

PIXLEY KA SEME DISTRICT MUNICIPALITY

**JULY
2025**



MONTHLY BUDGET STATEMENT

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Glossary

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

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

Capital Expenditure – Expenditure on moveable or 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 **31 July 2025**.

2. Legislative framework

Section 71 of the MFMA and MBRR necessitates those specific financial particulars be reported on and in the format prescribed to meet legislative requirements.

“The monthly budget statement of the municipality must be in the format specified in Schedule C and include all the required tables and explanatory information, taking into account guidelines issued by the Minister in terms of section 168(1) of the Act”

Section 71 of the MFMA further requires that, “the accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality’s budget reflecting certain particulars for the month under review. For the reporting period ending **31 July 2025**, the ten-working day reporting limit expires on **14 August 2025**

3. Compliance with Municipal Standard Chart of Accounts (MSCOA)

The primary objective of MSCOA regulations is to achieve uniformity across all municipalities and municipal entities. All municipalities were expected to transact in line with the seven MSCOA segments from 01 August 2017.

This report includes schedules that is generated from the TRU webapp, the txt that is imported, is generated on the main Solar application.

The municipality is transacting against the seven segments and generating monthly data strings directly from the financial system.

4. Executive Summary

Description R thousand (R'000)	Original Budget	YTD Actual July 2025	%YTD Actual vs % YTD Adj Budget
Total Revenue	R 76 842 670	R 26 985 563	35%
Total Operational Expenditure	R 76 441 904	R 5 567 626	7%
Total Capital Expenditure	R 400 000	R 0	0%

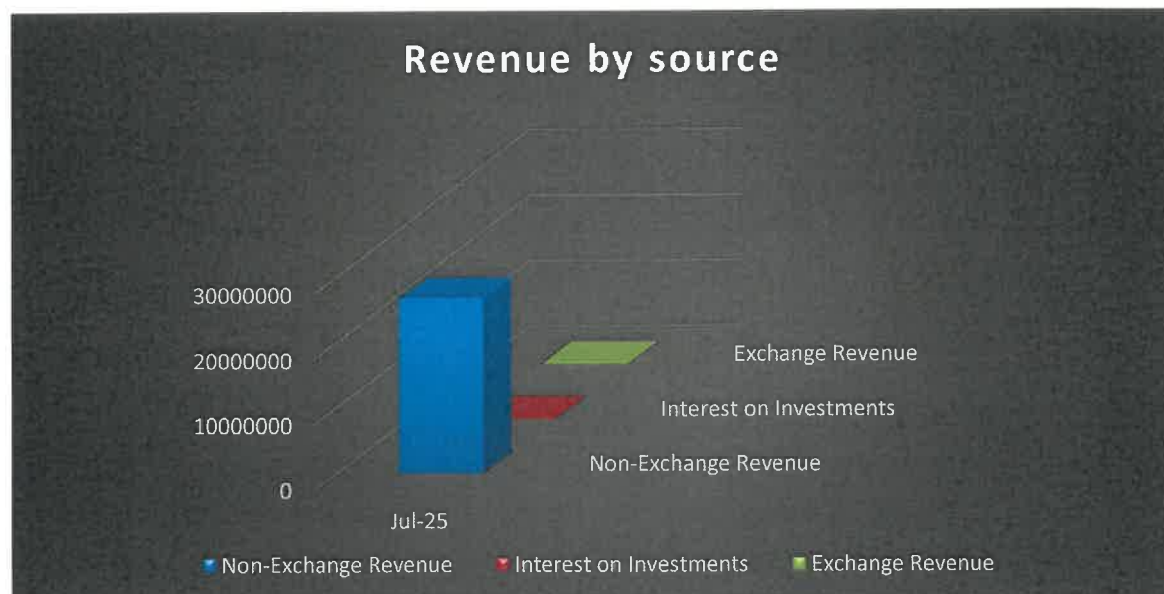
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R 26 791 000
- Interest received
 - Investments R 120 763

Exchange Revenue

- Operational revenue R 7 470
- Licences and permits R 187 093



Operating Expenditure type

Expenditure by type

Employee related expenditure

- Senior Management R 499 527
- Municipal Staff R 4 311 314
- Council Remuneration R 548 767

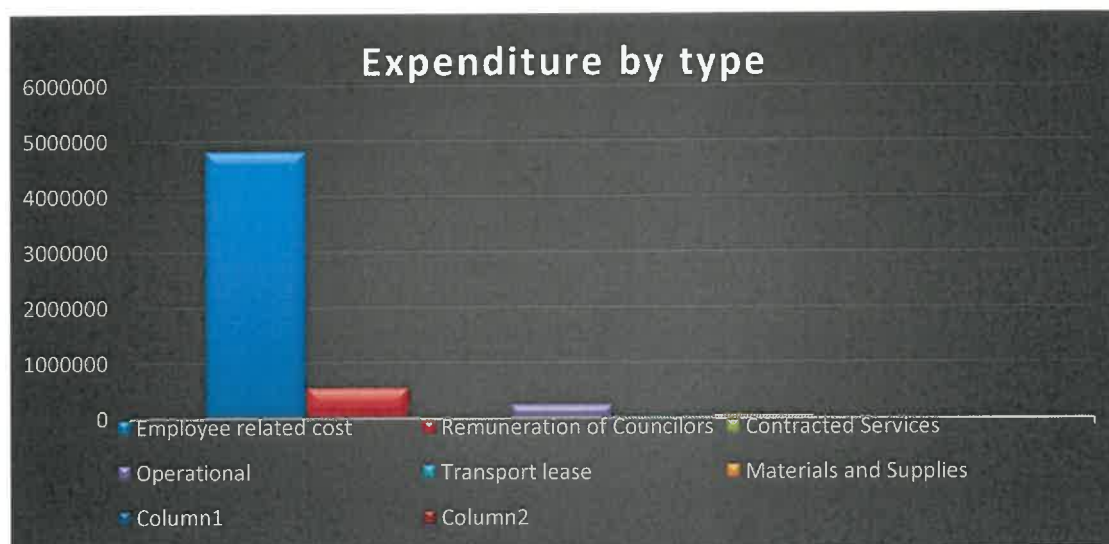
Contracted Services

- Outsourced services R 1 411
- Consultants and Professional Services R -
- Repairs and Maintenance R 12 698

Operational Cost R 232 972

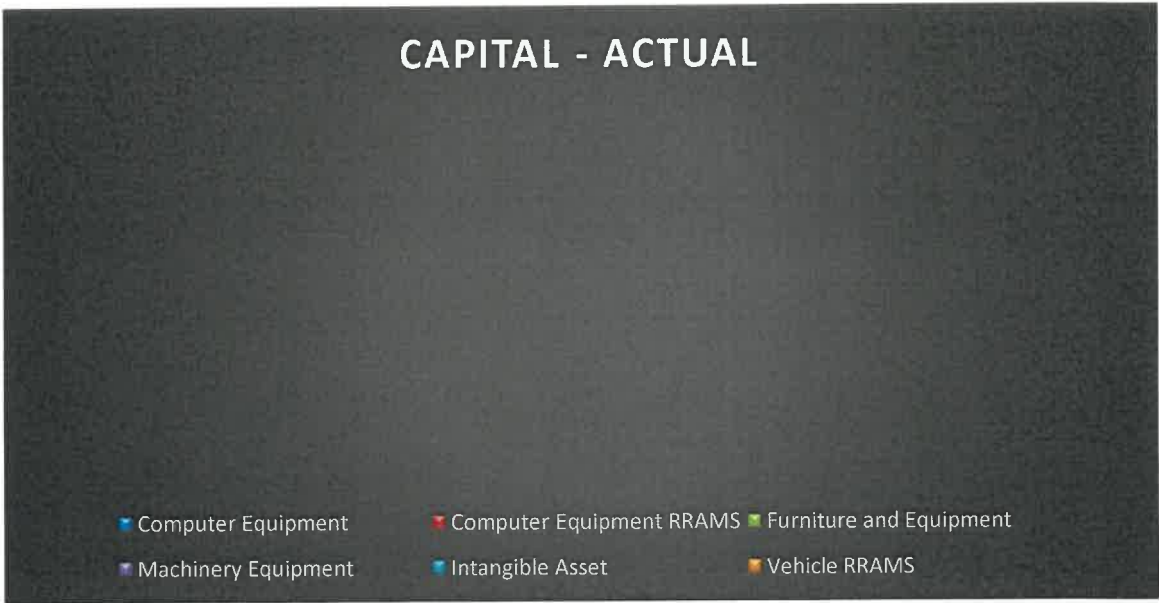
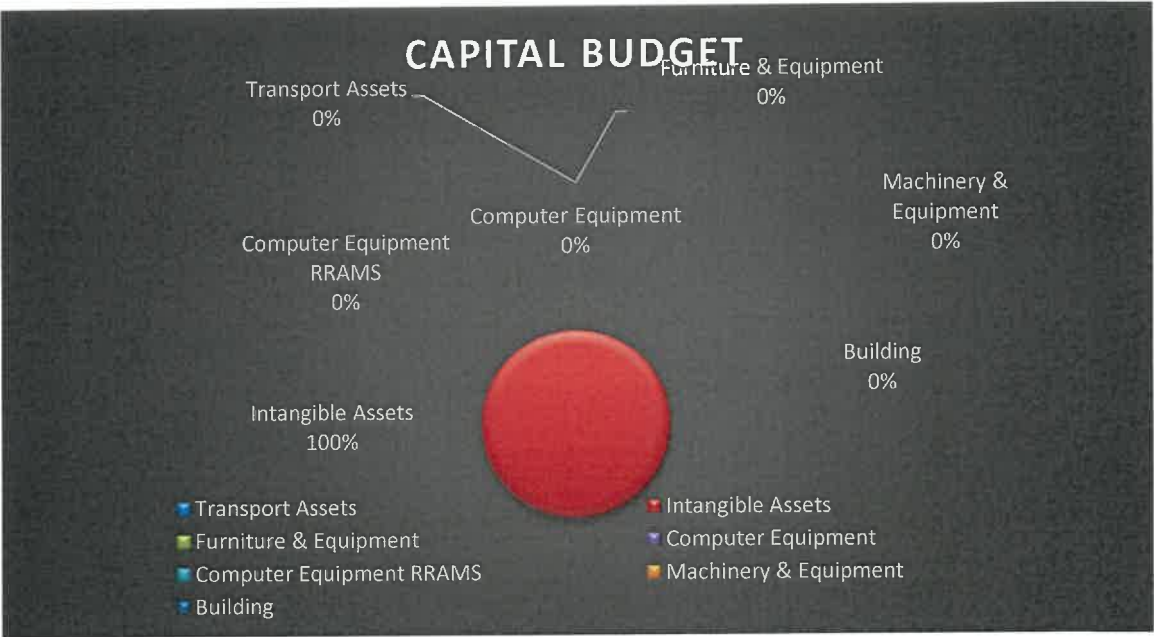
Transport Lease R 23 033

Materials and Supplies R 62 096



Capital Expenditure

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



4. Monthly Budget Statement Summary: In-year budget statement tables

4.1 Table C1: S71

DC7 Pixley Ka Seme (Hc) - Table C1 Monthly Budget Statement Summary - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1 215	1 100	1 100	-	-	92	(92)	-100%	1 100
Transfers and subsidies - Operational	69 880	70 881	70 881	26 791	26 791	5 907	20 884	0	70 881
Other own revenue	7 527	4 862	4 862	195	195	405	(211)	-52%	4 862
Total Revenue (excluding capital transfers and contributions)	78 623	76 843	76 843	26 986	26 986	6 404	29 582	321%	76 843
Employee costs	54 210	57 396	57 316	4 811	4 811	4 776	34	1%	57 316
Remuneration of Councilors	6 563	6 895	6 895	549	549	575	(26)	-4%	6 895
Depreciation and amortisation	1 614	1 000	1 000	-	-	83	(83)	-100%	1 000
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1 789	1 322	1 301	(62)	(62)	108	(171)	-157%	1 301
Transfers and subsidies	122	35	35	-	-	3	(3)	-100%	35
Other expenditure	15 122	9 803	9 994	270	270	825	(554)	-67%	9 994
Total Expenditure	79 429	76 442	76 542	5 569	5 569	6 379	(809)	-13%	76 542
Surplus/(Deficit)	(798)	401	301	21 418	21 418	33	21 385	64178%	301
Transfers and subsidies - capital (monetary)	659	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(138)	401	301	21 418	21 418	33	21 385	64178%	301
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(138)	401	301	21 418	21 418	33	21 385	64178%	301
Capital expenditure & funds sources									
Capital expenditure	667	400	300	-	-	33	(33)	-100%	300
Capital transfers recognised	578	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	89	400	300	-	-	33	(33)	-100%	300
Total sources of capital funds	667	400	300	-	-	33	(33)	-100%	300
Financial position									
Total current assets	2 768	3 992	3 992	-	23 454	-	-	-	3 992
Total non current assets	3 106	8 320	8 220	-	3 106	-	-	-	8 220
Total current liabilities	16 227	11 912	11 912	-	15 220	-	-	-	11 912
Total non current liabilities	631	-	-	-	569	-	-	-	-
Community wealth/Equity	(18 199)	-	-	-	18 982	-	-	-	-
Cash flows									
Net cash from (used) operating	60 639	3 271	3 271	26 748	26 748	273	(26 475)	-8714%	3 271
Net cash from (used) investing	(1 450)	(400)	(400)	-	-	(33)	(33)	100%	(400)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	59 828	3 518	3 518	26 988	26 988	879	(26 109)	-2970%	3 183
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	1 357	63	54	55	5 775	-	-	-	7 323

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) - M01 July

Description	Ref	2024/25	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2025/26				
		Audited Outcome				YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		72 450	70 660	70 660	26 798	26 798	5 888	20 910	355%	70 660
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		72 450	70 660	70 660	26 798	26 798	5 888	20 910	355%	70 660
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 796	1 400	1 400	187	187	117	70	60%	1 400
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		110	-	-	-	-	-	-	-	-
Health		1 686	1 400	1 400	187	187	117	70	60%	1 400
<i>Economic and environmental services</i>		5 036	4 783	4 783	-	-	399	(399)	-100%	4 783
Planning and development		5 036	4 783	4 783	-	-	399	(399)	-100%	4 783
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	79 282	76 843	76 843	26 986	26 986	6 404	20 582	321%	76 843
Expenditure - Functional										
<i>Governance and administration</i>		54 081	50 417	50 517	3 601	3 601	4 201	(600)	-14%	50 517
Executive and council		16 738	15 423	15 528	1 253	1 253	1 285	(32)	-3%	15 528
Finance and administration		29 598	27 081	27 076	1 643	1 643	2 257	(614)	-27%	27 076
Internal audit		7 745	7 913	7 913	705	705	659	46	7%	7 913
<i>Community and public safety</i>		17 385	16 605	16 605	1 465	1 465	1 384	81	6%	16 605
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		5 178	4 642	4 642	457	457	387	70	18%	4 642
Housing		2 271	2 212	2 212	180	180	184	(4)	-2%	2 212
Health		9 936	9 752	9 752	827	827	813	15	2%	9 752
<i>Economic and environmental services</i>		7 955	9 420	9 420	502	502	785	(283)	-36%	9 420
Planning and development		7 955	9 420	9 420	502	502	785	(283)	-36%	9 420
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	79 420	76 442	76 542	5 568	5 568	6 370	(803)	-13%	76 542
Surplus/ (Deficit) for the year		(138)	401	301	21 418	21 418	33	21 385	641.77555	301

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) - M01 July

Vote Description		Ref	Budget Year 2025/26								
			2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue by Vote		1									
Vote 01 - Office Of The Mayor			-	-	-	-	-	-	-	-	
Vote 02 - Municipal Manager			-	-	-	-	-	-	-	-	
Vote 03 - Budget & Treasury Office			72 450	70 660	70 660	26 798	26 798	5 888	20 910	355.1%	70 660
Vote 04 - Administration			-	-	-	-	-	-	-	-	
Vote 05 - Internal Audit			-	-	-	-	-	-	-	-	
Vote 06 - Planning, Development & Infrastructure			5 036	4 783	4 783	-	-	399	(399)	-100.0%	4 783
Vote 07 - Municipal Health Services			1 686	1 400	1 400	187	187	117	70	60.4%	1 400
Vote 08 - Housing			110	-	-	-	-	-	-	-	-
Vote 09 - Public Safety			-	-	-	-	-	-	-	-	-
Vote 10 - .			-	-	-	-	-	-	-	-	-
Vote 11 - . .			-	-	-	-	-	-	-	-	-
Vote 12 - .			-	-	-	-	-	-	-	-	-
Vote 13 - ..			-	-	-	-	-	-	-	-	-
Vote 14 - ...			-	-	-	-	-	-	-	-	-
Vote 15 - Other			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	79 282	76 843	76 843	26 986	26 986	6 404	20 582	321.4%	76 843
Expenditure by Vote		1									
Vote 01 - Office Of The Mayor			13 949	12 737	12 842	1 054	1 054	1 061	(8)	-0.7%	12 842
Vote 02 - Municipal Manager			2 789	2 686	2 686	199	199	224	(25)	-11.0%	2 686
Vote 03 - Budget & Treasury Office			16 008	13 491	13 486	676	676	1 124	(448)	-39.9%	13 486
Vote 04 - Administration			13 589	13 590	13 590	967	967	1 133	(165)	-14.6%	13 590
Vote 05 - Internal Audit			7 745	7 913	7 913	705	705	659	46	6.9%	7 913
Vote 06 - Planning, Development & Infrastructure			7 955	9 420	9 420	502	502	785	(283)	-36.1%	9 420
Vote 07 - Municipal Health Services			9 936	9 752	9 752	827	827	813	15	1.8%	9 752
Vote 08 - Housing			2 271	2 212	2 212	180	180	184	(4)	-2.2%	2 212
Vote 09 - Public Safety			5 178	4 642	4 642	457	457	387	70	18.1%	4 642
Vote 10 - .			-	-	-	-	-	-	-	-	-
Vote 11 - . .			-	-	-	-	-	-	-	-	-
Vote 12 - .			-	-	-	-	-	-	-	-	-
Vote 13 - ..			-	-	-	-	-	-	-	-	-
Vote 14 - ...			-	-	-	-	-	-	-	-	-
Vote 15 - Other			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	79 420	76 442	76 542	5 568	5 568	6 370	(803)	-12.6%	76 542
Surplus/ (Deficit) for the year		2	(138)	401	301	21 418	21 418	33	21 385	64177.6%	301

4.4 Table C4: Monthly Budget Statement- Financial Performance

DC7 Pixley Ka Seme (Nc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description		Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2025/26				
						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity								-			
Service charges - Water								-			
Service charges - Waste Water Management								-			
Service charges - Waste management								-			
Sale of Goods and Rendering of Services			549	550	550	-	46	(46)	-100%	550	
Agency services			2 156	2 523	2 523	-	210	(210)	-100%	2 523	
Interest			-	-	-	-	-	-		-	
Interest earned from Receivables			-	-	-	-	-	-		-	
Interest from Current and Non Current Assets			1 215	1 100	1 100	-	92	(92)	-100%	1 100	
Dividends			-	-	-	-	-	-		-	
Rent on Land			-	-	-	-	-	-		-	
Rental from Fixed Assets			-	-	-	-	-	-		-	
Licence and permits			1 686	1 400	1 400	187	117	70	60%	1 400	
Special rating levies			-	-	-	-	-	-		-	
Operational Revenue			3 132	389	389	7	7	32	(25)	389	
Non-Exchange Revenue											
Property rates			-	-	-	-	-	-		-	
Surcharges and Taxes			-	-	-	-	-	-		-	
Fines, penalties and forfeits			4	-	-	-	-	-		-	
Licence and permits			-	-	-	-	-	-		-	
Transfers and subsidies - Operational			69 880	70 881	70 881	26 791	5 907	20 884	354%	70 881	
Interest			-	-	-	-	-	-		-	
Fuel Levy			-	-	-	-	-	-		-	
Operational Revenue			-	-	-	-	-	-		-	
Gains on disposal of Assets			-	-	-	-	-	-		-	
Other Gains			-	-	-	-	-	-		-	
Discontinued Operations											
			78 623	76 843	76 843	26 986	6 404	20 582	321%	76 843	
Total Revenue (excluding capital transfers and contributions)											
Expenditure By Type											
Employee related costs			54 210	57 386	57 316	4 811	4 776	34	1%	57 316	
Remuneration of councillors			6 563	6 895	6 895	549	575	(26)	-4%	6 895	
Bulk purchases - electricity			-	-	-	-	-	-		-	
Inventory consumed			1 789	1 322	1 301	(62)	108	(171)	-157%	1 301	
Debt impairment			-	-	-	-	-	-		-	
Depreciation and amortisation			1 614	1 000	1 000	-	83	(83)	-100%	1 000	
Interest			-	-	-	-	-	-		-	
Contracted services			2 829	2 030	2 030	14	169	(155)	-92%	2 030	
Transfers and subsidies			122	35	35	-	3	(3)	-100%	35	
Irrecoverable debts written off			-	-	-	-	-	-		-	
Operational costs			12 293	7 774	7 965	256	655	(399)	-61%	7 965	
Losses on Disposal of Assets			-	-	-	-	-	-		-	
Other Losses			-	-	-	-	-	-		-	
Total Expenditure			79 420	76 442	76 542	5 568	5 568	6 378	(803)	-13%	76 542
Surplus/(Deficit)			(798)	401	301	21 418	21 418	33	21 385	1	301
Transfers and subsidies - capital (monetary allocations)			659	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			(138)	401	301	21 418	21 418	33	21 385	1	301
Income Tax			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax			(138)	401	301	21 418	21 418	33	21 385	1	301
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			(138)	401	301	21 418	21 418	33	21 385	1	301
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			(138)	401	301	21 418	21 418	33	21 385	1	301

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

DC7 Pixley Ka Seme (No) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2025/26 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Office Of The Mayor		-	-	-	-	-	-	-		-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Budget & Treasury Office		-	-	-	-	-	-	-		-
Vote 04 - Administration		-	-	-	-	-	-	-		-
Vote 05 - Internal Audit		-	-	-	-	-	-	-		-
Vote 06 - Planning Development & Infrastructure		4	-	-	-	-	-	-		-
Vote 07 - Municipal Health Services		-	-	-	-	-	-	-		-
Vote 08 - Housing		-	-	-	-	-	-	-		-
Vote 09 - Public Safety		-	-	-	-	-	-	-		-
Vote 10 - .		-	-	-	-	-	-	-		-
Vote 11 - .		-	-	-	-	-	-	-		-
Vote 12 - .		-	-	-	-	-	-	-		-
Vote 13 - .		-	-	-	-	-	-	-		-
Vote 14 - .		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	4	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 01 - Office Of The Mayor		-	-	-	-	-	-	-		-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Budget & Treasury Office		662	400	300	-	-	33	(33)	-100%	300
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	662	400	300	-	-	33	(33)	-100%	300
Total Capital Expenditure		667	400	300	-	-	33	(33)	-100%	300
Capital Expenditure - Functional Classification										
Governance and administration		662	400	300	-	-	33	(33)	-100%	300
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		662	400	300	-	-	33	(33)	-100%	300
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	667	400	300	-	-	33	(33)	-100%	300
Funded by:										
National Government		578	-	-	-	-	-	-		-
Provincial Government		-	-	-	-	-	-	-		-
District Municipality transfers and subsidies - capital (monetary allocations) (Not / Prov Departm		-	-	-	-	-	-	-		-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		578	-	-	-	-	-	-		-
Borrowing	6	89	400	300	-	-	33	(33)	-100%	300
Internally generated funds										
Total Capital Funding		667	400	300	-	-	33	(33)	-100%	300

4.6 Table C6: Statement of Financial Position

DC7 Pixley Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		233	1 040	1 040	21 489	1 040
Trade and other receivables from exchange transactions		316	2 952	2 952	(120)	2 952
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		2 133	-	-	2 106	-
Other current assets		85	-	-	9	-
Total current assets		2 766	3 992	3 992	23 484	3 992
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		10 869	7 034	7 034	10 869	7 034
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		556	1 286	1 186	556	1 186
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		(8 320)	-	-	(8 320)	-
Other non-current assets		-	-	-	-	-
Total non current assets		3 106	8 320	8 220	3 106	8 220
TOTAL ASSETS		5 872	12 312	12 212	26 591	12 212
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		7 465	8 807	8 807	6 554	8 807
Trade and other payables from non-exchange transactions		782	-	-	782	-
Provision		5 799	2 956	2 956	5 638	2 956
VAT		2 182	148	148	2 246	148
Other current liabilities		-	-	-	-	-
Total current liabilities		16 227	11 912	11 912	15 220	11 912
Non current liabilities						
Financial liabilities		631	-	-	569	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		631	-	-	569	-
TOTAL LIABILITIES		16 858	11 912	11 912	15 788	11 912
NET ASSETS	2	(10 986)	401	301	10 802	301
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(10 199)	-	-	10 802	-
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(10 199)	-	-	10 802	-

4.7 Table C7: Monthly Budget Statement Cash Flow

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges								-		
Other revenue		7 055	4 862	4 862	727	727	405	322	79%	4 862
Transfers and Subsidies - Operational		69 454	70 881	70 881	26 791	26 791	5 907	20 884	354%	70 881
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		1 215	1 100	1 100	-	-	52	(92)	-100%	1 100
Dividends								-		
Payments										
Suppliers and employees		(17 086)	(73 572)	(73 572)	(770)	(770)	(6 131)	(5 361)	87%	(73 572)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		60 639	3 271	3 271	26 748	26 748	273	(26 475)	-9714%	3 271
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		(763)	-	-	-	-	-	-		-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(667)	(400)	(400)	-	-	(33)	(33)	100%	(400)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 450)	(400)	(400)	-	-	(33)	(33)	100%	(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		59 189	2 871	2 871	26 748	26 748	239			2 871
Cash/cash equivalents at beginning:		640	640	640	233	233	640			233
Cash/cash equivalents at month/year end:		59 828	3 510	3 510	26 980	26 980	879			3 103

5.1 Debtors' Analysis

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

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

[illegible]

5.2 Creditor's Analysis

Section 65 of the MFMA requires that:

- (1) The Accounting Officer of a municipality is responsible for the management of the expenditure of the municipality.
- (2) The Accounting Officer must for the purpose of subsection (1) take all reasonable steps to ensure
 - (a) that the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds;
 - (c) that the municipality has and maintains a system of internal control in respect of creditors and payments
 - (e) all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement unless prescribed otherwise for certain categories of expenditure

Categories of Creditors

- Auditor-General R 6 050 927
- Other R 1 272 541

This category comprises of ex-gratia medical aid contributions paid in advance, provision for creditors and membership fees to SALGA and Department of Labour for the compensation fund

The municipality has entered into a ring-fenced agreement with SALGA to settle the annual membership fees that amounted to R587 781 over a period of ten months. The Municipality has been honouring the arrangement to the latter

DC7 Pixley Ka Seme (Nc) - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2025/26								Total
		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	
R thousands										
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	84	83	54	55	5 775	-	-	-	6 051
Other	0900	1 273	-	-	-	-	-	-	-	1 273
Medical Aid deductions	0950									-
Total By Customer Type	1000	1 357	83	54	55	5 775	-	-	-	7 323

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 31 July 2025 amounted to R 463 843

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 July 2025 to June 2026, only the following allocations has been received:

Conditional Grant	Total received	Closing balance
Rural Road Asset Management Grant	R-	R -
Expanded Public Works Programme	R -	R 6 423
Financial Management Grant	R -	R -
Human settlement Grant	R -	R -
Department of Health	R -	R -
Cleaning Project (EPWP)	R -	R -
Tourism	R -	R 495

All balances on Conditional Grants are recorded as per 31 July 2025

Investments

Section 13 of the MFMA prescribes:

- (1) The Minister, acting with the concurrence of the Cabinet member responsible for Local Government, may prescribe a framework within which municipalities must
 - a. Conduct their cash management and investments; and
 - b. Invest money not immediately required

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

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

DC7 Pixley Ka Seme (M) - Supporting Table BCS Monthly Budget Statement - investment portfolio - 0001 July

Investments by category Name of institution & investment ID	Ref	Period of investment	Type of investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate ¹	Commission Paid (Rands)	Commission Received	Expiry date of investment	Opening balance	Interest to be received	Partial / Premature Withdrawal (R)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality		12	Deposits	No	Fixed	5.52%	0	0	2026-06-30	75	148	(5,888)	27,851	21,465
Standard Bank Call Deposit Accounts										75	148	(5,888)	27,851	21,465
Municipality sub-total														
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	2									75	148	(5,888)	27,851	21,465

Notes:

1. List investments in expiry date order
2. If 'variable' is selected in column F, input interest rate range
3. If 'variable' is selected in column F, input interest rate range
4. Withdrawals to be entered as negative

Quality Certificate

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

√	The Monthly Budget Statement
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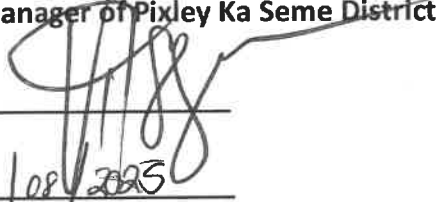
	Quarterly Report of the implementation of the budget and financial state affairs of the municipality
--	--

	Mid-year Budget and Performance Assessment
--	--

For the month of **July 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: 12/08/2025

7. Conclusion

This report is in compliance of Section 71 of the MFMA, by providing a statement to the Executive Mayor containing certain financial particulars for the month of review.

8.Communication

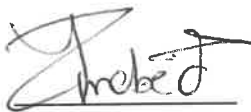
In compliance to section 75 of the MFMA, this document is provided to all stakeholders by publishing it on the Pixley Ka Seme's municipal website at www.pksdm.gov.za

9. Recommendation

That in compliance with section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this report reflecting the implementation of the budget and financial state of affairs of the municipality for the period ending 31 July 2025
2. The Accounting Officer ensure that this report be submitted to National and Provincial Treasury, in both signed and electronic format.

Compiled by



Ms ZY Mabedla

Accountant Budget Control

Reviewed by:



Mr DJ Fourie

Deputy Chief Financial Officer

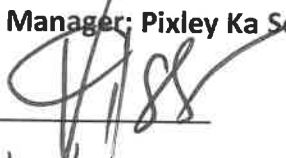
SUBMISSION TO MAYOR

In terms of section 71(1) of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA), the Accounting Officer must by no later than 10 working days after the end of each month submit to the Mayor of the Municipality a statement on the state of the municipality's budget for the month under review.

Report Submitted by:

Print Name: **Mr I Visser**

Municipal Manager: Pixley Ka Seme District Municipality

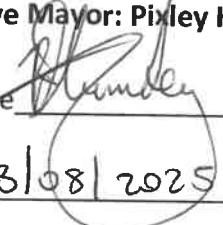
Signature 

Date: 12/08/2025

Report Submitted to:

Print Name: **Mr UR Itumeleng**

Executive Mayor: Pixley Ka Seme District Municipality

Signature 

Date: 13/08/2025