

PIXLEY KA SEME DISTRICT MUNICIPALITY

AUGUST
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 August 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 August 2025**, the ten-working day reporting limit expires on **12 September 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 August 2025	%YTD Actual vs % YTD Adj Budget
Total Revenue	R 76 842 670	R 34 436 905	45%
Total Operational Expenditure	R 76 441 904	R 12 511 623	16%
Total Capital Expenditure	R 400 000	R 0	0%

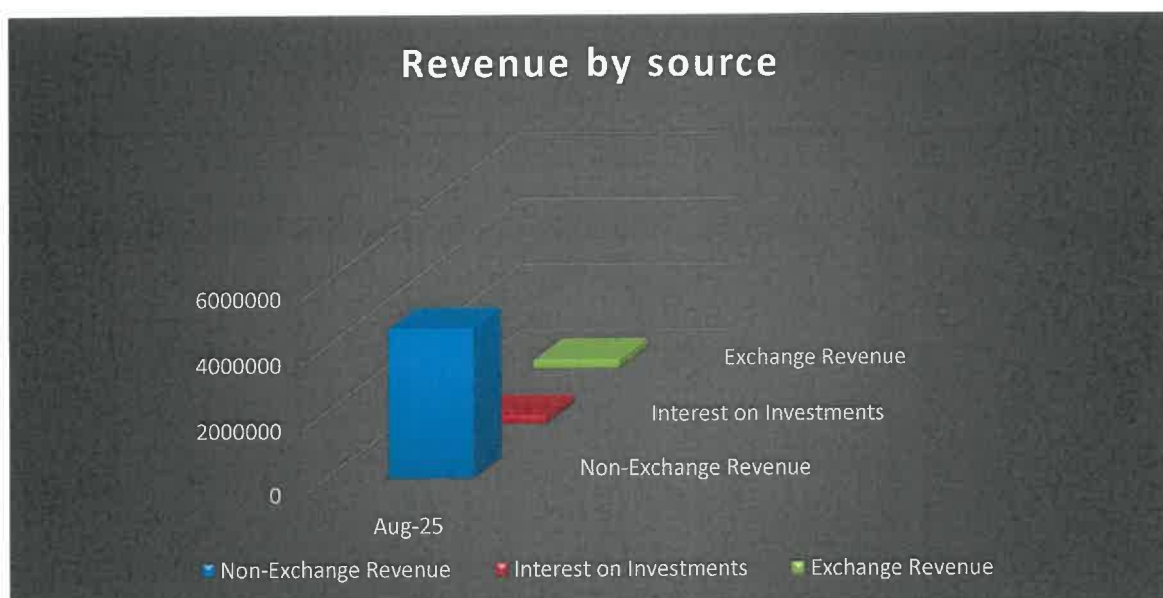
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R 4 584 000
- Interest received
 - Investments R 250 570

Exchange Revenue

- Operational revenue R 146 979
- Licences and permits R 122 229



Operating Expenditure type

Expenditure by type

Employee related expenditure

- Senior Management R 414 527
- Municipal Staff R 4 464 471
- Council Remuneration R 548 767

Contracted Services

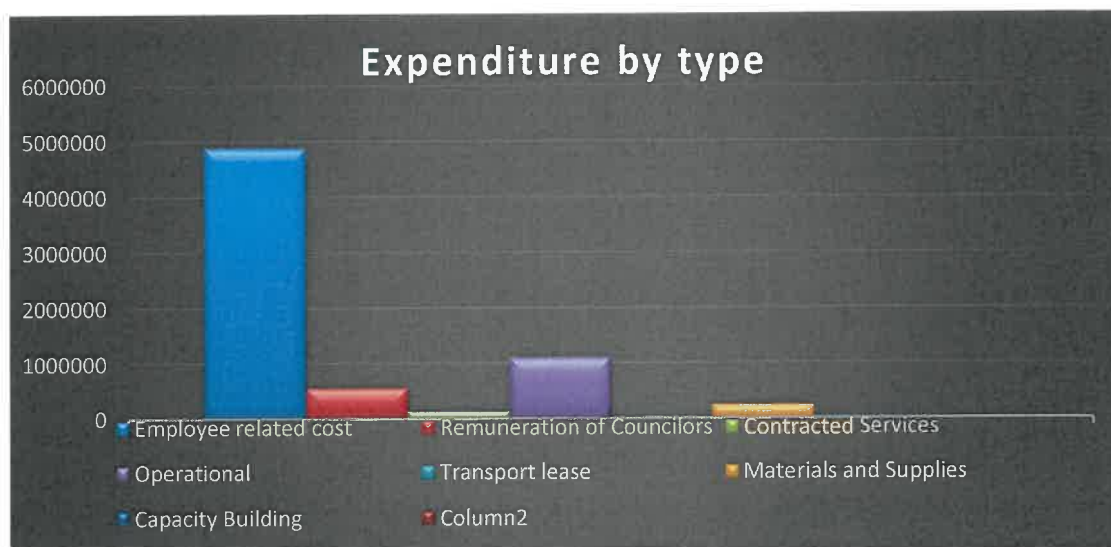
- Outsourced services R 10 321
- Consultants and Professional Services R 93 274
- Repairs and Maintenance R 24 748

Operational Cost R 1 091 789

Transport Lease R 23 033

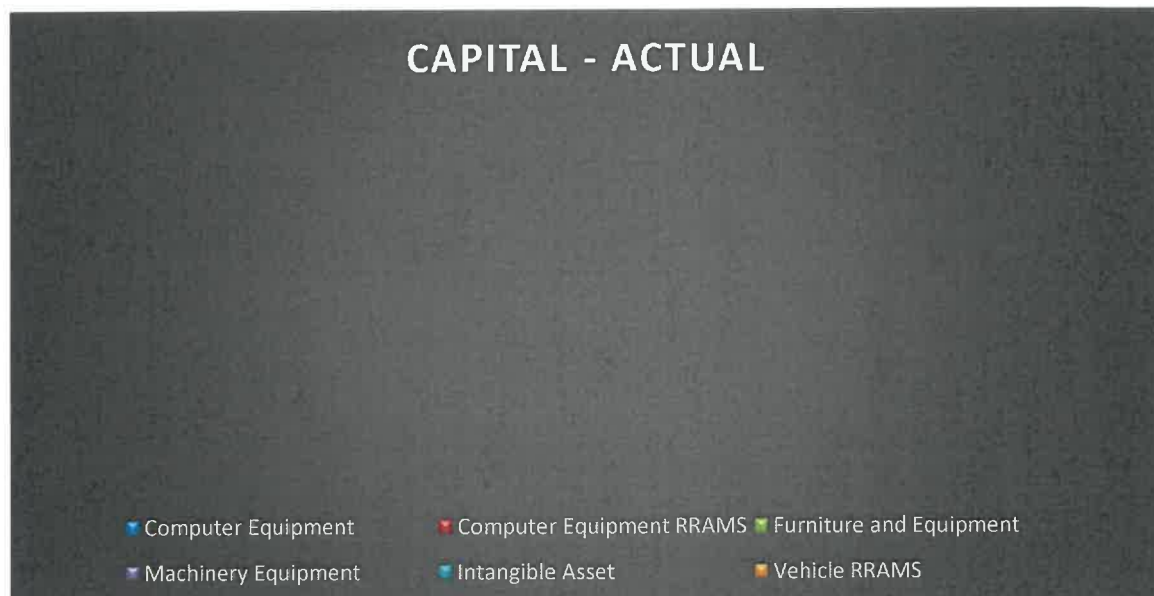
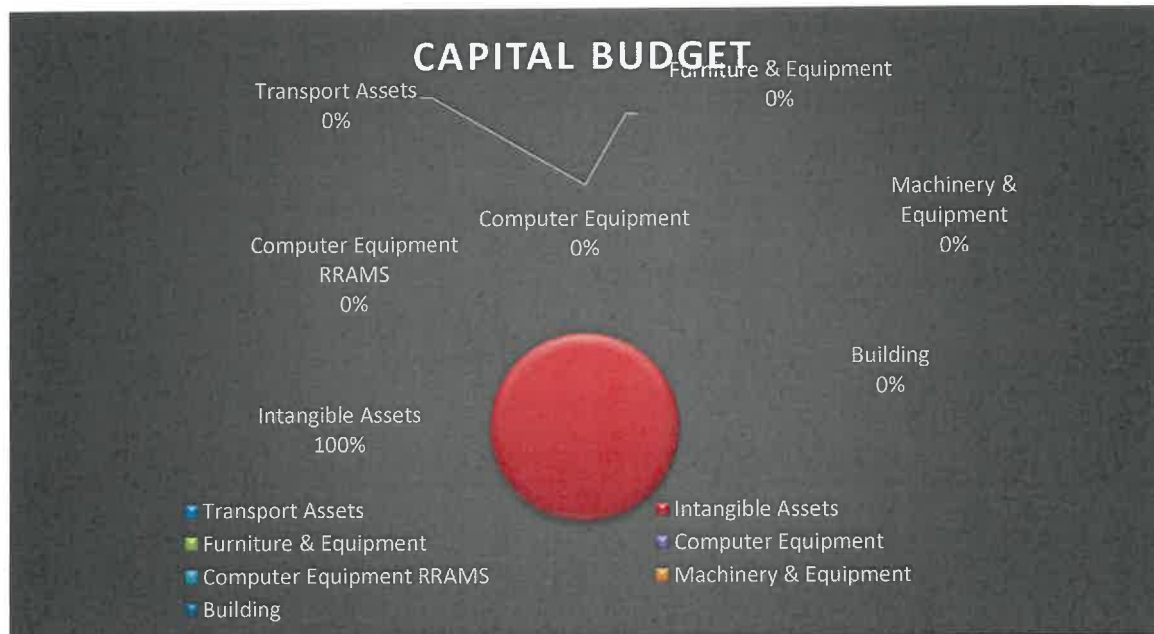
Materials and Supplies R 240 559

Capacity Building R 32 435



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 (Inc) - Table C1 Monthly Budget Statement Summary - M02 August

Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R Thousands								
Financial Performance								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Investment revenue	1 215	1 100	1 100	251	251	183	87	37%
Transfers and subsidies - Operations	69 881	70 881	70 881	4 584	31 375	11 813	19 562	0
Other revenue	7 131	4 862	4 862	2 617	2 811	810	2 001	247%
Total Revenue (excluding capital transfers and contributions)	78 227	76 843	76 843	7 451	34 437	12 807	21 630	188%
Employee costs	56 745	57 386	57 386	4 879	9 690	9 553	137	1%
Remuneration of Councilors	6 583	6 895	6 895	549	1 098	1 149	(51)	-4%
Depreciation and amortisation	1 598	1 000	1 000	-	-	187	(187)	-100%
Interest	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1 878	1 322	1 301	241	178	217	(39)	-18%
Transfers and subsidies	122	35	35	32	32	6	27	456%
Other expenditure	15 109	9 803	10 104	1 243	1 513	1 667	(154)	-9%
Total Expenditure	82 015	78 442	78 442	6 844	12 512	12 799	(287)	-2%
Surplus/(Deficit)	(3 778)	401	281	507	21 925	48	21 877	45144%
Transfers and subsidies - capital (monetary)	1 209	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(2 578)	401	281	507	21 925	48	21 877	45144%
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(2 578)	401	281	507	21 925	48	21 877	45144%
Capital expenditure & funds sources								
Capital expenditure	653	400	200	5	5	48	(43)	-90%
Capital transfers recognised	573	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	88	406	200	5	5	48	(43)	-90%
Total sources of capital funds	653	400	200	5	5	48	(43)	-90%
Financial position								
Total current assets	2 735	3 992	3 992	-	24 128	-	-	3 992
Total non current assets	933	8 320	8 120	-	1 083	-	-	8 120
Total current liabilities	14 991	11 912	11 912	-	14 731	-	-	11 912
Total non current liabilities	874	-	-	-	750	-	-	-
Community wealth/Equity	(8 877)	-	-	-	8 729	-	-	-
Cash flows								
Net cash from (used) operating	59 518	3 271	3 271	2 394	29 142	545	(28 597)	-5246%
Net cash from (used) investing	739	(400)	(400)	(150)	(150)	(67)	83	-125%
Net cash from (used) financing	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	86 887	3 518	3 518	29 258	29 258	1 118	(28 141)	-2517%
Debtors & creditors analysis	6-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr
Debtors Age Analysis								
Total By Income Source	-	813	-	-	-	-	-	813
Creditors Age Analysis								
Total Creditors	1 143	54	83	54	5 650	-	12	6 997

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) - M02 August

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										
Governance and administration		72 053	70 660	70 660	4 545	31 344	11 777	19 567	166%	70 660
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		72 053	70 660	70 660	4 545	31 344	11 777	19 567	166%	70 660
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 796	1 400	1 400	122	309	233	76	33%	1 400
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		110	-	-	-	-	-	-	-	-
Health		1 686	1 400	1 400	122	309	233	76	33%	1 400
Economic and environmental services		5 597	4 783	4 783	2 784	2 784	797	1 987	249%	4 783
Planning and development		5 597	4 783	4 783	2 784	2 784	797	1 987	249%	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	7 451	34 437	12 807	21 630	169%	76 843
Expenditure - Functional										
Governance and administration		56 667	50 417	50 617	4 685	8 286	8 421	(135)	-2%	50 617
Executive and council		16 800	15 423	15 578	1 323	2 576	2 585	(9)	0%	15 578
Finance and administration		32 062	27 081	27 126	2 596	4 240	4 518	(278)	-6%	27 126
Internal audit		7 805	7 913	7 913	765	1 470	1 319	151	11%	7 913
Community and public safety		17 357	16 605	16 605	1 583	3 047	2 768	280	10%	16 605
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		5 109	4 642	4 642	426	883	774	109	14%	4 642
Housing		2 276	2 212	2 212	183	363	369	(5)	-1%	2 212
Health		9 972	9 752	9 752	974	1 802	1 625	176	11%	9 752
Economic and environmental services		7 992	9 420	9 420	677	1 179	1 578	(391)	-25%	9 420
Planning and development		7 992	9 420	9 420	677	1 179	1 570	(391)	-25%	9 420
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	82 015	76 442	76 642	6 944	12 512	12 759	(247)	-2%	76 642
Surplus/ (Deficit) for the year		(2 570)	401	201	507	21 925	48	21 877	451.4383	201

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) - M02 August

Vote 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											
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	4 545	31 344	11 777	19 567	166.2%	70 660
Vote 04 - Administration			-	-	-	-	-	-	-	-	
Vote 05 - Internal Audit			-	-	-	-	-	-	-	-	
Vote 06 - Planning, Development & Infrastructure			5 597	4 783	4 783	2 784	2 784	797	1 987	249.2%	4 783
Vote 07 - Municipal Health Services			1 686	1 400	1 400	122	309	233	76	32.6%	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	79 446	76 843	76 843	7 451	34 437	12 807	21 630	168.9%	76 843
Expenditure by Vote		1									
Vote 01 - Office Of The Mayor			13 962	12 737	12 892	1 136	2 190	2 137	53	2.5%	12 892
Vote 02 - Municipal Manager			2 838	2 686	2 686	187	386	448	(62)	-13.8%	2 686
Vote 03 - Budget & Treasury Office			18 095	13 491	13 486	1 324	2 000	2 248	(248)	-11.0%	13 486
Vote 04 - Administration			13 967	13 590	13 640	1 273	2 240	2 270	(30)	-1.3%	13 640
Vote 05 - Internal Audit			7 805	7 913	7 913	765	1 470	1 319	151	11.5%	7 913
Vote 06 - Planning, Development & Infrastructure			7 992	9 420	9 420	677	1 179	1 570	(391)	-24.9%	9 420
Vote 07 - Municipal Health Services			9 972	9 752	9 752	974	1 802	1 625	176	10.8%	9 752
Vote 08 - Housing			2 276	2 212	2 212	183	363	369	(5)	-1.5%	2 212
Vote 09 - Public Safety			5 109	4 642	4 642	426	883	774	109	14.1%	4 642
Vote 10 - .			-	-	-	-	-	-	-	-	-
Vote 11 - . .			-	-	-	-	-	-	-	-	-
Vote 12 - .			-	-	-	-	-	-	-	-	-
Vote 13 - . .			-	-	-	-	-	-	-	-	-
Vote 14 - . . .			-	-	-	-	-	-	-	-	-
Vote 15 - Other			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	82 015	76 442	76 642	6 944	12 512	12 769	(247)	-1.9%	76 642
Surplus/ (Deficit) for the year		2	(2 570)	401	201	507	21 925	48	21 877	46143.8%	201

4.4 Table C4: Monthly Budget Statement- Financial Performance

DC7 Pixley Ka Seme (Mc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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											
Exchange Revenue											
Service charges - Electricity											
Service charges - Water											
Service charges - Waste Water Management											
Service charges - Waste management											
Sale of Goods and Rendering of Services											
Agency services											
Interest											
Interest earned from Receivables											
Interest from Current and Non Current Assets											
Dividends											
Rent on Land											
Rental from Fixed Assets											
Licence and permits											
Special rating levies											
Operational Revenue											
Non-Exchange Revenue											
Property rates											
Surcharges and Taxes											
Fines, penalties and forfeits											
Licence and permits											
Transfers and subsidies - Operational											
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	7 451	34 437	12 887	21 630	169%	76 843
Expenditure By Type											
Employee related costs											
Remuneration of councillors											
Bulk purchases - electricity											
Inventory consumed											
Debt impairment											
Depreciation and amortisation											
Interest											
Contracted services											
Transfers and subsidies											
Irrecoverable debts written off											
Operational costs											
Losses on Disposal of Assets											
Other Losses											
Total Expenditure			82 815	76 442	76 642	6 944	12 512	12 759	(247)	-2%	76 642
Surplus/(Deficit)			(3 778)	401	201	507	21 925	48	21 877	0	201
Transfers and subsidies - capital (monetary allocations)			1 209	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			(2 570)	401	201	507	21 925	48	21 877	0	201
Income Tax			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax			(2 570)	401	201	507	21 925	48	21 877	0	201
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			(2 570)	401	201	507	21 925	48	21 877	0	201
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			(2 570)	401	201	507	21 925	48	21 877	0	201

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

DC7 Pixley Ka Seme (NC) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote 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									
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	200	5	5	48	(43)	-90%	200
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	200	5	5	48	(43)	-90%	200
Total Capital Expenditure		653	400	200	5	5	48	(43)	-90%	200
Capital Expenditure - Functional Classification										
Governance and administration		649	400	200	5	5	48	(43)	-90%	200
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		649	400	200	5	5	48	(43)	-90%	200
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 services		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	653	400	200	5	5	48	(43)	-90%	200
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 Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		573	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		80	400	200	5	5	48	(43)	-90%	200
Total Capital Funding		653	400	200	5	5	48	(43)	-90%	200

4.6 Table C6: Statement of Financial Position

DC7 Pixley Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M02 August

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		267	1 040	1 040	20 976	1 040
Trade and other receivables from exchange transactions		178	2 952	2 952	813	2 952
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		2 240	-	-	2 332	-
Other current assets		51	-	-	6	-
Total current assets		2 735	3 992	3 992	24 128	3 992
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		10 975	7 034	7 034	10 975	7 034
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		453	1 286	1 086	458	1 086
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		(10 495)	-	-	(10 350)	-
Other non-current assets		-	-	-	-	-
Total non current assets		933	8 320	8 120	1 083	8 120
TOTAL ASSETS		3 669	12 312	12 112	25 211	12 112
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		7 537	8 807	8 807	6 997	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	2 508	148
Other current liabilities		-	-	-	-	-
Total current liabilities		14 991	11 912	11 912	14 731	11 912
Non current liabilities						
Financial liabilities		874	-	-	750	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		874	-	-	750	-
TOTAL LIABILITIES		15 865	11 912	11 912	15 482	11 912
NET ASSETS	2	(12 196)	401	201	9 729	201
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(8 977)	-	-	9 729	-
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(8 977)	-	-	9 729	-

4.7 Table C7: Monthly Budget Statement Cash Flow

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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	2 398	3 624	810	2 814	347%	4 662
Transfers and Subsidies - Operational		69 454	70 881	70 881	857	27 648	11 814	15 834	134%	70 881
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		1 249	1 100	1 100	251	251	183	67	37%	1 100
Dividends								-		
Payments										
Suppliers and employees		(18 240)	(73 572)	(73 572)	(1 611)	(2 381)	(12 262)	(9 881)	81%	(73 572)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		59 518	3 271	3 271	2 394	29 142	545	(28 597)	-5246%	3 271
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		1 392	-	-	(145)	(145)	-	(145)	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(653)	(400)	(400)	(5)	(5)	(67)	(62)	92%	(400)
NET CASH FROM/(USED) INVESTING ACTIVITIES		739	(400)	(400)	(150)	(150)	(67)	83	-125%	(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	2 244	28 992	478			2 871
Cash/cash equivalents at beginning:		640	640	640	27 015	267	640			267
Cash/cash equivalents at month/year end:		60 897	3 510	3 510	29 259	29 259	1 118			3 137

5.Supporting tables

5.1 Debtors' Analysis

Section 64 of MFMA requires that:

- (1) The Accounting Officer of a municipality is responsible for the management of the revenue of the municipality.
- (2) The Accounting Officer must for the purposes of subsection take all reasonable steps to ensure:
 - a. That the municipality has effective revenue collection systems consistent with section 95 of the Municipal System Act and the municipality's credit control and debt collection policy

DC7 Pixley Ka Seme (Nc) - Supporting Table 3C3 Monthly Budget Statement - aged debtors - M02 August

Description		NT Code	Budget Year 2025/26								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i/o Council Policy	
			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
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		1200									-	-		
Trade and Other Receivables from Exchange Transactions - Electricity		1300									-	-		
Receivables from Non-exchange Transactions - Property Rates		1400									-	-		
Receivables from Exchange Transactions - Waste Water Management		1500									-	-		
Receivables from Exchange Transactions - Waste Management		1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors		1700									-	-		
Interest on Arrear Debtor Accounts		1810									-	-		
Recoverable unauthorised, irregular, invalid and wasteful expenditure		1820									-	-		
Other		1900	-	813	-	-	-	-	-	-	813	-	-	-
Total By Income Source		2000	-	813	-	-	-	-	-	-	813	-	-	-
2024/25 - totals only			1789918	0	0	0	0	0	0	0	1790	-	0	0
Debtors Age Analysis By Customer Group														
Organs of State		2200	-	813	-	-	-	-	-	-	813	-	-	-
Commercial		2300									-	-		
Households		2400									-	-		
Other		2500									-	-		
Total By Customer Group		2600	-	813	-	-	-	-	-	-	813	-	-	-

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 6 038 813
- Other R 957 900

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 - M02 August

Description R thousands	NT Code	Budget Year 2025/26								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800	198	54	83	54	5 650	-	-	-	6 039	5 300
Other	0900	946	-	-	-	-	-	-	12	958	2 624
Medical Aid deductions	0950									-	
Total By Customer Type	1000	1 143	54	83	54	5 650	-	-	12	6 997	7 923

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 August 2025 amounted to R 245 118

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

Conditional Grant	Total received	Closing balance
Rural Road Asset Management Grant	R 2 470 000	R 2 107 196
Expanded Public Works Programme	R 314 000	R 205 052
Financial Management Grant	R 1 800 000	R 1 545 024
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 August 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 SC3 Monthly Budget Statement - Investment portfolio - M02 August

Investments by maturity Name of institution & Investment ID	Ref	Period of Investment	Type of Investment	Capital Outcomes (Yar/Ro)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening Balance	Interest to be realised	Partial / Premature Withdrawal (R)	Investment Top Up	Closing Balance
R thousands		Yar/Months												
Municipality														
Standard Bank Call Deposit Accounts		12	Deposits	No	Fixed	9.50%	0	0	2024/06/30	21 466	130	(9 880)	9 791	20 787
Municipality sub-total										21 466	130	(9 880)	9 791	20 787
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	2									21 466	130	(9 880)	9 791	20 787

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 **August 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: 11/09.2025

7. Conclusion

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

8. Communication

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

9. Recommendation

That in compliance with section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this report reflecting the implementation of the budget and financial state of affairs of the municipality for the period ending 31 August 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 BF James

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: 11.09.2025

Report Submitted to:

Print Name: **Mr UR Itumeleng**

Executive Mayor: Pixley Ka Seme District Municipality

Signature _____

Date: 11.09.2025