

PIXLEY KA SEME DISTRICT MUNICIPALITY

MARCH
2025



MONTHLY BUDGET STATEMENT

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Table of contents

Glossary	2
Objective	3
Legislative framework	3
Compliance MSCOA	3
Executive summary	4-6
In-year support tables	7-13
Support documents	14-17
Quality certificate	18
Conclusion	19
Communication	19
Recommendation	19
Submission to Executive Mayor	20

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 March 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 March 2025**, the ten-working day reporting limit expires on **14 April 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 March 2025	%YTD Actual vs % YTD Adj Budget
Total Revenue	R 75 415 400	R 75 766 180	R 75 108 992	99%
Total Operational Expenditure	R 67 467 896	R 75 541 421	R 54 338 971	72%
Total Capital Expenditure	R 150 000	R 135 000	R 55 728	41%

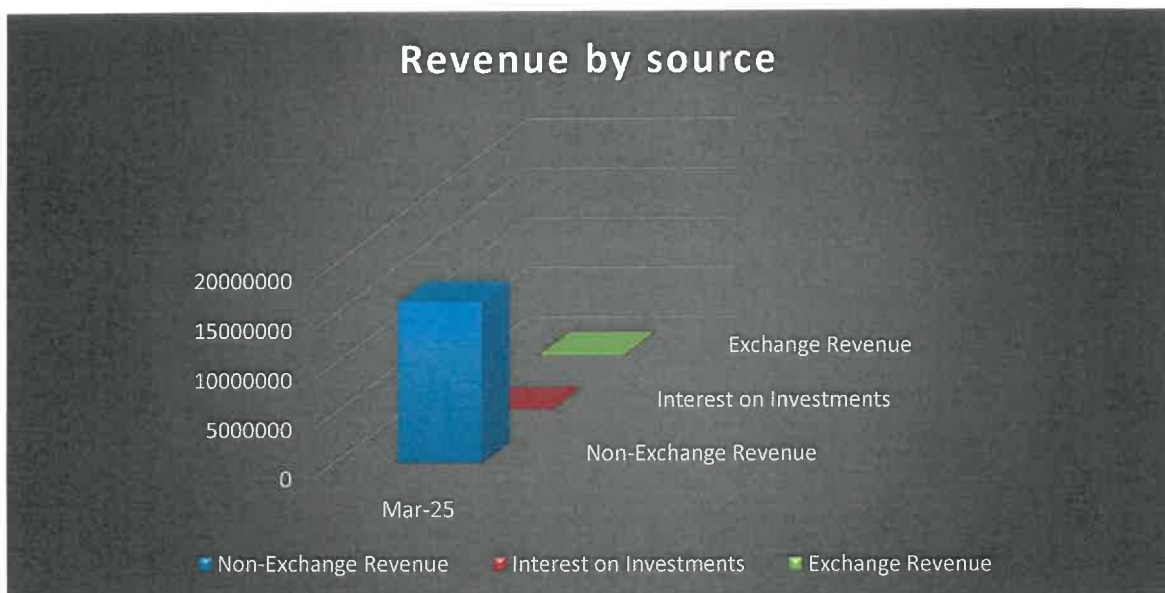
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R 16 167 000
- Interest received
- Investments R

Exchange Revenue

- Operational revenue R 41 096
- Licences and permits R 151 137



Operating Expenditure type

Expenditure by type

Employee related expenditure

- Senior Management R
- Municipal Staff R
- Council Remuneration R

Contracted Services

- Outsourced services R 79 336
- Consultants and Professional Services R 67 308
- Repairs and Maintenance R 21 633

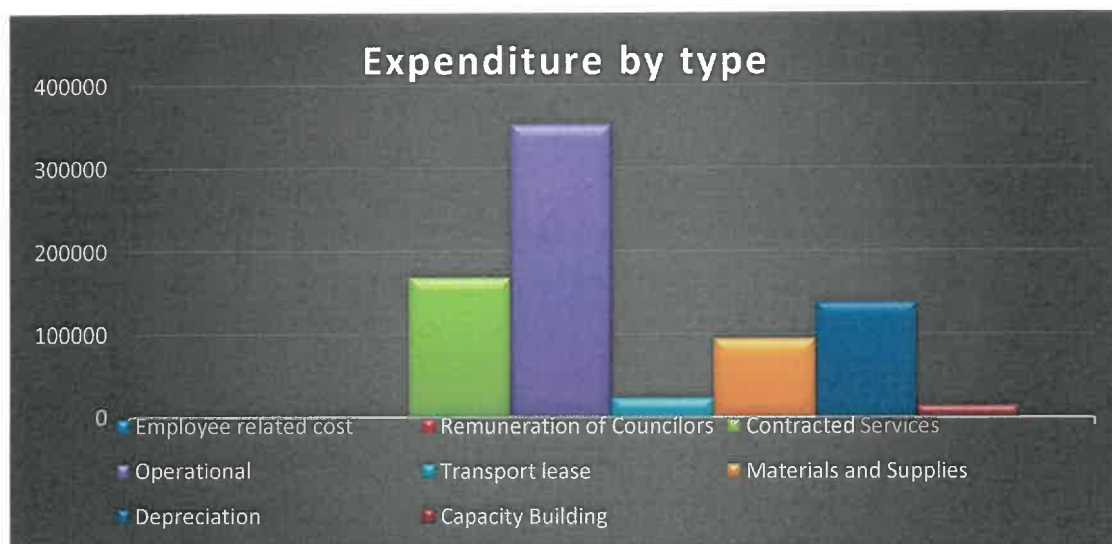
Operational Cost R 352 685

Transport Lease R 23 191

Materials and Supplies R 94 499

Capacity Building R 14 257

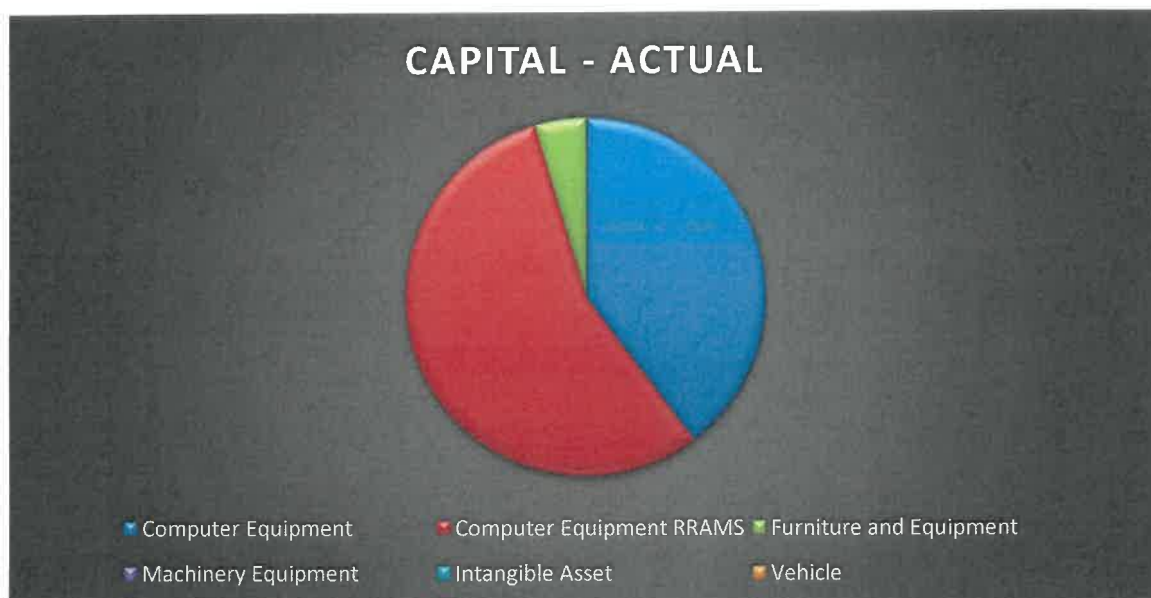
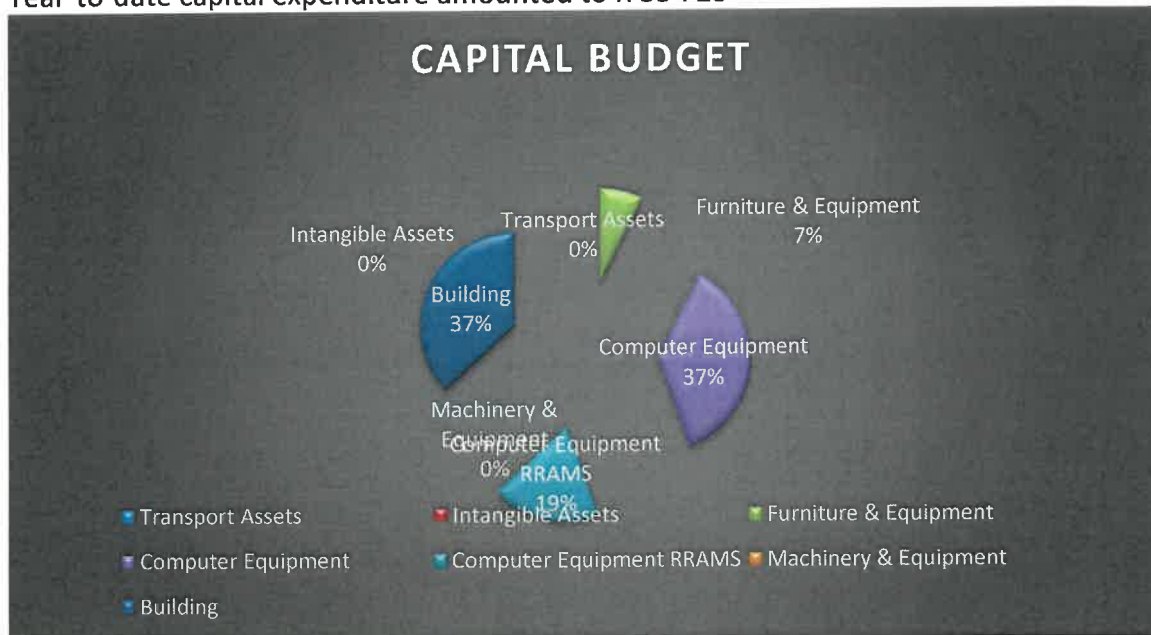
Depreciation R 138 833



Capital Expenditure

Capital Expenditure is currently at 41% 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 55 728



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 - M09 March

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	1 019	-	910	670	240	36%	1 019
Transfers and subsidies - Operational	69 592	69 971	69 971	16 167	69 890	52 478	17 402	0	69 971
Other own revenue	4 507	4 694	4 666	240	4 205	3 510	695	20%	-
Total Revenue (excluding capital transfers and contributions)	75 304	75 415	75 656	18 407	74 905	56 658	18 247	32%	75 656
Employee costs	51 182	49 620	54 480	-	35 069	39 229	(4 160)	-11%	54 480
Remuneration of Councilors	6 131	6 404	6 629	-	4 398	4 893	(495)	-10%	6 629
Depreciation and amortisation	1 515	1 000	1 000	139	1 476	750	728	97%	1 000
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	2 823	1 954	1 777	94	1 354	1 395	(40)	-3%	1 777
Transfers and subsidies	151	-	60	14	96	24	72	299%	60
Other expenditure	18 427	8 290	11 595	544	11 944	7 540	4 404	58%	11 595
Total Expenditure	89 240	67 468	75 541	791	54 339	33 838	20 501	1%	75 541
Surplus/(Deficit)	(13 936)	7 948	115	15 618	20 566	2 828	17 738	631%	115
Transfers and subsidies - capital (monetary)	230	-	110	(19)	114	44	70	160%	110
Transfers and subsidies - capital (in-kind)	242	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(4 464)	7 948	225	15 597	20 779	2 872	17 908	623%	225
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(4 464)	7 948	225	15 597	20 779	2 872	17 908	623%	225
Capital expenditure & funds sources									
Capital expenditure	2 127	156	135	4	58	107	(51)	-48%	135
Capital transfers recognised	242	-	25	4	33	10	23	230%	25
Borrowing	-	-	-	-	-	-	-	-	-
Intensify generated funds	1 838	150	118	-	23	87	(74)	-76%	118
Total sources of capital funds	2 127	156	135	4	58	107	(51)	-48%	135
Financial position									
Total current assets	4 943	10 530	11 629	-	21 340	-	-	-	11 629
Total non current assets	3 270	7 679	8 582	-	2 370	-	-	-	8 582
Total current liabilities	30 665	10 253	19 986	-	12 967	-	-	-	19 986
Total non current liabilities	1 331	-	-	-	822	-	-	-	-
Community wealth/Equity	(1 884)	7 948	225	-	9 822	-	-	-	225
Cash flow									
Net cash from (used) operating	-	11 388	4 192	10 666	60 140	3 144	(56 994)	-1813%	4 192
Net cash from (used) investing	333	(150)	(135)	(4)	(578)	(101)	477	-471%	(135)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/Debt equivalents at the month/year end	941	17 847	18 808	60 292	60 292	9 862	(50 326)	-522%	4 806
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	166	179	177	720	3 911	-	-	-	5 153

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) - M09 March

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	15 987	69 183	52 249	16 934	32%	69 778
Executive and council		775	-	-	-	-	-	-	-	-
Finance and administration		68 001	69 537	69 778	15 987	69 183	52 249	16 934	32%	69 778
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 744	1 300	1 411	151	1 435	1 019	415	41%	1 411
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		200	-	110	-	110	44	66	150%	110
Health		1 544	1 300	1 301	151	1 325	975	349	36%	1 301
<i>Economic and environmental services</i>		5 256	4 578	4 578	250	4 491	3 434	1 058	31%	4 578
Planning and development		5 256	4 578	4 578	250	4 491	3 434	1 058	31%	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	16 388	75 109	56 762	18 407	32%	75 766
Expenditure - Functional										
<i>Governance and administration</i>		54 435	44 021	49 533	615	37 468	35 221	2 248	6%	49 533
Executive and council		16 344	13 604	16 200	207	11 515	11 241	274	2%	16 200
Finance and administration		30 651	23 547	25 941	370	20 745	18 618	2 128	11%	25 941
Internal audit		7 439	6 870	7 392	38	5 207	5 361	(154)	-3%	7 392
<i>Community and public safety</i>		15 857	13 909	17 202	21	11 486	11 749	(264)	-2%	17 202
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 962	3 827	5 285	-	3 420	3 453	(34)	-1%	5 285
Housing		2 088	1 526	2 162	-	1 451	1 399	52	4%	2 162
Health		8 807	8 556	9 755	21	6 615	6 897	(282)	-4%	9 755
<i>Economic and environmental services</i>		9 949	9 538	8 806	155	5 385	6 860	(1 475)	-22%	8 806
Planning and development		9 949	9 538	8 806	155	5 385	6 860	(1 475)	-22%	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	791	54 339	53 830	509	1%	75 541
Surplus/ (Deficit) for the year		(4 464)	7 948	225	15 597	20 770	2 872	17 898	6.2331029	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) - M09 March

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	69 778	15 987	69 183	52 246	16 937	32.4%	69 778
Vote 04 - Administration			-	10	-	-	-	3	(3)	-100.0%	-
Vote 05 - Internal Audit			-	-	-	-	-	-	-	-	-
Vote 06 - Planning, Development & Infrastructure			5 256	4 578	4 578	250	4 491	3 434	1 058	30.8%	4 578
Vote 07 - Municipal Health Services			1 544	1 300	1 301	151	1 325	975	349	35.8%	1 301
Vote 08 - Housing			200	-	110	-	110	44	66	150.0%	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	16 388	75 109	56 702	18 407	32.5%	75 766
Expenditure by Vote		1									
Vote 01 - Office Of The Mayor			14 041	11 064	13 464	176	9 676	9 258	418	4.5%	13 464
Vote 02 - Municipal Manager			2 303	2 540	2 736	30	1 639	1 984	(144)	-7.3%	2 736
Vote 03 - Budget & Treasury Office			17 495	11 348	12 634	286	11 834	9 026	2 808	31.1%	12 634
Vote 04 - Administration			13 156	12 199	13 306	84	8 912	9 592	(680)	-7.1%	13 306
Vote 05 - Internal Audit			7 439	6 870	7 392	38	5 207	5 361	(154)	-2.9%	7 392
Vote 06 - Planning, Development & Infrastructure			9 949	9 538	8 806	155	5 385	6 880	(1 475)	-21.5%	8 806
Vote 07 - Municipal Health Services			8 807	8 556	9 755	21	6 615	6 897	(282)	-4.1%	9 755
Vote 08 - Housing			2 088	1 526	2 162	-	1 451	1 399	52	3.7%	2 162
Vote 09 - Public Safety			4 962	3 827	5 285	-	3 420	3 453	(34)	-1.0%	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	791	54 339	53 830	509	0.9%	75 541
Surplus/ (Deficit) for the year		2	(4 464)	7 948	225	15 597	20 770	2 872	17 898	623.3%	225

4.4 Table C4: Monthly Budget Statement- Financial Performance

DC7 Pixley Ka Seme (Nc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

DC7 Pixley Ka Seme (NC) - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - 2019/2020										
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	548	48	358	429	(71)	-17%	548
Agency services		2 009	2 426	2 426	-	2 156	1 819	337	19%	2 426
Interest							-			
Interest earned from Receivables		-	-	-	-	-	-			-
Interest from Current and Non Current Assets		1 205	750	1 019	-	910	670	240	36%	1 019
Dividends							-			
Rent on Land							-			
Rental from Fixed Assets		-	10	-	-	-	3	(3)	-100%	-
Licence and permits		1 444	1 300	1 301	151	1 325	975	349	36%	1 301
Operational Revenue		437	339	382	41	365	283	83	29%	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	16 167	69 690	52 478	17 402	33%	69 971
Interest							-			
Fuel Levy							-			
Operational Revenue							-			
Gains on disposal of Assets		-	-	-	-	-	-			-
Other Gains							-			
Discontinued Operations										
		75 384	75 415	75 636	16 487	74 995	56 658	18 337	32%	75 636
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		51 192	49 820	54 480	-	35 069	39 229	(4 160)	-11%	54 480
Remuneration of councillors		6 131	6 404	6 629	-	4 396	4 883	(485)	-10%	6 629
Bulk purchases - electricity								-		
Inventory consumed		2 823	1 954	1 777	94	1 354	1 395	(40)	-3%	1 777
Debt impairment		-	-	-	-	-	-			-
Depreciation and amortisation		1 515	1 000	1 000	(36)	1 478	750	728	97%	1 000
Interest							-			
Contracted services		3 726	1 950	2 422	168	2 124	1 651	472	29%	2 422
Transfers and subsidies		151	-	60	14	96	24	72	299%	60
Irrecoverable debts written off							-			
Operational costs		14 685	6 340	9 173	375	9 820	5 888	3 932	67%	9 173
Losses on Disposal of Assets		16	-	-	-	-	-	-		-
Other Losses							-			
Total Expenditure		88 248	67 468	75 541	791	54 339	53 838	509	1%	75 541
Surplus/(Deficit)		(4 936)	7 948	115	15 616	20 656	2 828	17 828	0	115
Transfers and subsidies - capital (monetary allocations)		230	-	110	(19)	114	44	70	0	110
Transfers and subsidies - capital (in-kind)		242	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(4 464)	7 948	225	15 597	20 770	2 872	17 898	0	225
Income Tax							-			
Surplus/(Deficit) after income tax		(4 464)	7 948	225	15 597	20 770	2 872	17 898	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	15 597	20 770	2 872	17 898	0	225
Share of Surplus/Deficit attributable to Associate							-			
Intercompany/Parent subsidiary transactions							-			
Surplus/ (Deficit) for the year		(4 464)	7 948	225	15 597	20 770	2 872	17 898	0	225

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

DC7 Pbxley Ka Seme (Nc) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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 %
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 01 - Office Of The Mayor		-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		1 712	-	-	-	-	-	-	-
Vote 04 - Administration		-	-	-	-	-	-	-	-
Vote 05 - Internal Audit		-	-	-	-	-	-	-	-
Vote 06 - Planning, Development & Infrastructure		-	-	-	4	4	-	4	#DIV/0!
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	-	-	4	4	-	4	#DIV/0!
Single Year expenditure appropriation	2								
Vote 01 - Office Of The Mayor		-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		416	150	135	-	51	107	(56)	-52%
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	-	51	107	(56)	-52%
Total Capital Expenditure		2 127	150	135	4	56	107	(51)	-48%
Capital Expenditure - Functional Classification									
Governance and administration		2 127	150	135	-	51	107	(56)	-52%
Executive and council		-	-	-	-	-	-	-	-
Finance and administration		2 127	150	135	-	51	107	(56)	-52%
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	4	4	-	4	#DIV/0!
Planning and development		-	-	-	4	4	-	4	#DIV/0!
Road transport		-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	2 127	150	135	4	56	107	(51)	-48%
Funded by:									
National Government		-	-	25	4	33	10	23	230%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		242	-	-	-	-	-	-	-
Transfers recognised - capital		242	-	25	4	33	10	23	238%
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		1 886	150	110	-	23	97	(74)	-76%
Total Capital Funding		2 127	150	135	4	56	107	(51)	-48%

4.6 Table C6: Statement of Financial Position

DC7 Pixley Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	8 724	18 984	8 724
Trade and other receivables from exchange transactions		280	2 822	2 905	316	2 905
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		1 773	-	-	2 030	-
Other current assets		39	-	-	10	-
Total current assets		4 943	10 530	11 629	21 340	11 629
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		11 805	7 184	8 014	10 393	8 014
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		568	486	568	558	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	2 370	8 582
TOTAL ASSETS		8 213	18 200	20 211	23 710	20 211
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		23 423	9 229	13 081	3 839	13 081
Trade and other payables from non-exchange transactions		110	-	-	1 327	-
Provision		5 638	876	6 757	5 638	6 757
VAT		1 494	148	148	2 163	148
Other current liabilities		-	-	-	-	-
Total current liabilities		30 665	10 253	19 986	12 967	19 986
Non current liabilities						
Financial liabilities		1 331	-	-	822	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		1 331	-	-	822	-
TOTAL LIABILITIES		31 995	10 253	19 986	13 788	19 986
NET ASSETS	2	(23 782)	7 948	225	9 922	225
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(1 964)	7 948	225	9 922	225
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(1 964)	7 948	225	9 922	225

4.7 Table C7: Monthly Budget Statement Cash Flow

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	5 274	79	7 750	3 956	3 794	96%	5 274
Transfers and Subsidies - Operational		-	69 971	69 971	16 340	68 096	52 478	15 617	30%	69 971
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		-	750	1 019	-	910	764	146	19%	1 019
Dividends								-		
Payments										
Suppliers and employees		-	(64 256)	(72 072)	(5 753)	(16 615)	(54 054)	(37 439)	69%	(72 072)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES:		-	11 388	4 192	10 666	60 140	3 144	(56 996)	-1813%	4 192
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		333	-	-	-	(522)	-	(522)	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		-	(150)	(135)	(4)	(56)	(101)	(46)	45%	(135)
NET CASH FROM/(USED) INVESTING ACTIVITIES		333	(150)	(135)	(4)	(578)	(101)	477	-471%	(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	10 661	59 562	3 043			4 057
Cash/cash equivalents at beginning:		609	6 609	6 640	49 541	640	6 640			640
Cash/cash equivalents at month/year end:		941	17 847	10 696	60 202	60 202	9 682			4 696

References

1. Material variances to be explained in Table SC1

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 Beme (Nc) - Supporting Table 9C3 Monthly Budget Statement - aged debtors - M09 March

DC7 Pletley Ka Seme (Nc) - Supporting Table SCS Monthly Budget Statement - aged debtors - M09 March													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L10 Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300									-	-		
Receivables from Non-exchange Transactions - Property Rates	1400									-	-		
Receivables from Exchange Transactions - Waste Water Management	1500									-	-		
Receivables from Exchange Transactions - Waste Management	1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	-	-	-	-	-	316	-	-	316	316	-	-
Total By Income Source	2000	-	-	-	-	-	316	-	-	316	316	-	-
2023/24 - Actual only		0	0	0	0	0	511561	130051	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	-	-

Notes

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 301823

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 - M09 March

Description R thousands	NT Code	Budget Year 2024/25								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
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	98	179	177	720	3 911	-	-	-	5 085	5 275
Other	0900	68	-	-	-	-	-	-	13	81	2 156
Medical Aid deductions										-	
Total By Customer Type	1000	166	179	177	720	3 911	-	-	13	5 166	7 432

Notes

Material increases in value of creditors' categories compared to previous month to be explained

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 March 2025 amounted to R 647 827

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 March 2025, only the following allocations has been received:

Conditional Grant	Total received	Closing balance
Rural Road Asset Management Grant	R 2 365 000	R 1 391 353
Expanded Public Works Programme	R 1 109 000	R 199 035
Financial Management Grant	R 1 800 000	R 4 563
Human settlement Grant	R 110 000	R 49 403
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 31 March 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 SCS Monthly Budget Statement - Investment portfolio - M09 March

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 ²	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (R)	Investment Top Up	Closing Balance
R thousands		Year/Month												
Municipality														
Standard Bank Call Deposit Accounts		12	Deposits	No	Fixed	5.50%	0	0	2025-06-30	R 188	188	R 0.00	18 237	18 425
Municipality sub-total										R 188	188	R 0.00	18 237	18 425
Entities														
														--
														--
														--
														--
														--
														--
Entities sub-total										--	--	--	--	--
TOTAL INVESTMENTS AND INTEREST	2									R 188	188	R 0.00	18 237	18 425

References

2. List investments in expiry date order

3. If 'Variable' is selected in column F, 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
---	------------------------------

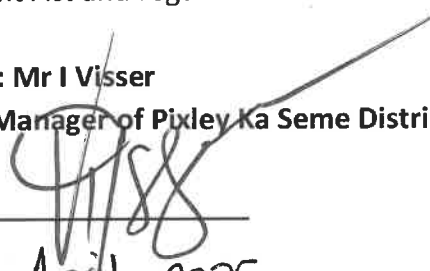
	Quarterly Report of the implementation of the budget and financial state affairs of the municipality
--	--

	Mid-year Budget and Performance Assessment
--	--

For the month of **March 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 April 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.pksgm.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 March 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

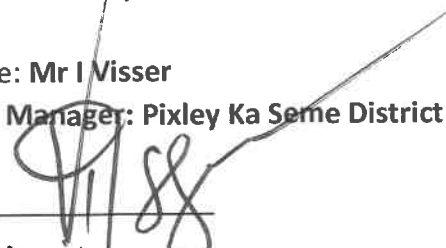
SUBMISSION TO MAYOR

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 April 2025

Report Submitted to:

Print Name: **Mr UR Itumeleng**

Executive Mayor: Pixley Ka Seme District Municipality

Signature 

Date: 15 April 2025