

PIXLEY KA SEME DISTRICT MUNICIPALITY

JANUARY
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 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 January 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 January 2026**, the ten-working day reporting limit expires on **13 February 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	YTD Actual January 2026	%YTD Actual vs % YTD Adj Budget
Total Revenue	R 76 842 670	R 57 957 460	75%
Total Operational Expenditure	R 76 829 104	R 45 286 516	59%
Total Capital Expenditure	R 12 800	R 10 856	85%

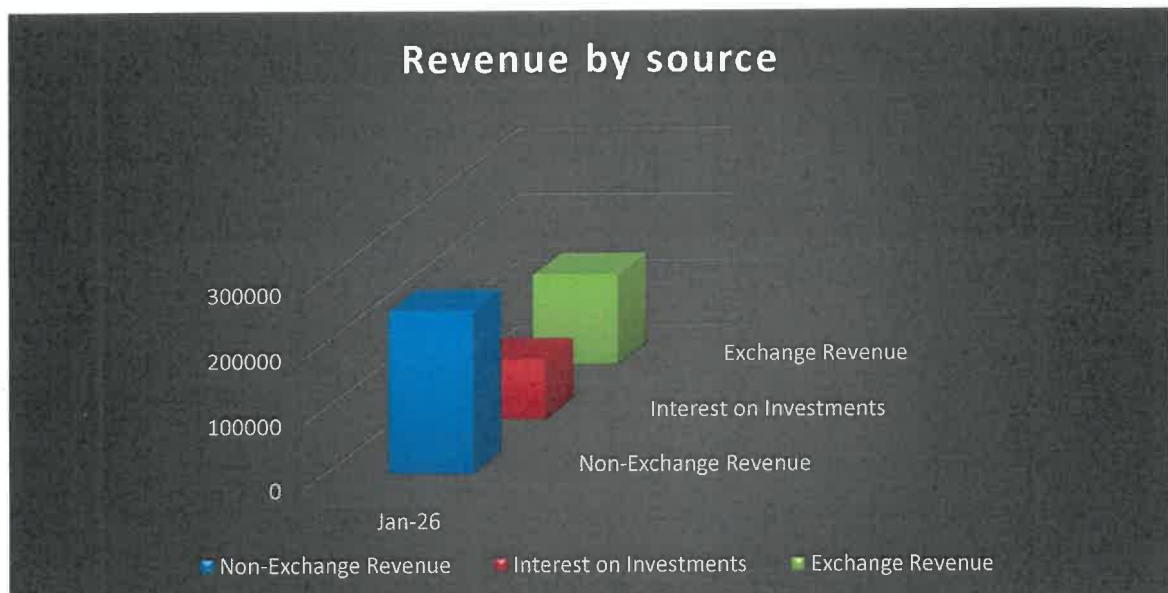
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R 250 000
- Interest received
- Investments R 91 341

Exchange Revenue

- Operational revenue R 8 073
- Licences and permits R 129 288



Operating Expenditure type

Expenditure by type

Employee related expenditure

- Senior Management R 761 109
- Municipal Staff R 3 827 465
- Council Remuneration R 548 767

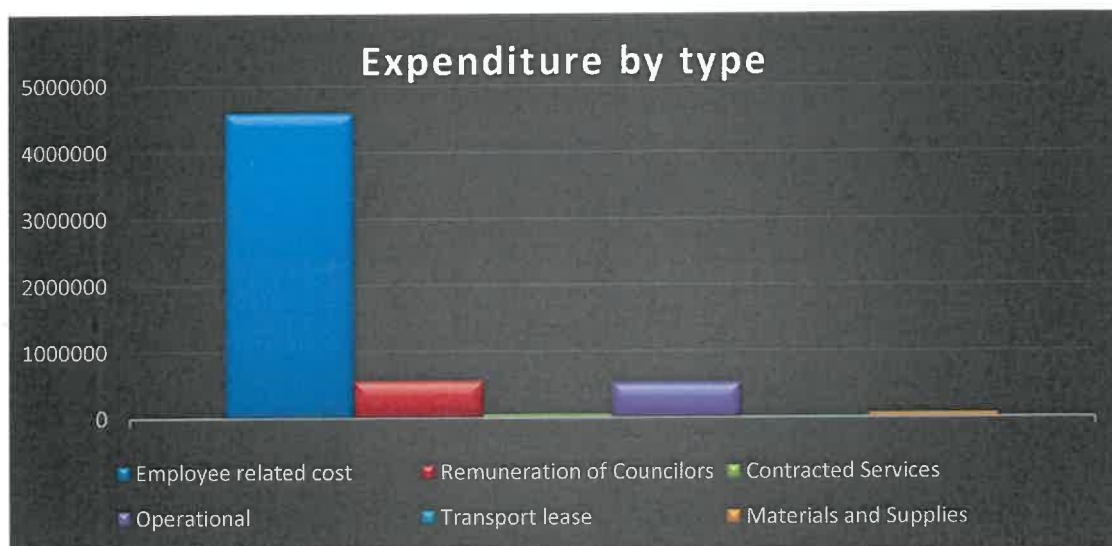
Contracted Services

- Outsourced services R 20 946
- Consultants and Professional Services R 26 087
- Repairs and Maintenance R 3 429

Operational Cost R 517 368

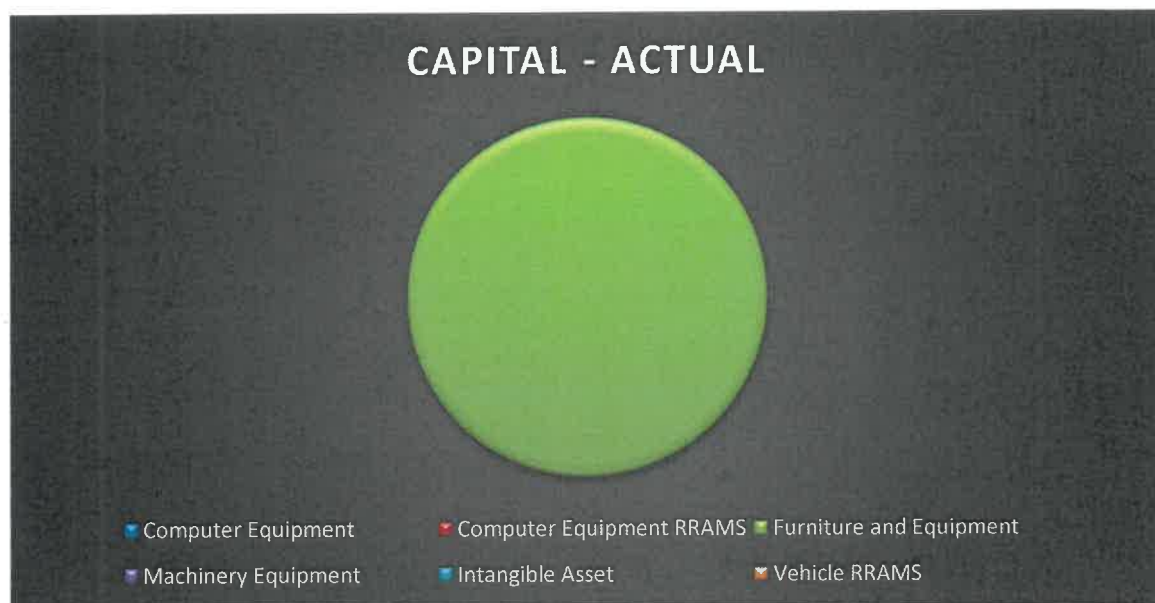
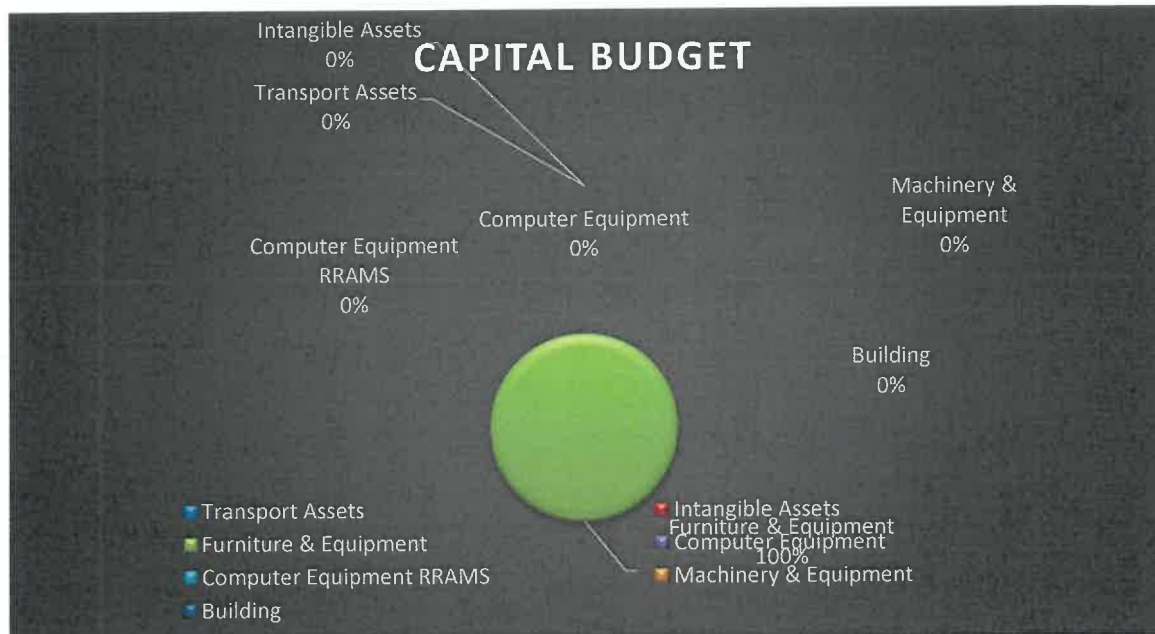
Transport Lease R 22 725

Materials and Supplies R 64 300



Capital Expenditure

Capital Expenditure is currently at 85 % 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 Seno (Nc) - Table C1 Monthly Budget Statement Summary - M07 January

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	-	559	642	(83)	-13%	1 100
Transfers and subsidies - Government	69 891	70 881	70 881	250	53 622	41 347	12 275	0	70 881
Other own revenue	7 131	4 882	4 882	137	3 775	2 636	1 139	33%	4 882
Total Revenue (excluding capital transfers and contributions)	78 237	76 863	76 863	387	57 957	44 625	13 332	29%	76 863
Employee costs	56 745	57 386	55 853	4 569	32 487	32 876	(389)	-1%	55 853
Remuneration of Councilors	6 563	6 895	6 895	549	3 841	4 022	(181)	-4%	6 895
Depreciation and amortisation	1 598	1 000	1 000	-	1 131	583	547	94%	1 000
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and built purchases	1 878	1 322	1 486	64	576	826	(250)	-30%	1 486
Leases and subleases	122	35	60	-	35	53	22	67%	60
Other expenditure	15 109	9 803	11 534	591	7 197	6 443	753	12%	11 534
Total Expenditure	82 815	78 442	78 829	5 782	45 287	64 784	(19 497)	-30%	78 829
Surplus/(Deficit)	(3 778)	401	14	(5 485)	12 671	41	12 630	3882%	14
Transfers and subsidies - capital (monetary)	1 209	-	-	-	110	-	110	99%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(2 570)	401	14	(5 485)	12 781	41	12 740	31000%	14
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(2 570)	401	14	(5 485)	12 781	41	12 740	31000%	14
Capital expenditure & funds sources									
Capital expenditure	653	400	13	11	18	41	(23)	-75%	13
Capital transfers recognised	573	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	88	400	13	11	18	41	(23)	-75%	13
Total sources of capital funds	653	400	13	11	18	41	(23)	-75%	13
Financial position									
Total current assets	2 735	3 992	3 992	-	15 304	-	-	-	3 992
Total non current assets	933	8 320	7 935	-	317	-	-	-	7 935
Total current liabilities	14 991	11 912	11 912	-	14 519	-	-	-	11 912
Total non current liabilities	574	-	-	-	517	-	-	-	-
Community wealth/Equity	(8 877)	-	-	-	585	-	-	-	-
Cash flows									
Net cash from (used) operating	59 518	3 271	3 271	(275)	47 075	1 908	(45 167)	-3367%	3 271
Net cash from (used) investing	739	(400)	(400)	(57)	(514)	(233)	281	-120%	(400)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	60 867	3 518	3 518	48 828	48 828	2 314	(46 513)	-1923%	3 137
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1 Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	536	-	-	536
Creditors Age Analysis									
Total Creditors	881	1 418	2 216	1 679	6 729	-	-	12	12 805

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) - M07 January

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										
<i>Governance and administration</i>		72 053	70 660	70 660	258	53 639	41 218	12 421	30%	70 660
Executive and council		-	-	-	250	250	-	250	#DIV/0!	-
Finance and administration		72 053	70 660	70 660	8	53 389	41 218	12 171	30%	70 660
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 796	1 400	1 400	129	1 001	817	264	32%	1 400
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		110	-	-	-	110	-	110	#DIV/0!	-
Health		1 686	1 400	1 400	129	971	817	154	19%	1 400
<i>Economic and environmental services</i>		5 597	4 783	4 783	-	3 348	2 790	558	20%	4 783
Planning and development		5 597	4 783	4 783	-	3 348	2 790	558	20%	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	79 445	76 843	76 843	387	50 067	44 825	13 243	30%	76 843
Expenditure - Functional										
<i>Governance and administration</i>		56 067	50 417	50 635	3 802	29 354	29 531	(177)	-1%	50 635
Executive and council		16 800	15 423	15 863	1 362	9 382	9 189	193	2%	15 863
Finance and administration		32 062	27 081	26 738	1 756	15 057	15 676	(619)	-4%	26 738
Internal audit		7 805	7 913	8 033	683	4 915	4 666	249	5%	8 033
<i>Community and public safety</i>		17 357	16 605	16 611	1 291	10 487	9 702	785	8%	16 611
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		5 109	4 642	4 647	456	3 250	2 709	542	20%	4 647
Housing		2 276	2 212	2 172	113	1 312	1 290	22	2%	2 172
Health		9 972	9 752	9 792	722	5 924	5 703	221	4%	9 792
<i>Economic and environmental services</i>		7 992	9 420	9 584	700	5 446	5 551	(105)	-2%	9 584
Planning and development		7 992	9 420	9 584	700	5 446	5 551	(105)	-2%	9 584
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	82 015	76 442	76 829	5 792	45 287	44 784	503	1%	76 829
Surplus/ (Deficit) for the year		(2 570)	401	14	(5 405)	12 781	41	12 740	310.95524	14

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 Seke (Nc) - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

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	-	250	#DIV/0!	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		72 053	70 660	70 660	8	53 389	41 218	12 171	29.5%	70 660
Vote 04 - Administration		-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 06 - Planning Development & Infrastructure		5 597	4 783	4 783	-	3 348	2 790	558	20.0%	4 783
Vote 07 - Municipal Health Services		1 686	1 400	1 400	129	971	817	154	18.9%	1 400
Vote 08 - Housing		110	-	-	-	110	-	110	#DIV/0!	-
Vote 09 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - . .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - . . .		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	79 445	76 843	76 843	387	58 067	44 825	13 243	29.5%	76 843
Expenditure by Vote	1									
Vote 01 - Office Of The Mayor		13 962	12 737	13 144	1 091	7 859	7 610	249	3.3%	13 144
Vote 02 - Municipal Manager		2 838	2 686	2 719	271	1 523	1 579	(56)	-3.6%	2 719
Vote 03 - Budget & Treasury Office		18 095	13 491	13 293	860	8 275	7 807	468	6.0%	13 293
Vote 04 - Administration		13 967	13 590	13 446	897	6 782	7 869	(1 087)	-13.8%	13 446
Vote 05 - Internal Audit		7 805	7 913	8 033	683	4 915	4 666	249	5.3%	8 033
Vote 06 - Planning Development & Infrastructure		7 992	9 420	9 584	700	5 446	5 551	(105)	-1.9%	9 584
Vote 07 - Municipal Health Services		9 972	9 752	9 792	722	5 924	5 703	221	3.9%	9 792
Vote 08 - Housing		2 276	2 212	2 172	113	1 312	1 290	22	1.7%	2 172
Vote 09 - Public Safety		5 109	4 642	4 647	456	3 250	2 709	542	20.0%	4 647
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - . .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - . . .		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	82 015	76 442	76 829	5 792	45 287	44 784	503	1.1%	76 829
Surplus/ (Deficit) for the year	2	(2 570)	401	14	(5 405)	12 781	41	12 740	31095.5%	14

4.4 Table C4: Monthly Budget Statement- Financial Performance

DC7 Pixley Ka Seme (Nc) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management								-		
Sale of Goods and Rendering of Services		548	550	550	-	164	321	(157)	-49%	550
Agency services		2 111	2 523	2 523	-	2 314	1 471	843	57%	2 523
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		1 215	1 100	1 100	-	559	642	(83)	-13%	1 100
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		-	-	-	-	-	-	-		-
Licence and permits		1 686	1 400	1 400	129	971	817	154	19%	1 400
Special rating levies		-	-	-	-	-	-	-		-
Operational Revenue		2 781	389	389	8	328	227	101	44%	389
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		4	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		61 881	70 881	70 881	250	53 822	41 347	12 275	30%	70 881
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations										
		76 237	76 843	76 843	387	57 957	44 825	13 133	29%	76 843
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		56 745	37 386	55 853	4 589	32 487	32 876	(389)	-1%	55 853
Remuneration of councillors		6 563	6 895	6 895	549	3 941	4 022	(181)	-4%	6 895
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		1 878	1 322	1 496	64	578	826	(250)	-30%	1 496
Debt impairment		156	-	-	-	-	-	-		-
Depreciation and amortization		1 580	1 000	1 000	-	1 131	563	547	94%	1 000
Interest		-	-	-	-	-	-	-		-
Contracted services		2 428	2 030	2 172	50	1 591	1 235	357	29%	2 172
Transfers and subsidies		122	35	80	-	55	33	22	67%	80
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		12 142	7 774	9 362	540	5 605	5 208	396	8%	9 362
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
		82 815	76 442	76 829	5 792	45 287	44 784	503	1%	76 829
Total Expenditure										
Surplus/(Deficit)		(3 778)	461	14	(5 405)	12 671	41	12 630	0	14
Transfers and subsidies - capital (monetary allocations)		1 208	-	-	-	110	-	110	8000%	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(2 570)	461	14	(5 405)	12 781	41	12 740	0	14
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		(2 570)	461	14	(5 405)	12 781	41	12 740	0	14
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(2 570)	461	14	(5 405)	12 781	41	12 740	0	14
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(2 570)	461	14	(5 405)	12 781	41	12 740	0	14

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) - M07 January

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	13	11	10	41	(31)	-75%	13
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	13	11	10	41	(31)	-75%	13
Total Capital Expenditure		653	400	13	11	10	41	(31)	-75%	13
Capital Expenditure - Functional Classification										
Governance and administration		649	400	13	11	10	41	(31)	-75%	13
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		649	400	13	11	10	41	(31)	-75%	13
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	13	11	10	41	(31)	-75%	13
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	13	11	10	41	(31)	-75%	13
Total Capital Funding		653	400	13	11	10	41	(31)	-75%	13

4.6 Table C6: Statement of Financial Position

DC7 Pixley Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	12 461	1 040
Trade and other receivables from exchange transactions		178	2 952	2 952	367	2 952
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		2 240	-	-	2 567	-
Other current assets		51	-	-	(91)	-
Total current assets		2 736	3 992	3 992	15 304	3 992
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		10 975	7 034	7 047	9 864	7 047
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		453	1 286	886	444	886
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		(10 495)	-	-	(9 991)	-
Other non-current assets		-	-	-	-	-
Total non current assets		933	8 320	7 933	317	7 933
TOTAL ASSETS		3 669	12 312	11 925	15 621	11 925
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		7 537	8 807	8 807	6 708	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	2 584	148
Other current liabilities		-	-	-	-	-
Total current liabilities		14 991	11 912	11 912	14 519	11 912
Non current liabilities						
Financial liabilities		874	-	-	517	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		874	-	-	517	-
TOTAL LIABILITIES		15 865	11 912	11 912	15 036	11 912
NET ASSETS	2	(12 196)	401	14	585	14
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(8 977)	-	-	585	-
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(8 977)	-	-	585	-

4.7 Table C7: Monthly Budget Statement Cash Flow

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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	433	6 127	2 836	3 291	116%	4 862
Transfers and Subsidies - Operational		69 454	70 881	70 881	-	49 081	41 347	7 733	19%	70 881
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		1 249	1 100	1 100	-	558	642	(83)	-13%	1 100
Dividends								-		
Payments										
Suppliers and employees		(18 240)	(73 572)	(73 572)	(709)	(8 692)	(42 917)	(34 225)	80%	(73 572)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		59 518	3 271	3 271	(275)	47 075	1 908	(45 167)	-2367%	3 271
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		1 392	-	-	(47)	(504)	-	(504)	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(653)	(400)	(400)	(11)	(10)	(233)	(223)	96%	(400)
NET CASH FROM/(USED) INVESTING ACTIVITIES		739	(400)	(400)	(57)	(514)	(233)	281	-120%	(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	(333)	46 561	1 675			2 871
Cash/cash equivalents at beginning:		640	640	640	47 160	267	640			267
Cash/cash equivalents at month/year end:		60 897	3 510	3 510	46 828	46 828	2 314			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

Categories of outstanding debtors

- Shared services R 535 852
 - Thembelihle Municipality – R 357 235
 - Kareeberg Municipality – R 178 617

DC7 Pixley Ka Seme (Nc) - Supporting Table 8C3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts LLo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days		
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	-	-	-	-	-	536	-	-	536	536	-	-
Total By Income Source	2900	-	-	-	-	-	536	-	-	536	536	-	-
2024/25 - totals only		0	0	0	0	0	662721	0	0	663	663	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	536	-	-	536	536	-	-
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500									-	-		
Total By Customer Group	2600	-	-	-	-	-	536	-	-	536	536	-	-

Notes

Material increases in value of debtors' categories compared to previous month to be explained
 Bad debts = amounts actually written off in the month
 Total by Income Source must reconcile with Total by Customer Group

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 8 249 009
- Other R 4 685 765

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

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

DC7 Pixley Ka Seme (Nc) - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	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	
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	81	864	1 543	782	4 979	-	-	-	8 249	8 401
Other	0900	800	554	673	697	1 750	-	-	12	4 686	2 657
Medical Aid deductions	0950									-	
Total By Customer Type	1000	881	1 418	2 216	1 679	6 729	-	-	12	12 935	11 057

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
 - 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 January 2026 amounted to R 8 410.

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 January 2026 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 227 491
Expanded Public Works Programme	R 878 000	R 306 375
Financial Management Grant	R 1 800 000	R 502 148
Housing Accreditation	R 110 000	R 110 000
Department of Health	R 250 000	R 250 000
Cleaning Project (EPWP)	R -	R -
Tourism	R -	R 495

All balances on Conditional Grants are recorded as per 31 January 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 Puley Ka Sane (M) - Supporting Table 06S Monthly Budget Statement - Investment portfolio - M07 January

Investments by maturity Name of investment & Investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Rebates	Expiry date of investment	Opening balance	Interest to be received	Period / Payments Withdrawn (R)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Standard Bank Call Deposit Accounts		12	Deposits	No	Fixed	0.50%	0	0	2025/06/30	17 863	91	(1 427)	457	12 984
Municipality sub-total										17 863	91	(1 427)	457	12 984
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									17 863	91	(1 427)	457	12 984

References:

2. List investments in expiry date order
3. If 'Variable' is selected in column 7, 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 **January 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: _____

12/02/2026

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.pksgdm.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 January 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

Acting Deputy Chief Financial Officer

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: _____

Report Submitted to:

Print Name: **Mr UR Itumeleng**

Executive Mayor: Pixley Ka Seme District Municipality

Signature _____

Date: _____