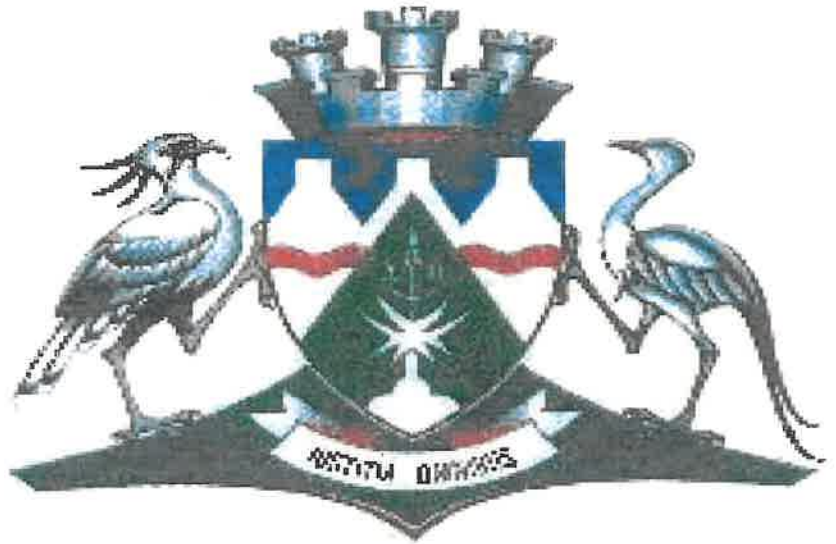


FEBRUARY
2024



MONTHLY BUDGET STATEMENT

Head Office: Culvert Road, De Aar, 7000
Tel: (053)631 0891 Fax: (053)631 2529
www.pksgdm.gov.za

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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 **29 February 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 **29 February 2024**., the ten-working day reporting limit expires on **14 March 2024**

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

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

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

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

4. Executive Summary

Description R thousand (R'000)	Original Budget	Adjustment Budget	YTD Actual February 2024	%YTD Actual vs % YTD Adj Budget
Total Revenue	R 72 672 100	R 74 696 614	R 58 437 319	78%
Total Operational Expenditure	R 70 395 942	R 73 941 139	R 52 252 132	71%
Total Capital Expenditure	R 1 150 000	R 700 000	R 479 191	68%

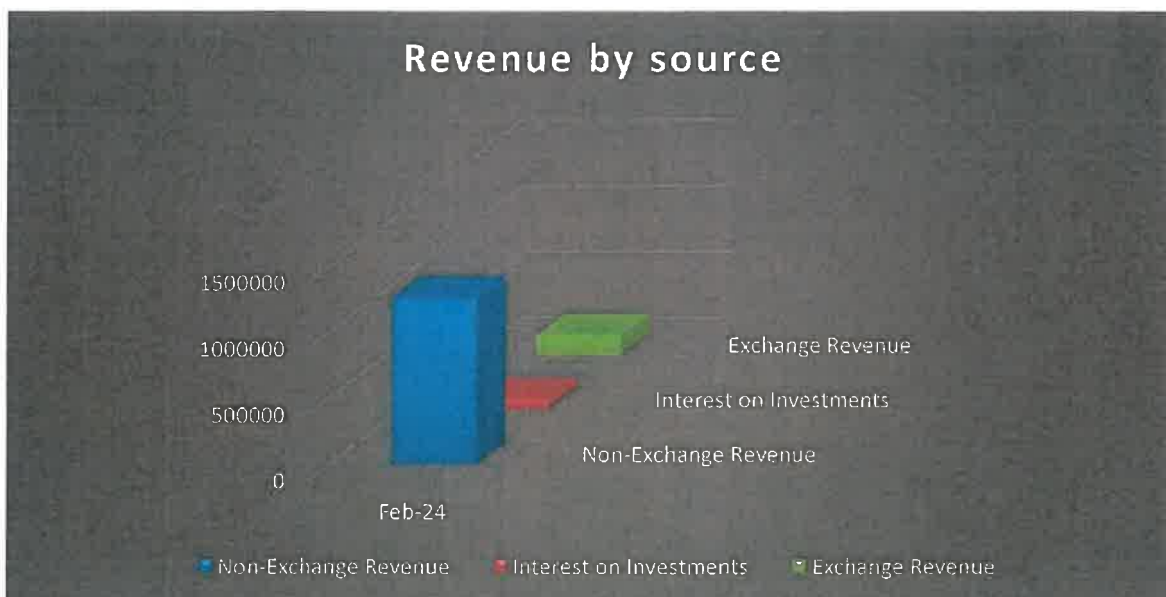
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R 1 255 000
- Interest received
 - Investments R 76 432

Exchange Revenue

- Operational revenue R 24 814
- Licences and permits R 129 670



Operating Expenditure type

Expenditure by type

Employee related expenditure

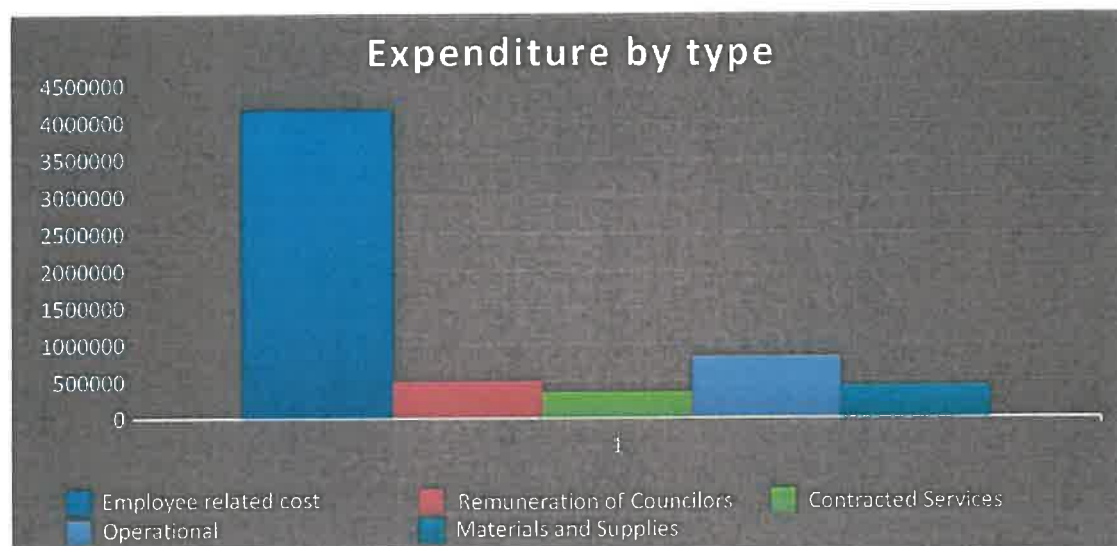
• Senior Management	R 452 519
• Municipal Staff	R 3 716 587
• Council Remuneration	R 498 784

Contracted Services

• Outsourced services	R 132 424
• Consultants and Professional Services	R 190 920
• Repairs and Maintenance	R 25 425

Operational Cost R 831 995

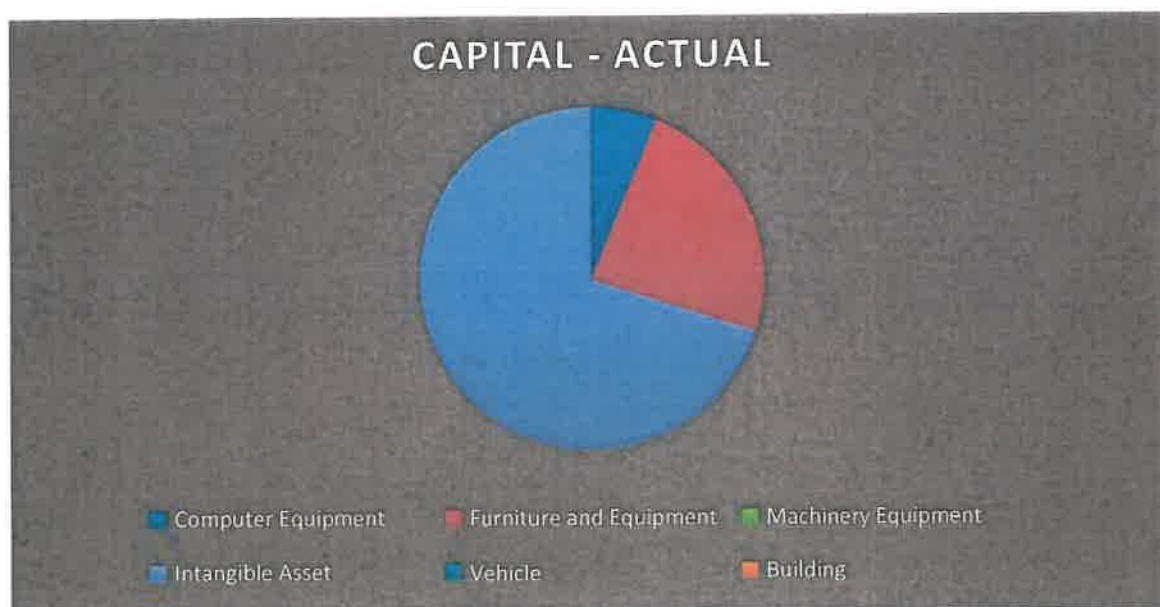
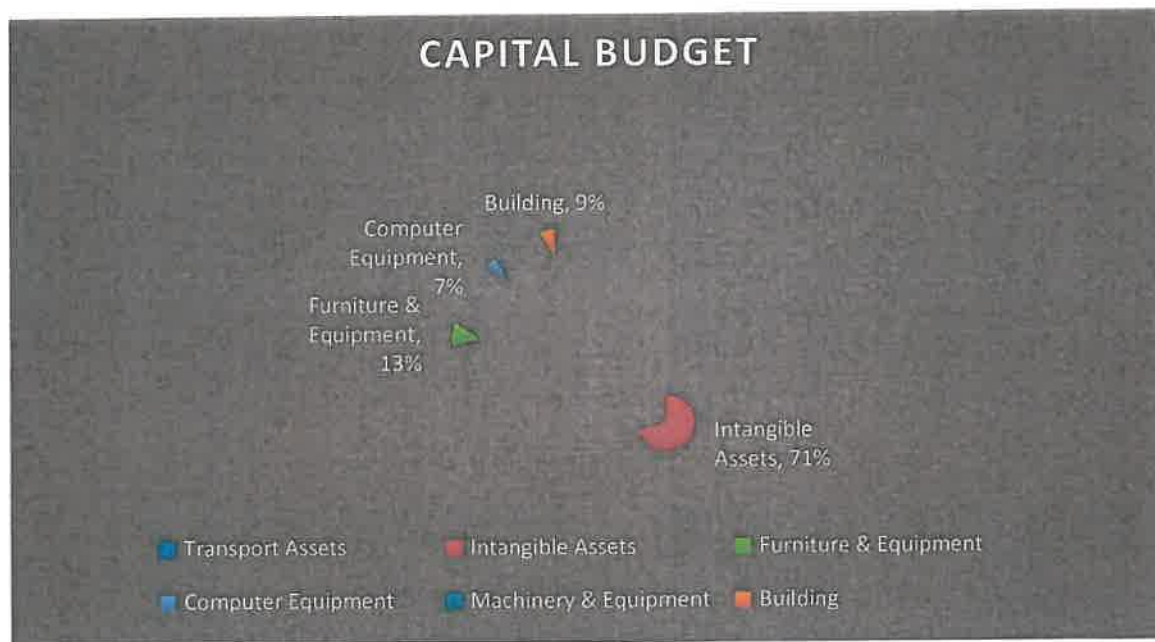
Materials and Supplies R 435 276



Capital Expenditure

Capital expenditure is currently at 68% 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 479 191



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 - M08 February

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	950	500	800	76	878	383	494	123%	800
Transfers and subsidies - Operational	66 401	67 673	69 280	1 255	53 842	45 439	8 403		69 280
Other own revenue	3 974	4 499	4 607	208	3 718	3 021	697	23%	-
Total Revenue (excluding capital transfers and contributions)	71 325	72 672	74 687	1 540	58 437	48 853	9 584	20%	74 687
Employee costs	44 635	49 826	50 101	4 241	32 539	33 273	(733)		50 101
Remuneration of Councillors	5 528	5 625	5 970	499	4 174	3 819	355		5 970
Depreciation and amortisation	1 520	1 001	1 431	122	944	753	191		1 431
Interest	-	-	-	-	-	-	-		-
Inventory consumed and built purchases	2 494	1 507	2 453	435	1 806	1 194	612		2 453
Transfers and subsidies	1 056	485	425	17	(2)	311	(314)	-101%	425
Other expenditure	17 896	11 852	13 581	1 696	12 791	8 290	4 501	54%	13 581
Total Expenditure	73 128	70 396	73 941	7 060	62 262	47 640	14 622	10%	73 941
Surplus/(Deficit)	(1 803)	2 276	766	(5 461)	6 185	1 213	4 972	410%	766
Transfers and subsidies - capital (monetary)	-	-	200	-	200	40	160	400%	200
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(1 803)	2 276	966	(5 461)	6 385	1 253	5 132	410%	966
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(1 803)	2 276	966	(5 461)	6 385	1 253	5 132	410%	966
<u>Capital expenditure & funds sources</u>									
Capital expenditure	1 132	1 150	700	26	479	677	(197)	-29%	700
Capital transfers recognised	47	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	1 084	1 150	700	26	479	677	(197)	-29%	700
Total sources of capital funds	1 132	1 150	700	26	479	677	(197)	-29%	700
<u>Financial position</u>									
Total current assets	5 848	7 484	7 334		10 443				7 334
Total non current assets	3 007	9 331	9 000		2 590				9 000
Total current liabilities	25 317	14 539	15 379		14 993				15 379
Total non current liabilities	-	-	-		(1 542)				-
Community wealth/Equity	6 890	2 276	955		(419)				955
<u>Cash flows</u>									
Net cash from (used) operating	-	6 125	6 101	(486)	43 369	4 088	(39 332)	-967%	6 101
Net cash from (used) investing	2 843	(1 150)	(700)	45	74	(487)	(540)	118%	(700)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	5 044	6 392	8 819	-	44 062	7 018	(37 064)	-828%	6 010
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total
<u>Debtors Age Analysis</u>									
Total By Income Source	-	-	-	-	-	512	131	-	642
<u>Creditors Age Analysis</u>									
Total Creditors	6 796	118	173	162	346	-	-	14	7 610

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 February

Description	Ref	2022/23	Budget Year 2023/24							
		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>		66 700	67 240	68 373	155	52 451	46 053	7 398	16%	68 373
Executive and council		500	-	775	-	775	155	620	400%	775
Finance and administration		65 200	67 240	67 598	155	51 676	44 898	6 778	15%	67 598
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 332	1 250	1 600	138	1 262	983	359	40%	1 600
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		200	-	200	-	200	40	160	400%	200
Health		1 132	1 250	1 400	130	1 062	863	199	23%	1 400
<i>Economic and environmental services</i>		4 293	4 182	4 924	1 255	4 924	2 936	1 988	68%	4 924
Planning and development		4 293	4 182	4 924	1 255	4 924	2 936	1 988	68%	4 924
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	71 325	72 672	74 897	1 540	58 637	48 893	9 744	20%	74 897
Expenditure - Functional										
<i>Governance and administration</i>		47 962	45 704	47 925	4 712	26 493	30 914	4 579	15%	47 925
Executive and council		13 661	13 769	14 994	1 426	11 010	9 425	1 585	17%	14 994
Finance and administration		27 199	24 506	25 722	2 613	19 849	16 581	3 268	20%	25 722
Internal audit		7 102	7 429	7 208	673	4 634	4 908	(275)	-6%	7 208
<i>Community and public safety</i>		14 736	14 906	15 663	1 288	10 189	9 947	242	2%	15 663
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 427	3 706	4 640	372	3 144	2 657	487	18%	4 640
Housing		2 290	2 076	2 103	185	1 345	1 389	(44)	-3%	2 103
Health		8 018	8 624	8 910	730	5 700	5 900	(200)	-3%	8 910
<i>Economic and environmental services</i>		10 430	10 086	10 364	1 001	6 571	6 779	(208)	-3%	10 364
Planning and development		10 430	10 086	10 364	1 001	6 571	6 779	(208)	-3%	10 364
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	73 128	70 396	73 941	7 000	52 252	47 648	4 612	10%	73 941
Surplus/ (Deficit) for the year		(1 803)	2 276	956	(5 461)	6 385	1 245	5 140	410%	956

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 Soke (Nc) - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

DC7 Pixley Ka Some (Nc) - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - 2022/23 actual										
Vote Description	Ref	2022/23	Budget Year 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		500	-	775	-	775	155	620	400.0%	775
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		65 200	67 240	67 598	155	51 676	44 898	6 778	15.1%	67 698
Vote 04 - Administration		-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 06 - Planning Development & Infrastructure		4 293	4 182	4 924	1 255	4 924	2 936	1 988	67.7%	4 924
Vote 07 - Municipal Health Services		1 132	1 250	1 400	130	1 062	863	199	23.1%	1 400
Vote 08 - Housing		200	-	200	-	200	40	160	400.0%	200
Vote 09 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	71 225	72 672	74 897	1 540	68 637	48 883	9 744	19.9%	74 897
Expenditure by Vote	1									
Vote 01 - Office Of The Mayor		11 860	11 518	12 781	1 175	9 586	7 931	1 655	20.9%	12 781
Vote 02 - Municipal Manager		1 801	2 251	2 213	251	1 423	1 493	(70)	-4.7%	2 213
Vote 03 - Budget & Treasury Office		13 279	12 144	12 798	1 622	11 190	8 227	2 963	36.0%	12 798
Vote 04 - Administration		13 920	12 363	12 924	931	8 659	8 354	305	3.7%	12 924
Vote 05 - Internal Audit		7 102	7 429	7 208	673	4 634	4 906	(275)	-5.6%	7 208
Vote 06 - Planning Development & Infrastructure		10 430	10 085	10 364	1 001	6 571	6 779	(209)	-3.1%	10 364
Vote 07 - Municipal Health Services		8 018	8 824	8 910	730	5 700	5 900	(200)	-3.4%	8 910
Vote 08 - Housing		2 290	2 076	2 103	185	1 345	1 389	(44)	-3.2%	2 103
Vote 09 - Public Safety		4 427	3 706	4 640	372	3 144	2 657	487	18.3%	4 640
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	73 128	70 396	73 941	7 890	62 282	47 648	4 612	8.7%	73 941
Surplus (Deficit) for the year	2	(1 903)	2 276	955	(5 461)	8 385	1 283	5 132	488.6%	955

4.4 Table C4: Monthly Budget Statement- Financial Performance

DC7 Pixley Ka Seme (No) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2022/23	Budget Year 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		716	610	618	54	363	408	(45)	-11%	618
Agency services		1 710	2 310	2 310	-	2 079	1 540	539	35%	2 310
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		950	900	800	76	878	393	484	123%	800
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		-	-	-	-	-	-	-		-
Licence and permits		1 132	1 250	1 300	130	962	843	119	14%	1 300
Operational Revenue		405	329	379	25	313	229	83	36%	379
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		11	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		65 401	67 673	68 290	1 265	53 842	45 439	8 403	18%	68 290
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations										
		71 825	72 672	74 097	1 640	58 437	48 853	9 584	20%	74 697
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		44 635	49 826	50 101	4 241	32 539	33 273	(733)	-2%	50 101
Remuneration of councillors		5 528	5 625	5 970	499	4 174	3 819	355	9%	5 970
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		2 494	1 507	2 453	435	1 805	1 194	612	51%	2 453
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		1 520	1 001	1 431	122	944	753	191	25%	1 431
Interest		-	-	-	-	-	-	-		-
Contracted services		3 559	3 276	3 397	349	2 443	2 298	235	11%	3 397
Transfers and subsidies		1 056	485	425	17	(2)	311	(314)	-101%	425
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		13 732	8 676	10 164	832	9 843	6 082	3 761	62%	10 164
Losses on Disposal of Assets		605	-	-	505	505	-	505	#DIV/0!	-
Other Losses		-	-	-	-	-	-	-		-
		73 128	78 396	73 941	7 000	52 252	47 640	4 612	10%	73 941
Total Expenditure										
Surplus/(Deficit)		(1 803)	2 276	785	(5 461)	6 185	1 213	4 972	0	785
Transfers and subsidies - capital (monetary allocations)		-	-	200	-	200	40	160	0	200
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(1 803)	2 276	955	(5 461)	6 385	1 253	5 132	0	955
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		(1 803)	2 276	955	(5 461)	6 385	1 253			955
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(1 803)	2 276	955	(5 461)	6 385	1 253			955
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year		(1 803)	2 276	955	(5 461)	6 385	1 253			955

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

DC7 Pixley Ka Sehe (M) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - 01/02 February

BGT Pitso Ka Game (NC) - Table C5 Monthly Budget Statement - Capital Expenditure (multiple rows, functional classification)										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year/TO actual	Year/TO budget	YTD variance	YTD variance %	Full Year Forecast
R Routines	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Office Of The Mayor		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Office Of The Mayor		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		1 132	1 150	700	25	470	677	(197)	-29%	700
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	1 132	1 150	700	25	470	677	(197)	-29%	700
Total Capital Expenditure		1 132	1 150	700	25	470	677	(197)	-29%	700
Capital Expenditure - Functional Classification										
Governance and administration		1 132	1 150	700	25	470	677	(197)	-29%	700
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 132	1 150	700	25	470	677	(197)	-29%	700
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	1 132	1 150	700	25	470	677	(197)	-29%	700
Funded by:										
National Government		10	-	-	-	-	-	-	-	-
Provincial Government		30	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Depar / Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		47	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	1 084	1 150	700	25	470	677	(197)	-29%	700
Total Capital Funding		1 132	1 150	700	25	470	677	(197)	-29%	700

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for y2 and y3).

2. Include capital component of PPP unitary payment.

3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations.

4. Include expenditure on investment property, intangible and biological assets.

5. Include finance leases and PPP capital funding component of unitary payment - total borrowing payments to reconcile to changes in Table SA 17.

7. Total Capital Funding must balance with Total Capital Expenditure.

4.6 Table C6: Statement of Financial Position

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		4 440	5 067	4 917	8 086	4 917
Trade and other receivables from exchange transactions		200	2 417	2 417	842	2 417
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		1 209	-	-	1 706	-
Other current assets		(0)	-	-	(2)	-
Total current assets		5 848	7 484	7 334	10 443	7 334
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		11 281	8 430	8 500	9 986	8 500
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		486	900	500	821	500
Trade and other receivables from exchange transactions		(8 770)	-	-	(8 218)	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		3 007	9 331	9 000	2 590	9 000
TOTAL ASSETS		8 855	16 815	16 334	13 032	16 334
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		22 109	6 464	9 229	7 443	9 229
Trade and other payables from non-exchange transactions		167	-	-	167	-
Provision		1 645	7 894	6 002	5 824	6 002
VAT		1 397	191	148	1 580	148
Other current liabilities		-	-	-	-	-
Total current liabilities		25 317	14 539	16 379	14 993	16 379
Non current liabilities						
Financial liabilities		-	-	-	(1 542)	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		-	-	-	(1 542)	-
TOTAL LIABILITIES		25 317	14 539	16 379	13 451	16 379
NET ASSETS	2	(16 462)	2 276	955	(419)	955
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		6 890	2 276	955	(419)	955
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	6 890	2 276	955	(419)	955

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	2022/23	Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates								-	
Service charges								-	
Other revenue		-	4 498	6 424	521	4 025	4 282	(257)	-6%
Transfers and Subsidies - Operational		-	67 673	67 673	-	50 276	45 115	5 163	11%
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	
Interest		-	500	800	76	878	533	344	65%
Dividends								-	
Payments									
Suppliers and employees		-	(65 547)	(68 793)	(1 054)	(11 782)	(45 863)	(34 082)	74%
Interest								-	
Transfers and Subsidies								-	
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	6 125	6 101	(468)	43 399	4 068	(39 332)	-967%
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE								-	
Decrease (increase) in non-current receivables		2 843	-	-	78	853	-	553	#DIV/0!
Decrease (increase) in non-current investments								-	
Payments									
Capital assets		-	(1 158)	(708)	(25)	(479)	(457)	13	-3%
NET CASH FROM/(USED) INVESTING ACTIVITIES		2 843	(1 158)	(708)	46	74	(457)	(540)	116%
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		2 843	4 975	5 401	(421)	43 473	3 601		
Cash/cash equivalents at beginning:		2 201	3 417	3 417	44 503	609	3 417		
Cash/cash equivalents at month/year end:		5 044	8 392	8 819		44 082	7 018		

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 642 412

DCT Fickie Ka Setse (Rc) - Supporting Table SC3 Monthly Budget Statement - aged debtors - 1008 February

Description	MT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.a Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-3 Yr	Over 1Yr	Total	Total over 90 days		
R Receipts													
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 Asset Debtor Accounts	1810									-	-		
Receivable from financial, irregular, business and municipal expenditure	1920									-	-		
Other	1990	-	-	-	-	-	642	131	-	642	642	-	-
Total By Income Source	2000	-	-	-	-	-	642	131	-	642	642	-	-
2023/24 - totals only		19537	1577	0	0	1805	1805	2912	13732	2237	1248	0	0
Debtors Age Analysis By Customer Group													
Organic of State	2200						642	131	-	642	642	-	-
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500									-	-		
Total By Customer Group	2000	-	-	-	-	-	642	131	-	642	642	-	-

5.2 Creditor's Analysis

Section 65 of the MFMA requires that:

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

Categories of Creditors

- Auditor-General R 5 318 974
- Other R 2 290 564

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 R500 000 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

Description		NT Code	Budget Year 2023/24								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	5 319	-	-	-	-	-	-	-	5 319	
Other	0900	1 477	118	173	162	346	-	-	14	2 291	
Total By Customer Type	1000	6 796	118	173	162	346	-	-	14	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
- Has only one bank account, that account is its primary bank account or
 - 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 29 February 2024 amounted to R 69 089

Conditional Grants

The following conditional grants have been published in DORA

Financial Management Grant	R 1 700 000
Expanded Public Works Programme	R 950 000
Rural Road Asset Management Grant	R 3 232 000

For the period July 2023 to January 2024, only the following allocations has been received:

Conditional Grant	Total received	Closing balance
Rural Road Asset Management Grant	R 2 262 000	R 1 336 074
Expanded Public Works Programme	R 950 000	R 259 534
Financial Management Grant	R 1 700 000	R 2 102
Human settlement Grant	R 200 000	R 180 254
Department of Health	R 250 000	R 792
Cleaning Project (EPWP)	R 742 000	R 118 693
Tourism	R 525 000	R 495

All balances on Conditional Grants are recorded as per 29 February 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
- Conduct their cash management and investments; and
 - 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 (4)	Investment Top Up	Closing Balance
		Year/Months												
R thousands														
Municipality														
Standard Bank Call Deposit Accounts		12	Deposits	No	Fixed	5.50%	0	0	22/02/2020	12 411	75	(6 075)	1 615	8 027
Municipality sub-total										12 411		(6 075)	1 615	8 027
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									12 411		(6 075)	1 615	8 027

Quality Certificate

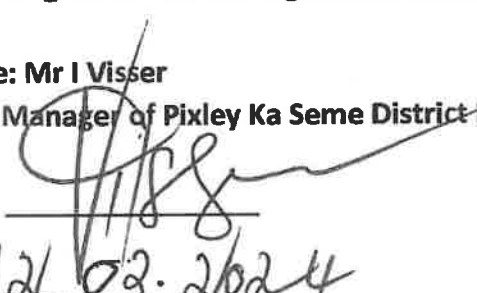
I, Isak Visser Municipal Manager of Pixley Ka Seme District Municipality, hereby certify that –
(mark as appropriate)

☒	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 **February 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Mr I Visser

Municipal Manager of Pixley Ka Seme District Municipality (DC7)

Signature: 

Date: 12.03.2024

7. Conclusion

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

8. Communication

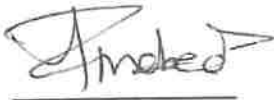
In compliance to section 75 of the MFMA, this document is provided to all stakeholders by publishing it on the Pixley Ka Seme's municipal website at www.pksdm.gov.za

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 29 February 2024
2. The Accounting Officer ensure that this report be submitted to National and Provincial Treasury, in both signed and electronic format.

Compiled by



Ms ZY Mabedla

Accountant Budget Control

Reviewed by:



Mr BF James

Chief Financial Officer

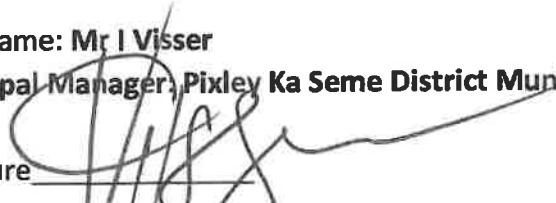
SUBMISSION TO MAYOR

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

Report Submitted by:

Print Name: Mr I Visser

Municipal Manager, Pixley Ka Seme District Municipality

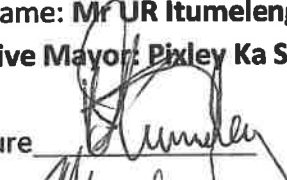
Signature 

Date: 12.03.2014

Report Submitted to:

Print Name: Mr UR Itumeleng

Executive Mayor, Pixley Ka Seme District Municipality

Signature 

Date: 12 March 2014