

**FEBRUARY
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 **28 February 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 **28 February 2025**, the ten-working day reporting limit expires on **14 March 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	Adjustment Budget	YTD Actual February 2025	%YTD Actual vs % YTD Adj Budget
Total Revenue	R 75 415 400	R 75 766 180	R 58 721 132	78%
Total Operational Expenditure	R 67 467 896	R 75 541 421	R 53 547 639	71%
Total Capital Expenditure	R 150 000	R 135 000	R 51 258	34%

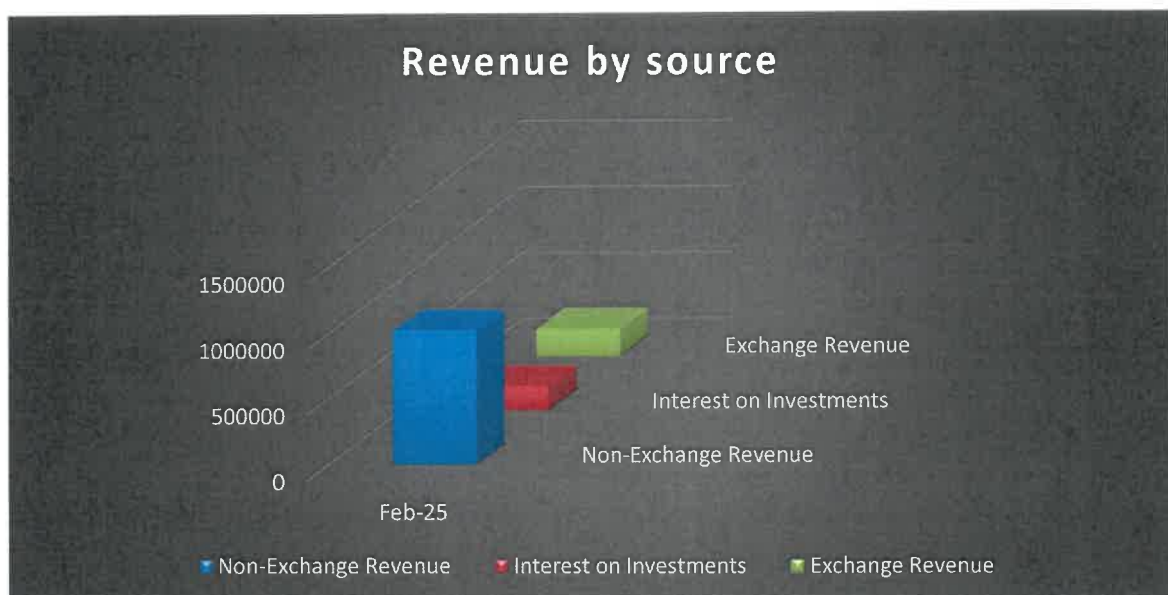
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R 1 024 000
- Interest received
- Investments R 185 341

Exchange Revenue

- Operational revenue R 57 950
- Licences and permits R 148 879



Operating Expenditure type

Expenditure by type

Employee related expenditure

- Senior Management R 541 788
- Municipal Staff R 4 022 736
- Council Remuneration R 548 767

Contracted Services

- Outsourced services R 27 031
- Consultants and Professional Services R 37 709
- Repairs and Maintenance R 9 500

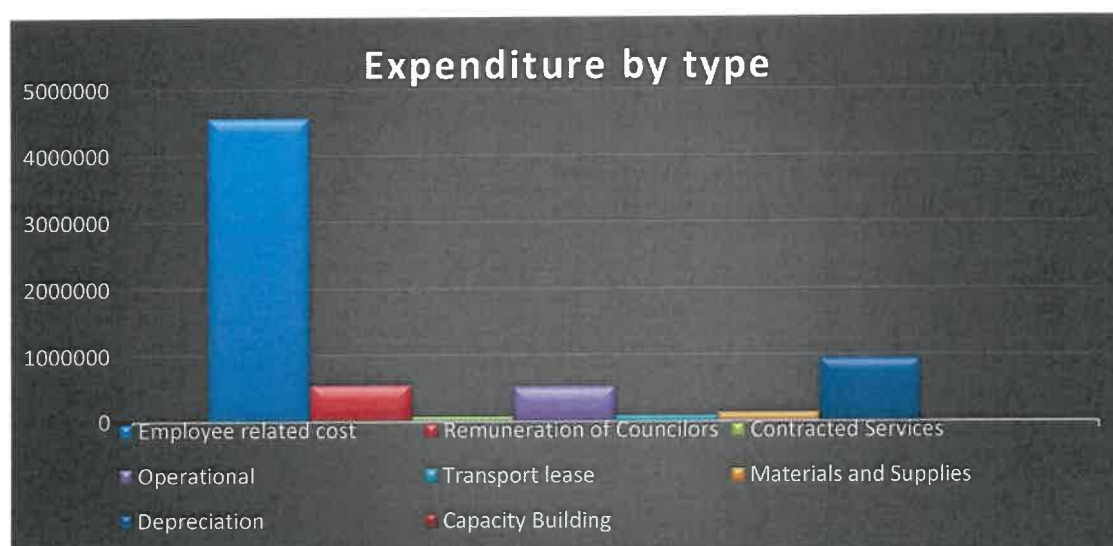
Operational Cost R 521 685

Transport Lease R 91 420

Materials and Supplies R 132 602

Capacity Building R 22 669

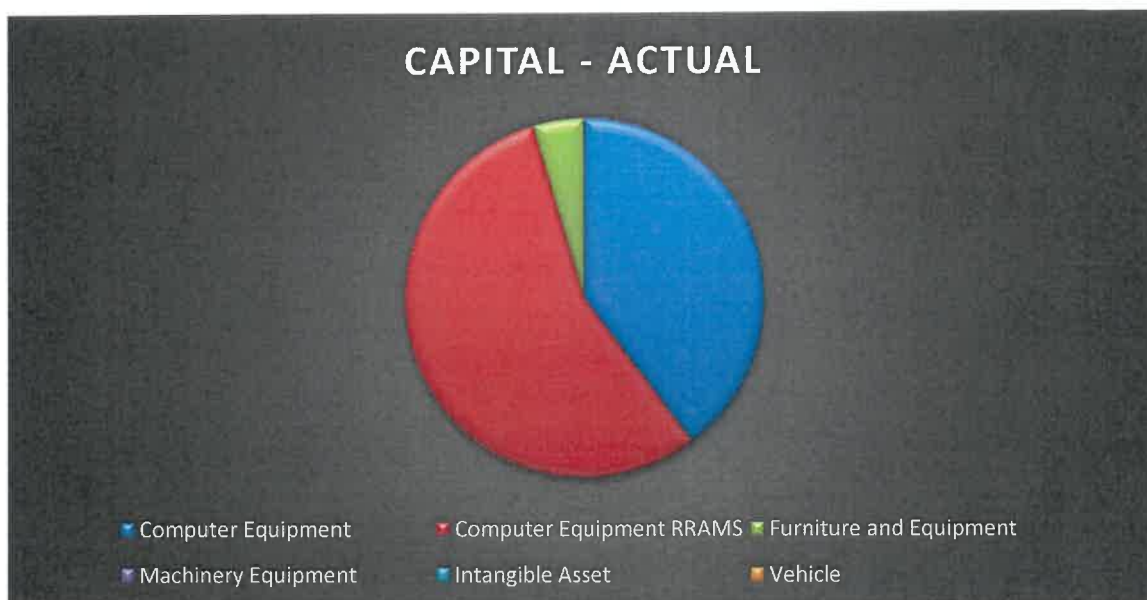
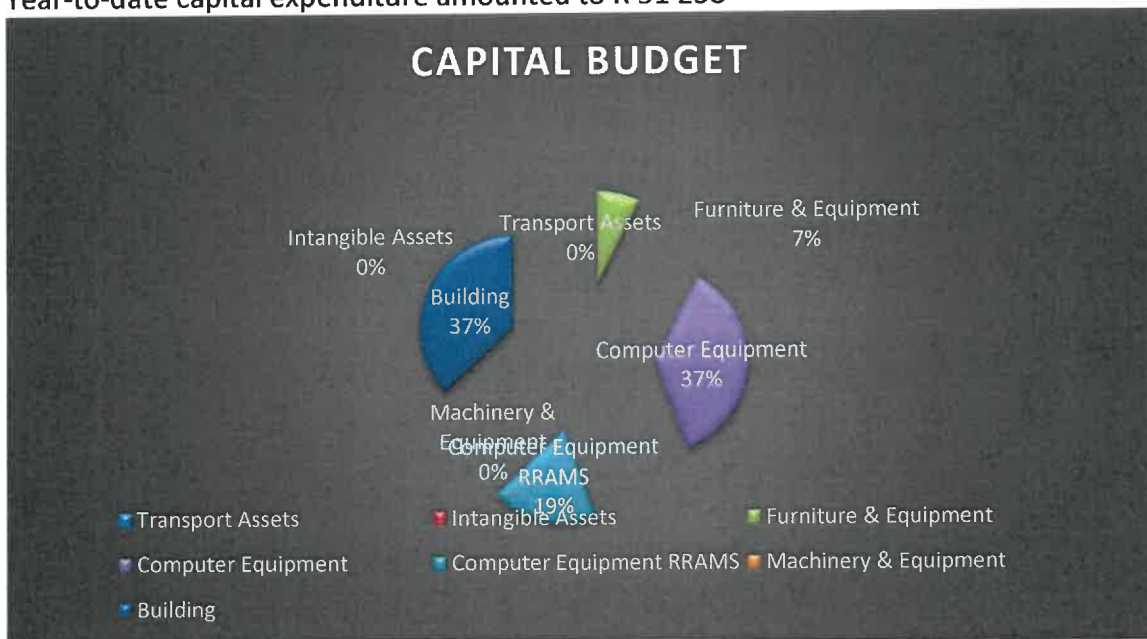
Depreciation R 945 714



Capital Expenditure

Capital Expenditure is currently at 34% 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 51 258



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

4.1 Table C1: S71

DC7 Pixley Ka Beme (Nc) - Table C1 Monthly Budget Statement Summary - M08 February

Description	2022/23		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	1 019	185	910	554	356	64%	1 019
Transfers and subsidies - Capital	69 582	69 971	69 971	1 024	53 713	46 647	7 066	0	69 971
Other non-revenue	4 507	4 694	4 666	162	3 965	3 124	841	27%	-
Total Revenue (excluding capital transfers and contributions)	75 384	75 415	75 656	1 371	58 588	50 325	8 263	16%	75 656
Employee costs	51 192	49 820	54 480	4 565	35 069	34 145	924	3%	54 480
Remuneration of Councilors	6 131	6 404	6 629	549	4 398	4 314	83	2%	6 629
Transfers and subsidies - Capital	1 515	1 000	1 000	1 089	1 339	687	673	101%	1 000
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	2 823	1 954	1 777	133	1 280	1 267	(7)	-1%	1 777
Transfers and subsidies - Capital	151	-	60	23	82	12	70	581%	60
Other expenditure	18 427	8 292	11 595	601	11 400	6 188	5 212	84%	11 595
Total Expenditure	89 248	87 488	75 541	6 958	53 548	46 593	6 955	15%	75 541
Surplus/(Deficit)	(4 864)	7 948	115	(5 588)	5 048	3 732	1 306	35%	115
Transfers and subsidies - capital (monetary)	230	-	110	23	133	22	111	507%	110
Transfers and subsidies - capital (in-kind)	242	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(4 484)	7 948	225	(5 584)	5 173	3 754	1 428	38%	225
Share of surplus (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4 484)	7 948	225	(5 584)	5 173	3 754	1 428	38%	225
Capital expenditure & funds sources									
Capital expenditure	2 127	159	135	4	51	87	(48)	-47%	135
Capital transfers recognized	242	-	25	5	29	5	24	471%	25
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 888	158	110	(1)	23	82	(80)	-75%	110
Total sources of capital funds	2 127	159	135	4	51	87	(48)	-47%	135
Financial position									
Total current assets	4 943	10 530	11 629		10 778				11 629
Total non-current assets	3 270	7 670	6 582		2 505				6 582
Total current liabilities	20 665	10 253	19 906		18 074				19 906
Total non-current liabilities	1 331	-	-		883				-
Community wealth/Equity	(1 884)	7 648	225		(5 674)				225
Cash flows									
Net cash from (used) operating	-	11 386	4 192	(684)	49 475	2 794	(46 680)	-1670%	4 192
Net cash from (used) investing	333	(150)	(135)	(43)	(574)	(90)	484	-537%	(135)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	(278)	4 829	(2 383)	49 541	48 561	(3 835)	(53 478)	1359%	4 829
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	-	-	-	-	-	316	-	-	316
Creditors Age Analysis									
Total Creditors	2 059	1 098	1 054	667	5 386	-	-	13	10 206

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) - M08 February

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	69 778	209	53 196	46 406	6 790	15%	69 778
Executive and council		775	-	-	-	-	-	-	-	-
Finance and administration		68 001	69 537	69 778	209	53 196	46 406	6 790	15%	69 778
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 744	1 300	1 411	149	1 283	889	395	44%	1 411
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		200	-	110	-	110	22	88	400%	110
Health		1 544	1 300	1 301	149	1 173	867	307	35%	1 301
<i>Economic and environmental services</i>		5 256	4 578	4 578	1 036	4 241	3 052	1 189	39%	4 578
Planning and development		5 256	4 578	4 578	1 036	4 241	3 052	1 189	39%	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	75 766	1 384	58 721	50 347	8 374	17%	75 766
Expenditure - Functional										
<i>Governance and administration</i>		54 435	44 021	49 533	4 728	36 854	30 450	6 404	21%	49 533
Executive and council		16 344	13 604	16 200	1 462	11 309	9 589	1 720	18%	16 200
Finance and administration		30 651	23 547	25 941	2 575	20 376	16 177	4 199	26%	25 941
Internal audit		7 439	6 870	7 392	691	5 169	4 684	485	10%	7 392
<i>Community and public safety</i>		15 857	13 909	17 202	1 545	11 465	9 931	1 533	15%	17 202
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 982	3 827	5 285	419	3 420	2 843	577	20%	5 285
Housing		2 088	1 526	2 162	206	1 451	1 145	306	27%	2 162
Health		8 807	8 556	9 755	920	6 594	5 944	650	11%	9 755
<i>Economic and environmental services</i>		9 949	9 538	8 806	686	5 230	6 212	(982)	-16%	8 806
Planning and development		9 949	9 538	8 806	686	5 230	6 212	(982)	-16%	8 806
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	75 541	6 959	53 548	46 593	6 954	15%	75 541
Surplus/ (Deficit) for the year		(4 464)	7 948	225	(5 564)	5 173	3 754	1 420	0.3782115	225

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) - M08 February

DC7 Pixley Ka Seme (Nc) - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - 2023/24 to 2024/25										
Vote 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 by Vote	1									
Vote 01 - Office Of The Mayor		775	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		68 001	69 527	69 778	209	53 196	46 402	6 795	14.6%	69 778
Vote 04 - Administration		-	10	-	-	-	5	(5)	-100.0%	-
Vote 05 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 06 - Planning Development & Infrastructure		5 256	4 578	4 578	1 036	4 241	3 052	1 189	39.0%	4 578
Vote 07 - Municipal Health Services		1 544	1 300	1 301	149	1 173	867	307	35.4%	1 301
Vote 08 - Housing		200	-	110	-	110	22	88	400.0%	110
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	75 766	1 394	58 721	50 347	8 374	16.6%	75 766
Expenditure by Vote	1									
Vote 01 - Office Of The Mayor		14 041	11 064	13 464	1 199	9 500	7 856	1 644	20.9%	13 464
Vote 02 - Municipal Manager		2 303	2 540	2 736	264	1 809	1 733	76	4.4%	2 736
Vote 03 - Budget & Treasury Office		17 495	11 348	12 634	1 387	11 548	7 823	3 725	47.6%	12 634
Vote 04 - Administration		13 156	12 199	13 306	1 188	8 828	8 354	474	5.7%	13 306
Vote 05 - Internal Audit		7 439	6 870	7 392	691	5 169	4 684	485	10.4%	7 392
Vote 06 - Planning Development & Infrastructure		9 949	9 538	8 806	686	5 230	6 212	(982)	-15.8%	8 806
Vote 07 - Municipal Health Services		8 807	8 556	9 755	920	6 594	5 944	650	10.9%	9 755
Vote 08 - Housing		2 088	1 526	2 162	206	1 451	1 145	306	26.8%	2 162
Vote 09 - Public Safety		4 962	3 827	5 285	419	3 420	2 843	577	20.3%	5 285
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - .		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	80 240	67 468	75 541	6 959	53 548	46 593	6 954	14.9%	75 541
Surplus/ (Deficit) for the year	2	(4 464)	7 948	225	(5 564)	5 173	3 754	1 420	37.8%	225

4.4 Table C4: Monthly Budget Statement- Financial Performance

DC7 Pixley Ka Seke (Nc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

DC7 Pixley Ka Seme (NC) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - 2024 February										
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	548	-	311	390	(79)	-20%	548
Agency services		2 009	2 426	2 426	(45)	2 156	1 617	539	33%	2 426
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		1 205	750	1 019	185	910	554	356	64%	1 019
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	5	(5)	-100%	-
Rental from Fixed Assets		-	10	-	-	-	-	-		-
Licence and permits		1 444	1 300	1 301	149	1 173	867	307	35%	1 301
Operational Revenue		437	359	392	58	324	246	78	32%	392
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	1 024	53 713	46 647	7 066	15%	69 971
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations										
		75 384	75 415	75 656	1 371	58 588	50 325	8 263	16%	75 656
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		51 192	49 820	54 480	4 565	35 069	34 145	924	3%	54 480
Remuneration of councillors		6 131	6 404	6 629	549	4 398	4 314	83	2%	6 629
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		2 823	1 954	1 777	133	1 260	1 267	(7)	-1%	1 777
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		1 515	1 000	1 000	1 089	1 339	667	673	101%	1 000
Interest		-	-	-	-	-	-	-		-
Contracted services		3 726	1 950	2 422	(14)	1 955	1 394	561	40%	2 422
Transfers and subsidies		151	-	60	23	82	12	70	581%	60
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		14 685	6 340	9 173	615	9 445	4 793	4 651	97%	9 173
Losses on Disposal of Assets		16	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure										
		88 248	67 468	75 541	6 959	53 548	46 593	6 954	15%	75 541
Surplus/(Deficit)										
		(4 936)	7 948	115	(5 588)	5 040	3 732	1 308	0	115
Transfers and subsidies - capital (monetary allocations)		230	-	110	23	133	22	111	0	110
Transfers and subsidies - capital (in-kind)		242	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(4 464)	7 948	225	(5 564)	5 173	3 754	1 420	0	225
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		(4 464)	7 948	225	(5 564)	5 173	3 754	1 420	0	225
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(4 464)	7 948	225	(5 564)	5 173	3 754	1 420	0	225
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(4 464)	7 948	225	(5 564)	5 173	3 754	1 420	0	225

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

DC7 Pixley Ka Seme (No) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

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									
Multi-Year expenditure appropriation	2									
Vote 01 - Office Of The Mayor		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		1712	-	-	-	-	-	-	-	-
Vote 04 - Administration		-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 06 - Planning Development & Infrastructure		-	-	-	-	-	-	-	-	-
Vote 07 - Municipal Health Services		-	-	-	-	-	-	-	-	-
Vote 08 - Housing		-	-	-	-	-	-	-	-	-
Vote 09 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - .		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	1712	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Office Of The Mayor		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		416	150	135	4	51	97	(46)	-47%	135
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	135	4	51	97	(46)	-47%	135
Total Capital Expenditure		2 127	150	135	4	51	97	(46)	-47%	135
Capital Expenditure - Functional Classification										
Governance and administration		2 127	150	135	4	51	97	(46)	-47%	135
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		2 127	150	135	4	51	97	(46)	-47%	135
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	135	4	51	97	(46)	-47%	135
Funded by:										
National Government		-	-	25	5	29	5	24	471%	25
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Deparm)		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions		242	-	-	-	-	-	-	-	-
Transfers recognised - capital		242	-	25	5	29	5	24	471%	25
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 886	150	110	(1)	23	92	(69)	-75%	110
Total Capital Funding		2 127	150	135	4	51	97	(46)	-47%	135

4.6 Table C6: Statement of Financial Position

DC7 Pixley Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2023/24	Budget Year 2024/25			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		2 871	7 708	8 724	8 401	8 724
Trade and other receivables from exchange transactions		260	2 822	2 905	316	2 905
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		1 773	-	-	2 021	-
Other current assets		39	-	-	40	-
Total current assets		4 943	10 530	11 629	10 778	11 629
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		11 805	7 184	8 014	10 526	8 014
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		568	486	568	559	568
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		(9 103)	-	-	(8 581)	-
Other non-current assets		-	-	-	-	-
Total non current assets		3 270	7 670	8 582	2 505	8 582
TOTAL ASSETS		8 213	18 200	20 211	13 283	20 211
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		23 423	9 229	13 081	8 989	13 081
Trade and other payables from non-exchange transactions		110	-	-	1 308	-
Provision		5 638	876	6 757	5 638	6 757
VAT		1 494	148	148	2 140	148
Other current liabilities		-	-	-	-	-
Total current liabilities		30 665	10 253	19 986	18 074	19 986
Non current liabilities						
Financial liabilities		1 331	-	-	883	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		1 331	-	-	883	-
TOTAL LIABILITIES		31 995	10 253	19 986	18 957	19 986
NET ASSETS	2	(23 782)	7 948	225	(5 674)	225
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(1 964)	7 948	225	(5 674)	225
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(1 964)	7 948	225	(5 674)	225

4.7 Table C7: Monthly Budget Statement Cash Flow

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges								-		
Other revenue		-	4 923	5 274	242	7 671	3 516	4 155	118%	5 274
Transfers and Subsidies - Operational		-	69 971	69 971	296	51 756	46 647	5 108	11%	69 971
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		-	750	1 019	185	910	679	231	34%	1 019
Dividends								-		
Payments										
Suppliers and employees		-	(64 256)	(72 072)	(1 387)	(10 862)	(48 048)	(37 186)	77%	(72 072)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	11 388	4 192	(664)	49 475	2 794	(46 680)	-1670%	4 192
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		333	-	-	(40)	(522)	-	(522)	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		-	(150)	(135)	(4)	(51)	(90)	(39)	43%	(135)
NET CASH FROM/(USED) INVESTING ACTIVITIES		333	(150)	(135)	(43)	(574)	(90)	484	-537%	(135)
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	4 057	(707)	48 901	2 704			4 057
Cash/cash equivalents at beginning:		(609)	(6 609)	(6 640)	50 248	640	(6 640)			640
Cash/cash equivalents at month/year end:		(276)	4 629	(2 583)	49 541	49 541	(3 935)			4 696

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 315 891

DC7 Pixley Ka Seme (Nc) - Supporting Table 8C3 Monthly Budget Statement - aged debtors - M08 February

DC7 Pitney Ka Seme (NC) - Supporting Table B/C3 Monthly budget statement - aged debtors - mva February														
Description	NT Code	Budget Year 2024/25										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o 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				
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	-	-	-	-	-	316	-	-	316	316	-	-	
Total By Income Source	2000	-	-	-	-	-	316	-	-	316	316	-	-	
2023/24 - totals only		0	0	0	0	0	511561	130851	0	642	642	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	316	-	-	316	316	-	-	
Commercial	2300									-	-			
Households	2400									-	-			
Other	2500									-	-			
Total By Customer Group	2600	-	-	-	-	-	316	-	-	316	316	-	-	

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 8 351 823
- Other R 1 944 565

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 - M08 February

DC/ Puley Air Sema (RC) - Supporting Table 304 Monthly Budget Statement - aged creditors - 2024/25												Prior year total for chart (same period)
Description	NT Code	Budget Year 2024/25										
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800	128	1 098	1 054	687	5 386	-	-	-	8 352	5 315	
Other	0900	1 931	-	-	-	-	-	-	13	1 945	2 291	
Medical Aid deductions											-	
Total By Customer Type	1000	2 059	1 098	1 054	687	5 386	-	-	13	10 296	7 610	

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 28 February 2025 amounted to R 231 611

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 February 2025, only the following allocations has been received:

Conditional Grant	Total received	Closing balance
Rural Road Asset Management Grant	R 2 365 000	R 1 566 188
Expanded Public Works Programme	R 840 000	R 103 270
Financial Management Grant	R 1 800 000	R 127 097
Human settlement Grant	R 110 000	R 74 630
Department of Health	R -	R -
Cleaning Project (EPWP)	R -	R 12 046
Tourism	R -	R 495

All balances on Conditional Grants are recorded as per 28 February 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 - M08 February

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		Yr/Months												
Municipality														
Standard Bank Call Deposit Accounts		12	Deposits	No	Fixed	5.50%	0	0	2025/08/30	13 342	71	(R 138)	894	8 169
Municipality sub-total										13 342	71	(R 138)	894	8 169
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									13 342	71	(R 138)	894	8 169

Quality Certificate

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

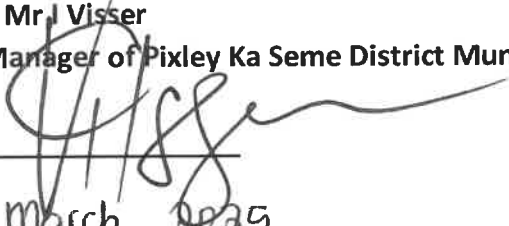
√	The Monthly Budget Statement
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	Quarterly Report of the implementation of the budget and financial state affairs of the municipality
--	--

	Mid-year Budget and Performance Assessment
--	--

For the month of **February 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: 10 March 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 28 February 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: 10 March 2025

Report Submitted to:

Print Name: **Mr UR Itumeleng**

Executive Mayor: Pixley Ka Seme District Municipality

Signature _____

Date: 13 March 2025