



# ANNUAL REPORT 2020/2021 VOL.1

**John Taolo Gaetsewe District Municipality**

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# CHAPTER 1 – MAYOR’S FOREWORD AND EXECUTIVE SUMMARY

## COMPONENT A: MAYOR’S FOREWORD

The JTGDM prides itself with a Clean Audit results for three (3) consecutive years. This year under review, we found ourselves grappling with COVID 19 Pandemic, which became a new problem child for South Africa and the entire world.

The Local Government Environment, for over 24 years have seen growth in all forms especially on Legislation, which requires sophistication and through analysis by all Role players in its environment. Each year after the other municipalities are expected to table the Annual Report for External Stakeholders especially the Community of JTGDM on the financial, Audit performance and risk position.

The Auditors Generals Report has been released in December with a Green Audit Outcome (Clean) which is an indicator of positive work and reporting done by administration and Council. JTGDM did very well on Auditable Items to the satisfaction of the Auditor General.

Emphasis is on the issues pertaining to Authorized Expenditure on the entire UIF Portfolio, to guard against its happening and its impact.

### i. TABLING OF THE SPECIAL ADJUSTMENT BUDGET

The special adjustment budget is hereby tabled in council in order to address the unauthorized expenditure as identified by the Auditor-General during the 2020/21 audit process.

Paragraph 7 of the 2020/21 Auditors Report emphasized on the following:

This tabling is done as required by:

- a) regulations 23(6)(b) of the MBRR, which states that Council may authorize unauthorized expenditure in a special adjustment budget when the mayor tables the annual report in terms of section 127(2) of the MFMA.

- b) The special adjustment may only deal with unauthorized expenditure from the previous financial year which the council is being requested to authorize in terms of section 32(2)(a)(i) of the Act.
- c) MFMA Circular 68 as updated further states that;

Attached hereto as Volume VI to the Annual Report, is the 2019/20 & 2020/21 Special Adjustment Budget seeking to address the unauthorized expenditures as reported for 2020/21 financial year, tabled for consideration by Council.

We entrust Administration and Council to ensure smooth support to avoid non-compliance and the promotion of good Governance going forward.

I also want to encourage the Municipality Manager and Team to ensure the 4th Consecutive Clean Audit in order to keep the standard (2021/22).

We are very elated to table a Clean Audit for the Financial Year 2020/21.

I thank you all.

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**MRS. P. Q. MOGATLE**  
**EXECUTIVE MAYOR**

## COMPONENT B: EXECUTIVE SUMMARY

### 1.1 Municipal Manager's Overview

The overall functioning of the Municipal Departments, the Executive function and the Oversight role of Committees of Council have been considered during the process of the development of the Annual Report for the 20/21 financial year.

#### ANNUAL REPORT COMPOSITION

The Annual Report reflects the Audited Annual Financial Statements (20/21) and Audited Annual Performance Reports (MPAC reflection and Audit Committee). The exercise enables us to recognize that good governance requires effective, representative, transparent and accountable government institutions at all levels, public participation, effective checks and balances, and the separation of powers, as well as noting the role of information and communications technologies in achieving these aims.

The 2020/21 financial year has been truly challenging for Council of JTGDM since we are in the Broader Family of South African Society. Despite challenges ranging from COVID 19, HIV & AIDS, Cancer, Unemployment and Poverty, we are required to soldier on and produce best results including best Managerial practices.

It is easy to fall prey to doubt, or the sense that we individually or as a Municipality can't make a difference. But helplessness is corrosive to hope, and hope plus work is what is required. Amid this disruption, what's clear is that we have a once-in-a-generation opportunity to harness digital technology to define the world we want to live in. And for that, I am optimistic. Through continued promotion of policies, processes and mechanisms that protect the public interest, the use of disclosure of assets mechanisms for public officials in order to avoid possible conflicts of interest and incompatibilities, as well as other measures that increase transparency.

Although this year has taught us that no institution is 100 percent resilient, those fortified by commitment are more resilient and more capable of transforming when faced with sweeping changes like those we are experiencing. As the Accounting Officer, I've been inspired by the ingenuity and creativity of so many people in my organization in every department to address big challenges, including those created by COVID-19 and well as improving service delivery backlogs in the John Taolo Gaetsewe District Area.



## AUDITED UNAUTHORISED EXPENDITURE 2020/21

The following, amongst others, constitutes key contributory factors towards the 2021: R12,234,215 as reported on paragraph 7 of the Auditors report and (2020: R 8 067 955) as disclosed on note 40 of the audited 2021 Annual Financial Statements:

- a) the understatement of budgeted amount for Vote 4 on Table B3 of the approved 2020/21 adjustment budget
- b) the overstatement of actual expenditures on Vote 3 and Vote 4 in comparison to the final signed Annual Financial Statements

It is hereby submitted that if the above factors are to be taken into consideration, a different balance of the unauthorized expenditures for 2019/20 and 2020/21 will be reported.

It is against this background that a recommendation is hereby made that the reported unauthorized expenditures be further investigated by the council committee and the report be provided in the next council sitting.

It is in times like these that our ability to stay true to John Taolo Gaetsewe District Municipality's mission and vision is of the utmost importance. As a Municipality, we are steadfast in our mission to accelerate the implementation of integrated development initiatives and providing support to local municipalities. Our mission is enduring. It drives who we are and everything we do, emphasizing our passion to empower both people and the lasting foundations they build. And it means we must always use our resources to help address the world's challenges, not create new ones.

The Administration tried its level best to promote Capacity Building, Performance and the Avoidance of Risk. The Audit set as submitted by the Accounting Officer to Auditor satisfied quality and Accounting Standard. This resulted in us maintaining Clean Audit and create a star position for NC, JTGD and its beautiful Council. We will strive for betterment of the administration in the upcoming years and supporting the Oversight arm of Council.

Our success is dependent on our continued dedication, listening and then innovating to meet their unmet and unarticulated needs. It's not by claiming a growth mindset but by knowing that we are imperfect but can learn and get better that we can close the gap between our espoused culture and the lived experience for every employee at our Municipality.

We commit that the Draft Annual Report will be made a public document and the processes after its submission will be followed in the form of auditing processes. The authorities like AGSA, SALGA, Provincial Treasury and Provincial COGHSTA will receive a set.

We appreciate the support by Council in all this achievements and accolades

May God bless JTGDM.

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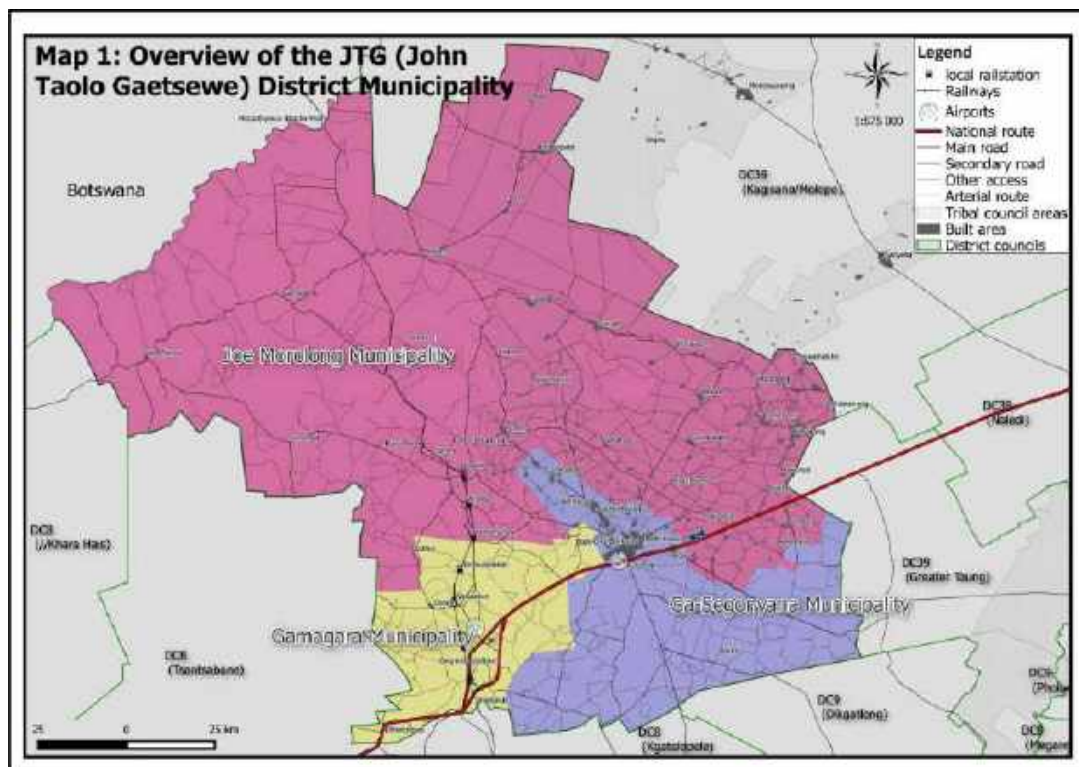
**MR. D. MOLAOLE**  
**MUNICIPAL MANAGER**

## 1.2 Municipal Functions, Population and Environmental Overview

The John Taolo Gaetsewe District Municipality (JTGDM) is situated in the Northern Cape Province and is bordered by (1) The ZF Mgcawu (previously Siyanda) and Francis Baard District Municipalities to the south and west; (2) The North West Province (Dr. Ruth Segomotsi Mompati District Municipality) to the east and northeast; and (3) Botswana to the northwest. Administratively, the JTGDM comprises three Local Municipalities: (1) The Gamagara Local Municipality; (2) The Ga-Segonyana Local Municipality; and (3) The Joe Morolong Local Municipality, which encapsulates the geographical area covered by the former District Management Area and the former Moshaweng Local Municipality. *(Source: JT Gaetsewe 16-17 SDF Review)*

JT Gaetsewe is the second smallest district in the Northern Cape, occupying only 6% of the Province (27 293 km<sup>2</sup>). The largest area within JT Gaetsewe is the former District Management Area (DMA) with over 10 000 km<sup>2</sup>. Joe Morolong covers the next largest area of 9 477 km<sup>2</sup> (JTGDM, IDP 2020-21). The JT Gaetsewe District comprises of 186 towns and settlements of which the majority (80%) are villages in the Joe Morolong Municipality.

### The JT Gaetsewe Municipal Area



*(Source: JT Gaetsewe DM 2017 SDF)*

## Population Demographics

In terms of local population dynamics, the population of John Taolo Gaetsewe District Municipality has increased from 224 799 in 2011 to 242 264 in 2016 i.e. an increase of 17 465. The increase in population is experienced in Ga-Segonyana Local Municipality and Gamagara Local Municipality, with a decrease in population experienced in Joe Morolong Local Municipality. The table below illustrates the John Taolo Gaetsewe District Municipality population as captured in the Census 2011 and 2016 figures from Statistics South Africa.

### Population Dynamics

Population/ Areas	2011		2016	
	Population	Contribution to JTG in %	Population	Contribution to JTG in %
Gamagara	41 617	19	53 656	22
Ga-Segonyana	93 651	42	104 408	43
Joe Morolong	89 530	40	84 201	35
John Taolo Gaetsewe	<b>224 799</b>	<b>100</b>	<b>242 264</b>	<b>100</b>
Northern Cape	<b>1 145 861</b>		<b>1 193 780</b>	

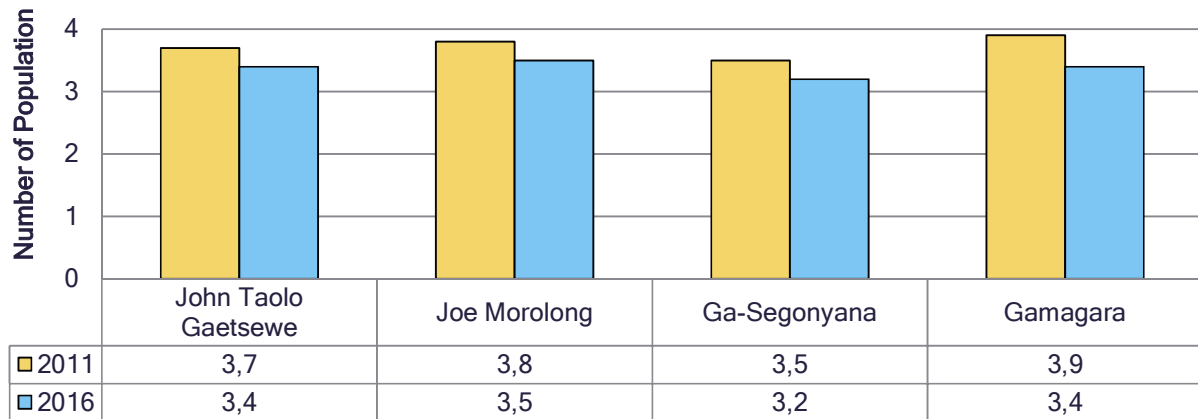
It is evident from the table above that the population of Ga-Segonyana LM has increased from 93 651 in 2011 to 104 408 in 2016 with the increase from 42% in 2011 to 43% in 2016 within the District context. Another increase within the John Taolo Gaetsewe District Municipality is experienced in Gamagara LM where population has increased from 41 617 in 2011 to 53 656 in 2016 from 19% to 22%. A decrease in population is experienced in Joe Morolong LM with the population of 89 530 in 2011 to 84 201 in 2016 with a decrease from 40% in 2011 to 35% in 2016 within the District context. There is a movement of people predominantly from the municipal jurisdiction area of the Joe Morolong Local Municipality to Ga-Segonyana LM and Gamagara LM.

The population growth rate in John Taolo Gaetsewe District Municipality between 2011 and 2016 is 0.017 as compared to the 0.009 for the Northern Cape Province (StatsSA, 2016). The increase in population growth is attributed to in-migration and high fertility rate. It is clear that the trend in the district municipal area is towards a growing population. This is largely attributable to the mining activities around the District

## Population Distribution

The household size within John Taolo Gaetsewe District Municipality was calculated at both urban and rural settlements through Stats SA data 2011. Household as defined by StatsSA

refers to "a group of people, who live together at least 4 nights per week, eat together and share resources or a single person who lives alone". The figure below illustrates the household size within John Taolo Gaetsewe District Municipality per each local municipality.



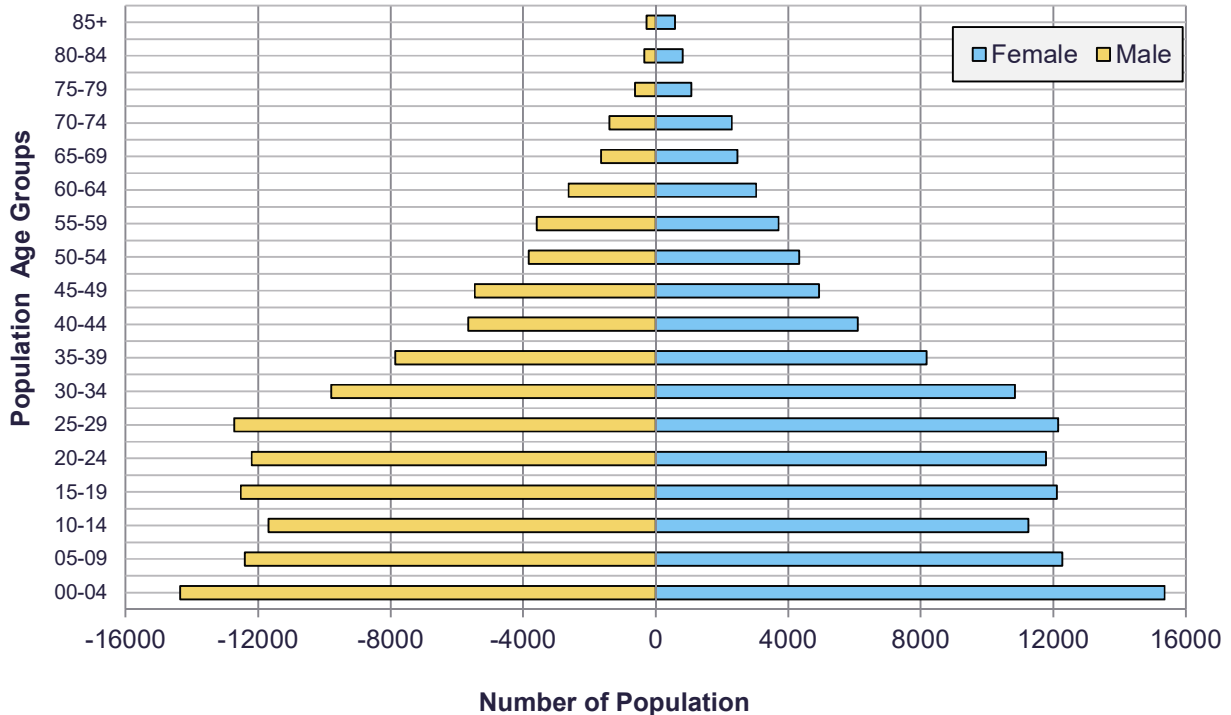
(Source: StatsSA 2016)

It is clear from figure above that the household size decreased from 2011 to 2016 in all local municipalities within the district. A huge decrease is experienced in Gamagara LM from 3.9 in 2011 to 3.4 in 2016, this may be due to the high number of rental accommodation status which includes the in-migration (within the district) and out-migration (from outside the district) arising from work opportunities in Gamagara Local Municipality. The low decrease in Joe Morolong LM and Ga-Segonyana LM is as a result of increase in number of households and high dependency due to level of poverty within the areas, especially in Joe Morolong LM where high number of outmigration is experienced.

### Age profile

The age composition is often demonstrated using population pyramid which graphically illustrates the distribution of various age groups in a population. Population pyramids are often viewed as the most effective way to graphically depict the age and sex distribution of a population including age dependency ratio, partly because of the very clear image these pyramids present. Age dependency ratio is the ratio of persons aged under 15 years and older than 64 years to those aged between 15 and 64 years in a population. This ratio has importance because it shows the ratio of economically inactive compared to economically active. Economically active people are expected to earn money, pay tax and contribute to the overall economy whereas economically inactive people are considered as the bigger recipients of government spending e.g. education, social welfare grants and health care. Therefore, the

lower the ratio the better is the situation. The figure below illustrates the population pyramid for John Taolo Gaetsewe District Municipality as captured in the Census 2011.

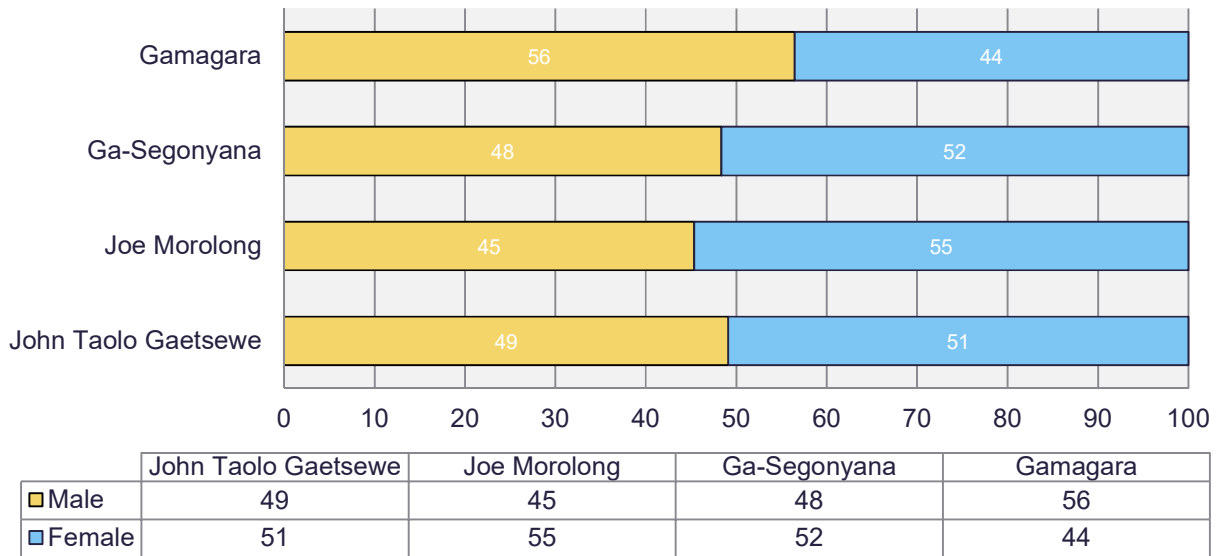


(Source: StatsSA 2016)

The age profile of the JTGDM in based on Community Survey 2016 as follows: 0 - 14 years: 31.92%; 15 - 64 years: 63.32%; and older than 65: 4.76%. It is not that different from the national profile on Census 2011 (i.e. 0 - 14 years: 31.03%; 15 - 64 years: 63.59%; and older than 65: 5.39%). The figure above shows a generally youthful population between the age segment 15 - 36 of 100 973 people i.e. 41.68%. The implication of this is that there should be equitable distribution of social facilities and development opportunities in line with gender proportions as per figure above.

### Gender profile

The migration statistics shows that Gamagara LM has a large number of migrants. Generally male working population migrates to earn for the family. Probably due to the presence of large number of migrant workers in the Gamagara LM, the gender composition is slightly skewed towards the male. A similar conclusion can be drawn for Joe Morolong LM where both shares of migrated population and male population are lowest in the district. The figure below illustrates the information as captured above.



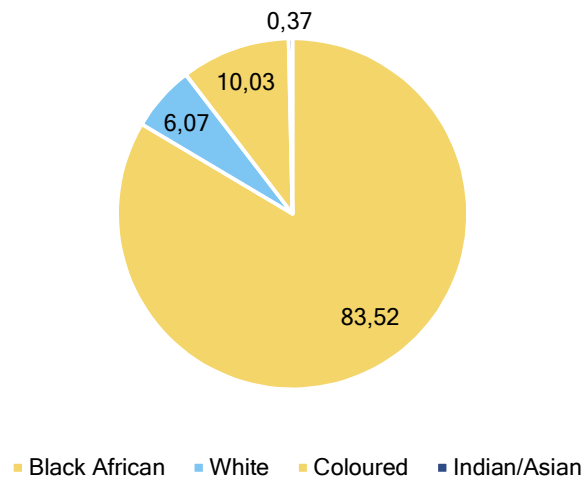
(Source: StatsSA 2016)

Female population contributes 51% of the total District population prevalent in Joe Morolong LM and Ga-Segonyana LM. This figure is slightly similar to the StatsSA 2011 national (51.35%) and provincial (50.69%) figures. The share of the female population is highest in Joe Morolong LM whereas it is lowest in Gamagara LM.

**Racial distribution**

The racial profile of the JTGDm is as follows: Black/African: 83.52%; Coloured: 10.03%; Asian and Indian: 0.37%; White: 6.07%.

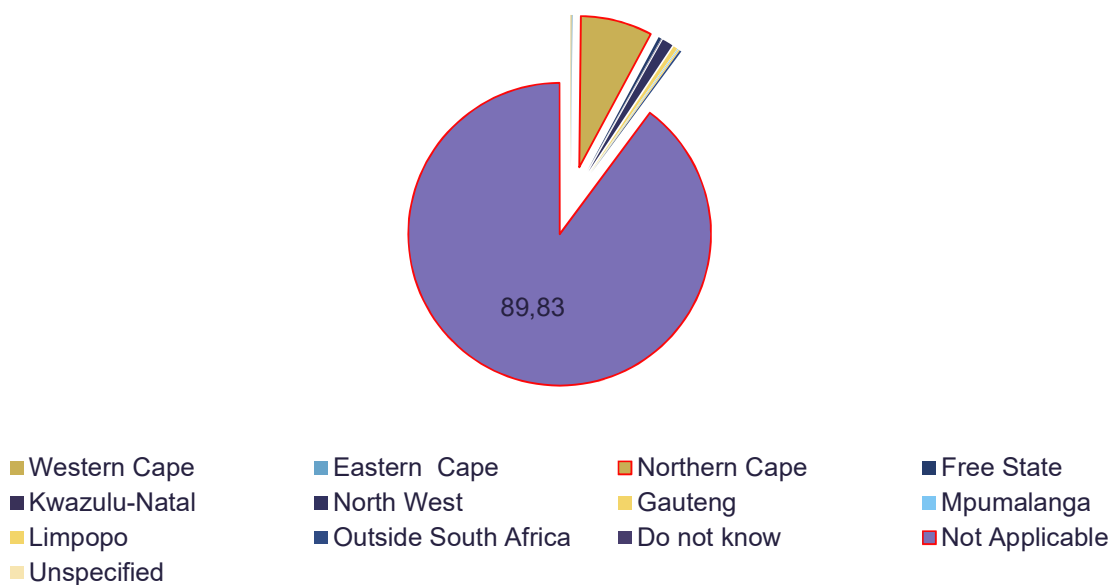
JTGDM Population Group



(Source: StatsSA 2016)

## Population Migration

We live in a rapidly changing world in which forced migration have a significant impact on the economic, political and social agendas. The figure below illustrates the level of migration regarding the province of previous residence.



(Source: StatsSA 2016)

It is clear from the figure above that 89.83% of the population originates and still stay in JTGD. The figure above shows that 89.8% of the population in JTGD were considered “not applicable”, due to the fact that they do not influence the migration patterns. Within the local municipalities, Gamagara LM (13.7%) experiences a high in-migration within district, with Ga-Segonyana LM (12.4%) and Joe Morolong LM (5%).

Migrated population within the JTGD contribute approximately 10.17% to the total population, where most of this population originates from Northern Cape Province (7.65). The migration statistics roughly indicates that most of the economic activities are concentrated in the first two local municipalities and people have migrated there in search of jobs and better livelihood.



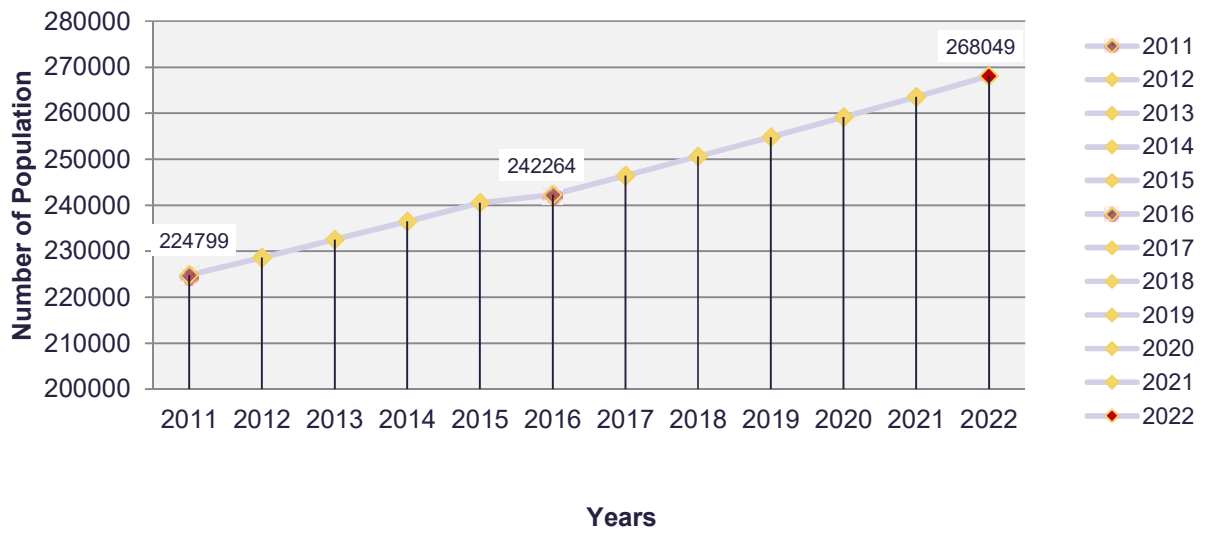
However, JTGDM is experiencing mining closure which is one of the mining industry's toughest sustainable development challenges.

Population in most South African predominantly rural municipalities is not influenced by foreigners residing within their areas as in the case of Joe Morolong LM. Foreigners are more likely to be located at urban areas where development is at a high level. This movement of people is predominantly from the municipal jurisdiction area of the Joe Morolong Local Municipality to Ga-Segonyana LM and Gamagara LM. According to Census 2011 there are more males than females that have moved to John Taolo Gaetsewe District Municipality and this is attributed to job opportunities in the mining sector within the district.

Within the District, people migrate mostly to Ga-Segonyana LM and Gamagara LM. This is consistent with a recent CSIR research project, Spatial and Temporal Evidence for Planning in South Africa (StepSA), explored the use of voter registration information as an alternative source of migration data. Anonymised voter registration data were provided by the Independent Electoral Commission of South Africa for several consecutive elections covering a 12-year period. The data, once spatialised (and related to a single set of voting districts), could then be processed to extract movement trends between different election periods (Maritz and Kok, 2013).

### **Population Projections**

A population projection refers to an extrapolation of historical data into the future, i.e. an attempt to describe what is likely to happen under certain explicit assumptions about the future as related to the immediate past. The District population growth as per Census 2011 and Community Survey 2016 shows a positive growth rate of 1.6 and 0.017 respectively. The figure below is an illustration of population projections of the JTGDM using the intercensal growth rate of 0.017 which shows an increasing population 268049 by 2022. This projection does not take into consideration other factors such as fertility, mortality and migration.



(Source: StatsSA 2011 & 2016)

### 1.3 Service Delivery Overview

The John Taolo Gaetsewe District area being mainly rural nature, lower level of service of infrastructure is being implemented, for instance water networks are of a supply targeting 200m communal taps, roads networks are prioritised to render access to social amenities like schools, clinic, etc. The service delivery infrastructure planning as implemented by the District Municipality is mainly driven by grants relating to the built industry skills development and roads asset management. All infrastructure planning and skills development grants were effectively used and spent within the financial year.

There are three modes of transportation in the District namely Road, Rail and Air. The District is engaging key stakeholders to establish a regional airport so that the public will not only rely to develop the air travel the transportation. The District had set up the Rural Road Asset Management Systems (RRAMS), and collects road, bridge and traffic data on municipal road networks in line with the Road Infrastructure Strategic Framework for South Africa (RISFSA). The systems improve the accuracy of roads information as collected per the latest data on municipal roads and do thus guide infrastructure maintenance and investments. This if adhered to assists in the reduction of vehicle operating costs.

There are currently 2,717.58km of municipal road network captured on the District Rural Road Asset Management System. A total of 25.46km is block paved, 1286.14km is earth, 1088.37km gravel and 317.62km flexible pavement. The Municipality maintains the Roads Asset Management Plan (RAMP) developed through the RRAMS and continues to improve data on all municipal roads to guide infrastructure investment on roads. The RAMP assists in reducing vehicle operating costs and in extending the lifespan of municipal roads. The plan is also critical in the allocation of road infrastructure related grants. The Division of Revenue Act emphasises that any planned road project should relate to the RAMP.

Three Civil Engineering technicians are running the RRAMS programme. The graduates are trained in the road management system and they are crucial in roads data gathering and arrangement. They assisted local municipalities on planning information required for roads.

Professional capacitation of graduates in the built industry under the Infrastructure Skills Development Grant (ISDG) programme is ongoing. Two graduates trained through the ISDG programme are appointed in the one of the nearby local municipality in management positions. One is appointed in the Technical Services Department and the other one as a Town Planner. This development is relevant to the programme objectives as it enhances the built environment levels of professionalism in local government.

Project management, design and Geographic Information System software programmes and related hardware were purchased to improve the training and skills development environment in the built industry. Formal training related to that was also done.

Reviewed business plans for the upgrading of municipal roads, manufacturing of interlocking paving blocks, capacity development in the municipality to efficiently implement Human Settlement Accreditation related functions were submitted in request of funding. Business plans for disaster relief related to the covid-19 pandemic and the effects thereafter and readiness in dealing with any health-related outbreaks in the John Taolo Gaetsewe District Municipal area and specifically addressing provisioning of basic services and environmental requirements were prepared and submitted to different potential parties to consider assistance in any form. The Integrated Transport Plan is reviewed in the 2019/20 financial year and the District will explore its implementation on achieving sustainable integrated transport in detail. In this way, a step change will be achieved by prioritising the right development in the right locations, along major road and activity route in the district.

This approach, coupled with a focus on public transport (PT), non-motorised transport (NMT) and Travel Demand Management (TDM) will reduce travel times and costs, as well as deliver important environmental benefits. This document seeks to set out the District's plans for transport within the wider context of its drive to create an equal society based on integrated communities, economic inclusion and access to opportunities.

The housing demand estimated for the planning period 2021- 2030 requires that approximately 335 hectares of land to be available in the JTG District to supply in the estimated housing backlog and another 2,246 hectares to accommodate the household growth in total with various housing options from both the public and private sector. This situation is reflected in the District Integrated Human Settlement Sector Plan reviewed in the 2019/20 financial year.

Challenges remain on water borne sanitation in addressing the basic housing needs and slow progress in eradicating housing backlogs.

### **Water**

The John Taolo Gaetsewe District Municipality is not a Water Service Authority and does thus not have the executive authority to provide water services within its area of jurisdiction in terms of the Municipal Structures Act (Act No. 117 of 1998) or the ministerial authorizations made in terms of this Act.

The district is, however, being plagued by several challenges on the supply of water. Around 8,251 (11,5%) household has no access to the safe drinking water. The 11,5% excludes 8,7% of the population which draws water from own boreholes, rain water harvesting, water carrier/tanker or flowing water/stream/river etc. Only 37,7% have yard piped connections in their yards.

The JTGDM has a “flat” geomorphic profile, with the Kuruman hill’s ridge system bisecting the district along a north-south axis. The drainage pattern in the district is determined by this ridge system, channeling all streams northwards and then sharply westwards. Falling in the Lower Vaal Water Management Area, the most important catchment area in the JTGDM is the Korannaberg Mountains, from which the majority of the streams in the district spring and from where they drain into the Kuruman River system. (Source: JT Gaetsewe 2017 SDF Review)

Groundwater yields



has no access to the safe drinking water that's excluding 8,7% who managed to get water from own boreholes, rain water tank, water carrier/tanker or flowing water/stream/river etc. And because of the rural nature of the municipalities only 37,7% have yard piped connections. The Municipalities have intensified water provision through Municipal Infrastructure Grant programme as reflected on projects undertaken per municipalities. Bulk is generally still issue, which hampers provision of waterborne sewerage in townships like Vanzylsrus.

The Vaal Gamagara water supply pipeline municipalities can assist a lot in augmenting the water sources in the region and ease the current water shortages due to depletion of ground water sources. The following are the 2016 Stats for the District and Municipalities:

*Table 1: Distribution of households by access to safe drinking water by municipality, CS 2016*

Municipality	Access to safe drinking water		No access to safe drinking water		Total Households
	Households	Percentage	Households	Percentage	
Joe Morolong	21,497	90,3	2,303	9,7	23,800
Ga-Segonyana	27,615	85,3	4,774	14,7	32,388
Gamagara	14,502	92,5	1,174	7,5	15,677
<b>John Taolo Gaetsewe</b>	<b>63,614</b>	<b>88,5</b>	<b>8,251</b>	<b>11,5</b>	<b>71,865</b>

*Table 2: Distribution of households by main source of water for drinking, CS 2016*

Municipality	Piped (tap) water inside the dwelling/house/yard		Piped water on community stand / Neighbour's tap/Public/communal tap		Others		Total Households
	Households	Percentage	Households	Percentage	Households	Percentage	
Joe Morolong	2,439	10,2	18,520	77,4	2,961	12,4	23,919
Ga-Segonyana	11,530	35,3	18,410	56,4	2,729	8,4	32,669
Gamagara	13,328	84,8	1,782	11,3	612	4	15,723
<b>John Taolo Gaetsewe</b>	<b>27,297</b>	<b>37,7</b>	<b>38,712</b>	<b>53,5</b>	<b>6,301</b>	<b>8,7</b>	<b>72,310</b>

Table 3: Distribution of households by main source of drinking water supplier, CS 2016

Municipality	Municipality		Other Water scheme		Water vendors		Own service		Flowing water/stream/river/spring/rain-water		Total House-holds
	House-holds	%	House-holds	%	House-holds	%	House-holds	%	House-holds	%	
Joe Morolong	17,665	74,2	2,383	10,0	84	0,4	3,123	13,1	550	2,3	23,805
Ga-Segonyana	22,747	70,4	5,673	17,6	1,514	4,7	2,298	7,1	68	0,2	32,300
Gamagara	15,000	95,5	127	0,8	69	0,4	511	3,3	-	-	15,707
John Taolo Gaetsewe	55,415	77,2	8,183	11,4	1,666	2,3	5,932	8,3	8,3	0,9	71,812

Table 4: Distribution of households by water interruptions in the last three months, CS 2016

Municipality	Water interruptions		No Water interruptions		Total Households
	Households	Percentage	Households	Percentage	
John Taolo Gaetsewe	16,483	30,1	38,356	69,9	54,838

## Sanitation

Sanitation is a basic need in communities which can pose serious health and hygiene risks for communities and the environment at large scale, if not properly managed and monitored. According to the White Paper on Basic Household Sanitation, 2001, basic sanitation is defined as: "The minimum acceptable basic level of sanitation is: Appropriate health and hygiene awareness and behaviour - A System for disposing of human excreta, household waste water and refuse, which is acceptable and affordable to the users, safe, hygienic and easily accessible and which does not have an unacceptable impact on the environmental and a toilet facility for each household".

A total of 65 469 (90.5%) households in the District has some form of toilet, and around 6 841 (9.5%) have no access to sanitation services. 40 377 (56%) households in the District are the Pit latrine toilets and only 22 480 (31%) households are Flush toilets.



The Provincial Department of Water and Sanitation and CoGHSTA are running sanitation projects in the district to eradicate the inadequate toilets and providing toilets where there is a lack. Based on the 2016 STATS the sanitation backlog for John Taolo Gaetsewe can be determined to be 9,453 households.

*Table 28: Distribution of households by type of toilet facility and municipality, CS 2016*

Municipality	Flush toilets connected to a public sewerage system	Flush toilets connected to a septic tank or conservancy tank	Chemical toilets	Pit latrine toilet with ventilation pipe	Pit latrine toilet without ventilation pipe	Ecological toilet / other	Bucket toilet	No Toilet
Joe Morolong	1,281	233	172	12,921	5,596	509	1,025	2,182
Ga-Segonyana	5,717	1,772	35	6,115	15,612	453	162	2,789
Gamagara	12,712	764	34	55	79	208	1	1,869
John Taolo Gaetsewe	19,711	2,769	241	19,090	21,287	1,170	1,202	6,841

The 2016 STATS, indicates that the households overall rating for sanitation services is at 45.2% and 16.7% of households have no access to sanitation.

### Refuse Removal

In the case of refuse removal, 24.63% of the population within the JTGDGM have their refuse removed by the local authority or a private company at least once a week or less often. This is far below less than half the provincial figure of 64.89%. In relation to the other four other districts in the province, it is far below the figure in this regard in these municipalities which all have percentages above 75%.

In the absence of a refuse removal service, population is dependent on their own endeavour, with 63.65% of the population within the JTGDGM having their own refuse dump. This is more than three times the provincial figure 21.45% respectively, and far higher than the figure in the four other districts in the province, which all have figures of less than 20%. With regards to the situation in the three local municipalities in the district, while 84.92% of the population in Gamagara LM and 67.87 % in the province have their refuse removed by the local authority or a private, only 12.33% in the Ga-Segonyana LM and 3.09% in the Joe Morolong have access to such a service. According to SEAT (2014), refuse removal in the JTG district area has not shown any real improvement in the past three years, nor in the 10 years between 2001 and 2011 Census.

## Household level of refuse removal

	Joe Morolong	Ga-Segonyana	Gamagara	John Taolo Gaetsewe
Removed by local authority/private company/community members at least once a week	2 539	12 630	44 489	59 658
Removed by local authority/private company/community members less often than once a week	58	242	1 071	1 372
Communal refuse dump	4 902	4 737	1 125	10 764
Communal container/central collection point	1 320	2 168	409	3 896
Own refuse dump	71 031	77 757	5 402	154 190
Dump or leave rubbish anywhere (no rubbish disposal)	3 002	4 084	567	7 653
Other	1 349	2 790	592	4 731

(Source: StatsSA 2016)

## Electricity

The Part B of Schedule 4 and 5 of the Constitution in section 156(1) grant Municipalities executive authority to administer the local government matters and list as part of the powers and functions, Electricity reticulation. Part of the reticulation includes Bulk supply of electricity, the transmission, distribution and, where applicable, the generation of electricity, and also the regulation, control and maintenance of the electricity reticulation network. However only around 30% of the households in the District obtain electricity from the municipalities the other 70% is supplied directly by Eskom, and that deprives the municipalities an income generating opportunities.

The 2016 Community Survey indicates that 8,527 (11.8%) of the households are still with no electricity in the District. Majority 58 753 (81%) of the households are on Prepaid. Only around (1232) 1.7% households use alternative source of energy.

There continues, though, to be a lack of co-ordination between stakeholders - local municipalities in the District and Eskom. Lack of support on electricity supply strategy from ESKOM is a concern. This being reflected and raised in the district planning platforms.

## Access to electricity

Table 59: Distribution of households by main type of energy source

Municipality	In-house Convention Meter	In-house pre-paid meter	Connected to other source which household pays for	Connected to other source which households is not paying for	Solar home system	Generator/ Battery	Other	No Access to Electricity	Total
Joe Morolong	768	19,727	46	26	10	0	85	3,258	23,920
Ga-Segonyana	1,438	26,848	529	21	127	120	59	3,526	32,668
Gamagara	1,595	12,178	156	24	12	0	15	1,743	15,723
John Taolo Gaetsewe DM	3,801	58,753	731	71	149	120	159	8,527	72,311

42 342 (68%) of the households in the District use Eskom prepaid, and 18 541(30%) households' electricity is provided by municipality, it can also be noted that 60 888 (98%) households utilizes prepaid electricity in the District

Table 60: Distribution of households by municipality and supplier of electricity

Municipality	Municipality Prepaid	Municipality Post-paid	Eskom Prepaid	Eskom Post-paid	Other Supplier	Total
Joe Morolong	2,216	7	17,741	149	146	20,259
Ga-Segonyana	7,207	168	20,532	135	33	28,074
Gamagara	9,117	335	4,069	213	26	13,760
John Taolo Gaetsewe DM	18,541	510	42,342	497	205	62,094

## Housing

The District Municipality remains a level 1 accredited municipality. Engaged on the level 2 accreditation assessment for the District Municipality are at an advanced stage.

The District has an Integrated Human Settlement Sector plan which provide the strategic direction for transforming human settlements in the John Taolo Gaetsewe District aligned to the Provincial Department and Local municipalities' Sector plans and IDPs. This transformation relate to accelerating human settlement delivery on well-located land, that provide opportunities to beneficiaries to access the property market and have sufficient access to social amenities and economic opportunities. This transformation will further support the integration of communities and the spatial restructuring of the towns and villages in the Municipal area.

*Table 42: The following are household growth projections 2016, 2021 to 2024 (STATS 2016)*

Backlog indicator	Total Households			Growth (Calculated)
	CS 2016	2021 Estimates	2024 Estimates	
Joe Morolong	23 919	24 159	24 304	0,2%
Ga-Segonyana	32 669	40 517	46 104	4,4%
Gamagara	15 723	24 303	31 560	9,1%
John Taolo Gaetsewe	72 310	88 979	101 968	3,6%

The using the 2016 Community Survey growth projections the household's growth in the District can be calculated to be 88 979 in 2021 and 101 968 by 2024. Using the SMEC report 2013 growth scenario for that was anticipated for 2019, the housing backlog and delivery by 2030 may be calculated as follows:

*Table 43: The housing backlog and targeted delivery of housing units*

		Gamagara	Joe Morolong	Ga-Segonyana	JTG
Housing Backlog 2021	Total Backlog/Need	4 440	4 817	7 441	16 698
Future Growth in Households (2021-2030) – Maximum growth scenario	Future Demand: Low Income	12,180	5,046	6,867	24,094
	Future Demand: Gap Market	9,035	765	2,657	12,457
Proposed Average Supply/ Delivery of units – 2021-2030	Total Housing Delivery/Supply Rate	2 609 units/year	1 112 units/year	1 770 units/year	5 491 units/year
	Supply for Backlog Eradication by 2030	488 units/year	530 units/year	817 units/year	1 836 units/year
	Supply for Future Growth – Low Income group (moderate growth)	1218 units/year	505 units/year	687 units/year	2,409 units/year
	Supply for Future Growth – Gap Market	903 units/year	77 units/year	266 units/year	1,246 units/year

The municipal targets for housing supply should balance their yearly allocations towards addressing the backlog, vs providing for the upgrading of informal settlements and providing for the household growth and gap market. This balance is necessary to ensure that the

municipality provide for the backlog and for the income groups that increase their revenue base, and hence support the municipal financial sustainability.

The housing demand estimated for the planning period 2021- 2030 requires that approximately 335 hectares of land to be available in the JTG District to supply in the estimated housing backlog and another 2,246 hectares to accommodate the household growth in total with various housing options from both the public and private sector. This land need is divided per local municipality as follows:

*Table 44: The JTG estimated land requirement*

Municipality	Type	Number of households	Size per dwelling unit	Estimated Land Required by 2021
Gamagara LM	Housing Backlog, 2021	4,440	300m <sup>2</sup>	135 ha
	Housing Demand for all income groups due to household growth	28,073	500m <sup>2</sup>	1,404 ha
Ga-Segonyana LM	Housing Backlog, 2021	7,441	300m <sup>2</sup>	225 ha
	Housing Demand for all income groups due to household growth	10,713	500m <sup>2</sup>	536 ha
Joe Morolong LM	Housing Backlog, 2021	4,817	300m <sup>2</sup>	145 ha
	Housing Demand for all income groups due to household growth	6,112	500m <sup>2</sup>	306 ha
John Taolo Gaetsewe DM		61,596	-	2,751ha

An estimated 505 hectares are required to accommodate the housing backlog of 16,698 households in the District within the 2021 to 2024 planning term. Moreover, the total average land required to accommodate various housing options due to the household growth (an estimated total of 44,897 additional households), is estimated at 2,245 hectares within the same term. Which brings the overall land requirement of 61,596 households to 2,751 ha. *(Source: Integrated Human Settlement Sector Plan, JTG-Reviewed)*

### Roads, Storm water and Transport

Storm water management in various towns and townships seeks to mainly address roads surface water drainage problems. The storm-water infrastructure can best be described as aged. In a number of cases capacity problems are also experienced, due in large part to accumulation of debris in the pipes and surface drains. This debris (gravel, silt, refuse, etc.) are not being removed to allow storm-water systems to function efficiently. In some cases, culverts

crossing the roads have collapsed, grids from inlets have been stolen, which exacerbates the problem of refuse being deposited in the systems. The increased sewage influent at the various WWTW, indicates that storm-water is entering the sewerage.

Though the municipalities do not have storm-water bylaws or policies, they do have storm-water masterplans in place that will guide them on how to proceed to reduce the storm-water problems. There have not been any storm-water projects implemented in the municipalities. This indicates that storm-water management has not been a priority in the municipalities mainly because, probably because of the low rainfall in the area and related traffic volumes in the past. The initiative to compile the masterplans shows a paradigm shift towards mitigation of the storm-water risks and identification of mitigating projects to be implemented.

The Rural Asset Management Systems, is envisaged to assist the Local Municipalities in project prioritisation, maintenance scheduling and application of funding for maintenance and rehabilitation of the roads. The three local municipalities have finalised their Road Masterplan which also incorporate the Storm-water master plans. There are currently 2,717.58km of municipal road network captured on the District Rural Road Asset Management System. Of which 25.46km is Block paved, 1286.14km is earth, 1088.37km gravel and 317.62km have flexible pavement.

*Table 16: The following is the total municipal road network for the District*

Surface Type	Road Network In km	Assessed Road Network
BLOC	25.46	13.86
EARTH	1286.14	326.98
FLEX	317.62	176.41
GRAV	1088.37	93.54
<b>TOTAL</b>	<b>2,717.58</b>	<b>610,79</b>

The modes of transportation in the District beside road transportation are rail and air transportation. The air transportation is mainly of the private sector and as a result airport in the region are not on public grounds only. The District is spearheading stakeholder engagements for the establishment of a regional airport. The District also has an Integrated Transport Plan which is reviewed annually.

The rail infrastructure of the Northern Cape is an important element of the provincial transportation system. The rail transport is mainly utilised in the mining sectors. A railway line extends from Blackrock southwards past Sishen to Kimberley where it connects with the main Cape Town - Johannesburg line. A second line used to transport ore from this area extends from Sishen southwards to Saldanha Bay where it supplies the Saldanha Steel Plant.

Walking and cycling are the most dominant mode of non-motorised transport within the John Taolo Gaetsewe District Municipality with animal drawn transport being the least dominant and found mostly in rural low-income communities. The non-motorised transport within the District is slowly developing and has to date not been given substantial attention to reach appreciable impact in the District. The extent of non-motorised transport within the District still need to be comprehensively quantified. The non-motorised transport infrastructure has been developed in an ad-hoc fashion and there is a need for pedestrian side-walk and cycle path plan to be developed for John Taolo Gaetsewe District Municipality.

Because the District is mainly rural the priority is to develop or improve the access roads in the respective villages or towns and then to the amenities. The District is busy compiling the Roads Asset register that will in future assist with the prioritisation of the road's construction and maintenance.

It is noteworthy that the roads agency function was moved away from the District Municipality and is now the sole responsibility of the Provincial Roads Department.

#### **Comment on Access to Basic Services**

Water, sanitation, roads, housing and refuse removal are still the biggest needs. The increase in mining related activities in the District puts severe strain on the roads infrastructure, with no short term alternative to roads. Mass transport and alternative modes of transport must be introduced in the District in conjunction with mixed land uses, proper land management and development.

## **1.4 Financial Health Overview**

Since the declaration of the National State of Disaster on 15 March 2020, municipalities have been required to perform certain essential and emergency municipal services to address, prevent and combat the spread of COVID -19 in South Africa.

As a result of the crisis, municipalities have been under pressure to provide certain services to assist in curbing the spread of this virus, thus having to reprioritize own funding to comply with the set regulations. The imposed restrictions came in such a way that the municipal core operations had to be halted, municipal staff required to work remotely and ensure essential services are performed.

This overview sets out highlights of the municipality's financial performance in the 2020/21 financial year. Full details appear in the Unaudited Annual Financial Statements for the year ended 30 June 2021.

The municipality faced serious financial setbacks as compared to previous financial years mainly due to the prevailing market and economic conditions. However, such were closely monitored to ensure that the municipality continues to operate as a going concern. The effectiveness of the strategies and improvements deployed, the municipality changed its core financial management system i.e. from Sebata FMS to SAGE Evolution System in the financial year (2018/19) and continues to use the system, fully transacting on the Municipal Standard Chart of Account (mSCOA) as required.

**JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY**  
(DEMARCATIION CODE:DC45)  
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

**Statement of Changes in Net Assets**

Figures in Rand	Revaluation reserve	Accumulated surplus	Total net assets
Balance at 01 July 2019	55 386 620	36 338 805	91 725 425
Net income recognised directly in net assets	8 317 099	-	8 317 099
Deficit for the year	-	(1 264 384)	(1 264 384)
Total changes	8 317 099	(1 264 384)	7 052 715
Restated* Balance at 01 July 2020	63 703 719	35 074 421	98 778 140
Changes in net assets			
Net income recognised directly in net assets	(1 679 000)	-	(1 679 000)
Surplus for the year	-	4 375 243	4 375 243
Total changes	(1 679 000)	4 375 243	2 696 243
Balance at 30 June 2021	62 024 719	39 449 664	101 474 383
Note(s)	18		



The municipality continued to maintain a Net Asset position for the year under review.

An 8.39% increase is recorded for the 2019/20 financial year, this is mainly due to the revaluation of land and buildings of R 8.3 million. The municipality recorded the deficit of R 1 081 841, however with the revaluation reserve the deficit was catered for.

**JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY**  
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ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

**Statement of Cash Flow**

Figures in Rand	Note(s)	2021	2020 Restated*
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Sale of goods and services		2 270 889	5 358 431
Grants		106 601 380	100 877 000
Interest income		1 846 389	2 306 064
		<u>110 718 618</u>	<u>108 541 495</u>
<b>Payments</b>			
Employee costs		(75 966 062)	(68 842 063)
Suppliers		(28 845 297)	(31 376 658)
Finance costs		(207 353)	(247 818)
		<u>(105 018 712)</u>	<u>(100 466 537)</u>
<b>Net cash flows from operating activities</b>	35	<u>5 699 906</u>	<u>8 074 958</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment	10	(1 337 021)	(647 359)
Proceeds from sale of property, plant and equipment	10	23 374	-
Purchase of other intangible assets	11	(68 012)	(319 500)
		<u>(1 381 659)</u>	<u>(966 859)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of other financial liabilities		(703 344)	(502 324)
Finance lease payments		(268 012)	(228 730)
		<u>(971 356)</u>	<u>(731 054)</u>
<b>Net increase in cash and cash equivalents</b>		<u>3 346 891</u>	<u>6 377 045</u>
Cash and cash equivalents at the beginning of the year		8 744 136	2 387 091
<b>Cash and cash equivalents at the end of the year</b>	3	<u>12 091 027</u>	<u>8 744 136</u>

Below is an extract of the Statement of financial Performance:

**JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY**  
(DEMARCATIION CODE:DC45)  
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

**Statement of Financial Performance**

Figures in Rand	Note(s)	2021	2020 Restated*
<b>REVENUE</b>			
<b>Revenue from exchange transactions</b>			
Sale of goods		-	28 087
Rental of facilities	19	139 924	128 687
Other income	20	314 743	204 756
Administration and management fees	21	1 889 911	2 288 809
Interest received	22	1 848 389	2 308 064
<b>Total revenue from exchange transactions</b>		<b>4 170 967</b>	<b>4 954 403</b>
<b>Revenue from non-exchange transactions</b>			
<b>Transfer revenue</b>			
Government grants and subsidies	23	105 071 264	100 941 282
Donations received	24	4 395 670	-
<b>Total revenue from non-exchange transactions</b>		<b>109 466 934</b>	<b>100 941 282</b>
<b>Total revenue</b>		<b>113 637 901</b>	<b>105 895 685</b>
<b>EXPENDITURE</b>			
Employee related costs	25	(69 555 051)	(64 430 702)
Remuneration of councillors	26	(5 179 268)	(5 150 388)
Depreciation and amortisation	27	(3 849 153)	(4 053 872)
Finance costs	28	(581 353)	(659 340)
Debt Impairment	29	(113 755)	(109 096)
Transfers and subsidies	30	(78 115)	(289 039)
Operational costs	31	(30 987 915)	(31 850 537)
<b>Total expenditure</b>		<b>(110 344 610)</b>	<b>(106 542 974)</b>
<b>Operating Surplus/(Deficit)</b>		<b>3 293 291</b>	<b>(647 289)</b>
Gain/(Loss) on disposal of assets	32	(197 974)	(209 832)
Fair value adjustments	33	1 100 725	(413 623)
Actuarial (losses)/gains	16	(1 214 000)	302 879
Gains/(Loss) on biological assets	34	1 393 201	(298 519)
<b>Operating Surplus/(Deficit) for the year</b>		<b>4 375 243</b>	<b>(1 264 384)</b>

Revenue increased to R 113 million (2020: R105 million) with the total expenditure increasing to R 110 million (2020: R 106 million)

The municipality will continue to prioritise the repairs and maintenance because preservation of assets is important for continued service delivery.

A net operating surplus of R 3 293 291 has been recorded during the year under review. This is from a net surplus position amounting to R 4 375 243 recorded in the 2020/21 financial year.

Financial Overview: Year 2020/21			
			R' 000
Details	Original budget	Adjustment Budget	Actual
Income:			
Grants	101 883	107 469	105 071
Taxes, Levies and tariffs			
Other	4 512	4 512	5 740
Sub Total	106 395	111 982	110 812
Less: Expenditure	106 477	111 294	109 673
Net Total*	(82)	688	1 138
* Note: surplus/(defecit)			T 1.4.2

Operating Ratios	
Detail	%
Employee Cost	70%
Repairs & Maintenance	0%
Finance Charges & Impairment	0%
	T 1.4.3

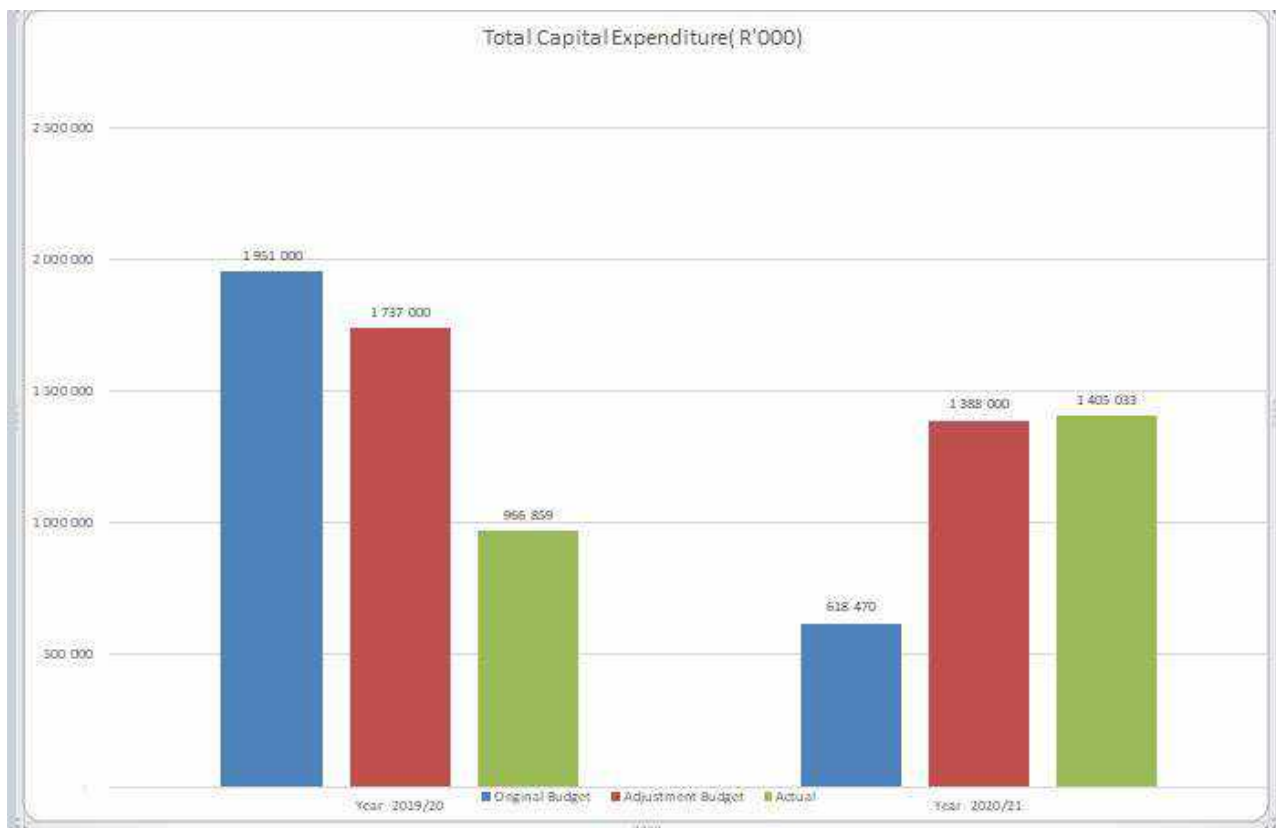
### Comment on Operating Ratios

Employee costs remain high at 70%. It must be noted however that there is a 5% increase from 65% of year prior. The high % is directly as a result of grant dependency and the inability to generate any additional revenue.

Repairs & Maintenance relates more to items of property plant and equipment:

Total Capital Expenditure: Year -2018/19 to Year 2020/21			
R'000			
Detail	Year -2018/19	Year -2019/20	Year- 2020/21
Original Budget	770 000	1 951 000	618 470
Adjustment Budget	2 094 000	1 737 000	1 388 000
Actual	3 123 268	966 859	1 396 356
			<i>T 1.4.4</i>

For the 2020/21 the municipality invested towards property, plant and equipment and intangibles assets. Most part of the spending being on equipment to comply to covid19 regulations.



The spending on the capital expenditure relates to the walk-through thermometer with metal detector, office equipment and IT equipment procured during the year.

## 1.5 Organisational Development Overview

Organisational development was done in line with the approved Work Place Skills Plan for 2020/21. Additional training as identified during the performance assessments and requests from the Training and Development Committee were also accommodated. The Municipality focused on the prescribed minimum competency training of all qualifying staff members.

## 1.6 Auditor General Report - Current Year 2020/2021

The Municipality received an unqualified without findings opinion for the 2019/20 Financial Year. An audit action plan has been developed with the objective to sustain this audit outcome.

The audit opinion for 2020/2021 Financial Year will be reflected upon completion of auditing.

## 1.7 Statutory Annual Report Process

No.	Activity	Timeframe
1	Consideration of next financial year's Budget and IDP process plan. Except for the legislative content, the process plan should confirm in-year reporting formats to ensure that reporting and monitoring feeds seamlessly into the Annual Report process at the end of the Budget/IDP implementation period	July
2	Implementation and monitoring of approved Budget and IDP commences (In-year financial reporting).	
3	Finalize the 4th quarter Report for previous financial year	
4	Submit draft year 0 Annual Report to Internal Audit and Auditor-General	
5	Municipal entities submit draft annual reports to MM	
6	Audit/Performance committee considers draft Annual Report of municipality and entities (where relevant)	
8	Mayor tables the unaudited Annual Report	August
9	Municipality submits draft Annual Report including consolidated annual financial statements and performance report to Auditor General	
10	Annual Performance Report as submitted to Auditor General to be provided as input to the IDP Analysis Phase	
11	Auditor General audits Annual Report including consolidated Annual Financial Statements and Performance data	September - October
12	Municipalities receive and start to address the Auditor General's comments	November
13	Mayor tables Annual Report and audited Financial Statements to Council complete with the Auditor- General's Report	
14	Audited Annual Report is made public and representation is invited	
15	Oversight Committee assesses Annual Report	
16	Council adopts Oversight report	December
17	Oversight report is made public	
18	Oversight report is submitted to relevant provincial councils	
19	Commencement of draft Budget/ IDP finalisation for next financial year. Annual Report and Oversight Reports to be used as input	January

### **Comment on the Annual Report Process**

It is important that the above timetable is followed as closely as possible. Completion of the Annual Report and especially the Annual Performance Report is of critical importance. It informs both the planning process for the IDP and also provides a tool to both Council and our community to measure our performance and progress in addressing services.

# CHAPTER 2 - GOVERNANCE

## COMPONENT A: POLITICAL AND ADMINISTRATIVE GOVERNANCE

### 2.1 Political Governance



Executive Mayor: Cllr. S Mosikatsi



Speaker: Cllr. PQ Mogatle

The Executive Mayor, as the Political Head, is supported by the following Mayoral Committee Members that headed the respective portfolio committees:

Councillor G Anthony - Finance and Corporate Committee



Councillor G Assegai - Planning and Development Committee



Councillor KF Masilabele - Community Development Services Committee



Councillor OG Monaki - Infrastructure and Basic Services Committee



Furthermore the Executive Mayor is also supported by the Budget Steering Committee.

COUNCILLORS, COMMITTEES ALLOCATED AND COUNCIL ATTENDANCE						
Council Members	Full Time / Part Time	Committees Allocated	*Ward and/ or Party Represented	Percentage Council Meetings Attendance	Percentage Written and signed Apologies for non-attendance	Percentage Apologies not written for non-attendance
	FT/PT			%	%	%
<b>Councillor T Anthony</b>	PT	Chairperson: Finance and Corporate Committee	ANC	80	10	10
<b>Councillor G Assegai</b>	PT	Chairperson: Planning and Development Committee	ANC	80		20
<b>Councillor H du Plessis</b>	PT	Infrastructure & Basic Services Committee	DA	80	10	10
<b>Councillor L Gwai</b>	PT	Planning and Development Committee	EFF	40		60
<b>Councillor L Kaebis</b>	PT	Infrastructure & Basic Services Committee	ANC	60		40
<b>Councillor G Kaotsane</b>	PT	Infrastructure & Basic Services Committee	EFF	60	10	30
<b>Councillor O Kgopodithata</b>	PT	Planning and Development Committee	ANC	80		20
<b>Councillor K Makwati</b>	PT	Infrastructure & Basic Services Committee	ANC	70		30
<b>Councillor T Molwagae</b>	PT	Community Development Services Committee	EFF	20		10
<b>Councillor K Masilabele</b>	FT	Chairperson: Community Development Services Committee	ANC	100		
<b>Councillor O Mathibe</b>	PT	Planning and Development Committee	DA	90		10
<b>Councillor P Mogatle</b>	FT	N/A	ANC	100		
<b>Councillor O Mokweni</b>	PT	Community Development Services Committee	ANC	90	10	
<b>Councillor S Mosikatsi</b>	FT	Executive Mayor	ANC	80	10	10
<b>Councillor O Monaki</b>	FT	Chairperson: Infrastructure & Basic Services	ANC	80		20
<b>Councillor P Ohentswe</b>	PT	Finance and Corporate Committee	EFF	80		20
<b>Councillor Booyesen A</b>	PT	Finance and Corporate Committee	ANC	90		10



COUNCILLORS, COMMITTEES ALLOCATED AND COUNCIL ATTENDANCE						
Council Members	Full Time / Part Time	Committees Allocated	*Ward and/ or Party Represented	Percentage Council Meetings Attendance	Percentage Written and signed Apologies for non-attendance	Percentage Apologies not written for non-attendance
Councillor Koketso Paul	PT	Community Development Services Committee	DA	90		10
Councillor KS Setlhodi	PT	Community Development Services Committee	EFF	60		10
Councillor L Moagi	PT	Planning and Development Committee	ANC	70	10	20
Councillor Matebesi I	PT	Finance and Corporate Committee	ANC	100		
Kgosi GE Thaganyane	PT	N/A	N/A	20		60
Kgosi PS Bareki	PT	N/A	N/A	20	10	50

### Political Decision-taking

The Council of John Taolo Gaetsewe District Municipality is made up of four Portfolio Committees which report to Mayoral Committee and the Mayoral Committee reports to Council, eventually Council takes the final decision. The decision that Council takes its either approve the reports or reject them after altering where it deems necessary to do so.

Upon decision by Council, the administration wing has to implement that decision and report back to Council inform of Council Resolution Register. The register will indicate as to how the administration has implemented the Council decision and progress thereof.

## 2.2 Administrative Governance

Third Tier Structure	
Directorate	Director/Manager (State title and name)
Municipal Manager	Mr. DH Molaole
Corporate Services Department	Mrs. EM Tshabaemang (Director: Corporate Services)
BTO Department	Mrs. GP Moroane (CFO)
Community Development Services Department	Mr. TH Matlhare (Director: Community Development Services)
Economic Development Department	Mr. KK Teise (Acting Director: Local Economic Development)
Basic Services & Infrastructure	Mr. MW Molusi (Acting Director: Basic Services & Infrastructure)



**Municipal Manager**

Mr. D. Molaole

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**Director: Basic Services and Infrastructure**

Mr. M. Motshabi

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**Director: Corporate Services**

Mrs. E. Tshabaemang

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**Director: Development and Planning**

Mr. K. Teise

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**Director: Community Development Services**

Mr. T. Matlhare

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**Chief Financial Officer: Budget and Treasury Office**

Mrs. G. Moroane

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## **COMPONENT B: CO-OPERATIVE GOVERNANCE AND INTERGOVERNMENTAL RELATIONS**

The Municipality is part of and contribute to various cooperative governance and inter-governmental initiatives by the different spheres of Government and coordinate the inter-governmental relations forums in the District.

### **2.3 Intergovernmental Relations**

#### **National Intergovernmental Structures**

The Municipality participates in various forums at national level. These forums include MINMEC and MINTECH meetings that are attended by the Executive Mayor and Municipal Manager or their delegates respectively. Other forums include the Municipal Managers Forum.

#### **Provincial Intergovernmental Structure**

The Municipality participates in the Premier's IGR where the Executive Mayor reports on the progress made in the District at large and presents a report on behalf of all the Municipalities in the District. The Municipal Manager also attends this with the Executive Mayor and also attends the HOD Forum. Various other provincial forums are participated in by the Municipality and ranges from health and safety to water and sanitation, to social MFMA section 110 - 119; SCM Regulations 2005; and relevant MFMA circulars, set out required processes and guidance manuals to help ensure that SCM arrangements provide appropriate goods and services, offer best value for money and minimize the opportunities for fraud and corruption.

#### **Overview Supply Chain Management**

MFMA section 110 - 119; SCM Regulations 2005; and relevant MFMA circulars, set out required processes and guidance manuals to help ensure that SCM arrangements provide appropriate goods and services, offer best value for money and minimize the opportunities for fraud and corruption.

The Municipality's Supply Chain Management Unit is a support function for all business units within the municipality, assisting them to implement their service delivery priorities. One of the main objectives of the unit is to ensure provision of efficient, transparent, fair, equitable and cost effective procurement services.

The Unit operates under the direct supervision of the Chief Financial Officer and the Head: Supply Chain Management Unit, to whom this duty has been delegated to in terms of section 82 of the Act and its core functions are:

1. Demand Management;
2. Acquisition Management;
3. Logistics Management;
4. Disposal Management;
5. Risk management; and
6. Performance Management.

The supply chain management policy for the year 2020/21 was adopted by Council during May 2020 in term of SCM Regulation 3 (1) (a).

The main change made to the policy was to bring it in line with the structure of the SCM regulations. The aim was to establish a credible base from which the business processes can be developed.

Further review of the current SCM policy was done in order to align the policy to the revised Preferential Procurement Regulations 2017, issued in terms of the section 5 of the preferential Procurement Policy Framework Act, Number 5 of 2000 (PPPFA). The regulations were published in the Government Gazette No 40553 on 20 January 2017 these regulations aim to align the Preferential Procurement Policy Framework Act, 2017, Central Supplier Database, E-Tender portal and the Broad - Based Black Economic Empowerment Act, 2003 effective from 7 December 2011, issued by National treasury.

### **Performance of Supply Chain Management**

In terms of the MFMA SCM regulations, the SCM policy of the municipality must provide for a system of demand, acquisition, logistics, disposal, risk and performance management, and the current policy has been aligned to provide for that.

#### **1. DEMAND MANAGEMENT**

The preferential policy objectives were identified at national level hence during the 2020/21 financial year a procurement plan was developed and the procurement preferential preference

points were set on how these objectives will be met for each contract for the 2020/21 financial year.

The table below depicts progress on the implementation of the 2020/21 procurement plan:

Bid Number	Bid Description	Date advertised	Closing Date	Date awarded	Awarded to	Bid Price Awarded ( R)
01/2020/21	Professional Services for the Implementation of the Rural Roads Asset Management System and Skills Development Support for Infrastructure Graduates	10 Jul 2020	30 July 2020	N/A	Recommended for Re-advertisement	N/A
01/2020/21 Re-Advertisement	Professional Services for the Implementation of the Rural Roads Asset Management System and Skills Development Support for Infrastructure Graduates	30 Sep 2020	22 Oct 2020	30 Nov 2020	Reneilwe Consulting and Planners	R7550,982.07 (VAT Incl)
02/2020/21	Supply and delivery of fencing materials	20 Oct 2020	13 Nov 2020	20 Jan 2021	Value Max (Pty) Ltd	R409,899.06 (Excl VAT)
03/2020/21	Provision of security services at John Taolo Gaetsewe District for a period of 36 Months	28 Oct 2020	18 Nov 2020	N/A	Recommended for Re-advertisement	N/A
03/2020/21 Re-advert	Provision of security services at John Taolo Gaetsewe District for a period of 24 Months	20 May 2021	21 Jun 2021	24 Jun 2021	Vuyani and Monwabisi Investment Holdings	R 5 777 287.00 (VAT Incl.)
05/2020/21	Supply and Installation of Water Tanks, Water Stands and Pumps for John Taolo Gaetsewe District Municipal Offices	20 May 2021	04 Jun 2021	11 Jun 2021	Tumelo Construction	R 351 476.37 (VAT Excl)
06/2020/21	Supply and Delivery of Covid-19 Personal Protective Equipment (PPE)	20 May 2021	04 Jun 2021	11 Jun 2021	Leamogetswe Electrical and Projects	R 136 050.00 (VAT Excl)
07/2020/21	Provision of Laboratory Analysis Services of Drinking Water, Sewerage Effluent and Food Sampling for a period of 24 months	20 May 2021	21 Jun 2021	30 Jun 2021	ABC Laboratories	R 4 485.00 (VAT Incl)
08/2020/21	Supply, Delivery and Installation of Touch-Free Foam Soap and Sanitizing Dispensers and Touch-Free Hand Towel Dispensers and Consumables for John Taolo Gaetsewe District Municipality	20 May 2021	04 Jun 2021	11 Jun 2021	Galekile Qhena Trading	R 653 520.00 (VAT Excl)

Bid Number	Bid Description	Date advertised	Closing Date	Date awarded	Awarded to	Bid Price Awarded ( R)
09/2020/21	Provision of Disinfection of Municipal Offices for a period of 12 months for John Taolo Gaetsewe District Municipality (as and when required)	20 May 2021	21 Jun 2021	30 Jun 2021	Tshia Logistics (Pty) Ltd	R 78 760.00 (VAT Excl)
10/2020/21	Supply, Delivery and Installation of Walk-Through Temperature Scanner with Metal Detector Units for John Taolo Gaetsewe District Municipality	20 May 2021	04 Jun 2021	11 Jun 2021	Bushie Holdings CC	R 647 400.00 (VAT Excl)
11/2020/21	Service, Re-Gas and Supply, Delivery and Installation of Air Conditioners on a Rate Base for a period of 24 months at John Taolo Gaetsewe District Municipal Office (as and when required)	20 May 2021	21 Jun 2021	30 Jun 2021	Prosper Business Enterprise (Pty) Ltd	R 72 634.00 (VAT Incl)
12/2020/21	Supply and Delivery of Stationary for a period of 24 months (as and when required) for John Taolo Gaetsewe District Municipality	20 May 2021	21 Jun 2021	30 Jun 2021	Vysyem Traders CC	R 145 808.67 (VAT Incl)

From the table above, it is evident that 99% of planned procurement items were acquired during the financial year.

## 2. ACQUISITION MANAGEMENT

Thresholds as per section 12 of the SCM regulations has been set and complied with throughout the year. A thorough review of the bid documentation was done to ensure full compliance with all circulars and the latest SCM regulations to ensure full compliance in the 2020/21 financial year. A procurement plan was developed to guide all the procurement processes during the year and implemented accordingly.

### **Salient Details of Supply Chain Management Activities**

The municipality remains on course with the implementation of its SCM Policy, and has steadily improved overall service delivery. A summary of SCM Activities is given below:

#### **a) Supply Management Reforms**

Management continue to ensure that all the all the procurement of goods and services comply to the revised Regulations, PPPFA, MFMA Circulars (CSD and E-Tender portal) and Practice notes. The following policies have been updated and adopted by the Council as required by the legislation:

- Standard for Infrastructure Procurement and Delivery Management (SIPDM) Policy Framework for 2020/21 FY
- Supply Chain Management Policy for 2020/21 FY

#### **b) Internal Auditor's Findings on the implementation of the SCM policy**

Management has implemented the audit action in ensuring that for each service provider appointed on the quotations below R30 000 comply fully with the following:

- Complete the MBD forms
- CSD Registered
- Quotations vs pro forma invoice on accommodations \*

Management is currently preparing audit files for the 2020/21 Audit and determine to retain Clean Audit.

#### **c) Implementation of mSCOA SCM module**

The SCM module on SAGE system is fully functional. The CCG Consultants are on-site to provide technical support on an ongoing basis.

#### **d) SCM Unit Functionality**

The Municipality continued to have and manage a fully functional SCM Unit e.g. through providing administrative and committee secretariat to the Bid Committees. This function ensures compliance in respect of formal committee practice and record.

#### e) Contract Management

The performance of contractors is evaluated on monthly basis as required by section 116 (2)(a) of the MFMA. Generally, the performance of contractors for various contracts within the municipality is satisfactory. The contract register has been developed and it is continuously updated.

#### f) Legal Implications

- In accordance with Section 6(3) of the Council's Supply Chain Management Policy, the Municipal Manager must submit a Quarterly Report on the implementation of its Supply Chain Management Policy.
- Furthermore, the Supply Chain Management activities are governed by various legislation which inter alia included revised PPPFA, MFMA, BBBEE and CIDB Act. Compliance to the Acts is paramount in order to ensure that the municipality has a procurement system that is fair, transparent, effective and economical.

### 3. LOGISTICS MANAGEMENT

An effective system of logistics management has been established. The municipality however does not necessarily have stores items such as small tools and equipment, but have consumable items such as stationery, refreshments etc. The continuous interrogation of inventories and improvements on systems and processes has yielded positive results in that there is a progressive reduction of stock holdings.

### 4. DISPOSAL MANAGEMENT

An effective system of disposal management has been established and detailed processes developed to ensure compliance with section 40 of the SCM regulations. Asset and Disposal Steering Committee was also established during the 2016/17 financial year.

### 5. RISK MANAGEMENT

The contracts are being monitored on monthly basis, though there is a human capital challenge as there is only one monitoring officer. Also, measures are now being put in place to ensure identification, consideration and avoidance of potential risks in the supply chain management system in accordance with section 41 of the SCM regulations. The supply chain management operational risk register was maintained during the year under review.



Supply Chain Management is a specific focus area in the Auditor General's Report. Issues raised during the prior period audit are addressed in the Audit Action Plan.

## **6. PERFORMANCE MANAGEMENT**

A Contract Management Report on performance of service providers is included in **Appendix I** of the Annual Report.

### **2.4 By-laws**

The Municipality published the Commonage Management By-Law in 2020/21. The public participation processes in respect of the Draft Air Quality Management and Municipal Health Services By-Laws were concluded.

## 2.5 Websites

Municipal Website: Content and Currency of Material	
Documents published on the Municipality's / Entity's Website	Yes / No
Current annual and adjustments budgets and all budget-related documents	Yes
All current budget-related policies	Yes
The previous annual report (Year -1)	Yes
The annual report (Year 0) published/to be published	Yes
All current performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act (Year 0) and resulting scorecards	Yes
All service delivery agreements (Year 0)	No
All long-term borrowing contracts (Year 0)	No
All supply chain management contracts above a prescribed value (give value) for Year 0	No
An information statement containing a list of assets over a prescribed value that have been disposed of in terms of section 14 (2) or (4) during Year 1	No
Contracts agreed in Year 0 to which subsection (1) of section 33 apply, subject to subsection (3) of that section	No
Public-private partnership agreements referred to in section 120 made in Year 0	No
All quarterly reports tabled in the council in terms of section 52 (d) during Year 0	Yes

## 2.6 Public Satisfaction on Municipal Services

The Municipality commissioned a customer satisfaction survey on behalf of all the municipalities in the District. It was concluded during the 2015/16. Next survey will be conducted within the next 5 year cycle due to costs of survey. The findings are summarized below.

Although service protests were experienced in the District these protest were related to services provided by sector departments such as roads. Communities disrupted educational services in some areas of especially Joe Morolong Municipality because of the demand for roads. The Municipality facilitated at a political level to resolve the roads issue.

### Comment on Satisfaction Levels

John Taolo Gaetsewe District Municipality commissioned a Customer Satisfaction Survey for the entire District. The Survey was also conducted in support of the Gamagara, Ga-Segonyana and Joe Morolong Local Municipalities. It was undertaken to gather information on customer requirements, their expectations on performance and measure the community satisfaction index (CSI). The survey served as a mechanism to identify and prioritize service improvement areas from a customer's perspective and provide a benchmark upon which future improvements in service delivery and customer satisfaction could be measured.

The study focused on generating information sourced from external customers (Individual & corporate, as well as NGOs, CBOs and SMMEs). This covered both the domestic, regional and international community. The study focused on a sample of John Taolo Gaetsewe District Area, Local Municipalities and other stakeholder service outlets e.g. tribal offices. This covered the communities that are resident within the John Taolo Gaetsewe District Area. The survey had a sample size of 500.

Local residents were appointed to distribute questionnaires with a target of at least 10 to achieve the overall target of 500 questionnaires. A random sample selection procedure was followed. Forms were completed using face to face contact. No telephone interviews were conducted.

The following findings have been summarised for easy referencing for Council and comprehensive reports are available at the Strategic Planning and Organizational Performance Management Unit:

*Joe Morolong Local Municipality (Bothitong, Dikhing, Dithakong, Tsaelengwe, Pietersan and Washington):*

Rating	Poor 1	Satisfactory 2	Good 3
Service Experience	599	117	428
Service Delivery	5115	534	924

*Ga-Segonyana Local Municipality (Mothibistad, Kuruman, Bankhara Bodulung, Seven Miles, Gantatelang, Ditshoswaneng, Thamoyanche and Mapoteng):*

Rating	Poor 1	Satisfactory 2	Good 3
Service Experience	790	419	959
Service Delivery	8080	1845	2578

*Gamagara Local Municipality (Gamagara, Kathu and Dibeng):*

Rating	Poor 1	Satisfactory 2	Good 3
Service Experience	181	160	347
Service Delivery	1372	1028	1604

The research results may be summarized as follows and is clearly addressing almost exclusively issues related to local municipalities:

#### A. Service Experience

- Service points are not easily accessible
- There are insufficient staff to provide effective service
- Staff are impatient and not helpful and unfriendly
- Staff are competent and knowledgeable
- Office hours of service points are unsuitable and inconvenient
- The municipal offices close early and this affects people who work
- Areas in and around the offices are clean and neat
- Residents doesn't find it easy to reach the municipality telephonically
- Switchboard staff are not friendly and courteous
- People at the helping desk are sometimes impatient in dealing with clients

#### B. Service Delivery

- The water is not of good quality and clean water is not provided to households.
- Water supply is very limited in rural areas, many households do not have taps in their homes.
- Sanitation services are generally poor. The communities are not satisfied with the sewer bucket removals which they felt are ineffective, sewerage suction tanker services are

not effective and the absence of waterborne sewerage systems which in some areas is very ineffectively.

- Lack of sanitation and sewerage services is severe in rural areas where some households do not have these services.
- People need to be notified when the water supply will not be available.
- Electricity bill is expensive and some areas do not access to electricity.
- People need to be notified when electricity supply will not be available.
- Roads and Storm Water need maintenance.
- Potholes are repaired within reasonable time.
- Speed humps are needed in busy areas and close to schools.
- Refuse removal in the most areas is very poor and attention needs to be paid to at least removal once a week and minimization of waste and refuse dumps that are unclean should be closed completely.
- Most areas where refuse has been removed not clean and are unhygienic.
- The refuse removal services need to be improved as some of the refuse bins are damaged by waste collectors.
- The communication between the municipality and the rest of the community needs more improvement.
- Municipal Health Services such as clinics close early while most of them have limited staff members; the service is reported as in general not satisfactory. In some rural wards there is a need for mobile clinics.
- There is a need for a hall, a park, sports facilities and a library in many areas/wards.
- Fire and rescue services are provided poorly in rural areas and there is need to expand the service to these areas.
- After hour municipal emergency services delay to respond or simply do not respond.
- The municipality's law enforcement and traffic services are mostly working in urban areas, are not visible in the rural areas.
- The rates and accounts service is generally poor.
- The accounts are often inaccurate. Billing is thumb sucked and residents don't have easy channels to complain about accounts.
- Residents in urban areas complain that they don't see the meter readers but do get accounts.
- The ward committees are functional, but regular report backs are not forthcoming.

- The municipality is not accessible to many and information published needs to be improved to be more relevant for local citizens.
- Council meetings are not always accessible.
- The residents would want to be involved in IDP/budget meetings but need to be well informed in advance.

## **CHAPTER 3 - SERVICE DELIVERY PERFORMANCE (PERFORMANCE REPORT PART I)**

The Municipality continues to support the locals with roads, human settlement and water quality monitoring services whereby planning documents are developed, related information and advices are given to the municipalities. An Integrated Transport Plan is developed and being reviewed, a comprehensive identification of the roads network through the Rural Roads Assets Management System (RRAMS) is made. Replacement of mud houses is continued and is depended on funding resources allocated. The intent is to implement housing projects as guided by the Integrated Human Settlement Plan over the years. This will, however be impeded by inadequate funding resources.

There are anticipated needs for increase on human resources. This is already visible by the contract appointment of interns on certain sectors - RRAMS programme. The outcome of Assessment of Bulk Water Services will surely also shed light on areas which need to be beefed up with human resources. The Municipality on economic development had commenced in ensuring that the District Growth Development Strategy, the Local Economic Development Strategy and the Small Medium and Macro Enterprises becomes in place. The procurement processes had commenced in the financial year under review.

### **COMPONENT A: BASIC SERVICES**

The pressing needs on services are a coordinated supply of bulk water services so as to optimize efficiency on the supply of the service. On housing needs there is huge backlog of housing as indicated in the Council adopted Integrated Human Settlement Plan which needs to be addressed. The needed services for the new townships are equally an area to be addressed. The Norms and Standards of National Home Builders Registration Council (NHBRC) that houses be built only in areas where the Geotech and Dolomitic investigation are completed has been covered in many areas within the District.

Basic Services backlogs eradication is being hampered by poor roads conditions and this continue to have an effect on transportation services which in turn places duress on the better roads. The municipality had shed light on the magnitude of roads in the municipal space and

their overall conditions. This information is being used as a planning tool, to quantify the resources required in addressing these challenges in an informed manner.

### **3.1 Water Provision**

Local Municipalities are Water Service Authorities and in some instances Water Services Providers. The District Municipality does however; support the local municipalities where feasible within the available resources.

#### **Comment on Water Use by Sector**

Though noted that there are the mining, agriculture and other water user sectors in the district, it cannot be ascertained yet what the actual volume of extraction, use and losses are. The Local Municipalities which are water services authorities cannot not avail this information as there are challenges relating to water metering still.

#### **Comment on Water Services Performance Overall**

The Municipality targets to provide Bulk Water Services in a coordinated way and optimizing the district wide resources. The assessment can be attained within the approved budget. This outcome will assist in shedding light on how best the services can be performed in the district and this is being done in consultation with the local municipalities.

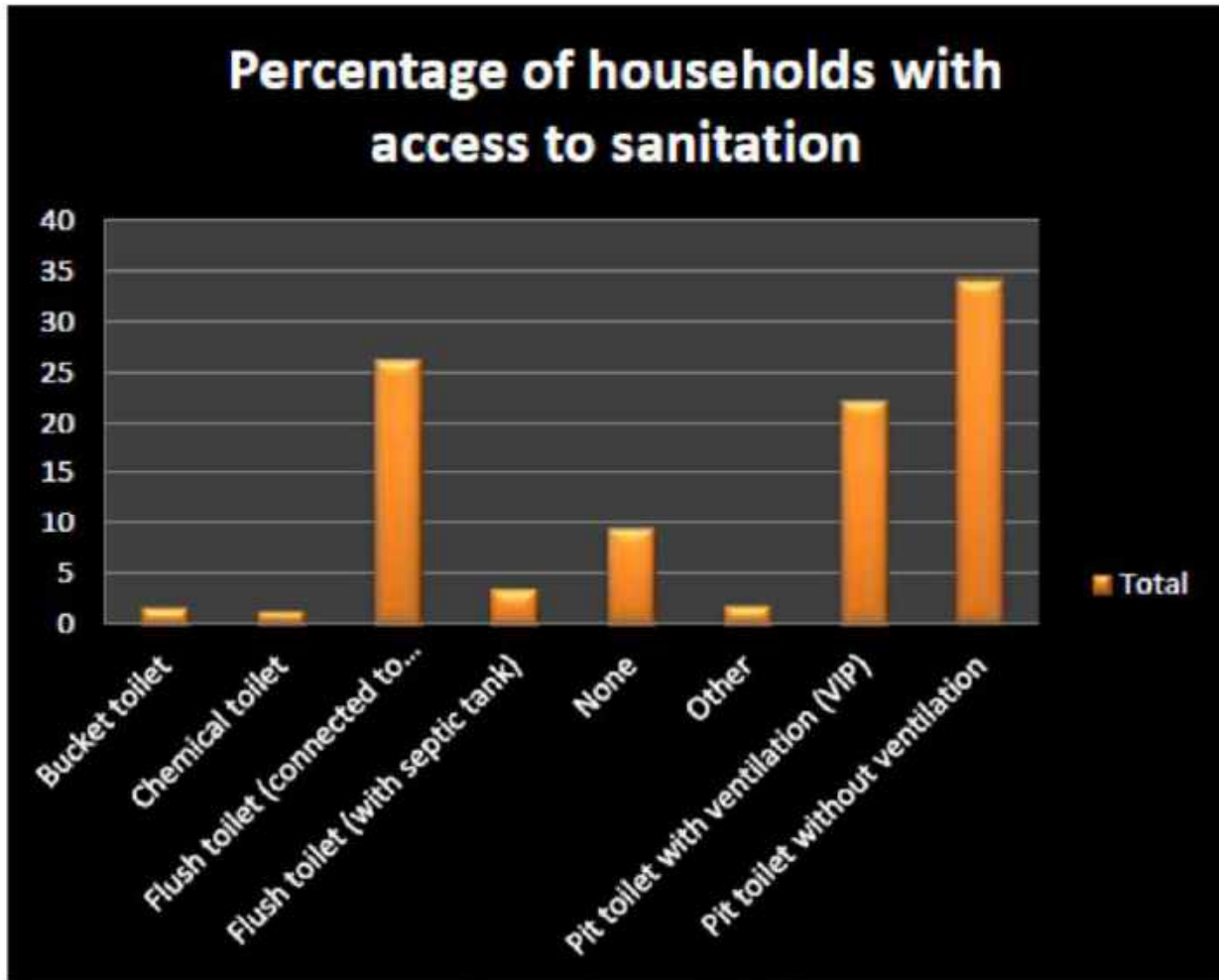
### **3.2 Waste Water (Sanitation) Provision**

All of the municipalities within the area of jurisdiction of the JT Gaetsewe District Municipality (DC45) reported that they performed a sanitation function during the August 2008 capacity assessment review; in each case the function is rendered by the Technical Services (Basic Services and Infrastructure) Department, together with the Community Services Department in the case of the Ga-Segonyana Local Municipality (NC452), and consists in the main of the provision of waterborne and dry sanitation facilities.

In this regard it is noted that two of the municipalities within the area of jurisdiction of the JT Gaetsewe District Municipality (DC45) have officials managing the sanitation function who each hold a national diploma in civil engineering qualification. (Source: 2008 Municipal Demarcation Board Municipal Capacity Assessment Report)



JT Gaetsewe District Municipality monitors waste and sanitation on a monthly basis from an Environmental Health perspective.



*Source: Census 2011*

### Comment on Sanitation Services Performance Overall

The MHS function of JTGDM monitor sanitation from an Environmental Health Perspective.

### 3.3 Electricity

The Services is being implemented by the local municipalities and in some areas by Eskom. There had however been a big coverage of household electricity - grid supply throughout the district. The areas still mainly not covered are new establishments - particularly informal settlements and in fills. There is however plans in place to augment such shortcomings, particularly in the Ga-Segonyana Local Municipal area. There are developments on alternate energy in the district with a solar park in Kathu being established. Few villages and many cattle

posts are being serviced by limited supply of alternate energy and the sustainability thereof in such instances is not well. There supply challenges in some towns, Kuruman and Kathu, where there is a need to augment the supply and in some instances the grant resources not adequate in the local municipalities.

#### **Comment on Electricity Service Performance Overall**

The District municipality is currently not implementing the function and does engage with the locals where support is being requested.

### **3.4 Waste Management**

JT Gaetsewe District Municipality does not provide this service.

#### **Comment on Waste Management Service Performance Overall**

JTGDM completed the IWMP for the whole district. The project was funded by DEA. A waste management forum was established at district level for support to local municipalities in implementing their IWMP.

### **3.5 Housing**

The Integrated Human Settlement Plan (IHSP) is in place is reviewed annually. Council had approved a SDBIP which seeks that a Human Settlement Forum sits quarterly to ensure that the recommendations in the strategic plan are followed and the information is updated on an annual basis. There are projects reflected in the Human Settlement Plan and preparations of business cases are being in line with the Integrated Human Settlement Plan. The Municipality reports on matters relating to housing distress as from risks related to improper housing structures, disaster incidents and progress on projects implemented by the Local Municipalities.

Challenges are that the eradication of the housing backlogs are very slow in local municipalities, contract management challenges. The Local Municipalities had however, where there had been unsatisfactory progress terminated contracts where necessary.

### **Comment on the Performance of the Housing Service Overall**

The performance of housing in overall is not very satisfactory due to insufficient funding, contract management challenges and aligning projects to the new Norms and Standards of NHBRC on Geotech and Dolomitic investigations. There are planning projects completed and ongoing, particularly on Geotech and Dolomitic investigations in all municipalities in the District.

There are four main construction sites in the district on civil engineering services for 240 low cost houses in Wrenchville which has been completed and the construction of top structures thereof had commenced. The construction of 163 of the 177 houses in Bankhara/Bodulong has been completed. Both projects in the Ga-Segonyana Local Municipal area. A project of 5700 houses mixed development project at Kathu is at an advanced planning stage and Engineering Services for 1265 housing sites at Sesheng is at construction stage, both the projects are implemented at Gamagara Local Municipality.

### **3.6 Free Basic Services and Indigent Support**

Provision of free basic services is with the local municipalities - this includes identification of indigents and policies addressing the methods of how such services are being provided.

#### **Comment on Free Basic Services and Indigent Support Overall**

Indigent support and free basic services is not provided by the District, but by the local municipalities.

### **COMPONENT B: Road and Transport**

Transport within JT Gaetsewe District is characterized by a limited availability of number of transport modes, storage facilities and huge backlogs in communication. This is the reality despite the fact that Kuruman is an important distribution depot for the surrounding rural areas. The Municipality had through the development of the Rural Roads Asset Management identified the extent of the roads network and completed the review of the Integrated Transport Plan. The roads asset system and the transport plan will guide on transport infrastructure and the all pressing transport services needing attention.

Road transportation remains a challenge on certain focal areas: existence of by-laws, law enforcement, safety on roads, limitations of resources on planning tasks, fare structures for

different modes of public transportation, of taxi licensing, inadequacies of bus and taxi ranks, weigh bridges to regulate freight - where in place, being too small for the holding capacities.

### **3.7 Roads**

All of the municipalities within the area of jurisdiction of the JT Gaetsewe District Municipality (DC45) reported that they performed the municipal roads function in each of the assessment periods under review. The function is performed within the Technical Services (Basic Services and Infrastructure) Department within each of the municipalities within the service area of the JT Gaetsewe District Municipality (DC45); only two of the officials managing the municipal roads function at the respective municipalities within the District Municipality are in possession of a national diploma in civil engineering qualification. It is noteworthy that the roads agency function was moved away from the District Municipality and is now the sole responsibility of the Provincial Roads Department.

The Integrated Transport Plan identified key transport infrastructure projects, including roads. The output on the Rural Roads Asset Management System (RRAMS) assists in guiding on prioritising roads needing attention. There is progress on district roads as being implemented by the Department of Roads and Public Works and local municipalities had also constructed some roads. The steps following the identification of roads needing attention will be followed by sourcing funding as to the projects implemented.

Of the 1 434,6 km's of municipal unpaved roads are assessed in the district, 15% are very poor, 52.2% poor and 32% are ranging from fair to good.

#### **Comment on the Performance of Roads Overall**

The projects embarked on are strategic projects and no capital projects were embarked upon. Operation related function of roads is with the local municipalities, the Department of Roads And Public Works and SANRAL on the national road. 2947 km of the 3040.2 km of municipal roads network is classified in line with RISFSA standards. A Roads Management Plan (RAMP) and municipal roads will be developed in the new financial year to ensure legal ownership of the proclaimed roads.

### **3.8 Transport (including vehicle licensing & public bus operation)**

The Reviewed Integrated Transport Plan seeks to address the population and socio economic transportation challenges by ensuring the existence of structures which initiate plans to ensure the existence of improved and maintained infrastructure and services . The mayor success this far is the review of the Integrated Transport Plan and established Transport Forum by Council. There is cooperation of public transport industries and all other relevant stakeholders on the establishment of the transport forum.

#### **Comment of the Performance of Transport Overall**

The transport services are not properly regulated hence the establishment of the Transport forum to ensure the implantation of the District Integrated Transport Plan. The municipalities and the Department of Roads and Public Works are embarking on capital and operational projects, particularly roads as transport infrastructure projects.

Generally the level of service on public transport is not satisfactory due to long waiting times for public transport. The condition increases hitchhiking and this in turn make taxi operators to erect informal taxi ranks on N14 and R31. The highest volumes of public transport (taxis and busses) of areas with 15 km's of the Kuruman town and the route linking Hotazel and Kuruman ranging between 651-1300 per day.

Road freight and parking in towns are areas and concern and there is a necessity for roads infrastructure plans in the municipalities to take care of.

### **3.9 Waste Water (storm water drainage)**

The storm water function in towns is being executed by the local municipalities; there are no adequate plans though to provide the service in villages. There is however limited, roads associated, developments during construction of new roads but this relates to the protection of roads infrastructure. Many existing rural settlements including informal settlements close to towns are in the risk of being below the flood lines.

### Comment on the Performance of Storm Water Drainage Overall

There are no specific storm water capital projects in the district currently. The operations functions in the towns by the local municipalities are ongoing, particularly on maintenance related incidents causing flooding on roads.

## COMPONENT C: PLANNING AND DEVELOPMENT

This component includes: planning; and local economic development.

### 3.10 Planning

The District compiles a package of plans. These plans include the Integrated Development Plan (IDP), Spatial Development Framework (SDF), Housing Sector Plans, Local Economic Development Strategy, Integrated Transport Strategy and District Growth and Development Strategy. The IDP is the master plan and covers a period of five years and must be reviewed annually. The development priorities contained in the IDP is based on the spatial priorities and objectives identified in the SDF.

The IDP must be aligned with all sector plans internally and externally. The District Municipal Planning Tribunal (DMPT) was established in 2016; in terms of the Spatial Planning and Land Use Management Act (SPLUMA), Act 16 of 2013. The DMPT is fully functional and deals with development applications from all 3 local municipalities.

The values, vision and mission of the municipality that is also guiding planning and development in the District and indicated in the IDP are as follows: “The Vision” statement of the JT Gaetsewe District Municipality reflects its commitment to the ideal of an integrated, development-focused district, and is built on the following municipal core values:

- ☞ Development - strive for the development of the district and its people, while also striving for own personal development;
- ☞ Commitment - stay committed to the vision of the John Taolo Gaetsewe DM and to serving the people of the district in whatever you do;
- ☞ Care - to show empathy and care towards others, while striving to promote a positive working atmosphere; and
- ☞ Integrity - stay true to whatever you commit to, performing your duties to the best of your ability, while conducting yourself professionally at all times.

### Vision

Working together for a better life for all in the district

The vision statement of the JT Gaetsewe DM represents an ideal of what it wishes to achieve. It represents the main and ultimate deliverable of the municipality. The focus is on the value that the municipality aims to create and add for the communities of the district.

### Mission

Accelerating the implementation of integrated development initiatives and providing support to local municipalities

The above-mentioned mission statement reflects what the municipality will do in an ongoing manner to constantly striving towards achieving its vision. The District Development priorities indicated in the IDP are as follows:

- Water & Sanitation
- Roads & Transport
- Local economic development (LED)
- Land development and reform
- Integrated human settlements
- Sustainable Development Orientated Municipality
- Environmental management and conservation and climate change management
- Promotion of health in the District
- Disaster management

The District Reviewed Spatial Development Framework (SDF) was concluded in 2017. The reviewed SDF is compliant with Chapter 4(21) of the SPLUMA (Act 16 of 2013). Spatial Development Frameworks are long terms plans that are reviewed every 5 years and can only be amended through a legislatively prescribed process.

The reviewed SDF retains the previous spatial development vision of the District as follows: *“The John Taolo Gaetsewe District Municipality will become a district in which all its residents...*

- *... engage in viable and sustainable wealth-generating economic activities. This will result in the eradication of poverty, and will ensure a dramatic reversal in the unequal distribution of wealth and income and the skewed access to opportunities in the district. Viable, well-planned rural development initiatives will bring an end to the deep poverty and the destitution of the district. Due to well researched and tested desert-resistant agricultural practices, high-value rural products will be produced and over-grazing and soil erosion won't be a problem any longer. Serious investment in and exploitation of renewable sources of energy will result in the district becoming self-reliant in the generation of electricity which will provide a sizeable injection into the national electricity grid.*

- *... live in sustainable human settlements that are safe, vibrant and in balance with the environment. Young people will grow up with the prospect of a bright future, either in the district, or anywhere else in the world as the quality education they will have received, will prepared them for. Walking and cycling will be the two most common modes of movement within towns and villages, while a safe and reliable minibus system will provide public transport between settlements. Traffic management and road maintenance will mean that mining trucks no longer pass through settlements and potholes will be a thing of the past. Water and energy-use, energy generation and the construction of housing, will be examples of “best practice in green design, building and living”. Due to proper, respected and wise land-use management, including the regulation of mining activities, uncontrolled settlement expansion will not take place and environmental damage will be minimised.*

- *... participate in the governance of the district, including settlement formation and expansion, economic development, education, and the provision of basic services. Plans will be prepared with full participation of all interested and affected parties, which will be based on accurate information and will be implemented. Elected politicians and officials will serve the people and corruption and misappropriation of funds will be rare occurrences. Traditional leaders will serve on a civil society advisory body that is consulted on all strategic decisions by the elected politicians. Decisions that affect the public will be based on evidence, and only taken after careful consideration of all the viable options and deliberation on all the positions and perspectives in the district. Due to payment for services by all, and smart systems and practices, the municipalities in the district will be financially viable and desirable places to work in.*



In support of the vision, the SDF provides a spatial structure that would promote the following development objectives:

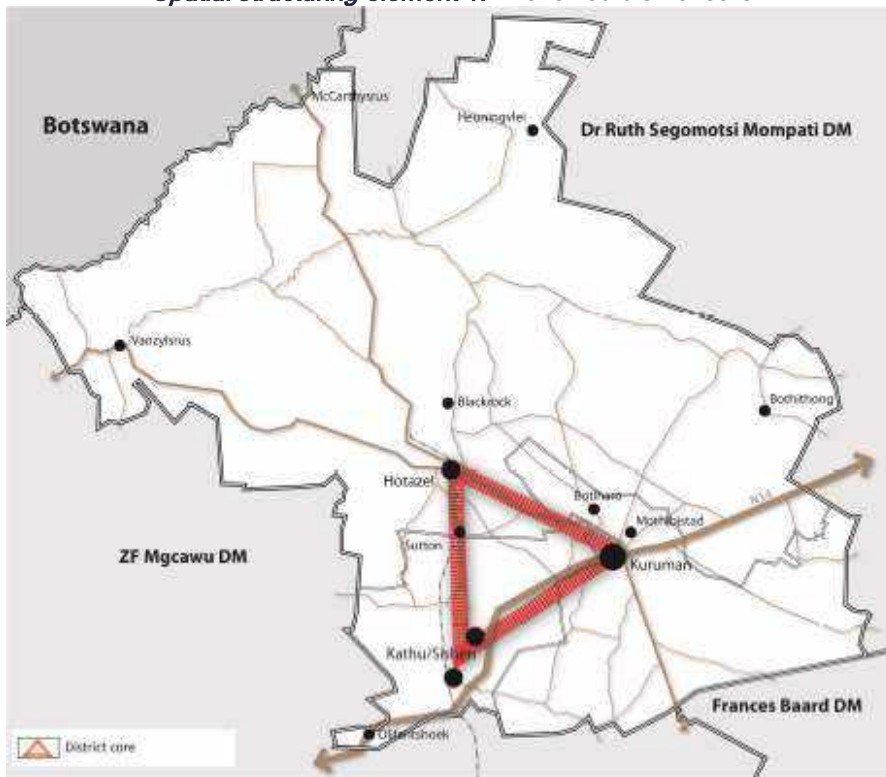
- Attract new business (especially manufacturing linked to other sectors e.g. mining, agriculture) to the district in a focused/core area.
- Create a spatial structure that would maximise accessibility of the dispersed population to a range of services and facilities.
- Support the diversification of the economy, whilst strengthening existing area-specific economic activities relating to specific regions.
- Promote expansion of the mining industry in such a way that its negative impacts are minimised and distressed mining communities are supported.
- Stimulate the agricultural sector through the strengthening of commercial farming and the creation of a new intensive agriculture and agro-processing SMME economy in densely populated rural areas with predominantly subsistence farming.
- Enhance tourism as a more important component integrated in the economy of the district.

The reviewed SDF supports the SPLUMA principles and the incorporation thereof is indicated as follows:

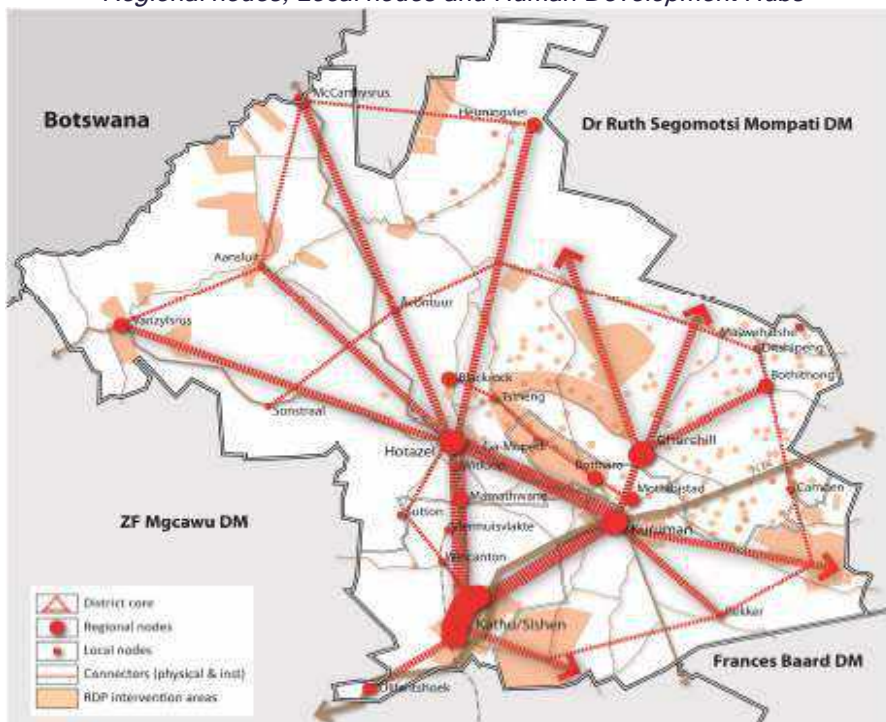
SPLUMA Principles	Spatial Application in JTGDM SDF
<b>Spatial Justice</b>	Connectors between regional nodes, local nodes and human development hubs serve impoverished villages.
<b>Spatial Sustainability</b>	Strategies in functional economic regions address mining, agricultural and tourism activities as major economic activities in the area. The locality of the region on the N14 highway is proposed to accommodate a light industrial strip between Kuruman and Sishen/Kathu, which will assist in a diversifying the economy and creating job opportunities. The clustering of social facilities in nodes should further combat sprawl and assist with the creation of viable communities and sustainable settlements.
<b>Spatial Efficiency</b>	Through the integration of mining, agricultural (both commercial and subsistence) and tourism activities in spatial planning, area-based strategies could be applied more efficiently.
<b>Spatial Resilience</b>	The spatial framework provides a conceptual spatial idea, which gives guidance to context-specific implementation relating to the characteristics of a specific place and in relation to a specific community.
<b>Good Administration</b>	The spatial framework builds on the spatial framework of the Northern Cape, whilst taking cognisance of planning in the three local municipalities, thus supporting the principle of intergovernmental coordination.

The following elements guide the spatial structure of the district and form the basis of the SDF:

*Spatial structuring element 1: Intensified district core*

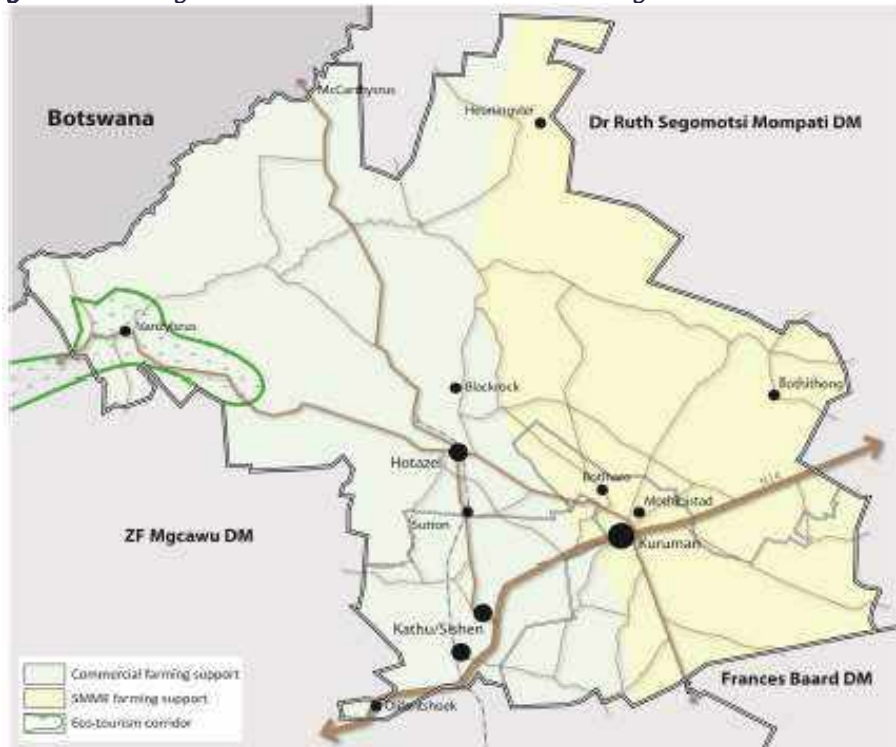


*Spatial structuring element 2: Polycentric network of nodes and (physical and institutional) connecting routes - Regional nodes, Local nodes and Human Development Hubs*

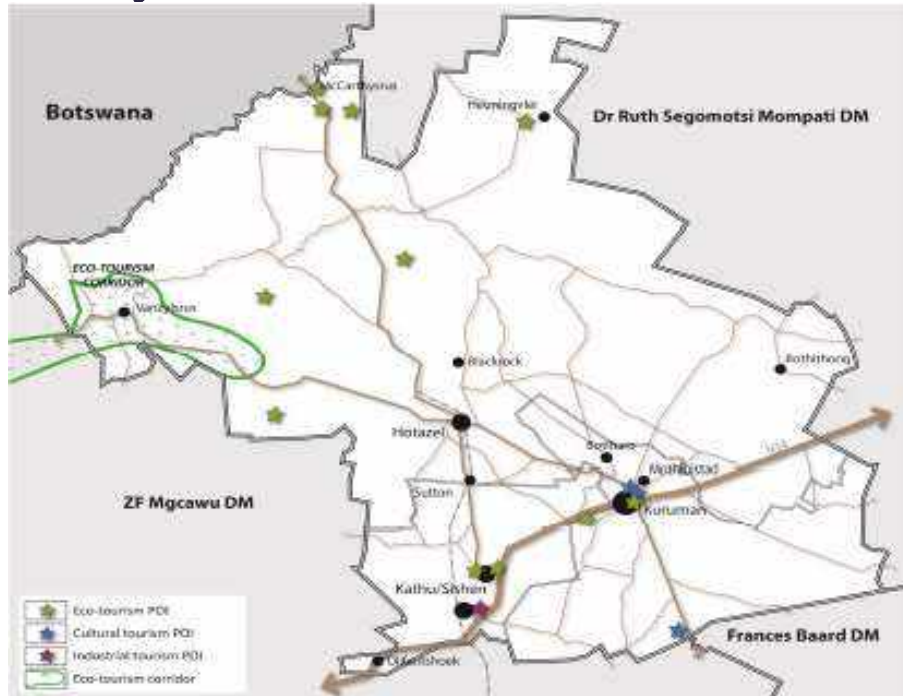




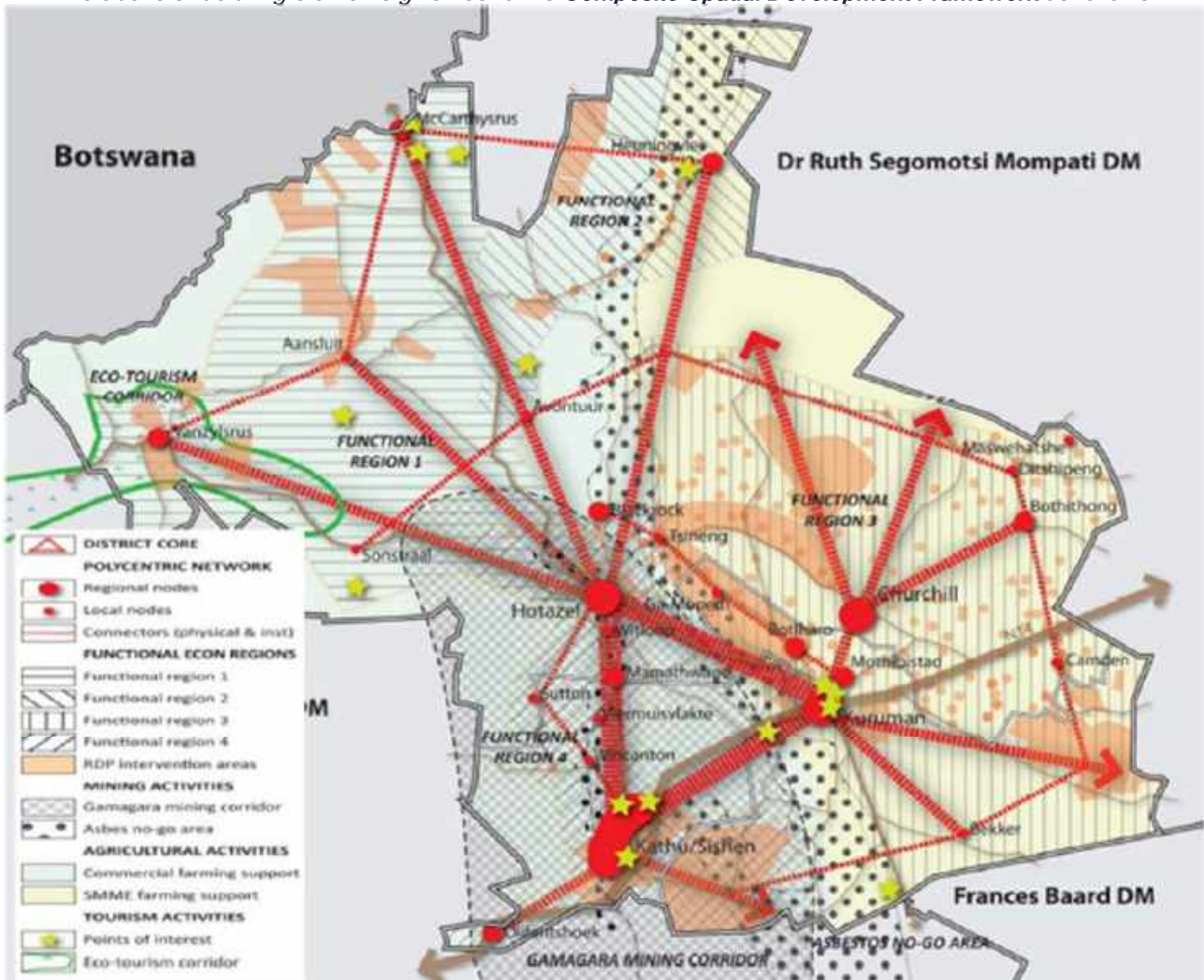
*Spatial structuring element 5: Agricultural activities - Commercial farming and rural extensive farming*



*Spatial structuring element 6: Tourism activities- Points of interest and Eco-tourism Corridor*



The above structuring elements give rise to the Composite Spatial Development Framework as follows:



Employees: Planning Services					
Job Level	Year -1	Year 0			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	1	1	0	0%
4 - 6	2	2	2	0	0%
7 - 9	1	1	1	0	0%
10 - 12	0	0	0	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0%</b>

T 3.10.4

### Comment on the performance of physical planning overall

The Municipality commenced with the following physical planning projects:

- Human Settlement Plans - completed. Funding is dependent on grants and unfortunately limits the roll out of projects. Reviews are now taking place annually.
- Integrated Transport Plan - Consultation of the final draft was concluded in the 2017/18 Financial Year. Reviews are taking place on an annual basis.
- The Rural Roads Asset Management Strategy project is a multi-year project is progressing well and is still unfolding.
- Integrated infrastructure plan - development of the plan commenced and will be concluded in phases due to lack of information and funding
- Air Quality Section 78 Assessment could not commence in 2017/18 and will be concluded in 2019/20 instead.

### 3.11 Local Economic Development (including tourism and market places)

LED is the function under which the following programmes are implemented as priorities:

- **Tourism**
  - Tourism Awareness Campaigns
  - Entrepreneurial support
  - Cleaning Campaign
  - Skills Development
  - Schools Tourism
  - Women in tourism
- **Comprehensive Rural Development Programme(CRDP)**
  - AFGRI- Park project
  - Support Agriculture Cooperatives(Youth and Women)
  - Enterprise development
  - Support to local emerging farmers
  - Management of commonage farms
- **SMME**
  - Enterprise development
  - Supplier development
  - Database development
  - Help develop Business plan
  - Lobby for funds for Enterprises

### Comment on local job opportunities

The mining sector created more jobs, followed by Sectoral Departments and Tourism in the District. Provincially unemployment stand at 28% and John Taolo Gaetsewe District at 28,5%. Municipalities plan to have a mining Supplier Day/awareness for communities and business people.

### **Comment on local economic development performance overall**

Each local area has a unique set of opportunities, problems, and has developed an LED strategy that is specific to its local context. The local municipalities agreed in line with the legislation that the JTG District municipality can run/drive the following priorities:

#### **Eight priorities:**

- Tourism development and running of office
- Support SMME's and Cooperatives
- Coordination of Social and Labour Plan
- Support to Local Emerging Farmers
- Infrastructure : Roads and bulk water
- Agri-Park Mega Project
- DPMT coordination
- Regional Development agency

The Local Economic Development (LED) and Tourism Unit got involved in number of initiatives and activities that steered economic development in the District for the period under review. These events have big economic benefits to the business and community at large as they create temporary job opportunities to the residents of the District and they are not limited to the following:

- Desperados bikers rally
- Annual Durban tourism indaba
- Clap your hands Annual festival
- Harambe Annual Festival
- Second Eye Annual Festival
- Saluki Annual Festival

Unfortunately due to the COVID-19 lockdown regulations the JTGDMD deemed it necessary to postpone its participation in all public events until a directive is given to resume with such events.

## **CRDP**

The Unit envisaged to work together with relevant sectoral Department in all spheres to harness resources and avoid unnecessary duplication of projects for community development. Twelve agricultural cooperatives are assisted by the Cooperative Grant. John Taolo District facilitated the process and it will be an ongoing effort. Implementation of the Agri-park is of great help to local farmers. The coordination of farmers in JTG District is on track.

## **SMME's Support and Development**

The District plan to continue with the partnership with local mines for Enterprise and Supplier development programmes. The Department needs resources and capital to improve its planning, research capacity, implementation of projects and monitoring thereof.

## **COMPONENT D: COMMUNITY AND SOCIAL SERVICES**

This component includes: libraries and archives; museums arts and galleries; community halls; cemeteries and crematoria; child care; aged care; social programmes, theatres.

The District Municipality only perform municipal health services. Other services are provided by the local municipalities where those functions are assigned to them and where they have the resources to do so.

### **3.12 Cemeteries and Crematoriums**

The MHS section of JTGDGM monitors Funeral Undertakers and Mortuaries in terms of the National Health Act and regulations.

#### **Service Statistics for Cemeteries and Crematoriums**

Funeral Undertakers and Mortuaries are regularly monitored for compliance in terms of the National Health Act, 61 of 2003.

#### **Comment on the performance of cemeteries and crematoriums overall**

JTGDM monitor Cemeteries, funeral undertakers and mortuaries as part of the Municipal Health function - disposal of the dead. Fencing of cemeteries is on an annual basis implemented. Eleven cemetery sites were fenced in both Joe Morolong and Ga-Segonyana Local Municipalities.



### 3.13 Child Care, Aged Care, Social Programmes

The MHS Section of JTGDM monitors Environmental Health risk factors at Child Care Facilities as part of the MHS function.

#### COMPONENT E: ENVIRONMENTAL PROTECTION

This component includes: pollution control; biodiversity and landscape; and coastal protection. The Department of Environmental Affairs (National) has approved funding for Environmental Protection and Infrastructure Programme (EPIP). The Department remains committed in supporting municipalities through funding initiatives that enhance the protection of environment and responsible use of natural resources. A number of projects has been approved and are implemented from 2016/17-2020/21 MTEF Cycle in the local municipalities.

The projects are as follows. Waste Management and Greening; Greening and Open Space Management; and Establishment of a Game Farm.

### 3.14 Pollution Control

Environmental Pollution Control is conducted in terms of the Municipal Health Services function within the scope of the National Health Act.

#### Comment on the performance of pollution control overall

Monitoring of Environmental Pollution is conducted in terms of the Municipal Health function within the scope of the National Health Act, 61 of 2003.

### 3.15 Bio-diversity; Landscape (incl. open spaces) and other (e.g. coastal protection)

This service is not provided by the District Municipality.

#### COMPONENT F: HEALTH

This component includes: clinics; ambulance services; and health inspections. The 9 Municipal Health functions defined as Environmental Health was delegated to District and Metro Municipalities in South Africa. Environmental Health is the only preventative health service

designed to identify and contain environmental risk factors that have a detrimental effect to the health of communities.

### 3.16 Clinics

The Municipal Health function at JTGDM monitor Health Care Facilities from an Environmental Health perspective.

#### Comment on the performance of clinics overall

As indicated Health Care Facilities and Hazardous Medical Waste are monitored by the Municipal Health Section of JTGDM from an Environmental Health perspective.

### 3.17 Ambulances

This service is not provided by the District Municipality, but by the Provincial Department of Health.

### 3.18 Health Inspection; Food & Abattoir Licensing; Inspections; Etc.

MHS is a District and Metro Municipal function and consist of the following:

#### DEPARTMENT OF HEALTH

No. R. 698 26 June 2009

#### HEALTH PROFESSIONS ACT, 1974 (ACT NO. 56 OF 1974)

#### REGULATIONS DEFINING THE SCOPE OF THE PROFESSION OF ENVIRONMENTAL HEALTH: AMENDMENT

The Minister of Health has, under section 33(1), read with section 61(2) of the Health Professions Act, 1974 (Act No. 56 of 1974), and on the recommendation of the Health Professions Council of South Africa, amended the regulations promulgated by Government Notice No. R. 888 of 26 April 1991, as reflected in the Schedule.

#### SCHEDULE

##### Definitions

1.

In this Schedule, "**the regulations**" means the regulations relating to the scope of the profession of environmental health published under Government Notice No. R. 888

of 25 April 1991, and any word or expression to which a meaning has been assigned in the regulations shall bear such meaning, unless the context otherwise indicates.

### **Amendment of the regulations**

2.

The regulations are hereby amended by the addition at the end of the regulations as an annexure, of the following Scope of Practice of Environmental Health Practitioners:-

#### **ANNEXURE**

#### **SCOPE OF PRACTICE OF ENVIRONMENTAL HEALTH PRACTITIONERS**

In addition to the scope of the profession as prescribed in the regulations, the following acts fall within the scope of practice of environmental health practitioners.

**Environmental health services include performance of the following acts:**

#### **(1) WATER MONITORING - District Municipal Health Competency**

- (a)* Monitoring water quality and availability, including mapping water sources and enforcing laws and regulations related to water quality management;
- (b)* ensuring water safety and accessibility in respect of a safe quality (microbiological, physical and chemical) and an adequate quantity for domestic use as well as in respect of the quality for recreational, industrial, food production and any other human or animal use;
- (c)* promoting access to water for all communities by providing inputs toward the planning, design and management of the water supply system and ensuring healthy community water supplies through surveillance;
- (d)* ensuring monitoring of effective waste water treatment and water pollution control, including the collection, treatment and safe disposal of sewage and other water-borne waste, and surveillance of the quality of surface water (including sea water) and ground water;
- (e)* advocating proper and safe water usage and waste water disposal;
- (f)* sampling and testing water in the field and examining and analysing it in a laboratory.

## **(2) FOOD CONTROL - District Municipal Health Competency**

- (a)* Ensuring food safety in respect of acceptable microbiological and chemical standards, quality of all food for human consumption and optimal hygiene control throughout the food supply chain from the point of origin, all primary raw material or raw products production, up to the point of consumption;
- (b)* inspecting food production, distribution and consumption areas;
- (c)* monitoring informal food trading;
- (d)* inspecting food premises and any nuisances emanating therefrom;
- (e)* enforcing food legislation and the Codex Alimentarius;
- (f)* applying food quality monitoring programmes and principles through various techniques, e.g. Hazard Analysis and Critical Control Points System (HACCP System) audits;
- (g)* promoting the safe transportation, handling, storage and preparation of foodstuffs used in the Primary School Nutrition Programme (PSNP), prisons, health establishments, at airports, etc.;
- (h)* promoting the safe handling of meat and meat products through, amongst others, meat inspections and examination of abattoirs;
- (i)* promoting the safe handling of milk and milk products.

## **(3) WASTE MANAGEMENT AND GENERAL HYGIENE MONITORING - District Municipal Health Competency**

- (a)* Ensuring proper refuse storage, collection, transportation, transfer and processing, materials recovery, and final disposal;
- (b)* ensuring proper management of liquid waste including sewage and industrial effluents;
- (c)* ensuring the proper storage, treatment, collection, transportation, handling and disposal of medical waste and hazardous waste;
- (d)* sampling and analysing any waste or waste product such as sewage or refuse;
- (e)* investigating and inspecting any activity relating to the waste stream or any product resulting therefrom;
- (f)* advocating proper sanitation;
- (g)* controlling the handling and disposal of diseased animal tissue;

- (h) ensuring safe usage of treated sewage sludge and ensuring that reclaimed waste is safe for health;
- (i) ensuring waste management including auditing of waste management systems and adherence to the 'cradle-to-grave' approach.

#### **(4) HEALTH SURVEILLANCE OF PREMISES - District Municipal Health Competency**

- (a) Conducting environmental health impact assessments of, amongst others, housing projects;
- (b) assessing aspects such as ventilation and indoor air quality, lighting, moisture-proofing, thermal quality, structural safety and floor space;
- (c) assessing overcrowded, dirty or other unsatisfactory health conditions on any residential, commercial, industrial or other occupied premises;
- (d) monitoring all buildings and all other permanent or temporary physical structures used for residential, public or institutional purposes (including health care and other care, detainment, work and recreation, travel, tourism, holidaying and camping) and the facilities in connection therewith and the immediate precincts;
- (e) ensuring urban and rural land-use planning and practices that are conducive to sustainable development by conducting sound environmental health impact and other assessments;
- (f) ensuring the prevention and abatement of any condition on any premises, which is likely to constitute a health hazard;
- (g) ensuring the health safety of public transport facilities such as buses, trains, taxis, boats and aeroplanes as well as all other facilities in connection therewith;
- (h) ensuring compliance with the principles of Local Agenda 21 and the Healthy Cities approach to integrated service rendering and the practical minimising of any environmental health risk.

#### **(5) SURVEILLANCE AND PREVENTION OF COMMUNICABLE DISEASES, EXCLUDING IMMUNIZATIONS - District Municipal Health Competency**

- (a) Promoting health and hygiene, aiming at preventing environmentally induced diseases and related communicable diseases;

- (b) Collecting, analysing and disseminating epidemiological data and information;
- (c) Using the Participatory Hygiene and Sanitation Transformation (PHAST) training approaches and any other educational training programmes or approaches for effectual control measures at community level;
- (d) Conducting epidemiological surveillance of diseases;
- (e) Establishing an effective environmental health surveillance and information system within the different spheres of governance;
- (f) Developing environmental health measures, including protocols, with reference to epidemics, emergencies, diseases and migrations of populations.

#### **(6) VECTOR CONTROL MONITORING - District Municipal Health Competency**

- (a) Identifying vectors, their habitats and breeding places;
- (b) conducting vector control in the interest of public health, including control of arthropods, molluscs, rodents and other alternative hosts of diseases;
- (c) removing or remedying conditions resulting in or favouring the prevalence of or increase in rodents, insects, disease carriers or pests;
- (d) ensuring the residual spraying of premises and precincts;
- (e) investigating zoonotic diseases and vector-borne diseases in the working and living environment;
- (f) surveying imported cargo and livestock for the prevalence of disease vectors;
- (g) undertaking serological testing of rodents, dogs and other pets or animals.

#### **(7) ENVIRONMENTAL POLLUTION CONTROL - District Municipal Health Competency**

- (a) Ensuring hygienic working, living and recreational environments;
- (b) identifying the polluting agents and sources of water, air and soil pollution;
- (c) conducting environmental health impact assessments of development projects and policies, including assessments of major hazard installations;
- (d) Identifying environmental health hazards and conducting risk assessment and mapping thereof;

- (e) Preventing accidents, e.g. owing to paraffin usage;
- (f) Approving environmental health impact assessment reports and commenting on environmental impact assessment applications;
- (g) Ensuring clean and safe air externally (ambient and point sources) through emission inventory monitoring, modelling and toxicological reports, reviews and complaint investigations;
- (h) Controlling and preventing vibration and noise pollution;
- (i) Preventing and controlling soil pollution that is detrimental to human, animal or plant life;
- (j) Ensuring compliance with the provisions of the Occupational Health and Safety Act, 1993 (Act No. 85 of 1993), and its regulations, including anticipating, identifying, evaluating and controlling occupational hazards;
- (k) Taking the required preventative measures to ensure that the general environment is free from health risks;
- (l) Ensuring the registration, permitting, monitoring and auditing of all industries, activities, trade, etc., which involves controlling the internal effects of pollution on the worker and the external effects of pollution on the community and the environment;
- (m) Monitoring management of infrastructure integrity, including management of the infrastructure integrity of pipelines and tanks;
- (n) Ensuring, jointly with other role players, a readiness for abnormal operating conditions and disasters;
- (o) Developing sustainable indicators appropriate for monitoring the effectiveness of environmental management systems of industries.

#### **(8) DISPOSAL OF THE DEAD - District Municipal Health Competency**

- (a) Controlling, restricting or prohibiting the business of an undertaker or embalmer, mortuaries and other places or facilities for the storage of dead bodies;
- (b) monitoring practices at cemeteries, crematoria and other facilities used for the disposal of dead bodies;
- (c) managing, controlling and monitoring exhumations and reburials or the disposal of human remains.

**(9) CHEMICAL SAFETY - District Municipal Health Competency**

- (a)* Monitoring and regulating all operators, fumigation firms and formal and informal retailers that deal with the manufacture, application, transport and storage of chemicals;
- (b)* Permitting, licensing and auditing the premises of the above, e.g. by issuing Scheduled Trade Permits;
- (c)* Facilitating advice, education and training on pesticides and/or chemical safety.

**(10) NOISE CONTROL - District Municipal Health Competency**

- (a)* Assessing the extent of noise pollution and its effects on human health;
- (b)* facilitating noise control measures;
- (c)* measuring ambient sound levels and noise levels.

**(11) RADIATION (IONISING AND NON-IONISING) MONITORING AND CONTROL - District Municipal Health Competency**

- (a)* Ensuring ionising and non-ionising radiation sources are registered with the Department of Health;
- (b)* ensuring registered ionising and non-ionising sources meet licence conditions;
- (c)* monitoring the safe transportation of radioactive material to ensure compliance;
- (d)* ensuring radioactive sources are licensed at the South African Nuclear Energy Corporation (NECSA);
- (e)* ensuring the proper disposal of all radiation waste materials from hospitals and other licensed establishments;
- (f)* ensuring protection against any form or sources of electromagnetic radiation.

**(12) PORT HEALTH - Department of Health Competence**

- (a)* Monitoring, inspecting, sampling and labelling all imported foodstuffs, cosmetics and disinfectants at all ports of entry (harbours and border posts);



- (b) monitoring all imported foodstuffs, cosmetics and disinfectants for which a certificate of approval is required;
- (c) sampling foodstuffs consumed on board all aeroplanes and ships;
- (d) monitoring, inspecting and sampling (for chemical and bacteria testing purposes) all maize and wheat imports;
- (e) monitoring continuous rodent and vector control at airports and harbours;
- (f) monitoring imports of used pneumatic tyres for the prevalence of mosquitoes such as the Aedes species (vectors for yellow fever, dengue fever and encephalitis);
- (g) Providing a continuous vaccination programme for seafarers at all ports;
- (h) Monitoring and inspecting all hazardous cargo entering the country;
- (i) Monitoring and preventing communicable diseases on a 24 hour-basis;
- (j) Monitoring water on board ships to ensure that it is safe for human consumption;
- (k) Monitoring food wastes and medical waste for disposal.

### (13) MALARIA CONTROL - Department of Healthy Competency

- (a) Ensuring, developing and implementing a malaria control programme for the country, thus lowering parasite levels in the population and preventing deaths through rapid diagnosis and prompt treatment;
- (b) Ensuring a continued active and feasible malaria surveillance programme;
- (c) Carrying out house-to-house surveys to actively detect malaria cases;
- (d) Ensuring blood smears are taken from foreigners and people who have visited malaria-endemic countries for malaria parasitaemia screening;
- (e) ensuring randomised screening of the population by blood sampling for testing during seasonal changes in high-risk malaria areas;
- (f) carrying out epidemiological surveys to research the extent of transmission and gather data on the infected population;
- (g) undertaking vector control on an annual basis by application of residual insecticides on inner wall surfaces, roofs and eaves of dwellings in malaria areas;
- (h) conducting continued health education and awareness programmes on malaria, for example by distributing pamphlets and launching campaigns.

**(14) CONTROL AND MONITORING OF HAZARDOUS SUBSTANCES - Department of Health****Competency**

- (a)* Ensuring the correct labelling of hazardous substances;
- (b)* Ensuring all active ingredients are indicated;
- (c)* Ensuring warning signs are indicated;
- (d)* Ensuring precautions are taken during storage and transportation, and the appropriate protective gear is used during handling;
- (e)* Ensuring all hazardous substances are registered with the Departments of Agriculture and Environmental Affairs and Tourism;
- (f)* Ensuring hazardous substances control to prevent injury, ill-health or death by reason of the toxic, corrosive, irritant or flammable nature of substances;
- (g)* Ensuring control over the importation, manufacture, sale, operation, application, modification or dumping of such substances;
- (h)* Ensuring premises are licensed and registered with the appropriate authorities;
- (i)* Inspecting premises to ensure compliance with safety, storage and other precaution measures;
- (j)* Ensuring sampling is done according to approved procedures;
- (k)* Ensuring all labelling regulations are complied with;
- (l)* Checking all stock records and ensuring the hazardous substance register is up to date;
- (m)* Ensuring that empty containers are disposed of according to statutory requirements.

**(Signed)**

**DR A MOTSOLEDI, MP  
MINISTER OF HEALTH**

### Service Statistics for Health Inspection, etc.: Municipal Health Services

Breakdown of Targets and Actual Performance	
Actions Annual Target	528
Actions Quarterly Target	132
Actions Actual Performance	<b>856</b>
<b>Break Down</b>	
Water	76
Health Surveillance of Premises	65
ECD	76
Food Premises	541
Awareness Campaigns	18
Food Samples	12
Funeral Undertakers	25
Air quality Management Inspections	43

#### Comment on the performance of clinics overall

As indicated Health Care Facilities and Hazardous Medical Waste are monitored by the Municipal Health Section of JTGDM from an Environmental Health perspective.

There is a healthy relationship between the National Department of Health and the District Municipality. The National Department of Health recently deployed one Environmental Health Practitioner (Community Service) for one year to do community services in the District. The Community Development Services Department appreciates efforts by the National Department and therefore would like to lobby for another Environmental Health Practitioner (Community services) to assist in the District. The Department needs internships for both Disaster Management and Municipal Health Services. Therefore the Community Development Services Department would further like to engage organizations like NARYSEC to see how we can forge good relations so that we can be able to work together in future, especially on issues related to environment.

The Department (Community Development Services) has also prepared business plans that have been send to different stakeholders to assist with funding of environmental projects in order to further enhance service delivery.

There are also challenges facing this profession in our district, for example geographically the District is huge and the resources and the manpower are few, therefore the Environmental Health Practitioners has to travel long distances to execute their duties. Compliance remains

a challenge in most businesses and government institutions, but the EHP's try everything in their power to do their job, by advising and taking the necessary punitive measures where possible. In some instances they must be able to identify themselves fully because some new business owners will not trust them thinking that they are not the right personnel.

## **COMPONENT G: SECURITY AND SAFETY**

This component includes: police; fire; disaster management, licensing and control of animals, and control of public nuisances, etc. Security and Safety is not a District Municipality function.

### **3.19 Police**

Security and Safety is not a District Municipality function.

### **3.20 Other (Disaster Management)**

#### **1) ACTIVITIES DURING THE YEAR**

##### **1.1) Attendance of meetings**

- District Disaster Management Advisory Forum Meetings was combined with COVID JOC meetings.
- Virtual JOC meetings commenced on a weekly base.

##### **1.2) Contingency Planning**

The following Contingency Plans were compiled and submitted.

- Winter Season Contingency Plan
- Heavy Rain Contingency Plan
- Veldt fire Contingency Plan
- Contingency Plan for the Festive Season of 2020
- Contingency Plans for the Easter weekend of 2021

- COVID Contingency Plan

### 1.3) Compilation of reports

- Compilation of 4 Quarterly reports for the JTGDM Council.
- Compilation of 4 Quarterly Reports for the Provincial Disaster Management Centre
- Compilation of Annual JTGDM Report
- Compilation of Annual Provincial Disaster Management Report

## 2) RESULTS OF PREVENTION AND MITIGATION INITIATIVES

### 2.1) Road Incident Management System Workshop

Road incident management is the process whereby a set of coordinated activities is initiated when an incident occurs on a road in order to minimize the direct and secondary effects of the incident, as well as to restore normal capacity and safety levels to all affected road facilities as quickly as possible. Road Incident Management System (RIMS) is the coordinated and pre-planned use of human, mechanical and electronic resources to manage incidents and to restore traffic to normal operating conditions as soon as possible.

The South African National Roads Agency Ltd (SANRAL) SOC is mandated by Department of Transport to ensure that road incident management is implemented on all national roads across the country. The N14 section 1 to 8 (Springbok to NC/NW border) is a national road in the Northern Cape and therefore, the road incident management system needs to be implemented on this road.

According to the RIMS Operational Policy, a prerequisite for the establishment of a road incident management system is to allocate the function of a Central Communication Centre (CCC) to the District Disaster Management Centre appropriately. When centralised communication is taking place, all information is channeled through one Communication Centre which helps to avoid duplication; it sends out one message and it co-ordinate all communication between parties.

A local Steering Committee, comprising of nominated representatives of affected and interested parties has been established for the N14 in the JTG District.

The JTG District Steering Committee meets on a quarterly basis, to accommodate road incident management stakeholders from the Olifantshoek, Kathu, Kuruman and Mothibistad areas. At these local steering committee meetings, as well as the Provincial Coordinating and Advisory Committee meetings, challenges with regards to incident detection, notification and resource deployment have been discussed.

## **2.2) Disaster Risk Reduction**

- 17 Disaster Management Volunteers received training in Fire Fighting.
- 09 Disaster Management Employees received in-house Disaster Management Centre training.

## **3) CLASSIFICATION, MAGNITUDE AND SEVERITY OF DISASTERS/ INCIDENTS**

### **3.1) Emergencies Coordinated**

- 1770 Emergencies were co - ordinated and monitored by the DMC.
- Standing Operating Procedures were activated for all emergencies handled.

### **3.2) COVID 19 Disaster**

The Head of the National Disaster Management Centre (NDMC), after assessing the potential magnitude and severity of the COVID-19 pandemic in the country, classified the COVID-19 pandemic as a national disaster.

The Minister of Cooperative Governance and Traditional Affairs (COGTA), Dr Nkosazana Dlamini Zuma, after having considered the magnitude and severity of the COVID-19 outbreak and it being classified as a national disaster by the Head of the NDMC, declared a national disaster.

Based on the Disaster Management Act, the JTG District's disaster management framework and disaster management plan, as well as guidelines from the Minister of COGTA issues for the Covid-19 disaster, the roles and responsibilities of role players in terms of this Covid-19 contingency plan, were compiled and activated.

It must be taken into account that the Covid-19 disaster is mostly managed and responded to on a national level through interventions and programmes driven from National Government, implemented by district and local role players.

#### **4) PROBLEMS EXPERIENCED IN DEALING WITH INCIDENTS**

- Role Players/ Sector Departments, Local Municipalities do not budget for Disaster Assistance in their Operational Budget.
- Slow response from Sector Departments.

#### **5) WAY IN WHICH PROBLEMS WERE ADDRESSED**

JTG District Municipality developed and approved a COVID Contingency plan.

##### **5.1) Goals and objectives of the JTG District Covid-19 contingency plan**

###### **Goals**

- To limit as much as possible, loss of life and negative socio-economic impacts of Covid-19 on communities in the JTG District.
- To oversee, coordinate and align Covid-19 disaster response, relief and recovery measures in the JTG District.

###### **Objectives**

- To promote and oversee information sharing and public awareness of Covid-19 in the JTG District.

- Centralised and secure Covid-19 information management for government and other entities involved in the implementation of contingency measures.
- To support and coordinate contributions and response interventions of national, provincial and local governments, the private sector and civil society in the JTG District, in terms of:
  - Health interventions (screening, testing, provision of hospital, isolation and quarantine facilities)
  - Social support to vulnerable groups
  - Provision of water and sanitised public spaces
- To apply for disaster relief funding from available sources and to distribute funding to relevant local municipalities and/or other government agencies in the JTG District.
- Joint Operation Centre (JOC) were established where all role players participate.
- Role players compile and submit reports to the JOC. Reports were sent to Provincial Disaster Management Centre on weekly base.

## 6) DISASTER MANAGEMENT PLAN

DMP and DMF were compiled and reviewed for each Local Municipality and the District Municipality.

## COMPONENT H: SPORTS AND RECREATION

This component includes: community parks; sports fields; community halls; stadiums; swimming pools; and camp sites. As part of employee wellness a service provider was appointed to develop an Integrated Employee Wellness policy and strategy. Sports and recreation is covered in the employee wellness activity program. This service is however not provided to communities.



## COMPONENT I: CORPORATE POLICY OFFICES AND OTHER SERVICES

This component includes: corporate services policies, financial services, human resource services, ICT services, property services. All policies have been consulted with all stakeholders, thereafter the policies were submitted to Council for approval and implemented as required.

### 3.21 Executive and Council

This component includes: Executive office (mayor; councilors; and municipal manager). The Municipal priorities for 2019/20 as indicated below. The priorities are numbered for convenience only. Priorities are regarded as equally important:

1. Water & Sanitation
2. Roads & Transport
3. Local economic development (LED)
4. Land development and reform
5. Integrated human settlements
6. Sustainable Development Orientated Municipality
7. Environmental management and conservation and climate change management
8. Promotion of health in the District
9. Disaster management

#### Service Statistics for the Executive and Council

The Municipality does not provide services directly to communities. The annual performance of the Municipality is indicated in the Annual Performance Report in Volume 3.

#### Comment on the performance of the Executive and Council

Council managed to meet successfully during the year and a number of ordinary and special meetings were held. Council fulfilled its oversight obligations with the assistance of the Municipal Public Accounts Committee, as well as the Audit and Performance Committee.

Management to the most extent were also effective and is continuing with its change management process. Problems were however experienced in the Budget and Treasury Office, where interventions had to be made during the year. Certain processes in this regard is still unfolding. The Municipality also progressed to an unqualified without findings audit opinion 2019/20 Financial Year.

### **3.22 Financial Services**

Please refer to the Audited Annual Financial Statements 2020-2021 in the Annual Report Volume II.

### **3.23 Human Resource Services**

The HR unit is responsible for individual performance management, skills development, bursaries (18.1 & 18.2) recruitment & selection, HR administration, employee benefits and leave management.

#### **Comment on the performance of Human Resource Services overall**

Bio-metric and CCTV systems were introduced as a control to adhere to attendance and punctuality policies of Council. The mentioned capital projects will serve the purpose to safeguard Council property as well as to address the safety of Councilors and Officials.

Budgeted vacant positions were advertised and filled as per approved organogram. Performance assessments were conducted and reported to council on quarterly basis. Leave has been administered and reconsolidated on monthly basis. Training programs (including on-job training) have been implemented for all officials (including interns) and councilors.

### **3.24 Information and Communication Technology (ICT) Services**

During the year under review, network problems were experienced especially at Technical Services, Management did address the issues as the needs arised. Council envisaged to address these IT challenges during the next financial year by allocating sufficient budget for improvement of IT infrastructure.

IT audit findings were fully addressed. The accounting system and HR system was changed from Sebata EMS to Sage Evolution and Sage 300 People systems.

### **3.25 Property; Legal; Risk Management and Procurement Services**

Tremendous improvement has been recorded around seating of MPAC and MPAC resolutions, where even the prior year UIF register has been worked on and minuted for council resolutions.

The members of the MPAC have received numerous and rigorous training throughout the year in order to ensure that we build capacity around them in relation to the required investigations of MPAC. There has also been interaction between MPAC and the Provincial Legislature in terms of workshops facilitated by COGHSTA and the Provincial Legislature.

Issues of compliance have been tackled in line with departmental and functional adherence to policy and legislation. Management has put systems in place to ensure that all units, departments and the Office of the Municipal Manager take charge and responsibility in responding to possible breaches. We expect, going forward to enforce the improvement in the upcoming years by making compliance a performance target for Directors.

The Municipality continued to build on the progress that was made with Risk Management during 2020/21. The continued implementation of the Risk Management model adopted during 2020/21 assisted greatly in identifying and treating risk related to the performance and operations of the Municipality. It has also proven to be very effective in promoting the general performance of the Municipality.

The Municipal Council adopted a Risk Management Framework that formed the basis of developing and/or implementing the following:

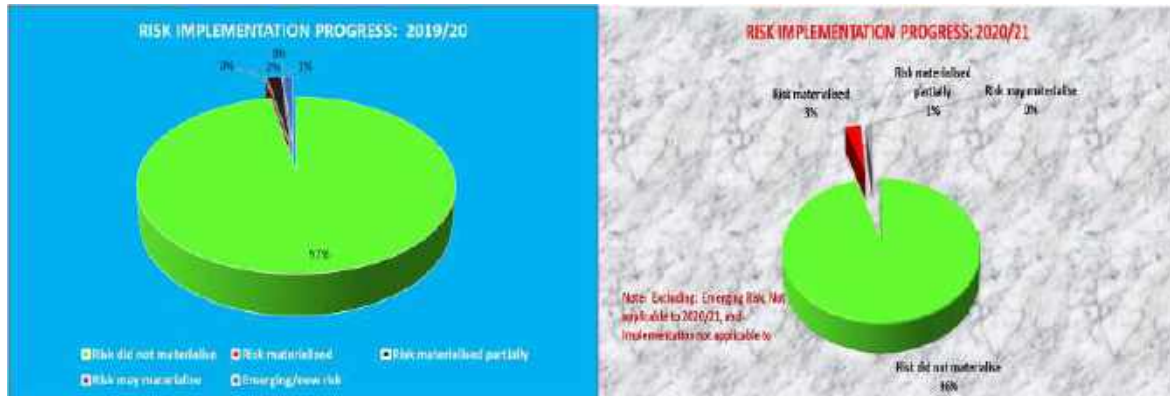
- Risk Management Policy, which is a comprehensive policy that outlines the risk management methodology to be used for the identification and assessment of risk;
- Fraud and Corruption Management and Promotion of Ethics and Professionalism Policy and Plan. This is a new policy that comes into effect on 1 July 2021. It replaces the Ethics Management and Fraud Policies and is ultimately aimed at deterring dishonest behaviour and outlines the processes of dealing with it, if it occurs;
- Risk Register for 2020/21, with quarterly progress reviews and reporting during the year;

- Risk Management Strategy and Implementation Plan that guides risk management activities and reporting during the year. Progress was also monitored and reported on during the year on a quarterly basis;
- Risk Committee Charter, which guides the activities of the internal Risk Committee and includes key performance indicators in terms of which the Committee assessed its own performance for 2020/21;
- Risk based auditing and the development of internal audit plans;
- Risk assessment and Risk Register for the 2020/21 Financial Year; and
- Risk Management Strategy and Implementation Plan for 2020/21.

Risk Management Champions were identified for each business unit in the Municipality. Quarterly updates of the risk register and report were based on the monthly reports and quarterly meetings with Risk Champions. In addition to this, Risk Champions also reported on the occurrence of risk incidents during each quarter. This was included in the library of risk incidents that has commenced in 2020/21.

All the documentation was reviewed by the internal Risk Committee, before submission to the Audit and Performance Committee of Council. The combination of reporting and participation of Risk Champions, reporting to the internal Risk Committee and its review of documentation, as well as the review of the Audit and Performance Committee all contributed to the increased awareness of risk and the combined responsibility to manage it.

The quarterly risk reporting included a dashboard that enabled Management to view its risk implementation progress at a glance. The risk that did not materialize for 2020/21 was 96%, which in itself was a significant achievement. The reason being, that it was for the first time that the Municipality was able to evaluate the success of its risk management. 3% of identified risk materialized and 1% partially materialized during for 2020/21. Risk that did not materialize for 2019/20 totaled 97% and only 2% that materialized partially. The dashboards below graphically illustrate the risk management implementation progress for 2019/20 and 2020/21, respectively:



The internal Risk Management Committee (RMC) consists of Senior Management. All members signed the Risk Committee Charter and performed their duties in terms of the Charter. Key performance indicators were developed for the Risk Management Committee and included in the Charter. The Committee was able to assess its performance for 2020/21, in terms of these indicators. This is also significant and is a first for the Municipality. The assessment is as follows:

RMC KPI	OUTPUTS	FREQUENCY	ASSESSMENT
Draft Strategic Risk Register Reviewed by 10 June.	Reviewed strategic risk register	Annually	The RMC reviewed the combined register and recommended it for submission to the Audit and Performance Committee (APC).
Draft Operational Risk Register Reviewed by 10 June.	Reviewed operational risk register	Annually	
3 Quarterly risk register updates (risk reports) reviewed by 30 April.	Reviewed quarterly risk progress reports	Quarterly	All the risk register updates and reports were reviewed prior to submission to the APC.
Draft Reviewed Risk and Fraud Risk Management Policies annually reviewed by 31 March	Reviewed Risk and Fraud Risk Management Policies	Annually	The draft reviewed Risk Management Policy, as well as the draft Fraud and Corruption Management and Promotion of Ethics and Professionalism Policy and Plan were reviewed by the RMC, prior to submission to the APC and Council.

RMC KPI	OUTPUTS	FREQUENCY	ASSESSMENT
RMC Charter reviewed by 31 May.	Reviewed RMC Charter	Triennially	The Charter is only reviewed every 3 years. The first review is planned for 2021/22.
RMC Key Performance Indicators Developed	RMC Key Performance Indicators	Triennially	Key performance indicators were developed and included in the Charter. The first review is planned for 2021/22.
RMC self-assessment annually performed	Annual self-assessment report	Annually	Completed for 2020/21
Risk Management Strategy/Implementation Plan annually reviewed by 31 May.	Reviewed Risk Management Strategy/Implementation Plan annually reviewed	Annually	The RMC reviewed the Risk Management Strategy/Implementation Plan for 2021/22, prior to submission to the APC.
Risk Management Strategy/Implementation Plan progress reports reviewed	Reviewed Risk Management Strategy/Implementation Plan progress reports reviewed	Quarterly	The RMC reviewed the quarterly Risk Management Strategy/Implementation Plan progress reports, prior to submission to the APC.
Risk incident register reviewed.	Reviewed Risk Incident Register	Quarterly	The RMC reviewed the Risk Incident Register on a quarterly basis
4 quarterly RMC meetings held	Minutes of RMC meetings	Quarterly	The RMC meetings took place on a quarterly basis
Annual Report risk management comment reviewed by 15 August	Reviewed Annual Report risk management comment	Annually	Completed for 2020/21

The Municipality is continuously working to improve on risk management and is approaching it with the view that there is always room for improvement.

### **Service Statistics for Property, Legal, Risk Management and Procurement Services**

The legal cases has reduced in number due to the careful and considerate way of dealing with such cases, consulting the aggrieved and promoting discussions in a quest of arriving at amicable solutions on pending cases, which recognises that even compromises becomes a requirement after all options are tested. We commit to deal with all remaining cases in the spirit of the public interest, prudence regarding funds, avoidance of policy abuse and adhering to legislation, in the process following good corporate practices.

The procurement of municipal services are expected to adhere to the principles of completion, accountability, transparency, equity and fairness.

The above principles becomes the terrain for contestation from time to time due to either the public or administrative considerations. It must be emphasized that the guidance by the Constitution of South Africa, the Supply Chain Policy and Regulations must at all times be adhered to.

We also need at our municipal level to win the public and private sector confidence regarding the processes and procedures we undertake to arrive at procurement outcomes. That will go a long way in attracting funding for municipal functions, especially when government as a whole and members of society place their trust in municipal systems, municipal officials and executives.

### **Comment on the performance of Property Services overall**

Property services is limited to the maintenance and/or refurbishment of municipal properties.

## **COMPONENT J: MISCELLANEOUS**

This component includes: the provision of Airports, Abattoirs, Municipal Courts and Forestry as municipal enterprises. The Municipality provides none of the above services. The Community Services Department perform inspections at abattoirs, but the Municipality do not have any abattoirs.

## **COMPONENT K: ORGANISATIONAL PERFORMANCE SCORECARD**

The Organisational Performance is reported on in Volume 3 of the Annual Report, in the annual performance report.



# CHAPTER 4 – ORGANISATIONAL DEVELOPMENT PERFORMANCE (PERFORMANCE REPORT PART II)

As per amended Systems Act, the Organogram is annually reviewed and approved by Council. The 20-21 was approved by Council in May 2020 for implementation from 1st July 2020.

## COMPONENT A: INTRODUCTION TO THE MUNICIPAL PERSONNEL

The Organisational Performance is reported on in Volume 3 of the Annual Report, in the annual performance report.

### 4.1 Employee Totals, Turnover and Vacancies

Vacancy Rate: Year 0			
Designations	*Total Approved Posts	*Vacancies (Total time that vacancies exist using fulltime equivalents)	*Vacancies (as a proportion of total posts in each category)
	No.	No.	%
Municipal Manager	1	0	0.00
CFO	1	0	0.00
Other S57 Managers (excluding Finance Posts)	4	0	0.00
Other S57 Managers (Finance posts)	0	0	0.00
Police officers	0	0	0.00
Fire fighters	0	0	0.00
Senior management: Levels 13-15 (excluding Finance Posts)	4	0	00.00
Senior management: Levels 13-15 (Finance posts)	1	0	0.00
Highly skilled supervision: levels 9-12 (excluding Finance posts)	14	2	0.00
Highly skilled supervision: levels 9-12 (Finance posts)	4	0	0.00

<b>Total</b>	<b>32</b>	<b>12</b>	<b>37.50</b>
<i>Note: *For posts which are established and funded in the approved budget or adjustments budget (where changes in employee provision have been made). Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.</i>			T 4.1.2

Turn-over Rate			
Details	Total Appointments as of beginning of Financial Year No.	Terminations during the Financial Year No.	Turn-over Rate*
Year -2	-	-	-
Year -1			%
Year 0	26	12	-
<i>* Divide the number of employees who have left the organization within a year, by total number of employees who occupied posts at the beginning of the year</i>			T 4.1.3

### Comment on vacancies and turnover

Budgeted vacant positions were filled as per Council's recruitment and selection policy.

## COMPONENT B: MANAGING THE MUNICIPAL WORKFORCE

A functional Local Labour Forum (LLF) was assisting in a stable working environment. Relevant issues were discussed and resolved at LLF level and submitted to Council for approval. Despite the functional LLF some issues in the workplace still need attention and it is envisaged in coming financial year Management will try to resolve these issues in LLF.

### 4.2 Policies

HR Policies and Plans				
No.	Name of Policy	Completed	Reviewed	Date adopted by council or comment on failure to adopt
		%	%	

1.	Cash & Investment Policy	100	100	6.2.28/05/2020
2.	Expenditure Management Policy	100	100	6.2.28/05/2020
3.	Fund & Reserve Policy	100	100	6.2.28/05/2020
4.	Accounting Policy	100	100	6.2.28/05/2020
5.	Telephone Policy	100	100	6.2.28/05/2020
6.	Remuneration Policy	100	100	6.3.29/06/2020
7.	Housing Allowance Policy	100	100	6.3.29/06/2020
8.	Rental of Council Facilities Policy	100	100	6.4.29/05/2018
9.	Catering Policy	100	100	6.4.29/05/2018
10.	Attendance & Punctuality	100	100	6.3.29/06/2020
11.	Credit Control Policy	100	100	6.4.29/05/2018
12.	Fraud and Corruption Management, Promotion of Ethics and Professionalism Policy and Plan	100	100	6.12.28/05/2020
13.	Emergency Policy	100	100	6.4.29/05/2018
14.	Expanded Public Works Policy	100	100	6.3.29/06/2020
15.	Information Technology Policy	100	100	6.3.29/06/2020
16.	Compassion & Bereavement Policy	100	100	6.3.29/06/2020
17.	Internship & Experiential Policy	100	100	6.3.29/06/2020
18.	Fleet Management Policy	100	100	6.3.29/06/2020
19.	Job Evaluation Policy	100	100	6.3.29/06/2020
20.	JTGDM Corporate Governance of Information & Communication Technology Policy	100	100	6.3.29/06/2020
21.	Policy Development Framework	100	100	6.4.29/05/2019
22.	Records Management Policy	100	100	6.3.29/06/2020
23.	Registry Manual	100	100	6.3.29/06/2020
24.	Recruitment & Selection Policy	100	100	6.3.29/06/2020
25.	Sexual Harassment Policy	100	100	6.3.29/06/2020
26.	Staff Retention Policy	100	100	6.3.29/06/2020
27.	Risk Management Policy	100	100	6.13.28/05/2020
28.	Transfer Policy	100	100	6.3.29/06/2020
29.	Training & Development Policy	100	100	6.3.29/06/2020
30.	Vehicle Allowance Policy	100	100	6.4.29/05/2019
31.	Individual Performance Management Policy	100	100	6.3.29/06/2020

32.	Code of Conduct for Employees	100	100	6.4.29/05/2019
33.	Delegations Framework	100	100	6.3.29/06/2020
34.	Leave Management Policy	100	100	6.3.29/06/2020
35.	Acting & Secondment Policy	100	100	6.3.29/06/2020
36.	Individual Performance Management Framework	100	100	6.4.29/05/2019
37.	Study Assistance Policy	100	100	6.3.29/06/2020
38.	Bursary Policy (non-employees)	100	100	6.3.29/06/2020
39.	Placement Policy	100	100	6.3.29/06/2020
40.	Employment Equity Plan	100	100	6.4.29/05/2019
41.	HRM Strategy	100	100	6.4.29/05/2019
42.	Assets Management Policy	100	100	6.2.28/05/2020
43.	Budget Policy	100	100	6.2.28/05/2020
44.	Travel & Subsistence Policy	100	100	6.2.28/05/2020
45.	Tariff Policy	100	100	6.2.28/05/2020
46.	Credit Control & Debt Collection Policy	100	100	6.2.28/05/2020
47.	Impairment Policy	100	100	6.2.28/05/2020
48.	Supply Chain Management Policy	100	100	6.2.28/05/2020
49.	Petty Cash Policy	100	100	6.2.28/05/2020
50.	3G Card Policy	100	100	6.2.28/05/2020
51.	Cost Containment Policy	100	100	6.2.28/05/2020
52.	Virement Policy	100	100	6.2.28/05/2020
53.	Infrastructure Procurement Policy	100	100	6.2.28/05/2020

### Comment on workforce policy development

Notch increase Policy will be drafted for Council in the next financial year.

## 4.3 Injuries, Sickness and Suspensions

### Quarter 1 Report:-

TYPE OF LEAVE	NUMBER OF DAYS TAKEN	COMMENTS
Annual	Nil	n/a
<b>Sick leave</b>		
With sick note	26	n/a
Without sick note	1	n/a
Additional paid sick leave	Nil	n/a

<b>Special leave</b>		
<i>Study</i>	Nil	n/a
<i>Family responsibility</i>	Nil	n/a
<i>Court appearance</i>	Nil	n/a
<i>Maternity leave</i>	70	n/a
<i>Sports / cultural activities</i>	Nil	n/a
<i>Performance</i>	Nil	n/a
<i>Special</i>	Nil	n/a
Council resolutions/ Overtime	Nil	n/a
Unpaid	Nil	n/a
Long Service	Nil	n/a

**Quarter 2 Report:-**

TYPE OF LEAVE	NUMBER OF DAYS TAKEN	COMMENTS
Annual	57	n/a
<b>Sick leave</b>		
With sick note	42	n/a
Without sick note	2	n/a
Additional paid sick leave	Nil	n/a
<b>Special leave</b>		
<i>Study</i>	10	n/a
<i>Family responsibility</i>	5	n/a
<i>Court appearance</i>	Nil	n/a
<i>Maternity leave</i>	22	n/a
<i>Sports / cultural activities</i>	Nil	n/a
<i>Performance</i>	Nil	n/a
<i>Special</i>	Nil	n/a
Council resolutions/ Overtime	12	n/a
Unpaid	Nil	n/a
Long Service	5	n/a

**Quarter 3 Report:-**

TYPE OF LEAVE	NUMBER OF DAYS TAKEN	COMMENTS
Annual	314	n/a
<b>Sick leave</b>		
With sick note	198	n/a

Without sick note	2	n/a
Additional paid sick leave	Nil	n/a
<b>Special leave</b>		
<i>Study</i>		n/a
<i>Family responsibility</i>	15	n/a
<i>Court appearance</i>	Nil	n/a
<i>Maternity leave</i>	Nil	n/a
<i>Sports / cultural activities</i>	Nil	n/a
<i>Performance</i>	Nil	n/a
<i>Special</i>		n/a
Council resolutions/ Overtime	102	n/a
Unpaid	Nil	
Long Service	12	n/a

**Quarter 4 Report:-**

TYPE OF LEAVE	NUMBER OF DAYS TAKEN	COMMENTS
Annual	233	n/a
<b>Sick leave</b>		
With sick note	158	n/a
Without sick note	8	n/a
Additional paid sick leave	Nil	n/a
<b>Special leave</b>		
<i>Study</i>	23	n/a
<i>Family responsibility</i>	22	n/a
<i>Court appearance</i>	Nil	n/a
<i>Paternity</i>	13	n/a
<i>Maternity leave</i>	73	n/a
<i>Sports / cultural activities</i>	Nil	n/a
<i>Performance</i>	Nil	n/a
<i>Special (Union)</i>	5	n/a
Council resolutions/ Overtime	31	n/a
Unpaid	Nil	
Long Service	30	n/a

### Comment on injury and sick leave

Throughout the year the municipality has experienced minor incidents where sick leave of some staff members is of high rate. There is a need to introduce a Wellness Programme in the workplace.

In addition to the Wellness Programme, an Occupational Health and Safety (OHS) Committee was elected for JTGDM in ensuring a safe workplace.

Number and Period of Suspensions				
Position	Nature of Alleged Misconduct	Date of Suspension	Details of Disciplinary Action taken or Status of Case and Reasons why not Finalised	Date Finalised
None	-	-	-	-

## 4.4 Performance Rewards

Implementation of Performance rewards are in line with the Individual Performance Management (IPMS) policy.

### Comment on performance rewards

No performance rewards issued during the year.

## COMPONENT C: CAPACITATING THE MUNICIPAL WORKFORCE

Skills and developed of staff and councillors was done in line with the Work Skills Plan and Training & Development Policy.

## 4.5 Skills Development and Training

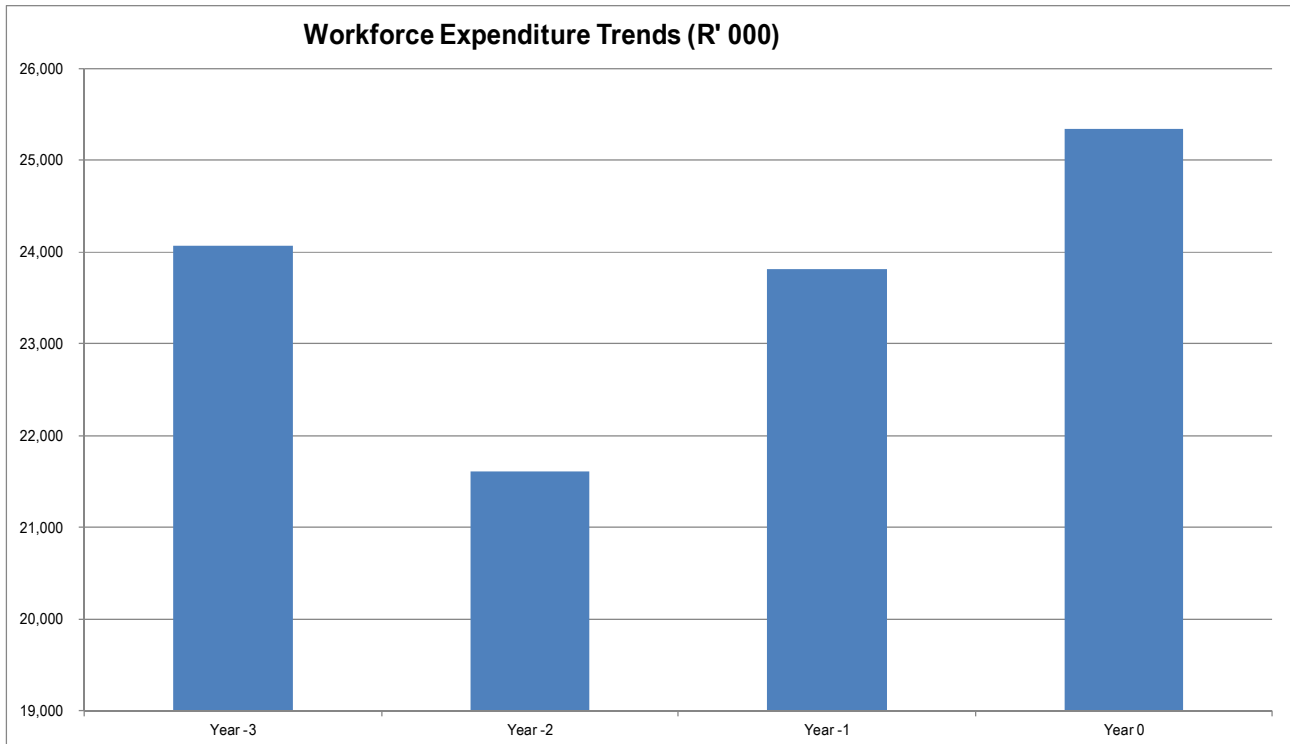
Management level	Gender	Employees in post as at 30 June Year 1	Learnerships		Skills programmes & other short courses			Other forms of training			Total		
		No.	Actual: End of Year 0	Actual: End of Year 1	Actual: End of Year 0	Actual: End of Year 1	Target	Actual: End of Year 0	Actual: End of Year 1	Target	Actual: End of Year 0	Actual: End of Year 1	Target
MM and s57	Female	2	0	0	1	1	2	1	1	2	2	2	4
	Male	4	0	0	0	0	4	0	0	4	0	0	8
Councillors and middle managers	Female	12	0	0	4	5	12	0	2	4	4	7	16
	Male	5	0	0	1	4	5	0	1	1	1	3	6
Technicians and associate professionals*	Female	13	0	0	3	3	13	1	2	0	4	5	13
	Male	18	0	0	10	6	18	0	3	0	10	9	18
Professionals	Female	20	0	0	3	2	20	6	2	0	9	4	20
	Male	10	0	0	2	3	10	3	3	0	5	6	10
Sub total	Female	47	0	0	11	11	47	8	7	6	19	18	53
	Male	37	0	0	13	11	37	3	7	5	16	18	42
<b>Total</b>		<b>84</b>	<b>0</b>	<b>0</b>	<b>48</b>	<b>22</b>	<b>84</b>	<b>22</b>	<b>14</b>	<b>11</b>	<b>70</b>	<b>36</b>	<b>95</b>

Skills Development Expenditure											R'000
Management level	Gender	Employees as at the beginning of the financial year	Original Budget and Actual Expenditure on skills development Year 1								
			Learnerships		Skills programmes & other short courses		Other forms of training		Total		
			Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	
MM and S57	Female	2	0	0	1	1	1	1	2	2	
	Male	4	0	0	0	0	0	0	4	0	
Legislators, and middle managers	Female	12	0	0	5	4	2	2	7	6	
	Male	5	0	0	4	2	1	1	5	3	
Professionals	Female	20	0	0	2	2	2	2	4	4	
	Male	10	0	0	3	3	0	3	3	6	
Technicians and associate professionals	Female	13	0	0	13	4	0	2	13	6	
	Male	18	0	0	18	5	0	3	18	8	
Clerks	Female	28	0	2	28	1	9	9	37	12	
	Male	8	0	1	8	0	1	1	9	2	
Service and sales workers	Female	1	0	0	1	1	0	0	1	1	
	Male	0	0	0	0	0	0	0	0	0	
Plant and machine operators and assemblers	Female	2	0	0	2	0	0	0	2	0	
	Male	6	0	0	6	1	0	0	6	1	
Elementary occupations	Female	4	0	0	4	0	0	0	4	0	
	Male	10	0	0	10	0	0	0	10	0	
Sub total	Female	82	0	0	56	13	14	16	70	31	
	Male	61	0	0	49	11	2	10	55	20	
<b>Total</b>		<b>143</b>	<b>0</b>	<b>0</b>	<b>105</b>	<b>24</b>	<b>16</b>	<b>26</b>	<b>125</b>	<b>51</b>	
*% and *R value of municipal salaries (original budget) allocated for workplace skills plan.										1%*	*R882 222.00



## COMPONENT D: MANAGING THE WORKFORCE EXPENDITURE

### 4.6 Employee Expenditure



Number Of Employees Whose Salaries Were Increased Due To Their Positions Being Upgraded		
Beneficiaries	Gender	Total
Lower skilled (Levels 10-13)	Female	0
	Male	0
Skilled (Levels 7-9)	Female	0
	Male	0
Highly skilled production (Levels 6-8)	Female	1
	Male	1
Highly skilled supervision (Levels 4-6)	Female	3
	Male	3
Middle management (Levels 3)	Female	0
	Male	0
MM and S 57	Female	0
	Male	0
<b>Total</b>		<b>8</b>

*Those with disability are shown in brackets '(x)' in the 'Number of beneficiaries' column as well as in the numbers at the right hand side of the column (as illustrated above).*

#### Disclosures of Financial Interests

All Senior Managers and Councillors have completed the Interests Disclosure Register in the year under review.

## CHAPTER 5 – FINANCIAL PERFORMANCE

The Office of the Auditor General conducted an audit on the municipality's 2020/21 Annual Financial Statements and issued an unqualified without findings audit opinion.

This outcome has been received since 2018/19 financial year and is attributable to a number of factors which includes, but is not limited to:

1. Responsiveness of the Council, Council Committees, Management team and municipal staff on issues pertaining to improved systems.
2. Effectiveness of the Risk and Internal Audit functionaries within the municipality as well as the Advisory of the Audit, Risk and Performance Management Committee
3. Continued improvements on the functionality and operations of the core financial management system.
4. Success in data migration processes conducted
5. Development of and monitoring implementation of the Audit Action Plan, aimed at addressing other matters that the Office of the Auditor General emphasized on during the previous audits.

Furthermore, the plan that was developed to address the going - concern issues of prior period, was fully implemented and monitored on an ongoing basis. Management did however, still conduct the going concern assessment for the year under review i.e. 2020/21 financial year, with the findings outlined as per the narratives on the table below:

John Taolo Gaetsewe District Municipality  
Year ended: 30 June 2021

**Going Concern Assessment**

**Objective: To determine the suitability of the Going concern assumption used in the preparation of the Annual financial Statements. The Government's ability to undertake its objective to provide service delivery in the foreseeable future and the main objective to eliminate unpaid and unauthorised expenses.**

**Considerations:**

- 1) Government support
- 2) Liquidity and Solvency
- 3) Cash Reserves
- 4) Budget 2021/22 - Projected operations.

**1) Government Support**

The municipality is primarily funded by grants, and this is the primary consideration in determining whether the municipality will be a going concern.

The DORA (introduced by the Government Gazette no. 44173), pg 12, 39 indicates that the municipality will continue to receive funding for the 2021/22 and 2022/23 years.

Management is not aware of any policy decisions at Provincial or National level which may impact on the ability of the municipality to continue as a going concern.

Conclusion: There is no indication that government will withdraw support. There is no indication of a going-concern risk.

**2) Liquidity and Solvency**

Net Assets:	Total Liabilities	=	21 197 401
	Total Assets	=	122 671 784
			<b>101 474 383</b>

The municipality is in a net asset position; therefore, it is not technically insolvent.

Debt Ratio:	Total Liabilities	=	21 197 401	=	0,17	: 1
	Total Assets		122 671 784			

The debt ratio is well below the 'norm' of 1 : 1, indicating that the municipality's debt is low in relation to its assets.

Liquidity Ratio:	Current Assets	=	30 574 481	=	1,86
	Current Liabilities		15 179 401		2,01

The liquidity ratio is marginally lower than the norm of 2, but still indicates that the municipality has sufficient current assets to cover its current liabilities. i.e that it is factually solvent.

Acid test ratio:	Current Assets - Inventory	=	21 259 570	=	1,40
	Current Liabilities		15 179 401		

This result equals the norm of 1; this indicates that the municipality is unlikely to have difficulty paying all of its debts as they fall due.

Conclusion: The municipality is not technically insolvent and there is no indication of a going concern risk.

**3) Cashflow:**

2020/21 Cash Inflow:	3 346 891
2019/20 Cash Reserves:	8 744 136
Cash and cash equivalents at year end	<b>12 091 027</b>

Conclusion: The cash reserves of the municipality appears to be adequate to meet requirements throughout the year.

The net cash inflow of R3 346 891 is less than the anticipated budgeted amount, but the year end cash and cash equivalents is more than the prior year.

**4) Budget 2021/22 - Recent and Projected operations**

Management have prepared a budget, in terms of which the municipality will continue as a going concern. This indicates managements understanding that the municipality will continue in operation.

The following figures are extracted from the 2021/22 budget:

Projected Revenue:	110 851 782,00
Projected Expenditure:	-110 155 318,00
<b>Net:</b>	<b>696 464,00 Surplus</b>
Capital Expenditure	-696 464,00
Approximate cash impact:	-

Conclusion: Management anticipates operating for a full year.

The budget for 2021/22 anticipates continued cost saving and no deficit for the year.

There is no indication of a going concern risk.

**Assessment:**

Based on the above analysis, there are indicators that the municipality will not be a going concern.

However, in local government, the over-arching consideration is governments intention to close or merge municipalities.

There is no indication that government intends to close the municipality within the foreseeable future.

If the municipality were to face significant financial problems, it would probably continue to operate, but under administration by treasury, for example.

Should the organs of state who currently owe the municipality settle their accounts in the coming year, this would significantly reduce the projected cash shortfall.

Management is actively cost-cutting, and investigating new possible revenue streams, which might assist the cash flow as well.

Based on this, management believes that the municipality will be a going-concern for the foreseeable future.

Chief Financial Officer:

Municipal Manager:

## COMPONENT A: STATEMENTS OF FINANCIAL PERFORMANCE

The financial performance of the Municipality as at 30 June 2021 is reported in the audited Annual Financial Statements in Vol II.

### 5.1 Statements of Financial Performance

**JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY**  
(DEMARCATIION CODE:DC45)  
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

#### Statement of Financial Performance

Figures in Rand	Note(s)	2021	2020 Restated*
<b>REVENUE</b>			
<b>Revenue from exchange transactions</b>			
Sale of goods		-	26 087
Rental of facilities	19	139 924	128 687
Other income	20	314 743	204 756
Administration and management fees	21	1 869 911	2 288 809
Interest received	22	1 846 389	2 306 064
<b>Total revenue from exchange transactions</b>		<b>4 170 967</b>	<b>4 954 403</b>
<b>Revenue from non-exchange transactions</b>			
<b>Transfer revenue</b>			
Government grants and subsidies	23	105 071 264	100 941 282
Donations received	24	4 395 670	-
<b>Total revenue from non-exchange transactions</b>		<b>109 466 934</b>	<b>100 941 282</b>
<b>Total revenue</b>		<b>113 637 901</b>	<b>105 895 685</b>
<b>EXPENDITURE</b>			
Employee related costs	25	(69 555 051)	(64 430 702)
Remuneration of councillors	26	(5 179 268)	(5 150 388)
Depreciation and amortisation	27	(3 849 153)	(4 053 872)
Finance costs	28	(581 353)	(659 340)
Debt Impairment	29	(113 755)	(109 096)
Transfers and subsidies	30	(78 115)	(289 039)
Operational costs	31	(30 987 915)	(31 850 537)
<b>Total expenditure</b>		<b>(110 344 610)</b>	<b>(106 542 974)</b>
<b>Operating Surplus/(Deficit)</b>		<b>3 293 291</b>	<b>(647 289)</b>
Gain/(Loss) on disposal of assets	32	(197 974)	(209 832)
Fair value adjustments	33	1 100 725	(413 623)
Actuarial (losses)/gains	16	(1 214 000)	302 879
Gains/(Loss) on biological assets	34	1 393 201	(296 519)
		<b>1 081 952</b>	<b>(617 095)</b>
<b>Operating Surplus/(Deficit) for the year</b>		<b>4 375 243</b>	<b>(1 264 384)</b>

Reconciliation of Table A1 Budget Summary															
Description	2020/21										2019/20				
	Original Budget	Budget Adjustments (i.e. s29 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.e. s31 of the MFMA)	Virement (i.e. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
R thousands	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>Financial Performance</b>															
Property rates										0					
Service charges										0					
Investment revenue	1 580		1 580			1 580	1 846		266	117%	117%				2 511
Transfers recognised - operational	101 853	5 586	107 469			107 469	105 071		(2 398)	96%	103%				100 941
Other own revenue	2 332		2 332			2 332	6 720		3 788	229%	229%				2 445
	106 395	5 586	111 982			111 982	113 638								105 897
<b>Total Revenue (excluding capital transfers and contributions)</b>									1 656	101%	107%				
Employee costs	71 343	228	71 572			71 572	69 555		(2 017)	97%	97%				64 431
Remuneration of councillors	5 471	(100)	5 371			5 371	5 179		(191)	96%	95%				5 150
Debt impairment	200	(100)	100			100	114		14	0%	0%				109
Depreciation & asset impairment	3 486		3 486			3 486	3 849		363	110%	110%				4 075
Finance charges	8	10	18			18	581		563	0%	0%				658
Materials and bulk purchases										#DIV/0!					
Transfers and grants	200		200			200	78		(122)	0%	39%				208
Other expenditure	25 769	4 779	30 547			30 547	30 988		440	101%	120%				31 645
<b>Total Expenditure</b>	106 477	4 817	111 294			111 294	110 345		(949)	0	0				106 277
<b>Surplus/(Deficit)</b>	(82)	770	688			688	3 293		2 605	479%	-4039%				(380)
Transfers recognised - capital										0%	0%				
Contributions recognised - capital & contributed assets										0%	0%				
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>										0%	0%				
Share of surplus / (deficit) of associate										0%	0%				
<b>Surplus/(Deficit) for the year</b>	(82)	770	688			688	3 293		2 605	479%	-4039%				(380)
<b>Capital expenditure &amp; funds sources</b>										0%	0%				
<b>Capital expenditure</b>	1 119	269	1 388			1 388	1 405		17	0%	0%				967
Transfers recognised - capital	618	(327)								0%	0%				
Public contributions & donations										0%	0%				
Borrowing										0%	0%				
Internally generated funds	501	596	1 097			1 737	1 405		(332)	128%	280%				967
<b>Total sources of capital funds</b>	1 119	269	1 388			1 388	1 405		17	101%	126%				967
<b>Cash flows</b>															
Net cash from (used) operating	6 475	930	7 405			7 405	5 700		(1 705)	77%	88%				8 075
Net cash from (used) investing	(618)	(770)	(1 388)			(1 388)	(1 382)		6	100%	223%				(967)
Net cash from (used) financing	(776)	(776)	(1 552)			(1 552)	(971)		581	63%	0%				(731)
<b>Cash/cash equivalents at the year end</b>	5 080	(616)	4 464			4 464	3 347		(1 117)	75%	66%				6 377

T 5.1.1

From the table above, it is clear that the budget as adopted by Council for the 2020/21 financial year, implemented and monitored, was credible. This due to the fact that 99% of the budgeted revenue was recognised for the year, with 99% of the budgeted expenditure being spent.

Only realistically anticipated revenue sources were budgeted for, with improved controls on cashflow and expenditure management processes.

## Revenue Management

As per the analysis above, the municipal revenue increased by 3.62% as compared to the prior year. It is evident that for the period under review, 92.46 % of the total municipal revenue is from grants and subsidies, 3.86% related to donation received and the remaining is the municipality's own generated revenue. This is mainly due to the fact that John Taolo Gaetsewe District is a district municipality with limited revenue streams.

## Expenditure Management

Though the employee related costs continued to be one of the two key cost drivers at 68% (2020: 70%) during the financial year 2020/21 there was decrease of 2%.

The second highest cost driver is the operational costs/general expenses at 28% (2020: 30%). Cost containment measures continued to be implemented during the year under review.

## Surplus/Deficit

The municipality recorded a surplus of R 4 375 243.00 for the year under review.

## 5.2 Grants

Grant Performance						
Description	R' 000					
	2019/20	2020/21			2020/21	
	Actual	Budget	Adjustments Budget	Actual	Original Budget (%)	Adjustments Budget (%)
<b>Operating Transfers and Grants</b>						
<b>National Government:</b>	<b>99 230</b>	<b>101 624</b>	<b>106 394</b>	<b>104 569</b>	<b>611%</b>	<b>165%</b>
Equitable share	89 657	93 279	93 279	93 279	100%	0%
Finance Management Grant	1 465	1 000	1 000	1 000	100%	0%
Infrastructure Skills Development Grant	4 800	4 200	4 150	4 150	100%	100%
Rural Road Asset Management Grant	2 101	2 000	2 000	2 000	100%	0%
Extended Public Works Programme Grant	1 088	1 000	1 000	1 000	100%	0%
Municipal disaster Relief Grant	119	145	119	–	0%	0%
LG SETA	–	–	79	36	46%	0%
COVID-19 Grant	–	–	4 767	3 104	65%	65%
<b>Provincial Government:</b>	<b>1 711</b>	<b>259</b>	<b>1 075</b>	<b>502</b>	<b>61%</b>	<b>61%</b>
HIV and AIDS Council	564	–	811	497	61%	61%
Housing	900	–	–	–	0%	0%
Sports and Recreation	–	–	–	–	0%	0%
NEAR Grant	247	259	259	–	0%	0%
Khotso Pula Nala Grant	–	–	–	–	0%	0%
FIRE Grant	–	–	5	5	100%	0%
<b>District Municipality:</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		
<i>[insert description]</i>						
<b>Other grant providers:</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>0%</b>	<b>0%</b>
<i>Municipal disaster Grant</i>	–	–	–	–	0%	0%
<b>Total Operating Transfers and Grants</b>	<b>100 941</b>	<b>101 883</b>	<b>107 469</b>	<b>105 071</b>	<b>98%</b>	<b>98%</b>
<i>Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. Full list of provincial and national grants available from published gazettes.</i>						T 5.2.1

### Comment on operating transfers and grants

Based on Table 5.2.1 above, the municipality recognized 98% of its budgeted grants revenue for the 2020/21 financial year, conditional grants were fully spent. This constitutes 95% (2020: restated 95%) of the total municipal revenue, which is a clear indication that the municipality continued to be fully grant dependent. There was a 35% unspent portion that relates to EQS (COVID-19), request for roll-over application was submitted to National Treasury as at 31 August 2021 and subsequently approved.

### 5.3 Grants

During the year the municipality acquired the office equipment aimed at enabling and improving efficiency of operations. Management also continued to manage and safeguard the municipal assets in line with the approved Municipal Assets Management Policy and report on a quarterly basis.

The municipality acquired a total of R 1 405 033 assets. The largest assets procured during the year under review, IT equipment (walk through thermometer with detector unit). This was to comply to the Covid19 regulations.

The table below highlight the three largest assets procured by the municipality during the year under review:

TREATMENT OF THE THREE LARGEST ASSETS ACQUIRED YEAR 2020/21				
<b>Asset 1</b>				
Name	Walk Through Termometer with Metal Detector Unit			
Description	Walk Through Termometer with Metal Detector Unit			
Asset Type	Other Assets			
Key Staff Involved	A Thupae			
Staff Responsibilities	Key Performance area			
Asset Value	626,400.00			
Capital Implications				
Future Purpose of Asset				
Describe Key Issues				
Policies in Place to Manage Asset	IT and Asset Management Policies			
<b>Asset 2</b>				
Name	Water Tanks			
Description	Water Tanks			
Asset Type	Other Assets			
Key Staff Involved	T Motlhanke			
Staff Responsibilities	Key Performance area			
Asset Value	351,476.37			
Capital Implications				
Future Purpose of Asset				
Describe Key Issues				
Policies in Place to Manage Asset	Asset Management Policies			
<b>Asset 3</b>				
Name	Dispensers(Touch free soap and sanitizer)			
Description	Dispensers(Touch free soap and sanitizer)			
Asset Type	Other Assets			
Key Staff Involved	Mr J Swart			
Staff Responsibilities	Key Performance area			
Asset Value	169,520.00			
Capital Implications				
Future Purpose of Asset				
Describe Key Issues				
Policies in Place to Manage Asset	Asset Management Policies			
				T 5.3.2

The municipality also has an Asset Management Steering Committee, being the structure tasked with, amongst others, ensuring the safeguards of the municipal assets. Functionality of this structure was effective in the 2020/21 financial year and the same will be ensured fully in the 2021/22 financial year.

No additions and refurbishments were made to existing office buildings that increased the asset value of said buildings, and no property was purchased during the year under review.



The investment property appreciated in value from R 6 570 000 to R 6 580 000 for the 2020/21 of the financial year, as per the valuation done by an Independent Valuer.

The recorded gain on biological assets amounts R 1 393 201.

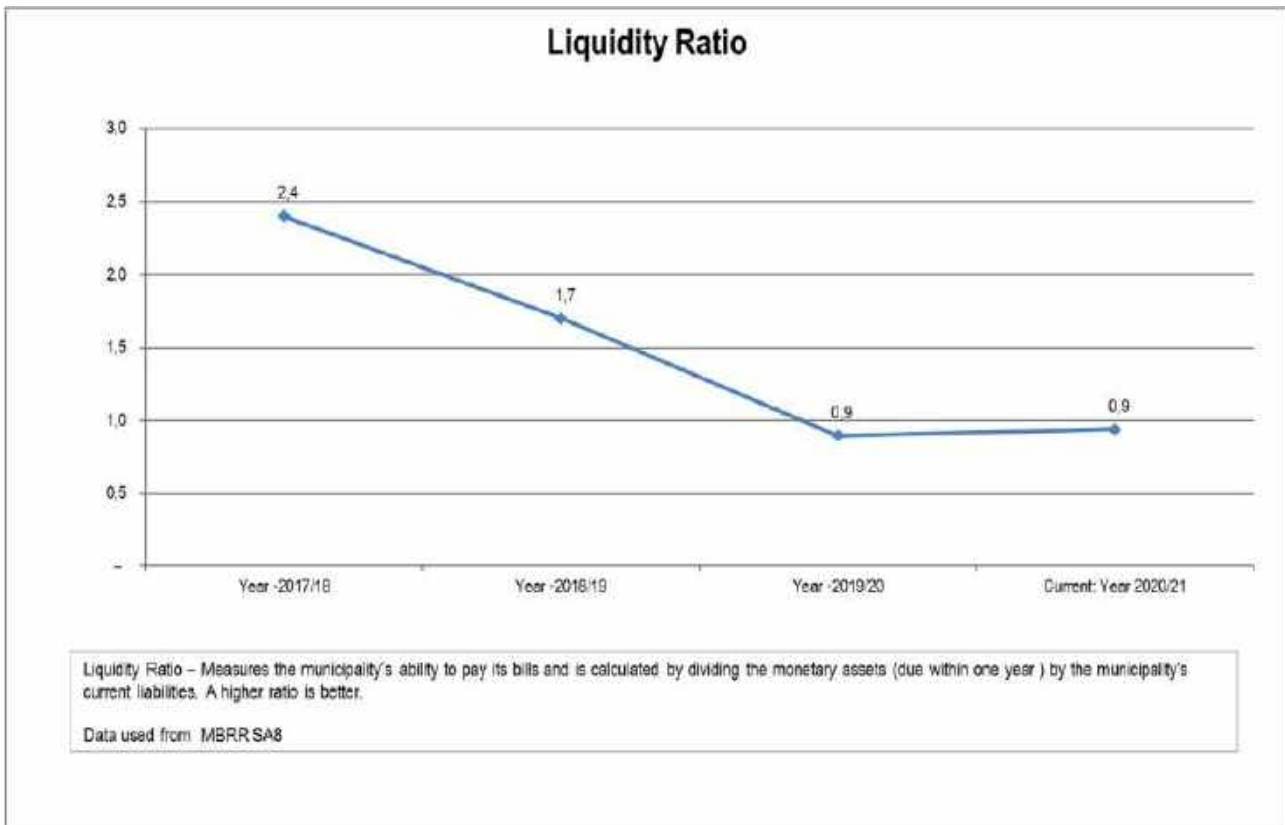
**Comment on repair and maintenance expenditure**

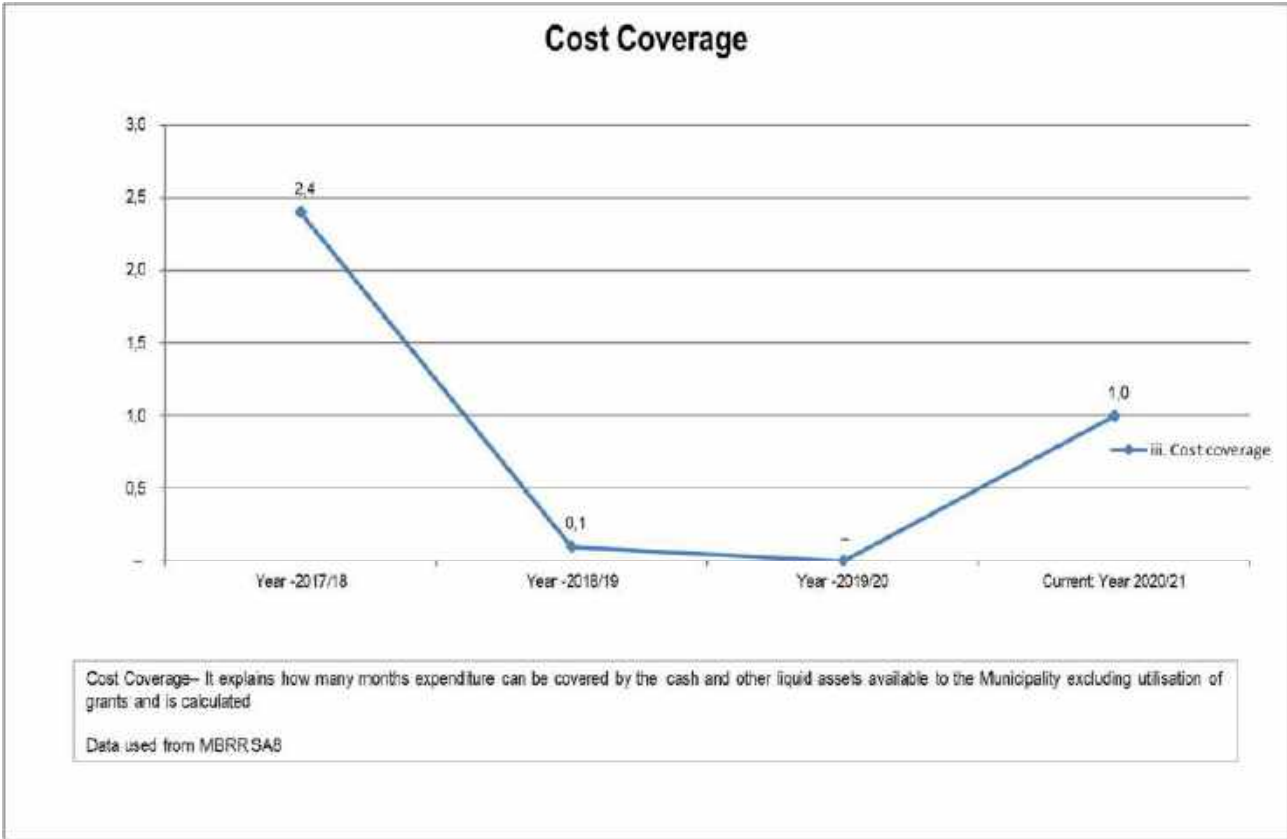
Repairs and maintenance were mostly related to the maintenance of buildings, vehicles and equipment. High % rate is an indication that municipal assets are aged and may soon require renewal/replenishment/replacement.

Repair and Maintenance Expenditure: Year 2020/21				
R' 000				
	Original Budget	Adjustment Budget	Actual	Budget variance
Repairs and Maintenance Expenditure	346	346	415	120%
<i>T 5.3.4</i>				

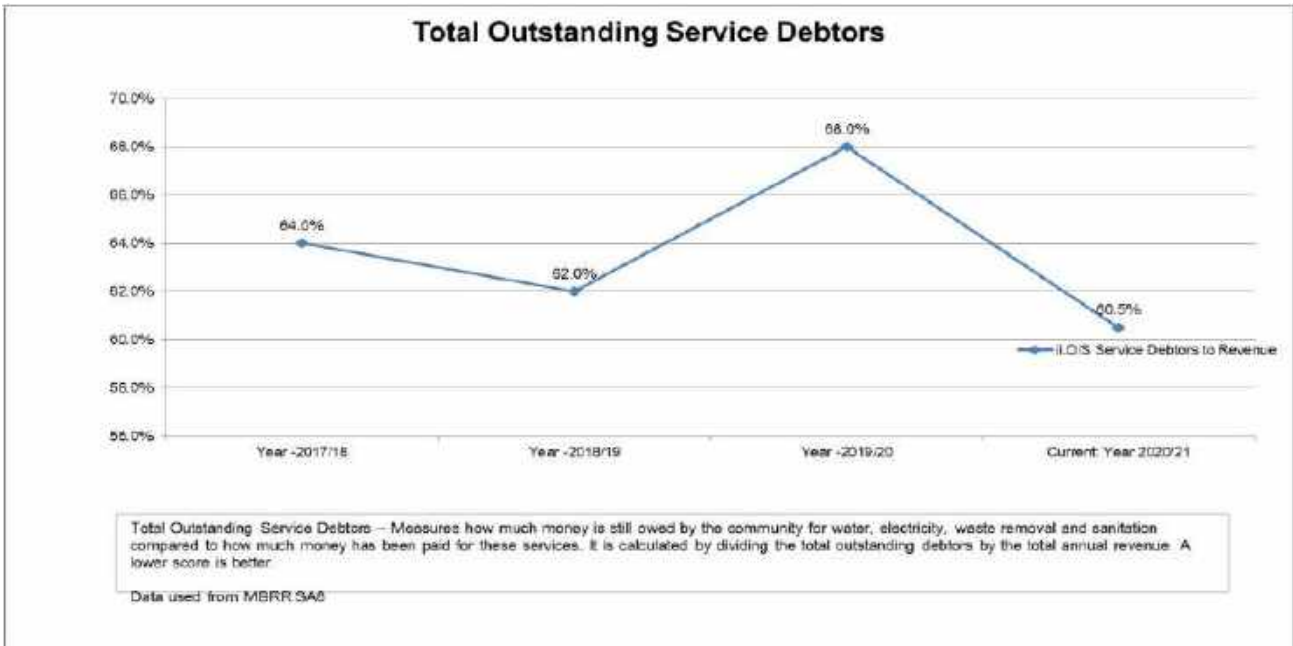
**5.4 Financial Ratios based on Key Performance Indicators**

A detailed analysis of the following ratios, amongst others, is provided under 5.0.1 above.

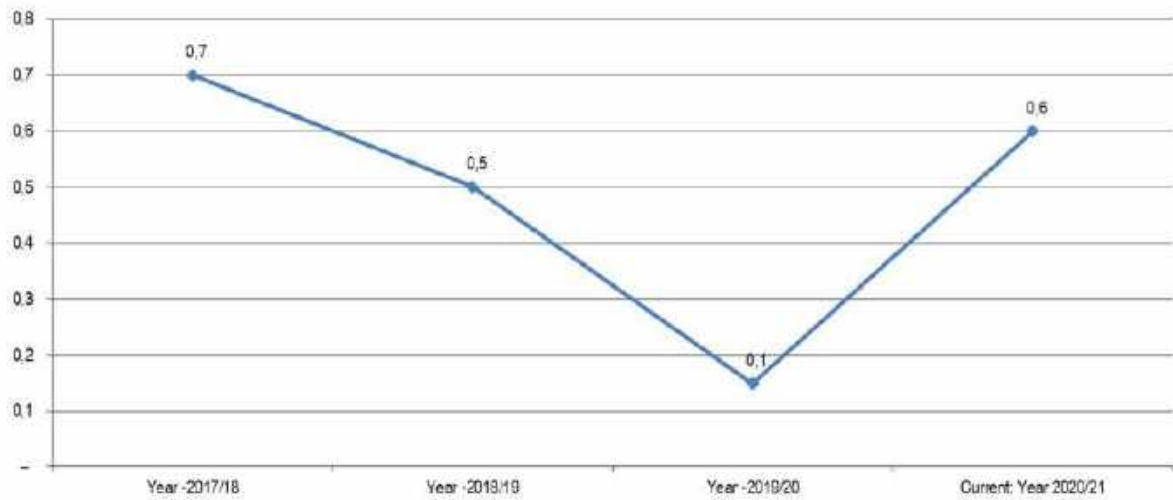




The Municipality did not have any service debtors in 2020/21 or the prior years.



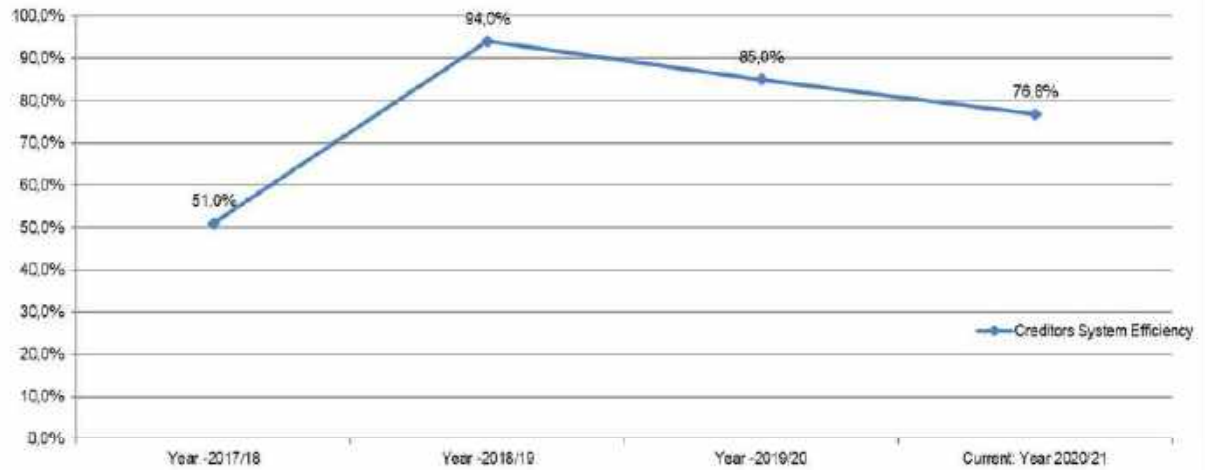
### Debt Coverage



Debt Coverage– The number of times debt payments can be accommodated within Operating revenue (excluding grants) . This in turn represents the ease with which debt payments can be accommodated by the municipality

Data used from MBRR SAB

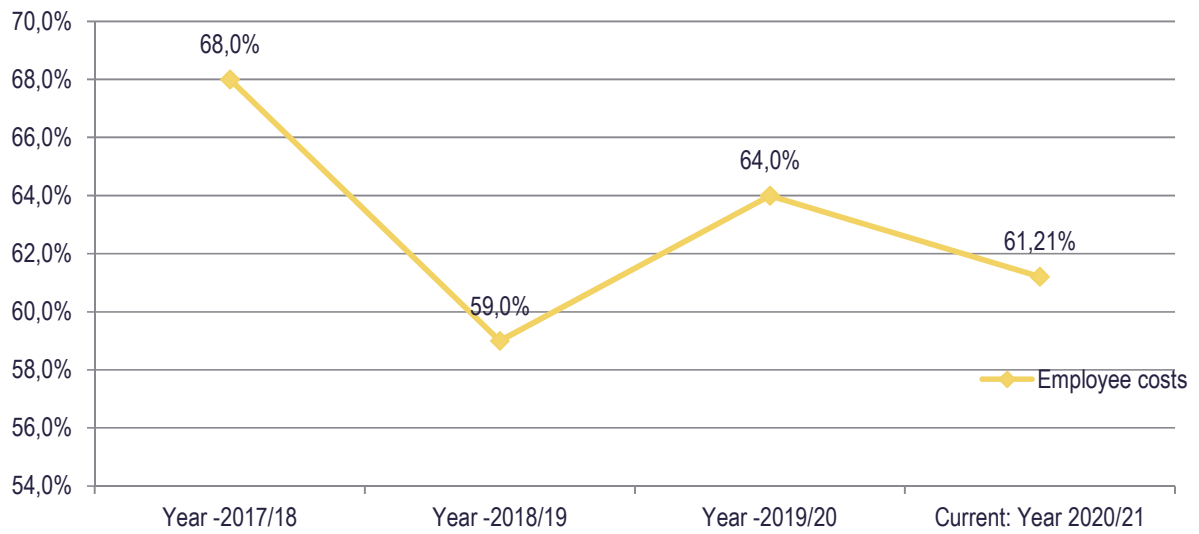
### Creditors System Efficiency



Creditor System Efficiency – The proportion of creditors paid within terms (i.e. 30 days). This ratio is calculated by outstanding trade creditors divided by credit purchases

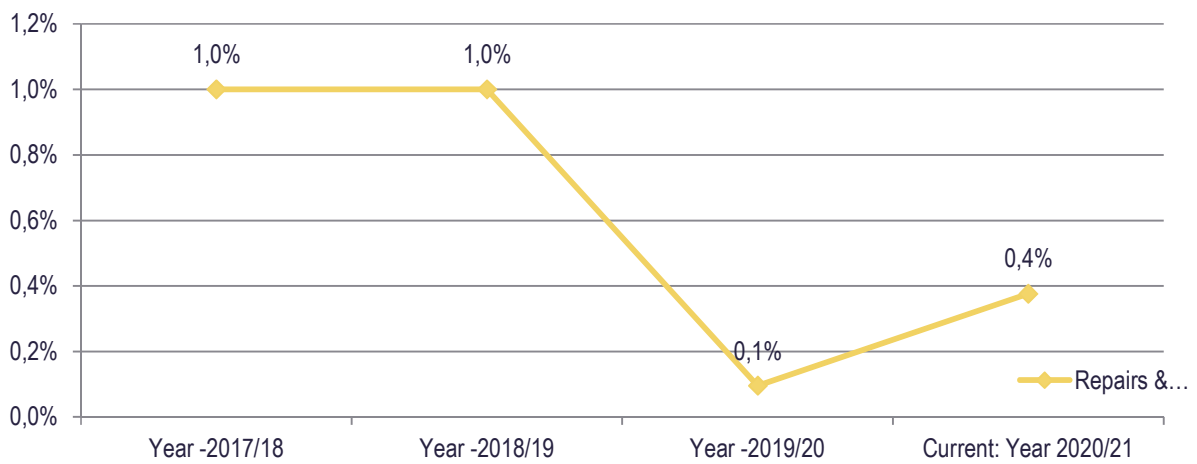
Data used from MBRR SAB

### Employee Costs



Employee cost – Measures what portion of the revenue was spent on paying employee costs. It is calculated by dividing the total employee cost by the difference between total revenue and capital revenue.

### Repair & Maintenance



Repairs and Maintenance – This represents the proportion of operating expenditure spent and is calculated by dividing the total repairs and maintenance.

Data used from MBRR SA8

### Comment on financial ratios

The cash reserves were increased significantly as compared to prior periods mainly due to the improved cash flow management processes implemented during the year.

The municipality continued to maintain a positive liquidity ratio. Improved measures to collect debt were explored during the 2020/21 financial year.

1. **The liquidity ratio** is slightly higher than the norm of 2, and indicates that the municipality has sufficient current assets to cover its current liabilities, i.e. that it is factually solvent. It is noted that a significant value of current assets relates to receivables from exchange and inventory (being properties held for disposal with no proceeds).
2. **Cost Coverage ratio** - It explains how many months expenditure can be covered by the cash and other liquid assets available to the Municipality excluding utilisation of grants
3. **Creditor System Efficiency ratio** - Creditor payments were monitored during the year so as to minimize instances of non-compliance. The municipality has improved in this area. The ratio has improved in comparison to the preceding three years. This is an area in which the municipality still aims to improve its efficiency, and the handling of supplier documentation.
4. **Capital Charges to Operations ratio** - The municipality currently has one source of debt which is serviced monthly
  - a. Finance leases for office equipment.

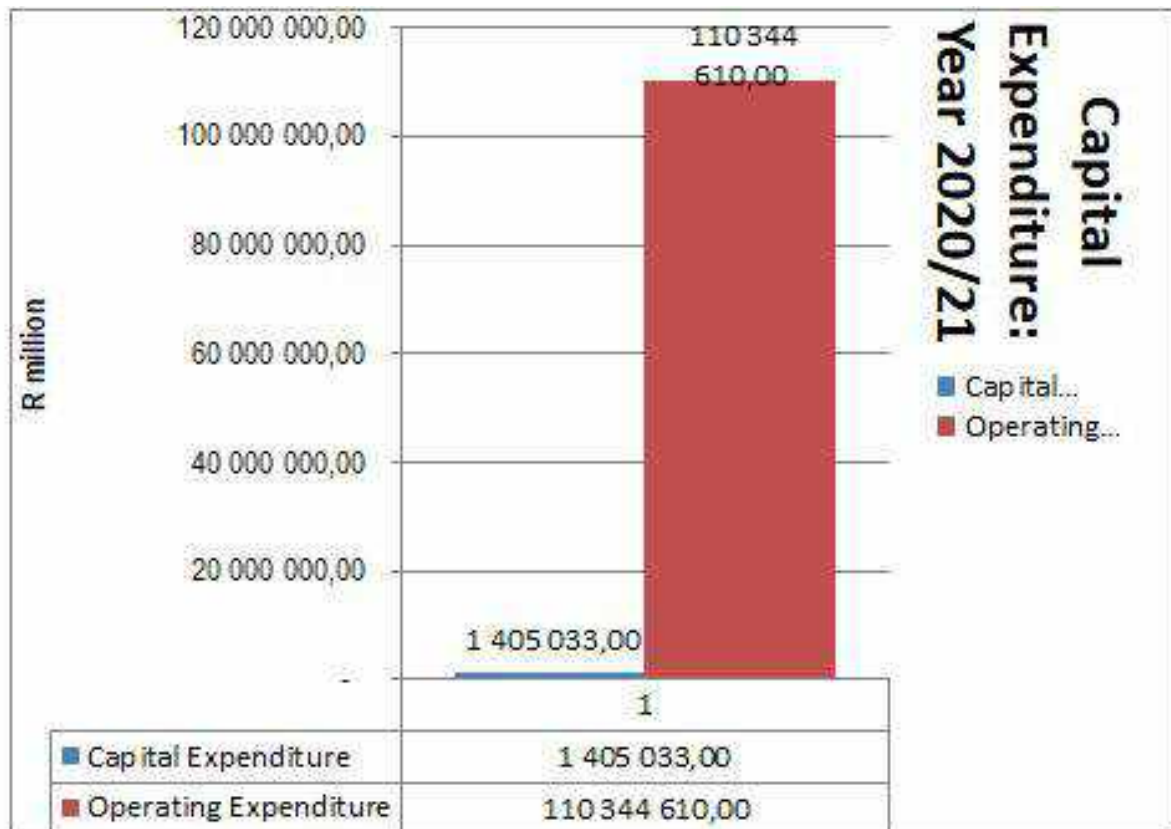
These debts are relatively small based on the scale of the municipalities' operations and, therefore, this ratio indicates that the municipality is able to service these debts comfortably.

5. **Debt Coverage ratio** - The debt of the municipality is relatively low in relation to the scale of its operations. The debt relates to finance leases on office equipment.
6. **Employee Costs ratio** - The employee costs relative to operating revenue has decreased as compared to the prior years. The decrease is largely attributable to
  - a. the review and change in approach on management of the organizational structure.
  - b. the economic changes and decrease in the post-retirement medical aid benefit obligation (based on the valuation by an independent actuary).

## COMPONENT B: SPENDING AGAINST CAPITAL BUDGET

Capital expenditure was not related to major infrastructure projects, as very limited allocation was made for capital projects on the budget. Capital expenditure was mostly related to the acquisition of new core financial management system, office equipment, computer hard- and software.

### 5.5 Capital Expenditure



John Taolo Gaetsewe District Municipality's assigned functions are mainly service-oriented e.g. Disaster Management, Environmental Health, Planning etc. therefore the most portion of the budgeted expenses are operational.

## 5.6 Sources of finance

Capital Expenditure - Funding Sources: Year - 2019/20 to Year 2020/21							R' 000
Details	Year -2019/20	Year 2020/21					
	Actual	Original Budget (OB)	Adjustment Budget	Actual	Adjustment to OB Variance (%)	Actual to OB Variance (%)	
<b>Source of finance</b>							
External loans							
Public contributions and donations							
Grants and subsidies							
Other	966 859,00	618 470,00	1 388 000,00	1 405 033,00	224,4%	227,2%	
<b>Total</b>	<b>966859</b>	<b>618470</b>	<b>1388000</b>	<b>1405033</b>	<b>224,42%</b>	<b>227,18%</b>	
<b>Percentage of finance</b>							
External loans	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	
Public contributions and donations	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	
Grants and subsidies	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	
Other	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	
<b>Capital expenditure</b>							
Water and sanitation							
Electricity							
Housing							
Roads and storm water							
Other	966 859,00	618 470,00	1 388 000,00	1 405 033,00	224,4%	227,2%	
<b>Total</b>	<b>966859</b>	<b>618470</b>	<b>1388000</b>	<b>1405033</b>	<b>224,42%</b>	<b>227,18%</b>	
<b>Percentage of expenditure</b>							
Water and sanitation	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	
Electricity	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	
Housing	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	
Roads and storm water	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	
Other	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	

T 5.6.1

### Comment on sources of funding

JTGDM is essentially dependent on grants and is not able to generate revenue as a District Municipality. Funds utilized for capital expenditure were sourced from internal revenue.

## 5.7 Capital spending on 5 largest projects

### Comment on capital projects

The Municipality did not have any large capital infrastructure projects. Only COVID-19 related infrastructure projects were implemented during the year, as indicated under 5.3 Assets Management.

## 5.8 Basic Services and Infrastructure backlog - overview

This function is provided by the Local Municipalities and is not reported on.

## COMPONENT C: CASH FLOW MANAGEMENT AND INVESTMENTS

Cash flow and investments is regarded as extremely important, because it affects the operations and service delivery of the Municipality. This is managed in terms of the policies of Council in this regard, as well as the Cash and Investment Regulations of the MFMA.

## 5.9 Cashflow

**JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY**  
(DEMARICATION CODE:DC45)  
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### Statement of Cash Flow

Figures in Rand	Note(s)	2021	2020 Restated*
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Sale of goods and services		2 270 869	5 358 431
Grants		106 601 360	100 877 000
Interest income		1 846 389	2 306 064
		<u>110 718 618</u>	<u>108 541 495</u>
<b>Payments</b>			
Employee costs		(75 968 062)	(68 842 063)
Suppliers		(28 845 297)	(31 376 658)
Finance costs		(207 353)	(247 816)
		<u>(105 018 712)</u>	<u>(100 466 537)</u>
<b>Net cash flows from operating activities</b>	<b>35</b>	<b><u>5 699 906</u></b>	<b><u>8 074 958</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment	10	(1 337 021)	(647 359)
Proceeds from sale of property, plant and equipment	10	23 374	-
Purchase of other intangible assets	11	(68 012)	(319 500)
<b>Net cash flows from investing activities</b>		<b><u>(1 381 659)</u></b>	<b><u>(966 859)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of other financial liabilities		(703 344)	(502 324)
Finance lease payments		(268 012)	(228 730)
<b>Net cash flows from financing activities</b>		<b><u>(971 356)</u></b>	<b><u>(731 054)</u></b>
<b>Net increase in cash and cash equivalents</b>		<b><u>3 346 891</u></b>	<b><u>6 377 045</u></b>
Cash and cash equivalents at the beginning of the year		8 744 136	2 367 091
<b>Cash and cash equivalents at the end of the year</b>	<b>3</b>	<b><u>12 091 027</u></b>	<b><u>8 744 136</u></b>



As indicated above, on an extract of the audited 2020/21 Annual Financial Statements i.e. the Cash Flow Statement, the municipality recorded a 28% increase in terms of the cash and cash equivalents for the 2020/21 financial year.

Further to note are the following:

- a. there is an overall 2.21% increase recorded for the cash received during the year under review
- b. of the receipted cash:
  - i. cash outflows from operating activities constituted -41%(2020: 41.43%)
  - ii. net cash flows from Investing activities constituted 30.51% (2020: 30.51%)
  - iii. net cash flows from financing activities constituted 24.74% (2020: 24.74%)

Cash Flow Outcomes				
				R'000
Description	Year - 2019/20	Current: Year 2020/21		
	Audited Outcome	Original Budget	Adjusted Budget	Actual
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Ratepayers and other	4 818	2 345	2 345	2 271
Government - operating	100 877	106 505	107 435	106 601
Government - capital	–	–	–	–
Interest	2 306	–	–	1 846
Dividends				
<b>Payments</b>				
Suppliers and employees	(99 267)	(102 368)	(102 368)	(104 811)
Finance charges	(658)	(8)	(8)	(207)
Transfers and Grants		–	–	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>8 075</b>	<b>6 475</b>	<b>7 405</b>	<b>5 700</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Receipts</b>				
Proceeds on disposal of PPE	–	–	–	23
Purchase of property, plant and equipment	(647)	–	–	(1 337)
Decrease (Increase) in non-current debtors				
Decrease (increase) other non-current receivables	–	–	–	
Decrease (increase) in non-current investments				
purchase of other intangible assets	(320)	–	–	(68)
<b>Payments</b>				
Capital assets		(618)	(1 388)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(967)</b>	<b>(618)</b>	<b>(1 388)</b>	<b>(1 382)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Receipts</b>				
Short term loans	–			
Borrowing long term/refinancing	–	–		
Increase (decrease) in consumer deposits	–			
<b>Payments</b>				
Repayment of borrowing	(502)	(776)	(1 552)	(703)
Finance lease payments	(229)	–	–	(268)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(731)</b>	<b>(776)</b>	<b>(1 552)</b>	<b>(971)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>6 377</b>	<b>5 080</b>	<b>4 464</b>	<b>3 347</b>
Cash/cash equivalents at the year begin:	2 367	–	–	8 744
Cash/cash equivalents at the year end:	8 744	908	4 172	12 091
Source: MBRR A7				15.9.1

### Comment on cash flow outcomes

There is a significant improvement on cash and cash equivalents balance at year end. The municipality's cash is tied up in the receivables by organs of state, namely local municipalities within the District. Improved cash flow management principles and practices were employed during the year under review, which led to the municipality recording an improved cash flow position.

## 5.10 Borrowing and Investments

No new loans were made and reserves were invested in terms of the appropriate policy of Council and the MFMA Regulations in this regard. The bi-annual instalments on the existing DBSA loan were fully paid off as at 30 June 2021:

<b>Actual Borrowings: Year -2018/19 to Year 2020/21</b>			
	R' 000		
<b>Instrument</b>	<b>Year -2018/19</b>	<b>Year -2019/20</b>	<b>Year 2020/21</b>
<b>Municipality</b>			
Long-Term Loans (annuity/reducing balance)	1,008	811	
Financial Leases	497	268	
<b>Municipality Total</b>	<b>1,504,987</b>	<b>1,078,557</b>	<b>0</b>

Investments were only made in line with the Municipal Cash and Investment Management Policy i.e. at registered banks in terms of the Banks Act, with balances on the accounts as indicated on the table below:

DC45	2021	Q4 Apr-June							Accrued	Balance	Partial / Pre	Investment	Balance
	Municipality		Investment	Investment	Investment	Type of	Timing of	% Interest	Interest	at Begin	Withdraw als	Top Up	Balance
Investment	Investment	Start Date	Type	Group	Institution	Interest	Interest	Rate (2 dec)	This Quarter	of Quarter	This Quarter	This Quarter	of Quarter
No	Reference N	(ccyy/mm/dd)			(max 40 chars)		payment	Per Annum	(Rand)	(Rand)	(Rand)	(Rand)	(Rand)
1	508871603-020	20181219	03	02	Standard Bank	02	04	6.40	155	17 667	0	0	17 822
2	048463353-007	20190710	03	02	Standard Bank	02	04	0.00	0	0	0	0	0
3	048463353-016	20200721	03	02	Standard Bank	01	04	3.75	9 757	1 782 620	-1 792 377	0	0
4	048463353-017	20200721	03	02	Standard Bank	01	04	0.00	0	0	0	0	0
5	048463353-018	20200721	03	02	Standard Bank	01	04	0.00	0	0	0	0	0
6	048463353-019	20200721	03	02	Standard Bank	01	04	0.00	0	0	0	0	0
7	048463353-020	20200721	03	02	Standard Bank	01	04	0.00	0	0	0	0	0
8	048463353-021	20200804	03	02	Standard Bank	02	04	3.75	12 030	1 895 732	-1 907 762	0	0
9	048463353-022	20200811	03	02	Standard Bank	02	04	3.75	4 966	713 849	-718 815	0	0
10	048463353-023	20200909	03	02	Standard Bank	02	04	3.50	4 491	982 749	-987 240	0	0
11	048463353-024	20200909	03	02	Standard Bank	01	04	3.50	3 481	452 344	-455 825	0	0
12	048463353-025	20200922	03	02	Standard Bank	01	04	3.50	3 982	497 373	-65 940	0	435 415
13	048463353-026	20200923	03	02	Standard Bank	01	04	3.86	79 846	6 300 000	-6 379 846	0	0
14	048463353-027	20201217	03	02	Standard Bank	01	04	3.50	33 723	4 814 713	-2 892 844	0	1 955 592
15	048463353-028	20201218	03	02	Standard Bank	01	04	4.38	50 594	6 300 000	-6 350 594	0	0
16	048463353-029	20201218	03	02	Standard Bank	01	04	4.55	97 383	6 300 000	-12 697 383	6 300 000	0
17	048463353-030	#####	03	02	Standard Bank	01	04	4.73	124 937	5 000 000	-5 124 937	0	0
18	048463353-031	#####	03	02	Standard Bank	01	04	3.50	39 030	5 002 397	-5 041 427	0	0
19	03/0788112603/000059	#####	03	02	Nedbank	01	04	4.18	40 403	0	-6 340 403	6 300 000	0
20	2.08E+09	#####	03	02	ABSA Bank	01	04	4.32	63 380	0	-6 363 380	6 300 000	0
21								<b>61.16</b>	<b>568 158</b>	<b>40 059 444</b>	<b>-57 118 773</b>	<b>18 900 000</b>	<b>2 408 829</b>

### Comment on investments

From the table above it is evident that the municipality ensured that it maintains a separate investment account for each grant received. This was to ensure that any unspent portion of grants will be fully cash backed.

## 5.11 Public Private Partnerships

The Municipality does not have any public private partnerships.

## COMPONENT D: OTHER FINANCIAL MATTERS

### 5.12 Supply Chain Management

Officials in the Supply Chain Unit comply with the minimum competency requirements.

All issues of non-compliance of policies and regulations raised in prior periods were addressed in the audit action plan in response to the Auditor General's Report. Further details are provided as per section 2.8 of this report.

### **5.13 GRAP Compliance**

GRAP is the acronym for Generally Recognized Accounting Practice and it provides the rules by which municipalities are required to maintain their financial accounts. Successful GRAP compliance will ensure that municipal accounts are comparable and more informative for the municipality. It will also ensure that the municipality is more accountable to its citizens and other stakeholders. Information on GRAP compliance is needed to enable National Treasury to assess the pace of progress and consider the implications.

The Municipality is GRAP compliant. As part of addressing capacity challenges experienced in Budget and Treasury Office, for the year under review, officials in the Budget and Treasury Office were assigned to work with the team appointed to assist in compiling the Annual Financial Statements. This was done as part of the Consultants Reduction Plan and is to continue in the foreseeable future.

### **5.14 Municipal Budget and Reporting Regulations (MBRR) Compliance**

The municipality is MBRR compliant and continued to implement the updates and notices communicated from time to time by National Treasury.

# CHAPTER 6 – AUDITOR GENERAL AUDIT FINDINGS

The Auditor General audited the financial and performance information for the 2020/21 Financial Year. The Auditor General’s opinion is enclosed in Volume IV.

## COMPONENT A: AUDITOR-GENERAL OPINION OF FINANCIAL STATEMENTS YEAR 2019/20

Cash flow and investments is regarded as extremely important, because it affects the operations and service delivery of the Municipality. This is managed in terms of the policies of Council in this regard, as well as the Cash and Investment Regulations of the MFMA.

### 6.1 AUDITOR GENERAL REPORTS YEAR – 2019/20 (PREVIOUS YEAR)

The Municipality received an unqualified without findings audit opinion for the 2019/20 Financial Year. Management compiled an Audit Action Plan to implement remedial actions, which was adopted by Council. The Plan was implemented during the year with confirmed success.

## COMPONENT B: AUDITOR-GENERAL OPINION YEAR 2020/21 CURRENT YEAR)

### 6.2 AUDITOR GENERAL REPORT YEAR 2020/21

The Municipality received an unqualified without findings audit opinion for the 2020/21 Financial Year. Management compiled an Audit Action Plan to implement remedial actions.

## GLOSSARY

<b>Accessibility indicators</b>	Explore whether the intended beneficiaries are able to access services or outputs.
<b>Accountability documents</b>	Documents used by executive authorities to give “ <i>full and regular</i> ” reports on the matters under their control to Parliament and provincial legislatures as prescribed by the Constitution. This includes plans, budgets, in-year and Annual Reports.
<b>Activities</b>	The processes or actions that use a range of inputs to produce the desired outputs and ultimately outcomes. In essence, activities describe “ <i>what we do</i> ”.
<b>Adequacy indicators</b>	The quantity of input or output relative to the need or demand.
<b>Annual Report</b>	A report to be prepared and submitted annually based on the regulations set out in Section 121 of the Municipal Finance Management Act. Such a report must include annual financial statements as submitted to and approved by the Auditor-General.
<b>Approved Budget</b>	The annual financial statements of a municipality as audited by the Auditor General and approved by council or a provincial or national executive.
<b>Baseline</b>	Current level of performance that a municipality aims to improve when setting performance targets. The baseline relates to the level of performance recorded in a year prior to the planning period.
<b>Basic municipal service</b>	A municipal service that is necessary to ensure an acceptable and reasonable quality of life to citizens within that particular area. If not provided it may endanger the public health and safety or the environment.
<b>Budget year</b>	The financial year for which an annual budget is to be approved - means a year ending on 30 June.
<b>Cost indicators</b>	The overall cost or expenditure of producing a specified quantity of outputs.
<b>Distribution indicators</b>	The distribution of capacity to deliver services.

<b>Financial Statements</b>	Includes at least a statement of financial position, statement of financial performance, cash-flow statement, notes to these statements and any other statements that may be prescribed.
<b>General performance indicators</b>	<b>Key</b> After consultation with MECs for local government, the Minister may prescribe general key performance indicators that are appropriate and applicable to local government generally.
<b>Impact</b>	The results of achieving specific outcomes, such as reducing poverty and creating jobs.
<b>Inputs</b>	All the resources that contribute to the production and delivery of outputs. Inputs are "what we use to do the work". They include finances, personnel, equipment and buildings.
<b>Integrated Development Plan (IDP)</b>	Set out municipal goals and development plans.
<b>National performance areas</b>	<b>Key</b> <ul style="list-style-type: none"> <li>• Service delivery &amp; infrastructure</li> <li>• Economic development</li> <li>• Municipal transformation and institutional development</li> <li>• Financial viability and management</li> <li>• Good governance and community participation</li> </ul>
<b>Outcomes</b>	The medium-term results for specific beneficiaries that are the consequence of achieving specific outputs. Outcomes should relate clearly to an institution's strategic goals and objectives set out in its plans. Outcomes are "what we wish to achieve".
<b>Outputs</b>	The final products, or goods and services produced for delivery. Outputs may be defined as "what we produce or deliver". An output is a concrete achievement (i.e. a product such as a passport, an action such as a presentation or immunization, or a service such as processing an application) that contributes to the achievement of a Key Result Area.
<b>Performance Indicator</b>	Indicators should be specified to measure performance in relation to input, activities, outputs, outcomes and impacts. An indicator is a type of information used to gauge the extent to which an output has been achieved (policy developed, presentation delivered, service rendered)
<b>Performance Information</b>	Generic term for non-financial information about municipal services and activities. Can also be used interchangeably with performance measure.



<b>Performance Standards:</b>	The minimum acceptable level of performance or the level of performance that is generally accepted. Standards are informed by legislative requirements and service-level agreements. Performance standards are mutually agreed criteria to describe how well work must be done in terms of quantity and/or quality and timeliness, to clarify the outputs and related activities of a job by describing what the required result should be. In this EPMDS performance standards are divided into indicators and the time factor.
<b>Performance Targets:</b>	The level of performance that municipalities and its employees strive to achieve. Performance Targets relate to current baselines and express a specific level of performance that a municipality aims to achieve within a given time period.
<b>Service Delivery Budget Implementation Plan</b>	Detailed plan approved by the mayor for implementing the municipality's delivery of services; including projections of the revenue collected and operational and capital expenditure by vote for each month. Service delivery targets and performance indicators must also be included.
<b>Vote:</b>	<p>One of the main segments into which a budget of a municipality is divided for appropriation of money for the different departments or functional areas of the municipality. The Vote specifies the total amount that is appropriated for the purpose of a specific department or functional area.</p> <p>Section 1 of the MFMA defines a "vote" as:</p> <ul style="list-style-type: none"> <li>a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and</li> <li>b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned</li> </ul>

## APPENDICES

### APPENDIX A - COUNCILLORS; COMMITTEE ALLOCATION AND COUNCIL ATTENDANCE

This is discussed in Chapter 2 under Governance and no additional information is provided here.

### APPENDIX B - COMMITTEES AND COMMITTEE PURPOSES

This is discussed in Chapter 2 under Governance and no additional information is provided here.

### APPENDIX C -THIRD TIER ADMINISTRATIVE STRUCTURE

This is discussed in Chapter 2 under Governance and no additional information is provided here.

### APPENDIX D - FUNCTIONS OF MUNICIPALITY / ENTITY

*Positioning of the functions and responsibilities of district municipalities in relation to the integrated municipal governance framework*

Function in schedules 4 and 5 of the Constitution	Integrated Planning and Development Facilitation	Promoting bulk infrastructural development and services for the district as a whole	Building the capacity of local municipalities in its area to perform their functions and exercise their powers where such capacity is lacking	Promoting the equitable distribution of resources between the local municipalities in its area to ensure appropriate levels of municipal services within the area
Air pollution			✓	
Building regulations			✓	
Electricity and gas reticulation		✓		
Firefighting services		✓		
Local tourism	✓			✓
Municipal airports		✓		
Municipal health services		✓		✓
Municipal public transport		✓		✓
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law		✓		✓
Storm water management systems in built-up areas		✓		✓
Trading regulations			✓	

Function in schedules 4 and 5 of the Constitution	Integrated Planning and Development Facilitation	Promoting bulk infrastructural development and services for the district as a whole	Building the capacity of local municipalities in its area to perform their functions and exercise their powers where such capacity is lacking	Promoting the equitable distribution of resources between the local municipalities in its area to ensure appropriate levels of municipal services within the area
Water and sanitation services limited to potable water supply systems and domestic waste-water and sewage disposal systems		✓		✓
Billboards and the display of advertisements in public places				
Municipal planning	✓			
Cemeteries, funeral parlours and crematoria		✓		
Cleansing				
Control of public nuisances				
Control of undertakings that sell liquor to the public				
Facilities for the accommodation, care and burial of animals				
Fencing and fences				
Licensing of dogs				
Licensing and control of undertakings that sell food to the public				
Local amenities		✓		✓
Local sport facilities		✓		✓
Markets	✓		✓	✓
Municipal abattoirs		✓		✓
Municipal parks and recreation		✓		✓
Municipal roads		✓		✓
Noise pollution				
Pounds				
Public places				
Refuse removal, refuse dumps and solid waste disposal		✓		✓
Street trading			✓	
Street lighting		✓		✓
Traffic and parking		✓		✓

## APPENDIX E - WARD REPORTING

The District Municipality does have ward committees, as this is a function performed by the local municipalities.

## APPENDIX F - WARD INFORMATION

The District Municipality does have ward committees, as this is a function performed by the local municipalities. Capital projects is discussed in Chapter 5 of the report.

## APPENDIX G - RECOMMENDATIONS OF THE MUNICIPAL AUDIT COMMITTEE YEAR 0

Municipal Audit Committee Recommendations		
Date of Committee	Committee recommendation during the Year 0	Recommendation adopted (enter Yes) If not adopted (provide explanation)
Quarter 2, 3 and 4.	Matter to be referred to the Mayoral Committee for review of:	Yes
	Creditors and debtors analysis.	Yes
	Payments made after 30 June (testing cut off).	Yes
	Review aged items for creditors and debtors and recommend an implementation plan.	Yes
	Internal audit to perform a follow up audit by the 15th of August and report to the next Audit Committee meeting.	Yes
	Report referred to MM to follow up with Corporate Services Manager for his urgent attention (DD 7 August 2015 for input, implementation and action).	Yes
	The report should be presented to the NEXT Audit and Performance Committee together with the Accounting Officer's action plan to turn around the plight of Corporate Services.	Yes
	Report referred to Accounting Officer to ensure it's finalised.	Yes
	All internal audit findings per quarter should be summarised in one document and be monitored for implementation by the Chief Risk Officer for implementation through the office of the MM every fourth night.	Yes
	The Compliance Officer needs to monitor all compliance issues and update the Municipal Manager who will in turn advice the office of the Mayor on all compliance issues.	Yes
	The Compliance Officer and the Accounting Officer must review all the Audit Reports Q1,2,3 and 4 Issued by Internal Audit, and come up with a way forward to manage compliance (Director Internal Audit to facilitate this process).	Yes
	Communications portfolio to be part of this meeting.	Yes
Management must ensure that Financials are reviewed and presented to Council by the Audit and Performance Committee prior to them being submitted to Auditor General.	Yes	

Municipal Audit Committee Recommendations		
Date of Committee	Committee recommendation during the Year 0	Recommendation adopted (enter Yes) If not adopted (provide explanation)
	Performance information is also part of the AFS, so the above is also applicable.	Yes

Refer to Volume IV for the Audit and Performance Committee for the year ended 30 June 2020.

## APPENDIX H - LONG TERM CONTRACTS AND PUBLIC PRIVATE PARTNERSHIPS

No long term contracts were entered into during 2020/21. There are no public private partnerships.

## APPENDIX I - MUNICIPAL ENTITY/ SERVICE PROVIDER PERFORMANCE SCHEDULE

The Municipality has no municipal entities.

NO	SERVICE PROVIDER	TYPE OF SERVICE	EFFECTIVE DATE	COMPLETION DATE	PERFORMANCE RATING (Better, Acceptable, Marginal, or Unsatisfactory)	TIME MANAGEMENT (Satisfactory, Average, Poor)	CUSTOMER RELATIONS (Satisfactory, Average, Poor)	COMMENTS
<b>BASIC SERVICES DEPARTMENT</b>								
1	Reneilwe Consulting & Projects	Professional Services for RRAMS & ISDG	2020/12/01	2023/11/30	Acceptable	Satisfactory	Satisfactory	
<b>COMMUNITY DEVELOPMENT SERVICES: CONTRACTS</b>								
2	Multichoice	DSTV	2014/03/14	Can be terminated any time if not needed	Acceptable	Satisfactory	Satisfactory	
<b>BUDGET &amp; TREASURY: CONTRACTS</b>								
3	DBSA	Loan for office Building	2007/05/01	2022/04/30	Acceptable	Satisfactory	Satisfactory	
4	Standard Bank	Banking	2012/08/01	Extended on month to month basis	Acceptable	Satisfactory	Satisfactory	Extended on a month to month basis
5	MaxProf	Professional Services for VAT recovery	2018/05/04	2021/04/03	Acceptable	Satisfactory	Satisfactory	Extended on month basis to basis until 30 June 2021
6	CCG Systems	Provision of ERP Financial Systems that is mSCOA Compliant	2019/02/01	2022/01/31	Acceptable	Satisfactory	Satisfactory	
7	CCG Systems (Pty) Ltd	The appointment of consultants for assistance with the preparation of annual financial statement, quality and GRAP compliance review of the annual financial statement and provision of assistance with the clearing of findings raised by the internal and external auditors for a period of 36 months on as	2019/07/01	2022/06/30	Acceptable	Satisfactory	Satisfactory	

		and when required rate basis						
8	JBFE Consulting Ltd	verification and valuation of municipal owned biological assets (game species) at thwane game farm, Van Zylsrus for a period of 36 months	2019/08/01	2022/07/31	Acceptable	Acceptable	Acceptable	
9	Kunene Makopo Risk Solutions (Pty) Ltd	Provision of Insurance Services of Properties and Liabilities	2020/05/01	2023/04/30	Acceptable	Satisfactory	Satisfactory	
10	DDP (Pty) Ltd	Valuation of municipal properties for the period of 24 months - DDP Ltd	2020/07/21	2023/07/23	Acceptable	Satisfactory	Satisfactory	
11	Arch Actuaries Consulting	Actuaries for a period of 24 months	2020/07/21	2023/07/23	Acceptable	Satisfactory	Satisfactory	
<b>OFFICE OF THE MM &amp; CORPORATR SERVICES: CONTRACTS</b>								
12	Molaodi Security services and protection	Security Services	2019/11/01	2020/06/30	Satisfactory	Satisfactory	Satisfactory	There was a break-in in February month while security was on duty.
13	Kathu Technical College	Lease of a building	2017/05/01	2021/04/30 Extended	Acceptable	Satisfactory	Satisfactory	Extended on month basis to basis until 30 June 2021
14	Valothron 46 cc	Groceries and cleaning material	2018/03/14	2021/03/13	Acceptable	Acceptable	Satisfactory	Extended on month basis to basis until 30 June 2021
15	Telkom	PBX PRA Term Service	2018/10/29	2021/11/30	Acceptable	Acceptable	Satisfactory	
16	Telkom	ISDN PRA Services Agreement	2018/10/29	2021/11/30	Acceptable	Acceptable	Satisfactory	
17	Vysyem Traders C.C	Provision of photocopying machines	2018/03/14	2021/04/30	Acceptable	Acceptable	Satisfactory	
18	Koikanyang Incorporated	Attorneys	2020/02/10	2022/02/09	Acceptable	Satisfactory	Satisfactory	
<b>OFFICE OF THE MM &amp; CORPORATR SERVICES: CONTRACTS</b>								
19	Vysyem Traders C.C	Provision of photocopying machines	2018/03/14	2021/04/30	Acceptable	Satisfactory	Satisfactory	
20	Lefetlho Trading (Pty) Ltd	Provision of Cleaning services	2020/08/01	2023/07/30	Acceptable	Satisfactory	Satisfactory	
21	PAPKRAST Group	Maintenance of Municipal Websites for a period of 24 months	2020/07/01	2022/06/30	Acceptable	Satisfactory	Satisfactory	
22	LGSETA	Funding Agreement	202/0720	2021/05/28	Acceptable	Satisfactory	Satisfactory	

## APPENDIX J - DISCLOSURES OF FINANCIAL INTERESTS

All councillors and senior managers are required to declare their business interests annually. Such business interests are:

Position	Name	Description of Financial Interests (Nil / Or Details)
Executive Mayor	Sophia	Gamagara Close Corporation (member)
	Mosikatsi	John Taolo Gaetsewe Developmental Trust (Trustee)
Member of MayCo	PQ Mogatle	Pulane Mogatle Trading Enterprise, Queen Falicity Fuel and Truck, Bomme-Sejo Services and Supply Co-operative Limited
	G Assegai	Gadikgadi, Self-Propelled Trading and Projects, Bomme-Sejo Services and Supply Co-operative Limited
Councillor	TG Anthony	Kalahari Rural Events and Projects Co-operative Limited, Maje a Mokgothy Projects
	OH Kgopodithata	Faraway Agricultural, Refemele Multi-Purpose Primary Co-operative Limited
	OG Monaki	Tshomaki Trading and Projects, Unity and Empowerment

	LL Kaebis	Sepoane Trading Enterprise, Bothitong prim Co-operaton Ltd
	M Itumeleng	Candle Away General Trading, Awera General Trading
	P Ohentswe	Construction supply & Training Construction, S.T.P.J. Construction and Manufacturing Mothisize, JTG Community Development Association, JTG Logistics Hiddekil Mining and Logistics
	O Mathibe	Nomisa Cc
	G Kaotsane	Asili ya mama, Hiddekil Mining and Logistics, SABA Logistics
	K. Paul	Dikoke Gambling Enterprise and Manufacturing, Koklas Catering & Cleaning Services
	O Gomolemo	Batlharoi Agricultural Co-operation
	L Moagi	1974 Celesti Trading and Projects
<b>Municipal Manager</b>	D Molaole	Ba - Ga - Matswiri Mining - Resource, Moshu 1640 Mining - Resource Phimola Keledi Burial Scheme (Pty) Ltd
Director Corporate Services	E. Tshabaemang	Kuruman Voice of Hope
Director: Community Development Services	TH Matlhare	Maremane Mining and Projects
Director: Local Economic Development	K Teise	Kurara Clap Your Hand, Kuduman Development Corporation
<b>NB:</b> Those councillors and senior managers not listed above declared that they had no business interests.		

## APPENDIX K: REVENUE COLLECTION PERFORMANCE BY VOTE AND BY SOURCE

Revenue collection details are disclosed in the Annual Financial Statements and no further information is provided.

## APPENDIX L: CONDITIONAL GRANTS RECEIVED: EXCLUDING MIG

Grant information details are disclosed in the Annual Financial Statements and no further information is provided.

## APPENDIX M: CAPITAL EXPENDITURE - NEW & UPGRADE/RENEWAL PROGRAMMES

Capital expenditure details are disclosed in the Annual Financial Statements and no further information is provided.

## APPENDIX N - CAPITAL PROGRAMME BY PROJECT YEAR 0

Capital expenditure details are disclosed in the Annual Financial Statements and no further information is provided.

## APPENDIX O - CAPITAL PROGRAMME BY PROJECT BY WARD YEAR 0

Capital expenditure details are disclosed in the Annual Financial Statements and no further information is provided. It is however important to note that the District Municipality does not have wards.

## APPENDIX P - SERVICE CONNECTION BACKLOGS AT SCHOOLS AND CLINICS

This function is performed by the local municipalities.

## APPENDIX Q - SERVICE BACKLOGS EXPERIENCED BY THE COMMUNITY WHERE ANOTHER SPHERE OF GOVERNMENT IS RESPONSIBLE FOR SERVICE PROVISION

Service backlogs are indicated in the tables below and is based on information from StatsSA Community Survey 2016.

### Dwelling type

Housing Types					
Type of main dwelling	Northern Cape	John Taolo Gaetsewe	Joe Morolong	Ga-Segonyana	Gamagara
Formal dwelling/house or brick/concrete block structure on a	920,702	184,071	60940.00	80,831	42,301
Traditional dwelling/hut/structure made of traditional mater	25,457	14,406	10083.00	4,322	-
Flat or apartment in a block of flats	7,754	743	45.00	337	361
Cluster house in complex	1,241	345	0	23	322
Townhouse (semi-detached house in a complex)	3,648	683	27.00	336	320
Semi-detached house	21,423	1,546	129.00	509	908
Formal dwelling/house/flat/room in backyard	58,229	15,567	7608.00	7,069	890
Informal dwelling/shack in backyard	45,013	7,177	2092.00	3,548	1,536
Informal dwelling/shack not in backyard (e.g. in an informal	92,146	11,870	2853.00	3,594	5,423
Room/flatlet on a property or larger dwelling/servants quart	2,875	700	-	655	45
Caravan/tent	862	238	39.00	17	183



Other	14,293	4,917	385.00	3,166	1,366
Unspecified	137	-	-	-	-
<b>Total</b>	<b>1,193,780</b>	<b>242,264</b>	<b>84,201</b>	<b>104,408</b>	<b>53,656</b>

Source: StatsSA 2016

## Energy source for cooking

Main Source of Energy for Cooking				
	NC451: Joe Morolong	NC452: Ga-Segonyana	NC453: Gamagara	DC45: John Taolo Gaetsewe
Electricity from mains	49 867	88 951	45 876	184 693
Other source of electricity (e.g. generator; etc.)	54	32	112	197
Gas	2 190	9 310	4 088	15 587
Paraffin	1 038	1 267	1 064	3 370
Wood	30 679	4 594	2 084	37 358
Coal	41	-	-	41
Animal dung	117	4	-	121
Solar	-	-	147	147
Other	61	-	24	84
None	145	114	261	519
Unspecified	9	136	-	145

## Access to water sources

Water Sources within JTGDM				
	Joe Morolong	Ga-Segonyana	Gamagara	John Taolo Gaetsewe
Public/communal tap	27 815	28 283	3 006	59 104
Water-carrier/tanker	315	2 364	278	2 956
Borehole outside the yard	1 238	456	185	1 879
Flowing water/stream/river	2 259	-	-	2 259
Well	406	41	-	444
Spring	-	47	-	47
Other	305	937	361	1 602

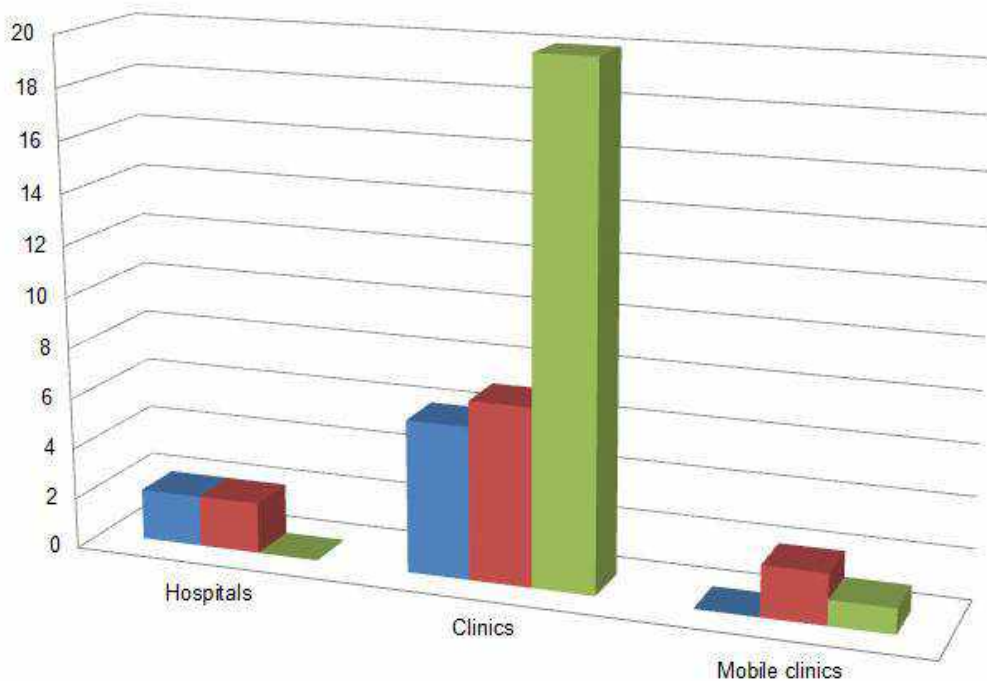
## Household access to sanitation (toilet facilities)

Access to sanitation within JTGDM				
	NC451: Joe Morolong	NC452: Ga-Segonyana	NC453: Gamagara	DC45: John Taolo Gaetsewe
Flush toilet connected to a public sewerage system	3 345	18 682	46 505	68 533
Flush toilet connected to a septic tank or conservancy tank	623	4 903	1 766	7 292
Chemical toilet	632	66	27	724

Pit latrine/toilet with ventilation pipe	46 958	22 976	452	70 387
Pit latrine/toilet without ventilation pipe	21 202	48 645	147	69 994
Ecological toilet (e.g. Urine diversion; enviroloo; etc.)	1 880	69	-	1 949
Bucket toilet (collected by municipality)	-	89	-	89
Bucket toilet (emptied by household)	3 311	543	2	3 856
Other	552	1 330	645	2 528
None	5 697	7 104	4 112	16 912

### Household level of refuse removal

Refuse removal within JTGDM				
	NC451: Joe Morolong	NC452: Ga-Segonyana	NC453: Gamagara	DC45: John Taolo Gaetsewe
Removed by local authority/private company/community members at least once a week	2 539	12 630	44 489	59 658
Removed by local authority/private company/community members less often than once a week	58	242	1 071	1 372
Communal refuse dump	4 902	4 737	1 125	10 764
Communal container/central collection point	1 320	2 168	409	3 896
Own refuse dump	71 031	77 757	5 402	154 190
Dump or leave rubbish anywhere (no rubbish disposal)	3 002	4 084	567	7 653
Other	1 349	2 790	592	4 731



	Hospitals	Clinics	Mobile clinics
■ Gamagara LM	2	6	0
■ Ga-Segonyana LM	2	7	2
■ Joe Morolong LM	0	20	1

## Detail breakdown of educational levels in the District

**Figure 20: Highest Level of Education**

	Northern Cape	DC45: John Taolo Gaetsewe	NC451: Joe Morolong	NC452: Ga-Segonyana	NC453: Gamagara
No schooling	175 584	42 628	18 569	16 320	7 739
Grade 0	43 087	10 508	4 455	4 758	1 296
Grade 1/Sub A/Class 1	30 584	7 323	3 880	2 576	867
Grade 2/Sub B/Class 2	25 270	6 046	2 769	2 537	740
Grade 3/Standard 1/ABET 1	44 975	11 165	5 057	4 468	1 640
Grade 4/Standard 2	46 382	10 886	4 988	4 214	1 685
Grade 5/Standard 3/ABET 2	47 613	9 996	4 546	3 533	1 917
Grade 6/Standard 4	59 918	11 604	4 571	4 580	2 453
Grade 7/Standard 5/ABET 3	66 386	11 966	4 542	4 917	2 507
Grade 8/Standard 6/Form 1	84 813	13 606	5 055	5 927	2 624
Grade 9/Standard 7/Form 2/ABET 4/Occupational certificate NQF Level 1	84 188	15 446	5 067	6 817	3 562

Grade 10/Standard 8/Form 3/Occupational certificate NQF Level 2	109 531	19 191	5 501	8 575	5 115
Grade 11/Standard 9/Form 4/NCV Level 3/ Occupational certificate NQF Level 3	83 298	18 533	4 909	9 661	3 964
Grade 12/Standard 10/Form 5/Matric/NCV Level 4/ Occupational certificate NQF Level 3	212 153	36 578	6 802	18 144	11 631
NTC I/N1	663	279	12	88	179
NTCII/N2	1 569	576	98	153	325
NTCIII/N3	2 098	695	124	210	360
N4/NTC 4/Occupational certificate NQF Level 5	3 173	1 112	130	444	538
N5/NTC 5/Occupational certificate NQF Level 5	2 244	851	82	285	484
N6/NTC 6/Occupational certificate NQF Level 5	3 707	1 283	263	418	602
Certificate with less than Grade 12/Std 10	499	79	-	36	43
Diploma with less than Grade 12/Std 10	1 301	310	20	132	157
Higher/National/Advanced Certificate with Grade 12/Occupational certificate NQF	5 007	727	207	199	322
Diploma with Grade 12/Std 10/Occupational certificate NQF Level 6	13 728	1 899	262	1 046	590
Higher Diploma/Occupational certificate NQF Level 7	5 120	979	272	234	474
Post-Higher Diploma (Master's	2 578	439	129	201	109
Bachelor's degree/Occupational certificate NQF Level 7	10 910	1 297	215	789	293
Honours degree/Post-graduate diploma/Occupational certificate NQF Level 8	5 091	795	96	459	240
Master's/Professional Master's at NQF Level 9 degree	1 318	210	80	63	66
PHD (Doctoral degree/Professional doctoral degree at NQF Level 10)	505	113	10	29	74
Other	3 988	1 127	147	618	363
Do not know	14 582	3 722	1 149	1 878	696
Unspecified	1 917	296	193	103	-

**APPENDIX R - DECLARATION OF LOANS AND GRANTS MADE BY THE MUNICIPALITY**

No additional information is disclosed other than what is contained in the Annual Financial Statements.

**APPENDIX S - NATIONAL AND PROVINCIAL OUTCOMES FOR LOCAL GOVERNMENT**

The Integrated Development Plan of the Municipality is structured to include the National Outcomes and Key Performance Areas for Local Government. The Annual Performance Report of the Municipality contains information in this regard. No additional information is disclosed.

**VOLUME II: ANNUAL FINANCIAL STATEMENTS**

The Audited Annual Financial Statements for the 2020/21 Financial Year is enclosed hereto.

**VOLUME III: ANNUAL PERFORMANCE REPORT**

The Audited Annual Performance Report for the 2020/21 Financial Year is enclosed hereto.

**VOLUME IV: AUDIT AND PERFORMANCE COMMITTEE REPORT**

The Audit and Performance Committee Report for the 2020/21 Financial Year is enclosed hereto.

**VOLUME V: AUDITOR-GENERAL'S REPORT**

The Auditor-General's Report for the 2020/21 Financial Year is enclosed hereto.

**VOLUME VI: SPECIAL ADJUSTMENT BUDGET**

The Special Adjustment Budget for the 2019/20 and 2020/21 Financial Year is enclosed hereto.



# AUDITED ANNUAL FINANCIAL STATEMENTS 2020/2021 VOL.2

**John Taolo Gaetsewe District Municipality**

Email: [mmsec@taologaetsewe.gov.za](mailto:mmsec@taologaetsewe.gov.za)

Website: [www.taologaetsewe.gov.za](http://www.taologaetsewe.gov.za)

Tel: 053-712-8700

4 Federale Mynbou, Kuruman, NC, 8460



**JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY**  
(DEMARCATIION CODE: DC45)  
**ANNUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**



# JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY

(DEMARCATIION CODE:DC45)

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

## General Information

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<b>Legal form of entity</b>	South African Category C Municipality (District Municipality) as defined by the Municipal Structures Act (Act No, 117 of 1998)
<b>Nature of business and principal activities</b>	John Taolo Gaetsewe Municipality is a district municipality performing the functions as set out in the Constitution (Act no 105 of 1996).
<b>Jurisdiction</b>	The John Taolo Gaetsewe Municipality includes the municipal areas of Gamagara Municipality, Ga-Segonyana Municipality and Joe Morolong Municipality. Demarcation code - DC45 John Gaetsewe
<b>Mayoral committee</b>	
Executive Mayor	Mosikatsi S.
Executive Councillors	Monaki O.G. Masilabele K.F. Assegai G.C. Mogatle P.Q Anthony T.G
Councillors	Paul K. Booyesen A. Du Plesis H. Gomolemo N. Gwai L.B. Kaebis L. Kaotsane G. Kgopodithata O.H. Moagi L. Makwati K.R. Matebese I. Mathibe O.D. Molwagae T.F. Ohentswe P.J. Setlhodi K.S.
<b>Grading of local authority</b>	3
<b>Speaker</b>	Mogatle P.Q.
<b>Accounting officer</b>	Molaole D.H.
<b>Chief financial officer</b>	G.P. Moroane
<b>Registered office</b>	P.O. Box 1480 Kuruman 8460
<b>Business address</b>	4 Federale Mynbou Street Kuruman 8460
<b>Primary bankers</b>	The Standard Bank of South Africa Limited

# JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY

(DEMARCATIION CODE:DC45)

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

## General Information

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**Auditors**

Auditor-General of South Africa

**Attorneys**

Koikanyang Incorporated

Neville Cloete Attorneys Incorporated

**JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY**  
(DEMARCATIION CODE:DC45)  
**ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

## **Index**

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The reports and statements set out below comprise the annual financial statements presented to the provincial legislature:

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DBSA	Development Bank of South Africa
GRAP	Generally Recognised Accounting Practice
MFMA	Municipal Finance Management Act

**JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY**  
(DEMARCATIION CODE:DC45)  
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

## **Accounting Officer's Responsibilities and Approval**

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The accounting officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the annual financial statements fairly present the state of affairs of the entity as at the end of the financial year and the results of its operations and cash flows for the period then ended.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The accounting officer acknowledges that he is ultimately responsible for the system of internal financial control established by the entity and place considerable importance on maintaining a strong control environment. To enable the accounting officer to meet these responsibilities, he sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the entity and all employees are required to maintain the highest ethical standards in ensuring the entity's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the entity is on identifying, assessing, managing and monitoring all known forms of risk across the entity. While operating risk cannot be fully eliminated, the entity endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The accounting officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The accounting officer has reviewed the entity's cash flow forecast for the year to 30 June 2022 and, in the light of this review and the current financial position, he is satisfied that the entity has or has access to adequate resources to continue in operational existence for the foreseeable future.

The Municipality is wholly dependent on the Government for continued funding of operations. The Annual Financial Statements are prepared on the basis that the Municipality is a going concern and that the Municipality has neither the intention nor the need to liquidate or curtail materially the scale of the Municipality.

Although the Accounting officer is primarily responsible for the financial affairs of the entity, they are supported by the entity's external auditors.

The external auditors are responsible for independently reviewing and reporting on the entity's annual financial statements.

The annual financial statements have been prepared on the going concern basis, were approved by the Accounting Officer on 31 August 2021 and were signed on its behalf by:

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**D.H. Molaole**  
Municipal Manager

**JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY**  
(DEMARCATIION CODE:DC45)  
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

## Audit Committee Report

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We are pleased to present our report for the financial year ended 30 June 2021.

### Audit committee members and attendance

The audit committee consists of the members listed hereunder and should meet 4 times per annum as per its approved terms of reference. During the current year, 6 meetings were held.

<b>Name of member</b>	<b>Number of meetings attended</b>
R. Tshimomola (Chairperson)	4
F. Buys	2
M. Mashati	3

### Audit committee responsibility

The audit committee reports that it has complied with its responsibilities arising from section 166(2)(a) of the MFMA.

The audit committee also reports that it has adopted appropriate formal terms of reference as per its audit committee charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

### Evaluation of annual financial statements

The audit committee has:

- reviewed and discussed the unaudited annual financial statements to be included in the annual report, with the Auditor-General and the ;
- reviewed the Auditor-General of South Africa's management report and management's response thereto;
- reviewed changes in accounting policies and practices;
- reviewed the entities compliance with legal and regulatory provisions;
- reviewed significant adjustments resulting from the audit.

The audit committee concur with and accept the Auditor-General of South Africa's report the annual financial statements, and are of the opinion that the audited annual financial statements should be accepted and read together with the report of the Auditor-General of South Africa.

### Internal audit

The audit committee is satisfied that the internal audit function is operating effectively and that it has addressed the risks pertinent to the entity and its audits.

### Auditor-General of South Africa

The audit committee has met with the Auditor-General of South Africa to ensure that there are no unresolved issues.

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**Chairperson of the Audit Committee**

**Date:** \_\_\_\_\_



# JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY

(DEMARCATIION CODE:DC45)

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

## Statement of Financial Position as at 30 June 2021

Figures in Rand	Note(s)	2021	2020 Restated*
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	12 091 027	8 744 136
Receivables from exchange transactions	4	7 958 297	8 846 739
Receivables from non-exchange transactions	5	94 055	94 055
Inventories	6	9 314 911	8 784 360
Statutory receivables	7	1 116 191	287 795
		<b>30 574 481</b>	<b>26 757 085</b>
<b>Non-Current Assets</b>			
Biological assets	8	5 264 916	2 780 990
Investment property	9	6 580 000	6 570 000
Property, plant and equipment	10	78 637 238	77 956 764
Intangible assets	11	1 595 399	2 224 670
Heritage assets	12	19 750	19 750
		<b>92 097 303</b>	<b>89 552 174</b>
<b>Total Assets</b>		<b>122 671 784</b>	<b>116 309 259</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Other financial liabilities	13	-	335 406
Finance lease obligation	14	-	268 012
Payables from exchange transactions	15	12 695 902	11 028 360
Employee benefit obligation	16	607 000	566 000
Unspent conditional grants and receipts	17	1 876 499	346 403
		<b>15 179 401</b>	<b>12 544 181</b>
<b>Non-Current Liabilities</b>			
Other financial liabilities	13	-	367 938
Employee benefit obligation	16	6 018 000	4 619 000
		<b>6 018 000</b>	<b>4 986 938</b>
<b>Total Liabilities</b>		<b>21 197 401</b>	<b>17 531 119</b>
<b>Net Assets</b>		<b>101 474 383</b>	<b>98 778 140</b>
Revaluation reserve	18	62 024 719	63 703 719
Accumulated surplus		39 449 664	35 074 421
<b>TOTAL NET ASSETS</b>		<b>101 474 383</b>	<b>98 778 140</b>

\* See Note 51 & 50

**JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY**  
(DEMARCATIION CODE:DC45)  
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

**Statement of Financial Performance**

Figures in Rand	Note(s)	2021	2020 Restated*
<b>REVENUE</b>			
<b>Revenue from exchange transactions</b>			
Sale of goods		-	26 087
Rental of facilities	19	139 924	128 687
Other income	20	314 743	204 756
Administration and management fees	21	1 869 911	2 288 809
Interest received	22	1 846 389	2 306 064
<b>Total revenue from exchange transactions</b>		<b>4 170 967</b>	<b>4 954 403</b>
<b>Revenue from non-exchange transactions</b>			
<b>Transfer revenue</b>			
Government grants and subsidies	23	105 071 264	100 941 282
Donations received	24	4 395 670	-
<b>Total revenue from non-exchange transactions</b>		<b>109 466 934</b>	<b>100 941 282</b>
<b>Total revenue</b>		<b>113 637 901</b>	<b>105 895 685</b>
<b>EXPENDITURE</b>			
Employee related costs	25	(69 555 051)	(64 430 702)
Remuneration of councillors	26	(5 179 268)	(5 150 388)
Depreciation and amortisation	27	(3 849 153)	(4 053 872)
Finance costs	28	(581 353)	(659 340)
Debt Impairment	29	(113 755)	(109 096)
Transfers and subsidies	30	(78 115)	(289 039)
Operational costs	31	(30 987 915)	(31 850 537)
<b>Total expenditure</b>		<b>(110 344 610)</b>	<b>(106 542 974)</b>
<b>Operating Surplus/(Deficit)</b>		<b>3 293 291</b>	<b>(647 289)</b>
Gain/(Loss) on disposal of assets	32	(197 974)	(209 832)
Fair value adjustments	33	1 100 725	(413 623)
Actuarial (losses)/gains	16	(1 214 000)	302 879
Gains/(Loss) on biological assets	34	1 393 201	(296 519)
		<b>1 081 952</b>	<b>(617 095)</b>
<b>Operating Surplus/(Deficit) for the year</b>		<b>4 375 243</b>	<b>(1 264 384)</b>

\* See Note 51 & 50



# JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY

(DEMARCATIION CODE:DC45)

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

## Statement of Changes in Net Assets

Figures in Rand	Revaluation reserve	Accumulated surplus	Total net assets
<b>Balance at 01 July 2019</b>	<b>55 386 620</b>	<b>36 338 805</b>	<b>91 725 425</b>
Net income recognised directly in net assets	8 317 099	-	8 317 099
Deficit for the year	-	(1 264 384)	(1 264 384)
Total changes	8 317 099	(1 264 384)	7 052 715
<b>Restated* Balance at 01 July 2020</b>	<b>63 703 719</b>	<b>35 074 421</b>	<b>98 778 140</b>
Changes in net assets			
Net income recognised directly in net assets	(1 679 000)	-	(1 679 000)
Surplus for the year	-	4 375 243	4 375 243
Total changes	(1 679 000)	4 375 243	2 696 243
<b>Balance at 30 June 2021</b>	<b>62 024 719</b>	<b>39 449 664</b>	<b>101 474 383</b>
Note(s)	18		

\* See Note 51 & 50

# JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY

(DEMARCATIION CODE:DC45)

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

## Statement of Cash Flow

Figures in Rand	Note(s)	2021	2020 Restated*
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Sale of goods and services		2 270 869	5 358 431
Grants		106 601 360	100 877 000
Interest income		1 846 389	2 306 064
		<u>110 718 618</u>	<u>108 541 495</u>
<b>Payments</b>			
Employee costs		(75 966 062)	(68 842 063)
Suppliers		(28 845 297)	(31 376 658)
Finance costs		(207 353)	(247 816)
		<u>(105 018 712)</u>	<u>(100 466 537)</u>
<b>Net cash flows from operating activities</b>	35	<b><u>5 699 906</u></b>	<b><u>8 074 958</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment	10	(1 337 021)	(647 359)
Proceeds from sale of property, plant and equipment	10	23 374	-
Purchase of other intangible assets	11	(68 012)	(319 500)
<b>Net cash flows from investing activities</b>		<b><u>(1 381 659)</u></b>	<b><u>(966 859)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of other financial liabilities		(703 344)	(502 324)
Finance lease payments		(268 012)	(228 730)
<b>Net cash flows from financing activities</b>		<b><u>(971 356)</u></b>	<b><u>(731 054)</u></b>
<b>Net increase in cash and cash equivalents</b>		<b>3 346 891</b>	<b>6 377 045</b>
Cash and cash equivalents at the beginning of the year		8 744 136	2 367 091
<b>Cash and cash equivalents at the end of the year</b>	3	<b><u>12 091 027</u></b>	<b><u>8 744 136</u></b>

\* See Note 51 & 50

# JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY

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ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

## Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>						
<b>REVENUE</b>						
<b>Revenue from exchange transactions</b>						
Rental of facilities	128 098	-	<b>128 098</b>	139 924	<b>11 826</b>	
Other income	-	-	-	314 743	<b>314 743</b>	1
Administration and management fees	2 803 756	-	<b>2 803 756</b>	1 869 911	<b>(933 845)</b>	2
Interest received	1 580 353	-	<b>1 580 353</b>	1 846 389	<b>266 036</b>	3
<b>Total revenue from exchange transactions</b>	<b>4 512 207</b>	<b>-</b>	<b>4 512 207</b>	<b>4 170 967</b>	<b>(341 240)</b>	
<b>Revenue from non-exchange transactions</b>						
<b>Transfer revenue</b>						
Government grants & subsidies	101 883 000	5 586 407	<b>107 469 407</b>	105 071 264	<b>(2 398 143)</b>	
Donations received	-	-	-	4 395 670	<b>4 395 670</b>	4
<b>Total revenue from non-exchange transactions</b>	<b>101 883 000</b>	<b>5 586 407</b>	<b>107 469 407</b>	<b>109 466 934</b>	<b>1 997 527</b>	
<b>Total revenue</b>	<b>106 395 207</b>	<b>5 586 407</b>	<b>111 981 614</b>	<b>113 637 901</b>	<b>1 656 287</b>	
<b>EXPENDITURE</b>						
Employee related costs	(71 343 476)	(228 214)	<b>(71 571 690)</b>	(69 555 051)	<b>2 016 639</b>	
Remuneration of councillors	(5 470 610)	100 000	<b>(5 370 610)</b>	(5 179 268)	<b>191 342</b>	
Depreciation and amortisation	(3 485 883)	-	<b>(3 485 883)</b>	(3 849 153)	<b>(363 270)</b>	
Finance costs	(8 000)	(10 000)	<b>(18 000)</b>	(581 353)	<b>(563 353)</b>	5
Debt Impairment	(200 000)	100 000	<b>(100 000)</b>	(113 755)	<b>(13 755)</b>	6
Transfers and Subsidies	(200 000)	-	<b>(200 000)</b>	(78 115)	<b>121 885</b>	7
Operational costs	(25 768 768)	(4 778 664)	<b>(30 547 432)</b>	(30 987 915)	<b>(440 483)</b>	
<b>Total expenditure</b>	<b>(106 476 737)</b>	<b>(4 816 878)</b>	<b>(111 293 615)</b>	<b>(110 344 610)</b>	<b>949 005</b>	
<b>Operating surplus</b>	<b>(81 530)</b>	<b>769 529</b>	<b>687 999</b>	<b>3 293 291</b>	<b>2 605 292</b>	
Gain/(Loss) on disposal of assets	700 000	-	<b>700 000</b>	(197 974)	<b>(897 974)</b>	8
Fair value adjustment	-	-	-	1 100 725	<b>1 100 725</b>	9
Actuarial gains/(losses)	-	-	-	(1 214 000)	<b>(1 214 000)</b>	10
Loss on biological assets	-	-	-	1 393 201	<b>1 393 201</b>	11
	<b>700 000</b>	<b>-</b>	<b>700 000</b>	<b>1 081 952</b>	<b>381 952</b>	
<b>Surplus for the year</b>	<b>618 470</b>	<b>769 529</b>	<b>1 387 999</b>	<b>4 375 243</b>	<b>2 987 244</b>	
<b>Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement</b>	<b>618 470</b>	<b>769 529</b>	<b>1 387 999</b>	<b>4 375 243</b>	<b>2 987 244</b>	

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**Statement of Comparison of Budget and Actual Amounts**

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
<b>STATEMENT OF FINANCIAL POSITION</b>						
<b>Assets</b>						
<b>Current Assets</b>						
Inventories	8 545 863	1 134 000	<b>9 679 863</b>	9 314 911	<b>(364 952)</b>	
Receivables from exchange transactions	7 260 000	-	<b>7 260 000</b>	7 958 297	<b>698 297</b>	
Receivables from non-exchange transactions	1 095 116	-	<b>1 095 116</b>	94 055	<b>(1 001 061)</b>	11
VAT receivable	-	-	-	1 116 191	<b>1 116 191</b>	12
Cash and cash equivalents	9 492 000	15 519 969	<b>25 011 969</b>	12 091 027	<b>(12 920 942)</b>	13
	<b>26 392 979</b>	<b>16 653 969</b>	<b>43 046 948</b>	<b>30 574 481</b>	<b>(12 472 467)</b>	
<b>Non-Current Assets</b>						
Biological assets	4 292 620	(1 511 630)	<b>2 780 990</b>	5 264 916	<b>2 483 926</b>	14
Investment property	6 020 000	550 000	<b>6 570 000</b>	6 580 000	<b>10 000</b>	
Property, plant and equipment	73 319 708	4 727 235	<b>78 046 943</b>	78 637 237	<b>590 294</b>	
Intangible assets	1 716 538	606 132	<b>2 322 670</b>	1 595 399	<b>(727 271)</b>	15
Heritage assets	19 750	-	<b>19 750</b>	19 750	-	
	<b>85 368 616</b>	<b>4 371 737</b>	<b>89 740 353</b>	<b>92 097 302</b>	<b>2 356 949</b>	
<b>Total Assets</b>	<b>111 761 595</b>	<b>21 025 706</b>	<b>132 787 301</b>	<b>122 671 783</b>	<b>(10 115 518)</b>	
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Other financial liabilities	776 239	2 108 935	<b>2 885 174</b>	-	<b>(2 885 174)</b>	16
Payables from exchange transactions	5 982 260	(270 159)	<b>5 712 101</b>	11 619 440	<b>5 907 339</b>	17
Employee benefit obligation	-	566 000	<b>566 000</b>	607 000	<b>41 000</b>	
Unspent conditional grants and receipts	-	-	-	1 876 499	<b>1 876 499</b>	18
	<b>6 758 499</b>	<b>2 404 776</b>	<b>9 163 275</b>	<b>14 102 939</b>	<b>4 939 664</b>	
<b>Non-Current Liabilities</b>						
Other financial liabilities	1 078 558	710 620	<b>1 789 178</b>	-	<b>(1 789 178)</b>	16
Employee benefit obligation	9 739 557	1 840 086	<b>11 579 643</b>	6 018 000	<b>(5 561 643)</b>	19
	<b>10 818 115</b>	<b>2 550 706</b>	<b>13 368 821</b>	<b>6 018 000</b>	<b>(7 350 821)</b>	
<b>Total Liabilities</b>	<b>17 576 614</b>	<b>4 955 482</b>	<b>22 532 096</b>	<b>20 120 939</b>	<b>(2 411 157)</b>	
<b>Net Assets</b>	<b>94 184 981</b>	<b>16 070 224</b>	<b>110 255 205</b>	<b>102 550 844</b>	<b>(7 704 361)</b>	
<b>Reserves</b>						
Revaluation reserve	55 386 620	8 317 099	<b>63 703 719</b>	62 024 719	<b>(1 679 000)</b>	
Accumulated surplus	38 798 361	7 753 125	<b>46 551 486</b>	39 449 666	<b>(7 101 820)</b>	20
<b>Total Net Assets</b>	<b>94 184 981</b>	<b>16 070 224</b>	<b>110 255 205</b>	<b>101 474 385</b>	<b>(8 780 820)</b>	

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## Accounting Policies

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### 1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand.

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements, are disclosed below.

#### 1.1 Going concern assumption

These annual financial statements have been prepared based on the expectation that the entity will continue to operate as a going concern for at least the next 12 months.

#### 1.2 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

##### Receivables

The entity assesses its trade receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit.

##### Fair value estimation

The fair value of financial instruments traded in active markets is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the entity is the current bid price.

The fair value of financial instruments that are not traded in an active market (for example, over-the counter derivatives) is determined by using valuation techniques. The entity uses a variety of methods and makes assumptions that are based on market conditions existing at the end of each reporting period. Quoted market prices or dealer quotes for similar instruments are used for long-term debt. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

An independent, qualified valuer will be appointed where necessary, for example in estimating the fair value of investment property or biological assets.

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## Accounting Policies

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### 1.2 Significant judgements and sources of estimation uncertainty (continued)

#### Impairment testing

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions.

#### Value in use of cash generating assets

The entity reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. In addition, goodwill is tested on an annual basis for impairment. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors, together with economic factors such as exchange rates, inflation and interest rates.

#### Value in use of non-cash generating assets

The municipality reviews and tests the carrying value of non-cash generating assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. If there are indications that impairment may have occurred, the remaining service potential of the asset is determined. The most appropriate approach selected to determine the remaining service potential is dependent on the availability of data and the nature of the impairment.

#### Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note - Provisions.

#### Useful lives of property, plant and equipment and other assets

The entity's management determines the estimated useful lives and related depreciation charges for the property, plant and equipment and other assets. This estimate is based on industry norms and on the pattern in which an asset's future economic benefit or service potential is expected to be consumed by the municipality. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives and decrease depreciation charge where useful lives are more than previously estimated useful lives.

#### Post retirement benefits and other long-term benefits

The present value of the post retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post retirement obligations.

The entity determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the post retirement and long-term benefit obligations. In determining the appropriate discount rate, the municipality considers the market yields at the reporting date on government bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating the terms of the related pension or other long-term liability. Where there is no market in government bonds with a sufficiently long maturity to match the estimated maturity of all the benefit payments, the municipality uses current market rates of the appropriate term to discount shorter term payments, and estimates the discount rate for longer maturities by extrapolating current market rates along the yield curve.

Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in Note 16.

#### Effective interest rate

The entity used the prime interest rate to discount future cash flows except for long term borrowings or finance leases, where the contractually agreed or implied interest rate is used.

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## Accounting Policies

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### 1.2 Significant judgements and sources of estimation uncertainty (continued)

#### Allowance for impairment of financial assets

On receivables an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

### 1.3 Biological assets

The Municipality recognises biological assets or agricultural produce when, and only when:

- the Municipality controls the asset as a result of past events;
- it is probable that future economic benefits or service potential associated with the asset will flow to the entity; and
- the fair value or cost of the asset can be measured reliably.

Biological assets are measured at their fair value less costs to sell.

A gain or loss arising on initial recognition of biological assets or agricultural produce at fair value less costs to sell and from a change in fair value less costs to sell of biological assets is included in surplus or deficit for the period in which it arises.

Where market determined prices or values are not available, the present value of the expected net cash inflows from the asset, discounted at a current market-determined pre-tax rate where applicable is used to determine fair value.

### 1.4 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services or for
- administrative purposes, or
- sale in the ordinary course of operations.

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the entity, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

#### Fair value

Subsequent to initial measurement investment property is measured at fair value.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Gains or losses arising from the retirement or disposal of investment property is the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in surplus or deficit in the period of retirement or disposal.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

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## Accounting Policies

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### 1.4 Investment property (continued)

When classification is difficult, the criteria used to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of operations, including the nature or type of properties classified as held for strategic purposes, are as follows:

- managements' intended usage of the property; and
- the extent to which it is owner occupied.

### 1.5 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the municipality is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses except for land, buildings, community assets - buildings and community assets - land which is carried at revalued amount being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.



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## Accounting Policies

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### 1.5 Property, plant and equipment (continued)

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Any increase in an asset's carrying amount, as a result of a revaluation, is credited directly to a revaluation surplus. The increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

Any decrease in an asset's carrying amount, as a result of a revaluation, is recognised in surplus or deficit in the current period. The decrease is debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

The revaluation surplus in equity related to a specific item of property, plant and equipment is transferred directly to retained earnings when the asset is derecognised.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

The depreciation charge for each period is recognised in surplus or deficit.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Buildings	Straight line	20 - 30 years
Community assets - buildings	Straight line	20 - 30 years
Community assets - land	Straight line	Indefinite
Disaster unit - buildings	Straight line	5 - 30 years
Furniture and fittings	Straight line	5 - 30 years
IT equipment	Straight line	5 - 30 years
Land	Straight line	Indefinite
Leased assets	Straight line	3 - 8 years
Motor vehicles	Straight line	5 - 15 years
Office equipment	Straight line	5 - 30 years
Other property, plant and equipment	Straight line	2 - 25 years

The entity assesses at each reporting date whether there is any indication that the municipality's expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the municipality revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate in terms of the Standard of GRAP on Accounting Policies, Changes in Estimates and Errors.

Assets of the municipality are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

The entity separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note ).

The entity discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note ).

Compensation from third parties for an item of property, plant and equipment that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

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## Accounting Policies

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### 1.6 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an Municipality and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the municipality intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the entity or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity; and
- the cost or fair value of the asset can be measured reliably.

Intangible assets are initially measured at cost

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

Internally generated goodwill is not recognised as an intangible asset.

Amortisation is provided to write down the intangible assets to their residual values. The amortisation charge for each period is recognised in surplus or deficit.

The useful lives of items of intangible assets have been assessed as follows:

---

<b>Item</b>	<b>Depreciation method</b>	<b>Average useful life</b>
Computer software	Straight line	5 - 10 years

---

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of intangible assets is included in surplus or deficit when the asset is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

### 1.7 Heritage assets

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

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## **Accounting Policies**

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### **1.7 Heritage assets (continued)**

The Municipality recognises heritage assets as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the Municipality, and the cost or fair value can be measured reliably.

When the Municipality holds a heritage asset, but on initial recognition it does not meet the recognition criteria because it cannot be reliably measured, information of such heritage asset is disclosed in note 12 - Heritage assets.

Heritage assets are initially measured at cost.

When a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Subsequent to initial measurement classes of heritage assets are carried at cost less any accumulated impairment losses.

The Municipality assesses at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset. Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

The Municipality derecognises heritage assets on disposal, or when no future economic benefits or service potential are expected from its used or disposal.

The gain or loss arising from the derecognition of a heritage asset is the difference between the net disposal proceeds and the carrying amount and is included in surplus or deficit when the item is derecognised.

### **1.8 Impairment of cash-generating assets**

Cash-generating assets are assets managed with the objective of generating a commercial return. An asset generates a commercial return when it is deployed in a manner consistent with that adopted by a profit-oriented municipality.

Criteria developed by the Municipality to distinguish cash-generating assets from non-cash-generating assets are as follows: as the Municipality is a district Municipality, it does not hold assets which are specifically used to generate revenue (e.g. infrastructure relating to utilities), other than the farm used to hold biological assets. Other revenue generated by the Municipality is in exchange for services provided, for which the related assets (furniture, office equipment, etc.) are interchangeable with the assets used for non-cash generating activities.

#### **Identification**

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The entity assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the entity estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the entity also tests a cash-generating intangible asset with an indefinite useful life or a cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

#### **Value in use**

When estimating the value in use of an asset, the entity estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the entity applies the appropriate discount rate to those future cash flows.

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### 1.8 Impairment of cash-generating assets (continued)

#### Discount rate

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money, represented by the current risk-free rate of interest and the risks specific to the asset for which the future cash flow estimates have not been adjusted.

#### Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued cash-generating asset is treated as a revaluation decrease.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

#### Cash-generating units

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the entity determines the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

If an active market exists for the output produced by an asset or group of assets, that asset or group of assets is identified as a cash-generating unit, even if some or all of the output is used internally. If the cash inflows generated by any asset or cash-generating unit are affected by internal transfer pricing, the entity use management's best estimate of future price(s) that could be achieved in arm's length transactions in estimating:

- the future cash inflows used to determine the asset's or cash-generating unit's value in use; and
- the future cash outflows used to determine the value in use of any other assets or cash-generating units that are affected by the internal transfer pricing.

Cash-generating units are identified consistently from period to period for the same asset or types of assets, unless a change is justified.

The carrying amount of a cash-generating unit is determined on a basis consistent with the way the recoverable amount of the cash-generating unit is determined.

An impairment loss is recognised for a cash-generating unit if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment is allocated to reduce the carrying amount of the cash-generating assets of the unit on a pro rata basis, based on the carrying amount of each asset in the unit. These reductions in carrying amounts are treated as impairment losses on individual assets.

In allocating an impairment loss, the municipality does not reduce the carrying amount of an asset below the highest of:

- its fair value less costs to sell (if determinable);
- its value in use (if determinable); and
- zero.

The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash-generating assets of the unit.

Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that non-cash-generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit.

## Accounting Policies

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### 1.8 Impairment of cash-generating assets (continued)

#### Reversal of impairment loss

The entity assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the municipality estimates the recoverable amount of that asset.

An impairment loss recognised in prior periods for a cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

A reversal of an impairment loss for a cash-generating unit is allocated to the cash-generating assets of the unit pro rata with the carrying amounts of those assets. These increases in carrying amounts are treated as reversals of impairment losses for individual assets. No part of the amount of such a reversal is allocated to a non-cash-generating asset contributing service potential to a cash-generating unit.

In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of:

- its recoverable amount (if determinable); and
- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit.

#### Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

### 1.9 Impairment of non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

Criteria developed by the Municipality to distinguish non-cash-generating assets from cash-generating assets are as follow: as the municipality is a district Municipality, it does not hold assets which are specifically used to generate revenue (e.g. infrastructure relating to utilities), other than the farm used to hold biological assets. Revenue generated by the Municipality is in exchange for services provided, for which the related assets (furniture, office equipment, etc.) are interchangeable with the assets used for non-cash generating activities; all such interchangeable assets are deemed to be non-cash generating assets.

#### Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The entity assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the entity estimates the recoverable service amount of the asset.

## Accounting Policies

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### 1.9 Impairment of non-cash-generating assets (continued)

#### Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

The present value of the remaining service potential of a non-cash-generating assets is determined using the following approach:

#### Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the current reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the entity would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

#### Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued non-cash-generating asset is treated as a revaluation decrease.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

#### Reversal of an impairment loss

The entity assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the entity estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued non-cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

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### 1.9 Impairment of non-cash-generating assets (continued)

#### Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

### 1.10 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

#### Classification

The entity has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position:

<b>Class</b>	<b>Category</b>
Cash and cash equivalents	Financial asset measured at amortised cost
Receivables from exchange transactions (Trade debtors)	Financial asset measured at amortised cost

The entity has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position:

<b>Class</b>	<b>Category</b>
Payables from exchange transactions (Trade payables)	Financial liability measured at amortised cost
Finance lease obligations	Financial liability measured at amortised cost
Other financial liabilities	Financial liability measured at amortised cost
Unspent conditional grants and receipts, grant receivable	Financial liability measured at fair value

#### Initial recognition

The entity recognises a financial asset or a financial liability in its statement of financial position when the entity becomes a party to the contractual provisions of the instrument.

The entity recognises financial assets using trade date accounting.

#### Initial measurement of financial assets and financial liabilities

The entity measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

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### 1.10 Financial instruments (continued)

#### Subsequent measurement of financial assets and financial liabilities

The entity measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

#### Fair value measurement considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instrument is not active, the entity establishes fair value by using a valuation technique. The objective of using a valuation technique is to establish what the transaction price would have been on the measurement date in an arm's length exchange motivated by normal operating considerations. Valuation techniques include using recent arm's length market transactions between knowledgeable, willing parties, if available, reference to the current fair value of another instrument that is substantially the same, discounted cash flow analysis and option pricing models. If there is a valuation technique commonly used by market participants to price the instrument and that technique has been demonstrated to provide reliable estimates of prices obtained in actual market transactions, the municipality uses that technique. The chosen valuation technique makes maximum use of market inputs and relies as little as possible on municipality-specific inputs. It incorporates all factors that market participants would consider in setting a price and is consistent with accepted economic methodologies for pricing financial instruments. Periodically, an entity calibrates the valuation technique and tests it for validity using prices from any observable current market transactions in the same instrument (i.e. without modification or repackaging) or based on any available observable market data.

Short-term receivables and payables are not discounted when the initial credit period granted or received is consistent with terms used in the public sector, either through established practices or legislation.

#### Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

#### Impairment and uncollectibility of financial assets

The entity assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced directly OR through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed directly OR by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.



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### 1.10 Financial instruments (continued)

#### Derecognition

##### Financial assets

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the entity, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity :
  - derecognise the asset; and
  - recognise separately any rights and obligations created or retained in the transfer.

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

##### Financial liabilities

The entity removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability and a new financial liability is recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

### 1.11 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Current replacement cost is the cost the entity incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

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### 1.11 Inventories (continued)

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the entity.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered.

The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

### 1.12 Value added taxation

The Municipality is registered with the South African Revenue Services (SARS) for VAT on the invoice basis, in accordance with Section 15(1) of the VAT Act No.89 of 1991.

### 1.13 Employee benefits

#### Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

When an employee has rendered service to the municipality during a reporting period, the municipality recognise the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The entity measures the expected cost of accumulating compensated absences as the additional amount that the municipality expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The municipality recognise the expected cost of bonus, incentive and performance related payments when the entity has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the municipality has no realistic alternative but to make the payments.

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### 1.13 Employee benefits (continued)

#### Post-employment benefits: Defined contribution plans

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

When an employee has rendered service to the entity during a reporting period, the entity recognise the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, an entity recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

Where contributions to a defined contribution plan do not fall due wholly within twelve months after the end of the reporting period in which the employees render the related service, they are discounted. The rate used to discount reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the obligation.

#### Actuarial assumptions

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the reporting date, for the period over which the obligations are to be settled.

The rate used to discount post-employment benefit obligations (both funded and unfunded) reflect the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the post-employment benefit obligations.

Post-employment benefit obligations are measured on a basis that reflects:

- estimated future salary increases;
- the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the reporting date; and
- estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either:
  - those changes were enacted before the reporting date; or
  - past history, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

Assumptions about medical costs take account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs.

#### Other long-term employee benefits

The Municipality has an obligation to provide other long-term service allowance benefits to the majority of its employees.

The Municipality's liability is based on an actuarial valuation. The Projected Unit Credit Method to determine the present value of the obligations.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The entity shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- actuarial gains and losses, which shall all be recognised immediately;

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### 1.14 Provisions and contingencies

Provisions are recognised when:

- the entity has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the entity settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus.

If an Municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 36.

A contingent liability is:

- a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality; or
- a present obligation that arises from past events but is not recognised because:
  - it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Municipality.

The amounts disclosed as contingent liabilities or assets shall be the best estimate of the expenditure required to settle the obligation, or benefits to be obtained at the reporting date. The estimate may be based on guidance from experts, such as attorneys. Where it is not practicable to engage an expert, and it is not practicable to determine expected values with any certainty, the gross amount of a claim or dispute will be disclosed.

### 1.15 Accumulated surplus

The accumulated surplus represents the net difference between the total assets and the total liabilities of the municipality. Any surpluses and deficits realised during a specific financial year are credited / debited against accumulated surplus / deficit. Prior year adjustments, relating to income and expenditure, are credited / debited against accumulated surplus when retrospective adjustments are made.

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### 1.16 Revaluation reserve

The surplus arising from the revaluation of property, plant and equipment is credited to a non-distributable reserve.

On disposal, the net revaluation surplus is transferred to the accumulated surplus / deficit while gains or losses on disposal, based on revalued amounts, are credited or charged to the statement of financial performance.

### 1.17 Accounting by principals and agents

#### Identification

A principal-agent arrangement results from a binding arrangement in which one municipality (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another municipality (the principal).

#### Identifying whether an entity is a principal or an agent

The assessment of whether an entity is a principal or an agent requires the entity to assess whether the transactions it undertakes with third parties are for the benefit of another municipality or for its own benefit.

#### Binding arrangement

The entity assesses whether it is an agent or a principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement re-assess whether they act as a principal or an agent.

#### Assessing which entity benefits from the transactions with third parties

The entity is an agent when, in relation to transactions with third parties, all three of the following criteria are present:

- It does not have the power to determine the significant terms and conditions of the transaction.
- It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- It is not exposed to variability in the results of the transaction.

Where the entity has been granted specific powers in terms of legislation to direct the terms and conditions of particular transactions, it is not required to consider the criteria of whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that is an agent. The entity applies judgement in determining whether such powers exist and whether they are relevant in assessing whether the entity is an agent.

#### Recognition

The entity, as a principal, recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement in accordance with the requirements of the relevant Standards of GRAP.

The entity, as an agent, recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The entity recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of the relevant Standards of GRAP.

### 1.18 Revenue from exchange transactions

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

#### Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

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### 1.18 Revenue from exchange transactions (continued)

#### Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the entity has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the entity; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

#### Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the entity;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by surveys of work performed.

#### Interest

Revenue arising from the use by others of municipality assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the entity, and
- The amount of the revenue can be measured reliably.

Interest is recognised, in surplus or deficit, using the effective interest rate method.

### 1.19 Revenue from non-exchange transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

#### Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the entity satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Revenue received from conditional grants, donations and funding are recognised as revenue to the extent that the municipality has complied with the criteria, conditions or obligations embodied in the agreement. To the extent that the criteria, conditions or obligations have not been met, a liability is recognised.

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### **1.19 Revenue from non-exchange transactions (continued)**

#### **Measurement**

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the entity.

When, as a result of a non-exchange transaction, the entity recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

#### **Transfers**

The entity recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

#### **Debt forgiveness and assumption of liabilities**

The entity recognise revenue in respect of debt forgiveness when the former debt no longer meets the definition of a liability or satisfies the criteria for recognition as a liability, provided that the debt forgiveness does not satisfy the definition of a contribution from owners.

Revenue arising from debt forgiveness is measured at the carrying amount of debt forgiven.

#### **Gifts and donations, including goods in-kind**

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

#### **Services in-kind**

Except for financial guarantee contracts, the entity recognise services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related revenue when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

Where services in-kind are not significant to the entity's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the entity disclose the nature and type of services in-kind received during the reporting period.

### **1.20 Borrowing costs**

Borrowing costs are interest and other expenses incurred by an Municipality in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

### **1.21 Leases**

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the municipality assesses the classification of each element separately.

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### 1.21 Leases (continued)

#### Finance leases - lessor

The entity recognises finance lease receivables as assets on the statement of financial position. Such assets are presented as a receivable at an amount equal to the net investment in the lease.

Finance revenue is recognised based on a pattern reflecting a constant periodic rate of return on the entity's net investment in the finance lease.

#### Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the Municipality's incremental borrowing rate.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

Any contingent rents are expensed in the period in which they are incurred.

#### Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis.

Income for leases is disclosed under revenue in statement of financial performance.

#### Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis.

Any contingent rents are expensed in the period in which they are incurred.

### 1.22 Grant in aid

The Municipality transfers money to individuals, organisations and other sectors of government from time to time. When making these transfers, the Municipality does not:

- receive any goods or services directly in return, as would be expected in a purchase of sale transaction;
- expect to be repaid in future; or
- expect a financial return, as would be expected from an investment.

These transfers are recognised in the statement of financial performance as expenses in the period that the events given raise to the transfer occurred.



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### 1.23 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

### 1.24 Commitments

Items are classified as commitments when an municipality has committed itself to future transactions that will normally result in the outflow of cash.

Disclosures are required in respect of unrecognised contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

- Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
- Contracts should relate to something other than the routine, steady, state business of the municipality – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

### 1.25 Unauthorised expenditure

Unauthorised expenditure means:

- overspending of a vote or a main division within a vote; and
- expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

### 1.26 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

### 1.27 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic municipality's supply chain management policy.

Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

### 1.28 Budget information

The approved budget is prepared on a accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 1 July 2019 to 30 June 2020.

The Statement of comparative and actual information has been included in the annual financial statements as the recommended disclosure when the annual financial statements and the budget are on the same basis of accounting as determined by National Treasury.

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### 1.29 Related parties

A related party is a person or an municipality with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an Municipality that is subject to common control, or joint control.

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that management in their dealings with the entity.

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed.

### 1.30 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The entity will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

### 1.31 Statutory receivables

#### Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Carrying amount is the amount at which an asset is recognised in the statement of financial position.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

The transaction amount (for purposes of this Standard) for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

#### Recognition

The entity recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

#### Initial measurement

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### 1.31 Statutory receivables (continued)

The entity initially measures statutory receivables at their transaction amount.

#### Subsequent measurement

The entity measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable);
- impairment losses; and
- amounts derecognised.

#### Accrued interest

Where the entity levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

Interest on statutory receivables is recognised as revenue in accordance with the policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable.

#### Other charges

Where the entity is required or entitled in terms of legislation, supporting regulations, by-laws or similar means to levy additional charges on overdue or unpaid amounts, and such charges are levied, the entity applies the principles as stated in "Accrued interest" above, as well as the relevant policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (Taxes and transfers).

#### Impairment losses

The entity assesses at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired.

In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the entity considers, as a minimum, the following indicators:

- Significant financial difficulty of the debtor, which may be evidenced by an application for debt counselling, business rescue or an equivalent.
- It is probable that the debtor will enter sequestration, liquidation or other financial re-organisation.
- A breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).
- Adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the entity measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced, either directly or through the use of an allowance account. The amount of the losses are recognised in surplus or deficit.

In estimating the future cash flows, an entity considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the entity discounts the estimated future cash flows using a rate that reflects the current risk free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Any previously recognised impairment loss is adjusted either directly or by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

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### **1.31 Statutory receivables (continued)**

#### **Derecognition**

The entity derecognises a statutory receivable, or a part thereof, when:

- the rights to the cash flows from the receivable are settled, expire or are waived;
- the entity transfers to another party substantially all of the risks and rewards of ownership of the receivable; or
- the entity, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity:
  - derecognise the receivable; and
  - recognise separately any rights and obligations created or retained in the transfer.

The carrying amounts of any statutory receivables transferred are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. The entity considers whether any newly created rights and obligations are within the scope of the Standard of GRAP on Financial Instruments or another Standard of GRAP. Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer.

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### 2. New standards and interpretations

#### 2.1 Standards and interpretations effective and adopted in the current year

In the current year, the entity has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

<b>Standard/ Interpretation:</b>	<b>Effective date: Years beginning on or after</b>	<b>Expected impact:</b>
• GRAP 104 (amended): Financial Instruments	01 April 2020	The impact of the standard is not material.
• Guideline: Guideline on Accounting for Landfill Sites	01 April 2020	The impact of the standard is not material.
• GRAP 1 (amended): Presentation of Financial Statements	01 April 2020	The impact of the standard is not material.
• GRAP 34: Separate Financial Statements	01 April 2020	The impact of the standard is not material.
• GRAP 35: Consolidated Financial Statements	01 April 2020	The impact of the standard is not material.
• GRAP 36: Investments in Associates and Joint Ventures	01 April 2020	The impact of the standard is not material.
• GRAP 37: Joint Arrangements	01 April 2020	The impact of the standard is not material.
• GRAP 38: Disclosure of Interests in Other Entities	01 April 2020	The impact of the standard is not material.
• GRAP 110 (as amended 2016): Living and Non-living Resources	01 April 2020	The impact of the standard is not material.
• GRAP 18 (as amended 2016): Segment Reporting	01 April 2020	The impact of the standard is not material.
• GRAP 108: Statutory Receivables	01 April 2019	The impact of the standard is set out in note 51 Changes in accounting policy.

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**3. Cash and cash equivalents**

Cash and cash equivalents consist of:

Cash on hand	969	43
Bank balance	9 681 231	8 726 886
Short-term deposits	2 408 827	17 207
	<b>12 091 027</b>	<b>8 744 136</b>

The municipality had the following bank accounts and cash on hand:

Account number / description	Bank statement balances			Cash book balances		
	30 June 2021	30 June 2020	30 June 2019	30 June 2021	30 June 2020	30 June 2019
Std Bank - Call Account 508871603-019	-	-	496 434	-	-	496 434
Std Bank - Call Account 508871603-020	17 821	17 207	600 317	17 821	17 207	600 317
Std Bank - Call Account 048463353-007	-	86 421	-	-	-	-
Std Bank - Call Account 508871603-016	-	-	538 806	-	-	538 806
Cash on hand	969	43	1 949	969	43	1 949
Standard Bank - Mainaccount Account 240923804	9 681 231	8 728 886	729 585	9 681 231	8 726 886	729 585
Std BANK -Call Account - 048463353-025	435 414	-	-	435 414	-	-
Std BANK -Call Account - 048463353-027	1 955 592	-	-	1 955 592	-	-
<b>Total</b>	<b>12 091 027</b>	<b>8 832 557</b>	<b>2 367 091</b>	<b>12 091 027</b>	<b>8 744 136</b>	<b>2 367 091</b>

The following investment accounts matured during the 2020/21 financial year (i.e. the opening and closing balances at the respective reporting dates were nil):

Standard Bank	Investment Call Account	048463353-007
Standard Bank	Investment Call Account	048463353-016
Standard Bank	Investment Fixed Deposit	048463353-017
Standard Bank	Investment Fixed Deposit	048463353-018
Standard Bank	Investment Fixed Deposit	048463353-019
Standard Bank	Investment Fixed Deposit	048463353-020
Standard Bank	Investment Call Account	048463353-021
Standard Bank	Investment Call Account	048463353-022
Standard Bank	Investment Call Account	048463353-023
Standard Bank	Investment Call Account	048463353-024

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**3. Cash and cash equivalents (continued)**

Standard Bank	Investment Fixed Deposit	048463353-026
Standard Bank	Investment Fixed Deposit	048463353-028
Standard Bank	Investment Fixed Deposit	048463353-029
Standard Bank	Investment Fixed Deposit	048463353-030
Standard Bank	Investment Call Account	048463353-031
Standard Bank	Investment Call Account	508871603-016
Standard Bank	Investment Call Account	508871603-019
Nedbank	Investment Fixed Deposit	03/7881102918/000059
ABSA	Investment Fixed Deposit	2079752418
FNB	Investment Fixed Deposit	7100-2746-116

The following investment accounts were opened during 2020/21 financial year.

Standard Bank	Investment Call Account	048463353-016
Standard Bank	Investment Fixed Deposit	048463353-017
Standard Bank	Investment Fixed Deposit	048463353-018
Standard Bank	Investment Fixed Deposit	048463353-019
Standard Bank	Investment Fixed Deposit	048463353-020
Standard Bank	Investment Call Account	048463353-021
Standard Bank	Investment Call Account	048463353-022
Standard Bank	Investment Call Account	048463353-023
Standard Bank	Investment Call Account	048463353-024
Standard Bank	Investment Call Account	048463353-025
Standard Bank	Investment Fixed Deposit	048463353-026
Standard Bank	Investment Call Account	048463353-027
Standard Bank	Investment Fixed Deposit	048463353-028
Standard Bank	Investment Fixed Deposit	048463353-029
Standard Bank	Investment Fixed Deposit	048463353-030
Standard Bank	Investment Call Account	048463353-031
Nedbank	Investment Fixed Deposit	03/7881102918/000059
ABSA	Investment Fixed Deposit	2079752418

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### 4. Receivables from exchange transactions

Trade debtors	7 182 217	8 134 848
Prepaid expenses	771 200	705 811
Bursary repayment	4 880	6 080
	<b>7 958 297</b>	<b>8 846 739</b>

#### Trade and other receivables pledged as security

Trade and other receivables were not pledged as security.

Current (0 - 30 days)	1 258 563	1 055 853
31 - 60 Days	63 089	1 176 439
61 - 90 Days	57 269	(259 803)
+ 90 Days	8 244 247	8 425 367
Allowance for impairment	(1 664 872)	(1 551 117)
	<b>7 958 296</b>	<b>8 846 739</b>

#### Summary of receivables by customer classification

	Other	Organs of state	Total
<b>30 June 2021</b>			
Current (0 - 30 days)	799 027	459 536	1 258 563
31 - 60 Days	23 943	39 146	63 089
61 - 90 Days	17 898	39 371	57 269
+ 90 Days	1 667 854	6 576 393	8 244 247
Allowance for impairment	(1 664 872)	-	(1 664 872)
	<b>843 850</b>	<b>7 114 446</b>	<b>7 958 296</b>

#### Summary of receivables by customer classification

	Other	Organs of state	Total
<b>30 June 2020</b>			
Current (0 - 30 days)	336 066	719 788	1 055 854
31 - 60 Days	718 350	458 089	1 176 439
61 - 90 Days	13 809	(273 613)	(259 804)
+ 90 Days	1 444 172	6 981 195	8 425 367
Allowance for impairment	(1 551 117)	-	(1 551 117)
	<b>961 280</b>	<b>7 885 459</b>	<b>8 846 739</b>

The negative 61-90 days bracket on the organs of state, in the 2020 financial year is a due to a reversal that was done on Joe Morolong Municipality's debtor account.

#### Credit quality of trade and other receivables

The credit quality of trade and other receivables that are neither past nor due nor impaired can be assessed by reference to external credit ratings or to historical information about counterparty default rates.



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#### 4. Receivables from exchange transactions (continued)

##### Trade and other receivables past due but not impaired

Impairment is provided for all individual accounts which are more than one month past due. The full amount is not impaired and variable rates are used on each individual account depending on the risk profile of the account. National and Provincial Government accounts are not impaired. At 30 June 2021 R 6 654 910 (2020: R 7 204 839) trade receivables were past due but not impaired.

The ageing of amounts past due but not impaired is as follows:

1 month past due	39 146	39 167
2 months past due	39 371	458 089
3 months past due	6 576 393	6 707 583

##### Trade and other receivables impaired

As of 30 June 2021, trade receivables of R 1 732 642 (2020: R 1 894 561) were impaired and provided for, excluding prepaid expenses and the bursary repayment.

The amount of the allowance for impairment was R 1 664 872 as of 30 June 2021 (2020: R 1 551 117).

#### 5. Receivables from non-exchange transactions

Receivable from grants	94 055	94 055
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Receivables from non exchange transactions are in relation to amounts owed to the municipality by Provincial and National Treasury for Grants.

#### 6. Inventories

Consumable stores	628 940	98 389
Properties to be transferred	8 491 346	8 491 346
Bricks	189 765	189 765
Crusher dust	4 860	4 860
	<b>9 314 911</b>	<b>8 784 360</b>

##### Inventory pledged as security

Inventory was not pledged as security.

#### 7. Statutory receivables

VAT receivable	1 116 191	287 795
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VAT receivable is a statutory debtor as it arises from legislation (Value-added Tax Act) and requires settlement by another entity in cash. This receivable arises whenever the municipality enters into vat-able transactions and is recognised at 15% on the transaction amount.

##### Pledged as security

The statutory receivables have not been pledged as security.

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**8. Biological assets**

	2021		2020	
	Cost / Valuation	Carrying value	Cost / Valuation	Carrying value
Biological assets - game	5 264 916	- 5 264 916	2 780 990	- 2 780 990

**Reconciliation of biological assets - 2021**

	Opening balance	Additions	Gains or losses arising from changes in fair value	Total
Biological assets - game	2 780 990	1 393 201	1 090 725	5 264 916

**Reconciliation of biological assets - 2020**

	Opening balance	Disposals	Gains or losses arising from changes in fair value	Total
Biological assets - game	4 292 620	(548 007)	(963 623)	2 780 990

**Non-financial information**

**Quantities of each biological asset**

Blesbok	9	7
Blue wildebeest	409	289
Duiker	22	17
Eland	48	41
Gemsbok	130	99
Ostrich	71	58
Red hartebeest	14	10
Springbuck	398	268
Zebra	24	20
	<b>1 125</b>	<b>809</b>

The biological assets were valued by JBFE Consulting (PTY) Ltd, an independent professional value

Game is valued using officially listed and publicised game auction and numbers. An active market exists for game but some species have no commercial value and are counted but not valued for trading. These are reflected in the listing below.

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### 8. Biological assets (continued)

#### Non-Biological assets with no commercial value

Bat-eared fox	-	6
Black backed jackal	1	4
Vultures	36	28
Domestic cattle	72	7
Domestic horses	10	9
	<b>119</b>	<b>54</b>

Domestic animals on the farm are known to belong to members of the community, and are not considered to be assets of the municipality.

The key assumption in the valuation method used is that genetic variation in species are excluded from the valuation. This means that rare species types sales values are excluded as their pricing is not a fair reflection of the game populations value.

The increase could be due to changes in environmental factors such as rainfall, which resulted in an incline in population numbers.

A register containing the information required by section 63 of MFMA is available for inspection at the registered office of the municipality.

#### Pledged as security

The biological assets have not been pledged as security.

#### Methods and assumptions used in determining fair value

The fair value represents the market values for biological assets that are traded on active markets in the Northern Cape.

### 9. Investment property

	2021			2020		
	Cost / Valuation	Gains or losses arising from changes in fair value	Carrying value	Cost / Valuation	Gains or losses arising from changes in fair value	Carrying value
Investment property	6 570 000	10 000	6 580 000	6 020 000	550 000	6 570 000

#### Reconciliation of investment property - 2021

	Opening balance	Fair value adjustments	Total
Investment property	6 570 000	10 000	6 580 000

#### Reconciliation of investment property - 2020

	Opening balance	Fair value adjustments	Total
Investment property	6 020 000	550 000	6 570 000

#### Pledged as security

Investment properties are not pledged as security.

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<b>9. Investment property (continued)</b>		
<b>Details of property</b>		
<b>Erf 2617 - Kuruman - Campus</b>		
Freehold ownership property in the Kuruman registration division. Site area is 1190 m square. Title deed No. T1049/1993, previously T610/1978. Registration date is 15 June 1978 with conditions and servitudes in accordance with Erf 2617 which is a consolidation of erven 1105 and 1106.		
- Valuation	2 180 000	2 240 000
<b>Erf 938 Kuruman - Offices let to the John Taolo Gaetsewe Development Trust</b>		
Property in the Northern Cape province with title deed number T416/1996. Site area is 1190m <sup>2</sup> .		
- Valuation	1 690 000	1 620 000
<b>Erf 4439 Kuruman - Vacant stand</b>		
Property in the Northern Cape province with title deed number T26/2011 previously T25/2011. Site area is 17052m		
- Valuation	2 710 000	2 710 000

The effective date of the revaluations of investment property was Wednesday, 30 June 2021. Revaluations were performed by independent valuers, DDP Property Evaluation Experts. DDP Property Evaluation Experts are not connected to the municipality.

The method of valuation entailed the comparison of recent sales of land and buildings with similar value forming attributes in comparison to the subject property, situated in the surrounding area of the subject property. The market value was determined as the estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion.

These assumptions were based on current market conditions.

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the entity.

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**10. Property, plant and equipment**

	2021			2020		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	45 560 000	-	45 560 000	46 540 000	-	46 540 000
Buildings	23 477 228	(1 312 972)	22 164 256	24 177 229	(18 435)	24 158 794
Furniture and office equipment	5 502 022	(3 599 466)	1 902 556	6 176 247	(3 608 916)	2 567 331
Transport assets	10 319 107	(5 624 610)	4 694 497	7 034 247	(4 930 474)	2 103 773
Computer equipment	7 048 997	(5 153 698)	1 895 299	6 750 894	(4 846 633)	1 904 261
Community assets	622 000	(32 737)	589 263	621 000	-	621 000
Other property, plant and equipment	1 944 440	(113 073)	1 831 367	142 257	(80 652)	61 605
<b>Total</b>	<b>94 473 794</b>	<b>(15 836 556)</b>	<b>78 637 238</b>	<b>91 441 874</b>	<b>(13 485 110)</b>	<b>77 956 764</b>

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**10. Property, plant and equipment (continued)**

**Reconciliation of property, plant and equipment - 2021**

	Opening balance	Additions	Disposals	Revaluations	Depreciation	Total
Land	46 540 000	-	-	(980 000)	-	45 560 000
Buildings	24 158 793	-	-	(700 000)	(1 294 536)	22 164 258
Furniture and office equipment	2 567 331	95 869	(155 283)	-	(605 361)	1 902 556
Transport assets	2 103 774	3 284 860	-	-	(694 136)	4 694 498
Computer equipment	1 904 259	549 621	(37 077)	-	(521 541)	1 895 262
Community assets	621 000	-	-	1 000	(32 737)	589 263
Other property, plant and equipment	61 605	1 803 383	(44)	-	(33 578)	1 831 366
	<b>77 956 762</b>	<b>5 733 733</b>	<b>(192 404)</b>	<b>(1 679 000)</b>	<b>(3 181 889)</b>	<b>78 637 203</b>

**Reconciliation of property, plant and equipment - 2020**

	Opening balance	Additions	Write-offs	Revaluations	Depreciation	Total
Land	41 850 001	-	-	4 689 999	-	46 540 000
Buildings	21 496 390	-	-	3 786 311	(1 123 908)	24 158 793
Furniture and office equipment	3 310 400	97 531	(25 800)	-	(814 798)	2 567 333
Transport assets	2 809 107	-	(103 304)	-	(602 029)	2 103 774
Computer equipment	2 221 565	549 828	(55 187)	-	(811 947)	1 904 259
Community assets	821 275	-	-	(159 211)	(41 064)	621 000
Other property, plant and equipment	76 295	-	(34)	-	(14 656)	61 605
	<b>72 585 033</b>	<b>647 359</b>	<b>(184 325)</b>	<b>8 317 099</b>	<b>(3 408 402)</b>	<b>77 956 764</b>

**Pledged as security**

None of the above property, plants and equipment have been pledged as security.

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**10. Property, plant and equipment (continued)**

**Revaluations**

The effective date of the revaluations of land and buildings was Wednesday, 30 June 2021. Revaluations were performed by independent valuers, DDP Property Evaluation Experts. DDP Property Evaluation Experts are not connected to the entity.

The method of valuation entailed the comparison of recent sales of land and buildings with similar value forming attributes in comparison to the subject property, situated in the surrounding area of the subject property. The market value was determined as the estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion.

These assumptions were based on current market conditions.

**Expenditure incurred to repair and maintain property, plant and equipment**

Maintenance of Equipment	564 450	673 576
Repairs of community owned properties	1 194 667	1 256 594
	<b>1 759 117</b>	<b>1 930 170</b>

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the entity. The asset classes on the register were reclassified to improve on the reporting.

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### 11. Intangible assets

	2021			2020		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	3 391 141	(1 795 742)	1 595 399	3 772 184	(1 547 514)	2 224 670

#### Reconciliation of intangible assets - 2021

	Opening balance	Additions	Disposals	Amortisation	Total
Computer software	2 224 670	68 012	(29 984)	(667 299)	1 595 399

#### Reconciliation of intangible assets - 2020

	Opening balance	Additions	Amortisation	Total
Computer software	2 576 112	319 500	(670 942)	2 224 670

#### Pledged as security

The intangible assets are not pledged as security.



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### 12. Heritage assets

	2021			2020		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Mayoral chain	19 750	-	19 750	19 750	-	19 750

#### Reconciliation of heritage assets 2021

	Opening balance	Total
Mayoral chain	19 750	19 750

#### Reconciliation of heritage assets 2020

	Opening balance	Total
Mayoral chain	19 750	19 750

#### Assessment for Impairment of Heritage assets

The Mayoral chain was assessed for impairment and there were no indications of impairment noted.

#### Pledged as security

The heritage assets are not pledged as security.

#### Expenditure incurred to repair maintain heritage assets

No such expenditure was incurred in relation to heritage assets.

#### Other information

A register containing the information required by section 63 of the MFMA is available for inspection at the registered office of the municipality.

### 13. Other financial liabilities

#### At amortised cost

DBSA loan	-	703 344
The loan accrues interest at a fixed rate of 9.64% (2020: 9.64%), and is repayable in 30 bi-annual instalments of R197 561 over 15 years.		

The municipality has not defaulted on the repayment of principal and interest relating to the DBSA loan and settled it in full during the period ended 30 June 2021.

#### Non-current liabilities

At amortised cost	-	367 938
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#### Current liabilities

At amortised cost	-	335 406
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<b>14. Finance lease obligation</b>		
<b>Minimum lease payments due</b>		
- within one year	-	319 120
	-	319 120
less: future finance charges	-	(51 108)
<b>Present value of minimum lease payments</b>	-	<b>268 012</b>
 <b>Present value of minimum lease payments due</b>		
- within one year	-	268 012

It is entity policy to lease office equipment such as photocopying and printing machines under finance leases.

### 15. Payables from exchange transactions

Trade payables	4 471 887	1 720 602
Payments received in advanced- contract in process	862 744	862 744
Payroll related liabilities at year end	83 961	1 240 529
Leave accrual	5 538 579	5 519 817
Bonus accrual	1 738 731	1 684 668
	<b>12 695 902</b>	<b>11 028 360</b>

Payroll related liabilities include payroll taxes due to SARS and bonus installments.

Payables are recognised net of any discounts.

As far as possible, payables are being paid within 30 days as prescribed by the MFMA. This credit period granted is considered to be consistent with the terms used in the public sector, through established practices and legislation.

### 16. Employee benefit obligations

The employee benefit obligation relate to post-retirement medical aid benefits provided and long service awards.

#### Impact of COVID-19:

It is difficult to estimate what impact the pandemic is likely to have on the Municipality's liability at this stage. There is still much uncertainty as to how it will affect mortality in the medium to long term, and what effect treatments and/or vaccines will have.

Once any long-term impacts of COVID-19 on the various valuation parameters becomes more evident, appropriate adjustments to the parameters will be feasible. In the meanwhile, any short-term impacts of actual experience being different to the current long-term assumptions will contribute to actuarial gain/loss items.

#### Post-retirement Medical Aid Benefit and Long Service Award

##### Carrying value

Present value of unfunded obligation at the beginning of the year	5 185 000	5 359 088
Net actuarial gains or losses	1 214 000	(302 879)
Difference between expected and actual current service costs	(148 000)	(281 840)
Interest cost	374 000	410 631
	<b>6 625 000</b>	<b>5 185 000</b>
 Non-current liabilities	6 018 000	4 619 000
Current liabilities	607 000	566 000
	<b>6 625 000</b>	<b>5 185 000</b>

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**16. Employee benefit obligations (continued)**

**Long Service Awards- Key Assumptions**

Discount rate	9,13 %	7,24 %
General earnings inflation rate	5,77 %	3,92 %
Net effective discount rate	3,18 %	3,19 %

**Long service awards**

The municipality has an obligation to provide long service awards benefits to all its permanent employees. In terms of the municipalities policies and practice, permanent employees other than section 57 managers are entitled to a cash allowance, calculated in terms of the rules of the scheme, after 5, 10, 15, 20, 25, 30, 40 and 45 years of continued service. The municipality operates an unfunded defined benefit plan for these qualifying employees.

The actuarial valuation of the present value of the obligation at 30 June 2021 was carried out by Arch Actuarial Consulting CC. The present value of the obligation, the related current service cost and past service cost, were measured using the projected unit credit method.

Present value of unfunded obligation at the beginning of the year	3 491 000	3 104 888
Actuarial gains/losses	(149 000)	174 624
Difference between expected and actual current service costs	42 000	(24 431)
Interest cost	239 000	235 919
	<b>3 623 000</b>	<b>3 491 000</b>
Non-current liabilities	3 320 000	3 115 000
Current liabilities	303 000	376 000
	<b>3 623 000</b>	<b>3 491 000</b>

**17. Unspent conditional grants and receipts**

**Unspent conditional grants and receipts comprises of:**

**Unspent conditional grants and receipts**

Khotso Pula Nala unspent grant	30 197	30 197
Fire grant	5	5 005
COVID-19 grant	1 663 048	-
LG SETA grant	69 000	-
HIV and AIDS council	114 249	311 201
	<b>1 876 499</b>	<b>346 403</b>

The nature and extent of government grants recognised on these audited annual financial statements are an indication of other forms of government assistance from which the municipality has directly benefited.

**18. Revaluation reserve**

Opening balance	63 703 719	55 386 620
Revaluation of land and buildings - current year	(1 679 000)	8 317 099
	<b>62 024 719</b>	<b>63 703 719</b>

The revaluation reserve is created by surplus arising from the revaluation of property, plant and equipment. The revaluation of land and buildings was performed by DDP Valuers as at 30 June 2021.

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<b>19. Rental of facilities and equipment</b>		
Premises	139 924	128 687
<b>20. Other income</b>		
Other revenue	-	1 400
VAT recoveries and write-offs	-	203 356
Insurance refunds	314 743	-
	<b>314 743</b>	<b>204 756</b>
<b>21. Administration and management fees</b>		
Product related services	1 756 080	1 973 087
Training (LGSETA)	113 831	90 722
District planning tribunal	-	225 000
	<b>1 869 911</b>	<b>2 288 809</b>
<b>22. Interest received</b>		
<b>Interest revenue</b>		
Receivables from exchange transactions	685 988	942 435
Bank	1 160 401	1 363 629
	<b>1 846 389</b>	<b>2 306 064</b>

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<b>23. Government grants and subsidies</b>		
<b>Operating grants</b>		
Equitable share	93 279 000	89 657 000
LG SETA	36 360	-
Fire grant	5 000	-
Near grant	-	247 000
Financial management grant	1 000 000	1 465 000
Expanded public works program	1 000 000	1 088 000
Rural roads asset management grant	2 000 000	2 101 000
HIV/AIDS grant	496 952	564 282
COVID-19 grant	3 103 952	-
Infrastructure skills development grant	4 150 000	4 800 000
Municipal Disaster Relief Grant	-	119 000
Housing accreditation grant	-	900 000
	<b>105 071 264</b>	<b>100 941 282</b>

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<b>23. Government grants and subsidies (continued)</b>		
<b>Equitable share</b>		
The equitable share is a financial allocation from National Treasury in the form of an unconditional grant that enables municipalities to provide basic services to poor households, and to enable municipalities with limited own resources to afford basic administrative and governance capacity and perform core municipal functions.		
Current-year receipts	93 279 000	89 657 000
Conditions met - transferred to revenue	(93 279 000)	(89 657 000)
<b>Net grant receivable</b>	<b>-</b>	<b>-</b>
<b>Financial management grant</b>		
Current-year receipts	1 000 000	1 465 000
Conditions met - transferred to revenue	(1 000 000)	(1 465 000)
<b>Net of unspent grants</b>	<b>-</b>	<b>-</b>
The Financial management grant is paid by National Treasury to municipalities to help implement the financial reforms required by the MFMA.		
<b>Fire grant</b>		
Balance unspent at beginning of year	5 005	5 005
Conditions met - transferred to revenue	(5 000)	-
<b>Net of unspent grants</b>	<b>5</b>	<b>5 005</b>
Kuruman is prone to natural disasters, mainly fires. This grant was used to assist local municipalities to upgrade and render a fire service.		
<b>Housing accreditation grant</b>		
Current-year receipts	-	900 000
Conditions met - transferred to revenue	-	(900 000)
<b>Net of (unspent)/receivable grants</b>	<b>-</b>	<b>-</b>
The housing grant was utilised for the development of erven and the erection of top structures.		
<b>Khotso Pula Nala</b>		
Balance unspent at beginning of year	30 197	30 197
The grant related to infrastructure projects at the local municipalities in the district.		
<b>Near grant</b>		
Current-year receipts	-	247 000
Conditions met - transferred to revenue	-	(247 000)
<b>Net of unspent grants</b>	<b>-</b>	<b>-</b>
The grant was used to maintain the disaster management centre.		
<b>Expanded public works programme - incentive grant</b>		
Current-year receipts	1 000 000	1 088 000

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<b>23. Government grants and subsidies (continued)</b>		
Conditions met - transferred to revenue	(1 000 000)	(1 088 000)
<b>Net of unspent/(unpaid) grants</b>	<b>-</b>	<b>-</b>
The grant was used for debushing, fencing of graveyards as well as to address issues of unemployment as it is labour intensive.		
<b>HIV and AIDS council</b>		
Balance unspent at beginning of year	311 201	375 483
Current-year receipts	300 000	500 000
Conditions met - transferred to revenue	(496 952)	(564 282)
<b>Net of unspent grants</b>	<b>114 249</b>	<b>311 201</b>
The grant was used for HIV and AIDS awareness programmes.		
<b>Infrastructure skill development grant</b>		
Current-year receipts	4 150 000	4 800 000
Conditions met - transferred to revenue	(4 150 000)	(4 800 000)
<b>Net of unspent grants</b>	<b>-</b>	<b>-</b>
The grant was used to employ interns for training in civil engineering, building inspections and town planning.		
<b>Rural road asset management grant</b>		
Current-year receipts	2 000 000	2 101 000
Conditions met - transferred to revenue	(2 000 000)	(2 101 000)
<b>Net of unspent/(unpaid) grants</b>	<b>-</b>	<b>-</b>
This grant is gazetted in the DORA to establish a road asset management system. The municipality uses these funds to employ interns to analyse and report on road usage.		
<b>Municipal Disaster Relief Grant</b>		
Current-year receipts	-	119 000
Conditions met - transferred to revenue	-	(119 000)
	-	-
Conditions still to be met - remain liabilities (see note 17).		
<b>Covid 19 Grant</b>		
Current-year receipts	4 767 000	-
Conditions met - transferred to revenue	(3 103 952)	-
<b>Net of unspent grants</b>	<b>1 663 048</b>	<b>-</b>
The grant was used for Covid 19 related expenditure.		
<b>LG SETA</b>		
Current-year receipts	105 360	-
Conditions met - transferred to revenue	(36 360)	-

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<b>23. Government grants and subsidies (continued)</b>		
	<b>69 000</b>	-
<b>Changes in level of government grants</b>		
Based on the allocations set out in the Division of Revenue Act, no significant changes in the level of government grant funding are expected over the forthcoming 3 financial years.		
<b>24. Donations in kind</b>		
Assmang Black Rock Mine	4 395 670	-



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### 25. Employee related costs

Basic salary	46 431 793	43 087 240
Bonus	3 133 149	3 085 322
Medical aid - company contributions	3 452 764	3 118 980
Unemployment insurance fund	222 697	211 807
Skills development levy	476 855	440 935
Leave	3 987 037	3 322 349
Remote Allowance	432 968	438 262
Inconvenience allowance	117 818	110 887
Nightshift allowance	626 421	537 948
Long-service awards	271 759	207 587
Acting allowance	54 366	369 274
Travel allowance	1 407 174	1 557 730
Housing benefits and allowances	1 826 400	1 683 332
Contribution provident fund	445 939	368 120
Contribution pension fund	6 561 095	5 910 821
Contribution industrial council	11 777	10 569
Change in valuation of employee benefit obligations	(148 000)	(281 840)
Cellular phone allowance	243 039	251 379
	<b>69 555 051</b>	<b>64 430 702</b>

### Remuneration Municipal Management DH Molaole

Annual Remuneration	1 267 066	1 235 430
Car Allowance	28 800	28 800
Remote Allowance	88 695	86 480
Cellular Phone Allowance	19 200	19 200
Backpay basic salary	-	31 636
Backpay-Remote Allowance	-	2 215
Leave Payout	76 024	49 302
	<b>1 479 785</b>	<b>1 453 063</b>

### Remuneration of director of infrastructure: M.W. Molusi

Annual Remuneration	920 327	875 778
Car Allowance	110 000	148 800
Additional transport allowance	28 800	-
Performance Bonuses	-	69 456
Cellphone Allowance	19 200	19 200
Remote Allowance	72 823	69 704
Backpay - Basic Salary	-	39 110
Backpay - Remote Allowance	-	2 738
Leave Payout	455 491	39 689
	<b>1 606 641</b>	<b>1 264 475</b>

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**25. Employee related costs (continued)**

**Remuneration of director of community services: T.H. Matlhare**

Annual Remuneration	850 107	814 171
Car Allowance	100 800	129 600
Additional transport allowance	28 800	-
Performance Bonuses	-	63 819
Remote Allowance	66 564	64 048
Cellular Phone Allowance	19 200	19 200
Leave payout	438 253	36 468
Backpay - Basic Salary	-	35 936
Backpay - Remote Allowance	-	2 516
	<b>1 503 724</b>	<b>1 165 758</b>

**Remuneration of acting director of development and planning: K.K. Teise**

Annual Remuneration	899 363	882 377
Car Allowance	140 964	169 764
Additional transport allowance	28 800	-
Performance Bonuses	-	71 378
Remote Allowance	72 823	71 634
Cellular Phone Allowance	19 200	19 200
Backpay - Basic Salary	-	44 243
Backpay - Remote allowance	-	2 813
Leave Payout	297 883	40 788
	<b>1 459 033</b>	<b>1 302 197</b>

**Remuneration of the Chief Financial Officer GP Moroane**

Annual Remuneration	956 327	930 352
Car Allowance	84 000	112 800
Additional transport allowance	28 800	-
Backpay- Basic Salary	-	25 975
Performance Bonuses	-	70 839
Remote Allowance	72 823	75 055
Cellular Phone Allowance	19 200	19 200
Backpay- Remote Allowance	-	1 818
Leave Payout	400 170	40 480
	<b>1 561 320</b>	<b>1 276 519</b>

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**25. Employee related costs (continued)**

**Director Corporate services E Tshabaemang**

Annual Remuneration	666 307	634 324
Car Allowance	180 000	208 800
Additional transport allowance	28 800	-
Performance Bonuses	-	56 799
Backpay - Basic salary	-	31 983
Remote Allowance	59 242	57 003
Cellular Phone Allowance	19 200	19 200
Backpay - Remote allowance	-	2 239
Leave payout	50 779	32 457
	<b>1 004 328</b>	<b>1 042 805</b>

The senior manager remuneration is in line with the upper limits as per the Government Gazette.

**26. Remuneration of councillors**

Mayor, Speaker and Councillors	5 179 268	5 150 388
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### 26. Remuneration of councillors (continued)

#### In-kind benefits

The executive mayor, speaker and mayoral committee members are full-time. Each is provided with an office and secretarial support at the cost of the council.

The executive mayor has use of a council owned vehicle for official duties.

The remuneration of councillors is in line with the 2021 upper limits as per the Government Gazette.

#### Executive mayor: S Mosikatsi

Annual remuneration	647 060	621 261
Car Allowance	84 670	84 670
Pension fund contributions	129 129	124 576
Skills development levy	5 271	5 033
Cell phone allowance	40 800	40 800
Mobile data	3 600	3 600
Back pay	-	30 351
	<b>910 530</b>	<b>910 291</b>

#### Speaker: PQ Mogatle

Annual remuneration	541 527	519 064
Car Allowance	95 510	95 510
Pension fund contributions	51 652	49 830
Skills development levy	4 989	4 716
Cell phone allowance	40 800	40 800
Mobile data	3 600	3 600
Back pay	-	24 281
	<b>738 078</b>	<b>737 801</b>

#### Member of the mayoral committee: KF Masilabele

Annual remuneration	597 223	576 162
Pension fund contributions	48 423	46 716
Skills development levy	4 843	4 582
Cell phone allowance	40 800	40 800
Mobile data	3 600	3 600
Back pay	-	22 763
	<b>694 889</b>	<b>694 623</b>

#### Member of the mayoral committee: GC Assegaai

Annual remuneration	373 216	360 056
Skills development levy	3 339	3 083
Cell phone allowance	20 400	20 400
Mobile data	1 800	1 800
Back pay	-	13 159
	<b>398 755</b>	<b>398 498</b>

#### Member of the mayoral committee: OG Monaki

Basic Salary	596 232	576 162
Pension fund contributions	49 414	46 716
Skills development levy	4 833	4 582
Cell phone allowance	40 800	40 800
Mobile data	3 600	3 600
Backpay	-	22 764

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26. Remuneration of councillors (continued)

	694 879	694 624
<b>Member of the mayoral committee: TG Anthony</b>		
Basic salary	645 646	592 977
Skills development levy	5 650	5 059
Cell phone allowance	40 800	40 800
Mobile data	3 600	3 600
Back pay	-	21 552
	<b>695 696</b>	<b>663 988</b>
<b>MPAC Chairperson: OH Kgotso</b>		
Annual remuneration	77 188	74 467
Skills development levy	778	711
Cellphone allowance	20 400	20 400
Mobile data	1 800	1 800
Back pay	-	2 722
	<b>100 166</b>	<b>100 100</b>
<b>Councillor: A Van Der Westhuizen ( Resigned on 31 January 2020)</b>		
Annual remuneration	-	110 143
Transport allowance	-	31 199
Cellphone allowance	-	23 800
Pension fund contributions	-	11 460
Skills development levy	-	1 366
Mobile data allowance	-	2 100
	<b>-</b>	<b>180 068</b>
<b>Councillor (MPAC committee member): PJ Ohentswe</b>		
Annual remuneration	214 216	205 328
Transport Allowance	37 782	37 782
Pension fund contributions	20 432	19 712
Skills development levy	2 137	1 978
Cell phone allowance	40 800	40 800
Mobile data	3 600	3 600
Back pay	-	9 605
	<b>318 967</b>	<b>318 805</b>
<b>Councillor: TF Molwagae (Resigned on 30 November 2020)</b>		
Annual remuneration	104 999	243 110
Pension fund contributions	8 514	19 712
Skills development levy	719	2 041
Cell phone allowance	17 000	40 800
Mobile data	1 500	3 600
Back pay	-	9 605
	<b>132 732</b>	<b>318 868</b>
<b>Councillor: KR Paul</b>		
Annual remuneration	188 430	103 020
Transport allowance	84 000	7 000
Skills development levy	2 400	710
Cell phone allowance	40 800	17 000
Mobile allowance	3 600	1 500
Back pay	-	3 492
	<b>319 230</b>	<b>132 722</b>

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**26. Remuneration of councillors (continued)**

**Councillor: KS Setlhodi (Appointed on 1 December 2020)**

Annual remuneration	129 404	-
Pension fund contribution	6 811	-
Skills development levy	634	-
Cell phone allowance	22 100	-
Mobile data	1 950	-
Back pay	14 447	-
	<b>175 346</b>	-

**27. Depreciation and amortisation**

Property, plant and equipment	3 181 854	3 382 930
Intangible assets	667 299	670 942
	<b>3 849 153</b>	<b>4 053 872</b>

**28. Finance costs**

Unwinding cost - DBSA	16 560	-
Interest on overdue accounts	79 696	4 037
Finance leases	51 105	154 214
Non-current borrowings	59 992	90 458
Interest on employee benefit obligations	374 000	410 631
	<b>581 353</b>	<b>659 340</b>

**29. Debt impairment**

Additional amounts impaired	113 755	109 096

**30. Transfers and subsidies**

Bursaries to non-employees	78 115	289 039

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### 31. Operational costs

Advertising	400 870	155 145
Auditors remuneration	2 686 883	2 500 714
Bank charges	138 668	114 144
Business Advisory Services	3 690 691	3 339 422
Maintenance of Equipment	564 450	673 576
Catering	800 968	593 457
Hire	86 315	8 696
Insurance premiums	1 639 048	1 100 156
Community development and training	36 360	-
Conferences and seminars	380 726	414 344
IT expenses	3 157 914	5 321 782
Legal fees	2 332 575	883 463
Call centre - disaster management	1 112 462	543 522
Municipal services	1 336 911	1 253 461
Postage and Courier Services	288	3 048
Printing and stationery	17 619	107 427
Inventory Consumed	571 367	566 634
Repairs of community owned properties	1 194 667	1 256 594
Security services	1 367 094	1 380 918
Staff welfare	-	1 348
Membership fees	744 780	762 489
Telephone	540 181	560 159
Travel, subsistence and accommodation	3 144 280	4 664 928
Water quality monitoring	41 080	27 857
Uniforms	119 183	172 230
Study assistance	84 535	74 979
Training and Professional fees	2 648 155	3 526 556
Imbizo events	14 961	15 200
Cleaning Services	1 885 844	1 452 213
Communications	5 520	17 456
Capacity building	243 520	358 619
	<b>30 987 915</b>	<b>31 850 537</b>

### 32. Gain/(Loss) on disposal of asset

Property, plant and equipment	(167 991)	(209 832)
Intangible assets	(29 983)	-
	<b>(197 974)</b>	<b>(209 832)</b>

### 33. Fair value adjustments

Fair value adjustment on Investment property	10 000	550 000
Fair value adjustment on Biological assets	1 090 725	(963 623)
	<b>1 100 725</b>	<b>(413 623)</b>

### 34. Gains/(Loss) on biological assets

Gains/(Loss) on biological assets	1 393 201	(296 519)
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### 35. Cash generated from operations

Surplus (deficit)	4 375 243	(1 264 384)
<b>Adjustments for:</b>		
Depreciation and amortisation	3 849 153	4 053 872
Disposal of biological assets	-	548 007
Donations	(4 395 670)	-
Gain/Loss on disposal of assets	197 974	-
Fair value adjustments	(1 100 725)	413 623
Gains/(Loss) on biological assets	(1 393 201)	-
Debt impairment	113 755	109 096
Movements in retirement benefit assets and liabilities	1 440 000	(174 088)
Asset write-offs	-	209 799
<b>Changes in working capital:</b>		
Inventories	(530 551)	1 886
Receivables from exchange transactions	774 687	2 248 952
Payables from exchange transactions	1 667 541	1 786 766
VAT	(828 396)	205 711
Unspent conditional grants and receipts	1 530 096	(64 282)
	<b>5 699 906</b>	<b>8 074 958</b>

### 36. Contingencies

#### Matters disclosed in 2021

- Case No: JS229/17: Imatu obo Rossouw & Van Der Westhuizen V John Taolo Gaetsewe Municipality, alleged unfair labour amounting to R66 676.65.
- Case No: JR1464/17: Mathabathe V John Taolo Gaetsewe Municipality, alleged unfair dismissal amounting to R119 259.20.
- Zitshunele V John Taolo Gaetsewe District Municipality, litigation claim which could amount to a total cost of R2 314 603.79 including legal costs.
- The municipality is in a dispute with SEBATA, with regards to the invoices raised for the periods April 2018, May 2018, September 2018, October 2018, January 2019, March 2019 and November 2019 which amount to R2 537 480.84. The dispute was as a result of the service provider failing to submit progress reports to the municipality to substantiate the work that was being billed for. As at 30 June 2021, the service provider had not provided the progress reports to this regard. The municipality also engaged Treasury to ensure that they are aware of the dispute and to intervene. The liability due to the service provider could therefore not be measured with sufficient reliability.

#### Matters disclosed in 2020:

- Case No: JS229/17: Imatu obo Rossouw & Van Der Westhuizen V John Taolo Gaetsewe Municipality, alleged unfair labour amounting to R300 000 and legal cost amounting to R150 000.
- Case No: JR1464/17: Mathabathe V John Taolo Gaetsewe Municipality, alleged unfair dismissal amounting to R100 000.
- Du Toit V John Taolo Gaetsewe District Municipality, litigation claim which could amount to a total cost of R211 485.40. This matter has been finalized, awaiting court order and an estimation of interest.
- Zitshunele V John Taolo Gaetsewe District Municipality, litigation claim which could amount to a total cost of R2 314 603.79 including legal costs.
- The municipality is in a dispute with SEBATA, with regards to the invoices raised for the periods April 2018, May 2018, September 2018, October 2018, January 2019, March 2019 and November 2019 which amount to R2 537 480.84. The dispute was as a result of the service provider failing to submit progress reports to the municipality to substantiate the work that was being billed for. As at 30 June 2020, the service provider had not provided the progress reports to this regard. The municipality also engaged Treasury to ensure that they are aware of the dispute and to intervene. The liability due to the service provider could therefore not be measured with sufficient reliability.



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### 37. Risk management

#### Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Due to the dynamic nature of the underlying businesses, Treasury maintains flexibility in funding by maintaining availability under committed credit lines.

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an ongoing review of future commitments and credit facilities.

Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

The table below analyses the entity's financial liabilities and net-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

At 30 June 2021	Less than 1 year	Between 1 and 2 years
Trade and other payables	4 471 887	-
At 30 June 2020	Less than 1 year	Between 1 and 2 years
Trade and other payables	1 720 602	-

#### Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The entity only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors.

Financial instrument	2021	2020
Trade Receivables from exchange transactions	7 182 217	8 134 848

#### Market risk

##### Interest rate risk

The entity's interest rate risk arises from long-term borrowings. Borrowings arise at fixed rates, which expose the Municipality to cash flow interest rate risk. Borrowings issued at fixed rates expose the entity to fair value interest rate risk. During 2021 and 2020, the entity's borrowings at variable rate were denominated in the Rand.

The entity analyses its interest rate exposure on a dynamic basis. Various scenarios are simulated taking into consideration refinancing, renewal of existing positions, alternative financing. Based on these scenarios, the entity calculates the impact on surplus and deficit of a defined interest rate shift. For each simulation, the same interest rate shift is used for all currencies.

### 38. Going concern

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### 38. Going concern (continued)

These annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

Non-compliance (30 days) - The municipality is currently not paying all their creditors within the accepted 30 days. This also resulted in fruitless and wasteful expenditure due to interest on overdue creditors account of R20,080.

Despite the above negative indicator, the municipality is a going concern because of the following:

It is a state entity set up by the Constitution of the Republic of South Africa to provide basic services to the community and is also funded by the state for that purpose. Failure to provide these services will prompt National Government intervention to ensure it stays functional and able to deliver basic services and consequently comply with the Constitution.

<b>Government Grants</b>		2022
Equitable Share		39 990 000
Infrastructure Skills Development Grant		3 000 000
Expanded Public Works Program		269 000
		<b>43 259 000</b>

There is no indication of a possibility of default by the government in paying grants under the act. This is also corroborated by experience where National Treasury has met its obligations year on year and has therefore created a constructive obligation. Part of the grants tabled above has already been paid in July 2020 (Equitable share, Rural roads asset management, Infrastructure skills development).

There was an outbreak of COVID-19 which was declared an epidemic by the World Health Organisation and following that, the South Africa Government declared a nationwide lockdown. In spite of the COVID-19 outbreak, the municipality will continue as a going concern as it is part of the institutions that supply critical services to the communities it serves. The President of South Africa also pledged support for all institutions that supply critical services and a fund has also been set up to support these institutions. Unemployment Insurance Fund (UIF) will also be used to support salaries during this period. The municipality has also received their grants (Equitable share) and they will continue to receive grants in the foreseeable future.

### 39. Events after the reporting date

There were no events after reporting date.

### 40. Unauthorised expenditure

Opening balance as previously reported	4 820 073	32 030 553
	<b>4 820 073</b>	<b>32 030 553</b>
Add: Current year unauthorised expenditure	12 243 216	8 067 955
Less: Amount written off - current	-	(3 247 882)
Less: Amount written off - prior period	-	(32 030 553)
<b>Closing balance</b>	<b>17 063 289</b>	<b>4 820 073</b>

#### Analysed as follows (per vote):

Vote 2 - Finance & Administration	2 517 947	3 886 732
Vote 3 - Internal audit	3 658 732	4 060 536
Vote 4 - Planning & Development	4 657 204	-
Vote 5 - Public Safety	-	120 687
Vote 13 - Environmental Protection	1 409 333	-
	<b>12 243 216</b>	<b>8 067 955</b>

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<b>41. Fruitless and wasteful expenditure</b>		
Opening balance as previously reported	-	2 532 884
	-	<b>2 532 884</b>
Add: Current year fruitless and wasteful expenditure	4 634	3 144
Less: Amount written off by council - current	(3 668)	(3 144)
Less: Amount written off - prior period	-	(2 532 884)
<b>Closing balance</b>	<b>966</b>	<b>-</b>
The amounts disclosed for fruitless and wasteful expenditure are exclusive of VAT.		
Fruitless and wasteful expenditure not written off of R966 is under investigation.		
<b>42. Irregular expenditure</b>		
Opening balance as previously reported	217 201	20 997 814
	<b>217 201</b>	<b>20 997 814</b>
Add: Irregular Expenditure - current year	230 254	276 451
Less: Amount written off - current	-	(59 250)
Less: Amount written off - prior period	(217 201)	(20 997 814)
<b>Closing balance</b>	<b>230 254</b>	<b>217 201</b>
<b>Incidents/cases identified in the current year include those listed below</b>		
Investigations are still in progress for the incident below related to non-compliance with procurement process requirements. The amounts below are inclusive of VAT.		
Competitive bid not advertised for 30 days	230 254	217 201
<b>43. Additional disclosure in terms of Municipal Finance Management Act</b>		
<b>Contributions to organised local government</b>		
Current year subscription / fee	736 386	685 730
Amount paid - current year	(736 386)	(685 730)
	-	-
<b>Audit fees</b>		
Opening balance	1 748	-
Current year subscription / fee	2 686 883	2 500 942
Amount paid - current year	(2 688 631)	(2 499 194)
	-	<b>1 748</b>
<b>SDL and UIF</b>		
Opening balance	35 675	-
Current year subscription / fee	955 623	896 201
Amount paid - current year	(991 298)	(860 526)
	-	<b>35 675</b>

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### 43. Additional disclosure in terms of Municipal Finance Management Act (continued)

#### Pension and Medical Aid Deductions

Current year subscription / fee	9 821 337	8 907 084
Amount paid - current year	(9 821 337)	(8 907 084)
	-	-

#### VAT

VAT receivable	1 116 191	287 795
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All VAT returns have been submitted by the due date throughout the year.

### 44. Utilisation of Long-term liabilities reconciliation

Long-term liabilities raised	-	703 344
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Long-term liabilities have been utilized in accordance with the Municipal Finance Management Act. Sufficient cash has been set aside to ensure that long-term liabilities can be repaid on redemption date.

### 45. Deviation from supply chain management regulations

Paragraph 12(1)(d)(i) of Government gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same gazette states that the Municipal Manager may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the Municipal Manager and includes a note to the annual financial statements.

The following tables shows the amounts of deviation and reasons for deviation:

#### Reason for deviation

Emergency	680 199	294 792
Sole supplier	472 503	166 500
Impractical or impossible to follow procurement process	2 066 544	2 320 858
Special works of art	30 000	-
	<b>3 249 246</b>	<b>2 782 150</b>

### 46. Commitments

#### Authorised capital expenditure

The municipality did not have any capital commitments as at 30 June 2020 and 2021.

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<b>47. Related parties</b>		
Members of key management		Refer to note 25
Councillors		Refer below and note 26
Subject to significant degree of control by a member of keymanagement		John Taolo Gaetsewe Development Trust
<b>Related party balances</b>		
<b>Amounts included in Trade receivable (Trade Payable) regarding related parties</b>		
John Taolo Gaetsewe Development Trust	12 365	5 423
<b>Irregular expenditure, interest and other amounts recoverable from councillors</b>		
T.G. Anthony	306	283
G.C. Assegaai	20 959	19 354
S.B. Gaobusiwe	187 616	173 245
O.E. Hantise	192 097	177 382
E.V. Makoke	105 697	97 601
M.E. Mochwari	230 706	213 034
C. Mogodi	203 744	188 137
S. Mosikatsi	221 769	204 782
A. Mwembo	77 070	71 166
J. Rakoi	68 825	63 553
A. van der Westhuizen	74 174	68 493

The municipality leases one of its buildings to the John Taolo Gaetsewe Development Trust; interest is charged on overdue amounts.

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### 47. Related parties (continued)

All councillors and senior managers are required to declare their business interests annually. Such business interests are listed below:

#### Councillors:

S. Mosikatsi	Gamagara Close Corporation (member) John Taolo Gaetsewe Development Trust (Trustee)
G.C. Assegaai	Gadikgadi, Self-Propelled Trading and Projects, Bomme-Sejo Services and Supply Co-operative Limited
L.L. Kaebis	Sepoane Trading Enterprise, Hemmogo
O.H. Kgopodithata	Faraway Agricultural, Refemele Multi Purpose Primary Co-operative Limited
P.Q. Mogatle	Pulane Mogatle Trading Enterprise, Queen Falicity Fuel and Truck, Bomme-Sejo Services and Supply Co-operative Limited
P. Ohentswe	PJO Contractor, Letso Investment, Perth 1 Shop Station and Shop, Ohentswe Construction supply & Training Construction, S.T.P.J. Construction and Manufacturing Mothisize, JTG Community Development Association, JTG Logistics Hiddekil Mining and Logistics
T.G. Athony	Kalahari Rural Events and Projects Co-operative Limited, Maje a Mokgothy Projects
O.G. Monaki	Tshomaki Trading and Projects, Unity and Empowerment
O. Mathibe	Nomisa Cc
G. Kaotsane	Asili ya mama, Hiddekil Mining and Logistics, SABA Logistics
L. Moagi	1974 Celesti Trading and Projects
M. Itumeleng	Candle Away General Trading, Awera General Trading
O. Gomolemo	Batlharoi Agricultural Co-operation
K Paul	Dikoke Gambling Enterprise and Manufacturing, Koklas Catering & Cleaning Services

#### Senior management:

T.H. Matlhare	Maremane Mining and Projects
D.H. Molaole	Ba - Ga - Matswiri Mining - Resource ,Moshu 1640 Mining - Resource Phimola Keledi Burial Scheme (Pty) Ltd
K. Teise	Kurara Clap Your HandKuduman Development Corporation
E. Tshabaemang	Kuruman Voice of Hope

Those councillors and senior managers not listed above declared that they had no business interests.

Councillors seconded from local municipalities:

#### Gamagara Local Municipality

A. Booyen  
H. Du Plessis  
O.E. Hantise

#### Ga-segonyana Local Municipality

G.C. Assegaai  
K. Makwati  
O. Mathibe  
N.G. Thupaemang  
O.A. Leserwane

#### Joe Morolong Local Municipality

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### 47. Related parties (continued)

L. Gwai  
L.L. Kaebis  
G. Kaotsane  
O.H. Kgopodithata

### 48. Regulation 45 of the supply chain management regulations

#### Awards to close family members of persons in the service of the state

Kuruman T-shirt House	-	27 250
Lefetlho Trading (Pty) Ltd	-	5 854 953
	-	<b>5 882 203</b>

#### Relationship:

Kuruman T-Shirt House: Shumsoniesa Langeveldt director of Kuruman T-Shirt House is a spouse to Richard Langeveldt who is employed by the Department of Education as a Teacher.

Lefetlho Trading (Pty) Ltd: Lasiwe Christabella the director of Lefetlho Trading (Pty) Ltd is a spouse to Dikago Senatle who is employed by the Department of Health as an Assistant Director.

### 49. Budget differences

#### Material differences between budget and actual amounts

#### STATEMENT OF FINANCIAL PERFORMANCE

- 1 - The municipality did not expect to receive other income.
- 2 - Revenue received from shared services was slightly lower due to COVID-19 restrictions.
- 3 - Interest received was more than anticipated.
- 4 - The municipality did not expect to receive any donations.
- 5 - The interest for leases, loans and employee benefit obligations were not calculated properly for the budget purposes.
- 6 - The movement in debt impairment is more than what was anticipated.
- 7 - Less bursaries were awarded than anticipated.
- 8 - There were more write-offs than anticipated.
- 9 - There was no budgeted amount for this line item, as the nature of the valuation requires an expert.
- 10 - There was no budgeted amount for this line item, as the nature of the valuation requires an expert.

#### STATEMENT OF FINANCIAL POSITION

- 11 - Due to the current economic climate the municipality anticipated an increase in the receivable.
- 12 - The Municipality did not budget for this line item as it is difficult to determine if VAT will be a receivable or payable.
- 13 - A higher cash/bank balance was expected.
- 14 - The fair value gain was more than anticipated.
- 15 - More additions were expected to be made.
- 16 - The municipality did not expect to repay all of the long term debt in the current year.
- 17 - Payables vary in operational activity, however a decrease in creditors was anticipated with the improved cash flow of the municipality.
- 18 - No unspent portion was anticipated.
- 19 - The municipality over budget for this line item, as at requires the expertise of actuaries.
- 20 - The increase in profit was not aligned with the increase in the accumulated surplus.

# JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY

(DEMARCATIION CODE:DC45)

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

## Notes to the Annual Financial Statements

Figures in Rand

### 50. Prior-year adjustments

Presented below are those items contained in the statement of financial position, that have been affected by prior-year adjustments:

#### Statement of financial position

2020

	Note	As previously reported	Correction of error	Restated
Statutory receivables		283 852	3 943	287 795
Property, plant and equipment	10	78 060 067	(103 304)	77 956 763
Payables from exchange transactions		(10 701 335)	(327 025)	(11 028 360)
Accumulated surplus		(35 500 806)	426 385	(35 074 421)

#### Statement of financial performance

2020

	Note	As previously reported	Correction of error	Restated
Depreciation and amortisation		(4 079 344)	25 472	(4 053 872)
Finance costs		(658 447)	(893)	(659 340)
Transfers and subsidies		(208 498)	(80 541)	(289 039)
Operational costs		(31 852 732)	2 195	(31 850 537)
Loss on disposal of assets		(81 056)	(128 776)	(209 832)
		<b>(36 880 077)</b>	<b>(182 543)</b>	<b>(37 062 620)</b>

Prior period balances were restated as a result of the following:

Statutory receivables was restated by R 3 943 as a result of invoices not captured with the correct VAT amount, this also resulted in a restatement of operating expenditure.

Property, plant and equipment was restated by R 103 304 as a result of an asset that was written off, but still on the asset register, this also resulted in a restatement of depreciation and gains/(losses) on disposal of assets.

Payables from exchange transactions was restated by R 327 025 as a result of an opening balance adjustment on the leave accrual and interest and bursary fees not captured, this also resulted in a restatement of transfers and subsidies and finance cost.

Accumulated surplus was restated by R 426 385 as a result of invoices not captured with the correct VAT amount, an asset that was written off, but still on the asset register, an opening balance adjustment on the leave accrual and interest not captured.

#### Errors

The following prior period errors adjustments occurred:

#### Unauthorised expenditure

Unauthorised expenditure was understated by R4,820,073 in the 2019/20 financial year, resulting in the movement for the current year unauthorised expenditure to be adjusted from R3,247,822 to R8,067,955.

### 51. Changes in accounting policy

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice on a basis consistent with the prior year except for the adoption of the following new or revised standards.

- GRAP 108 - Statutory receivables

The aggregate effect of the changes in accounting policy on the annual financial statements for the year ended 30 June 2020 is as follows:



**JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY**  
 (DEMARCATIION CODE:DC45)  
 ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

**Notes to the Annual Financial Statements**

Figures in Rand

**51. Changes in accounting policy (continued)**

**Statement of financial position**

**VAT receivable**

Previously stated	-	283 852
Adjustment	-	(283 852)
	-	-

**Statutory receivables**

Previously stated	1 116 191	-
Adjustment	-	283 852
Prior period error adjustment	-	3 943
	<b>1 116 191</b>	<b>287 795</b>



# AUDITED ANNUAL PERFORMANCE REPORT 2020/2021 VOL.3

**John Taolo Gaetsewe District Municipality**

Email: [mmsec@taologaetsewe.gov.za](mailto:mmsec@taologaetsewe.gov.za)

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4 Federale Mynbou, Kuruman, NC, 8460

# **JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY**



## **Audited Annual Performance Reporting**

**2020/21 FINANCIAL YEAR**

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# CHAPTER 1

# 1. Introduction

## a. Legislative Requirements:

The **Municipal Planning and Performance Management Regulations (2001)** stipulate that a “municipality’s performance management system entails a framework that describes and represents how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the roles of the different role-players” (Chapter 3, Section 7, Municipal Planning and Performance Management Regulations, 2001).

The Municipal Planning and Performance Management Regulations (2001), further instructs a municipality to ensure that its performance management system:

- Relates to the municipality’s employee performance management processes.
- Provides for the procedure by which the system is linked to the municipality’s integrated development planning processes.
- Is adopted by the municipality before or at the same time as the commencement of the process of setting key performance indicators and targets in accordance with its integrated development plan.

The **Municipal Systems Act 32 of 2000** determines specifically that individual Municipalities should develop their own performance management systems in the interest of efficient and effective management. This is achieved through planning targets and the achievement and maintenance of quality and accountability in the delivery of projects and services to the communities within the Municipality. The following is required of municipalities in terms of the Act:

### **Section 38-**

- Establish a PMS that is commensurate with its resources, best suited to its circumstances and in line with the priorities, objectives and targets in the IDP.
- Promote a culture of performance management among its political structures, political office bearers and councillors and in its administration.

### **Section 41-**

- Set appropriate key performance measures (indicators) as a yardstick for measuring performance with regard to the development priorities and objectives in the IDP.
- Set measurable performance targets for each of those development priorities and objectives.
- Monitor performance.

- Measure and evaluate performance at least once per year.
- Take steps to improve performance.
- Establish a process of regular reporting to Council, other political structures, political office bearers and staff of the Municipality; and of the public and appropriate organs of state.

#### **Section 42-**

Involve the local community in the development, implementation and review of the Municipality's PMS, and, in particular, allow the community to participate in the setting of appropriate measures and targets.

#### **Section 44-**

Make known, both internal and to the general public, the performance measures and targets set by it for the purposes of its PMS.

#### **Section 45-**

Audit the results of the performance measurement as part of internal auditing processes and annually by the Auditor General.

#### **Section 46-**

Publish an annual performance report reflecting the performance of the Municipality and of each external service provider; a comparison of the performances with targets; and measures taken to improve performance.

### **b. Outline of the Report:**

This document forms part of the John Taolo Gaetsewe District Municipality's Annual Report for the 2020-2021 financial year. Combining our report on past accomplishments with our plans for the upcoming year provides the reader a useful, complete, and integrated picture of our performance. It represents a continuing step forward in the efforts of the District Municipality to implement the tenets of performance-based management at the heart of Local Government's Key Performance Areas-

- **Chapter 1 – Introduction:** This chapter includes summary information about the Legislative Requirements on performance reporting and outlining of the report.
- **Chapter 2 – Annual Performance Information 20/21 Financial Year:** This chapter provides the performance report for the 2020-2021 financial year. The Performance Report provides a comprehensive outlook on the Key Performance Indicators per Key Performance Area of Local Government. It reports on performance measures, achievements, challenges and actual performance for the mentioned financial year as well as the audit outcome. The report also shows the significant changes undertaken on the current performance report to address performance findings and to ensure that there are system improvements.

# CHAPTER 2



## **2. Annual Performance Information 20/21 Financial Year**

### **a. Key Performance Areas:**

These areas were clustered according to the 5 National Key Performance Areas for Local Government in South Africa. Each of the Five (5) National Key Performance Areas of Local Government is provided with a short description and its area of focus, namely:

- 1. Basic Service delivery and Infrastructure;**
- 2. Local Economic Development;**
- 3. Good Governance and Public Participation;**
- 4. Institutional Transformation and Development; and**
- 5. Financial Viability and Management.**

### **b. Audit Outcome 2019/20:**

Clean audit opinion for both financial and performance management.

### **c. Performance Information:**

The current report provides the details of the performance monitoring and reporting system for the John Taolo Gaetsewe District Municipality, an analysis of programme approvals and programme concept endorsements, a presentation of the management effectiveness and efficiency indicators, and an analysis of the Integrated Development Plan (IDP) implementation process to date. The table below provides a summary of key performance for the reporting period.

### **d. Performance Reporting Process:**

Reporting on projects/programmes is important to capture results and implementation progress. It is also an important accountability tool. The following section outlines the specific reporting requirements proposed for the John Taolo Gaetsewe District Municipality. Most of the reporting requirements are embedded in the Organizational Performance Management System (OPMS) Framework, Individual Performance Management (IPMS) Policy, Framework for Managing Programme Performance Information (FMPPI), and the standard legal performance agreement between the Municipal Manager and Senior Managers.

KPA	IDP Programme (IDP PRIORITY AREA)	Strategic Objective	KPI NR	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				AUDITED ANNUAL PERFORMANCE (2019/2020)	MOTIVATION FOR ADJUSTMENT (2019/2020)	PROPOSED PERFORMANCE ADJUSTMENT (2019/2020)	ACTUAL QUARTERLY PERFORMANCE				ACTUAL ANNUAL PERFORMANCE (2020-2021)	VARIANCE	ACHIEVED / NOT ACHIEVED (2020-2021)	IF NOT ACHIEVED, REASONS FOR NOT ACHIEVING AND/OR VARIANCE (2020-2021)	CORRECTIVE MEASURES TO BE TAKEN (2020-2021)	MOTIVATION FOR ADJUSTMENT (2020-2021)	PROPOSED PERFORMANCE ADJUSTMENT (2020-2021)
									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Road and Transport	To provide roads and transport services	1	Number of monthly RRAMS expenditure reports submitted to Dept. of Transport by 30 June	12 monthly RRAMS expenditure reports submitted to Dept. of Transport by 30 June	Number	EMAIL WITH REPORT	Monthly	3	3	3	3	12	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	3	3	3	3	12	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Road and Transport	To provide roads and transport services	2	Annual RRAMS Business Plan submitted to Department of Transport by 31 May	Annual RRAMS Business Plan submitted to Department of Transport by 31 May	Date	EMAIL WITH BUSINESS PLAN	Annually	-	-	-	31-May	31-Mar	N/A	N/A	N/A	N/A	N/A	28-May	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Road and Transport	To provide roads and transport services	3	Service Provider appointed to provide support with the updating of the RRAMS by 15 December	Service Provider appointed to provide support with the updating of the RRAMS by 15 December	Date	SIGNED CONTRACT	Annually	-	15-Dec	-	-	Target discontinued	Delays caused by the lockdown regulations	Target discontinued	N/A	15-Dec	N/A	N/A	15-Dec	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Road and Transport	To provide roads and transport services	4	Number of quarterly RRAMS progress reports submitted to Dept. of Transport by 30 June	4 quarterly RRAMS progress reports submitted to Dept. of Transport by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Sustainable Development Orientated Municipality	To enhance the skills capacity of young professionals in the built environment	5	Annual ISDG Business Plan submitted to National Treasury by 31 August	Annual ISDG Business Plan submitted to National Treasury by 31 August	Date	EMAIL WITH BUSINESS PLAN	Annually	31-Aug	-	-	-	30-Aug	N/A	N/A	31-Aug	N/A	N/A	N/A	31-Aug	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Sustainable Development Orientated Municipality	To enhance the skills capacity of young professionals in the built environment	6	Number of monthly ISDG Grant Implementation reports submitted to National Treasury by 30 June	12 monthly ISDG Grant Implementation reports submitted to National Treasury by 30 June	Number	EMAIL WITH REPORT	Monthly	3	3	3	3	NEW	N/A	N/A	3	3	3	3	12	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Sustainable Development Orientated Municipality	To enhance the skills capacity of young professionals in the built environment	7	Number of quarterly ISDG Grant Implementation reports submitted to National Treasury by 30 June	4 quarterly ISDG Grant Implementation reports submitted to National Treasury by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	N/A	N/A	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Road and Transport	To provide roads and transport services	8	Number of triannual Integrated Transport Plan update progress reports submitted by 30 June	3 triannual Integrated Transport Plan update progress reports submitted by 30 June	Number	EMAIL WITH REPORT	Tri-annually	-	1	1	1	3	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	N/A	1	1	1	3	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Road and Transport	To provide roads and transport services	9	Draft Updated Transport Plan annually submitted by 31 May	Draft Updated Transport Plan annually submitted by 31 May	Date	EMAIL WITH ITEM AND PLAN	Annually	-	-	-	31-May	25-May	Plan still at consultation phase	Adjust target date from 31 March 2020 to 30 June 2020	N/A	N/A	N/A	27-May	27-May	4	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A

KPA	IDP Programme (IDP PRIORITY AREA)	Strategic Objective	KPI NR	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				AUDITED ANNUAL PERFORMANCE (2019/2020)	MOTIVATION FOR ADJUSTMENT (2019/2020)	PROPOSED PERFORMANCE ADJUSTMENT (2019/2020)	ACTUAL QUARTERLY PERFORMANCE				ACTUAL ANNUAL PERFORMANCE (2020-2021)	VARIANCE	ACHIEVED / NOT ACHIEVED (2020-2021)	IF NOT ACHIEVED, REASONS FOR NOT ACHIEVING AND/OR VARIANCE (2020-2021)	CORRECTIVE MEASURES TO BE TAKEN (2020-2021)	MOTIVATION FOR ADJUSTMENT (2020-2021)	PROPOSED PERFORMANCE ADJUSTMENT (2020-2021)
									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Road and Transport	To provide roads and transport services	10	Integrated Transport Plan Stakeholder engagement annually completed by 31 March	Integrated Transport Plan Stakeholder engagement annually completed by 31 March	Date	EMAIL WITH REPORT	Annually	-	-	31-Mar	-	31-Mar	N/A	N/A	N/A	N/A	31-Mar	N/A	0	ACHIEVED	N/A	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Road and Transport	To provide roads and transport services	11	Final updated Integrated Transport Plan annually submitted to the Department of Transport, Safety and Liaison by 30 June	Final updated Integrated Transport Plan annually submitted to the Department of Transport, Safety and Liaison by 30 June	Date	EMAIL WITH PLAN	Annually	-	-	-	30-June	31-May	Delays with consultation processes	Adjust target date from 31 May 2020 to 30 June 2020	N/A	N/A	N/A	30-Jun	30-Jun	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Road and Transport	To provide roads and transport services	12	District Transport Authority established by 30 June	District Transport Authority established by 30 June	-	-	-	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Road and Transport	To provide roads and transport services	13	Number of quarterly Joe Morolong LM internal road monitoring reports submitted by 30 June	4 quarterly Joe Morolong LM internal road monitoring reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Road and Transport	To provide roads and transport services	14	Number of quarterly Gamagara LM internal road monitoring reports submitted by 30 June	4 quarterly Gamagara LM internal road monitoring reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Road and Transport	To provide roads and transport services	15	Number of quarterly Ga-Segonyana LM internal road monitoring reports submitted by 30 June	4 quarterly Ga-Segonyana LM internal road monitoring reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Road and Transport	To provide roads and transport services	16	Number of quarterly progress reports regarding engagements with key stakeholders for the establishment of the Regional Airport submitted by 30 June	4 quarterly progress reports regarding engagements with key stakeholders for the establishment of the Regional Airport submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To develop community facilities	17	Brickmaking Business Plan annually submitted to the Provincial Department to access funding by 31 October	Brickmaking Business Plan annually submitted to the Provincial Department to access funding by 31 October	Date	EMAIL WITH PLAN	Annually	-	31-Oct	-	-	New	N/A	N/A	N/A	31-Oct	N/A	N/A	0	ACHIEVED	N/A	N/A	N/A	N/A	

KPA	IDP Programme (IDP PRIORITY AREA)	Strategic Objective	KPI NR	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				AUDITED ANNUAL PERFORMANCE (2019/2020)	MOTIVATION FOR ADJUSTMENT (2019/2020)	PROPOSED PERFORMANCE ADJUSTMENT (2019/2020)	ACTUAL QUARTERLY PERFORMANCE				ACTUAL ANNUAL PERFORMANCE (2020-2021)	VARIANCE	ACHIEVED / NOT ACHIEVED (2020-2021)	IF NOT ACHIEVED, REASONS FOR NOT ACHIEVING AND/OR VARIANCE (2020-2021)	CORRECTIVE MEASURES TO BE TAKEN (2020-2021)	MOTIVATION FOR ADJUSTMENT (2020-2021)	PROPOSED PERFORMANCE ADJUSTMENT (2020-2021)
									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Water and Sanitation	To provide bulk water and sanitation services	18	Draft Bulk Water Services by-laws published in Northern Cape Provincial Gazette by 30 June (Dependent on amendment of powers and functions)	Draft Bulk Water Services by-laws published in Northern Cape Provincial Gazette by 30 June (Dependent on amendment of powers and functions)	-	-	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-	-
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Water and Sanitation	To provide bulk water and sanitation services	19	Bulk Water Services Policy developed by 30 June (Dependent on amendment of powers and functions)	Bulk Water Services Policy developed by 30 June (Dependent on amendment of powers and functions)	-	-	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-	-
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Water and Sanitation	To provide bulk water and sanitation services	20	Bulk Water Services Tariffs developed by 30 June (Dependent on amendment of powers and functions)	Bulk Water Services Tariffs developed by 30 June (Dependent on amendment of powers and functions)	-	-	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-	-
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Water and Sanitation	To provide bulk water and sanitation services	21	Water Services Development Plan (WSDP) developed by 30 June	Water Services Development Plan (WSDP) developed by 30 June	-	-	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-	-
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Water and Sanitation	To provide bulk water and sanitation services	22	Water Resource Management Strategy developed by 30 June	Water Resource Management Strategy developed by 30 June	-	-	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-	-
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated human settlements	To promote integrated human settlement planning	23	Integrated Infrastructure plan developed by 31 May	Integrated Infrastructure plan developed by 31 May	Date	EMAIL WITH REPORT	Annually	-	-	-	31-May	25-May	N/A	N/A	N/A	N/A	N/A	27-May	27-May	4	ACHIEVED	Target was completed before the set date	N/A	-	-
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated human settlements	To provide adequate housing to residents of the District	24	Number of quarterly Neighbourhood Development Partnership Grant (NDPG) reports submitted by 30 June	4 quarterly Neighbourhood Development Partnership Grant (NDPG) reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To develop community facilities	25	Identification of cemeteries to be upgraded annually completed by 30 September	Identification of cemeteries to be upgraded annually completed by 30 September	Date	EMAIL WITH REPORT	Annually	30-Sept	-	-	-	30-Sept	N/A	N/A	30-Sept	N/A	N/A	N/A	30-Sept	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To develop community facilities	26	Number of quarterly EPWP Evaluation Reports submitted to Public Works by 30 June	4 quarterly EPWP Evaluation Reports submitted to Public Works by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	N/A	N/A	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A

KPA	IDP Programme (IDP PRIORITY AREA)	Strategic Objective	KPI NR	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				AUDITED ANNUAL PERFORMANCE (2019/2020)	MOTIVATION FOR ADJUSTMENT (2019/2020)	PROPOSED PERFORMANCE ADJUSTMENT (2019/2020)	ACTUAL QUARTERLY PERFORMANCE				ACTUAL ANNUAL PERFORMANCE (2020-2021)	VARIANCE	ACHIEVED / NOT ACHIEVED (2020-2021)	IF NOT ACHIEVED, REASONS FOR NOT ACHIEVING AND/OR VARIANCE (2020-2021)	CORRECTIVE MEASURES TO BE TAKEN (2020-2021)	MOTIVATION FOR ADJUSTMENT (2020-2021)	PROPOSED PERFORMANCE ADJUSTMENT (2020-2021)	
									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4								
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To develop community facilities	27	2 cemetery upgrade projects completed in Ga-Segonyana LM by 30 June	2 cemetery upgrade projects completed in Ga-Segonyana LM by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	2	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	N/A	N/A	N/A	30-Jun	30-Jun	0	ACHIEVED	N/A	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To develop community facilities	28	2 cemetery upgrade projects completed in Joe Morolong LM by 30 June	2 cemetery upgrade projects completed in Joe Morolong LM by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	2	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	N/A	N/A	N/A	30-Jun	30-Jun	0	ACHIEVED	N/A	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To develop community facilities	29	36 cemetery upgrade jobs created in Ga-Segonyana LM by 30 June	36 cemetery upgrade jobs created in Ga-Segonyana LM by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	36	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	N/A	N/A	N/A	30-Jun	30-Jun	0	ACHIEVED	N/A	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To develop community facilities	30	36 cemetery upgrade jobs created in Joe Morolong LM by 30 June	36 cemetery upgrade jobs created in Joe Morolong LM by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	36	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	N/A	N/A	N/A	30-Jun	30-Jun	0	ACHIEVED	N/A	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Road and Transport	To provide roads and transport services	31	3 revised Internal Roads Paving EPWP Business Plans submitted to the Provincial Department by 31 October	3 revised Internal Roads Paving EPWP Business Plans submitted to the Provincial Department by 31 October	Date	EMAIL WITH BUSINESS PLANS	Annually	-	31-Oct	-	-	30-Jun	30-Jun	Target description adjusted to meet SMART criteria and delays due to the lockdown	Adjust unit of measurement to date, 3 to 1 and POE to report	N/A	30-Oct	N/A	N/A	30-Oct	1	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To develop community facilities	32	Number of monthly EPWP Integrated Grant expenditure reports submitted to the Department of Public Works by 30 June	12 monthly EPWP Integrated Grant expenditure reports submitted to the Department of Public Works by 30 June	Number	EMAIL WITH REPORT	Monthly	3	3	3	3	12	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	3	3	3	3	12	0	ACHIEVED	N/A	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	33	Number of quarterly Human Settlement Sector Plan update progress reports submitted by 30 June	4 quarterly Human Settlement Sector Plan update progress reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	3	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	34	Human Settlements Sector Plan annually reviewed by 31 May	Human Settlements Sector Plan annually reviewed by 31 May	Date	EMAIL WITH PLAN	Annually	-	-	-	31-May	1	Target description adjusted to meet Audit and Performance Committee endorsement, also, due to the lockdown only 1 district plan can be achieved	Adjust target description with a time-bound criteria and number from 4 to 1	N/A	N/A	N/A	31-May	31-May	0	ACHIEVED	N/A	N/A	N/A	N/A	

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									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	35	Final reviewed Human Settlements Accreditation Business Plan annually submitted to COGHSTA by 30 September	Final reviewed Human Settlements Accreditation Business Plan annually submitted to COGHSTA by 30 September	Date	EMAIL WITH PLAN	Annually	-	-	-	27-Sept	N/A	N/A	30-Sept	N/A	N/A	N/A	30-Sept	0	ACHIEVED	N/A	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	36	Number of monthly human settlement progress reports submitted by 30 June	12 monthly human settlement progress reports submitted by 30 June	Number	EMAIL WITH REPORT	Monthly	3	3	3	12	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	3	3	3	3	12	0	ACHIEVED	N/A	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	37	Number of quarterly human settlement progress reports submitted by 30 June	4 quarterly human settlement progress reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	Portfolio of evidence description adjusted for alignment with business processes	Adjusted portfolio of evidence from email with item and report to email with report	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	38	Draft reviewed Human Settlements Accreditation Business Plan annually submitted by 31 May	Draft reviewed Human Settlements Accreditation Business Plan annually submitted by 31 May	Date	EMAIL WITH ITEM AND REPORT	Annually	-	-	-	25-May	N/A	N/A	N/A	N/A	N/A	28-May	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	39	Number of quarterly Consumer Education Reports submitted by 30 June	4 quarterly Consumer Education Reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	40	Number of quarterly Human Settlement Needs Register Reports submitted by 30 June	4 quarterly Human Settlement Needs Register Reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	41	Human Settlements Register annually updated report by 30 June	Human Settlements Register annually updated report by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	N/A	N/A	N/A	N/A	N/A	29-Jun	29-Jun	1	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	42	Number of bi-annual Mandela House construction progress reports submitted by 30 June	2 bi-annual Mandela House construction progress reports submitted by 30 June	Number	EMAIL WITH REPORT	Biannually	-	1	-	2	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	N/A	1	N/A	1	2	0	ACHIEVED	N/A	N/A	N/A	N/A	

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									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	43	Mandela Day House annually constructed by 30 June	Mandela Day House annually constructed by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	30-Jun	Delays caused by procurement and the lockdown	Adjust target date 30 June 2020 and POE to Report)	N/A	N/A	N/A	30-Jun	30-Jun	0	ACHIEVED	N/A	N/A	Target date adjusted due to uncertainties of the construction of a house under Special Programmes by COGHSTA for an earlier identified beneficiary stalls the process	Adjusted target date from 30 September to 30 June
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	44	Number of quarterly Human Settlement Business Plan data collection reports submitted by 30 June	4 quarterly Human Settlement Business Plan data collection reports submitted by 30 June	Number	EMAIL WITH PLAN	Quarterly	1	1	1	1	2	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	45	Business Plans annually submitted to the Provincial Department to access human settlement funding by 31 October	Business Plans annually submitted to the Provincial Department to access human settlement funding by 31 October	Date	EMAIL WITH PLAN	Annually	-	31-Oct	-	-	20-Dec	N/A	N/A	N/A	30-Oct	N/A	N/A	1	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	46	Number of bi-annual Special Interest Groups housing construction progress reports submitted by 30 June	2 bi-annual Special Interest Groups housing construction progress reports submitted by 30 June	Number	EMAIL WITH REPORT	Biannually	-	1	-	1	2	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	N/A	1	N/A	1	2	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	47	House for Special Interest Groups annually completed by 30 June	House for Special Interest Groups annually completed by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	Target discontinued	Uncertainties of the construction of a house by CoGHSTA for an earlier identified beneficiary stalled the process as well as the lockdown regulations	Target discontinued	N/A	N/A	N/A	0	0	0	NOT ACHIEVED	Transportation of building material to site due to conditions of roads after rains held the works back	To be completed in the 2021/22 financial year	Target date adjusted due to uncertainties of the construction of a house under Special Programmes by COGHSTA for an earlier identified beneficiary stalls the process	Adjusted target date from 30 September to 30 June
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To provide adequate housing to residents of the District	48	Number of quarterly human settlements projects monitoring reports submitted to COGHSTA by 30 June	4 quarterly human settlements projects monitoring reports submitted to COGHSTA by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to the implementation protocol not being finalised with COGHSTA	Target discontinued
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Integrated Human Settlements	To develop community facilities	49	Number of quarterly human settlement job creation reports submitted by 30 June	4 quarterly human settlement job creation reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A





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									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Environmental Management, Conservation and Climate Change Management	To provide municipal health services to the communities of the District	59	Number of quarterly Comprehensive Climate Change Strategy implementation reports submitted by 30 June	4 quarterly Comprehensive Climate Change Strategy implementation reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	3	Target description adjusted to meet Audit and Performance Committee endorsement and lockdown regulations	Adjust target description with a time-bound criteria and number from 4 to 3	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Environmental Management, Conservation and Climate Change Management	To provide municipal health services to the communities of the District	60	Integrated Environmental Management Framework reviewed by 30 June	Integrated Environmental Management Framework reviewed by 30 June	-	-	-	-	-	-	-	Target discontinued	Delays are foreseen if the National Department of Environmental Affairs does not fund the review and/or provide	Target discontinued	-	-	-	-	-	-	-	-	-	-	-
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Environmental Management, Conservation and Climate Change Management	To provide municipal health services to the communities of the District	61	Number of business plans annually submitted for funding of Environmental Management projects by 30 June	4 business plans annually submitted for funding of Environmental Management projects by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	N/A	N/A	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Disaster Management	To provide Disaster Management Services	62	Number of quarterly disaster statistical reports submitted by 30 June	4 quarterly disaster statistical reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Disaster Management	To provide Disaster Management Services	63	Number of quarterly Joint Operations Centre Forum meetings held by 30 June	4 quarterly Joint Operations meetings held by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	2	1	5	1	ACHIEVED	1 additional meeting held to ensure alignment with the move to Level 4 Restrictions	N/A	Target description adjusted to align with current status quo	Adjusted target description from Disaster Management Advisory to Joint Operations
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Disaster Management	To provide Disaster Management Services	64	Annual District Disaster Management Report submitted to Northern Cape Province by 30 June	Annual District Disaster Management Report submitted to Northern Cape Province by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	26-Jun	N/A	N/A	N/A	N/A	N/A	28-Jun	28-Jun	2	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Disaster Management	To provide Disaster Management Services	65	Number of Disaster Management Contingency Plans reviewed by 30 June	4 Disaster Management Contingency Plans reviewed by 30 June	Number	EMAIL WITH PLAN	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Disaster Management	To provide Disaster Management Services	66	Disaster Management Framework reviewed by 30 June	Disaster Management Framework reviewed by 30 June	Date	EMAIL WITH FRAMEWORK	Annually	-	-	-	30-Jun	-	N/A	N/A	N/A	N/A	N/A	28-Jun	28-Jun	2	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Disaster Management	To provide Disaster Management Services	67	Disaster Management Plan reviewed by 30 June	Disaster Management Plan reviewed by 30 June	Date	EMAIL WITH PLAN	Annually	-	-	-	30-Jun	-	N/A	N/A	N/A	N/A	N/A	28-Jun	28-Jun	2	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A

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									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Disaster Management	To provide Disaster Management Services	68	Number of Disaster Management Volunteers trained by 30 June	20 Disaster Management Volunteers trained by 30 June	Number	EMAIL WITH REPORT	Annually	-	-	-	20	10	N/A	N/A	N/A	N/A	N/A	26	6	ACHIEVED	Local Municipalities provided 6 more volunteers than the Municipality planned for	N/A	N/A	N/A	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Disaster Management	To provide Disaster Management Services	69	Number of quarterly disaster response and recovery inventory replenishment reports submitted by 30 June	4 quarterly disaster response and recovery inventory replenishment reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Disaster Management	To provide Disaster Management Services	70	Disaster Management Centre upgraded by 30 June	Disaster Management Centre upgraded by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	-	N/A	N/A	N/A	N/A	28-Jun	28-Jun	2	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A	
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To provide resources for the daily operations and maintenance of the Municipality	71	Council approved budget for the daily operations and maintenance of the Municipality by 31 May	Council approved budget for the daily operations and maintenance of the Municipality by 31 May	Date	EMAIL WITH BUDGET	Annually	-	-	-	31-May	28-May	Target description adjusted to align to KPI	Adjust target description with resources	N/A	N/A	N/A	28-May	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To provide auxiliary services	72	Number of quarterly auxiliary services reports submitted by 30 June	4 quarterly auxiliary services reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To provide auxiliary services	73	Building Alterations (Strongroom) completed by 30 June	Building Alterations (Strongroom) completed by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	Target discontinued	Budgetary constraints	Target discontinued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to limited funding	Target discontinued
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To provide auxiliary services	74	Building renovations completed (Phase 1) by 30 June	Building renovations completed (Phase 1) by 30 June	-	-	-	-	-	-	-	Target discontinued	Budgetary constraints	Target discontinued	-	-	-	-	-	-	-	-	-	-	-
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To provide auxiliary services	75	Building renovations completed (Phase 2, including of Tourism Office) by 30 June	Building renovations completed (Phase 2, including of Tourism Office) by 30 June	-	-	-	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To govern municipal affairs	76	Number of quarterly ordinary Council meetings held by 30 June	4 quarterly ordinary Council meetings held by 30 June	Number	MINUTES	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A

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									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To govern municipal affairs	77	Number of monthly Senior Management meetings held by 30 June	12 monthly Senior Management meetings held by 30 June	Number	EMAIL WITH REPORT	Monthly	3	3	3	3	12	Target description adjusted to meet Audit and Performance Committee endorsement and COVID-19 lockdown regulations	Adjust target description with a time-bound criteria and number from 10 to 8	3	3	3	3	12	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To govern municipal affairs	78	Number of monthly Back to Basics reports submitted to COGHSTA by 30 June	12 monthly Back to Basics reports submitted to COGHSTA by 30 June	Number	EMAIL WITH REPORT	Monthly	3	3	3	3	12	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	3	3	3	3	12	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote achievement of a clean annual audit outcome for all the Municipalities in the District	79	Annual Audit Action Plan submitted by 31 March	Annual Audit Action Plan submitted by 31 March	Date	EMAIL WITH PLAN	Annually	-	-	31-Mar	-	24-Jan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Action plan not submitted due to clean audit	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote good intergovernmental-relation in the District	80	Number of quarterly District IGR Forum meetings held by 30 June	4 quarterly District IGR Forum meetings held by 30 June	Number	MUNITES	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote good intergovernmental-relation in the District	81	Number of quarterly MM's Forum meetings held by 30 June	4 quarterly MM's Forum meetings held by 30 June	Number	MUNITES	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote good intergovernmental-relation in the District	82	Number of quarterly District Financial Viability Forum meetings held by 30 June	4 quarterly District Financial Viability Forum meetings held by 30 June	Number	MUNITES	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote good intergovernmental-relation in the District	83	Number of quarterly District Planning and Performance Forum meetings held by 30 June	4 quarterly District Planning and Performance Forum meetings held by 30 June	Number	MUNITES	Quarterly	1	1	1	1	2	Target number adjusted due to lockdown restrictions	Adjust target description with a time-bound criteria and number from 4 to 2	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote good intergovernmental-relation in the District	84	Number of quarterly Waste Management Forum meetings held by 30 June	4 quarterly Waste Management Forum meetings held by 30 June	Number	MUNITES	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote good intergovernmental-relation in the District	85	Number of quarterly Integrated Infrastructure Forum meetings held by 30 June	4 quarterly Integrated Infrastructure Forum meetings held by 30 June	Number	MUNITES	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A

KPA	IDP Programme (IDP PRIORITY AREA)	Strategic Objective	KPI NR	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				AUDITED ANNUAL PERFORMANCE (2019/2020)	MOTIVATION FOR ADJUSTMENT (2019/2020)	PROPOSED PERFORMANCE ADJUSTMENT (2019/2020)	ACTUAL QUARTERLY PERFORMANCE				ACTUAL ANNUAL PERFORMANCE (2020-2021)	VARIANCE	ACHIEVED / NOT ACHIEVED (2020-2021)	IF NOT ACHIEVED, REASONS FOR NOT ACHIEVING AND/OR VARIANCE (2020-2021)	CORRECTIVE MEASURES TO BE TAKEN (2020-2021)	MOTIVATION FOR ADJUSTMENT (2020-2021)	PROPOSED PERFORMANCE ADJUSTMENT (2020-2021)
									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote good intergovernmental-relation in the District	86	Number of bi-annual Institutional Transformation and Development Forum meetings held by 30 June	2 bi-annual Institutional Transformation and Development Forum meetings held by 30 June	Number	MUNITES	Biannually	-	1	-	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	N/A	N/A	2	0	ACHIEVED	N/A	N/A	Target frequency reduced due to availability of key stakeholders	Adjusted reporting cycle from 4 to 2
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote the interests and rights of targeted groups – women, children, youth, disabled, elderly	87	Number of quarterly District AIDS Council meetings held by 30 June	4 quarterly District AIDS Council meetings held by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	Target discontinued	Stakeholders meeting will not be possible due to lockdown regulations	Target discontinued	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To ensure legal compliance	88	Number of monthly compliance monitoring reports submitted by 30 June	12 monthly compliance monitoring reports submitted by 30 June	Number	EMAIL WITH REPORT	Monthly	3	3	3	3	10	Management resolved to meet quarterly on compliance and Audit Action monitoring	Adjust target number from 12 to 4	3	3	3	3	12	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote oversight and public accountability	89	Number of monthly consolidated Audit Action Plan progress updates submitted by 30 June	12 monthly consolidated Audit Action Plan progress updates submitted by 30 June	Number	EMAIL WITH REPORT	Monthly	3	3	3	3	4	Management resolved to meet quarterly on compliance and Audit Action monitoring	Adjust target number from 12 to 4	3	3	3	3	12	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote oversight and public accountability	90	Number of quarterly MPAC meetings held by 30 June	4 quarterly MPAC meetings held by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote achievement of a clean annual audit outcome for all the Municipalities in the District	91	Number of quarterly internal audit reports issued for all municipalities by 30 June	4 quarterly internal audit reports issued for all municipalities by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Service level agreement not yet concluded between Gamagara and Joe Morolong LMs. COVID19 containment measure have also affected availability of responsible officials	Adjust target number from 36 to 21	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote achievement of a clean annual audit outcome for all the Municipalities in the District	92	Annual Internal Audit Policy approved by Council by 30 June	Annual Internal Audit Policy approved by Council by 30 June	Date	EMAIL WITH ITEM AND POLICY	Annually	-	-	-	-	25-Jun	N/A	N/A	N/A	N/A	N/A	29-Jun	29-Jun	1	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote achievement of a clean annual audit outcome for all the Municipalities in the District	93	Annual Internal Audit Charter approved by Council by 30 June	Annual Internal Audit Charter approved by Council by 30 June	Date	EMAIL WITH ITEM AND CHARTER	Annually	-	-	-	-	25-Jun	N/A	N/A	N/A	N/A	N/A	29-Jun	29-Jun	1	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A

KPA	IDP Programme (IDP PRIORITY AREA)	Strategic Objective	KPI NR	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				AUDITED ANNUAL PERFORMANCE (2019/2020)	MOTIVATION FOR ADJUSTMENT (2019/2020)	PROPOSED PERFORMANCE ADJUSTMENT (2019/2020)	ACTUAL QUARTERLY PERFORMANCE				ACTUAL ANNUAL PERFORMANCE (2020-2021)	VARIANCE	ACHIEVED / NOT ACHIEVED (2020-2021)	IF NOT ACHIEVED, REASONS FOR NOT ACHIEVING AND/OR VARIANCE (2020-2021)	CORRECTIVE MEASURES TO BE TAKEN (2020-2021)	MOTIVATION FOR ADJUSTMENT (2020-2021)	PROPOSED PERFORMANCE ADJUSTMENT (2020-2021)
									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote achievement of a clean annual audit outcome for all the Municipalities in the District	94	Number of triannual Chief Audit Executive Forum Meetings attended by 30 June	1 triannual Chief Audit Executive Forum Meetings attended by 30 June	Number	EMAIL WITH REPORT	Tri-annually	-	-	-	-	3	Provincial Forum resolved that in Q4 the Chief Audit Executive Forum meeting will not take place	Adjust target number from 4 to 3	1	N/A	N/A	N/A	1	0	ACHIEVED	N/A	N/A	External Forum not coordinated by the Municipality	Adjusted target number from 3 to 1
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote achievement of a clean annual audit outcome for all the Municipalities in the District	95	One year audit plans approved by Audit and Performance Committee by 30 June	One year audit plans approved by Audit and Performance Committee by 30 June	Date	EMAIL WITH ITEM AND PLAN	Annually	-	-	-	30-Jun	25-Jun	N/A	N/A	N/A	N/A	N/A	29-Jun	29-Jun	1	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote achievement of a clean annual audit outcome for all the Municipalities in the District	96	Three year rolling plans approved by Audit and Performance Committee by 30 June	Three year rolling plans approved by Audit and Performance Committee by 30 June	Date	EMAIL WITH ITEM AND PLAN	Annually	-	-	-	30-Jun	25-Jun	N/A	N/A	N/A	N/A	N/A	29-Jun	29-Jun	1	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote achievement of a clean annual audit outcome for all the Municipalities in the District	97	Number of quarterly Audit Committee meetings held by 30 June	4 quarterly Audit Committee meetings held by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement and carter to lockdown regulations	Adjust target description with a time-bound criteria and POE to resolution register	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote achievement of a clean annual audit outcome for all the Municipalities in the District	98	Annual Council Approved Audit and Performance Charter by 30 June	Annual Council Approved Audit and Performance Charter by 30 June	Date	EMAIL WITH ITEM AND CHARTER	Annually	-	-	-	30-Jun	27-Jun	N/A	N/A	N/A	N/A	N/A	28-May	28-May	33	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote achievement of a clean annual audit outcome for all the Municipalities in the District	99	Annual Internal Audit Awareness Campaign held by 31 May	Annual Internal Audit Awareness Campaign held by 31 May	Date	EMAIL WITH REPORT	Annually	-	-	-	31-May	New	N/A	N/A	N/A	N/A	N/A	31-May	31-May	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote good intergovernmental-relation in the District	100	Number of quarterly Mayor's Forum meetings held by 30 June	4 quarterly Mayor's Forum meetings held by 30 June	Number	MUNUTES	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote good intergovernmental-relation in the District	101	Number of bi-annual Speaker's Forum meetings held by 30 June	2 bi-annual Speaker's Forum meetings held by 30 June	Number	MUNUTES	Bi-annually	-	1	-	1	2	Due to unavailability of key stakeholders scheduled meetings have been reduced to ensure functionality of forum	Adjust target number from 4 to 2	N/A	1	-	1	2	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote good intergovernmental-relation in the District	102	Number of bi-annual Traditional Leaders' Forum meetings held by 30 June	2 bi-annual Traditional Leaders' Forum meetings held by 30 June	Number	MUNUTES	Biannually	-	1	-	1	2	Stakeholders not available for meetings	Adjust target number from 4 to 2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to unavailability of stakeholders	Target discontinued

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									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To improve public participation	103	Number of quarterly District Communications Forum meetings held by 30 June	4 quarterly District Communications Forum meetings held by 30 June	Number	REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	Portfolio of evidence adjust to align with current submissions	Adjusted portfolio from email with report to report
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To improve public participation	104	Number of quarterly external newsletters published by 30 June	4 quarterly external newsletters published by 30 June	Number	NEWSLETTER	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To improve public participation	105	Number of quarterly internal newsletters published on the intranet by 30 June	4 quarterly internal newsletters published on the intranet by 30 June	Number	NEWSLETTER	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To improve public participation	106	Stakeholder register annually updated by 31 July	Stakeholder register annually updated by 31 July	Date	EMAIL WITH REPORT	Annually	31-Jul	-	-	-	31-Jul	N/A	N/A	31-Jul	N/A	N/A	N/A	31-Jul	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To improve public participation	107	Local Municipalities supported to develop and/or review the respective LM Communication Strategies by 30 June	Local Municipalities supported to develop and/or review the respective LM Communication Strategies by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	Target discontinued	Stakeholders meeting will not be possible due to lockdown regulations	Target discontinued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to lack of progress in the reviewing process by key stakeholders	Target discontinued
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To improve public participation	108	Public Participation and Communication Strategy developed and annually reviewed by 31 March	Public Participation and Communication Strategy developed and annually reviewed by 31 March	Date	EMAIL WITH STRATEGY	Annually	-	-	31-Mar	-	Target discontinued	Stakeholders meeting will not be possible due to lockdown regulations	Target discontinued	N/A	N/A	N/A	0	0	0	NOT ACHIEVED	Due to Level 4 Regulation the target was not achieved	Target to be achieved in the new financial year Q1	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To improve public participation	109	Number of quarterly Mayoral engagements with key stakeholders by 30 June	4 quarterly Mayoral engagements with key stakeholders by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To improve public participation	110	Number of council outreach programmes to communities by 30 June	4 council outreach programmes to communities by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To improve public participation	111	Annual Mayoral State of the District Address (SODA) by 30 April	Annual Mayoral State of the District Address (SODA) by 30 April	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Apr	Target discontinued	Adherence to lockdown regulations prohibits public assemblage	Target discontinued	N/A	N/A	N/A	30-Apr	30-Apr	0	ACHIEVED	N/A	N/A	N/A	N/A

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									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To improve public participation	112	Annual racial diversity awareness event held by 30 June	Annual racial diversity awareness event held by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	Target discontinued	Adherence to lockdown regulations prohibits public assemblage	Target discontinued	N/A	N/A	N/A	0	0	NOT ACHIEVED	Due to Level 4 Regulation the target was not achieved	Target to be achieved in the new financial year Q1	N/A	N/A	
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To improve public participation	113	Promotional materials developed by 30 November	Promotional materials developed by 30 November	Date	CALENDAR	Annually	-	30-Nov	-	-	29-Nov	Delays with submission of promotional material by service provider	Adjust target date from 30 November to 31 March	N/A	30-Nov	N/A	0	ACHIEVED	N/A	N/A	N/A	N/A		
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To improve public participation	114	Community satisfaction survey concluded by 30 June	Community satisfaction survey concluded by 30 June	-	-	-	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-	-	-	-	-	
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To improve public participation	115	District Service Delivery Charter annually reviewed by 31 May	District Service Delivery Charter annually reviewed by 31 May	Date	EMAIL WITH CHARTER	Annually	-	-	-	31-May	31-May	N/A	N/A	N/A	N/A	N/A	1	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A		
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote the interests and rights of targeted groups – women, children, youth, disabled, elderly	116	Number of quarterly targeted group forum meetings held by 30 June	4 quarterly targeted group forum meetings held by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	8	Target description adjusted to meet Audit and Performance Committee endorsement and lockdown regulations prohibits public assemblage	Adjust target description with a time-bound criteria and number from 10 to 8	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to COVID-19 regulations and limited funding to implement alternative approaches	Target discontinued
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote the interests and rights of targeted groups – women, children, youth, disabled, elderly	117	Number of quarterly targeted group campaigns conducted by 30 June	4 quarterly targeted group campaigns conducted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	3	Target description adjusted to meet Audit and Performance Committee endorsement and lockdown regulations prohibits public assemblage	Adjust target description with a time-bound criteria and number from 4 to 3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to COVID-19 regulations and limited funding to implement alternative approaches	Target discontinued
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote the interests and rights of targeted groups – women, children, youth, disabled, elderly	118	Number of bi-annual District Disability Council meetings held by 30 June	2 bi-annual District Disability Council meetings held by 30 June	Number	EMAIL WITH REPORT	Bi-annually	-	1	-	1	Target discontinued	Adherence to lockdown regulations prohibits public assemblage	Target discontinued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to COVID-19 regulations and limited funding to implement alternative approaches	Target discontinued
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote the interests and rights of targeted groups – women, children, youth, disabled, elderly	119	Percentage of students annually supported by 30 June	100% students annually supported by 30 June	Percentage	EMAIL WITH REPORT	Annually	-	-	-	100%	3	N/A	N/A	N/A	N/A	N/A	0	ACHIEVED	N/A	N/A	N/A	Target measurement adjusted due to alignment with status quo	Adjusted unit of measurement from number to percentage	

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									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To manage risks to the Municipality	120	Number of quarterly Internal Risk Management Committee Meetings held by 30 June	4 quarterly Internal Risk Management Committee Meetings held by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	N/A	N/A	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To manage risks to the Municipality	121	Risk assessment annually completed by 30 June	Risk assessment annually completed by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	5-Jun	N/A	N/A	N/A	N/A	N/A	27-May	27-May	34	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To manage risks to the Municipality	122	Number of quarterly risk register progress reports submitted by 30 June	4 quarterly risk register progress reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	N/A	N/A	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To manage risks to the Municipality	123	Number of quarterly risk strategy/implementation plan progress reports submitted by 30 June	4 quarterly risk strategy/implementation plan progress reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	N/A	N/A	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To manage risks to the Municipality	124	Risk management policy annually reviewed by 31 May	Risk management policy annually reviewed by 31 May	Date	EMAIL WITH ITEM AND POLICY	Annually	-	-	-	31-May	28-May	N/A	N/A	N/A	N/A	N/A	28-May	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To promote ethical behaviour	125	Fraud Prevention Policy Annually reviewed by 31 May	Fraud Prevention Policy Annually reviewed by 31 May	Date	EMAIL WITH ITEM AND POLICY	Annually	-	-	-	31-May	28-May	N/A	N/A	N/A	N/A	N/A	28-May	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To ensure effective strategic integrated sustainable development planning in the District	126	Annual Council approved IDP Framework by 31 August	Annual Council approved IDP Framework by 31 August	Date	EMAIL WITH ITEM AND PLAN	Annually	31-Aug	-	-	-	29-Aug	N/A	N/A	31-Aug	N/A	N/A	N/A	31-Aug	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To ensure effective strategic integrated sustainable development planning in the District	127	Draft IDP annually adopted by Council by 31 March	Draft IDP annually adopted by Council by 31 March	Date	EMAIL WITH ITEM AND PLAN	Annually	-	-	31-Mar	-	26-Mar	N/A	N/A	N/A	N/A	29-Mar	N/A	29-Mar	2	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To ensure effective strategic integrated sustainable development planning in the District	128	Draft Top-layer SDBIP annually submitted to Council with Draft IDP by 31 March	Draft Top-layer SDBIP annually submitted to Council with Draft IDP by 31 March	Date	EMAIL WITH ITEM AND PLAN	Annually	-	-	31-Mar	-	26-Mar	N/A	N/A	N/A	N/A	29-Mar	N/A	29-Mar	2	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A



KPA	IDP Programme (IDP PRIORITY AREA)	Strategic Objective	KPI NR	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				AUDITED ANNUAL PERFORMANCE (2019/2020)	MOTIVATION FOR ADJUSTMENT (2019/2020)	PROPOSED PERFORMANCE ADJUSTMENT (2019/2020)	ACTUAL QUARTERLY PERFORMANCE				ACTUAL ANNUAL PERFORMANCE (2020-2021)	VARIANCE	ACHIEVED / NOT ACHIEVED (2020-2021)	IF NOT ACHIEVED, REASONS FOR NOT ACHIEVING AND/OR VARIANCE (2020-2021)	CORRECTIVE MEASURES TO BE TAKEN (2020-2021)	MOTIVATION FOR ADJUSTMENT (2020-2021)	PROPOSED PERFORMANCE ADJUSTMENT (2020-2021)
									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To ensure effective strategic integrated sustainable development planning in the District	129	IDP Lekgotla annually held by 30 June	IDP Lekgotla annually held by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	Target discontinued	Stakeholders meeting will not be possible due to lockdown regulations	Target discontinued	N/A	N/A	N/A	0	0	0	NOT ACHIEVED	Although invitations were sent, it was resolved not to have the Leggotla due to the availability of stakeholders and especially the rising COVID-19 numbers in the District and Province	The Executive Mayor and Municipal Manager conducted a community radio interview	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To ensure effective strategic integrated sustainable development planning in the District	130	Number of IDP and Budget Roadshows annually held by 31 May	3 IDP and Budget Roadshows annually held by 31 May	Number	EMAIL WITH REPORT	Annually	-	-	-	3	Target discontinued	Stakeholders meetings will not be possible due to lockdown regulations	Target discontinued	N/A	N/A	N/A	0	0	0	NOT ACHIEVED	It was resolved not to engage communities through roadshows, on account of the rising COVID-19 numbers in the District and Province	The Executive Mayor and Municipal Manager conducted a community radio interview	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To ensure effective strategic integrated sustainable development planning in the District	131	Final IDP annually adopted by Council by 31 May	Final IDP annually adopted by Council by 31 May	Date	EMAIL WITH ITEM AND PLAN	Annually	-	-	-	31-May	26-May	N/A	N/A	N/A	N/A	N/A	28-May	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To ensure effective strategic integrated sustainable development planning in the District	132	Final Draft Top-layer SDBIP annually submitted to Council with Draft IDP by 31 May	Final Draft Top-layer SDBIP annually submitted to Council with Draft IDP by 31 May	Date	EMAIL WITH ITEM AND PLAN	Annually	-	-	-	31-May	26-May	N/A	N/A	N/A	N/A	N/A	28-May	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To review and report IDP Implementation progress against predetermined objectives	133	Annually reviewed Organizational Performance Management Framework approved by Council by 31 May	Annually reviewed Organizational Performance Management Framework approved by Council by 31 May	Date	EMAIL WITH ITEM AND FRAMEWORK	Annually	-	-	-	31-May	24-Mar	N/A	N/A	N/A	N/A	N/A	28-May	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To review and report IDP Implementation progress against predetermined objectives	134	1st Quarter Performance Review Report annually submitted by 30 November	1st Quarter Performance Review Report annually submitted by 30 November	Date	EMAIL WITH ITEM AND REPORT	Annually	-	30-Nov	-	-	14-Oct	N/A	N/A	N/A	N/A	26-Nov	N/A	N/A	4	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To review and report IDP Implementation progress against predetermined objectives	135	Mid-year performance review report annually submitted by 31 January	Mid-year performance review report annually submitted by 31 January	Date	EMAIL WITH ITEM AND REPORT	Annually	-	-	31-Jan	-	28-Jan	N/A	N/A	N/A	N/A	N/A	29-Jan	N/A	2	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A

KPA	IDP Programme (IDP PRIORITY AREA)	Strategic Objective	KPI NR	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				AUDITED ANNUAL PERFORMANCE (2019/2020)	MOTIVATION FOR ADJUSTMENT (2019/2020)	PROPOSED PERFORMANCE ADJUSTMENT (2019/2020)	ACTUAL QUARTERLY PERFORMANCE				ACTUAL ANNUAL PERFORMANCE (2020-2021)	VARIANCE	ACHIEVED / NOT ACHIEVED (2020-2021)	IF NOT ACHIEVED, REASONS FOR NOT ACHIEVING AND/OR VARIANCE (2020-2021)	CORRECTIVE MEASURES TO BE TAKEN (2020-2021)	MOTIVATION FOR ADJUSTMENT (2020-2021)	PROPOSED PERFORMANCE ADJUSTMENT (2020-2021)
									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To review and report IDP Implementation progress against predetermined objectives	136	3rd Quarter Performance Review Report annually submitted by 31 May	3rd Quarter Performance Review Report annually submitted by 31 May	Date	EMAIL WITH ITEM AND REPORT	Annually	-	-	-	31-May	27-May	N/A	N/A	N/A	N/A	N/A	28-May	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To review and report IDP Implementation progress against predetermined objectives	137	Annual report submitted to Auditor General by 31 October	Annual report submitted to Auditor General by 31 October	Date	EMAIL WITH REPORT	Annually	-	31-Oct	-	-	31-Aug	N/A	N/A	N/A	30-Oct	N/A	N/A	1	ACHIEVED	Target was completed before the set date	N/A	Target date adjusted to align with amended submission date legislation	Adjusted target date from 31 August – to 31 October	
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To implement the Spatial Planning and Land Use Management Act (SPLUMA)	138	Number of quarterly DMPT progress reports submitted to Local Municipalities by 30 June	4 quarterly DMPT progress reports submitted to Local Municipalities by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To implement the Spatial Planning and Land Use Management Act (SPLUMA)	139	DMPT Agreement reviewed by 30 June	DMPT Agreement reviewed by 30 June	-	-	-	-	-	-	-	29-Jun	Due to uncertainties with the continuation of the COVID19 containment measures finalization of the agreement may be delayed	Adjust POE to review of agreement	-	-	-	-	-	-	-	-	-	-	-
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Sustainable Development Orientated Municipality	To implement the Spatial Planning and Land Use Management Act (SPLUMA)	140	Spatial Development Framework reviewed by 30 June	Spatial Development Framework reviewed by 30 June	-	-	-	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To promote local economic development	141	DGDS reviewed by 30 June	DGDS reviewed by 30 June	Date	EMAIL WITH ITEM AND STRATEGY	Annually	-	-	-	30-Jun	-	N/A	N/A	N/A	N/A	N/A	30-Jun	30-Jun	0	ACHIEVED	N/A	N/A	N/A	N/A
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To promote local economic development	142	Number of quarterly DGDS Implementation monitoring reports submitted by 30 June	4 quarterly DGDS Implementation monitoring reports submitted by 30 June	Number	REPORT AND SUBMISSION REGISTER	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	Target portfolio of evidence adjusted to align with current submissions	Adjusted portfolio of evidence from email with report to report and submission register
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To promote local economic development	143	LED Strategy annually reviewed by 31 May	LED Strategy annually reviewed by 31 May	Date	EMAIL WITH ITEM AND STRATEGY	Annually	-	-	-	31-May	Target discontinued	Slow progress in the consultation processes due to lockdown regulations	Target discontinued	N/A	N/A	N/A	28-May	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To promote local economic development	144	SMME Strategy developed by 30 June	SMME Strategy developed by 30 June	Date	EMAIL WITH ITEM AND STRATEGY	Annually	-	-	-	30-Jun	-	N/A	N/A	N/A	N/A	N/A	30-Jun	30-Jun	0	ACHIEVED	N/A	N/A	N/A	N/A

KPA	IDP Programme (IDP PRIORITY AREA)	Strategic Objective	KPI NR	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				AUDITED ANNUAL PERFORMANCE (2019/2020)	MOTIVATION FOR ADJUSTMENT (2019/2020)	PROPOSED PERFORMANCE ADJUSTMENT (2019/2020)	ACTUAL QUARTERLY PERFORMANCE				ACTUAL ANNUAL PERFORMANCE (2020-2021)	VARIANCE	ACHIEVED / NOT ACHIEVED (2020-2021)	IF NOT ACHIEVED, REASONS FOR NOT ACHIEVING AND/OR VARIANCE (2020-2021)	CORRECTIVE MEASURES TO BE TAKEN (2020-2021)	MOTIVATION FOR ADJUSTMENT (2020-2021)	PROPOSED PERFORMANCE ADJUSTMENT (2020-2021)
									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To promote local economic development	145	SLP Coordination Strategy developed by 30 June	SLP Coordination Strategy developed by 30 June	Date	EMAIL WITH ITEM AND STRATEGY	Annually	-	-	-	30-Jun	Target discontinued	Obtaining council approval will not be possible due to lockdown regulations	Target discontinued	N/A	N/A	N/A	30-Jun	30-Jun	0	ACHIEVED	N/A	N/A	N/A	N/A
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To promote local economic development	146	Manufacturing Strategy biennially reviewed by 31 May	Manufacturing Strategy biennially reviewed by 31 May	Date	EMAIL WITH ITEM AND STRATEGY	Annually	-	-	-	31-May	Target discontinued	Obtaining council approval will not be possible due to lockdown regulations	Target discontinued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to delays with the consultation process	Target discontinued
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To promote local economic development	147	Number of quarterly LED Strategy Implementation monitoring reports submitted by 30 June	4 quarterly LED Strategy Implementation monitoring reports submitted by 30 June	Number	REPORT AND SUBMISSION REGISTER	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To promote local economic development	148	Number of quarterly LED Forum meetings held by 30 June	4 quarterly LED Forum meetings held by 30 June	Number	REPORT AND SUBMISSION REGISTER	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria and number from 4 to 3	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To promote local economic development	149	Regional Development Agency (multi-sectorial and multi-stakeholder) established by 30 June	Regional Development Agency (multi-sectorial and multi-stakeholder) established by 30 June	Date	REPORT AND SUBMISSION REGISTER	Annually	-	-	-	30-Jun	Target discontinued	Stakeholders meetings will not be possible due to lockdown regulations	Target discontinued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to lack of participation from key stakeholders	Target discontinued
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To promote local economic development	150	Number of quarterly Mining Forum meetings held by 30 June	4 quarterly Mining Forum meetings held by 30 June	Number	REPORT AND SUBMISSION REGISTER	Quarterly	1	1	1	1	3	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target POE to Minutes	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To promote employment opportunities in the District	151	Number of quarterly District SMME Database update reports submitted by 30 June	4 quarterly District SMME Database update reports submitted by 30 June	Number	REPORT AND SUBMISSION REGISTER	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To facilitate increased LED capacity in the District	152	Number of quarterly Local Municipalities LED support reports submitted by 30 June	4 quarterly Local Municipalities LED support reports submitted by 30 June	Number	REPORT AND SUBMISSION REGISTER	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To enhance tourism development and Promote the District as a preferred Tourism Destination	153	Number of quarterly Tourism Statistic reports submitted by 30 June	4 quarterly Tourism Statistic reports submitted by 30 June	Number	REPORT AND SUBMISSION REGISTER	Quarterly	1	1	1	1	3	Target description adjusted to meet Audit and Performance Committee endorsement and due to lockdown restrictions	Adjust target description with a time-bound criteria and number from 4 to 3	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A

KPA	IDP Programme (IDP PRIORITY AREA)	Strategic Objective	KPI NR	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				AUDITED ANNUAL PERFORMANCE (2019/2020)	MOTIVATION FOR ADJUSTMENT (2019/2020)	PROPOSED PERFORMANCE ADJUSTMENT (2019/2020)	ACTUAL QUARTERLY PERFORMANCE				ACTUAL ANNUAL PERFORMANCE (2020-2021)	VARIANCE	ACHIEVED / NOT ACHIEVED (2020-2021)	IF NOT ACHIEVED, REASONS FOR NOT ACHIEVING AND/OR VARIANCE (2020-2021)	CORRECTIVE MEASURES TO BE TAKEN (2020-2021)	MOTIVATION FOR ADJUSTMENT (2020-2021)	PROPOSED PERFORMANCE ADJUSTMENT (2020-2021)	
									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4								
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To enhance tourism development and Promote the District as a preferred Tourism Destination	154	Tourism Marketing Strategy annually reviewed by 31 May	Tourism Marketing Strategy annually reviewed by 31 May	Date	REPORT AND SUBMISSION REGISTER	Annually	-	-	-	31-May	Target discontinued	Slow progress in the consultation processes due to lockdown regulations	Target discontinued	N/A	N/A	N/A	31-May	31-May	0	ACHIEVED	N/A	N/A	N/A	N/A	
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To enhance tourism development and Promote the District as a preferred Tourism Destination	155	Number of quarterly Tourism Marketing Strategy Implementation Reports submitted by 30 June	4 quarterly Tourism Marketing Strategy Implementation Reports submitted by 30 June	Number	REPORT AND SUBMISSION REGISTER	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A	
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To enhance tourism development and Promote the District as a preferred Tourism Destination	156	2 tourism promotion events participated in by 30 June	2 tourism promotion events participated in by 30 June	Date	REPORT AND SUBMISSION REGISTER	Annually	-	-	-	30-Jun	4	N/A	N/A	N/A	N/A	N/A	30-Jun	30-Jun	0	ACHIEVED	N/A	N/A	Target description adjusted to align with status quo	Adjust unit of measurement from number to date	
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To enhance tourism development and Promote the District as a preferred Tourism Destination	157	District Tourism Festival Concept Document developed by 31 May	District Tourism Festival Concept Document developed by 31 May	Date	EMAIL WITH ITEM AND PLAN	Annually	-	-	-	31-May	Target discontinued	Slow progress in the consultation processes due to lockdown regulations	Target discontinued	N/A	N/A	N/A	28-May	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A	
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To enhance tourism development and Promote the District as a preferred Tourism Destination	158	District Tourism Festival held by 30 September	District Tourism Festival held by 30 September	-	-	-	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-	-	N/A	N/A	N/A	N/A	N/A
LOCAL ECONOMIC DEVELOPMENT	Land Development and Reform	To facilitate availability of land for Economic Development	159	Commonage farms refurbished by 30 June	Commonage farms refurbished by 30 June	Date	REPORT AND SUBMISSION REGISTER	Annually	-	-	-	30-Jun	17-Jun	Actual works will not take place on account of both COVID19 containment measures and lack of funding	Adjust target description to include business plan submission	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to limited funding	Target discontinued
LOCAL ECONOMIC DEVELOPMENT	Land Development and Reform	To facilitate availability of land for Economic Development	160	Commonage Management policy annually reviewed by 31 May	Commonage Management policy annually reviewed by 31 May	Date	EMAIL WITH ITEM AND PLAN	Annually	-	-	-	31-May	Target discontinued	Obtaining council approval will not be possible due to lockdown regulations	Target discontinued	N/A	N/A	N/A	28-May	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A	
LOCAL ECONOMIC DEVELOPMENT	Land Development and Reform	To facilitate availability of land for Economic Development	161	Commonage tariff structure annually reviewed by 31 May	Commonage tariff structure annually reviewed by 31 May	Date	EMAIL WITH ITEM AND PLAN	Annually	-	-	-	31-May	15-May	N/A	N/A	N/A	N/A	N/A	28-May	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A	
LOCAL ECONOMIC DEVELOPMENT	Land Development and Reform	To facilitate availability of land for Economic Development	162	Number of quarterly commonage management implementation reports submitted by 30 June	4 quarterly commonage management implementation reports submitted by 30 June	Number	REPORT AND SUBMISSION REGISTER	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A	

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									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To facilitate the co-ordination of CRDP	163	Number of quarterly agricultural programme reports submitted by 30 June	4 quarterly agricultural programme reports submitted by 30 June	Number	REPORT AND SUBMISSION REGISTER	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	Target description adjusted to align with status quo	Adjusted target description from agri-park facilitation to agricultural programme
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To promote the conservation and development of heritage resources	164	Heritage Resource conservation and management strategy developed by 30 June	Heritage Resource conservation and management strategy developed by 30 June	Date	REPORT AND SUBMISSION REGISTER	Annually	-	-	-	30-Jun	Target discontinued	Slow progress in the consultation processes due to lockdown regulations	Target discontinued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to complexities with the drafting of strategy	Target discontinued
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To promote the conservation and development of heritage resources	165	Comprehensive heritage resource conservation and development plan for the District developed by 30 June	Comprehensive heritage resource conservation and development plan for the District developed by 30 June	Date	REPORT AND SUBMISSION REGISTER	Annually	-	-	-	30-Jun	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to complexities with the drafting of plan	Target discontinued
LOCAL ECONOMIC DEVELOPMENT	Local Economic Development	To promote the conservation and development of heritage resources	166	Planning for the erection of a John Taolo Gaetsewe monument and heritage centre completed by 30 June	Planning for the erection of a John Taolo Gaetsewe monument and heritage centre completed by 30 June	Date	REPORT AND SUBMISSION REGISTER	Annually	-	-	-	30-Jun	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to limited funding	Target discontinued
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	167	Number of quarterly Budget and IDP Steering Committee meetings held by 30 June	4 quarterly Budget and IDP Steering Committee meetings held by 30 June	Number	MINUTES	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	Portfolio of evidence adjusted to align to current submission	Adjusted portfolio of evidence from email with report to minutes
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	168	Number of monthly MFMA Section 71 data strings validation report in the LG Portal within the prescribed timeframe	12 monthly MFMA Section 71 data strings validation report in the LG Portal within the prescribed timeframe	Number	VALIDATION REPORT	Monthly	3	3	3	3	12	Data string submission has affected target description	Adjust target description to uploading of data strings as submissions	3	3	3	3	12	0	ACHIEVED	N/A	N/A	Portfolio of evidence adjusted to align to current submission	Adjusted portfolio of evidence from email with report to validation report
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	169	Number of monthly MFMA Section 71 reports submitted to the Mayor within the prescribe timeframe	12 monthly MFMA Section 71 reports submitted to the Mayor within the prescribe timeframe	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	170	Number of quarterly Consolidated Municipal financial reports (MFMA Section 11, 52 and 66 reports) submitted by 30 June	4 quarterly Consolidated Municipal financial reports (MFMA Section 11, 52 and 66 reports) submitted by 30 June	Number	EMAIL WITH ITEM TO COUNCIL	Quarterly	1	1	1	1	4	Data string submission has affected target description	Adjust target description from returns to data strings	1	1	1	1	4	0	ACHIEVED	N/A	N/A	Portfolio of evidence adjusted to align to current submission	Adjusted portfolio of evidence from email with item and report to email with item to council
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	171	Number of quarterly borrowing and investment monitoring data strings uploaded on the LG Portal by 30 June	4 quarterly borrowing and investment monitoring data strings uploaded on the LG Portal by 30 June	Number	VALIDATION REPORT	Quarterly	1	1	1	1	4	N/A	N/A	1	1	1	1	4	0	ACHIEVED	N/A	N/A	Portfolio of evidence adjusted to align to current submission	Adjusted portfolio of evidence from email with report to validation report

KPA	IDP Programme (IDP PRIORITY AREA)	Strategic Objective	KPI NR	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				AUDITED ANNUAL PERFORMANCE (2019/2020)	MOTIVATION FOR ADJUSTMENT (2019/2020)	PROPOSED PERFORMANCE ADJUSTMENT (2019/2020)	ACTUAL QUARTERLY PERFORMANCE				ACTUAL ANNUAL PERFORMANCE (2020-2021)	VARIANCE	ACHIEVED / NOT ACHIEVED (2020-2021)	IF NOT ACHIEVED, REASONS FOR NOT ACHIEVING AND/OR VARIANCE (2020-2021)	CORRECTIVE MEASURES TO BE TAKEN (2020-2021)	MOTIVATION FOR ADJUSTMENT (2020-2021)	PROPOSED PERFORMANCE ADJUSTMENT (2020-2021)
									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	172	Annual Financial Statements submitted to Auditor General by 31 October	Annual Financial Statements submitted to Auditor General by 31 October	Date	EMAIL WITH REPORT	Annually	-	31-Oct	-	-	31-Aug	N/A	N/A	N/A	30-Oct	N/A	N/A	30-Oct	1	ACHIEVED	Target was completed before the set date	N/A	Target date adjusted to align with amended submission date legislation	Adjusted target date from 31 August – to 31 October
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	173	Number of quarterly reports on internal audit findings responded to within the prescribed timeframe by 30 June	4 quarterly reports on internal audit findings responded to within the prescribed timeframe by 30 June	Number	REPORT	Quarterly	1	1	1	1	4	N/A	N/A	1	1	1	1	4	0	ACHIEVED	N/A	N/A	Portfolio of evidence adjusted to align to current submission	Adjusted portfolio of evidence from email with item and report to report
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	174	Pre-audit data strings to the Annual Financial Statements uploaded to the LG Portal by 30 November	Pre-audit data strings to the Annual Financial Statements uploaded to the LG Portal by 30 November	Date	VALIDATION REPORT	Annually	-	30-Nov	-	-	7	Data string submission has affected target description	Adjust target description from returns to data strings	N/A	30-Nov	N/A	N/A	30-Nov	0	ACHIEVED	N/A	N/A	Portfolio of evidence adjusted to align to current submission	Adjusted portfolio of evidence from email with report to validation report
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	175	Number of bi-annual reports on external audit findings responded to within the prescribed timeframe by 30 June	2 bi-annual reports on external audit findings responded to within the prescribed timeframe by 30 June	Number	REPORT	Biannually	-	1	1	-	2	Data string submission has affected target description	Adjust target description from returns to data strings	N/A	1	1	N/A	2	0	ACHIEVED	N/A	N/A	Target date adjusted to align with amended commencement date of audit	Adjusted target number breakdown moved from Q1 and Q2 to Q2 and Q3
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	176	Post-audit data strings to the Annual Financial Statements uploaded to the LG Portal by 31 March	Post-audit data strings to the Annual Financial Statements uploaded to the LG Portal by 31 March	Date	VALIDATION REPORT	Annually	-	-	31-Mar	-	7	N/A	N/A	N/A	N/A	31-Mar	N/A	31-Mar	0	ACHIEVED	N/A	N/A	Portfolio of evidence adjusted to align to current submission	Adjusted portfolio of evidence from email with report to validation report
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	177	Annual Mid-year budget report submitted by 25 January	Annual Mid-year budget report submitted by 25 January	Date	EMAIL WITH ITEM TO COUNCIL	Annually	-	-	25-Jan	-	24-Jan	N/A	N/A	N/A	N/A	25-Jan	N/A	25-Jan	0	ACHIEVED	N/A	N/A	Portfolio of evidence adjusted to align to current submission	Adjusted portfolio of evidence from email with item and report to email with item to council
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	178	Adjustment Budget submitted by 28 February	Adjustment Budget submitted by 28 February	Date	EMAIL WITH ITEM TO COUNCIL	Annually	-	-	28-Feb	-	22-Feb	Data string submission has affected target description	Adjust target description from returns to data strings	N/A	N/A	26-Feb	N/A	26-Feb	2	ACHIEVED	Target was completed before the set date	N/A	Portfolio of evidence adjusted to align to current submission	Adjusted portfolio of evidence from email with item and report to email with item to council
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	179	Adjustment Budget data strings uploaded to the LG Portal by 31 March	Adjustment Budget data strings uploaded to the LG Portal by 31 March	Date	VALIDATION REPORT	Annually	-	-	31-March	-	7	N/A	N/A	N/A	N/A	31-Mar	N/A	11-Mar	20	ACHIEVED	Target was completed before the set date	N/A	Portfolio of evidence adjusted to align to current submission	Adjusted portfolio of evidence from email with report to validation report
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	180	Medium Term Revenue and Expenditure Framework submitted by 31 May	Medium Term Revenue and Expenditure Framework submitted by 31 May	Date	EMAIL WITH REPORT	Annually	-	-	-	31-May	28-May	N/A	N/A	N/A	N/A	N/A	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A	

KPA	IDP Programme (IDP PRIORITY AREA)	Strategic Objective	KPI NR	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				AUDITED ANNUAL PERFORMANCE (2019/2020)	MOTIVATION FOR ADJUSTMENT (2019/2020)	PROPOSED PERFORMANCE ADJUSTMENT (2019/2020)	ACTUAL QUARTERLY PERFORMANCE				ACTUAL ANNUAL PERFORMANCE (2020-2021)	VARIANCE	ACHIEVED / NOT ACHIEVED (2020-2021)	IF NOT ACHIEVED, REASONS FOR NOT ACHIEVING AND/OR VARIANCE (2020-2021)	CORRECTIVE MEASURES TO BE TAKEN (2020-2021)	MOTIVATION FOR ADJUSTMENT (2020-2021)	PROPOSED PERFORMANCE ADJUSTMENT (2020-2021)
									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	181	Number of Budget related policies quarterly reviewed by 31 May	4 Budget related policies quarterly reviewed by 31 May	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	18	N/A	N/A	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	182	Procedure manuals annually reviewed by 31 May	Procedure manuals annually reviewed by 31 May	Date	MANUALS	Annually	-	-	-	31-May	3	Data string submission has affected target description	Adjust target description from returns to data strings	N/A	N/A	N/A	31-May	31-May	0	ACHIEVED	N/A	N/A	Portfolio of evidence adjusted to align to current submission	Adjusted portfolio of evidence from plans to manuals
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	183	Budget data strings uploaded to the LG Portal by 30 June	Budget data strings uploaded to the LG Portal by 30 June	Date	VALIDATION REPORT	Annually	-	-	-	30-Jun	7	Target description and number adjusted to meet Audit and Performance Committee endorsement due to lockdown regulations	Adjust target description with a time-bound criteria and number from 4 to 3	N/A	N/A	N/A	14-Jun	14-Jun	16	ACHIEVED	Target was completed before the set date	N/A	Portfolio of evidence adjusted to align to current submission	Adjusted portfolio of evidence from email with report to validation report
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	184	Number of biannual financial statements submitted to Audit and Performance Committee by 30 June	2 biannual financial statements submitted to Audit and Performance Committee by 30 June	Number	EMAIL WITH REPORT	Biannual	1	-	1	-	2	Financial performance reports submitted to Management for oversight	Adjust target description from statements to financial performance reports	1	-	1	-	2	0	ACHIEVED	N/A	N/A	N/A	N/A
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	185	Number of monthly financial performance reports submitted to Senior Management by 30 June	8 monthly financial performance reports submitted to Senior Management by 30 June	Number	EMAIL WITH REPORT	Monthly	2	2	2	2	8	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	2	2	2	2	8	0	ACHIEVED	N/A	N/A	N/A	N/A
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	186	Number of monthly Back to Basics reports submitted by 30 June	12 monthly Back to Basics reports submitted by 30 June	Number	EMAIL WITH REPORT	Monthly	3	3	3	3	12	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	3	3	3	3	12	0	ACHIEVED	N/A	N/A	N/A	N/A
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	187	Revenue enhancement strategy developed and annually reviewed by 30 June	Revenue enhancement strategy developed and annually reviewed by 30 June	Date	EMAIL WITH ITEM AND STRATEGY	Annually	-	-	-	30-Jun	Target discontinued	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description for alignment	N/A	N/A	N/A	0	0	0	NOT ACHIEVED	Quarter 4 Council Items to be submitted in Q1 of the new financial year	To be submitted to Council with quarter4 Council Items	N/A	N/A
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	188	Number of quarterly Financial Management Capability Maturity Model (FMCM) reports submitted by 30 June	4 quarterly Financial Management Capability Maturity Model (FMCM) reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	189	Annual Procurement Plan reviewed by 30 June	Annual Procurement Plan reviewed by 30 June	Date	EMAIL WITH ITEM AND PLAN	Annually	-	-	-	30-Jun	0	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	N/A	N/A	N/A	30-Jun	30-Jun	0	ACHIEVED	N/A	N/A	N/A	N/A

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									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	190	Number of quarterly progress reports on implementation of the procurement plan submitted to Office of the Municipal Manager and Treasuries by 30 June	4 quarterly progress reports on implementation of the procurement plan submitted to Office of the Municipal Manager and Treasuries by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Slow progress in the consultation processes due to lockdown regulations	Target discontinued	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	191	Number of quarterly reports on implementation of the Supply Chain Management policy submitted to the Executive Mayor and Council by 30 June	4 quarterly reports on implementation of the Supply Chain Management policy submitted to the Executive Mayor and Council by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	N/A	N/A	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the District Municipality	192	Contract management report submitted to the Municipal Manager by 30 June	Contract management report submitted to the Municipal Manager by 30 June	Date	REPORT	Annually	-	-	-	30-Jun	New	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	N/A	N/A	N/A	30-Jun	30-Jun	0	ACHIEVED	N/A	N/A	Portfolio of evidence adjusted to align to current submission	Adjusted portfolio of evidence from email with report to report
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To ensure that the municipal assets are properly safeguarded	193	Percentage of assets insured by 30 June	100% of assets insured by 30 June	Percentage	EMAIL WITH REPORT	Quarterly	100%	100%	100%	100%	100%	Target description and number adjusted to meet Audit and Performance Committee endorsement due to lockdown regulations	Adjust target description with a time-bound criteria and number from 4 to 3	100%	100%	100%	100%	100%	0	ACHIEVED	N/A	N/A	N/A	N/A
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To ensure that the municipal assets are properly safeguarded	194	Number of quarterly Asset Management Policy implementation reports submitted by 30 June	4 quarterly Asset Management Policy implementation reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	N/A	N/A	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To ensure that the municipal assets are properly safeguarded	195	Number of quarterly Functional Assets Management Steering Committee meetings held by 30 June	4 quarterly Functional Assets Management Steering Committee meetings held by 30 June	Number	MINUTES	Quarterly	1	1	1	1	3	N/A	N/A	1	1	1	1	4	0	ACHIEVED	N/A	N/A	Portfolio of evidence adjusted to align to current submission	Adjusted portfolio of evidence from email with report to minutes
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide integrated human resource service	196	Comprehensive HR Strategy reviewed by 30 June	Comprehensive HR Strategy reviewed by 30 June	-	-	-	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-	-	-	-	N/A	N/A
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide integrated human resource service	197	Number of bi-annual HR Strategy implementation monitoring reports submitted by 30 June	2 bi-annual HR Strategy implementation monitoring reports submitted by 30 June	Number	EMAIL WITH ITEM AND REPORT	Biannually	-	1	-	1	2	N/A	N/A	-	1	-	1	2	0	ACHIEVED	N/A	N/A	N/A	N/A



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									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide integrated human resource service	198	Council approved staff structure annually reviewed by 30 June	Council approved staff structure annually reviewed by 30 June	Date	EMAIL WITH ITEM AND ORGANIGRAM	Annually	-	-	-	30-Jun	28-May	N/A	N/A	N/A	N/A	N/A	28-May	28-May	2	ACHIEVED	Target was completed before the set date	N/A	Target date adjusted to align with current submission date	Adjusted target date from 31 May to 30 June
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide integrated human resource service	199	Number of quarterly HR status reports submitted by 30 June	4 quarterly HR status reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A
MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY	Sustainable Development Orientated Municipality	To provide integrated human resource service	200	Quinquennially reviewed Employment Equity Plan by 31 May	Quinquennially reviewed Employment Equity Plan by 31 May	-	-	-	-	-	-	-	-	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide integrated human resource service	201	Number of HR policies annually reviewed by 30 June	20 HR policies annually reviewed by 30 June	Number	EMAIL WITH ITEM AND POLICIES	Annually	-	-	-	20	Target discontinued	Slow progress in the consultation processes due to lockdown regulations	Target discontinued	N/A	N/A	N/A	N/A	20	0	ACHIEVED	N/A	N/A	Target date adjusted to align with current submission date	Adjusted target date from 31 May to 30 June
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide integrated human resource service	202	Senior Management annual performance assessment panel facilitated by 30 September	Senior Management annual performance assessment panel facilitated by 30 September	Date	EMAIL WITH ITEM AND PLAN	Annually	30-Sept	-	-	-	18-Aug	N/A	N/A	-	-	-	0	0	0	NOT ACHIEVED	Assessment committee could not sit due to COVID-19 restriction	Develop assessment processes that cater to interaction restriction	N/A	N/A
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide integrated human resource service	203	Percentage of staff qualifying for performance rewards report submitted by 30 June	100% of staff qualifying for performance rewards report submitted by 30 June	Percentage	EMAIL WITH REPORT	Annually	-	-	-	100%	Target discontinued	Reviewing of the IPMS Policy requires a comprehensive feasibility study to be concluded on the current reward system	Target discontinued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to limited funding, in addition, a proposal to remove KPI has suggested	Target discontinued
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide integrated human resource service	204	Number of bi-annual Individual Performance Committee meetings held by 30 June	2 bi-annual Individual Performance Committee meetings held by 30 June	Number	EMAIL WITH REPORT	Biannually	-	1	-	1	New	N/A	N/A	-	1	-	1	2	0	ACHIEVED	N/A	N/A	Target number reduced due to unavailability of key stakeholders	Adjusted target number from 4 to 2
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide integrated human resource service	205	Electronic Performance Management System implemented by 30 June	Electronic Performance Management System implemented by 30 June	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Jun	New	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued due to slow progress in the customization of the current performance module	Target discontinued
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide adequate opportunities for the development of employees and councillors	206	Annually reviewed WSP submitted to LGSETA by 30 April	Annually reviewed WSP submitted to LGSETA by 30 April	Date	EMAIL WITH PLAN	Annually	-	-	-	30-Apr	29-May	Slow progress in the submission processes due to lockdown regulations	Adjust target date from 30 April to 31 May	N/A	N/A	N/A	30-Apr	30-Apr	0	ACHIEVED	N/A	N/A	N/A	N/A

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									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4							
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide adequate opportunities for the development of employees and councillors	207	Annual training report submitted to LGSETA by 30 April	Annual training report submitted to LGSETA by 30 April	Date	EMAIL WITH REPORT	Annually	-	-	-	30-Apr	29-May	Slow progress in the submission processes due to lockdown regulations	Adjust target date from 30 April to 31 May	N/A	N/A	N/A	30-Apr	30-Apr	0	ACHIEVED	N/A	N/A	N/A	N/A
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide adequate opportunities for the development of employees and councillors	208	Number of bi-annual Training Committee meetings held by 30 June	2 bi-annual Training Committee meetings held by 30 June	Number	EMAIL WITH REPORT	Biannually	-	1	-	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	-	1	-	1	2	0	ACHIEVED	N/A	N/A	Target number reduced due to unavailability of key stakeholders	Adjusted target number from 4 to 2
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide IT services	209	IT Strategy biennially reviewed by 31 May	IT Strategy biennially reviewed by 31 May	-	-	-	-	-	-	-	29-Jun	N/A	N/A	-	-	-	-	-	-	-	-	N/A	N/A	
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide IT services	210	IT Policy annually reviewed by 31 May	IT Policy annually reviewed by 31 May	Date	EMAIL WITH ITEM AND POLICY	Annually	-	-	-	31-May	29-Jun	N/A	N/A	N/A	N/A	N/A	28-May	28-May	3	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide IT services	211	Number of bi-annual internal IT Steering Committee meetings held by 30 June	2 bi-annual internal IT Steering Committee meetings held by 30 June	Number	EMAIL WITH REPORT	Biannually	-	1	-	1	4	Ensure POE submission is aligned to target	Adjust POE to email with reports	-	1	-	1	2	0	ACHIEVED	N/A	N/A	Target number reduced due to unavailability of key stakeholders	Adjusted target number from 4 to 2
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide IT services	212	Number of monthly IT Support and IT Services Management reports submitted by 30 June	12 monthly IT Support and IT Services Management reports submitted by 30 June	Number	EMAIL WITH REPORT	Monthly	3	3	3	3	12	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	3	3	3	3	12	0	ACHIEVED	N/A	N/A	N/A	N/A
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide IT services	213	Disaster Recovery and Business Continuity Plan reviewed by 31 March	Disaster Recovery and Business Continuity Plan reviewed by 31 March	Date	EMAIL WITH ITEM AND PLAN	Annually	-	-	-	31-Mar	30-Sept	Target achieved in 29 May 2019, KPI description to be adjusted	Adjust target description from developed to reviewed	-	-	29-Mar	N/A	29-Mar	2	ACHIEVED	Target was completed before the set date	N/A	N/A	N/A
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide IT services	214	Number of quarterly Disaster Recovery and Business Continuity implementation reports submitted by 30 June	2 quarterly Disaster Recovery and Business Continuity implementation reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	-	1	-	1	12	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	-	1	-	1	2	0	ACHIEVED	N/A	N/A	System established and implementation taking place, target number reduced on the submissions	Adjusted target number from 4 to 2
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide IT services	215	Number of monthly website maintenance reports submitted by 30 June	12 monthly website maintenance reports submitted by 30 June	Number	EMAIL WITH REPORT	Monthly	3	3	3	3	12	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	3	3	3	3	12	0	ACHIEVED	N/A	N/A	N/A	N/A

KPA	IDP Programme (IDP PRIORITY AREA)	Strategic Objective	KPI NR	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	PORTFOLIO OF EVIDENCE	REPORTING CYCLE	TARGET BREAKDOWN				AUDITED ANNUAL PERFORMANCE (2019/2020)	MOTIVATION FOR ADJUSTMENT (2019/2020)	PROPOSED PERFORMANCE ADJUSTMENT (2019/2020)	ACTUAL QUARTERLY PERFORMANCE				ACTUAL ANNUAL PERFORMANCE (2020-2021)	VARIANCE	ACHIEVED / NOT ACHIEVED (2020-2021)	IF NOT ACHIEVED, REASONS FOR NOT ACHIEVING AND/OR VARIANCE (2020-2021)	CORRECTIVE MEASURES TO BE TAKEN (2020-2021)	MOTIVATION FOR ADJUSTMENT (2020-2021)	PROPOSED PERFORMANCE ADJUSTMENT (2020-2021)	
									Q1	Q2	Q3	Q4				Q1	Q2	Q3	Q4								
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide IT services	216	Annual website upgrading and redesigning completed by 31 March	Annual website upgrading and redesigning completed by 31 March	Date	EMAIL WITH REPORT	Annually	-	-	31-Mar	-	19-Jun	Redesigning and upgrading feasibility study is ongoing	Adjust target date from 30 September 2019 to 30 June 2020	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Target discontinued since the municipal website has redesigned and upgraded	Target discontinued
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide record management services	217	Record Management Policy annually reviewed by 30 June	Record Management Policy annually reviewed by 30 June	Date	EMAIL WITH ITEM AND POLICY	Annually	-	-	-	30-Jun	29-Jun	N/A	N/A	N/A	N/A	N/A	30-Jun	30-Jun	0	ACHIEVED	N/A	N/A	Target date adjusted to align with current submission date	Adjusted target date from 31 May to 30 June	
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT	Sustainable Development Orientated Municipality	To provide record management services	218	Number of quarterly record management reports submitted by 30 June	4 quarterly record management reports submitted by 30 June	Number	EMAIL WITH REPORT	Quarterly	1	1	1	1	4	Target description adjusted to meet Audit and Performance Committee endorsement	Adjust target description with a time-bound criteria	1	1	1	1	4	0	ACHIEVED	N/A	N/A	N/A	N/A	

### e. Lessons Learned:

- Reward and Recognition – Meaningful reward and recognition systems can only operate in an environment where there is an accurate and visible process of performance feedback and discussions. Continuous performance management enables management to identify activity and efforts worthy of praise or reward. In turn, this promotes a growth mindset amongst your employees.
- Employee Engagement and Productivity – Engaged employees stay longer, actively involve themselves in the workplace and produce better results. Improving levels of employee engagement is key to boosting productivity and maximising output. Performance management, done well, is a vital tool for having engaged employees.
- Employee Development Strategies – Proactively developing employees by covering their development needs. With regular catch-ups, Management can pursue continuous performance improvement, as Management frequently meet to discuss each employee's performance, possible development opportunities and development plans.
- Clarification Concerning SMART Goals – The right performance management processes can eliminate ambiguity and confusion about goal setting.



# AUDIT AND PERFORMANCE COMMITTEE REPORT 2020/2021 VOL.4

**John Taolo Gaetsewe District Municipality**

Email: [mmsec@taologaetsewe.gov.za](mailto:mmsec@taologaetsewe.gov.za)

Website: [www.taologaetsewe.gov.za](http://www.taologaetsewe.gov.za)

Tel: 053-712-8700

4 Federale Mynbou, Kuruman, NC, 8460

**JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY AUDIT, RISK AND PERFORMANCE COMMITTEE ANNUAL REPORT FOR THE PERIOD ENDING 30 JUNE 2021**

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The Committee is honoured to present its report for the financial period ending 30 June 2021.

Audit, Risk and Performance Committee consisted of Members listed below and should meet at least 4 times during the financial year as per its approved Terms of Reference. Audit, Risk and Performance Committee held 4 quarterly meetings during 2020/2021 Financial Year and attendances were as follows:

Name of Member	Meetings attended
R. Tshimomola: Chairperson	4
F. Buys: Member	2
M. Mashati: Member	3

**Responsibilities of Audit, Risk and Performance Committee**

Audit, Risk and Performance Committee had formally adopted its Terms of Reference and discharged its responsibilities during the financial year in compliance with its charter as follows:

- Reviewed and adopted Audit, Risk and Performance Committee Charter as approved by council.
- Reviewed and adopted Internal Audit Charter and Methodology.
- Reviewed and approved the three year rolling Internal Audit Plan and Annual Operational Audit Plan and monitored their implementations.
- Reviewed Risk Management documents presented by management and made appropriate recommendations for management to implement. COVID-19 Pandemic continues to impact negatively on the operations and management developed actions plans to mitigate this risk.
- Evaluated the findings raised by internal and external auditors and made recommendations on addressing the root cause of findings.
- Reviewed monthly and quarterly financial information reports presented by management and made recommendations on financial management improvements and reporting.
- Reviewed quarterly and annual performance information reports presented by management and made recommendations on performance management improvements and reporting.
- Reviewed quarterly and annual financial statements including contingent liabilities and gave council the credible view of financial position, financial performance and cash flow information.
- Reviewed conditional grants, unconditional grants, deviations, information and communications technology, human resources management reports presented by management and recommended appropriate actions for management to implement.
- Reviewed audit action plans emanating from internal and external audit findings and recommended appropriate actions for management to implement.
- Liaised with the Auditor-General South Africa to discuss and resolve external audit matters.
- Prepared and presented quarterly reports to the council to fulfil oversight roles.

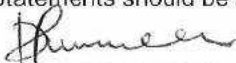
**Internal Audit**

Audit, Risk and Performance Committee is satisfied that internal audit functions were performed effectively in accordance with the approved internal audit risk-based plan for the financial year and Section 165 of the MFMA.

**Effectiveness of internal control**

Audit, Risk and Performance Committee reviewed internal control system and recommended improvements on the control environment during the financial year. Internal Control is effective.

Audit, Risk and Performance Committee concurs with and accept the Auditor-General South Africa's Audit Report on the Annual Financial Statements and is of the opinion that the Audited Annual Financial Statements should be accepted and read together with the Report of the Auditor-General South Africa.



**R. Tshimomola (MR)**

**Chairperson of the Audit, Risk and Performance Committee**

Date: 30/08/2021



# AUDITOR-GENERAL'S REPORT 2020/2021 VOL.5

**John Taolo Gaetsewe District Municipality**

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Tel: 053-712-8700

4 Federale Mynbou, Kuruman, NC, 8460

# Report of the auditor-general to the Northern Cape Provincial Legislature and the council on John Taole Gaetsewe District Municipality

## Report on the audit of the financial statements

### Opinion

1. I have audited the financial statements of the John Taole Gaetsewe District Municipality set out on pages X to X, which comprise the statement of financial position as at 30 June 2021, the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the John Taole Gaetsewe District Municipality as at 30 June 2021, and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and the Division of Revenue Act of South Africa, 2020 (Act No. 4 of 2020) (Dora).

### Basis for opinion

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

### Emphasis of matter

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

### Unauthorised expenditure

7. As disclosed in note 40 to the financial statements, the municipality incurred unauthorised expenditure of R12 234 215, as it did not monitor overspending of the budget.

## **Other matter**

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

## **Unaudited disclosure notes**

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

## **Responsibilities of the accounting officer for the financial statements**

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

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

12. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
13. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.



## Report on the audit of the annual performance report

### Introduction and scope

14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected key performance area presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
15. My procedures address the usefulness and reliability of the reported performance information, which must be based on the municipality's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the municipality enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
16. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected key performance area presented in the municipality's annual performance report for the year ended 30 June 2021:

Key performance area	Pages in the annual performance report
KPA 1 – Basic services and infrastructure development	x – x

17. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
18. I did not identify any material findings on the usefulness and reliability of the reported performance information for this key performance area.
- Basic service and infrastructure development

### Other matter

19. I draw attention to the matter below.

## Achievement of planned targets

20. Refer to the annual performance report on pages X to X for information on the achievement of planned targets for the year of targets.

## Report on the audit of compliance with legislation

### Introduction and scope

21. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the municipality's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
22. I did not identify any material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

## Other information

23. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected key performance area presented in the annual performance report that have been specifically reported in this auditor's report.
24. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
25. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected key performance area presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
26. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

## Internal control deficiencies

27. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective

was not to express any form of assurance on it. I did not identify any significant deficiencies in internal control.

*Auditor General*

Kimberley

15 December 2021



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## **Annexure – Auditor-general’s responsibility for the audit**

- 1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected key performance area and on the municipality’s compliance with respect to the selected subject matters.**

### **Financial statements**

- 2. In addition to my responsibility for the audit of the financial statements as described in this auditor’s report, I also:**
  - identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control**
  - obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality’s internal control**
  - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the accounting officer**
  - conclude on the appropriateness of the accounting officer’s use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the John Taole Gaetsewe District Municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor’s report. However, future events or conditions may cause a municipality to cease operating as a going concern**
  - evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation**

### **Communication with those charged with governance**

- 3. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.**
- 4. I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and**

**other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.**



# SPECIAL ADJUSTMENT BUDGET 2019/2020 AND 2020/2021 VOL.6

**John Taolo Gaetsewe District Municipality**

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4 Federale Mynbou, Kuruman, NC, 8460



# John Taolo Gaetsewe

*DISTRICT MUNICIPALITY*

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## **SPECIAL ADJUSTMENT BUDGET 2019/20 & 2020/21**

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### **PURPOSE**

To submit the special adjustment budget 2020/21 to Council for approval.

### **BACKGROUND INFORMATION**

The Auditor-General has highlighted an escalating trend in unauthorised, irregular, fruitless and wasteful expenditure in municipalities over recent years, evident in audit opinions and summarised in the annual reports on local government.

Circular 68 aims to provide clarity in this regard so that there is a common understanding on the process to be followed in dealing with these categories of expenditure.

Section 15 of the MFMA deals with appropriation of funds for expenditure and provides that a municipality may, except where otherwise provided in the MFMA, incur expenditure only in terms of an approved budget and within the limits of the amounts appropriated for the different votes in an approved budget.

During the 2020/21 audit, the Auditor-General audited the municipality's disclosure and further added unauthorised expenditure identified in the audit process.

### **STRATEGIC INTENT**

Good governance and compliance with applicable legislation.

### **IMPLICATIONS**

#### **Legal**

Section 28 of Municipal Finance Management Act requires that a municipality may revise an approved annual budget through an adjustments budget:



# John Taolo Gaetsewe

DISTRICT MUNICIPALITY

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In terms of regulation 23(6)(b) of the MBRR, council may authorise unauthorised expenditure in a special adjustments budget tabled in council when the mayor tables the annual report in terms of section 127(2) of the MFMA.

This special adjustments budget “may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the Act.” This special adjustments budget therefore deals with:

- ***unauthorised expenditure that occurred in the second half of the previous financial year, and***
- ***any unauthorised expenditure identified by the Auditor-General during the annual audit process***

The following constitutes the register of the unauthorized expenditure identified during the 2020/21 financial year audit, as well as that of prior year disclosed for comparative purposes:



JTG\_Unauthorised  
expenditure - Adjustr

## **ANNEXURE: SPECIAL ADJUSTMENT BUDGET 2019/20 and 2020/21**



JTG\_B\_SCHEDULE  
2021 - Special adjus

## **RECOMMENDED TO COUNCIL**

1. That Council takes note of the 2019/20 and 2020/21 Special Adjustment Budget as tabled together with the 2020/21 Final Annual Report





# John Taolo Gaetsewe

*DISTRICT MUNICIPALITY*

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2. That the reported unauthorised expenditure that led to the Special Adjustment Budget being tabled, be subjected to the investigation by the council committee, Municipal Public Accounts Committee (MPAC).
  
3. That the report as per 2. above be submitted to Council

## Preparation Instructions

Municipality Name:

CFO Name:

Tel:  Fax:

E-Mail:

Date of Adjustments Budget

MTREF:

Budget Year: 2019/20

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

### Printing Instructions

#### Showing / Hiding Columns

#### Showing / Clearing Highlights

### Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

Organisational Structure Votes	Complete Votes & Sub-Votes
<b>Vote 1 - Executive and Council</b>	<b>Vote 1 - Executive and Council</b>
Vote 2 - Finance and Administration	1.1 Mayor and Council
Vote 3 - Internal Audit	1.2 Municipal Manager, Town Secretary and Chief Executive
Vote 4 - Planning and Development	1.3 (Name of sub-vote)
Vote 5 - Public Safety	1.4 (Name of sub-vote)
Vote 6 - Community and Social Services	1.5 (Name of sub-vote)
Vote 7 - Housing	1.6 (Name of sub-vote)
Vote 8 - Health	1.7 (Name of sub-vote)
Vote 9 - (NAME OF VOTE 9)	1.8 (Name of sub-vote)
Vote 10 - (NAME OF VOTE 10)	1.9 (Name of sub-vote)
Vote 11 - (NAME OF VOTE 11)	1.10 (Name of sub-vote)
Vote 12 - (NAME OF VOTE 12)	<b>Vote 2 - Finance and Administration</b>
Vote 13 - (NAME OF VOTE 13)	2.1 Asset Management
Vote 14 - (NAME OF VOTE 14)	2.2 Administrative and Corporate Support
Vote 15 - (NAME OF VOTE 15)	2.3 Finance
	2.4 Human Resources
	2.5 Information Technology
	2.6 Legal Services
	2.7 Risk Management
	2.8 Supply Chain Management
	2.9 (Name of sub-vote)
	2.10 (Name of sub-vote)
	<b>Vote 3 - Internal Audit</b>
	3.1 Governance Function
	3.2 (Name of sub-vote)
	3.3 (Name of sub-vote)
	3.4 (Name of sub-vote)
	3.5 (Name of sub-vote)
	3.6 (Name of sub-vote)
	3.7 (Name of sub-vote)
	3.8 (Name of sub-vote)
	3.9 (Name of sub-vote)
	3.10 (Name of sub-vote)
	<b>Vote 4 - Planning and Development</b>
	4.1 Corporate Wide Strategic Planning (IDPs, LEDIs)
	4.2 Development Facilitation
	4.3 Economic Development/Planning
	4.4 Regional Planning and Development
	4.5 Project Management Unit
	4.6 (Name of sub-vote)
	4.7 (Name of sub-vote)
	4.8 (Name of sub-vote)
	4.9 (Name of sub-vote)
	4.10 (Name of sub-vote)
	<b>Vote 5 - Public Safety</b>
	5.1 Fire Fighting and Protection
	5.2 (Name of sub-vote)
	5.3 (Name of sub-vote)
	5.4 (Name of sub-vote)
	5.5 (Name of sub-vote)
	5.6 (Name of sub-vote)
	5.7 (Name of sub-vote)
	5.8 (Name of sub-vote)
	5.9 (Name of sub-vote)
	5.10 (Name of sub-vote)
	<b>Vote 6 - Community and Social Services</b>
	6.1 Disaster Management
	6.2 Libraries and Archives
	6.3 (Name of sub-vote)
	6.4 (Name of sub-vote)
	6.5 (Name of sub-vote)
	6.6 (Name of sub-vote)
	6.7 (Name of sub-vote)
	6.8 (Name of sub-vote)
	6.9 (Name of sub-vote)
	6.10 (Name of sub-vote)
	<b>Vote 7 - Housing</b>
	7.1 Housing
	7.2 (Name of sub-vote)
	7.3 (Name of sub-vote)
	7.4 (Name of sub-vote)
	7.5 (Name of sub-vote)
	7.6 (Name of sub-vote)
	7.7 (Name of sub-vote)
	7.8 (Name of sub-vote)
	7.9 (Name of sub-vote)
	7.10 (Name of sub-vote)
	<b>Vote 8 - Health</b>
	8.1 Health Services
	8.2 (Name of sub-vote)
	8.3 (Name of sub-vote)
	8.4 (Name of sub-vote)
	8.5 (Name of sub-vote)
	8.6 (Name of sub-vote)
	8.7 (Name of sub-vote)
	8.8 (Name of sub-vote)
	8.9 (Name of sub-vote)
	8.10 (Name of sub-vote)
	<b>Vote 9 - (NAME OF VOTE 9)</b>
	9.1 (Name of sub-vote)
	9.2 (Name of sub-vote)
	9.3 (Name of sub-vote)
	9.4 (Name of sub-vote)
	9.5 (Name of sub-vote)
	9.6 (Name of sub-vote)
	9.7 (Name of sub-vote)
	9.8 (Name of sub-vote)
	9.9 (Name of sub-vote)
	9.10 (Name of sub-vote)
	<b>Vote 10 - (NAME OF VOTE 10)</b>
	10.1 (Name of sub-vote)
	10.2 (Name of sub-vote)
	10.3 (Name of sub-vote)
	10.4 (Name of sub-vote)
	10.5 (Name of sub-vote)
	10.6 (Name of sub-vote)
	10.7 (Name of sub-vote)
	10.8 (Name of sub-vote)
	10.9 (Name of sub-vote)
	10.10 (Name of sub-vote)
	<b>Vote 11 - (NAME OF VOTE 11)</b>
	11.1 (Name of sub-vote)
	11.2 (Name of sub-vote)
	11.3 (Name of sub-vote)
	11.4 (Name of sub-vote)
	11.5 (Name of sub-vote)
	11.6 (Name of sub-vote)
	11.7 (Name of sub-vote)
	11.8 (Name of sub-vote)
	11.9 (Name of sub-vote)
	11.10 (Name of sub-vote)
	<b>Vote 12 - (NAME OF VOTE 12)</b>
	12.1 (Name of sub-vote)
	12.2 (Name of sub-vote)
	12.3 (Name of sub-vote)
	12.4 (Name of sub-vote)
	12.5 (Name of sub-vote)
	12.6 (Name of sub-vote)
	12.7 (Name of sub-vote)
	12.8 (Name of sub-vote)
	12.9 (Name of sub-vote)
	12.10 (Name of sub-vote)
	<b>Vote 13 - (NAME OF VOTE 13)</b>
	13.1 (Name of sub-vote)
	13.2 (Name of sub-vote)
	13.3 (Name of sub-vote)
	13.4 (Name of sub-vote)
	13.5 (Name of sub-vote)
	13.6 (Name of sub-vote)
	13.7 (Name of sub-vote)
	13.8 (Name of sub-vote)
	13.9 (Name of sub-vote)
	13.10 (Name of sub-vote)
	<b>Vote 14 - (NAME OF VOTE 14)</b>
	14.1 (Name of sub-vote)
	14.2 (Name of sub-vote)
	14.3 (Name of sub-vote)
	14.4 (Name of sub-vote)
	14.5 (Name of sub-vote)
	14.6 (Name of sub-vote)
	14.7 (Name of sub-vote)
	14.8 (Name of sub-vote)
	14.9 (Name of sub-vote)
	14.10 (Name of sub-vote)
	<b>Vote 15 - (NAME OF VOTE 15)</b>
	15.1 (Name of sub-vote)
	15.2 (Name of sub-vote)
	15.3 (Name of sub-vote)
	15.4 (Name of sub-vote)
	15.5 (Name of sub-vote)
	15.6 (Name of sub-vote)
	15.7 (Name of sub-vote)
	15.8 (Name of sub-vote)
	15.9 (Name of sub-vote)
	15.10 (Name of sub-vote)

**DC45 John Taolo Gaetsewe - Contact Information**

**A. GENERAL INFORMATION**

<b>Municipality</b>	<b>DC45 John Taolo Gaetsewe</b>
<b>Grade</b>	<b>Medium</b>
<b>Province</b>	<b>NC NORTHERN CAPE</b>
<b>Web Address</b>	<b>www.taologaetsewe.gov.za</b>
<b>e-mail Address</b>	

Set name on 'Instructions' sheet

*1 Grade in terms of the Remuneration of Public Office Bearers Act.*

**B. CONTACT INFORMATION**

**Postal address:**

P.O. Box	P.O BOX 1480
City / Town	KURUMAN
Postal Code	8460

**Street address**

Building	John Taolo Gaetsewe District
Street No. & Name	4 Federale Mynbou Str
City / Town	Kuruman
Postal Code	8460

**General Contacts**

Telephone number	
Fax number	

**C. POLITICAL LEADERSHIP**

**Speaker:**

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

**Secretary/PA to the Speaker:**

ID Number	610922 0819 083
Title	Mrs
Name	Maleka K.S
Telephone number	053 712 8790
Cell number	082 477 0947
Fax number	053 712 2502
E-mail address	speakersec@taologaetsewe.gov.za

**Mayor/Executive Mayor:**

ID Number	810313 0613 088
Title	Ms
Name	Mogatle Q
Telephone number	053 712 8700
Cell number	071 382 0159
Fax number	053 712 2502
E-mail address	speakersec@taologaetsewe.gov.za

**Secretary/PA to the Mayor/Executive Mayor:**

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

**Deputy Mayor/Executive Mayor:**

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

**Secretary/PA to the Deputy Mayor/Executive Mayor:**

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

**D. MANAGEMENT LEADERSHIP**

**Municipal Manager:**

ID Number	7301165489084
Title	Mr
Name	D H Hamphry
Telephone number	053 712 8731
Cell number	079 602 3339
Fax number	053 712 2502
E-mail address	

**Secretary/PA to the Municipal Manager:**

ID Number	810313 0352 085
Title	Mrs
Name	Tongwane T
Telephone number	053 712 8731
Cell number	078 296 3046
Fax number	053 712 2502
E-mail address	mmsec@taologaetsewe.gov.za

**Chief Financial Officer**

ID Number	790208 0478 084
Title	Mrs
Name	Moroane GP
Telephone number	053 712 8770
Cell number	083 462 2164
Fax number	053 712 2502
E-mail address	<a href="mailto:cfo@taologaetsewe.gov.za">cfo@taologaetsewe.gov.za</a>

**Secretary/PA to the Chief Financial Officer**

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number	7203200015082	ID Number	8801290627085
Title	Mrs	Title	Ms
Name	E Chadinah	Name	LL Shupu
Telephone number	0537128779	Telephone number	0537128717
Cell number	0760982091	Cell number	0837907283
Fax number	053 712 2502	Fax number	053 712 2502
E-mail address	<a href="mailto:chadinhae@taolgaetsewe.gov.za">chadinhae@taolgaetsewe.gov.za</a>	E-mail address	<a href="mailto:shupul@taolgaetsewe.go.za">shupul@taolgaetsewe.go.za</a>
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	



DC45 John Taolo Gaetsewe - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		65 869	-	-	-	-	-	513	513	66 382	-	-
Executive and council		16 101	-	-	-	-	-	51	51	16 152	-	-
Finance and administration		47 054	-	-	-	-	-	2 967	2 967	50 021	-	-
Internal audit		2 714	-	-	-	-	-	(2 504)	(2 504)	210	-	-
<b>Community and public safety</b>		21 892	-	-	-	-	-	(240)	(240)	21 652	-	-
Community and social services		7 986	-	-	-	-	-	(427)	(427)	7 558	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		5 897	-	-	-	-	-	598	598	6 495	-	-
Health		8 009	-	-	-	-	-	(410)	(410)	7 599	-	-
<b>Economic and environmental services</b>		19 334	-	-	-	-	-	(1 149)	(1 149)	18 185	-	-
Planning and development		19 334	-	-	-	-	-	(1 149)	(1 149)	18 185	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	107 095	-	-	-	-	-	(876)	(876)	106 219	-	-
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		67 164	-	-	-	-	-	3 048	3 048	70 211	-	-
Executive and council		15 142	-	-	-	-	-	(38)	(38)	15 104	-	-
Finance and administration		47 513	-	-	-	-	-	3 796	3 796	51 310	-	-
Internal audit		4 509	-	-	-	-	-	(710)	(710)	3 798	-	-
<b>Community and public safety</b>		19 885	-	-	-	-	-	(2 929)	(2 929)	16 956	-	-
Community and social services		6 107	-	-	-	-	-	(970)	(970)	5 137	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		4 747	-	-	-	-	-	408	408	5 155	-	-
Health		9 031	-	-	-	-	-	(2 367)	(2 367)	6 664	-	-
<b>Economic and environmental services</b>		19 428	-	-	-	-	-	(432)	(432)	18 996	-	-
Planning and development		19 428	-	-	-	-	-	(432)	(432)	18 996	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	106 477	-	-	-	-	-	(314)	(314)	106 163	-	-
<b>Surplus/ (Deficit) for the year</b>		618	-	-	-	-	-	(562)	(562)	56	-	-

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjsts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC45 John Taolo Gaetsewe - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Bu			
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital
R thousand	1	A	5 A1	6 B	7 C
<b>Revenue - Functional</b>					
<b>Municipal governance and administration</b>		<b>65 869</b>	-	-	-
Executive and council		16 101	-	-	-
<i>Mayor and Council</i>		8 556	-	-	-
<i>Municipal Manager, Town Secretary and Chief Executive</i>		7 545	-	-	-
Finance and administration		47 054	-	-	-
<i>Administrative and Corporate Support</i>		11 573	-	-	-
<i>Asset Management</i>		-	-	-	-
<i>Finance</i>		23 060	-	-	-
<i>Fleet Management</i>		-	-	-	-
<i>Human Resources</i>		3 344	-	-	-
<i>Information Technology</i>		4 168	-	-	-
<i>Legal Services</i>		1 332	-	-	-
<i>Marketing, Customer Relations, Publicity and Media Co-</i>		-	-	-	-
<i>Property Services</i>		-	-	-	-
<i>Risk Management</i>		247	-	-	-
<i>Security Services</i>		-	-	-	-
<i>Supply Chain Management</i>		3 329	-	-	-
<i>Valuation Service</i>		-	-	-	-
Internal audit		2 714	-	-	-
<i>Governance Function</i>		2 714	-	-	-
<b>Community and public safety</b>		<b>21 892</b>	-	-	-
Community and social services		<b>7 986</b>	-	-	-
<i>Aged Care</i>		-	-	-	-
<i>Agricultural</i>		-	-	-	-
<i>Animal Care and Diseases</i>		-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		-	-	-	-
<i>Child Care Facilities</i>		-	-	-	-
<i>Community Halls and Facilities</i>		-	-	-	-
<i>Consumer Protection</i>		-	-	-	-
<i>Cultural Matters</i>		-	-	-	-
<i>Disaster Management</i>		5 484	-	-	-
<i>Education</i>		-	-	-	-
<i>Indigenous and Customary Law</i>		-	-	-	-
<i>Industrial Promotion</i>		-	-	-	-
<i>Language Policy</i>		-	-	-	-
<i>Libraries and Archives</i>		2 502	-	-	-
<i>Literacy Programmes</i>		-	-	-	-
<i>Media Services</i>		-	-	-	-
<i>Museums and Art Galleries</i>		-	-	-	-
<i>Population Development</i>		-	-	-	-
<i>Provincial Cultural Matters</i>		-	-	-	-
<i>Theatres</i>		-	-	-	-
<i>Zoo's</i>		-	-	-	-
Sport and recreation		-	-	-	-
<i>Beaches and Jetties</i>		-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-
<i>Community Parks (including Nurseries)</i>		-	-	-	-



<i>Recreational Facilities</i>	-	-	-	-
<i>Sports Grounds and Stadiums</i>	-	-	-	-
Public safety	-	-	-	-
<i>Civil Defence</i>	-	-	-	-
<i>Cleansing</i>	-	-	-	-
<i>Control of Public Nuisances</i>	-	-	-	-
<i>Fencing and Fences</i>	-	-	-	-
<i>Fire Fighting and Protection</i>	-	-	-	-
<i>Licensing and Control of Animals</i>	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>	-	-	-	-
<i>Pounds</i>	-	-	-	-
Housing	<b>5 897</b>	-	-	-
<i>Housing</i>	5 897	-	-	-
<i>Informal Settlements</i>	-	-	-	-
Health	<b>8 009</b>	-	-	-
<i>Ambulance</i>	-	-	-	-
<i>Health Services</i>	8 009	-	-	-
<i>Laboratory Services</i>	-	-	-	-
<i>Food Control</i>	-	-	-	-
<i>Health Surveillance and Prevention of Communicable</i>	-	-	-	-
<i>Vector Control</i>	-	-	-	-
<i>Chemical Safety</i>	-	-	-	-
<b>Economic and environmental services</b>	<b>19 334</b>	-	-	-
Planning and development	<b>19 334</b>	-	-	-
<i>Billboards</i>	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	3 686	-	-	-
<i>Central City Improvement District</i>	-	-	-	-
<i>Development Facilitation</i>	1 738	-	-	-
<i>Economic Development/Planning</i>	2 133	-	-	-
<i>Regional Planning and Development</i>	2 309	-	-	-
<i>Town Planning, Building Regulations and Enforcement,</i>	-	-	-	-
<i>Project Management Unit</i>	9 468	-	-	-
<i>Provincial Planning</i>	-	-	-	-
<i>Support to Local Municipalities</i>	-	-	-	-
Road transport	-	-	-	-
<i>Public Transport</i>	-	-	-	-
<i>Road and Traffic Regulation</i>	-	-	-	-
<i>Roads</i>	-	-	-	-
<i>Taxi Ranks</i>	-	-	-	-
Environmental protection	-	-	-	-
<i>Biodiversity and Landscape</i>	-	-	-	-
<i>Coastal Protection</i>	-	-	-	-
<i>Indigenous Forests</i>	-	-	-	-
<i>Nature Conservation</i>	-	-	-	-
<i>Pollution Control</i>	-	-	-	-
<i>Soil Conservation</i>	-	-	-	-
<b>Trading services</b>	-	-	-	-
Energy sources	-	-	-	-
<i>Electricity</i>	-	-	-	-
<i>Street Lighting and Signal Systems</i>	-	-	-	-
<i>Nonelectric Energy</i>	-	-	-	-
Water management	-	-	-	-
<i>Water Treatment</i>	-	-	-	-
<i>Water Distribution</i>	-	-	-	-
<i>Water Storage</i>	-	-	-	-

Waste water management	-	-	-	-
<i>Public Toilets</i>	-	-	-	-
<i>Sewerage</i>	-	-	-	-
<i>Storm Water Management</i>	-	-	-	-
<i>Waste Water Treatment</i>	-	-	-	-
Waste management	-	-	-	-
<i>Recycling</i>	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>	-	-	-	-
<i>Solid Waste Removal</i>	-	-	-	-
<i>Street Cleaning</i>	-	-	-	-
<b>Other</b>	-	-	-	-
Abattoirs	-	-	-	-
Air Transport	-	-	-	-
Forestry	-	-	-	-
Licensing and Regulation	-	-	-	-
Markets	-	-	-	-
Tourism	-	-	-	-
<b>Total Revenue - Functional</b>	<b>107 095</b>	-	-	-
<b>Expenditure - Functional</b>				
<b><i>Municipal governance and administration</i></b>	<b>67 164</b>	-	-	-
Executive and council	15 142	-	-	-
<i>Mayor and Council</i>	4 887	-	-	-
<i>Municipal Manager, Town Secretary and Chief Executive</i>	10 255	-	-	-
Finance and administration	47 513	-	-	-
<i>Administrative and Corporate Support</i>	13 806	-	-	-
<i>Asset Management</i>	7 082	-	-	-
<i>Finance</i>	14 469	-	-	-
<i>Fleet Management</i>	-	-	-	-
<i>Human Resources</i>	3 505	-	-	-
<i>Information Technology</i>	3 508	-	-	-
<i>Legal Services</i>	750	-	-	-
<i>Marketing, Customer Relations, Publicity and Media Co-</i>	-	-	-	-
<i>Property Services</i>	-	-	-	-
<i>Risk Management</i>	-	-	-	-
<i>Security Services</i>	-	-	-	-
<i>Supply Chain Management</i>	4 394	-	-	-
<i>Valuation Service</i>	-	-	-	-
Internal audit	4 509	-	-	-
<i>Governance Function</i>	4 509	-	-	-
<b><i>Community and public safety</i></b>	<b>19 885</b>	-	-	-
Community and social services	<b>6 107</b>	-	-	-
<i>Aged Care</i>	-	-	-	-
<i>Agricultural</i>	-	-	-	-
<i>Animal Care and Diseases</i>	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	-	-	-	-
<i>Child Care Facilities</i>	-	-	-	-
<i>Community Halls and Facilities</i>	-	-	-	-
<i>Consumer Protection</i>	-	-	-	-
<i>Cultural Matters</i>	-	-	-	-
<i>Disaster Management</i>	6 107	-	-	-
<i>Education</i>	-	-	-	-
<i>Indigenous and Customary Law</i>	-	-	-	-
<i>Industrial Promotion</i>	-	-	-	-
<i>Language Policy</i>	-	-	-	-
<i>Libraries and Archives</i>	-	-	-	-

<i>Literacy Programmes</i>	-	-	-	-
<i>Media Services</i>	-	-	-	-
<i>Museums and Art Galleries</i>	-	-	-	-
<i>Population Development</i>	-	-	-	-
<i>Provincial Cultural Matters</i>	-	-	-	-
<i>Theatres</i>	-	-	-	-
<i>Zoo's</i>	-	-	-	-
Sport and recreation	-	-	-	-
<i>Beaches and Jetties</i>	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>	-	-	-	-
<i>Community Parks (including Nurseries)</i>	-	-	-	-
<i>Recreational Facilities</i>	-	-	-	-
<i>Sports Grounds and Stadiums</i>	-	-	-	-
Public safety	-	-	-	-
<i>Civil Defence</i>	-	-	-	-
<i>Cleansing</i>	-	-	-	-
<i>Control of Public Nuisances</i>	-	-	-	-
<i>Fencing and Fences</i>	-	-	-	-
<i>Fire Fighting and Protection</i>	-	-	-	-
<i>Licensing and Control of Animals</i>	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>	-	-	-	-
<i>Pounds</i>	-	-	-	-
Housing	4 747	-	-	-
<i>Housing</i>	4 747	-	-	-
<i>Informal Settlements</i>	-	-	-	-
Health	9 031	-	-	-
<i>Ambulance</i>	-	-	-	-
<i>Health Services</i>	9 031	-	-	-
<i>Laboratory Services</i>	-	-	-	-
<i>Food Control</i>	-	-	-	-
<i>Health Surveillance and Prevention of Communicable</i>	-	-	-	-
<i>Vector Control</i>	-	-	-	-
<i>Chemical Safety</i>	-	-	-	-
<b>Economic and environmental services</b>	<b>19 428</b>	-	-	-
Planning and development	19 428	-	-	-
<i>Billboards</i>	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	3 100	-	-	-
<i>Central City Improvement District</i>	-	-	-	-
<i>Development Facilitation</i>	3 457	-	-	-
<i>Economic Development/Planning</i>	4 267	-	-	-
<i>Regional Planning and Development</i>	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	-	-	-	-
<i>Project Management Unit</i>	8 603	-	-	-
<i>Provincial Planning</i>	-	-	-	-
<i>Support to Local Municipalities</i>	-	-	-	-
Road transport	-	-	-	-
<i>Public Transport</i>	-	-	-	-
<i>Road and Traffic Regulation</i>	-	-	-	-
<i>Roads</i>	-	-	-	-
<i>Taxi Ranks</i>	-	-	-	-
Environmental protection	-	-	-	-
<i>Biodiversity and Landscape</i>	-	-	-	-
<i>Coastal Protection</i>	-	-	-	-
<i>Indigenous Forests</i>	-	-	-	-

<i>Nature Conservation</i>		-	-	-	-
<i>Pollution Control</i>		-	-	-	-
<i>Soil Conservation</i>		-	-	-	-
<b>Trading services</b>		-	-	-	-
Energy sources		-	-	-	-
<i>Electricity</i>		-	-	-	-
<i>Street Lighting and Signal Systems</i>		-	-	-	-
<i>Nonelectric Energy</i>		-	-	-	-
Water management		-	-	-	-
<i>Water Treatment</i>		-	-	-	-
<i>Water Distribution</i>		-	-	-	-
<i>Water Storage</i>		-	-	-	-
Waste water management		-	-	-	-
<i>Public Toilets</i>		-	-	-	-
<i>Sewerage</i>		-	-	-	-
<i>Storm Water Management</i>		-	-	-	-
<i>Waste Water Treatment</i>		-	-	-	-
Waste management		-	-	-	-
<i>Recycling</i>		-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		-	-	-	-
<i>Solid Waste Removal</i>		-	-	-	-
<i>Street Cleaning</i>		-	-	-	-
<b>Other</b>		-	-	-	-
Abattoirs		-	-	-	-
Air Transport		-	-	-	-
Forestry		-	-	-	-
Licensing and Regulation		-	-	-	-
Markets		-	-	-	-
Tourism		-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>106 477</b>	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>618</b>	-	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Marke

Budget Year 2019/20					Budget Year +1 2020/21	Budget Year +2 2021/22
Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
-	-	513	513	66 382	-	-
-	-	51	51	16 152	-	-
		437	437	8 993	-	-
		(387)	(387)	7 159	-	-
-	-	2 967	2 967	50 021	-	-
		564	564	12 137	-	-
		-	-	-	-	-
		3 039	3 039	26 099	-	-
		-	-	-	-	-
		(171)	(171)	3 173	-	-
		(214)	(214)	3 955	-	-
		(68)	(68)	1 264	-	-
		-	-	-	-	-
		-	-	-	-	-
		(13)	(13)	235	-	-
		-	-	-	-	-
		(171)	(171)	3 159	-	-
		-	-	-	-	-
-	-	(2 504)	(2 504)	210	-	-
		(2 504)	(2 504)	210	-	-
-	-	(240)	(240)	21 652	-	-
-	-	(427)	(427)	7 558	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
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		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		(299)	(299)	5 184	-	-
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		-	-	-	-	-
		(128)	(128)	2 374	-	-
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		-	-	-	-	-
-	-	<b>408</b>	<b>408</b>	<b>5 155</b>	-	-
		408	408	5 155	-	-
		-	-	-	-	-
-	-	<b>(2 367)</b>	<b>(2 367)</b>	<b>6 664</b>	-	-
		-	-	-	-	-
		(2 367)	(2 367)	6 664	-	-
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		-	-	-	-	-
-	-	<b>(432)</b>	<b>(432)</b>	<b>18 996</b>	-	-
-	-	<b>(432)</b>	<b>(432)</b>	<b>18 996</b>	-	-
		-	-	-	-	-
		(438)	(438)	2 662	-	-
		-	-	-	-	-
		(231)	(231)	3 227	-	-
		(6)	(6)	4 261	-	-
		-	-	-	-	-
		-	-	-	-	-
		243	243	8 847	-	-
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-	-	(314)	(314)	106 163	-	-
-	-	(562)	(562)	56	-	-

ts and Tourism - and if used must be supported by footnotes. Nothing else may be

DC45 John Taolo Gaetsewe - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 1 - Executive and Council		16 101	-	-	-	-	-	51	51	16 152	-	-
Vote 2 - Finance and Administration		47 054	-	-	-	-	-	2 967	2 967	50 021	-	-
Vote 3 - Internal Audit		2 714	-	-	-	-	-	(2 504)	(2 504)	210	-	-
Vote 4 - Planning and Development		19 334	-	-	-	-	-	(1 149)	(1 149)	18 185	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		7 986	-	-	-	-	-	(427)	(427)	7 558	-	-
Vote 7 - Housing		5 897	-	-	-	-	-	598	598	6 495	-	-
Vote 8 - Health		8 009	-	-	-	-	-	(410)	(410)	7 599	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>107 095</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(876)</b>	<b>(876)</b>	<b>106 219</b>	<b>-</b>	<b>-</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Executive and Council		15 142	-	-	-	-	-	(38)	(38)	15 104	-	-
Vote 2 - Finance and Administration		47 513	-	-	-	-	-	3 796	3 796	51 310	-	-
Vote 3 - Internal Audit		4 509	-	-	-	-	-	(710)	(710)	3 798	-	-
Vote 4 - Planning and Development		19 428	-	-	-	-	-	(432)	(432)	18 996	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		6 107	-	-	-	-	-	(970)	(970)	5 137	-	-
Vote 7 - Housing		4 747	-	-	-	-	-	408	408	5 155	-	-
Vote 8 - Health		9 031	-	-	-	-	-	(2 367)	(2 367)	6 664	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>106 477</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(314)</b>	<b>(314)</b>	<b>106 163</b>	<b>-</b>	<b>-</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>618</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(562)</b>	<b>(562)</b>	<b>56</b>	<b>-</b>	<b>-</b>









Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	106 477	-	-	-	-	-	-	(314)	(314)	106 163	-
<b>Surplus/ (Deficit) for the year</b>	2	618	-	-	-	-	-	-	(562)	(562)	56	-

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

DC45 John Taolo Gaetsewe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		128	-	-	-	-	-	(40)	(40)	88	-	-
Interest earned - external investments		1 120	-	-	-	-	-	(7)	(7)	1 113	-	-
Interest earned - outstanding debtors		460	-	-	-	-	-	411	411	871	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		101 883	-	-	-	-	-	(632)	(632)	101 251	-	-
Other revenue	2	2 804	-	-	-	-	-	92	92	2 896	-	-
Gains		700	-	-	-	-	-	(700)	(700)	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>107 095</b>	-	-	-	-	-	<b>(876)</b>	<b>(876)</b>	<b>106 219</b>	-	-
<b>Expenditure By Type</b>												
Employee related costs		71 343	-	-	-	-	-	(7 380)	(7 380)	63 964	-	-
Remuneration of councillors		4 837	-	-	-	-	-	(114)	(114)	4 723	-	-
Debt impairment		200	-	-	-	-	-	29	29	229	-	-
Depreciation & asset impairment		3 486	-	-	-	-	-	400	400	3 886	-	-
Finance charges		8	-	-	-	-	-	275	275	283	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		1 692	-	-	-	-	-	(125)	(125)	1 566	-	-
Contracted services		9 793	-	-	-	-	-	3 667	3 667	13 460	-	-
Transfers and subsidies		200	-	-	-	-	-	119	119	319	-	-
Other expenditure		14 918	-	-	-	-	-	2 815	2 815	17 733	-	-
Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>106 477</b>	-	-	-	-	-	<b>(314)</b>	<b>(314)</b>	<b>106 163</b>	-	-
<b>Surplus/(Deficit)</b>		<b>618</b>	-	-	-	-	-	<b>(562)</b>	<b>(562)</b>	<b>56</b>	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>618</b>	-	-	-	-	-	<b>(562)</b>	<b>(562)</b>	<b>56</b>	-	-
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>618</b>	-	-	-	-	-	<b>(562)</b>	<b>(562)</b>	<b>56</b>	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>618</b>	-	-	-	-	-	<b>(562)</b>	<b>(562)</b>	<b>56</b>	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>618</b>	-	-	-	-	-	<b>(562)</b>	<b>(562)</b>	<b>56</b>	-	-

- References**
- Classifications are revenue sources and expenditure type
  - Detail to be provided in Table SB1
  - Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
  - Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
  - Increases of funds approved under MFMA section 31
  - Adjustments approved in accordance with MFMA section 29
  - Adjustments to transfers from National or Provincial Government
  - Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
  - $G = B + C + D + E + F$
  - Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$



DC45 John Taolo Gaetsewe - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2019/20								Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H	+1 2020/21	+2 2021/22
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	223	223	223	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		503	-	-	-	-	-	537	537	1 040	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		115	-	-	-	-	-	(5)	(5)	110	-	-
Vote 7 - Housing		-	-	-	-	-	-	239	239	239	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		618	-	-	-	-	-	994	994	1 613	-	-
<b>Total Capital Expenditure - Vote</b>		618	-	-	-	-	-	994	994	1 613	-	-
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		-	-	-	-	-	-	223	223	223	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	223	223	223	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		115	-	-	-	-	-	234	234	349	-	-
Community and social services		115	-	-	-	-	-	(5)	(5)	110	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	239	239	239	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		503	-	-	-	-	-	537	537	1 040	-	-
Planning and development		503	-	-	-	-	-	537	537	1 040	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	618	-	-	-	-	-	994	994	1 613	-	-
<b>Funded by:</b>												
National Government		503	-	-	-	-	-	537	537	1 040	-	-
Provincial Government		115	-	-	-	-	-	(5)	(5)	110	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	618	-	-	-	-	-	532	532	1 150	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	462	462	462	-	-
<b>Total Capital Funding</b>		618	-	-	-	-	-	994	994	1 613	-	-

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G









Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Capital single-year expenditure sub-total</b>	<b>618</b>	-	-	-	-	-	<b>994</b>	994	1 613	-	-
<b>Total Capital Expenditure</b>	<b>618</b>	-	-	-	-	-	<b>994</b>	994	1 613	-	-	

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

DC45 John Taolo Gaetsewe - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2019/20							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2020/21	+2 2021/22
		A	A1	B	E	F	G	H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>ASSETS</b>										
<b>Current assets</b>										
Cash		2 472	-			(1 146)	(1 146)	1 326	-	-
Call investment deposits	1	7 020	-	-	-	-	-	7 020	-	-
Consumer debtors	1	7 260	-	-	-	-	-	7 260	-	-
Other debtors		1 095	-			(18)	(18)	1 077	-	-
Current portion of long-term receivables		-	-			-	-	-	-	-
Inventory		8 546	-			-	-	8 546	-	-
<b>Total current assets</b>		<b>26 393</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 164)</b>	<b>(1 164)</b>	<b>25 229</b>	<b>-</b>	<b>-</b>
<b>Non current assets</b>										
Long-term receivables		-	-			-	-	-	-	-
Investments		-	-			-	-	-	-	-
Investment property		6 020	-			-	-	6 020	-	-
Investment in Associate		-	-			-	-	-	-	-
Property, plant and equipment	1	73 320	-	-	-	(62)	(62)	73 257	-	-
Biological		4 293	-			-	-	4 293	-	-
Intangible		1 717	-			577	577	2 293	-	-
Other non-current assets		20	-			-	-	20	-	-
<b>Total non current assets</b>		<b>85 369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>514</b>	<b>514</b>	<b>85 883</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>111 762</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(650)</b>	<b>(650)</b>	<b>111 111</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Bank overdraft		-	-			-	-	-	-	-
Borrowing		776	-	-	-	-	-	776	-	-
Consumer deposits		-	-			-	-	-	-	-
Trade and other payables		5 983	-	-	-	0	0	5 983	-	-
Provisions		-	-			-	-	-	-	-
<b>Total current liabilities</b>		<b>6 759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>6 759</b>	<b>-</b>	<b>-</b>
<b>Non current liabilities</b>										
Borrowing	1	1 347	-	-	-	268	268	1 615	-	-
Provisions	1	9 740	-	-	-	-	-	9 740	-	-
<b>Total non current liabilities</b>		<b>11 086</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>268</b>	<b>268</b>	<b>11 354</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>17 845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>268</b>	<b>268</b>	<b>18 113</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS</b>	2	<b>93 917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(919)</b>	<b>(919)</b>	<b>92 998</b>	<b>-</b>	<b>-</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
Accumulated Surplus/(Deficit)		38 530	-	-	-	(919)	(919)	37 612	-	-
Reserves		55 387	-	-	-	-	-	55 387	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>93 917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(919)</b>	<b>(919)</b>	<b>92 998</b>	<b>-</b>	<b>-</b>

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC45 John Taolo Gaetsewe - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		-	-					-	-	-	-	-
Service charges		-	-					-	-	-	-	-
Other revenue		2 345	-					550	550	2 896	-	-
Transfers and Subsidies - Operational	1	101 883	-					2 702	2 702	104 585	-	-
Transfers and Subsidies - Capital	1	-	-					-	-	-	-	-
Interest		-	-					-	-	-	-	-
Dividends		-	-					-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(102 583)	-					102 583	102 583	-	-	-
Finance charges		(8)	-					8	8	-	-	-
Transfers and Grants	1	(200)	-					200	200	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>1 438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106 043</b>	<b>106 043</b>	<b>107 480</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-					-	-	-	-	-
Decrease (increase) in non-current receivables		-	-					-	-	-	-	-
Decrease (increase) in non-current investments		-	-					-	-	-	-	-
<b>Payments</b>												
Capital assets		-	-					-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-					-	-	-	-	-
Borrowing long term/refinancing		-	-					-	-	-	-	-
Increase (decrease) in consumer deposits		-	-					-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		(776)	-					776	776	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(776)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>776</b>	<b>776</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>661</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106 819</b>	<b>106 819</b>	<b>107 480</b>	<b>-</b>	<b>-</b>
Cash/cash equivalents at the year begin:	2	7 870	-					(7 781)	(7 781)	89	-	-
Cash/cash equivalents at the year end:	2	8 531	-					99 038	99 038	107 570	-	-

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$



DC45 John Taolo Gaetsewe - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	8 531	-	-	-	-	-	99 038	99 038	107 570	-	-
Other current investments > 90 days		961	-	-	-	-	-	(100 185)	(100 185)	(99 224)	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>9 492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 146)</b>	<b>(1 146)</b>	<b>8 346</b>	<b>-</b>	<b>-</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	405	-	-	-	-	-	(285)	(285)	120	-	-
Other provisions												
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(285)</b>	<b>(285)</b>	<b>120</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall)</b>		<b>9 087</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(862)</b>	<b>(862)</b>	<b>8 226</b>	<b>-</b>	<b>-</b>

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be explained)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see note 1)

9.  $G = B + C + D + E + F$

10. Adjusted Budget H = (A or A1/2 etc) + G





Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		<b>3 486</b>	-	-	-	-	-	<b>400</b>	<b>13</b>	<b>3 886</b>	-	-
<b>Renewal and upgrading of Existing Assets as % of total capex</b>	100,0%	0,0%								83,9%	0,0%	0,0%
<b>Renewal and upgrading of Existing Assets as % of deprecn"</b>	17,7%	0,0%								34,8%	0,0%	0,0%
<b>R&amp;M as a % of PPE</b>	0,0%	0,0%								0,0%	0,0%	0,0%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>	0,7%	0,0%								1,6%	0,0%	0,0%

References

1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
- 2a. Detail of upgrading of existing assets provided in Table SB18e
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC45 John Taolo Gaetsewe - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3.4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Energy:</b>												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Refuse:</b>												
Removed at least once a week (min.service)												
<i>Minimum Service Level and Above sub-total</i>												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)												
Sanitation (free sanitation service to indigent households) month)												
Refuse (removed once a week for indigent households)												
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>												
<b>Total cost of FBS provided</b>												
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)												
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of free refuse service to indigent households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
<b>Total revenue cost of subsidised services provided</b>												

**References**

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

DC45 John Taolo Gaetsewe - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2019/20										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	+1 2020/21	+2 2021/22
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget		
A	A1	B	C	D	E	F	G	H	I				
<b>R thousands</b>													
<b>REVENUE ITEMS</b>													
<b>Property rates</b>													
Total Property Rates													
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)													
<b>Net Property Rates</b>													
<b>Service charges - electricity revenue</b>													
Total Service charges - electricity revenue													
less Revenue Foregone (in excess of 50 kWh per indigent household per month)													
less Cost of Free Basis Services (50 kWh per indigent household per month)													
<b>Net Service charges - electricity revenue</b>													
<b>Service charges - water revenue</b>													
Total Service charges - water revenue													
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)													
less Cost of Free Basis Services (6 kilolitres per indigent household per month)													
<b>Net Service charges - water revenue</b>													
<b>Service charges - sanitation revenue</b>													
Total Service charges - sanitation revenue													
less Revenue Foregone (in excess of free sanitation service to indigent households)													
less Cost of Free Basis Services (free sanitation service to indigent households)													
<b>Net Service charges - sanitation revenue</b>													
<b>Service charges - refuse revenue</b>													
Total refuse removal revenue													
Total landfill revenue													
less Revenue Foregone (in excess of one removal a week to indigent households)													
less Cost of Free Basis Services (removed once a week to indigent households)													
<b>Net Service charges - refuse revenue</b>													
<b>Other Revenue By Source</b>													
Administrative Handling Fees													
Bad Debts Recovered													
Breakages and Losses Recovered													
Collection Charges													
Commission													
Discounts and Early Settlements													
Incidental Cash Surpluses													
Inspection Fees													
Registration Fees													
Staff Recoveries													
Request for Information													
Insurance Refund								200	200	200			
Sale of Property													
Merchandising, Jobbing and Contracts													
Bursary Repayment								1	1	1			
Recovery Infrastructure Maintenance													
Skills Development Levy Refund	86							(4)	(4)	82			
Arbor City Awards Competition													
Other Revenue	2 718							(105)	(105)	2 613			
<b>Total 'Other' Revenue</b>	1	2 804						92	92	2 896			
<b>EXPENDITURE ITEMS</b>													
<b>Employee related costs</b>													
Basic Salaries and Wages	49 836							(6 136)	(6 136)	43 700			
Pension and UIF Contributions	7 589							(1 349)	(1 349)	6 241			
Medical Aid Contributions	3 866							(1 030)	(1 030)	2 836			
Overtime													
Performance Bonus	3 462							(417)	(417)	3 045			
Motor Vehicle Allowance	1 595							(46)	(46)	1 547			
Cellphone Allowance	247							10	10	257			
Housing Allowances	1 936							(237)	(237)	1 699			
Other benefits and allowances	1 526							(158)	(158)	1 369			
Payments in lieu of leave	778							2 099	2 099	2 877			
Long service awards	268							(104)	(104)	164			
Post-retirement benefit obligations	250							(9)	(9)	241			
<b>sub-total</b>	71 343							(7 380)	(7 380)	63 964			
Less: Employee costs capitalised to PPE													
<b>Total Employee related costs</b>	1	71 343						(7 380)	(7 380)	63 964			
<b>Depreciation &amp; asset impairment</b>													
Depreciation of Property, Plant & Equipment	3 486							60	60	3 546			
Lease amortisation								340	340	340			
Capital asset impairment													
<b>Total Depreciation &amp; asset impairment</b>	1	3 486						400	400	3 886			
<b>Bulk purchases</b>													
Electricity Bulk Purchases													
Water Bulk Purchases													
<b>Total bulk purchases</b>	1												
<b>Transfers and grants</b>													
Cash transfers and grants													
Non-cash transfers and grants													
<b>Total transfers and grants</b>													
<b>Contracted services</b>													
Outsourced Services	1 493							844	844	2 337			
Consultants and Professional Services	6 561							1 980	1 980	8 531			
Contractors	1 748							843	843	2 592			
<b>Total contracted services</b>	9 793							3 667	3 667	13 460			
<b>Other Expenditure By Type</b>													
Collection costs													
Contributions to 'other' provisions													
Consultant fees	2 700							(270)	(270)	2 430			
Audit fees	12 218							3 086	3 086	15 304			
General expenses													
Other Expenditure													
<b>Total Other Expenditure</b>	1	14 918						2 815	2 815	17 733			
<b>by Expenditure Item</b>	14												
Employee related costs													
Other materials													
Contracted Services													
Other Expenditure													
<b>Total Repairs and Maintenance Expenditure</b>	15												

REFERENCES

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be held for)
8. Increases of funds approved under section 21 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjus. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec)
12. G = B + C + D + E + F
13. Adjusted Budget H = (A or A1/2 etc) + G

DC45 John Taolo Gaetsewe - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2019/20									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
<b>ASSETS</b>												
<b>Call investment deposits</b>												
Call deposits		7 020	-					-		7 020	-	-
Other current investments		-	-					-		-	-	-
<b>Total Call investment deposits</b>		<b>7 020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 020</b>	<b>-</b>	<b>-</b>
<b>Consumer debtors</b>												
Consumer debtors		7 260	-					-		7 260	-	-
Less: provision for debt impairment		-	-					-		-	-	-
<b>Total Consumer debtors</b>	1	<b>7 260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 260</b>	<b>-</b>	<b>-</b>
<b>Debt impairment provision</b>												
Balance at the beginning of the year		-	-					-		-	-	-
Contributions to the provision		-	-					-		-	-	-
Bad debts written off		-	-					-		-	-	-
<b>Balance at end of year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (excl. finance leases)		90 393	-					418	418	90 810	-	-
Leases recognised as PPE	2	800	-					-	-	800	-	-
Less: Accumulated depreciation		17 873	-					480	480	18 353	-	-
<b>Total Property, plant &amp; equipment</b>	1	<b>73 320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(62)</b>	<b>(62)</b>	<b>73 257</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>												
<b>Current liabilities - Borrowing</b>												
Short term loans (other than bank overdraft)		1 552	-					852	852	2 405	-	-
Current portion of long-term liabilities		(776)	-					(852)	(852)	(1 629)	-	-
<b>Total Current liabilities - Borrowing</b>		<b>776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>776</b>	<b>-</b>	<b>-</b>
<b>Trade and other payables</b>												
Trade Payables		6 183	-					200	200	6 383	-	-
Other creditors		(200)	-					(200)	(200)	(400)	-	-
Unspent conditional transfers		-	-					-	-	-	-	-
VAT		-	-					-	-	-	-	-
<b>Total Trade and other payables</b>	1	<b>5 983</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>5 983</b>	<b>-</b>	<b>-</b>
<b>Non current liabilities - Borrowing</b>												
Borrowing	3	1 079	-					268	268	1 347	-	-
Finance leases (including PPP asset element)		268	-					-	-	268	-	-
<b>Total Non current liabilities - Borrowing</b>		<b>1 347</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>268</b>	<b>268</b>	<b>1 615</b>	<b>-</b>	<b>-</b>
<b>Provisions - non current</b>												
Retirement benefits		1 997	-					-	-	1 997	-	-
Refuse landfill site rehabilitation		-	-					-	-	-	-	-
Other		7 743	-					-	-	7 743	-	-
<b>Total Provisions - non current</b>		<b>9 740</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 740</b>	<b>-</b>	<b>-</b>
<b>CHANGES IN NET ASSETS</b>												
<b>Accumulated surplus/(Deficit)</b>												
Accumulated surplus/(Deficit) - opening balance		37 912	-					(356)	(356)	37 556	-	-
GRAP adjustments		-	-					-	-	-	-	-
Restated balance		37 912	-					(356)	(356)	37 556	-	-
Surplus/(Deficit)		618	-					(562)	(562)	56	-	-
Transfers to/from Reserves		-	-					-	-	-	-	-
Depreciation offsets		-	-					-	-	-	-	-
Other adjustments		-	-					-	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	1	<b>38 530</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(919)</b>	<b>(919)</b>	<b>37 612</b>	<b>-</b>	<b>-</b>
<b>Reserves</b>												
Housing Development Fund		-	-					-	-	-	-	-
Capital replacement		-	-					-	-	-	-	-
Self-insurance		-	-					-	-	-	-	-
Other reserves		-	-					-	-	-	-	-
Revaluation		55 387	-					-	-	55 387	-	-
<b>Total Reserves</b>	2	<b>55 387</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 387</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>93 917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(919)</b>	<b>(919)</b>	<b>92 998</b>	<b>-</b>	<b>-</b>

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect

10.  $G = B + C + D + E + F$

11. Adjusted Budget H = (A or A1/2 etc) + G

DC45 John Taolo Gaetsewe - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	+1 2020/21 Adjusted Budget	+2 2021/22 Adjusted Budget
<b>Vote 1 - vote name</b>												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
And so on for the rest of the Votes												

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments  $G = B + C + D + E + F$
5. Total Adjusted Budget targets  $H = (A \text{ or } A1/2 \text{ etc}) + G$
6. NOTE - include adjustment by 'exception' (only where amended)



DC45 John Taolo Gaetsewe - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Budget Year 2019/20			Budget Year +1 2020/21	Budget Year +2 2021/22
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Borrowing Management</b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0,7%	0,0%	0,3%	0,0%	0,0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0,0%	0,0%	0,0%	0,0%	0,0%
<b>Safety of Capital</b>									
Gearing	Long Term Borrowing/ Funds & Reserves				2,4%	0,0%	2,9%	0,0%	0,0%
<b>Liquidity</b>									
Current Ratio	Current assets/current liabilities				390,5%	0,0%	373,3%	0,0%	0,0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				390,5%	0,0%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1,4	0,0	1,2	0,0	0,0
<b>Revenue Management</b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				7,8%	0,0%	7,8%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					70,1%	0,0%	5,6%	0,0%	0,0%
<b>Other Indicators</b>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				66,6%	0,0%	60,2%	0,0%	0,0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				0,0%	0,0%	0,0%	0,0%	0,0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				3,3%	0,0%	3,9%	0,0%	0,0%
<b>IDP regulation financial viability indicators</b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				6,8%	0,0%	6,8%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0	0,0

References

1. Consumer debtors > 12 months old are excluded from current assets

Kategori	Sub-kategori	Kode	Uraian	2019		2020		2021		2022	
				Januari	Februari	Januari	Februari	Januari	Februari	Januari	Februari
Berkas Dokumen	Berkas Dokumen	101	Berkas Dokumen	101.01							
				101.02							
				101.03							
				101.04							
Berkas Dokumen	Berkas Dokumen	102	Berkas Dokumen	102.01							
				102.02							
				102.03							
				102.04							
Berkas Dokumen	Berkas Dokumen	103	Berkas Dokumen	103.01							
				103.02							
				103.03							
				103.04							
Berkas Dokumen	Berkas Dokumen	104	Berkas Dokumen	104.01							
				104.02							
				104.03							
				104.04							
Berkas Dokumen	Berkas Dokumen	105	Berkas Dokumen	105.01							
				105.02							
				105.03							
				105.04							
Berkas Dokumen	Berkas Dokumen	106	Berkas Dokumen	106.01							
				106.02							
				106.03							
				106.04							
Berkas Dokumen	Berkas Dokumen	107	Berkas Dokumen	107.01							
				107.02							
				107.03							
				107.04							
Berkas Dokumen	Berkas Dokumen	108	Berkas Dokumen	108.01							
				108.02							
				108.03							
				108.04							
Berkas Dokumen	Berkas Dokumen	109	Berkas Dokumen	109.01							
				109.02							
				109.03							
				109.04							
Berkas Dokumen	Berkas Dokumen	110	Berkas Dokumen	110.01							
				110.02							
				110.03							
				110.04							
Berkas Dokumen	Berkas Dokumen	111	Berkas Dokumen	111.01							
				111.02							
				111.03							
				111.04							
Berkas Dokumen	Berkas Dokumen	112	Berkas Dokumen	112.01							
				112.02							
				112.03							
				112.04							
Berkas Dokumen	Berkas Dokumen	113	Berkas Dokumen	113.01							
				113.02							
				113.03							
				113.04							
Berkas Dokumen	Berkas Dokumen	114	Berkas Dokumen	114.01							
				114.02							
				114.03							
				114.04							
Berkas Dokumen	Berkas Dokumen	115	Berkas Dokumen	115.01							
				115.02							
				115.03							
				115.04							
Berkas Dokumen	Berkas Dokumen	116	Berkas Dokumen	116.01							
				116.02							
				116.03							
				116.04							
Berkas Dokumen	Berkas Dokumen	117	Berkas Dokumen	117.01							
				117.02							
				117.03							
				117.04							
Berkas Dokumen	Berkas Dokumen	118	Berkas Dokumen	118.01							
				118.02							
				118.03							
				118.04							
Berkas Dokumen	Berkas Dokumen	119	Berkas Dokumen	119.01							
				119.02							
				119.03							
				119.04							
Berkas Dokumen	Berkas Dokumen	120	Berkas Dokumen	120.01							
				120.02							
				120.03							
				120.04							
Berkas Dokumen	Berkas Dokumen	121	Berkas Dokumen	121.01							
				121.02							
				121.03							
				121.04							
Berkas Dokumen	Berkas Dokumen	122	Berkas Dokumen	122.01							
				122.02							
				122.03							
				122.04							
Berkas Dokumen	Berkas Dokumen	123	Berkas Dokumen	123.01							
				123.02							
				123.03							
				123.04							
Berkas Dokumen	Berkas Dokumen	124	Berkas Dokumen	124.01							
				124.02							
				124.03							
				124.04							
Berkas Dokumen	Berkas Dokumen	125	Berkas Dokumen	125.01							
				125.02							
				125.03							
				125.04							
Berkas Dokumen	Berkas Dokumen	126	Berkas Dokumen	126.01							
				126.02							
				126.03							
				126.04							
Berkas Dokumen	Berkas Dokumen	127	Berkas Dokumen	127.01							
				127.02							
				127.03							
				127.04							
Berkas Dokumen	Berkas Dokumen	128	Berkas Dokumen	128.01							
				128.02							
				128.03							
				128.04							
Berkas Dokumen	Berkas Dokumen	129	Berkas Dokumen	129.01							
				129.02							
				129.03							
				129.04							
Berkas Dokumen	Berkas Dokumen	130	Berkas Dokumen	130.01							
				130.02							
				130.03							
				130.04							
Berkas Dokumen	Berkas Dokumen	131	Berkas Dokumen	131.01							
				131.02							
				131.03							
				131.04							
Berkas Dokumen	Berkas Dokumen	132	Berkas Dokumen	132.01							
				132.02							
				132.03							
				132.04							
Berkas Dokumen	Berkas Dokumen	133	Berkas Dokumen	133.01							
				133.02							
				133.03							
				133.04							
Berkas Dokumen	Berkas Dokumen	134	Berkas Dokumen	134.01							
				134.02							
				134.03							
				134.04							
Berkas Dokumen	Berkas Dokumen	135	Berkas Dokumen	135.01							
				135.02							
				135.03							
				135.04							
Berkas Dokumen	Berkas Dokumen	136	Berkas Dokumen	136.01							
				136.02							
				136.03							
				136.04							
Berkas Dokumen	Berkas Dokumen	137	Berkas Dokumen	137.01							
				137.02							
				137.03							
				137.04							
Berkas Dokumen	Berkas Dokumen	138	Berkas Dokumen	138.01							
				138.02							
				138.03							
				138.04							
Berkas Dokumen	Berkas Dokumen	139	Berkas Dokumen	139.01							
				139.02							
				139.03							
				139.04							
Berkas Dokumen	Berkas Dokumen	140	Berkas Dokumen	140.01							
				140.02							
				140.03							
				140.04							
Berkas Dokumen	Berkas Dokumen	141	Berkas Dokumen	141.01							
				141.02							
				141.03							
				141.04							
Berkas Dokumen	Berkas Dokumen	142	Berkas Dokumen	142.01							
				142.02							
				142.03							
				142.04							
Berkas Dokumen	Berkas Dokumen	143	Berkas Dokumen	143.01							
				143.02							
				143.03							
				143.04							
Berkas Dokumen	Berkas Dokumen	144	Berkas Dokumen	144.01							
				144.02							
				144.03							
				144.04							
Berkas Dokumen	Berkas Dokumen	145	Berkas Dokumen	145.01							
				145.02							
				145.03							
				145.04							
Berkas Dokumen	Berkas Dokumen	146	Berkas Dokumen	146.01							
				146.02							
				146.03							
				146.04							
Berkas Dokumen	Berkas Dokumen	147	Berkas Dokumen	147.01							

DC45 John Taolo Gaetsewe - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2016/17	2017/18	2018/19	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>										
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b				8 531	-	107 570	-	-
Cash + investments at the yr end less applications - R'000	2	18(1)b				9 087	-	8 226	-	-
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				618	-	56	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%	0,0%	0,0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	69,2%	0,0%	75,1%	0,0%	0,0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				156,1%	0,0%	260,5%	0,0%	0,0%
Capital payments % of capital expenditure	8	18(1)c;19				0,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0,0%	0,0%	0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-100,0%	0,0%
Long term receivables % change - incr(decr)	12	18(1)a							0,0%	0,0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0,0%	0,0%	0,0%	0,0%	0,0%
Asset renewal % of capital budget	14	20(1)(vi)				97,6%	0,0%	82,1%	0,0%	0,0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

DC45 John Taolo Gaetsewe - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2019/20							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Local Government Equitable Share	3						-	-		
							-	-		
							-	-		
Other transfers and grants [insert description]							-	-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
	4						-	-		
Other transfers and grants [insert description]	5						-	-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
<b>Total Operating Transfers and Grants</b>	6	-	-	-	-	-	-	-	-	-
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
							-	-		
							-	-		
Other capital transfers [insert description]							-	-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]							-	-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
<b>Total Capital Transfers and Grants</b>	6	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		-	-	-	-	-	-	-	-	-

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved
- $E = B + C + D$
- Adjusted Budget  $F = (A \text{ or } A1/2 \text{ etc}) + E$

DC45 John Taolo Gaetsewe - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2019/20							Budget Year +1	Budget Year +2
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Local Government Equitable Share										
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-	-	-

- References**
1. Transfers/Grant expenditure must be separately listed for each allocation received
  2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
  3. Increases of funds approved under section 31 MFMA
  4. Adjustments to funding allocations from National or Provincial Government
  5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
  6. E = B + C + D
  7. Adjusted Budget F = (A or A1/2 etc) + E

DC45 John Taolo Gaetsewe - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2019/20							Budget Year +1	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Total operating transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Total capital transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants - CTBM</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

References

- Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
- CTBM = conditions to be met
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E



DC45 John Taolo Gaetsewe - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2019/20										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages		3 850	-					(111)	(111)	3 739	-2.9%	
Pension and UIF Contributions		473	-					(160)	(160)	313	-33.9%	
Medical Aid Contributions		-	-					-	-	-	-	
Motor Vehicle Allowance		-	-					-	-	-	-	
Cellphone Allowance		326	-					59	59	386	18.1%	
Housing Allowances		-	-					-	-	-	-	
Other benefits and allowances		187	-					98	98	285	52.1%	
<b>Sub Total - Councillors</b>		<b>4 837</b>						<b>(114)</b>	<b>(114)</b>	<b>4 723</b>	<b>-2.4%</b>	
<b>% increase</b>			(0)							(0)		
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages		6 338	-					(735)	(735)	5 604	-11.6%	
Pension and UIF Contributions		11	-					-	-	11	0.0%	
Medical Aid Contributions		-	-					-	-	-	-	
Overtime		-	-					-	-	-	-	
Performance Bonus		38	-					380	380	419	997.6%	
Motor Vehicle Allowance		799	-					(11)	(11)	788	-1.3%	
Cellphone Allowance		115	-					-	-	115	0.0%	
Housing Allowances		-	-					-	-	-	-	
Other benefits and allowances		425	-					18	18	443	4.3%	
Payments in lieu of leave		-	-					205	205	#DIV/0!		
Long service awards		7	-					(7)	(7)	-	-	
Post-retirement benefit obligations	5	-	-					-	-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 733</b>						<b>(149)</b>	<b>(149)</b>	<b>7 584</b>	<b>-1.9%</b>	
<b>% increase</b>			(0)							(0)		
<b>Other Municipal Staff</b>												
Basic Salaries and Wages		43 497	-					(5 401)	(5 401)	38 096	-12.4%	
Pension and UIF Contributions		7 579	-					(1 349)	(1 349)	6 230	-17.8%	
Medical Aid Contributions		3 866	-					(1 030)	(1 030)	2 836	-26.6%	
Overtime		-	-					-	-	-	-	
Performance Bonus		3 414	-					(797)	(797)	2 616	-23.4%	
Motor Vehicle Allowance		797	-					(38)	(38)	759	-4.7%	
Cellphone Allowance		132	-					10	10	142	7.6%	
Housing Allowances		1 936	-					(237)	(237)	1 699	-12.3%	
Other benefits and allowances		1 101	-					(176)	(176)	926	-16.0%	
Payments in lieu of leave		778	-					1 893	1 893	2 671	243.4%	
Long service awards		261	-					(97)	(97)	164	-37.2%	
Post-retirement benefit obligations	5	250	-					(9)	(9)	241	-3.7%	
<b>Sub Total - Other Municipal Staff</b>		<b>63 611</b>						<b>(7 231)</b>	<b>(7 231)</b>	<b>56 380</b>	<b>-11.4%</b>	
<b>% increase</b>												
<b>Total Parent Municipality</b>		<b>76 180</b>						<b>(7 494)</b>	<b>(7 494)</b>	<b>68 687</b>	<b>-9.8%</b>	
<b>Board Members of Entities</b>												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Board Fees												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
<b>Sub Total - Board Members of Entities</b>												
<b>% increase</b>												
<b>Senior Managers of Entities</b>												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
<b>Sub Total - Senior Managers of Entities</b>												
<b>% increase</b>												
<b>Other Staff of Entities</b>												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
<b>Sub Total - Other Staff of Entities</b>												
<b>% increase</b>												
<b>Total Municipal Entities</b>												
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>76 180</b>						<b>(7 494)</b>	<b>(7 494)</b>	<b>68 687</b>	<b>-9.8%</b>	
<b>% increase</b>												
<b>TOTAL MANAGERS AND STAFF</b>		<b>71 343</b>						<b>(7 380)</b>	<b>(7 380)</b>	<b>63 964</b>	<b>-10.3%</b>	

**References:**

1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. Must agree to the sub-total appearing on Table C1 (Employee costs)
5. Includes pension payments and employer contributions to medical aid

**Column Definitions:**

- A. The original budget approved by council for the current year
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
7. Increases of funds approved under section 31 MFMA
8. Adjustments approved in accordance with section 29 MFMA
9. Adjustments caused by changes in funding allocations from National or Provincial Government
10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
11. G = B + C + D + E + F
12. Adjusted Budget H = (A or A1/2 etc) + G



DC45 John Taolo Gaetsewe - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue by Vote</b>																
Vote 1 - Executive and Council		7 246	3	5	15	122	4 912	641	641	641	641	641	641	16 152	-	-
Vote 2 - Finance and Administration		20 228	171	172	201	335	13 508	2 568	2 568	2 568	2 568	2 568	2 568	50 021	-	-
Vote 3 - Internal Audit		100	-	430	-	-	66	(64)	(64)	(64)	(64)	(64)	(64)	210	-	-
Vote 4 - Planning and Development		5 214	278	399	260	715	4 539	1 130	1 130	1 130	1 130	1 130	1 130	18 185	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		3 412	-	-	-	-	2 274	312	312	312	312	312	312	7 558	-	-
Vote 7 - Housing		2 674	12	13	26	25	1 792	325	325	325	325	325	325	6 495	-	-
Vote 8 - Health		3 604	-	-	-	-	2 403	265	265	265	265	265	265	7 599	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>42 477</b>	<b>464</b>	<b>1 018</b>	<b>503</b>	<b>1 197</b>	<b>29 494</b>	<b>5 178</b>	<b>5 178</b>	<b>5 178</b>	<b>5 178</b>	<b>5 178</b>	<b>5 178</b>	<b>106 219</b>	<b>-</b>	<b>-</b>
<b>Expenditure by Vote</b>																
Vote 1 - Executive and Council		911	842	1 018	1 490	1 370	1 508	1 328	1 328	1 328	1 328	1 328	1 328	15 104	-	-
Vote 2 - Finance and Administration		3 029	3 374	3 013	2 867	5 796	4 339	4 815	4 815	4 815	4 815	4 815	4 815	51 310	-	-
Vote 3 - Internal Audit		280	284	270	368	532	392	279	279	279	279	279	279	3 798	-	-
Vote 4 - Planning and Development		1 088	1 336	1 294	1 362	2 092	2 278	1 591	1 591	1 591	1 591	1 591	1 591	18 996	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		504	434	443	460	679	668	325	325	325	325	325	325	5 137	-	-
Vote 7 - Housing		399	402	413	414	832	586	352	352	352	352	352	352	5 155	-	-
Vote 8 - Health		607	608	715	630	1 013	900	365	365	365	365	365	365	6 664	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>6 818</b>	<b>7 279</b>	<b>7 166</b>	<b>7 591</b>	<b>12 314</b>	<b>10 671</b>	<b>9 054</b>	<b>9 054</b>	<b>9 054</b>	<b>9 054</b>	<b>9 054</b>	<b>9 054</b>	<b>106 163</b>	<b>-</b>	<b>-</b>
<b>Surplus/ (Deficit)</b>		<b>35 659</b>	<b>(6 815)</b>	<b>(6 148)</b>	<b>(7 088)</b>	<b>(11 117)</b>	<b>18 823</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>56</b>	<b>-</b>	<b>-</b>

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

DC45 John Taolo Gaetsewe - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		27 573	174	607	216	457	18 486	3 145	3 145	3 145	3 145	3 145	3 145	66 382	-	-
Executive and council		7 246	3	5	15	122	4 912	641	641	641	641	641	641	16 152	-	-
Finance and administration		20 228	171	172	201	335	13 508	2 568	2 568	2 568	2 568	2 568	2 568	50 021	-	-
Internal audit		100	-	430	-	-	66	(64)	(64)	(64)	(64)	(64)	(64)	210	-	-
<b>Community and public safety</b>		9 690	12	13	26	25	6 469	903	903	903	903	903	903	21 652	-	-
Community and social services		3 412	-	-	-	-	2 274	312	312	312	312	312	312	7 558	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		2 674	12	13	26	25	1 792	325	325	325	325	325	325	6 495	-	-
Health		3 604	-	-	-	-	2 403	265	265	265	265	265	265	7 599	-	-
<b>Economic and environmental services</b>		5 214	278	399	260	715	4 539	1 130	1 130	1 130	1 130	1 130	1 130	18 185	-	-
Planning and development		5 214	278	399	260	715	4 539	1 130	1 130	1 130	1 130	1 130	1 130	18 185	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		<b>42 477</b>	<b>464</b>	<b>1 018</b>	<b>503</b>	<b>1 197</b>	<b>29 494</b>	<b>5 178</b>	<b>5 178</b>	<b>5 178</b>	<b>5 178</b>	<b>5 178</b>	<b>5 178</b>	<b>106 219</b>	-	-
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		4 220	4 500	4 301	4 725	7 698	6 239	6 422	6 422	6 422	6 422	6 422	6 422	70 211	-	-
Executive and council		911	842	1 018	1 490	1 370	1 508	1 328	1 328	1 328	1 328	1 328	1 328	15 104	-	-
Finance and administration		3 029	3 374	3 013	2 867	5 796	4 339	4 815	4 815	4 815	4 815	4 815	4 815	51 310	-	-
Internal audit		280	284	270	368	532	392	279	279	279	279	279	279	3 798	-	-
<b>Community and public safety</b>		1 510	1 443	1 571	1 505	2 525	2 154	1 041	1 041	1 041	1 041	1 041	1 041	16 956	-	-
Community and social services		504	434	443	460	679	668	325	325	325	325	325	325	5 137	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		399	402	413	414	832	586	352	352	352	352	352	352	5 155	-	-
Health		607	608	715	630	1 013	900	365	365	365	365	365	365	6 664	-	-
<b>Economic and environmental services</b>		1 088	1 336	1 294	1 362	2 092	2 278	1 591	1 591	1 591	1 591	1 591	1 591	18 996	-	-
Planning and development		1 088	1 336	1 294	1 362	2 092	2 278	1 591	1 591	1 591	1 591	1 591	1 591	18 996	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		<b>6 818</b>	<b>7 279</b>	<b>7 166</b>	<b>7 591</b>	<b>12 314</b>	<b>10 671</b>	<b>9 054</b>	<b>9 054</b>	<b>9 054</b>	<b>9 054</b>	<b>9 054</b>	<b>9 054</b>	<b>106 163</b>	-	-
<b>Surplus/ (Deficit) 1.</b>		<b>35 659</b>	<b>(6 815)</b>	<b>(6 148)</b>	<b>(7 088)</b>	<b>(11 117)</b>	<b>18 823</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>56</b>	-	-

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

DC45 John Taolo Gaetsewe - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2019/20											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		11	11	11	12	12	12	3	3	3	3	3	3	88	-	-
Interest earned - external investments		3	44	98	99	232	15	104	104	104	104	104	104	1 113	-	-
Interest earned - outstanding debtors		47	48	48	48	48	49	97	97	97	97	97	97	871	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		42 415	333	432	344	905	29 419	4 567	4 567	4 567	4 567	4 567	4 567	101 251	-	-
Other revenue		0	28	430	-	-	-	406	406	406	406	406	406	2 896	-	-
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>		<b>42 477</b>	<b>464</b>	<b>1 018</b>	<b>503</b>	<b>1 197</b>	<b>29 494</b>	<b>5 178</b>	<b>5 178</b>	<b>5 178</b>	<b>5 178</b>	<b>5 178</b>	<b>5 178</b>	<b>106 219</b>	<b>-</b>	<b>-</b>
<b>Expenditure By Type</b>																
Employee related costs		5 188	5 271	5 290	5 335	8 398	7 387	4 516	4 516	4 516	4 516	4 516	4 516	63 964	-	-
Remuneration of councillors		429	294	295	680	412	398	369	369	369	369	369	369	4 723	-	-
Debt impairment		-	-	-	-	-	-	38	38	38	38	38	38	229	-	-
Depreciation & asset impairment		-	-	-	-	-	-	648	648	648	648	648	648	3 886	-	-
Finance charges		-	0	2	0	1	0	47	47	47	47	47	47	283	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	3	19	44	151	156	199	199	199	199	199	199	1 566	-	-
Contracted services		900	1 031	993	786	1 620	1 330	1 133	1 133	1 133	1 133	1 133	1 133	13 460	-	-
Transfers and subsidies		-	-	81	-	-	-	40	40	40	40	40	40	319	-	-
Other expenditure		300	679	487	747	1 733	1 400	2 065	2 065	2 065	2 065	2 065	2 065	17 733	-	-
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>6 818</b>	<b>7 279</b>	<b>7 166</b>	<b>7 591</b>	<b>12 314</b>	<b>10 671</b>	<b>9 054</b>	<b>9 054</b>	<b>9 054</b>	<b>9 054</b>	<b>9 054</b>	<b>9 054</b>	<b>106 163</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit)</b>		<b>35 659</b>	<b>(6 815)</b>	<b>(6 148)</b>	<b>(7 088)</b>	<b>(11 117)</b>	<b>18 823</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>56</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>35 659</b>	<b>(6 815)</b>	<b>(6 148)</b>	<b>(7 088)</b>	<b>(11 117)</b>	<b>18 823</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>(3 876)</b>	<b>56</b>	<b>-</b>	<b>-</b>

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

DC45 John Taolo Gaetsewe - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2019/20											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Cash Receipts By Source</b>	1															
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Receipts by Source</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Payments by Type</b>																
Employee related costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	(101)	-	-	17	17	17	17	17	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Payments by Type</b>		-	-	-	(101)	-	-	17	17	17	17	17	-	-	-	-
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	-	21	13	-	84	249	249	249	249	249	1 613	-	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		-	-	21	(88)	-	84	266	266	266	266	266	1 613	-	-	-
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		-	-	(21)	88	-	(84)	(266)	(266)	(266)	(266)	(266)	(1 613)	-	-	-
Cash/cash equivalents at the month/year beginning:		-	-	-	(21)	67	67	(17)	(283)	(549)	(815)	(1 081)	(1 347)	-	(1 613)	(1 613)
Cash/cash equivalents at the month/year end:		-	-	(21)	67	67	(17)	(283)	(549)	(815)	(1 081)	(1 347)	(1 613)	(1 613)	(1 613)	(1 613)

DC45 John Taolo Gaetsewe - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2019/20											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Multi-year expenditure appropriation</b>	1															
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure appropriation</b>																
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	21	-	-	-	34	34	34	34	34	34	223	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	68	162	162	162	162	162	162	1 040	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		-	-	-	13	-	16	13	13	13	13	13	13	110	-	-
Vote 7 - Housing		-	-	-	-	-	-	40	40	40	40	40	40	239	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	3	-	-	21	13	-	84	249	249	249	249	249	249	1 613	-	-
<b>Total Capital Expenditure</b>	2	-	-	21	13	-	84	249	249	249	249	249	249	1 613	-	-

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

DC45 John Taolo Gaetsewe - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2019/20											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Capital Expenditure - Functional</b>																
<b>Governance and administration</b>		-	-	21	-	-	-	34	34	34	34	34	34	223	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	21	-	-	-	34	34	34	34	34	34	223	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	13	-	16	53	53	53	53	53	53	349	-	-
Community and social services		-	-	-	13	-	16	13	13	13	13	13	13	110	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	40	40	40	40	40	40	239	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	68	162	162	162	162	162	162	1 040	-	-
Planning and development		-	-	-	-	-	68	162	162	162	162	162	162	1 040	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>		-	-	21	13	-	84	249	249	249	249	249	249	1 613	-	-

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement







Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	443	-	-	-	-	-	532	532	975	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	443	-	-	-	-	-	532	532	975	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	443	-	-	-	-	-	532	532	975	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	60	-	-	-	-	-	207	207	267	-	-	-
Computer Equipment	60	-	-	-	-	-	207	207	267	-	-	-
<b>Furniture and Office Equipment</b>	100	-	-	-	-	-	(18)	(18)	82	-	-	-
Furniture and Office Equipment	100	-	-	-	-	-	(18)	(18)	82	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	603	-	-	-	-	721	721	1 324	-	-	-

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

check balance



Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure to be</b>	1	-	-	-	-	-	-	-	-	-	-	-

**References**

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note:)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

check balance

DC45 John Taolo Gaetsewe - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2020/21 Adjusted Budget	+2 2021/22 Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Depreciation by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	167	167	167	-	-
Community Facilities		-	-	-	-	-	-	167	167	167	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	167	167	167	-	-

Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	1 160	-	-	-	-	-	119	119	1 279	-	-	-
Operational Buildings	1 160	-	-	-	-	-	119	119	1 279	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	1 100	-	-	-	-	-	147	147	1 247	-	-	-
Workshops	60	-	-	-	-	-	(28)	(28)	32	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	340	340	340	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	340	340	340	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	340	340	340	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	1 000	-	-	-	-	-	631	631	1 631	-	-	-
Computer Equipment	1 000	-	-	-	-	-	631	631	1 631	-	-	-
<b>Furniture and Office Equipment</b>	376	-	-	-	-	-	(376)	(376)	-	-	-	-
Furniture and Office Equipment	376	-	-	-	-	-	(376)	(376)	-	-	-	-
<b>Machinery and Equipment</b>	250	-	-	-	-	-	(232)	(232)	18	-	-	-
Machinery and Equipment	250	-	-	-	-	-	(232)	(232)	18	-	-	-
<b>Transport Assets</b>	700	-	-	-	-	-	(249)	(249)	451	-	-	-
Transport Assets	700	-	-	-	-	-	(249)	(249)	451	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	1	3 486	-	-	-	-	400	400	3 886	-	-	-

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note):

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1/2 etc) + G

check balance



Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	5	-	-	-	-	-	-	-	5	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	5	-	-	-	-	-	-	-	5	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	5	-	-	-	-	-	-	-	5	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	10	-	-	-	-	-	13	13	23	-	-	-
Computer Equipment	10	-	-	-	-	-	13	13	23	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets to be adjusted</b>	1	15	-	-	-	-	13	13	28	-	-	-

**References**

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

check balance

DC45 John Taolo Gaetsewe - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

R thousands	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework						
													Budget Year 2019/20		Budget Year +1 2020/21		Budget Year +2 2021/22		
													Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
	<b>Parent municipality:</b> <i>List all capital projects grouped by Function</i>																		
	<b>Entities:</b> <i>List all capital projects grouped by Municipal Entity</i>																		
	<b>Entity Name</b> <i>Project name</i>																		

References  
 List all projects where approved budgets have been adjusted  
 Refer MFMA s30  
 Asset class as per table B9 and asset sub-class as per table SB18  
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.  
 Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13  
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002\_00002)



DC45 John Taolo Gaetsewe - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22	
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>													
<b>Revenue By Municipal Entity</b>													
Entity 1 total revenue									-	-			
Entity 2 total revenue									-	-			
Entity 3 (etc) total revenue									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure By Municipal Entity</b>													
Entity 1 total operating expenditure									-	-			
Entity 2 total operating expenditure									-	-			
Entity 3 etc. total operating expenditure									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure By Municipal Entity</b>													
Entity 1 total capital expenditure									-	-			
Entity 2 total capital expenditure									-	-			
Entity 3 etc. total capital expenditure									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
<b>Total Capital Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (I) = (A or A1/2 etc) + H

# Municipal adjustments budgets & supporting tables

mSCOA Version 6.4

[Click for Instructions!](#)

**Accountability**

**Transparency**

**Information &  
service delivery**



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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## Preparation Instructions

Municipality Name:

CFO Name:

Tel:  Fax:

E-Mail:

Date of Adjustments Budget

MTREF:

Budget Year: 2021/22

Does this municipality have Entities?

If YES: Identify type of report:

## Name Votes & Sub-Votes

### Printing Instructions

#### Showing / Hiding Columns

#### Showing / Clearing Highlights

### Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

Organisational Structure Votes	Complete Votes & Sub-Votes
<b>Vote 1 - Executive and Council</b>	<b>Vote 1 - Executive and Council</b>
Vote 2 - Finance and Administration	1.1 Mayor and Council
Vote 3 - Internal Audit	1.2 Municipal Manager, Town Secretary and Chief Executive
Vote 4 - Planning and Development	1.3 (Name of sub-vote)
Vote 5 - Public Safety	1.4 (Name of sub-vote)
Vote 6 - Community and Social Services	1.5 (Name of sub-vote)
Vote 7 - Housing	1.6 (Name of sub-vote)
Vote 8 - Health	1.7 (Name of sub-vote)
Vote 9 - (NAME OF VOTE 9)	1.8 (Name of sub-vote)
Vote 10 - (NAME OF VOTE 10)	1.9 (Name of sub-vote)
Vote 11 - (NAME OF VOTE 11)	1.10 (Name of sub-vote)
Vote 12 - (NAME OF VOTE 12)	<b>Vote 2 - Finance and Administration</b>
Vote 13 - (NAME OF VOTE 13)	2.1 Asset Management
Vote 14 - (NAME OF VOTE 14)	2.2 Administrative and Corporate Support
Vote 15 - (NAME OF VOTE 15)	2.3 Finance
	2.4 Human Resources
	2.5 Information Technology
	2.6 Legal Services
	2.7 Risk Management
	2.8 Supply Chain Management
	2.9 (Name of sub-vote)
	2.10 (Name of sub-vote)
	<b>Vote 3 - Internal Audit</b>
	3.1 Governance Function
	3.2 (Name of sub-vote)
	3.3 (Name of sub-vote)
	3.4 (Name of sub-vote)
	3.5 (Name of sub-vote)
	3.6 (Name of sub-vote)
	3.7 (Name of sub-vote)
	3.8 (Name of sub-vote)
	3.9 (Name of sub-vote)
	3.10 (Name of sub-vote)
	<b>Vote 4 - Planning and Development</b>
	4.1 Corporate Wide Strategic Planning (IDPs, LEDIs)
	4.2 Development Facilitation
	4.3 Economic Development/Planning
	4.4 Regional Planning and Development
	4.5 Project Management Unit
	4.6 (Name of sub-vote)
	4.7 (Name of sub-vote)
	4.8 (Name of sub-vote)
	4.9 (Name of sub-vote)
	4.10 (Name of sub-vote)
	<b>Vote 5 - Public Safety</b>
	5.1 Fire Fighting and Protection
	5.2 (Name of sub-vote)
	5.3 (Name of sub-vote)
	5.4 (Name of sub-vote)
	5.5 (Name of sub-vote)
	5.6 (Name of sub-vote)
	5.7 (Name of sub-vote)
	5.8 (Name of sub-vote)
	5.9 (Name of sub-vote)
	5.10 (Name of sub-vote)
	<b>Vote 6 - Community and Social Services</b>
	6.1 Disaster Management
	6.2 Libraries and Archives
	6.3 (Name of sub-vote)
	6.4 (Name of sub-vote)
	6.5 (Name of sub-vote)
	6.6 (Name of sub-vote)
	6.7 (Name of sub-vote)
	6.8 (Name of sub-vote)
	6.9 (Name of sub-vote)
	6.10 (Name of sub-vote)
	<b>Vote 7 - Housing</b>
	7.1 Housing
	7.2 (Name of sub-vote)
	7.3 (Name of sub-vote)
	7.4 (Name of sub-vote)
	7.5 (Name of sub-vote)
	7.6 (Name of sub-vote)
	7.7 (Name of sub-vote)
	7.8 (Name of sub-vote)
	7.9 (Name of sub-vote)
	7.10 (Name of sub-vote)
	<b>Vote 8 - Health</b>
	8.1 Health Services
	8.2 (Name of sub-vote)
	8.3 (Name of sub-vote)
	8.4 (Name of sub-vote)
	8.5 (Name of sub-vote)
	8.6 (Name of sub-vote)
	8.7 (Name of sub-vote)
	8.8 (Name of sub-vote)
	8.9 (Name of sub-vote)
	8.10 (Name of sub-vote)
	<b>Vote 9 - (NAME OF VOTE 9)</b>
	9.1 (Name of sub-vote)
	9.2 (Name of sub-vote)
	9.3 (Name of sub-vote)
	9.4 (Name of sub-vote)
	9.5 (Name of sub-vote)
	9.6 (Name of sub-vote)
	9.7 (Name of sub-vote)
	9.8 (Name of sub-vote)
	9.9 (Name of sub-vote)
	9.10 (Name of sub-vote)
	<b>Vote 10 - (NAME OF VOTE 10)</b>
	10.1 (Name of sub-vote)
	10.2 (Name of sub-vote)
	10.3 (Name of sub-vote)
	10.4 (Name of sub-vote)
	10.5 (Name of sub-vote)
	10.6 (Name of sub-vote)
	10.7 (Name of sub-vote)
	10.8 (Name of sub-vote)
	10.9 (Name of sub-vote)
	10.10 (Name of sub-vote)
	<b>Vote 11 - (NAME OF VOTE 11)</b>
	11.1 (Name of sub-vote)
	11.2 (Name of sub-vote)
	11.3 (Name of sub-vote)
	11.4 (Name of sub-vote)
	11.5 (Name of sub-vote)
	11.6 (Name of sub-vote)
	11.7 (Name of sub-vote)
	11.8 (Name of sub-vote)
	11.9 (Name of sub-vote)
	11.10 (Name of sub-vote)
	<b>Vote 12 - (NAME OF VOTE 12)</b>
	12.1 (Name of sub-vote)
	12.2 (Name of sub-vote)
	12.3 (Name of sub-vote)
	12.4 (Name of sub-vote)
	12.5 (Name of sub-vote)
	12.6 (Name of sub-vote)
	12.7 (Name of sub-vote)
	12.8 (Name of sub-vote)
	12.9 (Name of sub-vote)
	12.10 (Name of sub-vote)
	<b>Vote 13 - (NAME OF VOTE 13)</b>
	13.1 (Name of sub-vote)
	13.2 (Name of sub-vote)
	13.3 (Name of sub-vote)
	13.4 (Name of sub-vote)
	13.5 (Name of sub-vote)
	13.6 (Name of sub-vote)
	13.7 (Name of sub-vote)
	13.8 (Name of sub-vote)
	13.9 (Name of sub-vote)
	13.10 (Name of sub-vote)
	<b>Vote 14 - (NAME OF VOTE 14)</b>
	14.1 (Name of sub-vote)
	14.2 (Name of sub-vote)
	14.3 (Name of sub-vote)
	14.4 (Name of sub-vote)
	14.5 (Name of sub-vote)
	14.6 (Name of sub-vote)
	14.7 (Name of sub-vote)
	14.8 (Name of sub-vote)
	14.9 (Name of sub-vote)
	14.10 (Name of sub-vote)
	<b>Vote 15 - (NAME OF VOTE 15)</b>
	15.1 (Name of sub-vote)
	15.2 (Name of sub-vote)
	15.3 (Name of sub-vote)
	15.4 (Name of sub-vote)
	15.5 (Name of sub-vote)
	15.6 (Name of sub-vote)
	15.7 (Name of sub-vote)
	15.8 (Name of sub-vote)
	15.9 (Name of sub-vote)
	15.10 (Name of sub-vote)

**DC45 John Taolo Gaetsewe - Contact Information**

**A. GENERAL INFORMATION**

<b>Municipality</b>	<b>DC45 John Taolo Gaetsewe</b>
<b>Grade</b>	<b>Medium</b>
<b>Province</b>	<b>NC NORTHERN CAPE</b>
<b>Web Address</b>	<a href="http://www.taologaetsewe.gov.za">www.taologaetsewe.gov.za</a>
<b>e-mail Address</b>	

Set name on 'Instructions' sheet

*1 Grade in terms of the Remuneration of Public Office Bearers Act.*

**B. CONTACT INFORMATION**

<b>Postal address:</b>	
P.O. Box	P O BOX 1480
City / Town	Kuruman
Postal Code	8460
<b>Street address</b>	
Building	John Taolo Gaetsewe District
Street No. & Name	4 Federale Mynbou Street
City / Town	Kuruman
Postal Code	8460
<b>General Contacts</b>	
Telephone number	537 128 700
Fax number	537 122 502

**C. POLITICAL LEADERSHIP**

<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
ID Number	7007275997086	ID Number	
Title	Mr	Title	
Name	Aiseng IE	Name	
Telephone number	053 712 8700	Telephone number	
Cell number	609213239	Cell number	
Fax number	053 712 2502	Fax number	
E-mail address	<a href="mailto:speakersec@taologaetsewe.gov.za">speakersec@taologaetsewe.gov.za</a>	E-mail address	
<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
ID Number	8103130613088	ID Number	
Title	Ms	Title	
Name	Mogatle Q	Name	
Telephone number	053 712 8700	Telephone number	
Cell number		Cell number	
Fax number	053 712 2502	Fax number	
E-mail address		E-mail address	
<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

**D. MANAGEMENT LEADERSHIP**

<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
ID Number	730116 5489 084	ID Number	810313 0352 085
Title	Mr	Title	Mrs
Name	D H Molaole	Name	Tongwane T
Telephone number	053 712 8731	Telephone number	053 712 8731
Cell number	079 602 3339	Cell number	078 296 3046
Fax number	053 712 2502	Fax number	053 712 2502
E-mail address	<a href="mailto:mm@taologaetsewe.gov.za">mm@taologaetsewe.gov.za</a>	E-mail address	<a href="mailto:mmsec@taologaetsewe.gov.za">mmsec@taologaetsewe.gov.za</a>
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
ID Number	790208 0478 084	ID Number	
Title	Mrs	Title	
Name	Moroane GP	Name	
Telephone number	053 712 8770	Telephone number	
Cell number	083 462 2164	Cell number	
Fax number	053 712 2502	Fax number	
E-mail address	<a href="mailto:cfo@taologaetsewe.gov.za">cfo@taologaetsewe.gov.za</a>	E-mail address	

<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number	850122 0777 089	ID Number	720320 0015 082
Title	Ms	Title	Mrs
Name	T. Maele	Name	E Chadinha
Telephone number	053 712 8735	Telephone number	053 712 8779
Cell number	084 823 8903	Cell number	076 098 2091
Fax number	053 712 2502	Fax number	053 712 2502
E-mail address	<a href="mailto:maelet@taologaetsewe.gov.za">maelet@taologaetsewe.gov.za</a>	E-mail address	<a href="mailto:chadinhae@taologaetsewe.gov.za">chadinhae@taologaetsewe.gov.za</a>
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number	880129 0627 085	ID Number	940814 0195 088
Title	Ms	Title	Ms
Name	L. Shupu	Name	OD. Sechogela
Telephone number	053 712 8817	Telephone number	053 712 8700
Cell number	083 790 7283	Cell number	083 345 4781
Fax number	053 712 2502	Fax number	053 712 2502
E-mail address	<a href="mailto:shupul@taologaetsewe.gov.za">shupul@taologaetsewe.gov.za</a>	E-mail address	<a href="mailto:sechogelaod@taologaetsewe.gov.za">sechogelaod@taologaetsewe.gov.za</a>
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number	950315 0532 087	ID Number	
Title	Ms	Title	
Name	T. Ramonne	Name	
Telephone number	053 712 8700	Telephone number	
Cell number	073 215 1916	Cell number	
Fax number	053 712 2502	Fax number	
E-mail address	<a href="mailto:ramonnet@taologaetsewe.gov.za">ramonnet@taologaetsewe.gov.za</a>	E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	



DC45 John Taolo Gaetsewe - Table B2 Adjustments Budget Financial Performance (functional classification) - 31/01/2022

Standard Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2021/22	+2 2022/23
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		65 869	68 444	-	-	-	-	(450)	(450)	67 994	68 444	68 444
Executive and council		16 101	16 913	-	-	-	-	(2 650)	(2 650)	14 263	16 913	16 913
Finance and administration		47 054	48 818	-	-	-	-	1 300	1 300	50 118	48 818	48 818
Internal audit		2 714	2 714	-	-	-	-	900	900	3 614	2 714	2 714
<b>Community and public safety</b>		21 892	26 638	-	-	-	-	450	450	27 088	26 638	26 638
Community and social services		7 986	12 727	-	-	-	-	-	-	12 727	12 727	12 727
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	5	-	-	-	-	-	-	5	5	5
Housing		5 897	5 897	-	-	-	-	250	250	6 147	5 897	5 897
Health		8 009	8 009	-	-	-	-	200	200	8 209	8 009	8 009
<b>Economic and environmental services</b>		19 334	19 284	-	-	-	-	-	-	19 284	19 284	19 284
Planning and development		19 334	19 284	-	-	-	-	-	-	19 284	19 284	19 284
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	107 095	114 366	-	-	-	-	-	-	114 366	114 366	114 366
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		67 164	67 960	-	-	-	-	2 046	2 046	70 005	67 960	67 960
Executive and council		15 142	15 529	-	-	-	-	(1 640)	(1 640)	13 889	15 529	15 529
Finance and administration		47 513	48 294	-	-	-	-	4 272	4 272	52 565	48 294	48 294
Internal audit		4 509	4 137	-	-	-	-	(586)	(586)	3 551	4 137	4 137
<b>Community and public safety</b>		19 885	23 360	-	-	-	-	(1 083)	(1 083)	22 277	23 360	23 360
Community and social services		6 107	9 052	-	-	-	-	(254)	(254)	8 798	9 052	9 052
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		4 747	5 593	-	-	-	-	(313)	(313)	5 280	5 593	5 593
Health		9 031	8 715	-	-	-	-	(516)	(516)	8 199	8 715	8 715
<b>Economic and environmental services</b>		19 428	19 974	-	-	-	-	(562)	(562)	19 411	19 974	19 974
Planning and development		19 428	19 974	-	-	-	-	(562)	(562)	19 411	19 974	19 974
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	106 477	111 294	-	-	-	-	400	400	111 694	111 294	111 294
<b>Surplus/ (Deficit) for the year</b>		618	3 073	-	-	-	-	(400)	(400)	2 673	3 073	3 073

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G





Recreational Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	5	-	-	-	-	-	-	5	5	5	-
Civil Defence	-	-	-	-	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	-	5	-	-	-	-	-	-	5	5	5	-
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	-	-	-	-	-	-
Pounds	-	-	-	-	-	-	-	-	-	-	-	-
Housing	5 897	5 897	-	-	-	-	250	250	6 147	5 897	5 897	5 897
Housing	5 897	5 897	-	-	-	-	250	250	6 147	5 897	5 897	5 897
Informal Settlements	-	-	-	-	-	-	-	-	-	-	-	-
Health	8 009	8 009	-	-	-	-	200	200	8 209	8 009	8 009	8 009
Ambulance	-	-	-	-	-	-	-	-	-	-	-	-
Health Services	8 009	8 009	-	-	-	-	200	200	8 209	8 009	8 009	8 009
Laboratory Services	-	-	-	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of	-	-	-	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>19 334</b>	<b>19 284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19 284</b>	<b>19 284</b>	<b>19 284</b>	<b>19 284</b>
Planning and development	19 334	19 284	-	-	-	-	-	-	19 284	19 284	19 284	19 284
Billboards	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	3 686	3 686	-	-	-	-	-	-	3 686	3 686	3 686	3 686
Central City Improvement District	-	-	-	-	-	-	-	-	-	-	-	-
Development Facilitation	1 738	1 738	-	-	-	-	-	-	1 738	1 738	1 738	1 738
Economic Development/Planning	2 133	2 133	-	-	-	-	-	-	2 133	2 133	2 133	2 133
Regional Planning and Development	2 309	2 309	-	-	-	-	-	-	2 309	2 309	2 309	2 309
Town Planning, Building Regulations and	-	-	-	-	-	-	-	-	-	-	-	-
Project Management Unit	9 468	9 418	-	-	-	-	-	-	9 418	9 418	9 418	9 418
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport	-	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-	-
Recycling	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	-	-	-	-	-	-	-	-	-	-	-	-
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>107 095</b>	<b>114 366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114 366</b>	<b>114 366</b>	<b>114 366</b>	<b>114 366</b>



Energy sources	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-	-
Recycling	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	-	-	-	-	-	-	-	-	-	-	-	-
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	106 477	111 294	-	-	-	-	400	400	111 694	111 294	111 294
<b>Surplus/ (Deficit) for the year</b>		618	3 073	-	-	-	-	(400)	(400)	2 673	3 073	3 073

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

DC45 John Taolo Gaetsewe - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 31/01/2022

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - Executive and Council		16 101	16 913	-	-	-	-	(2 650)	(2 650)	14 263	16 913	16 913
Vote 2 - Finance and Administration		47 054	48 818	-	-	-	-	1 300	1 300	50 118	48 818	48 818
Vote 3 - Internal Audit		2 714	2 714	-	-	-	-	900	900	3 614	2 714	2 714
Vote 4 - Planning and Development		19 334	19 284	-	-	-	-	-	-	19 284	19 284	19 284
Vote 5 - Public Safety		-	5	-	-	-	-	-	-	5	5	5
Vote 6 - Community and Social Services		7 986	12 727	-	-	-	-	-	-	12 727	12 727	12 727
Vote 7 - Housing		5 897	5 897	-	-	-	-	250	250	6 147	5 897	5 897
Vote 8 - Health		8 009	8 009	-	-	-	-	200	200	8 209	8 009	8 009
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>107 095</b>	<b>114 366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114 366</b>	<b>114 366</b>	<b>114 366</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Executive and Council		15 142	15 529	-	-	-	-	(1 640)	(1 640)	13 889	15 529	15 529
Vote 2 - Finance and Administration		47 513	48 294	-	-	-	-	4 272	4 272	52 565	48 294	48 294
Vote 3 - Internal Audit		4 509	4 137	-	-	-	-	(586)	(586)	3 551	4 137	4 137
Vote 4 - Planning and Development		19 428	19 974	-	-	-	-	(562)	(562)	19 411	19 974	19 974
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		6 107	9 052	-	-	-	-	(254)	(254)	8 798	9 052	9 052
Vote 7 - Housing		4 747	5 593	-	-	-	-	(313)	(313)	5 280	5 593	5 593
Vote 8 - Health		9 031	8 715	-	-	-	-	(516)	(516)	8 199	8 715	8 715
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>106 477</b>	<b>111 294</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>111 694</b>	<b>111 294</b>	<b>111 294</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>618</b>	<b>3 073</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(400)</b>	<b>(400)</b>	<b>2 673</b>	<b>3 073</b>	<b>3 073</b>











Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	106 477	111 294	-	-	-	-	400	400	111 694	111 294	111 294
<b>Surplus/ (Deficit) for the year</b>	2	618	3 073	-	-	-	-	(400)	(400)	2 673	3 073	3 073

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

DC45 John Taolo Gaetsewe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 31/01/2022

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		128	128							128	128	128
Interest earned - external investments		1 120	1 120							1 120	1 120	1 120
Interest earned - outstanding debtors		460	460							460	460	460
Dividends received		-	-							-	-	-
Fines, penalties and forfeits		-	-							-	-	-
Licences and permits		-	-							-	-	-
Agency services		-	-							-	-	-
Transfers and subsidies		101 883	107 469							107 469	107 469	107 469
Other revenue	2	2 804	2 804	-	-	-	-	-	-	2 804	2 804	2 804
Gains		700	700							700	700	700
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>107 095</b>	<b>112 682</b>							<b>112 682</b>	<b>112 682</b>	<b>112 682</b>
<b>Expenditure By Type</b>												
Employee related costs		71 343	71 572	-	-	-	-	(3 377)	(3 377)	68 195	71 572	71 572
Remuneration of councillors		4 837	5 082					(52)	(52)	5 030	5 082	5 082
Debt impairment		200	100					14	14	114	100	100
Depreciation & asset impairment		3 486	3 486	-	-	-	-	308	308	3 793	3 486	3 486
Finance charges		8	18					454	454	472	18	18
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		1 692	1 974					(366)	(366)	1 607	1 974	1 974
Contracted services		9 793	12 268	-	-	-	-	2 533	2 533	14 800	12 268	12 268
Transfers and subsidies		200	200					(122)	(122)	79	200	200
Other expenditure		14 918	16 595	-	-	-	-	1 008	1 008	17 603	16 595	16 595
Losses		-	-					-	-	-	-	-
<b>Total Expenditure</b>		<b>106 477</b>	<b>111 294</b>					<b>400</b>	<b>400</b>	<b>111 694</b>	<b>111 294</b>	<b>111 294</b>
<b>Surplus/(Deficit)</b>		<b>618</b>	<b>1 388</b>					<b>(400)</b>	<b>(400)</b>	<b>988</b>	<b>1 388</b>	<b>1 388</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-					-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-					-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	1 685					-	-	1 685	1 685	1 685
<b>Surplus/(Deficit) before taxation</b>		<b>618</b>	<b>3 073</b>					<b>(400)</b>	<b>(400)</b>	<b>2 673</b>	<b>3 073</b>	<b>3 073</b>
Taxation		-	-					-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>618</b>	<b>3 073</b>					<b>(400)</b>	<b>(400)</b>	<b>2 673</b>	<b>3 073</b>	<b>3 073</b>
Attributable to minorities		-	-					-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>618</b>	<b>3 073</b>					<b>(400)</b>	<b>(400)</b>	<b>2 673</b>	<b>3 073</b>	<b>3 073</b>
Share of surplus/ (deficit) of associate		-	-					-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>618</b>	<b>3 073</b>					<b>(400)</b>	<b>(400)</b>	<b>2 673</b>	<b>3 073</b>	<b>3 073</b>

- References**
- Classifications are revenue sources and expenditure type
  - Detail to be provided in Table SB1
  - Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
  - Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
  - Increases of funds approved under MFMA section 31
  - Adjustments approved in accordance with MFMA section 29
  - Adjustments to transfers from National or Provincial Government
  - Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
  - G = B + C + D + E + F
  - Adjusted Budget H = (A or A1/2 etc) + G

DC45 John Taolo Gaetsewe - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 31/01/2022

Description	Ref	Budget Year 2020/21								Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	+1 2021/22	+2 2022/23
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	581	-	-	-	-	90	90	671	581	581
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		503	276	-	-	-	-	(100)	(100)	176	276	276
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		115	531	-	-	-	-	(390)	(390)	141	531	531
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		618	1 388	-	-	-	-	(400)	(400)	988	1 388	1 388
<b>Total Capital Expenditure - Vote</b>		618	1 388	-	-	-	-	(400)	(400)	988	1 388	1 388
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		-	581	-	-	-	-	90	90	671	581	581
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	581	-	-	-	-	90	90	671	581	581
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		115	531	-	-	-	-	(390)	(390)	141	531	531
Community and social services		115	531	-	-	-	-	(390)	(390)	141	531	531
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		503	276	-	-	-	-	(100)	(100)	176	276	276
Planning and development		503	276	-	-	-	-	(100)	(100)	176	276	276
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	618	1 388	-	-	-	-	(400)	(400)	988	1 388	1 388
<b>Funded by:</b>												
National Government		503	176	-	-	-	-	-	-	176	176	176
Provincial Government		115	115	-	-	-	-	-	-	115	115	115
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	618	291	-	-	-	-	-	-	291	291	291
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	1 097	-	-	-	-	(400)	(400)	697	1 097	1 097
<b>Total Capital Funding</b>		618	1 388	-	-	-	-	(400)	(400)	988	1 388	1 388

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G











Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Capital single-year expenditure sub-total</b>	<b>618</b>	<b>1 388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(400)</b>	<b>(400)</b>	<b>988</b>	<b>1 388</b>	<b>1 388</b>
<b>Total Capital Expenditure</b>	<b>618</b>	<b>1 388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(400)</b>	<b>(400)</b>	<b>988</b>	<b>1 388</b>	<b>1 388</b>	

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

DC45 John Taolo Gaetsewe - Table B6 Adjustments Budget Financial Position - 31/01/2022

Description	Ref	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>ASSETS</b>										
<b>Current assets</b>										
Cash		2 472	17 931			400	400	18 331	17 931	17 931
Call investment deposits	1	7 020	7 020	-	-	-	-	7 020	7 020	7 020
Consumer debtors	1	7 260	7 260	-	-	-	-	7 260	7 260	7 260
Other debtors		1 095	1 077					1 077	1 077	1 077
Current portion of long-term receivables		-	-					-	-	-
Inventory		8 546	9 680					9 680	9 680	9 680
<b>Total current assets</b>		<b>26 393</b>	<b>42 968</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>43 368</b>	<b>42 968</b>	<b>42 968</b>
<b>Non current assets</b>										
Long-term receivables		-	-					-	-	-
Investments		-	-					-	-	-
Investment property		6 020	6 570					6 570	6 570	6 570
Investment in Associate		-	-					-	-	-
Property, plant and equipment	1	73 320	78 047	-	-	(400)	(400)	77 647	78 047	78 047
Biological		4 293	2 781					2 781	2 781	2 781
Intangible		1 717	2 323					2 323	2 323	2 323
Other non-current assets		20	20					20	20	20
<b>Total non current assets</b>		<b>85 369</b>	<b>89 740</b>	<b>-</b>	<b>-</b>	<b>(400)</b>	<b>(400)</b>	<b>89 340</b>	<b>89 740</b>	<b>89 740</b>
<b>TOTAL ASSETS</b>		<b>111 762</b>	<b>132 708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132 708</b>	<b>132 708</b>	<b>132 708</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Bank overdraft		-	-					-	-	-
Borrowing		776	603	-	-	-	-	603	603	603
Consumer deposits		-	-					-	-	-
Trade and other payables		5 983	1 637	-	-	-	-	1 637	1 637	1 637
Provisions		-	566					566	566	566
<b>Total current liabilities</b>		<b>6 759</b>	<b>2 807</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 807</b>	<b>2 807</b>	<b>2 807</b>
<b>Non current liabilities</b>										
Borrowing	1	1 347	368	-	-	-	-	368	368	368
Provisions	1	9 740	13 576	-	-	-	-	13 576	13 576	13 576
<b>Total non current liabilities</b>		<b>11 086</b>	<b>13 944</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13 944</b>	<b>13 944</b>	<b>13 944</b>
<b>TOTAL LIABILITIES</b>		<b>17 845</b>	<b>16 751</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16 751</b>	<b>16 751</b>	<b>16 751</b>
<b>NET ASSETS</b>	2	<b>93 917</b>	<b>115 957</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115 957</b>	<b>115 957</b>	<b>115 957</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
Accumulated Surplus/(Deficit)		38 530	52 253	-	-	-	-	52 253	52 253	52 253
Reserves		55 387	63 704	-	-	-	-	63 704	63 704	63 704
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>93 917</b>	<b>115 957</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115 957</b>	<b>115 957</b>	<b>115 957</b>

References

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC45 John Taolo Gaetsewe - Table B7 Adjustments Budget Cash Flows - 31/01/2022

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2021/22 Adjusted Budget	+2 2022/23 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		-	-						-	-	-	-
Service charges		-	-						-	-	-	-
Other revenue		2 345	2 345						-	-	2 345	2 345
Transfers and Subsidies - Operational	1	101 883	107 435						-	-	107 435	107 435
Transfers and Subsidies - Capital	1	-	-						-	-	-	-
Interest		-	-						-	-	-	-
Dividends		-	-						-	-	-	-
<b>Payments</b>												
Suppliers and employees		(102 583)	(102 368)						-	-	(102 368)	(102 368)
Finance charges		(8)	(8)						-	-	(8)	(8)
Transfers and Grants	1	(200)	-						-	-	(200)	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>1 438</b>	<b>7 405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 205</b>	<b>7 405</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-						-	-	-	-
Decrease (increase) in non-current receivables		-	-						-	-	-	-
Decrease (increase) in non-current investments		-	-						-	-	-	-
<b>Payments</b>												
Capital assets		-	-						-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-						-	-	-	-
Borrowing long term/refinancing		-	-						-	-	-	-
Increase (decrease) in consumer deposits		-	-						-	-	-	-
<b>Payments</b>												
Repayment of borrowing		(776)	-						-	-	(776)	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(776)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(776)</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>661</b>	<b>7 405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 429</b>	<b>7 405</b>
Cash/cash equivalents at the year begin:	2	7 870	16 597						-	-	16 597	16 597
Cash/cash equivalents at the year end:	2	8 531	24 002						-	-	23 025	24 002

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC45 John Taolo Gaetsewe - Table B8 Cash backed reserves/accumulated surplus reconciliation - 31/01/2022

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	8 531	24 002	-	-	-	-	-	-	24 002	24 002	24 002
Other current investments > 90 days		961	949	-	-	-	-	400	400	1 349	949	949
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>9 492</b>	<b>24 951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>25 351</b>	<b>24 951</b>	<b>24 951</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	405	(4 128)							(4 128)	(4 128)	(4 128)
Other provisions												
Long term investments committed		-	-							-	-	-
Reserves to be backed by cash/investments		-	-							-	-	-
<b>Total Application of cash and investments:</b>		<b>405</b>	<b>(4 128)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 128)</b>	<b>(4 128)</b>	<b>(4 128)</b>
<b>Surplus(shortfall)</b>		<b>9 087</b>	<b>29 079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>29 479</b>	<b>29 079</b>	<b>29 079</b>

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be explained)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see 9)
9.  $G = B + C + D + E + F$
10. Adjusted Budget H = (A or A1/2 etc) + G





Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		<b>3 486</b>	<b>3 486</b>	-	-	-	-	<b>308</b>	-	<b>3 793</b>	<b>3 486</b>	<b>3 486</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>	100,0%	49,5%								86,7%	49,5%	49,5%
<b>Renewal and upgrading of Existing Assets as % of deprecn"</b>	17,7%	19,7%								22,6%	19,7%	19,7%
<b>R&amp;M as a % of PPE</b>	0,0%	0,0%								0,0%	0,0%	0,0%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>	0,7%	0,8%								1,0%	0,8%	0,8%

#### References

- Detail of new assets provided in Table SB18a
- Detail of renewal of existing assets provided in Table SB18b
- Detail of upgrading of existing assets provided in Table SB18e
- Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC45 John Taolo Gaetsewe - Table B10 Basic service delivery measurement - 31/01/2022

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3.4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Energy:</b>												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Refuse:</b>												
Removed at least once a week (min.service)												
<i>Minimum Service Level and Above sub-total</i>												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)												
Sanitation (free sanitation service to indigent households) month)												
Refuse (removed once a week for indigent households)												
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>												
<b>Total cost of FBS provided</b>												
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)												
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of free refuse disposal service to indigent households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
<b>Total revenue cost of subsidised services provided</b>												

**References**

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unused funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G



DC45 John Taolo Gaetsewe - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 31/01/2022

Description	Ref	Budget Year 2020/21										Budget Year	Budget Year		
		Original Budoet A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budoet 13 H	Adjusted Budoet	Adjusted Budoet			
<b>R thousands</b>															
<b>REVENUE ITEMS</b>															
<b>Property rates</b>															
Total Property Rates															
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)															
<b>Net Property Rates</b>															
<b>Service charges - electricity revenue</b>															
Total Service charges - electricity revenue															
less Revenue Foregone (in excess of 50 kwh per indigent household per month)															
less Cost of Free Basis Services (50 kwh per indigent household per month)															
<b>Net Service charges - electricity revenue</b>															
<b>Service charges - water revenue</b>															
Total Service charges - water revenue															
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)															
less Cost of Free Basis Services (6 kilolitres per indigent household per month)															
<b>Net Service charges - water revenue</b>															
<b>Service charges - sanitation revenue</b>															
Total Service charges - sanitation revenue															
less Revenue Foregone (in excess of free sanitation service to indigent households)															
less Cost of Free Basis Services (free sanitation service to indigent households)															
<b>Net Service charges - sanitation revenue</b>															
<b>Service charges - refuse revenue</b>															
Total refuse removal revenue															
Total landfill revenue															
less Revenue Foregone (in excess of one removal a week to indigent households)															
less Cost of Free Basis Services (removed once a week to indigent households)															
<b>Net Service charges - refuse revenue</b>															
<b>Other Revenue By Source</b>															
Administrative Handling Fees															
Bad Debts Recovered															
Breakages and Losses Recovered															
Collection Charges															
Commission															
Discounts and Early Settlements															
Incidental Cash Surpluses															
Inspection Fees															
Registration Fees															
Staff Recoveries															
Request for Information															
Insurance Refund															
Sale of Property															
Merchandising, Jobbing and Contracts															
Bursary Repayment															
Recovery Infrastructure Maintenance															
Skills Development Levy Refund		86	86								86	86	86		
Arbor City Awards Competition															
Other Revenue		2 718	2 718								2 718	2 718	2 718		
<b>Total 'Other' Revenue</b>	1	2 804	2 804								2 804	2 804	2 804		
<b>EXPENDITURE ITEMS</b>															
<b>Employee related costs</b>															
Basic Salaries and Wages		49 836	45 141						370	370	45 511	45 141	45 141		
Pension and UIF Contributions		7 589	7 244						(424)	(424)	6 820	7 244	7 244		
Medical Aid Contributions		3 866	3 358						(74)	(74)	3 284	3 358	3 358		
Overtime															
Performance Bonus		3 452	5 020						(2 644)	(2 644)	3 177	5 020	5 020		
Motor Vehicle Allowance		1 595	1 706						(257)	(257)	1 409	1 706	1 706		
Cellphone Allowance		247	289						(38)	(38)	251	289	289		
Housing Allowances		1 936	1 963						(130)	(130)	1 833	1 963	1 963		
Other benefits and allowances		1 526	1 513						15	15	1 527	1 513	1 513		
Payments in lieu of leave		778	3 147						763	763	3 910	3 147	3 147		
Long service awards		268	322						(47)	(47)	275	322	322		
Post-retirement benefit obligations		250	1 068						(871)	(871)	197	1 068	1 068		
<b>sub-total</b>	4	71 343	71 572						(3 377)	(3 377)	68 195	71 572	71 572		
Less: Employee costs capitalised to PPE															
<b>Total Employee related costs</b>	1	71 343	71 572						(3 377)	(3 377)	68 195	71 572	71 572		
<b>Depreciation &amp; asset impairment</b>															
Depreciation of Property, Plant & Equipment		3 486	3 486						(300)	(300)	3 186	3 486	3 486		
Lease amortisation									607	607					
Capital asset impairment															
<b>Total Depreciation &amp; asset impairment</b>	1	3 486	3 486						308	308	3 793	3 486	3 486		
<b>Bulk purchases</b>															
Electricity Bulk Purchases															
Water Bulk Purchases															
<b>Total bulk purchases</b>	1														
<b>Transfers and grants</b>															
Cash transfers and grants															
Non-cash transfers and grants															
<b>Total transfers and grants</b>															
<b>Contracted services</b>															
Outsourced Services		1 493	3 132						162	162	3 294	3 132	3 132		
Consultants and Professional Services		6 561	6 307						2 191	2 191	8 497	6 307	6 307		
Contractors		1 748	2 828						180	180	3 009	2 828	2 828		
<b>Total contracted services</b>		9 793	12 268						2 533	2 533	14 800	12 268	12 268		
<b>Other Expenditure By Type</b>															
Collection costs															
Contributions to 'other' provisions															
Consultant fees		2 700	2 600						87	87	2 687	2 600	2 600		
Audit fees		12 218	13 995						921	921	14 916	13 995	13 995		
General expenses															
Other Expenditure															
<b>Total Other Expenditure</b>	1	14 918	16 595						1 008	1 008	17 603	16 595	16 595		
<b>by Expenditure Item</b>	14														
Employee related costs															
Other materials															
Contracted Services															
Other Expenditure															
<b>Total Repairs and Maintenance Expenditure</b>	15														

**REFERENCES**

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/unused funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 21 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (sec
12. G = B + C + D + E + F
13. Adjusted Budget H = (A or A1/2 etc) + G

DC45 John Taolo Gaetsewe - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 31/01/2022

Description	Ref	Budget Year 2020/21									Budget Year +1	Budget Year +2
		Original Budget A	Prior Adjusted A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Call investment deposits</b>												
Call deposits		7 020	7 020							7 020	7 020	7 020
Other current investments		-	-							-	-	-
<b>Total Call investment deposits</b>		<b>7 020</b>	<b>7 020</b>							<b>7 020</b>	<b>7 020</b>	<b>7 020</b>
<b>Consumer debtors</b>												
Consumer debtors		7 260	7 260							7 260	7 260	7 260
Less: provision for debt impairment		-	-							-	-	-
<b>Total Consumer debtors</b>	1	<b>7 260</b>	<b>7 260</b>							<b>7 260</b>	<b>7 260</b>	<b>7 260</b>
<b>Debt impairment provision</b>												
Balance at the beginning of the year		-	-							-	-	-
Contributions to the provision		-	-							-	-	-
Bad debts written off		-	-							-	-	-
<b>Balance at end of year</b>		<b>-</b>	<b>-</b>							<b>-</b>	<b>-</b>	<b>-</b>
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (excl. finance leases)	2	90 393	92 541					(400)	(400)	92 141	92 541	92 541
Leases recognised as PPE		800	438					-	-	438	438	438
Less: Accumulated depreciation		17 873	14 932					-	-	14 932	14 932	14 932
<b>Total Property, plant &amp; equipment</b>	1	<b>73 320</b>	<b>78 047</b>					<b>(400)</b>	<b>(400)</b>	<b>77 647</b>	<b>78 047</b>	<b>78 047</b>
<b>LIABILITIES</b>												
<b>Current liabilities - Borrowing</b>												
Short term loans (other than bank overdraft)		1 552	335							335	335	335
Current portion of long-term liabilities		(776)	268							268	268	268
<b>Total Current liabilities - Borrowing</b>		<b>776</b>	<b>603</b>							<b>603</b>	<b>603</b>	<b>603</b>
<b>Trade and other payables</b>												
Trade Payables		6 183	1 637							1 637	1 637	1 637
Other creditors		(200)	-							(200)	-	-
Unspent conditional transfers		-	-							-	-	-
VAT		-	-							-	-	-
<b>Total Trade and other payables</b>	1	<b>5 983</b>	<b>1 637</b>							<b>1 437</b>	<b>1 637</b>	<b>1 637</b>
<b>Non current liabilities - Borrowing</b>												
Borrowing	3	1 079	368							368	368	368
Finance leases (including PPP asset element)		268	-							268	-	-
<b>Total Non current liabilities - Borrowing</b>		<b>1 347</b>	<b>368</b>							<b>636</b>	<b>368</b>	<b>368</b>
<b>Provisions - non current</b>												
Retirement benefits		1 997	1 997							1 997	1 997	1 997
Refuse landfill site rehabilitation		-	-							-	-	-
Other		7 743	11 580							11 580	11 580	11 580
<b>Total Provisions - non current</b>		<b>9 740</b>	<b>13 576</b>							<b>13 576</b>	<b>13 576</b>	<b>13 576</b>
<b>CHANGES IN NET ASSETS</b>												
<b>Accumulated surplus/(Deficit)</b>												
Accumulated surplus/(Deficit) - opening balance		37 912	49 181					400	400	49 581	49 181	49 181
GRAP adjustments		-	-							-	-	-
Restated balance		37 912	49 181					400	400	49 581	49 181	49 181
Surplus/(Deficit)		618	3 073					(400)	(400)	2 673	3 073	3 073
Transfers to/from Reserves		-	-							-	-	-
Depreciation offsets		-	-							-	-	-
Other adjustments		-	-							-	-	-
<b>Accumulated Surplus/(Deficit)</b>	1	<b>38 530</b>	<b>52 253</b>							<b>52 253</b>	<b>52 253</b>	<b>52 253</b>
<b>Reserves</b>												
Housing Development Fund		-	-							-	-	-
Capital replacement		-	-							-	-	-
Self-insurance		-	-							-	-	-
Other reserves		-	-							-	-	-
Revaluation		55 387	63 704							63 704	63 704	63 704
<b>Total Reserves</b>	2	<b>55 387</b>	<b>63 704</b>							<b>63 704</b>	<b>63 704</b>	<b>63 704</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>93 917</b>	<b>115 957</b>							<b>115 957</b>	<b>115 957</b>	<b>115 957</b>

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect

10.  $G = B + C + D + E + F$

11. Adjusted Budget H = (A or A1/2 etc) + G

DC45 John Taolo Gaetsewe - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 31/01/2022

Description	Unit of measurement	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<b>Vote 1 - vote name</b>												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
And so on for the rest of the Votes										-	-	-

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments  $G = B + C + D + E + F$
5. Total Adjusted Budget targets  $H = (A \text{ or } A1/2 \text{ etc}) + G$
6. NOTE - include adjustment by 'exception' (only where amended)

DC45 John Taolo Gaetsewe - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 31/01/2022

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Budget Year 2020/21			Budget Year +1 2021/22	Budget Year +2 2022/23
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Borrowing Management</b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0,7%	0,0%	1,1%	0,0%	0,0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0,0%	0,0%	0,0%	0,0%	0,0%
<b>Safety of Capital</b>									
Gearing	Long Term Borrowing/ Funds & Reserves				2,4%	0,6%	0,6%	0,6%	0,6%
<b>Liquidity</b>									
Current Ratio	Current assets/current liabilities				390,5%	1530,8%	1545,1%	1530,8%	1530,8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				390,5%	1530,8%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1,4	8,9	9,0	8,9	8,9
<b>Revenue Management</b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				7,8%	7,4%	7,4%	7,4%	7,4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					70,1%	6,8%	6,2%	6,8%	6,8%
<b>Other Indicators</b>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				66,6%	63,5%	60,5%	63,5%	63,5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				0,0%	0,0%	0,0%	0,0%	0,0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				3,3%	3,1%	3,8%	3,1%	3,1%
<b>IDP regulation financial viability indicators</b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				28956,7%	28956,7%	28956,7%	28956,7%	28956,7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				6,8%	6,4%	6,4%	6,4%	6,4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0	0,0

References

1. Consumer debtors > 12 months old are excluded from current assets



DC45 John Taolo Gaetsewe - Supporting Table SB6 Adjustments Budget - funding measurement - 31/01/2022

Description	Ref	MFMA section	2017/18	2018/19	2019/20	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousands</b>										
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b				8 531	24 002	23 025	24 002	24 002
Cash + investments at the yr end less applications - R'000	2	18(1)b				9 087	29 079	29 479	29 079	29 079
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				618	3 073	2 673	3 073	3 073
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%	0,0%	0,0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	69,2%	69,2%	69,2%	69,2%	69,2%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				156,1%	78,1%	89,0%	78,1%	78,1%
Capital payments % of capital expenditure	8	18(1)c;19				0,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0,0%	0,0%	0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	11	18(1)a							0,0%	0,0%
Long term receivables % change - incr(decr)	12	18(1)a							0,0%	0,0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0,0%	0,0%	0,0%	0,0%	0,0%
Asset renewal % of capital budget	14	20(1)(vi)				97,6%	48,4%	85,2%	48,4%	48,4%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

DC45 John Taolo Gaetsewe - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 31/01/2022

Description	Ref	Budget Year 2020/21							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		7	8	9	10	11	12			
		A	A1	B	C	D	E	F		
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Local Government Equitable Share	3									
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	4									
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]	5									
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	6	-	-	-	-	-	-	-	-	-
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	6	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		-	-	-	-	-	-	-	-	-

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved
- $E = B + C + D$
- Adjusted Budget  $F = (A \text{ or } A1/2 \text{ etc}) + E$

DC45 John Taolo Gaetsewe - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 31/01/2022

Description	Ref	Budget Year 2020/21							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	2021/22	2022/23
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>										
Local Government Equitable Share		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
<b>Provincial Government:</b>										
Other transfers and grants [insert description]										
<b>District Municipality:</b>										
[insert description]										
<b>Other grant providers:</b>										
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>										
Other capital transfers [insert description]										
<b>Provincial Government:</b>										
Other capital transfers/grants [insert description]										
<b>District Municipality:</b>										
[insert description]										
<b>Other grant providers:</b>										
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-	-	-

**References**

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E



DC45 John Taolo Gaetsewe - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 31/01/2022

Description	Ref	Budget Year 2020/21							Budget Year +1	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Total operating transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Total capital transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants - CTBM</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

References

- Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
- CTBM = conditions to be met
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E



DC45 John Taolo Gaetsewe - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 31/01/2022

Summary of remuneration	Ref	Budget Year 2020/21										% change
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H		
<b>R thousands</b>												
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages		3 850	4 036					59	59	4 094	6,4%	
Pension and UIF Contributions		473	319					(3)	(3)	315	-33,4%	
Medical Aid Contributions		-	-					-	-	-		
Motor Vehicle Allowance		-	-					-	-	-		
Cellphone Allowance		326	470					(124)	(124)	345	5,8%	
Housing Allowances		-	-					-	-	-		
Other benefits and allowances		187	258					17	17	275	46,7%	
<b>Sub Total - Councillors</b>		<b>4 837</b>	<b>5 082</b>					<b>(52)</b>	<b>(52)</b>	<b>5 030</b>	<b>4,0%</b>	
% increase			0							(0)		
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages		6 338	6 409					(827)	5 582	11 991	89,2%	
Pension and UIF Contributions		11	11					-	11	21	100,0%	
Medical Aid Contributions		-	-					-	-	-		
Overtime		-	-					-	-	-		
Performance Bonus		38	904					(903)	1	905	2274,1%	
Motor Vehicle Allowance		799	793					(4)	789	1 583	98,2%	
Cellphone Allowance		115	109					(11)	98	206	79,2%	
Housing Allowances		-	-					-	-	-		
Other benefits and allowances		425	425					10	435	859	102,3%	
Payments in lieu of leave		-	385					1 286	1 671	2 056	#DIV/0!	
Long service awards		7	7					(7)	0	7	6,1%	
Post-retirement benefit obligations		-	-					-	-	-		
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 733</b>	<b>9 043</b>					<b>(455)</b>	<b>8 587</b>	<b>17 630</b>	<b>128,0%</b>	
% increase			0							0		
<b>Other Municipal Staff</b>												
Basic Salaries and Wages		43 497	38 732					1 197	39 929	78 660	80,8%	
Pension and UIF Contributions		7 579	7 233					(424)	6 809	14 043	85,3%	
Medical Aid Contributions		3 866	3 358					(74)	3 284	6 643	71,8%	
Overtime		-	-					-	-	-		
Performance Bonus		3 414	4 916					(1 741)	3 176	8 092	137,0%	
Motor Vehicle Allowance		797	913					(293)	620	1 533	92,4%	
Cellphone Allowance		132	180					(27)	153	333	152,2%	
Housing Allowances		1 936	1 963					(130)	1 833	3 796	96,1%	
Other benefits and allowances		1 101	1 088					5	1 093	2 181	98,0%	
Payments in lieu of leave		778	2 762					(524)	2 239	5 001	542,8%	
Long service awards		261	315					(40)	275	590	125,9%	
Post-retirement benefit obligations		250	1 068					(871)	197	1 265	406,1%	
<b>Sub Total - Other Municipal Staff</b>		<b>63 611</b>	<b>62 529</b>					<b>(2 922)</b>	<b>59 607</b>	<b>122 136</b>	<b>92,0%</b>	
% increase			-							-		
<b>Total Parent Municipality</b>		<b>76 180</b>	<b>76 654</b>					<b>(3 429)</b>	<b>68 143</b>	<b>144 796</b>	<b>90,1%</b>	
<b>Board Members of Entities</b>												
Basic Salaries and Wages		-	-					-	-	-		
Pension and UIF Contributions		-	-					-	-	-		
Medical Aid Contributions		-	-					-	-	-		
Overtime		-	-					-	-	-		
Performance Bonus		-	-					-	-	-		
Motor Vehicle Allowance		-	-					-	-	-		
Cellphone Allowance		-	-					-	-	-		
Housing Allowances		-	-					-	-	-		
Other benefits and allowances		-	-					-	-	-		
Board Fees		-	-					-	-	-		
Payments in lieu of leave		-	-					-	-	-		
Long service awards		-	-					-	-	-		
Post-retirement benefit obligations		-	-					-	-	-		
<b>Sub Total - Board Members of Entities</b>		<b>-</b>	<b>-</b>					<b>-</b>	<b>-</b>	<b>-</b>		
% increase			-							-		
<b>Senior Managers of Entities</b>												
Basic Salaries and Wages		-	-					-	-	-		
Pension and UIF Contributions		-	-					-	-	-		
Medical Aid Contributions		-	-					-	-	-		
Overtime		-	-					-	-	-		
Performance Bonus		-	-					-	-	-		
Motor Vehicle Allowance		-	-					-	-	-		
Cellphone Allowance		-	-					-	-	-		
Housing Allowances		-	-					-	-	-		
Other benefits and allowances		-	-					-	-	-		
Payments in lieu of leave		-	-					-	-	-		
Long service awards		-	-					-	-	-		
Post-retirement benefit obligations		-	-					-	-	-		
<b>Sub Total - Senior Managers of Entities</b>		<b>-</b>	<b>-</b>					<b>-</b>	<b>-</b>	<b>-</b>		
% increase			-							-		
<b>Other Staff of Entities</b>												
Basic Salaries and Wages		-	-					-	-	-		
Pension and UIF Contributions		-	-					-	-	-		
Medical Aid Contributions		-	-					-	-	-		
Overtime		-	-					-	-	-		
Performance Bonus		-	-					-	-	-		
Motor Vehicle Allowance		-	-					-	-	-		
Cellphone Allowance		-	-					-	-	-		
Housing Allowances		-	-					-	-	-		
Other benefits and allowances		-	-					-	-	-		
Payments in lieu of leave		-	-					-	-	-		
Long service awards		-	-					-	-	-		
Post-retirement benefit obligations		-	-					-	-	-		
<b>Sub Total - Other Staff of Entities</b>		<b>-</b>	<b>-</b>					<b>-</b>	<b>-</b>	<b>-</b>		
% increase			-							-		
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>					<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>76 180</b>	<b>76 654</b>					<b>(3 429)</b>	<b>68 143</b>	<b>144 796</b>	<b>90,1%</b>	
% increase			-							-		
<b>TOTAL MANAGERS AND STAFF</b>		<b>71 343</b>	<b>71 572</b>					<b>(3 377)</b>	<b>68 195</b>	<b>139 766</b>	<b>95,9%</b>	

**References:**

1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. Must agree to the sub-total appearing on Table C1 (Employee costs)
5. Includes pension payments and employer contributions to medical aid

**Column Definitions:**

- A. The original budget approved by council for the current year
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
7. Increases of funds approved under section 31 MFMA
8. Adjustments approved in accordance with section 29 MFMA
9. Adjustments caused by changes in funding allocations from National or Provincial Government
10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
11. G = B + C + D + E + F
12. Adjusted Budget H = (A or A1/2 etc) + G

DC45 John Taolo Gaetsewe - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 31/01/2022

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue by Vote</b>																
Vote 1 - Executive and Council		7 246	3	5	15	122	4 912	327	327	327	327	327	327	14 263	16 913	16 913
Vote 2 - Finance and Administration		20 228	171	172	201	335	13 508	2 584	2 584	2 584	2 584	2 584	2 584	50 118	48 818	48 818
Vote 3 - Internal Audit		100	-	430	-	-	66	503	503	503	503	503	503	3 614	2 714	2 714
Vote 4 - Planning and Development		5 214	278	399	260	715	4 539	1 313	1 313	1 313	1 313	1 313	1 313	19 284	19 284	19 284
Vote 5 - Public Safety		-	-	-	-	-	-	1	1	1	1	1	1	5	5	5
Vote 6 - Community and Social Services		3 412	-	-	-	-	2 274	1 173	1 173	1 173	1 173	1 173	1 173	12 727	12 727	12 727
Vote 7 - Housing		2 674	12	13	26	25	1 792	267	267	267	267	267	267	6 147	5 897	5 897
Vote 8 - Health		3 604	-	-	-	-	2 403	367	367	367	367	367	367	8 209	8 009	8 009
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>42 477</b>	<b>464</b>	<b>1 018</b>	<b>503</b>	<b>1 197</b>	<b>29 494</b>	<b>6 535</b>	<b>6 535</b>	<b>6 535</b>	<b>6 535</b>	<b>6 535</b>	<b>6 535</b>	<b>114 366</b>	<b>114 366</b>	<b>114 366</b>
<b>Expenditure by Vote</b>																
Vote 1 - Executive and Council		911	842	1 018	1 490	1 370	1 508	1 125	1 125	1 125	1 125	1 125	1 125	13 889	15 529	15 529
Vote 2 - Finance and Administration		3 029	3 374	3 013	2 867	5 796	4 339	5 025	5 025	5 025	5 025	5 025	5 025	52 565	48 294	48 294
Vote 3 - Internal Audit		280	284	270	368	532	392	238	238	238	238	238	238	3 551	4 137	4 137
Vote 4 - Planning and Development		1 088	1 336	1 294	1 362	2 092	2 278	1 660	1 660	1 660	1 660	1 660	1 660	19 411	19 974	19 974
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		504	434	443	460	679	668	935	935	935	935	935	935	8 798	9 052	9 052
Vote 7 - Housing		399	402	413	414	832	586	372	372	372	372	372	372	5 280	5 593	5 593
Vote 8 - Health		607	608	715	630	1 013	900	621	621	621	621	621	621	8 199	8 715	8 715
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>6 818</b>	<b>7 279</b>	<b>7 166</b>	<b>7 591</b>	<b>12 314</b>	<b>10 671</b>	<b>9 976</b>	<b>9 976</b>	<b>9 976</b>	<b>9 976</b>	<b>9 976</b>	<b>9 976</b>	<b>111 694</b>	<b>111 294</b>	<b>111 294</b>
<b>Surplus/ (Deficit)</b>		<b>35 659</b>	<b>(6 815)</b>	<b>(6 148)</b>	<b>(7 088)</b>	<b>(11 117)</b>	<b>18 823</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>2 673</b>	<b>3 073</b>	<b>3 073</b>

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

DC45 John Taolo Gaetsewe - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 31/01/2022

Description - Standard classification	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		27 573	174	607	216	457	18 486	3 414	3 414	3 414	3 414	3 414	3 414	67 994	68 444	68 444
Executive and council		7 246	3	5	15	122	4 912	327	327	327	327	327	327	14 263	16 913	16 913
Finance and administration		20 228	171	172	201	335	13 508	2 584	2 584	2 584	2 584	2 584	2 584	50 118	48 818	48 818
Internal audit		100	-	430	-	-	66	503	503	503	503	503	503	3 614	2 714	2 714
<b>Community and public safety</b>		9 690	12	13	26	25	6 469	1 809	1 809	1 809	1 809	1 809	1 809	27 088	26 638	26 638
Community and social services		3 412	-	-	-	-	2 274	1 173	1 173	1 173	1 173	1 173	1 173	12 727	12 727	12 727
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	1	1	1	1	1	1	5	5	5
Housing		2 674	12	13	26	25	1 792	267	267	267	267	267	267	6 147	5 897	5 897
Health		3 604	-	-	-	-	2 403	367	367	367	367	367	367	8 209	8 009	8 009
<b>Economic and environmental services</b>		5 214	278	399	260	715	4 539	1 313	1 313	1 313	1 313	1 313	1 313	19 284	19 284	19 284
Planning and development		5 214	278	399	260	715	4 539	1 313	1 313	1 313	1 313	1 313	1 313	19 284	19 284	19 284
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		<b>42 477</b>	<b>464</b>	<b>1 018</b>	<b>503</b>	<b>1 197</b>	<b>29 494</b>	<b>6 535</b>	<b>6 535</b>	<b>6 535</b>	<b>6 535</b>	<b>6 535</b>	<b>6 535</b>	<b>114 366</b>	<b>114 366</b>	<b>114 366</b>
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		4 220	4 500	4 301	4 725	7 698	6 239	6 387	6 387	6 387	6 387	6 387	6 387	70 005	67 960	67 960
Executive and council		911	842	1 018	1 490	1 370	1 508	1 125	1 125	1 125	1 125	1 125	1 125	13 889	15 529	15 529
Finance and administration		3 029	3 374	3 013	2 867	5 796	4 339	5 025	5 025	5 025	5 025	5 025	5 025	52 565	48 294	48 294
Internal audit		280	284	270	368	532	392	238	238	238	238	238	238	3 551	4 137	4 137
<b>Community and public safety</b>		1 510	1 443	1 571	1 505	2 525	2 154	1 928	1 928	1 928	1 928	1 928	1 928	22 277	23 360	23 360
Community and social services		504	434	443	460	679	668	935	935	935	935	935	935	8 798	9 052	9 052
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		399	402	413	414	832	586	372	372	372	372	372	372	5 280	5 593	5 593
Health		607	608	715	630	1 013	900	621	621	621	621	621	621	8 199	8 715	8 715
<b>Economic and environmental services</b>		1 088	1 336	1 294	1 362	2 092	2 278	1 660	1 660	1 660	1 660	1 660	1 660	19 411	19 974	19 974
Planning and development		1 088	1 336	1 294	1 362	2 092	2 278	1 660	1 660	1 660	1 660	1 660	1 660	19 411	19 974	19 974
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		<b>6 818</b>	<b>7 279</b>	<b>7 166</b>	<b>7 591</b>	<b>12 314</b>	<b>10 671</b>	<b>9 976</b>	<b>9 976</b>	<b>9 976</b>	<b>9 976</b>	<b>9 976</b>	<b>9 976</b>	<b>111 694</b>	<b>111 294</b>	<b>111 294</b>
<b>Surplus/ (Deficit) 1.</b>		<b>35 659</b>	<b>(6 815)</b>	<b>(6 148)</b>	<b>(7 088)</b>	<b>(11 117)</b>	<b>18 823</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>2 673</b>	<b>3 073</b>	<b>3 073</b>

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

DC45 John Taolo Gaetsewe - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 31/01/2022

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		11	11	11	12	12	12	10	10	10	10	10	10	128	128	128
Interest earned - external investments		3	44	98	99	232	15	105	105	105	105	105	105	1 120	1 120	1 120
Interest earned - outstanding debtors		47	48	48	48	48	49	29	29	29	29	29	29	460	460	460
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		42 415	333	432	344	905	29 419	5 604	5 604	5 604	5 604	5 604	5 604	107 469	107 469	107 469
Other revenue		0	28	430	-	-	-	391	391	391	391	391	391	2 804	2 804	2 804
Gains		-	-	-	-	-	-	117	117	117	117	117	117	700	700	700
<b>Total Revenue</b>		<b>42 477</b>	<b>464</b>	<b>1 018</b>	<b>503</b>	<b>1 197</b>	<b>29 494</b>	<b>6 255</b>	<b>6 255</b>	<b>6 255</b>	<b>6 255</b>	<b>6 255</b>	<b>6 255</b>	<b>112 682</b>	<b>112 682</b>	<b>112 682</b>
<b>Expenditure By Type</b>																
Employee related costs		5 188	5 271	5 290	5 335	8 398	7 387	5 221	5 221	5 221	5 221	5 221	5 221	68 195	71 572	71 572
Remuneration of councillors		429	294	295	680	412	398	420	420	420	420	420	420	5 030	5 082	5 082
Debt impairment		-	-	-	-	-	-	19	19	19	19	19	19	114	100	100
Depreciation & asset impairment		-	-	-	-	-	-	632	632	632	632	632	632	3 793	3 486	3 486
Finance charges		-	0	2	0	1	0	78	78	78	78	78	78	472	18	18
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	3	19	44	151	156	206	206	206	206	206	206	1 607	1 974	1 974
Contracted services		900	1 031	993	786	1 620	1 330	1 357	1 357	1 357	1 357	1 357	1 357	14 800	12 268	12 268
Transfers and subsidies		-	-	81	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	79	200	200
Other expenditure		300	679	487	747	1 733	1 400	2 043	2 043	2 043	2 043	2 043	2 043	17 603	16 595	16 595
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>6 818</b>	<b>7 279</b>	<b>7 166</b>	<b>7 591</b>	<b>12 314</b>	<b>10 671</b>	<b>9 976</b>	<b>9 976</b>	<b>9 976</b>	<b>9 976</b>	<b>9 976</b>	<b>9 976</b>	<b>111 694</b>	<b>111 294</b>	<b>111 294</b>
<b>Surplus/(Deficit)</b>		<b>35 659</b>	<b>(6 815)</b>	<b>(6 148)</b>	<b>(7 088)</b>	<b>(11 117)</b>	<b>18 823</b>	<b>(3 721)</b>	<b>(3 721)</b>	<b>(3 721)</b>	<b>(3 721)</b>	<b>(3 721)</b>	<b>(3 721)</b>	<b>988</b>	<b>1 388</b>	<b>1 388</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	281	281	281	281	281	281	1 685	1 685	1 685
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>35 659</b>	<b>(6 815)</b>	<b>(6 148)</b>	<b>(7 088)</b>	<b>(11 117)</b>	<b>18 823</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>(3 440)</b>	<b>2 673</b>	<b>3 073</b>	<b>3 073</b>

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

DC45 John Taolo Gaetsewe - Supporting Table SB15 Adjustments Budget - monthly cash flow - 31/01/2022

Monthly cash flows	Ref	Budget Year 2020/21											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Cash Receipts By Source</b>	1															
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Receipts by Source</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Payments by Type</b>																
Employee related costs		-	-	-	-	-	12 697	12 697	12 697	12 697	12 697	12 697	76 180	76 180	76 180	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges		-	-	-	-	-	1	1	1	1	1	1	8	8	8	
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other		-	-	-	(101)	-	17	17	17	17	17	17	-	-	-	
Other expenditure		-	-	-	-	-	4 365	4 365	4 365	4 365	4 365	4 365	26 187	26 187	26 187	
<b>Cash Payments by Type</b>		-	-	-	(101)	-	17 080	17 080	17 080	17 080	17 080	17 080	102 376	102 376	102 376	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	-	21	13	-	84	145	145	145	145	145	988	1 388	1 388	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Payments by Type</b>		-	-	21	(88)	-	84	17 225	17 225	17 225	17 225	17 225	103 364	103 764	103 764	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		-	-	(21)	88	-	(84)	(17 225)	(17 225)	(17 225)	(17 225)	(17 225)	(103 364)	(103 764)	(103 764)	
Cash/cash equivalents at the month/year beginning:		-	-	-	(21)	67	67	(17)	(17 241)	(34 466)	(51 690)	(68 915)	(86 139)	-	(103 364)	(207 128)
Cash/cash equivalents at the month/year end:		-	-	(21)	67	67	(17)	(17 241)	(34 466)	(51 690)	(68 915)	(86 139)	(103 364)	(103 364)	(207 128)	(310 892)

DC45 John Taolo Gaetsewe - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 31/01/2022

Description - Municipal Vote	Ref	Budget Year 2020/21											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Multi-year expenditure appropriation</b>	1															
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure appropriation</b>																
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	21	-	-	-	108	108	108	108	108	108	671	581	581
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	68	18	18	18	18	18	18	176	276	276
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		-	-	-	13	-	16	19	19	19	19	19	19	141	531	531
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	3	-	-	21	13	-	84	145	145	145	145	145	145	988	1 388	1 388
<b>Total Capital Expenditure</b>	2	-	-	21	13	-	84	145	145	145	145	145	145	988	1 388	1 388

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5



DC45 John Taolo Gaetsewe - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 31/01/2022

Description	Ref	Budget Year 2020/21											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Capital Expenditure - Functional</b>																
<b>Governance and administration</b>		-	-	21	-	-	-	108	108	108	108	108	108	671	581	581
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	21	-	-	-	108	108	108	108	108	108	671	581	581
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	13	-	16	19	19	19	19	19	19	141	531	531
Community and social services		-	-	-	13	-	16	19	19	19	19	19	19	141	531	531
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	68	18	18	18	18	18	18	176	276	276
Planning and development		-	-	-	-	-	68	18	18	18	18	18	18	176	276	276
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>		-	-	21	13	-	84	145	145	145	145	145	145	988	1 388	1 388

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

DC45 John Taolo Gaetsewe - Supporting Table S81b Adjustments Budget - capital expenditure on new assets by asset class - 31/01/2022

Description	Ref	Budget Year 2020/21											Budget Year +1		Budget Year +2	
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Net. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget I	Adjusted Budget J	Adjusted Budget K	Adjusted Budget L		
<b>R thousands</b>																
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>																
<b>Infrastructure</b>																
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 Stations																
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																
HVV Stations																
Capital Spares																
Sanitation Infrastructure																
Pump Station																
Retreatment																
Waste Water Treatment Works																
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																
Shoal Pumps																
Piers																
Revetments																
Promenades																
Capital Spares																
Information and Communication Infrastructure																
Data Centres																
Core Layers																
Distribution Layers																
Capital Spares																
<b>Community Assets</b>																
Community Facilities																
Halls																
Centres																
Crochets																
Clinics/Care Centres																
Fire/Rescue Stations																
Testing Stations																
Museums																
Galleries																
Theatres																
Libraries																
Cemeteries/Crematoria																
Police																
Parks																
Public Open Space																
Nature Reserves																
Public Ablution Facilities																
Markets																
Stalls																
Kiosks																
Airports																
Taxi/Rank/Bus Terminals																
Quail Spares																
Sport and Recreation Facilities																
Indoor Facilities																
Outdoor Facilities																
Capital Spares																
<b>Heritage assets</b>																
Monuments																
Historic Buildings																
Works of Art																
Conservation Areas																
Other Heritage																
<b>Investment properties</b>																
Revenue Generating																
Improved Property																
Unimproved Property																
Non-revenue Generating																
Improved Property																
Unimproved Property																
<b>Other assets</b>																
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																
<b>Biological or Cultivated Assets</b>																
Biological or Cultivated Assets																
<b>Intangible Assets</b>																
Intangible Assets																
Patent Rights																
Water Rights																
Effluent Licences																
Solid Waste Licences																
Computer Software and Applications																
Local Settlement Software Applications																
Unspecified																
<b>Computer Equipment</b>																
Computer Equipment			601						(476)	(476)	125	601	601			
<b>Furniture and Office Equipment</b>																
Furniture and Office Equipment			100						(100)	(100)		100	100			
<b>Machinery and Equipment</b>																
Machinery and Equipment																
<b>Transport Assets</b>																
Transport Assets																
<b>Land</b>																
Land																
<b>Zoo's, Marine and Non-biological Animals</b>																
Zoo's, Marine and Non-biological Animals																
<b>Total Capital Expenditure on new assets to be adjusted</b>	1		761						(576)	(576)	131	761	761			

References  
 1. Total Capital Expenditure on new assets (S81(b)) plus Total Capital Expenditure on renewal of existing assets (S81(b)) plus Total Capital Expenditure on upgrading of existing assets (S81(b)) must reconcile to total capital expenditure in Budgeted Capital Expenditure.  
 2. Only completed if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.  
 3. Additional cash-backed accumulated funds/impound funds (section 16(1)(b) and section 28(2)(c) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA).  
 4. Adjustments



Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	443	93	-	-	-	-	-	-	93	93	93	93
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	443	93	-	-	-	-	-	-	93	93	93	93
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	443	93	-	-	-	-	-	-	93	93	93	93
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	60	83	-	-	-	-	560	560	643	83	83	83
Computer Equipment	60	83	-	-	-	-	560	560	643	83	83	83
<b>Furniture and Office Equipment</b>	100	100	-	-	-	-	-	-	100	100	100	100
Furniture and Office Equipment	100	100	-	-	-	-	-	-	100	100	100	100
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	603	672	-	-	-	170	170	842	672	672	672

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

check balance



Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure to be</b>	1	-	-	-	-	-	-	-	-	-	-	-

**References**

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note:)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

check balance



Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	1 160	1 160	-	-	-	-	203	203	1 363	1 160	1 160	
Operational Buildings	1 160	1 160	-	-	-	-	203	203	1 363	1 160	1 160	
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices	1 100	1 100	-	-	-	-	229	229	1 329	1 100	1 100	
Workshops	60	60	-	-	-	-	(25)	(25)	35	60	60	
Yards	-	-	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	607	607	607	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	607	607	607	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	607	607	607	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	1 000	830	-	-	-	-	(308)	(308)	522	830	830	
Computer Equipment	1 000	830	-	-	-	-	(308)	(308)	522	830	830	
<b>Furniture and Office Equipment</b>	376	376	-	-	-	-	230	230	606	376	376	
Furniture and Office Equipment	376	376	-	-	-	-	230	230	606	376	376	
<b>Machinery and Equipment</b>	250	250	-	-	-	-	(250)	(250)	-	250	250	
Machinery and Equipment	250	250	-	-	-	-	(250)	(250)	-	250	250	
<b>Transport Assets</b>	700	870	-	-	-	-	(175)	(175)	695	870	870	
Transport Assets	700	870	-	-	-	-	(175)	(175)	695	870	870	
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Depreciation to be adjusted</b>	1	3 486	3 486	-	-	-	-	308	308	3 793	3 486	3 486

**References**

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note):

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1/2 etc) + G

check balance





Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	5	5	-	-	-	-	-	-	5	5	5	5
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	5	5	-	-	-	-	-	-	5	5	5	5
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	5	5	-	-	-	-	-	-	5	5	5	5
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	10	10	-	-	-	-	-	-	10	10	10	10
Computer Equipment	10	10	-	-	-	-	-	-	10	10	10	10
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets to be adjusted</b>	1	15	15	-	-	-	-	-	15	15	15	15

**References**

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

check balance

DC45 John Taolo Gaetsewe - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 31/01/2022

R thousands	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework						
													Budget Year 2020/21		Budget Year +1 2021/22		Budget Year +2 2022/23		
													Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
	<b>Parent municipality:</b> <i>List all capital projects grouped by Function</i>																		
	<b>Entities:</b> <i>List all capital projects grouped by Municipal Entity</i>																		
	<b>Entity Name</b> <i>Project name</i>																		

**References**  
 List all projects where approved budgets have been adjusted  
 Refer MFMA s30  
 Asset class as per table B9 and asset sub-class as per table SB18  
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.  
 Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13  
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002\_00002)

DC45 John Taolo Gaetsewe - Supporting Table SB20 Not required - 31/01/2022

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23	
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>													
<b>Revenue By Municipal Entity</b>													
Entity 1 total revenue									-	-			
Entity 2 total revenue									-	-			
Entity 3 (etc) total revenue									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure By Municipal Entity</b>													
Entity 1 total operating expenditure									-	-			
Entity 2 total operating expenditure									-	-			
Entity 3 etc. total operating expenditure									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure By Municipal Entity</b>													
Entity 1 total capital expenditure									-	-			
Entity 2 total capital expenditure									-	-			
Entity 3 etc. total capital expenditure									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
<b>Total Capital Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (I) = (A or A1/2 etc) + H