SEPTEMBER 2025

PIXLEY KA SEME DISTRICT MUNICIPALITY

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 immoveable assets. Any capital related expenditure must reflect on the Statement of Financial Position and be included in the asset register.

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

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

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

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

MSCOA – Municipal Standard Charts of Accounts.

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

Operating Expenditure – The daily expenditure of the municipality.

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

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

Virement – A transfer of funds within a vote.

1. Objective

The Accounting Officer is required, in terms of the Municipal Finance Management Act no 56 of 2003, section 71 and Municipal Budget and Reporting Regulations (MBRR) Government Gazette 32141 of 17 May 2009, to submit to the Mayor of a municipality a report in prescribed format to review the performance of the budget compared to actual results on a monthly basis.
This report sets out the progress on the financial performance of Pixley Ka Seme District Municipality against the budget of the period ended **30 September 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 September 2025**, the ten-working day reporting limit expires on **14 October 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 Solar 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	YTD Actual September 2025	%YTD Actual vs % YTD Adj Budget
Total Revenue	R 76 842 670	R 34 665 044	45%
Total Operational Expenditure	R 76 701 904	R 19 285 943	25%
Total Capital Expenditure	R 400 000	R 0	0%

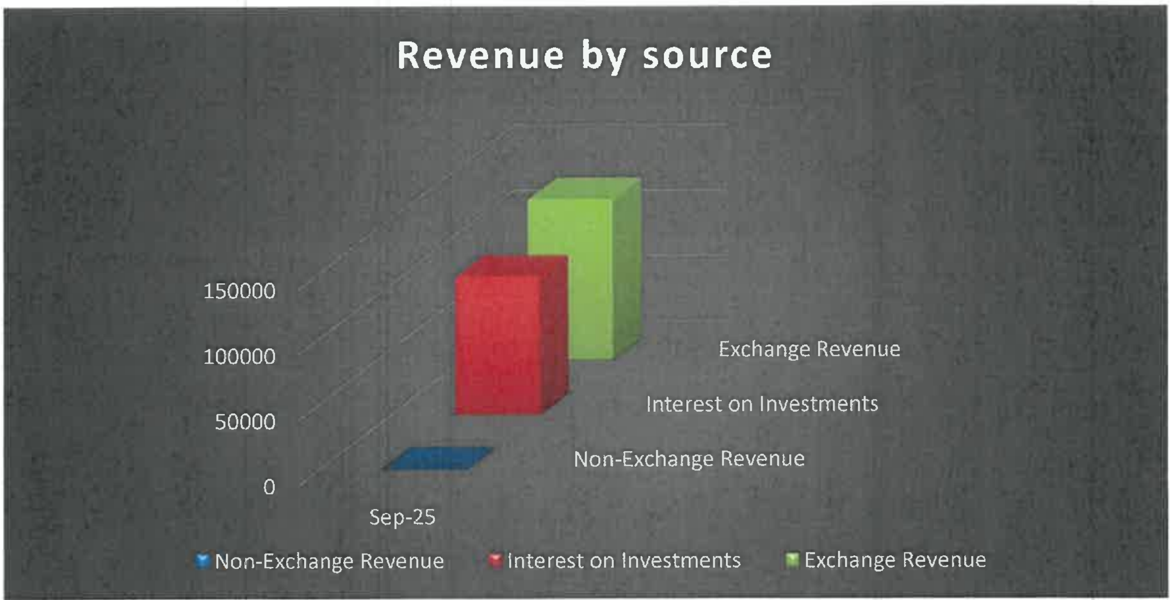
Revenue by source

Non-exchange Revenue

- Transfers and subsidies — R -
- Interest received
    - Investments — R 105 449

Exchange Revenue

- Operational revenue — R 7 763
- Licences and permits — R 114 927



Operating Expenditure type

<u>Expenditure by type</u>

Employee related expenditure

- Senior Management R 442 184
- Municipal Staff R 4 546 477
- Council Remuneration R 548 767

Contracted Services

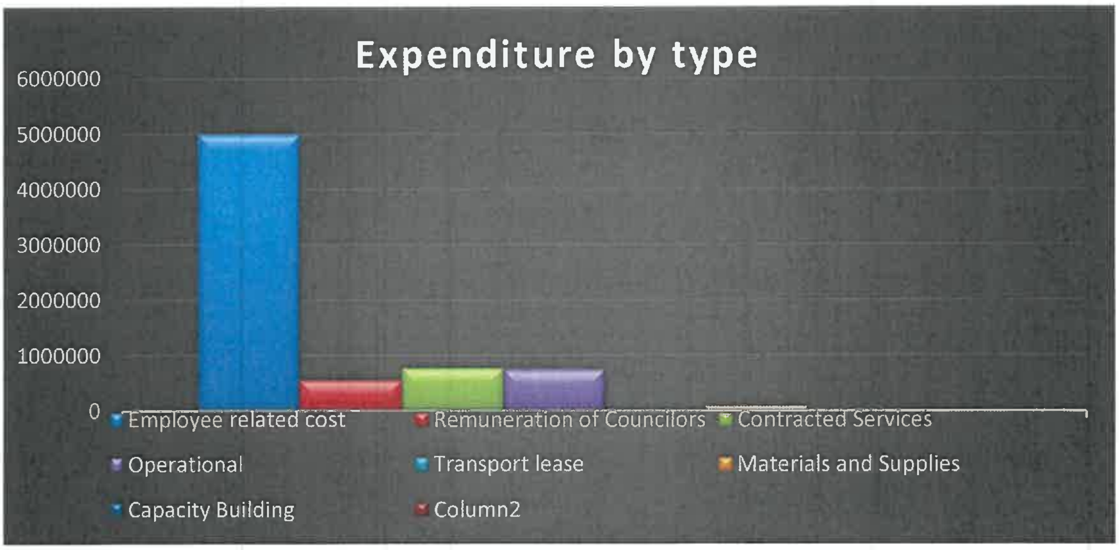
- Outsourced services R 38 533
- Consultants and Professional Services R 340 352
- Repairs and Maintenance R 380 587

Operational Cost R 740 176

Transport Lease R 22 878

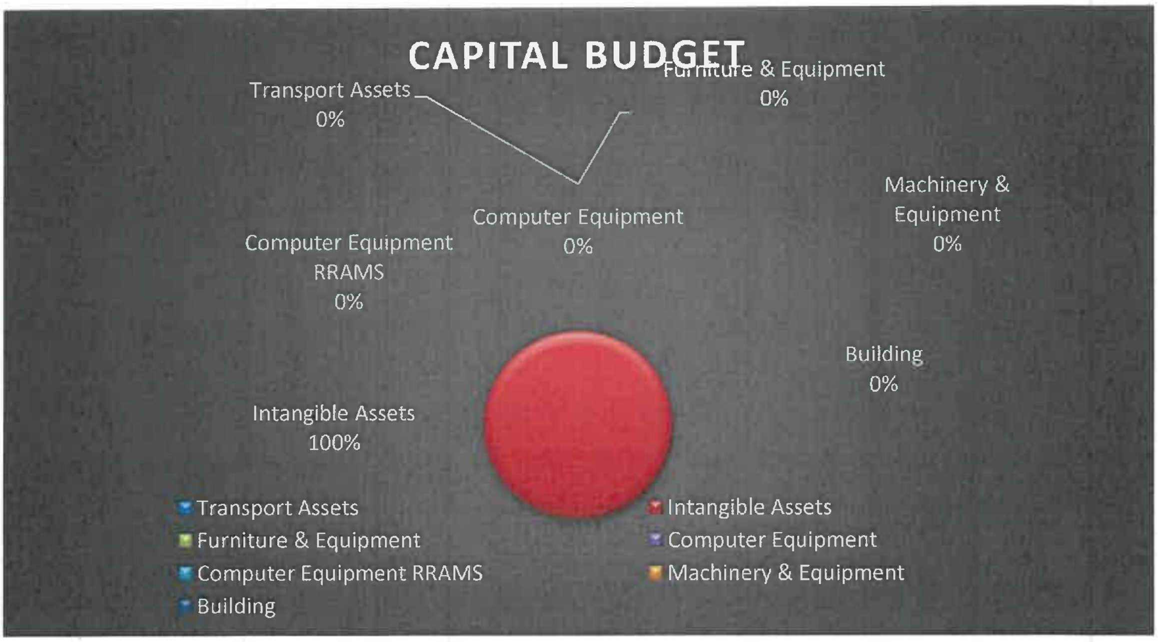
Materials and Supplies R 81 176

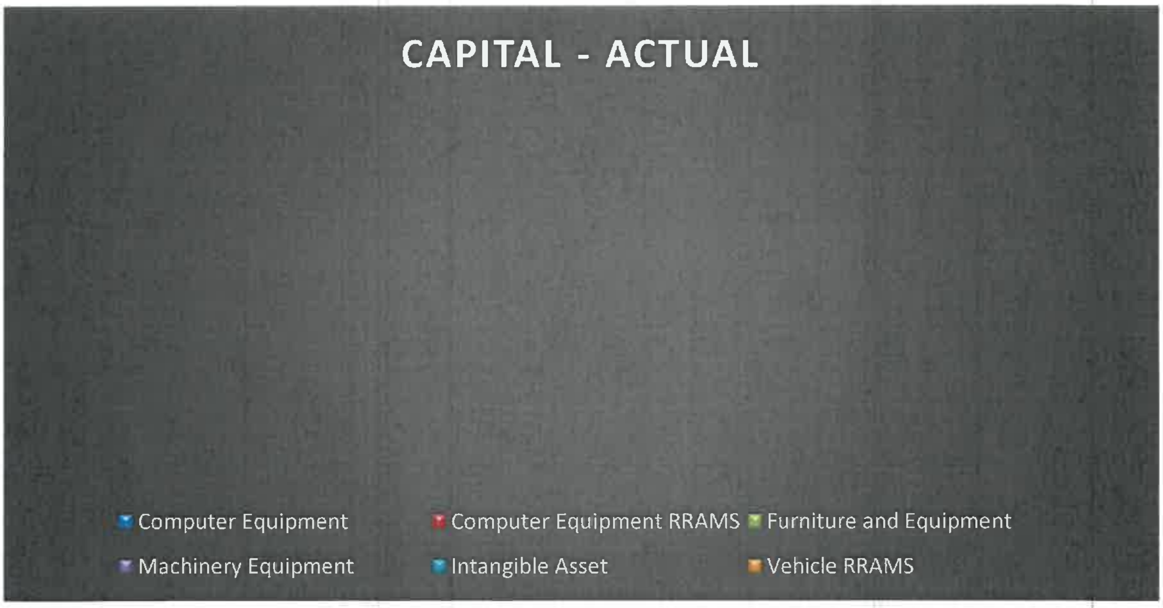
Capacity Building R 12 075



Capital Expenditure

Capital Expenditure is currently at 0 % of total capital budget. The Municipality does not have any multi-year projects for the year under review.





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 - M03 September

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	1 215	1 100	1 100	105	356	275	81	29%	1 100
Transfers and subsidies - Operational	69 891	70 881	70 881	–	31 375	17 720	13 655	0	70 881
Other own revenue	7 131	4 862	4 862	123	2 934	1 215	1 719	141%	4 862
Total Revenue (excluding capital transfers and contributions)	78 237	76 843	76 843	228	34 665	19 211	15 454	80%	76 843
Employee costs	56 745	57 386	56 938	4 989	14 679	14 301	378	3%	56 938
Remuneration of Councillors	6 563	6 895	6 895	549	1 646	1 724	(77)	-4%	6 895
Depreciation and amortisation	1 588	1 000	1 000	–	–	250	(250)	-100%	1 000
Interest	–	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	1 878	1 322	1 311	81	260	326	(67)	-20%	1 311
Transfers and subsidies	122	35	60	12	45	11	33	296%	60
Other expenditure	15 109	9 803	10 498	1 144	2 657	2 541	116	5%	10 498
Total Expenditure	82 015	76 442	76 702	6 774	19 288	19 153	133	1%	76 702
Surplus/(Deficit)	(3 778)	401	141	(6 546)	15 379	58	15 322	26600%	141
Transfers and subsidies - capital (monetary	1 209	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(2 570)	401	141	(6 546)	15 379	58	15 322	26600%	141
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(2 570)	401	141	(6 546)	15 379	58	15 322	26600%	141
Capital expenditure & funds sources									
Capital expenditure	653	400	140	(6)	(1)	58	(58)	-101%	140
Capital transfers recognised	573	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	80	400	140	(6)	(1)	58	(58)	-101%	140
Total sources of capital funds	653	400	140	(6)	(1)	58	(58)	-101%	140
Financial position									
Total current assets	2 735	3 992	3 992		17 569				3 992
Total non current assets	933	8 320	8 060		1 149				8 060
Total current liabilities	14 991	11 912	11 912		14 880				11 912
Total non current liabilities	874	–	–		654				–
Community wealth/Equity	(8 977)	–	–		3 085				–
Cash flows									
Net cash from (used) operating	59 518	3 271	3 271	–	29 142	818	(28 324)	-3464%	3 271
Net cash from (used) investing	739	(400)	(400)	(71)	(221)	(100)	121	-121%	(400)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	60 897	3 510	3 510	29 187	29 187	1 357	(27 830)	-2050%	3 137
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	–	456	–	–	–	–	–	–	456
Creditors Age Analysis									
Total Creditors	1 267	55	54	83	5 556	–	–	12	7 027

4.2 Table C2: Monthly Budget Statement – Financial Performance (Functional classification)

This table reflect the operating budget in the functional 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) - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		72 053	70 660	70 660	113	31 457	17 665	13 792	78%	70 660
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		72 053	70 660	70 660	113	31 457	17 665	13 792	78%	70 660
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		1 796	1 400	1 400	115	424	350	74	21%	1 400
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		110	–	–	–	–	–	–		–
Health		1 686	1 400	1 400	115	424	350	74	21%	1 400
Economic and environmental services		5 597	4 783	4 783	–	2 784	1 196	1 588	133%	4 783
Planning and development		5 597	4 783	4 783	–	2 784	1 196	1 588	133%	4 783
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	79 445	76 843	76 843	228	34 665	19 211	15 454	80%	76 843
Expenditure - Functional										
Governance and administration		56 667	50 417	50 677	4 339	12 624	12 647	(23)	0%	50 677
Executive and council		16 800	15 423	15 638	1 441	4 017	3 890	127	3%	15 638
Finance and administration		32 062	27 081	27 028	2 169	6 409	6 779	(370)	-5%	27 028
Internal audit		7 805	7 913	8 011	729	2 199	1 978	221	11%	8 011
Community and public safety		17 357	16 605	16 605	1 530	4 577	4 151	426	10%	16 605
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		5 109	4 642	4 642	483	1 365	1 161	205	18%	4 642
Housing		2 276	2 212	2 212	183	546	553	(7)	-1%	2 212
Health		9 972	9 752	9 752	864	2 666	2 438	228	9%	9 752
Economic and environmental services		7 992	9 420	9 420	906	2 085	2 355	(270)	-11%	9 420
Planning and development		7 992	9 420	9 420	906	2 085	2 355	(270)	-11%	9 420
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	82 015	76 442	76 702	6 774	19 286	19 153	133	1%	76 702
Surplus/ (Deficit) for the year		(2 570)	401	141	(6 546)	15 379	58	15 322	266.0005	141

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) - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Office Of The Mayor		–	–	–	–	–	–	–		–
Vote 02 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 03 - Budget & Treasury Office		72 053	70 660	70 660	113	31 457	17 665	13 792	78.1%	70 660
Vote 04 - Administration		–	–	–	–	–	–	–		–
Vote 05 - Internal Audit		–	–	–	–	–	–	–		–
Vote 06 - Planning Development & Infrastructure		5 597	4 783	4 783	–	2 784	1 196	1 588	132.8%	4 783
Vote 07 - Municipal Health Services		1 686	1 400	1 400	115	424	350	74	21.2%	1 400
Vote 08 - Housing		110	–	–	–	–	–	–		–
Vote 09 - Public Safety		–	–	–	–	–	–	–		–
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - . .		–	–	–	–	–	–	–		–
Vote 12 - .		–	–	–	–	–	–	–		–
Vote 13 - ..		–	–	–	–	–	–	–		–
Vote 14 - . . .		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	79 445	76 843	76 843	228	34 665	19 211	15 454	80.4%	76 843
Expenditure by Vote	1									
Vote 01 - Office Of The Mayor		13 962	12 737	12 952	1 207	3 397	3 218	179	5.5%	12 952
Vote 02 - Municipal Manager		2 838	2 686	2 686	234	620	671	(52)	-7.7%	2 686
Vote 03 - Budget & Treasury Office		18 095	13 491	13 388	1 187	3 187	3 372	(185)	-5.5%	13 388
Vote 04 - Administration		13 967	13 590	13 640	982	3 221	3 407	(185)	-5.4%	13 640
Vote 05 - Internal Audit		7 805	7 913	8 011	729	2 199	1 978	221	11.2%	8 011
Vote 06 - Planning Development & Infrastructure		7 992	9 420	9 420	906	2 085	2 355	(270)	-11.5%	9 420
Vote 07 - Municipal Health Services		9 972	9 752	9 752	864	2 666	2 438	228	9.3%	9 752
Vote 08 - Housing		2 276	2 212	2 212	183	546	553	(7)	-1.2%	2 212
Vote 09 - Public Safety		5 109	4 642	4 642	483	1 365	1 161	205	17.7%	4 642
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - . .		–	–	–	–	–	–	–		–
Vote 12 - .		–	–	–	–	–	–	–		–
Vote 13 - ..		–	–	–	–	–	–	–		–
Vote 14 - . . .		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	82 015	76 442	76 702	6 774	19 286	19 153	133	0.7%	76 702
Surplus/ (Deficit) for the year	2	(2 570)	401	141	(6 546)	15 379	58	15 322	26600.0%	141

4.4 Table C4: Monthly Budget Statement- Financial Performance

DC7 Pixley Ka Seme (Nc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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		549	550	550	–	45	137	(93)	-67%	550
Agency services		2 111	2 523	2 523	–	2 303	631	1 672	265%	2 523
Interest								–		
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest from Current and Non Current Assets		1 215	1 100	1 100	105	356	275	81	29%	1 100
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		1 686	1 400	1 400	115	424	350	74	21%	1 400
Special rating levies								–		
Operational Revenue		2 781	389	389	8	162	97	65	67%	389
Non-Exchange Revenue								–		
Property rates								–		
Surcharges and Taxes								–		
Fines, penalties and forfeits		4	–	–	–	–	–	–		–
Licence and permits								–		
Transfers and subsidies - Operational		69 891	70 881	70 881	–	31 375	17 720	13 655	77%	70 881
Interest								–		
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains								–		
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		78 237	76 843	76 843	228	34 665	19 211	15 454	80%	76 843
Expenditure By Type										
Employee related costs		56 745	57 386	56 938	4 389	14 679	14 301	378	3%	56 938
Remuneration of councillors		6 563	6 895	6 895	549	1 648	1 724	(77)	-4%	6 895
Bulk purchases - electricity								–		
Inventory consumed		1 878	1 322	1 311	81	260	326	(67)	-20%	1 311
Debt impairment		138	–	–	–	–	–	–		–
Depreciation and amortisation		1 598	1 000	1 000	–	–	250	(250)	-100%	1 000
Interest								–		
Contracted services		2 829	2 030	2 030	381	523	507	16	3%	2 030
Transfers and subsidies		122	35	60	12	45	11	33	296%	60
Irrecoverable debts written off								–		
Operational costs		12 142	7 774	8 468	783	2 134	2 033	101	5%	8 468
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses								–		
Total Expenditure		82 015	76 442	76 782	6 774	19 286	19 153	133	1%	76 782
Surplus/(Deficit)		(3 778)	401	141	(6 546)	15 379	58	15 322	0	141
Transfers and subsidies - capital (monetary allocations)		1 209	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(2 570)	401	141	(6 546)	15 379	58	15 322	0	141
Income Tax								–		
Surplus/(Deficit) after income tax		(2 570)	401	141	(6 546)	15 379	58	15 322	0	141
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		(2 570)	401	141	(6 546)	15 379	58	15 322	0	141
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		(2 570)	401	141	(6 546)	15 379	58	15 322	0	141

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) - M03 September

Vote Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26 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		4	–	–	–	–	–	–		–
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	4	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 01 - Office Of The Mayor		–	–	–	–	–	–	–		–
Vote 02 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 03 - Budget & Treasury Office		649	400	140	(6)	(1)	58	(58)	-101%	140
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	649	400	140	(6)	(1)	58	(58)	-101%	140
Total Capital Expenditure		653	400	140	(6)	(1)	58	(58)	-101%	140
Capital Expenditure - Functional Classification										
Governance and administration		649	400	140	(6)	(1)	58	(58)	-101%	140
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		649	400	140	(6)	(1)	58	(58)	-101%	140
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services								–		
Sport and recreation								–		
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		4	–	–	–	–	–	–		–
Planning and development		4	–	–	–	–	–	–		–
Road transport								–		
Environmental protection								–		
Trading services		–	–	–	–	–	–	–		–
Energy sources								–		
Water management								–		
Waste water management								–		
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	653	400	140	(6)	(1)	58	(58)	-101%	140
Funded by:										
National Government		573	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		573	–	–	–	–	–	–		–
Borrowing	6							–		
Internally generated funds		80	400	140	(6)	(1)	58	(58)	-101%	140
Total Capital Funding		653	400	140	(6)	(1)	58	(58)	-101%	140

4.6 Table C6: Statement of Financial Position

DC7 Pixley Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		267	1 040	1 040	14 581	1 040
Trade and other receivables from exchange transactions		178	2 952	2 952	456	2 952
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	–	–	–	–
VAT		2 240	–	–	2 528	–
Other current assets		51	–	–	4	–
Total current assets		2 735	3 992	3 992	17 569	3 992
Non current assets						
Investments						
Investment property		–	–	–	–	–
Property, plant and equipment		10 975	7 034	7 034	10 975	7 034
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		453	1 286	1 026	453	1 026
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(10 495)	–	–	(10 279)	–
Other non-current assets						
Total non current assets		933	8 320	8 060	1 149	8 060
TOTAL ASSETS		3 669	12 312	12 052	18 717	12 052
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		7 537	8 807	8 807	7 027	8 807
Trade and other payables from non-exchange transactions		(1 000)	–	–	(1 000)	–
Provision		6 227	2 956	2 956	6 227	2 956
VAT		2 227	148	148	2 627	148
Other current liabilities		–	–	–	–	–
Total current liabilities		14 991	11 912	11 912	14 880	11 912
Non current liabilities						
Financial liabilities		874	–	–	654	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		874	–	–	654	–
TOTAL LIABILITIES		15 865	11 912	11 912	15 534	11 912
NET ASSETS	2	(12 196)	401	141	3 183	141
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(8 977)	–	–	3 095	–
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(8 977)	–	–	3 095	–

4.7 Table C7: Monthly Budget Statement Cash Flow

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges								–		
Other revenue		7 055	4 862	4 862	–	3 624	1 215	2 409	198%	4 862
Transfers and Subsidies - Operational		69 454	70 881	70 881	–	27 648	17 720	9 927	56%	70 881
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		1 249	1 100	1 100	–	251	275	(24)	-9%	1 100
Dividends								–		
Payments										
Suppliers and employees		(18 240)	(73 572)	(73 572)	–	(2 381)	(18 393)	(16 012)	87%	(73 572)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		59 518	3 271	3 271	–	29 142	818	(28 324)	-3464%	3 271
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		1 392	–	–	(71)	(216)	–	(216)	#DIV/0!	–
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(653)	(400)	(400)	–	(5)	(100)	(95)	95%	(400)
NET CASH FROM/(USED) INVESTING ACTIVITIES		739	(400)	(400)	(71)	(221)	(100)	121	-121%	(400)
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		60 257	2 871	2 871	(71)	28 921	718			2 871
Cash/cash equivalents at beginning:		640	640	640	29 259	267	640			267
Cash/cash equivalents at month/year end:		60 897	3 510	3 510	29 187	29 187	1 357			3 137

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 652 161

DC7 Pixley Ka Seme (Nc) - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description		Budget Year 2025/26											
R thousands	NT Code	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
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	-	456	-	-	-	-	-	-	456	-	-	-
Total By Income Source	**2000**	-	456	-	-	-	-	-	-	456	-	-	-
2024/25 - totals only		0	0	1443088 1/2	0	0	0	0	0	1 443	-	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	456	-	-	-	-	-	-	456	-	-	-
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500									-	-		
Total By Customer Group	**2600**	-	456	-	-	-	-	-	-	456	-	-	-

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 6 529 753
- Other R 497 101

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 R 586 978 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 - M03 September

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		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	782	55	54	83	5 556	–	–	–	6 530	5 598
Other	0900	485	–	–	–	–	–	–	12	497	2 647
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	1 267	55	54	83	5 556	–	–	12	7 027	8 245

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 September 2025 amounted to R 220 182

Conditional Grants

The following conditional grants have been published in DORA

Financial Management Grant	R 1 800 000
Expanded Public Works Programme	R 1 254 000
Rural Road Asset Management Grant	R 3 529 000

For the period September 2025 to June 2026, only the following allocations has been received:

Conditional Grant	**Total received**	**Closing balance**
Rural Road Asset Management Grant	R 2 470 000	R 1 656 517
Expanded Public Works Programme	R 314 000	R 146 026
Financial Management Grant	R 1 800 000	R 1 392 936
Human settlement Grant	R -	R -
Department of Health	R -	R -
Cleaning Project (EPWP)	R -	R -
Tourism	R -	R 495

All balances on Conditional Grants are recorded as per 30 September 2025

Investments

Section 13 of the MFMA prescribes:

(1) The Minister, acting with the concurrence of the Cabinet member responsible for Local Government, may prescribe a framework within which municipalities must

a. Conduct their cash management and investments; and

b. Invest money not immediately required

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

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

DC7 Pixley Ka Seme (NC) - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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 ³	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	6.50%	0	0	[illegible]	23 707	106	(9 400)	387	14 801
Municipality sub-total										23 707	106	(9 400)	387	14 801
Entities														
														-
														-
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									23 707	106	(9 400)	387	14 801

References

2 List investments in expiry date order

3 If 'variable' is selected in column F, input interest rate range

4 Withdrawals to be entered as negative

Quality Certificate

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

√	The Monthly Budget Statement

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

	Mid-year Budget and Performance Assessment

For the month of **September 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: 08/10/2025

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.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 30 September 2025
2. The Accounting Officer ensure that this report be submitted to National and Provincial Treasury, in both signed and electronic format.

Compiled by	Reviewed by:
Ms M Van Rooi	**Ms ZY Mabedla**
Assistant: Accountant Budget control	**Acting Deputy 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: 08|10| 2025

Report Submitted to:

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

Signature________________

Date: 9/10 |2025