

CITY OF MATLOSANA

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA):
MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT REPORT
IN TERMS MFMA Section 72 (1) (a)
FOR THE SIX MONTHS
PERIOD ENDED 31 DECEMBER 2020**



TABLE OF CONTENTS**PAGE****FINANCIAL PERFORMANCE ASSESSMENT**

PART1: IN-YEAR REPORT	4
1. Executive Mayor's Report	4
2. Resolution	6
2.1 Municipal Manager's Resolution	6
2.2 Quality Certification	7
3. Executive Summary	8
3.1 Performance Summary	8
4. In – Year Budget Statement	8
4.1 Monthly Budget Statement Summary	8
4.2 Monthly Budget Statement Financial Performance – Revenue	9
4.3 Monthly Budget Statement Financial Performance – Expenditure Per Category	11
4.4 Actual Capital Expenditure Per Vote and Funding Source	14
4.5 Monthly Budget Statement Cash Flow	17
4.6 Actual Borrowings	18
PART 2: SUPPORTING DOCUMENTS	19
5. In – Year Budget Statement Supporting Tables and Documentations	19
5.1 Debtors Age Analysis	19
5.2 Creditors Age Analysis	21
5.3 Investments	23
5.4 Allocation Received and Actual Expenditure on Allocation Received	23
5.5 Councillors and Employees Benefits	25
5.6 Other Supporting Documentations	29
PART 3: OVERVIEW OF THE 2019/20 FINANCIAL YEAR	41
6.1 Overview of the Audited Financial Results of the 2019/20 Financial Year	41
6.2 Comments on the Financial Ratios 2019/20	41
PART 4: FINANCIAL RECOVERY PLAN	42
7.1 Financial Recovery Plan	42
PERFORMANCE MANAGEMENT ASSESSMENT	
PART5: PERFORMANCE ASSESSMENT	48
8. Status of Service Delivery Performance against indicators and targets set	48
9. Comments on the Auditor-General's Opinion - 2019/20	49
10. Proposed Adjustments	49

LIST OF TABLES

Table 1: Performance Summary	8
Table 2: Monthly Budget Statement – Summary	9
Table 3: Monthly Budget Statement – Revenue Per Source	10
Table 4: Monthly Budget Statement - Revenue Per Department	11
Table 5: Monthly Budget Statement – Operational Expenditure Per Category	12
Table 6: Monthly Budget Statement – Operational Expenditure Per Vote	13
Table 7: Monthly Budget Statement – Capital Expenditure Per Vote	14
Table 8: Monthly Budget Statement – Capital Expenditure Per Funding Source	15
Table 9: Monthly Budget Statement – Financial Position	16
Table 10: Monthly Budget Statement – Actual Cash Flow	17
Table 11: Monthly Budget Statement – Actual Borrowings	19
Table 12: Monthly Budget Statement – Debtors Age Analysis	20
Table 13: Monthly Budget Statement – Creditors Age Analysis	21
Table 14: Monthly Budget Statement – Investment	22
Table 15: Monthly Budget Statement – Transfer Grant Receipts	23
Table 16: Monthly Budget Statement – Transfer Grant Expenditure	24
Table 17: Monthly Budget Statement – Council and Employee Benefits	26
Table 18: Monthly Budget Statement – Material Variances	27
Table 19: Monthly Budget Statement – Financial Performance	28
Table 20: Monthly Budget Statement – Capital Expenditure Performance	29

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT IN TERMS MFMA SECTION 72 (1) (a) FOR THE SIX MONTHS PERIOD ENDED 31 DECEMBER 2020

PART 1: IN-YEAR REPORT

1. EXECUTIVE MAYOR'S REPORT

The Municipality must prepare a Mid-Year Budget and Performance for the first six months of each financial year to assess the performance of the Municipality for the period and the Executive Mayor must table it within the stipulated period.

The 2020/21 Mid-Year Budget and Performance Assessment of the City of Matlosana which is both a legislative and accountability requirement in terms Section 72 (1) (a) and 52 (d) of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009, by providing a statement on the implementation of the budget and financial state of affairs of the Municipality to the Executive Mayor, as legislated.

The Mid-Year Budget and Performance Assessment is one of the highly reputable tools of government to assess the effectiveness and impact the Municipality is making in the lives of its community/residents. It also gives or create an opportunity to diagnose the state of financial affairs, as well as how the administration and government maturity levels of an institution are for the said period.

Overview 2019/20 Unaudited Annual Report

In terms of the MFMA Circular No 104, dated 7 August 2020, the Minister of Finance exempted municipalities and municipal entities from submitting key reports. The exemption notice allows for a two-months delay in the submission of Annual Financial Statements, Annual Reports, Audit Opinions, Oversight reports and associated processes.

This report will show how the municipality has fulfilled its vision and mission of being service delivery driven entity, which has been achieved throughout. It has been however, not an easy task to perform with the frustration of communities over matters and the increase of the unemployment rate, which the council has no control over. It is important to note that the municipality is committed to the dignity and livelihood of citizens. It is therefore an unprecedented effort to deliver on its socio-economic mandate.

It is for this reason that City of Matlosana is aware that basic services cannot be rendered in a sustainable manner nor can infrastructure such as roads and electricity, water and sewerage networks be maintained unless rates taxes are paid consistently by citizens / communities of Matlosana in particular. The 2019/20 financial year has not been without its challenges.

Ageing of infrastructure, damages to public property, high vandalism of engineering services and equipment, sports facilities, ablution facilities etc. contributed to high spending on the municipal budget.

The collecting of outstanding debtors remains one of the main challenges as it impacts on the municipality's ability to have a funded budget. Therefore, the Municipality still have a long way to go on improving the internal control environment or systems.

The city acknowledges its success and its achievement made to our citizens and all stakeholders through participation on ensuring that the City of Matlosana makes an effort to meet all its obligations despite the difficulty on economic climate that is clouded within our communities, with special reference to National Disaster COVID-19 pandemic and lockdown.

Overview of the 2020/21 Mid-Year Budget and Performance Assessment

During the first six months of 2020/21 financial year, the Country and Municipality was faced with the challenge of COVID-19 pandemic, as it did not comply with the MFMA in terms of the requirements of a funded budget. A Special Adjustment Budget was approved 16 October 2020 in terms of CC 64/2020.

The City of Matlosana experienced difficulties with the migration of the financial system from Venus to Solar due to COVID-19 which was finalized at the end of September 2020. It resulted into a negative impact on submitting the Annual Performance Report and Financial Statements on time (November 2020).

It emphasizes the need to collect outstanding debt, but COVID-19 has impacted negative on our collection rate as most people within our municipality has lost jobs. This effort needs to be taken forward to ensure that the Municipality remain funded and have a sustainable budget.

Let me send my sincere gratitude to all Councillors of the City of Matlosana, different Directorates and their champions Head of Department on ensuring that positive outcomes for the City remains the priority to our community at large for service delivery.

In particularly, members of Mayoral Committee as well as Municipal Manager Mr. TRS Nkhumise. Keep up the good work. Amongst them, all to my family with greatest support for being there with me at all times.



MME KGAILE
EXECUTIVE MAYOR

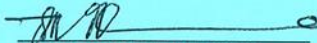
2. RESOLUTION

2.1 Municipal Manager's Resolution

MM 16/2021 2020/21 MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT

In terms of Section 116 of the Municipal Finance Management Act, (No 56 of 2003) as amended it is hereby resolved,

- a) That cognisance be taken of the Mid-Year Assessment report for the period 1 July 2020 to 31 December 2020.
- b) That a request for an Adjustment Budget, in terms of the results of the 2020/21 Mid-Year Budget and Performance Assessment be noted and approved.
- c) That the 2020/21 Service Delivery and Budget Implementation Plan, which formed the basis of the mid-year assessment, be approved with the necessary adjustments.
- d) That the adjustments on the 2020/21 Mid-Year Performance Assessment Service Delivery and Budget Implementation Plan, with the necessary budget adjustments be signed by the Section 54A and Section 56 managers and that it be attached to their performance agreements and forwarded to National and Provincial Treasury.
- e) That in terms of chapter 4 section 72 of the Municipal Finance Management Act, Act 56 of 2003 the Mid-Year Budget and Performance Assessment report be submitted to the National and Provincial Treasury by not later than the 25 January 2021.
- f) That the Accounting Officer submit the Mid-Year and Performance Assessment report to the Executive Mayor for tabling in Council.
- g) That the amendments on the MIG projects be updated after the approval of the Adjustment Budget.
- h) That all financial figures be updated after the approval of the Adjustment Budget.
- i) That the 2020/21 SDBIP, IDP and budget be aligned accordingly.


MUNICIPAL MANAGER

22/01/2021
DATE

FOR COGNIZANCE

EXECUTIVE MAYOR

DATE

2.2 Quality Certification



CITY OF
MATLOSANA

QUALITY CERTIFICATE

I THEETSI ROGER NKHUMISE the accounting officer of City of Matlosana NW403 hereby certify that –

The monthly budget statement

Quarterly report

✓Mid – Year Budget & Performance Assessment

The Mid- year budget and performance assessment ended the 31 December 2020 has been prepared in accordance with the Municipal Finance Management Act 56 of 2003 and Municipal Budget & Reporting regulations made under the Act.

Print name TSR Nkhumise

Accounting officer of City of Matlosana NW403

Signature 

Date 22/01/2021



3 EXECUTIVE SUMMARY ON THE IMPLEMENTATION OF THE MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT IN TERMS Section 72 (1) (a) FOR THE SIX MONTHS PERIOD ENDED ON 31 DECEMBER 2020

3.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	YTD Budget 2020/21	December 2020 Actual	YTD Actual 2020/21	Variance Favourable (Unfavourable)
Total Revenue by Source	1,810,124,649	214,548,842	1,538,208,316	(271,916,332)
Total Operating Expenditure	1,672,669,983	469,307,256	1,169,210,246	(503,459,737)
(SURPLUS)/ DEFICIT	137,454,666	254,758,414	368,998,071	231,543,405

Cash management

Bank Balances	R 2,709,521
Call Investments	R 148,073,436
Cash and Cash Investments	R 150,782,957

Debtors

Total Debtors Book	R 4,979,161,690
Debtors: Government	R 140,017,472
Debtors: Business	R 440,436,005
Debtors: Household	R 4,398,708,213

Capital Grants Expenditure

CAPITAL GRANT EXPENDITURE	ADJUSTMENT	2nd Quarter 2020/21	YTD ACTUALS	YTD%
MIG	82 549 300	18 338 735	22 250 960	26,95
NDPG	40 000 000	14 550 550	27 661 694	69,15
DME/INER	24 251 000	4 426 781	4 599 737	18,97
Municipal Disaster Relief Grant	26 081 616	1 414 207	1 414 207	5,42
WSIG	16 000 000	6 190 695	7 253 783	45,34
OWN Funding	14 000 000			
	202 881 916	44 920 967	63 180 381	31,14

Capital grants expenditure is at 31.14% as at 31 December 2020.

4. IN – YEAR BUDGET STATEMENT MAIN TABLE

4.1 Monthly budget statement summary Table2 C1:

The table below provides a high- level summary of the Municipal's financial performance, capital expenditure, financial position, cash flow, debtors and creditors analysis

NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M06 December

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	334 343	480 060	480 060	32 505	236 199	240 030	(3 831)	-2%	480 060
Service charges	1 636 099	1 941 587	1 941 587	141 232	873 106	966 035	(92 929)	-10%	1 941 587
Investment revenue	16 545	10 536	10 536	298	723	5 268	(4 545)	-86%	10 536
Transfers and subsidies	443 368	480 796	552 167	258	180 126	268 946	(88 820)	-33%	552 167
Other own revenue	419 051	486 163	488 013	37 453	221 884	243 778	(21 894)	-9%	488 013
Total Revenue (excluding capital transfers and contributions)	2 849 406	3 399 142	3 472 363	211 744	1 512 039	1 724 058	(212 019)	-12%	3 472 363
Employee costs	642 949	649 483	649 483	63 536	342 725	324 741	17 984	6%	649 483
Remuneration of Councillors	34 575	38 988	38 988	2 996	18 885	19 494	(609)	-3%	38 988
Depreciation & asset impairment	411 946	420 711	420 711	194 456	194 457	210 356	(15 898)	-8%	420 711
Finance charges	79 009	3 537	3 537	159	999	1 768	(770)	-44%	3 537
Materials and bulk purchases	1 104 139	1 029 710	1 050 392	168 025	409 776	520 783	(111 007)	-21%	1 050 392
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	1 241 799	1 239 945	1 166 744	40 135	202 368	595 528	(393 160)	-66%	1 166 744
Total Expenditure	3 514 417	3 382 374	3 329 855	469 307	1 169 210	1 672 670	(503 460)	-30%	3 329 855
Surplus/(Deficit)	(665 011)	16 768	142 508	(257 563)	342 829	51 388	291 441	567%	142 508
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	123 785	162 800	162 800	2 804	26 169	81 400	###	-68%	162 800
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	—	—	14 000	—	—	4 667	(4 667)	-100%	14 000
Surplus/(Deficit) after capital transfers & contributions	(541 225)	179 568	319 308	(254 758)	368 998	137 455	231 543	168%	319 308
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(541 225)	179 568	319 308	(254 758)	368 998	137 455	231 543	168%	319 308
Capital expenditure & funds sources									
Capital expenditure	97 881	162 800	202 882	33 076	63 180	94 893	(31 713)	-33%	202 882
Capital transfers recognised	92 721	162 800	188 882	33 076	63 180	90 227	(27 046)	-30%	188 882
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	5 160	—	14 000	—	—	4 667	(4 667)	-100%	14 000
Total sources of capital funds	97 881	162 800	202 882	33 076	63 180	94 893	(31 713)	-33%	202 882
Financial position									
Total current assets	1 094 075	746 447	746 447		2 343 807				746 447
Total non current assets	4 958 906	4 658 350	4 698 432		4 827 545				4 698 432
Total current liabilities	2 259 200	1 260 565	1 160 907		2 912 359				1 160 907
Total non current liabilities	83 274	33 000	33 000		81 588				33 000
Community wealth/Equity	4 163 974	3 931 663	3 931 663		4 079 639				3 931 663
Cash flows									
Net cash from (used) operating	—	182 150	166 255	14 960	11 818	83 128	71 310	86%	—
Net cash from (used) investing	—	(162 800)	(201 199)	(33 076)	(63 180)	(100 600)	(37 419)	37%	—
Net cash from (used) financing	—	(3 000)	(3 000)	(233)	(1 686)	(1 500)	186	-12%	(38 000)
Cash/cash equivalents at the month/year end	—	52 063	(2 230)	—	(53 048)	(18 972)	34 076	-180%	(38 000)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys- 1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	221 916	160 612	130 642	4 465 992	—	—	—	—	4 979 162
Creditors Age Analysis									
Total Creditors	155 197	98 121	101 641	1 064 725	—	—	—	—	1 419 683

4.2 Monthly Budget Statement – Financial Performance (Revenue by source)

Actual operating revenue per source

The actual operating revenue per revenue source is set out in Table 3 below. From table 1 it can be seen that actual operating revenue raised (R 1,538,208,316) compares unfavourably with the pro rata budgeted figures (R 1,810,124,649) a negative variance of R 271,916,332 at the end of December 2020.

Table 3: Actual Revenue per source for December 2020

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		334 343	480 060	480 060	32 505	236 199	240 030	(3 831)	-2%	480 060
Service charges - electricity revenue		782 325	994 684	994 684	61 389	411 552	497 342	(85 790)	-17%	994 684
Service charges - water revenue		603 946	674 306	674 306	58 540	330 956	334 415	(3 459)	-1%	674 306
Service charges - sanitation revenue		112 787	123 230	123 230	9 756	59 581	59 595	(14)	0%	123 230
Service charges - refuse revenue		137 040	149 367	149 367	11 546	71 017	74 684	(3 666)	-5%	149 367
Rental of facilities and equipment		13 747	5 593	6 243	442	2 612	3 013	(401)	-13%	6 243
Interest earned - external investments		16 545	10 536	10 536	298	723	5 268	(4 545)	-86%	10 536
Interest earned - outstanding debtors		352 476	372 714	372 714	34 048	201 253	186 357	14 896	8%	372 714
Dividends received								-		
Fines, penalties and forfeits		8 099	28 684	28 684	86	532	14 342	(13 810)	-96%	28 684
Licences and permits		6 349	7 720	7 720	1 034	4 683	3 860	823	21%	7 720
Agency services		-	0	0	-	-	0	(0)	-100%	0
Transfers and subsidies		443 368	480 796	552 167	258	180 126	268 946	(88 820)	-33%	552 167
Other revenue		38 200	71 453	72 653	1 844	12 786	36 207	(23 420)	-65%	72 653
Gains		180	-	-	-	18	-	18	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		2 849 406	3 399 142	3 472 363	211 744	1 512 039	1 724 058	(212 019)	-12%	3 472 363
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial and District)		123 785	162 800	162 800	2 804	26 169	81 400	(55 231)	(0)	162 800
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	14 000	-	-	4 667	(4 667)	(0)	14 000
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-

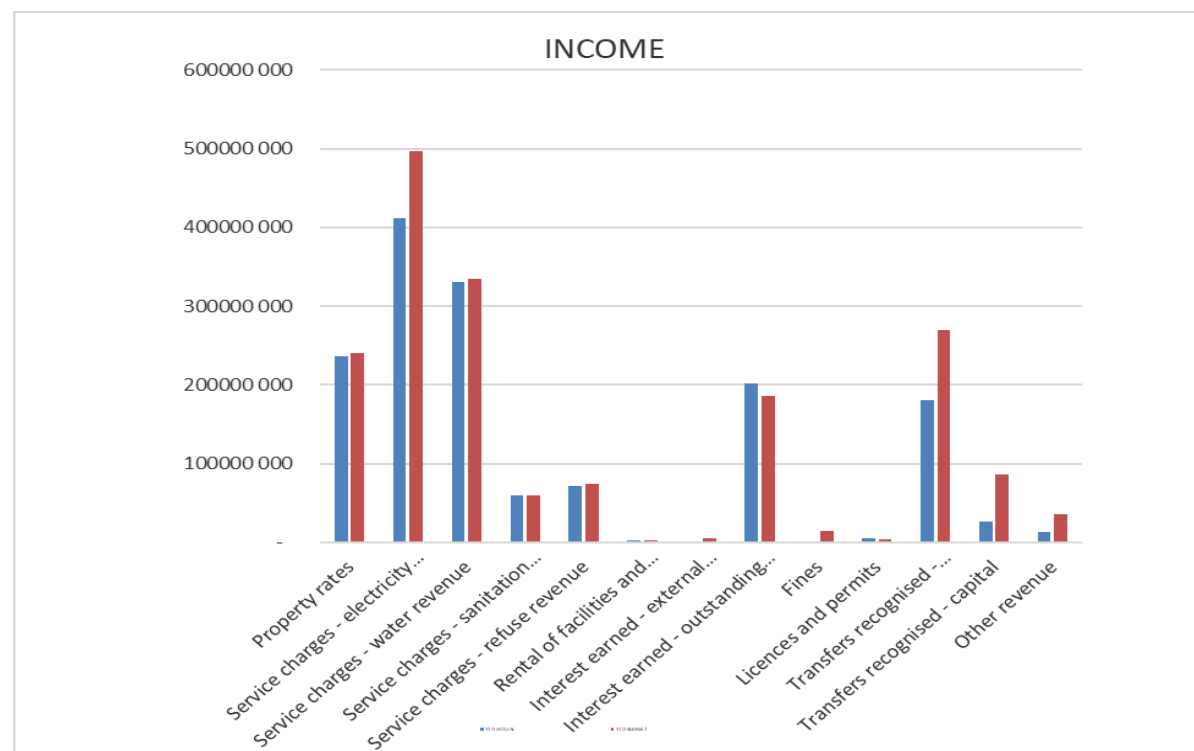
The major revenue variances against the budget are:

- ✎ **Property rates:** Property rates has a slightly negative variance taking into account the once off billing of farmers and some government property rates in the first part of the year.
- ✎ **Service charges- electricity revenue:** Electricity revenue at 31 December is lower than the budget projections for the year. An average cold winter, the slowdown of economic activities in the region, load shedding from Eskom and the COVID19 pandemic did impact negatively on the projection. The budget will be reviewed during the adjustment budget as the December pre-paid need to be taken into account.
- ✎ **Service charges water revenue:** Water is slightly lower than budgeted for and the current good raining season is contributing to that.
- ✎ **Service charges sanitation revenue:** With only a 0% variance sanitation revenue is on target.
- ✎ **Service charges refuse revenue:** Refuse revenue is below the 10% norm and need to be monitor closely to determine why there is such a variance.
- ✎ **Rental of facilities and equipment:** The restrictions on gatherings and functions for COVID19 have resulted in the budget for rent of facilities to be overestimated and need to be adjusted.
- ✎ **Interest earned – external investments:** Most of the interest earned on will only be materialised at the financial year end. The budget will be reviewed.
- ✎ **Interest earned on outstanding debtors:** The continuous increase of the debtor's book results in the increase of interest earned on outstanding debtors' balances.
- ✎ **Fines:** The amount was adjusted upwards during the budget, as collection efforts were said to be intensified. Unfortunately, the results are not showing in the mid-year results as the process to appoint a back office still unfolds.
- ✎ **Licences and permits:** With a 21% positive variance, more revenue was received than anticipated.
- ✎ **Transfers recognised – operational:** Operational grants received were as per the DORA. However due to the municipality receiving the equitable share grant late in December it will only reflects on the financial system in January 2021.

Table 4: Actual Revenue per Revenue Department for December 2020

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		888 340	1 130 128	1 202 699	42 479	476 945	594 093	(117 148)	-20%	1 202 699
Executive and council		2 215	26 541	27 741	(1)	872	13 750	(12 878)	-94%	27 741
Finance and administration		886 126	1 103 588	1 174 959	42 480	476 073	580 342	(104 270)	-18%	1 174 959
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		49 089	32 792	32 792	3 009	15 642	16 396	(754)	-5%	32 792
Community and social services		10 393	3 052	3 052	151	1 326	1 526	(200)	-13%	3 052
Sport and recreation		11 904	1 136	1 136	126	1 086	568	518	91%	1 136
Public safety		26 793	28 604	28 604	2 732	13 230	14 302	(1 071)	-7%	28 604
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		31 775	133 882	133 882	970	18 054	66 941	(48 887)	-73%	133 882
Planning and development		8 789	8 797	8 797	366	2 361	4 398	(2 037)	-46%	8 797
Road transport		22 806	124 641	124 641	581	15 564	62 321	(46 756)	-75%	124 641
Environmental protection		180	444	444	24	128	222	(94)	-42%	444
Trading services		1 979 517	2 244 958	2 258 958	166 635	1 023 688	1 122 388	(98 700)	-9%	2 258 958
Energy sources		852 666	1 069 442	1 083 442	65 886	434 635	539 388	(104 753)	-19%	1 083 442
Water management		789 206	816 265	816 265	72 501	413 168	405 395	7 773	2%	816 265
Waste water management		122 421	141 874	141 874	10 047	64 728	68 917	(4 188)	-6%	141 874
Waste management		215 225	217 378	217 378	18 202	111 157	108 689	2 469	2%	217 378
Other	4	24 470	20 182	20 832	1 455	3 880	10 308	(6 428)	-62%	20 832
Total Revenue - Functional	2	2 973 191	3 561 942	3 649 163	214 549	1 538 208	1 810 125	(271 916)	-15%	3 649 163



4.3 Monthly Budget Statement – Financial Performance (Expenditure per category)

Actual operating expenditure per category

The actual operating expenditure per vote is set out in Table 5 below. Total actual operating expenditure of R 1,169,210,246 compares unfavourably with the pro rata budgeted expenditure of R 1,672,669,983 and a variance of R 503,459,737

Table 5: Actual Operational Expenditure per Category for December 2020

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description		Ref	2019/20	Budget Year 2020/21							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Expenditure By Type											
Employee related costs			642 949	649 483	649 483	63 536	342 725	324 741	17 984	6%	649 483
Remuneration of councillors			34 575	38 988	38 988	2 996	18 885	19 494	(609)	-3%	38 988
Debt impairment			846 585	968 659	896 009	1 699	81 496	460 113	(378 617)	-82%	896 009
Depreciation & asset impairment			411 946	420 711	420 711	194 456	194 457	210 356	(15 898)	-8%	420 711
Finance charges			79 009	3 537	3 537	159	999	1 768	(770)	-44%	3 537
Bulk purchases			1 030 160	940 553	925 553	159 158	377 866	464 277	(86 411)	-19%	925 553
Other materials			73 979	89 157	124 839	8 867	31 910	56 506	(24 596)	-44%	124 839
Contracted services			235 103	136 194	135 894	30 446	93 104	67 977	25 127	37%	135 894
Transfers and subsidies									-		
Other expenditure			143 700	135 092	134 841	7 990	27 768	67 438	(39 671)	-59%	134 841
Losses			16 410	-	-	-	-	-	-		-
Total Expenditure			3 514 417	3 382 374	3 329 855	469 307	1 169 210	1 672 670	(503 460)	-30%	3 329 855

The major operating expenditure variances against budget are:

- ✎ **Employee related:** Is 6% more than the mid-year targeted budget and the main contributor in this regard is overtime and the payment of COVID19 danger allowance. However, the allowance was subsidised by national government.
- ✎ **Remuneration of councillors:** The expenditure is within budget. It must be noted that the upper limits of councillors are still due.
- ✎ **Debt impairment:** Debt impairment have been understating for the period as provision for debt impairment journals did not went through in the period, this is partly because of figures awaited from the audit as well as the system conversion to SOLAR.
- ✎ **Depreciation:** Is lower than the budget as the figures of the 2019/20 Annual financial statements was used to calculate the provision for the first 6 months of 2020/21. When the new capital is added the expenditure will increase.
- ✎ **Bulk purchases:** Expenditure on bulk purchases is lower than the budgeted amount. Payments is done to the service provider as per payment agreements. The municipality try to honour the payment arrangements.
- ✎ **Other materials:** Expenditure is lower because of cost containment and cash flow challenges.
- ✎ **Contracted services:** Expenditure is higher than the year to date budget, due to the reduction in expenditure during the special adjustment budget that was passed to make the budget funded. The municipality is over committed on contract services.
- ✎ **Other expenditure:** Is lower because of cost containment and cash flow challenges.

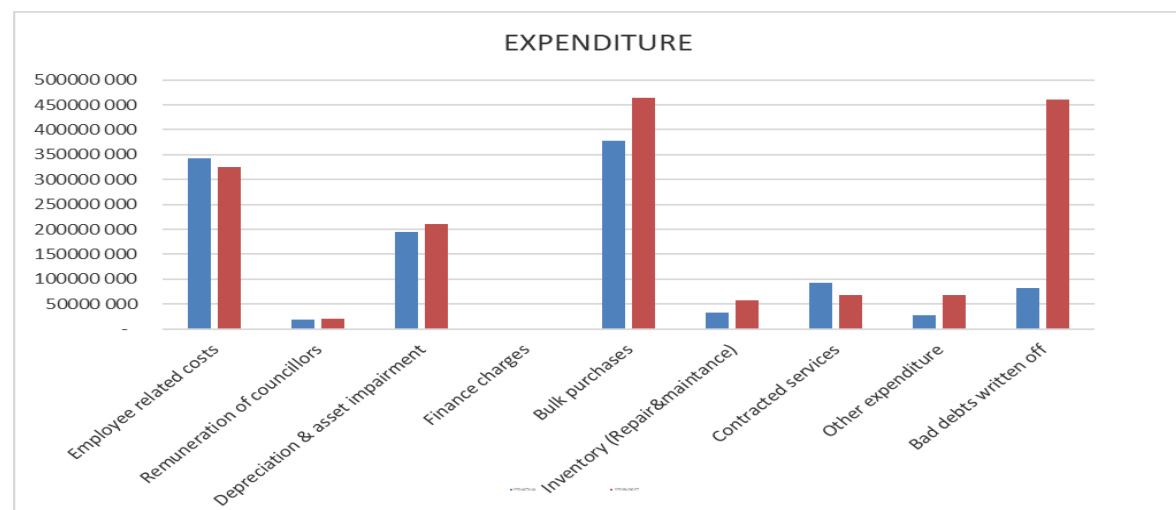


Table 6: Actual Operational Expenditure per vote for December 2020

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Expenditure - Functional										
Governance and administration		845 636	587 383	585 619	56 745	193 499	292 986	(99 487)	-34%	585 619
Executive and council		265 204	258 876	257 926	43 449	122 006	129 058	(7 053)	-5%	257 926
Finance and administration		575 703	323 476	322 662	12 826	69 027	161 412	(92 386)	-57%	322 662
Internal audit		4 729	5 032	5 032	470	2 467	2 516	(49)	-2%	5 032
Community and public safety		258 644	257 498	277 518	33 822	124 270	135 404	(11 135)	-8%	277 518
Community and social services		64 745	77 439	87 439	15 413	31 803	42 053	(10 250)	-24%	87 439
Sport and recreation		75 923	66 763	66 844	6 904	35 039	33 414	1 625	5%	66 844
Public safety		117 194	112 367	112 017	11 449	57 075	56 044	1 031	2%	112 017
Housing		642	705	705	56	345	353	(7)	-2%	705
Health		140	224	10 513	-	8	3 542	(3 534)	-100%	10 513
Economic and environmental services		220 128	238 954	239 793	61 698	103 186	119 813	(16 626)	-14%	239 793
Planning and development		50 079	56 410	56 689	5 389	25 307	28 317	(3 010)	-11%	56 689
Road transport		168 843	180 732	181 292	56 195	77 229	90 590	(13 361)	-15%	181 292
Environmental protection		1 206	1 812	1 812	115	650	906	(256)	-28%	1 812
Trading services		2 147 500	2 277 471	2 205 856	313 134	739 194	1 113 933	(374 739)	-34%	2 205 856
Energy sources		941 786	1 182 974	1 146 334	158 567	408 802	578 768	(169 966)	-29%	1 146 334
Water management		820 269	756 451	736 921	99 525	187 811	371 382	(183 571)	-49%	736 921
Waste water management		168 489	170 257	169 907	39 185	67 599	84 957	(17 358)	-20%	169 907
Waste management		216 955	167 789	152 694	15 858	74 981	78 825	(3 845)	-5%	152 694
Other		42 510	21 068	21 068	3 908	9 061	10 534	(1 473)	-14%	21 068
Total Expenditure - Functional	3	3 514 417	3 382 374	3 329 855	469 307	1 169 210	1 672 670	(503 460)	-30%	3 329 855

NW403 City Of Matlosana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Public Safety		27 806	28 604	28 604	2 732	13 230	14 302	(1 071)	-7.5%	28 604
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		1 879	2 294	2 294	165	1 439	1 147	292	25.5%	2 294
Vote 04 - Housing		4 129	4 452	4 452	365	2 361	2 226	135	6.0%	4 452
Vote 05 - Sport Arts And Culture		19 584	2 338	2 338	135	1 101	1 169	(68)	-5.8%	2 338
Vote 06 - Council General		2 053	25 613	25 613	-	-	12 806	(12 806)	-100.0%	25 613
Vote 07 - Civil Engineering		27 466	128 986	128 986	581	15 564	64 493	(48 929)	-75.9%	128 986
Vote 08 - Water Section		789 513	816 517	816 517	72 533	413 356	405 521	7 836	1.9%	816 517
Vote 09 - City Electrical Engineering		852 666	1 069 442	1 083 442	65 886	434 635	539 388	(104 753)	-19.4%	1 083 442
Vote 10 - Corporate Governane		162	928	2 128	(1)	872	944	(71)	-7.6%	2 128
Vote 11 - Budget And Treasury Office		886 126	1 103 588	1 174 959	42 480	476 073	580 342	(104 270)	-18.0%	1 174 959
Vote 12 - Cleansing		214 917	217 126	217 126	18 170	110 969	108 563	2 406	2.2%	217 126
Vote 13 - Sewerage		122 421	141 874	141 874	10 047	64 728	68 917	(4 188)	-6.1%	141 874
Vote 14 - Market		24 470	20 182	20 832	1 455	3 880	10 308	(6 428)	-62.4%	20 832
Vote 15 - Other		1	-	-	0	1	-	1	#DIV/0!	-
Total Revenue by Vote	2	2 973 191	3 561 942	3 649 163	214 549	1 538 208	1 810 125	(271 916)	-15.0%	3 649 163
Expenditure by Vote	1									
Vote 01 - Public Safety		170 006	165 928	174 028	18 384	81 580	85 537	(3 957)	-4.6%	174 028
Vote 02 - Health Services		9 088	10 242	20 531	850	2 776	8 551	(5 774)	-67.5%	20 531
Vote 03 - Community Services		100 080	94 793	94 274	21 665	47 514	47 189	325	0.7%	94 274
Vote 04 - Housing		15 399	17 583	17 583	1 870	7 373	8 791	(1 419)	-16.1%	17 583
Vote 05 - Sport Arts And Culture		76 839	77 641	78 041	16 444	37 310	38 980	(1 671)	-4.3%	78 041
Vote 06 - Council General		136 779	134 551	134 751	17 184	61 937	67 355	(5 418)	-8.0%	134 751
Vote 07 - Civil Engineering		191 408	204 910	205 449	58 673	89 318	102 670	(13 353)	-13.0%	205 449
Vote 08 - Water Section		836 042	763 648	744 118	100 457	195 267	374 981	(179 713)	-47.9%	744 118
Vote 09 - City Electrical Engineering		941 786	1 182 974	1 146 334	158 567	408 802	578 768	(169 966)	-29.4%	1 146 334
Vote 10 - Corporate Governane		53 461	54 810	54 433	4 249	24 351	27 254	(2 903)	-10.7%	54 433
Vote 11 - Budget And Treasury Office		562 740	312 738	313 200	12 222	64 843	156 554	(91 711)	-58.6%	313 200
Vote 12 - Cleansing		201 183	160 616	145 521	14 925	67 525	75 239	(7 714)	-10.3%	145 521
Vote 13 - Sewerage		168 489	170 233	169 883	39 185	67 599	84 945	(17 346)	-20.4%	169 883
Vote 14 - Market		42 510	21 068	21 068	3 908	9 061	10 534	(1 473)	-14.0%	21 068
Vote 15 - Other		8 608	10 641	10 641	724	3 953	5 320	(1 367)	-25.7%	10 641
Total Expenditure by Vote	2	3 514 417	3 382 374	3 329 855	469 307	1 169 210	1 672 670	(503 460)	-30.1%	3 329 855
Surplus/ (Deficit) for the year	2	(541 225)	179 568	319 308	(254 758)	368 998	137 455	231 543	168.5%	319 308

4.4 Actual capital expenditure per vote and funding source

The actual capital expenditure per vote is set out in Table7 below.

Table 7: Actual Capital Expenditure per vote for December 2020

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06
December

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Public Safety		-	-	-	-	-	-	-		-
Vote 02 - Health Services		-	-	-	-	-	-	-		-
Vote 03 - Community Services		-	-	-	-	-	-	-		-
Vote 04 - Housing		-	-	-	-	-	-	-		-
Vote 05 - Sport Arts And Culture		8 994	25 734	10 000	1 129	2 047	5 715	(3 668)	-64%	10 000
Vote 06 - Council General		-	-	-	-	-	-	-		-
Vote 07 - Civil Engineering		4 027	12 648	32 279	8 417	23 559	15 322	8 237	54%	32 279
Vote 08 - Water Section		40 876	11 792	18 099	3 187	5 633	8 763	(3 130)	-36%	18 099
Vote 09 - City Electrical Engineering		8 612	2 560	51 779	6 348	8 076	21 955	(13 879)	-63%	51 779
Vote 10 - Corporate Governane		-	-	-	-	-	-	-		-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-		-
Vote 12 - Cleansing		-	-	-	-	-	-	-		-
Vote 13 - Sew erage		4 527	4 467	23 404	3 635	10 303	10 899	(597)	-5%	23 404
Vote 14 - Market		2 888	19 296	7 745	1 171	3 294	4 398	(1 103)	-25%	7 745
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	69 923	76 497	143 306	23 888	52 912	67 052	(14 140)	-21%	143 306
Single Year expenditure appropriation	2									
Vote 01 - Public Safety		-	-	-	-	-	-	-		-
Vote 02 - Health Services		-	-	-	-	-	-	-		-
Vote 03 - Community Services		-	-	-	-	-	-	-		-
Vote 04 - Housing		-	-	-	-	-	-	-		-
Vote 05 - Sport Arts And Culture		-	-	-	-	-	-	-		-
Vote 06 - Council General		(0)	-	-	-	-	-	-		-
Vote 07 - Civil Engineering		14 467	28 000	7 385	-	(0)	4 630	(4 630)	-100%	7 385
Vote 08 - Water Section		-	-	3 759	1 414	1 414	1 253	161	13%	3 759
Vote 09 - City Electrical Engineering		7 591	37 339	8 458	-	696	5 542	(4 846)	-87%	8 458
Vote 10 - Corporate Governane		-	-	-	-	-	-	-		-
Vote 11 - Budget And Treasury Office		4 863	-	-	-	-	-	-		-
Vote 12 - Cleansing		-	2 284	-	-	-	104	(104)	-100%	-
Vote 13 - Sew erage		1 037	18 680	39 974	7 775	8 158	16 313	(8 155)	-50%	39 974
Vote 14 - Market		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	27 958	86 303	59 576	9 189	10 268	27 842	(17 573)	-63%	59 576
Total Capital Expenditure		97 881	162 800	202 882	33 076	63 180	94 893	(31 713)	-33%	202 882
Capital Expenditure - Functional Classification										
Governance and administration		4 863	-	-	-	-	-	-		-
Executive and council		(0)	-	-	-	-	-	-		-
Finance and administration		4 863	-	-	-	-	-	-		-
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		8 994	25 734	10 000	1 129	2 047	5 715	(3 668)	-64%	10 000
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		8 994	25 734	10 000	1 129	2 047	5 715	(3 668)	-64%	10 000
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		18 494	40 648	39 664	8 417	23 559	19 952	3 607	18%	39 664
Planning and development		-	-	-	-	-	-	-		-
Road transport		18 494	40 648	39 664	8 417	23 559	19 952	3 607	18%	39 664
Environmental protection		-	-	-	-	-	-	-		-
Trading services		62 641	77 122	145 472	22 359	34 280	64 829	(30 549)	-47%	145 472
Energy sources		16 202	39 899	60 237	6 348	8 772	27 497	(18 725)	-68%	60 237
Water management		40 876	11 792	21 858	4 601	7 047	10 016	(2 969)	-30%	21 858
Waste water management		5 563	23 147	63 378	11 409	18 461	27 212	(8 752)	-32%	63 378
Waste management		-	2 284	-	-	-	104	(104)	-100%	-
Other		2 888	19 296	7 745	1 171	3 294	4 398	(1 103)	-25%	7 745
Total Capital Expenditure - Functional Classification	3	97 881	162 800	202 882	33 076	63 180	94 893	(31 713)	-33%	202 882

The Capital expenditure report indicates that the budgeted capital spending for the year to date budget must be R 94.89 million amounts to R 63.18 million (31 %). MIG expenditure as at 31 December 2020 stands at 28.5%. National Treasury has approved the MIG roll over that was requested by the municipality for 2019/20.

The main reason for the under spending on capital is as follows:

- ✍ COVID 19;
- ✍ withdrawal of contractor on paving taxi route project;
- ✍ continuous riots by selected community members;
- ✍ re-prioritising of projects due to COVID-19, the municipality continuous engaging with DMS and COGTA for approval or re prioritising of projects.

Capital spending is monitored at the Project Monitoring Committee meetings that deal with the implementation of capital projects. The Project Monitoring Committee meetings, focuses on the performance of all the projects on a monthly basis.

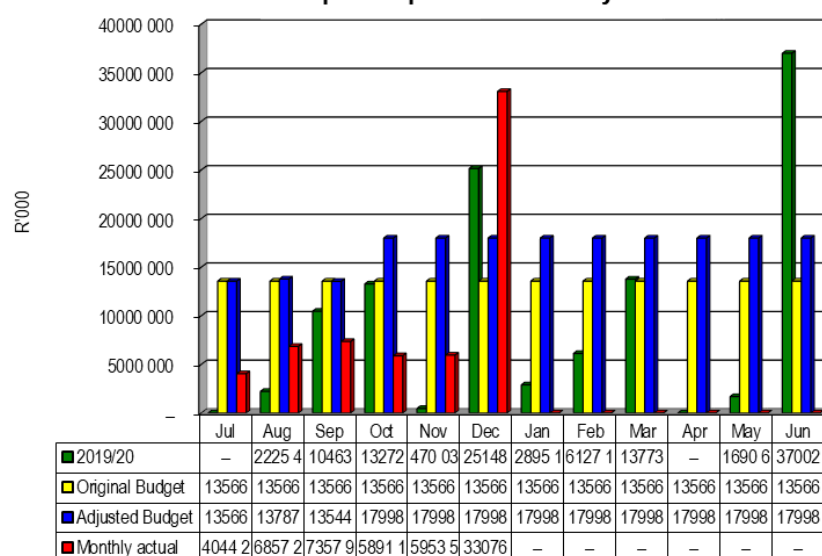
The table below outlines the capital expenditure performance status per vote for the six months ended 31 December 2020.

Table 8: Actual Capital Expenditure per Funding Source for December 2020

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description		Ref	2019/20	Budget Year 2020/21							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
Funded by:											
National Government			92 721	162 800	188 882	33 076	63 180	90 227	(27 046)	-30%	188 882
Provincial Government									-		
District Municipality									-		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Entities, etc.)			-	-	-	-	-	-	-		-
Transfers recognised - capital			92 721	162 800	188 882	33 076	63 180	90 227	(27 046)	-30%	188 882
Borrowing		6	-	-	-	-	-	-	-		-
Internally generated funds			5 160	-	14 000	-	-	4 667	(4 667)	-100%	14 000
Total Capital Funding			97 881	162 800	202 882	33 076	63 180	94 893	(31 713)	-33%	202 882

Chart C1 2020/21 Capital Expenditure Monthly Trend: actual v target



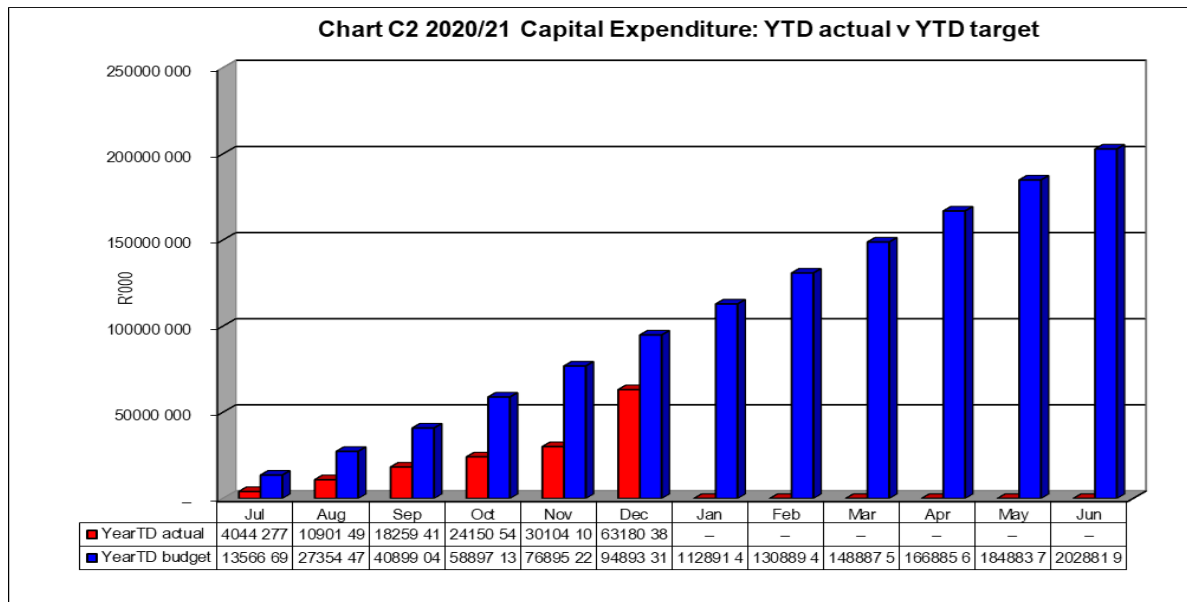


Table 9: Financial Position

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		(437 659)	20 000	20 000	457 060	20 000
Call investment deposits		301 273	100 000	100 000	10 349	100 000
Consumer debtors		590 050	575 657	575 657	1 145 154	575 657
Other debtors		594 585	1 390	1 390	677 697	1 390
Current portion of long-term receivables		62	—	—	51	—
Inventory		45 765	49 400	49 400	53 496	49 400
Total current assets		1 094 075	746 447	746 447	2 343 807	746 447
Non current assets						
Long-term receivables		—	—	—	—	—
Investments						
Investment property		257 100	105 000	105 000	257 100	105 000
Investments in Associate						
Property, plant and equipment		4 800 897	4 552 350	4 592 432	4 669 536	4 592 432
Biological						
Intangible		1 297	1 000	1 000	1 297	1 000
Other non-current assets		(100 389)	—	—	(100 389)	—
Total non current assets		4 958 906	4 658 350	4 698 432	4 827 545	4 698 432
TOTAL ASSETS		6 052 981	5 404 797	5 444 878	7 171 352	5 444 878
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		1 614	17 000	17 000	1 614	17 000
Consumer deposits		59 930	38 000	38 000	61 048	38 000
Trade and other payables		1 702 286	805 565	705 907	2 354 221	705 907
Provisions		495 371	400 000	400 000	495 476	400 000
Total current liabilities		2 259 200	1 260 565	1 160 907	2 912 359	1 160 907
Non current liabilities						
Borrowing		83 274	33 000	33 000	81 588	33 000
Provisions		—	—	—	—	—
Total non current liabilities		83 274	33 000	33 000	81 588	33 000
TOTAL LIABILITIES		2 342 474	1 293 565	1 193 907	2 993 947	1 193 907
NET ASSETS	2	3 710 507	4 111 231	4 250 971	4 177 406	4 250 971
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 163 974	3 931 663	3 931 663	4 079 639	3 931 663
Reserves		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	4 163 974	3 931 663	3 931 663	4 079 639	3 931 663

4.5 Monthly Budget Statement - Cash Flow Statement (Annexure B)

- ✎ The opening balance for the month of December 2020 amount to R 169,131,718 and the closing balance of R 150,782,952
- ✎ Total cash receipts by source reflect an amount of R 363,619,722 million for the period ended on 31 December 2020 included are the following grants received:
 - Equitable Share: R 208,683,000
- ✎ Total cash payments indicate an amount of R 381,968,482 million for the period ended on 31 December 2020.
- ✎ Collection rate
 - The collection rate for the period ended on 31 December 2020 is 71%

Table 10: Actual Cash Flow 31 December 2020

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		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		-	288 036	302 438	66 012	249 770	151 219	98 551	65%	-
Service charges		-	1 164 952	1 223 200	75 163	438 044	611 600	(173 556)	-28%	-
Other revenue		-	86 069	145 426	13 762	264 511	72 713	191 798	264%	-
Transfers and Subsidies - Operational			480 796	553 367	208 683	422 647	276 683	145 963	53%	-
Transfers and Subsidies - Capital			162 800	162 800		52 061	81 400	(29 339)	-36%	-
Interest			229 950	159 622		5	79 811	(79 806)	-100%	-
Dividends								-		-
Payments										
Suppliers and employees		-	(2 226 917)	(2 377 061)	(348 501)	(1 414 221)	(1 188 530)	225 691	-19%	-
Finance charges			(3 537)	(3 537)	(159)	(999)	(1 769)	(770)	44%	-
Transfers and Grants								-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	182 150	166 255	14 960	11 818	83 128	71 310	86%	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments								-		-
Payments										
Capital assets		-	(162 800)	(201 199)	(33 076)	(63 180)	(100 600)	(37 419)	37%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(162 800)	(201 199)	(33 076)	(63 180)	(100 600)	(37 419)	37%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		-
Borrowing long term/refinancing								-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		(38 000)
Payments										
Repayment of borrowing		-	(3 000)	(3 000)	(233)	(1 686)	(1 500)	186	-12%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(3 000)	(3 000)	(233)	(1 686)	(1 500)	186	-12%	(38 000)
NET INCREASE/ (DECREASE) IN CASH HELD		-	16 350	(37 944)	(18 349)	(53 048)	(18 972)			(38 000)
Cash/cash equivalents at beginning:		-	35 714	35 714		-				
Cash/cash equivalents at month/year end:		-	52 063	(2 230)		(53 048)	(18 972)			(38 000)

Under the cash flow from operating activities category:

With regards to receipts:

- ✎ Ratepayers and other services reflect a year to date amount of **R 1.109** billion compared to a year to date target of **R 915.34** million and is higher.
- ✎ Operating grants and subsidies were received as per DORA and show a year to date amount of **R 276.68** million compared to a year to date target of **R 145.96** million.
- ✎ Capital grants and subsidies show a year to date amount of **R 52.06** million compared to a year to date target of **R 81.4** million as a result of grant funding received.

With regard to payments:

- ✎ Suppliers and employees' payments indicate a year to date amount R 1.41 million compared to a year to date target of R 1.18 billion. The payments are in line with the cash- flow projections. From the above information it is evident that Council cash flow is over committed.
- ✎ Finance charges payments indicate a year to date amount R 1.68 million compared to a year to date target of R 1.5 million because of the reduction in outstanding loans.

Cash flow from investment activities:

- ✎ Payments capital assets reflect a year to date expenditure of R 63.18 million compared to the budget of R 100.6 million.
- ✎ Cash flow from finance activities:

With regard to payments:

- ✎ Repayments of borrowings is in line with the budget.

4.6 Actual borrowings

The municipality's position on external loans is set out in Table 11 attached. The municipality started the 2020/2021 financial year with borrowing debt of R19,171,090 and after repayments (R 1,685,931) were made, the total borrowings outstanding as at 31 December 2020 amounts to R 17,485,158

Table 11: Actual Borrowing for December 2020
Attached as **ANNEXURE A**

ANNEXURE A												
Borrowing Reference No	Start Date	End Date	(Borrowing Period) Years	Original Loan	Lender	Purpose	% Interest Rate (2020)	Interest Paid This quarter	Opening Balance 01/07/2020	Debt Repaid or Re-issued	Additional Principal Accrued	Balance at 31/12/2020
ANNUITY LOANS												
NW11182	17/07/168	30/06/2016	20	745456	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00
NW1387	17/02/200	30/06/2020	20	3881600	Development Bank of SA	Provision of Infrastructure	15.6	24 370.82	311 895.19	311 895.19	0.00	0.00
NW1338771	17/12/2010	17/12/2025	15	3591878	Development Bank of SA	Provision of Infrastructure	14.75	974 492.83	18 888 498.81	1 374 341.31	0.00	17 485 158.50
10908	30/06/1689	30/06/2019	20	5687000	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00
10912	30/06/1689	30/06/2019	20	5472000	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00
10913	30/06/1689	30/06/2019	20	8780000	Development Bank of SA	Provision of Infrastructure	15.25	989 773.15	19 171 060.00	1 688 831.48	0.00	17 485 158.51
TOTAL ANNUITIES												

PART 2: SUPPORTING DOCUMENTS

5. IN -YEAR BUDGET STATEMENT SUPPORTING TABLES AND DOCUMENTATIONS

5.1 Debtors age analysis

Debtors age analysis per service

- The municipality's total outstanding debtors amounted to R 4.979 billion as at 31 December 2020 compared to R 4.089 billion as at the same period at 30 December 2019.

- Current to 30 days debt increased with R 11,013,075 to R 221 915 795 as at 31 December 2020 compared to R 210,902,720 as at 30 September 2020.
- 31 to 60 days debt increased with R 7,713,987; 61 to 90 days decreased with R 31,426,918 and 91 days and older debt as at 31 December 2020 has increased with R 272,954,637 to R 4,465,991,571 compared to R 4,193,036,934 as at 30 September 2020.
- The decrease of R 31 million in debt owed between 61 and 90 days is proof of the municipalities' commitment to collect outstanding debt.
- Interest on debtors is also included in total debtor's book.

Debtors age analysis per debtor type

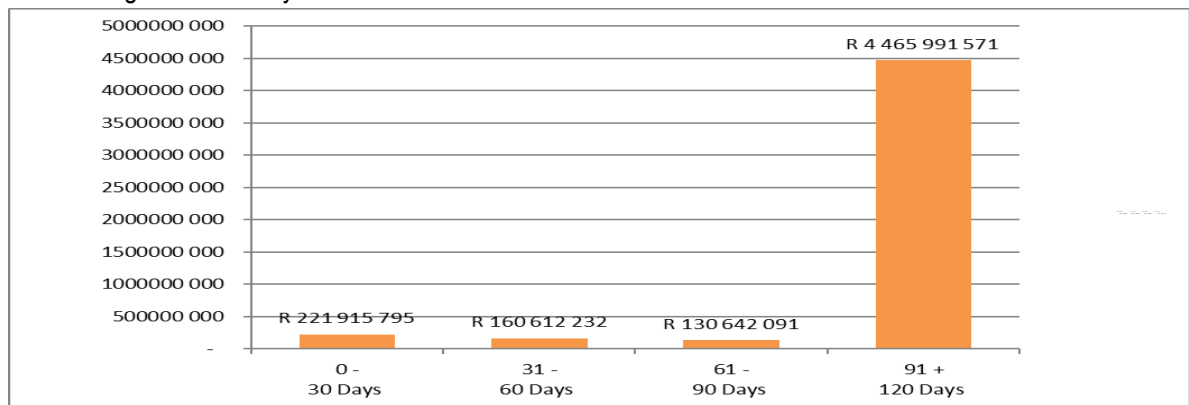
- Government Debt R 140,017,472 (2.8%)
- Business debtors R 440,436,005 (8.8%)
- Domestic debtors R 4,398,708,213 (88%)
- The total outstanding debt of R 4,979,161,690 is a great concern. Council appointed debt collectors, they started on January 2019, and from January 2019 to 31 December 2020 they have collected R 46 million.
- The collection rate on the current billing impacts negatively on the cash flow to cover the commitments. The collection of outstanding debt remains a major challenge even though the municipality has appointed debt collectors. Due to the challenged economic environment the debt collectors do not collect as anticipated

Table 12: Outstanding Debtors as at 31 December 2020

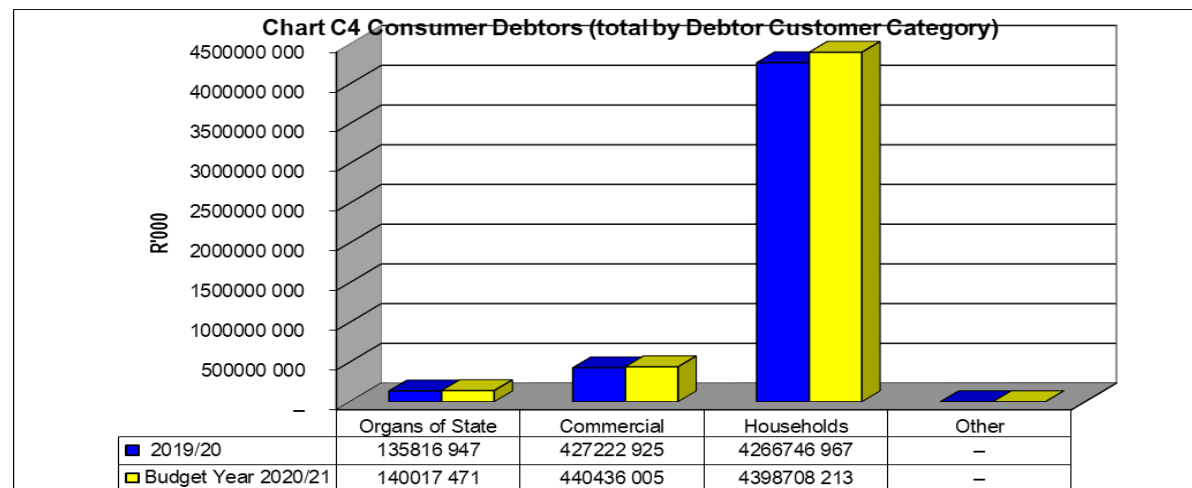
NW403 City Of Matlosana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description		NT Code	Budget Year 2020/21										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	66 523	53 483	41 142	1 735 314					1 896 461	1 735 314				
Trade and Other Receivables from Exchange Transactions - Electricity	1300	59 561	27 971	18 352	331 227					437 111	331 227				
Receivables from Non-exchange Transactions - Property Rates	1400	28 437	13 983	11 200	266 679					320 300	266 679				
Receivables from Exchange Transactions - Waste Water Management	1500	7 584	5 668	5 156	244 329					262 738	244 329				
Receivables from Exchange Transactions - Waste Management	1600	13 016	10 270	9 437	472 044					504 767	472 044				
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-					-	-				
Interest on Arrear Debtor Accounts	1810	-	-	-	-					-	-				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-					-	-				
Other	1900	46 794	49 237	45 355	1 416 400					1 557 786	1 416 400				
Total By Income Source	2000	221 916	160 612	130 642	4 465 992	-	-	-	-	4 979 162	4 465 992	-	-	-	
2019/20 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	8 629	7 920	7 930	115 538					140 017	115 538				
Commercial	2300	52 696	23 807	15 104	348 829					440 436	348 829				
Households	2400	160 590	128 886	107 608	4 001 624					4 398 708	4 001 624				
Other	2500	-	-	-	-					-	-				
Total By Customer Group	2600	221 916	160 612	130 642	4 465 992	-	-	-	-	4 979 162	4 465 992	-	-	-	

Outstanding debtor's analysis as at 31 December 2020.



Outstanding debtors by customer group as at 31 December 2020:



Reason for increase in debtor's book

- ✎ Collection in the Eskom supplied areas, namely: Khuma, Kanana, Tigane is a challenge. The collection rate there is on average below 20%.
- ✎ The negative current economic environment also creates a diminishing income pool. (Unemployment).
- ✎ The impact of COVID 19 had a devastating effect on the operations of the municipality as well as the ability of consumers to service their accounts.

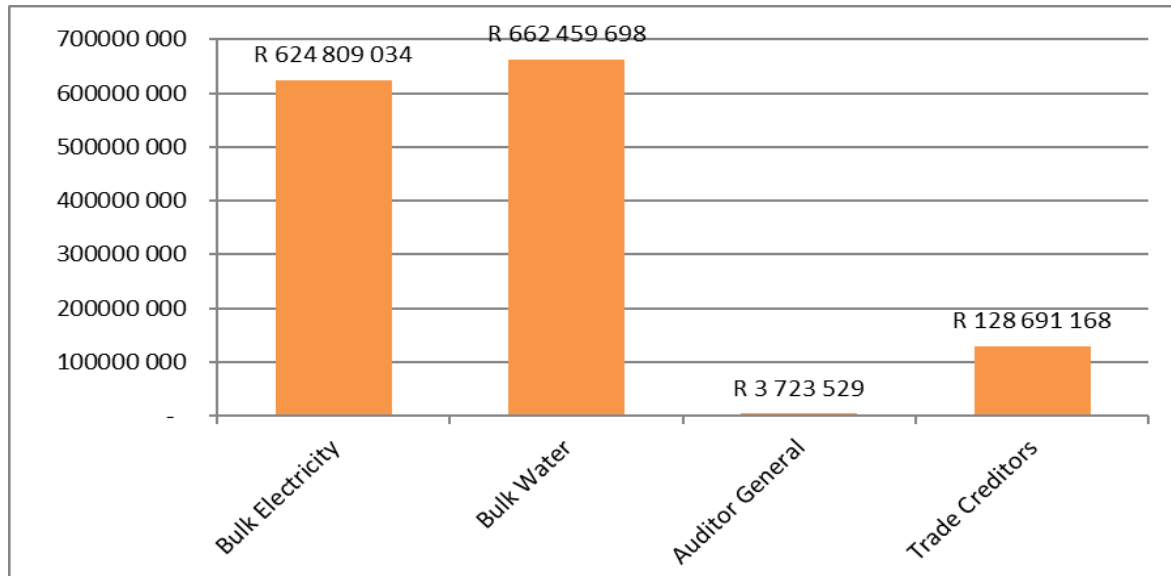
5.2 Creditors age analysis

- ✎ The municipality's total outstanding creditors amounted to R 1,419,683,429 as at 31 December 2020 compared with the R 1,364,109,552 as at 30 September 2020 and decreased with R 55,573,877
- ✎ Midvaal – A total amount of R 70,000,000 million was paid in the second quarter ended 31 December 2020.
- ✎ Eskom – A total amount of R 113,064,367 million was paid in the second quarter ended 31 December 2020.
- ✎ The total amount of R 285 million and R 78 million was paid to Eskom and Midvaal respectively since 1 July 2020 to 31 December 2020.

Table 13: Creditor's Age Analysis as at 31 December 2020

NW403 City Of Matlosana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

RW 400 City of Matigoland - Supporting Table 004 monthly Budget Statement - aged creditors - 31st December											
Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	58 306	57 484	59 246	449 772					624 809	
Bulk Water	0200	78 510	37 105	34 773	512 072					662 460	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	15 660	3 108	7 471	102 451					128 691	
Auditor General	0800	2 721	423	150	429					3 724	
Other	0900									-	
Total By Customer Type	1000	155 197	98 121	101 641	1 064 725	-	-	-	-	1 419 683	-



5.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 31 December 2020 is as set out in Table 14 below.

The municipality started the beginning of the month with total investments of R 165,913,769 and after investments made of R 123,171,000 and withdrawals of R 131,112,931 closed with an investment balance of R 158,417,398 at the five listed local banks.

Table 14: Investments as at 31 December 2020

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA	-		daily call	yes	Variable		-			126 855	244	(62 830)		64 269
INVESTEC	-		daily call	yes	Variable		-			6 818	19	-		6 837
SANLAM	2yrs		Policy	yes	Variable		-		2024/08/01	10 281		-		10 281
FNB	12months		Long term	yes	Variable		-		2021/06/30	63		-		63
FNB	-		daily call	yes	Variable		-			-	144		71 371	71 515
NEDBANK	-		daily call	yes	Variable		-			21 897	38	(16 483)		5 452
														-
Municipality sub-total										165 914	446	(79 313)	71 371	158 417
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									165 914		(79 313)	71 371	158 417

5.4 Allocations received and actual expenditure on allocations received

✎ The municipality's position with regard to grant allocation received and the actual expenditure on the grant allocations received are set out in Table 15 and 16 below.

✎ The Operating grants expenditure amounted to R 6,725,297 as at 31 December 2020 and the Capital grants expenditure amounted to R 33,076,279 as at 31 December 2020.

Table 15: Transfer and Grant Receipts

NW403 City Of Matlosana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

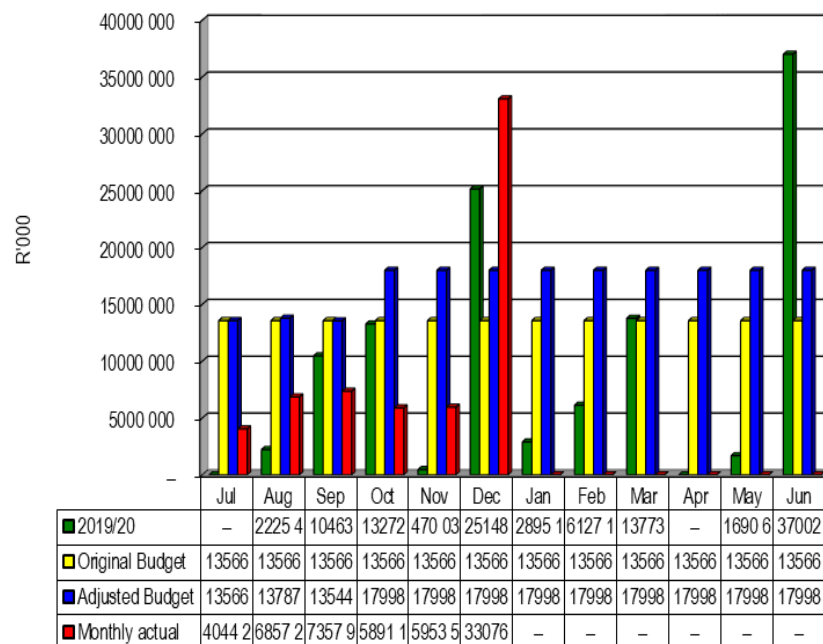
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		442 416	479 973	551 344	258	180 126	268 535	(88 409)	-32,9%	551 344
Energy Efficiency and Demand Side Management Grant		2 894	4 000	4 000	-	-	2 000	(2 000)	-100,0%	4 000
Equitable Share		429 953	466 536	537 907	-	178 883	261 816	(82 933)	-31,7%	537 907
Expanded Public Works Programme Integrated Grant		1 386	2 092	2 092	192	894	1 046	(152)	-14,5%	2 092
Local Government Financial Management Grant		2 511	3 000	3 000	66	348	1 500	(1 152)	-76,8%	3 000
Municipal Disaster Relief Grant		1 013	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4 660	4 345	4 345	-	-	2 172	(2 172)	-100,0%	4 345
Other transfers and grants [insert description]										
Provincial Government:		952	823	823	-	-	411	(411)	-100,0%	823
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		952	823	823	-	-	411	(411)	-100,0%	823
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	443 368	480 796	552 167	258	180 126	268 946	(88 820)	-33,0%	552 167
Capital Transfers and Grants										
National Government:		123 785	162 800	162 800	2 804	26 169	81 400	(55 231)	-67,9%	162 800
Integrated National Electrification Programme Grant		3 869	24 251	24 251	853	1 838	12 126	(10 288)	-84,8%	24 251
Municipal Infrastructure Grant		81 769	82 549	82 549	1 951	8 027	41 275	(33 247)	-80,6%	82 549
Neighbourhood Development Partnership Grant		38 147	56 000	56 000	-	16 305	28 000	(11 695)	-41,8%	56 000
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	14 000	-	-	4 667	(4 667)	-100,0%	14 000
[insert description]										
Developers Contribution		-	-	14 000	-	-	4 667	(4 667)	-100,0%	14 000
Unspecified		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	123 785	162 800	176 800	2 804	26 169	86 067	(59 897)	-69,6%	176 800
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	567 154	643 596	728 967	3 062	206 295	355 013	(148 718)	-41,9%	728 967

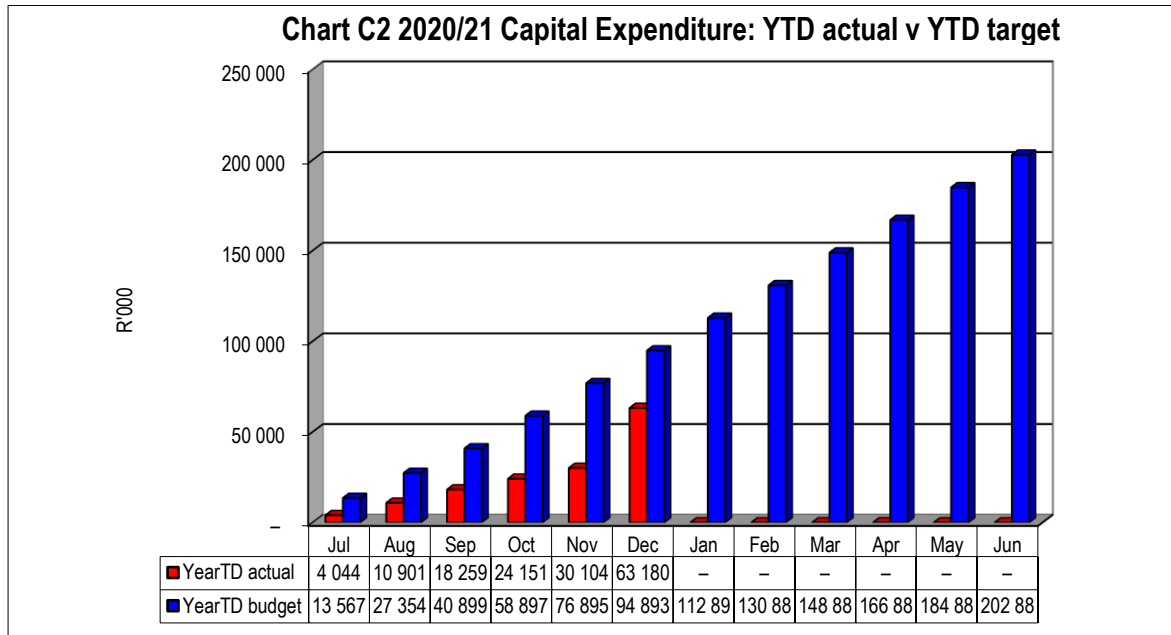
Table 16: Transfer and Grant Expenditure

NW403 City Of Matlosana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:			69 874	70 663	120 043	6 725	33 354	52 064	(18 711)	-35,9%	120 043
Energy Efficiency and Demand Side Management Grant			2 516	1 500	4 000	1 235	2 785	1 750	1 035	59,1%	4 000
Equitable Share			58 968	62 066	61 566	4 181	25 862	30 833	(4 971)	-16,1%	61 566
Expanded Public Works Programme Integrated Grant			1 386	1 016	2 076	442	1 336	932	404	43,4%	2 076
Local Government Financial Management Grant			2 220	1 956	2 987	43	391	1 390	(999)	-71,9%	2 987
Municipal Disaster Relief Grant			-	-	45 289	382	512	15 096	(14 585)	-96,6%	45 289
Municipal Infrastructure Grant			4 784	4 125	4 125	442	2 467	2 062	404	19,6%	4 125
Provincial Government:			952	633	1 033	-	-	477	(477)	-100,0%	1 033
Libraries; Archives and Museums			-	-	-	-	-	-	-	-	-
Specify (Add grant description)			952	633	1 033	-	-	477	(477)	-100,0%	1 033
District Municipality:			-	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:			70 826	71 296	121 076	6 725	33 354	52 541	(19 187)	-36,5%	121 076
Capital expenditure of Transfers and Grants											
National Government:			92 721	162 800	188 882	33 076	63 180	90 227	(27 046)	-30,0%	188 882
Integrated National Electrification Programme Grant			3 365	24 251	24 251	3 002	4 600	12 125	(7 526)	-62,1%	24 251
Municipal Disaster Relief Grant			-	-	26 082	1 414	1 414	8 694	(7 280)	-83,7%	26 082
Municipal Infrastructure Grant			70 285	82 549	82 549	14 931	22 251	41 349	(19 098)	-46,2%	82 549
Neighbourhood Development Partnership Grant			19 071	40 000	40 000	10 095	27 662	20 000	7 662	38,3%	40 000
Water Services Infrastructure Grant			-	16 000	16 000	3 635	7 254	8 058	(804)	-10,0%	16 000
Provincial Government:			-	-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-	-
Developers Contribution			-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants			92 721	162 800	188 882	33 076	63 180	90 227	(27 046)	-30,0%	188 882
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			163 547	234 096	309 958	39 802	96 534	142 767	(46 233)	-32,4%	309 958

Chart C1 2020/21 Capital Expenditure Monthly Trend: actual v target





The above attached table shows the expenditure per grant.

NB: City of Matlosana Local Municipality received an allocation of R200,000,000 for 2019/2020 Financial Year from the Provincial Department of Local Government and Housing for the development of Human Settlement in the KOSH area.

Opening balance as at 1 July 2019	R174, 190,524.
2019/2020 Allocation received	R200, 000,000
Total:	R374,190,524
Less Withdrawals (2019/2020)	(180,712,740)
Closing balance as at 30 June 2020	R193,477,784
Opening balance as at 01 July 2020	R193,477,784
Plus: Investment made	R 43,142,157
Less: Withdrawals as at 31 December 2020	(R 231,168,197)
Closing balance as at 31 December 2020	<u>R 5,451,744</u>

5.5 Council and employee benefits

- ↳ Employees related cost – R 343 million spent as at 31 December 2020
- ↳ Council Remuneration – R 18.9 million spent as at 31 December 2020

Table 17: Councillor and Employee Benefits

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		21 035	22 979	22 979	1 853	11 820	11 489	330	3%	22 979
Pension and UIF Contributions		2 373	2 656	2 656	176	1 061	1 328	(267)	-20%	2 656
Medical Aid Contributions		17	123	123	1	9	62	(53)	-86%	123
Motor Vehicle Allowance								-		
Cellphone Allowance		3 419	3 841	3 841	289	1 695	1 921	(226)	-12%	3 841
Housing Allowances								-		
Other benefits and allowances		7 731	9 389	9 389	677	4 301	4 695	(393)	-8%	9 389
Sub Total - Councillors		34 575	38 988	38 988	2 996	18 885	19 494	(609)	-3%	38 988
% increase	4		12,8%	12,8%						12,8%
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages		5 521	9 975	9 975	474	2 883	4 988	(2 104)	-42%	9 975
Pension and UIF Contributions		9	17	17	1	4	8	(4)	-46%	17
Medical Aid Contributions		38	35	35	4	22	17	4	25%	35
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		560	1 036	1 036	47	280	518	(238)	-46%	1 036
Cellphone Allowance		24	111	111	2	12	56	(44)	-78%	111
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	7	7	-	-	3	(3)	-100%	7
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		6 151	11 181	11 181	527	3 202	5 590	(2 389)	-43%	11 181
% increase	4		81,8%	81,8%						81,8%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		398 088	423 258	423 258	44 003	218 212	211 629	6 583	3%	423 258
Pension and UIF Contributions		83 994	83 474	83 474	7 295	43 950	41 737	2 213	5%	83 474
Medical Aid Contributions		37 548	41 899	41 899	3 196	19 336	20 949	(1 613)	-8%	41 899
Overtime		53 179	19 926	19 926	4 411	26 936	9 963	16 973	170%	19 926
Performance Bonus		31 478	30 915	30 915	1 893	16 534	15 458	1 077	7%	30 915
Motor Vehicle Allowance								-		
Cellphone Allowance		1 003	1 152	1 152	83	503	576	(73)	-13%	1 152
Housing Allowances		6 697	6 832	6 832	572	3 458	3 416	42	1%	6 832
Other benefits and allowances		18 145	21 806	21 806	1 023	6 299	10 903	(4 604)	-42%	21 806
Payments in lieu of leave		22 659	9 040	9 040	533	4 296	4 520	(224)	-5%	9 040
Long service awards		(566)	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	(15 428)	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		636 798	638 302	638 302	63 009	339 523	319 151	20 372	6%	638 302
% increase	4		0,2%	0,2%						0,2%
Total Parent Municipality		677 524	688 471	688 471	66 532	361 610	344 235	17 375	5%	688 471

Table: 18 Material Variances

NW403 City Of Matlosana - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	(3 831)	Property rates has a slightly negative variance taking into account the once off billing of farmers and some government property rates in the first part of the year. Electricity revenue at 31 December is lower than the budget projections for the year. An average cold winter, the slowdown of economic activities in the region, load shedding from Eskom and the COVID19 pandemic did impact negatively on the projection. The budget will be reviewed during the adjustment budget as the December pre-paid need to be taken into account	Adjust during adjustment budget
	Service charges - electricity revenue	(85 790)	Water is slightly lower than budgeted for and the current good raining season is contributing to that.	Adjust during adjustment budget, update pre-paid income
	Service charges - water revenue	(3 459)	With only a 0% variance sanitation revenue is on target.	Adjust during adjustment budget
	Service charges - sanitation revenue	(14)	Refuse revenue is below the 10% norm and need to be monitor closely to determine why there is such a variance.	Adjust during adjustment budget
	Service charges - refuse revenue	(3 666)	The restrictions on gatherings and functions for COVID19 have resulted in the budget for rent of facilities to be overestimated and need to be adjusted.	Adjust during adjustment budget
	Rental of facilities and equipment	(401)	Most of the interest earned on will only be materialised at the financial year end. The budget will be reviewed.	Adjust during adjustment budget
	Interest earned - external investments	(4 545)	The continuous increase of the debtors book results in the increase of interest earned on outstanding debtors balances.	Past provision journal on SOLAR
	Interest earned - outstanding debtors	14 896	The amount was adjusted upwards during the budget, as collection efforts were said to be intensified. Unfortunately the results is not showing in the mid-year results as the process to appoint a back office still unfolds.	Adjust during adjustment budget
	Fines, penalties and forfeits	(13 810)	With a 21% positive variance, more revenue was received than anticipated.	Adjust during adjustment budget
	Licences and permits	823	Operational grants received were as per the DORA. However due to the municipality receiving the equitable share grant late in December it will only reflect on the financial system in January 2021.	Journal was past during January 2020
	Transfers and subsidies	(88 820)		Adjust during adjustment budget
	Other revenue	(23 420)		
2	Expenditure By Type			
	Employee related costs	(378 617)	Is 6% more than the mid-year targeted budget and the main contributor in this regard is overtime and the payment of COVID19 danger allowance. However the allowance was subsidised by national government.	Adjust during adjustment budget
	Remuneration of councillors	(39 671)	The expenditure is within budget. It must be noted that the upper limits of councillors is still due.	Adjust during adjustment budget
	Debt impairment	(24 596)	Debt impairment have been understate for the period as provision for debt impairment journals did not went through in the period, this is partly because of figures awaited from the audit as well as the system conversion to SOLAR.	Adjust during adjustment budget
	Depreciation & asset impairment	25 127	Is lower than the budget as the figures of the 2019/20 Annual financial statements was used to calculate the provision for the first 6 months of 2020/21. When the new capital is added the expenditure will increase.	Adjust during adjustment budget
	Finance charges	(770)	Reduction in outstanding loans. There was a R 25 million loan settled in September 2020 that reduced the expenditure on financial charges.	Adjust during adjustment budget
	Bulk purchases	(378 617)	Expenditure on bulk purchases is lower than the budgeted amount. Payments is done to the service provider as per payment agreements. The municipality try to honour the payment arrangements.	Adjust during adjustment budget
	Other materials	(39 671)	Expenditure is lower because of cost containment and cash flow challenges.	Adjust during adjustment budget
	Contracted services	(24 596)	Expenditure is higher than the year to date budget due to the reduction in expenditure during the special adjustment budget that was passed to make the budget funded. The municipality is over committed on contract services.	Adjust during adjustment budget
	Other expenditure	(770)	Is lower because of cost containment and cash flow challenges.	Adjust during adjustment budget
3	Capital Expenditure			
	Client elected not to populate this sheet	(27 046)	COVID 19 Withdrawal of contractor on paving taxi route project Continuous riots by selected community members Re-prioritising of projects due to COVID-19, the municipality continuous engaging with DMS and COGTA for approval or re prioritising of projects	No action to be taken, speedup projects Appoint new contractor No action to be taken, speedup projects No action to be taken, speedup projects
4	Financial Position			
	Current assets		Increased as cash and debtors were higher than the budget as at 31 December 2020	Write off debt, pay creditors
	Non current assets		Increase in investment property and Ppe	
	Current liabilities		Increase in provisions and trade and other payables	Pay creditors as per arrangements and adhere to financial plan
	Non current liabilities		Increase borrowings	
	Accumulated Surplus/(Deficit)		Increase with R 178 million as a result of the increase in assets	
5	Cash Flow			
	Receipts	153 612	Less money was received due to the economic impact of COVID and offices that were force to close due to COVID and Industrial action.	Currently busy with intensified debt collection efforts
	Payments	(224 921)	Less payments due to cash flow challenges	Improve cash position through debt collection.
	Capital Payments	(37 419)	COVID and delay in project due protests and re allocation of projects.	
6	Measurable performance			
	Client elected not to populate this sheet			
7	Municipal Entities			
	Client elected not to populate this sheet		N/A	

Table 19: Financial Performance

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2,2%	12,5%	12,7%	0,1%	1,3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		42,9%	21,8%	19,2%	59,7%	19,2%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	48,4%	59,2%	64,3%	80,5%	64,3%
Liquidity Ratio	Monetary Assets/Current Liabilities		-6,0%	9,5%	10,3%	16,0%	10,3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		41,6%	17,0%	16,6%	120,6%	16,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		22,6%	19,1%	18,7%	22,7%	18,7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5,0%	3,5%	3,4%	3,7%	3,4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		17,2%	12,5%	12,2%	0,1%	1,2%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

Capital Charges to Operating Expenditure	—	Positive and lower than the norm as the loans are steadily reduced
Borrowed funding of 'own' capital expenditure	—	N/A no new borrowings
Debt to Equity	—	Higher than the norm of 45% and the budgeted 42.9% for the 6-month period
Current ratio	—	Indicate that the actuals liabilities as at 31 December 2020 stands at 80.5% of the current assets compare to the budget of 48.4%.
Liquidity ratio	—	The liquidity ratio is unfavourable and the lower ratio is mostly a reflective of the increase in payables
Annual Debtors collection rate	—	At 71%, need to be at least 90% to be sustainable

Other indicators		
Employee Costs	—	Within the NT norm indicating that the municipality do have a high vacancy rate
Repair & Maintenance	—	Higher for the six months then the budgeted ratio, but still below the 8% NT norm. This is because of the unfunded budget challenges

Table: 20 Capital Expenditure Performance

NW403 City Of Matlosana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	—	13 567	13 567	4 044	4 044	13 567	9 522	70,2%	2%
August	2 225	13 567	13 788	6 857	10 901	27 354	16 453	60,1%	7%
September	10 464	13 567	13 545	7 358	18 259	40 899	22 640	55,4%	11%
October	13 272	13 567	17 998	5 891	24 151	58 897	34 747	59,0%	15%
November	470	13 567	17 998	5 954	30 104	76 895	46 791	60,9%	18%
December	25 149	13 567	17 998	33 076	63 180	94 893	31 713	33,4%	39%
January	2 895	13 567	17 998	—		112 891	—		
February	6 127	13 567	17 998	—		130 889	—		
March	13 774	13 567	17 998	—		148 888	—		
April	—	13 567	17 998	—		166 886	—		
May	1 691	13 567	17 998	—		184 884	—		
June	37 003	13 567	17 998	—		202 882	—		
Total Capital expenditure	113 070	162 800	202 882	63 180					

5.6 Other Supporting Documents

- 📁 SC13a: Capital expenditure on new assets by assets class
- 📁 SC 13b: Capital expenditure on renewal of existing assets
- 📁 SC 13c: Expenditure On repairs and maintenance by assets class
- 📁 SC 13d: Depreciation by assets class
- 📁 SC 13e: Expenditure on upgrading of existing assets by assets class

Supporting Table Sc13a:

NW403 City Of Matlosana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		77 474	77 520	167 511	27 141	50 585	75 078	24 493	32,6%	167 511
Roads Infrastructure		18 494	40 648	39 664	8 417	23 559	19 952	(3 607)	-18,1%	39 664
Roads		18 494	40 648	39 664	8 417	23 559	19 952	(3 607)	-18,1%	39 664
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		12 541	15 648	60 237	6 348	8 772	26 395	17 623	66,8%	60 237
Power Plants								-		
HV Substations		-	-	22 000	-	742	8 303	7 561	91,1%	22 000
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations		-	-	3 970	1 905	2 078	1 805	(273)	-15,1%	3 970
MV Switching Stations								-		
MV Networks		6 285	13 088	20 369	1 097	2 273	9 853	7 580	76,9%	20 369
LV Networks		6 256	2 560	13 898	3 347	3 679	6 434	2 755	42,8%	13 898
Capital Spares								-		
Water Supply Infrastructure		40 876	11 792	21 858	4 601	7 047	10 016	2 969	29,6%	21 858
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains		4 232	9 797	6 311	1 811	3 498	3 252	(246)	-7,6%	6 311
Distribution		36 643	1 995	15 547	2 790	3 549	6 764	3 215	47,5%	15 547
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		5 563	7 147	45 752	7 775	11 207	18 612	7 405	39,8%	45 752
Pump Station		455	-	12 207	4 001	4 143	4 942	799	16,2%	12 207
Reticulation		5 108	7 147	33 545	3 773	7 064	13 670	6 606	48,3%	33 545
Waste Water Treatment Works								-		
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities								-		
Capital Spares								-		
Solid Waste Infrastructure		-	2 284	-	-	-	104	104	100,0%	-
Landfill Sites								-		
Waste Transfer Stations		-	2 284	-	-	-	104	104	100,0%	-
Waste Processing Facilities								-		
Waste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		

Rail Infrastructure	-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>	-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>	-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Community Assets	8 994	25 734	10 000	1 129	2 047	5 715	3 668	64,2%	10 000
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	8 994	25 734	10 000	1 129	2 047	5 715	3 668	64,2%	10 000
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	8 994	25 734	10 000	1 129	2 047	5 715	3 668	64,2%	10 000
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications										
Unspecified										
Computer Equipment		4 863	-	-	-	-	-	-	-	-
Computer Equipment		4 863	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		297	-	-	-	-	-	-	-	-
Machinery and Equipment		297	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	91 628	103 254	177 511	28 270	52 632	80 793	28 161	34,9%	177 511

Supporting Table Sc13b

NW403 City Of Matosana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		3 365	24 251	14 937	3 635	7 254	7 950	696	8,8%	14 937
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		3 365	24 251	-	-	-	1 102	1 102	100,0%	-
Power Plants										
HV Substations		3 365	24 251	-	-	-	1 102	1 102	100,0%	-
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	14 937	3 635	7 254	6 847	(406)	-5,9%	14 937
Pump Station										
Reticulation										
Waste Water Treatment Works		-	-	14 937	3 635	7 254	6 847	(406)	-5,9%	14 937
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										

Coastal Infrastructure	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>									
<i>Piers</i>									
<i>Revetments</i>									
<i>Promenades</i>									
<i>Capital Spares</i>									
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>									
<i>Core Layers</i>									
<i>Distribution Layers</i>									
<i>Capital Spares</i>									
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>									
<i>Centres</i>									
<i>Crèches</i>									
<i>Clinics/Care Centres</i>									
<i>Fire/Ambulance Stations</i>									
<i>Testing Stations</i>									
<i>Museums</i>									
<i>Galleries</i>									
<i>Theatres</i>									
<i>Libraries</i>									
<i>Cemeteries/Crematoria</i>									
<i>Police</i>									
<i>Parks</i>									
<i>Public Open Space</i>									
<i>Nature Reserves</i>									
<i>Public Ablution Facilities</i>									
<i>Markets</i>									
<i>Stalls</i>									
<i>Abattoirs</i>									
<i>Airports</i>									
<i>Taxi Ranks/Bus Terminals</i>									
<i>Capital Spares</i>									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>									
<i>Outdoor Facilities</i>									
<i>Capital Spares</i>									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									

Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property								-		
Unimproved Property								-		
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property								-		
Unimproved Property								-		
		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices								-		
Pay/Enquiry Points								-		
Building Plan Offices								-		
Workshops								-		
Yards								-		
Stores								-		
Laboratories								-		
Training Centres								-		
Manufacturing Plant								-		
Depots								-		
Capital Spares								-		
Housing		-	-	-	-	-	-	-	-	-
Staff Housing								-		
Social Housing								-		
Capital Spares								-		
		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets								-		
		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes								-		
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications								-		
Load Settlement Software Applications								-		
Unspecified								-		
		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment								-		
		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment								-		
		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment								-		
		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets								-		
		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land								-		
		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals								-		
Total Capital Expenditure on renewal of existing ass	1	3 365	24 251	14 937	3 635	7 254	7 950	696	8,8%	14 937

Supporting Table Sc13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		66 413	62 721	63 121	7 251	27 287	31 520	4 233	13,4%	63 121
Roads Infrastructure		24 973	23 798	24 198	2 207	3 541	12 059	8 517	70,6%	24 198
Roads		24 878	23 515	23 515	2 207	3 510	11 757	8 248	70,1%	23 515
Road Structures								-		
Road Furniture		95	283	683	-	32	301	269	89,4%	683
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		29 346	26 703	26 703	3 209	18 287	13 352	(4 935)	-37,0%	26 703
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations		335	265	265	-	-	132	132	100,0%	265
MV Switching Stations		1 636	1 282	1 282	-	-	641	641	100,0%	1 282
MV Networks								-		
LV Networks		27 374	25 156	25 156	3 209	18 287	12 578	(5 709)	-45,4%	25 156
Capital Spares								-		
Water Supply Infrastructure		9 985	9 396	9 396	1 420	4 500	4 698	198	4,2%	9 396
Dams and Weirs								-		
Boreholes								-		
Reservoirs		1 169	1 078	1 078	-	336	539	203	37,7%	1 078
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution		8 816	8 318	8 318	1 420	4 165	4 159	(6)	-0,1%	8 318
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		2 110	2 824	2 824	416	959	1 412	453	32,1%	2 824
Pump Station								-		
Reticulation		1 790	2 524	2 524	386	920	1 262	342	27,1%	2 524
Waste Water Treatment Works		320	300	300	30	39	150	111	73,8%	300
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites								-		
Waste Transfer Stations								-		
Waste Processing Facilities								-		
Waste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines								-		
Rail Structures								-		
Rail Furniture								-		
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
MV Substations								-		
LV Networks								-		
Capital Spares								-		
Coastal Infrastructure		-	-	-	-	-	-	-		-

<i>Sand Pumps</i>							-		
<i>Piers</i>							-		
<i>Revetments</i>							-		
<i>Promenades</i>							-		
<i>Capital Spares</i>							-		
Information and Communication Infrastructure	-	-	-	-	-	-	-		-
<i>Data Centres</i>							-		
<i>Core Layers</i>							-		
<i>Distribution Layers</i>							-		
<i>Capital Spares</i>							-		
Community Assets	9 124	8 999	9 299	623	3 504	4 619	1 116	24,2%	9 299
Community Facilities	5 602	5 391	5 691	221	1 253	2 815	1 562	55,5%	5 691
<i>Halls</i>							-		
<i>Centres</i>							-		
<i>Crèches</i>							-		
<i>Clinics/Care Centres</i>							-		
<i>Fire/Ambulance Stations</i>							-		
<i>Testing Stations</i>							-		
<i>Museums</i>	34	47	47	-	20	23	3	14,6%	47
<i>Galleries</i>							-		
<i>Theatres</i>							-		
<i>Libraries</i>	857	746	1 046	5	7	493	486	98,6%	1 046
<i>Cemeteries/Crematoria</i>	3 696	3 589	3 589	216	1 197	1 794	598	33,3%	3 589
<i>Police</i>							-		
<i>Parks</i>							-		
<i>Public Open Space</i>	-	4	4	-	-	2	2	100,0%	4
<i>Nature Reserves</i>	28	195	195	-	30	98	68	69,6%	195
<i>Public Ablution Facilities</i>							-		
<i>Markets</i>	986	810	810	-	-	405	405	100,0%	810
<i>Stalls</i>							-		
<i>Abattoirs</i>							-		
<i>Airports</i>							-		
<i>Taxi Ranks/Bus Terminals</i>							-		
<i>Capital Spares</i>							-		
Sport and Recreation Facilities	3 522	3 609	3 609	402	2 250	1 804	(446)	-24,7%	3 609
<i>Indoor Facilities</i>	737	1 294	1 294	30	441	647	206	31,9%	1 294
<i>Outdoor Facilities</i>	2 785	2 315	2 315	372	1 810	1 157	(652)	-56,4%	2 315
<i>Capital Spares</i>							-		
Heritage assets	173	176	176	57	57	88	31	35,3%	176
Monuments							-		
Historic Buildings							-		
Works of Art	-	3	3	-	-	2	2	100,0%	3
Conservation Areas	173	173	173	57	57	87	29	34,1%	173
Other Heritage							-		
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
<i>Improved Property</i>							-		
<i>Unimproved Property</i>							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
<i>Improved Property</i>							-		
<i>Unimproved Property</i>							-		
Other assets	1 635	2 158	2 137	51	303	1 071	767	71,7%	2 137
Operational Buildings	1 635	2 158	2 137	51	303	1 071	767	71,7%	2 137
<i>Municipal Offices</i>	1 613	2 060	2 039	41	284	1 021	738	72,2%	2 039
<i>Pay/Enquiry Points</i>							-		
<i>Building Plan Offices</i>							-		
<i>Workshops</i>	19	47	47	10	20	23	3	14,7%	47
<i>Yards</i>							-		
<i>Stores</i>	3	52	52	-	-	26	26	100,0%	52
<i>Laboratories</i>							-		
<i>Training Centres</i>							-		
<i>Manufacturing Plant</i>							-		
<i>Depots</i>							-		
<i>Capital Spares</i>							-		
Housing	-	-	-	-	-	-	-		-
<i>Staff Housing</i>							-		
<i>Social Housing</i>							-		
<i>Capital Spares</i>							-		
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets							-		
Intangible Assets	13 937	8 385	8 385	356	723	4 193	3 470	82,8%	8 385
Servitudes							-		
Licences and Rights	13 937	8 385	8 385	356	723	4 193	3 470	82,8%	8 385
<i>Water Rights</i>							-		
<i>Effluent Licenses</i>							-		
<i>Solid Waste Licenses</i>							-		
<i>Computer Software and Applications</i>	13 937	8 385	8 385	356	723	4 193	3 470	82,8%	8 385

Computer Equipment		(2 589)	2 483	2 483	121	1 307	1 242	(66)	-5,3%	2 483
Computer Equipment		(2 589)	2 483	2 483	121	1 307	1 242	(66)	-5,3%	2 483
Furniture and Office Equipment		413	918	958	-	9	475	465	98,0%	958
Furniture and Office Equipment		413	918	958	-	9	475	465	98,0%	958
Machinery and Equipment		16 942	10 443	10 443	1 260	4 041	5 221	1 180	22,6%	10 443
Machinery and Equipment		16 942	10 443	10 443	1 260	4 041	5 221	1 180	22,6%	10 443
Transport Assets		35 309	23 742	22 642	7 713	19 242	11 431	(7 811)	-68,3%	22 642
Transport Assets		35 309	23 742	22 642	7 713	19 242	11 431	(7 811)	-68,3%	22 642
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	141 358	120 024	119 643	17 433	56 474	59 860	3 385	5,7%	119 643

Supporting Table Sc13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		332 147	329 426	329 426	154 557	154 557	164 713	10 156	6,2%	329 426
Roads Infrastructure		92 642	110 269	110 269	47 718	47 718	55 134	7 416	13,5%	110 269
Roads		92 642	110 269	110 269	47 718	47 718	55 134	7 416	13,5%	110 269
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		55 541	60 971	60 971	27 770	27 770	30 486	2 715	8,9%	60 971
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks		55 541	60 971	60 971	27 770	27 770	30 486	2 715	8,9%	60 971
LV Networks		-	-	-	-	-	-	-		-
Capital Spares								-		
Water Supply Infrastructure		119 269	95 475	95 475	47 738	47 738	47 738	-		95 475
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		119 269	95 475	95 475	47 738	47 738	47 738	-		95 475
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		64 695	62 711	62 711	31 331	31 331	31 356	24	0,1%	62 711
Pump Station								-		
Reticulation		41 662	62 711	62 711	31 331	31 331	31 356	24	0,1%	62 711
Waste Water Treatment Works		23 033	-	-	-	-	-	-		-
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites		-	-	-	-	-	-	-		-
Waste Transfer Stations								-		
Waste Processing Facilities								-		
Waste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		

Rail Infrastructure	-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>	-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>	-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Community Assets	1 518	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 518	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	1 518	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Other assets	73 521	81 691	81 691	37 519	37 519	40 846	3 326	8,1%	81 691
Operational Buildings	73 521	81 691	81 691	37 519	37 519	40 846	3 326	8,1%	81 691
<i>Municipal Offices</i>	73 521	81 691	81 691	37 519	37 519	40 846	3 326	8,1%	81 691
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		1 876	2 569	2 569	938	938	1 284	346	27,0%	2 569
Computer Equipment		1 876	2 569	2 569	938	938	1 284	346	27,0%	2 569
Furniture and Office Equipment		1 761	3 409	3 409	880	881	1 705	823	48,3%	3 409
Furniture and Office Equipment		1 761	3 409	3 409	880	881	1 705	823	48,3%	3 409
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		1 123	3 616	3 616	562	562	1 808	1 246	68,9%	3 616
Transport Assets		1 123	3 616	3 616	562	562	1 808	1 246	68,9%	3 616
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	411 946	420 711	420 711	194 456	194 457	210 356	15 898	7,6%	420 711

Supporting Table Sc13e

NW403 City Of Matlosana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	16 000	2 689	-	(0)	1 752	1 752	100,0%	2 689
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	16 000	2 689	-	(0)	1 752	1 752	100,0%	2 689
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	16 000	2 689	-	(0)	1 752	1 752	100,0%	2 689
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-

Sand Pumps							-		
Piers							-		
Revetments							-		
Promenades							-		
Capital Spares							-		
Information and Communication Infrastructure	-	-	-	-	-	-	-		-
Data Centres							-		
Core Layers							-		
Distribution Layers							-		
Capital Spares							-		
Community Assets	2 888	19 296	7 745	1 171	3 294	4 398	1 103	25,1%	7 745
Community Facilities	2 888	19 296	7 745	1 171	3 294	4 398	1 103	25,1%	7 745
Halls							-		
Centres							-		
Crèches							-		
Clinics/Care Centres							-		
Fire/Ambulance Stations							-		
Testing Stations							-		
Museums							-		
Galleries							-		
Theatres							-		
Libraries							-		
Cemeteries/Crematoria							-		
Police							-		
Parks							-		
Public Open Space							-		
Nature Reserves							-		
Public Ablution Facilities							-		
Markets	2 888	19 296	7 745	1 171	3 294	4 398	1 103	25,1%	7 745
Stalls							-		
Abattoirs							-		
Airports							-		
Taxi Ranks/Bus Terminals							-		
Capital Spares							-		
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Capital Spares							-		
Heritage assets	-	-	-	-	-	-	-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage							-		
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Other assets	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices							-		
Pay/Enquiry Points							-		
Building Plan Offices							-		
Workshops							-		
Yards							-		
Stores							-		
Laboratories							-		
Training Centres							-		
Manufacturing Plant							-		
Depots							-		
Capital Spares							-		
Housing	-	-	-	-	-	-	-		-
Staff Housing							-		
Social Housing							-		
Capital Spares							-		
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets							-		

Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing	1	2 888	35 296	10 434	1 171	3 294	6 150	2 856	46,4%	10 434

PART 3: OVERVIEW OF THE 2019/20 FINANCIAL YEAR

6.1 Overview of the Unaudited Financial Results of the 2019/20 Financial Year

Due to the impact of Covid-19 the 2019/20 financial statements are still being audited. The review thereof will thus only be done after the report is finalized in March 2020. To date no material findings were raised.

6.2 Comments on the Financial Ratio

- ✎ The liquidity ratio is unfavourable and the lower ratio is mostly reflective of the increase in payables. The low liquidity ratio does require a major improvement in the bottom line as reflected on the statement of financial performance to rectify and bring the ratio in line with the norm. The recovery is dependent on the budget constraints and the higher debtors' impairment realised.
- ✎ A high cost coverage ratio is necessary in a highly fluctuating income environment as it indicates the ability to cover monthly fixed expenditure costs if there is a sudden loss of income. The higher ratio in this instance is reflective of the higher cash held at year end than in the previous year.
- ✎ The total outstanding services debtors' ratio remains unfavourable in the last period and it can be attributed to the low collection rate. Bad debts should also be written off to keep the ratio comparable between years.
- ✎ The debt coverage ratio has improved due to the redemption liabilities in the prior year with the result that there is reduction in the amount of loans to be serviced. Only two loans remain of which one will be serviced in the 2020/21 financial year.
- ✎ The financial performance of the municipality can be measured in the lower creditors' efficiency ratio. The municipality must work towards a cash positive budget to ensure that creditors can be serviced.
- ✎ The low reliance on capital funding is reflected in the ratio of capital charges to operational expenditure. The ratio reduced substantially in relation to the prior year as a result of redemptions of loans in the prior year.

- ✎ The ratio of employee cost to revenue is relatively constant and falls in the ranges that are experienced in the local government sector.
- ✎ Although the ratio of repair and maintenance increased in the current year it remains a concern as it is lower than what is expected of a municipality. It must be noted that the salary cost of repair and maintenance is not included and will increase the percentage if included.
- ✎ Management must implement revenue enhancement and recovery strategies while ensuring that other non-essential costs are reduced and managed to enable the municipality to recover and improve the ratios and improve service delivery.

PART 4: FINANCIAL RECOVERY PLAN

7.1 Financial Recovery Plan

With the 2020/21 Special COVID Adjustment Budget that was approved end of September 2020. The municipality was required to adopt a financial recovery plan to correct the unfunded cash flow position and report monthly on the progress. Find below the feedback from directors as at 31 December 2020.

Revenue Enhancement Measures

Operating Revenue Activities	Time Frame (as disclosed on the adopted financial plan)	Achievements / Non-achievements	Reasons for Non-achievements	Remedial Actions to address non-achievements
The disposal of various stands in KOSH at R5 242 850 vat inclusive	30 June 2021	Dir Choche	No feedback received	
Enhance and improve on the building plan approval system (BCX). Additional property rates and services charges revenue to be generated due to the increase in the value of the property	Ongoing	Dir Choche	No feedback received	
Supplementary valuation of 3 000 (Catalytic project) properties whose land use has changed leading to additional property rates and services charges revenue generation due to the increase in the value of the property	31 December 2020	Dr Choche / Ass Dir Nami Kegakilwe	700 Transfers were done	Ongoing
Transfer of 10 properties belonging to relevant government departments and entities	30 June 2021	Dir Choche / Ass Dir	No feedback received	

Operating Revenue Activities	Time Frame (as disclosed on the adopted financial plan)	Achievements / Non-achievements	Reasons for Non-achievements	Remedial Actions to address non-achievements
Generation of additional R5 mil per annum as a result of extension of the waste collection services to commercial and industrial areas	30 June 2021	Dir Molawa	Ongoing	
Installation of electricity smart meters to commercial and industrial users to reduce the distribution losses	30 June 2021	CFO	The tender has close and is at procurement committees.	
Conduct customer data records cleansing and update. Linking of billing system to the Geographic Information System	31 December 2020	Ass Dir Nami Kegakilwe	In process, ongoing. Migrated to Solar.	
Investigate and verify the cause of the billing discrepancies on the metered services charges (water, sewerage and electricity) 🔧 Correct the billing system	30 June 2021	Ass Dir Nami Kegakilwe	Committee appointed that handle disputes. Water meter replacement is a challenge.	
Installation of Anti-tempering boxes. This prohibit illegal access to the prepaid meters for tampering.	30 June 2020	Procurement of 16 anti-tempering boxes for housing of prepaid split meters	The anti-tamper boxes could not be installed as community members threatened the contractor	The work can be carried out at the same time as the removal of the bridged meters. A programme has been approved by the Acting Executive Mayor and work has been earmarked to start on 11 January 2021 in Ward 3
Removal and legalization of unauthorized connections	31 December 2020	An awareness meeting with affected Cllr's was held and a program of action has been approved by the Municipal Manager and the Acting Executive Mayor. It is proposed to start in Ward 3 as from 11 January 2021.	Ward councillors have been issued with information of those in their wards who are not purchasing electricity for preparation of the action of the programme	

Operating Revenue Activities	Time Frame (as disclosed on the adopted financial plan)	Achievements / Non-achievements	Reasons for Non-achievements	Remedial Actions to address non-achievements
<ul style="list-style-type: none"> Develop time of use tariffs for electricity. 	30 June 2021	DD Oupa Kgoete / Ass Dir Nami Kegakilwe	Part of the 2021/22 budget process. Depended on Smart metering	Ongoing
1. Installation of prepaid meters	30 June 2021	DD Oupa Kgoete / Ass Dir Kevin Weitsz	Ongoing	Ongoing
2. Intensify debt collection both in-house and through debt collectors	30 June 2021	DD Oupa Kgoete / Ass Dir Kevin Weitsz	Transfer has been done 34 289 cases transferred. New matters to be handed over and top ups to be done on existing handovers. R 571 155 collected for December 2020 Internal actions – 18 697 final demands delivered, 6 109 Water restrictions done	New handovers and top ups to debt collectors to be actioned beginning February 2021. Meeting held with DC on 7 Jan 2021.
3. Provide incentives scheme to customers for encouraging them to pay outstanding debt	31 March 2021	DD Oupa Kgoete / Ass Dir Kevin Weitsz		Consumers have been informed by billboards, emails, radio, etc.
Collection of Government Debt	30 June 2021	DD Oupa Kgoete / Ass Dir Kevin Weitsz	Ongoing	Ongoing
Collection of Business Debt	30 June 2021	DD Oupa Kgoete / Ass Dir Kevin Weitsz	Ongoing	Ongoing
Collection of traffic fines	30 June 2021	Dir Nkhumane/ Ass Dir Nkgapele	No response from department	

Operating Expenditure

Cost Cutting Measures	Time Frame (as disclosed on the adopted financial plan)	Achievements / Non- achievements	Reasons for Non- achievements	Remedial Actions to address non- achievements
<ul style="list-style-type: none"> ⇒ Change network configuration to Maximise the Notified Maximum Demand from Eskom. ⇒ Combine the bulk accounts of the two former municipalities. ⇒ Install electricity check meters on the Eskom supply points to the municipal facilities to verify Eskom readings 	30 June 2021	<ul style="list-style-type: none"> ⇒ Jouberton, Uraniaville, Munic Main has been combine and the municipality is not penalised due to diversity. Matlosana and Klerksdorp North has been combined also. ⇒ All eights bulk accounts have been combined into one account ⇒ Check meters has been installed in all eight intake points. 6 are inline and two out of scale. Investigations in progress on the 2. 	Investigations on the two outlier ESKOM Bulk metering points is being delayed by lack of materials to attend to the problems	Availability of Electrical materials to be prioritized
<ul style="list-style-type: none"> ⇒ Upgrading 33/11 KV and 22/11 KV substations to 132/11KV substations ⇒ Identify the optimum operational voltage profile for the network. Reduction of electricity losses 	30 June 2021	<ul style="list-style-type: none"> ⇒ Project submitted for funding to be considered and is part of IDP unfunded projects ⇒ The municipality together with MISA has develop systems performance for power interruption. 21 Transformers and Ring main units has been serviced to increase efficiency of this equipment resulting in reduction of technical losses. 	<ul style="list-style-type: none"> ⇒ The upgrading of substation project requires a huge capital outlay which the municipality currently does not have. ⇒ The servicing of transformers and ring main units is being affected by lack of materials in stores 	Availability of Electrical materials to be prioritized
Provide paraffin to only farmers	31 January 2021	DD Oupa Kgoete / Ass Dir. Kevin Weitsz	Policy matter that will be address during the 2021/22 budget process. implementation 1 July 2021	To address during 2021/22 budget process. Implementation 1 July 2021

Cost Cutting Measures	Time Frame (as disclosed on the adopted financial plan)	Achievements / Non- achievements	Reasons for Non- achievements	Remedial Actions to address non- achievements
<ul style="list-style-type: none"> ⇒ Installation and monitoring of bulk water meters ⇒ Verification and analysis of zonal water management boundaries ⇒ Establishment of water distribution zones and determination of zonal water losses/non-revenue water ⇒ Determination and elimination of real vs. apparent losses ratios 	30 June 2021	<ul style="list-style-type: none"> ⇒ Contractor on site appointed for the installation of PRV's of bulk meter have been identified or check meter for Midvaal. All 8 have been excavated for investigation of pipe sizes and all material and ancillary work to be done. ⇒ Water distribution zones have been identified and established investigation are verifications to follow as from January 2021. ⇒ Percentage progress 20% as at start of the annual builder's shutdown 	No progress due to contractor's shutdown period	Work to resume after the shutdown period around 11 January 2021
Reduction of overtime by 50 % of monthly total overtime spend	30 June 2021	The municipality has procured vehicles via lease to buy contract and this will reduce overtime. Contract for leasing of vehicles has been finalized to replace old fleet. Municipality is in the process of prioritizing vehicles to be replaced. A draft list of the vehicle requirements per directorate submitted for consideration by Top Management	N/A	N/A
Cut spending on fleet repairs and maintenance	01 January 2021	Contract for leasing of vehicles has been finalized to replace old fleet. Municipality is in the process of prioritizing vehicles to be replaced. A draft list of the vehicle requirements per directorate submitted for consideration by Top Management	N/A	N/A

Progress made on implementation of the Delayed Capital Projects

COMPONENT	PROJECT NAME	PROJECT REGISTRATION NO.	AMOUNT NEEDED TO COMPLETE THE PROJECT	BUDGETED AMOUNT	EXPENDITURE	PROGRESS STATUS
Construction	Extension of National Fresh Produce Market in Klerksdorp	MIG/NW2449/LED /17/18	R 8 576	R 8 576	R 0,00	Construction (26% progress)
Construction	Installation of New Communal Stand Pipes in Informal Settlement in KOSH	MIG/NW26902/W /20/21	R5 000 000,00	R5 000 000,00	R 2 455 299,95	Construction (95% progress)
Electrification	Refurbishment of Electrical and Mechanical Equipment in the Sewer Pump Stations in KOSH	MIG/NW2720/S/20/21	R18 948 537,98,	R18 948 537,98	R 0,00	Construction (5% progress)
Construction	Jouberton/Alabama Precinct Bulk Services Infrastructure	MAT300 - UNS_MAT - BP01 - PP04	R2 450 778,54	R2 450 778,54	R 0,00	Construction (65% progress)
Construction	Jouberton Taxi Rank	MAT300 - UNS_MAT - BP01 - PP03	R2 012,42	R2 012,42	R 0,00	Construction (48% progress)
Construction	Jouberton Youth Development Centre	MAT300 - UNS_MAT - BP01 - PP09	R200 000,00	R200 000,00	R0,00	Design (0% progress)
Construction	Construction of 88 kV Medium Voltage Loop –in Loop out line in Alabama Substation		R90 554,74	R90 554,74	R0,00	Construction (60% progress)
Construction	Retrofitting 679 conventional street lights with LED Lights (Phase 1)		R106 408,79	R106 408,79	R0,00	Construction (95% progress)

PART 5: PERFORMANCE ASSESSMENT

8. STATUS OF SERVICE DELIVERY PERFORMANCE AGAINST INDICATORS AND TARGETS SET

The Executive Mayor approved the SDBIP, which include the municipality's key performance indicators for 2020/21, in terms of Section 53(1) (c) (ii) of the Local Government: Municipal Finance Management Act (MFMA), on 25 June 2020 (EM 7/2019).

In order to comply with MFMA Section 72, the Municipal Budget and Reporting Regulations, 2008 (Regulation 33-35) and MFMA Circular 13, the Performance Management Unit conducted mid-year SDBIP assessments by conducting workshops with the directorates during December 2020.

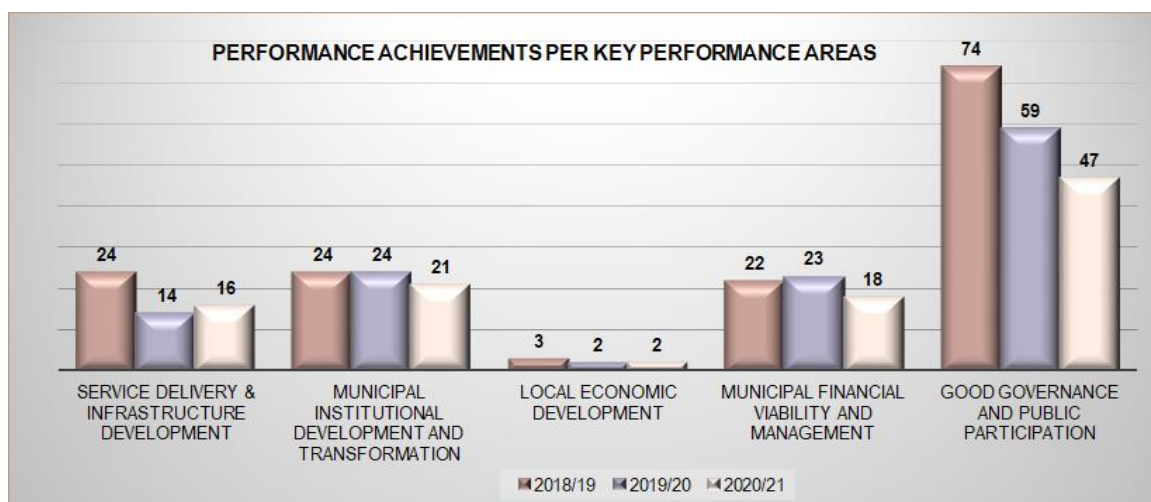
Focus during these assessment sessions were placed on the following:

- ↳ COVID-19 assessment on approved key performance indicators and targets for the past 6 months as well as the impact there of for the remainder of the financial year
- ↳ Submission dates and flow of information
- ↳ Adjustment of budgets
- ↳ Adjustment of targets
- ↳ Well defined indicators and targets
- ↳ Vote numbers
- ↳ Internal Audit findings

Detailed below is the achievements for the first half of the financial year ending 31 December 2020, which measures the overall performance for the municipality per Key Performance Area as well as per individual directorates.

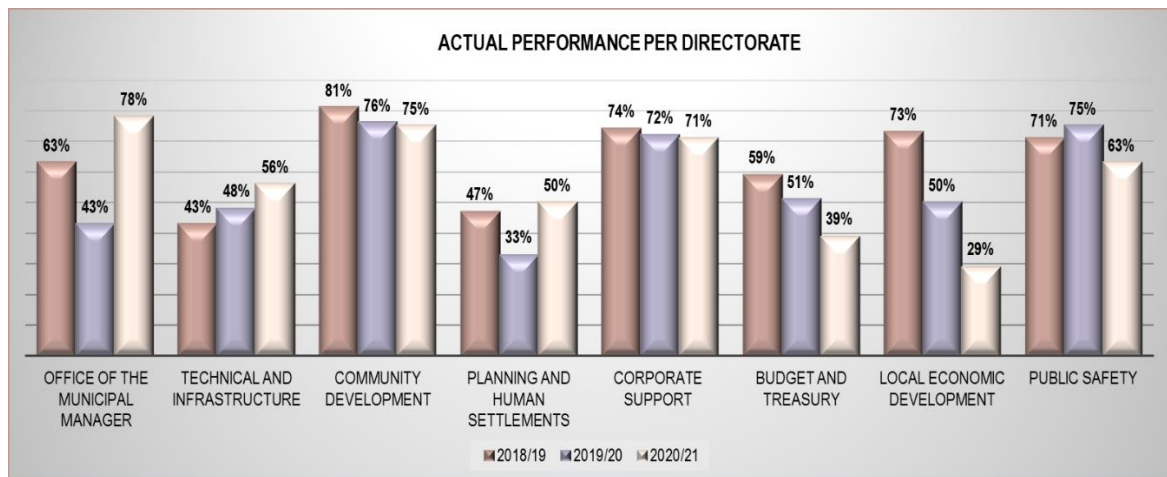
Performance by Government's 5 Key Performance Areas:

KEY PERFORMANCE AREAS	NUMBER OF APPLICABLE KPI's	NUMBER ACHIEVED	% ACHIEVED
Service Delivery & Infrastructure Development	43	16	37%
Municipal Institutional Development and Transformation	26	21	81%
Local Economic Development	8	2	25%
Municipal Financial Viability and Management	40	18	45%
Good Governance and Public Participation	75	47	63%
Total	192	104	54%



Performance by the various directorates

DIRECTORATES	NUMBER OF KPI'S APPLICABLE TO 1 ST AND 2 ND QUARTER	NUMBER OF KPI'S ACHIEVED	NUMBER OF KPI'S NOT ACHIEVED	% ACHIEVEMENT
Office of the Municipal Manager	18	14	4	78%
Technical and Infrastructure	46	26	20	56%
Community Development	12	9	3	75%
Planning and Human Settlements	18	9	9	50%
Corporate Support	17	12	5	71%
Budget and Treasury	38	15	23	39%
Local Economic Development	24	7	17	29%
Public Safety	19	12	7	63%
Overall Performance	192	104	88	54%



The municipality met 54% out of the applicable 192 KPI's for the period 1 July 2020 to 31 December 2020, while 46% of the KPI targets were not achieved at 31 December 2020.

9. COMMENTS ON THE AUDITOR-GENERAL'S OPINION - 2019/20

In terms of the MFMA Circular No 104, dated 7 August 2020, the Minister of Finance exempted municipalities and municipal entities from submitting key reports. The exemption notice allows for a two-months delay in the submission of Annual Financial Statements, Annual Reports, Audit Opinions, Oversight reports and associated processes.

The Auditor-General has not finalized the 2019/20 audit due to this extension to timelines and there for no comments on the Auditor-General's Opinion for 2019/20 can be reported.

11. PROPOSED ADJUSTMENTS

After careful assessment, it is suggested that the following Key Performance Indicators be adjusted accordingly on the approved 2019/20 Service Delivery Budget and Implementation Plan.

KPI'S to be adjusted on the 2019/20 SDBIP are summarized in the following table:

CURRENT APPROVED KEY PERFORMANCE INDICATORS 2020/21 SDBIP

PROJECTS

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 1: SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT					
DIRECTORATE: TECHNICAL AND INFRASTRUCTURE					
SECTION: PMU					
PMU3	40256472420 MGC21ZZWM	Laying 0.119 km paving bricks with kerbs (0.140 km on Lebaleng road and 0.015 km on Mpisekhaya street), laying 0.201 storm-water pipe (0.161 km on Lebaleng and 0.040 km on Mpisekhaya street) and installing of road furniture and markings in Jouberton Ext 24 (Phase 8)(Ward 12) by 30 September 2020 R6 016 180	Court interdict in process that is restricting payment to the contractor. Annual and 3 rd quarter to be amended for final payment	<i>Laying 0.119 km paving bricks with kerbs (0.140 km on Lebaleng road and 0.015 km on Mpisekhaya street), laying 0.201 storm-water pipe (0.161 km on Lebaleng and 0.040 km on Mpisekhaya street) and installing of road furniture and markings in Jouberton Ext 24 (Phase 8)(Ward 12) by 31 December 2020 3rd Q: R6 016 180 paid</i>	N/A
PMU8	45106445020 NDC40ZZWM & 55106432420 NDC13ZZWM & 75156449420 NDC46ZZWM	Providing bulk services at the proposed Jouberton / Alabama precinct development (wards 3, 4, 12 & 37) by the - installation of 2.3 km of 150mm 11KV underground cables - upgrading of 1 pump-station at Jagspruit - casting shaft lifts 20 - 22 17 - 22 , bowl lift 1 - 6 - completing the roof slab of the 2M ^l Pressure Tower - complete with pipe work, valves and water tightness testing for by 30 June 2021 R21 851 723	The installation of 1.0km of 150mm 11KV underground cables and 5 miniature substations will not be completed due to designs that must be redesigned and approved. Awaited NT roll-over approval. Roll-over was only approved late in October 2020. 3 rd and 4 th quarter to be amended	<i>3rd Q: Installing 1.0km of 150mm 11KV underground cables and 5 miniature substations (deleted) 4th Q: Installing 1.0km of 150mm 11KV underground cables and 5 miniature substations (included)</i>	R22 097 502

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 1: SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT					
DIRECTORATE: TECHNICAL AND INFRASTRUCTURE					
SECTION: PMU					
PMU10	55106433020 MGC44ZZWM	Erecting 1 new high mast lights and refurbishing 2 existing high mast lights in Khuma (Phase 2)(Wards 31, 34 and 39) by 31 December 2020 R370 000	Funds allocated not sufficient to implement the project. Awaited NT roll-over approval. Roll-over was only approved late in October 2020. Annual target, 3 rd and 4 th quarter to be amended	<i>Erecting 1 new high mast lights and refurbishing 2 existing high mast lights in Khuma (Phase 2)(Wards 31, 34 and 39) by 30 June 2021</i> <i>3rd Q: Variation order approval. Erection of steel structures and energizing completed for 1 obsolete high mast lights (replacement). 2 Existing high mast lights refurbished.</i> <i>4th Q: Project completed.</i> R959 462	R959 462
PMU11	55106433020 MGC43ZZWM	Replacing 2 obsolete high mast lights high in Kanana (Phase 2)(Wards 23 - 27) by 31 March 2021 R526 697	Funds allocated not sufficient to implement the project. Awaited NT roll-over approval. Roll-over was only approved late in October 2020. Annual target, 3 rd and 4 th quarter to be amended	<i>Replacing 2 obsolete high mast lights high in Kanana (Phase 2)(Wards 23 - 27) by 30 June 2021</i> <i>3rd Q: Procurement of the contractor. Appointing the Contractor, establishing the site and procuring materials.</i> <i>4th Q: Erection of steel structures and energizing completed for 2 obsolete high mast lights (replacement). Project completed.</i> R676 020	R676 020
PMU13	40256472420 MGC90ZZWM	Laying of 0.8 km paved taxi routes and 0.8 km storm-water drainage in Kanana (Agapanthus street) (Phase 9)(Wards 22, 23, 24 and 36) by 30 June 2021 R6 000 000	Due to community unrest, the 2 nd quarter target could not be achieved. 3 rd quarter target to be revised.	<i>3rd Q: 0.8km excavations and construction of 0.8 km of roadbed and sub-base layer. Construction 0.8 km of sub-surface storm-water drainage in Agapanthus roads</i>	N/A

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 1: SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT					
DIRECTORATE: TECHNICAL AND INFRASTRUCTURE					
SECTION: PMU					
PMU12	40256472420 MGC89ZZWM	Laying of paved 2.11km of taxi route in Jouberton (Phase 9)(Wards 5, 6, 11, 13 and 14) at Anthodium street according to the project plan by 30 June 2021 R 10 000 000	Due to community unrest and payment demands, the contractor has withdrawn. The project had to re-advertise. 3 rd and 4 th quarter targets to be revised.	<u>3rd Q:</u> Site establishment. Constructing 1.0 km roadbed, 1.0km of selected layers and 1.0km of sub-base layer. <u>4th Q:</u> Constructing 1.1 km roadbed and 1,11km of selected layers and 1.11km of sub-base layer. Laying of 2.11km paving bricks and 4.22km kerbing. Road markings and signage. Project Completed. R 10 000 000	N/A
PMU17	55106433020 MGC84ZZWM	Refurbishing electrical and mechanical equipment at 3 water pump-stations in the Matlosana area (Wards 1 - 39) by 30 June 2021 R10 441 185	Lead-time extended due to backlogs for the supply of equipment from international manufacturers of suppliers because of COVID-19. 3 rd and 4 th quarters to be amended	<u>3rd Q:</u> Replacement of six (6) pumps. Replacement of six (6) motors, replacement of 1 electrical control panel, replacement of inlet and outlet diesel pipes. Replacement valves and soft starters. Installation of CCTV cameras, electric fence, bob wire and razor wire in six (6) pump stations (deleted) <u>4th Q:</u> Replacement of six (6) pumps. Replacement of six (6) motors, replacement of 1 electrical control panel, replacement of inlet and outlet diesel pipes. Replacement valves and soft starters. Installation of CCTV cameras, electric fence, bob wire and razor wire in six (6) pump stations (included). Three (3) pump-stations refurbished. Project Complete. R10 441 185	N/A

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 1: SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT					
DIRECTORATE: TECHNICAL AND INFRASTRUCTURE					
SECTION: PMU					
PMU19	551064330201 NC86ZZWM	Constructing 2km loop-in-loop-out new 88 kV medium voltage line, primary and secondary plant at Alabama (Matlosana) substation(20 MVA) (Phase 3)(Wards 3 - 5) by 31 March 2021 R8 000 000	Due to community unrest, the 2 nd quarter target could not be achieved. Awaited NT roll-over approval. Roll-over was only approved late in October 2020. 3 rd and 4 th quarter to be amended 3 rd quarter target to be revised.	<u>3rd Q:</u> Stringing of 2km by 3 lines cheekadee loop-in-loop-out new 88 kV medium voltage conductor constructed <u>4th Q:</u> Project Complete R8 090 555	R8 090 555
PMU24	45106446020 MGC82ZZWM	Installing 30 communal stand pipes in the informal settlements of the Matlosana area (Wards 1 - 7, 14 and 23) by laying 6.280 km of 75 Ø HDPE pipes with civil works and water meters; Installing 3 bulk meters (50 mm Ø) from the main supply to the informal settlement areas and by 31 December 2020 R 5 000 000	Due to the delays in recruitment of labours the project is behind schedule. 3 rd quarter to be amended	<u>3rd Q:</u> Installation of 4 communal standpipes complete with civil works and water meters Installation of 3 Bulk Meters (50 mm Ø) <u>4th Q:</u> Project completed and final payment. R 5 000 000	R 5 000 000
PMU25		Supplying and installing 3 pressure reducing valves, 8 bulk water meters and ancillary works in the Matlosana area (Wards 1 - 39) by 30 June 2021 R 5 000 000	Due to the delays in recruitment of labours the project is behind schedule. 3 rd quarter to be amended	<u>3rd Q:</u> Investigations and excavations for the exposure of the existing services completed. Construction of 8 chambers for 8 bulk meters. Procurement of material for the installation of 3 Pressure Reducing Valves and 8 Bulk Meters.	R 5 000 000

DIRECTORATE COMMUNITY DEVELOPMENT

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 1: SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT					
DIRECTORATE: COMMUNITY DEVELOPMENT					
SECTION: LIBRARY SERVICES					
LIB1	30152283610 NXP95ZZWM; 30152303300 NXMRCZZWM	Improving library services and maintenance at all 12 libraries according to the operational activities on the approved project business plan by 30 June 2021 R216 000	Grants only received in October 2020. Process still at SCM. 3 rd and 4 th quarter targets to be amended	<i>Improving library services and maintenance at all 12 libraries according to the operational activities on the approved project business plan by 30 June 2021</i> 3 rd Q: R108 000 4 th Q: R216 000	N/A
LIB2	30152283600 NXP52ZZWM	Improving supplementary shortcoming at all 12 libraries according to the operational activities on the approved project business plan by 30 June 2021 R607 000	Grants only received in October 2020. Process still at SCM. 3 rd and 4 th quarter targets to be amended	<i>Improving supplementary shortcoming at all 12 libraries according to the operational activities on the approved project business plan by 30 June 2021</i> 3 rd Q: R303 500 4 th Q: R607 000	N/A

**OPERATIONAL
OFFICE OF THE MUNICIPAL MANAGER**

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 2: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION					
DIRECTORATE: OFFICE OF THE MUNICIPAL MANAGER					
SECTION: OFFICE OF THE MUNICIPAL MANAGER					
MM4	N/A	Attending 11 LLF meetings by 30 June 2021	1 Extra meeting was conducted during the second quarter due to labour unrest. Annual target to be amended accordingly.	<i>Attending 12 LLF meetings by 30 June 2021</i>	N/A
KEY PERFORMANCE AREA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION					
DIRECTORATE: OFFICE OF THE MUNICIPAL MANAGER					
SECTION: OFFICE OF THE MUNICIPAL MANAGER					
MM5	N/A	Conducting 12 SDBIP meetings between MM and directors (leading to quarterly performance assessments) by 30 June 2021	Schedule of Management meetings were not fully honoured due to COVID-19 and other pressing matters. 5 Meetings could not be conducted. Annual target to be amended accordingly.	<i>Conducting 7 SDBIP meetings between MM and directors (leading to quarterly performance assessments) by 30 June 2021</i>	N/A
SECTION: PERFORMANCE MANAGEMENT					
PMS1	N/A	Approving the 2019/20 Annual Performance Report (Unaudited Annual Report) by Municipal Manager by 31 October 2020	The APR could not be submitted on time, because management had to mitigate external factors such as the delayed appointment of service provider for Solar, regular office closures due to positive COVID-19 cases and labour unrest. APR was submitted in November 2020. Annual target to be amended accordingly.	<i>Approving the 2019/20 Annual Performance Report (Unaudited Annual Report) by Municipal Manager by November 2020</i>	N/A

OFFICE OF THE MUNICIPAL MANAGER

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION					
DIRECTORATE: OFFICE OF THE MUNICIPAL MANAGER					
SECTION: MPAC					
MPAC5	N/A	Conducting 12 (s32) meetings to investigate unauthorised, irregular, fruitless and wasteful expenditure of the municipality's performance and financial situation by 30 June 2021	The incumbent does not report the MPAC, but directly to the Office of the Municipal Manager.	<i>Move back to MM Office as MM6</i>	N/A

DIRECTORATE TECHNICAL AND INFRASTRUCTURE

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 2: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION					
DIRECTORATE: TECHNICAL AND INFRASTRUCTURE					
SECTION: DIRECTOR TECHNICAL AND INFRASTRUCTURE					
DTI3	N/A	Attending 11 LLF meetings by 30 June 2021	1 Extra meeting was conducted during the second quarter due to labour unrest. Annual target to be amended accordingly	<i>Attending 12 LLF meetings by 30 June 2021</i>	N/A
KEY PERFORMANCE AREA 4: MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT					
SECTION: ALL SUB-DIRECTORATES					
	N/A	All financial figures	If any financial figures change during the Adjustment Budget in February 2021, figures will be updated accordingly	<i>To be amended on approval of the Adjustment Budget in February 2021</i>	<i>To be determined</i>

DIRECTORATE TECHNICAL AND INFRASTRUCTURE

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION					
DIRECTORATE: TECHNICAL AND INFRASTRUCTURE					
SECTION: DIRECTOR					
DTI4	N/A	Conducting 22 SDBIP meetings with senior personnel in own directorate by 30 June 2021	Director identified the need to conduct more SDBIP meetings with directorate to ensure better service deliver. Annual, 3 rd and 4 th quarter targets to be amended accordingly.	<i>Conducting 32 SDBIP meetings with senior personnel in own directorate by 30 June 2021</i> <u>3rd Q:</u> 7 Meetings conducted <u>4th Q:</u> 8 Meetings conducted	N/A
KEY PERFORMANCE AREA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION					
DIRECTORATE: TECHNICAL AND INFRASTRUCTURE					
SECTION: ELECTRICAL AND MECHANICAL					
ELE6	N/A	Resolving at least 50% of all high mast lights complaints in the CoM licensed area (telephonic, written and verbal) received by 30 June 2021	Non-availability of materials at Central Stores make it impossible to deal with all the high mast light problems. Percentage should be lowered to 40%. Annual, 3 rd and 4 th quarter targets to be amended accordingly.	<i>Resolving at least 40% of all high mast lights complaints in the CoM licensed area (telephonic, written and verbal) received by 30 June 2021</i> <u>3rd Q:</u> 40% Nr. received / Nr resolved <u>4th Q:</u> 40% Nr. received / Nr resolved	N/A
ELE7	N/A	Resolving 100% of all traffic control signals complaints in the CoM licensed area (telephonic, written and verbal) received by 30 June 2021	Non-availability of materials at Central Stores make it impossible to deal with all the traffic control signal problems. Percentage should be lowered to 97%. Annual, 3 rd and 4 th quarter targets to be amended accordingly.	<i>Resolving 97% of all traffic control signals complaints in the CoM licensed area (telephonic, written and verbal) received by 30 June 2021</i> <u>3rd Q:</u> 97% Nr. received / Nr resolved <u>4th Q:</u> 97% Nr. received / Nr resolved	N/A

DIRECTORATE CORPORATE SUPPORT

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 2: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION					
DIRECTORATE: CORPORATE SUPPORT					
SECTION: DIRECTOR CORPORATE SUPPORT					
DCS3	N/A	Attending 11 LLF meetings by 30 June 2021	1 Extra meeting was conducted during the second quarter due to labour unrest. Annual target to be amended accordingly	<i>Attending 12 LLF meetings by 30 June 2021</i>	N/A
SECTION: LABOUR RELATIONS					
LR1	N/A	Convening 11 LLF meetings by 30 June 2021	1 Extra meeting was conducted during the second quarter due to labour unrest. Annual target to be amended accordingly	<i>Convening 12 LLF meetings by 30 June 2021</i>	N/A
LR2	N/A	Conducting 2 workshops on employment related issues and the Collective Agreement by 30 June 2021	Need to include more stakeholders such as CCMA and SALGA etc. Annual & 4 th quarter targets to be amended accordingly.	<i>Conducting and / or co-ordinating 2 workshops on employment related issues and the Collective Agreement by 30 June 2021</i> <i>3rd Q: 1 Workshop conducted / co-ordinated</i>	N/A
KEY PERFORMANCE AREA 4: MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT					
DIRECTORATE: CORPORATE SUPPORT					
SECTION: ALL SUB-DIRECTORATES					
	N/A	All financial figures	If any financial figures change during the Adjustment Budget in February 2021, figures will be updated accordingly	<i>To be amended on approval of the Adjustment Budget in February 2021</i>	<i>To be determined</i>

DIRECTORATE CORPORATE SUPPORT

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 4: MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT					
DIRECTORATE: CORPORATE SUPPORT					
SECTION: SKILLS DEVELOPMENT					
SKIL1		Spending on Skills Development (Training) for 2020/21 by 30 June 2021 R546 000	<i>Service Provider not appointed yet. 3rd and 4th quarter to be amended</i>	<i>Spending on Skills Development (Training) for 2020/21 by 30 June 2021 3rd Q: Appoint a panel of service providers. 10% spending. R54 600 4th Q: 100% Spending R546 000</i>	N/A
KEY PERFORMANCE AREA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION					
DIRECTORATE: CORPORATE SUPPORT					
SECTION: CORPORATE ADMINISTRATION					
ADM1	N/A	Conducting 50 (sec.80) committee meetings (Portfolio Meetings) by 30 June 2021	Due to council instability and prolonging of COVID-19, not all portfolio meetings were conducted. Annual and 3 rd & 4 th quarter targets to be amended accordingly.	<i>Conducting 32 (sec.80) committee meetings (Portfolio Meetings) by 30 June 2021 3rd Q: 10 (sec.80) committee meetings conducted 4th Q: 11 (sec.80) committee meetings conducted</i>	N/A
ADM2	N/A	Conducting 14 Mayoral Committee meetings (special meetings included) by 30 June 2021	Special Mayco meetings to be held as per the need to deal with urgent compliance matters. Annual and 4 th quarter targets to be amended accordingly.	<i>Conducting 16 Mayoral Committee meetings (special meetings included) by 30 June 2021 4th Q: 5 MayCo meetings conducted</i>	N/A
ADM3	N/A	Conducting 15 Council meetings (special meetings included) by 30 June 2021	Special Council meetings held as per the need to deal with urgent compliance matters. Annual and 4 th quarter targets to be amended accordingly.	<i>Conducting 18 Council meetings (special meetings included) by 30 June 2021 4th Q: 5 Special Council meetings conducted</i>	N/A

DIRECTORATE BUDGET AND TREASURY

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 1: SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT					
DIRECTORATE: FINANCIAL SERVICES					
SECTION: REVENUE MANAGEMENT					
REV8	N/A	Approving at least 10 000 households with free basic alternative energy (indigents) by 30 June 2021	More residents apply for indigent subsidies due to job losses because of COVID-19. Target to increase to 12 000. Annual, 3 rd & 4 th quarter targets to be amended accordingly.	Approving at least 12 000 households with free basic alternative energy (indigents) by 30 June 2021 <i>3rd Q: 11 500</i> <i>4th Q: 12 000</i>	N/A
KEY PERFORMANCE AREA 2: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION					
DIRECTORATE: FINANCIAL SERVICES					
SECTION: CHIEF FINANCIAL OFFICER					
CFO3	N/A	Attending 11 LLF meetings by 30 June 2021	1 Extra meeting was conducted during the second quarter due to labour unrest. Annual target to be amended accordingly.	<i>Attending 12 LLF meetings by 30 June 2021</i>	N/A
KEY PERFORMANCE AREA 4: MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT					
DIRECTORATE: FINANCIAL SERVICES					
SECTION: ALL SUB-DIRECTORATES					
	N/A	All financial figures	If any financial figures change during the Adjustment Budget in February 2021, figures will be updated accordingly	<i>To be amended on approval of the Adjustment Budget in February 2021</i>	<i>To be determined</i>

DIRECTORATE COMMUNITY DEVELOPMENT

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 2: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION					
DIRECTORATE: COMMUNITY DEVELOPMENT					
SECTION: DIRECTOR COMMUNITY DEVELOPMENT					
DCD3	N/A	Attending 11 LLF meetings by 30 June 2021	1 Extra meeting was conducted during the second quarter due to labour unrest. Annual target to be amended accordingly.	<i>Attending 12 LLF meetings by 30 June 2021</i>	N/A
SECTION: OCCUPATIONAL HEALTH SUPPORT					
HEA1	N/A	Conducting 8 health promotions programmes as identified by 30 June 2021	More emphasis was put on education on the COVID-19 to flatten the infection rate as per the various regulations by DoE&L. Annual, 3 rd & 4 th quarter targets to be amended.	<i>Conducting 50 health promotions programmes as identified by 30 June 2021</i> <i>3rd Q: 8 Health programmes conducted</i> <i>4th Q: 8 Health programmes conducted</i>	N/A
KEY PERFORMANCE AREA 4: MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT					
SECTION: ALL SUB-DIRECTORATES					
	N/A	All financial figures	If any financial figures change during the Adjustment Budget in February 2021, figures will be updated accordingly	<i>To be amended on approval of the Adjustment Budget in February 2021</i>	<i>To be determined</i>
KEY PERFORMANCE AREA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION					
SECTION: LIBRARY SERVICES					
LIB3	N/A	Presenting 252 awareness programmes and events at libraries and other venues in the CoM municipal area by 30 June 2021	Less programmes were presented due to strict Covid-19 measures at schools, ECD's and Old Age Homes. Annual and 3 rd quarter targets to be amended accordingly	<i>... 182 awareness programmes and events</i> <i>3rd Q: 60 Programmes / events presented</i> <i>4th Q: 90 Programmes / events presented</i>	N/A
SECTION: MUSEUM AND HERITAGE					
MUS1	N/A	Conducting at least 45 consultation sessions with educators, heritage awareness and disseminate educational content by 30 June	Greater interest in museum. Target should be amended to 52. Annual and 3 rd quarter targets to be amended accordingly	<i>... 45 consultation sessions</i> <i>3rd Q: 20 Consultation sessions conducted</i>	N/A

DIRECTORATE LOCAL ECONOMIC DEVELOPMENT

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 2: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION					
DIRECTORATE: LOCAL ECONOMIC DEVELOPMENT					
SECTION: DIRECTOR LOCAL ECONOMIC DEVELOPMENT					
DLED3	N/A	Attending 11 LLF meetings by 30 June 2021	1 Extra meeting was conducted during the second quarter due to labour unrest. Annual target to be amended accordingly.	<i>Attending 12 LLF meetings by 30 June 2021</i>	N/A
KEY PERFORMANCE AREA 4: MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT					
SECTION: ALL SUB-DIRECTORATES					
	N/A	All financial figures	If any financial figures change during the Adjustment Budget in February 2021, figures will be updated accordingly	<i>To be amended on approval of the Adjustment Budget in February 2021</i>	<i>To be determined</i>
KEY PERFORMANCE AREA 3: LOCAL ECONOMIC DEVELOPMENT					
SECTION: LOCAL ECONOMIC DEVELOPMENT					
LED1	N/A	Creating 190 permanent / sustainable jobs which exceed 3 months through the Municipality's local economic development initiatives including capital projects by 30 June 2021	Due to COVID-19 not all 80 permanent / sustainable jobs during the 2 nd quarter. Annual, 3 rd and 4 th quarter targets to be amended accordingly.	<i>Creating 105 permanent / sustainable jobs which exceed 3 months June 2021</i> <i>3rd Q: 35 Permanent / sustainable jobs</i> <i>4th Q: 35 Permanent / sustainable jobs</i>	N/A
LED2	85102281220 PRP28ZZWM	Establishing / resuscitating 4 functional cooperatives and 16 SMME's in the Matlosana area by 30 June 2021	Due to COVID-19 no cooperatives or SMME's could be established / resuscitated during the 2 nd quarter. Annual target to be amended accordingly.	<i>Establishing / resuscitating 2 functional cooperatives and 10 SMME's in the Matlosana area by 30 June 2021</i>	N/A
LED4	N/A	Registering at least 100 street trader's informal street traders to transformed and capacitated them into formal local business investors by 30 June 2021	25 More informal street traders to be registered during the 3 rd quarter. Annual target to be amended accordingly.	<i>Registering at least 125 street trader's informal street traders to transformed and capacitated them into formal local business investors by 30 June 2021</i> <i>3rd Q: 37 Street traders registered</i> <i>4th Q: 38 Street traders registered</i>	N/A

DIRECTORATE PUBLIC SAFETY

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 2: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION					
DIRECTORATE: PUBLIC SAFETY					
SECTION: DIRECTOR					
DPS3	N/A	Attending 11 LLF meetings by 30 June 2021	1 Extra meeting was conducted during the second quarter due to labour unrest. Annual target to be amended accordingly.	<i>Attending 12 LLF meetings by 30 June 2021</i>	N/A
KEY PERFORMANCE AREA 4: MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT					
DIRECTORATE: PUBLIC SAFETY					
SECTION: ALL SUB-DIRECTORATES					
	N/A	All financial figures	If any financial figures change during the Adjustment Budget in February 2021, figures will be updated accordingly	<i>To be amended on approval of the Adjustment Budget in February 2021</i>	<i>To be determined</i>
LIS2	10151380620 ORZZZZZWM	Collecting revenue from Motor Vehicle Testing by 30 June 2021 R15 000 000	Budget amount to high. Income generated for 2019/20 was only R10 505 057. Amount to be decreased to R14 700 000 or alternatively to R98% of R15 000 000.	<i>To be amended on approval of the Adjustment Budget in February 2021</i>	<i>To be determined</i>
TRA5	10201040040 FNZZZZZWM	Collecting revenue from law enforcement by 30 June 2021	TRA5 is a repetition on TRA3 and should therefore be removed from the SDBIP	<i>Removed</i>	N/A

DIRECTORATE PUBLIC SAFETY

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION					
DIRECTORATE: PUBLIC SAFETY					
SECTION: FIRE AND EMERGENCY					
FIR2	N/A	Conducting 6 fire prevention information sessions according to programme in identified wards by 30 June 2021	Due to the slow alert level progress of COVID-19, the community are still afraid to attend gatherings. No sessions could therefore be successfully conducted during the 2 nd quarter. Annual target to be amended accordingly	<i>Conducting 4 fire prevention information sessions according to programme in identified wards by 30 June 2021</i>	N/A
FIR3	N/A	Conducting 6 fire safety campaigns for schools in the CoM municipal area according to programme by 30 June 2021	Due to the slow alert level progress of COVID-19, the teams are not allowed to visit the schools. No sessions could therefore be successfully conducted during the 2 nd and 3 rd quarters. Annual and 3 rd quarter target to be amended accordingly	<i>Conducting 2 fire safety campaigns for schools in the CoM municipal area according to programme by 30 June 2021</i> <u>3rd Q:</u> 0 Fire safety campaigns conducted	N/A
SECTION: TRAFFIC AND SECURITY					
TRA2		Conducting 39 traffic and road safety campaigns at schools and crèches in the CoM municipal area according to programme by 30 June 2021	Due to the slow alert level progress of COVID-19, the teams are not allowed to visit the schools. No sessions could therefore be successfully conducted during the 2 nd and 3 rd quarters. Annual and 3 rd quarter target to be amended accordingly	<i>Conducting 13 traffic and road safety campaigns at schools and crèches in the CoM municipal area according to programme by 30 June 2021</i> <u>3rd Q:</u> 8 Safety campaigns conducted	N/A

DIRECTORATE PLANNING AND HUMAN SETTLEMENTS

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 2: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION					
DIRECTORATE: PUBLIC SAFETY					
SECTION: DIRECTOR					
DPHS3	N/A	Attending 11 LLF meetings by 30 June 2021	1 Extra meeting was conducted during the second quarter due to labour unrest. Annual target to be amended accordingly.	<i>Attending 12 LLF meetings by 30 June 2021</i>	N/A
KEY PERFORMANCE AREA 4: MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT					
DIRECTORATE: PLANNING AND HUMAN SETTLEMENTS					
SECTION: ALL SUB-DIRECTORATES					
ALL		All financial figures		<i>To be amended on approval of the Adjustment Budget in February 2021</i>	<i>To be determined</i>
SECTION: TOWN-PLANNING AND BUILDING SURVEY					
BS4		Collecting at least 80% of budgeted revenue from building plan applications by 30 June 2021 80% of R730 000 (R548 000)	Section already over-performing. Annual, 3 rd and 4 th quarter targets to be adjusted accordingly.	<i>Collecting at least 90% of budgeted revenue from building plan applications by 30 June 2021</i> <i>3rd Q: R548 000</i> <i>4th Q: R657 000</i>	<i>90% of R730 000 (R657 000)</i>
TP2		Collecting at least 75% of budgeted revenue from land use / development applications by 30 June 2021 75% of R386 000 (R289 500)	Section under-performed. Annual, 3 rd and 4 th quarter targets to be adjusted accordingly.	<i>Collecting at least 55% of budgeted revenue from land use / development applications by 30 June 2021</i> <i>3rd Q: R144 750</i> <i>4th Q: R212 300</i>	<i>55% of R386 000 (R212 300)</i>

ITEM NR.	IDP & BUDGET LINKAGE / PROJECT ID.	OBJECTIVE / KEY PERFORMANCE INDICATORS (KPI) WITH ANNUAL TARGET	REASON AND SUGGESTIONS FOR ADJUSTMENT	ADJUSTED ANNUAL AND / OR QUARTERLY TARGET	ADJUSTED AMOUNT
KEY PERFORMANCE AREA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION					
DIRECTORATE: PLANNING AND HUMAN SETTLEMENTS					
SECTION: DIRECTOR					
HOU4	N/A	Registering 1 200 beneficiaries on the Matlosana Housing needs register for housing opportunities by 30 June 2021	Section already over-performing. Annual, 3 rd and 4 th quarter targets to be adjusted accordingly.	<i>Registering 2 500 beneficiaries on the Matlosana Housing needs register for housing opportunities by 30 June 2021</i> <u>3rd Q:</u> 673 Needs registered <u>4th Q:</u> 673 Needs registered	N/A
HOU7	N/A	Resolving at least 50% of all housing disputes in the Matlosana area by June 2020	Baseline performance is 18%. Convening dispute meetings are problematic due to Councillor availability. Annual, 3 rd and 4 th quarter targets to be adjusted accordingly.	<i>Resolving at least 25% of all housing disputes in the Matlosana area by June 2020</i> <u>3rd Q:</u> 25% Nr received / Nr resolved <u>4th Q:</u> 25% Nr received / Nr resolved	N/A
LAN1	N/A	Administering and finalizing at least 50% of all acquisition applications by 30 June 2021	Council and portfolio meetings do not sit for approval. Annual, 3 rd and 4 th quarter targets to be adjusted accordingly.	<i>Administering and finalizing at least 30% of all acquisition applications by 30 June 2021</i> <u>3rd Q:</u> 30% Nr received / Nr resolved <u>4th Q:</u> 30% Nr received / Nr resolved	N/A
BS1	N/A	Resolving at least 35% of conducted building inspections to monitor and enforce compliance with the building regulations and standards across the CoM municipal area by June 2020	Section already over-performing. Annual, 3 rd and 4 th quarter targets to be adjusted accordingly.	<i>Resolving at least 85% of conducted building inspections to monitor and enforce compliance with the building regulations and standards across the CoM municipal area by June 2020</i> <u>3rd Q:</u> 85% Nr detected / Nr resolved <u>4th Q:</u> 85% Nr detected / Nr resolved	N/A

BS2	N/A	Receiving and assessing at least 70% of all building plan applications within the legal stipulated timeframe of 30 working days by 30 June 2021	Section already over-performing. Annual, 3 rd and 4 th quarter targets to be adjusted accordingly.	<i>Receiving and assessing at least 90% of all building plan applications within the legal stipulated timeframe of 30 working days by 30 June 2021</i> <u>3rd Q:</u> 90% <i>Nr of plans received / Nr of plans assessed detected / Nr resolved</i> <u>4th Q:</u> 90% <i>Nr of plans received / Nr of plans assessed</i>	N/A
TP1	N/A	Finalising at least 50% of all land use applications within 90 days by 30 June 2021	Section already over-performing. Annual, 3 rd and 4 th quarter targets to be adjusted accordingly.	<i>Finalising at least 95% of all land use applications within 90 days by 30 June 2021</i> <u>3rd Q:</u> 95% <i>Nr of applications received / Nr of applications finalised</i> <u>4th Q:</u> 95% <i>Nr of applications received / Nr of applications finalised</i>	N/A

GENERAL

That all objectives, KPI's and annual targets which do not comply with the AG's recommendations and/or "smart" principle, be corrected