

PIXLEY KA SEME DISTRICT MUNICIPALITY

DECEMBER
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 immovable 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 December 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 December 2024**, the ten-working day reporting limit expires on **15 January 2025**

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 December 2024	%YTD Actual vs % YTD Budget
Total Revenue	R 75 415 400	R 62 434 365	83 %
Total Operational Expenditure	R 67 467 896	R 41 149 346	61 %
Total Capital Expenditure	R 150 000	R 23 201	15 %

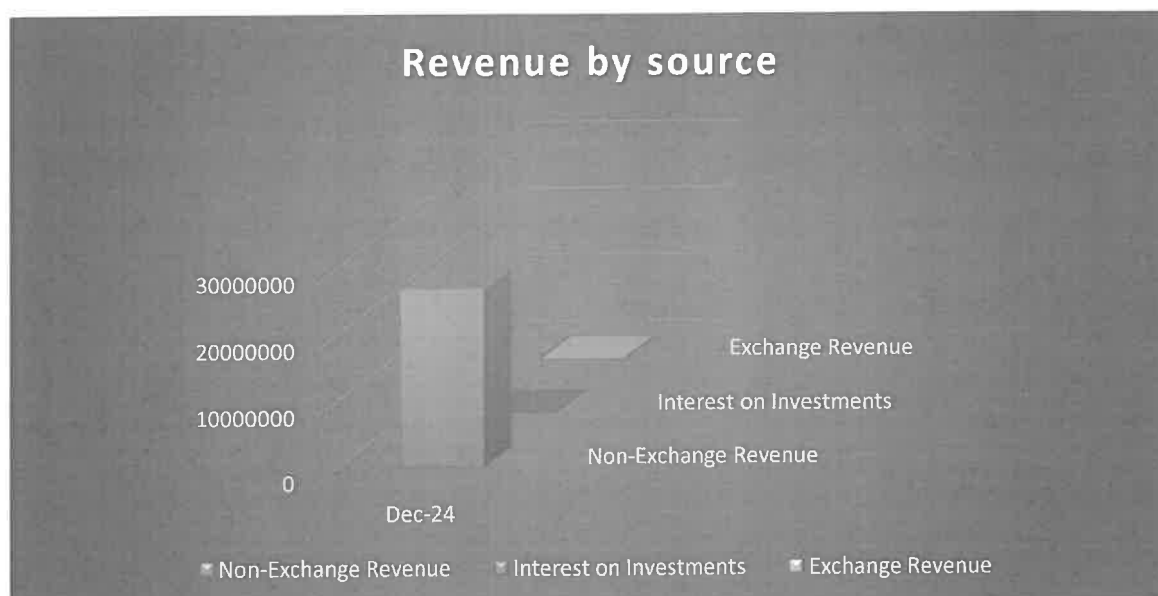
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R 26 641 192
- Interest received
- Investments R -

Exchange Revenue

- Operational revenue R 11 683
- Licences and permits R 99 357



Operating Expenditure type

Expenditure by type

Employee related expenditure

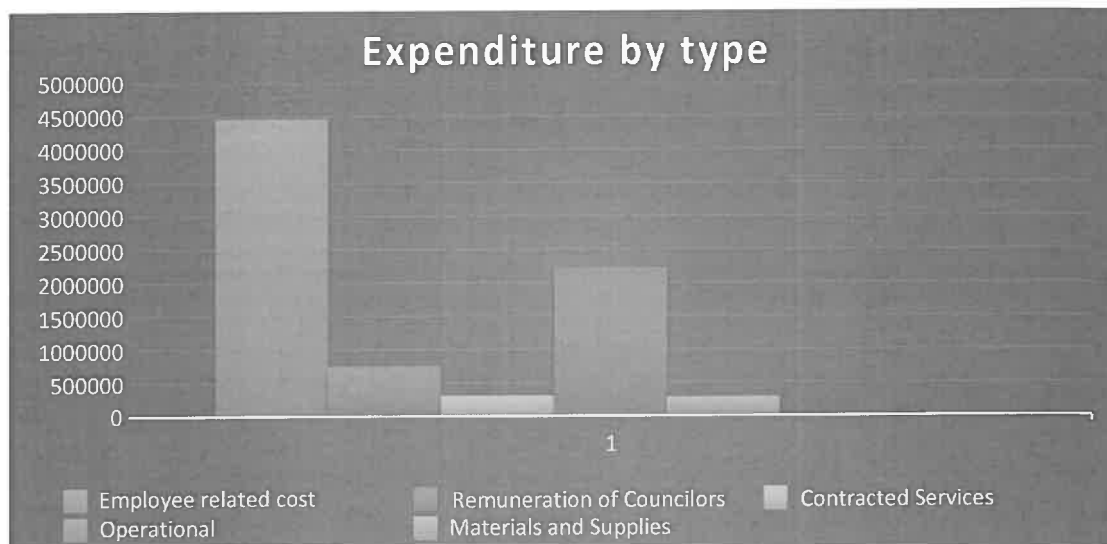
- Senior Management R 465 788
- Municipal Staff R 4 003 733
- Council Remuneration R 752 786

Contracted Services

- Outsourced services R 169 818
- Consultants and Professional Services R 126 563
- Repairs and Maintenance R 10 330

Operational Cost R 2 225 749

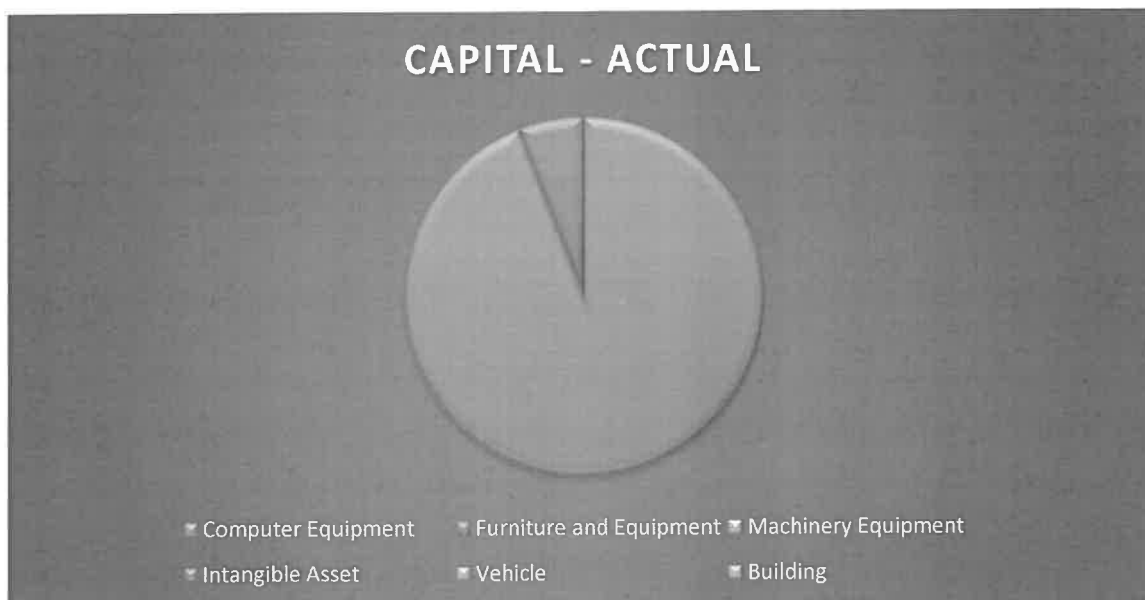
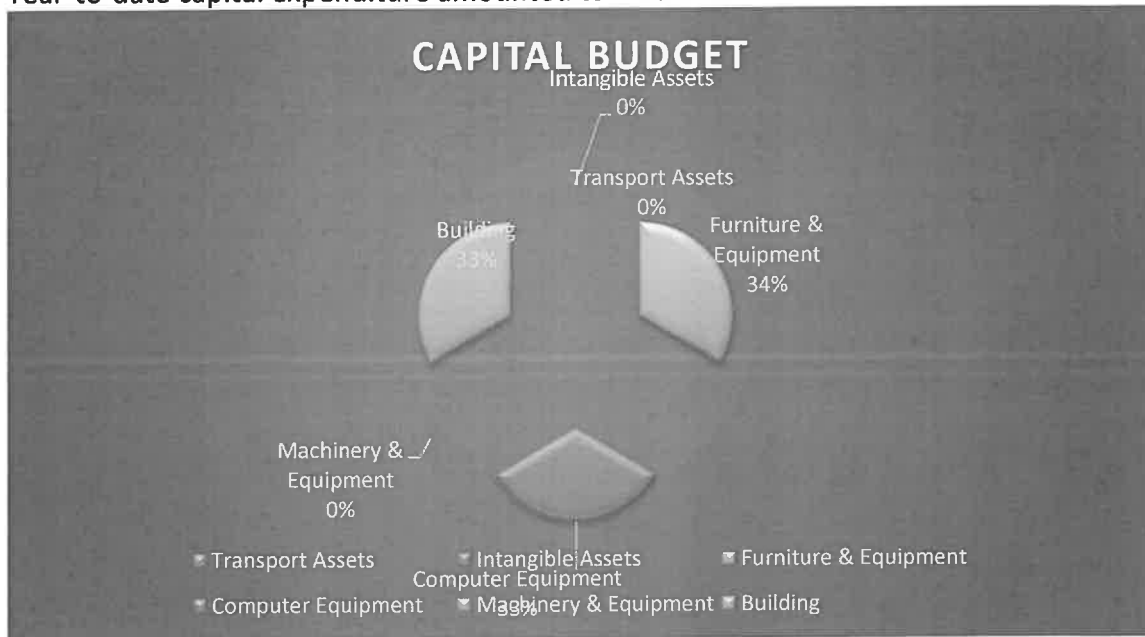
Materials and Supplies R 280 085



Capital Expenditure

Capital Expenditure is currently at 15% of total capital budget. The Municipality does not have any multi-year projects for the year under review.

Year-to-date capital expenditure amounted to R 23 201



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

4.1 Table C1: S71

DC7 Pixley Ka Seme (Nc) - Table C1 Monthly Budget Statement Summary - M06 December

Description	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									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1 205	750	750	-	596	375	221	59%	750
Transfers and subsidies - capital	69 592	69 971	69 971	26 531	58 033	34 986	23 048	0	69 971
Other own revenue	4 507	4 694	4 694	131	3 695	2 347	1 348	57%	-
Total Revenue (excluding capital transfers and contributions)	75 304	75 415	75 415	26 662	62 324	37 708	24 617	65%	75 415
Employee costs	51 192	49 820	49 820	4 470	26 153	24 910	1 243	5%	49 820
Remuneration of Councilors	6 131	6 404	6 404	753	3 300	3 202	98	3%	6 404
Depreciation and amortisation	1 515	1 000	1 000	-	250	500	(250)	-50%	1 000
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	2 823	1 954	1 954	280	995	977	18	2%	1 954
Transfers and subsidies - fund	151	-	-	-	52	-	52	#DIV/0!	-
Other expenditure	18 427	8 290	8 290	2 532	10 399	4 145	6 254	151%	8 290
Total Expenditure	89 240	67 468	67 468	8 035	41 149	35 734	7 415	22%	67 468
Surplus/(Deficit)	(4 936)	7 948	7 948	18 627	21 175	3 974	17 201	433%	7 948
Transfers and subsidies - capital (monetary)	230	-	-	110	110	-	110	#DIV/0!	-
Transfers and subsidies - capital (in-kind)	242	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(4 464)	7 948	7 948	18 737	21 285	3 974	17 311	438%	7 948
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(4 464)	7 948	7 948	18 737	21 285	3 974	17 311	438%	7 948
Capital expenditure & funds sources									
Capital expenditure	2 127	150	150	-	23	75	(52)	-60%	150
Capital transfers recognised	242	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 886	150	150	-	23	75	(52)	-60%	150
Total sources of capital funds	2 127	150	150	-	23	75	(52)	-60%	150
Financial position									
Total current assets	4 943	10 530	10 530	-	1 926	-	-	-	10 530
Total non current assets	3 270	7 670	7 670	-	3 336	-	-	-	7 670
Total current liabilities	30 665	10 253	10 253	-	20 065	-	-	-	10 253
Total non current liabilities	1 331	-	-	-	1 012	-	-	-	-
Community wealth/Equity	(1 964)	7 948	7 948	-	10 437	-	-	-	7 948
Cash flows									
Net cash from (used) operating	-	11 386	11 388	-	25 530	5 694	(19 036)	-348%	11 388
Net cash from (used) investing	333	(150)	(150)	55	(315)	(75)	240	-321%	(150)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	(276)	4 620	4 620	25 854	25 854	(900)	(26 844)	2712%	11 878
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 Age Analysis									
Total By Income Source	-	-	-	-	-	836	-	-	836
Creditors Age Analysis									
Total Creditors	3 772	2 329	894	350	5 090	-	-	-	12 435

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) - M06 December

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									
Revenue - Functional										
<i>Governance and administration</i>		68 776	69 537	69 537	26 563	58 169	34 769	23 400	67%	69 537
Executive and council		775	-	-	-	-	-	-	-	-
Finance and administration		68 001	69 537	69 537	26 563	58 169	34 769	23 400	67%	69 537
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 744	1 300	1 300	209	1 061	650	411	63%	1 300
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		200	-	-	110	110	-	110	#DIV/0!	-
Health		1 544	1 300	1 300	99	951	650	301	46%	1 300
<i>Economic and environmental services</i>		5 256	4 578	4 578	-	3 205	2 289	916	40%	4 578
Planning and development		5 256	4 578	4 578	-	3 205	2 289	916	40%	4 578
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	75 776	75 415	75 415	26 772	62 434	37 708	24 727	66%	75 415
Expenditure - Functional										
<i>Governance and administration</i>		54 435	44 021	44 021	5 670	28 716	22 011	6 705	30%	44 021
Executive and council		16 344	13 604	13 604	1 730	8 901	6 802	2 099	31%	13 604
Finance and administration		30 651	23 547	23 547	3 384	15 878	11 774	4 104	35%	23 547
Internal audit		7 439	6 870	6 870	556	3 937	3 435	502	15%	6 870
<i>Community and public safety</i>		15 857	13 909	13 909	1 545	8 550	6 955	1 595	23%	13 909
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 962	3 827	3 827	413	2 570	1 914	656	34%	3 827
Housing		2 088	1 526	1 526	193	1 050	763	287	38%	1 526
Health		8 807	8 556	8 556	939	4 929	4 278	651	15%	8 556
<i>Economic and environmental services</i>		9 949	9 538	9 538	820	3 884	4 769	(885)	-19%	9 538
Planning and development		9 949	9 538	9 538	820	3 884	4 769	(885)	-19%	9 538
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	80 240	67 468	67 468	8 035	41 149	33 734	7 415	22%	67 468
Surplus/ (Deficit) for the year		(4 464)	7 948	7 948	18 737	21 285	3 974	17 311	4.3564277	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) - M06 December

Vote Description		2023/24	Budget Year 2024/25							
	Ref	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 - Office Of The Mayor		775	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		68 001	69 527	69 527	26 563	58 169	34 764	23 405	67.3%	69 527
Vote 04 - Administration		-	10	10	-	-	5	(5)	-100.0%	10
Vote 05 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 06 - Planning Development & Infrastructure		5 256	4 578	4 578	-	3 205	2 289	916	40.0%	4 578
Vote 07 - Municipal Health Services		1 544	1 300	1 300	99	951	650	301	46.2%	1 300
Vote 08 - Housing		200	-	-	110	110	-	110	#DIV0!	-
Vote 09 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - . .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - . . .		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	75 776	75 415	75 415	26 772	62 434	37 708	24 727	65.6%	75 415
Expenditure by Vote	1									
Vote 01 - Office Of The Mayor		14 041	11 064	11 064	1 510	7 534	5 532	2 002	36.2%	11 064
Vote 02 - Municipal Manager		2 303	2 540	2 540	220	1 367	1 270	96	7.6%	2 540
Vote 03 - Budget & Treasury Office		17 495	11 348	11 348	1 877	9 157	5 674	3 483	61.4%	11 348
Vote 04 - Administration		13 156	12 199	12 199	1 507	6 720	6 099	621	10.2%	12 199
Vote 05 - Internal Audit		7 439	6 870	6 870	556	3 937	3 435	502	14.6%	6 870
Vote 06 - Planning Development & Infrastructure		9 949	9 538	9 538	820	3 884	4 769	(885)	-18.6%	9 538
Vote 07 - Municipal Health Services		8 807	8 556	8 556	939	4 929	4 278	651	15.2%	8 556
Vote 08 - Housing		2 088	1 526	1 526	193	1 050	763	287	37.7%	1 526
Vote 09 - Public Safety		4 962	3 827	3 827	413	2 570	1 914	656	34.3%	3 827
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - . .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - . . .		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	80 240	67 468	67 468	8 035	41 149	33 734	7 415	22.0%	67 468
Surplus/ (Deficit) for the year	2	(4 464)	7 948	7 948	18 737	21 285	3 974	17 311	435.6%	7 948

4.4 Table C4: Monthly Budget Statement- Financial Performance

DC7 Pixley Ka Seme (Nc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	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		617	600	600	88	263	300	(37)	-12%	600
Agency services		2 009	2 426	2 426	(68)	2 224	1 213	1 011	83%	2 426
Interest								-		
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		1 205	750	750	-	596	375	221	59%	750
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		-	10	10	-	-	5	(5)	-100%	10
Licence and permits		1 444	1 300	1 300	99	951	650	301	46%	1 300
Operational Revenue		437	359	359	12	257	179	77	43%	359
Non-Exchange Revenue										
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licence and permits								-		
Transfers and subsidies - Operational		69 592	69 971	69 971	26 531	58 033	34 986	23 048	66%	69 971
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains								-		
Discontinued Operations								-		
		75 384	75 415	75 415	26 662	62 324	37 798	24 617	65%	75 415
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		51 192	49 820	49 820	4 470	26 153	24 910	1 243	5%	49 820
Remuneration of councillors		6 131	6 404	6 404	753	3 300	3 202	98	3%	6 404
Bulk purchases - electricity								-		
Inventory consumed		2 823	1 954	1 954	280	995	977	18	2%	1 954
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		1 515	1 000	1 000	-	250	500	(250)	-50%	1 000
Interest								-		
Contracted services		3 726	1 950	1 950	307	2 052	975	1 077	111%	1 950
Transfers and subsidies		151	-	-	-	52	-	52	#DIV/0!	-
Irrecoverable debts written off								-		
Operational costs		14 685	6 340	6 340	2 226	8 347	3 170	5 177	163%	6 340
Losses on Disposal of Assets		16	-	-	-	-	-	-		-
Other Losses								-		
Total Expenditure		88 248	67 468	67 468	8 835	41 149	33 734	7 415	22%	67 468
Total Surplus/(Deficit)										
Surplus/(Deficit)		(4 936)	7 948	7 948	18 627	21 175	3 974	17 201	0	7 948
Transfers and subsidies - capital (monetary allocations)		230	-	-	110	110	-	110	#DIV/0!	-
Transfers and subsidies - capital (in-kind)		242	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(4 464)	7 948	7 948	18 737	21 285	3 974	17 311	0	7 948
Income Tax								-		
Surplus/(Deficit) after income tax		(4 464)	7 948	7 948	18 737	21 285	3 974	17 311	0	7 948
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		(4 464)	7 948	7 948	18 737	21 285	3 974	17 311	0	7 948
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		(4 464)	7 948	7 948	18 737	21 285	3 974	17 311	0	7 948

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

DC7 Pixley Ka Seme (Nc) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description		Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25				
		1					YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Multi-Year expenditure appropriation		2									
Vote 01 - Office Of The Mayor			-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager			-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office			1 712	-	-	-	-	-	-	-	-
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	1 712	-	-	-	-	-	-	-	-
Single Year expenditure appropriation		2									
Vote 01 - Office Of The Mayor			-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager			-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office			416	150	150	-	23	75	(52)	-69%	150
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	416	150	150	-	23	75	(52)	-69%	150
Total Capital Expenditure			2 127	150	150	-	23	75	(52)	-69%	150
Capital Expenditure - Functional Classification											
Governance and administration			2 127	150	150	-	23	75	(52)	-69%	150
Executive and council			-	-	-	-	-	-	-	-	-
Finance and administration			2 127	150	150	-	23	75	(52)	-69%	150
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 sources			-	-	-	-	-	-	-	-	-
Water management			-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-
Waste management			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification		3	2 127	150	150	-	23	75	(52)	-69%	150
Funded by:											
National Government			-	-	-	-	-	-	-	-	-
Provincial Government			-	-	-	-	-	-	-	-	-
District Municipality			-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm			-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)			242	-	-	-	-	-	-	-	-
Transfers recognised - capital			242	-	-	-	-	-	-	-	-
Borrowing		6	-	-	-	-	-	-	-	-	-
Internally generated funds			1 886	150	150	-	23	75	(52)	-69%	150
Total Capital Funding			2 127	150	150	-	23	75	(52)	-69%	150

4.6 Table C6: Statement of Financial Position

DC7 Pixley Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M06 December

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		2 871	7 708	7 708	(1 009)	7 708
Trade and other receivables from exchange transactions		260	2 822	2 822	836	2 822
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		1 773	-	-	2 062	-
Other current assets		39	-	-	36	-
Total current assets		4 943	10 530	10 530	1 926	10 530
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		11 805	7 184	7 184	11 579	7 184
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		568	486	486	568	486
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		(9 103)	-	-	(8 811)	-
Other non-current assets		-	-	-	-	-
Total non current assets		3 270	7 670	7 670	3 336	7 670
TOTAL ASSETS		8 213	18 200	18 200	5 262	18 200
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		23 423	9 229	9 229	11 065	9 229
Trade and other payables from non-exchange transactions		110	-	-	1 384	-
Provision		5 638	876	876	5 638	876
VAT		1 494	148	148	1 979	148
Other current liabilities		-	-	-	-	-
Total current liabilities		30 665	10 253	10 253	20 065	10 253
Non current liabilities						
Financial liabilities		1 331	-	-	1 012	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		1 331	-	-	1 012	-
TOTAL LIABILITIES		31 995	10 253	10 253	21 077	10 253
NET ASSETS	2	(23 782)	7 948	7 948	(15 815)	7 948
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(1 964)	7 948	7 948	10 437	7 948
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(1 964)	7 948	7 948	10 437	7 948

4.7 Table C7: Monthly Budget Statement Cash Flow

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	-	2 881	2 462	419	17%	4 923
Transfers and Subsidies - Operational		-	69 971	69 971	-	29 050	34 986	(5 936)	-17%	69 971
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		-	750	750	-	596	375	221	59%	750
Dividends								-		
Payments										
Suppliers and employees		-	(64 256)	(64 256)	-	(6 997)	(32 128)	(25 131)	78%	(64 256)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	11 388	11 388	-	25 530	5 694	(19 836)	-348%	11 388
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		333	-	-	55	(292)	-	(292)	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		-	(150)	(150)	-	(23)	(75)	(52)	69%	(150)
NET CASH FROM/(USED) INVESTING ACTIVITIES		333	(150)	(150)	55	(315)	(75)	240	-321%	(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	55	25 215	5 619			11 238
Cash/cash equivalents at beginning:		(609)	(6 609)	(6 609)	25 800	640	(6 609)			640
Cash/cash equivalents at month/year end:		(276)	4 629	4 629	25 854	25 854	(990)			11 878

5.Supporting tables

5.1 Debtors' Analysis

Section 64 of MFMA requires that:

- (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

Categories of outstanding debtors

- Shared services R 836 136

DC7 Pixley Ka Seme (No) - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description		NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
			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	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-			
Trade 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 Debtors	1700									-	-			
Interest on Arrear Debtor Accounts	1810									-	-			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-			
Other	1900	-	-	-	-	-	836	-	-	836	836	-	-	
Total By Income Source	2900	-	-	-	-	-	836	-	-	836	836	-	-	
2023/24 - totals only		304307	0	0	0	0	489834	130851	0	925	821	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	836	-	-	836	836	-	-	
Commercial	2300									-	-			
Households	2400									-	-			
Other	2500									-	-			
Total By Customer Group	2600	-	-	-	-	-	836	-	-	836	836	-	-	

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 8 279 118
- Other R 4 169 679

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 Seme (Nc) - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	NT Code	Budget Year 2024/25									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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800	3 388	-	-	-	4 891	-	-	-	8 279	1 150
Other	0900	384	2 329	894	350	199	-	-	-	4 156	1 564
Medical Aid deductions										-	
Total By Customer Type	1000	3 772	2 329	894	350	5 090	-	-	-	12 435	2 715

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 December 2024 amounted to R 238 226

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 2 365 000	R 1 037 774
Expanded Public Works Programme	R 840 000	R 246 828
Financial Management Grant	R 1 800 000	R 172 532
Human settlement Grant	R 110 000	R 110 000
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 December 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 Pudey Ka Seme (Nc) - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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 (R)	Investment Top Up	Closing Balance
R thousands		Year/Month												
<u>Municipality</u>														
Standard Bank Call Deposit Accounts		12	Deposits	No	Fixed	5.50%	0	0	2025/09/30	3 815	109	(7 236)	21 855	18 544
Municipality sub-total										3 815	109	(7 236)	21 855	18 544
<u>Entities</u>														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									3 815	109	(7 236)	21 855	18 544

Quality Certificate

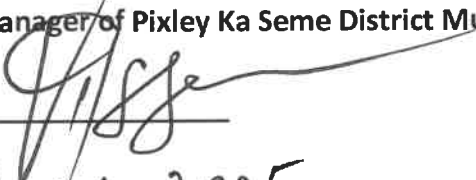
I, Isak Visser Municipal Manager of Pixley Ka Seme District Municipality, hereby certify that –
(mark as appropriate)

☒	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 **December 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: 14.07.2025

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.pksgdm.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 December 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 DJ Fourie

Deputy 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: _____

Report Submitted to:

Print Name: **Mr UR Itumeleng**

Executive Mayor: Pixley Ka Seme District Municipality

Signature _____

Date: _____