2023/24 FINANCIAL YEAR. MID-YEAR CORPORATE SCORECARD REVIEW FOR THE JOHANNESBURG SOCIAL HOUSING COMPANY FOR THE

### . STRATEGIC THRUST

Good Governance

### OBJECTIVE

organisational scorecard of the Johannesburg Social Housing Company SOC Ltd (JOSHCO) (attached as annexure A) The objective of this report is to request Council approval of the budget adjustment and the proposed mid-year deviation(s) of the 2023/24

### 3. BACKGROUND

performance indicators, these must be approved by Council, following approval of an adjustment budget (section 54(1) (c) of the MFMA). Section 72 of the MFMA, 56 of 2003 requires that the Accounting Officer must submit a mid-year budget and performance assessment Plan (SDBIP) and its targets cannot however be revised without notifying Council, and if the are changes in service delivery targets and report of the City and its Municipal Entities to Council. In terms of Circular 13 of the MFMA the Services Delivery and Budget Implementation

event where there is poor performance. The Council approval is necessary to ensure that the Mayor or City Manager does not revise service delivery targets downwards in the

# Proposed Deviation from the Original Performance Scorecard Targets for 2023/24 Financial Year

annexure A: Below are the areas that have been adjusted for implementation from the third quarter to June 2024. The affected areas are highlighted in

% Compliance to laws and regulations  Method of calculation
% Implementation of corrective action against identified risks  Method of calculation & Target adjustment
% vacancy rate Method of calculation
% valid invoices paid within 30 days of invoice receipt Means of verification
% Occupancy rate (regulated) KPI and definition amended to SMART criteria
% Occupancy rate (non-regulated) KPI name amended to SMART criteria
Percentage expenditure of approved capital budget Definition adjustment & means of verification
Social Housing units completed Definition adjustment & means of verification

**TABLE 1: PROPOSED DEVIATIONS** 

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BOARD OF DIRECTORS	SHAREHOLDER MAYORAL COMMITTEE COUNCIL	GROUP PERFORMANCE AND AUDIT COMMITTEE	CITY MANAGER	GSPCR
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deviation					ed									Q	evidence:		

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	98%	Q3 Jan Mar	
	98%	Apr-	
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	1	Opex	
generate report	System	Evidenc e and means of verificati	
and definition will be qualified to reflect SHRA	or practical completion certificate or chief fire inspectors report signed and dated.	Proposed deviation	
funded projects and City funded projects. Both have different occupancy criteria in terms of who qualifies to occupy vacant units.	JOSHCO has SHRA	Motivation deviation	
jects and City ojects. Both different criteria in no qualifies to ant units.	has SHI	1 for	

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				1															<u>a</u>	Actu	Q2	
				98%														Mar	•	Jan	Q3	
				98%											;				Jun	Apr-	04	
				1		·	-												Capex	budget	Estimated	
				•															Opex		Ď	
		report	generate	System			ment.	manage	tenant	report for	generate	system	other	or any	schedule	On.	verificati	of.	means	e and	Evidenc	
qualified to	will be	definition	and	The KPI	projects 1	JOSHCO	active	funding in	SHRA	of the	as a result	by SHRA	regulated	of units	percentage	A STATE OF THE STA	State State of	Department of the	The second second	deviation	Proposed	
		funded pr	funded proj																	deviation	Motivation	
occupancy criteria in	different	funded projects. Both	funded projects and City	JOSHCO has SHRA	i									_,							1 for	

	refers to	cy Audit															
	indicator	Occupan													_		
	The	or -			_							•	_				
	definition:	schedule			-							_					
	New	Tenancy															
	regulated)	report or															
	rate (non-	tion				-											
	occupancy	interpreta															
	unit	۷			-			8									
	Housing	occupanc										·				deviation	devi
	Affordable	with an			•				•			·				proposed	prop
	% of	report												cy rate		per the	as
	New KPI:	MRI	1	-	%86	98%	1	98%	99%	98%	98%	98.20%		%	22	Amended KPI	Ame
	projects.																
occupy vacant units.	subsidised													)			
terms of who qualifies to	reflect COJ													regulated			
617/8		on						A Re									
		verificati															
		of	7		To the second	Mar						ment	ne				
		means	Opex	Capex	Jun	•	2	•	<u> 22</u>	•	Target	Achieve	Baseli				
deviation	deviation	e and		budget	Apr-	Jan	Actu	Targe	Actu	Targe	4	ω	2		N <sub>o</sub>		
Motivation for	Proposed	Evidenc	ed	Estimated	94	Q3	Q2	Q2	Q1	Q1	2023/2	2022/202	2021/2	KPI	至	nge	Change
																	<

<	İ																
Change	줖	KPI	2021/2	2022/202	2023/2	21	Ω1	Q2	Q2	Q3	Q4	Estimated	ā	Evidenc	Proposed	Motivation	for
	N <sub>O</sub>		2	ယ	4	Targe	Actu	Targe	Actu	Jan	Apr-	budget		e and	deviation	deviation	
			Baseli	Achieve	Target	-	<u>a</u>	•	<u>n</u>	*	Jun	Capex	Opex	means			
			ne	ment						Mar				of			
									150					verificati			
														on			
														schedule	the		
								_						or any	or any percentage		
														other	of		
														system	affordable		
														generate	housing		
									_					report for	units that		
											_			tenant	are		
														manage	occupied		
														ment.	by tenants		
							_								which are		
															funded		
															through		
															S		
															subsidy.2		

\*New KPI's to be included in the Scorecard.

### Table 2: Technical Indicator Descriptors for the proposed KPIs

Indicator Responsibility	Chief Operation Officer
Desired Pertormance	%08
Baseline	%0Z.86
New Indicator	Existing redefined indicator
Reporting Cycle	Оизгену
Calculation Type	Non-cumulative
Pata Limitations	It must be noted that some units are used as office spaces which creates a limitation
	units. This excludes untenantable units or spaces.
Method of Calculation	Number of units occupied in active JOSHCO projects divided by the total number of active
	schedule or any system generated report for tenant management.
Source / Collection of Data	MRI report with an occupancy interpretation report or Tenancy schedule or Occupancy audid
	enhance financial sustainability.
Purpose	The indicator seeks to improve efficiency in the management of SHRA funded units and
	funding in active JOSHCO Projects.
Short Definition	ARHS of the percentage of units regulated by SHRA as a result of the SHRA
Indicator Title	% of Social Housing units occupancy rate (regulated)

Chief Operation Officer
%86
%86
Existing redefined indicator
Оизпену
Non-cumulative
It must be noted that some units are used as office spaces which creates a limitation
units. This excludes untenantable units or spaces.
Number of units occupied in active JOSHCO projects divided by the total number of active
schedule or any system generated report for tenant management.
MRI report with an occupancy interpretation report or Tenancy schedule or Occupancy audit
sustainability.
The indicator seeks to improve efficiency in management of units and enhance financial
TEA (temporary emergency accommodation) and any other outsourced project.
which are funded through the COJ subsidy. This excludes student accommodation, hostels,
The indicator refers to the percentage of affordable housing units that are occupied by tenants
% of Affordable Housing unit occupancy rate (non-regulated)

Chief Operations Officer	Indicator Responsibility
097	Desired Performance
926	Baseline
oN	New Indicator
and dated.	
Occupancy certificate or practical completion certificate or chief fire inspector report signed	Portfolio of Evidence
Quarterly	Reporting Cycle
Cumulative	Calculation Type
Output	Type of Indicator
None	Data Limitations
Simple count	Method of Calculation
	Source/Collection of Data
Enhanced quality of life that provides meaningful redress through pro-poor housing development.	Purpose
completion.	
The indicator refers to the number of social housing units developed to reach practical	Short Definition
Number of housing units completed	Indicator Title

Officer	Chief Operations C	Indicator Responsibility
	%00ı	Desired Performance
	101%	Baseline
	٥N	New Indicator
report or valid invoices or payments certificates	CAPEX expenditure	Portfolio of Evidence
	Quarterly	Reporting Cycle
	əvitelumuƏ	Calculation Type
	Output	Type of Indicator
	PuoN	Data Limitations
	Simple count	noitsluals of operation
report or valid invoices or payment certificates.	CAPEX expenditure	Source/Collection of Data
ocial housing infrastructure.	s the development of s	
to track the spending pattem of capital budget, across main areas – and	The indicator seeks t	Purpose
	infrastructure,	
to the spending of CAPEX budget on development of social housing	The indicator refers	Short Definition
diture of approved capital budget	Percentage expen	Indicator Title

### 4.1 OPERATIONAL BUDGET ADJUSTMENT

### Table 3: Adjustment to the Operational Budget

	177 6		ЭЯЛТІОМЭЧХЭ ТАТОТ
pipelines			
due to Major repairs done on Heat Pumps and water			
JOSHCO expect the consumption of water to reduce	<b>₽£1,</b> 8-	-	Operational costs
Revenue policy.			
to notistinementation of implementation of			
Debt impairment is expected to drop due to reduced	EE8 7-		Themisqui IdeO
the Minimum Scale.			
Minimum Salary for employees who are earning under			
EPWP (funded by the PEP Grant) and fixing of the			
Additional employee cost requirements for the PFA,	22 738	-	Employee Costs
			ЕХРЕИФІТИЯЕ
	177 6		ЭПОЗАВ ТАТОТ
earning under the Minimum Scale.			
fixing of the Minimum Salary for employees who are			
Additional employee cost requirements for the PFA and	909'69	-	Operational Subsidy
from Rental of Fixed Assets			
Finance costs due to downwards adjustment of revenue			
spproved			
PEP grant (EPWP) after the Final 2023-24 MTREF was	808 61		Operational Revenue - Inter-Company
JOSHCO have signed an SLA that provide R19 808K			
tariffs approved by council			
considering the downwards changes made on rental	₩99 0᠘-		Rental from Fixed Assets
The Final 2023- 24 MTREF was approved without			
introduction of the vending system			
against budget is higher than anticipated due to	1021		Services
Recoveries of Water and Electricity performance			Sale of Goods and Rendering of
			REVENUE
10pm man	B,000	R'000	Hoppanicento Vocani
Motivation	atnemteulbA	Reallocation	mSCOA Classification

### **NOITAVITOM**

The entity has increased the initial allocated OPEX budget which is not as per the request from the Shareholder. The entity has received extra funds from EPWP Grant and SHRA relief Grant. Further the Shareholder has allocated and additional R59 606K on the operational subsidy.

The Increase in Employee costs which are mainly; PFA funded by the shareholder, EPWP stipend funded by the additional PEP Grant and minor adjustment of Salaries for employees who are

earning less than minimum pay. The Entity have adjusted the tariffs downwards to assist struggling tenants and standardisation of rent. Further the entity tenants have received a SHRA relief Grant to reduce the burden from the

COVID era therefore it is expected that debt impairment to reduce.

Operational costs are expected to reduce as the Entity embarked on Major repairs program and upgrades of existing rental stock which will lead in reduction of costs on utility costs.

# 4.2 CAPITAL PROJECTS ADJUSTMENT

Kelvin	Park Chambers	Tum-Key 1: Region B	Tum-Key 1: Region A	Malvern Building Conversion	38 Rissik Street (NBS) Inner City Building Conversion	Booysens Street Inner City Conversion	Abel Road Inner City Building Conversion Region F	106 Claim Street Inner City Building Conversion Region F	Smit Street Inner City Building Conversion Region F	Casamia Inner City Building Upgrade Region F	City Deep Social Housing Upgrade Region F	Devland Golden Highway Social Housing Project Region D	Nederburg Social Housing Project Region A	EXISTING STOCK REDEVELOPMENT UPGRADE AND MAJOR MAINTENANCE Renewal Building Alterations JOHANNESBURG F City Wide	Princess Plots Social Housing Project Region C	Marlboro Social Housing Project Region E	Dobsonville Social Housing Project Region D	Nancefield Social Housing Project Region D	Randburg Selkirk Social Housing Project Region B	Lombardy East Social Housing Project Region E	Lufhereng Social Housing Project Region D	PROJECT NAME
30042	30041	23367	23366	22550	22470	22468	22297	22292	22282	4046	3947	3885	3797	3796	3794	3535	2675	2359	2353	2352	2323	Project Number
2 000	2 000	10 000	55 317	2 000	30 000	27 000	25 000	7 000	34 000	21 000	5 000	14 000	12 500	12 000	32 500	5 000	5 000	33 000	31 000	2 000	91 000	Approved Budget 2023/24 R 000
7 794		(10 000)	(33 092)	1 000	(20 196)	(20 000)		2 510	(22 961)	(21 000)		(1 500)	6 500	10 734	(10 000)	(2 000)		20 054	(15 000)	3 526	(91 000)	Adjust- ments R 000
9 794	8 279		22 225	3 000	9 804	7 000	25 000	9 510	11 039		5 000	12 500	19 000	22 734	22 500	3 000	5 000	53 054	16 000	5 526		Adjusted Budget 2023/24 R 000
9 794	8 279		22 225	3 000	9 804	7 000	25 000	9 510	11 039		5 000	12 500	19 000	22 734	22 500	3 000	5 000	53 054	16 000	3 726		COJ Funding (Loans)

279 952	337 473	(154 848)	492 321		Sub Total
	100				
11 687	66 687	34 687	32 000	30044	Tum-Key: Region F ( Denver Social Housing)
100	821	(1 183)	2 004	30043	Frank Brown/ Milpark Social Housing Development

# 5. LEGISLATION IMPLICATIONS

budget allocations to JOSHCO. The approved require amendments to the 2023/24 Business Plan adjustments The City's Adjustment Budget process is in accordance with the MFMA and the Budget Regulations of the MFMA and reflects the amended

# 6. FINANCIAL IMPLICATIONS

cover projected expenditure for the year. The capital budget was adjusted downwards to R337 473 000. Operational Budget needs to be adjusted upward by R9 771 000 in order to

# 7. COMMUNICATION IMPLICATIONS

to all the stakeholders in a manner prescribed by the law. to the public, the key performance indicators, and performance management system. JOSHCO's Scorecard and KPIs will be communicated The Council is required in terms of section 44 of the Municipal Systems Act No 32 of 2000 (as amended) to publicise, both internally and

## IT IS RECOMMENDED THAT

annexure "A" be approved. The deviation report that includes the budget adjustment and the amended JOSHCO Scorecard for the 2023/24 financial year, attached as

### **APPROVALS**

Mr. Bongani Radebe

ACTING CHIEF EXECUTIVE OFFICER

DATE:

Ms. Bridgette Mbonambi

**BOARD CHAIRPERSON** 

Date:

COUNCILLOR: Anthea Leitch

MMC HUMAN SETTLEMENT

DATE:

23 February 2024

### Annexure A

		4				Quarterly	Quarterly Performance Targets	Tarnets		2023/24 Budget Per Projects R 000	Das Braiacts R 0	200				
	Key Performance	<u> </u>	Baseline	Baseline	2023/24					Total budget		Quarterly B	Quarterly Budget Target Capex and Opex	pex and Opex		Means of Verification
Key Performance				2022/23	Target	ū	02	8	Q	Capex	Opex					
Area										(000)	(000)	5	ŧ	£	ş	
Objective: Become a financial sustainable entity.																
Financial sustainability	1 Current Ratio		Current Ratio: 1:1	0.64	Current ratio	益	11.	ii.	<u> </u>		420	105	105	105	105	Monthly management accounts
	Solvency Ratio 2		Solvency Ratio 1:1	0.66	Solvency Ratio	킄	=======================================	13	ä		420	105	106	105	105	Monthly management accounts
	% Collection in respect of current debtors		56% Collection In respect of current debtors	57%	80% Collection in respect of current debtors	80% Collectio n in respect of current debtors	80% Collectio n in respect of current debtors	80% Collectio n in respect of current debtors	80% Collection In respect of current debtors							Quarterly revenue collections report or Tenent financial summary from MRI (management reports incorporated) Software System
	% Of valid invoices paid within 30 days of invoice receipt		100% of walld Invoices paid within 30 days of Invoice receipt	62%	100% of valid involces paid within 30 days of involce receipt	100% of valid invoices paid within 30 days of invoice receipt	100% of valid invoices paid within 30 days of invoice receipt	100% of valid invoices paid within 30 days of invoice receipt	100% of valid Involces paid within 30 days of Invoice receipt	ı	512	128	128	128	128	Age analysis (quarterly) with PDF audit trails or Purchase Master
	% of CAPEX spent on EMEs		New	=	30% of CAPEX spent on EMEs	30% of CAPEX spent on EMEs	30% of CAPEX spent on EMEs	30% of CAPEX spent on EMEs	30% of CAPEX spent on EMEs		860	215	215	215	215	Monthly management account

Personnel Vacancy rate Good Governance approved against risks opinion Level external internal findings Percentage resolution rate employee vacancy Percentage corrective action compliance to laws implementation of Percentage and regulation % resolution expenditure Key Performance Percentage Percentage identified re of capital audit of audit audit ⇉ 12 6 New Indicator Baseline 2021/22 84% 82% audit 94% 33% 74% Unqualified aud 2022/23 opinion 100% 101% 75% action against identified risks approved budget vacancy rate 5% employee n of corrective budget against on operating Target 2023/24 imptementatio 100% Spent compliance to audit opinion Unqualified resolution of (cumulative) Internal Audit resolution of AG findings laws and 95% 100% 100% 100% 25% rate employe 5% 95% 98% 25% 30% vacancy **Quarterly Performance Targets** employe 5% 95% rate vacancy 98% 50% 50% 25% 95% rate vacancy employe 5% 98% 75% 75% 25% employee 58% 95% opinion 100% 2 vacancy 98% Unqualifie 100% 100% audit Z ΖX Z. Total budget 5 786 1 100 2 253 -1 712 7 299 1 200 856 1 446 1 120 50 563 214 300 428 Quarterly Budget Target Capex and Opex 02 1 446 1 120 563 214 428 300 450 03 563 200 1446 1 122 214 428 300 04 1 448 3 937 400 564 214 428 300 ARC approved Internal Audit report report on positions filledt ARC approved Internal Audit report Completion Certificate Approved Organogram and Board Board approved Compliance Reports Auditor General final report ssessment report approved Risk Control SAP

GSPCR
CITY MANAGER
GROUP PERFORMANCE AND AUDIT COMMITTEE
SHAREHOLDER MAYORAL COMMITTEE
COUNCIL

BOARD OF DIRECTORS

	Job Opportunity and Creation	An inclusive, Job-Inc	-		Provide a resilient, In Smart City	Employee Development	Key Performance Area	
	Creation	An inclusive, Job-Intensive, Resilient and Competitive Economy that Hamesses the Potentiat of Citizens			Provide a resilient, liveable, sustainable urban environment – underpinned by ernart intrastructure supportive of a low carbon economy Smart City  -   -	ent		
	Number of jobs created for the unemployed through EPVIP.	slitiva Economy that i	Number of ICT awareness initiatives	Number of Digitisation initiatives completed	wironment – underpli	Number of employee development initiatives	Indicator	Key Performance
Pro	5	lamesse	15	14	med by	<u>ಕ</u>	No	
vide a Resilient	503 jobs created for the unemploy ed through the EPWP progamme	s the Potential o	New	New Indicator	smart infrastruct	New Indicator	2021/22	
Liveable Sustain	970	f Citizens			are supportive of			Baseline 2022/23
Provide a Resilient, Liveable Sustainable Urban Environment — Underpinned by Smart infrastructure	720 Jobs created		32 ICT awareness initiatives	4 Digitisation initiatives completed	a low carbon eco	4 employee development initiatives	Target	2023/24
onment – L	180		CO CO	_	nomy		2	Quarter
Inderprined	360		œ	N		N	8	Quarterly Performance Targets
by Smart Inf	540		œ	ω		ω	8	nce Targets
rastructure Sup	720		œ	4		4	Q	
portive of a Low C				,			Capex (000)	2023/24 Budge Total budget
Carbon Economy	2 450		•			11 073	Opex (000)	2023/24 Budget Per Projects R 000 Total budget
	525					2 768	ō	Quarterly I
	525		•			2 768	g	Sudget Target C
	700		•			2 768	8	Ouarterly Budget Target Capex and Opex
	700			•		2 769	ğ	
	EPWP database		Awareness emails sent per Quarter and the number of ICT initiatives completed (at JOSHCO projects and Head office) per project		Dated and signed report	Closeout reports for staff training and wellness programme attendance		Means of Verification

						Quarterly	Quarterly Performance Targets	ce Targets		2023/24 Budget	2023/24 Budget Per Projects R 000	000				
	Key Performance	nce KPI	PI Baseline	Baseline	2023/24					Total budget		Quarterly I	Budget Target C	Quarterly Budget Target Capex and Opex		Means of Verification
Key Performance	Indicator	N O	2021/22		Target	ö	02	03	Q	Capex	Opex	2	3	2		
Area		_								(000)	(000)		ţ		1	
Sustainable Service Delivery	Number of housing units developed without services	sing ped 17	212	555	450 housing units developed		225		450		1 200	300	300	300	300	Progress report dated and signed by Professionals
	Social Housing units completed	sing 18	0	936	450 Social Housing units		225		450		1 200	300	300	300	300	Occupancy certificate or practical completion certificate or chief fire inspectors report signed and dated.
	% OF So Housing understanding (regulated)	Social units 19	New Indicator		98%	%88	%86	98%	98%							MRI report with an occupancy interpretation report or Tenancy schedule or Occupancy audit schedule or any system generated report for tenant management
		4		100%		100%	100%	100%	100%							Approved service level standard
	)jevec				100% achievement	achieve ment of	achteve ment of	achieve ment of	achievem ent of							report
	standard	7U	%,001		<u>u</u>	service	service	service	service		,					
					standard	level standard	level standard	level standard	level standard							
	Tenant Management															Closeout reports for training, events, community projects and wellness
	initiatives implemented	ъу 21	New		4	_	2	ω	4.							programme attendance pictures
	community							-								
	% of Affordable	labte	New											of k		MRI report with an occupancy interpretation report or Tenancy
	Ą	rate 22		7	98%	98%	98%	98%	98%							schedule or Occupancy audit
	(non-regulated)												4			report for tenant management
		-	9													

BP AND SCORECARD DEVIATION REPORT 2023/24

GSPCR CITY MANAGER GROUP PERFORMANCE AND AUDIT COMMITTEE COUNCIL BOARD OF DIRECTORS

<sup>1</sup> These are projects that have past the stage of being fully tenanted thus excluding new projects that have not reached 100% occupancy

100% occupancy.

2 This excludes student accommodation, hostels, TEA (Temporary Emergency Accommodation) and any other outsourced project.

