

PIXLEY KA SEME DISTRICT MUNICIPALITY

JANUARY
2025



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 January 2025**.

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 January 2025**, the ten-working day reporting limit expires on **14 February 2025**

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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 January 2024	%YTD Actual vs % YTD Budget
Total Revenue	R 75 415 400	R 57 326 724	76%
Total Operational Expenditure	R 67 467 896	R 46 588 927	69%
Total Capital Expenditure	R 150 000	R 47 677	32%

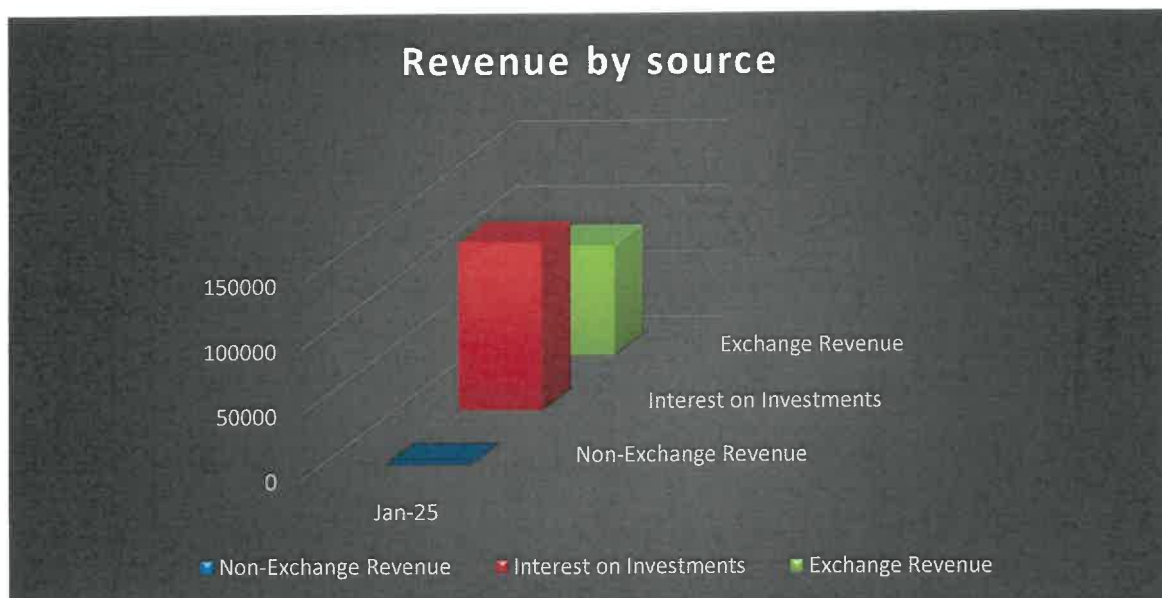
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R
- Interest received
 - Investments R 128 135

Exchange Revenue

- Operational revenue R 9 436
- Licences and permits R 73 964



Operating Expenditure type

Expenditure by type

Employee related expenditure

- Senior Management R 465 788
- Municipal Staff R 3 885 631
- Council Remuneration R 548 767

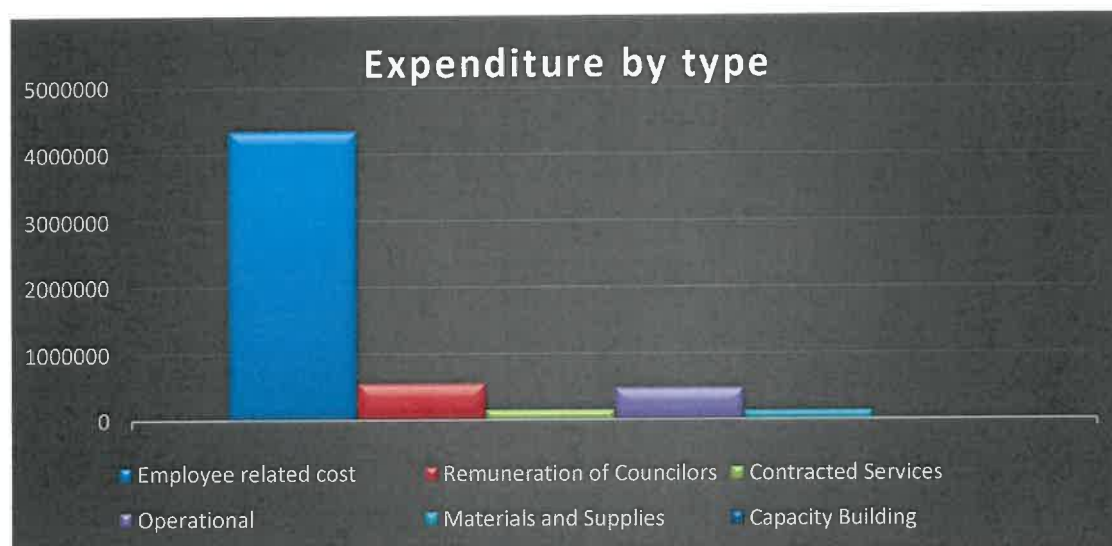
Contracted Services

- Outsourced services R 7 000
- Consultants and Professional Services R 126 984
- Repairs and Maintenance R 13 080

Operational Cost R 482 802

Materials and Supplies R 132 139

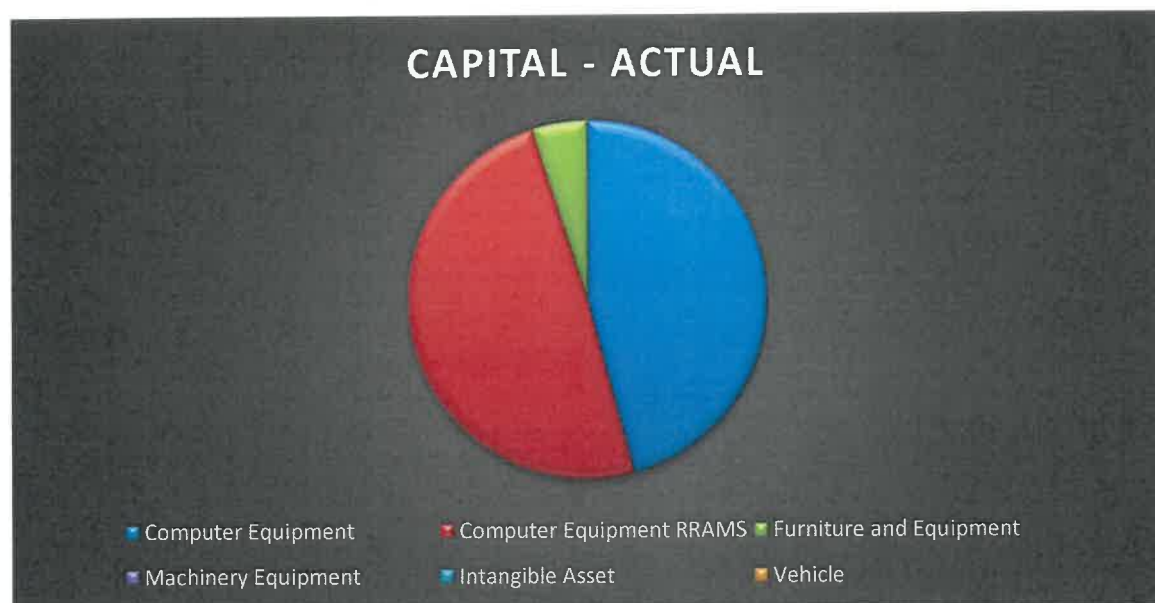
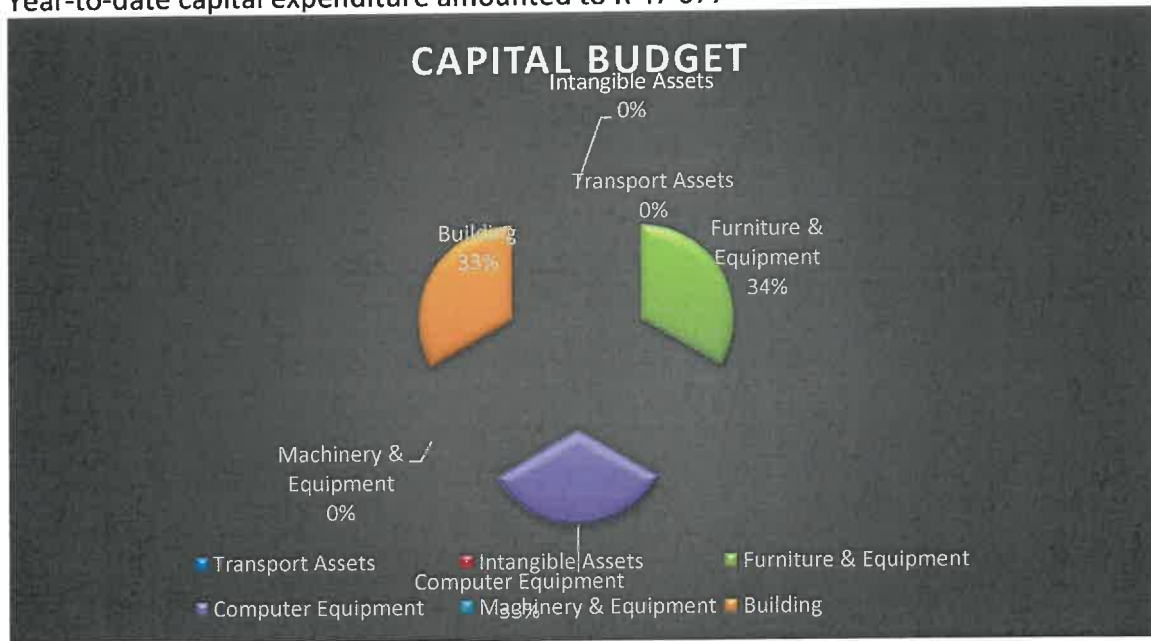
Capacity Building R 7 280



Capital Expenditure

Capital Expenditure is currently at 32% 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 47 677



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

4.1 Table C1: S71

DC7 Pixley Ka Senze (Nc) - Table C1 Monthly Budget Statement Summary - M07 January

Description	2023/24	Budget Year 2024/25							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1 205	750	750	128	725	438	287	66%	750
Transfers and subsidies - Operational	69 592	69 971	69 971	(5 344)	52 689	40 816	11 873	0	69 971
Other own revenue	4 507	4 694	4 694	108	3 603	2 738	1 065	39%	-
Total Revenue (including capital transfers and contributions)	75 304	75 415	75 415	(5 108)	57 217	43 992	13 224	38%	75 415
Employee costs	51 192	49 620	49 620	4 351	30 504	29 062	1 443	5%	49 620
Remuneration of Councilors	6 131	6 404	6 404	548	3 849	3 736	113	3%	6 404
Depreciation and amortisation	1 515	1 000	1 000	-	250	583	(333)	-57%	1 000
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	2 823	1 954	1 954	132	1 127	1 140	(13)	-1%	1 954
Transfer and surplus	151	-	-	7	59	-	59	#DIV/0!	-
Other expenditure	10 427	8 290	8 290	400	10 799	4 836	5 963	123%	8 290
Total Expenditure	86 248	67 468	67 468	5 448	46 389	39 358	7 233	18%	67 468
Surplus/(Deficit)	(4 944)	7 948	7 948	(10 547)	10 828	4 636	5 982	129%	7 948
Transfers and subsidies - capital (monetary)	230	-	-	-	110	-	110	#DIV/0!	-
Transfers and subsidies - capital (in-kind)	242	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(4 464)	7 948	7 948	(10 547)	10 738	4 636	6 102	132%	7 948
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(4 464)	7 948	7 948	(10 547)	10 738	4 636	6 102	132%	7 948
Capital expenditure & funds sources									
Capital expenditure	2 127	159	159	24	48	88	(40)	-46%	159
Capital transfers recognised	242	-	-	23	23	-	23	#DIV/0!	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 886	159	159	1	24	88	(63)	-72%	159
Total sources of capital funds	2 127	159	159	24	48	88	(40)	-46%	159
Financial position									
Total current assets	4 943	10 530	10 530		15 965				10 530
Total non current assets	3 270	7 670	7 670		3 551				7 670
Total current liabilities	30 665	10 253	10 253		18 680				10 253
Total non current liabilities	1 331	-	-		945				-
Community wealth/Equity	(1 964)	7 948	7 948		(118)				7 948
Cash flows									
Net cash from (used) operating	-	11 386	11 386	(1 040)	50 139	6 643	(43 496)	-655%	11 386
Net cash from (used) investing	333	(150)	(150)	(215)	(530)	(88)	443	-506%	(150)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	(276)	4 629	4 629	50 245	50 248	(53)	(50 301)	94264%	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	-	-	-	-	-	663	-	-	663
Creditors Age Analysis									
Total Creditors	2 833	1 098	1 054	687	5 386	-	-	-	11 057

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) - M07 January

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	(5 182)	52 987	40 563	12 424	31%	69 537
Executive and council		775	-	-	-	-	-	-	-	-
Finance and administration		68 001	69 537	69 537	(5 182)	52 987	40 563	12 424	31%	69 537
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 744	1 300	1 300	74	1 135	758	376	50%	1 300
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		200	-	-	-	110	-	110	#DN/0!	-
Health		1 544	1 300	1 300	74	1 025	758	266	35%	1 300
<i>Economic and environmental services</i>		5 256	4 578	4 578	-	3 205	2 671	535	20%	4 578
Planning and development		5 256	4 578	4 578	-	3 205	2 671	535	20%	4 578
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	75 776	75 415	75 415	(5 108)	57 327	43 992	13 334	30%	75 415
Expenditure - Functional										
<i>Governance and administration</i>		54 435	44 021	44 021	3 410	32 125	25 679	6 446	25%	44 021
Executive and council		16 344	13 604	13 604	946	9 846	7 936	1 911	24%	13 604
Finance and administration		30 651	23 547	23 547	1 923	17 801	13 736	4 065	30%	23 547
Internal audit		7 439	6 870	6 870	541	4 478	4 007	471	12%	6 870
<i>Community and public safety</i>		15 857	13 909	13 909	1 370	9 920	8 114	1 806	22%	13 909
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 962	3 827	3 827	431	3 001	2 232	769	34%	3 827
Housing		2 088	1 526	1 526	194	1 245	890	355	40%	1 526
Health		8 807	8 556	8 556	745	5 674	4 991	683	14%	8 556
<i>Economic and environmental services</i>		9 949	9 538	9 538	660	4 544	5 564	(1 020)	-18%	9 538
Planning and development		9 949	9 538	9 538	660	4 544	5 564	(1 020)	-18%	9 538
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	80 240	67 468	67 468	5 440	46 589	39 356	7 233	18%	67 468
Surplus/ (Deficit) for the year		(4 464)	7 948	7 948	(10 547)	10 738	4 636	6 102	1.3161657	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) - M07 January

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
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	(5 182)	52 987	40 558	12 430	30.6%	69 527
Vote 04 - Administration			-	10	10	-	-	6	(6)	-100.0%	10
Vote 05 - Internal Audit			-	-	-	-	-	-	-	-	-
Vote 06 - Planning Development & Infrastructure			5 256	4 578	4 578	-	3 205	2 671	535	20.0%	4 578
Vote 07 - Municipal Health Services			1 544	1 300	1 300	74	1 025	758	266	35.1%	1 300
Vote 08 - Housing			200	-	-	-	110	-	110	#DIV/0!	-
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	(5 108)	57 327	43 992	13 334	30.3%	75 415
Expenditure by Vote		1									
Vote 01 - Office Of The Mayor			14 041	11 064	11 064	767	8 301	6 454	1 847	28.6%	11 064
Vote 02 - Municipal Manager			2 303	2 540	2 540	179	1 545	1 482	64	4.3%	2 540
Vote 03 - Budget & Treasury Office			17 495	11 348	11 348	1 003	10 161	6 620	3 541	53.5%	11 348
Vote 04 - Administration			13 156	12 199	12 199	919	7 640	7 116	524	7.4%	12 199
Vote 05 - Internal Audit			7 439	6 870	6 870	541	4 478	4 007	471	11.8%	6 870
Vote 06 - Planning Development & Infrastructure			9 949	9 538	9 538	660	4 544	5 564	(1 020)	-18.3%	9 538
Vote 07 - Municipal Health Services			8 807	8 556	8 556	745	5 674	4 991	683	13.7%	8 556
Vote 08 - Housing			2 088	1 526	1 526	194	1 245	890	355	39.8%	1 526
Vote 09 - Public Safety			4 962	3 827	3 827	431	3 001	2 232	769	34.4%	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	5 440	46 589	39 356	7 233	18.4%	67 468
Surplus/ (Deficit) for the year		2	(4 464)	7 948	7 948	(10 547)	10 738	4 636	6 102	131.6%	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) - M07 January

DC7 Pixley Ka Seme (Nc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - mof January										
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										
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	800	48	311	350	(39)	-11%	600
Agency services		2 009	2 426	2 426	(23)	2 202	1 415	787	56%	2 426
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		1 205	750	750	128	725	438	287	66%	750
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	8	(6)	-100%	10
Rental from Fixed Assets		-	10	10	-	-	-	-		-
Licence and permits		1 444	1 300	1 300	74	1 025	758	266	35%	1 300
Operational Revenue		437	359	359	9	266	208	57	27%	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	(5 344)	52 689	40 816	11 873	29%	69 971
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations										
		75 384	75 415	75 415	(5 188)	57 217	43 992	13 224	30%	75 415
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		51 192	49 820	49 820	4 351	30 504	29 062	1 443	5%	49 820
Remuneration of councillors		6 131	6 404	6 404	548	3 849	3 736	113	3%	6 404
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		2 823	1 954	1 954	132	1 127	1 140	(13)	-1%	1 954
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		1 515	1 000	1 000	-	250	583	(333)	-57%	1 000
Interest		-	-	-	-	-	-	-		-
Contracted services		3 726	1 950	1 950	(83)	1 970	1 137	832	73%	1 950
Transfers and subsidies		151	-	-	7	59	-	59	#DIV/0!	-
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		14 685	6 340	6 340	483	8 830	3 698	5 131	139%	6 340
Losses on Disposal of Assets		16	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure										
		88 248	67 468	67 468	5 448	46 589	39 356	7 233	18%	67 468
Surplus/(Deficit)										
		(4 936)	7 948	7 948	(10 547)	10 628	4 636	5 992	0	7 948
Transfers and subsidies - capital (monetary allocations)		230	-	-	-	110	-	110	#DIV/0!	-
Transfers and subsidies - capital (in-kind)		242	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(4 464)	7 948	7 948	(10 547)	10 738	4 636	6 102	0	7 948
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		(4 464)	7 948	7 948	(10 547)	10 738	4 636	6 102	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	(10 547)	10 738	4 636	6 102	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	(10 547)	10 738	4 636	6 102	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) - M07 January

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
R thousands		1									
<u>Multi-Year expenditure appropriation</u>		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	-	-	-	-	-	-	-	-
<u>Single Year expenditure appropriation</u>		2									
Vote 01 - Office Of The Mayor			-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager			-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office			416	150	150	24	48	88	(40)	-46%	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	24	48	88	(40)	-46%	150
Total Capital Expenditure			2 127	150	150	24	48	88	(40)	-46%	150
<u>Capital Expenditure - Functional Classification</u>											
Governance and administration			2 127	150	150	24	48	88	(40)	-46%	150
Executive and council			-	-	-	-	-	-	-	-	-
Finance and administration			2 127	150	150	24	48	88	(40)	-46%	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 services			-	-	-	-	-	-	-	-	-
Water management			-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-
Waste management			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification		3	2 127	150	150	24	48	88	(40)	-46%	150
<u>Funded by:</u>											
National Government			-	-	-	23	23	-	23	#DIV/0!	-
Provincial Government			-	-	-	-	-	-	-	-	-
District Municipality			-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Not / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)			242	-	-	-	-	-	-	-	-
Transfers recognised - capital			242	-	-	23	23	-	23	#DIV/0!	-
Borrowing		6	-	-	-	-	-	-	-	-	-
Internally generated funds			1 886	150	150	1	24	88	(63)	-72%	150
Total Capital Funding			2 127	150	150	24	48	88	(40)	-46%	150

4.6 Table C6: Statement of Financial Position

DC7 Pixley Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	13 285	7 708
Trade and other receivables from exchange transactions		260	2 822	2 822	663	2 822
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		1 773	-	-	2 009	-
Other current assets		39	-	-	7	-
Total current assets		4 943	10 530	10 530	15 965	10 530
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		11 805	7 184	7 184	11 603	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)	-	-	(8 620)	-
Other non-current assets		-	-	-	-	-
Total non current assets		3 270	7 670	7 670	3 551	7 670
TOTAL ASSETS		8 213	18 200	18 200	19 515	18 200
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		23 423	9 229	9 229	9 687	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	1 971	148
Other current liabilities		-	-	-	-	-
Total current liabilities		30 665	10 253	10 253	18 680	10 253
Non current liabilities						
Financial liabilities		1 331	-	-	945	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		1 331	-	-	945	-
TOTAL LIABILITIES		31 995	10 253	10 253	19 625	10 253
NET ASSETS	2	(23 782)	7 948	7 948	(110)	7 948
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(1 964)	7 948	7 948	(110)	7 948
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(1 964)	7 948	7 948	(110)	7 948

4.7 Table C7: Monthly Budget Statement Cash Flow

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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	4 288	7 429	2 872	4 557	159%	4 923
Transfers and Subsidies - Operational		-	69 971	69 971	(4 540)	51 460	40 816	10 644	26%	69 971
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		-	750	750	128	725	438	287	66%	750
Dividends								-		
Payments										
Suppliers and employees		-	(64 256)	(64 256)	(916)	(9 475)	(37 483)	(28 008)	75%	(64 256)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	11 388	11 388	(1 040)	50 139	6 643	(43 496)	-655%	11 388
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		333	-	-	(191)	(483)	-	(483)	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		-	(150)	(150)	(24)	(48)	(88)	(40)	46%	(150)
NET CASH FROM/(USED) INVESTING ACTIVITIES		333	(150)	(150)	(215)	(530)	(88)	443	-506%	(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	(1 265)	49 608	6 558			11 238
Cash/cash equivalents at beginning:		(609)	(6 609)	(6 609)	51 503	640	(6 609)			640
Cash/cash equivalents at month/year end:		(276)	4 629	4 629	50 248	50 248	(53)			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 662 721

DC7 Pixley Ka Seme (Nc) - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description		Budget Year 2024/25											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e. Council Policy
NT Code		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	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	-	-	-	-	-	663	-	-	663	663	-	-	
Total By Income Source	2000			-	-	-	663	-	-	663	663	-	-	
2823624 - totals only		57663	0	0	0	0	142500	442269	0	642	585	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	663	-	-	663	663	-	-	
Commercial	2300									-	-			
Households	2400									-	-			
Other	2500									-	-			
Total By Customer Group	2600	-	-	-	-	-	663	-	-	663	663	-	-	

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 8 400 763
- Other R 2 656 570

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 - M07 January

DC/ Pixley Ra Seme (INC) - Supporting Table SC4 Monthly Budget Statement - aged Creditors - INC Customer										
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	0500									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800	177	1 098	1 054	687	5 386	-	-	-	8 401
Other	0900	2 657	-	-	-	-	-	-	-	2 657
Medical Aid deductions										-
Total By Customer Type	1000	2 833	1 098	1 054	687	5 386	-	-	-	11 057

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 January 2025 amounted to R 110 049

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 847 677
Expanded Public Works Programme	R 840 000	R 149 432
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 January 2025

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 Pixley Ka Seme (Nc) - Supporting Table SC5 Monthly Budget Statement - investment portfolio - IM07 January

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 Received	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (R)	Investment Top Up	Closing Balance
in thousands		Year/Month												
Municipality														
Standard Bank Call Deposit Accounts		12	Deposits	No	Fixed	5.50%	0	0	2025/06/30	18 544	133	(5 648)	325	13 342
Municipality sub-total										18 544	133	(5 648)	325	13 342
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	2									18 544	133	(5 648)	325	13 342

Notes:

2. List investments in expiry date order
3. If 'variable' is selected in column 6, input interest rate range
4. Withdrawals to be entered as negative

Quality Certificate

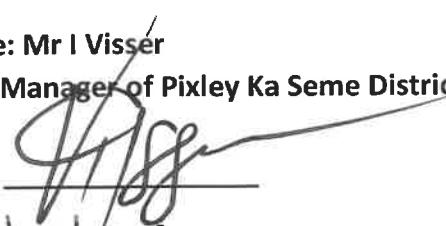
I, Isak Visser Municipal Manager of Pixley Ka Seme District Municipality, hereby certify that –
(mark as appropriate)

☒	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 **January 2025** 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: 11/02/2025

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

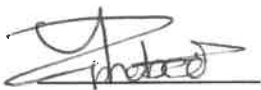
In compliance to section 75 of the MFMA, this document is provided to all stakeholders by publishing it on the Pixley Ka Seme's municipal website at www.pksdm.gov.za

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 January 2025
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

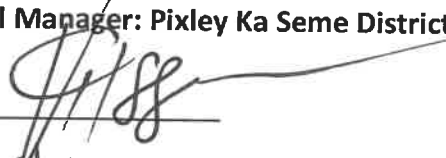
SUBMISSION TO MAYOR

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

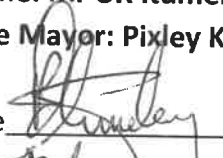
Signature 

Date: 11/02/2025

Report Submitted to:

Print Name: **Mr UR Itumeleng**

Executive Mayor: Pixley Ka Seme District Municipality

Signature 

Date: 12 February 2025