

PIXLEY KA SEME DISTRICT MUNICIPALITY



MONTHLY BUDGET STATEMENT

April 2022

Developed and Sustainable District for Future Generation

1. Purpose

The purpose of the report is to comply with section 71 of Municipal Finance Management Act no 56 of 2003, and the requirements of Government Gazette no 32141 of 17 April 2009 by the submission of a monthly budget statement to the Executive Mayor, National and Provincial Treasury containing the prescribed financial performance for the month under review.

2. Background

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 **30 April 2022**, the ten working day reporting limit expires on **16 May 2022**

3. Executive Summary

The Statement of Financial Performance in main table C4, detailing revenue by source and expenditure by type. The consolidated summary of the financial performance is indicated in below:

Statement of Financial Performance: YTD Budget				
Description R thousand (R'000)	YTD Budget April 2022	YTD Actual April 2022	Variance Favourable (Unfavourable)	%YTD Actual vs % YTD Budget
Total Revenue	R 68 345 850	R 69 576 315	R 1 230 465	102%
Total Operational Expenditure	R 66 683 746	R 54 935 559	R 11 748 187	82%
Total Capital Expenditure	R 1 600 000	R 293 622	R 668 722	77%

Statement of Financial Performance: Original Budget				
Description R thousand (R'000)	Original Budget	Adjustment Budget	Actual April 2022	%YTD Actual Vs % YTD Budget
Total Revenue	R 68 498 650	R 68 345 850	R 818 255	102%
Total Operational Expenditure	R 69 309 059	R 66 683 746	R 6 277 697	82%
Total Capital Expenditure	R 1 000 000	R 1 600 000	R 293 622	77%

3.1 Operating Revenue

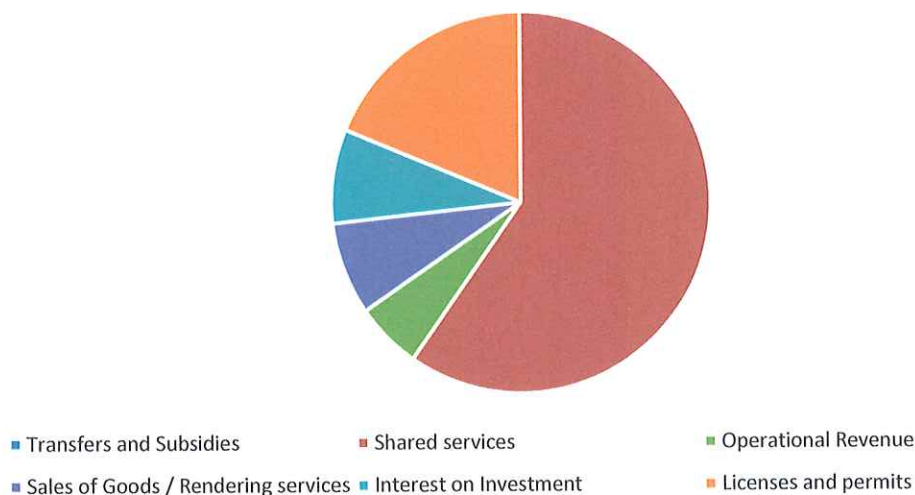
The Municipality has received all scheduled transfers for the financial year under review. The third tranche of Equitable share has been received during the current month. An increase in exchange revenue is subjected to the settlement of shared services for the current year and the portion of prior debt settled by the local municipalities, an overall collection of 140% variance in relation to the budget.

DC7 Pixley Ka Seme (Nc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

DC7 Pixley Ka Sehe (NC) - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - in R April

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Rental of facilities and equipment		102	-	-	-	-	-	-		-
Interest earned - external investments		795	500	650	65	568	507	61	12%	650
Interest earned - outstanding debtors		1	-	-	-	-	-	-		-
Dividends received								-		
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licences and permits		1 384	1 000	1 000	153	974	833	141	17%	1 000
Agency services		1 739	2 000	3 500	489	4 918	2 567	2 351	92%	3 500
Transfers and subsidies		60 470	63 986	61 976	-	61 976	52 116	9 860	19%	61 976
Other revenue		589	1 013	1 020	111	940	848	92	11%	1 020
Gains		(12)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		65 068	68 499	68 146	818	69 376	56 871	12 506	22%	68 146

Revenue by source - April 2022

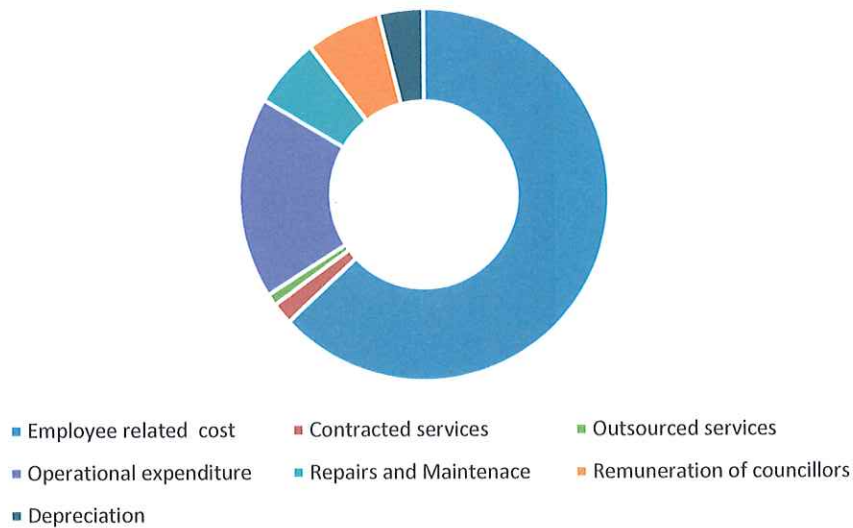


3.2 Operating Expenditure by type

The Municipality settles all invoices on or before the expected due dates. Technical support on MSCOA from service provider has increased the expenditure. Finalisation of the ICT master plan and Annual report resulted in an increased monthly expenditure for consultants. The Municipality has activated the Asset module, depreciation will be calculated on a monthly frequency.

Expenditure By Type									
Employee related costs	43 946	43 917	44 277	3 960	35 412	36 828	(1 416)	-4%	44 277
Remuneration of councillors	4 438	4 852	4 915	409	3 768	4 081	(313)	-8%	4 915
Debt impairment	1 318	-	-	-	-	-	-		-
Depreciation & asset impairment	1 020	2 000	1 000	244	1 211	1 067	144	14%	1 000
Finance charges							-		
Bulk purchases - electricity							-		
Inventory consumed	3 738	2 116	2 108	383	2 404	1 712	692	40%	2 108
Contracted services	2 798	3 135	3 003	182	2 572	2 533	39	2%	3 003
Transfers and subsidies	617	338	625	7	482	466	16	4%	625
Other expenditure	12 468	12 951	10 756	1 093	9 087	9 496	(409)	-4%	10 756
Losses	5 143	-	-	-	0	-	0	#DIV/0!	-
Total Expenditure	75 486	69 309	66 684	6 278	54 936	56 183	(1 247)	-2%	66 684

Expenditure by type April 2022



3.3 Capital Expenditure

Capital expenditure is currently at 77% spend. The Municipality as entered into payment arrangements for the new server. The full amount will be paid in full by 30 June 2022. The Municipality does not have any multi-year projects for the year under review.

DC7 Pixley Ka Seme (Nc) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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		3 400	1 000	1 600	294	1 225	1 193	32	3%	1 600
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	3 400	1 000	1 600	294	1 225	1 193	32	3%	1 600
Total Capital Expenditure		3 400	1 000	1 600	294	1 225	1 193	32	3%	1 600

4. In-year budget statement tables

The financial results for the period under review are attached and consists of the following main tables:

- (i) C1: Summary
- (ii) C2: Financial Performance (Functional classification)
- (iii) C3: Financial Performance (Revenue and Expenditure by Municipal vote)
- (iv) C4: Financial Performance (Revenue and Expenditure)
- (iv) C5: Capital Expenditure
- (v) C6 Statement of Financial Position
- (vi) C7: Cash Flow

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

The only outstanding category for debtors is medical aid ex-gratia members. Shared services billed for the year under review is fully settled.

DC7 Pixley Ka Seme (Nc) - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description		NT Code	Budget Year 2021/22											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	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	18	5	2	0	-	-	-	-	-	24	0	-	-	
Total By Income Source	2000	18	5	2	0	-	-	-	-	-	24	0	-	-	
2020/21 - totals only											-	-			
Debtors Age Analysis By Customer Group															
Organs of State	2200										-	-			
Commercial	2300										-	-			
Households	2400										-	-			
Other	2500	18	5	2	0	-	-	-	-	-	24	0	-	-	
Total By Customer Group	2600	18	5	2	0	-	-	-	-	-	24	0	-	-	

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;
 - (b) that the municipality has and maintains a management accounting and information system which
 - a. recognises expenditure when it is incurred
 - b. accounts for the creditors of the municipality and
 - c. accounts for the payments made by the municipality
 - (c) that the municipality has and maintains a system of internal control in respect of creditors and payments
 - (d) that payments by the municipality are made
 - a. directly to the person to whom it is due unless agreed otherwise for reasons as may be prescribed and
 - b. either electronically or by way of non-transferable cheques, provided that cash payments and payments by way of cash cheques may be made for exceptional reasons only up to a prescribed limit
 - (e) that 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

Sound financial management has insured that the municipality has no outstanding creditors for M10

Description R thousands	NT Code	Budget Year 2021/22									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	Total	
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									-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-

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.

The Municipality's primary bank account is held with Standard Bank. All investments accounts are held at the same bank. Investments are yielded at 5.5%.

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 30 April 2022 R 331 056

Closing Balance – Conditional Grants

Financial Management Grant	R 0
Expanded Public Works Programme	R 63 713
Cleaning Project (EDA)	R 156 316
Rural Road Asset Management Grant	R 1 938 465
Housing Accreditation	R 2 197

All balances on Conditional Grants are recorded as per 30 April 2022

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

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 - M10 April

Investments by maturity Name of Institution & investment ID	Ref	Period of Investment Yrs/Months	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														
Municipality														
Standard Bank Call Deposit Accounts		12	Deposits	No	Fixed	5.50%	0	0	2022/05/30	20 490	267	(10 986)	9 947	19 718
Municipality sub-total										20 490		(10 986)	9 947	19 718
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									20 490		(10 986)	9 947	19 718

Municipal Manager's quality certification**Quality Certificate**

I, Rodney Pieterse Municipal Manager of Pixley Ka Seme District Municipality, hereby certify that –

(mark as appropriate)

√	The Monthly Budget Statement
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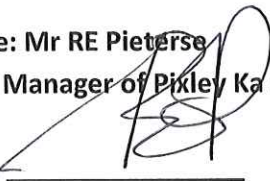
	Quarterly Report of the implementation of the budget and financial state affairs of the municipality
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	Mid-year Budget and Performance Assessment
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For the month of **April 2022** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Mr RE Pieterse

Municipal Manager of Pixley Ka Seme District Municipality (DC7)

Signature:  _____

Date: _____

6. 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.

Communication

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

7. 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 30 April 2022
2. The Accounting Officer ensure that this report be submitted to National and Provincial Treasury, in both signed and electronic format.

Compiled by



Ms SG Antonie

Accountant Budget and Treasury

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:

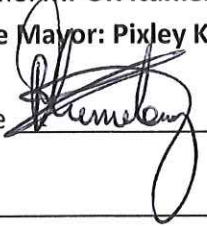
Print Name: **Mr RE Pieterse**
Municipal Manager: Pixley Ka Seme District Municipality

Signature  _____

Date: _____

Report Submitted to:

Print Name: **Mr UR Itumeleng**
Executive Mayor: Pixley Ka Seme District Municipality

Signature  _____

Date: _____

DC7 Pixley Ka Seme (Nc) - Table C1 Monthly Budget Statement Summary - M10 April

Description	2020/21	Budget Year 2021/22							
	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	795	500	650	65	568	507	61	12%	650
Transfers and subsidies	60 470	63 986	61 976	-	61 976	52 116	9 860	19%	61 976
Other own revenue	3 802	4 013	5 520	753	6 832	4 248	2 584	61%	5 520
Total Revenue (excluding capital transfers and contributions)	65 068	68 499	68 146	818	69 376	56 871	12 506	22%	68 146
Employee costs	43 946	43 917	44 277	3 960	35 412	36 828	(1 416)	-4%	44 277
Remuneration of Councillors	4 438	4 852	4 915	409	3 768	4 081	(313)	-8%	4 915
Depreciation & asset impairment	1 020	2 000	1 000	244	1 211	1 067	144	14%	1 000
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	3 738	2 116	2 108	383	2 404	1 712	692	40%	2 108
Transfers and subsidies	617	338	625	7	482	466	16	4%	625
Other expenditure	21 727	16 086	13 759	1 275	11 659	12 030	(371)	-3%	13 759
Total Expenditure	75 486	69 309	66 684	6 278	54 936	56 183	(1 247)	-2%	66 684
Surplus/(Deficit)	(10 418)	(810)	1 462	(5 459)	14 441	688	13 753	1999%	1 462
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 458	-	200	-	200	120	80	67%	200
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(6 960)	(810)	1 662	(5 459)	14 641	808	13 833	1712%	1 662
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(6 960)	(810)	1 662	(5 459)	14 641	808	13 833	1712%	1 662
Capital expenditure & funds sources									
Capital expenditure	3 400	1 000	1 600	294	1 225	1 193	32	3%	1 600
Capital transfers recognised	2 113	295	530	287	920	402	518	129%	530
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 286	705	1 070	7	305	792	(487)	-62%	1 070
Total sources of capital funds	3 400	1 000	1 600	294	1 225	1 193	32	3%	1 600
Financial position									
Total current assets	(54 260)	19 785	22 035		19 425				22 035
Total non current assets	2 316	17 694	17 220		1 957				17 220
Total current liabilities	46 570	38 290	37 593		4 134				37 593
Total non current liabilities	5 280	-	-		3 143				-
Community wealth/Equity	16 473	(810)	1 662		14 106				1 662
Cash flows									
Net cash from (used) operating	-	(1 027)	(3 984)	(1 482)	40 664	(3 320)	(43 984)	1325%	(3 984)
Net cash from (used) investing	(690)	10 604	(1 600)	(285)	(11 992)	(1 333)	10 659	-799%	(1 600)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	11 368	21 636	6 474	-	35 051	(4 653)	(39 704)	853%	(5 584)
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	18	5	2	0	-	-	-	-	24
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

DC7 Pixley Ka Seme (Nc) - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		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>		60 721	61 838	61 995	665	63 251	51 626	11 625	23%	61 995
Executive and council		3 585	3 651	3 651	-	3 653	3 043	610	20%	3 651
Finance and administration		57 136	58 187	58 344	665	59 599	48 583	11 015	23%	58 344
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		2 147	1 000	1 200	153	1 174	953	221	23%	1 200
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		762	-	200	-	200	120	80	67%	200
Health		1 384	1 000	1 000	153	974	833	141	17%	1 000
<i>Economic and environmental services</i>		5 658	5 661	5 151	-	5 151	4 411	740	17%	5 151
Planning and development		5 658	5 661	5 151	-	5 151	4 411	740	17%	5 151
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	68 526	68 499	68 346	818	69 576	56 991	12 586	22%	68 346
Expenditure - Functional										
<i>Governance and administration</i>		53 953	43 825	41 292	4 225	36 058	35 001	1 057	3%	41 292
Executive and council		12 968	12 367	12 348	1 134	10 332	10 294	37	0%	12 348
Finance and administration		34 828	24 550	22 411	2 514	20 520	19 175	1 344	7%	22 411
Internal audit		6 158	6 907	6 533	578	5 207	5 532	(325)	-6%	6 533
<i>Community and public safety</i>		12 581	14 478	13 744	969	11 006	11 624	(618)	-5%	13 744
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		3 462	3 894	3 525	275	2 829	3 023	(195)	-6%	3 525
Housing		2 602	2 734	2 359	214	1 978	2 053	(76)	-4%	2 359
Health		6 518	7 850	7 861	480	6 200	6 548	(348)	-5%	7 861
<i>Economic and environmental services</i>		8 952	11 006	11 648	1 083	7 871	9 557	(1 686)	-18%	11 648
Planning and development		8 952	11 006	11 648	1 083	7 871	9 557	(1 686)	-18%	11 648
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		-	-	-	-	-	-	-		-
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	75 486	69 309	66 684	6 278	54 936	56 183	(1 247)	-2%	66 684
Surplus/ (Deficit) for the year		(6 960)	(810)	1 662	(5 459)	14 641	808	13 833	1712%	1 662

DC7 Pixley Ka Seme (Nc) - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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		3 585	3 651	3 651	—	3 653	3 043	610	20.1%	3 651
Vote 02 - Municipal Manager		—	—	—	—	—	—	—	—	—
Vote 03 - Budget & Treasury Office		57 034	58 187	58 344	665	59 599	48 583	11 015	22.7%	58 344
Vote 04 - Administration		102	—	—	—	—	—	—	—	—
Vote 05 - Internal Audit		—	—	—	—	—	—	—	—	—
Vote 06 - Planning Development & Infrastructure		5 658	5 661	5 151	—	5 151	4 411	740	16.8%	5 151
Vote 07 - Municipal Health Services		1 384	1 000	1 000	153	974	833	141	16.9%	1 000
Vote 08 - Housing		762	—	200	—	200	120	80	66.7%	200
Vote 09 - Public Safety		—	—	—	—	—	—	—	—	—
Vote 10 - .		—	—	—	—	—	—	—	—	—
Vote 11 - . .		—	—	—	—	—	—	—	—	—
Vote 12 - . .		—	—	—	—	—	—	—	—	—
Vote 13 - . .		—	—	—	—	—	—	—	—	—
Vote 14 - . . .		—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	68 526	68 499	68 346	818	69 576	56 991	12 586	22.1%	68 346
Expenditure by Vote	1									
Vote 01 - Office Of The Mayor		10 883	10 066	10 070	818	8 504	8 391	113	1.3%	10 070
Vote 02 - Municipal Manager		2 085	2 302	2 277	316	1 828	1 904	(75)	-4.0%	2 277
Vote 03 - Budget & Treasury Office		21 494	12 732	11 172	1 239	10 746	9 674	1 071	11.1%	11 172
Vote 04 - Administration		13 334	11 818	11 239	1 276	9 774	9 501	273	2.9%	11 239
Vote 05 - Internal Audit		6 158	6 907	6 533	578	5 207	5 532	(325)	-5.9%	6 533
Vote 06 - Planning Development & Infrastructure		8 952	11 006	11 648	1 083	7 871	9 557	(1 686)	-17.6%	11 648
Vote 07 - Municipal Health Services		6 518	7 850	7 861	480	6 200	6 548	(348)	-5.3%	7 861
Vote 08 - Housing		2 602	2 734	2 359	214	1 978	2 053	(76)	-3.7%	2 359
Vote 09 - Public Safety		3 462	3 894	3 525	275	2 829	3 023	(195)	-6.4%	3 525
Vote 10 - .		—	—	—	—	—	—	—	—	—
Vote 11 - . .		—	—	—	—	—	—	—	—	—
Vote 12 - .		—	—	—	—	—	—	—	—	—
Vote 13 - . .		—	—	—	—	—	—	—	—	—
Vote 14 - . . .		—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	75 486	69 309	66 684	6 278	54 936	56 183	(1 247)	-2.2%	66 684
Surplus/ (Deficit) for the year	2	(6 960)	(810)	1 662	(5 459)	14 641	808	13 833	1711.9%	1 662

DC7 Pixley Ka Seme (Nc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Rental of facilities and equipment		102	-	-	-	-	-	-		-
Interest earned - external investments		795	500	650	65	568	507	61	12%	650
Interest earned - outstanding debtors		1	-	-	-	-	-	-		-
Dividends received								-		
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licences and permits		1 384	1 000	1 000	153	974	833	141	17%	1 000
Agency services		1 739	2 000	3 500	489	4 918	2 567	2 351	92%	3 500
Transfers and subsidies		60 470	63 986	61 976	-	61 976	52 116	9 860	19%	61 976
Other revenue		589	1 013	1 020	111	940	848	92	11%	1 020
Gains		(12)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		65 068	68 499	68 146	818	69 376	56 871	12 506	22%	68 146
Expenditure By Type										
Employee related costs		43 946	43 917	44 277	3 960	35 412	36 828	(1 416)	-4%	44 277
Remuneration of councillors		4 438	4 852	4 915	409	3 768	4 081	(313)	-8%	4 915
Debt impairment		1 318	-	-	-	-	-	-		-
Depreciation & asset impairment		1 020	2 000	1 000	244	1 211	1 067	144	14%	1 000
Finance charges								-		
Bulk purchases - electricity								-		
Inventory consumed		3 738	2 116	2 108	383	2 404	1 712	692	40%	2 108
Contracted services		2 798	3 135	3 003	182	2 572	2 533	39	2%	3 003
Transfers and subsidies		617	338	625	7	482	466	16	4%	625
Other expenditure		12 468	12 951	10 756	1 093	9 087	9 496	(409)	-4%	10 756
Losses		5 143	-	-	-	0	-	0	#DIV/0!	-
Total Expenditure		75 486	69 309	66 684	6 278	54 936	56 183	(1 247)	-2%	66 684
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(10 418)	(810)	1 462	(5 459)	14 441	688	13 753	0	1 462
		3 458	-	200	-	200	120	80	0	200
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(6 960)	(810)	1 662	(5 459)	14 641	808			1 662
Taxation								-		
Surplus/(Deficit) after taxation		(6 960)	(810)	1 662	(5 459)	14 641	808			1 662
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(6 960)	(810)	1 662	(5 459)	14 641	808			1 662
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(6 960)	(810)	1 662	(5 459)	14 641	808			1 662

DC7 Pixley Ka Seme (Nc) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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		3 400	1 000	1 600	294	1 225	1 193	32	3%	1 600
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	3 400	1 000	1 600	294	1 225	1 193	32	3%	1 600
Total Capital Expenditure		3 400	1 000	1 600	294	1 225	1 193	32	3%	1 600
Capital Expenditure - Functional Classification										
Governance and administration		3 400	1 000	1 600	294	1 225	1 193	32	3%	1 600
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		3 400	1 000	1 600	294	1 225	1 193	32	3%	1 600
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 sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	3 400	1 000	1 600	294	1 225	1 193	32	3%	1 600
Funded by:										
National Government		2 113	295	530	287	920	402	518	129%	530
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		2 113	295	530	287	920	402	518	129%	530
Borrowing		-	-	-	-	-	-	-		-
Internally generated funds	6	1 286	705	1 070	7	305	792	(487)	-62%	1 070
Total Capital Funding		3 400	1 000	1 600	294	1 225	1 193	32	3%	1 600

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 yr2 and yr3).

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

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

DC7 Pixley Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		6 089	13 558	14 308	331	14 308
Call investment deposits		(61 473)	-	-	14 394	-
Consumer debtors		409	6 227	7 727	3 560	7 727
Other debtors		715	-	-	1 140	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	-	-	-	-
Total current assets		(54 260)	19 785	22 035	19 425	22 035
Non current assets						
Long-term receivables		(11 604)	-	-	(10 767)	-
Investments						
Investment property		1 210	1 210	-	-	-
Investments in Associate						
Property, plant and equipment		12 710	16 484	16 820	12 724	16 820
Biological						
Intangible		1	-	400	0	400
Other non-current assets						
Total non current assets		2 316	17 694	17 220	1 957	17 220
TOTAL ASSETS		(51 944)	37 479	39 255	21 382	39 255
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables		45 402	7 390	7 390	2 966	7 390
Provisions		1 168	30 900	30 203	1 168	30 203
Total current liabilities		46 570	38 290	37 593	4 134	37 593
Non current liabilities						
Borrowing		1 279	-	-	(858)	-
Provisions		4 001	-	-	4 001	-
Total non current liabilities		5 280	-	-	3 143	-
TOTAL LIABILITIES		51 850	38 290	37 593	7 277	37 593
NET ASSETS	2	(103 794)	(810)	1 662	14 106	1 662
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		16 473	(810)	1 662	14 106	1 662
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	16 473	(810)	1 662	14 106	1 662

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
		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		-	2 474	3 095	447	63 219	2 579	60 640	2351%	3 095
Transfers and Subsidies - Operational		-	59 835	58 025	-	-	48 354	(48 354)	-100%	58 025
Transfers and Subsidies - Capital		-	3 076	3 076	-	-	2 563	(2 563)	-100%	3 076
Interest		-	500	650	-	-	542	(542)	-100%	650
Dividends								-		
Payments										
Suppliers and employees		-	(66 912)	(68 830)	(1 929)	(22 554)	(57 358)	(34 804)	61%	(68 830)
Finance charges								-		
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(1 027)	(3 984)	(1 482)	40 664	(3 320)	(43 984)	1325%	(3 984)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		(690)	11 604	-	8	(10 767)	-	(10 767)	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		-	(1 000)	(1 600)	(294)	(1 225)	(1 333)	(108)	8%	(1 600)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(690)	10 604	(1 600)	(285)	(11 992)	(1 333)	10 659	-799%	(1 600)
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		(690)	9 577	(5 584)	(1 767)	28 672	(4 653)			(5 584)
Cash/cash equivalents at beginning:		12 058	12 058	12 058	-	6 378				
Cash/cash equivalents at month/year end:		11 368	21 636	6 474		35 051	(4 653)			(5 584)

