

PIXLEY KA SEME DISTRICT MUNICIPALITY

APRIL
2025



MONTHLY BUDGET STATEMENT

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Glossary

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

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

Capital Expenditure – Expenditure on moveable or 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 **30 April 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 **30 April 2025**, the ten-working day reporting limit expires on **15 May 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 April 2025	%YTD Actual vs % YTD Adj Budget
Total Revenue	R 75 415 400	R 75 766 180	R 75 440 094	100%
Total Operational Expenditure	R 67 467 896	R 75 541 421	R 55 438 463	73%
Total Capital Expenditure	R 150 000	R 135 000	R 55 728	41%

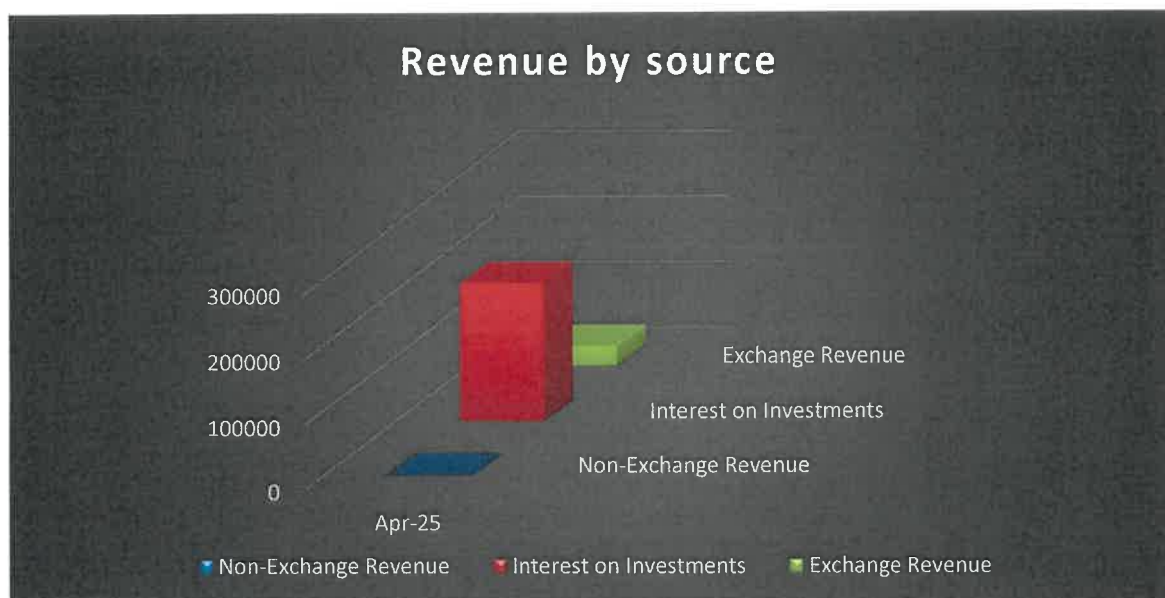
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R
- Interest received
- Investments R 211 004

Exchange Revenue

- Operational revenue R 30 006
- Licences and permits R 90 091



Operating Expenditure type

Expenditure by type

Employee related expenditure

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

Contracted Services

- Outsourced services R 43 969
- Consultants and Professional Services R 57 960
- Repairs and Maintenance R 249 636

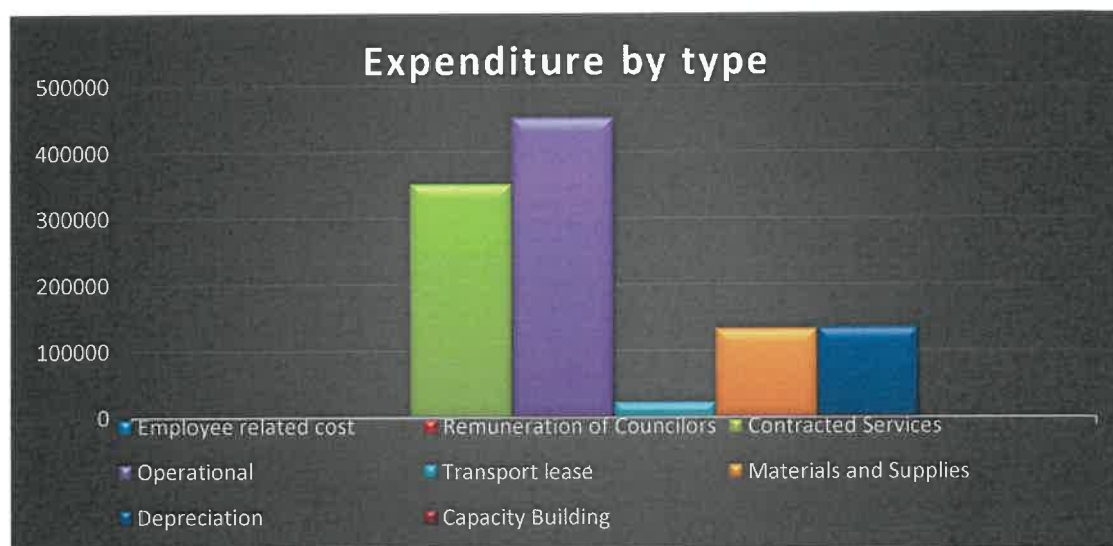
Operational Cost R 451 679

Transport Lease R 23 191

Materials and Supplies R 133 579

Capacity Building R

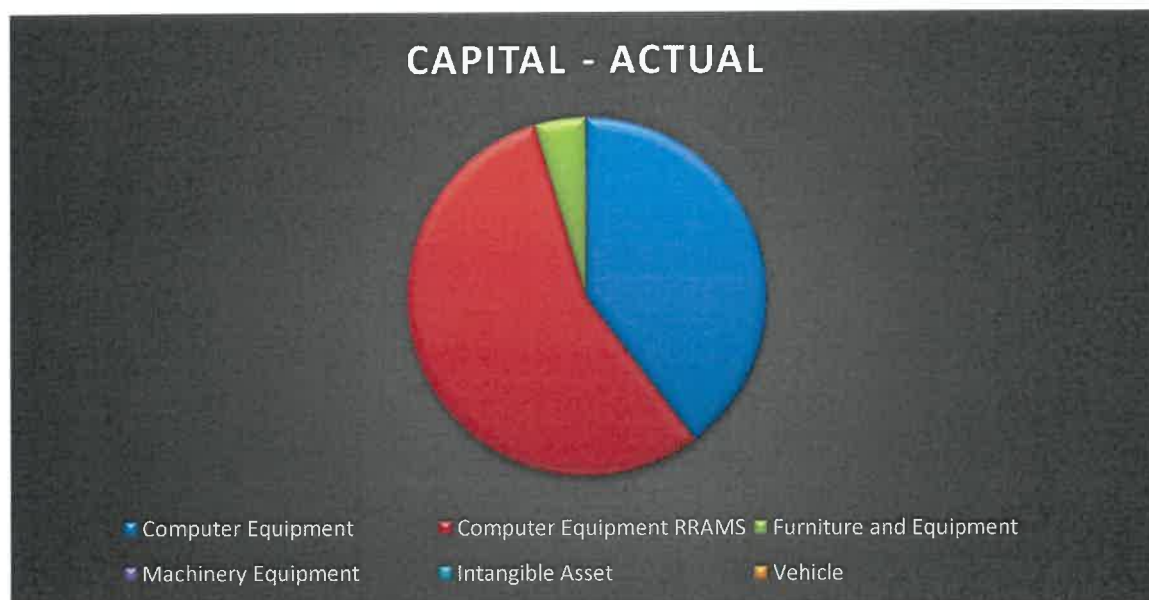
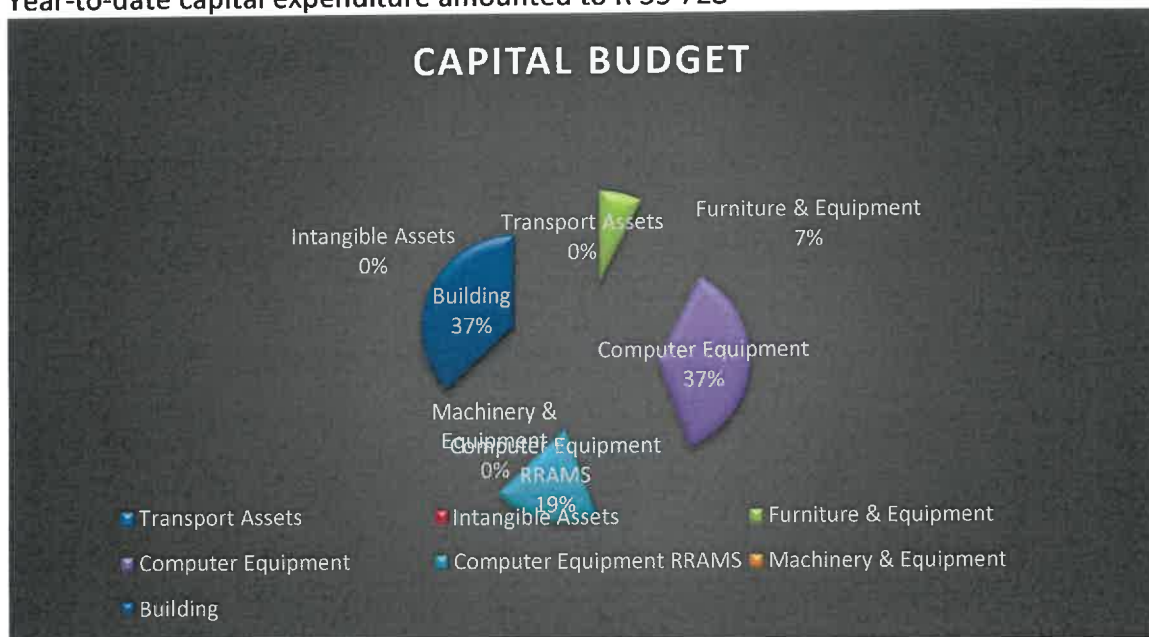
Depreciation R 136 205



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 - M10 April

Description	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									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1 205	750	1 019	211	1 121	786	335	43%	1 019
Transfer in and subsidies - Operational	69 582	69 971	69 971	-	69 880	56 309	11 571	0	69 971
Other own revenue	4 507	4 694	4 666	120	4 325	3 895	429	11%	-
Total Revenue (excluding capital transfers and contributions)	75 364	75 415	75 656	331	75 326	62 991	12 335	28%	75 858
Employee costs	51 192	49 820	54 480	3	35 072	44 313	(9 240)	-21%	54 480
Remuneration of Councilors	6 131	6 404	6 629	-	4 398	5 472	(1 074)	-20%	6 629
Depreciation and amortisation	1 515	1 000	1 000	136	1 614	833	781	94%	1 000
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	2 823	1 954	1 777	134	1 488	1 522	(34)	-2%	1 777
Transfer in and subsidies	151	-	60	-	96	36	60	166%	60
Other expenditure	18 427	8 290	11 585	826	12 770	8 682	3 879	44%	11 585
Total Expenditure	88 248	67 468	75 541	1 069	55 838	61 067	(5 829)	-9%	75 541
Surplus/(Deficit)	(14 884)	7 948	115	(738)	19 487	1 623	17 864	934%	115
Transfers and subsidies - capital (monetary)	230	-	110	-	114	66	48	73%	110
Transfers and subsidies - capital (in-kind)	242	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(14 414)	7 948	225	(738)	20 602	1 689	18 912	985%	225
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(14 414)	7 948	225	(738)	20 602	1 689	18 912	985%	225
Capital expenditure & funds sources									
Capital expenditure	2 127	158	135	-	58	118	(60)	-32%	135
Capital transfers recognised	242	-	25	-	33	15	18	120%	25
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 888	158	118	-	23	181	(78)	-78%	118
Total sources of capital funds	2 127	158	135	-	58	118	(60)	-32%	135
Financial position									
Total current assets	4 943	10 530	11 629	-	14 992	-	-	-	11 629
Total non current assets	3 270	7 670	8 582	-	2 274	-	-	-	8 582
Total current liabilities	30 665	10 253	19 986	-	7 361	-	-	-	19 986
Total non current liabilities	1 331	-	-	-	750	-	-	-	-
Community wealth/Equity	(1 044)	7 948	225	-	8 154	-	-	-	225
Cash flows									
Net cash from (used) operating	-	11 368	4 192	(6 280)	53 861	3 493	(50 368)	-1442%	4 192
Net cash from (used) investing	333	(150)	(135)	(40)	(618)	(113)	505	-449%	(135)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	941	17 847	16 698	53 883	53 883	10 628	(43 042)	-438%	4 698
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	5 686	75	178	178	2 811	-	-	13	9 141

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) - M10 April

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								
Revenue - Functional									
Governance and administration		68 776	69 537	68 778	241	69 424	58 092	11 332	20%
Executive and council		775	-	-	-	-	-	-	-
Finance and administration		68 001	69 537	68 778	241	69 424	58 092	11 332	20%
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		1 744	1 300	1 411	90	1 525	1 150	375	33%
Community and social services		-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-
Housing		200	-	110	-	110	66	44	67%
Health		1 544	1 300	1 301	90	1 415	1 084	331	31%
Economic and environmental services		5 256	4 578	4 578	-	4 491	3 815	676	18%
Planning and development		5 256	4 578	4 578	-	4 491	3 815	676	18%
Road transport		-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	75 776	75 415	75 766	331	75 440	63 057	12 383	20%
Expenditure - Functional									
Governance and administration		54 435	44 021	49 533	950	38 418	39 991	(1 573)	-4%
Executive and council		16 344	13 604	16 200	188	11 703	12 894	(1 191)	-9%
Finance and administration		30 651	23 547	25 941	748	21 493	21 059	434	2%
Internal audit		7 439	6 870	7 392	14	5 222	6 038	(817)	-14%
Community and public safety		15 857	13 909	17 202	57	11 542	13 567	(2 025)	-15%
Community and social services		-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-
Public safety		4 962	3 827	5 285	13	3 433	4 064	(631)	-16%
Housing		2 088	1 526	2 162	38	1 489	1 854	(164)	-10%
Health		8 807	8 556	9 755	5	6 620	7 850	(1 229)	-16%
Economic and environmental services		9 949	9 538	8 806	93	5 478	7 509	(2 031)	-27%
Planning and development		9 949	9 538	8 806	93	5 478	7 509	(2 031)	-27%
Road transport		-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	80 240	67 468	75 541	1 099	55 438	61 067	(5 629)	-9%
Surplus/ (Deficit) for the year		(4 464)	7 948	225	(768)	20 002	1 989	18 012	9.0547438

References:

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
- Total Expenditure by functional classification must reconcile to total operating expenditure shown in Financial Performance Statement
- All amounts must be classified under a functional classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and it used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

Vote Description		Ref	2023/24	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25			
			Audited Outcome				YearTD actual	YearTD budget	YTD variance	YTD variance %
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	241	69 424	58 090	11 334	19.5%
Vote 04 - Administration			-	10	-	-	-	2	(2)	-100.0%
Vote 05 - Internal Audit			-	-	-	-	-	-	-	-
Vote 06 - Planning Development & Infrastructure			5 256	4 578	4 578	-	4 491	3 815	676	17.7%
Vote 07 - Municipal Health Services			1 544	1 300	1 301	90	1 415	1 084	331	30.5%
Vote 08 - Housing			200	-	110	-	110	66	44	66.7%
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	331	75 440	63 057	12 383	19.6%
Expenditure by Vote		1								
Vote 01 - Office Of The Mayor			14 041	11 064	13 464	187	9 863	10 660	(796)	-7.5%
Vote 02 - Municipal Manager			2 303	2 540	2 736	1	1 840	2 234	(395)	-17.7%
Vote 03 - Budget & Treasury Office			17 495	11 348	12 634	534	12 367	10 228	2 139	20.9%
Vote 04 - Administration			13 156	12 199	13 306	214	9 126	10 630	(1 704)	-15.7%
Vote 05 - Internal Audit			7 439	6 870	7 392	14	5 222	6 038	(817)	-13.5%
Vote 06 - Planning Development & Infrastructure			9 949	9 538	8 806	93	5 478	7 509	(2 031)	-27.0%
Vote 07 - Municipal Health Services			8 807	8 556	9 755	5	6 620	7 850	(1 229)	-15.7%
Vote 08 - Housing			2 088	1 526	2 162	38	1 489	1 654	(164)	-8.9%
Vote 09 - Public Safety			4 962	3 827	5 285	13	3 433	4 064	(631)	-15.5%
Vote 10 - .			-	-	-	-	-	-	-	-
Vote 11 - . .			-	-	-	-	-	-	-	-
Vote 12 - .			-	-	-	-	-	-	-	-
Vote 13 - .			-	-	-	-	-	-	-	-
Vote 14 - . . .			-	-	-	-	-	-	-	-
Vote 15 - Other			-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	80 240	67 468	75 541	1 099	55 438	61 067	(5 629)	-9.2%
Surplus/ (Deficit) for the year		2	(4 464)	7 948	225	(768)	20 002	1 989	18 812	905.5%

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

4.4 Table C4: Monthly Budget Statement- Financial Performance

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

DC7 Pixley Ka Seme (Nc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - in R April										
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	-	358	468	(111)	-24%	548
Agency services		2 009	2 426	2 426	-	2 156	2 021	135	7%	2 426
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		1 205	750	1 019	211	1 121	786	335	43%	1 019
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	2	(2)	-100%	-
Rental from Fixed Assets		-	10	-	-	-	-	-		-
Licence and permits		1 444	1 300	1 301	90	1 415	1 064	331	31%	1 301
Operational Revenue		437	358	392	30	395	319	76	24%	392
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		69 582	69 971	69 971	-	69 880	58 308	11 571	20%	69 971
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations										
		75 384	75 415	75 656	331	75 326	62 991	12 335	20%	75 656
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		51 192	49 820	54 480	3	35 072	44 313	(9 240)	-21%	54 480
Remuneration of councillors		6 131	6 404	6 629	-	4 388	5 472	(1 074)	-20%	6 629
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		2 623	1 954	1 777	134	1 488	1 522	(34)	-2%	1 777
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		1 515	1 000	1 000	136	1 614	833	781	94%	1 000
Interest		-	-	-	-	-	-	-		-
Contracted services		3 728	1 850	2 422	352	2 475	1 908	567	30%	2 422
Transfers and subsidies		151	-	60	-	96	36	60	166%	60
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		14 885	6 340	9 173	475	10 295	6 983	3 312	47%	9 173
Losses on Disposal of Assets		16	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		86 240	67 468	75 541	1 899	55 438	61 867	(5 629)	-9%	75 541
Surplus/(Deficit)		(4 936)	7 948	115	(768)	19 887	1 923	17 964	0	115
Transfers and subsidies - capital (monetary allocations)		230	-	110	-	114	66	46	0	110
Transfers and subsidies - capital (in-kind)		242	-	-	-	-	-	-	0	-
Surplus/(Deficit) after capital transfers & contributions		(4 464)	7 948	225	(768)	20 002	1 989	18 012	0	225
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		(4 464)	7 948	225	(768)	20 002	1 989	18 012	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	(768)	20 002	1 989	18 012	0	225
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(4 464)	7 948	225	(768)	20 002	1 989	18 012	0	225

References

1. Material variances to be explained on Table SC1

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

DC7 Pixley Ka Seme (No) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Office Of The Mayor		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		1 712	-	-	-	-	-	-	-	-
Vote 04 - Administration		-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 06 - Planning, Development & Infrastructure		-	-	-	-	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	#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	116	(65)	-56%	135
Vote 04 - Administration		-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 06 - Planning, Development & Infrastructure		-	-	-	-	-	-	-	-	-
Vote 07 - Municipal Health Services		-	-	-	-	-	-	-	-	-
Vote 08 - Housing		-	-	-	-	-	-	-	-	-
Vote 09 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - .		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	416	150	135	-	51	116	(65)	-56%	135
Total Capital Expenditure		2 127	150	135	-	56	116	(60)	-52%	135
Capital Expenditure - Functional Classification										
Governance and administration		2 127	150	135	-	51	116	(65)	-56%	135
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		2 127	150	135	-	51	116	(65)	-56%	135
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	4	-	4	#DIV/0!	-
Planning and development		-	-	-	-	4	-	4	#DIV/0!	-
Roads transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy services		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	2 127	150	135	-	56	116	(60)	-52%	135
Funded by:										
National Government		-	-	25	-	33	15	18	120%	25
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nt / Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	-	-	-	-	-	-
Corporations, Higher Educ Institutions)		242	-	-	-	-	-	-	-	-
Transfers recognised - capital		242	-	25	-	33	15	18	120%	25
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	6	1 686	150	110	-	23	101	(78)	-76%	110
Total Capital Funding		2 127	150	135	-	56	116	(60)	-52%	135

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
5. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure

4.6 Table C6: Statement of Financial Position

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

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	12 579	8 724
Trade and other receivables from exchange transactions		260	2 822	2 905	316	2 905
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		1 773	-	-	2 061	-
Other current assets		39	-	-	36	-
Total current assets		4 943	10 530	11 629	14 992	11 629
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		11 805	7 184	8 014	10 258	8 014
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		568	486	568	556	568
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		(9 103)	-	-	(8 541)	-
Other non-current assets		-	-	-	-	-
Total non current assets		3 270	7 670	8 582	2 274	8 582
TOTAL ASSETS		8 213	18 200	20 211	17 266	20 211
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		23 423	9 229	13 081	(1 781)	13 081
Trade and other payables from non-exchange transactions		110	-	-	1 327	-
Provision		5 638	876	6 757	5 838	6 757
VAT		1 494	148	148	2 177	148
Other current liabilities		-	-	-	-	-
Total current liabilities		30 665	10 253	19 986	7 361	19 986
Non current liabilities						
Financial liabilities		1 331	-	-	750	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		1 331	-	-	750	-
TOTAL LIABILITIES		31 995	10 253	19 986	8 112	19 986
NET ASSETS	2	(23 782)	7 948	225	9 154	225
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(1 964)	7 948	225	9 154	225
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(1 964)	7 948	225	9 154	225

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

4.7 Table C7: Monthly Budget Statement Cash Flow

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

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	146	7 895	4 395	3 500	80%	5 274
Transfers and Subsidies - Operational		-	69 971	69 971	-	58 096	58 309	9 786	17%	69 971
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		-	750	1 019	211	1 121	849	272	32%	1 019
Dividends								-		
Payments										
Suppliers and employees		-	(54 256)	(72 072)	(6 636)	(23 251)	(60 060)	(36 809)	61%	(72 072)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	11 388	4 192	(6 280)	53 861	3 493	(50 368)	-1442%	4 192
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		333	-	-	(40)	(562)	-	(562)	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		-	(150)	(135)	-	(56)	(113)	(57)	50%	(135)
NET CASH FROM/(USED) INVESTING ACTIVITIES		333	(150)	(135)	(40)	(618)	(113)	505	-449%	(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 FIELD		333	11 238	4 057	(6 318)	53 243	3 381			4 057
Cash/cash equivalents at beginning:		609	6 609	6 640	60 202	640	6 640			640
Cash/cash equivalents at month/year end:		941	17 847	10 696	53 883	53 883	10 020			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 Seme (Mc) - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2024/25										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Lto 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 Asset Debtor Accounts	1810													
Receivable unauthorised, irregular, bulk and wasteful expenditure	1820													
Other	1900													
Total By Income Source	2000													
2023/24 - totals only		0	0	0	0	0	440000	98912	0	560	560	560	560	560
Debtors Age Analysis By Customer Group														
Organs of State	2200													
Commercial	2300													
Households	2400													
Other	2500													
Total By Customer Group	2600													

Notes:
 Material increases in value of debtors' categories compared to previous month to be explained
 Bad debts = amounts actually written off in the month
 Total by Income Source must reconcile with Total by Customer Group

- - - - -

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 8 301 823
- Other R 840 073

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 - M10 April

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	5 886	75	179	178	1 983	-	-	-	8 301	5 232
Other	0900	-	-	-	-	827	-	-	13	840	2 314
Medical Aid deductions										-	
Total By Customer Type	1000	5 886	75	179	178	2 811	-	-	13	9 141	7 546

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 30 April 2025 amounted to R 231 894

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 April 2025, only the following allocations has been received:

Conditional Grant	Total received	Closing balance
Rural Road Asset Management Grant	R 3 378 000	R 1 156 247
Expanded Public Works Programme	R 1 109 000	R 98 817
Financial Management Grant	R 1 800 000	R 4 563
Human settlement Grant	R 110 000	R 36 303
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 30 April 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

DCT Pitsoy Ka Seme (M) - Supporting Table SCS Monthly Budget Statement - investment portfolio - M18 April

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 ¹	Commission Paid (Rands)	Commission Received	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (R)	Investment Top Up	Closing Balance
in thousands		Year/Month												
Municipality														
Standard Bank Call Deposit Accounts		12	Deposits	Yes	Fixed	9.35%	0	0	2018/04/30	18 476	105	(8 462)	69	12 180
Municipality sub-total										18 476	105	(8 462)	69	12 180
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	2									18 476	105	(8 462)	69	12 180

1. List Investments in expiry date order
2. If Variable is selected in column 6, input interest rate range
3. 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 **April 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: _____

14/05/2025

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 30 April 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 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: 14/05/2025

Report Submitted to:

Print Name: **Mr UR Itumeleng**

Executive Mayor: Pixley Ka Seme District Municipality

Signature _____

Date: 14 May 2025