

**Quarterly Monitoring
Report for Period ending
30 September 2019**



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

MFMA SECTION 52(d) REPORT OF NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY FOR PERIOD ENDING 30 SEPTEMBER 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	5
1.4	Resolutions	8
1.5	Executive Summary	9
1.6	In- year budget statement tables	18

PART 2 – SUPPORTING DOCUMENTATION

2.1	Debtor's Analysis	28
2.2	Creditor's Analysis	28
2.3	Investment Portfolio Analysis	29
2.4	Allocation and grant receipts and expenditure	30
2.5	Councillor and board member allowance and employee benefits	34
2.6	Material variances to the service delivery and budget implementation plan	35
2.7	Capital programme performance	36
2.8	Other supporting documents	37
2.9	Recommendations	42
2.10	Municipal manager's quality certification	43



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

- 7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of the municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

1.3 Mayor's 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 September 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 September is R 321,505 million which translate to a surplus of 3% or R 8,758 million against planned YearTD budget of R 312,747 million. This surplus is as results of transfers and subsidies-operational and investment revenue.
- For period ending September 2019, the YearTD Operating expenditure is R 106,314 million which translate to underspending of 50% or R 105,441 million against the YearTD budget of R 211,755 million.
- More concerning, the YearTD expenditure on materials and bulk purchases, which relates to operation and maintenance for the month of September 2019 is nil. Notwithstanding that fact, it should be highlighted that the district is directly charged in providing free basic services to rural areas and more importantly, maintain district wide infrastructure assets. As results, operation and maintenance for district wide infrastructure assets should be carried out/or prioritised to avoid risks such as of operation failure, safety of employees, failure to meet community demands, loss of revenue/or unauthorized expenditures, negative environmental impact and uncertainty on how much longer the infrastructure will be reliable.

Considering capital expenditure for period ending September 2019, YTD capital expenditure is R 4,941 million against YearTD budget of R 86,969 million. As it appears, this expenditure shows underspending of R 82,028 million or 94% as compared to YearTD capital budget of R 86,969 million. This raises concerns to our planning and capacity to implement 2019/20 budget year plans especially those relating to service delivery.

Madam Speaker, this financial year, I would like to see proper alignment of procurement plans with our Cashflow projections and most significantly timely projects approval processes. Most importantly, strengthen oversight committees to monitor and evaluate service delivery budget implementation. Honourable members, despite challenges we experienced last year with regard to project implementation plans, we remain under cost re-imbursement plan. Whereby, Madam Speaker, National Treasury and CoGTA continue to verify projects before the realise of MIG.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

- (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- g) when necessary, an explanation of -
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's projected expenditure per vote;
 - (ii) any material variances from the service delivery and budget implementation plans; and
 - (iii) remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.
- 2) The statement must include -
 - a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projection; and
 - b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).
- 3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.
- 4) The statement to the provincial treasury must be in the format of a signed document and in the electronic format.
- 5) The accounting officer of a municipality which has received an allocation referred to in subsection (1) (e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the national or provincial organ of state or municipality which transferred the allocation.
- 6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the state of the municipalities' budgets, per municipality and per municipal entity.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

PART 1 – IN-YEAR REPORT

1.1 Purpose

The purpose of this report is to comply with Section 71 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

Section 71 of the Municipal Finance Management Act 56 of 2003 provides that -

- 1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:
 - a) Actual revenue, per revenue source;
 - b) actual borrowings;
 - c) actual expenditure, per vote;
 - d) actual capital expenditure, per vote;
 - e) the amount of any allocations received;
 - f) actual expenditure on those allocations, excluding expenditure on –
 - (i) its share of the local government equitable share; and



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

This is quite disturbing for me because it appears that the municipality is unable to take full ownership of its processes and most importantly to allow council to play its oversight role without any delays.

Madam Speaker

During the tabling of our 2019/20 MTREF, I made commitment to this council and our communities out there that this year it will not be business as usual. To demonstrate this undertaking, the council of this municipality has reviewed numerous budget related policies including the adoption of MFMA cost containment measures. Now, I am looking forward to see how implementation will unfold. Moving forward, we hope that internal controls will be strengthening and we will realise prospects of effective financial management.

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 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 protest.

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

- Labour unrest due to inconsistent application of HRM policies and procedures;
- Unfunded budget over the MTREF;
- Service delivery protests due to inadequate intervention measures;
- Reputational risk;



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

- Upwards pressure on repairs and maintenance of water and sanitation infrastructure due to vandalism;
- Budgeting for surplus/or reserves over the MTREF;
- Huge amount of contingent liabilities;
- Misalignment between SDBIP, 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;
- Delay in projects approval process;
- Declining credit profile; and
- Global economic downfall.

1.4 Resolutions

- 1.4.1** Noting the monthly budget statements and any supporting documents for period ending 30 September 2019;
- 1.4.2** Note 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 financial problem or risks facing the municipality;
- 1.4.4** Notes material variances from the service delivery and budget implementation plan; and
- 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.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Service Charges – YearTD actual revenue for service charges (water and sanitation) is R 87 thousand which translate to a variance of R 52 thousand or 22% as compared to YearTD budget of R 139 thousand. This revenue stream has a mixture of water and sanitation service charges which represents under-collection of water revenue by R 60 thousand or 54% and over-collection on sanitation revenue by 31% or R 8 thousand respectively.

Rental of facilities and equipment – YearTD actual revenue for rental of facilities and equipment is R 57 thousand or 4% more as compared to the YearTD budget of R 55 thousand for period ending 30 September 2019.

Interest earned - external investments – YearTD actual revenue for interest earned on external investments is R 2,483 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 30 September 2019 budget statement, the YearTD transfers and subsidies is R 318,834 million or 2% (6,747 million) more against the YearTD budget of R 312,087 million.

Other Revenue – The YearTD actual "Other revenue" is R 44 thousand which translate to under-collection of R 422 thousand or 91% as compared to YearTD revenue budget of R467 thousand.

1.5.3 Operating Expenditure Framework

For 2019/20 financial year, the YearTD actual total expenditure is R 106,314 million. Depreciation and asset impairment budget amounts to R 46,064 million. As it stands, the YearTD actual total expenditure is less by R 105,441 million or 50% as compared to YearTD expenditure budget of R 211,755 million. Below is the demonstrating of actual expenditure incurred per category.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

In view of the aforementioned, the following table is a municipality's consolidated performance, in relation to both the approved annual budget and the latest approved adjustment budget for period ending 30 September 2019:

1.5.1 Consolidated Performance for period ending 30 September 2019

Description	Budget Year 2018/19					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands						
Total Revenue (excluding capital transfers and contributions)	775,974	-	321,505	312,747	8,758	3%
Total Expenditure	847,020	-	106,314	211,755	(105,441)	-50%
Surplus/(Deficit)	(71,046)	-	215,190	174,798	(40,392)	-23%
Capital expenditure	347,178	-	4,941	86,969	(82,028)	-94%

For period ending 30 September 2019, the YearTD operating revenue (excluding capital transfers and contributions) has increased to 3% or R 8,758 million as compared to the planned SDBIP. On the other hand, the YearTD operating expenditure for period 30 September 2019 is R 106,314 million which translates to underspending of R 105,441 million or 50%. Lastly, the YearTD capital budget expenditure is R 86,969 million as compared to actual expenditure of R 4,941 which translate to a variance of R 82,028 million or 94%.

1.5.2 Operating Revenue Framework

DC38 Ngaka Modiri Molema - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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										
Service charges - water revenue			450	-	19	52	113	(60)	-54%	
Service charges - sanitation revenue			107	-	11	35	26,665.50	8	31%	
Service charges - refuse revenue			-	-	-	-	-	-		
Rental of facilities and equipment			218	-	19	57	55	2	4%	
Interest earned - external investments			-	-	1,238	2,483	-	2,483	#DIV/0!	
Interest earned - outstanding debtors			-	-	-	-	-	-		
Transfers and subsidies			773,335	-	907	318,834	312,087,354.00	6,747	2%	
Other revenue			1,863	-	29	44	465,858.25	(422)	-91%	
Gains on disposal of PPE			-	-	-	-	-	-		
Total Revenue (excluding capital transfers and contributions)		-	775,974	-	2,222	321,505	312,747	8,758	3%	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Materials and Bulk Purchases

The YearTD actual expenditure for materials and bulk purchases is nil as compared to YearTD expenditure budget of R 33,375 million. This raises an alarm considering the backlog on yard-connections and repairs and maintenances that needs to take place district wide.

Transfers and Subsidies –Operational

The YearTD actual expenditure for transfers and subsidies is nil as compared to YearTD expenditure budget of R 5 million. A note should be taken that as district municipality we need to support local municipalities with free basic services. Therefore, it is important for the municipality to conclude section 29 of DoRA as soon as possible.

Other Expenditure

Other expenditure comprises of various line items relating to the daily operations of the municipality. The YearTD actual expenditure for period ending September 2019 is R 18,255 million which shows overspending of R 2,370 million or 15% as compared to YearTD expenditure budget of R 15,855 million.

1.5.4 Capital Revenue Framework

The transfers and subsidies – capital for 2019/20 financial year original budget is R 295,225 million. For period ending September 2019, the YearTD monetary allocation is R 4,950 million which translate to a variance of R 68,857 million or 93% against planned SDBIP of R 73,806 million.

1.5.6 Capital Expenditure Framework

The actual YearTD capital expenditure for the period ending September 2019 is R 4,941million against the YearTD budget of R 86,969 million. This reflects underspending of R 82,028 million or 94% 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. Below, is the table showing capital expenditure: YearTD actual vs. YearTD targets for period ending 30 September 2019.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Figure 1: Expenditure per category

DC38 Ngaka Modiri Molema - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Budget Statement - Financial Performance (revenue and expenditure) - M03 September											
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 By Type											
Employee related costs			355,312	-	26,153	74,874	88,828,006.81	(13,954)	-16%		
Remuneration of councillors			12,106	-	773	2,318	3,026,519.00	(709)	-23%		
Debt impairment			-	-	-	-	-	-	-		
Depreciation & asset impairment			184,257	-	-	-	-	-	-		
Finance charges			600	-	-	-	46,064,294.50	(46,064)	-100%		
Bulk purchases			18,000	-	-	-	150	(150)	-100%		
Other materials			115,500	-	-	-	4,500	(4,500)	-100%		
Contracted services			77,823	-	-	-	28,875	(28,875)	-100%		
Transfers and subsidies			20,000	-	7,375	10,897	19,455,876.00	(8,559)	-44%		
Other expenditure			63,421	-	-	-	5,000,001.00	(5,000)	-100%		
Loss on disposal of PPE			-	-	14,257	18,225	15,855	2,370	15%		
Total Expenditure		-	847,020	-	48,558	106,314	211,755	(105,441)	-50%	-	

Employee Related Costs

The YearTD actual expenditure for employee related costs is R 74,874 million which is less by 16% or R 13,954 million as compared to YearTD expenditure budget of R 88,828 million.

Remuneration of Councillors

The YearTD actual expenditure for remuneration of Councillors amounts to R 2,318 million which is less by 23% or R 709 thousand as compared to YearTD expenditure budget of R 3,027 million.

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 as expected. However, the matter has been given attention since annual financial statements for 2018/19 are under review.

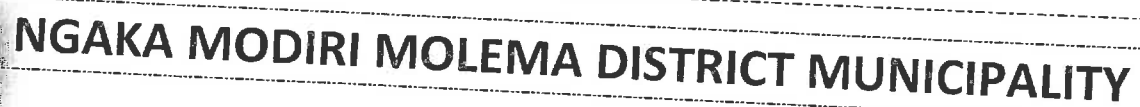
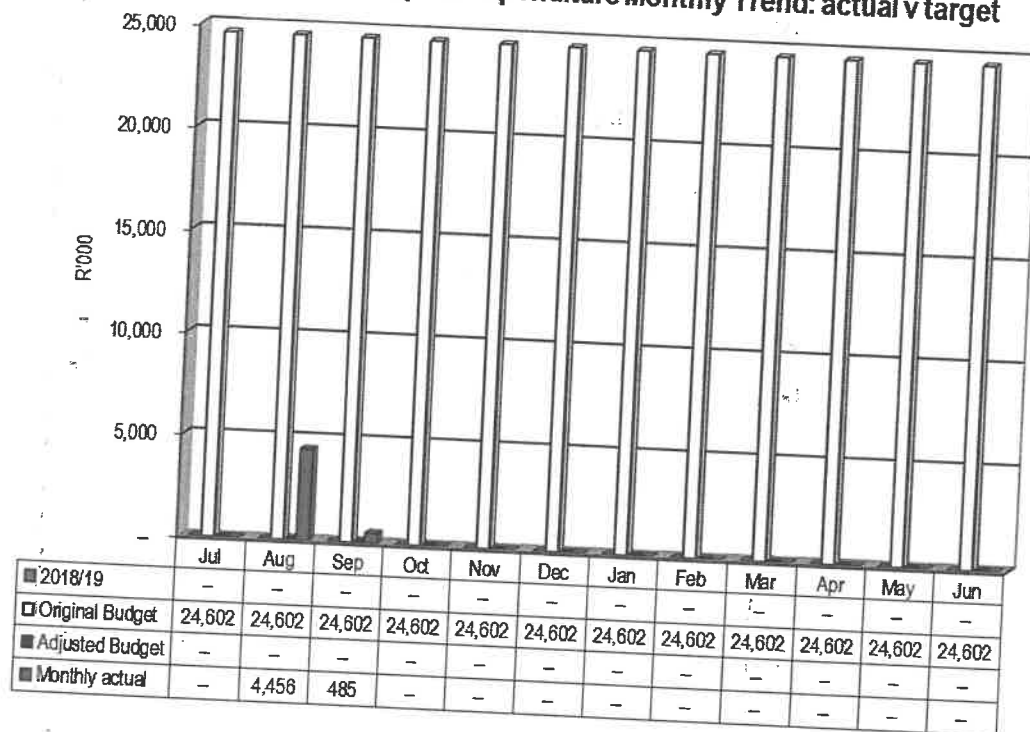


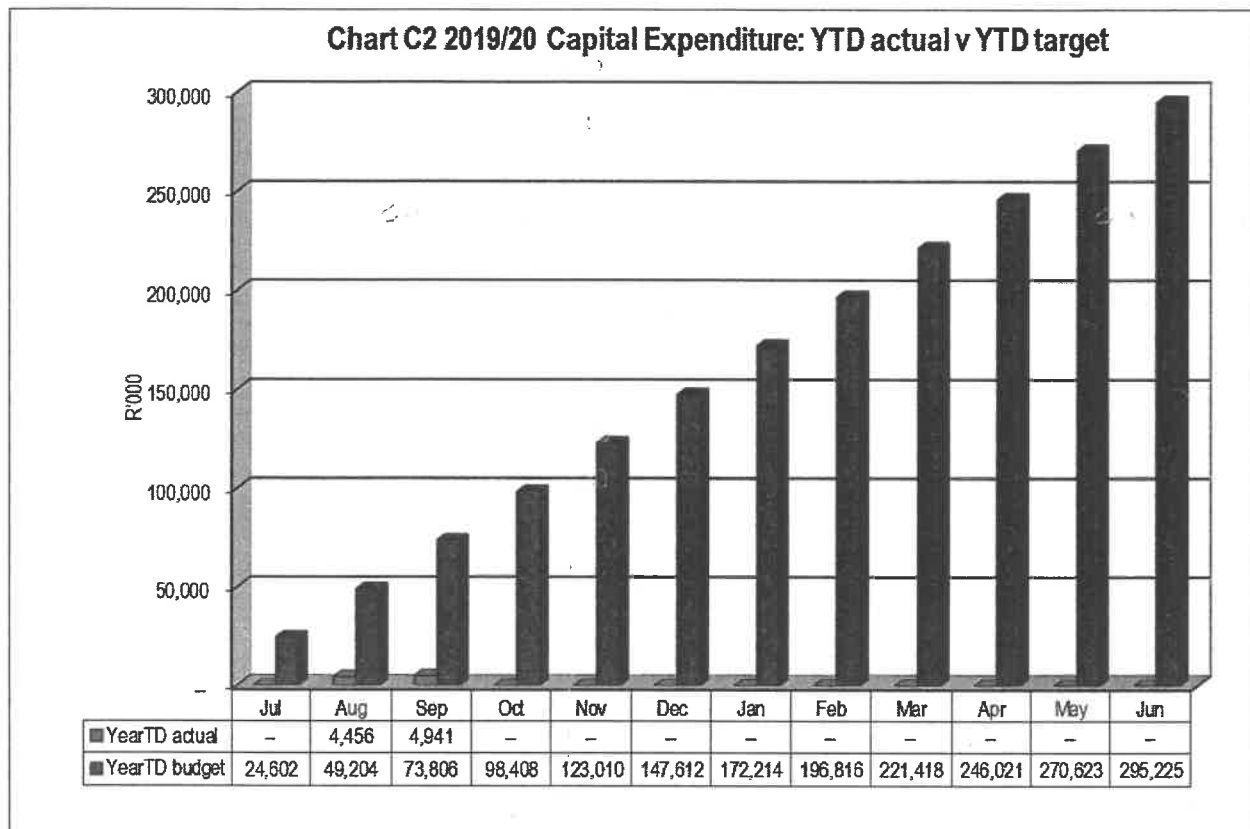
Chart C1 2019/20 Capital Expenditure Monthly Trend: actual v target

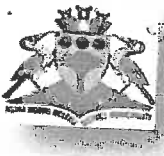




NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Figure 3: Capital Expenditure Monthly Trend: actual vs. target for September 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 - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands <u>Revenue By Source</u>			
	Service charges	(52)	Slow consumer turn-over	Review of municipal tariffs during 2019/20 FY
	Investment revenue	2,483	Interest on investment was not projected during 2019/20 FY	Interest to be projected during 2019/20 adjustment budget
	Other own revenue	(420)	Slow consumer turn-over	Review of municipal tariffs during 2019/20 FY
2	<u>Expenditure By Type</u>			
	Depreciation & Asset impairment	(46,064)	Account not expensed	Procure asset module & establish asset management com.
	Materials & Bulk purchases	(33,375)	Non-existence of district-wide maintenance plan	Develop district-wide plan (Operation & Maintenance Plan)
	Transfers & Subsidies	(5,000)	Non-availability of business plans (Free Basic Services)	Allocations to be transferred in the 1st quarter
	Other expenditure	(6,189)	Managers not spending according to their procurement plans	Align procurement plans with SDBIP
3	<u>Capital Expenditure</u>			
	Capital transfers recognised	(68,866)	Delays in procurement plans	Projects to be advertised and aligned to SDBIP
4	<u>Financial Position</u>			
	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	<u>Cash Flow</u>			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

1.5 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 - M03 September

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	-	30	87	139	(52)	-37%	-
Investment revenue	-	-	-	1,238	2,483	-	2,483	#DIV/0!	-
Transfers and subsidies	-	773,335	-	907	318,834	312,087	6,747	2%	-
Other own revenue	-	2,082	-	48	101	520	(420)	-81%	-
Total Revenue (excluding capital transfers and contributions)	-	775,974	-	2,222	321,505	312,747	8,758	3%	-
Employee costs	-	355,312	-	26,153	74,874	88,828	(13,954)	-16%	-
Remuneration of Councillors	-	12,106	-	773	2,318	3,027	(709)	-23%	-
Depreciation & asset impairment	-	184,257	-	-	-	46,064	(46,064)	-100%	-
Finance charges	-	600	-	-	-	150	(150)	-100%	-
Materials and bulk purchases	-	133,500	-	-	-	33,375	(33,375)	-100%	-
Transfers and subsidies	-	20,000	-	-	-	5,000	(5,000)	-100%	-
Other expenditure	-	141,245	-	21,632	29,122	35,311	(6,189)	-18%	-
Total Expenditure	-	847,020	-	48,558	106,314	211,755	(105,441)	-50%	-
Surplus/(Deficit)	-	(71,046)	-	(46,335)	215,190	100,992	114,198	113%	-
Transfers and subsidies - capital (monetary alloc	-	295,225	-	485	4,941	73,806	(68,866)	-93%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	224,178	-	(45,850)	220,131	174,798	45,333	26%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	224,178	-	(45,850)	220,131	174,798	45,333	26%	-
Capital expenditure & funds sources									
Capital expenditure	-	347,874	-	485	4,941	86,969	(82,028)	-94%	-
Capital transfers recognised	-	294,425	-	485	4,941	73,606	(68,666)	-93%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	53,450	-	-	-	-	-	-	-
Total sources of capital funds	-	347,874	-	485	4,941	86,969	(82,028)	-94%	-
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	-	(21,746)	290,308	52,539	(237,769)	-453%	-
Net cash from (used) investing	-	(347,874)	-	(36,012)	(93,282)	(57,979)	35,303	-61%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	-	167,361	-	436,154	197,026	194,560	(2,466)	-1%	-
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
Debtors Age Analysis									
Total Creditors	8	363	1	-	214	96	40,716	-	41,398



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

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.

DC38 Ngaka Modiri Molema - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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 %	
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	307,725	-	2,222	321,505	51,288	270,217	527%	-
Executive and council		-	49,281	-	-	-	8,213	(8,213)	-100%	-
Finance and administration		-	258,444	-	2,222	321,505	43,074	278,430	646%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	166,006	-	-	-	27,668	(27,668)	-100%	-
Community and social services		-	10,455	-	-	-	1,742	(1,742)	-100%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	143,223	-	-	-	23,871	(23,871)	-100%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	12,328	-	-	-	2,055	(2,055)	-100%	-
<i>Economic and environmental services</i>		-	27,679	-	-	-	4,613	(4,613)	-100%	-
Planning and development		-	24,988	-	-	-	4,165	(4,165)	-100%	-
Road transport		-	2,691	-	-	-	449	(449)	-100%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	569,788	-	-	-	94,965	(94,965)	-100%	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	437,438	-	-	-	72,906	(72,906)	-100%	-
Waste water management		-	132,350	-	-	-	22,058	(22,058)	-100%	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	1,071,198	-	2,222	321,505	178,533	142,971	80%	-
Expenditure - Functional										
<i>Governance and administration</i>		-	380,956	-	16,165	39,493	95,239	(55,746)	-59%	-
Executive and council		-	49,281	-	2,833	8,602	12,320	(3,718)	-30%	-
Finance and administration		-	323,262	-	12,686	28,967	80,816	(51,849)	-64%	-
Internal audit		-	8,413	-	646	1,924	2,103	(179)	-9%	-
<i>Community and public safety</i>		-	160,006	-	11,306	33,392	40,001	(6,610)	-17%	-
Community and social services		-	10,455	-	807	2,367	2,614	(247)	-9%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	137,223	-	9,660	28,415	34,306	(5,891)	-17%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	12,328	-	840	2,610	3,082	(472)	-15%	-
<i>Economic and environmental services</i>		-	30,153	-	2,151	5,790	7,538	(1,748)	-23%	-
Planning and development		-	24,988	-	1,864	4,920	6,247	(1,327)	-21%	-
Road transport		-	5,164	-	286	871	1,291	(421)	-33%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	275,906	-	18,936	27,640	68,976	(41,337)	-60%	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	275,906	-	18,936	27,640	68,976	(41,337)	-60%	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	847,020	-	48,558	106,314	211,755	(105,441)	-50%	-
Surplus/ (Deficit) for the year		-	224,178	-	(46,335)	215,190	(33,222)	248,412	-748%	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

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.

DC38 Ngaka Modiri Molema - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

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	-	-	-	8,493	(8,493)	-100.0%	-
Vote 2 - Municipal Manager		-	15,308	-	-	-	3,827	(3,827)	-100.0%	-
Vote 3 - Finance, Economy & Enterprise Development		-	164,957	-	2,222	321,505	41,239	280,265	679.6%	-
Vote 4 - Corporate Services		-	93,488	-	-	-	23,372	(23,372)	-100.0%	-
Vote 5 - Development & Town Planning Services		-	24,988	-	-	-	6,247	(6,247)	-100.0%	-
Vote 6 - Community Services		-	166,006	-	-	-	41,501	(41,501)	-100.0%	-
Vote 7 - Public Works & Basic Services		-	572,479	-	-	-	143,120	(143,120)	-100.0%	-
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	-	2,222	321,505	267,800	53,705	20.1%	-
Expenditure by Vote	1									
Vote 1 - Executive and Council		-	33,972	-	1,795	5,470	8,493	(3,023)	-35.6%	-
Vote 2 - Municipal Manager		-	15,308	-	1,038	3,132	3,827	(695)	-18.2%	-
Vote 3 - Finance, Economy & Enterprise Development		-	228,974	-	4,928	11,951	57,244	(45,293)	-79.1%	-
Vote 4 - Corporate Services		-	94,288	-	7,758	17,016	23,572	(6,556)	-27.8%	-
Vote 5 - Development & Town Planning Services		-	24,988	-	1,864	4,920	6,247	(1,327)	-21.2%	-
Vote 6 - Community Services		-	160,006	-	11,306	33,392	40,001	(6,610)	-16.5%	-
Vote 7 - Public Works & Basic Services		-	281,070	-	19,222	28,610	70,268	(41,657)	-59.3%	-
Vote 8 - Internal Audit		-	8,413	-	646	1,824	2,103	(279)	-13.3%	-
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	-	48,558	106,314	211,755	(105,441)	-49.8%	-
Surplus/ (Deficit) for the year	2	-	224,178	-	(46,335)	215,190	56,045	159,145	284.0%	-

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 September 2019 is R 321,505 million which represents 20.1% or variance of R 53,705 million against the YearTD revenue budget of R 267,800 million.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Expenditure by Vote or Department

The narration below indicates how individual departments have performed for current reporting period.

Vote 1 – Executive and Council

Expenditure incurred for the month of September 2019 amounts to R 1,795 million. The YearTD actual expenditure is R 5,470 million which translate to a variance of R3, 023 million or 35, 6% less against the YearTD budget of R 8,493 million.

Vote 2 – Municipal Manager

The Municipal Manager office has spent R 1,083 million for the month of September 2019. The YearTD expenditure for this department is R 3,132 million with a variance of 18,2% or R 695 thousand less as compared to the YearTD budget of R 3,827 million.

Vote 3 – Finance, Economy & Enterprise Development

An amount of R 4,928 million was spent for the month of September 2019. The YearTD actual expenditure reflects underspending of R 11,951 or 79,1% less as compared to the YearTD budget of R 57,224 million which includes depreciation and assets impairment.

Vote 4 – Corporate Services

Corporate Services has spent R 7,758 million for the month of September 2019. The YearTD actual expenditure budget is less by R 6,556 million or 27.8% as compared to the YearTD expenditure budget of R 23,572 million.

Vote 5 – Development and Town Planning Services

An amount of R 1,864 million has been spent for the month of September 2019. The YearTD actual expenditure is less by R 1,327 million or 21.2% as compared to YearTD expenditure budget of R 6,247 million.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Vote 6 – Community Services

Community Services has spent R 11,306 million for the month of September 2019. The actual YearTD expenditure for period ending September 2019 is less by R 6,610 million or 16.5 % against the YearTD expenditure budget of R 40,001 million.

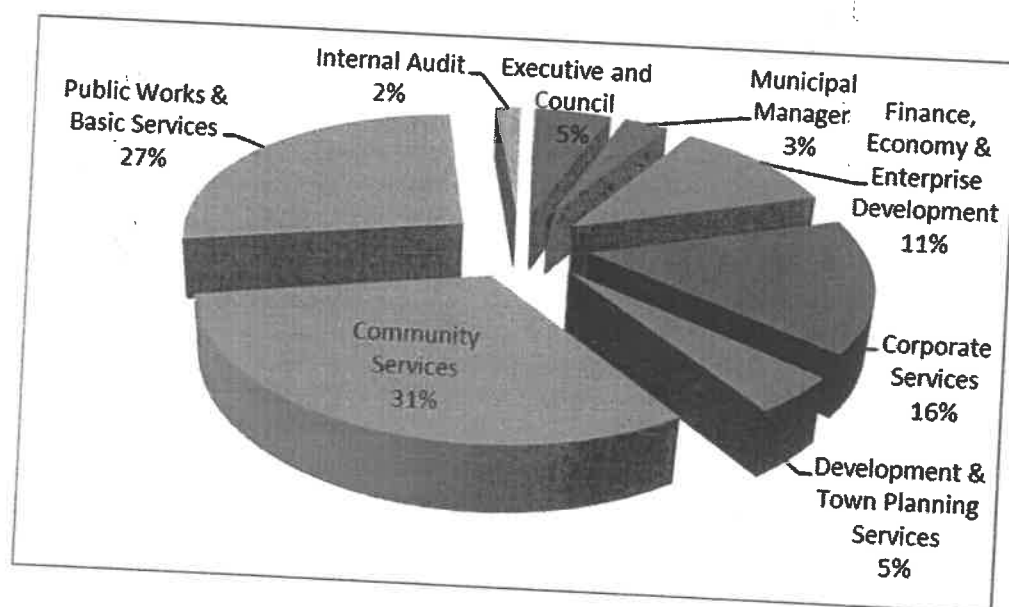
Vote 7 – Public Works and Basic Services

An amount of R 19,222 million was spent for the month of 30 September 2019. The actual YearTD expenditure is less by R 41,657 million or 59,3 % as compared to the YearTD budgets of R 70,268 million.

Vote 8 – Internal Audit

For period ending 30 September 2019, the YearTD expenditure is R 1,824 million or 13, 3% less as compared to the YearTD budgets of R 2,103 million.

Figure 4: Expenditure by Vote and Percentage





NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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			450	-	19	52	113	(60)	-54%	
Service charges - water revenue			107	-	11	35	26,665.50	8	31%	
Service charges - sanitation revenue			-	-	-	-	-	-		
Service charges - refuse revenue			-	-	-	-	-	-		
Rental of facilities and equipment			218	-	19	57	55	2	4%	
Interest earned - external investments			-	-	1,238	2,483	-	2,483	#DIV/0!	
Interest earned - outstanding debtors			-	-	-	-	-	-		
Dividends received			-	-	-	-	-	-		
Fines, penalties and forfeits			-	-	-	-	-	-		
Licences and permits			-	-	-	-	-	-		
Agency services			-	-	-	-	-	-		
Transfers and subsidies			773,335	-	907	318,834	312,087,354.00	6,747	2%	
Other revenue			1,863	-	29	44	465,858.25	(422)	-91%	
Gains on disposal of PPE			-	-	-	-	-	-		
Total Revenue (excluding capital transfers and contributions)		-	775,974	-	2,222	321,505	312,747	8,758	3%	-
Expenditure By Type										
Employee related costs			355,312	-	26,153	74,874	88,828,006.81	(13,954)	-16%	
Remuneration of councillors			12,106	-	773	2,318	3,026,519.00	(709)	-23%	
Debt impairment			-	-	-	-	-	-		
Depreciation & asset impairment			184,257	-	-	-	46,064,294.50	(46,064)	-100%	
Finance charges			600	-	-	-	150	(150)	-100%	
Bulk purchases			18,000	-	-	-	4,500	(4,500)	-100%	
Other materials			115,500	-	-	-	28,875	(28,875)	-100%	
Contracted services			77,823	-	7,375	10,897	19,455,876.00	(8,559)	-44%	
Transfers and subsidies			20,000	-	-	-	5,000,001.00	(5,000)	-100%	
Other expenditure			63,421	-	14,257	18,225	15,855	2,370	15%	
Loss on disposal of PPE			-	-	+	-	-	-		
Total Expenditure		-	847,020	-	48,558	106,314	211,755	(105,441)	-50%	-
Surplus/(Deficit)		-	(71,046)	-	(46,335)	215,190	100,992	114,198	0	-
Transfers and subsidies - capital (in-kind - all)										
(National / Provincial and District)			295,225	-	485	4,940,605.00	73,806,161.50	(68,866)	(0)	
(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	-	(45,850)	220,131	174,798			-
Taxation					-			-		
Surplus/(Deficit) after taxation		-	224,178	-	(45,850)	220,131	174,798			-
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	224,178	-	(45,850)	220,131	174,798			-
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	224,178	-	(45,850)	220,131	174,798			-

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) - M03
September

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								Full Year Forecast
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		-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		-	99,250	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	150	24,813	(24,663)	-99%
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	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2								
Vote 1 - Executive and Council		-	99,250	-	-	150	24,813	(24,663)	-99%
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 3 - Finance, Economy & Enterprise Development		-	580	-	-	-	-	-	-
Vote 4 - Corporate Services		-	2,100	-	-	-	-	-	-
Vote 5 - Development & Town Planning Services		-	10,500	-	190	190	145	(145)	-100%
Vote 6 - Community Services		-	-	-	-	-	525	(335)	-64%
Vote 7 - Public Works & Basic Services		-	-	-	-	-	2,625	(2,625)	-100%
Vote 8 - Internal Audit		-	11,930	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	223,514	-	295	4,601	2,983	(2,983)	-100%
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	55,879	(51,278)	-92%
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	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	248,624	-	-	-	-	-	-
Capital Expenditure - Functional Classification		-	347,874	-	485	4,791	62,156	(57,365)	-92%
Governance and administration		-	-	-	485	4,941	86,969	(82,028)	-94%
Executive and council		-	13,180	-	190	-	3,295	(3,105)	-94%
Finance and administration		-	-	-	-	-	-	-	-
Internal audit		-	12,600	-	-	-	-	-	-
Community and public safety		-	580	-	190	-	3,150	(2,960)	-94%
Community and social services		-	11,930	-	-	-	145	(145)	-100%
Sport and recreation		-	-	-	-	-	2,983	(2,983)	-100%
Public safety		-	1,230	-	-	-	308	(308)	-100%
Housing		-	10,200	-	-	-	-	-	-
Health		-	-	-	-	-	2,550	(2,550)	-100%
Economic and environmental services		-	500	-	-	-	-	-	-
Planning and development		-	2,691	-	-	-	125	(125)	-100%
Road transport		-	-	-	-	-	673	(673)	-100%
Environmental protection		-	2,691	-	-	-	-	-	-
Trading services		-	-	-	-	-	673	(673)	-100%
Energy sources		-	320,073	-	-	-	-	-	-
Water management		-	-	295	4,751	80,018	(75,268)	-94%	-
Waste water management		-	194,003	-	-	-	-	-	-
Waste management		-	126,070	-	295	4,751	48,500,874.75	(43,750)	-90%
Other		-	-	-	-	31,517	(31,517)	-100%	-
Total Capital Expenditure - Functional Classification	3	-	347,874	-	485	4,941	86,969	(82,028)	-94%
Funded by:		-	347,874	-	485	4,941	86,969	(82,028)	-94%
National Government		-	-	-	-	-	-	-	-
Provincial Government		-	294,425	-	485	4,941	73,606,167.75	(68,666)	-93%
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-
Borrowing		-	294,425	-	485	4,941	73,606	(68,666)	-93%
Internally generated funds	6	-	-	-	-	-	-	-	-
Total Capital Funding		-	53,450	-	-	-	-	-	-
		-	347,874	-	485	4,941	13,362,423.00	(13,362)	-100%
		-	-	-	-	-	86,969	(82,028)	-94%



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

**DC38 Ngaka Modiri Molema – Table C6 Monthly Budget Statement – Financial Statement-
M03 September**

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 - M03 September

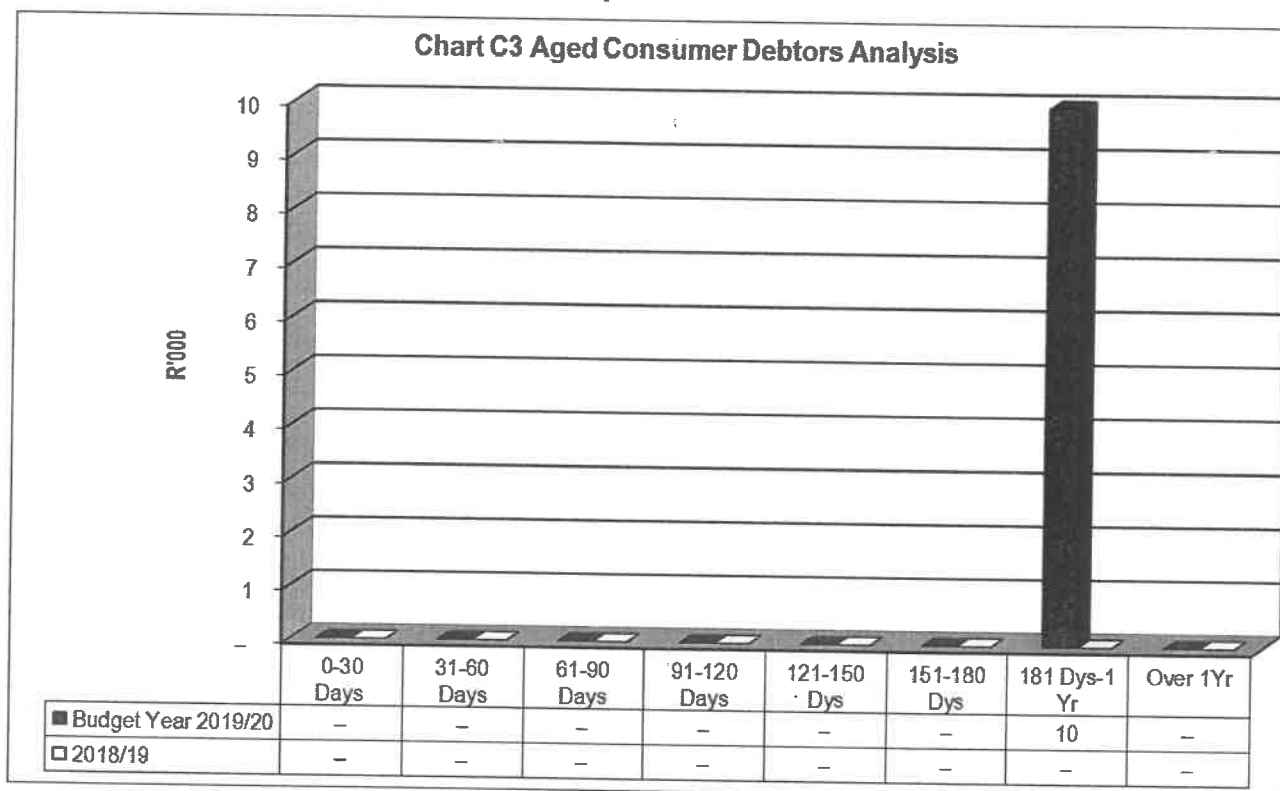
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			-	-	-	-	-	-	-	
Service charges			557	-	30	87	92,778.00	(6)	-6%	
Other revenue			2,082	-	13,577	65,299	346,972.00	64,952	18720%	
Government - operating			766,370	-	198	320,363	127,728,334.00	192,634	151%	
Government - capital			302,190	-	-	27,692	50,365,000.00	(22,673)	-45%	
Interest			-	-	1,238	2,483	-	2,483	#DIV/0!	
Dividends			-	-	-	-	-	-	-	
Payments										
Suppliers and employees			(730,363)	-	(36,788)	(125,615)	121,727,142.00	3,888	-3%	
Finance charges			(600)	-	-	-	(100)	(100)	100%	
Transfers and Grants			(25,000)	-	-	-	4,166,666.67	(4,167)	100%	
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	315,236	-	(21,746)	290,308	52,539	(237,769)	-453%	-
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)	-	(36,012)	(95,269)	57,979,060.50	37,290	-64%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(347,874)	-	(36,012)	(93,282)	(57,979)	35,303	-61%	-
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		-	(32,639)	-	(57,758)	197,026	(5,440)			-
Cash/cash equivalents at beginning:			200,000	-	630,654		200,000			-
Cash/cash equivalents at month/year end:		-	167,361	-	436,154	197,026	194,560			-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors' Age Analysis as at 30 September 2019



The Municipality has debtors amounting to R 10 thousand at the end of September 2019.

2.2 Creditors' Age Analysis

Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	8	363	1	-	214	96	40,716	-	41,398	
Total By Customer Type	1000	8	363	1	-	214	96	40,716	-	41,398	-

The YearTD trade creditors for period ending September 2019 are R41, 398 million.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

2.3 Investment Portfolio Analysis

DC38 Ngaka Modiri Molema - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Momentum		0								279	2	(0)	-	281
ABSA										306	1	-	-	308
Nedbank										70,000	852	(70,852)	-	-
Nedbank										70,000	-	-	-	70,000
Nedbank										150,000	-	-	-	150,000
Nedbank										120,000	-	-	-	120,000
FNB										76,638	384	(12,000)	10,000	75,022
Municipality sub-total										487,223		(82,852)	10,000	415,610
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	2									487,223		(82,852)	10,000	415,610

As it stands, the investment portfolio of the municipality consists of seven (7) call accounts with a maximum investment maturity of 3 months. At the beginning of the new financial year 2019, investment portfolio balance was R 531,599 million closing with a balance of R 416,610 million at end of September 30, 2019.

2.4 Transfers and Grants Receipts

DC38 Ngaka Modiri Molema - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants	1,2									
National Government:										
Local Government Equitable Share		-	766,370	-	198	320,672	191,593	127,332	66.5%	-
Finance Management			762,805	-	-	317,835	190,701,250.00	127,134	66.7%	
Municipal Systems Improvement			2,330	-	-	2,330	582,500.00			
Water Services Operating Subsidy			-	-	-	-	-			
EPWP Incentive			1,235	-	-	-	-			
SETA	3		-	-	-	309	308,750.00			
Total Operating Transfers and Grants	5	-	766,370	-	198	198	191,593	127,332	66.5%	-
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		-	302,190	-	-	31,260	75,548	(45,499)	-60.2%	-
Rural Transport Services and Infrastructure			299,499	-	-	29,376	74,875	(45,499)	-60.8%	
Total Capital Transfers and Grants	5	-	302,190	-	-	1,884	673			
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	1,068,560	-	198	351,932	267,140	81,833	30.6%	-

For period ending 30 September 2019, the YearTD operating transfer and grants received is R320, 672 million, FMG for R 2, 330 million and R 309 thousand for EPWP. On the other hand,



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

the YearTD capital transfers and grants actual receipts is R31,260 million which includes R 29, 376 million for MIG and R 1,884 million for RRAMS.

2.5 Supporting Table SC 7(1) Monthly Budget Statement –transfers and grant expenditure

DC38 Ngaka Modiri Molema - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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	-	48,558	106,314	174,878	(68,563)	-39.2%	-
Local Government Equitable Share			696,369	-	48,101	105,766	174,092	(68,326)	-39.2%	
Finance Management			1,865	-	263	355	466,250.00	(111)	-23.9%	
Municipal Systems Improvement			-	-	-	-	-	-		
Water Services Operating Subsidy			-	-	-	-	-	-		
EPWP Incentive			1,277	-	193	193	319,250.00	(126)	-39.5%	
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	-	48,558	106,314	174,878	(68,563)	-39.2%	-
Capital expenditure of Transfers and Grants										
National Government:		-	295,614	-	976	6,081	73,904	(67,823)	-91.8%	-
Municipal Infrastructure Grant (MIG)			293,074	-	976	6,081	73,268,500.00	(67,188)	-91.7%	
Other capital transfers/grants [insert desc]			2,540	-	-	-	635,000.00	(635)	-100.0%	
			-	-	-	-	-	-		
			-	-	-	-	-	-		
Other capital transfers [insert description]			-	-	-	-	-	-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
								-		
Total capital expenditure of Transfers and Grants		-	295,614	-	976	6,081	73,904	(67,823)	-91.8%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	995,125	-	49,533	112,395	248,781	(136,386)	-54.8%	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

2.6 Supporting Table SC7 (2) –Expenditure against approved rollovers

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]		-	-	-	-	
[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

2.7 Councillor and board member allowance and employee benefits

DC38 Ngaka Modiri Molema - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Supporting Table 006 Monthly Budget Statement - Councillor and Staff Benefits - M03 September										
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	-	427	1,302	1,531,472.25	(229)	-15%	
Pension and UIF Contributions			3,688	-	51	141	922,069.00	(781)	-85%	
Medical Aid Contributions			-	-	26	73	-	73	#DIV/0!	
Motor Vehicle Allowance			-	-	157	444	-	444	#DIV/0!	
Cellphone Allowance			-	-	54	151	-	151	#DIV/0!	
Housing Allowances			-	-	-	-	-	-		
Other benefits and allowances			2,292	-	58	207	572,977.75	(366)	-64%	
Sub Total - Councillors		-	12,106	-	773	2,318	3,027	(709)	-23%	-
% increase	4		#DIV/0!							
Senior Managers of the Municipality										
Basic Salaries and Wages			6,725	-	297	891	1,681,129.25	(790)	-47%	
Pension and UIF Contributions			749	-	54	162	187,225.75	(26)	-14%	
Medical Aid Contributions			67	-	3	10	16,698.00	(6)	-37%	
Overtime			-	-	-	-	-	-		
Performance Bonus			36	-	-	-	8,929.25	(9)	-100%	
Motor Vehicle Allowance			791	-	51	153	197,748.00	(44)	-22%	
Cellphone Allowance			138	-	8	23	34,500.00	(12)	-35%	
Housing Allowances			762	-	41	122	190,575.00	(68)	-36%	
Other benefits and allowances			56	-	24	66	13,994.25	52	372%	
Payments in lieu of leave			-	-	-	-	-	-		
Long service awards			-	-	-	-	-	-		
Post-retirement benefit obligations	2		-	-	-	-	-	-		
Sub Total - Senior Managers of Municipality		-	9,323	-	477	1,427	2,331	(904)	-39%	-
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			211,129	-	16,394	48,626	52,782,252.75	(4,156)	-8%	
Pension and UIF Contributions			45,467	-	3,402	10,185	11,366,679.25	(1,182)	-10%	
Medical Aid Contributions			35,722	-	1,776	4,797	8,930,475.50	(4,133)	-46%	
Overtime			17,734	-	1,639	4,471	4,433,414.25	38	1%	
Performance Bonus			-	-	-	-	-	-		
Motor Vehicle Allowance			13,242	-	1,180	3,034	3,310,569.00	(276)	-8%	
Cellphone Allowance			1,105	-	45	136	276,300.00	(141)	-51%	
Housing Allowances			4,510	-	61	157	1,127,491.25	(971)	-86%	
Other benefits and allowances			14,898	-	1,101	3,269	3,724,381.50	(456)	-12%	
Payments in lieu of leave			-	-	31	304	-	304	#DIV/0!	
Long service awards			2,218	-	47	836	554,573.00	281	51%	
Post-retirement benefit obligations	2		-	-	-	-	-	-		
Sub Total - Other Municipal Staff		-	346,025	-	25,676	75,816	86,506	(10,691)	-12%	-
% increase	4		#DIV/0!							
TOTAL SALARY, ALLOWANCES & BENEFITS		-	367,454	-	26,926	79,560	91,863	(12,303)	-13%	-
% increase	4		#DIV/0!							
TOTAL MANAGERS AND STAFF		-	355,348	-	26,153	77,243	88,837	(11,594)	-13%	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

2.8 Material variances from the service delivery and budget implementation plan

DC38 Ngaka Modiri Molema - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service charges	(52)	Slow consumer turn-over	Review of municipal tariffs during 2019/20 FY
	Investment revenue	2,483	Interest on investment was not projected during 2019/20 FY	Interest to be projected during 2019/20 adjustment budget
	Other own revenue	(420)	Slow consumer turn-over	Review of municipal tariffs during 2019/20 FY
2	Expenditure By Type			
	Depreciation & Asset impairment	(46,064)	Account not expensed	Procure asset module & establish asset management com.
	Materials & Bulk purchases	(33,375)	Non-existence of district-wide maintenance plan	Develop district-wide plan (Operation & Maintenance Plan)
	Transfers & Subsidies	(5,000)	Non-availability of business plans (Free Basic Services)	Allocations to be transferred in the 1st quarter
	Other expenditure	(6,189)	Managers not spending according to their procurement plans	Align procurement plans with SDBIP
3	Capital Expenditure			
	Capital transfers recognised	(68,866)	Delays in procurement plans	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	Balance sheet to be aligned with audited AFS
	Total non-current assets	5,217,996	Balance sheet to be aligned with pre-audited AFS	Balance sheet to be aligned with audited AFS
	Total current liabilities	19,432	Balance sheet to be aligned with pre-audited AFS	Balance sheet to be aligned with audited AFS
	Total non-current liabilities	40,315	Balance sheet to be aligned with pre-audited AFS	Balance sheet to be aligned with audited AFS
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

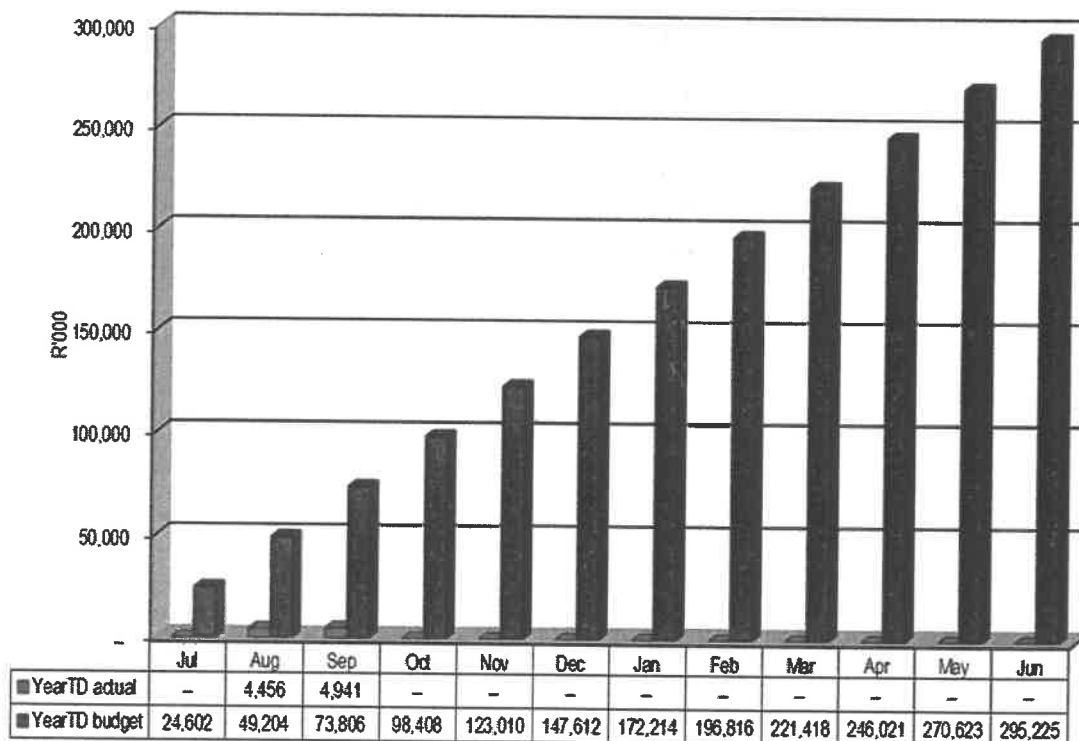


NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

2.9 Capital programme performance

Month	2018/19	Budget Year 2019/20							% spend of Original Budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
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		-	-	98,408	98,408	100.0%	0%
November		24,602		-	-	123,010	123,010	100.0%	0%
December		24,602		-	-	147,612	147,612	100.0%	0%
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	-	4,941					

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





NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September						
Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20		
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	21.8%	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%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	0.3%	0.0%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%
Liquidity						
Current Ratio	Current assets/current liabilities	1	0.0%	913.5%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	861.3%	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%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		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%	23.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	23.8%	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 - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M03 September

[illegible]



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									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
Infrastructure		-	16,206	-	-	-	4,051	4,051	100.0%	-
Water Supply Infrastructure		-	16,206	-	-	-	4,051	4,051	100.0%	-
Distribution		-	16,206	-	-	-	4,051,406.25	4,051	100.0%	-
Total Capital Expenditure on renewal of existing assets	1	-	16,206	-	-	-	4,051	4,051	100.0%	-

DC38 Ngaka Modiri Molema - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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									
<u>Depreciation by Asset Class/Sub-class</u>										
Infrastructure		-	184,257	-	-	-	46,064	46,064	100.0%	-
Distribution		-	184,257	-	-	-	46,064,294.50	46,064	100.0%	-
Total Depreciation	1	-	184,257	-	-	-	46,064	46,064	100.0%	-

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									
<u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u>										
Infrastructure		-	189,989	-	-	-	47,497	47,497	100.0%	-
Water Supply Infrastructure		-	104,669	-	-	-	26,167	26,167	100.0%	-
Distribution		-	104,669	-	-	-	26,167,351.50	26,167	100.0%	-
Sanitation Infrastructure		-	85,320	-	-	-	21,330	21,330	100.0%	-
Waste Water Treatment Works		-	85,320	-	-	-	21,329,966.00	21,330	100.0%	-
Total Capital Expenditure on upgrading of existing assets	1	-	189,989	-	-	-	47,497	47,497	100.0%	-

2.18 Recommendations

It is recommended that council:

2. 18.1 Note the monthly budget statements and any supporting documents for period ending 30 September 2019;
2. 18.2 Note 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. 18.3 Note financial problem or risks facing the municipality;
2. 18.4 Note material variances from the service delivery and budget implementation plan; and
- 2.18.5 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.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03

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	-	295	4,751	22,057	17,307	78.5%	-
Roads Infrastructure		-	2,691	-	-	-	673	673	100.0%	-
Roads		-	2,691	-	-	-	673	673	100.0%	-
Water Supply Infrastructure		-	54,789	-	295	4,751	11,197	6,447	57.6%	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	10,000	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	44,789	-	295	4,751	11,197	6,447	57.6%	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	40,750	-	-	-	10,188	10,188	100.0%	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	40,750	-	-	-	10,188	10,188	100.0%	-
Other assets		-	17,630	-	190	190	4,408	4,218	95.7%	-
Operational Buildings		-	17,630	-	190	190	4,408	4,218	95.7%	-
Municipal Offices		-	16,500	-	190	190	4,125	3,935	95.4%	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	1,130	-	-	-	283	283	100.0%	-
Laboratories		-	-	-	-	-	-	-	-	-
Intangible Assets		-	4,200	-	-	-	1,050	1,050	100.0%	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	4,200	-	-	-	1,050	1,050	100.0%	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	4,200	-	-	-	1,050	1,050	100.0%	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	1,740	-	-	-	435	435	100.0%	-
Computer Equipment		-	1,740	-	-	-	434,923.00	435	100.0%	-
Furniture and Office Equipment		-	4,680	-	-	-	1,170	1,170	100.0%	-
Furniture and Office Equipment		-	4,680	-	-	-	1,170	1,170	100.0%	-
Machinery and Equipment		-	500	-	-	-	125	125	100.0%	-
Machinery and Equipment		-	500	-	-	-	125,000.00	125	100.0%	-
Transport Assets		-	14,700	-	-	-	3,675	3,675	100.0%	-
Transport Assets		-	14,700	-	-	-	3,675	3,675	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	-	485	4,941	32,920	27,979	85.0%	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Municipal Manager's Quality Certificate

I, OA Losara the Municipal 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: 12/11/2019

Reviewed by;

Mr. S.S. Mphato

Chief Financial Officer

Date: 12/11/2019

Approved by;

Mr. T. Lefutswe

Finance Administrator

Date: 12/11/2019

Approved by;

Mr. O.A. Losaba

Municipal Manager

Date: 12/11/19



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Comments _____

Prepared by;

Mr. M. A. Ntaopane

Manager: Budget, Cashflow and Reporting

Date: 12/11/2019

Reviewed by;

Mr. S.S. Mphato

Chief Financial Officer

Date: 12/11/2019

Approved by;

Mr. T. Lefutswe

Finance Administrator

Date: 12/11/2019

Approved by;

Mr. O.A. Losaba

Municipal Manager

Date: 12/11/19