

**Quarterly Budget
Monitoring Report for
Period ending
31 March 2020**



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

IN-YEAR REPORT OF NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY FOR THE MONTH ENDING 31 March 2020

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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
- e) 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.



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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 March 2020 budget statements, the following narration provides for operating revenue and expenditure performance against planned SDBIP.

- The YearTD Operating revenue collected for period ending March 2020 is R 792, 466 million which translate to a surplus of 31% or R 186,089 million against planned YearTD budget of R 606, 377 million. The above-mentioned surplus is as results of investment revenue and transfers and subsidies of R 25,513 and R 766,236 million respectively.



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- For period ending March 2020, the YearTD Operating expenditure is R 434, 866 million which translate to underspending of 34% or R 224, 716 million against the YearTD budget of R 659, 581 million. The abovementioned underspending is mostly affected by all expenditure line items which depreciation & asset impairment; finance charges; and materials and bulk purchase as the highest.

Considering capital expenditure for period ending March 2020, YTD capital expenditure is R 122, 043 million against YearTD budget of R 254, 861 million. As it appears, this expenditure shows underspending of R 132, 818 million or 52% as compared to YearTD capital budget. This raises a concern to our planning and capacity to implement 2019/20 SDBIP especially projects relating to service delivery.

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:

- Labour unrest due to inconsistent application of HRM policies and procedures
- 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:

- Take precautionary measures to combat the outbreak of coronavirus;
- 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 vandalism and spillage of waste water treatment plants ;



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- 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** Take necessary steps to fight coronavirus outbreak to our employees and community at large;
- 1.4.2** Noting the monthly budget statements and any supporting documents for period ending March 2020;
- 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.



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 spending.

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.



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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 March 2020:

1.5.1 Consolidated Performance for period ending March 2020

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	808 503	792 466	606 377	186 089	31%
Total Expenditure	847,020	879 441	434 866	659 581	(224 716)	-34%
Surplus/(Deficit)	(71,046)	(70 938)	357 600	(53 204)	(38 627)	-73%
Capital expenditure	347,178	339 815	122 043	254 861	(132 818)	-52%

- For period ending March 2020, the YearTD operating revenue (excluding capital transfers and contributions) has increased by 31% or R 186, 089 million as compared to the planned SDBIP. The above-mentioned surplus is as results of investment revenue and transfers and subsidies of R 25, 513 and R 766, 236 million respectively.
- On the other hand, the YearTD operating expenditure for period March 2020 is R 434, 866 million which translates to underspending of R 224, 716 million or 34%. The abovementioned underspending is mostly affected by all expenditure line items which depreciation & asset impairment; finance charges; and materials and bulk purchase as the highest.
- Lastly, the YearTD capital budget expenditure is R 122, 043 million which translate to a variance of R 132, 818 million or 52% against planned SDBIP of R 254, 861 million. The abovementioned YearTD capital expenditure includes R 117, 926 million for service delivery projects and R 4, 117 million from internally generated funds (software's, office furniture and equipment and machinery).



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1.5.2 Operating Revenue Framework

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	170	4	116	128	(11)	-9%	
Service charges - sanitation revenue			107	120	5	87	90	(3)	-4%	
Service charges - refuse revenue			-	-				-		
Rental of facilities and equipment			218	225	31	174	169	5	3%	
Interest earned - external investments				33 000	2 266	25 513	24 750	763	3%	
Interest earned - outstanding debtors			-	-	-	-	-	-		
Dividends received			-	-	-	-	-	-		
Fines, penalties and forfeits			-	-	-	72	-	72	#DIV/0!	
Licences and permits			-	-	28	40	-	40	#DIV/0!	
Agency services			-	-	-	-	-	-		
Transfers and subsidies			773 335	773 621	190 702	766 236	580 216	186 020	32%	
Other revenue			1 863	1 366	32	228	1 025	(797)	-78%	
Gains on disposal of PPE			-	-	-	-	-	-		
Total Revenue (excluding capital transfers and contributions)		-	775 974	808 503	193 068	792 466	606 377	186 089	31%	-

Service Charges - The YearTD actual revenue for service charges (water and sanitation) is R 203 thousand which translate to a variance of R 14 thousand or 13% less as compared to YearTD budget of R 218 thousand. This revenue stream has a mixture of under-collection on service charges - water revenue for R 11 thousand or 9%, and under-collection on service charges - sanitation revenue for R3 thousand or 4% respectively.

Rental of facilities and equipment - The YearTD actual revenue for rental of facilities and equipment is R 174 thousand or 3% less as compared to the YearTD budget of R 169 thousand for period ending March 2020.

Interest earned - external investments - The YearTD actual revenue for interest earned on external investments is R 25, 513 million which was not budgeted at the beginning of 2019/20 financial year. It was only adjusted now during the adjustment period.

Transfers and Subsidies - This revenue stream includes among others the equitable shares, Finance Management Grant and Expended Public Works Programme Grant. For March 2020 budget statement, the YearTD actual transfers and subsidies is R 766, 236 million as compared to planned YearTD budget of R 580, 216 million which translate to a variance of R 180, 202 million or 32%.



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Other Revenue - The YearTD actual "Other revenue" is R 228 thousand which translate to under-collection of R 797 thousand or 78% as compared to YearTD revenue budget of R 1, 025 million.

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) - M09 March

Description		Ref	2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2019/20			
						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Expenditure By Type</u>										
Employee related costs			355 312	355 312	25 894	248 054	266 484	(18 430)	-7%	
Remuneration of councillors			12 106	12 106	803	8 478	9 080	(602)	-7%	
Debt impairment			–	–	–	–	–	–		
Depreciation & asset impairment			184 257	194 216	–	–	145 662	(145 662)	-100%	
Finance charges			600	–	–	–	–	–		
Bulk purchases			18 000	18 000	3 443	13 644	13 500	144	1%	
Other materials			115 500	144 051	1 859	55 123	108 038	(52 915)	-49%	
Contracted services			77 823	76 660	5 343	50 507	57 495	(6 987)	-12%	
Transfers and subsidies			20 000	20 000	–	11 609	15 000	(3 391)	-23%	
Other expenditure			63 421	59 098	5 548	47 451	44 323	3 128	7%	
Loss on disposal of PPE			–	–	–	–	–	–		
Total Expenditure			–	847 020	879 441	42 889	434 866	659 581	(224 716)	-34%

For 2019/20 financial year, the YearTD actual operating expenditure is R 434, 866 million which is less by R 224, 716 million or 34% as compared to YearTD expenditure budget of R 659, 581 million. Below, is the explanation of actual expenditure performance per type, namely:

Employee Related Costs

The YearTD actual expenditure for employee related costs is R 248, 054 million which is less by 7% or R 18, 430 million as compared to YearTD expenditure budget of R 266, 484 million.

Remuneration of Councillors

The YearTD actual expenditure for remuneration of councilors amounts to R 8, 478 million which translates to underspending of R 602 thousand or 7% against YearTD expenditure budget of R 9, 080 million.



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Depreciation & Asset impairment

The YearTD actual expenditure for depreciation & asset impairment is nil.

Finance charges

The YearTD actual expenditure for finance charges is nil.

Bulk Purchases

The YearTD actual expenditure for bulk purchases is R 13, 644 million as compared to YearTD expenditure budget of R 13, 500 million.

Other Materials

The YearTD actual expenditure for other purchase is R 55,123 million which shows a negative difference of 52, 915 or 49% as compared to YearTD expenditure budget of R 108, 038 million.

Contracted services

The YearTD actual expenditure for contracted services amounts to R 50, 507 million which is less by 12% or R 6, 987 million as compared to YearTD expenditure budget of R 57, 495 million.

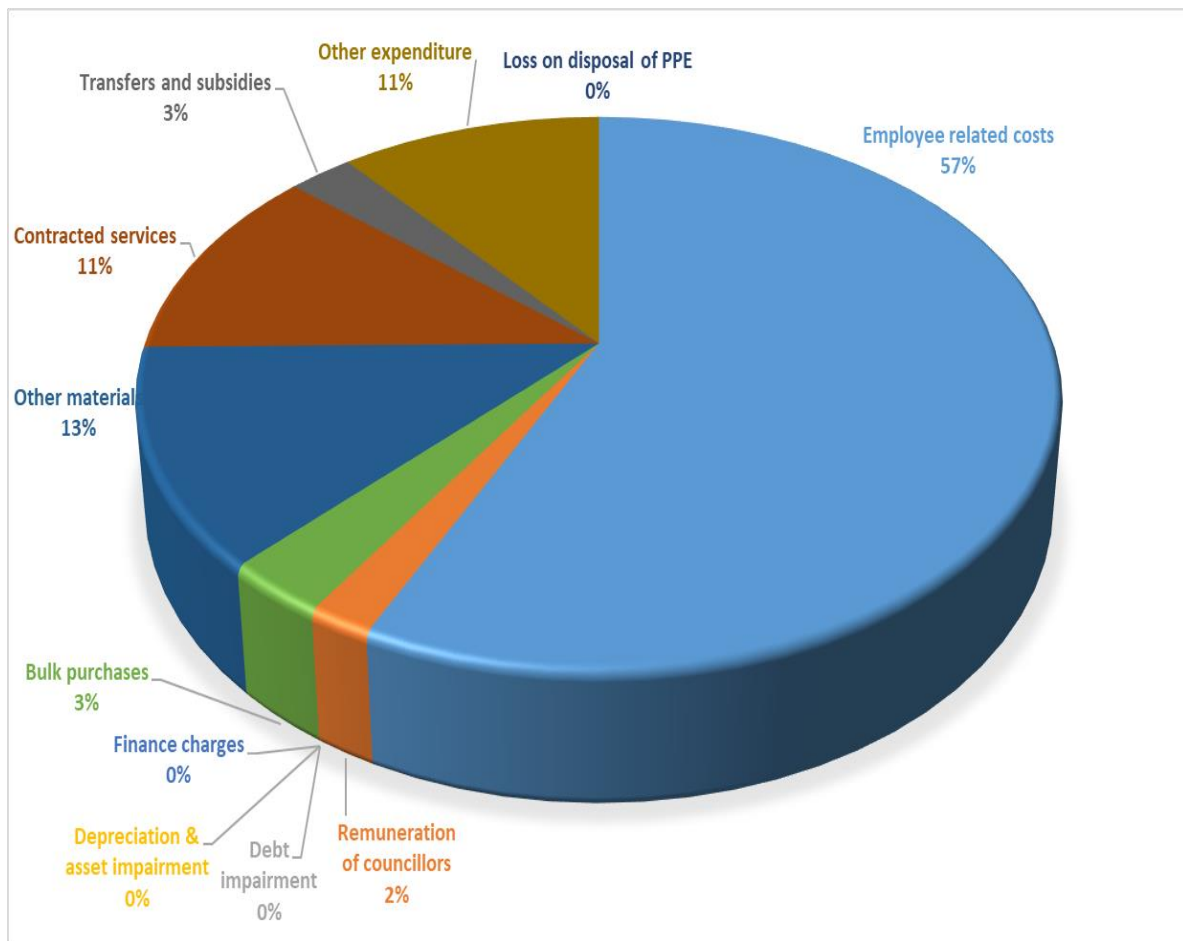
Transfers and Subsidies –Operational

The YearTD actual expenditure for transfers and subsidies is R 11, 609 million or R 3, 391 million less as compared to YearTD expenditure budget of R 15, 000 million.

Other Expenditure

Other expenditure comprises of various line items relating to daily operations of the municipality. Therefore, the YearTD actual expenditure for period ending March 2020 is R 47, 451 million which shows underspending by R 3 , 128 million or 7% as compared to planned budget. Below, it the figure demonstrating expenditure by type as percentage.

Figure 1: Expenditure by type



1.5.4 Capital Revenue Framework

The total capital transfers recognised for period ending March 2020 is R 117, 926 million against YearTD budget allocation of R 221, 614 million or which translate to a variance of R 103, 688 million or 47%.

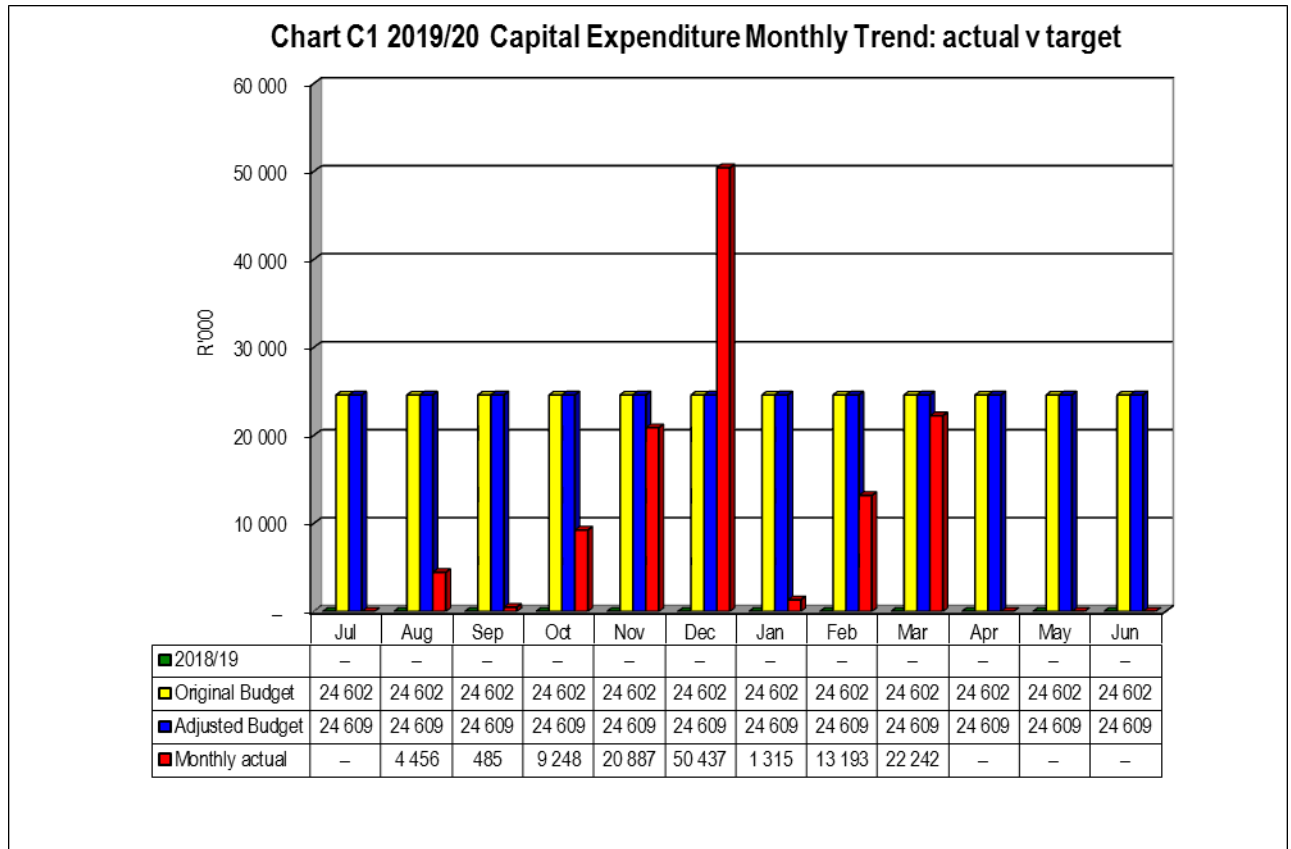
1.5.6 Capital Expenditure Framework

The YearTD actual capital expenditure for the period ending March 2020 is R 122, 043 million against the YearTD budget of R 254, 861 million. This reflects underspending of R 132, 818 million or 52% 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 4,117 million. Below, is the table showing Capital Expenditure Monthly Trend: actual vs. targets for period ending March 2020:



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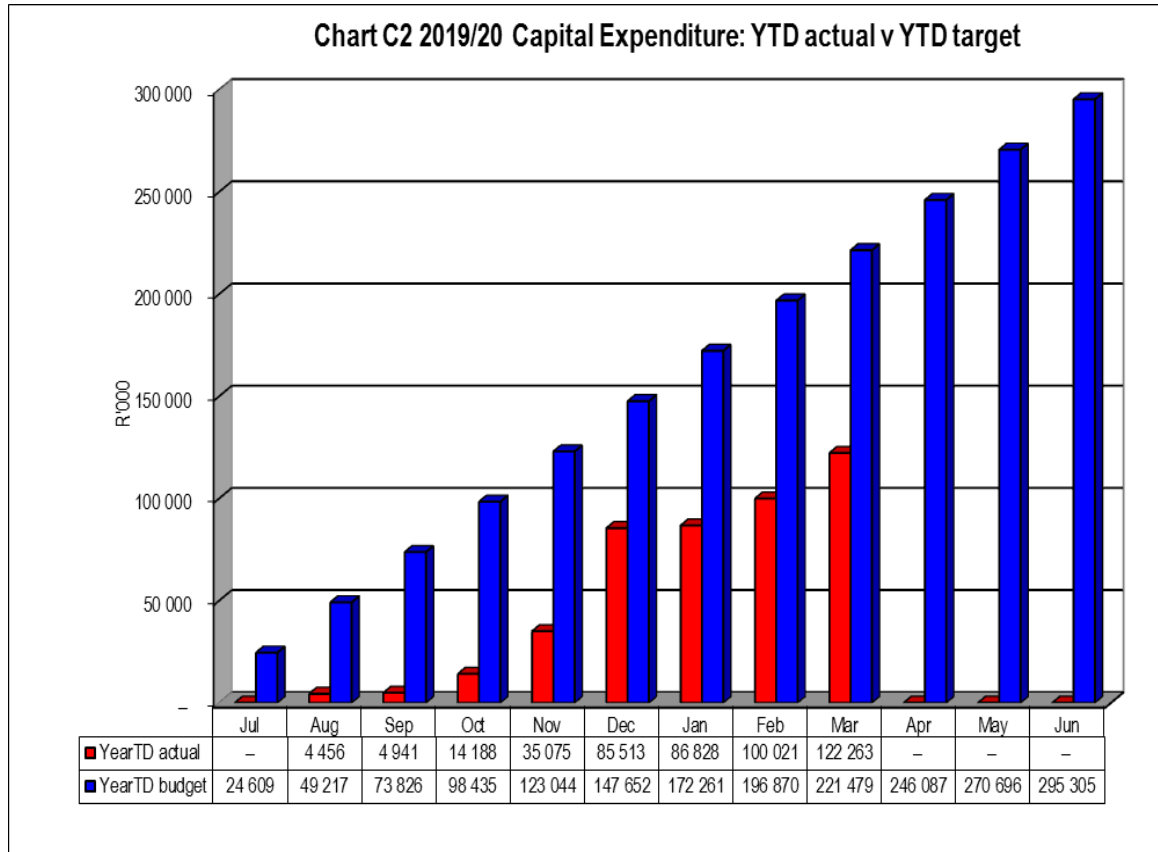
Figure 2: Capital Expenditure: Monthly Trend: Actual vs. target for period ending March 2020





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Figure 3: Capital Expenditure: YearTD actual vs. YearTD target for period ending March 2020





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

DC38 Ngaka Modiri Molema - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
####	Revenue By Source			
	Service charges	(15)	Slow consumer turn-over	Review of municipal tariffs during 2020/21 FY
	Other own revenue	(680)	Slow consumer turn-over	Review of municipal tariffs during 2020/21 FY
####	Expenditure By Type			
	Depreciation & Asset impairment	(145 662)	Account not expensed	Procure asset module & establish asset management com.
	Materials and bulk purchases	(52 771)	Supplier Contracts ended	Align SDBIP with Procurement Plans
	Transfers and subsidies	(3 391)	Outstanding submissions from Ratlou LM (Indigent Register)	Strengthen IGR
####	Capital Expenditure			
	Capital transfers recognised	(103 688)	Cost-reimbursement arrangements	Develop acceleration plan for remaining period
	Internally generated funds	(29 131)	No procurement plans	Align SDBIP with Procurement Plans
####	Financial Position			
	Total current assets	314 499	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
	Total non-current assets	5 409 036	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
	Total current liabilities	132 977	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
	Total non-current liabilities	70 986	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
####	Cash Flow			
	Net cash from (used) operating	(346 782)		
####	Measureable performance			
####	Municipal Entities			



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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



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DC38 Ngaka Modiri Molema - Table C1 Monthly Budget Statement Summary - M09 March

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	290	9	203	218	(15)	-7%	-
Investment revenue	-	-	33 000	2 266	25 513	24 750	763	3%	-
Transfers and subsidies	-	773 335	773 621	190 702	766 236	580 216	186 020	32%	-
Other own revenue	-	2 082	1 592	91	514	1 194	(680)	-57%	-
Total Revenue (excluding capital transfers and contributions)	-	775 974	808 503	193 068	792 466	606 377	186 089	31%	-
Employee costs	-	355 312	355 312	25 894	248 054	266 484	(18 430)	-7%	-
Remuneration of Councillors	-	12 106	12 106	803	8 478	9 080	(602)	-7%	-
Depreciation & asset impairment	-	184 257	194 216	-	-	145 662	(145 662)	-100%	-
Finance charges	-	600	-	-	-	-	-	-	-
Materials and bulk purchases	-	133 500	162 051	5 302	68 767	121 538	(52 771)	-43%	-
Transfers and subsidies	-	20 000	20 000	-	11 609	15 000	(3 391)	-23%	-
Other expenditure	-	141 245	135 757	10 891	97 959	101 818	(3 859)	-4%	-
Total Expenditure	-	847 020	879 441	42 889	434 866	659 581	(224 716)	-34%	-
Surplus/(Deficit)	-	(71 046)	(70 938)	150 179	357 601	(53 204)	410 805	-772%	-
Transfers and subsidies - capital (monetary alloc	-	295 225	295 305	22 242	110 859	221 479	(110 620)	-50%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	224 178	224 366	172 420	468 460	168 275	300 185	178%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	224 178	224 366	172 420	468 460	168 275	300 185	178%	-
Capital expenditure & funds sources									
Capital expenditure	-	347 874	339 815	21 659	122 043	254 861	(132 818)	-52%	-
Capital transfers recognised	-	294 425	295 485	21 555	117 926	221 614	(103 688)	-47%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	53 450	44 330	104	4 117	33 248	(29 131)	-88%	-
Total sources of capital funds	-	347 874	339 815	21 659	122 043	254 861	(132 818)	-52%	-
Financial position									
Total current assets	-	177 511	314 499	-	-	-	-	-	-
Total non current assets	-	5 217 996	5 409 036	-	-	-	-	-	-
Total current liabilities	-	19 432	132 977	-	-	-	-	-	-
Total non current liabilities	-	40 315	70 986	-	-	-	-	-	-
Community wealth/Equity	-	5 335 760	5 519 573	-	-	-	-	-	-
Cash flows									
Net cash from (used) operating	-	315 236	457 758	315 320	690 101	343 319	(346 782)	-101%	-
Net cash from (used) investing	-	(347 874)	(345 887)	(22 242)	(245 017)	(259 416)	(14 399)	6%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	-	167 361	140 600	503 622	889 021	112 632	(776 388)	-689%	443 936
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	4 742	40	-	-	-	-	(3 388)	42 591	43 985

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.



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DC38 Ngaka Modiri Molema - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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 - Functional										
<i>Governance and administration</i>		-	307 725	800 383	193 040	791 019	600 287	190 731	32%	-
Executive and council		-	49 281	-	-	-	-	-	-	-
Finance and administration		-	258 444	800 383	193 040	791 019	600 287	190 731	32%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	166 006	-	28	37	-	37	#DIV/0!	-
Community and social services		-	10 455	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	143 223	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	12 328	-	28	37	-	37	#DIV/0!	-
<i>Economic and environmental services</i>		-	27 679	3 926	22 242	22 554	2 945	19 610	666%	-
Planning and development		-	24 988	1 235	22 242	22 554	926	21 628	2335%	-
Road transport		-	2 691	2 691	-	-	2 018	(2 018)	-100%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	569 788	299 499	-	89 715	224 624	(134 909)	-60%	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	437 438	299 499	-	89 715	224 624	(134 909)	-60%	-
Waste water management		-	132 350	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	####	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	####	-	1 071 198	1 103 808	215 310	903 325	827 856	75 469	9%	-
Expenditure - Functional										
<i>Governance and administration</i>		-	380 956	399 368	18 854	145 728	299 526	(153 799)	-51%	-
Executive and council		-	49 281	51 477	3 497	30 844	38 608	(7 764)	-20%	-
Finance and administration		-	323 262	337 679	14 582	108 170	253 259	(145 089)	-57%	-
Internal audit		-	8 413	10 212	775	6 713	7 659	(946)	-12%	-
<i>Community and public safety</i>		-	160 006	147 625	10 898	117 370	110 719	6 651	6%	-
Community and social services		-	10 455	11 649	788	7 498	8 737	(1 238)	-14%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	137 223	124 413	9 347	92 522	93 310	(788)	-1%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	12 328	11 563	763	17 350	8 673	8 677	100%	-
<i>Economic and environmental services</i>		-	30 153	31 587	2 889	21 371	23 690	(2 319)	-10%	-
Planning and development		-	24 988	26 857	2 598	18 629	20 143	(1 514)	-8%	-
Road transport		-	5 164	4 729	291	2 742	3 547	(805)	-23%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	275 906	300 861	10 248	160 004	225 646	(65 642)	-29%	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	275 906	300 861	8 873	157 225	225 646	(68 421)	-30%	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	1 376	2 779	-	2 779	#DIV/0!	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	####	-	847 020	879 441	42 889	444 472	659 581	(215 109)	-33%	-
Surplus/ (Deficit) for the year		-	224 178	224 366	172 420	458 853	168 275	290 578	173%	-

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 C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

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	###									
Vote 1 - Executive and Council		-	33 972	-	-	-	-	-		-
Vote 2 - Municipal Manager		-	15 308	-	-	-	-	-		-
Vote 3 - Finance, Economy & Enterprise Development		-	164 957	801 618	193 040	791 019	601 213	189 805	31.6%	-
Vote 4 - Corporate Services		-	93 488	-	-	-	-	-		-
Vote 5 - Development & Town Planning Services		-	24 988	-	-	313	-	313	#DIV/0!	-
Vote 6 - Community Services		-	166 006	-	28	37	-	37	#DIV/0!	-
Vote 7 - Public Works & Basic Services		-	572 479	302 190	22 242	98 763	226 643	(127 879)	-56.4%	-
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	###	-	1 071 198	1 103 808	215 310	890 132	827 856	62 276	7.5%	-
Expenditure by Vote	###									
Vote 1 - Executive and Council		-	33 972	39 868	2 365	20 098	29 901	(9 804)	-32.8%	-
Vote 2 - Municipal Manager		-	15 308	11 609	1 132	10 747	8 707	2 040	23.4%	-
Vote 3 - Finance, Economy & Enterprise Development		-	228 974	243 104	2 050	39 412	182 328	(142 916)	-78.4%	-
Vote 4 - Corporate Services		-	94 288	94 575	12 532	124 358	70 932	53 426	75.3%	-
Vote 5 - Development & Town Planning Services		-	24 988	26 857	1 954	16 636	20 143	(3 507)	-17.4%	-
Vote 6 - Community Services		-	160 006	147 625	10 898	97 397	110 719	(13 322)	-12.0%	-
Vote 7 - Public Works & Basic Services		-	281 070	305 590	11 183	154 817	229 193	(74 376)	-32.5%	-
Vote 8 - Internal Audit		-	8 413	10 212	775	6 614	7 659	(1 045)	-13.6%	-
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	###	-	847 020	879 441	42 889	470 079	659 581	(189 502)	-28.7%	-
Surplus/ (Deficit) for the year	###	-	224 178	224 366	172 420	420 053	168 275	251 778	149.6%	-

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.

As results, the YearTD total revenue received for the period ending March 2020 is R 890, 132 million against the YearTD revenue budget of R 827, 856 million which represents variance of 7.5% or R 62, 276 million.

Expenditure by Vote or Department

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



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

Vote 1 – Executive and Council

Expenditure incurred for the month of March 2020 amounts to R 2, 365 million. The YearTD actual expenditure is R 20,098 million which translate to a variance of R 9, 804 million or 32.8% less against the YearTD budget of R 29, 901 million.

Vote 2 – Municipal Manager

The Municipal Manager office has spent R 1,132 million for the month of March 2020. The YearTD expenditure for this department is R 10, 747 million with a variance of 23.4% or R 2, 040 million as compared to the YearTD budget of R 8, 707 million.

Vote 3 – Finance, Economy & Enterprise Development

An amount of R 2, 050 million was spent for the month of March 2020. The YearTD actual expenditure of R 39, 412 million reflects underspending of R 142,916 million or 78.4% as compared to the YearTD budget of R 182, 328 million. This amount includes depreciation and assets impairment.

Vote 4 – Corporate Services

Corporate Services has spent R 12, 532 million for the month of March 2020. The YearTD actual expenditure budget of R 124, 358 million which is more by 75.3% or 53, 426 million as compared to the YearTD expenditure budget of R 70, 932 million.

Vote 5 – Development and Town Planning Services

An amount of R 1, 954 million was spent for the month of March 2020. The YearTD actual expenditure of R 16, 636 million which is less by R 3, 507 million or 17,4% as compared to YearTD expenditure budget of R 20, 143 million.

Vote 6 – Community Services

Community Services has spent R 10, 898 million for the month of March 2020. The actual YearTD expenditure for period ending March 2020 is R 97, 397 million which translate to underspending of R 13, 322 million or 20 % against the YearTD expenditure budget of R 110, 719 million.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

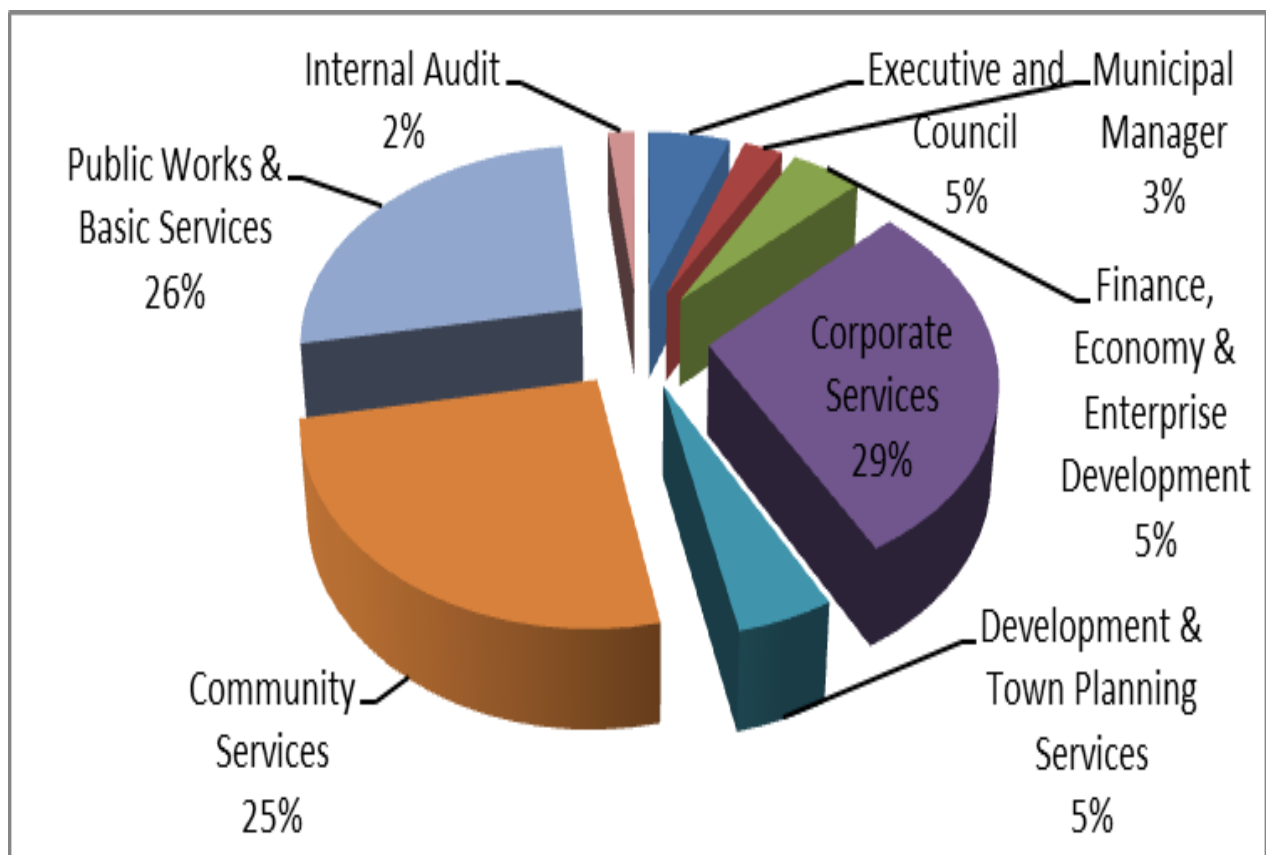
Vote 7 – Public Works and Basic Services

An amount of R 11, 183 million was spent for the month of March 2020. The actual YearTD expenditure for period ending March 2020 is R 154, 817 million which is less by R 74, 376 million or 32.5 % as compared to the YearTD budgets of R 229, 193 million.

Vote 8 – Internal Audit

An amount of R 775 thousand was spent for the month of March 2020. However, the YearTD actual expenditure for period ending March 2020 is R 6, 614 which translates to a p variance of R 1, 045 million or 13,6% less as compared to the YearTD budgeted of R 7, 659 million.

Figure 4: Expenditure percentage (%) per vote





NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	170	4	116	128	(11)	-9%	
Service charges - sanitation revenue			107	120	5	87	90	(3)	-4%	
Service charges - refuse revenue			-	-	-	-	-	-		
Rental of facilities and equipment			218	225	31	174	169	5	3%	
Interest earned - external investments			-	33 000	2 266	25 513	24 750	763	3%	
Interest earned - outstanding debtors			-	-	-	-	-	-		
Dividends received			-	-	-	-	-	-		
Fines, penalties and forfeits			-	-	-	72	-	72	#DIV/0!	
Licences and permits			-	-	28	40	-	40	#DIV/0!	
Agency services			-	-	-	-	-	-		
Transfers and subsidies			773 335	773 621	190 702	766 236	580 216	186 020	32%	
Other revenue			1 863	1 366	32	228	1 025	(797)	-78%	
Gains on disposal of PPE			-	-	-	-	-	-		
Total Revenue (excluding capital transfers and contributions)		-	775 974	808 503	193 068	792 466	606 377	186 089	31%	-
Expenditure By Type										
Employee related costs			355 312	355 312	25 894	248 054	266 484	(18 430)	-7%	
Remuneration of councillors			12 106	12 106	803	8 478	9 080	(602)	-7%	
Debt impairment			-	-	-	-	-	-		
Depreciation & asset impairment			184 257	194 216	-	-	145 662	(145 662)	-100%	
Finance charges			600	-	-	-	-	-		
Bulk purchases			18 000	18 000	3 443	13 644	13 500	144	1%	
Other materials			115 500	144 051	1 859	55 123	108 038	(52 915)	-49%	
Contracted services			77 823	76 660	5 343	50 507	57 495	(6 987)	-12%	
Transfers and subsidies			20 000	20 000	-	11 609	15 000	(3 391)	-23%	
Other expenditure			63 421	59 098	5 548	47 451	44 323	3 128	7%	
Loss on disposal of PPE			-	-	-	-	-	-		
Total Expenditure		-	847 020	879 441	42 889	434 866	659 581	(224 716)	-34%	-
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		-	(71 046)	(70 938)	150 179	357 601	(53 204)	410 805	(0)	-
(National / Provincial and District)			295 225	295 305	22 242	110 859	221 479	(110 620)	(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	224 366	172 420	468 460	168 275			-
Taxation					-			-		
Surplus/(Deficit) after taxation		-	224 178	224 366	172 420	468 460	168 275			-
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	224 178	224 366	172 420	468 460	168 275			-
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	224 178	224 366	172 420	468 460	168 275			

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) - M09 March

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	####									
Multi-Year expenditure appropriation	####									
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	132 719	15 194	25 334	99 539	(74 205)	-75%	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	99 250	132 719	15 194	25 334	99 539	(74 205)	-75%	-
Single Year expenditure appropriation	####									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	580	100	-	-	75	(75)	-100%	-
Vote 3 - Finance, Economy & Enterprise Development		-	2 100	-	104	294	-	294	#DIV/0!	-
Vote 4 - Corporate Services		-	10 500	9 500	-	3 539	7 125	(3 586)	-50%	-
Vote 5 - Development & Town Planning Services		-	-	350	-	101	263	(161)	-61%	-
Vote 6 - Community Services		-	11 930	10 800	-	-	8 100	(8 100)	-100%	-
Vote 7 - Public Works & Basic Services		-	223 514	186 266	6 362	92 706	139 699	(46 993)	-34%	-
Vote 8 - Internal Audit		-	-	80	-	67	60	7	12%	-
Total Capital single-year expenditure	####	-	248 624	207 096	6 466	96 708	155 322	(58 614)	-38%	-
Total Capital Expenditure		-	347 874	339 815	21 659	122 043	254 861	(132 818)	-52%	-
Capital Expenditure - Functional Classification										
Governance and administration		-	13 180	9 680	104	3 901	9 885	(5 984)	-61%	-
Executive and council		-	-	100	-	-	-	-	-	-
Finance and administration		-	12 600	9 500	104	3 833	9 450	(5 617)	-59%	-
Internal audit		-	580	80	-	67	435	(368)	-85%	-
Community and public safety		-	11 930	10 800	-	-	8 100	(8 100)	-100%	-
Community and social services		-	1 230	100	-	-	75	(75)	-100%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	10 200	10 200	-	-	7 650	(7 650)	-100%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	500	500	-	-	375	(375)	-100%	-
Economic and environmental services		-	2 691	3 041	752	853	2 281	(1 428)	-63%	-
Planning and development		-	-	350	-	101	263	(161)	-61%	-
Road transport		-	2 691	2 691	752	752	2 018	(1 267)	-63%	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	320 073	316 294	20 804	117 289	237 220	(119 931)	-51%	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	194 003	135 660	4 004	52 259	101 745	(49 486)	-49%	-
Waste water management		-	126 070	180 634	16 800	65 030	135 475	(70 445)	-52%	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	####	-	347 874	339 815	21 659	122 043	257 486	(135 443)	-53%	-
Funded by:										
National Government		-	294 425	295 485	21 555	117 926	221 614	(103 688)	-47%	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	294 425	295 485	21 555	117 926	221 614	(103 688)	-47%	-
Borrowing	####	-	-	-	-	-	-	-	-	-
Internally generated funds		-	53 450	44 330	104	4 117	33 248	(29 131)	-88%	-
Total Capital Funding		-	347 874	339 815	21 659	122 043	254 861	(132 818)	-52%	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	###					
<u>ASSETS</u>						
Current assets						
Cash			167 361	140 600		
Call investment deposits			-	160 000		
Consumer debtors			-	-		
Other debtors			-	-		
Current portion of long-term receivables			-	-		
Inventory			10 150	13 899		
Total current assets		-	177 511	314 499	-	-
Non current assets						
Long-term receivables			-	-		
Investments			-	-		
Investment property			-	13 837		
Investments in Associate			-	-		
Property, plant and equipment			5 211 559	5 391 323		
Biological			-	-		
Intangible			6 437	3 875		
Other non-current assets			-	-		
Total non current assets		-	5 217 996	5 409 036	-	-
TOTAL ASSETS		-	5 395 507	5 723 535	-	-
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft						
Borrowing						
Consumer deposits						
Trade and other payables			17 640	132 327		
Provisions			1 792	649		
Total current liabilities		-	19 432	132 977	-	-
Non current liabilities						
Borrowing			-			
Provisions			40 315	70 986		
Total non current liabilities		-	40 315	70 986	-	-
TOTAL LIABILITIES		-	59 747	203 962	-	-
NET ASSETS	###	-	5 335 760	5 519 573	-	-
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)			5 335 760	5 519 573		
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	###	-	5 335 760	5 519 573	-	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Table C7 Monthly Budget Statement - Cash Flow - M09 March

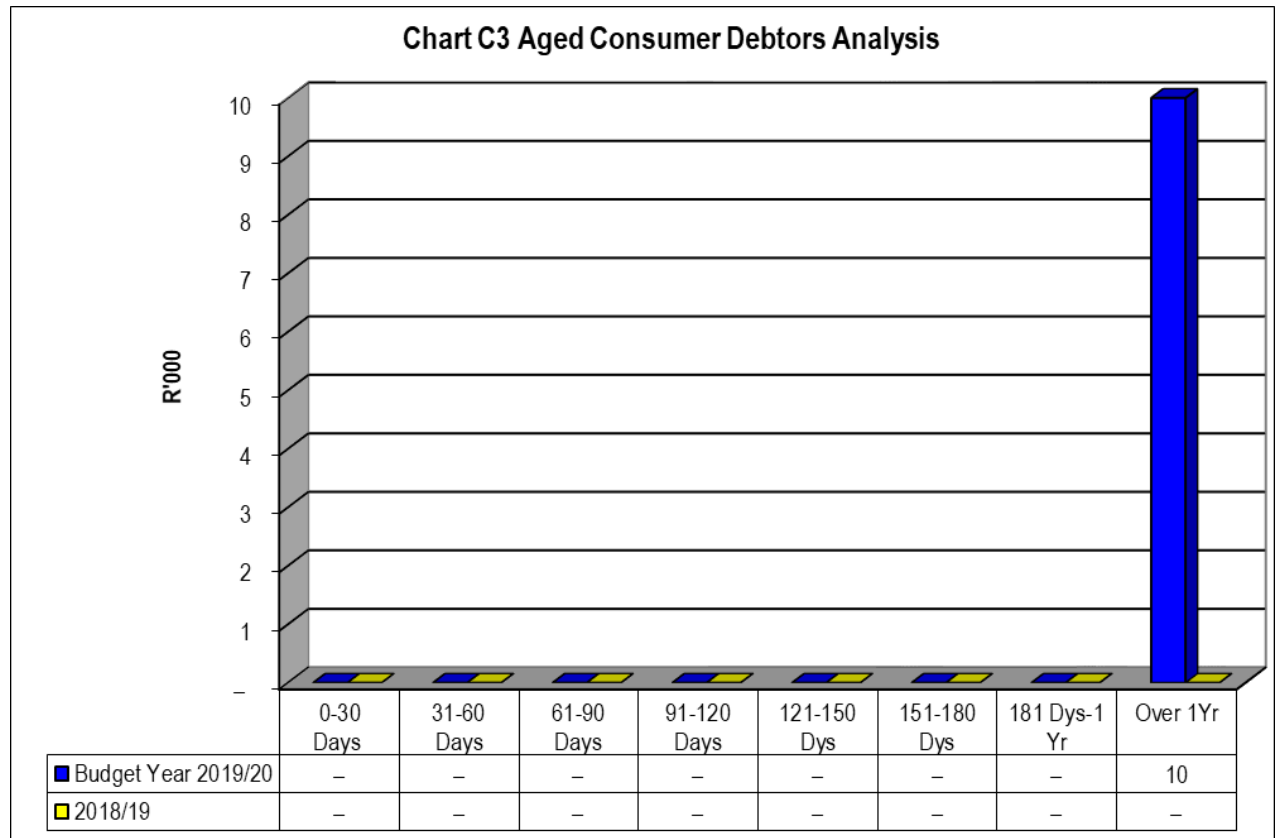
Description	Ref ###	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		-	-	-	-	-	-	-	
Service charges		557	290	9	203	218	(15)	-7%	
Other revenue		2 082	76 750	15 379	103 260	57 563	45 697	79%	
Government - operating		766 370	766 656	190 702	767 481	574 992	192 489	33%	
Government - capital		302 190	302 190	155 094	297 635	226 643	70 992	31%	
Interest		-	33 000	2 266	22 884	24 750	(1 866)	-8%	
Dividends		-	-	-	-	-	-		
Payments									
Suppliers and employees		(730 363)	(696 128)	(45 675)	(486 907)	(522 096)	(35 189)	7%	
Finance charges		(600)	-	-	-	-	-		
Transfers and Grants		(25 000)	(25 000)	(2 455)	(14 455)	(18 750)	(4 295)	23%	
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	315 236	457 758	315 320	690 101	343 319	(346 782)	-101%
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	1 987	-	1 987	1 490	497	33%	
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		
Decrease (increase) other non-current receivables		-	-	-	-	-	-		
Decrease (increase) in non-current investments		-	-	-	-	-	-		
Payments									
Capital assets		(347 874)	(347 874)	(22 242)	(247 004)	(260 906)	(13 902)	5%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(347 874)	(345 887)	(22 242)	(245 017)	(259 416)	(14 399)	6%
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)	111 871	293 079	445 084	83 903		-
Cash/cash equivalents at beginning:		200 000	28 729	339 367	443 936	28 729			443 936
Cash/cash equivalents at month/year end:		-	167 361	140 600	503 622	889 021	112 632		443 936



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors' Age Analysis as at 31 March 2020



The Municipality has debtors amounting to R 10 thousand at the end of March 2020 which are over a year.

2.2. Creditors' Age Analysis

DC38 Ngaka Modiri Molema - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

2019/2020 Ngaka moana moelana - Supporting Table 004 Monthly Budget Statement - aged creditors - 30th March											
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	4 727	40	-	-	-	-	(3 388)	42 591	43 970	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	15	-	-	-	-	-	-	-	15	-
Total By Customer Type	#####	4 742	40	-	-	-	-	(3 388)	42 591	43 985	-

The YearTD trade creditors for period ending March 2020 are R 43,985 million.



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

2.3 Investment Portfolio Analysis

DC38 Ngaka Modiri Molema - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Ref	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								299	2	-	-	301
ABSA								314	1	-	-	315
Nedbank								-	152	(310 000)	310 000	152
Nedbank								254 500	994	(255 495)	-	-
Nedbank								60 232	209	(60 440)	-	-
Investec								55 304	8	-	-	55 312
FNB								42 748	556	(20 000)	320 000	343 304
FNB								2 054	12	-	-	2 066
Nedbank								-	334	-	250 000	250 334
Municipality sub-total								415 452	2 266	(645 935)	880 000	401 449
Entities												
Entities sub-total								-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	####							415 452		(645 935)	880 000	401 449

As shown above, the investment portfolio of the municipality consists of nine (9) call accounts with maximum investment maturity of 3 months. At the beginning of the month (March 2020), the investment portfolio balance was R 416, 462 million which was a closing amount for period ending February 2020. However, for period ending March 2020, the investment portfolio closed with a balance of R 401, 449 million.

2.4 Allocation of 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 - M09 March

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	766,656	190,702	766,810	765,693	1,116	0.1%	-
Local Government Equitable Share			762,805	762,805	190,702	762,795	762,805	(10)	0.0%	
Finance Management			2,330	2,330	-	2,330	1,748	583	33.3%	
Municipal Systems Improvement			-	-	-	-	-	-		
Water Services Operating Subsidy			-	-	-	-	-	-		
EPWP Incentive			1,235	1,235	-	1,235	926	309	33.3%	
	####		-	-	-	-	-	-		
SETA			-	286	-	450	215	235	109.6%	
Total Operating Transfers and Grants	####	-	766,370	766,656	190,702	766,810	765,693	1,116	0.1%	-
Capital Transfers and Grants										
National Government:		-	302,190	302,190	155,094	302,190	226,643	75,548	33.3%	-
Municipal Infrastructure Grant (MIG)			299,499	299,499	155,094	299,499	224,624	74,875	33.3%	
Rural Transport Services and Infrastructure			2,691	2,691	-	2,691	2,018	673	33.3%	
Total Capital Transfers and Grants	####	-	302,190	302,190	155,094	302,190	226,643	75,548	33.3%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	####	-	1,068,560	1,068,846	345,796	1,069,000	992,336	76,664	7.7%	



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For period ending March 2020, the YearTD operating transfer and grants received is R 766, 810 million against planned SDBIP of R 765, 693 million which shows a variance of 0,1% or R 1, 116 million. On the other hand, the YearTD capital transfers and grants received is R 302,190 million which translates to a positive variance of R 75,548 million or 33, 3% as compared to planned DoRA allocations. All in all, the total receipts of transfers and grants is R 1, 069, billion compared to YearTD budget of R 992, 336 million.

2.4.2 Operating & Capital Transfers and grant expenditure

DC38 Ngaka Modiri Molema - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

2018/19										
Budget Year 2019/20										
Description	Ref	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	759,814	237	198,887	569,861	(370,973)	-65.1%	–
Local Government Equitable Share			696,369	755,963	–	194,797	566,972	(372,175)	-65.6%	
Finance Management			1,865	2,330	88	1,361	1,748	(387)	-22.1%	
Municipal Systems Improvement			–	–	–	1,772	–	1,772	#DIV/0!	
Water Services Operating Subsidy			–	–	–	–	–	–		
EPWP Incentive			1,277	1,235	150	957	926	31	3.3%	
LGSETA			–	286	–	–	215	(215)	-100.0%	
Total operating expenditure of Transfers and Grants:		–	699,511	759,814	237	198,887	569,861	(370,973)	-65.1%	–
Capital expenditure of Transfers and Grants										
National Government:		–	295,614	302,190	22,242	130,974	226,643	(95,669)	-42.2%	–
Municipal Infrastructure Grant (MIG)			293,074	299,499	22,242	130,974	224,624	(93,650)	-41.7%	
Other capital transfers/grants [insert desc]			2,540	2,691	–	–	2,018	(2,018)	-100.0%	
Total capital expenditure of Transfers and Grants		–	295,614	302,190	22,242	130,974	226,643	(95,669)	-42.2%	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	995,125	1,062,004	22,479	329,861	796,503	(466,642)	-58.6%	

As shown above, the YearTD actual transfers and grants expenditure for period ending March 2020 is R 329 861 million which translate to underspending of 58.6% or R 466, 642 million against YearTD budget of R 796, 503 million. This includes YearTD actual operating expenditure of transfers and grants of R 198,887 million and R 130,974 million for YearTD capital expenditure of transfers and grants, respectively.



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2.5 Councilors and board member allowance and employee benefits

DC38 Ngaka Modiri Molema - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

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	6,126	496	4,861	4,083,926.00	777	19%	
Pension and UIF Contributions			3,688	3,688	54	428	2,458,850.67	(2,031)	-83%	
Medical Aid Contributions			-	-	26	2,553,303	-	2,553,303	#DIV/0!	
Motor Vehicle Allowance			-	-	165	1,598	-	1,598	#DIV/0!	
Cellphone Allowance			-	-	63	483	-	483	#DIV/0!	
Housing Allowances			-	-	-	-	-	-		
Other benefits and allowances			2,292	2,292	6	82	1,527,940.67	(1,446)	-95%	
Sub Total - Councillors	####	-	12,106	12,106	809	2,560,755	8,071	2,552,685	31629%	-
% increase	####		#DIV/0!	#DIV/0!						
Senior Managers of the Municipality	####									
Basic Salaries and Wages			6,725	6,725	343	2,463	5,043	(2,580)	-51%	
Pension and UIF Contributions			749	749	62	6,234,949	562	6,234,387	1109959%	
Medical Aid Contributions			67	67	4	27	50	(23)	-46%	
Overtime			-	-	-	-	-	-		
Performance Bonus			36	36	-	-	27	(27)	-100%	
Motor Vehicle Allowance			791	791	61	396	593	(197)	-33%	
Cellphone Allowance			138	138	9	59	104	(45)	-43%	
Housing Allowances			762	762	50	7,044,173	572	7,043,602	1231991%	
Other benefits and allowances			56	56	44	448	42	406	967%	
Payments in lieu of leave			-	-	-	-	-	-		
Long service awards			-	-	-	-	-	-		
Post-retirement benefit obligations	####		-	-	-	-	-	-		
Sub Total - Senior Managers of Municipality	####	-	9,323	9,323	573	13,282,515	6,992	13,275,522	189856%	-
% increase	####		#DIV/0!	#DIV/0!						
Other Municipal Staff	####									
Basic Salaries and Wages			211,129	211,129	14,662	126,660	158,347	(31,687)	-20%	
Pension and UIF Contributions			45,467	45,467	3,387	26,758	34,100	(7,342)	-22%	
Medical Aid Contributions			35,722	35,722	1,908	14,083	26,791	(12,708)	-47%	
Overtime			17,734	17,734	1,394	11,933	13,300	(1,368)	-10%	
Performance Bonus			-	-	-	-	-	-		
Motor Vehicle Allowance			13,242	13,242	1,187	7,756	9,932	(2,176)	-22%	
Cellphone Allowance			1,105	1,105	45	299	829	(530)	-64%	
Housing Allowances			4,510	4,510	48	779	3,382	(2,604)	-77%	
Other benefits and allowances			14,898	14,898	2,662	28,369	11,173	17,196	154%	
Payments in lieu of leave			-	-	69	401	-	401	#DIV/0!	
Long service awards			2,218	2,218	19	1,401	1,664	(262)	-16%	
Post-retirement benefit obligations	####		-	-	-	-	-	-		
Sub Total - Other Municipal Staff	####	-	346,025	346,025	25,382	218,438	259,518	(41,081)	-16%	-
% increase	####		#DIV/0!	#DIV/0!						
Total Parent Municipality		-	367,454	367,454	26,764	16,061,708	274,582	15,787,127	5750%	-
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	367,454	367,454	26,764	16,061,708	274,582	15,787,127	5750%	-
% increase	####		#DIV/0!	#DIV/0!						
TOTAL MANAGERS AND STAFF		-	355,348	355,348	25,955	13,500,953	266,511	13,234,442	4966%	-



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2.6 Material variances to the service delivery and budget implementation plan

DC38 Ngaka Modiri Molema - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
####	Revenue By Source			
	Service charges	(15)	Slow consumer turn-over	Review of municipal tariffs during 2020/21 FY
	Other own revenue	(680)	Slow consumer turn-over	Review of municipal tariffs during 2020/21 FY
####	Expenditure By Type			
	Depreciation & Asset impairment	(145 662)	Account not expensed	Procure asset module & establish asset management com.
	Materials and bulk purchases	(52 771)	Supplier Contracts ended	Align SDBIP with Procurement Plans
	Transfers and subsidies	(3 391)	Outstanding submissions from Ratlou LM (Indigent Register)	Strengthen IGR
####	Capital Expenditure			
	Capital transfers recognised	(103 688)	Cost-reimbursement arrangements	Develop acceleration plan for remaining period
	Internally generated funds	(29 131)	No procurement plans	Align SDBIP with Procurement Plans
####	Financial Position			
	Total current assets	314 499	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
	Total non-current assets	5 409 036	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
	Total current liabilities	132 977	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
	Total non-current liabilities	70 986	Balance sheet to be aligned with pre-audited AFS	Procure asset module for mSCOA environment
####	Cash Flow			
	Net cash from (used) operating	(346 782)		
####	Measureable performance			
####	Municipal Entities			

2.7 Capital programme performance

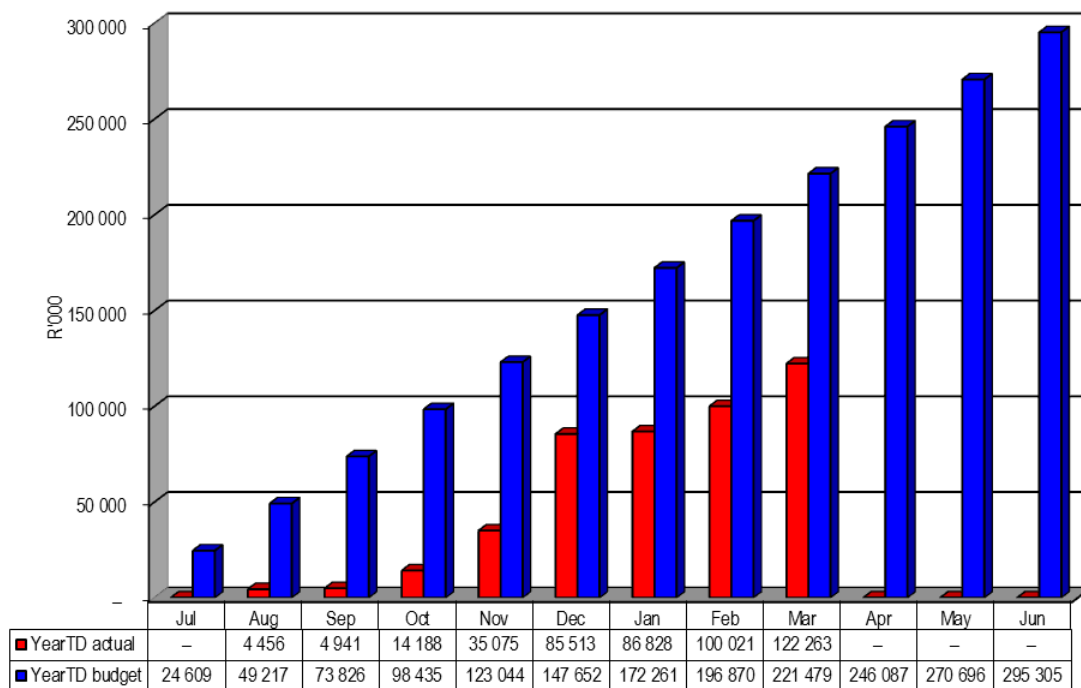
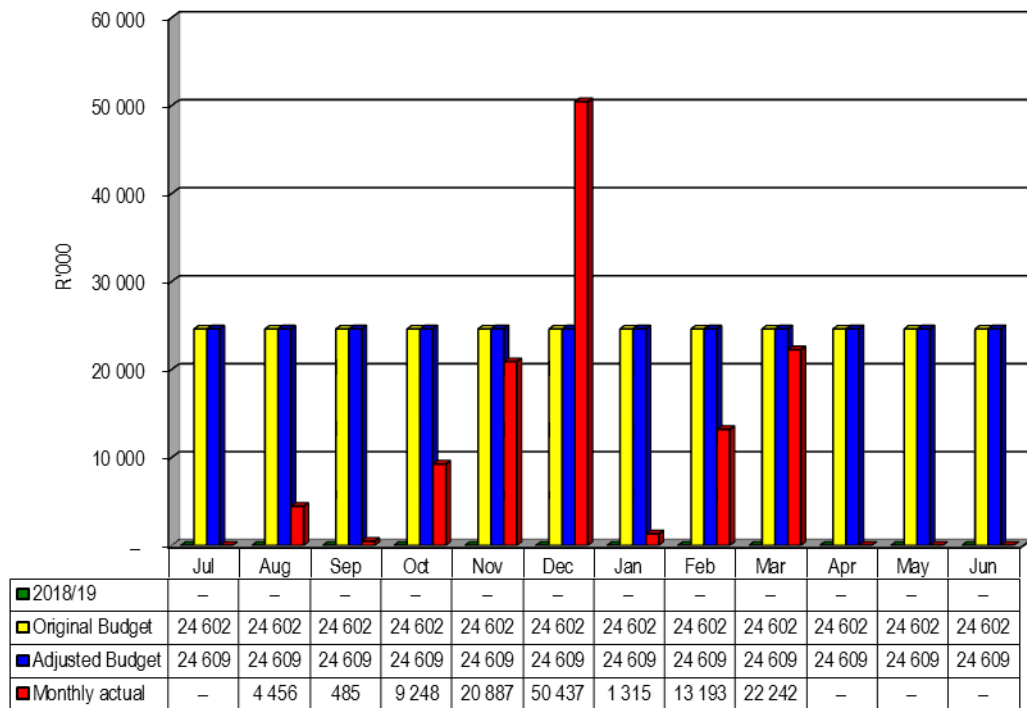
DC38 Ngaka Modiri Molema - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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	24 609	—	—	24 609	24 609	100.0%	0%
August		24 602	24 609	4 456	4 456	49 217	44 762	90.9%	2%
September		24 602	24 609	485	4 941	73 826	68 886	93.3%	2%
October		24 602	24 609	9 248	14 188	98 435	84 247	85.6%	5%
November		24 602	24 609	20 887	35 075	123 044	87 968	71.5%	12%
December		24 602	24 609	50 437	85 513	147 652	62 140	42.1%	29%
January		24 602	24 609	1 315	86 828	172 261	85 433	49.6%	29%
February		24 602	24 609	13 193	100 021	196 870	96 849	49.2%	34%
March		24 602	24 609	22 242	122 263	221 479	99 216	44.8%	41%
April		24 602	24 609	—		246 087	—		
May		24 602	24 609	—		270 696	—		
June		24 602	24 609	—		295 305	—		
Total Capital expenditure	—	295 225	295 305	122 263					



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





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2.8 Other Supporting documents

DC38 Ngaka Modiri Molema - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	21.8%	22.1%	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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	0.3%	2.4%	0.0%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	###	0.0%	913.5%	236.5%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	861.3%	226.1%	0.0%	0.0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	###					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	###					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	45.8%	43.9%	31.3%	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%	24.0%	0.0%	0.0%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						



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DC38 Ngaka Modiri Molema - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

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 - M09 March

Description	Ref	Budget Year 2019/20											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget
R thousands	###												
Cash Receipts By Source													
Property rates		-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		16	17	19	13	13	7	18	8	5			333
Service charges - sanitation revenue		12	13	11	9	10	5	16	7	4			21
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		20	19	19	-	19	19	19	30	31			45
Interest earned - external investments		980	1 034	1 238	8 213	4 052	2 510	2 592	2 629	2 266			(25 513)
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	68	-	-	-	-	-	(68)
Licences and permits		-	-	-	-	-	3	5	4	28	-	-	(40)
Agency services		-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		317 835	2 639	198	-	556	254 258	164	370	190 702			(351)
Other revenue		42 268	4 399	13 558	10 047	16 210	5 404	484	1 009	15 320			(106 835)
Cash Receipts by Source		361 130	8 121	15 042	18 282	20 859	262 273	3 296	4 058	208 356	-	-	(132 408)
Other Cash Flows by Source													
Transfer receipts - capital		-	27 692	-	12 763	-	62 191	-	18 312	155 094			26 138
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	1 987	-	-	-	-	-	-	-	-	-	(1 987)
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
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	37 800	15 042	31 045	20 859	324 464	3 296	22 370	363 450	-	-	(108 257)
Cash Payments by Type													
Employee related costs		26 709	27 530	22 831	25 037	36 598	26 945	24 146	33 851	27 784			103 882
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	12 106
Interest paid		-	-	-	-	-	-	-	-	-	-	-	600
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	3 733	-	-	14 267
Other materials		-	175	-	-	7 394	34 455	-	629	1 455	-	-	71 392
Contracted services		27 384	50 714	9 652	9 984	4 884	14 228	3 123	4 370	8 622			(52 137)
Grants and subsidies paid - other municipalities		-	-	-	9 000	-	-	-	3 000	2 455			10 545
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-
General expenses		4 155	37 938	4 305	3 661	6 793	7 260	1 599	7 203	4 082			71 626
Cash Payments by Type		58 248	116 357	36 788	47 681	55 669	82 888	28 868	49 052	48 130	-	-	232 282
Other Cash Flows/Payments by Type													
Capital assets		59 251	6 125	36 012	12 077	-	77 332	8 128	15 172	22 242			111 535
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flow s/Payments		-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		117 499	122 481	72 800	59 759	55 669	160 220	36 996	64 225	70 371	-	-	343 817
NET INCREASE/(DECREASE) IN CASH HELD		243 631	(84 682)	(57 758)	(28 714)	(34 810)	164 245	(33 700)	(41 855)	293 079	-	-	(452 074)
Cash/cash equivalents at the month/year beginning:		302 475	546 106	461 424	403 666	374 952	340 142	504 387	470 686	428 831	721 910	721 910	721 910
Cash/cash equivalents at the month/year end:		546 106	461 424	403 666	374 952	340 142	504 387	470 686	428 831	721 910	721 910	721 910	269 836

NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

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								-		
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 - M09 March

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										
Revenue By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	###	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	###	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	###	-	-	-	-	-	-	-		-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

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	###									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	98 230	149 628	17 408	110 692	112 221	1 529	1.4%	-
Roads Infrastructure		-	2 691	2 691	752	752	2 018	1 267	62.8%	-
Roads		-	2 691	2 691	752	752	2 018	1 267	62.8%	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	54 789	43 621	1 765	48 969	32 716	(16 253)	-49.7%	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	10 000	5 500	1 463	1 463	4 125	2 662	64.5%	-
Distribution		-	44 789	38 121	302	47 506	28 591	(18 915)	-66.2%	-
Sanitation Infrastructure		-	40 750	103 316	14 892	60 971	77 487	16 516	21.3%	-
Waste Water Treatment Works		-	40 750	-	14 892	60 971	-	(60 971)	#DIV/0!	-
Outfall Sewers		-	-	2 751	-	-	2 063	2 063	100.0%	-
Toilet Facilities		-	-	100 565	-	-	75 424	75 424	100.0%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	17 630	16 500	-	190	12 375	12 185	98.5%	-
Operational Buildings		-	17 630	16 500	-	190	12 375	12 185	98.5%	-
Municipal Offices		-	16 500	16 500	-	190	12 375	12 185	98.5%	-
Stores		-	1 130	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	4 200	3 600	104	2 331	2 700	369	13.7%	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	4 200	3 600	104	2 331	2 700	369	13.7%	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	4 200	3 600	104	2 331	2 700	369	13.7%	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	1 740	890	-	362	668	305	45.8%	-
Computer Equipment		-	1 740	890	-	362	668	305	45.8%	-
Furniture and Office Equipment		-	4 680	1 500	-	-	1 125	1 125	100.0%	-
Furniture and Office Equipment		-	4 680	1 500	-	-	1 125	1 125	100.0%	-
Machinery and Equipment		-	500	820	-	-	615	615	100.0%	-
Machinery and Equipment		-	500	820	-	-	615	615	100.0%	-
Transport Assets		-	14 700	15 700	-	1 309	11 775	10 466	88.9%	-
Transport Assets		-	14 700	15 700	-	1 309	11 775	10 466	88.9%	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	###	-	141 679	188 638	17 513	114 884	141 478	26 595	18.8%	-



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		###									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>											
<u>Infrastructure</u>			-	16 206	11 206	-	-	8 404	8 404	100.0%	-
Roads Infrastructure			-	-	-	-	-	-	-		-
Storm water Infrastructure			-	-	-	-	-	-	-		-
Electrical Infrastructure			-	-	-	-	-	-	-		-
Water Supply Infrastructure			-	16 206	11 206	-	-	8 404	8 404	100.0%	-
Distribution			-	16 206	11 206	-	-	8 404	8 404	100.0%	-
Sanitation Infrastructure			-	-	-	-	-	-	-		-
Solid Waste Infrastructure			-	-	-	-	-	-	-		-
Rail Infrastructure			-	-	-	-	-	-	-		-
Coastal Infrastructure			-	-	-	-	-	-	-		-
Information and Communication Infrastructure			-	-	-	-	-	-	-		-
<u>Community Assets</u>			-	-	-	-	-	-	-		-
Community Facilities			-	-	-	-	-	-	-		-
<u>Heritage assets</u>			-	-	-	-	-	-	-		-
<u>Investment properties</u>			-	-	-	-	-	-	-		-
<u>Other assets</u>			-	-	-	-	-	-	-		-
<u>Biological or Cultivated Assets</u>			-	-	-	-	-	-	-		-
Biological or Cultivated Assets			-	-	-	-	-	-	-		-
<u>Intangible Assets</u>			-	-	-	-	-	-	-		-
Servitudes			-	-	-	-	-	-	-		-
Licences and Rights			-	-	-	-	-	-	-		-
Water Rights			-	-	-	-	-	-	-		-
Effluent Licenses			-	-	-	-	-	-	-		-
Solid Waste Licenses			-	-	-	-	-	-	-		-
Computer Software and Applications			-	-	-	-	-	-	-		-
Load Settlement Software Applications			-	-	-	-	-	-	-		-
Unspecified			-	-	-	-	-	-	-		-
<u>Computer Equipment</u>			-	-	-	-	-	-	-		-
Computer Equipment			-	-	-	-	-	-	-		-
<u>Furniture and Office Equipment</u>			-	-	-	-	-	-	-		-
Furniture and Office Equipment			-	-	-	-	-	-	-		-
<u>Machinery and Equipment</u>			-	-	-	-	-	-	-		-
Machinery and Equipment			-	-	-	-	-	-	-		-
<u>Transport Assets</u>			-	-	-	-	-	-	-		-
Transport Assets			-	-	-	-	-	-	-		-
<u>Land</u>			-	-	-	-	-	-	-		-
Land			-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>			-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing ass		###	-	16 206	11 206	-	-	8 404	8 404	100.0%	-

NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08

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	-	-	52,939	77,000	24,061	31.2%	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	115,500	-	-	52,939	77,000	24,061	31.2%	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	28,500	-	-	27,364	19,000	(8,364)	-44.0%	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	60,000	-	-	20,825	40,000	19,175	47.9%	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	27,000	-	-	4,750	18,000	13,250	73.6%	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
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 Repairs and Maintenance Expenditure	1	-	115,500	-	-	52,939	77,000	24,061	31.2%	-



NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITY

DC38 Ngaka Modiri Molema - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

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>Depreciation by Asset Class/Sub-class</u>											
<u>Infrastructure</u>			-	184 257	194 216	-	-	145 662	145 662	100.0%	-
Roads Infrastructure			-	-	-	-	-	-	-		-
Storm water Infrastructure			-	-	-	-	-	-	-		-
Electrical Infrastructure			-	-	-	-	-	-	-		-
Water Supply Infrastructure			-	184 257	194 216	-	-	145 662	145 662	100.0%	-
Distribution			-	184 257	194 216	-	-	145 662	145 662	100.0%	-
Sanitation Infrastructure			-	-	-	-	-	-	-		-
Solid Waste Infrastructure			-	-	-	-	-	-	-		-
Rail Infrastructure			-	-	-	-	-	-	-		-
Information and Communication Infrastructure			-	-	-	-	-	-	-		-
<u>Community Assets</u>			-	-	-	-	-	-	-		-
<u>Heritage assets</u>			-	-	-	-	-	-	-		-
<u>Investment properties</u>			-	-	-	-	-	-	-		-
<u>Other assets</u>			-	-	-	-	-	-	-		-
Operational Buildings			-	-	-	-	-	-	-		-
<u>Intangible Assets</u>			-	-	-	-	-	-	-		-
<u>Computer Equipment</u>			-	-	-	-	-	-	-		-
Computer Equipment			-	-	-	-	-	-	-		-
<u>Furniture and Office Equipment</u>			-	-	-	-	-	-	-		-
Furniture and Office Equipment			-	-	-	-	-	-	-		-
<u>Machinery and Equipment</u>			-	-	-	-	-	-	-		-
Machinery and Equipment			-	-	-	-	-	-	-		-
<u>Transport Assets</u>			-	-	-	-	-	-	-		-
Transport Assets			-	-	-	-	-	-	-		-
<u>Land</u>			-	-	-	-	-	-	-		-
Land			-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>			-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-		-
Total Depreciation		###	-	184 257	194 216	-	-	145 662	145 662	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	###									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	189 989	139 971	4 147	7 349	104 978	97 630	93.0%	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	104 669	42 838	2 239	4 042	32 129	28 086	87.4%	-
Distribution		-	104 669	42 838	2 239	4 042	32 129	28 086	87.4%	-
Sanitation Infrastructure		-	85 320	97 133	1 908	3 307	72 850	69 543	95.5%	-
Waste Water Treatment Works		-	85 320	27 318	533	1 932	20 488	18 556	90.6%	-
Outfall Sewers		-	-	69 815	1 375	1 375	52 361	50 987	97.4%	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
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 Capital Expenditure on upgrading of existing	###	-	189 989	139 971	4 147	7 349	104 978	97 630	93.0%	-



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 March 2020;

2.9.2 Note financial problem or risks facing the municipality;

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

2.9.4 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;

2.9.5 Take precautionary measures to combat the outbreak of coronavirus, and

2.9.6 Any other resolutions that may be required.



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: _____

Reviewed by;

Mr. S.S. Mphato
Chief Financial Officer
Date: _____

Approved by;

Mr. O.A. Losaba
Date: _____