex	Collection Schedule	Social and Community Services	
Basic Service Delivery and Infrastructure Development	To promote the welfare of the community	Waste Management and Cleansing	Number of informal settlements with weekly access to solid waste removal by 30 June 2024	#	KPI 18	3 x informal Settlements with weekly access to solid waste removal (Jacob Zuma, Tsakane and Koppewaai)	3 x Informal Settlements with weekly access to solid waste removal (Jacob Zuma, Tsakane and Koppewaai)	ACHIEVED 3 x Informal Settlements with weekly access to solid waste removal	None	None	Opex	Collection Schedule	Social and Community Services	
Basic Service Delivery and Infrastructure Development	Promote the welfare of the community	Waste Management and Cleansing	Number of Landfill Site permit-Audit report conducted by 30 June 2024	#	KPI 19	5x Landfill Site Audit Report	5x Landfill Site Audit Report	ACHIEVED 2x Landfill Site Audit Report	None	None	Opex	Audit Reports On Landfill Site	Social and Community Services	
PRIORITY AREA: SPORT, ARTS, CULTURE, RECREATIONAL AND CEMETERIES														
Basic Service Delivery and Infrastructure Development	Promote the welfare of the community	Parks and Community facilities	Percentage of the work completed as measured according to the PPII (Appendix D) for the Development of a new	%	KPI 20	There is no Cemetery at Plenaarsrivier, and the process to acquire suitable land to develop a new one is underway.	19% of the work completed as measured according to the PPII (Appendix D) for the Development New Cemetery – Plenaarsrivier	N/A	N/A	N/A	N/A	N/A	Technical Services	

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Evidence Required	Department	KPI Rating
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures			
Basic Service Delivery and Infrastructure Development	Promote the welfare of the community	Parks and Community facilities	Cemetery - Pienaarsrevier by 30 June 2024											
			Percentage of the work completed as measured according to the PPII (Appendix D) for the Construction for the Development of sports facilities in Masakhane by 30 June 2024	KPI 21	Lack of sports facilities in Masakhane.	100% of the work completed as measured according to the PPII (Appendix D) for the Development of sports facilities in Masakhane.	43% (Tender Advertised, Appointment of the Contractor)	ACHIEVED 43% (Tender Advertised, Appointment of the Contractor)	None	None	Capex	Tender Advertised, Contractor's Appointment Letter	Technical Services	
PRIORITY AREA: INSTITUTIONAL DEVELOPMENT & TRANSFORMATION														
Good Governance and Public Participation	To Improve Administrative and Governance Capacity	Council Administration	Number of Council meetings convened by 30 June 2024	#	KPI 22	4x Ordinary Council meetings convened	6x Ordinary Council meetings to be convened	2x Ordinary Council meetings to be convened	ACHIEVED 5x Council meetings convened and as follows: 2 x Ordinary Council meeting held on the 27 th of July 2023 and 31 st of October 2023 3x Special council meeting held as follows:	None	None	Opex	Notices Of Council Meetings	Corporate Services

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Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Evidence Required	Department	KPI Rating	
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures				Budget Source
									1 st of September 2023, 3 rd of October 2023 and 7 th of December 2023						
Municipal Transformation and Institutional Development	To Improve Administrative and Governance Capacity	Council Administration	Number of Section 79 Committee meetings convened by 30 June 2024	#	KPI 23	39x Section 79 Committee meetings convened	44x Section 79 Committee meetings to be convened	20x Section 79 Committee meetings to be convened	ACHIEVED 21x Section 79 committee meetings convened and held as follows: SOCOM and PED on the 20 th of July 2023. INFRA and TGBT on the 21 st of July 2023. SOCOM and PED on the 28 th of August 2023. INFRA on the 29 th of August 2023 TGBT on the 30 th of August 2023. SOCOM and PED on the 20 th of September 2023. INFRA and TGBT on the 21 st	Opex	None	None	Notice Of Section 79 Committee Meetings	Corporate Service	

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Department	KPI Rating	
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures			Budget Source
Good Governance and Public Participation	To Plan for the Future	Integrated Development Planning	Number of IDP/Budget/PMS Process Plan approved by Council by 31 August 2023	#	KPI 26	2023/2024 IDP/Budget/PMS Process Plan Approved	1x 2024/2025 IDP/Budget/PMS process plan to be approved	1x 2024/2025 IDP/Budget/PMS process plan reviewed and approved	None	None	Opex	Council Approved 2023/2024 Process Plan And Council Resolution	Office of the Municipal Manager	
Good Governance and Public Participation	To Plan for the Future	Integrated Development Planning	Number of IDP Representative Forums held by 30 June 2024	#	KPI 27	4x IDP Representative Forums held	4x IDP Representative Forums to be held	2x IDP Representative Forums to be held	None	None	Opex	Signed attendance register, agenda, presentation & minutes	Office of the Municipal Manager	
Good Governance and Public Participation	To Plan for the Future	Integrated Development Planning	Number of 2023/2024 IDP reviewed and approved by Council by 31 May 2024	#	KPI 28	1x 2023/2024 IDP reviewed and approved	1x 2024/2025 IDP to be reviewed and approved	N/A	N/A	N/A	Opex	N/A	Office of the Municipal Manager	
PRIORITY AREA: PERFORMANCE MANAGEMENT SYSTEM														
Good Governance and Public Participation	Clean Governance	Performance Management	Number of SDBIP approved by the Mayor within 28 days after the approval of the budget by 30 June 2024	#	KPI 29	1x Approved 2023/2024 SDBIP Approved	1x 2024/2025 SDBIP to be Approved within 28 days after budget approval	N/A	N/A	N/A	Opex	N/A	Office of the Municipal Manager	
Good Governance	Clean Governance	Corporate Governance	Number of Annual reports compiled and	#	KPI 30	2021/2022 Annual Report compiled d	1x 2022/2023 Annual Report to	N/A	N/A	N/A	Opex	N/A	Office of the Municipal Manager	

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT					Department	KPI Rating
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures	Budget Source		
and Public Participation			tabled to Council for approval by 31 March 2024			and approved by council	be compiled and approved							
Good Governance and Public Participation	Clean Governance	Corporate Governance	Number of Oversight reports compiled and tabled to Council for approval by 31 March 2024	#	KPI 31	2021/2022 Oversight Report compiled and approved	1x 2022/2023 Oversight Report to be compiled and approved	N/A	N/A	N/A	Opex	N/A	Office of the Municipal Manager	
Good Governance and Public Participation	Clean Governance	Performance Management System	Number of MFMA Section 52d reports compiled and submitted to Council for approval by 30 June 2024	#	KPI 32	4x Quarterly performance reports	4x Quarterly performance reports	2x Quarterly performance reports	None	None	Opex	2x sets of Quarterly performance reports and council resolutions	Office of the Municipal Manager	
Good Governance and Public Participation	Clean Governance	Corporate Governance	Number of MFMA Section 72 Mid-Year report compiled and submitted to Mayor for approval by 25 January 2023 and Council for noting by 31 January 2024	#	KPI 33	1 X 2022/2023 Section 72 MFMA Report compiled and submitted to Mayor for approval and Council for noting	1 X 2023/2024 Section 72 MFMA Report to be compiled, and approved by the Mayor and noted by Council	N/A	N/A	N/A	Opex	N/A	Office of the Municipal Manager	
Good Governance and Public Participation	Clean Governance	Performance Management System	Number of Performance Agreements signed by 30 July 2023	#	KPI 34	6x Signed Performance Agreements signed	6x Signed Performance Agreements to be signed	6x Signed Performance Agreements be signed	None	None	Opex	Signed Performance Agreements	Office of the Municipal Manager	
PRIORITY AREA: COMMUNICATION														

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Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Evidence Required	Department	KPI Rating
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures			
Good Governance and Public Participation	To improve administrative and governance capacity	Corporate Governance	Number of Ward Committees reports submitted to the Office of the Speaker by 30 June 2024	#	KPI 35	4x Ward Committees reports	4 x Ward Committees report to be submitted to the Office of the Speaker	2x Ward Committees reports submitted to the Office of the Speaker	None	None	Opex	2x Ward Committee Reports	Office of the Municipal Manager	
Good Governance and Public Participation	To improve administrative and governance capacity	Corporate Governance	Number of Communication Strategy reviewed and approved by Council by 30 June 2024	#	KPI 36	1x 2023/2024 Communication Strategy Approved	1x 2024/2025 Communication Strategy to be reviewed and approved	N/A	N/A	N/A	Opex	N/A	Office of the Municipal Manager	
PRIORITY AREA: RISK AND INTERNAL AUDITOR														
Good Governance and Public Participation	To improve administrative and governance capacity	Corporate Governance	Number of Audit and Performance Charter reviewed by 30 September 2024	#	KPI 37	1x Audit and Performance Charter Reviewed and approved by council	1x Audit and Performance Charter to be reviewed and approved by council	1x Audit and Performance Charter reviewed and approved by council	None	None	Opex	Copy of Audit and Performance committee charter, minutes, and council resolution	Office of the Municipal Manager	
Good Governance and Public Participation	To improve administrative and governance capacity	Corporate Governance	Number of Internal Audit Charter reviewed by 30 June 2024	#	KPI 38	1x Internal Audit Charter Reviewed	1x Internal Audit Charter to be reviewed	1x Internal Audit Charter reviewed on the 30 th of June 2023	None	None	Opex	Copy of Internal Audit Charter and minutes	Office of the Municipal Manager	

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT					Department	KPI Rating
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures	Budget Source		
Good Governance and Public Participation	To improve administrative and governance capacity	Corporate Governance	1x Approved Internal Audit strategic 3 year rolling plan by 30 June 2024		KPI 39	1x Approved Internal Audit strategic 3 year rolling plan	1x Internal Audit strategic 3 year rolling plan to be approved	N/A	N/A	N/A	Opex	N/A	Office of the Municipal Manager	
Good Governance and Public Participation	To improve administrative and governance capacity	Corporate Governance	Number of Audit Committee meetings held by 30 June 2024	#	KPI 40	4x Audit Committee Meetings held	4x Audit Committee Meetings to be held	2x Audit Committee Meetings to be held	ACHIEVED 3x Audit Committee meetings held as follows: the 22 nd of August 2023 31 st August 2023 and the 29 th of November 2023	None	Opex	Signed Attendance Registers and Minutes	Office of the Municipal Manager	
Good Governance and Public Participation	To improve administrative and governance capacity	Corporate Governance	Number of Audit Committee Reports tabled to Council by 30 June 2024	#	KPI 41	4x Audit Committee Reports	4x Audit Committee Reports to be tabled to Council	2x Audit Committee Report to be tabled to Council	NOT ACHIEVED 1x Performance and Audit Committee report submitted to council as per council resolution no: MC40/07/2023	The PAC report is compiled, however due to the Council meeting schedules, the report will be submitted in the next Council meeting in January 2024.	Opex	Audit Committee Reports with Council Resolutions	Office of the Municipal Manager	
Good Governance and Public Participation	To improve administrative and governance capacity	Corporate Governance	Number of Performance Audit Committee meetings held by 30 June 2024	#	KPI 42	2x Performance Audit Committee meetings held	2x Performance Audit Committee meetings to be held	1x Performance Audit Committee meetings to be held	ACHIEVED 3x Performance Audit Committee meetings held as follows: On the 22 nd of August 2023	None	Opex	Signed Attendance Registers and Minutes	Office of the Municipal Manager	

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Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Evidence Required	Department	KPI Rating
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures			
									31 st August 2023 and the 29 th of November 2023					
Good Governance and Public Participation	To improve administrative and governance capacity	Corporate Governance	Number of Strategic Risk Management Registers Reviewed by 30 June 2024	#	KPI 43	1x 2022/2023 Strategic Risk Register reviewed	1x 2023/2024 Strategic Risk Register to be reviewed	N/A	N/A	Opex	N/A	Office of the Municipal Manager		
Good Governance and Public Participation	To improve administrative and governance capacity	Corporate Governance	Number of Risk Management meetings held by 30 June 2024	#	KPI 44	4x Risk Management meetings held	4x Risk Management Meetings to be held	2x Risk Management Meetings to be held	ACHIEVED 2x Risk Management Meetings held as follows: On the 10 th of August 2023 the 01 st of November 2023	Opex	Signed Attendance Registers and minutes	Office of the Municipal Manager		
Good Governance and Public Participation	To improve administrative and governance capacity	Council Administration	Number of MPAC meetings held by 30 June 2024	#	KPI 45	4x MPAC meetings held	4x MPAC meetings to be held	2x MPAC meetings to be held	NOT ACHIEVED 1x MPAC meeting not held	Opex	1x meeting deferred to the next quarter	Office of the Municipal Manager		
PRIORITY AREA: LOCAL ECONOMIC DEVELOPMENT														
Local Economic Development	Promote and Encourage Sustainable Economic Environment	Stakeholder Management and Participation	Number of LED Forums facilitated by 30 June 2024	#	KPI 46	4x LED Forums facilitated	4x LED Forums facilitated	2x LED Forums facilitated	ACHIEVED 2x LEDF held as follows on the 28 th of September 2023 and the 01 st of November 2023	Opex	None	Planning & Economic Development		
Local Economic Development	Promote and Encourage Sustainable	Job Creation	Number of jobs created through	#	KPI 47	120	120x jobs created through Municipality's LED	60x jobs created through	ACHIEVED	Opex	None	Planning & Economic Development		

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Department	KPI Rating
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures		
	Economic Environment		Municipality's LED initiatives including capital projects (EPWP, CWP) by 30 June 2024				initiatives including capital projects (EPWP, CWP)	Municipality's LED initiatives including capital projects (EPWP, CWP)					
Local Economic Development	Promote and Encourage Sustainable Economic Environment	SMME Development	Number of feasibility study completed by 30 June 2024	#	KPI 48	0	1x Warmbaths Feasibility Study to be completed	NOT ACHIEVED	Due to under budgeting which requires budget adjustment	Allocation of sufficient budget during adjustment process	Opex	Copy Of Feasibility Study	Planning & Economic Development
PRIORITY AREA: SPATIAL RATIONAL													
Spatial Planning and Rationale	Liveable and Integrated Communities	Land Use Management	Number of Council Owned properties rezoned and subdivided by 30 June 2024	#	KPI 49	5	13x Council Owned properties to be rezoned and subdivided in Bela-Bela Ext 9	NOT ACHIEVED	Delay in the appointment of the service provider	fast track the appointment of the service provider	Opex	Copies of Approved subdivisions and SG Diagrams	Planning & Economic Development
Spatial Planning and Rationale	Liveable and Integrated Communities	Land Use Management	Number of Council owned properties registered at SGs by 30 June 2024	#	KPI 50	40	100x Council owned properties in Bela-Bela Ext 9 registered at SGs	NOT ACHIEVED	Delay in the appointment of the service provider	fast track the appointment of the service provider	Opex	Copies of Registrations of SG Diagrams	Planning & Economic Development
Spatial Planning and Rationale	Liveable and Integrated Communities	Servitude Registrations	Number of registered servitudes in-favour of public by 30 June 2024	#	KPI 51	2	4 x registered servitudes in-favour of BBLM in Bela-Bela Ext 9	NOT ACHIEVED	Delay in the appointment of the service provider	fast track the appointment of the service provider	Opex	Copy of SG	Planning & Economic Development
Spatial Planning and Rationale	Liveable and Integrated Communities	Spatial Planning	Number of Bela-Bela Commercial Park to be approved 30 June 2024	#	KPI 52	0	1x Bela-Bela Commercial Park to be approved	ACHIEVED	None	None	Opex	Copy of approval letter and approved layout plan	Planning & Economic Development

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Evidence Required	Department	KPI Rating	
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures				Budget Source
PRIORITY AREA: FINANCIAL VIABILITY															
Municipal Financial Viability and Management	To improve financial viability	Budget and Reporting	Number of Annual Financial Statements compiled and submitted to the Auditor General by 31 August 2023	#	KPI 53	1x 2021/2022 AFS compiled and submitted to the Auditor General	1x 2022/2023 AFS to be compiled and submitted to the Auditor General	1x 2022/2023 AFS to be compiled and submitted to the Auditor General	ACHIEVED 1x 2022/2023 AFS compiled and submitted to the Auditor General on the 01 st of August 2023	None	None	Opex	2022/2023 AFS and Proof of Submissions to the Auditor General	Budget & Treasury	
Municipal Financial Viability and Management	To improve financial viability	Budget and Reporting	Number of AG Action Plan for 2022/23 developed and submitted to Council by 31 January 2024	#	KPI 54	1x 2021/2022 Action Plan	1x 2022/2023 AG Action Plan to be developed and submitted to Council	N/A	N/A	N/A	N/A	Opex	N/A	Budget & Treasury	
Good Governance and Public Participation	To improve administrative and governance capacity	Budget and Reporting	Obtain Unqualified Audit Report for 2022/2023 by 30 November 2023	#	KPI 55	Obtained Qualified Audit Report for 2021/2022	Obtain Unqualified Audit Report for 2022/2023	Obtain Unqualified Audit Report for 2022/2023	NOT ACHIEVED Obtained Qualified Audit Report	-Lack of adequate skills in Assets management. - Legacy balances not properly supported	- Developing audit action plan - Establish audit steering committee - Recruitment of personnel with capacity under underway. - Legacy imbalances accounts to be investigated and written off	Opex	Auditor General's Report	Budget & Treasury	
Municipal Financial Viability and Management	To improve financial viability	Budget and Reporting	Percentage of AG queries resolved as per the Action Plan by 30 June 2024	%	KPI 56	75% of AG findings resolved for 2021/2022	90% of AG queries to be resolved for 2022/2023	N/A	N/A	N/A	N/A	Opex	N/A	Budget & Treasury	
Municipal Financial Viability and Management	To improve financial viability	Budget and Reporting	Number of 2023/2024 Annual Budget	#	KPI 57	1x 2023/2024 Annual Budget approved.	1x 2024/2025 Draft and Final Annual Budget to	N/A	N/A	N/A	N/A	Opex	N/A	Budget & Treasury	

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Evidence Required	Department	KPI Rating
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures			
Viability and Management			approved by Council by the 31 st of May 2024				be approved by Council							
Municipal Financial Viability and Management	Improve Financial Viability	Budget and Reporting	Number of MFMA Section 71 Reports submitted to the Mayor, Provincial and National Treasury by no later than 10 days after the end of each month	#	KPI 58	12x Monthly MFMA Section 71 Reports for 2022/2023 FY submitted to the Mayor, Provincial and National Treasury by no later than 10 days after the end of each month	12x Monthly MFMA Section 71 Reports for 2023/24 FY to be submitted to the Mayor, Provincial and National Treasury by no later than 10 days after the end of each month	6x Monthly MFMA Section 71 Reports to be submitted to the Mayor, Provincial and National Treasury by no later than 10 days after the end of each month	ACHIEVED	None	None	Opex	Budget & Treasury	Section 71 Reports, Council Resolutions, and proof of Submission to the Provincial and National Treasury
Municipal Financial Viability and Management	Improve Financial Viability	Expenditure Management	Cash/cost coverage ratio of 1 - 3 months by 30 June 2024	#	KPI 59	2 months norm	1 month norm	1 month norm	NOT ACHIEVED	The municipality's ratio falls short of the required norm, the implication is that the municipality has insufficient liquidity to meet the fixed financial obligations required for at least one month.	The municipality has submitted its ESKOM debt application. The success of the application will signify an increase in the liquidity of the municipality. The municipality will further consider splitting payment arrangement (that is over 12 months) and this will increase the liquidity ratio of the municipality.	Opex	Budget & Treasury	Monthly Report and Bank Statements

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2023/2024 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: BELA-BELA LOCAL MUNICIPALITY

Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022/2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT					Department	KPI Rating	
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures	Budget Source			Evidence Required
Municipal Financial Viability and Management	Improve Financial Viability	Expenditure Management	Percentage payment on budgeted capital projects identified for 2023/2024 financial year i.t.o IDP by 30 June 2024	%	KPI 60	100%	100%	50%	ACHIEVED 51%	None	None	Capex	Reports	Budget & Treasury	
Municipal Financial Viability and Management	To improve financial viability	Assets Management	Number of quarterly asset verification reports conducted - movables (sampling) compiled by 30 June 2024	#	KPI 61	4x quarterly assets verification for 2022/2023 FY conducted	1x quarterly assets verification for 2023/2024 FY to be conducted	N/A	N/A	N/A	N/A	Opex	N/A	Budget & Treasury	
Municipal Financial Viability and Management	To improve financial viability	Revenue Management	Percentage of Registered Indigents with access to Free Basic Services by 30 June 2024	#	KPI 62	100%	100%	100%	ACHIEVED 51%	None	None	Opex	Billing Report and indigent register	Budget & Treasury	
Municipal Financial Viability and Management	Improve Financial Viability	Revenue Management	Percentage Maintenance of 85% debtors' collection rate (Consumer cash collected / Consumer billing) by 30 June 2024	%	KPI 63	85%	85%	85%	ACHIEVED 89%	None	None	Opex	Monthly Report	Budget & Treasury	
Municipal Financial Viability and Management	Financial Stability	Budget and Reporting	Number of Budget related policies reviewed and	#	KPI 64	16x Budget related policies reviewed and approved	16x Budget related policies reviewed and approved	N/A	N/A	N/A	N/A	Opex	N/A	Budget & Treasury	

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Key Performance Area	Strategic Objectives	Project/ Programme	Key Performance Indicator (KPI)	Unit of measure (UoM)	KPI Code	Baseline 2022//2023	Annual Targets 2023/2024	2023/2024 MID YEAR PERFORMANCE ASSESSMENT				Evidence Required	Department	KPI Rating
								Midterm Targets	Midterm Actual Performance	Reasons for Variations if any	Corrective Measures			
			approved by 30 June 2024											

TABLE 33: APPENDIX B: KEY PERFORMANCE INDICATORS FOR THE FINANCIAL YEAR 2023/24

APPENDIX C: CAPITAL BUDGET ALLOCATIONS FOR THE FINANCIAL YEAR 2023/2024

MUNICIPAL INFRASTRUCTURE GRANT (MIG)			
ITEM NO.	Project	WARD NO.	2023/2024
Focus Area: Roads and Storm Water			
1.	Construction of Road Paving and Stormwater in Bela-Bela X8 - Phase 3	4	R 5,145,926.06
2.	Construction of Road Paving and Stormwater in Bela-Bela X6 - Phase 3	7	R 4,939,836.74
3.	Construction of Road Paving and Bulk stormwater in Bela-Bela X8 - Phase 4	4	R150,000.00
4.	Construction of Road Paving and Stormwater in Bela-Bela X5 - Phase 1	3	R150,000.00
5.	Construction of Road Paving and Stormwater in Rapotokwane - Phase 1	8	R150,000.00
Focus Area: Solid Waste Management			
6.	Upgrading of the Bela-Bela Municipal landfill site Phase 1	2	R13,282,137.20
Focus Area: Cemeteries			
7.	Develop New Cemetery - Pienaarsrevier	8	R150,000.00
Focus Area: Sports and Recreational Facilities			
8.	Development of sports facilities in Masakhane	9	R 4 800 000.00
TOTAL MIG BUDGETS			R 30,282,000.00

TABLE 34: MUNICIPAL INFRASTRUCTURE GRANT (MIG)

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WATER SERVICE INFRASTRUCTURE GRANT (WSIG)			
ITEM NO.	PROJECT DESCRIPTION	WARD NO.	2023/2024
Focus Area: Water and Sanitation			
9.	Refurbishment of the sewer network and yard connections in Bela-Bela Ext 9	8	R11,018,071.37
10.	Refurbishment and Automation of the Bela-Bela Wastewater Treatment Works - Phase 1C	1 to 7	R7,906,114.00
11.	Upgrading of the Ext 6 Sewer Pump Station	8	R13,212,456.71
12.	Upgrading of the Sewer Rising Main from the Ext 6 Pump Station to the WWTW	9	R13,853,304.57
13.	Upgrading of the Leseding Sewer Pump Station	1, 2	R4,760,053.35
14.	Upgrading of the Sewer Rising Main from the Leseding Pump Station to the WWTW	2	R3,000,000.00
15.	Upgrading of the Settlers Sewer Pump Station	2	R1,000,000.00
TOTAL WSIG BUDGETS			R55,750,000.00

TABLE 35: WATER SERVICE INFRASTRUCTURE GRANT (WSIG)

OWN SOURCE			
ITEM NO.	PROJECT DESCRIPTION	WARD NO.	2023/2024
Focus Area: Electrification			Original Budget
1.	Construction of the Bela-Bela 132/11kVA 2 X 20MVA Sub-Station	2	R 5 500 000.00
TOTAL OWN SOURCE BUDGETS			R 5 500 000.00

TABLE 36: PROJECTS FUNDED BY OWN SOURCE

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APPENDIX D: PROJECT PERFORMANCE IMPLEMENTATION INDICATOR (PPII)

Item No.	Performance Description	% Completed
1	Appointment of Consulting Engineers	5%
2	Scoping Report completed and approved	10%
3	Preliminary Designs completed and approved	14%
4	Detailed Design Report and Drawings approved	19%
5	Draft Tender Document (Bid Specifications) approved	24%
6	Tender Advertised	29%
7	Tender Evaluation completed	33%
8	Tender Adjudication completed	38%
9	Appointment of Contractor	43%
Construction Stage (Completed as per scope of works and monthly reports)		
10	1-10% complete	48%
11	11-20% complete	52%
12	21-30% complete	57%
13	31-40% complete	62%
14	41-50% complete	67%
15	51-60% complete	71%
16	61-70% complete	76%
17	71-80% complete	81%
18	81-90% complete	86%
19	91-99% complete	90%
20	Practical Completion of the Works (Snag List)	95%
21	Completion of the Works	100%
22	Defects Liability Period (Retention) Stage	
23	Final Completion	

TABLE 37: APPENDIX D: PROJECT PERFORMANCE IMPLEMENTATION INDICATOR (PPII)

I, _____, the Municipal Manager of Bela-Bela Local Municipality, hereby certify that:-

THE MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

As of 31 December 2023, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Municipal Manager:

Tsatsi George Ramagaga

(Bela Bela Local Municipality)

Signature:

