

PIXLEY KA SEME DISTRICT MUNICIPALITY

**MAY
2026**



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 immovable 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 May 2026**.

2. Legislative framework

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

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

Section 71 of the MFMA further requires that, “the accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality’s budget reflecting certain particulars for the month under review. For the reporting period ending **31 May 2026**, the ten-working day reporting limit expires on **12 June 2026**

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

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

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

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

4. Executive Summary

Description R thousand (R'000)	Original Budget	Adjustment Budget	YTD Actual May 2026	%YTD Actual vs % YTD Adj Budget
Total Revenue	R 76 842 670	R 77 317 049	R 77 884 420	101%
Total Operational Expenditure	R 76 829 104	R 77 302 749	R 71 191 766	92%
Total Capital Expenditure	R 400 000	R 13 800	R 287 291	2082%

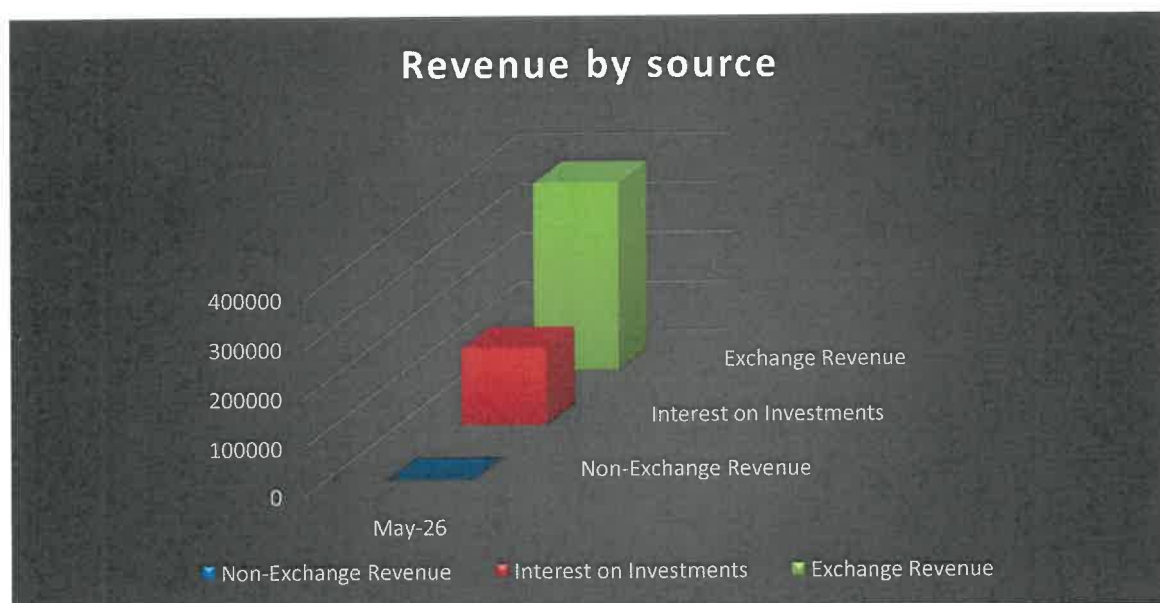
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R
- Interest received
- Investments R 156 840

Exchange Revenue

- Operational revenue R 209 771
- Licences and permits R 170 113



Operating Expenditure type

Expenditure by type

Employee related expenditure

- Senior Management R 690 292
- Municipal Staff R 3 999 376
- Council Remuneration R 569 938

Contracted Services

- Outsourced services R 123 946
- Consultants and Professional Services R 132 700
- Repairs and Maintenance R 263 776

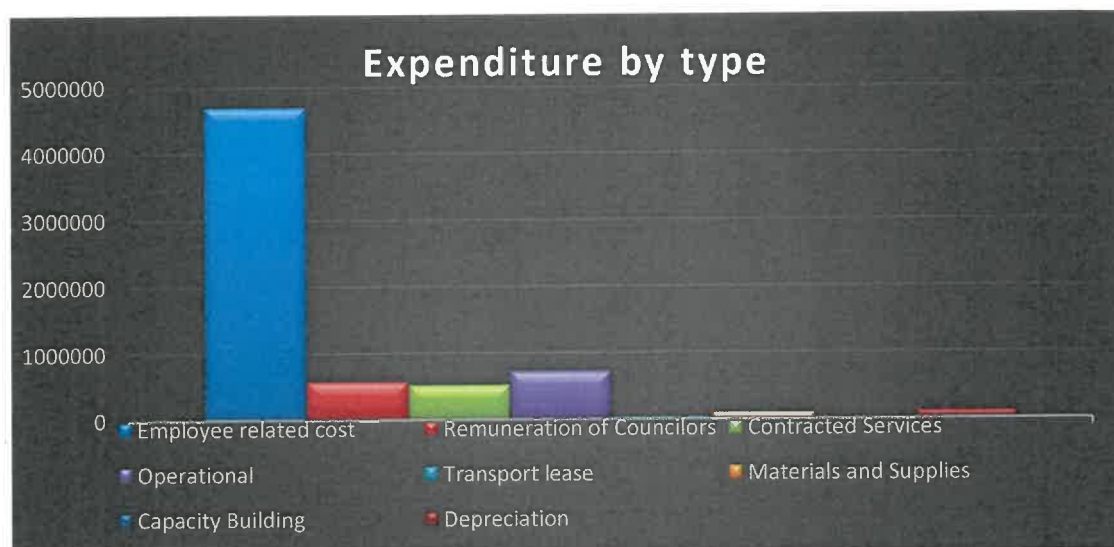
Operational Cost R 718 721

Transport Lease R 22 725

Materials and Supplies R 100 545

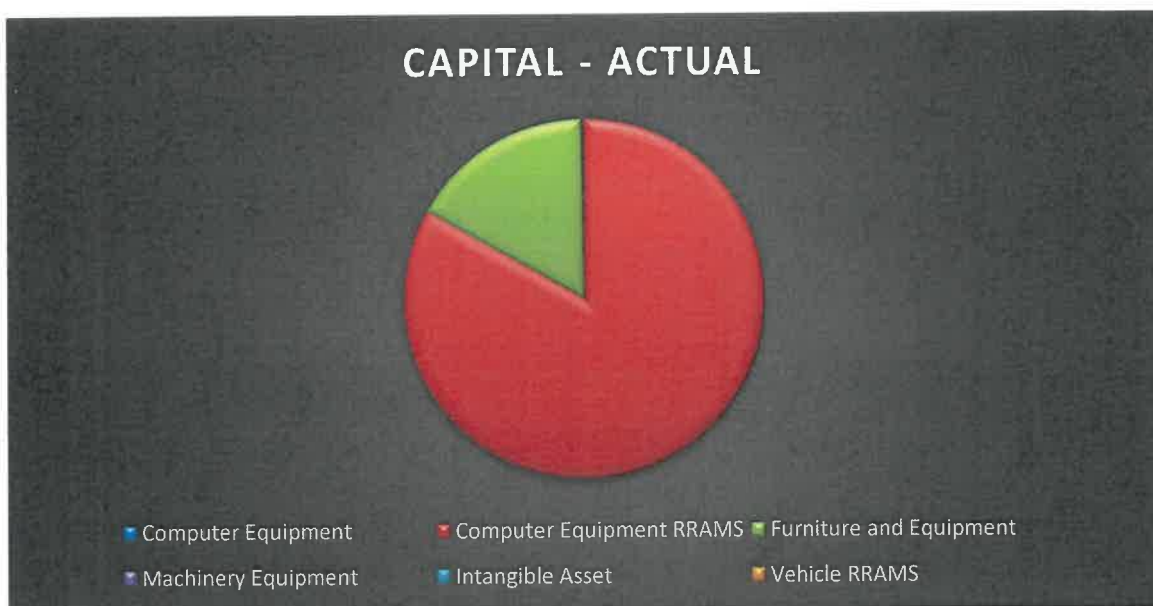
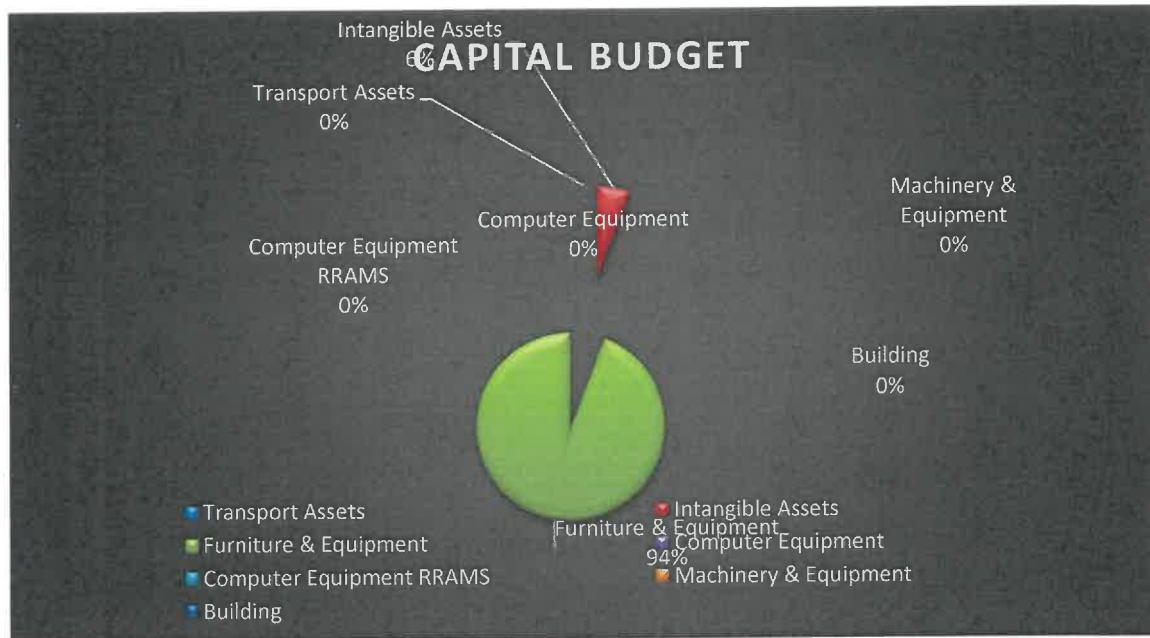
Capacity Building R 5 738

Depreciation R 113 175



Capital Expenditure

Capital Expenditure is currently at 2082 % 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 (M) - Table C1 Monthly Budget Statement Summary - M11 May

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	157	966	1 008	(42)	-4%	1 100
Transfers and subsidies - Operations	66 991	70 861	71 241	-	71 604	65 304	6 300	9%	71 241
Other own revenue	7 131	4 862	4 978	369	4 649	4 465	184	4%	4 978
Total Revenue (excluding capital transfers and contributions)	75 237	76 863	77 317	548	77 609	70 777	6 832	9%	77 317
Employee costs	56 745	57 386	53 217	4 690	50 703	51 212	(509)	-1%	53 217
Remuneration of Councilors	6 563	6 995	6 938	570	6 240	6 321	(80)	-1%	6 938
Depreciation and amortisation	1 596	1 000	1 739	113	1 730	872	918	105%	1 739
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1 878	1 322	1 432	101	1 036	1 328	(290)	-22%	1 432
Transfers and subsidies	122	35	264	6	261	191	69	36%	264
Other expenditure	15 109	9 803	13 712	1 005	11 161	11 350	(189)	-2%	13 712
Total Expenditure	82 815	76 442	77 362	8 484	71 182	71 273	(91)	-0%	77 362
Surplus/(Deficit)	(8 578)	401	15	(5 836)	6 388	(406)	6 803	-1373%	15
Transfers and subsidies - capital (municipal)	1 209	-	-	-	350	-	350	inf	-
Transfers and subsidies - capital (non-municipal)	-	-	-	(243)	35	-	35	60100%	-
Surplus/(Deficit) after capital transfers & contributions	(2 578)	401	15	(6 189)	6 803	(406)	7 189	-1458%	15
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 578)	401	15	(6 189)	6 803	(406)	7 189	-1458%	15
Capital expenditure & funds sources									
Capital expenditure	853	409	14	(239)	287	18	268	1428%	14
Capital transfers recognised	573	-	-	-	240	-	240	60100%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	89	490	14	(239)	47	18	28	150%	14
Total sources of capital funds	853	409	14	(239)	287	18	268	1428%	14
Financial position									
Total current assets	2 735	3 992	157 217	-	9 730	-	-	-	157 217
Total non current assets	933	8 320	8 779	-	131	-	-	-	8 779
Total current liabilities	14 991	11 912	165 981	-	15 106	-	-	-	165 981
Total non current liabilities	674	-	-	-	259	-	-	-	-
Community wealth/Equity	(8 977)	-	14	-	(5 562)	-	-	-	14
Cash flows									
Net cash from (used) operating	59 518	3 271	4 504	(560)	60 903	4 128	(56 775)	-1375%	4 504
Net cash from (used) investing	739	(400)	(14)	366	(735)	(13)	722	-5710%	(14)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	88 887	3 519	4 757	88 435	68 435	4 382	(56 853)	-1276%	4 757
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	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	268	-	-	268
Creditors Age Analysis									
Total Creditors	856	894	925	899	6 401	880	1 363	12	12 360

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) - M11 May

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									
Revenue - Functional										
Governance and administration		72 053	70 660	70 924	376	70 573	65 009	5 564	9%	70 924
Executive and council		-	-	250	-	250	229	21	9%	250
Finance and administration		72 053	70 660	70 674	376	70 323	64 780	5 543	9%	70 674
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 796	1 400	1 610	170	1 701	1 384	316	23%	1 610
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		110	-	110	-	110	101	9	9%	110
Health		1 686	1 400	1 500	170	1 591	1 293	307	24%	1 500
Economic and environmental services		5 597	4 783	4 783	(242)	5 611	4 384	1 227	28%	4 783
Planning and development		5 597	4 783	4 783	(242)	5 611	4 384	1 227	28%	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	77 317	304	77 884	76 777	7 107	10%	77 317
Expenditure - Functional										
Governance and administration		56 687	50 417	51 530	4 439	46 867	47 016	(149)	0%	51 530
Executive and council		16 800	15 423	17 053	1 752	16 083	14 736	1 347	9%	17 053
Finance and administration		32 062	27 081	26 030	1 929	22 901	24 894	(1 993)	-8%	26 030
Internal audit		7 805	7 913	8 448	758	7 883	7 396	487	7%	8 448
Community and public safety		17 357	16 605	16 123	1 397	15 883	15 293	589	4%	16 123
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		5 109	4 642	5 219	495	5 078	4 268	810	19%	5 219
Housing		2 276	2 212	1 821	104	1 774	2 004	(230)	-11%	1 821
Health		9 972	9 752	9 083	798	9 031	9 022	9	0%	9 083
Economic and environmental services		7 992	9 420	9 649	648	8 442	8 964	(522)	-6%	9 649
Planning and development		7 992	9 420	9 649	648	8 442	8 964	(522)	-6%	9 649
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	82 015	76 442	77 302	6 484	71 192	71 273	(81)	0%	77 302
Surplus/ (Deficit) for the year		(2 570)	401	15	(6 180)	6 693	(496)	7 188	-14.50278	15

4.3 Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

Reporting per municipal vote provide details on the spread of spending over the various functions of Council

DC7 Pixley Ka Seme (Nc) - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

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			-	-	250	-	250	229	21	9.1%	250
Vote 02 - Municipal Manager			-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office			72 053	70 660	70 674	376	70 323	64 780	5 543	8.6%	70 674
Vote 04 - Administration			-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit			-	-	-	-	-	-	-	-	-
Vote 06 - Planning Development & Infrastructure			5 597	4 783	4 783	(242)	5 611	4 384	1 227	28.0%	4 783
Vote 07 - Municipal Health Services			1 686	1 400	1 500	170	1 591	1 283	307	23.9%	1 500
Vote 08 - Housing			110	-	110	-	110	101	9	9.1%	110
Vote 09 - Public Safety			-	-	-	-	-	-	-	-	-
Vote 10 - .			-	-	-	-	-	-	-	-	-
Vote 11 - .			-	-	-	-	-	-	-	-	-
Vote 12 - .			-	-	-	-	-	-	-	-	-
Vote 13 - .			-	-	-	-	-	-	-	-	-
Vote 14 - .			-	-	-	-	-	-	-	-	-
Vote 15 - Other			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	79 445	76 843	77 317	304	77 884	70 777	7 107	10.0%	77 317
Expenditure by Vote		1									
Vote 01 - Office Of The Mayor			13 962	12 737	14 464	1 350	13 280	12 286	994	8.1%	14 464
Vote 02 - Municipal Manager			2 838	2 686	2 589	402	2 803	2 450	353	14.4%	2 589
Vote 03 - Budget & Treasury Office			18 095	13 491	13 853	1 040	12 477	12 347	129	1.0%	13 853
Vote 04 - Administration			13 967	13 590	12 177	889	10 424	12 537	(2 112)	-16.9%	12 177
Vote 05 - Internal Audit			7 805	7 913	8 448	758	7 883	7 396	487	6.6%	8 448
Vote 06 - Planning Development & Infrastructure			7 992	9 420	9 649	648	8 442	8 964	(522)	-5.8%	9 649
Vote 07 - Municipal Health Services			9 972	9 752	9 083	798	9 031	9 022	9	0.1%	9 083
Vote 08 - Housing			2 276	2 212	1 821	104	1 774	2 004	(230)	-11.5%	1 821
Vote 09 - Public Safety			5 109	4 642	5 219	495	5 078	4 268	810	19.0%	5 219
Vote 10 - .			-	-	-	-	-	-	-	-	-
Vote 11 - .			-	-	-	-	-	-	-	-	-
Vote 12 - .			-	-	-	-	-	-	-	-	-
Vote 13 - .			-	-	-	-	-	-	-	-	-
Vote 14 - .			-	-	-	-	-	-	-	-	-
Vote 15 - Other			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	82 015	76 442	77 302	6 484	71 192	71 273	(81)	-0.1%	77 302
Surplus/ (Deficit) for the year		2	(2 570)	401	15	(6 180)	6 693	(496)	7 188	-1458.3%	15

4.4 Table C4: Monthly Budget Statement- Financial Performance

DC7 Pixley Ka Seme (No) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcomes	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		549	550	513	42	292	504	(212)	-42%	513
Agency services		2 111	2 523	2 501	(33)	2 247	2 312	(66)	-3%	2 501
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		1 215	1 100	1 100	157	966	1 606	(42)	-4%	1 100
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		-	-	-	-	-	-	-		-
Licence and permits		1 686	1 400	1 500	170	1 581	1 283	307	24%	1 500
Special rating levies		-	-	-	-	-	-	-		-
Operational Revenue		2 761	389	462	210	720	365	355	97%	462
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		4	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		69 891	70 881	71 241	-	71 684	65 304	6 380	10%	71 241
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations										
		78 237	76 843	77 317	546	77 499	78 777	6 722	8%	77 317
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		56 745	57 386	53 217	4 880	50 763	51 212	(508)	-1%	53 217
Remuneration of councillors		6 563	6 895	6 938	570	6 240	6 321	(80)	-1%	6 938
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		1 678	1 322	1 432	101	1 036	1 328	(290)	-22%	1 432
Debt impairment		138	-	-	-	-	-	-		-
Depreciation and amortisation		1 595	1 000	1 739	113	1 790	872	918	105%	1 739
Interest		-	-	-	-	-	-	-		-
Contracted services		2 829	2 030	2 733	264	2 248	2 302	(53)	-2%	2 733
Transfers and subsidies		122	35	284	6	261	191	69	36%	284
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		12 142	7 774	10 979	741	8 911	8 047	(136)	-2%	10 979
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		82 015	76 442	77 382	6 484	71 192	71 273	(81)	0%	77 382
Surplus/(Deficit)		(3 778)	401	15	(5 936)	6 298	(496)	6 893	(8)	15
Transfers and subsidies - capital (monetary allocations)		1 209	-	-	-	350	-	350	8000%	-
Transfers and subsidies - capital (in-kind)		-	-	-	(242)	35	-	35	8000%	-
Surplus/(Deficit) after capital transfers & contributions		(2 570)	401	15	(6 180)	6 693	(496)	7 188	(8)	15
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		(2 570)	401	15	(6 180)	6 693	(496)	7 188	(8)	15
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(2 570)	401	15	(6 180)	6 693	(496)	7 188	(8)	15
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(2 570)	401	15	(6 180)	6 693	(496)	7 188	(8)	15

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) - M11 May

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 %
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	14	(239)	287	19	268	1429%
Vote 04 - Administration		-	-	-	-	-	-	-	-
Vote 05 - Internal Audit		-	-	-	-	-	-	-	-
Vote 06 - Planning Development & Infrastructure		-	-	-	-	-	-	-	-
Vote 07 - Municipal Health Services		-	-	-	-	-	-	-	-
Vote 08 - Housing		-	-	-	-	-	-	-	-
Vote 09 - Public Safety		-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-
Vote 14 - . . .		-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	649	400	14	(239)	287	19	268	1429%
Total Capital Expenditure		653	400	14	(239)	287	19	268	1429%
Capital Expenditure - Functional Classification									
Governance and administration		649	400	14	(239)	287	19	268	1429%
Executive and council		-	-	-	-	-	-	-	-
Finance and administration		649	400	14	(239)	287	19	268	1429%
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services	4	-	-	-	-	-	-	-	-
Planning and development	4	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	653	400	14	(239)	287	19	268	1429%
Funded by:									
National Government		573	-	-	-	240	-	240	#DIV/0!
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		573	-	-	-	240	-	240	#DIV/0!
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		80	400	14	(239)	47	19	28	150%
Total Capital Funding		653	400	14	(239)	287	19	268	1429%

4.6 Table C6: Statement of Financial Position

DC7 Pixley Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	154 180	7 261	154 180
Trade and other receivables from exchange transactions		178	2 962	3 036	(151)	3 036
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		2 240	-	-	2 704	-
Other current assets		51	-	-	(83)	-
Total current assets		2 735	3 992	157 217	9 730	157 217
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		10 975	7 034	7 893	9 489	7 893
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		453	1 286	887	438	887
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		(10 495)	-	-	(9 795)	-
Other non-current assets		-	-	-	-	-
Total non current assets		933	8 320	8 779	131	8 779
TOTAL ASSETS		3 669	12 312	165 996	9 861	165 996
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		7 537	8 807	13 981	7 927	13 981
Trade and other payables from non-exchange transactions		(1 000)	-	-	(1 793)	-
Provision		6 227	2 958	151 964	6 227	151 964
VAT		2 227	148	36	2 746	36
Other current liabilities		-	-	-	-	-
Total current liabilities		14 991	11 912	165 981	15 106	165 981
Non current liabilities						
Financial liabilities		874	-	-	258	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		874	-	-	258	-
TOTAL LIABILITIES		15 865	11 912	165 981	15 364	165 981
NET ASSETS	2	(12 196)	401	15	(5 502)	15
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(8 977)	-	14	(5 502)	14
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(8 977)	-	14	(5 502)	14

4.7 Table C7: Monthly Budget Statement Cash Flow

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	6 436	451	8 234	5 900	2 334	40%	6 436
Transfers and Subsidies - Operational		69 454	70 881	70 881	-	64 914	64 974	(60)	0%	70 881
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		1 249	1 100	1 100	157	966	1 008	(42)	-4%	1 100
Dividends								-		
Payments										
Suppliers and employees		(18 240)	(73 572)	(73 913)	(1 167)	(13 211)	(67 754)	(54 543)	81%	(73 913)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		59 518	3 271	4 584	(568)	60 983	4 128	(56 775)	-1375%	4 584
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	201	252	-	252	#DIV/0!	-
Decrease (increase) in non-current receivables		1 392	-	-	(75)	(700)	-	(700)	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(653)	(400)	(14)	239	(287)	(13)	275	-2171%	(14)
NET CASH FROM/(USED) INVESTING ACTIVITIES		739	(400)	(14)	366	(735)	(13)	722	-5710%	(14)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		66 257	2 871	4 490	(194)	60 168	4 116			4 490
Cash/cash equivalents at beginning:		640	640	267	60 629	267	267			267
Cash/cash equivalents at month/year end:		60 897	3 510	4 757	60 435	60 435	4 382			4 757

References

1. Material variances to be explained in Table SC1

5.Supporting tables

5.1 Debtors' Analysis

Section 64 of MFMA requires that:

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

Categories of outstanding debtors

- Shared services R 267 926
 - Thembelihle Municipality – R 178 617
 - Kareeberg Municipality – R 89 309

DC7 Pixley Ka Seme (Nc) - Supporting Table 8C3 Monthly Budget Statement - aged debtors - M11 May

Description		Budget Year 2025/26											
	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.o Council Policy
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, fruitless and wasteful expenditure	1820									-	-		
Other	1900	-	-	-	-	-	268	-	-	268	268	-	-
Total By Income Source	2000	-	-	-	-	-	268	-	-	268	268	-	-
2024/25 - Actual only		219290 5/6	3069	1150	242 45	0	315301	187 45	0	2 513	316	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200						268			268	268	-	-
Commercial ¹	2300									-	-		
Households	2400									-	-		
Other	2500									-	-		
Total By Customer Group	2600	-	-	-	-	-	268	-	-	268	268	-	-

Notes:

5.2 Creditor's Analysis

Section 65 of the MFMA requires that:

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

Categories of Creditors

- Auditor-General R 5 621 745
- Other R 6 738 575

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

The municipality has entered into a ring-fenced agreement with SALGA to settle the annual membership fees that amounted to R 586 978 over a period of ten months. The Municipality has been honouring the arrangement to the latter

DC7 Pbxley Ka Some (Nc) - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	49	69	71	19	5 413	-	-	-	5 622	6 017
Other	0900	907	825	854	880	998	860	1 393	12	6 738	3 148
Medical Aid deductions	0950									-	
Total By Customer Type	1000	956	894	925	899	6 401	868	1 393	12	12 368	9 165

Notes:

Material increases in value of creditors' categories compared to previous month to be explained

5.3 Cash Management and Investment

Section 8 of the MFMA requires:

- (1) A municipality must have a primary bank account. If a municipality
- Has only one bank account, that account is its primary bank account or
 - 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 May 2026 amounted to R 7 549

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

Conditional Grant	Total received	Closing balance
Rural Road Asset Management Grant	R 4 082 000	R 155 379
Expanded Public Works Programme	R 1 254 000	R 168 395
Financial Management Grant	R 1 800 000	R 43 344
Housing Accreditation	R 110 000	R 26 316
Department of Health	R 250 000	R 11 322
Tourism	R -	R 495

All balances on Conditional Grants are recorded as per 31 May 2026

Investments

Section 13 of the MFMA prescribes:

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

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

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

DC7 Pixley Ka Seme (Nc) - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (R)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Standard Bank Call Deposit Accounts		12	Deposit	No	Fixed	5.50%	0	0	2020/08/31	138 294	107	(133 998)	595	5 893
Municipality sub-total										138 294	107	(133 998)	595	5 893
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	2									138 294	107	(133 998)	595	5 893

5/20/2020

2 Use investments in expiry date order

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

4 Withdrawals to be entered as negative

Quality Certificate

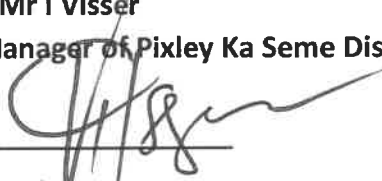
I, Isak Visser Municipal Manager of Pixley Ka Seme District Municipality, hereby certify that –
(mark as appropriate)

☒	The Monthly Budget Statement
☐	Quarterly Report of the implementation of the budget and financial state affairs of the municipality
☐	Mid-year Budget and Performance Assessment

For the month of **May 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Mr I Visser

Municipal Manager of Pixley Ka Seme District Municipality (DC7)

Signature: 

Date: 09/06/2026

7. Conclusion

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

8.Communication

In compliance to section 75 of the MFMA, this document is provided to all stakeholders by publishing it on the Pixley Ka Seme's municipal website at www.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 May 2026
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: 09/06/2026

Report Submitted to:

Print Name: **Mr UR Itumeleng**

Executive Mayor: Pixley Ka Seme District Municipality

Signature _____

Date: 11 June 2026