

MARCH
2024



MONTHLY BUDGET STATEMENT

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Glossary

Annual Budget – Prescribed in section 16 of the MFMA, the formal means by which a Municipality approve official budget of a period not exceeding three years.

Adjustment Budget – Prescribed in section 28 of the MFMA, the formal means by which a Municipality may revise the Adopted Annual budget during a financial year.

Capital Expenditure – Expenditure on moveable or immovable assets. Any capital related expenditure must reflect on the Statement of Financial Position and be included in the asset register.

DORA – Division of Revenue Act. Adjusted legislation that indicates the total allocations by National Government to Provincial and Local Government

Fruitless and Wasteful Expenditure – Expenditure made in vain and would / should have been avoided had reasonable care been exercised.

MBRR – Municipal Finance Management Act 56 of 2003: Municipal Budget Reporting and Regulations

MFMA – The Municipal Finance Management Act 56 of 2003. Principle legislation relating to municipal financial management.

MSCOA – Municipal Standard Charts of Accounts.

MTREF – Medium Term revenue and Expenditure Framework. A medium-term financial plan over a three-year period. The period consists of the current year and two outer years.

Operating Expenditure – The daily expenditure of the municipality.

Unauthorised Expenditure – Spending without, or in excess of an approved budget.

Vote – One of the main segments into which a budget is divided. In Pixley Ka Seme District Municipality the means the different GFS classification the budget is divided.

Virement – A transfer of funds within a vote.

1. Objective

The Accounting Officer is required, in terms of the Municipal Finance Management Act no 56 of 2003, section 71 and Municipal Budget and Reporting Regulations (MBRR) Government Gazette 32141 of 17 May 2009, to submit to the Mayor of a municipality a report in prescribed format to review the performance of the budget compared to actual results on a monthly basis.

This report sets out the progress on the financial performance of Pixley Ka Seme District Municipality against the budget of the period ended **31 March 2024**.

2. Legislative framework

Section 71 of the MFMA and MBRR necessitates those specific financial particulars be reported on and in the format prescribed to meet legislative requirements.

“The monthly budget statement of the municipality must be in the format specified in Schedule C and include all the required tables and explanatory information, taking into account guidelines issued by the Minister in terms of section 168(1) of the Act”

Section 71 of the MFMA further requires that, “the accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality’s budget reflecting certain particulars for the month under review. For the reporting period ending **31 March 2024**., the ten-working day reporting limit expires on **15 April 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 March 2024	%YTD Actual vs % YTD Adj Budget
Total Revenue	R 72 672 100	R 74 696 614	R 74 461 940	99%
Total Operational Expenditure	R 70 395 942	R 73 941 139	R 58 239 702	78%
Total Capital Expenditure	R 1 150 000	R 700 000	R 499 851	71%

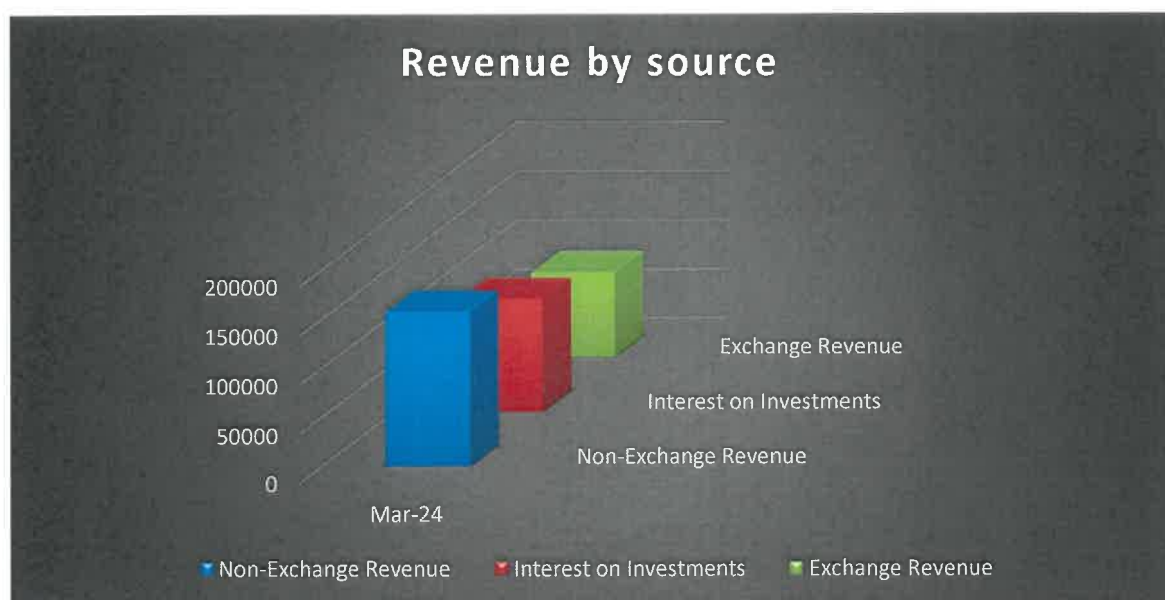
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R 15 766 000
- Interest received
- Investments R 115 131

Exchange Revenue

- Operational revenue R 21 420
- Licences and permits R 64 437



Operating Expenditure type

Expenditure by type

Employee related expenditure

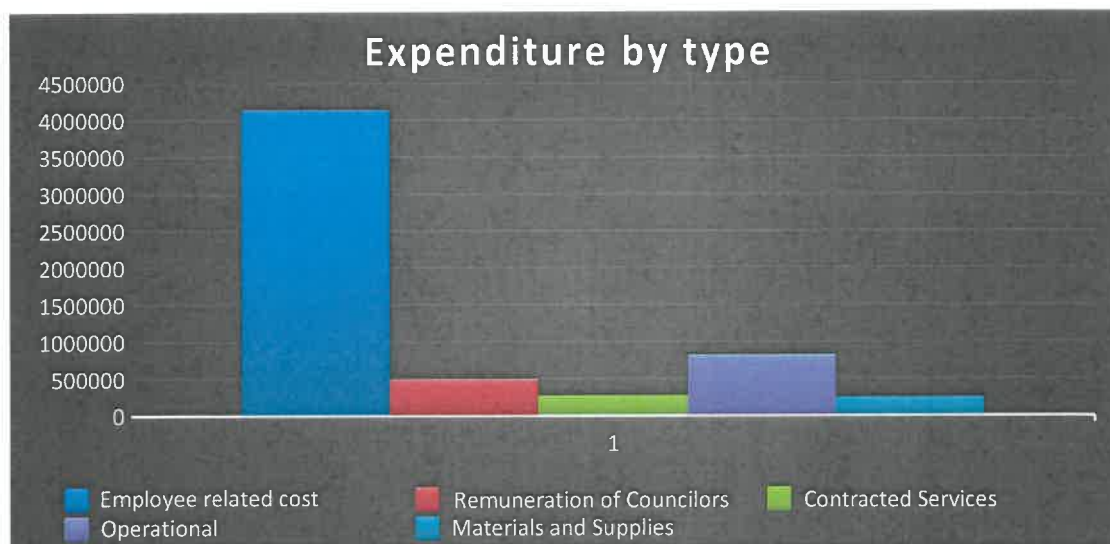
• Senior Management	R 524 794
• Municipal Staff	R 3 620 458
• Council Remuneration	R 497 239

Contracted Services

• Outsourced services	R 167 465
• Consultants and Professional Services	R 78 746
• Repairs and Maintenance	R 27 101

Operational Cost R 820 950

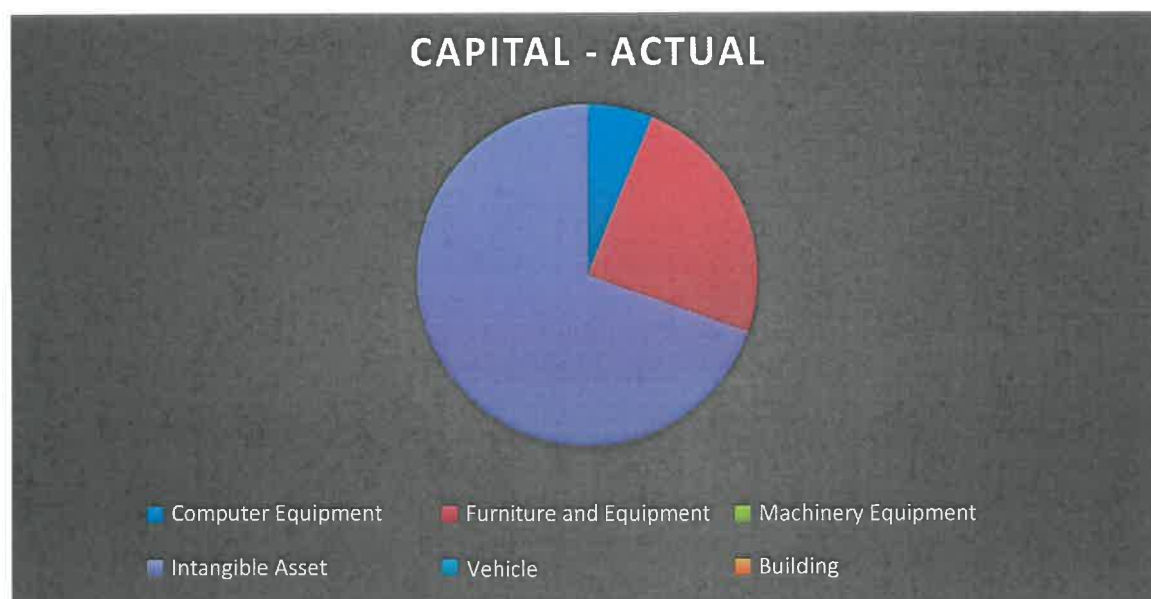
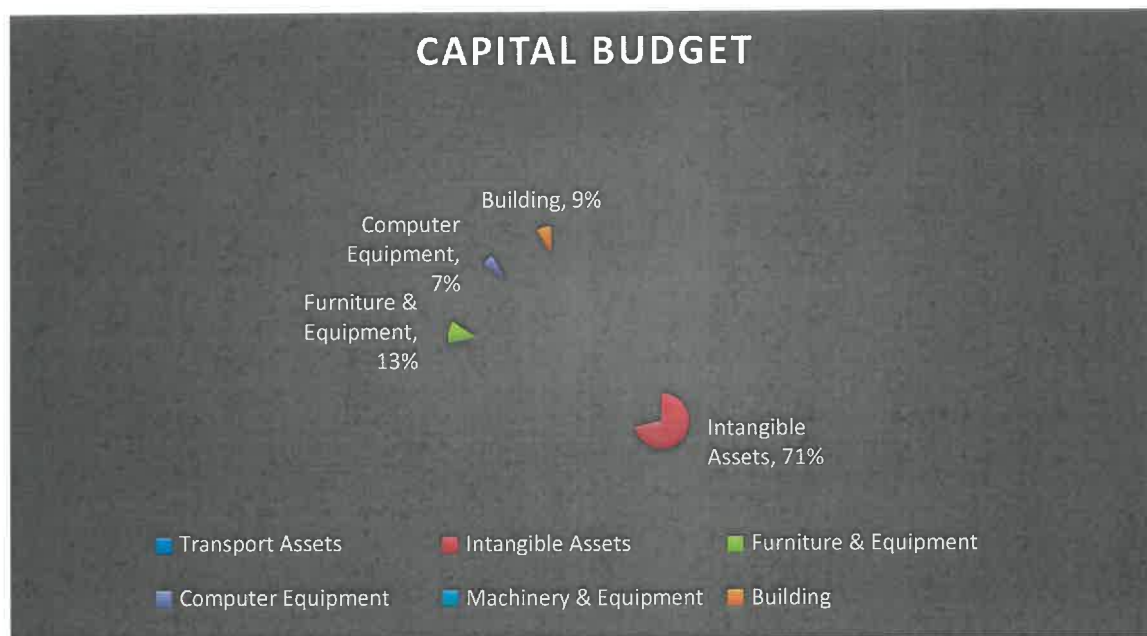
Materials and Supplies R 250 817



Capital Expenditure

Capital expenditure is currently at 71% 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 499 851



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	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									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	950	500	800	115	993	495	498	101%	800
Transfers and subsidies - Operational	66 401	67 673	69 290	15 768	69 608	51 402	18 206		69 290
Other own revenue	3 974	4 499	4 607	143	3 661	3 417	444	13%	-
Total Revenue (excluding capital transfers and contributions)	71 325	72 672	74 697	16 026	74 462	65 314	19 148	36%	74 697
Employee costs	44 635	49 826	50 101	4 145	36 684	37 480	(795)		50 101
Remuneration of Councillors	5 528	5 625	5 970	487	4 672	4 357	315		5 970
Depreciation and amortisation	1 520	1 001	1 431	-	944	923	21		1 431
Interest	-	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	2 494	1 507	2 453	251	2 057	1 509	548		2 453
Transfers and subsidies	1 056	485	425	-	(2)	340	(342)	-101%	425
Other expenditure	17 896	11 952	13 561	1 094	13 885	9 608	4 278	45%	13 561
Total Expenditure	73 128	70 396	73 941	6 988	58 240	54 215	4 025	7%	73 941
Surplus/(Deficit)	(1 803)	2 276	765	10 037	16 222	1 099	15 123	1376%	765
Transfers and subsidies - capital (monetary)	-	-	200	-	200	80	120	150%	200
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(1 803)	2 276	965	10 037	16 422	1 179	15 243	1293%	965
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(1 803)	2 276	965	10 037	16 422	1 179	15 243	1293%	965
Capital expenditure & funds sources									
Capital expenditure	1 132	1 150	700	21	600	682	(183)	-27%	700
Capital transfers recognised	47	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	1 084	1 150	700	21	600	682	(183)	-27%	700
Total sources of capital funds	1 132	1 150	700	21	600	682	(183)	-27%	700
Financial position									
Total current assets	5 848	7 484	7 334		20 428				7 334
Total non current assets	3 007	9 331	9 000		2 611				9 000
Total current liabilities	25 317	14 539	15 379		14 962				15 379
Total non current liabilities	-	-	-		(1 542)				-
Community wealth/Equity	6 890	2 276	965		9 613				965
Cash flows									
Net cash from (used) operating	-	6 125	6 101	14 643	58 042	4 576	(53 466)	-1168%	6 101
Net cash from (used) investing	2 843	(1 150)	(700)	(21)	53	(525)	(578)	110%	(700)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	6 044	4 392	8 819	-	58 704	7 468	(61 236)	-686%	6 810
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-160 Days	161-180 Days	181 Days-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	512	131	-	642
Creditors Age Analysis									
Total Creditors	5 852	72	44	1 072	381	-	-	11	7 432

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	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										
Governance and administration		65 700	67 240	68 373	15 638	68 089	50 883	17 206	34%	68 373
Executive and council		500	-	775	-	775	310	465	150%	775
Finance and administration		65 200	67 240	67 598	15 638	67 314	50 573	16 741	33%	67 598
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 332	1 260	1 600	68	1 331	1 078	253	24%	1 600
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		200	-	200	-	200	80	120	150%	200
Health		1 132	1 250	1 400	68	1 131	998	133	13%	1 400
Economic and environmental services		4 293	4 182	4 924	318	5 242	3 433	1 809	53%	4 924
Planning and development		4 293	4 182	4 924	318	5 242	3 433	1 809	53%	4 924
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	71 325	72 672	74 897	16 025	74 662	55 294	19 268	35%	74 897
Expenditure - Functional										
Governance and administration		47 962	46 704	47 925	3 622	39 114	35 186	3 948	11%	47 925
Executive and council		13 661	13 769	14 994	1 441	12 450	10 817	1 633	15%	14 994
Finance and administration		27 199	24 506	25 722	1 618	21 467	18 866	2 601	14%	25 722
Internal audit		7 102	7 429	7 208	563	5 197	5 483	(286)	-5%	7 208
Community and public safety		14 736	14 606	15 653	1 180	11 269	11 373	(4)	0%	15 653
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 427	3 706	4 640	387	3 532	3 153	378	12%	4 640
Housing		2 290	2 076	2 103	179	1 524	1 568	(43)	-3%	2 103
Health		8 018	8 824	8 910	614	6 313	6 652	(339)	-5%	8 910
Economic and environmental services		10 430	10 086	10 364	1 186	7 756	7 676	81	1%	10 364
Planning and development		10 430	10 086	10 364	1 186	7 756	7 676	81	1%	10 364
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	73 121	70 396	73 941	5 988	58 240	54 215	4 025	7%	73 941
Surplus/ (Deficit) for the year		(1 803)	2 276	955	10 037	16 422	1 179	15 243	1293%	955

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	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	310	465	150.0%	775
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		65 200	67 240	67 598	15 638	67 314	50 573	16 741	33.1%	67 598
Vote 04 - Administration		-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 06 - Planning Development & Infrastructure		4 293	4 182	4 924	318	5 242	3 433	1 809	52.7%	4 924
Vote 07 - Municipal Health Services		1 132	1 250	1 400	68	1 131	998	133	13.4%	1 400
Vote 08 - Housing		200	-	200	-	200	80	120	150.0%	200
Vote 09 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - .		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	71 325	72 672	74 897	16 025	74 662	55 394	19 268	34.8%	74 897
Expenditure by Vote	1									
Vote 01 - Office Of The Mayor		11 860	11 518	12 781	1 258	10 845	9 144	1 701	18.6%	12 781
Vote 02 - Municipal Manager		1 801	2 251	2 213	182	1 606	1 673	(68)	-4.0%	2 213
Vote 03 - Budget & Treasury Office		13 279	12 144	12 798	580	11 770	9 370	2 400	25.6%	12 798
Vote 04 - Administration		13 920	12 363	12 924	1 038	9 697	9 497	200	2.1%	12 924
Vote 05 - Internal Audit		7 102	7 429	7 208	563	5 197	5 483	(286)	-5.2%	7 208
Vote 06 - Planning Development & Infrastructure		10 430	10 086	10 364	1 186	7 756	7 676	81	1.1%	10 364
Vote 07 - Municipal Health Services		8 018	8 824	8 910	614	6 313	6 652	(339)	-5.1%	8 910
Vote 08 - Housing		2 290	2 076	2 103	179	1 524	1 568	(43)	-2.8%	2 103
Vote 09 - Public Safety		4 427	3 706	4 640	387	3 532	3 153	378	12.0%	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	5 988	58 240	54 215	4 025	7.4%	73 941
Surplus/ (Deficit) for the year	2	(1 803)	2 276	955	10 037	16 422	1 179	15 243	1293.2%	955

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

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	417	461	(44)	-10%	618
Agency services		1 710	2 310	2 310	-	2 079	1 733	347	20%	2 310
Interest								-		
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		950	500	800	115	993	495	498	101%	800
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		-	-	-	-	-	-	-		-
Licence and permits		1 132	1 250	1 300	68	1 031	958	73	8%	1 300
Operational Revenue		405	329	379	21	334	267	67	25%	379
Non-Exchange Revenue										
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits		11	-	-	-	-	-	-		-
Licence and permits								-		
Transfers and subsidies - Operational		66 401	67 673	69 290	15 766	69 608	51 402	18 206	35%	69 290
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains								-		
Discontinued Operations								-		
		71 325	72 672	74 697	16 025	74 462	55 314	19 148	36%	74 697
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		44 635	49 626	50 101	4 145	36 684	37 480	(795)	-2%	50 101
Remuneration of councillors		5 528	5 625	5 970	497	4 672	4 357	315	7%	5 970
Bulk purchases - electricity								-		
Inventory consumed		2 494	1 507	2 453	251	2 057	1 509	548	36%	2 453
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		1 520	1 001	1 431	-	944	923	21	2%	1 431
Interest								-		
Contracted services		3 559	3 276	3 397	273	2 717	2 505	211	8%	3 397
Transfers and subsidies		1 056	485	425	-	(2)	340	(342)	-101%	425
Irrecoverable debts written off								-		
Operational costs		13 732	8 676	10 164	821	10 664	7 102	3 561	50%	10 164
Losses on Disposal of Assets		505	-	-	-	505	-	505	#DIV/0!	-
Other Losses								-		
		73 128	70 396	73 941	6 988	58 240	54 215	4 026	7%	73 941
Total Expenditure										
Surplus/(Deficit)		(1 803)	2 276	755	10 037	16 222	1 099	15 123	0	755
Transfers and subsidies - capital (monetary allocations)										
		-	-	200	-	200	80	120	0	200
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		(1 803)	2 276	955	10 037	16 422	1 179	15 243	0	955
Income Tax										
Surplus/(Deficit) after Income tax		(1 803)	2 276	955	10 037	16 422	1 179			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	10 037	16 422	1 179			955
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(1 803)	2 276	955	10 037	16 422	1 179			955

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

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

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	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	21	500	682	(183)	-27%	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	21	500	682	(183)	-27%	700
Total Capital Expenditure		1 132	1 150	700	21	500	682	(183)	-27%	700
Capital Expenditure - Functional Classification										
Governance and administration		1 132	1 150	700	21	500	682	(183)	-27%	700
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 132	1 150	700	21	500	682	(183)	-27%	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	21	500	682	(183)	-27%	700
Funded by:										
National Government		19	-	-	-	-	-	-	-	-
Provincial Government		28	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		47	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Intergovernmental grants		1 084	1 150	700	21	500	682	(183)	-27%	700
Total Capital Funding		1 132	1 150	700	21	500	682	(183)	-27%	700

4.6 Table C6: Statement of Financial Position

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

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	19 102	4 917
Trade and other receivables from exchange transactions		200	2 417	2 417	642	2 417
Receivables from non-exchange transactions		—	—	—	—	—
Current portion of non-current receivables		—	—	—	—	—
Inventory		—	—	—	—	—
VAT		1 209	—	—	1 713	—
Other current assets		(0)	—	—	(30)	—
Total current assets		5 848	7 484	7 334	20 428	7 334
Non current assets						
Investments		—	—	—	—	—
Investment property		—	—	—	—	—
Property, plant and equipment		11 291	8 430	8 500	9 989	8 500
Biological assets		—	—	—	—	—
Living and non-living resources		—	—	—	—	—
Heritage assets		—	—	—	—	—
Intangible assets		486	900	500	839	500
Trade and other receivables from exchange transactions		(9 770)	—	—	(8 218)	—
Non-current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets		—	—	—	—	—
Total non current assets		3 007	9 331	9 000	2 611	9 000
TOTAL ASSETS		8 855	16 815	16 334	23 039	16 334
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		—	—	—	—	—
Consumer deposits		—	—	—	—	—
Trade and other payables from exchange transactions		22 109	6 454	9 229	7 415	9 229
Trade and other payables from non-exchange transactions		167	—	—	167	—
Provision		1 645	7 894	8 002	5 824	8 002
VAT		1 397	191	148	1 557	148
Other current liabilities		—	—	—	—	—
Total current liabilities		25 317	14 539	15 379	14 982	15 379
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	15 379	13 420	15 379
NET ASSETS	2	(16 462)	2 276	955	9 618	955
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		6 890	2 276	955	9 618	955
Reserves and funds		—	—	—	—	—
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	6 890	2 276	955	9 618	955

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	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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges								-		
Other revenue		-	4 499	6 424	(19)	4 006	4 818	(812)	-17%	6 424
Transfers and Subsidies - Operational		-	67 673	67 673	15 945	66 223	50 755	15 468	30%	67 673
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		-	500	800	115	993	600	393	65%	800
Dividends								-		
Payments										
Suppliers and employees		-	(66 547)	(68 795)	(1 396)	(13 180)	(51 596)	(38 417)	74%	(68 795)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	6 125	6 101	14 643	58 042	4 576	(53 466)	-1168%	6 101
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		2 843	-	-	-	553	-	553	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		-	(1 150)	(700)	(21)	(500)	(525)	(25)	5%	(700)
NET CASH FROM/(USED) INVESTING ACTIVITIES		2 843	(1 150)	(700)	(21)	53	(525)	(578)	110%	(700)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/financing								-		
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	14 622	58 095	4 051			5 401
Cash/cash equivalents at beginning:		2 201	3 417	3 417	44 082	609	3 417			609
Cash/cash equivalents at month/year end:		5 044	8 392	8 819		58 704	7 468			6 010

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

DC7 Pixley Ka Seme (Nc) - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2023/24										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.o Council Policy
		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				
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 Arose Debtor Accounts	1810									-	-			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-			
Other	1900	-	-	-	-	-	512	131	-	642	642	-	-	-
Total By Income Source	2000						512	131	-	642	642	-	-	-
2022/23 - totals only		896333	1473	0	0	1805	1805	2942	1373916	2 280	1 388	0	0	0
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	512	131	-	642	642	-	-	-
Commercial	2300									-	-			
Households	2400									-	-			
Other	2500									-	-			
Total By Customer Group	2600	-	-	-	-	-	512	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 5 275 496
- Other R 2 156 265

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 - M09 March

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	5 275	-	-	-	-	-	-	-	5 275
Other	0900	577	72	44	1 072	381	-	-	11	2 166
Total By Customer Type	1000	5 852	72	44	1 072	381	-	-	11	7 432

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 2024 amounted to R 269 925

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 March 2024, only the following allocations has been received:

Conditional Grant	Total received	Closing balance
Rural Road Asset Management Grant	R 3 232 000	R 1 058 599
Expanded Public Works Programme	R 950 000	R 207 065
Financial Management Grant	R 1 700 000	R -
Human settlement Grant	R 200 000	R 100 287
Department of Health	R 250 000	R 792
Cleaning Project (EPWP)	R 1 060 000	R 132 386
Tourism	R 525 000	R 495

All balances on Conditional Grants are recorded as per 31 March 2024

Investments

Section 13 of the MFMA prescribes:

- (1) The Minister, acting with the concurrence of the Cabinet member responsible for Local Government, may prescribe a framework within which municipalities must
 - a. Conduct their cash management and investments; and
 - b. Invest money not immediately required

The Municipality invests surplus funds in order to maximise the interest to have cash readily available when needed, this is done in line with the Cash Management and Investment Policy of Council.

All investments are held at Standard Bank in interest yielding call deposit accounts

DC7 Pixley Ka Seme (Nc) - Supporting Table SC5 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	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Standard Bank Call Deposit Accounts		12	Deposits	No	Fixed	5.50%	0	0	2024/06/30	8 027	115	(6 077)	15 766	17 831
Municipality sub-total										8 027		(6 077)	15 766	17 831
Entities														
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									8 027		(6 077)	15 766	17 831

Quality Certificate

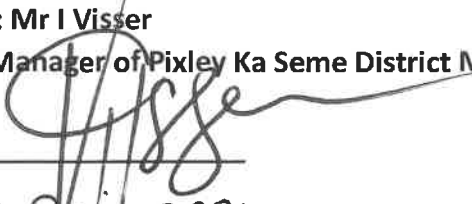
I, Isak Visser Municipal Manager of Pixley Ka Seme District Municipality, hereby certify that –
(mark as appropriate)

☒	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 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: 10 April 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 31 March 2024
2. The Accounting Officer ensure that this report be submitted to National and Provincial Treasury, in both signed and electronic format.

Compiled by



Ms ZY Mabedla

Accountant Budget Control

Reviewed by:



Mr DJ Fourie

Deputy Chief Financial Officer

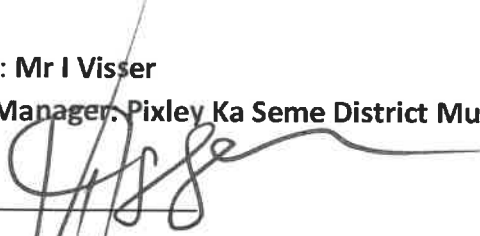
SUBMISSION TO MAYOR

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

Report Submitted by:

Print Name: **Mr I Visser**

Municipal Manager, Pixley Ka Seme District Municipality

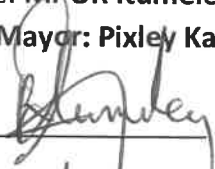
Signature 

Date: 10 April 2024

Report Submitted to:

Print Name: **Mr UR Itumeleng**

Executive Mayor, Pixley Ka Seme District Municipality

Signature 

Date: 10 April 2024