PIXLEY KA SEME DISTRICT MUNICIPALITY

MID- YEAR BUDGET & PERFORMANCE ASSESMENT

MFMA SECTION 72 REPORT

31 DECEMBER 2025

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PIXLEY KA SEME DISTRICT MUNICIPALITY

MID- YEAR BUDGET AND PERFORMANCE ASSESMENT

31 December 2025

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GENERAL INFORMATION

Members of Council:	UR Itumeleng (Executive Mayor) AT Sintu (Speaker) K Gous S Swartling NS Van Wyk H Marais B Viviers M Katz MC Mackay SW Makhandula B Swanepoel MA Maloi VP Harmse AP Poyo EK Louw LM Zenani B Mpamba NB Booysen S Bibi PP Mhlauli P Charlies
Municipal Manager:	I Visser
Chief Financial Officer:	BF James
Grading of Local Authority:	Grade 3
Physical Address:	Culvert Road De Aar 7000
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Telephone Number:	(053) 632 0891
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GLOSSARY

Adjustment Budget - Prescribed in section 28 of the Municipal Finance Management Act, this is the formal means by which a municipality may revise its budget during a financial year.

Allocations - Money received from National and Provincial Treasury.

Budget - Financial plan of a municipality.

Capital Expenditure - Spending on a municipal asset such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a municipality's statement of financial position.

Cash Flow Statement - A statement indicative of actual cash received and spent, and month-end cash and short-term investment balances.

CRR - Capital Replacement Reserve. An Internal funding source used for capital projects, which must at all times be cash-backed in line with section 18 of the MFMA

DORA- Division of Revenue Act. Annual legislation which shows the allocations from National to Local Government.

!DP- Integrated Development Plan. The main strategic planning document of a municipality

KPI - Key Performance Indicators. Measure of service output and or outcome

MBRR - Municipal Budget Reporting Regulations

MCCR - Municipal Cost Containment Regulations

MFMA - Municipal Finance Management Act (No 53 of 20003). The principal piece of legislation relating to municipal financial management

MTREF - Medium Term Revenue and Expenditure Framework, as prescribed by the MFMA. It sets out indicative revenue and projected expenditure for the budget year, plus two outer financial years.

Operating Expenditure - The day-to-day expenses of a municipality such as general expenses, salaries & wages and repairs &maintenance.

SBIP - Service Delivery and Budget Implementation Plan.

Vote - One of the main segments into which a budget is divided, usually at directorate level

Section 1 – Introduction

1.1 Purpose

The purpose of this report is to assess the mid-year financial performance and financial position of the municipality. A high-level assessment of the actual results for the period 1 July 2025 -31 December 2025 was conducted. The review was to enable the Accounting Officer to make recommendations as to whether an Adjustment Budget for the 2025/26 financial year is necessary.

1.2 Legislative requirements

The Municipality is required to assess on an ongoing basis whether it generates sufficient revenue to meet its commitments, as paying employees, councillors and creditors. In accordance with Section 71 of the MFMA, the Accounting Officer is required to submit to the National and Provincial Treasuries a monthly statement of the state of the municipality's budget.

In line with Section 72(1) of the MFMA, the Accounting Officer of a municipality must by 25 January of each year;

(a) assess the performance of the municipality during the first half of the financial year, taking into account-

(i) the monthly statements referred to in section 71 for the first half of the financial year;

(ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;

(iii) the past year's annual report, and progress on resolving problems identified in the annual report, and

(iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities;

(b) Submit a report on such assessment to;

(i) the mayor of the municipality;

(ii) the National Treasury; and

(iii) the relevant provincial treasury.

(2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1) (b) of this section.

(3) The accounting officer must, as part of the review;

(a) make recommendations as to whether an adjustments budget is necessary; and

(b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

1.2.1Thereafter, the mayor must, in terms of Section 54 (1) of the MFMA

(1) On receipt of a statement or report submitted by the Accounting Officer of the Municipality in terms of section 71 or 72, the mayor must

(a) Consider the report

(b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;

(c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;

(d) Issue any appropriate instructions to the accounting officer to ensure-

(i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and

(ii) That spending of funds and revenue collection proceed in accordance with the budget;

(e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and

(f) Submit the report to the council by 31 January of each year

This report is aimed at ensuring compliance with the requirements of section 72 and 54 of the Municipal Finance Management Act (56 of 2003)

1.3 Content of this report

With the concurrence of the Chief Financial Officer, it was agreed that

(a) The Finance Department prepared the monthly report in accordance with MFMA section 71. The monthly budget statement for December 2025 was submitted to legislated parties by the 10th working day of January 2026.

(b) The Performance Management section review the SDBIP to determine whether amendments to the current SDBIP is required.

(c) The section 72 report will be submitted to the mayor by no later than the 23rd of January 2026, the report will be tabled to council on the 29th of January 2026.

1.4 Strategic objective

- To improve financial viability, management and priorities as prescribed by Municipal Finance Management Act.
- To submit the outcome of the mid-year assessment carried out in terms of MFMA section 72 for the period 1 July 2025 to 31 December 2025
- Make recommendations whether an Adjustment Budget must be compiled

Section 2 - Mayor's Report

2. Executive Mayor's Report

Pixley Ka Seme District Municipality complies with the legislative requirements of MFMA Section 72. The Mid-Year Budget and Performance assessment report is within the prescribed format as per the Municipal Budget and Reporting regulations.

Budget Process:

The Budget process plan in respect of 2025/26 financial year was approved by Council on 30 August 2024.

Although the IDP process plan is submitted as a separate item by Infrastructure, Development, Housing and Planning Directorate, as the council of Pixley Ka Seme District Municipality we believe it is imperative to align IDP and Budget processes.

Monthly and Quarterly reporting:

Monthly and quarterly financial and non-financial reporting as per DORA and MFMA requirements to Council, National, Provincial Treasury and other stakeholders have been adequately adhered to for the various reporting periods for the 2025/26 financial year

Financial Statements for the year ended 30 June 2025

The Annual Financial Statements for the year ended 30 June 2025 was submitted to the Auditor General on 31 August 2025 for Audit purposes.

Pixley Ka Seme DM received an Unqualified Audit opinion with matters for the 2024/25 financial year.

The Annual report of the 2024/25 financial year is covered in a separate report to Council. Any problems and/or corrective actions identified in the Oversight by Council will be monitored and actioned for correction in the current financial year.

Mr. UR Itumeleng
Executive Mayor

Section 3 – Executive Summary

3.1 Introduction

This report provides a balanced and consolidated mid-year financial performance overview to assist Council in its oversight role over the financial affairs of the municipality. An analysis of the financial position and performance was undertaken in order to determine the relative financial strength and liquidity of the municipality as at 31 December 2025.

In order to provide a comprehensive analysis, it was necessary to compare the 2025/26 Operating/ Capital budgets, the General Ledger and the actual cash inflows and outflows of the municipality, thereby determining relationships and the associated spending and income trends experienced during the first semester of the current financial year. The aforementioned was complemented by analysis of the cash flow position, the investment portfolio and the budget performance for 2025/26 year, in order to facilitate an informed assessment of the relative liquidity and financial position of the municipality during the mid-term period that ended 31 December 2025.

To ensure successful outcome only a high-level review of Total Council Summary was undertaken. It should therefore be noted that this report does not provide for an assessment of each individual line item/ vote number contained in the approved budget of Pixley Ka Seme District Municipality for the year 2025/26 financial year.

This report merely highlights the status quo of key revenue and expenditure classes that may require the revision of the approved annual budget through an Adjustment Budget as per MFMA section 28.

PIXLEY KA SEME DISTRICT MUNICIPALITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE SIX MONTHS ENDING 31 DECEMBER 2025

	Actual Dec-25	Budget 81
REVENUE		
Revenue from non-exchange transactions		
Government Grants and Subsidies	53 482 000	70 881 000
Revenue from exchange transactions		
Licence and Permits	841 389	1 400 000
Interest received - External Investments	559 055	1 100 000
Other Income	2 797 655	3 461 670
Total Revenue	**57 680 099**	**76 842 670**
Expenditure		
Employee related cost	27 898 400	55 973 151
Remuneration of councillors	3 292 603	6 895 085
Depreciation and amortisation	1 130 610	1 000 000
Outsourced Services	185 346	249 600
Consultants and Professional Services	1 299 716	1 749 725
Repairs and Maintenance	1 540 989	2 154 325
Materials	511 703	1 466 456
Bursaries	127 742	140 870
Training	55 010	60 000
Operating Lease	137 268	282 000
General Expenses	4 799 997	8 870 217
Total Operating Expenditure	**40 979 384**	**78 841 429**
Capital Expenditure		
Own Capital Expenditure	-	-
SURPLUS/ (DEFICIT) FOR THE YEAR	**16 700 715**	**- 1 998 759**

PIXLEY KA SEME DISTRICT MUNICIPALITY

DISCLOSURE OF GRANTS & SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003

Grants and Subsidies received for six months ending December 2025

Name of Grant	Allocation	Quarterly receipts		Quarterly payments		Closing Balance
	R'000	Jul-Sept	Oct-Dec	Jul-Sept	Oct-Dec	R'000
Equitable Share	64 298'	26 791 000	21 433 000	16 087 109	15 947 784	16 385 040
Rural Road Asset Management Systems Grant	3 529'		-	813 978	1 369 331	286 691
Expanded Public Works Programme	1 254'	314 000	564 000	173 342	364 395	346 686
Financial Management Grant	1 800'	1800 000	-	407 624	890 228	502 148
Human Settlement Development Grant	110'	-	110 000	-	-	110 000

Equitable share

Scheduled transfer

- 11 March R 16 074 000

Conditional Grants

All scheduled transfers have been received. Monthly reporting is in compliance to the Division of Revenue Act

Scheduled transfers

- Expanded Public Works
  - 06 February R 376 000
- Rural Road Asset Management Grant
  - 10 February R 1 059 000

6. Budget Performance Analysis

6.1 Revenue

Revenue for the period ending 31 December 2025 totals to R 57 680 099 of budget revenue R 76 842 670, or 75% of budgeted amount. All information recorded at the end of mid-year indicates that overall financial performance is on par.

Transfer& Subsidies

The following transfers and subsidies were received from Provincial Government that was not included in the Original Budget

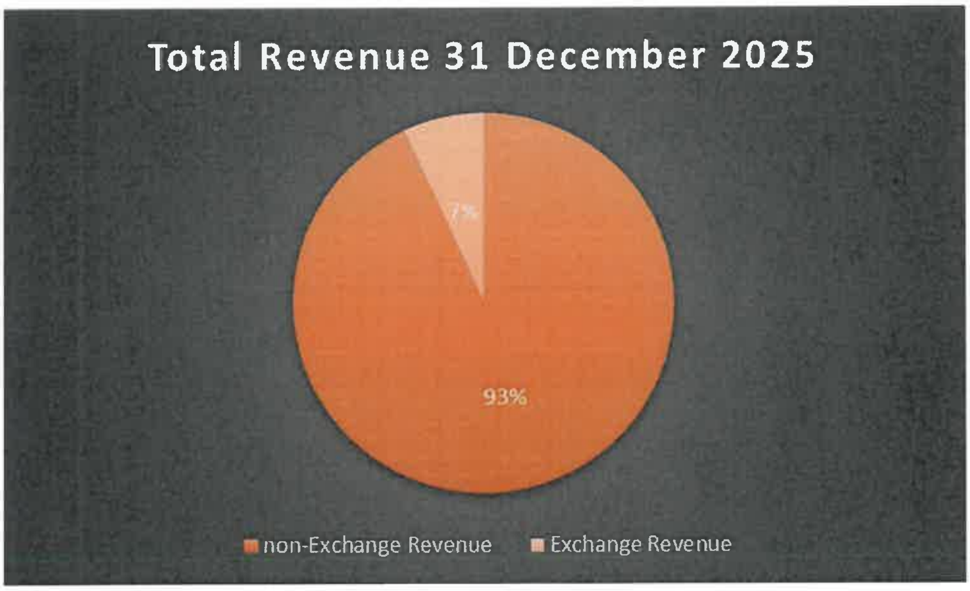
- Human Settlement Grant R 110 000

Shared services

An overperformance on Shared services is subjected to municipalities that settled outstanding debt billed for prior years.

Interest on investment

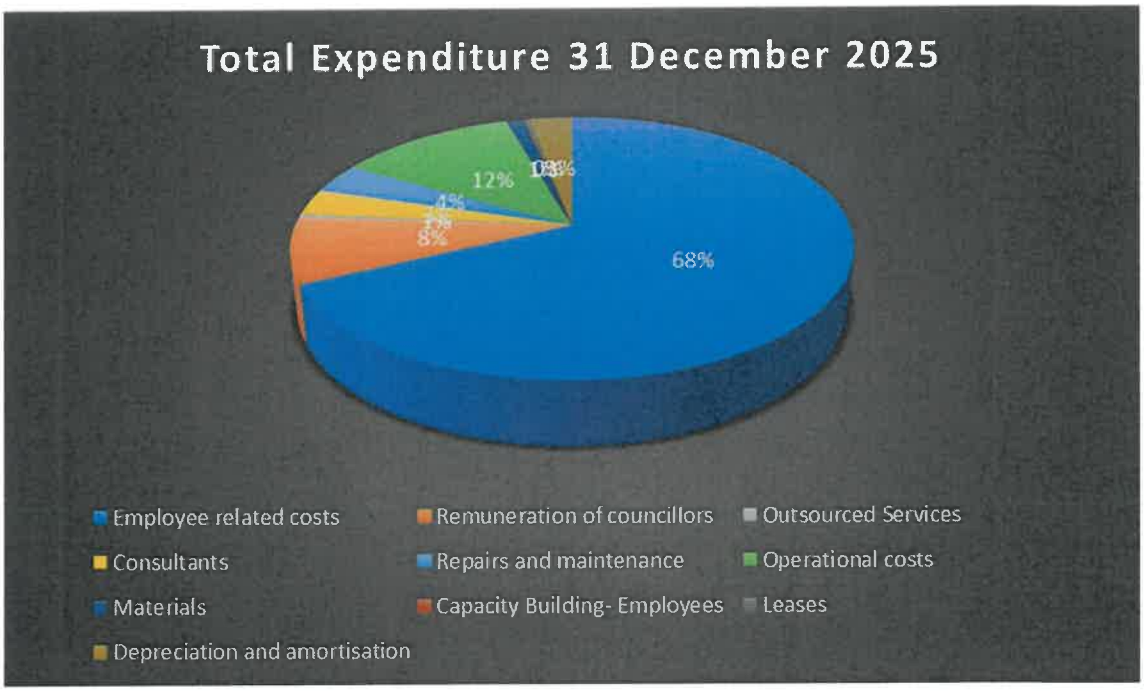
Overperformance on the revenue source is subjected to the higher tranches of Grants received during mid-year.



The ratio relation between non-exchange and exchange revenue is a clear indication on the high grant dependence of the municipality.

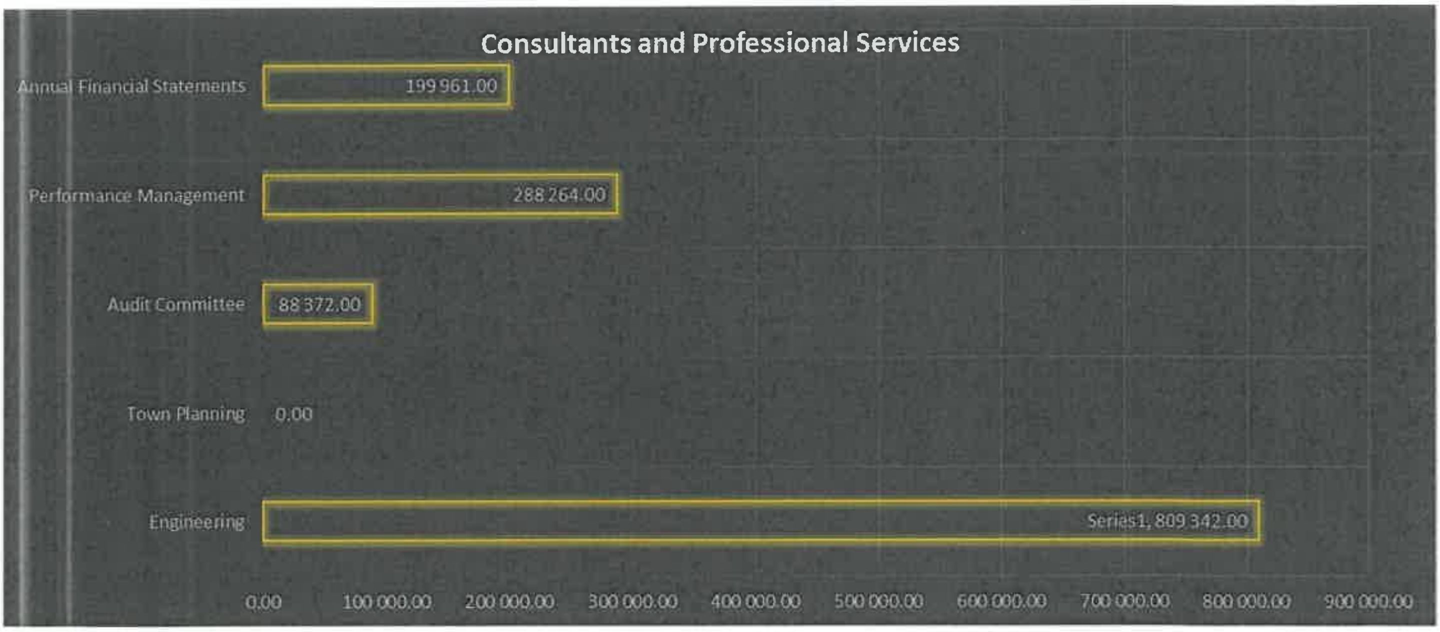
6.2 Expenditure

Expenditure for the period ending 31 December 2025 totals to R 39 494 321 of budget R 76 701 904, at 51% of original budget. Employee related expenditure is the biggest expenditure to date, representing 61% of actual year-to-date expenditure.



Consultants and Professional services

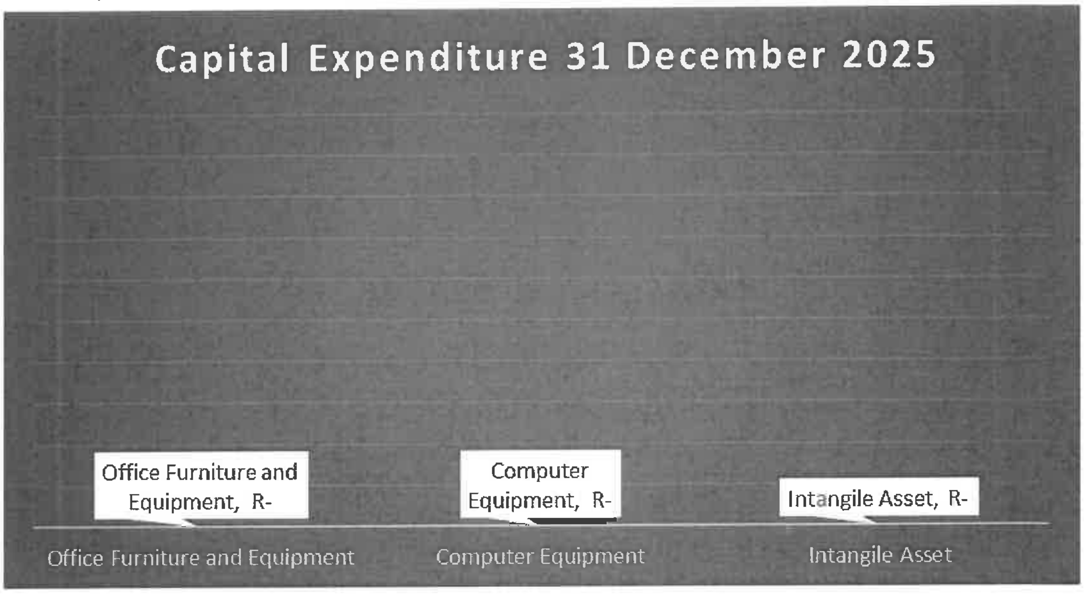
All Consultants and Professional services are acquired appointed through the Supply Chain Management Regulations.



6.3 Capital Expenditure

For the Financial year 2025/2026, no capital expenditure was incurred.

No increase in capital expenditure is expected during the second semester of the current financial year.



6.4 Investment portfolio

All investments are held at Standard Bank

Investments register for the period 1 July 2025 until 31 December 2025 **R 16 385 040**

Detailed analysis- Appendix H

6.5 Debtors

Total outstanding debtors at 31 December 2025 amount to **R 535 852**

The decline in outstanding debtors is as a result of the following

- The high collection rate on Agency services is evident that Local Municipalities are honouring their agreements to pay outstanding and current debt.

Detailed analysis -Appendix I

6.6 Creditors

Total outstanding creditors at 31 December 2025 amount to R 8 791 335

Included in the total outstanding creditors are provisions in lieu of employee benefits and the Auditor General. The municipality has entered into ring fenced amount R 8 603 032 comprising of R 8 580 905 being the debtor's indebtedness to the AGSA for the audits conducted in terms of the PAA, plus the future Audit fee being an estimate of the Audit fees in the mount of R 11 313 640 for financial years of 2024/25, 2025/26, 2026/27 and 2027/28, audit to be conducted. An amount of R 179 229.84 from the 1st July 2025 over a period of 47 months is payable

The municipality has also 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

All other creditors between, 0-30 days, are orders issued, awaiting the delivery of goods

and services. The municipality ensures that all invoices received are paid within 30 days.

Detailed analysis - Appendix J

7. Recommendation

In terms of section 28 of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA)

(1) A municipality may revise an approved Annual Budget through an Adjustment budget.

(2) An Adjustment Budget

a. Must adjust revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year

b. May appropriate additional revenues that have become available over and above those anticipated in the Annual budget, but only to revise or accelerate spending programmes already budgeted for;

- May, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality

Regulation 23 of the Municipal Budget and Reporting Regulations provides, inter alia for the following:

- An Adjustment Budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance assessment has been tabled in the Council, but not later than 29 February of each year.

It is recommended that:

- Council take cognizance of the Mid-Year and Performance Assessment as tabled in terms of Section 72 of the Municipal Finance Management Act.
- Council takes note that an Adjustment budget will be tabled for consideration before 28 February 2026.

Mr I Visser
Municipal Manager

SUBMISSION OF THE SECTION 72 REPORT

To the Executive Mayor

In accordance with section 72(1)(b)(i) of the Municipal Finance Management Act, I submit the Mid-year Budget & Performance Assessment statement on the state of Pixley Ka Seme District Municipality' budget implementation and the financial state of the municipality's affairs reflecting the particulars for the period ended December 2025.

Report Submitted by:

Print Name: Mr I Visser

Municipal Manager: Pixley Ka Seme District Municipality

Signature______________

Date: 20-01-2026

Acknowledgment of receipt:

Print Name: Mr. UR Itumeleng

Executive Mayor: Pixley Ka Seme District Municipality

Signature______________

Date: 23 January 2026

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 **December 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: 26.01.2026

Table C1 Monthly Budget Statement Summary- Appendix A

DC7 Pixley Ka Seme (Nc) - Table C1 Monthly Budget Statement Summary - M06 December

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	128	559	550	9	2%	1 100
Transfers and subsidies - Operational	69 891	70 881	70 881	21 433	53 372	35 440	17 932	0	70 881
Other own revenue	7 131	4 862	4 862	224	3 639	2 431	1 208	50%	4 862
Total Revenue (excluding capital transfers and contributions)	78 237	76 843	76 843	21 784	57 570	38 421	19 149	50%	76 843
Employee costs	56 745	57 386	55 973	4 323	27 898	28 271	(373)	-1%	55 973
Remuneration of Councillors	6 563	6 895	6 895	549	3 293	3 448	(155)	-4%	6 895
Depreciation and amortisation	1 598	1 000	1 000	280	1 131	500	631	126%	1 000
Interest	–	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	1 878	1 322	1 466	155	512	694	(183)	-26%	1 466
Transfers and subsidies	122	35	60	–	55	28	28	100%	60
Other expenditure	15 109	9 803	11 447	1 276	6 606	5 434	1 172	22%	11 447
Total Expenditure	82 015	76 442	76 842	6 583	39 494	38 375	1 120	3%	76 842
Surplus/(Deficit)	(3 778)	401	1	15 201	18 076	47	18 029	38381%	1
Transfers and subsidies - capital (monetary	1 209	–	–	110	110	–	110	##	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(2 570)	401	1	15 311	18 186	47	18 139	38307%	1
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(2 570)	401	1	15 311	18 186	47	18 139	38307%	1
Capital expenditure & funds sources									
Capital expenditure	653	400	(0)	–	(1)	47	(47)	-102%	(0)
Capital transfers recognised	573	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	80	400	(0)	–	(1)	47	(47)	-102%	(0)
Total sources of capital funds	653	400	(0)	–	(1)	47	(47)	-102%	(0)
Financial position									
Total current assets	2 735	3 992	3 992		20 813				3 992
Total non current assets	933	8 320	7 920		259				7 920
Total current liabilities	14 991	11 912	11 912		14 494				11 912
Total non current liabilities	874	–	–		589				–
Community wealth/Equity	(8 977)	–	–		5 989				–
Cash flows									
Net cash from (used) operating	59 518	3 271	3 271	–	26 862	1 635	(25 227)	-1543%	3 271
Net cash from (used) investing	739	(400)	(400)	(201)	(457)	(200)	257	-128%	(400)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	60 897	3 510	3 510	26 672	28 072	2 075	(24 597)	-1185%	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	–	–	–	–	–	357	–	–	357
Creditors Age Analysis									
Total Creditors	926	1 592	955	152	5 153	–	–	12	8 791

Table C2 Financial Performance Functional Classification- Appendix B

DC7 Pixley Ka Seme (Nc) - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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	21 715	53 381	35 330	18 051	51%	70 660
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		72 053	70 660	70 660	21 715	53 381	35 330	18 051	51%	70 660
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		1 796	1 400	1 400	179	951	700	251	36%	1 400
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		110	–	–	110	110	–	110	#DIV/0!	–
Health		1 686	1 400	1 400	69	841	700	141	20%	1 400
Economic and environmental services		5 597	4 783	4 783	–	3 348	2 391	957	40%	4 783
Planning and development		5 597	4 783	4 783	–	3 348	2 391	957	40%	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	21 894	57 680	38 421	19 259	50%	76 843
Expenditure - Functional										
Governance and administration		56 667	50 417	50 615	4 172	25 552	25 318	234	1%	50 615
Executive and council		16 800	15 423	15 841	1 334	8 020	7 854	166	2%	15 841
Finance and administration		32 062	27 081	26 740	2 201	13 300	13 471	(171)	-1%	26 740
Internal audit		7 805	7 913	8 033	637	4 232	3 992	239	6%	8 033
Community and public safety		17 357	16 605	16 646	1 489	9 196	8 312	884	11%	16 646
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		5 109	4 642	4 642	468	2 795	2 321	474	20%	4 642
Housing		2 276	2 212	2 212	268	1 199	1 106	93	8%	2 212
Health		9 972	9 752	9 792	752	5 202	4 885	317	6%	9 792
Economic and environmental services		7 992	9 420	9 582	921	4 746	4 744	2	0%	9 582
Planning and development		7 992	9 420	9 582	921	4 746	4 744	2	0%	9 582
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	82 015	76 442	76 842	6 583	39 494	38 375	1 120	3%	76 842
Surplus/ (Deficit) for the year		(2 570)	401	1	15 311	18 186	47	18 139	388.96855	1

Table C3 Financial Performance Municipal Vote- Appendix C

DC7 Pixley Ka Seme (Nc) - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

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	21 715	53 381	35 330	18 051	51.1%	70 660
Vote 04 - Administration		–	–	–	–	–	–	–		–
Vote 05 - Internal Audit		–	–	–	–	–	–	–		–
Vote 06 - Planning Development & Infrastructure		5 597	4 783	4 783	–	3 348	2 391	957	40.0%	4 783
Vote 07 - Municipal Health Services		1 686	1 400	1 400	69	841	700	141	20.2%	1 400
Vote 08 - Housing		110	–	–	110	110	–	110	#DIV/0!	–
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	21 894	57 680	38 421	19 259	50.1%	76 843
Expenditure by Vote	1									
Vote 01 - Office Of The Mayor		13 962	12 737	13 122	1 141	6 768	6 503	265	4.1%	13 122
Vote 02 - Municipal Manager		2 838	2 686	2 719	193	1 252	1 351	(99)	-7.3%	2 719
Vote 03 - Budget & Treasury Office		18 095	13 491	13 350	1 200	7 415	6 708	707	10.5%	13 350
Vote 04 - Administration		13 967	13 590	13 391	1 001	5 885	6 763	(877)	-13.0%	13 391
Vote 05 - Internal Audit		7 805	7 913	8 033	637	4 232	3 992	239	6.0%	8 033
Vote 06 - Planning Development & Infrastructure		7 992	9 420	9 582	921	4 746	4 744	2	0.0%	9 582
Vote 07 - Municipal Health Services		9 972	9 752	9 792	752	5 202	4 885	317	6.5%	9 792
Vote 08 - Housing		2 276	2 212	2 212	268	1 199	1 106	93	8.4%	2 212
Vote 09 - Public Safety		5 109	4 642	4 642	468	2 795	2 321	474	20.4%	4 642
Vote 10 - .		–	–	–	–	–	–	–		–
Vote 11 - . .		–	–	–	–	–	–	–		–
Vote 12 - .		–	–	–	–	–	–	–		–
Vote 13 - ..		–	–	–	–	–	–	–		–
Vote 14 - . . .		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	82 015	76 442	76 842	6 583	39 494	38 375	1 120	2.9%	76 842
Surplus/ (Deficit) for the year	2	(2 570)	401	1	15 311	18 186	47	18 139	38896.9%	1

Table C4 Monthly Budget Statement: Financial Performance- Appendix D

DC7 Pixley Ka Seme (Nc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	119	164	275	(111)	-40%	550
Agency services		2 111	2 523	2 523	–	2 314	1 261	1 053	83%	2 523
Interest								–		
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest from Current and Non Current Assets		1 215	1 100	1 100	128	559	550	9	2%	1 100
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		1 686	1 400	1 400	69	841	700	141	20%	1 400
Special rating levies								–		
Operational Revenue		2 781	389	389	35	320	195	125	64%	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	21 433	53 372	35 440	17 932	51%	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	21 784	57 570	38 421	19 149	50%	76 843
Expenditure By Type										
Employee related costs		56 745	57 386	55 973	4 323	27 898	28 271	(373)	-1%	55 973
Remuneration of councillors		6 563	6 895	6 895	549	3 293	3 448	(155)	-4%	6 895
Bulk purchases - electricity								–		
Inventory consumed		1 878	1 322	1 466	155	512	694	(183)	-26%	1 466
Debt impairment		138	–	–	–	–	–	–		–
Depreciation and amortisation		1 598	1 000	1 000	280	1 131	500	631	126%	1 000
Interest								–		
Contracted services		2 829	2 030	2 154	402	1 541	1 047	494	47%	2 154
Transfers and subsidies		122	35	60	–	56	28	28	100%	60
Irrecoverable debts written off								–		
Operational costs		12 142	7 774	9 293	874	5 065	4 387	678	15%	9 293
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses								–		
Total Expenditure		82 815	76 442	76 842	6 583	39 494	38 375	1 120	3%	76 842
Surplus/(Deficit)		(3 778)	401	1	15 201	18 076	47	18 029	0	1
Transfers and subsidies - capital (monetary allocations)		1 209	–	–	110	110	–	110	#DIV/0!	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(2 570)	401	1	15 311	18 186	47	18 139	0	1
Income Tax								–		
Surplus/(Deficit) after income tax		(2 570)	401	1	15 311	18 186	47	18 139	0	1
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		(2 570)	401	1	15 311	18 186	47	18 139	0	1
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		(2 570)	401	1	15 311	18 186	47	18 139	0	1

Table C5 Monthly Budget Statement: Capital Expenditure- Appendix E

DC7 Pixley Ka Seme (Nc) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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	(0)	–	(1)	47	(47)	-102%	(0)
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	(0)	–	(1)	47	(47)	-102%	(0)
Total Capital Expenditure		653	400	(0)	–	(1)	47	(47)	-102%	(0)
Capital Expenditure - Functional Classification										
Governance and administration		649	400	(0)	–	(1)	47	(47)	-102%	(0)
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		649	400	(0)	–	(1)	47	(47)	-102%	(0)
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	(0)	–	(1)	47	(47)	-102%	(0)
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	(0)	–	(1)	47	(47)	-102%	(0)
Total Capital Funding		653	400	(0)	–	(1)	47	(47)	-102%	(0)

Table C6 Monthly Budget Statement: Financial Position- Appendix F

DC7 Pixley Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M06 December

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	17 942	1 040
Trade and other receivables from exchange transactions		178	2 952	2 952	367	2 952
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	–	–	–	–
VAT		2 240	–	–	2 624	–
Other current assets		51	–	–	(120)	–
Total current assets		2 735	3 992	3 992	20 813	3 992
Non current assets						
Investments						
Investment property		–	–	–	–	–
Property, plant and equipment		10 975	7 034	7 034	9 853	7 034
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		453	1 286	886	444	886
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(10 495)	–	–	(10 037)	–
Other non-current assets						
Total non current assets		933	8 320	7 920	259	7 920
TOTAL ASSETS		3 669	12 312	11 912	21 073	11 912
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		7 537	8 807	8 807	6 702	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	2 565	148
Other current liabilities		–	–	–	–	–
Total current liabilities		14 991	11 912	11 912	14 494	11 912
Non current liabilities						
Financial liabilities		874	–	–	589	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		874	–	–	589	–
TOTAL LIABILITIES		15 865	11 912	11 912	15 083	11 912
NET ASSETS	2	(12 196)	401	1	5 990	1
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(8 977)	–	–	5 990	–
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(8 977)	–	–	5 990	–

Table C7 Monthly Budget Statement: Cash flow- Appendix G

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	–	5 348	2 431	2 917	120%	4 862
Transfers and Subsidies - Operational		69 454	70 881	70 881	–	27 648	35 441	(7 793)	-22%	70 881
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		1 249	1 100	1 100	–	432	550	(118)	-22%	1 100
Dividends								–		
Payments										
Suppliers and employees		(18 240)	(73 572)	(73 572)	–	(6 565)	(36 786)	(30 221)	82%	(73 572)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		59 518	3 271	3 271	–	26 862	1 635	(25 227)	-1543%	3 271
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		1 392	–	–	(201)	(458)	–	(458)	#DIV/0!	–
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(653)	(400)	(400)	–	1	(200)	(201)	100%	(400)
NET CASH FROM/(USED) INVESTING ACTIVITIES		739	(400)	(400)	(201)	(457)	(200)	257	-128%	(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	(201)	26 405	1 435			2 871
Cash/cash equivalents at beginning:		640	640	640	26 873	267	640			267
Cash/cash equivalents at month/year end:		60 897	3 510	3 510	26 672	26 672	2 075			3 137

Investment Portfolio- Appendix H

DC7 Pixley Ka Seme (Nc) - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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	5.50%	0	0	2025/06/30	2 329	85	(6 477)	21 727	17 663
Municipality sub-total										2 329	85	(6 477)	21 727	17 663
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									2 329	85	(6 477)	21 727	17 663

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

Supporting Table SC3 Creditors analysis Appendix I

DC7 Pixley Ka Seme (Nc) - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700									–	
Auditor General	0800	926	1 592	782	5	5 153	–	–	–	8 459	8 279
Other	0900	–	–	173	147	–	–	–	12	332	4 156
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	**926**	**1 592**	**955**	**152**	**5 153**	**–**	**–**	**12**	**8 791**	**12 435**

Supporting Table SC3 Debtor analysis Appendix J

DC7 Pixley Ka Seme (Nc) - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

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	–	–	–	–	–	357	–	–	357	357	–	–
Total By Income Source	2000	–	–	–	–	–	357	–	–	357	357	–	–
2024/25 - totals only		0	0	0	0	0	836136	0	0	836	836	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	–	–	–	357	–	–	357	357	–	–
Commercial	2300									–	–		
Households	2400									–	–		
Other	2500									–	–		
Total By Customer Group	2600	–	–	–	–	–	357	–	–	357	357	–	–

Pixley Ka Seme District Municipality

2025/26: Top Layer KPI Report: Q1 and Q2

Int ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Strategic Objective	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL1	Office of the Executive Mayor	Submit a report to council by 31 May 2026 on the monitoring and evaluation of community participation	Report submitted to council by 31 May 2026	Compliance with the tenets of good governance as prescribed by legislation and best practice	0	0	N/A			0	0	N/A			0	0	N/A
TL2	Office of the Executive Mayor	Host commemorative days as per the approved list by the Municipal Manager and Mayor	Number of commemorative days hosted	Compliance with the tenets of good governance as prescribed by legislation and best practice	2	1	R	[D137] Municipal Manager: Womans day (August 2025)		1	1	G	[D137] Municipal Manager: World Aids Day (December 2025)		3	2	R
TL3	Office of the Executive Mayor	Facilitate the meeting of the District HIV/AIDS council	Number of meetings held	Compliance with the tenets of good governance as prescribed by legislation and best practice	0	1	B	[D138] Municipal Manager: 26 August 2025 (August 2025)		1	1	G	[D138] Municipal Manager: 03 November 2025 (November 2025)		1	2	B
TL4	Office of the Executive Mayor	Facilitate "Council meets the People" meetings for each municipality by 30 June 2026	Number of meetings facilitated	Compliance with the tenets of good governance as prescribed by legislation and best practice	0	0	N/A			0	0	N/A			0	0	N/A
TL5	Office of the Executive Mayor	Facilitate the meeting of the District Communication Forum	Number of meetings held	Compliance with the tenets of good governance as prescribed by legislation and best practice	0	1	B	[D140] Municipal Manager: 30 September 2025 (September 2025)		1	1	G	[D140] Municipal Manager: 27 November 2025 (November 2025)		1	2	B
TL6	Office of the Executive Mayor	Compile and distribute the District Municipality's external newsletter	Number of newsletters compiled and distributed	Compliance with the tenets of good governance as prescribed by legislation and best practice	0	0	N/A			1	0	R			1	0	R
TL7	Office of the Executive Mayor	Facilitate the quarterly meetings of the Political District Intergovernmental Forum	Number of meetings facilitated	Compliance with the tenets of good governance as prescribed by legislation and best practice	1	0	R	[D4] Municipal Manager: The meeting has been postponed. (September 2025)	[D4] Municipal Manager: A new date will be communicated. (September 2025)	1	1	G	[D4] Municipal Manager: The meeting sat on 13 November 2025. (November 2025) [D4] Municipal Manager: Meeting sat on 13 November 2025. (December 2025)	[D4] Municipal Manager: Meeting sat on 13 November 2025 (December 2025)	2	1	R

Int ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Strategic Objective	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL8	Municipal Manager	Facilitate the quarterly meetings of the Technical District Intergovernmental Forum	Number of meetings facilitated	Compliance with the tenets of good governance as prescribed by legislation and best practice	1	1	G	[D5] Municipal Manager: The meeting sat on 18 September 2025. (September 2025)		1	2	B	[D5] Municipal Manager: The meeting sat on 25 November 2025. (November 2025) [D5] Municipal Manager: The meeting sat on 25 November 2025. (December 2025)		2	3	B
TL9	Municipal Manager	Sign 57 performance agreements with all directors by 31 July 2025	Number of performance agreements signed by 31 July 2025	Compliance with the tenets of good governance as prescribed by legislation and best practice	4	4	G	[D6] Municipal Manager: Signed 01 July 2025. (July 2025)		0	0	N/A			4	4	G
TL10	Municipal Manager	Report quarterly to council on Shared Services	Number of reports submitted	Monitor and support local municipalities to enhance service delivery	1	1	G	[D7] Municipal Manager: The meeting sat on 25 August 2025.but Q4 Report 2024/2025 was submitted. The Q1 Report for 2025/2026 will be submitted in November 2025 (September 2025)		1	1	G	[D7] Municipal Manager: The meeting sat on 21 November 2025. (November 2025) [D7] Municipal Manager: The meeting sat on 21 November 2025. (December 2025)	[D7] Municipal Manager: The meeting sat on 21 November 2025. (December 2025)	2	2	G
TL11	Municipal Manager	Complete the Risk Assessment and submit the updated risk register to the Risk Management Committee by 31 March 2026	Risk Analysis completed and updated risk register submitted to the Risk Management Committee by 31 March 2026	Compliance with the tenets of good governance as prescribed by legislation and best practice	0	0	N/A			0	0	N/A			0	0	N/A

Pixley Ka Seme District Municipality

2025/26: Top Layer KPI Report: Q1 and Q2

Int ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Strategic Objective	Quarter ending September 2025					Quarter ending December 2025					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL12	Internal Audit	Submit a Quality Assurance Plan for Pixley Ka Seme District Municipality to the Audit Committee by 30 June 2026	Quality Assurance Plan submitted by 30 June 2026	To provide an independent and objective internal audit assurance and consulting service to add value and to improve the administrative operations of all the municipalities in the district through an approach that is systematic and disciplined	0	0	N/A			0	0	N/A			**0**	**0**	N/A
TL13	Internal Audit	Submit internal audit reports to the local municipalities in terms of the Service Level Agreements	Number of reports submitted	To provide an independent and objective internal audit assurance and consulting service to add value and to improve the administrative operations of all the municipalities in the district through an approach that is systematic and disciplined	7	13	B	[D124] Chief Audit Executive: The following reports was submitted IA Quartery reports Q1 Emthanjeni Ubuntu Siyathemba Siyancuma Thembelihle Kareberg Umsobomvu PMS Reports Q1 Siyathemba Thembelihle Kareeberg Emthanjeni Siyancuma Umsobomvu (September 2025)	[D124] Chief Audit Executive: None (September 2025)	7	7	G	[D124] Chief Audit Executive: The following reports was submitted: IA Quarterly Reports Q1 Siyancuma LM Siyathemba LM Umsobomvu LM Ubuntu LM Kareeberg LM Thembelihle LM Renosterberg LM (Ad Hoc Report) (December 2025)	[D124] Chief Audit Executive: None (December 2025)	**14**	**20**	G2

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					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL14	Internal Audit	Compile the Risk Based Audit Plan (RBAP) for Pixley Ka Seme District Municipality and submit to the Audit Committee for consideration by 30 June 2026	RBAP submitted by 30 June 2026	To provide an independent and objective internal audit assurance and consulting service to add value and to improve the administrative operations of all the municipalities in the district through an approach that is systematic and disciplined	0	0	N/A			0	0	N/A			0	0	N/A
TL15	Internal Audit	Compile the Risk based audit plans (RBAP) for the local municipalities in terms of the Service Level Agreements by 30 June 2026 and place on the agenda of the next Audit Committee meeting	Number of plans completed by 30 June 2026 and placed on the agenda of the next AC meeting	To provide an independent and objective internal audit assurance and consulting service to add value and to improve the administrative operations of all the municipalities in the district through an approach that is systematic and disciplined	0	0	N/A			0	0	N/A			0	0	N/A
TL16	Internal Audit	Review the 3 year Strategic Audit Plan for Pixley Ka Seme District Municipality and submit to the Audit Committee by 30 June 2026	Revised 3 year Strategic Audit plan submitted to the AC by 30 June 2026	To provide an independent and objective internal audit assurance and consulting service to add value and to improve the administrative operations of all the municipalities in the district through an approach that is systematic and disciplined	0	0	N/A			0	0	N/A			0	0	N/A

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					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL17	Internal Audit	Review the 3 year Strategic Audit Plan for the Local Municipalities in terms of the Service Level Agreements by 30 June 2026 and place on the agenda for the next Audit Committee meeting	Revised 3 year Strategic Audit plans by 30 June 2026 and placed on the agenda of the next AC meeting	To provide an independent and objective internal audit assurance and consulting service to add value and to improve the administrative operations of all the municipalities in the district through an approach that is systematic and disciplined	0	0	N/A			0	0	N/A			0	0	N/A
TL18	Internal Audit	Facilitate the quarterly Audit Committee meetings during the 2025/26 financial year for Pixley Ka Seme District Municipality	Number of Audit Committee meetings facilitated	To provide an independent and objective internal audit assurance and consulting service to add value and to improve the administrative operations of all the municipalities in the district through an approach that is systematic and disciplined	1	1	G	[D129] Chief Audit Executive: Meeting took place 19 August 2025 (August 2025) [D129] Chief Audit Executive: The meeting took place during the month of August (September 2025)	[D129] Chief Audit Executive: None (August 2025) [D129] Chief Audit Executive: The meeting already took place during the month of AUgust 2025 (September 2025)	1	2	B	[D129] Chief Audit Executive: The APC met with the AG to discuss the Audit strategy and engagement letter on the 16 October 2025 (October 2025) [D129] Chief Audit Executive: The meeting took place 26 November 2025 (November 2025) [D129] Chief Audit Executive: The meeting took place during the month of November 2025 (December 2025)	[D129] Chief Audit Executive: None (October 2025) [D129] Chief Audit Executive: None (November 2025) [D129] Chief Audit Executive: The meeting took place during the month of November 2025 (December 2025)	2	3	B
TL19	Finance	Compile and submit an Audit Action Plan to Council by 31 January 2026 to address the issues raised by the AG	Audit Action Plan compiled and approved by 31 January 2026	Administer finances in a sustainable manner and strive to comply with legislative requirements to achieve a favorable audit outcome	0	0	N/A			0	0	N/A			0	0	N/A

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					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL20	Finance	Report quarterly to council on meetings with and correspondence to defaulting municipalities on debt relating to services rendered	Number of reports submitted	Administer finances in a sustainable manner and strive to comply with legislative requirements to achieve a favorable audit outcome	1	1	G	[D101] Chief financial Officer: Report was submitted to council 29 August 2025 (July 2025) [D101] Chief financial Officer: The council meeting took place on the 21 November 2025 (September 2025)	[D101] Chief financial Officer: Meeting took place in August (July 2025) [D101] Chief financial Officer: None (September 2025)	1	0	R			2	1	R
TL21	Finance	Prepare and submit the draft budget to Council by 31 March 2026	Draft budget submitted by 31 March 2026	Administer finances in a sustainable manner and strive to comply with legislative requirements to achieve a favorable audit outcome	0	0	N/A			0	0	N/A			0	0	N/A
TL22	Finance	Prepare and submit the final budget to Council by 31 May 2026	Final budget submitted by 31 May 2026	Administer finances in a sustainable manner and strive to comply with legislative requirements to achieve a favorable audit outcome	0	0	N/A			0	0	N/A			0	0	N/A
TL23	Finance	Prepare and submit the adjustments budget to Council by the 28 February 2026	Adjustments budget submitted by 28 February 2026	Administer finances in a sustainable manner and strive to comply with legislative requirements to achieve a favorable audit outcome	0	0	N/A			0	0	N/A			0	0	N/A
TL24	Finance	Submit the annual financial statements to the Auditor-General by 31 August 2025	Statements submitted to the AG by 31 August 2025	Administer finances in a sustainable manner and strive to comply with legislative requirements to achieve a favorable audit outcome	1	1	G	[D105] Chief financial Officer: Annual Financial Statements was submitted to the AG by 31 August 2025 (August 2025)	[D105] Chief financial Officer: None (August 2025)	0	0	N/A			1	1	G

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					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL25	Finance	Financial viability measured in terms of the Municipality's ability to meet it's service debt obligations by 30 June 2026 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	% debt coverage as at 30 June 2026	Administer finances in a sustainable manner and strive to comply with legislative requirements to achieve a favorable audit outcome	0,00%	0,00%	N/A			0,00%	0,00%	N/A			0%	0%	N/A
TL26	Finance	Financial viability measured in terms of the available cash to cover fixed operating expenditure by 30 June 2026 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash as at 30 June 2026	Administer finances in a sustainable manner and strive to comply with legislative requirements to achieve a favorable audit outcome	0	0	N/A			0	0	N/A			0	0	N/A
TL27	Finance	Report quarterly to Council on the implementation of the Revenue Enhancement Plan	Number of reports submitted	Administer finances in a sustainable manner and strive to comply with legislative requirements to achieve a favorable audit outcome	1	0	R			1	0	R			2	0	R

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					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL28	Corporate Services	Submit the Top layer SDBIP for approval by the Mayor within 14 days after the budget has been approved	Top Layer SDBIP submitted 4 to Mayor within 14 days after the budget has been approved	Compliance with the tenets of good governance as prescribed by legislation and best practice	0	0	N/A			0	0	N/A			0	0	N/A
TL29	Corporate Services	Submit the draft Annual Report to Council annually by 31 January 2026	Draft annual report submitted to council by 31 January 2026	Compliance with the tenets of good governance as prescribed by legislation and best practice	0	0	N/A			0	0	N/A			0	0	N/A
TL30	Corporate Services	Spent 1% of personnel budget on training by 30 June 2026 (Actual total training expenditure divided by total personnel budget)	% of the personnel budget spent on training as at 30 June 2026	To provide a professional, people-centered human resources and administrative service to citizens, staff and Council	0,00%	0,00%	N/A			0,00%	0,00%	N/A			0%	0%	N/A
TL31	Corporate Services	Implement the WPSP measured by the % of identified employees that completed training as identified in WPSP by 30 June 2026 (Total number of officials that received training as was identified in the WPSP for 2025/26 / total number of officials that were identified for training in the WPSP for 2025/26)	% of identified employees that completed training as identified in WPSP by 30 June 2026	To provide a professional, people-centered human resources and administrative service to citizens, staff and Council	0,00%	0,00%	N/A			0,00%	0,00%	N/A			0%	0%	N/A

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					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL32	Corporate Services	Limit the vacancy rate of all funded and vacant posts to 10% of funded posts by 30 June 2026 so that 90% of posts are filled ((Number of funded posts vacant/Total number of funded posts)x100)	% vacancy rate of funded posts (Number of funded posts vacant/Total number of funded posts)x100	To provide a professional, people-centered human resources and administrative service to citizens, staff and Council	0,00%	0,00%	N/A			0,00%	0,00%	N/A			0%	0%	N/A
TL33	Corporate Services	Review the Workplace Skills Plan and submit to the LGSETA by 30 April 2026	Plan submitted to the LGSETA by 30 April 2026	To provide a professional, people-centered human resources and administrative service to citizens, staff and Council	0	0	N/A			0	0	N/A			0	0	N/A
TL34	Corporate Services	The number of people from employment equity target groups employed (newly appointed) in the three highest levels of management in compliance with the municipality's approved Employment Equity Plan by 30 June 2026	Number of people employed (newly appointed)	To provide a professional, people-centered human resources and administrative service to citizens, staff and Council	0	0	N/A			0	0	N/A			0	0	N/A
TL35	Corporate Services	Host training session by 31 May 2026 to train volunteers ito Disaster Management (In collaboration with all departments)	Training session hosted by 31 May 2026	To provide disaster management services to the citizens	0	0	N/A			0	0	N/A			0	0	N/A
TL36	Corporate Services	Review the Disaster Management Plan annually and submit to Council by 31 May 2026	Reviewed plan submitted to council by 31 May 2026	To provide disaster management services to the citizens	0	0	N/A			0	0	N/A			0	0	N/A

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					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL37	Corporate Services	Compile monthly water quality analysis reports to local municipalities in terms of the Water Quality Monitoring Programme	Number of reports compiled	To provide municipal health services to improve the quality of life of the citizens	24	26	G2	[D38] Senior Manager: Corporate Services: Target Met. (August 2025) [D38] Senior Manager: Corporate Services: Target Not Met due to Water result Pending from the Lab. (September 2025)	[D38] Senior Manager: Corporate Services: Reports will be compiled and submitted to local municipalities upon release by the Lab. (September 2025)	24	1	R	[D38] Senior Manager: Corporate Services: Target not met. (December 2025)	[D38] Senior Manager: Corporate Services: Will be corrected next month. (December 2025)	48	27	R
TL38	Corporate Services	Submit quarterly reports to Council on municipal health services rendered	Number of reports submitted	To provide municipal health services to improve the quality of life of the citizens	1	1	G	[D39] Senior Manager: Corporate Services: Target Met (September 2025)		1	0	R			2	1	R
TL39	Corporate Services	Review the organizational structure of the district Municipality by 30 June 2026	Organizational Structure Reviewed by 30 June 2026	To provide a professional, people-centered human resourcès and administrative service to citizens, staff and Council	0	0	N/A			0	0	N/A			0	0	N/A
TL40	Corporate Services	Review the Municipal Heath By-Law and submit to Council by 31 May 2026	Municipal Heath By-Law reviewed and submitted to Council by 31 May 2026	To provide municipal health services to improve the quality of life of the citizens	0	0	N/A			0	0	N/A			0	0	N/A

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					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL41	Infrastructure, Housing, Planning and Development	Submit quarterly progress reports to the Portfolio Committee on the activities in the department including expenditure on all MIG projects of local municipalities in the district and infrastructure grants/allocations implemented by the district municipality	Number of reports submitted	Monitor and support local municipalities to enhance service delivery	1	1	G	[D69] Sen Man Infrastructure,Housing,Planning and Development: Report was submitted and discussed at the standing committee meeting (August 2025)	[D69] Sen Man Infrastructure,Housing,Planning and Development: Meeting was held in August 2025 (September 2025)	1	1	G	[D69] Sen Man Infrastructure,Housing,Planning and Development: Report was submitted and presented at the Portfolio Committee Meeting (October 2025)	[D69] Sen Man Infrastructure,Housing,Planning and Development: Report was submitted during the previous month (December 2025)	2	2	G
TL42	Infrastructure, Housing, Planning and Development	Compile the IDP review and submit draft to Council by 31 March 2026	Draft IDP review submitted to Council by 31 March 2026	Guide local municipalities in the development of their IDPs and in spatial development	0	0	N/A			0	0	N/A			0	0	N/A
TL43	Infrastructure, Housing, Planning and Development	Compile an IDP framework by 31 August 2025 to guide local municipalities	IDP framework completed by 31 August 2025	Guide local municipalities in the development of their IDPs and in spatial development	1	1	G	[D71] Sen Man Infrastructure,Housing,Planning and Development: IDP framework was compiled and adopted by council (August 2025)		0	0	N/A			1	1	G
TL44	Infrastructure, Housing, Planning and Development	Create full time equivalents (FTE's) through the Expanded Public Works Programme (EPWP) by 30 June 2026 [Person days / FTE (230 days)]	Number full time equivalents (FTE's) created by 30 June 2026	Promote economic growth in the district	0	0	N/A			0	0	N/A			0	0	N/A

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					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL45	Infrastructure, Housing, Planning and Development	Facilitate quarterly LED forum meetings	Number of meetings Facilitated	Promote economic growth in the district	1	1	G	[D73] Sen Man Infrastructure,Housing,Planning and Development: LED forum meeting was held (August 2025)	[D73] Sen Man Infrastructure,Housing,Planning and Development: LED forum meeting was held in August (September 2025)	1	1	G	[D73] Sen Man Infrastructure,Housing,Planning and Development: LED forum meeting was held during the month (November 2025)		2	2	G
TL46	Infrastructure, Housing, Planning and Development	Host an annual Tourism and Investment summit by 30 June 2026	Tourism and Investment summit hosted annually by 30 June 2026	Promote economic growth in the district	0	0	N/A			0	0	N/A			0	0	N/A
TL47	Infrastructure, Housing, Planning and Development	Review the LED Strategy that includes an implementation plan and submit to Council by 31 May 2026	Reviewed LED Strategy that includes an implementation plan submitted to Council by 31 May 2026	Promote economic growth in the district	0	0	N/A			0	0	N/A			0	0	N/A

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	29
R	KPI Not Met	0% <= Actual/Target <= 74.999%	7
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	6
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	4
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		**47**