

PIXLEY KA SEME DISTRICT MUNICIPALITY

FEBRUARY
2026



MONTHLY BUDGET STATEMENT

Head Office: Culvert Road, De Aar, 7000
Tel: (053) 631 0891 Fax: (053) 631 2529
www.pksgdm.gov.za

Table of contents

Glossary	2
Objective	3
Legislative framework	3
Compliance MSCOA	3
Executive summary	4-6
In-year support tables	7-13
Support documents	14-17
Quality certificate	18
Conclusion	19
Communication	19
Recommendation	19
Submission to Executive Mayor	20

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 **28 February 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 **28 February 2026**, the ten-working day reporting limit expires on **13 March 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 February 2025	%YTD Actual vs % YTD Adj Budget
Total Revenue	R 76 842 670	R 77 317 049	R 59 930 947	78%
Total Operational Expenditure	R 76 829 104	R 77 302 749	R 51 944 701	67%
Total Capital Expenditure	R 400 000	R 13 800	R10 095	73%

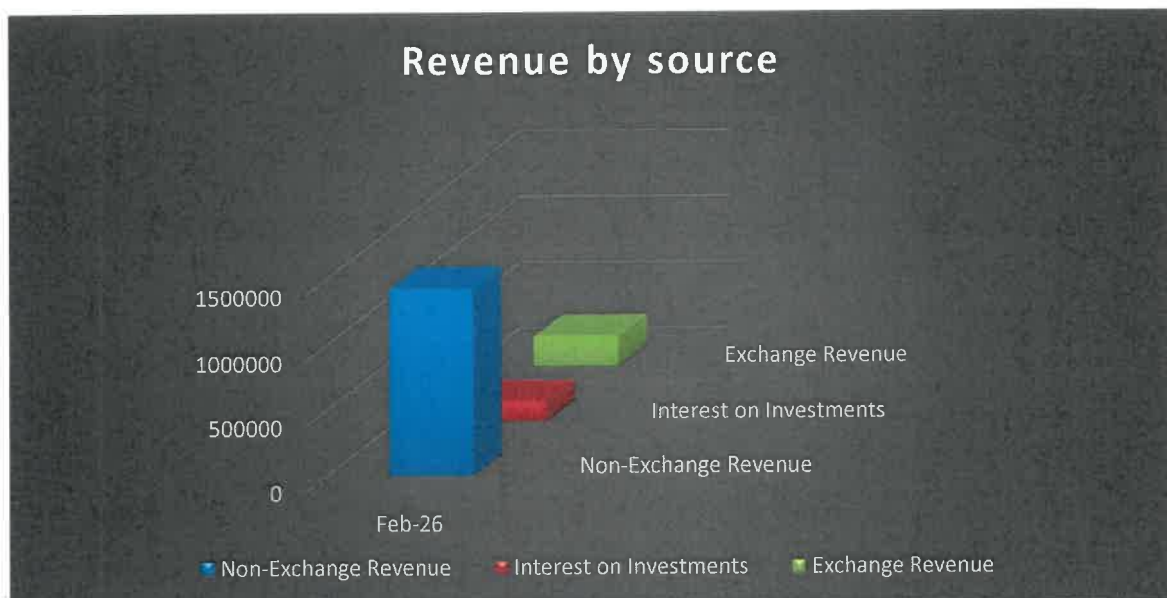
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R 1 435 000
- Interest received
- Investments R 154 223

Exchange Revenue

- Operational revenue R 80 213
- Licences and permits R 150 786



Operating Expenditure type

Expenditure by type

Employee related expenditure

- Senior Management R 467 355
- Municipal Staff R 4 148 291
- Council Remuneration R 548 767

Contracted Services

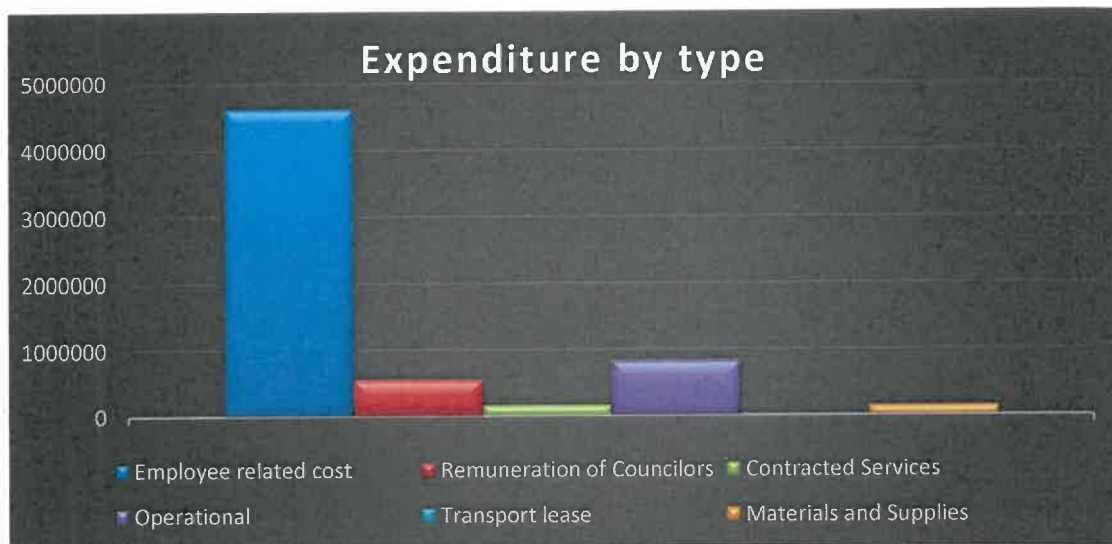
- Outsourced services R 33 152
- Consultants and Professional Services R 124 279
- Repairs and Maintenance R 6 298

Operational Cost R 827 355

Transport Lease R 22 725

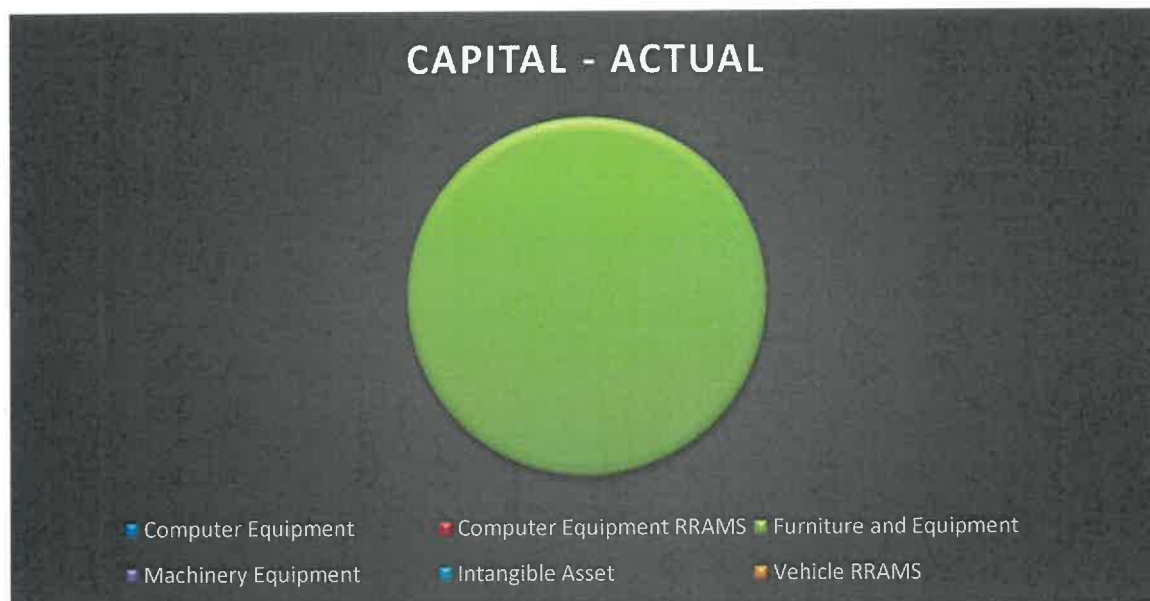
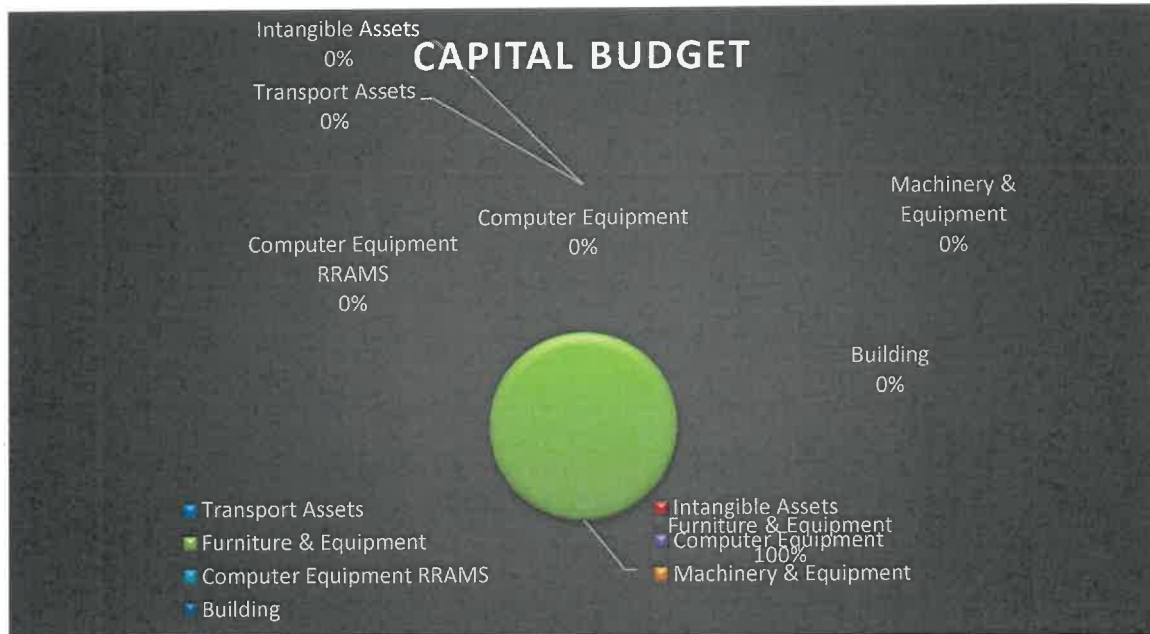
Materials and Supplies R 147 100

The report fairly focuses on Cash Items only



Capital Expenditure

Capital Expenditure is currently at 73% 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 Senne (Nc) - Table C1 Monthly Budget Statement Summary - M08 February

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	156	713	733	(20)	-3%
Transfers and subsidies - Operational	69 891	70 881	71 241	1 435	55 057	47 494	7 563	0
Other own revenue	7 131	4 862	4 976	274	4 051	3 247	804	25%
Total Revenue (excluding capital transfers and contributions)	78 237	76 843	77 317	1 865	59 821	51 474	8 347	16%
Employee costs	56 745	57 388	54 016	4 616	37 103	37 915	(813)	-2%
Remuneration of Councilors	6 563	6 895	6 938	549	4 390	4 597	(207)	-4%
Depreciation and amortisation	1 598	1 000	1 806	-	1 131	667	464	70%
Interest	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1 679	1 322	1 533	147	723	964	(241)	-25%
Transfers and subsidies	122	35	60	-	55	38	17	43%
Other expenditure	15 109	9 803	12 949	1 014	8 210	7 763	447	6%
Total Expenditure	82 015	78 442	77 263	6 325	51 612	51 845	(233)	-1%
Surplus/(Deficit)	(3 778)	401	14	(4 462)	8 209	(470)	8 679	-1845%
Transfers and subsidies - capital (monetary)	1 209	-	-	-	110	-	110	0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(2 570)	401	14	(4 462)	8 319	(470)	8 789	-1000%
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(2 570)	401	14	(4 462)	8 319	(470)	8 789	-1000%
Capital expenditure & funds sources								
Capital expenditure	653	400	14	-	18	35	(23)	-71%
Capital transfers recognised	573	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	88	400	18	-	18	35	(23)	-71%
Total sources of capital funds	653	400	14	-	18	35	(23)	-71%
Financial position								
Total current assets	2 735	3 992	310 730	-	10 738	-	-	-
Total non current assets	933	8 320	8 779	-	384	-	-	-
Total current liabilities	14 981	11 912	166 026	-	14 537	-	-	-
Total non current liabilities	874	-	-	-	452	-	-	-
Community wealth/Equity	(8 877)	-	14	-	(3 877)	-	-	-
Cash flows								
Net cash from (used) operating	59 518	3 271	4 503	(342)	46 733	5 002	(43 731)	-1457%
Net cash from (used) investing	739	(400)	(13)	(77)	(591)	(8)	583	-6828%
Net cash from (used) financing	-	-	-	-	-	-	-	-
Cash/Cash equivalents at the month/year end	69 887	3 519	4 757	46 400	46 400	3 290	(43 148)	-1324%
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr
Debtors Age Analysis								
Total By Income Source	-	-	-	-	-	-	-	-
Creditors Age Analysis								
Total Creditors	-	-	-	-	-	-	-	-

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) - M08 February

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	70 924	278	53 916	47 279	6 637	14%	70 924
Executive and council		-	-	250	-	250	167	83	50%	250
Finance and administration		72 053	70 660	70 674	278	53 666	47 112	6 554	14%	70 674
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 796	1 400	1 610	151	1 231	1 007	225	22%	1 610
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		110	-	110	-	110	73	37	50%	110
Health		1 686	1 400	1 500	151	1 121	933	188	20%	1 500
<i>Economic and environmental services</i>		5 597	4 783	4 783	1 435	4 783	3 189	1 594	50%	4 783
Planning and development		5 597	4 783	4 783	1 435	4 783	3 189	1 594	50%	4 783
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	79 445	76 843	77 317	1 863	59 931	51 474	8 457	16%	77 317
Expenditure - Functional										
<i>Governance and administration</i>		56 667	50 417	51 507	4 090	33 444	34 158	(714)	-2%	51 507
Executive and council		16 800	15 423	16 886	1 568	10 950	10 549	401	4%	16 886
Finance and administration		32 062	27 081	26 234	1 750	16 807	18 269	(1 462)	-8%	26 234
Internal audit		7 805	7 913	8 387	772	5 687	5 341	347	6%	8 387
<i>Community and public safety</i>		17 357	16 605	16 151	1 422	11 908	11 263	625	6%	16 151
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		5 109	4 642	5 206	438	3 689	3 096	592	19%	5 206
Housing		2 276	2 212	1 821	110	1 423	1 453	(60)	-4%	1 821
Health		9 972	9 752	9 124	873	6 787	6 704	83	1%	9 124
<i>Economic and environmental services</i>		7 992	9 420	9 644	814	6 260	6 504	(244)	-4%	9 644
Planning and development		7 992	9 420	9 644	814	6 260	6 504	(244)	-4%	9 644
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	82 015	76 442	77 303	6 325	51 612	51 945	(333)	-1%	77 303
Surplus/ (Deficit) for the year		(2 570)	401	14	(4 462)	8 319	(470)	8 789	-18.68835	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 Seme (Nc) - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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	167	83	50.0%	250
Vote 02 - Municipal Manager			-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office			72 053	70 660	70 674	278	53 666	47 112	6 554	13.9%	70 674
Vote 04 - Administration			-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit			-	-	-	-	-	-	-	-	-
Vote 06 - Planning Development & Infrastructure			5 597	4 783	4 783	1 435	4 783	3 189	1 594	50.0%	4 783
Vote 07 - Municipal Health Services			1 686	1 400	1 500	151	1 121	933	188	20.2%	1 500
Vote 08 - Housing			110	-	110	-	110	73	37	50.0%	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	1 863	59 931	51 474	8 457	16.4%	77 317
Expenditure by Vote		1									
Vote 01 - Office Of The Mayor			13 962	12 737	14 239	1 290	9 149	8 744	404	4.6%	14 239
Vote 02 - Municipal Manager			2 838	2 686	2 646	278	1 801	1 804	(3)	-0.2%	2 646
Vote 03 - Budget & Treasury Office			18 095	13 491	13 929	879	9 154	9 080	74	0.8%	13 929
Vote 04 - Administration			13 967	13 590	12 305	871	7 653	9 188	(1 536)	-16.7%	12 305
Vote 05 - Internal Audit			7 805	7 913	8 387	772	5 687	5 341	347	6.5%	8 387
Vote 06 - Planning Development & Infrastructure			7 992	9 420	9 644	814	6 260	6 504	(244)	-3.8%	9 644
Vote 07 - Municipal Health Services			9 972	9 752	9 124	873	6 797	6 704	93	1.4%	9 124
Vote 08 - Housing			2 276	2 212	1 821	110	1 423	1 483	(60)	-4.0%	1 821
Vote 09 - Public Safety			5 109	4 642	5 206	438	3 689	3 096	592	19.1%	5 206
Vote 10 - .			-	-	-	-	-	-	-	-	-
Vote 11 - .			-	-	-	-	-	-	-	-	-
Vote 12 - .			-	-	-	-	-	-	-	-	-
Vote 13 - .			-	-	-	-	-	-	-	-	-
Vote 14 - .			-	-	-	-	-	-	-	-	-
Vote 15 - Other			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	82 015	76 442	77 303	6 325	51 612	51 945	(333)	-0.6%	77 303
Surplus/ (Deficit) for the year		2	(2 570)	401	14	(4 462)	8 319	(470)	8 789	-1068.0%	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) - M08 February

PC1 Pixley Ka Seke (RC) - Table C4 monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 2024/25										
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		549	550	513	43	267	367	(160)	-44%	513
Agency services		2 111	2 523	2 501	-	2 314	1 682	633	38%	2 501
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		1 215	1 100	1 100	154	713	733	(20)	-3%	1 100
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		-	-	-	-	-	-	-		-
Licence and permits		1 686	1 400	1 500	151	1 121	933	188	20%	1 500
Special rating levies		-	-	-	-	-	-	-		-
Operational Revenue		2 781	389	462	80	408	265	142	54%	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	1 435	55 067	47 484	7 583	16%	71 241
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations										
		78 237	76 843	77 317	1 863	59 821	51 474	8 347	16%	77 317
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		56 745	57 386	54 016	4 616	37 103	37 915	(813)	-2%	54 016
Remuneration of councillors		6 583	6 895	6 938	549	4 390	4 597	(207)	-4%	6 938
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		1 878	1 322	1 533	147	723	964	(241)	-25%	1 533
Debt impairment		138	-	-	-	-	-	-		-
Depreciation and amortisation		1 598	1 000	1 806	-	1 131	687	464	70%	1 806
Interest		-	-	-	-	-	-	-		-
Contracted services		2 823	2 030	2 368	164	1 755	1 448	309	21%	2 368
Transfers and subsidies		122	36	60	-	56	38	17	43%	60
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		12 142	7 774	10 584	850	6 455	6 317	138	2%	10 584
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		82 815	76 442	77 383	6 325	51 612	51 945	(333)	-1%	77 383
Surplus/(Deficit)		(3 778)	481	14	(4 462)	8 289	(478)	8 678	(8)	14
Transfers and subsidies - capital (monetary allocations)		1 209	-	-	-	110	-	110	20/100%	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(2 576)	481	14	(4 462)	8 319	(478)	8 789	(8)	14
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		(2 576)	481	14	(4 462)	8 319	(478)	8 789	(8)	14
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(2 576)	481	14	(4 462)	8 319	(478)	8 789	(8)	14
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(2 576)	481	14	(4 462)	8 319	(478)	8 789	(8)	14

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) - M08 February

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	14	-	10	35	(25)	-71%	14
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	-	10	35	(25)	-71%	14
Total Capital Expenditure		653	400	14	-	10	35	(25)	-71%	14
Capital Expenditure - Functional Classification										
Governance and administration		649	400	14	-	10	35	(25)	-71%	14
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		649	400	14	-	10	35	(25)	-71%	14
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	-	10	35	(25)	-71%	14
Funded by:										
National Government		573	-	-	-	-	-	-		-
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Local)		-	-	-	-	-	-	-		-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions		-	-	-	-	-	-	-		-
Transfers recognised - capital		573	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		80	400	14	-	10	35	(25)	-71%	14
Total Capital Funding		653	400	14	-	10	35	(25)	-71%	14

4.6 Table C6: Statement of Financial Position

DC7 Pixley Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2024/25	Budget Year 2026/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		267	1 040	307 694	7 856	307 694
Trade and other receivables from exchange transactions		178	2 952	3 036	367	3 036
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		2 240	-	-	2 601	-
Other current assets		51	-	-	(86)	-
Total current assets		2 735	3 992	310 730	10 738	310 730
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		10 975	7 034	7 892	9 864	7 892
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		453	1 286	887	444	887
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		(10 495)	-	-	(9 914)	-
Other non-current assets		-	-	-	-	-
Total non current assets		933	8 320	8 779	394	8 779
TOTAL ASSETS		3 669	12 312	319 509	11 132	319 509
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		7 537	8 807	14 137	6 723	14 137
Trade and other payables from non-exchange transactions		(1 000)	-	-	(1 000)	-
Provision		6 227	2 956	151 964	6 227	151 964
VAT		2 227	148	(75)	2 607	(75)
Other current liabilities		-	-	-	-	-
Total current liabilities		14 991	11 912	166 026	14 557	166 026
Non current liabilities						
Financial liabilities		874	-	-	452	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		874	-	-	452	-
TOTAL LIABILITIES		15 865	11 912	166 026	15 009	166 026
NET ASSETS	2	(12 196)	401	153 483	(3 877)	153 483
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(8 977)	-	14	(3 877)	14
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(8 977)	-	14	(3 877)	14

4.7 Table C7: Monthly Budget Statement Cash Flow

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges								-		
Other revenue		7 055	4 862	6 436	622	6 749	4 291	2 459	57%	6 436
Transfers and Subsidies - Operational		69 454	70 881	70 881	-	49 081	47 254	1 827	4%	70 881
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		1 249	1 100	1 100	154	713	733	(20)	-3%	1 100
Dividends								-		
Payments										
Suppliers and employees		(18 240)	(73 672)	(73 914)	(1 118)	(9 810)	(49 276)	(39 466)	80%	(73 914)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		59 518	3 271	4 503	(342)	46 733	3 002	(43 731)	-1457%	4 503
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		1 392	-	-	(77)	(581)	-	(581)	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(653)	(400)	(13)	-	(10)	(9)	2	-18%	(13)
NET CASH FROM/(USED) INVESTING ACTIVITIES		739	(400)	(13)	(77)	(581)	(9)	583	-6828%	(13)
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	4 490	(419)	46 142	2 993			4 490
Cash/cash equivalents at beginning:		540	640	267	46 828	267	267			267
Cash/cash equivalents at month/year end:		60 897	3 510	4 757	46 409	46 409	3 260			4 757

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 SC3 Monthly Budget Statement - aged debtors - M08 February

DC7 Policy Ka Seme (W) - Supporting Table SC3 Monthly Budget Statement - aged debtors - 1900 February													
Description	NT Code	Budget Year 2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-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, fruitless and wasteful expenditure	1820									-	-		
Other	1900	-	-	-	-	-	536	-	-	536	536	-	
Total By Income Source	2000	-	-	-	-	-	536	-	-	536	536	-	
2024/25 - totals only		0	0	0	0	0	215891	0	0	316	316	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	-	

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 8 068 199
- Other R 3 881 496

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 - M08 February

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	
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	-	80	864	1 543	5 581	-	-	-	8 068	8 352
Other	0900	995	145	83	897	1 750	-	-	-	3 869	1 945
Medical Aid deductions	0950										-
Total By Customer Type	1000	995	226	947	2 439	7 331	-	-	-	11 937	10 296

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 28 February 2026 amounted to R

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

Conditional Grant	Total received	Closing balance
Rural Road Asset Management Grant	R 3 529 000	R 1 076 699
Expanded Public Works Programme	R 1 254 000	R 640 090
Financial Management Grant	R 1 800 000	R 262 629
Housing Accreditation	R 110 000	R 90 260
Department of Health	R 250 000	R 195 587
Tourism	R -	R 495

All balances on Conditional Grants are recorded as per 28 February 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 - M08 February

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 Receipts	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premium Withdrawal (\$)	Investment Top Up	Closing Balance
R thousands		Year/Month												
Municipality														
Standard Bank Call Deposit Accounts		12	Unsecured	No	Fixed	2.50%	0	0	20/05/2020	12 564	63	(6 293)	1 489	7 794
Municipality sub-total										12 564	63	(6 293)	1 489	7 794
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									12 564	63	(6 293)	1 489	7 794

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 **February 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:

12/03/26

7. Conclusion

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

8. Communication

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

9. Recommendation

That in compliance with section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this report reflecting the implementation of the budget and financial state of affairs of the municipality for the period ending 28 February 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: 12.08.21

Report Submitted to:

Print Name: **Mr UR Itumeleng**

Executive Mayor: **Pixley Ka Seme District Municipality**

Signature _____

Date: 13 May 2021