

**SC01/01/2020: SECTION 52(D) REPORT FOR SECOND QUARTER 2019/20
FINANCIAL YEAR**

TABLE OF CONTENTS

PAGE NO

PART 1 – IN-YEAR REPORT

1.1	Purpose	3
1.2	Legislative and Regulatory Framework	3
1.3	Mayor's Report	4
1.4	Resolutions	9
1.5	Executive Summary	10
1.6	In- year budget statement tables	22

PART 2 – SUPPORTING DOCUMENTATION

2.1	Debtor's Analysis	35
2.2	Creditor's Analysis	36
2.3	Investment Portfolio Analysis	36
2.4	Allocation and grant receipts and expenditure	37
2.5	Councillor and board member allowance and employee benefits	39
2.6	Material variances to the service delivery and budget implementation plan	40
2.7	Capital programme performance	41
2.8	Other supporting documents	43
2.9	Recommendations	53
2.10	Municipal manager's quality certification	54
2.11	Countersigners	55

PART 1 – IN-YEAR REPORT

1.1 Purpose

The purpose of this report is to comply with Section 52(d) of the Municipal Finance Management Act 56 of 2003 and Section 28-29 of the Municipal Budget and Reporting Regulations (MBRR) which requires that specific financial information be reported to council in a prescribed format.

1.2 Legislative Background

In terms of Section 52 (d) of the Municipal Finance Management Act 56 of 2003, *General Responsibilities*

The mayor of a municipality –

- a) must provide general political guidance over fiscal and financial affairs of the municipality ,
- b) in providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities;
- c) must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;
- d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and financial state of the municipality; and must exercise the other powers and perform the other duties assigned to the mayor in terms of this Act or delegated by the council to the mayor.

**Quarterly Budget
Monitoring Report for
Period ending
31 December 2019**



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

SC01/01/2020: IN-YEAR REPORTS OF NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY FOR THE MONTH ENDING 31 DECEMBER 2019

TABLE OF CONTENTS

PAGE NO

PART 1 – IN-YEAR REPORT

1.1	Purpose	3
1.2	Legislative and Regulatory Framework	3
1.3	Mayor's Report	4
1.4	Resolutions	9
1.5	Executive Summary	10
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NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

PART 1 – IN-YEAR REPORT

1.1 Purpose

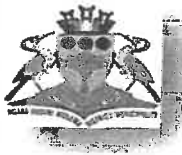
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NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

1.3 Mayor's Report

Madam Speaker, Chief Whip, Members of Mayoral Committee, Ordinary Councillors, Leaders of the Opposition Parties, Traditional Leaders, Municipal Manager, Senior Management; Members of the Media, Interest groups, and Community of the Ngaka Modiri Molema District Municipality.....I would like to express my sincere warm welcome to you all and wishes you and your families a happy new year. I trust that 2020 will be a great year for all us and especially for the Council of Ngaka Modiri Molema District Municipality and its community.

As we start a New Year, I can see that all of us have come back, and no one have become a victim of many ruthless road accidents around our national and local roads except the fallen hero, our greatest giant, extraordinary leader and an icon and entrepreneur **Dr Richard Maponya**.....May his soul rest in peace.

So in short, it is a warm feeling to be able to see old faces around me which gives me a hope that we can still continue this journey together.

Furthermore, I would also like to take time to congratulate the matriculants, the class of 2019 for having done extremely well in their matric exams especially our province Bokone Bophirima which manage to secure position three (3) or 5.6 % improvement as compared to 2018 results. In that manner, I hope and trust that doors of Higher Learning will be opened to allow them to shape their careers and later contribute positively to our socio-economic problems.

However, to those who could not make it**PHEPI...IT'S NOT END OF THE WORLD** ...and I would like to encourage them to take this new year 2020 with positive attitude and they must know that there is still an opportunity to learn and improve their results.

Madam Speaker

I know this a new year and it feels like a new beginning of everything. However, in terms of our fiscal year we are half way through to the 2019/20 financial year. Ordinarily, during this time of a year any one would take stock of what happened in the past including finances, achievements and most importantly projections for the remaining period. Similarly, the Ngaka Modiri Molema District Municipality should do the same, and assess the municipal performance over the last



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

past six months. Following that assessment, the next step would be either to review our plans going forward. Section 28 of MFMA provides that the municipality may revise approved annual budget through an adjustment budget. Against this background, it means that the municipality should rectify any errors/or misfortunes identified and improve on the success we have achieved thus far.

Madam Speaker.....

For quarterly report, the mayor's report accompanying an in-year must provide :-

- a) a summary of whatever the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipality entities;
- b) a summary of any financial problems or risks facing the municipality or any such entity; and
- c) any other information considered relevant by the mayor.

1.3.1 A summary of whatever the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan (SDBIP) and any service delivery agreements with municipality entities

a) Performance (Actuals) against Planned SDBIP

This report provides a summary of the main budget issues arising from budget monitoring process. In addition, it comprises of the progress of the budget implementation against projections contained in the Service Delivery and Budget Implementation Plan, and is intended to inform and enable the Council of Ngaka Modiri Molema District Municipality to fulfill its oversight responsibility.

As per December 2019 budget statements, the following narration provides for operating revenue and expenditure performance against planned SDBIP.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

- The YearTD Operating Revenue collected for period ending December is R 588,877 million which translate to a surplus of 52% or R 200,890 million against planned YearTD budget of R 387,987 million. This performance is as a result of investment revenue which recorded an increase of R 13,210 million and R 188,499 million for transfers and subsidies. As compared to 2018/19 second quarter, the YearTD operating revenue has increased by 10% which translate to R55, 377 million. Looking at uniform financial ratios and norms, the 10% recorded in the 2nd quarter shows a positive growth above the Consumer Price Index (4%) for December 2019.
- For period ending December 2019, the YearTD Operating expenditure is R 317,422 million which translate to underspending of 25% or R 106,088 million against the YearTD budget of R 423,510 million. The abovementioned underspending is mostly affected by depreciation & asset impairment; finance charges and transfers and subsidies. Comparatively, the 2019/20 YearTD operating expenditure demonstrate an increase of 9.8% or R 28,443 million as compared to 2018/19 financial year 2nd quarter.
- Considering capital expenditure for period ending December 2019, YTD capital expenditure is R 85,513 million against YearTD budget of R 173,937 million. As it appears, this expenditure shows underspending of R 88,425 million or 51% as compared to YearTD capital budget. The above picture raises concerns to our planning and capacity to implement 2019/20 Integrated Development Plan (IDP) especially projects relating to service delivery. Furthermore, for the current year 2nd quarter the capital expenditure shows a variance of 33% or R 42,272 million lower as compared to 2nd quarter in 2018/19 financial year.

For infrastructure maintenance, the municipality has budget R 115 million for repairs and maintenance in 2019/20 financial year which includes both water and sanitation infrastructure asset. For 2nd quarter, the municipality has spent R 63,715 million on repairs and maintenance which covers the following areas Coligny; Ottosdal; Delareyville; Zeerust Water Treatment Plant; Atamelang Waste Water Treatment Works; Groot Marico Water Treatment Plant, Vergenoeg for Welbedacht, Ntsweletsoku and Willow Park. These repairs and maintenance services covered mainly the following activities:



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

- Maintenance of faulty mechanical and electrical boreholes;
- Repairs and maintenance of boreholes due to theft and vandalism;
- Augmentation of water supply and connection of new boreholes to steel tanks;
- Repairs of leakages and burst pipes;
- Repairs of water engines stands on diesel boreholes;
- Replacement of electrical components (high-lift pumps and motors);
- Restoration and drilling of boreholes;
- Refurbishment of Atamelang sewerage main pump station; and
- Procurement of water material to redress of water related backlogs.

Madam Speaker, we still faced with a huge challenge of infrastructure maintenance, and going forward I would like to see adjustment budget addressing some of these challenges especially waste water treatment plants. Although VAT is not seen as additional to the municipality, the refunds received from South African Revenue Service (SARS) should be channelled towards maintenance and repairs of our infrastructure assets especially water and sanitation assets.

Honorable Members, we had to adhere to norms and standards suggested by National Treasury MFMA Circular 71 that forces municipalities to budget for repairs and maintenance as an 8% of our PPE (Property, Plants and Equipment and Investment Property at carrying value). This year alone we only managed to budget for R 115 million which is only 2.2% of our PPE. So in other words, we fall short to the requirements of national government; as a result we need a serious intervention in this regard.

During the 2nd quarter, the municipality managed to restore 282 boreholes within the district through operation and maintenance budget. These boreholes include 120 boreholes for quarter and 162 boreholes in the 2nd quarter. Honorable Members, previously you would remember that water tankering was main cost driver; however, it was drastically reduced from R 18 million to R 9 million. Against this background, out of 127 areas of tankering 78 of them have been



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

covered through Drought Relief Program which was implemented municipality and Sedibeng Water.

Of a concern, water sources have been severely affected due to illegal water connections which are mainly used for household yard connections, gardening and livestock watering. In this way, boreholes are being over pumped and the lifespan of these sources is affected on daily basis hence the municipality is experiencing a high rate of reactive maintenance. Going forward, the municipality will need an additional amount of R 120 million to reach half percentage (4%) of repairs and maintenance standard norm.

1.3.2 Madam Speaker, I now present a summary of financial problems or risks facing the municipality

The following are the financial problems or/and risks associated with service delivery infrastructure:

- Risk of operational failure;
- Safety of our employees;
- Failure to meet community demands;
- Loss of revenue/or unauthorized expenditures;
- Negative environmental impact;
- Uncertainty on how much longer the infrastructure will be reliable; and
- Service delivery protests.

In addition, the following are other financial problems or risks facing the municipality, and urgent attention:

- Unfunded budget over the MTREF;
- Service delivery protests due to inadequate intervention measures;
- Reputational risk;
- Upwards pressure on repairs and maintenance of water and sanitation infrastructure due theft, vandalism and aging of infrastructure which causes outfall sewer to local communities and nearby places;



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

- Budgeting for surplus/or reserves over the MTREF;
- Huge amount of contingent liabilities;
- Misalignment between SDBIP, IDP, cashflow and procurement plans;
- Non-compliance with mSCOA and reporting regulations (MFMA & MBRR);
- Underspending of conditional grants which will lead to withholding of the funds;
- Labour unrest due to inconsistent application of HRM policies and procedures;
- Delay in projects approval process; and
- Declining credit profile due to recurring disclaimer audit opinion; and economic downfall.

1.4 Resolutions

- 1.4.1** Noting the monthly budget statements and any supporting documents for period ending 31 December 2019;
- 1.4.2** Noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
- 1.4.3** Noting the financial problems or risks facing the municipality;
- 1.4.4** Noting the material variances from the service delivery and budget implementation plan;
- 1.4.5** Noting the remedial action or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's budget; and
- 1.4.6** Any other resolution that may be required.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

1.5 Executive Summary

The executive summary of monthly budget statement must cover at least the following –

- a) the municipality's consolidated performance, in relation to both the approved annual budget and the latest approved adjustment budget, with specific reference to the financial and non-financial impact of the performance of the municipal entities on the in-year reports tables, charts and explanations;
- b) any material variances from service delivery and budget implementation plan; and
- c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality.

a) The municipality's consolidated performance, in relation to both the approved annual budget and the latest approved adjustment budget

The municipality has placed significant investment in delayed and new infrastructure, and this is to ensure that basic services to the community are served. At this point, it is worth to note that the increase in our repairs and maintenance budget is to ensure that the useful life of the existing infrastructure is extended so as to derive full value for money from our assets. It is also important that expenditure in the grant. Furthermore, it is important that expenditure funded by conditional grants be closely monitored so as to ensure that projects are completed and monies are not returned to National Fund as a result of under underspending.

To maintain the above status, the following issues need to be prioritised and addressed: 1) Oversight structures that hold the administration to account 2) An administration that is committed to achieving the targets and objectives of our Integrated Development Plan (IDP) 3) Management that ensures that risks are periodically identified, assessed, and effectively mitigated. 4) Administration that produce regular, accurate and complete financial and performance (service delivery) reports; and lastly, but not list, appropriate the implementation of policies and procedures.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

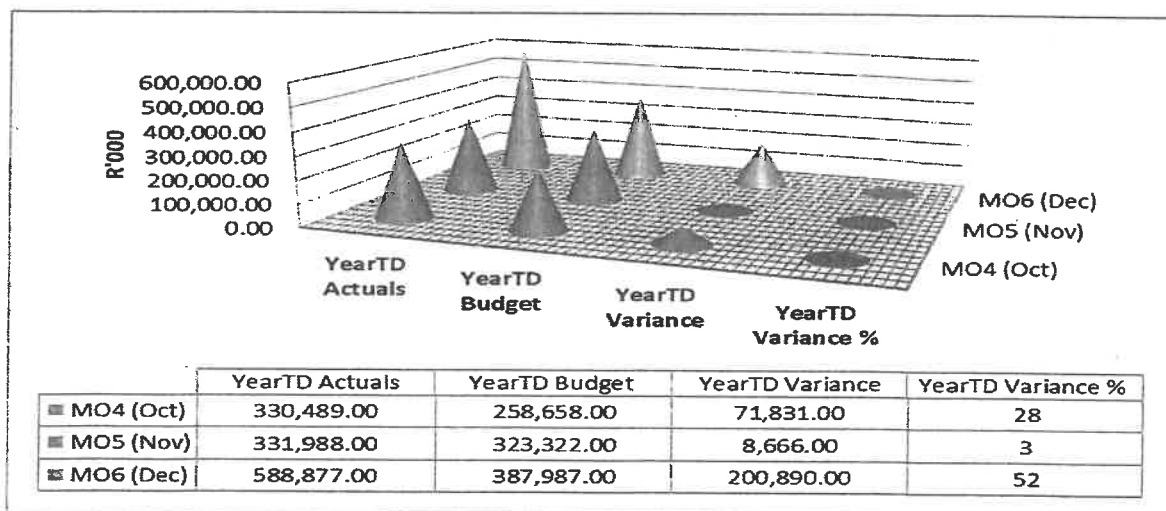
In view of the aforementioned, the following table presents a consolidated 2nd quarter performance in relation to YearTD budget versus Actuals for period ending 31 December 2019:

1.5.1 Consolidated Performance for period ending 31 December 2019

Description	Budget Year 2019/20					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands						
Total Revenue (excluding capital transfers and contributions)	775,974	-	588,877	387,987	200,890	52%
Total Expenditure	847,020	-	317,422	423,510	(106,088)	-25%
Surplus/(Deficit)	(71,046)	-	271,455	(35,523)	306,978	-864%
Capital expenditure	347,178	-	85,513	173,937	(88,425)	-51%

As at 31 December 2019, the YearTD operating revenue has increased by 52% or R 200,890 million against the planned SDBIP. As compared to 2018/19 second quarter (Q2), the YearTD operating revenue has increased by 10% which translates to R55, 377 million. The 10% recorded in the 2nd quarter shows a positive growth above the Consumer Price Index (4%) for December 2019 which shows positive movement. Figure 1 below shows the YearTD Operating Revenue for Q2.

Figure 1: YearTD Operating Revenue Trend Analysis

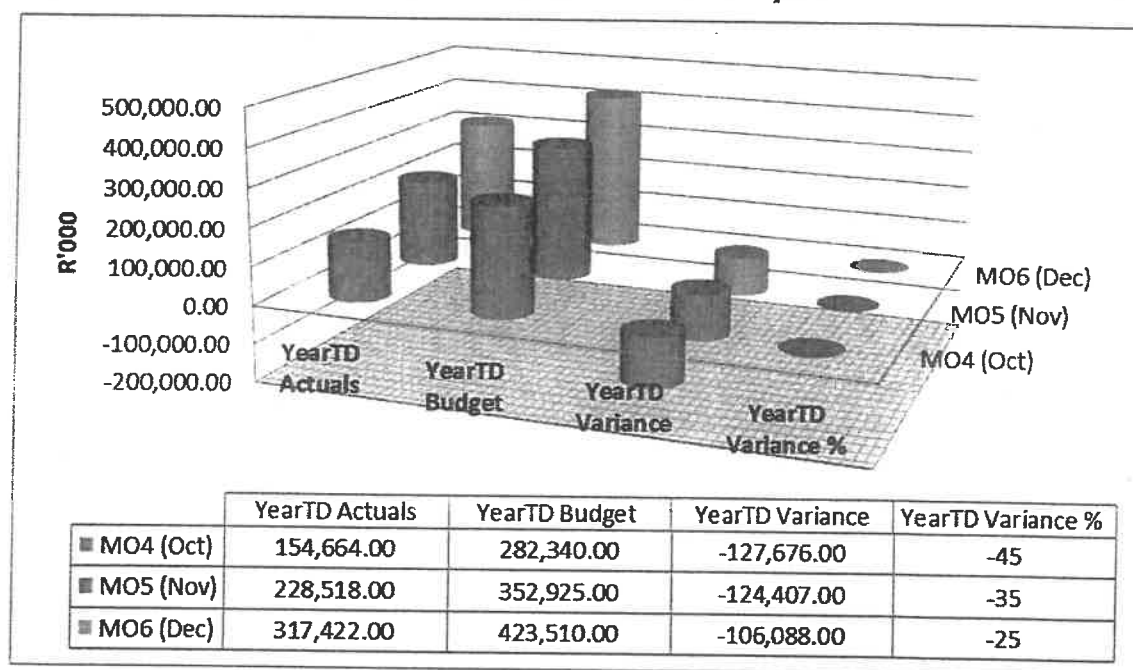




NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

On the other hand, the YearTD operating expenditure for period ending 31 December 2019 is R 317,422 million which translates to underspending of R 106,088 million or 25%. The abovementioned underspending is mostly affected by employee related costs; depreciation & asset impairment; finance charges and transfers and subsidies. Comparatively, the 2019/20 YearTD operating expenditure demonstrates an increase of 9.8% or R 28,443 million as compared to 2018/19 financial year Q2. Figure 2 below show the YearTD Operating expenditure trend analysis.

Figure 2: YearTD Operating Expenditure Trend Analysis



The YearTD capital budget expenditure for period ending 31 December 2019 is R 85,513 million which translate to a variance of R 88,425 million or 51% against planned SDBIP of R 173,937 million. The abovementioned YearTD capital expenditure includes R 83,177 million for service delivery projects (MIG) and R 2,335 million for internally generated funds (software's, office furniture and equipment and machinery).

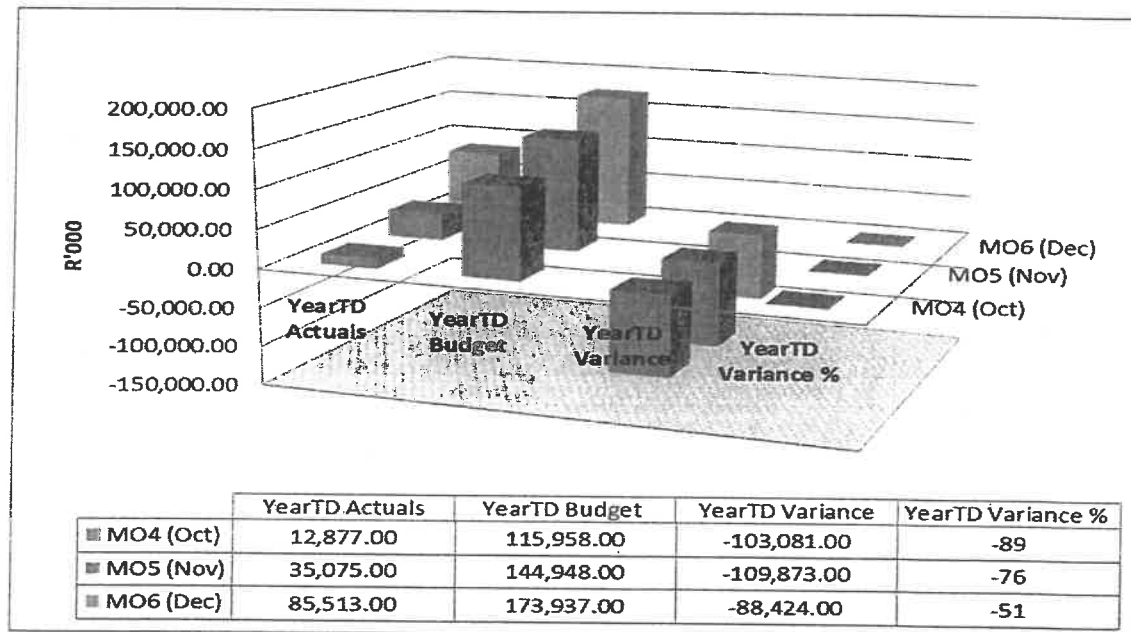
Despite the intervention by CoGTA and MISA, the municipality is still faced with the challenge to accelerate project implementation and restore confidence of the funding agent and other



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

stakeholders. As mentioned before, this situation confirms that our planning and capacity to implement 2019/20 Integrated Development Plan (IDP) especially projects relating to service delivery is in question. Nonetheless, for the reporting period the capital expenditure registered a variance of 33% or R42, 272 million which is lower as compared to 2018/19 second quarter capital expenditure. Figure 3 below demonstrate the YearTD Capital expenditure trend analysis for Q2.

Figure 3: YearTD Capital Expenditure Trend Analysis

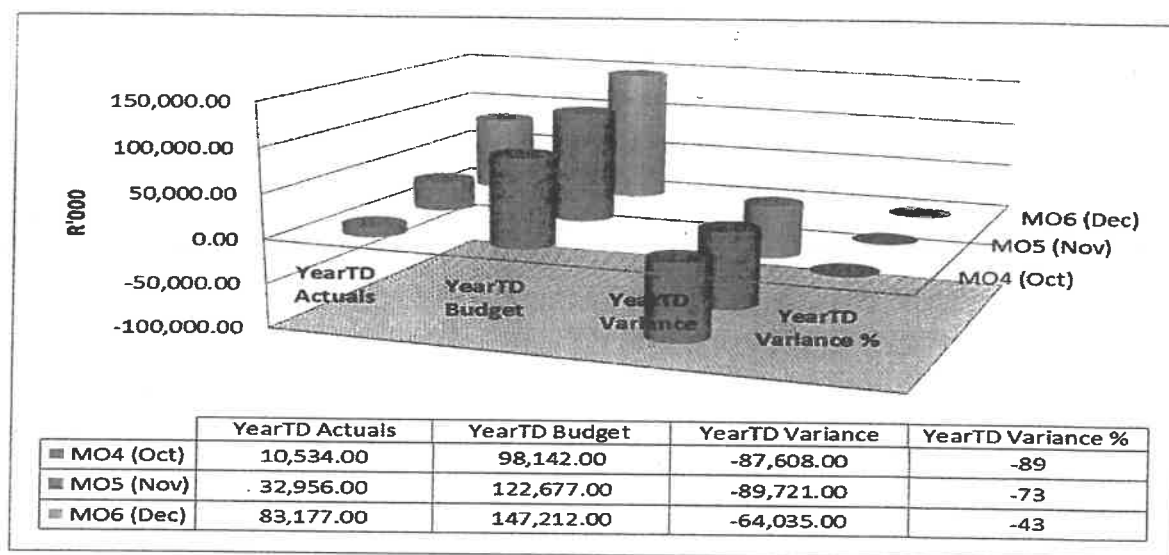


For the current year 2nd quarter, YearTD capital transfers recognised for an amount of R 83,177 million which translate to underspending of R64, 035 million or 43% as at 31 Decemeber 2019. In other words, conditions met amounts to R 83,177 million or 57 % of the total capital monetary allocation transferred to the municipality. This means that for period ending Decemeber 2019 the municiplaity achieved 57% on capital expenditure against planned SDIBP. Figure 4 below shows YearTD capital transfers recognised for ending Decemeber 2019.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Figure 4: YearTD Capital Transfers Recognised Trend Analysis



1.5.2 Operating Revenue Framework

DC38 Ngaka Modiri Molema - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

2018/19 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mub December										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates					-			-		
Service charges - electricity revenue					-			-		
Service charges - water revenue			450	-	7	86	225	(139)	-62%	
Service charges - sanitation revenue			107	-	5	58	53	5	10%	
Service charges - refuse revenue			-	-	-	-	-	-		
Rental of facilities and equipment			218	-	19	94	109	(15)	-14%	
Interest earned - external investments			-	-	2,520	13,210	-	13,210	#DIV/0!	
Interest earned - outstanding debtors			-	-	-	-	-	-		
Dividends received			-	-	-	-	-	-		
Fines, penalties and forfeits			-	-	68	68	-	68	#DIV/0!	
Licences and permits			-	-	3	3	-	3	#DIV/0!	
Agency services			-	-	-	-	-	-		
Transfers and subsidies			773,335	-	254,258	575,167	386,668	188,499	49%	
Other revenue			1,863	-	9	191	932	(741)	-80%	
Gains on disposal of PPE			-	-	-	-	-	-		
Total Revenue (excluding capital transfers and contributions)		-	775,974	-	256,888	588,877	387,987	200,890	52%	-

Service Charges – YearTD actual revenue for service charges (water and sanitation) is R 144 thousand which translate to a variance of R 134 thousand or 52% as compared to YearTD budget of R 278 thousand. This revenue stream has a mixture of water and sanitation service



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

charges which represents under-collection of water revenue by R 139 thousand or 68% and over-collection on sanitation revenue by 10% or R 5 thousand respectively.

Rental of facilities and equipment – YearTD actual revenue for rental of facilities and equipment is R 94 thousand or 14% less as compared to the YearTD budget of R 109 thousand for period ending 31 December 2019.

Interest earned - external investments – YearTD actual revenue for interest earned on external investments is R 13,210 million which was not budgeted at the beginning of 2019/20 financial year.

Transfers and Subsidies – This revenue stream includes among others the equitable shares, Finance Management Grant and Expended Public Works Programme Grant. For the 31 December 2019 budget statement, the YearTD actual transfers and subsidies is R 575,167 million as compared to planned YearTD budget of R 386,668 million.

Other Revenue – The YearTD actual "Other revenue" is R 191 thousand which translate to under-collection of R 741 thousand or 80% as compared to YearTD revenue budget of R 932 thousand. The abovementioned under-collection is as results of newly introduced municipal health tariffs which were planned to boost our revenue streams. Going forward, the municipality will review the tariffs and set out realistic projection based on the performance.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

1.5.3 Operating Expenditure Framework

1.5.3.1 Expenditure by Type

DC38 Ngaka Modiri Molema - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description		Ref	2018/19	Budget Year 2019/20							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
<u>Expenditure By Type</u>											
Employee related costs				355,312	-	25,686	168,541	177,656,013.61	(9,115)	-5%	
Remuneration of councillors				12,106	-	2,318	6,053	6,053,038.00	(0)	0%	
Debt impairment				-	-	-	-	-	-	-	
Depreciation & asset impairment				184,257	-	-	-	92,128,589.00	(92,129)	-100%	
Finance charges				600	-	-	-	300,000.00	(300)	-100%	
Bulk purchases				18,000	-	6,128	10,202	9,000,000.00	1,202	13%	
Other materials				115,500	-	34,449	53,199	57,750,000.00	(4,551)	-8%	
Contracted services				77,823	-	14,215	37,402	38,911,749.00	(1,510)	-4%	
Transfers and subsidies				20,000	-	-	9,000	10,000,000.00	(1,000)	-10%	
Other expenditure				63,421	-	6,236	33,026	31,710,624.00	1,315	4%	
Loss on disposal of PPE				-	-	-	-	-	-	-	
Total Expenditure				-	847,020	-	89,031	317,422	423,510	(106,088)	-25%

For 2019/20 financial year, the YearTD actual operating expenditure is R 317,422 million which is less by R 106,088 million or 25% as compared to YearTD expenditure budget of R 423,510 million. Below is the demonstrating of actual expenditure incurred per category.

Employee Related Costs

The YearTD actual expenditure for employee related costs is R 168,541 million which is less by 5% or R 9,115 million as compared to YearTD expenditure budget of R 177,656 million.

Remuneration of Councillors

The YearTD actual expenditure for remuneration of Councillors amounts to R 6,053 million which is the same as YearTD expenditure budget.

Depreciation & Asset impairment

The YearTD actual expenditure for depreciation & asset impairment is nil. This due to the fact that depreciation and asset impairment account is not expensed on monthly basis as expected. However, the matter is been given attention and the municipality is in a process of procuring



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

asset management system and appoint a technical person who will deal with accounting and GRAP standards and improve our asset register.

Finance charges

The YearTD actual expenditure for finance charges is nil. This line item will be corrected during adjustment budget.

Materials and Bulk Purchases

The YearTD actual expenditure for materials and bulk purchases is R 63,401 million as compared to YearTD expenditure budget of R 66,750 million. This expenditure represent 5% or R 3,350 million less as compared to planned SDBIP. Although the above-mentioned expenditure is slightly lower as expected, the municipality is still faced with a huge challenge to maintain old infrastructure assets especially service delivery asset.

Contracted services

The YearTD actual expenditure for contracted services amounts to R 37,402 million which is less by 4% or R 1,510 million as compared to YearTD expenditure budget of R 38,912 million.

Transfers and Subsidies –Operational

The YearTD actual expenditure for transfers and subsidies is R 9 million which translates to a variance 10% or R 1 million as compared to YearTD expenditure budget of R 10 million. These transfers and subsidies are meant to support local municipalities with free basic services within the district. In addition, the municipality is on-going process to revive and strengthen the relationship with its local municipalities in order to achieve integrated development planning (i.e. joined service delivery planning and shared services across district).

Other Expenditure

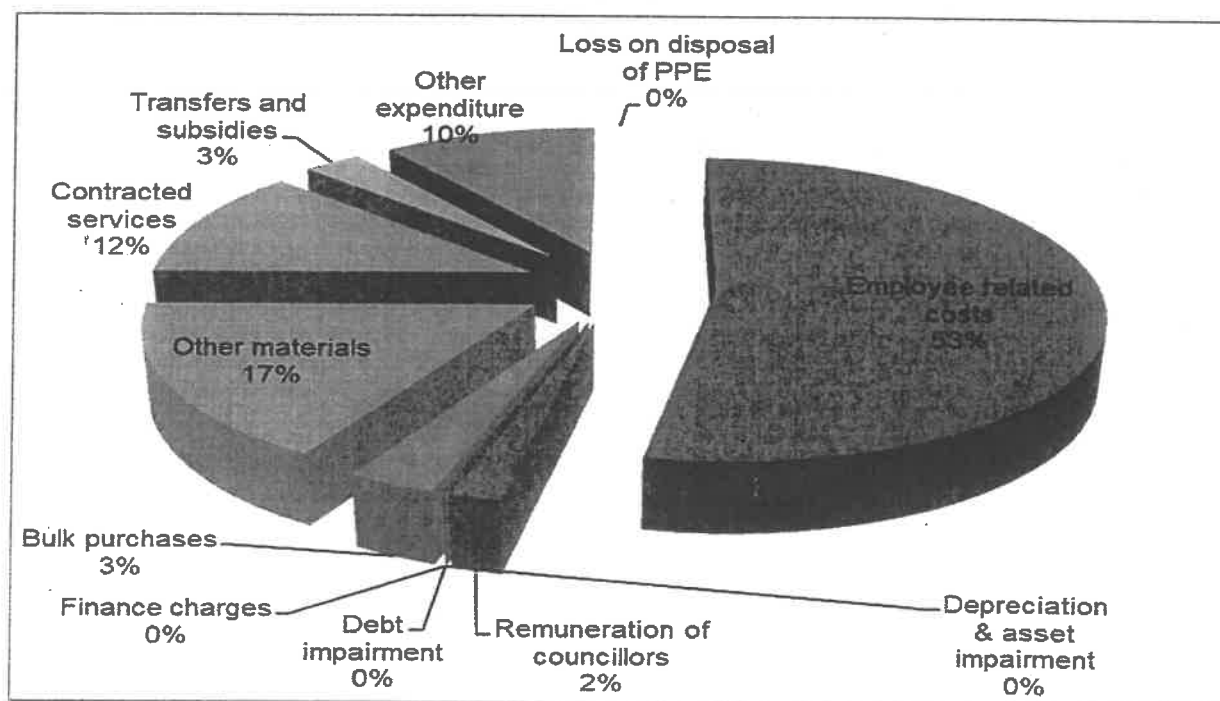
Other expenditure comprises of various line items relating to the daily operations of the municipality. The YearTD actual expenditure for period ending December 2019 is R 33,026 million which shows overspending of R 1,315 million or 4% as compared to YearTD expenditure



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

budget of R 31,711 million. As stand, it should be noted that the municipality has tabled and approved cost-containment measures through council with the aim to build savings and reprioritise service delivery going forward.

Figure 5: Expenditure by type (percentages)



1.5.4 Capital Revenue Framework

The total capital transfers recognised for period ending 31 December 2019 is R 83,177 million against YearTD budget allocation of R 147,212 million or which translate to a variance of R 64,035 million or 43%.

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure & funds sources									
Capital expenditure	-	347,874	-	50,437	85,513	173,937	(88,425)	-51%	-
Capital transfers recognised	-	294,425	-	50,221	83,177	147,212	(64,035)	-43%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	53,450	-	216	2,335	26,725	(24,389)	-91%	-
Total sources of capital funds	-	347,874	-	50,437	85,513	173,937	(88,425)	-51%	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

1.5.6 Capital Expenditure Framework

The YearTD actual capital expenditure for the period ending December 2019 is R 85,513 million against the YearTD budget of R 173,937 million. This reflects underspending of R 88,425 million or 51% as compared to planned SDBIP. A note should be taken that, this excludes operational expenditure budget funded by MIG, but includes expenditure funded by internally generated funds with an amount of R 2,335 million. Below, is the table showing capital expenditure monthly trend: actual vs. targets for period ending 31 December 2019.

Figure 6: Capital Expenditure: Monthly Trend: Actual vs. target for period ending December 2019

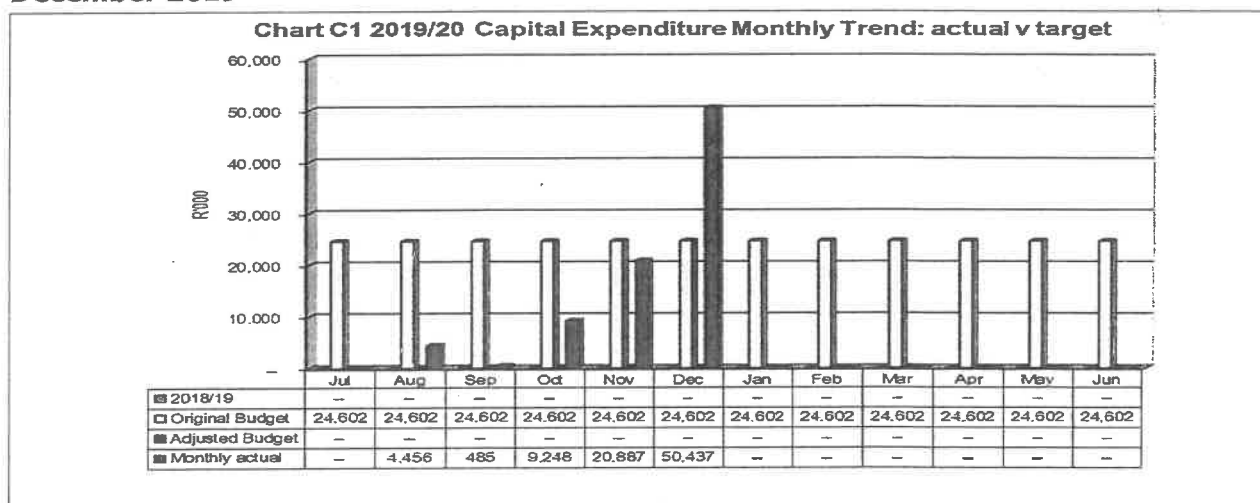
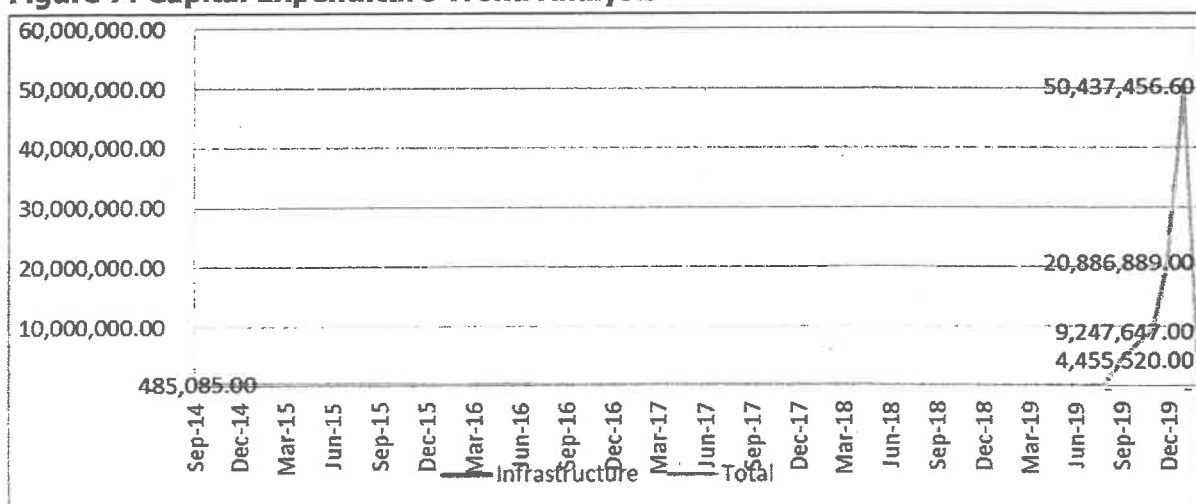


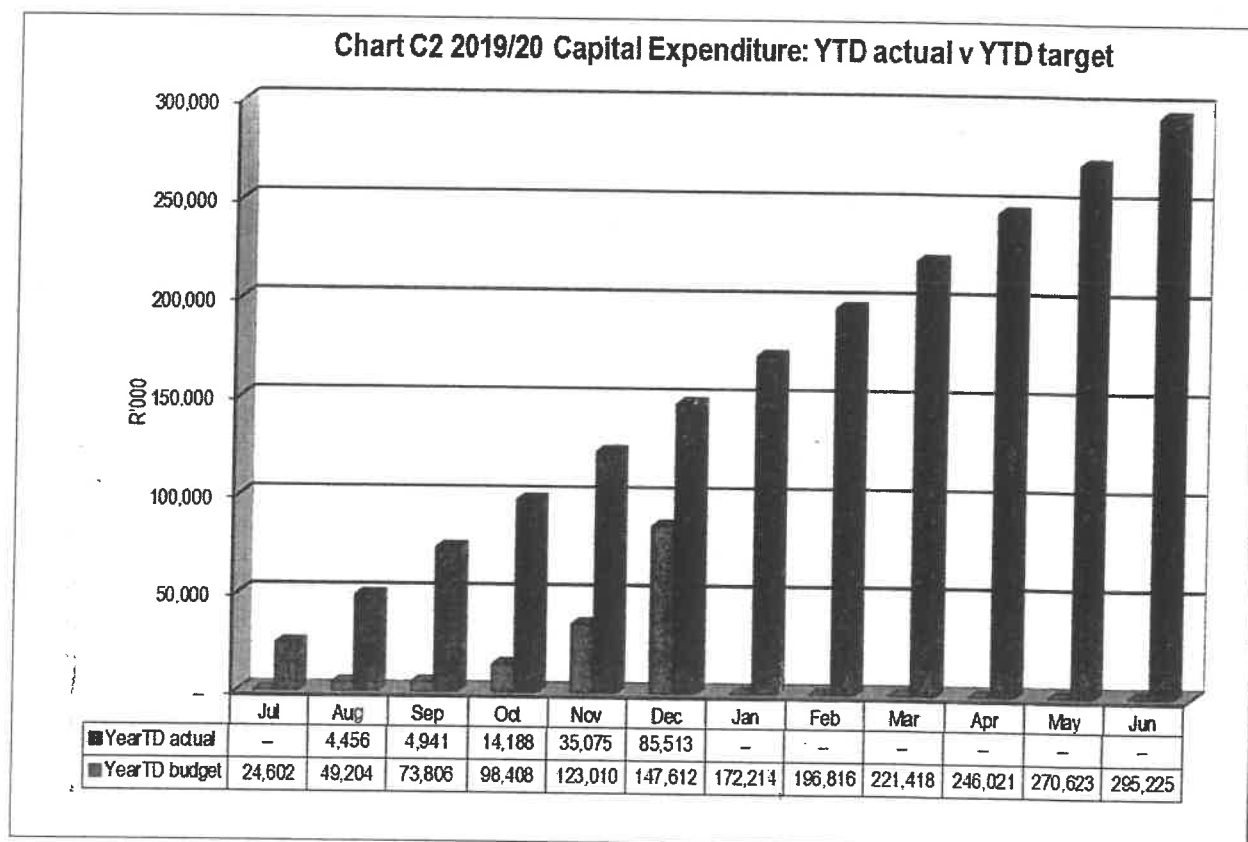
Figure 7: Capital Expenditure Trend Analysis





NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Figure 8: Capital Expenditure: YearTD actual vs. YearTD target for period ending December 2019





NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

b) Any material variances from the Service Delivery and Budget Implementation Plan

DC38 Ngaka Modiri Molema - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Service charges	(134)	Slow consumer turn-over	Review of municipal tariffs during 2020/21 FY
	Investment revenue	13,210	Interest on investment was not projected during 2019/20 FY	Interest to be projected during 2019/20 adjustment budget
	Other own revenue	(686)	Slow consumer turn-over	Review of municipal tariffs during 2020/21 FY
2	Expenditure By Type			
	Depreciation & Asset impairment	(92,129)	Account not expensed	Procure asset module & establish asset management com.
3	Capital Expenditure			
	Capital transfers recognised	(64,035)	Administrative Challenges (PMU & SCM)	Projects to be advertised and aligned to SDBIP
4	Financial Position			
	Total current assets	177,511	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
	Total non-current assets	5,217,996	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
	Total current liabilities	19,432	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
	Total non-current liabilities	40,315	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

As reflected above, the municipality met 69% (31 of 45) of the applicable 45 KPI's for the period as at 31 December 2019. The remainder of the KPI's (23) on the Top Layer SDBIP out of the total number of 68 KPI's do not have targets for this period and will be reported on in future quarters when they are due. In addition, 31% (14 of 45) KPI targets were not achieved as at 31 December 2019. The full details will be provided on the mid-year performance management report which is part of council items.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

1.6 In- year budget statement tables

If a municipality does not have municipal entities, the in-year budget statement tables must consist of the tables in the First Attachments to this schedule, namely-

- a) Table C1 s71 Monthly Budget Statement Summary
- b) Table C2 Monthly Budget Statement – Financial Performance (standard classification)
- c) Table C3 Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)
- d) Table C4 Monthly Budget Statement – Financial Performance (revenue and expenditure)
- e) Table C5 Monthly Budget Statement – Financial Performance - Capital Expenditure (municipal vote, standard classification and funding)
- f) Table C6 Monthly Budget Statement – Financial Position
- g) Table C7 Monthly Budget Statement – Cashflow



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Table C1 Monthly Budget Statement Summary - M06 December

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	557	-	12	145	278	(134)	-48%	-
Investment revenue	-	-	-	2,520	13,210	-	13,210	#DIV/0!	-
Transfers and subsidies	-	773,335	-	254,258	575,167	386,668	188,499	49%	-
Other own revenue	-	2,082	-	98	355	1,041	(686)	-66%	-
Total Revenue (excluding capital transfers and contributions)	-	775,974	-	256,888	588,877	387,987	200,890	52%	-
Employee costs	-	355,312	-	25,686	168,541	177,656	(9,115)	-5%	-
Remuneration of Councillors	-	12,106	-	2,318	6,053	6,053	(0)	-0%	-
Depreciation & asset impairment	-	184,257	-	-	-	92,129	(92,129)	-100%	-
Finance charges	-	600	-	-	-	300	(300)	-100%	-
Materials and bulk purchases	-	133,500	-	40,577	63,400	66,750	(3,350)	-5%	-
Transfers and subsidies	-	20,000	-	-	9,000	10,000	(1,000)	-10%	-
Other expenditure	-	141,245	-	20,451	70,428	70,622	(195)	-0%	-
Total Expenditure	-	847,020	-	89,031	317,422	423,510	(106,088)	-25%	-
Surplus/(Deficit)	-	(71,046)	-	167,857	271,455	(35,523)	306,978	-864%	-
Transfers and subsidies - capital (monetary allocation)	-	295,225	-	50,221	75,424	123,010	(47,586)	-39%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	224,178	-	218,078	346,879	87,487	259,391	296%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	224,178	-	218,078	346,879	87,487	259,391	296%	-
Capital expenditure & funds sources									
Capital expenditure	-	347,874	-	50,437	85,513	173,937	(88,425)	-51%	-
Capital transfers recognised	-	294,425	-	50,221	83,177	147,212	(64,035)	-43%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	53,450	-	216	2,335	26,725	(24,389)	-91%	-
Total sources of capital funds	-	347,874	-	50,437	85,513	173,937	(88,425)	-51%	-
Financial position									
Total current assets	-	177,511	-	-	-	-	-	-	-
Total non current assets	-	5,217,996	-	-	-	-	-	-	-
Total current liabilities	-	19,432	-	-	-	-	-	-	-
Total non current liabilities	-	40,315	-	-	-	-	-	-	-
Community wealth/Equity	-	5,335,760	-	-	-	-	-	-	-
Cash flows									
Net cash from (used) operating	-	315,236	-	247,079	428,431	157,618	(270,814)	-172%	-
Net cash from (used) investing	-	(347,874)	-	(77,332)	(199,006)	(144,948)	54,059	-37%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	-	167,361	-	503,622	229,425	212,670	(16,755)	-8%	-
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	10	10
Creditors Age Analysis									
Total Creditors	79	30	8	8	(413)	(223)	(3,160)	42,982	39,311

The budget statement summary table provides a high level overview of the financial performance & position, capital spending by source of funding, cash flow as well as debtors and creditors age analysis.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	307,725	-	256,888	587,466	153,863	433,603	282%	-
Executive and council		-	49,281	-	-	-	24,640	(24,640)	-100%	-
Finance and administration		-	258,444	-	256,888	587,466	129,222	458,243	355%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	166,006	-	-	-	83,003	(83,003)	-100%	-
Community and social services		-	10,455	-	-	-	5,227	(5,227)	-100%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	143,223	-	-	-	71,612	(71,612)	-100%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	12,328	-	-	-	6,164	(6,164)	-100%	-
<i>Economic and environmental services</i>		-	27,679	-	-	313	13,840	(13,527)	-98%	-
Planning and development		-	24,988	-	-	313	12,494	(12,181)	-97%	-
Road transport		-	2,691	-	-	-	1,346	(1,346)	-100%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	569,788	-	50,221	76,522	284,894	(208,372)	-73%	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	437,438	-	50,221	76,522	218,719	(142,197)	-65%	-
Waste water management		-	132,350	-	-	-	66,175	(66,175)	-100%	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	1,071,198	-	307,110	664,300	535,599	128,701	24%	-
Expenditure - Functional										
<i>Governance and administration</i>		-	380,956	-	22,876	99,735	190,478	(90,743)	-48%	-
Executive and council		-	49,281	-	4,679	20,865	24,640	(3,775)	-15%	-
Finance and administration		-	323,262	-	17,502	74,397	161,631	(87,234)	-54%	-
Internal audit		-	8,413	-	696	4,472	4,207	266	6%	-
<i>Community and public safety</i>		-	160,006	-	10,732	72,440	80,003	(7,563)	-9%	-
Community and social services		-	10,455	-	781	5,210	5,227	(17)	0%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	137,223	-	9,190	61,774	68,612	(6,838)	-10%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	12,328	-	761	5,456	6,164	(708)	-11%	-
<i>Economic and environmental services</i>		-	30,153	-	2,149	13,190	15,076	(1,886)	-13%	-
Planning and development		-	24,988	-	1,873	11,294	12,494	(1,200)	-10%	-
Road transport		-	5,164	-	276	1,896	2,582	(686)	-27%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	275,906	-	53,274	132,057	137,953	(5,895)	-4%	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	275,906	-	53,274	132,057	137,953	(5,895)	-4%	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	847,020	-	89,031	317,422	423,510	(106,088)	-25%	-
Surplus/ (Deficit) for the year		-	224,178	-	218,078	346,879	112,089	234,789	209%	-

Table C2 reflects the financial performance in the standard classifications required by Government finance statistics function and sub-functions. These are used by National Treasury to assist in the compilation of national accounts for comparison purposes, regardless of the unique organizational structures being used by different government institutions.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
Revenue - Functional									
<i>Municipal governance and administration</i>		-	307,725	-	256,888	587,466	153,863	433,603	282%
Executive and council		-	49,281	-	-	-	24,640	(24,640)	(0)
Mayor and Council		-	33,972	-	-	-	16,986,217.50	(16,986)	(0)
Municipal Manager, Town Secretary and Chief Executive		-	15,308	-	-	-	7,654,203.00	(7,654)	(0)
Finance and administration		-	250,444	-	256,888	587,466	129,222	458,243	0
Administrative and Corporate Support		-	93,488	-	-	-	46,743,908.50	(46,744)	(0)
Asset Management		-	-	-	-	-	-	-	-
Finance		-	164,957	-	256,888	587,466	82,478,303.50	504,987	0
<i>Community and public safety</i>		-	166,006	-	-	-	83,003	(83,003)	(0)
Community and social services		-	10,455	-	-	-	5,227	(5,227)	(0)
Disaster Management		-	10,455	-	-	-	5,227,263.00	(5,227)	(0)
Public safety		-	143,223	-	-	-	71,612	(71,612)	(0)
Fire Fighting and Protection		-	143,223	-	-	-	71,611,576.5	(71,612)	(0)
Health		-	12,328	-	-	-	6,164	(6,164)	(0)
Ambulance		-	-	-	-	-	-	-	-
Health Services		-	12,328	-	-	-	6,163,971.50	(6,164)	(0)
<i>Economic and environmental services</i>		-	27,679	-	-	313	13,840	(13,840)	(0)
Planning and development		-	24,988	-	-	313	12,494	(12,181)	(0)
Economic Development/Planning		-	24,988	-	-	313	12,494,069.00	(12,181)	(0)
Road transport		-	2,691	-	-	-	1,346	(1,346)	(0)
Roads		-	2,691	-	-	-	1,346	(1,346)	(0)
<i>Trading services</i>		-	568,788	-	50,221	76,522	284,894	(208,372)	(0)
Water management		-	437,438	-	50,221	76,522	218,719	(142,197)	(0)
Water Distribution		-	437,438	-	50,221	76,522	218,719,235.0	(142,197)	(0)
Waste water management		-	132,350	-	-	-	66,175	(66,175)	(0)
Sewerage		-	132,350	-	-	-	66,175,000.0	(66,175)	(0)
Total Revenue - Functional	2	-	1,071,198	-	307,110	654,300	535,599	128,701	0
Expenditure - Functional									
<i>Municipal governance and administration</i>		-	380,956	-	22,876	99,735	190,478	(90,743)	(0)
Executive and council		-	49,281	-	4,679	20,865	24,640	(3,775)	(0)
Mayor and Council		-	33,972	-	3,636	13,785	16,986,217.50	(3,201)	(0)
Municipal Manager, Town Secretary and Chief Executive		-	15,308	-	1,043	7,081	7,654,203.00	(574)	(0)
Finance and administration		-	323,262	-	17,502	74,397	161,631	(87,234)	(0)
Administrative and Corporate Support		-	94,288	-	8,482	42,179	47,143,908.50	(4,965)	(0)
Finance		-	228,974	-	9,020	32,218	114,487,140.01	(82,269)	(0)
Internal audit		-	8,413	-	696	4,472	4,207	266	0
Governance Function		-	8,413	-	696	4,472	4,208,611.00	266	0
<i>Community and public safety</i>		-	160,006	-	10,732	72,440	80,003	(7,563)	(0)
Community and social services		-	10,455	-	781	5,210	5,227	(17)	(0)
Disaster Management		-	10,455	-	781	5,210	5,227,263.00	(17)	(0)
Public safety		-	137,223	-	9,190	61,774	68,612	(6,838)	(0)
Fire Fighting and Protection		-	137,223	-	9,190	61,774	68,611,576.5	(6,838)	(0)
Health		-	12,328	-	761	5,456	6,164	(708)	(0)
Ambulance		-	-	-	-	-	-	-	-
Health Services		-	12,328	-	761	5,456	6,163,971.50	(708)	(0)
<i>Economic and environmental services</i>		-	30,153	-	2,149	13,190	15,076	(1,886)	(0)
Planning and development		-	24,988	-	1,873	11,294	12,494	(1,200)	(0)
Economic Development/Planning		-	24,988	-	1,873	11,294	12,494,069.00	(1,200)	(0)
Road transport		-	5,164	-	276	1,896	2,582	(686)	(0)
Roads		-	5,164	-	276	1,896	2,582,218.50	(686)	(0)
<i>Trading services</i>		-	275,906	-	53,274	132,057	137,953	(5,895)	(0)
Energy sources		-	-	-	-	-	-	-	-
Water management		-	275,906	-	53,274	132,057	137,953	(5,895)	(0)
Water Distribution		-	275,906	-	53,274	132,057	137,952,835.0	(5,895)	(0)
Waste water management		-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	847,020	-	89,031	317,422	423,510	(106,088)	(0)
Surplus/ (Deficit) for the year		-	224,178	-	218,078	346,879	112,089	234,789	0



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		-	33,972	-	-	-	14,155	(14,155)	-100.0%	-
Vote 2 - Municipal Manager		-	15,308	-	-	-	6,379	(6,379)	-100.0%	-
Vote 3 - Finance, Economy & Enterprise Development		-	164,957	-	256,888	584,839	80,909	503,930	622.8%	-
Vote 4 - Corporate Services		-	93,488	-	-	-	46,744	(46,744)	-100.0%	-
Vote 5 - Development & Town Planning Services		-	24,988	-	-	313	12,494	(12,181)	-97.5%	-
Vote 6 - Community Services		-	166,006	-	-	-	83,003	(83,003)	-100.0%	-
Vote 7 - Public Works & Basic Services		-	572,479	-	50,221	75,421	286,240	(210,818)	-73.7%	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	1,071,198	-	307,110	660,573	529,923	130,650	24.7%	-
Expenditure by Vote	1									
Vote 1 - Executive and Council		-	33,972	-	3,636	13,785	16,986	(3,201)	-18.8%	-
Vote 2 - Municipal Manager		-	15,308	-	1,043	7,081	7,654	(574)	-7.5%	-
Vote 3 - Finance, Economy & Enterprise Development		-	228,974	-	9,020	32,218	114,487	(82,269)	-71.9%	-
Vote 4 - Corporate Services		-	94,288	-	8,482	42,179	47,144	(4,965)	-10.5%	-
Vote 5 - Development & Town Planning Services		-	24,988	-	1,873	11,294	12,494	(1,200)	-9.6%	-
Vote 6 - Community Services		-	160,006	-	10,732	72,440	80,003	(7,563)	-9.5%	-
Vote 7 - Public Works & Basic Services		-	281,070	-	53,550	124,032	140,535	(16,503)	-11.7%	-
Vote 8 - Internal Audit		-	8,413	-	696	4,372	4,207	166	3.9%	-
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]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	847,020	-	89,031	307,400	423,510	(116,110)	-27.4%	-
Surplus/ (Deficit) for the year	2	-	224,178	-	218,078	353,173	106,413	246,760	231.9%	-

Reporting per municipal vote provides details on the spread of revenue and expenditure over the various functions of the municipality. Revenue is mainly budgeted for under Budget & Treasury Office and Public Works & Basic Services. The YearTD total revenue received for the period ending December 2019 is R 660,573 million which represents variance of 24.7% or R 130,650 million against the YearTD revenue budget of R 529,923 million.

Expenditure by Vote or Department

The narration below indicates how individual departments have performed for current reporting period. The benchmark percentage for period ending December 2019 should be 50% against YearTD budget per department /or Votes.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Vote 1 – Executive and Council

Expenditure incurred for the month of December 2019 amounts to R 3,636 million. The YearTD actual expenditure is R 13,785 million which translate to a variance of R 3,201 million or 18.8% less against the YearTD budget of R 16,986 million.

Vote 2 – Municipal Manager

The Municipal Manager office has spent R 1,043 million for the month of December 2019. The YearTD expenditure for this department is R 7,081 million with a variance of 7.5% or R 574 thousand less as compared to the YearTD budget of R 7,654 million.

Vote 3 – Finance, Economy & Enterprise Development

An amount of R 9,020 million was spent for the month of December 2019. The YearTD actual expenditure reflects underspending of R 82,269 or 71.9% less as compared to the YearTD budget of R 114,487 million which includes depreciation and assets impairment.

Vote 4 – Corporate Services

Corporate Services has spent R 8,482 million for the month of December 2019. The YearTD actual expenditure budget is less by R 4,965 million or 10.5% as compared to the YearTD expenditure budget of R 47,144 million.

Vote 5 – Development and Town Planning Services

An amount of R 1,873 million has been spent for the month of December 2019. The YearTD actual expenditure is less by R 1, 2 million or 9.6% as compared to YearTD expenditure budget of R 12,494 million.

Vote 6 – Community Services

Community Services has spent R 10,732 million for the month of December 2019. The actual YearTD expenditure for period ending December 2019 is less by R 7,563 million or 9.5 % against the YearTD expenditure budget of R 80,003 million.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

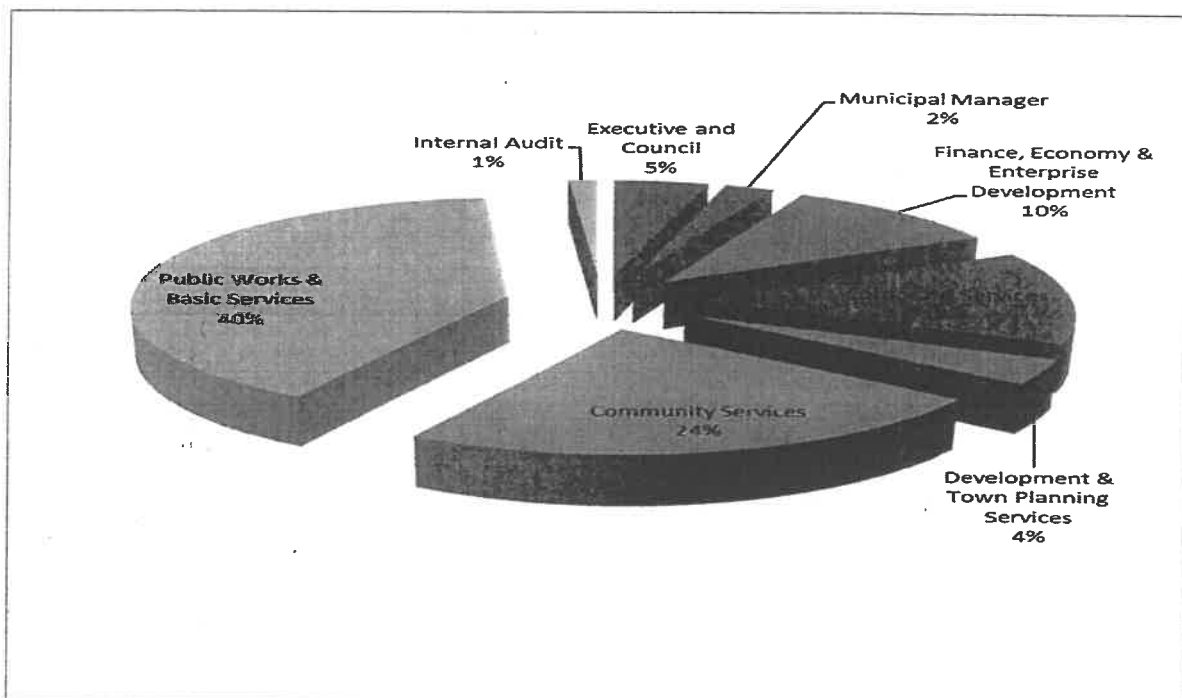
Vote 7 – Public Works and Basic Services

An amount of R 53,550 million was spent for the month of December 2019. The actual YearTD expenditure is less by R 16,503 million or 11.7 % as compared to the YearTD budgets of R 140,535 million.

Vote 8 – Internal Audit

For period ending 31 December 2019, the YearTD expenditure is R 166 thousand or 3.9% more as compared to the YearTD budgets of R 4,207 million.

Figure 9: Expenditure by Vote and Percentage





NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	2018/19	Budget Year 2019/20							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote										
Vote 1 - Executive and Council	1	-	33,972	-	3,636	13,785	16,986	(3,201)	-19%	-
1.1 - Executive Mayor			3,018	-	3,636	13,785	1,509	12,276	813%	
1.2 - Speakers Office			1,986	-	-	-	993	(993)	-100%	
1.3 - Part- Time Councillors			3,189	-	-	-	1,594	(1,594)	-100%	
1.4 - MMC& SEC79			6,491	-	-	-	3,246	(3,246)	-100%	
1.5 - Political Office Administration			17,761	-	-	-	8,881	(8,881)	-100%	
1.6 - Chief Whip			1,131	-	-	-	566	(566)	-100%	
1.7 - Municipal Public Accounts Committee			395	-	-	-	198	(198)	-100%	
Vote 2 - Municipal Manager	-	15,308	-	1,043	7,081	7,654	(574)	-7%	-	-
2.1 - Municipal Manager		7,229	-	1,043	7,081	3,614,376.50	3,466	96%		
2.2 - Performance Management System Unit		2,322	-	-	-	1,161,196.00	(1,161)	-100%		
2.3 - IGR		1,936	-	-	-	967,888.00	(968)	-100%		
2.4 - Communications		3,821	-	-	-	1,910,742.50	(1,911)	-100%		
Vote 3 - Finance, Economy & Enterprise Development	-	228,974	-	9,020	32,218	114,487	(82,269)	-72%	-	-
3.1 - Finance, Economy & Enterprise Development		210,138	-	9,020	32,218	105,069	(72,851)	-69%		
3.2 - Supply Chain Management		4,924	-	-	-	2,462	(2,462)	-100%		
3.3 - Income & Expenditure		7,195	-	-	-	3,597	(3,597)	-100%		
3.4 - Budget & Reporting		2,247	-	-	-	1,124	(1,124)	-100%		
3.5 - Internal Control		-	-	-	-	-	-			
3.6 - Asset Management		4,471	-	-	-	2,235	(2,235)	-100%		
Vote 4 - Corporate Services	-	94,288	-	8,482	42,179	47,144	(4,965)	-11%	-	-
4.1 - Corporate Services		46,734	-	8,482	42,179	23,367,135.50	18,812	81%		
4.2 - Human Resource		7,861	-	-	-	3,930,684.79	(3,931)	-100%		
4.3 - Fleet Management		8,169	-	-	-	4,084,311.18	(4,084)	-100%		
4.4 - Legal Services		2,598	-	-	-	1,299,007.39	(1,299)	-100%		
4.5 - Labour Relations		1,520	-	-	-	760,085.41	(760)	-100%		
4.6 - Administration		19,250	-	-	-	9,625,135.16	(9,625)	-100%		
4.7 - Employee Wellness		3,335	-	-	-	1,667,422.00	(1,667)	-100%		
4.8 - Information Technology		4,820	-	-	-	2,410,127.00	(2,410)	-100%		
Vote 5 - Development & Town Planning Services	-	24,988	-	1,873	11,294	12,494	(1,200)	-10%	-	-
5.1 - Development & Town Planning Services		24,988	-	1,873	11,294	12,494,069.00	(1,200)	-10%		
5.2 - Local Economy and Rural Development		-	-	-	-	-	-			
Vote 6 - Community Services	-	160,006	-	10,732	72,440	80,003	(7,563)	-9%	-	-
6.1 - Disaster Management Unit		10,455	-	781	5,210	5,227,263.00	(17)	0%		
6.2 - Fire and Emergency Management Unit		137,223	-	9,190	61,774	68,611,576.50	(6,838)	-10%		
6.3 - Municipal Health Services		12,328	-	761	5,456	6,163,971.50	(708)	-11%		
Vote 7 - Public Works & Basic Services	-	281,070	-	53,550	124,032	140,535	(16,503)	-12%	-	-
7.1 - Roads		5,164	-	276	1,895	2,582,218.50	(686)	-27%		
7.2 - Technical Services - Water and Sanitation		268,289	-	52,625	117,687	134,144,735.00	(16,458)	-12%		
7.3 - Project Management Unit		7,616	-	648	4,449	3,808,100.00	641	17%		
Vote 8 - Internal Audit	-	8,413	-	696	4,372	4,207	166	4%	-	-
8.1 - Internal Audit		8,413	-	696	4,372	4,206,611.00	166	4%		
Total Expenditure by Vote	2	-	847,020	-	89,031	307,400	423,510	(116,110)	(0)	-
Surplus/ (Deficit) for the year	2	-	224,178	-	218,078	353,173	106,413	246,760	0	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
Revenue by Vote	1									
Vote 2 - Municipal Manager		-	33,972	-	-	-	14,155	(14,155)	-100%	-
1.2 - Speakers Office			3,018	-	-	-	1,258	(1,258)	-100%	-
1.3 - Part-Time Councillors			1,986	-	-	-	828	(828)	-100%	-
1.4 - MMC & SEC79			3,189	-	-	-	1,329	(1,329)	-100%	-
1.5 - Political Office Administration			6,491	-	-	-	2,705	(2,705)	-100%	-
1.6 - Chief Whip			17,781	-	-	-	7,401	(7,401)	-100%	-
1.7 - Municipal Public Accounts Committee			1,131	-	-	-	471	(471)	-100%	-
Vote 2 - Municipal Manager		-	15,308	-	-	-	6,379	(6,379)	-100%	-
2.1 - Municipal Manager			7,229	-	-	-	3,011,980	(3,012)	-100%	-
2.2 - Performance Management System Unit			2,322	-	-	-	967,663	(968)	-100%	-
2.3 - IGR			1,936	-	-	-	806,573	(807)	-100%	-
2.4 - Communications			3,821	-	-	-	1,592,285	(1,592)	-100%	-
Vote 3 - Finance, Economy & Enterprise Development		-	164,957	-	256,888	584,839	80,909	503,930	623%	-
3.1 - Finance, Economy & Enterprise Development			146,120	-	256,888	584,839	73,060	511,779	700%	-
3.2 - Supply Chain Management			4,924	-	-	-	2,052	(2,052)	-100%	-
3.3 - Income & Expenditure			7,195	-	-	-	2,998	(2,998)	-100%	-
3.4 - Budget & Reporting			2,247	-	-	-	936	(936)	-100%	-
3.5 - Internal Control			-	-	-	-	-	-	-	-
3.6 - Asset Management			4,471	-	-	-	1,863	(1,863)	-100%	-
Vote 4 - Corporate Services		-	93,488	-	-	-	46,744	(46,744)	-100%	-
4.1 - Corporate Services			45,934	-	-	-	22,967,135.50	(22,967)	-100%	-
4.2 - Human Resource			7,861	-	-	-	3,930,685.00	(3,931)	-100%	-
4.3 - Fleet Management			8,169	-	-	-	4,084,311.00	(4,084)	-100%	-
4.4 - Legal Services			2,598	-	-	-	1,299,007.50	(1,299)	-100%	-
4.5 - Labour Relations			1,520	-	-	-	760,085.50	(760)	-100%	-
4.6 - Administration			19,250	-	-	-	9,625,135.00	(9,625)	-100%	-
4.7 - Employee Wellness			3,335	-	-	-	1,667,422.00	(1,667)	-100%	-
4.8 - Information Technology			4,820	-	-	-	2,410,127.00	(2,410)	-100%	-
Vote 5 - Development & Town Planning Services		-	24,988	-	-	313	12,484	(12,181)	-97%	-
5.1 - Development & Town Planning Services			24,988	-	-	313	12,494,069	(12,181)	-97%	-
5.2 - Local Economy and Rural Development			-	-	-	-	-	-	-	-
Vote 6 - Community Services		-	166,006	-	-	-	83,003	(83,003)	-100%	-
6.1 - Disaster Management Unit			10,455	-	-	-	5,227,263	(5,227)	-100%	-
6.2 - Fire and Emergency Management Unit			143,223	-	-	-	71,611,577	(71,612)	-100%	-
6.3 - Municipal Health Services			12,328	-	-	-	6,163,972	(6,164)	-100%	-
Vote 7 - Public Works & Basic Services		-	572,479	-	50,221	75,421	286,240	(210,818)	-74%	-
7.1 - Roads			2,691	-	-	-	1,346	(1,346)	-100%	-
7.2 - Technical Services - Water and Sanitation			270,289	-	-	-	135,145	(135,145)	-100%	-
7.3 - Project Management Unit			299,499	-	50,221	75,421	149,750	(74,328)	-50%	-
Total Revenue by Vote	2	-	1,071,198	-	307,110	660,573	529,923	130,650	25%	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description		Ref	2018/19	Budget Year 2019/20							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue By Source											
Property rates						-			-		
Service charges - electricity revenue						-			-		
Service charges - water revenue				450	-	7	86	225	(139)	-62%	
Service charges - sanitation revenue				107	-	5	58	53	5	10%	
Service charges - refuse revenue				-	-	-	-	-	-		
Rental of facilities and equipment				218	-	19	94	109	(15)	-14%	
Interest earned - external investments				-	-	2,520	13,210	-	13,210	#DIV/0!	
Interest earned - outstanding debtors				-	-	-	-	-	-		
Dividends received				-	-	-	-	-	-		
Fines, penalties and forfeits				-	-	68	68	-	68	#DIV/0!	
Licences and permits				-	-	3	3	-	3	#DIV/0!	
Agency services				-	-	-	-	-	-		
Transfers and subsidies				773,335	-	254,258	575,167	386,668	188,499	49%	
Other revenue				1,863	-	9	191	932	(741)	-80%	
Gains on disposal of PPE				-	-	-	-	-	-		
Total Revenue (excluding capital transfers and contributions)			-	775,974	-	256,888	588,877	387,987	200,890	52%	-
Expenditure By Type											
Employee related costs				355,312	-	25,686	168,541	177,656,013.61	(9,115)	-5%	
Remuneration of councillors				12,106	-	2,318	6,053	6,053,038.00	(0)	0%	
Debt impairment				-	-	-	-	-	-		
Depreciation & asset impairment				184,257	-	-	-	92,128,589.00	(92,129)	-100%	
Finance charges				600	-	-	-	300,000.00	(300)	-100%	
Bulk purchases				18,000	-	6,128	10,202	9,000,000.00	1,202	13%	
Other materials				115,500	-	34,449	53,199	57,750,000.00	(4,551)	-8%	
Contracted services				77,823	-	14,215	37,402	38,911,749.00	(1,510)	-4%	
Transfers and subsidies				20,000	-	-	9,000	10,000,000.00	(1,000)	-10%	
Other expenditure				63,421	-	6,236	33,026	31,710,624.00	1,315	4%	
Loss on disposal of PPE				-	-	-	-	-	-		
Total Expenditure			-	847,020	-	89,031	317,422	423,510	(106,088)	-25%	-
Surplus/(Deficit)			-	(71,046)	-	167,857	271,455	(35,523)	306,978	(0)	-
Transfers and subsidies - capital (municipal and district)				295,225	-	50,221	75,423,808.00	123,010,269.17	(47,586)	(0)	
(National / Provincial and District)				-	-	-	-	-	-		
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)				-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind - all)				-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers & contributions			-	224,178	-	218,078	346,879	87,487			-
Taxation				-	-	-	-	-	-		
Surplus/(Deficit) after taxation			-	224,178	-	218,078	346,879	87,487			-
Attributable to minorities				-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality			-	224,178	-	218,078	346,879	87,487			-
Share of surplus/ (deficit) of associate				-	-	-	-	-	-		
Surplus/ (Deficit) for the year			-	224,178	-	218,078	346,879	87,487			-

Table C4 above shows revenue by source and it explains the type of income budgeted for and the performance of these sources individually.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 3 - Finance, Economy & Enterprise Development		-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-
Vote 5 - Development & Town Planning Services		-	-	-	-	-	-	-	-
Vote 6 - Community Services		-	-	-	-	-	-	-	-
Vote 7 - Public Works & Basic Services		-	99,250	-	-	150	49,625	(49,475)	-100%
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	99,250	-	-	150	49,625	(49,475)	-100%
Single Year expenditure appropriation	2								
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	580	-	-	-	290	(290)	-100%
Vote 3 - Finance, Economy & Enterprise Development		-	2,100	-	-	190	1,050	(860)	-82%
Vote 4 - Corporate Services		-	10,500	-	216	2,031	5,250	(3,219)	-81%
Vote 5 - Development & Town Planning Services		-	-	-	-	-	-	-	-
Vote 6 - Community Services		-	11,930	-	-	-	5,965	(5,965)	-100%
Vote 7 - Public Works & Basic Services		-	229,514	-	50,221	83,142	111,757	(28,815)	-28%
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	248,824	-	50,437	85,363	124,312	(38,949)	-31%
Total Capital Expenditure		-	347,874	-	50,437	85,513	173,937	(88,425)	-51%
Capital Expenditure - Functional Classification									
Governance and administration		-	13,180	-	216	2,221	6,590	(4,369)	-66%
Executive and council		-	-	-	-	-	-	-	-
Finance and administration		-	12,600	-	216	2,221	6,300	(4,079)	-65%
Internal audit		-	580	-	-	-	290,000.00	(290)	-100%
Community and public safety		-	11,930	-	-	-	5,965	(5,965)	-100%
Community and social services		-	1,230	-	-	-	615	(615)	-100%
Sport and recreation		-	-	-	-	-	-	-	-
Public safety		-	10,200	-	-	-	5,100	(5,100)	-100%
Housing		-	-	-	-	-	-	-	-
Health		-	500	-	-	-	250	(250)	-100%
Economic and environmental services		-	2,691	-	-	-	1,346	(1,346)	-100%
Planning and development		-	-	-	-	-	-	-	-
Road transport		-	2,691	-	-	-	1,346	(1,346)	-100%
Environmental protection		-	-	-	-	-	-	-	-
Trading services		-	320,073	-	50,221	83,292	160,037	(76,745)	-48%
Energy sources		-	-	-	-	-	-	-	-
Water management		-	194,003	-	13,642	46,713	97,001,749.50	(50,289)	-52%
Waste water management		-	126,070	-	36,579	36,579	63,034,932.00	(26,456)	-42%
Waste management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	347,874	-	50,437	85,513	173,937	(88,425)	-51%
Funded by:									
National Government		-	294,425	-	50,221	83,177	147,212,335.50	(64,035)	-43%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-
Transfers recognised - capital		-	294,425	-	50,221	83,177	147,212	(64,035)	-43%
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		-	53,450	-	216	2,335	26,724,848.00	(24,389)	-91%
Total Capital Funding		-	347,874	-	50,437	85,513	173,937	(88,425)	-51%



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			167,361			
Call investment deposits			-			
Consumer debtors			-			
Other debtors			-			
Current portion of long-term receivables			-			
Inventory			10,150			
Total current assets		-	177,511	-	-	-
Non current assets						
Long-term receivables			-			
Investments			-			
Investment property			-			
Investments in Associate			-			
Property, plant and equipment			5,211,559			
Biological			-			
Intangible			6,437			
Other non-current assets			-			
Total non current assets		-	5,217,996	-	-	-
TOTAL ASSETS		-	5,395,507	-	-	-
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing						
Consumer deposits						
Trade and other payables			17,640			
Provisions			1,792			
Total current liabilities		-	19,432	-	-	-
Non current liabilities						
Borrowing			-			
Provisions			40,315			
Total non current liabilities		-	40,315	-	-	-
TOTAL LIABILITIES		-	59,747	-	-	-
NET ASSETS	2	-	5,335,760	-	-	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			5,335,760			
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	5,335,760	-	-	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Table C7 Monthly Budget Statement - Cash Flow - M06 December

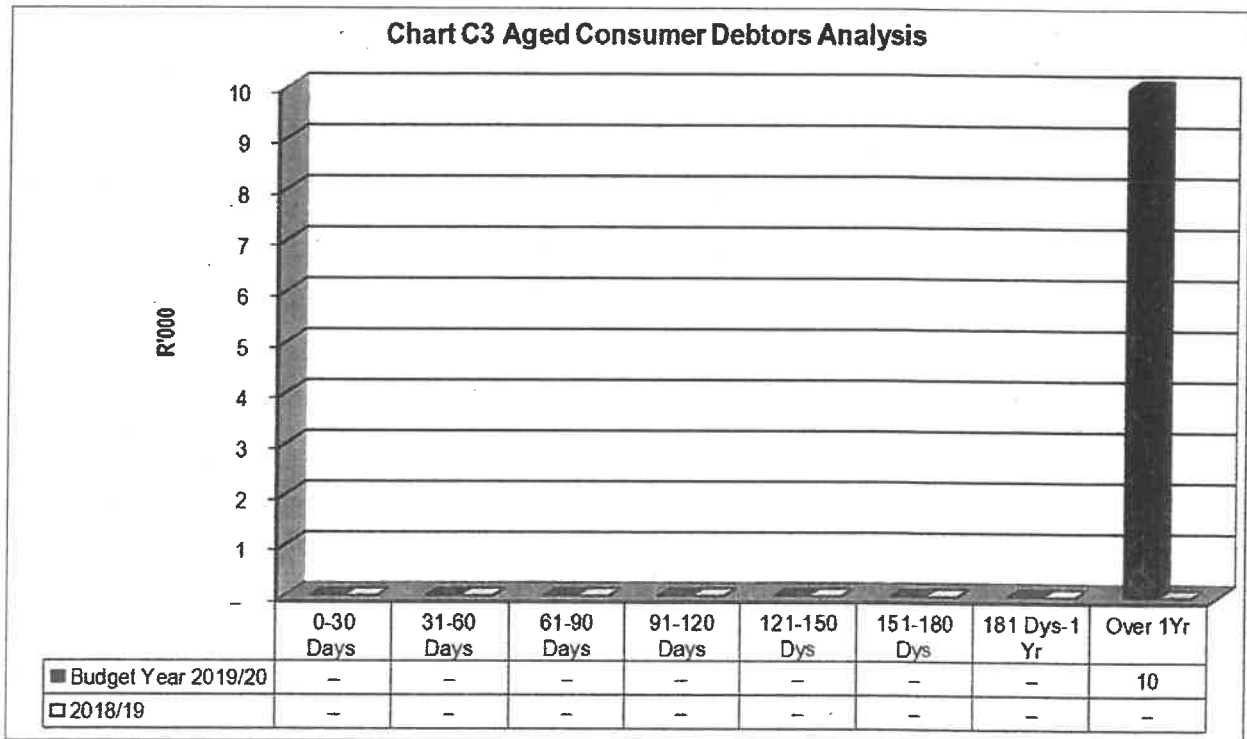
Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates			-		-	-	-	-	
Service charges			557	-	12	145	278,331.00	(134)	-48%
Other revenue			2,082	-	10,985	86,331	1,040,916.50	85,290	8194%
Government - operating			766,370	-	254,258	576,245	383,185,000.00	193,060	50%
Government - capital			302,190	-	62,191	124,229	151,095,000.00	(26,866)	-18%
Interest			-	-	2,520	17,262	-	17,262	#DIV/0!
Dividends			-	-	-	-	-	-	
Payments									
Suppliers and employees			(730,363)	-	(82,888)	(365,780)	365,181,426.00	1,598	0%
Finance charges			(600)	-	-	-	(300)	(300)	100%
Transfers and Grants			(25,000)	-	-	(9,000)	12,500,000.00	(3,500)	28%
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	-	247,079	428,431	157,618	(270,814)	-172%
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE			-	-	-	1,987	-	1,987	#DIV/0!
Decrease (Increase) in non-current debtors			-	-	-	-	-	-	
Decrease (increase) other non-current receivables			-	-	-	-	-	-	
Decrease (increase) in non-current investments			-	-	-	-	-	-	
Payments									
Capital assets			(347,874)	-	(77,332)	(200,993)	144,947,651.25	56,046	-39%
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	-	(77,332)	(199,006)	(144,948)	54,059	-37%
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans			-	-	-	-	-	-	
Borrowing long term/refinancing			-	-	-	-	-	-	
Increase (decrease) in consumer deposits			-	-	-	-	-	-	
Payments									
Repayment of borrowing			-	-	-	-	-	-	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	-	-	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD			-	-	169,746	229,425	12,670		
Cash/cash equivalents at beginning:			200,000	-	339,367		200,000		
Cash/cash equivalents at month/year end:			167,361	-	503,622	229,425	212,670		



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors' Age Analysis

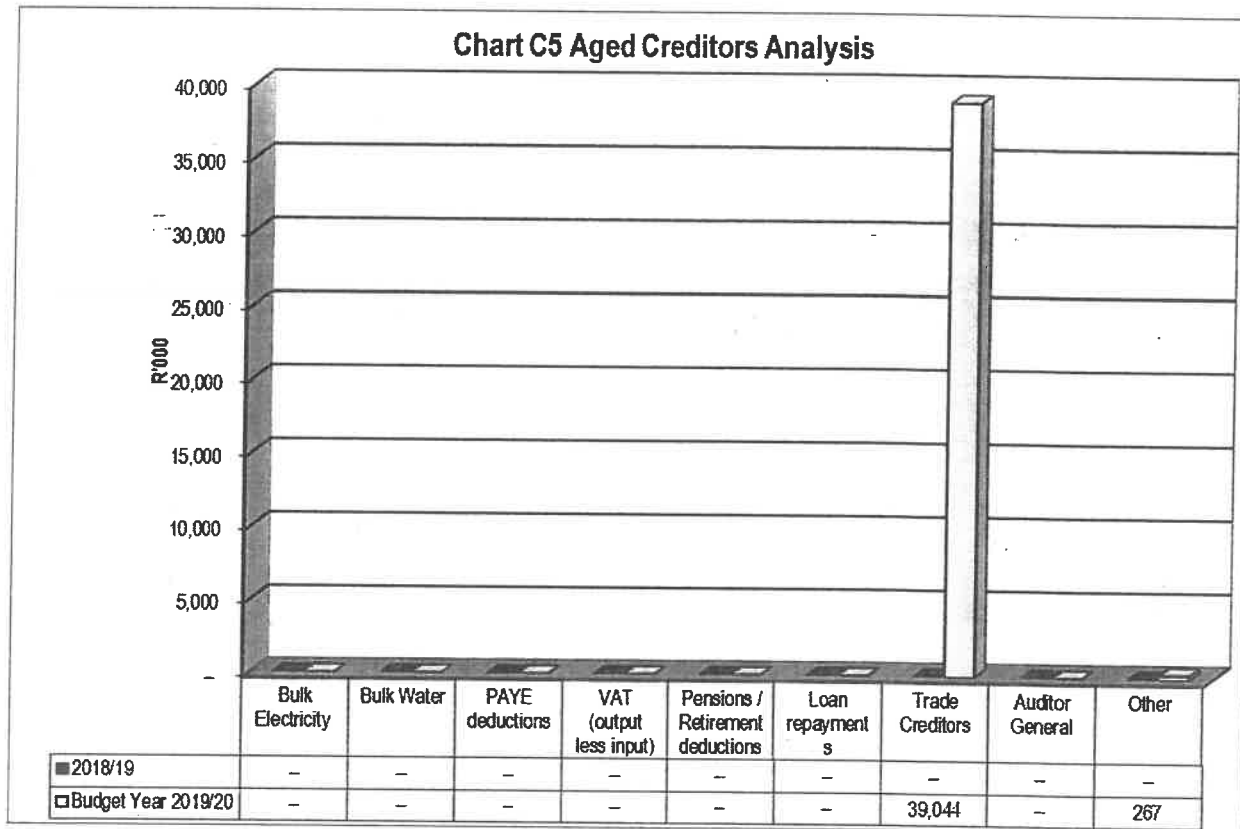


The Municipality has debtors amounting to R 10 thousand at the end of December 2019 which are over a year. This relates to overpayment to service provider.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

2.2. Creditors' Age Analysis



The YearTD trade creditors for period ending December 2019 are R39, 044 million.

2.3 Investment Portfolio Analysis

DC38 Ngaka Modiri Molema - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & Investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate	Commis sion Paid (Rands)	Commis sion Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Momentum		0								289	7	(0)	-	295
ABSA										310	1	-	-	311
Nedbank										53,594		(53,594)	-	0
Nedbank										126,437	825	-	-	127,261
Nedbank											1,361	-	250,000	251,361
FNB										55,471	302	-	-	55,772
FNB										2,017	12	-	-	2,030
FNB										2,532	13	-	-	2,545
Municipality sub-total										240,650		(53,594)	250,000	439,576
Entities														
TOTAL INVESTMENTS AND INTEREST	2									240,650		(53,594)	250,000	439,576



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

As shown above, the investment portfolio of the municipality consists of seven (7) call accounts with maximum investment maturity of 3 months. At the beginning of the month (December 2019), the investment portfolio balance was R 240,650 million which was a closing amount for period ending November 2019. However, for period ending December 2019, the investment portfolio closed with a balance of R 439,576 million.

2.4 Allocation and grant receipts and expenditure

2.4.1 Operating & Capital Transfers and grant receipts

DC38 Ngaka Modiri Molema - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

2018/19 Budget Statement - Transfers and grant receipts - into December										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	766,370	-	254,504	574,116	383,185	190,888	49.8%	-
Local Government Equitable Share			762,805	-	254,258	572,093	381,402,500.00	190,691	50.0%	
Finance Management			2,330	-	92	1,165	1,165,000.00			
Municipal Systems Improvement			-	-	-	-	-			
Water Services Operating Subsidy			-	-	-	-	-			
EPWP Incentive			1,235	-	155	661	617,500.00			
SETA	3		-	-	-	-	-	-		
Other transfers and grants [insert description]			-	-	-	198	-	198	#DIV/0!	
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	-	766,370	-	254,504	574,116	383,185	190,888	49.8%	-
Capital Transfers and Grants										
National Government:		-	302,190	-	58,403	94,893	151,095	(54,856)	-36.3%	-
Municipal Infrastructure Grant (MIG)			299,499	-	58,403	94,893	149,750	(54,856)	-36.6%	
Rural Transport Services and Infrastructure			2,691	-	-	-	1,346			
Regional Bulk Infrastructure			-	-	-	-	-			
Water Service Infrastructure Grant			-	-	-	-	-			
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	302,190	-	58,403	94,893	151,095	(54,856)	-36.3%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	1,068,560	-	312,907	669,010	534,280	136,032	25.5%	-

For period ending 31 December 2019, the YearTD operating transfer and grants received is R 669,010 million against planned SDBIP of R 534,280 million which shows a variance of 25.5% or R 136,032 million.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

2.4.2 Operating & Capital Transfers and grant expenditure

DC38 Ngaka Modiri Molema - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description		Ref	2018/19	Budget Year 2019/20							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:			-	699,511	-	89,277	197,692	349,756	(152,064)	-43.5%	-
Local Government Equitable Share				696,369	-	89,031	194,797	348,185	(153,387)	-44.1%	
Finance Management				1,865	-	92	1,165	933	233	24.9%	
Municipal Systems Improvement				-	-	-	1,069	-	1,069	#DIV/0!	
Water Services Operating Subsidy				-	-	-	-	-	-		
EPWP Incentive				1,277	-	155	661	639	22	3.5%	
Other transfers and grants [insert description]				-	-	-	-	-	-		
Provincial Government:			-	-	-	-	-	-	-		-
									-		
									-		
									-		
Other transfers and grants [insert description]									-		
District Municipality:			-	-	-	-	-	-	-		-
[insert description]									-		
Other grant providers:			-	-	-	-	-	-	-		-
[insert description]									-		
Total operating expenditure of Transfers and Grants:			-	699,511	-	89,277	197,692	349,756	(152,064)	-43.5%	-
Capital expenditure of Transfers and Grants											
National Government:			-	295,614	-	58,403	94,893	147,807	(52,914)	-35.8%	-
Municipal Infrastructure Grant (MIG)				293,074	-	58,403	94,893	146,537,000.00	(51,644)	-35.2%	
Other capital transfers/grants [insert desc]				2,540	-	-	-	1,270,000.00	(1,270)	-100.0%	
				-	-	-	-	-	-		
				-	-	-	-	-	-		
Other capital transfers [insert description]				-	-	-	-	-	-		
Provincial Government:			-	-	-	-	-	-	-		-
									-		
District Municipality:			-	-	-	-	-	-	-		-
									-		
									-		
Other grant providers:			-	-	-	-	-	-	-		-
									-		
Total capital expenditure of Transfers and Grants			-	295,614	-	58,403	94,893	147,807	(52,914)	-35.8%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			-	995,125	-	147,680	292,585	497,563	(204,978)	-41.2%	-

As shown above, the YearTD actual transfers and grants expenditure for period ending December 2019 is R 292,585 million which translate to underspending of 41.2% or R 204,978 million against YearTD budget of R 497,563 million. This includes YearTD actual operating expenditure of transfers and grants of R 197,692 million and R 94,893 million for YearTD capital expenditure of transfers and grants respectively.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

2.5 Councillors and board member allowance and employee benefits

DC38 Ngaka Modiri Molema - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			6,126	-	1,431	3,869	1,531,472.25	2,338	153%	
Pension and UIF Contributions			3,688	-	152	318	922,069.00	(604)	-66%	
Medical Aid Contributions			-	-	78	178	-	178	#DIV/0!	
Motor Vehicle Allowance			-	-	479	1,274	-	1,274	#DIV/0!	
Cellphone Allowance			-	-	163	356	-	356	#DIV/0!	
Housing Allowances			-	-	-	-	-	-		
Other benefits and allowances			2,292	-	14	59	572,977.75	(514)	-90%	
Sub Total - Councillors			12,106	-	2,318	6,053	3,027	3,026	100%	-
% increase	4		#DIV/0!							
Senior Managers of the Municipality										
Basic Salaries and Wages			6,725	-	343	1,577	3,362,258.50	(1,785)	-53%	
Pension and UIF Contributions			749	-	62	286	374,451.50	(88)	-24%	
Medical Aid Contributions			67	-	3	17	33,396.00	(16)	-48%	
Overtime			-	-	-	-	-	-		
Performance Bonus			36	-	-	-	17,858.50	(18)	-100%	
Motor Vehicle Allowance			791	-	61	275	395,496.00	(121)	-31%	
Cellphone Allowance			138	-	9	41	69,000.00	(29)	-41%	
Housing Allowances			762	-	50	223	381,150.00	(158)	-41%	
Other benefits and allowances			56	-	35	383	27,988.50	355	1269%	
Payments in lieu of leave			-	-	-	-	-	-		
Long service awards			-	-	-	-	-	-		
Post-retirement benefit obligations			-	-	-	-	-	-		
Sub Total - Senior Managers of Municipality			9,323	-	564	2,802	4,662	(1,859)	-40%	-
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			211,129	-	16,471	94,959	105,564,505.50	(10,606)	-10%	
Pension and UIF Contributions			45,467	-	3,396	19,954	22,733,358.50	(2,780)	-12%	
Medical Aid Contributions			35,722	-	1,753	10,301	17,860,951.00	(7,560)	-42%	
Overtime			17,734	-	1,186	8,805	8,866,828.50	(62)	-1%	
Performance Bonus			-	-	-	-	-	-		
Motor Vehicle Allowance			13,242	-	1,189	5,392	6,621,138.00	(1,229)	-19%	
Cellphone Allowance			1,105	-	45	226	552,600.00	(326)	-59%	
Housing Allowances			4,510	-	45	254	2,254,982.50	(2,001)	-89%	
Other benefits and allowances			14,898	-	1,013	24,561	7,448,763.00	17,112	230%	
Payments in lieu of leave			-	-	24	328	-	328	#DIV/0!	
Long service awards			2,218	-	-	959	1,109,146.00	(150)	-14%	
Post-retirement benefit obligations			-	-	-	-	-	-		
Sub Total - Other Municipal Staff			346,025	-	25,122	165,739	173,012	(7,274)	-4%	-
% increase	4		#DIV/0!							
Total Parent Municipality			367,454	-	28,003	174,594	180,700	(6,107)	-3%	-
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			367,454	-	28,003	174,594	180,700	(6,107)	-3%	-
% increase	4		#DIV/0!							
TOTAL MANAGERS AND STAFF			355,348	-	25,686	168,541	177,674	(9,133)	-5%	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

2.6 Material variances to the service delivery and budget implementation plan

DC38 Ngaka Modiri Molema - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service charges	(134)	Slow consumer turn-over	Review of municipal tariffs during 2020/21 FY
	Investment revenue	13,210	Interest on investment was not projected during 2019/20 FY	Interest to be projected during 2019/20 adjustment budget
	Other own revenue	(686)	Slow consumer turn-over	Review of municipal tariffs during 2020/21 FY
2	Expenditure By Type			
	Depreciation & Asset impairment	(92,129)	Account not expensed	Procure asset module & establish asset management com.
3	Capital Expenditure			
	Capital transfers recognised	(64,035)	Administrative Challenges (PMU & SCM)	Projects to be advertised and aligned to SDBIP
4	Financial Position			
	Total current assets	177,511	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
	Total non-current assets	5,217,996	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
	Total current liabilities	19,432	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
	Total non-current liabilities	40,315	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

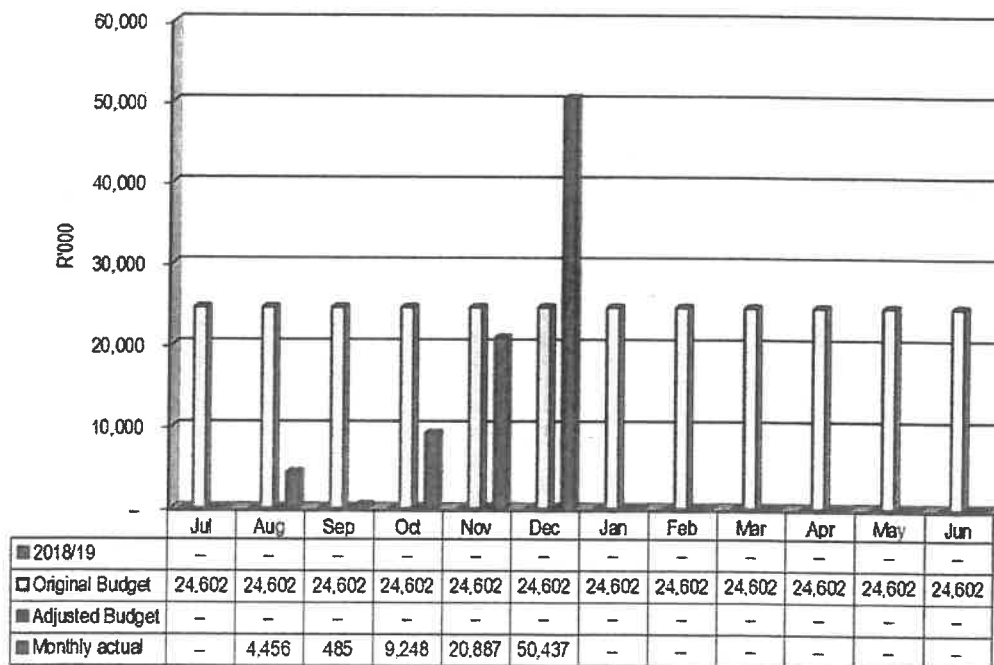
2.7 Capital programme performance

DC38 Ngaka Modiri Molema - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		24,602		–	–	24,602	24,602	100.0%	0%
August		24,602		4,456	4,456	49,204	44,749	90.9%	2%
September		24,602		485	4,941	73,806	68,866	93.3%	2%
October		24,602		9,248	14,188	98,408	84,220	85.6%	5%
November		24,602		20,887	35,075	123,010	87,935	71.5%	12%
December		24,602		50,437	85,513	147,612	62,100	42.1%	29%
January		24,602		–	–	172,214	172,214	100.0%	0%
February		24,602		–	–	196,816	196,816	100.0%	0%
March		24,602		–	–	221,418	221,418	100.0%	0%
April		24,602		–	–	246,021	246,021	100.0%	–
May		24,602		–	–	270,623	270,623	100.0%	–
June		24,602		–	–	295,225	295,225	100.0%	–
Total Capital expenditure	–	295,225	–	85,513					

Capital Expenditure Monthly Trend: actual v target

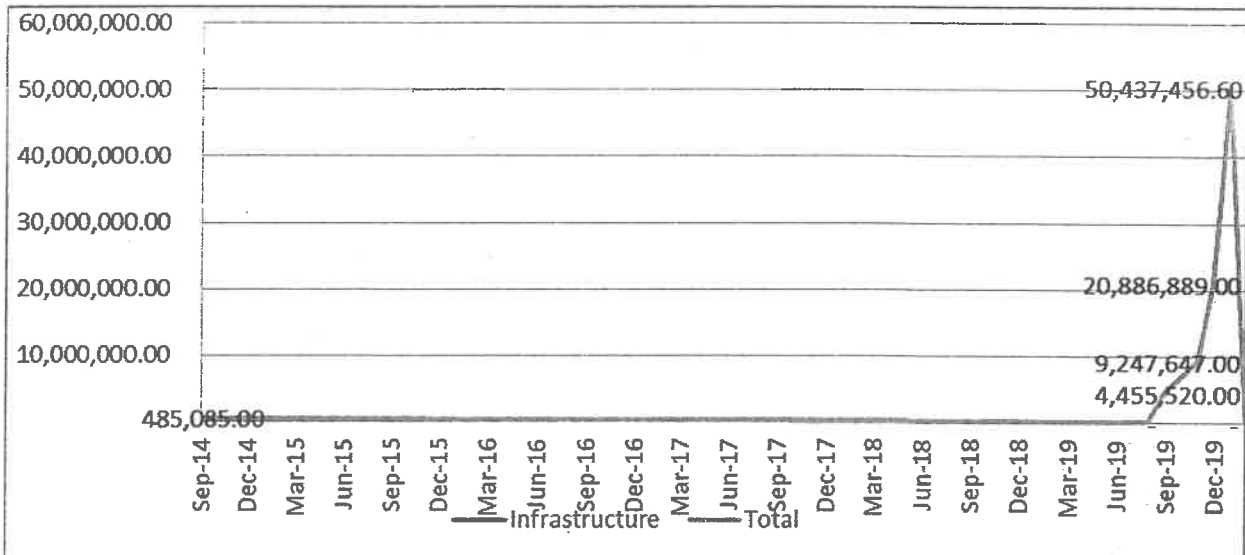
Chart C1 2019/20 Capital Expenditure Monthly Trend: actual v target





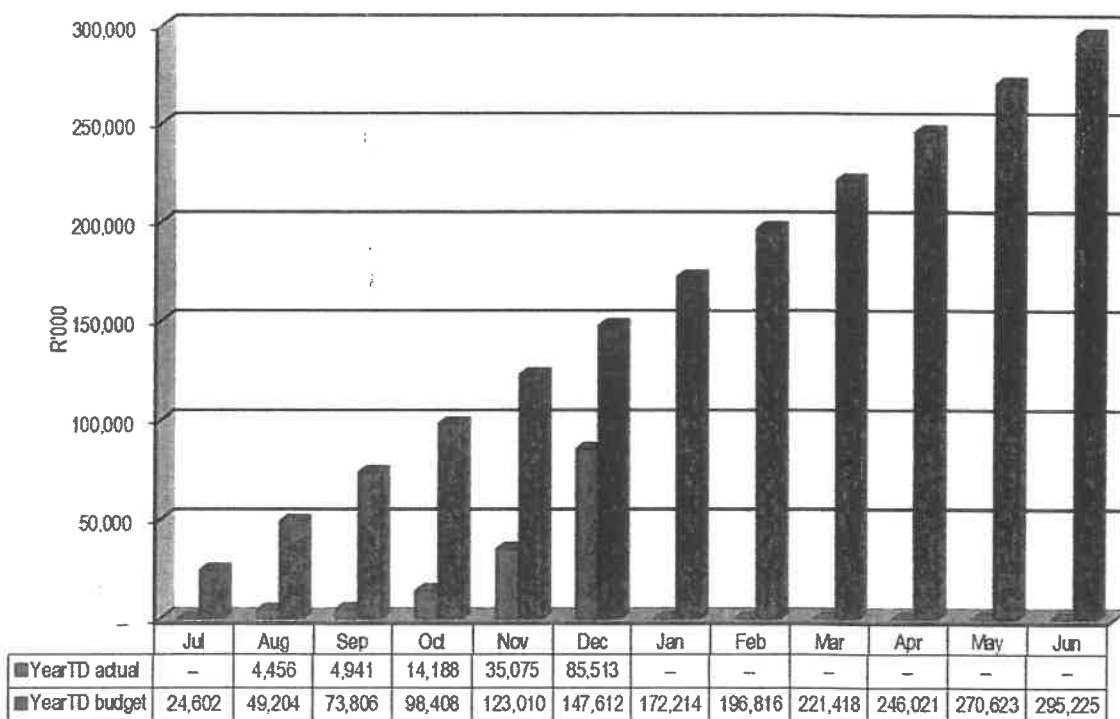
NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Capital Expenditure Monthly Trend Analysis



Capital Expenditure: YTD actual v YTD target

Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target





NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

2.8 Other Supporting documents

DC38 Ngaka Modiri Molema - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	21.8%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	0.3%	0.0%	0.0%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	913.5%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	861.3%	0.0%	0.0%	0.0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	0.0%	0.0%	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%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	45.8%	0.0%	28.6%	0.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	23.8%	0.0%	0.0%	0.0%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 Decer

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Finance Management					-	
Municipal Systems Improvement					-	
Water Services Operating Subsidy					-	
EPWP Incentive					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
					-	
					-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
Other capital transfers/grants [insert desc]					-	
					-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Ref	Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework			
		Budget Year 2019/20												Budget Year			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	2019/20	+1 2020/21	Budget Year +2 2021/22	
1	Cash Receipts By Source																
	Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - water revenue	16	17	19	13	13	7							450	550	750	
	Service charges - sanitation revenue	12	13	11	9	10	5							107	118	118	
	Service charges - refuse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment	20	19	19	-	19	19							218	221	223	
	Interest earned - external investments	980	254	1,238	8,208	4,052	2,520						(17,262)	-	-	-	-
	Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines, penalties and forfeits	-	-	-	-	-	68						(68)	-	-	-	-
	Licences and permits	-	-	-	-	-	3						(3)	-	-	-	-
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfer receipts - operating	317,835	2,639	198	-	556	254,258						180,884	786,370	832,560	907,269	
	Other revenue	42,268	4,399	13,558	10,047	18,210	5,404						(90,022)	1,863	2,069	2,323	
	Cash Receipts by Source	361,130	7,351	15,042	18,217	20,859	262,263	-	-	-	-	-	84,066	789,008	835,538	910,883	
	Other Cash Flows by Source																
	Transfer receipts - capital	-	27,692	-	12,763	-	62,191						199,544	302,180	320,120	345,848	
	Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	(1,987)	-	-	-	-
	Proceeds on disposal of PPE	-	1,987	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Cash Receipts by Source	361,130	37,030	15,042	31,040	20,859	324,474	-	-	-	-	-	261,623	1,071,198	1,155,658	1,256,531	
	Cash Payments by Type																
	Employment related costs	26,709	27,530	22,831	25,037	36,598	26,945						189,663	356,312	373,510	394,188	
	Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	12,106	12,106	12,832	13,602	
	Interest paid	-	-	-	-	-	-	-	-	-	-	-	600	600	630	652	
	Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other materials	-	175	-	-	7,394	34,455						18,000	18,000	21,600	24,000	
	Contracted services	27,384	50,714	9,652	9,984	4,884	14,228						73,476	115,500	121,275	127,339	
	Grants and subsidies paid - other municipalities	-	-	-	9,000	-	-						(36,022)	80,823	81,043	82,220	
	Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	16,000	25,000	26,250	27,553	
	General expenses	4,155	37,938	4,305	3,661	6,793	7,260						84,509	148,621	185,686	237,119	
	Cash Payments by Type	58,248	116,357	36,788	47,881	55,669	82,888	-	-	-	-	-	358,332	755,963	822,826	906,891	
	Other Cash Flows/Payments by Type																
	Capital assets	59,251	6,125	36,012	12,077	-	77,332						157,077	347,874	320,684	339,766	
	Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Cash Payments by Type	117,499	122,481	72,800	59,759	55,669	160,220	-	-	-	-	-	515,409	1,103,837	1,143,510	1,246,457	
	NET INCREASE/(DECREASE) IN CASH HELD	243,631	(85,451)	(57,758)	(28,719)	(34,810)	164,254	-	-	-	-	-	(233,786)	(32,639)	12,148	10,074	
	Cash/cash equivalents at the monthly year beginning:	302,475	548,105	460,655	402,897	374,178	339,367	503,622	503,622	503,622	503,622	503,622	503,622	302,475	269,836	281,984	
	Cash/cash equivalents at the monthly year end:	546,106	460,655	402,897	374,178	339,367	503,622	503,622	503,622	503,622	503,622	503,622	269,836	281,984	281,984	282,057	

NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
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								-		
Other revenue								-		
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contribution)		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Debt impairment								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases								-		
Other materials								-		
Contracted services								-		
Transfers and subsidies								-		
Other expenditure								-		
Loss on disposal of PPE								-		
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations)								-		
(National / Provincial and District)								-		
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Taxation								-		
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-		-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Municipal Entity</u>								-		
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	-	-	-	-	-	-		-
<u>Expenditure By Municipal Entity</u>								-		
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
<u>Capital Expenditure By Municipal Entity</u>								-		
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	98,230	–	50,221	83,292	49,115	(34,177)	-69.8%	–
Roads Infrastructure		–	2,691	–	–	–	1,346	1,346	100.0%	–
Roads		–	2,691	–	–	–	1,346	1,346	100.0%	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	54,789	–	13,642	46,713	27,394	(19,319)	-70.5%	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	10,000	–	–	–	5,000	5,000	100.0%	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	44,789	–	13,642	46,713	22,394,388.50	(24,319)	-108.6%	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	40,750	–	36,579	36,579	20,375	(16,204)	-79.5%	–
Pump Station		–	–	–	–	–	–	–	–	–
Retification		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	40,750	–	36,579	36,579	20,375	(16,204)	-79.5%	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Other assets		–	17,630	–	–	190	8,815	8,625	97.8%	–
Operational Buildings		–	17,630	–	–	190	8,815	8,625	97.8%	–
Municipal Offices		–	16,500	–	–	190	8,250	8,060	97.7%	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	1,130	–	–	–	565	565	100.0%	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	4,200	–	216	2,221	2,100	(121)	-5.7%	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	4,200	–	216	2,221	2,100	(121)	-5.7%	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	4,200	–	216	2,221	2,100	(121)	-5.7%	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	1,740	–	–	–	870	870	100.0%	–
Computer Equipment		–	1,740	–	–	–	869,846.00	870	100.0%	–
Furniture and Office Equipment		–	4,680	–	–	–	2,340	2,340	100.0%	–
Furniture and Office Equipment		–	4,680	–	–	–	2,340	2,340	100.0%	–
Machinery and Equipment		–	500	–	–	–	250	250	100.0%	–
Machinery and Equipment		–	500	–	–	–	250,000.00	250	100.0%	–
Transport Assets		–	14,700	–	–	–	7,350	7,350	100.0%	–
Transport Assets		–	14,700	–	–	–	7,350	7,350	100.0%	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	–	141,679	–	50,437	85,703	70,840	(14,863)	-21.0%	–



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	16,206	-	-	-	8,103	8,103	100.0%	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	16,206	-	-	-	8,103	8,103	100.0%	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	16,206	-	-	-	8,102,812.50	8,103	100.0%	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	16,206	-	-	-	8,103	8,103	100.0%	-

NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Nkaka Modiri Molema - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	115,500	-	34,190	52,939	57,750	4,811	8.3%	-
Roads Infrastructure		-	-	-	-	-	-	-		
Water Supply Infrastructure		-	115,500	-	34,190	52,939	57,750	4,811	8.3%	-
Dams and Weirs		-	-	-	-	-	-	-		
Boreholes		-	28,500	-	18,172	27,364	14,250	(13,114)	-92.0%	
Reservoirs		-	-	-	-	-	-	-		
Pump Stations		-	-	-	-	-	-	-		
Water Treatment Works		-	60,000	-	16,017	20,825	30,000	9,175	30.6%	
Bulk Mains		-	-	-	-	-	-	-		
Distribution		-	27,000	-	-	4,750	13,500	8,750	64.8%	
Distribution Points		-	-	-	-	-	-	-		
PRV Stations		-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-		
Community Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	-	115,500	-	34,190	52,939	57,750	4,811	8.3%	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	184,257	-	-	-	92,129	92,129	100.0%	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	184,257	-	-	-	92,129	92,129	100.0%	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	184,257	-	-	-	92,128,589.00	92,129	100.0%	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	-	184,257	-	-	-	92,129	92,129	100.0%	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	189,989	-	-	-	94,995	94,995	100.0%	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	104,669	-	-	-	52,335	52,335	100.0%	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	104,669	-	-	-	52,334,703.00	52,335	100.0%	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	85,320	-	-	-	42,660	42,660	100.0%	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	85,320	-	-	-	42,659,932.00	42,660	100.0%	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing	1	-	189,989	-	-	-	94,995	94,995	100.0%	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

2.9 Recommendations

It is recommended that council:

2.9.1 Note the monthly budget statements and any supporting documents for period ending 31 December 2019;

2.9.2 Note financial problem or risks facing the municipality;

2.9.3 Noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;

2.9.4 Note material variances from the service delivery and budget implementation plan; and

2.9.5 Note the remedial action or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's budget; and

2.9.6 Any other resolutions that may be required.

2.9.7 The Accounting Officer must submit to the National Treasury and the relevant Provincial Treasury, in both printed and electronic form.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Municipal Manager's Quality Certificate

I,..... the Municipal Manager of Ngaka Modiri Molema District Municipality, hereby certify that the In-year monitoring and reporting and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act, and that the budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Municipal Manager of Ngaka Modiri Molema District Municipality (DC38)

Signature

Date

(NB: Signed Certificate will be forwarded)



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Comments _____

Prepared by;

Mr. M. A. Ntaopane

Manager: Budget, Cashflow and Reporting

Date: 29/7/2020

Reviewed by;

Mr. S.S. Mphato

Chief Financial Officer

Date: 29/11/2020

Approved by;

Mr. T. Lefutswe

Finance Administrator

Date: _____

Approved by;

Mr. O.A. Losaba

Municipal Manager

Date: _____

