

PIXLEY KA SEME DISTRICT MUNICIPALITY

JULY
2024



MONTHLY BUDGET STATEMENT

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Glossary

Annual Budget – Prescribed in section 16 of the MFMA, the formal means by which a Municipality approve official budget of a period not exceeding three years.

Adjustment Budget – Prescribed in section 28 of the MFMA, the formal means by which a Municipality may revise the Adopted Annual budget during a financial year.

Capital Expenditure – Expenditure on moveable or immoveable assets. Any capital related expenditure must reflect on the Statement of Financial Position and be included in the asset register.

DORA – Division of Revenue Act. Adjusted legislation that indicates the total allocations by National Government to Provincial and Local Government

Fruitless and Wasteful Expenditure – Expenditure made in vain and would / should have been avoided had reasonable care been exercised.

MBRR – Municipal Finance Management Act 56 of 2003: Municipal Budget Reporting and Regulations

MFMA – The Municipal Finance Management Act 56 of 2003. Principle legislation relating to municipal financial management.

MSCOA – Municipal Standard Charts of Accounts.

MTREF – Medium Term revenue and Expenditure Framework. A medium-term financial plan over a three-year period. The period consists of the current year and two outer years.

Operating Expenditure – The daily expenditure of the municipality.

Unauthorised Expenditure – Spending without, or in excess of an approved budget.

Vote – One of the main segments into which a budget is divided. In Pixley Ka Seme District Municipality the means the different GFS classification the budget is divided.

Virement – A transfer of funds within a vote.

1. Objective

The Accounting Officer is required, in terms of the Municipal Finance Management Act no 56 of 2003, section 71 and Municipal Budget and Reporting Regulations (MBRR) Government Gazette 32141 of 17 May 2009, to submit to the Mayor of a municipality a report in prescribed format to review the performance of the budget compared to actual results on a monthly basis.

This report sets out the progress on the financial performance of Pixley Ka Seme District Municipality against the budget of the period ended **31 July 2024**.

2. Legislative framework

Section 71 of the MFMA and MBRR necessitates those specific financial particulars be reported on and in the format prescribed to meet legislative requirements.

“The monthly budget statement of the municipality must be in the format specified in Schedule C and include all the required tables and explanatory information, taking into account guidelines issued by the Minister in terms of section 168(1) of the Act”

Section 71 of the MFMA further requires that, “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 national and provincial treasury, a statement in the prescribed format on the state of the municipality’s budget reflecting certain particulars for the month under review. For the reporting period ending **31 July 2024**, the ten-working day reporting limit expires on **15 August 2024**

3. Compliance with Municipal Standard Chart of Accounts (MSCOA)

The primary objective of MSCOA regulations is to achieve uniformity across all municipalities and municipal entities. All municipalities were expected to transact in line with the seven MSCOA segments from 01 August 2017.

This report includes schedules that is generated from the TRU webapp, the txt that is imported, is generated on the main Venus application.

The municipality is transacting against the seven segments and generating monthly data strings directly from the financial system.

4. Executive Summary

Description R thousand (R'000)	Original Budget	YTD Actual July 2024	%YTD Actual vs % YTD Adj Budget
Total Revenue	R 75 415 400	R26 795 342	36%
Total Operational Expenditure	R 67 467 896	R5 701 726	8%
Total Capital Expenditure	R 1 500 000	-	-

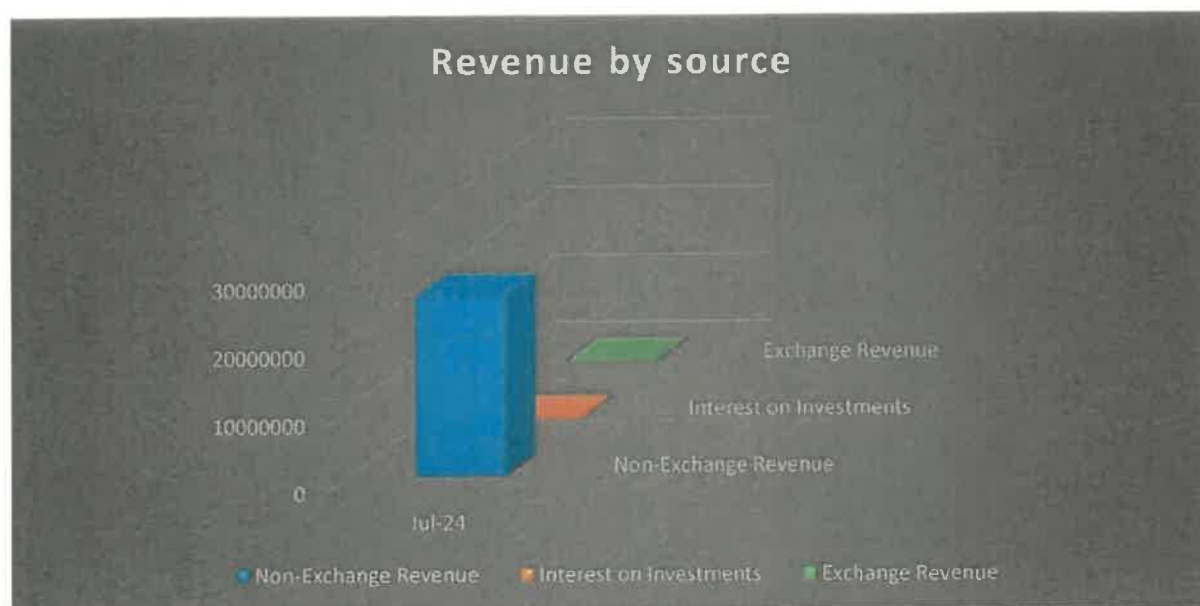
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R 26 497 000
- Interest received
 - Investments R 161 247

Exchange Revenue

- Operational revenue R 14 420
- Licences and permits R 122 676



Operating Expenditure type

Expenditure by type

Employee related expenditure

- Senior Management R 622 371
- Municipal Staff R 3 598 834
- Council Remuneration R 456 541

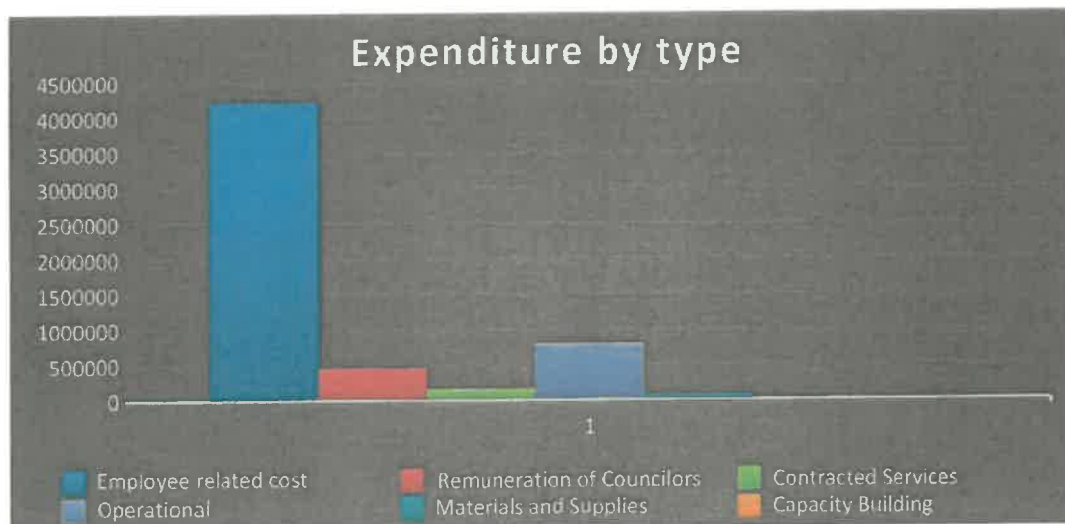
Contracted Services

- Outsourced services R 37 547
- Consultants and Professional Services R 112 073
- Repairs and Maintenance R 9 029

Operational Cost R 798 747

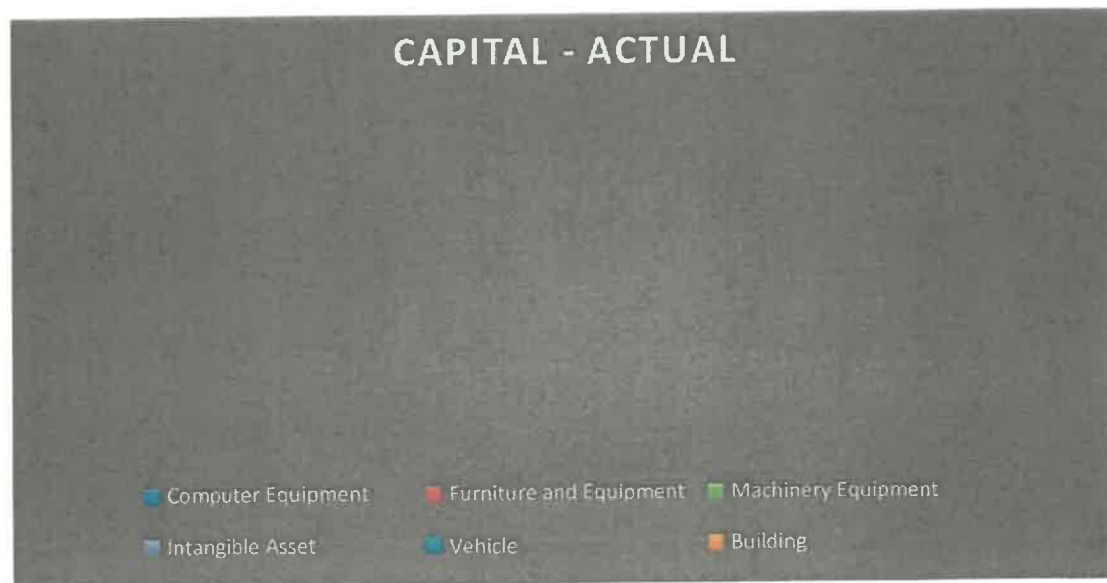
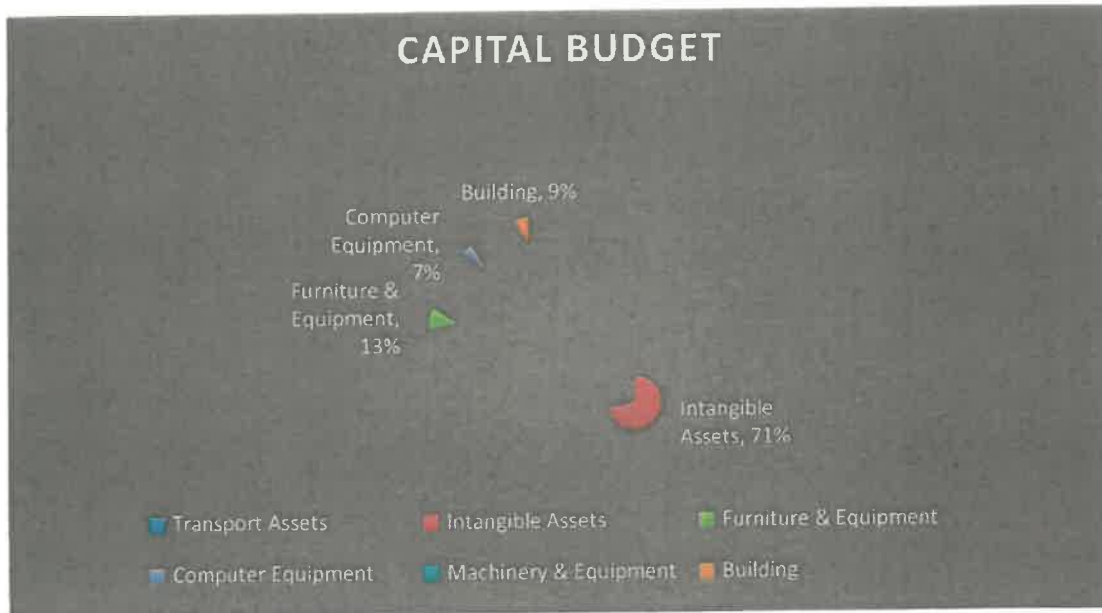
Materials and Supplies R 61 132

Capacity Building R 5 452



Capital Expenditure

There was no capital expenditure for the month of July 2024. The Municipality does not have any multi-year projects for the year under review.



4. Monthly Budget Statement Summary: In-year budget statement tables

4.1 Table C1: S71

DCT Pitsoy Ka Sese (NG) - Table C1 Monthly Budget Statement Summary - 0001 July

Description	2020/21	Budget Year 2021/22							
	Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD variance	YTD variance %	Full Year Forecast
Revenues									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1 285	750	750	161	161	63	89	152%	750
Transfers and subsidies - Operational	69 592	69 571	69 571	26 467	26 467	5 831	26 066	0	69 571
Other own revenue	4 537	4 694	4 694	137	137	381	(254)	-65%	-
Total Revenue (excluding capital transfers and contributions)	75 394	75 415	75 415	26 765	26 765	6 285	26 911	329%	75 415
Employee costs	51 651	48 620	48 620	4 221	4 221	4 152	70	2%	48 620
Remuneration of Councilors	6 131	6 404	6 404	457	457	531	(77)	-14%	6 404
Depreciation and amortisation	1 413	1 000	1 000	-	-	83	(83)	-100%	1 000
Interest	-	-	-	-	-	-	-	-	-
Inventory valuation and sale purchases	2 785	1 954	1 954	61	61	163	(102)	-62%	1 954
Transfer and subsidy	46	-	-	5	5	-	5	9040%	-
Other expenditure	10 111	8 230	8 230	957	957	681	267	35%	8 230
Total Expenditure	79 090	67 408	67 408	5 762	5 762	5 622	20	1%	67 408
Surplus/(Deficit)	(4 143)	7 940	7 940	21 004	21 004	662	26 431	3005%	7 940
Transfer and subsidy - capital (expenditure)	239	-	-	-	-	-	-	-	-
Transfer and subsidy - capital (in-kind)	463	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(4 445)	7 940	7 940	21 004	21 004	662	26 431	3005%	7 940
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4 445)	7 940	7 940	21 004	21 004	662	26 431	3005%	7 940
Capital resources & funds transfers									
Capital expenditure	2 282	150	150	-	-	13	(13)	-100%	150
Capital transfers recognised	242	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Intensely guaranteed loans	1 801	150	150	-	-	13	(13)	-100%	150
Total sources of capital funds	2 282	150	150	-	-	13	(13)	-100%	150
Financial position									
Total current assets	4 520	10 530	10 530	-	23 596	-	-	-	10 530
Total non-current assets	3 468	7 670	7 670	-	3 631	-	-	-	7 670
Total current liabilities	39 134	10 253	10 253	-	14 065	-	-	-	10 253
Total non-current liabilities	1 331	-	-	-	(318)	-	-	-	-
Consolidated net worth/Equity	(2 487)	7 940	7 940	-	12 911	-	-	-	7 940
Cash flows									
Net cash from (used) operating	-	11 380	11 380	25 576	25 576	940	(25 827)	-363%	11 380
Net cash from (used) investing	333	(150)	(150)	(64)	(64)	(13)	51	-11%	(150)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Capitalised expenditure of the month/year end	(205)	4 620	4 620	26 596	26 596	(5 672)	(32 238)	-58%	11 912
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total
Debtors Ann Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Ann Analysis									
Total Creditors	1 630	53	51	81	5 306	-	-	23	7 416

4.2 Table C2: Monthly Budget Statement – Financial Performance (standard classification)
This table reflect the operating budget in the standard classifications that is the Government Statistics Function and Sub-functions. The main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading Services which is not applicable to the District Municipality

DC7 Pixley Ka Seme (Nc) – Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Amended Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		69 618	69 537	69 537	26 673	26 673	6 786	20 878	360%	69 537
Executive and council		776	-	-	-	-	-	-	-	-
Finance and administration		68 243	69 537	69 537	26 673	26 673	5 795	20 878	360%	69 537
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 744	1 300	1 300	123	123	108	14	13%	1 300
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		200	-	-	-	-	-	-	-	-
Health		1 544	1 300	1 300	123	123	108	14	13%	1 300
Economic and environmental services		5 296	4 578	4 578	-	-	362	(362)	-100%	4 578
Planning and development		5 296	4 578	4 578	-	-	362	(362)	-100%	4 578
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	76 618	76 416	76 416	26 796	26 796	6 286	20 511	326%	76 416
Expenditure - Functional										
Governance and administration		63 613	44 821	44 821	3 981	3 981	3 688	312	9%	44 821
Executive and council		16 329	13 604	13 604	1 255	1 255	1 134	121	11%	13 604
Finance and administration		28 917	23 547	23 547	2 079	2 079	1 962	117	6%	23 547
Internal audit		7 367	6 870	6 870	647	647	572	74	13%	6 870
Community and public safety		16 881	13 988	13 988	1 282	1 282	1 169	133	11%	13 988
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 955	3 827	3 827	431	431	319	112	35%	3 827
Housing		2 085	1 526	1 526	158	158	127	31	24%	1 526
Health		8 311	8 556	8 556	703	703	713	(10)	-1%	8 556
Economic and environmental services		9 985	9 538	9 538	429	429	795	(365)	-46%	9 538
Planning and development		9 985	9 538	9 538	429	429	795	(365)	-46%	9 538
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	79 448	67 468	67 468	5 782	5 782	5 622	79	1%	67 468
Surplus/ (Deficit) for the year		(3 431)	7 948	7 948	21 014	21 014	662	20 431	30.346565	7 948

4.3 Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

Reporting per municipal vote provide details on the spread of spending over the various functions of Council

DC7 Pixley Ka Seme (Nc) - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description		Budget Year 2024/25								
		2023/24	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Ref		Audited Outcome								
R thousands										
Revenue by Vote		1								
Vote 01 - Office Of The Mayor			775	-	-	-	-	-	-	-
Vote 02 - Municipal Manager			-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office			68 243	69 527	69 527	26 573	26 573	5 794	20 579	360.4%
Vote 04 - Administration			-	10	10	-	-	1	(1)	-100.0%
Vote 05 - Internal Audit			-	-	-	-	-	-	-	-
Vote 06 - Planning Development & Infrastructure			5 256	4 578	4 578	-	-	382	(382)	-100.0%
Vote 07 - Municipal Health Services			1 544	1 300	1 300	123	123	108	14	13.2%
Vote 08 - Housing			200	-	-	-	-	-	-	-
Vote 09 - Public Safety			-	-	-	-	-	-	-	-
Vote 10 - .			-	-	-	-	-	-	-	-
Vote 11 - .			-	-	-	-	-	-	-	-
Vote 12 - .			-	-	-	-	-	-	-	-
Vote 13 - .			-	-	-	-	-	-	-	-
Vote 14 - .			-	-	-	-	-	-	-	-
Vote 15 - Other			-	-	-	-	-	-	-	-
Total Revenue by Vote		2	76 018	78 415	76 415	26 795	26 795	6 285	20 511	326.4%
Expenditure by Vote		1								
Vote 01 - Office Of The Mayor			14 023	11 064	11 064	1 019	1 019	922	97	10.5%
Vote 02 - Municipal Manager			2 306	2 540	2 540	236	236	212	24	11.3%
Vote 03 - Budget & Treasury Office			16 947	11 348	11 348	1 088	1 088	946	142	15.0%
Vote 04 - Administration			12 970	12 199	12 199	992	992	1 017	(25)	-2.5%
Vote 05 - Internal Audit			7 367	6 870	6 870	647	647	572	74	12.9%
Vote 06 - Planning Development & Infrastructure			9 985	9 538	9 538	429	429	795	(365)	-46.0%
Vote 07 - Municipal Health Services			8 811	8 556	8 556	703	703	713	(10)	-1.4%
Vote 08 - Housing			2 085	1 526	1 526	158	158	127	31	24.4%
Vote 09 - Public Safety			4 955	3 827	3 827	431	431	319	112	35.0%
Vote 10 - .			-	-	-	-	-	-	-	-
Vote 11 - .			-	-	-	-	-	-	-	-
Vote 12 - .			-	-	-	-	-	-	-	-
Vote 13 - .			-	-	-	-	-	-	-	-
Vote 14 - .			-	-	-	-	-	-	-	-
Vote 15 - Other			-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	79 448	67 468	67 468	5 782	5 702	6 822	79	1.4%
Surplus/ (Deficit) for the year		2	(3 431)	7 948	7 948	21 094	21 094	662	20 431	3065.0%

4.4 Table C4: Monthly Budget Statement- Financial Performance

DC7 Fixley Ka Seme (Nc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description		Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity											
Service charges - Water											
Service charges - Waste Water Management											
Service charges - Waste management											
Sale of Goods and Rendering of Services											
Agency services											
Interest											
Interest earned from Receivables											
Interest from Current and Non Current Assets											
Dividends											
Rent on Land											
Rental from Fixed Assets											
Licence and permits											
Operational Revenue											
Non-Exchange Revenue											
Property rates											
Surcharges and Taxes											
Fines, penalties and forfeits											
Licence and permits											
Transfers and subsidies - Operational											
Interest											
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets											
Other Gains											
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)											
Expenditure By Type											
Employee related costs											
Remuneration of councillors											
Bulk purchases - electricity											
Inventory consumed											
Debt Impairment											
Depreciation and amortisation											
Interest											
Contracted services											
Transfers and subsidies											
Irrecoverable debts written off											
Operational costs											
Losses on Disposal of Assets											
Other Losses											
Total Expenditure											
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations)											
Transfers and subsidies - capital (in-kind)											
Surplus/(Deficit) after capital transfers & contributions											
Income Tax											
Surplus/(Deficit) after Income tax											
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality											
Share of Surplus/Deficit attributable to Associates											
Intercompany/Parent subsidiary transactions											
Surplus/ (Deficit) for the year											

4.5 C5 Capital Expenditure (municipal vote, functional classification and funding)

DC7 Fickay Ka Sima (Nc) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - 0001 July

Vote Description	Ref	2023/24				Budget Year 2024/25				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
2023/24	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Office Of The Mayor		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager										
Vote 02 - Budget & Treasury Office		1712	-	-	-	-	-	-	-	-
Vote 04 - Administration		-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 06 - Planning, Development & Infrastructure		-	-	-	-	-	-	-	-	-
Vote 07 - Municipal Health Services		-	-	-	-	-	-	-	-	-
Vote 08 - Housing		-	-	-	-	-	-	-	-	-
Vote 09 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - .		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4/7	1712	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Office Of The Mayor		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		510	130	130	-	-	13	(13)	-100%	130
Vote 04 - Administration		-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit										
Vote 06 - Planning, Development & Infrastructure		-	-	-	-	-	-	-	-	-
Vote 07 - Municipal Health Services		-	-	-	-	-	-	-	-	-
Vote 08 - Housing		-	-	-	-	-	-	-	-	-
Vote 09 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - .		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	510	130	130	-	-	13	(13)	-100%	130
Total Capital Expenditure	4	2 222	130	130	-	-	13	(13)	-100%	130
Capital Expenditure - Functional Classification										
Governance and administration		2 222	130	130	-	-	13	(13)	-100%	130
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		2 222	130	130	-	-	13	(13)	-100%	130
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy services		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	5	2 222	130	130	-	-	13	(13)	-100%	130
Funded In:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (secondary allocations) (Nat / Prov Disputes Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher-Educ Institutions)		343	-	-	-	-	-	-	-	-
Transfer managed - capital		343	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	1 536	130	130	-	-	13	(13)	-100%	130
Total Capital Funding		2 222	130	130	-	-	13	(13)	-100%	130

4.6 Table C6: Statement of Financial Position

DC7 Phikay Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		2 966	7 708	7 708	21 741	7 708
Trade and other receivables from exchange transactions		260	2 622	2 622	(31)	2 622
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		1 698	-	-	1 768	-
Other current assets		4	-	-	(3)	-
Total current assets		4 929	10 530	10 530	23 505	10 530
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		11 733	7 184	7 184	11 733	7 184
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		838	486	486	838	486
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		(9 103)	-	-	(9 039)	-
Other non-current assets		-	-	-	-	-
Total non current assets		3 468	7 670	7 670	3 531	7 670
TOTAL ASSETS		8 396	18 200	18 200	27 037	18 200
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		22 897	9 229	9 229	7 416	9 229
Trade and other payables from non-exchange transactions		(132)	-	-	(143)	-
Provision		5 918	876	876	5 824	876
VAT		1 490	148	148	1 747	148
Other current liabilities		-	-	-	-	-
Total current liabilities		30 174	10 253	10 253	14 845	10 253
Non current liabilities						
Financial liabilities		1 331	-	-	(318)	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		1 331	-	-	(318)	-
TOTAL LIABILITIES		31 505	10 253	10 253	14 527	10 253
NET ASSETS	2	(23 108)	7 948	7 948	12 511	7 948
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(2 403)	7 948	7 948	12 511	7 948
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(2 403)	7 948	7 948	12 511	7 948

4.7 Table C7: Monthly Budget Statement Cash Flow

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		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								-		
Other revenue		-	4 923	4 923	467	467	410	57	14%	4 923
Transfers and Subsidies - Operational		-	69 971	69 971	26 497	26 497	5 831	20 666	354%	69 971
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		-	750	750	161	161	63	99	156%	750
Dividends								-		
Payments										
Suppliers and employees		-	(54 256)	(54 256)	(1 149)	(1 149)	(5 355)	(4 206)	79%	(54 256)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	11 388	11 388	26 976	26 976	940	(25 027)	-2637%	11 388
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		333	-	-	(64)	(64)	-	(64)	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		-	(150)	(150)	-	-	(13)	(13)	100%	(150)
NET CASH FROM/(USED) INVESTING ACTIVITIES		333	(150)	(150)	(64)	(64)	(13)	61	-411%	(150)
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		333	11 238	11 238	26 912	26 912	937			11 238
Cash/cash equivalents at beginning:		(609)	(5 609)	(5 609)	674	674	(6 609)			674
Cash/cash equivalents at month/year end:		(276)	4 629	4 629	26 586	26 586	(5 672)			11 912

5.1 Debtors' Analysis

- (1) The Accounting Officer of a municipality is responsible for the management of the revenue of the municipality.
- (2) The Accounting Officer must for the purposes of subsection take all reasonable steps to ensure:
 - a. That the municipality has effective revenue collection systems consistent with section 95 of the Municipal System Act and the municipality's credit control and debt collection policy

DCJ Policy Ka Same (Hc) - Supporting Table SC3 Monthly Budget Statement - aged debtors - MW1 July													
Description	BT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts LLA Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days+ V1	Over Tfr	Total			
# Thousands													
Debtors Age Analysis by Income Source													
Tolls and Other Receivables from Exchange Transactions - Water	1200									-	-		
Tolls and Other Receivables from Exchange Transactions - Electricity	1300									-	-		
Receivables from Non-exchange Transactions - Property Rates	1400									-	-		
Receivables from Exchange Transactions - Waste Water Management	1500									-	-		
Receivables from Exchange Transactions - Waste Management	1600									-	-		
Receivables from Exchange Transactions - Property Rental Districts	1700									-	-		
Interest on Asset Obligor Accounts	1810									-	-		
Receivable unallocated, irregular, Prolonged and doubtful expenditure	1900									-	-		
Other	1999									-	-		
Total By Income Source	2000									-	-		
200001 - Inlets only										250	250		
Debtors Age Analysis by Customer Group													
Organic of State	2200									-	-		
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500									-	-		
Total By Customer Group	2000									-	-		

5.2 Creditor's Analysis

Section 65 of the MFMA requires that:

- (1) The Accounting Officer of a municipality is responsible for the management of the expenditure of the municipality.
- (2) The Accounting Officer must for the purpose of subsection (1) take all reasonable steps to ensure
 - (a) that the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds;
 - (c) that the municipality has and maintains a system of internal control in respect of creditors and payments
 - (e) all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement unless prescribed otherwise for certain categories of expenditure

Categories of Creditors

- Auditor-General R 5 304 010
- Other R 2 112 412

This category comprises of ex-gratia medical aid contributions paid in advance, provision for creditors and membership fees to SALGA and Department of Labour for the compensation fund

The municipality has entered into a ring-fenced agreement with SALGA to settle the annual membership fees that amounted to R587 781 over a period of ten months. The Municipality has been honouring the arrangement to the latter

DC7 Pixley Ka Seene (Nc) - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2024/25								Total
		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	
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	0600									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800	-	-	-	-	5 304	-	-	-	5 304
Other	0900	1 830	53	51	64	91	-	-	23	2 112
Medical Aid deductions										-
Total By Customer Type	1000	1 830	53	51	64	5 395	-	-	23	7 416

5.3 Cash Management and Investment

Section 8 of the MFMA requires:

- (1) A municipality must have a primary bank account. If a municipality
 - a. Has only one bank account, that account is its primary bank account or
 - b. Has more than one bank account, it must designate one of those bank accounts as its primary bank account.

Cash flow

Conditional grants received are invested, funds are withdrawn for expenditure within the set conditions of grants.

Bank reconciliation

Bank reconciliations are processed on a monthly frequency

Balance as per Cash book and Bank statement 31 July 2024 amounted to R 19 877

Conditional Grants

The following conditional grants have been published in DORA

Financial Management Grant	R 1 800 000
Expanded Public Works Programme	R 1 200 000
Rural Road Asset Management Grant	R 3 468 000

For the period July 2024 to June 2025, only the following allocations has been received:

Conditional Grant	Total received	Closing balance
Rural Road Asset Management Grant	R -	R -
Expanded Public Works Programme	R -	R 1 693
Financial Management Grant	R -	R -
Human settlement Grant	R -	R -
Department of Health	R -	R 792
Cleaning Project (EPWP)	R -	R 12 046
Tourism	R -	R 495

All balances on Conditional Grants are recorded as per 31 July 2024

Investments

Section 13 of the MFMA prescribes:

- (1) The Minister, acting with the concurrence of the Cabinet member responsible for Local Government, may prescribe a framework within which municipalities must
 - a. Conduct their cash management and investments; and
 - b. Invest money not immediately required

The Municipality invests surplus funds in order to maximise the interest to have cash readily available when needed, this is done in line with the Cash Management and Investment Policy of Council.

All investments are held at Standard Bank in interest yielding call deposit accounts

DC7 Pdsay Ke Seme (Nc) - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Year/Month												
Municipality														
Standard Bank Call Deposit Accounts		12	Deposit	No	Fixed	8.50%	0	0	2025/02/28	672	191	(16 603)	28 667	21 727
Municipality sub-total										672	191	(16 603)	28 667	21 727
Entities														
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									672	191	(16 603)	28 667	21 727

Quality Certificate

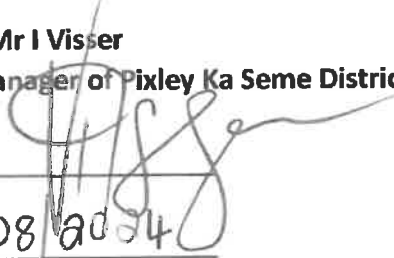
I, Isak Visser Municipal Manager of Pixley Ka Seme District Municipality, hereby certify that –
(mark as appropriate)

☒	The Monthly Budget Statement
☐	Quarterly Report of the implementation of the budget and financial state affairs of the municipality
☐	Mid-year Budget and Performance Assessment

For the month of **July 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Mr I Visser

Municipal Manager of Pixley Ka Seme District Municipality (DC7)

Signature: 

Date: 12/08/2024

7. Conclusion

This report is in compliance of Section 71 of the MFMA, by providing a statement to the Executive Mayor containing certain financial particulars for the month of review.

8.Communication

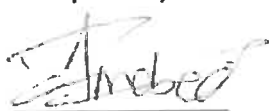
In compliance to section 75 of the MFMA, this document is provided to all stakeholders by publishing it on the Pixley Ka Seme's municipal website at www.pksgm.gov.za

9. Recommendation

That in compliance with section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this report reflecting the implementation of the budget and financial state of affairs of the municipality for the period ending 31 July 2024
2. The Accounting Officer ensure that this report be submitted to National and Provincial Treasury, in both signed and electronic format.

Compiled by



Ms ZY Mabedla

Accountant Budget Control

Reviewed by:



Mr BF James

Chief Financial Officer

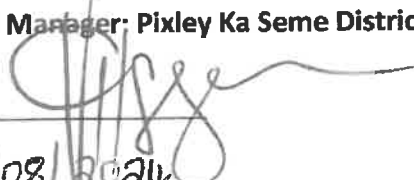
SUBMISSION TO MAYOR

In terms of section 71(1) of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA), the Accounting Officer must by no later than 10 working days after the end of each month submit to the Mayor of the Municipality a statement on the state of the municipality's budget for the month under review.

Report Submitted by:

Print Name: **Mr I Visser**

Municipal Manager: Pixley Ka Seme District Municipality

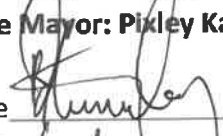
Signature 

Date: 12/08/2024

Report Submitted to:

Print Name: **Mr UR Itumeleng**

Executive Mayor: Pixley Ka Seme District Municipality

Signature 

Date: 12/08/2024