

PIXLEY KA SEME DISTRICT MUNICIPALITY



MONTHLY BUDGET MONITORING REPORT

31 AUGUST 2021

Developed and Sustainable District for Future Generation

1. Purpose

The purpose of the report is to comply with section 71 of Municipal Finance Management Act no 56 of 2003, by providing a monthly statement on the implementation of the budget and financial state of the municipality to the Executive Mayor.

2. Introduction and Overview

The Finance Department is responsible for ensuring financial management and sustainability service in support of Council's functional corporate goals and to ensure proper financial management commences in the municipality. This department also performs key financial and an administrative function in mainly the financial department with the aim of contributing to the general functioning of Council in the management of all monetary related matters in the municipality. This Department mainly provide financial support functions to other departments and are in the main responsible for giving financial directives and inculcating an environment of internal control.

3. Strategic objective

The strategic objective of this report is to ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate.

4. Legislative Framework

Section 71 of the Municipal Finance Management Act requires that:

(1) The Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per vote;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received;
- (f) actual expenditure on those allocations, excluding expenditure on
 - (i) its share of the Local Government Equitable share;
 - (ii) and allocations exempted by the annual DORA from compliance with this paragraph;
- (g) when necessary, an explanation of-
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implantation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain the municipality's approved budget

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 RE Pieterse**

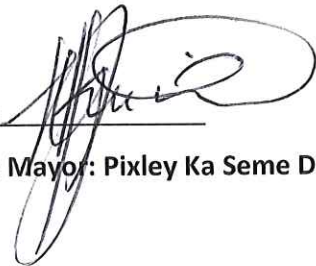
Signature 

Municipal Manager: Pixley Ka Seme District Municipality

Date: 10/09/2021

Acknowledgment of receipt

Print Name: **Mr GL Nkumbi**

Signature 

Executive Mayor: Pixley Ka Seme District Municipality

Date: 10/09/2021

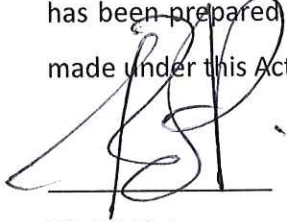
PIXLEY KA SEME
DISTRIKSMUNISIPLALITEIT

10 SEP 2021

PIXLEY KA SEME
DISTRICT MUNICIPALITY

QUALITY CERTIFICATE

I, Rodney Eric Pieterse the Municipal Manager of Pixley Ka Seme District Municipality, herewith certify that the monthly budget statement for the M02 for financial year 2021/22 has been prepared in accordance with the Municipal Finance Management Act regulations made under this Act.

A handwritten signature in black ink, appearing to be 'RE Pieterse', written over a horizontal line.

Mr RE Pieterse

Municipal Manager

5. Executive Summary

5.1 Monthly performance

5.1.1 Report of the period ending 31 August 2021

This report is based upon financial information, as at 31 August 2021 and available at the time of preparation. All variances are calculated against the approved budget figures

The financial results for the period ended 31 August 2021 are summarised as follows:

Revenue

Grants and Subsidies

- Expanded Public Works Programme R 269 000
- Financial Management Grant R 1 650 000
- Economic Development Grant (Cleaning Project) R 250 000

Interest on Investment (All Investments are held at Standard Bank)

- Call Deposit accounts R 77 863

Health certificates

- Various certificates in District R 75 500

Other revenue

- Administration handling fees R 13 450
- Commission 3rd parties R 4 153
- Staff and Councillor recoveries R 1 158
- Sale of tender documents R 2 400
- Public Works medical aid ex-gratia R 120 047

Expenditure**Employee related cost**

- Senior Managers R 448 666
- Municipal Staff R 3 237 980

Remuneration of Councillors

- Councillors R 380 499

General Expenditure**Outsourced service**

- Special Programmes R 200 717
- Meter Management – Property rates R 42 746

Consultants and Professional Services

- Audit Committee R 5 230
- Performance - Ignite Advisory R 39 747
- Financial Statements -Ducharme R 8 250
- Town planning - Distamai Investment R 163 000

Operational Cost

- Travel and Subsistence R 146 425
- Water samples R 20 347
- Skills development R 30 695
- System access and information R 95 981
- Municipal services R 24 932
- Telephone R 36 906
- Capacity Building R 16 577

Repairs and Maintenance**Materials and Supplies**

- Hardware R 3 591
- Fuel R 45 165
- Stationary R 9 324
- Vehicles R 30 627
- Projects R 138 585
- Covid-19 R 4 708

Depreciation and Debt Impairment show no movement against approved budget – these however are internal cost and have not yet been processed into the financial system: this is not a cause for any concern to the final expenditure position of the council. These are normally processed at the end of the financial year.

Debtor Age analysis

Total outstanding debtors at 31 August 2021 amount to R 1 243 694

The municipality has two debtor categories

- Government (Local Municipalities) R 1 227 370
- Other (Post-retirement medical aid and Staff recoveries) R 16 324

Creditor Age analysis

On 31 August 2021, the municipality had no outstanding creditors.

Capital Expenditure

The following capital expenditure has been incurred

- Furniture and Office Equipment R 5 000

Investment portfolio

All investments are held at Standard Bank

Investments register for the period 1 August 2021 until 31 August 2021

Opening Balance	Contribution	Interest	Withdrawal	Closing Balance
R 8 130 739	R 2 169 000	R 25 666	R -534 634	R 9 790 771
R 18 614 365	R -	R 52 197	R -4 546 865	R 14 119 696

R 23 910 467

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 August 2021 R 519 141

Closing Balance – Conditional Grants

Financial Management Grant	R 1 376 831
Expanded Public Works Programme	R 23 309
Cleaning Project (EDA)	R 344 139
Rural Road Asset Management Grant	R 1 935 195
Department of Health	R 7 479

All balances on Conditional Grants are recorded as per 31 August 2021.

5.2 Detailed Summary

DC7 Pixley Ka Seme (Nc) - Table C1 Monthly Budget Statement Summary - M02 August

Description	2020/21	Budget Year 2021/22							
	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	-	-	-	-	-	-	-	-	-
Investment revenue	795	500	500	78	145	83	62	74%	500
Transfers and subsidies	60 470	63 986	63 986	2 289	27 432	10 664	16 768	157%	63 986
Other own revenue	3 802	4 013	4 013	792	1 823	669	1 154	173%	4 013
Total Revenue (excluding capital transfers and contributions)	65 068	68 499	68 499	3 159	29 400	11 416	17 984	158%	68 499
Employee costs	43 946	43 917	43 917	3 238	6 794	7 319	(525)	-7%	43 917
Remuneration of Councilors	4 438	4 852	4 852	380	761	809	(48)	-6%	4 852
Depreciation & asset impairment	1 020	2 000	2 000	-	-	333	(333)	-100%	2 000
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	3 738	2 116	2 116	232	351	353	(2)	-1%	2 116
Transfers and subsidies	617	338	388	17	89	65	24	38%	388
Other expenditure	21 727	16 086	16 036	1 008	1 710	2 673	(963)	-36%	16 036
Total Expenditure	75 486	69 309	69 309	4 875	9 705	11 552	(1 847)	-16%	69 309
Surplus/(Deficit)	(10 418)	(810)	(810)	(1 716)	19 695	(135)	19 830	-14679%	(810)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 458	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (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	(6 960)	(810)	(810)	(1 716)	19 695	(135)	19 830	-14679%	(810)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(6 960)	(810)	(810)	(1 716)	19 695	(135)	19 830	-14679%	(810)
Capital expenditure & funds sources									
Capital expenditure	3 400	1 000	1 000	5	70	167	(97)	-58%	1 000
Capital transfers recognised	2 113	295	295	5	70	49	21	42%	295
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 286	705	705	-	-	118	(118)	-100%	705
Total sources of capital funds	3 400	1 000	1 000	5	70	167	(97)	-58%	1 000
Financial position									
Total current assets	(54 260)	19 785	19 785		26 438				19 785
Total non current assets	2 316	17 694	17 694		2 562				17 694
Total current liabilities	46 570	38 290	38 290		4 554				38 290
Total non current liabilities	5 280	-	-		4 827				-
Community wealth/Equity	16 473	(810)	(810)		19 620				(810)
Cash flows									
Net cash from (used) operating	-	724	724	745	23 914	121	(23 793)	-19713%	724
Net cash from (used) investing	(690)	10 604	(1 000)	(17)	(11 498)	(167)	11 332	-6799%	(1 000)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	11 368	23 387	11 783	-	18 794	(46)	(18 840)	40983%	(276)
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	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

5.3 C2 Financial Performance – Functional classification

DC7 Pixley Ka Seme (Nc) - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		60 721	61 838	61 838	2 565	26 535	10 306	16 229	157%	61 838
Executive and council		3 585	3 651	3 651	-	1 522	609	913	150%	3 651
Finance and administration		57 136	58 187	58 187	2 565	25 013	9 698	15 315	158%	58 187
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 147	1 000	1 000	76	193	167	27	16%	1 000
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		762	-	-	-	-	-	-	-	-
Health		1 384	1 000	1 000	76	193	167	27	16%	1 000
<i>Economic and environmental services</i>		5 658	5 661	5 661	519	2 672	943	1 729	183%	5 661
Planning and development		5 658	5 661	5 661	519	2 672	943	1 729	183%	5 661
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	68 526	68 499	68 499	3 159	29 400	11 416	17 984	158%	68 499
Expenditure - Functional										
<i>Governance and administration</i>		53 953	43 825	43 825	3 123	6 141	7 304	(1 163)	-16%	43 825
Executive and council		12 968	12 367	12 367	1 012	1 976	2 061	(85)	-4%	12 367
Finance and administration		34 828	24 550	24 550	1 554	3 042	4 092	(1 049)	-26%	24 550
Internal audit		6 158	6 907	6 907	557	1 123	1 151	(29)	-2%	6 907
<i>Community and public safety</i>		12 581	14 478	14 478	1 017	2 196	2 413	(217)	-9%	14 478
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		3 462	3 894	3 894	260	517	649	(132)	-20%	3 894
Housing		2 602	2 734	2 734	163	331	456	(125)	-27%	2 734
Health		6 518	7 850	7 850	594	1 348	1 308	39	3%	7 850
<i>Economic and environmental services</i>		8 952	11 006	11 006	734	1 368	1 834	(466)	-25%	11 006
Planning and development		8 952	11 006	11 006	734	1 368	1 834	(466)	-25%	11 006
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	75 486	69 309	69 309	4 875	9 705	11 552	(1 847)	-16%	69 309
Surplus/ (Deficit) for the year		(6 960)	(810)	(810)	(1 716)	19 695	(135)	19 830	-14679%	(810)

5.4 C3 Financial Performance – Revenue and Expenditure by vote

DC7 Pixley Ka Seme (Nc) - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02

Vote Description		Ref	Budget Year 2021/22								
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue by Vote		1									
Vote 01 - Mayor & Council			3 585	3 651	3 651	-	1 522	609	913	150.1%	3 651
Vote 02 - Municipal Manager			-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office			57 034	58 187	58 187	2 565	25 013	9 698	15 315	157.9%	58 187
Vote 04 - Human Resources			-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit			-	-	-	-	-	-	-	-	-
Vote 06 - Planning & Development			5 759	5 661	5 661	519	2 672	943	1 729	183.2%	5 661
Vote 07 - Municipal Health			1 384	1 000	1 000	76	193	167	27	16.0%	1 000
Vote 08 - Housing			762	-	-	-	-	-	-	-	-
Vote 09 - Public Safety			-	-	-	-	-	-	-	-	-
Vote 10 - .			-	-	-	-	-	-	-	-	-
Vote 11 - .			-	-	-	-	-	-	-	-	-
Vote 12 - .			-	-	-	-	-	-	-	-	-
Vote 13 - .			-	-	-	-	-	-	-	-	-
Vote 14 - .			-	-	-	-	-	-	-	-	-
Vote 15 - Other			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	68 526	68 499	68 499	3 159	29 400	11 416	17 984	157.5%	68 499
Expenditure by Vote		1									
Vote 01 - Mayor & Council			10 883	10 066	10 066	876	1 684	1 678	6	0.4%	10 066
Vote 02 - Municipal Manager			2 085	2 302	2 302	136	292	384	(91)	-23.8%	2 302
Vote 03 - Budget & Treasury Office			21 494	12 732	12 732	640	1 159	2 122	(963)	-45.4%	12 732
Vote 04 - Human Resources			-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit			6 158	6 907	6 907	557	1 123	1 151	(29)	-2.5%	6 907
Vote 06 - Planning & Development			22 285	22 824	22 824	1 648	3 252	3 804	(552)	-14.5%	22 824
Vote 07 - Municipal Health			6 518	7 850	7 850	594	1 348	1 308	39	3.0%	7 850
Vote 08 - Housing			2 602	2 734	2 734	163	331	456	(125)	-27.4%	2 734
Vote 09 - Public Safety			3 462	3 894	3 894	260	517	649	(132)	-20.3%	3 894
Vote 10 - .			-	-	-	-	-	-	-	-	-
Vote 11 - .			-	-	-	-	-	-	-	-	-
Vote 12 - .			-	-	-	-	-	-	-	-	-
Vote 13 - .			-	-	-	-	-	-	-	-	-
Vote 14 - .			-	-	-	-	-	-	-	-	-
Vote 15 - Other			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	75 486	69 309	69 309	4 875	9 705	11 552	(1 847)	-16.0%	69 309
Surplus/ (Deficit) for the year		2	(6 960)	(810)	(810)	(1 716)	19 695	(135)	19 830	-14679.0%	(810)

5.5 C4 Financial Performance – Revenue and Expenditure by source

DC7 Pixley Ka Seme (Nc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

DC7 Pixley Ka Seme (Nc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Muz August										
Description	Ref	2020/21	Budget Year 2021/22							
		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		102	-	-	-	-	-	-		-
Interest earned - external investments		795	500	500	78	145	83	62	74%	500
Interest earned - outstanding debtors		1	-	-	-	-	-	-		-
Dividends received								-		
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licences and permits		1 384	1 000	1 000	76	193	167	27	16%	1 000
Agency services		1 739	2 000	2 000	696	1 496	333	1 162	349%	2 000
Transfers and subsidies		60 470	63 986	63 986	2 289	27 432	10 664	16 768	157%	63 986
Other revenue		589	1 013	1 013	21	134	169	(35)	-21%	1 013
Gains		(12)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		65 068	68 499	68 499	3 159	29 400	11 416	17 984	158%	68 499
Expenditure By Type										
Employee related costs		43 946	43 917	43 917	3 238	6 794	7 319	(525)	-7%	43 917
Remuneration of councillors		4 438	4 852	4 852	380	761	809	(48)	-6%	4 852
Debt impairment		1 318	-	-	-	-	-	-		-
Depreciation & asset impairment		1 020	2 000	2 000	-	-	333	(333)	-100%	2 000
Finance charges								-		
Bulk purchases - electricity								-		
Inventory consumed		3 738	2 116	2 116	232	351	353	(2)	-1%	2 116
Contracted services		2 798	3 135	3 135	460	596	523	74	14%	3 135
Transfers and subsidies		617	338	388	17	89	65	24	38%	388
Other expenditure		12 468	12 951	12 901	548	1 114	2 150	(1 036)	-48%	12 901
Losses		5 143	-	-	-	-	-	-		-
Total Expenditure		75 486	69 309	69 309	4 875	9 705	11 552	(1 847)	-16%	69 309
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(10 418)	(810)	(810)	(1 716)	19 695	(135)	19 830	(0)	(810)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		3 458	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(6 960)	(810)	(810)	(1 716)	19 695	(135)			(810)
Taxation										
Surplus/(Deficit) after taxation		(6 960)	(810)	(810)	(1 716)	19 695	(135)			(810)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(6 960)	(810)	(810)	(1 716)	19 695	(135)			(810)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(6 960)	(810)	(810)	(1 716)	19 695	(135)			(810)

DC7 Pixley Ka Seme (Nc) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02
August

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Mayor & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-
Vote 04 - Human Resources		-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Municipal Health		-	-	-	-	-	-	-	-	-
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	47	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Mayor & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		3 400	1 000	1 000	5	70	167	(97)	-58%	1 000
Vote 04 - Human Resources		-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 07 - Municipal Health		-	-	-	-	-	-	-	-	-
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	3 400	1 000	1 000	5	70	167	(97)	-58%	1 000
Total Capital Expenditure		3 400	1 000	1 000	5	70	167	(97)	-58%	1 000
Capital Expenditure - Functional Classification										
Governance and administration		3 400	1 000	1 000	5	70	167	(97)	-58%	1 000
Executive and council		3 400	1 000	1 000	5	70	167	(97)	-58%	1 000
Finance and administration		-	-	-	-	-	-	-	-	-
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	3	3 400	1 000	1 000	5	70	167	(97)	-58%	1 000
Funded by:										
National Government		2 113	295	295	5	70	49	21	42%	295
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
(National/ Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		2 113	295	295	5	70	49	21	42%	295
Borrowing	6	1 286	705	705	-	-	118	(118)	-100%	705
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		3 400	1 000	1 000	5	70	167	(97)	-58%	1 000

DC7 Pixley Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		6 089	13 558	13 558	519	13 558
Call investment deposits		(61 473)	-	-	23 892	-
Consumer debtors		409	6 227	6 227	1 209	6 227
Other debtors		715	-	-	819	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	-	-	-	-
Total current assets		(54 260)	19 785	19 785	26 438	19 785
Non current assets						
Long-term receivables		(11 604)	-	-	(11 428)	-
Investments						
Investment property		1 210	1 210	1 210	1 210	1 210
Investments in Associate						
Property, plant and equipment		12 710	16 484	16 484	12 780	16 484
Biological						
Intangible		1	-	-	1	-
Other non-current assets						
Total non current assets		2 316	17 694	17 694	2 562	17 694
TOTAL ASSETS		(51 944)	37 479	37 479	29 001	37 479
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables		45 402	7 390	7 390	3 386	7 390
Provisions		1 168	30 900	30 900	1 168	30 900
Total current liabilities		46 570	38 290	38 290	4 554	38 290
Non current liabilities						
Borrowing		1 279	-	-	826	-
Provisions		4 001	-	-	4 001	-
Total non current liabilities		5 280	-	-	4 827	-
TOTAL LIABILITIES		51 850	38 290	38 290	9 381	38 290
NET ASSETS	2	(103 794)	(810)	(810)	19 620	(810)
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		16 473	(810)	(810)	19 620	(810)
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	16 473	(810)	(810)	19 620	(810)

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	Budget Year 2021/22								
		2020/21 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		-	2 474	2 474	2 344	26 283	412	25 870	6274%	2 474
Transfers and Subsidies - Operational		-	59 835	59 835	-	-	9 973	(9 973)	-100%	59 835
Transfers and Subsidies - Capital		-	3 076	3 076	-	-	513	(513)	-100%	3 076
Interest		-	500	500	-	-	83	(83)	-100%	500
Dividends								-		
Payments										
Suppliers and employees		-	(65 161)	(65 161)	(1 599)	(2 369)	(10 860)	(8 491)	78%	(65 161)
Finance charges								-		
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	724	724	745	23 914	121	(23 793)	-19713%	724
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		(690)	11 604	-	(12)	(11 428)	-	(11 428)	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		-	(1 000)	(1 000)	(5)	(70)	(167)	(97)	58%	(1 000)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(690)	10 604	(1 000)	(17)	(11 498)	(167)	11 332	-6799%	(1 000)
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		(690)	11 329	(276)	728	12 415	(46)			(276)
Cash/cash equivalents at beginning:		12 058	12 058	12 058	-	6 378				
Cash/cash equivalents at month/year end:		11 368	23 387	11 783		18 794	(46)			(276)

6. 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

7. 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 August 2021
2. The Accounting Officer ensure that this report be submitted to National and Provincial Treasury, in both signed and electronic format.

Compiled by



Ms SG Antonie

Accountant Budget and Treasury

Reviewed by:



Mr BF James

Chief Financial Officer