APRIL
2026

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 April 2026.**

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 2026**, the ten-working day reporting limit expires on **15 May 2026**

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	Adjustment Budget	YTD Actual April 2025	%YTD Actual vs % YTD Adj Budget
Total Revenue	R 76 842 670	R 77 317 049	R 77 580 087	100%
Total Operational Expenditure	R 76 829 104	R 77 302 749	R 64 707 480	84%
Total Capital Expenditure	R 400 000	R 13 800	R 285 205	2067%

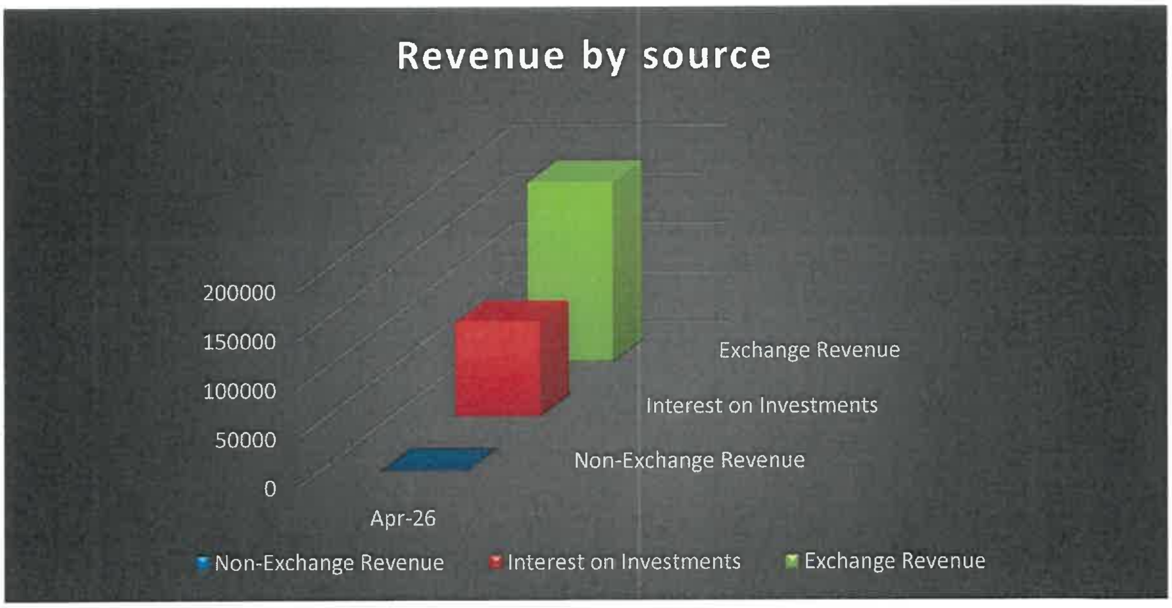
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R
- Interest received
  - Investments R 96 168

Exchange Revenue

- Operational revenue R 59 978
- Licences and permits R 121 606



Operating Expenditure type

<u>Expenditure by type</u>

Employee related expenditure

- Senior Management R 681 727
- Municipal Staff R 3 891 481
- Council Remuneration R 569 938

Contracted Services

- Outsourced services R 53 520
- Consultants and Professional Services R 168 790
- Repairs and Maintenance R 10 581

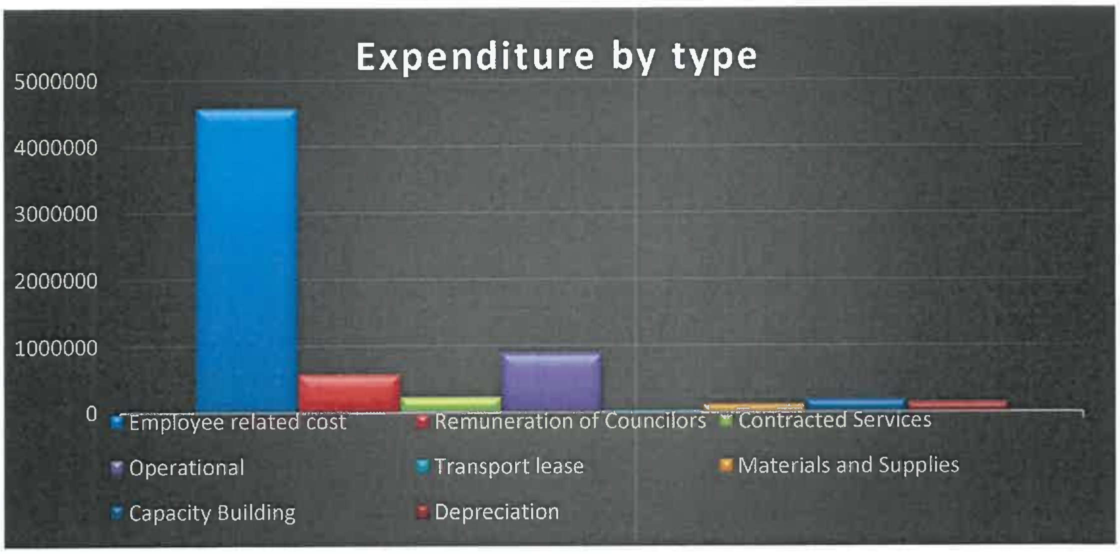
Operational Cost R 883 236

Transport Lease R 22 725

Materials and Supplies R 115 638

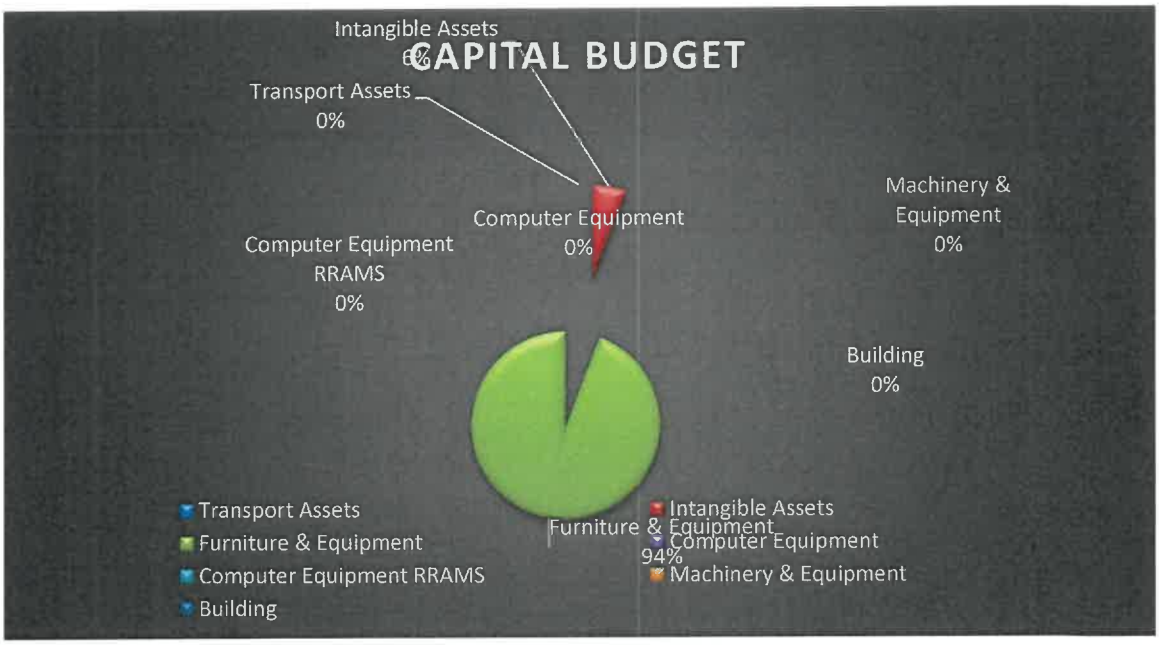
Capacity Building R 192 187

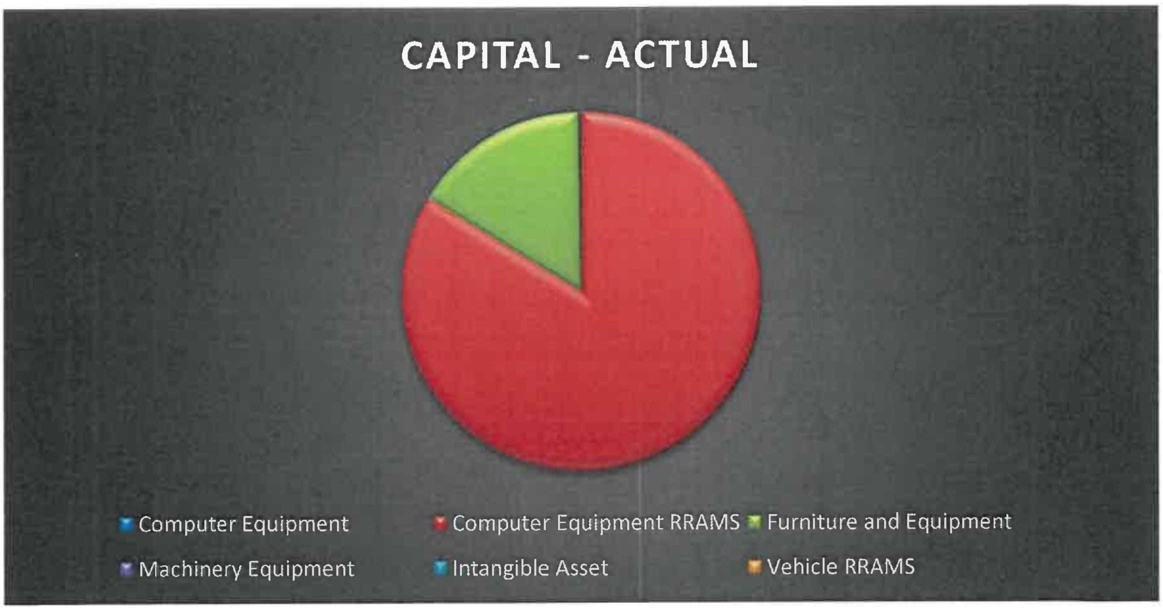
Depreciation R 146 313



Capital Expenditure

Capital Expenditure is currently at 2067% 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 - M10 April

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	96	809	917	(107)	-12%	1 100
Transfers and subsidies - Operational	69 891	70 881	71 241	–	71 684	59 367	12 317	0	71 241
Other own revenue	4 350	4 473	4 514	122	3 950	3 727	223	6%	4 514
Total Revenue (excluding capital transfers and contributions)	75 458	76 454	76 855	218	76 444	64 011	12 432	19%	76 855
Employee costs	56 745	57 386	53 632	4 573	46 013	46 958	(945)	-2%	53 632
Remuneration of Councillors	6 563	6 895	6 938	570	5 670	5 746	(76)	-1%	6 938
Depreciation and amortisation	1 598	1 000	1 739	147	1 677	811	866	107%	1 739
Interest	–	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	1 678	1 322	1 525	116	938	1 240	(303)	-24%	1 525
Transfers and subsidies	122	35	264	192	255	119	136	115%	264
Other expenditure	15 109	9 803	13 203	1 139	10 155	9 912	244	2%	13 203
Total Expenditure	82 015	76 442	77 302	8 737	64 707	64 785	(78)	-0%	77 302
Surplus/(Deficit)	(6 559)	12	(447)	(8 518)	11 738	(774)	12 518	-1616%	(447)
Transfers and subsidies - capital (monetary	1 209	–	–	240	350	–	350	##	–
Transfers and subsidies - capital (in-kind)	–	–	–	276	276	–	276	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions	(5 350)	12	(447)	(8 003)	12 363	(774)	13 137	-1697%	(447)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(5 350)	12	(447)	(8 003)	12 363	(774)	13 137	-1697%	(447)
Capital expenditure & funds sources									
Capital expenditure	653	400	14	270	527	24	502	2070%	14
Capital transfers recognised	573	–	–	–	240	–	240	#DIV/0!	–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	80	400	14	270	286	24	262	1088%	14
Total sources of capital funds	653	400	14	270	527	24	502	2070%	14
Financial position									
Total current assets	2 735	3 992	157 217		15 149				157 217
Total non current assets	933	8 320	8 779		409				8 779
Total current liabilities	14 991	11 912	165 981		14 553				165 981
Total non current liabilities	874	–	–		327				–
Community wealth/Equity	(8 977)	–	14		894				14
Cash flows									
Net cash from (used) operating	59 518	3 271	4 504	(1 069)	61 463	3 753	(57 710)	-1538%	4 504
Net cash from (used) investing	739	(400)	(14)	(303)	(1 101)	(12)	1 090	-9475%	(14)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	60 867	3 518	4 757	60 829	60 829	4 008	(56 820)	-1413%	4 757
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	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

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) - M10 April

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	70 924	156	70 197	59 099	11 098	19%	70 924
Executive and council		–	–	250	–	250	208	42	20%	250
Finance and administration		72 053	70 660	70 674	156	69 947	58 890	11 056	19%	70 674
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		1 796	1 400	1 610	122	1 530	1 258	272	22%	1 610
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		110	–	110	–	110	92	18	20%	110
Health		1 686	1 400	1 500	122	1 420	1 167	254	22%	1 500
Economic and environmental services		5 597	4 783	4 783	517	5 853	3 986	1 867	47%	4 783
Planning and development		5 597	4 783	4 783	517	5 853	3 986	1 867	47%	4 783
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	79 446	76 843	77 317	794	77 580	64 343	13 237	21%	77 317
Expenditure - Functional										
Governance and administration		56 667	50 417	51 533	4 430	42 428	42 719	(291)	-1%	51 533
Executive and council		16 800	15 423	17 041	1 691	14 331	13 319	1 012	8%	17 041
Finance and administration		32 062	27 081	26 066	1 976	20 972	22 708	(1 736)	-8%	26 066
Internal audit		7 805	7 913	8 426	764	7 125	6 692	433	6%	8 426
Community and public safety		17 357	16 605	16 125	1 294	14 485	13 924	561	4%	16 125
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		5 109	4 642	5 214	457	4 583	3 875	708	18%	5 214
Housing		2 276	2 212	1 821	120	1 670	1 830	(160)	-9%	1 821
Health		9 972	9 752	9 090	716	8 232	8 219	13	0%	9 090
Economic and environmental services		7 992	9 420	9 644	1 013	7 794	8 142	(348)	-4%	9 644
Planning and development		7 992	9 420	9 644	1 013	7 794	8 142	(348)	-4%	9 644
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	82 015	76 442	77 302	6 737	64 707	64 785	(78)	0%	77 302
Surplus/ (Deficit) for the year		(2 570)	401	15	(5 943)	12 873	(442)	13 315	-30.11118	15

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) - M10 April

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		–	–	250	–	250	208	42	20.0%	250
Vote 02 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 03 - Budget & Treasury Office		72 053	70 660	70 674	156	69 947	58 890	11 056	18.8%	70 674
Vote 04 - Administration		–	–	–	–	–	–	–		–
Vote 05 - Internal Audit		–	–	–	–	–	–	–		–
Vote 06 - Planning Development & Infrastructure		5 597	4 783	4 783	517	5 853	3 986	1 867	46.8%	4 783
Vote 07 - Municipal Health Services		1 686	1 400	1 500	122	1 420	1 167	254	21.8%	1 500
Vote 08 - Housing		110	–	110	–	110	92	18	20.0%	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**	**77 317**	**794**	**77 580**	**64 343**	**13 237**	**20.6%**	**77 317**
Expenditure by Vote	1									
Vote 01 - Office Of The Mayor		13 962	12 737	14 394	1 277	11 930	11 065	865	7.8%	14 394
Vote 02 - Municipal Manager		2 838	2 686	2 646	414	2 401	2 254	147	6.5%	2 646
Vote 03 - Budget & Treasury Office		18 095	13 491	13 838	1 055	11 437	11 262	175	1.6%	13 838
Vote 04 - Administration		13 967	13 590	12 228	921	9 535	11 446	(1 912)	-16.7%	12 228
Vote 05 - Internal Audit		7 805	7 913	8 426	764	7 125	6 692	433	6.5%	8 426
Vote 06 - Planning Development & Infrastructure		7 992	9 420	9 644	1 013	7 794	8 142	(348)	-4.3%	9 644
Vote 07 - Municipal Health Services		9 972	9 752	9 090	716	8 232	8 219	13	0.2%	9 090
Vote 08 - Housing		2 276	2 212	1 821	120	1 670	1 830	(160)	-8.7%	1 821
Vote 09 - Public Safety		5 109	4 642	5 214	457	4 583	3 875	708	18.3%	5 214
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - . .		–	–	–	–	–	–	–		–
Vote 12 - .		–	–	–	–	–	–	–		–
Vote 13 - ..		–	–	–	–	–	–	–		–
Vote 14 - . . .		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**82 015**	**76 442**	**77 302**	**6 737**	**64 707**	**64 785**	**(78)**	**-0.1%**	**77 302**
Surplus/ (Deficit) for the year	2	**(2 570)**	**401**	**15**	**(5 943)**	**12 873**	**(442)**	**13 315**	**-3011.1%**	**15**

4.4 Table C4: Monthly Budget Statement- Financial Performance

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

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	513	-	250	458	(208)	-45%	513
Agency services		2 111	2 523	2 501	-	2 279	2 102	177	8%	2 501
Interest								-		
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		1 215	1 100	1 100	96	809	917	(107)	-12%	1 100
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		-	-	-	-	-	-	-		-
Licence and permits		1 686	1 400	1 500	122	1 420	1 167	254	22%	1 500
Special rating levies								-		
Operational Revenue								-		
Non-Exchange Revenue								-		
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits		4	-	-	-	-	-	-		-
Licence and permits								-		
Transfers and subsidies - Operational		69 891	70 881	71 241	-	71 684	59 367	12 317	21%	71 241
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains								-		
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		**75 456**	**76 454**	**76 855**	**218**	**76 444**	**64 011**	**12 432**	**19%**	**76 855**
Expenditure By Type										
Employee related costs		56 745	57 386	53 632	4 573	46 013	46 958	(945)	-2%	53 632
Remuneration of councillors		6 563	6 895	6 938	570	5 670	5 746	(76)	-1%	6 938
Bulk purchases - electricity								-		
Inventory consumed		1 878	1 322	1 525	116	938	1 240	(303)	-24%	1 525
Debt impairment		138	-	-	-	-	-	-		-
Depreciation and amortisation		1 598	1 000	1 739	147	1 677	811	866	107%	1 739
Interest								-		
Contracted services		2 829	2 030	2 046	233	1 986	1 948	38	2%	2 046
Transfers and subsidies		122	35	264	192	255	118	136	115%	264
Irrecoverable debts written off								-		
Operational costs		12 142	7 774	10 558	906	8 170	7 964	206	3%	10 558
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses								-		
Total Expenditure		**82 015**	**76 442**	**77 302**	**6 737**	**64 707**	**64 785**	**(78)**	**0%**	**77 302**
Surplus/(Deficit)		(6 559)	12	(447)	(6 519)	11 736	(774)	12 510	(0)	(447)
Transfers and subsidies - capital (monetary allocations)		1 209	-	-	240	350	-	350	#DIV/0!	-
Transfers and subsidies - capital (in-kind)		-	-	-	276	276	-	276	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions		(5 350)	12	(447)	(6 003)	12 363	(774)	13 137	(0)	(447)
Income Tax								-		
Surplus/(Deficit) after income tax		(5 350)	12	(447)	(6 003)	12 363	(774)	13 137	(0)	(447)
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		(5 350)	12	(447)	(6 003)	12 363	(774)	13 137	(0)	(447)
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		(5 350)	12	(447)	(6 003)	12 363	(774)	13 137	(0)	(447)

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) - M10 April

Vote 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
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	14	276	527	24	502	2070%	14
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	14	276	527	24	502	2070%	14
Total Capital Expenditure		653	400	14	276	527	24	502	2070%	14
Capital Expenditure - Functional Classification										
Governance and administration		649	400	14	276	527	24	502	2070%	14
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		649	400	14	276	527	24	502	2070%	14
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	14	276	527	24	502	2070%	14
Funded by:										
National Government		573	–	–	–	240	–	240	#DIV/0!	–
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	–	–	–	240	–	240	#DIV/0!	–
Borrowing	6							–		
Internally generated funds		80	400	14	276	286	24	262	1080%	14
Total Capital Funding		653	400	14	276	527	24	502	2070%	14

4.6 Table C6: Statement of Financial Position

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

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	154 180	12 556	154 180
Trade and other receivables from exchange transactions		178	2 952	3 036	36	3 036
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	–	–	–	–
VAT		2 240	–	–	2 647	–
Other current assets		51	–	–	(90)	–
Total current assets		2 735	3 992	157 217	15 149	157 217
Non current assets						
Investments						
Investment property		–	–	–	–	–
Property, plant and equipment		10 975	7 034	7 893	9 840	7 893
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		453	1 286	887	439	887
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(10 495)	–	–	(9 870)	–
Other non-current assets						
Total non current assets		933	8 320	8 779	409	8 779
TOTAL ASSETS		3 669	12 312	165 996	15 558	165 996
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		7 537	8 807	13 981	6 879	13 981
Trade and other payables from non-exchange transactions		(1 000)	–	–	(1 240)	–
Provision		6 227	2 956	151 964	6 227	151 964
VAT		2 227	148	36	2 687	36
Other current liabilities		–	–	–	–	–
Total current liabilities		14 991	11 912	165 981	14 553	165 981
Non current liabilities						
Financial liabilities		874	–	–	327	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		874	–	–	327	–
TOTAL LIABILITIES		15 865	11 912	165 981	14 881	165 981
NET ASSETS	2	(12 196)	401	15	678	15
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(8 977)	–	14	880	14
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(8 977)	–	14	880	14

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	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	6 436	418	7 783	5 363	2 420	45%	6 436
Transfers and Subsidies - Operational		69 454	70 881	70 881	(240)	64 914	59 068	5 847	10%	70 881
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		1 249	1 100	1 100	96	809	917	(107)	-12%	1 100
Dividends								–		
Payments										
Suppliers and employees		(18 240)	(73 572)	(73 913)	(1 343)	(12 044)	(61 595)	(49 551)	80%	(73 913)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		59 518	3 271	4 504	(1 069)	61 463	3 753	(57 710)	-1538%	4 504
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	51	51	–	51	#DIV/0!	–
Decrease (increase) in non-current receivables		1 392	–	–	(77)	(625)	–	(625)	#DIV/0!	–
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(653)	(400)	(14)	(276)	(527)	(12)	515	-4481%	(14)
NET CASH FROM/(USED) INVESTING ACTIVITIES		739	(400)	(14)	(303)	(1 101)	(12)	1 090	-9475%	(14)
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	4 490	(1 371)	60 362	3 742			4 490
Cash/cash equivalents at beginning:		640	640	267	62 000	267	267			267
Cash/cash equivalents at month/year end:		60 897	3 510	4 757	60 629	60 629	4 008			4 757

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 455 426
  - Thembelihle Municipality – R 178 617
  - Kareeberg Municipality – R 89 309
  - Renosterberg Municipality – R 187 500

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

Description	NT Code	Budget Year 2025/26											
R thousands		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	-	-	188	-	-	268	-	-	455	268	-	-
Total By Income Source	**2000**	-	-	188	-	-	268	-	-	455	268	-	-
2024/25 - totals only		0	0	0	0	0	315891	0	0	316	316	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	188	-	-	268	-	-	455	268	-	-
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500									-	-		
Total By Customer Group	**2600**	-	-	188	-	-	268	-	-	455	268	-	-

5.2 Creditor's Analysis

Section 65 of the MFMA requires that:

(1) The Accounting Officer of a municipality is responsible for the management of the expenditure of the municipality.

(2) The Accounting Officer must for the purpose of subsection (1) take all reasonable steps to ensure

(a) that the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds;

(c)that the municipality has and maintains a system of internal control in respect of creditors and payments

(e) all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement unless prescribed otherwise for certain categories of expenditure

Categories of Creditors

- Auditor-General R 5 899 277
- Other R 4 045 568

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 - M10 April

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	119	71	19	44	5 647	-	-	-	5 899	8 301
Other	0900	507	725	654	880	688	580	-	12	4 046	840
Medical Aid deductions	0950									-	
Total By Customer Type	1000	626	796	673	924	6 335	580	-	12	9 945	9 141

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 2026 amounted to R 29 697

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 April 2026 to June 2026, only the following allocations has been received:

Conditional Grant	**Total received**	**Closing balance**
Rural Road Asset Management Grant	R 4 082 000	R 875 405
Expanded Public Works Programme	R 1 254 000	R 323 017
Financial Management Grant	R 1 800 000	R 146 355
Housing Accreditation	R 110 000	R 26 316
Department of Health	R 250 000	R 68 979
Tourism	R -	R 495

All balances on Conditional Grants are recorded as per 30 April 2026

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 - M10 April

Investments by maturity Name of institution & investment ID R thousands	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
Municipality									
Standard Bank Call Deposit Accounts		12	Deposits	No	Fixed	5.50%	0	0	2025/06/30
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	2								

Investments by maturity Name of institution & investment ID R thousands	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality					
Standard Bank Call Deposit Accounts	19 017	94	(6 822)	116	12 405
Municipality sub-total	19 017	94	(6 822)	116	12 405
Entities					
					-
					-
					-
					-
					-
					-
					-
Entities sub-total	-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	19 017	94	(6 822)	116	12 405

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 2026** 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: 15 May 2026

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 April 2026
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 ZY Mabedla	**Mr BF James**
Accountant Budget Control	**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: 15 May 2026

Report Submitted to:

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

Signature

Date: 15 May 2026