

PIXLEY KA SEME DISTRICT MUNICIPALITY

MARCH
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 March 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 March 2026**, the ten-working day reporting limit expires on **16 April 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 March 2025	%YTD Actual vs % YTD Adj Budget
Total Revenue	R 76 842 670	R 77 317 049	R 76 785 662	99%
Total Operational Expenditure	R 76 829 104	R 77 302 749	R 57 970 211	75%
Total Capital Expenditure	R 400 000	R 13 800	R 250 408	1815%

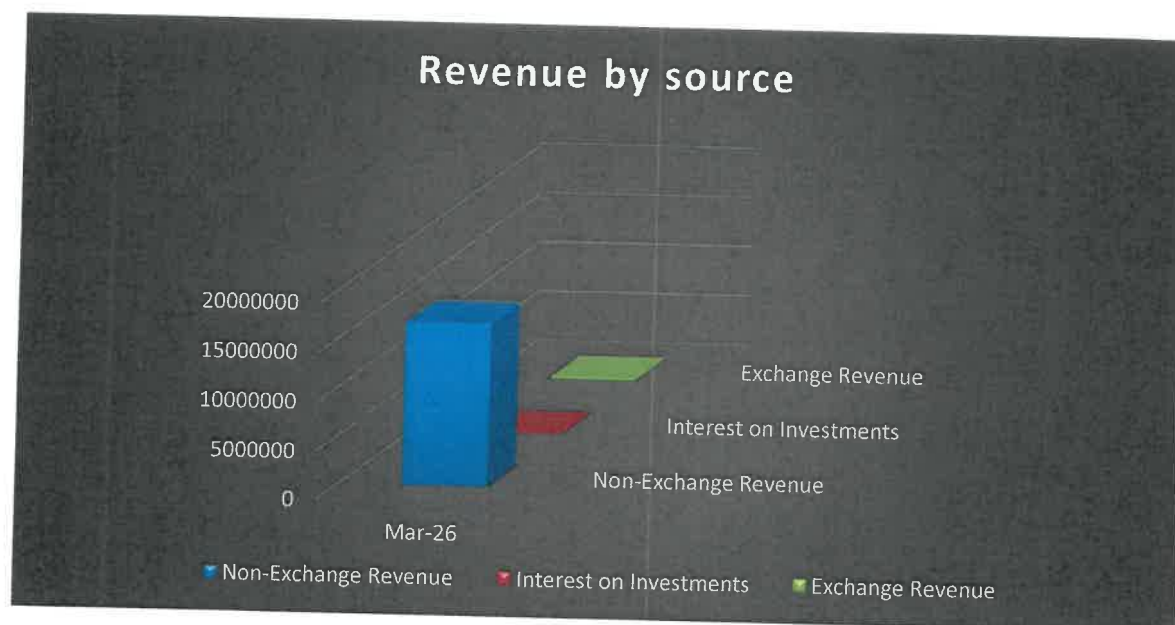
Revenue by source

Non-exchange Revenue

- Transfers and subsidies R 16 627 000
- Interest received
- Investments R 62 882

Exchange Revenue

- Operational revenue R 41 973
- Licences and permits R 177 423



Operating Expenditure type

Expenditure by type

Employee related expenditure

- Senior Management R 467 563
- Municipal Staff R 3 869 698
- Council Remuneration R 710 009

Contracted Services

- Outsourced services R 114 596
- Consultants and Professional Services R 99 025
- Repairs and Maintenance R 24 260

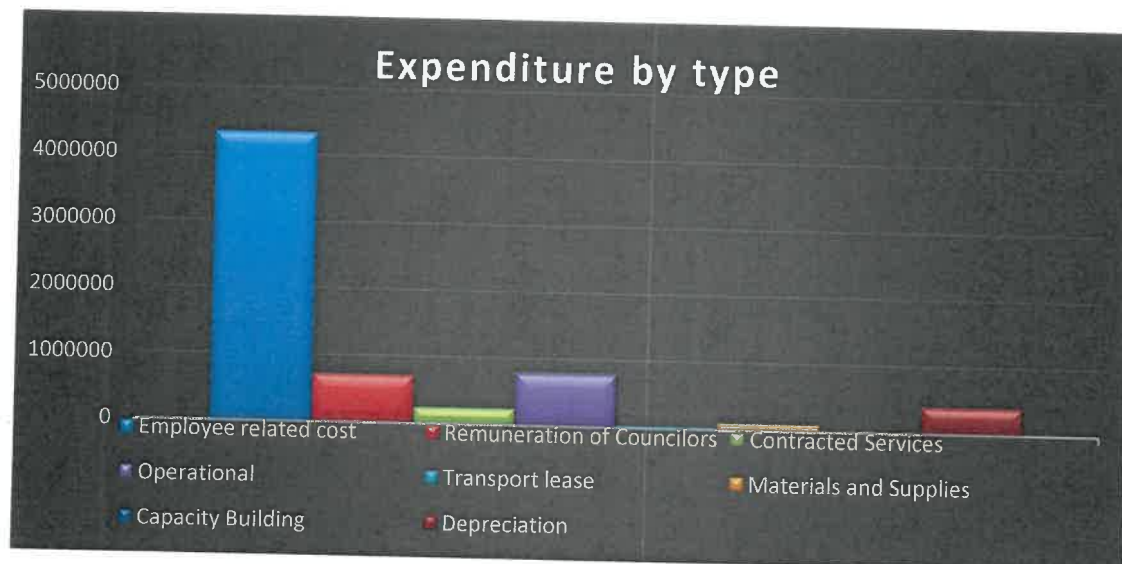
Operational Cost R 785 815

Transport Lease R 22 725

Materials and Supplies R 98 773

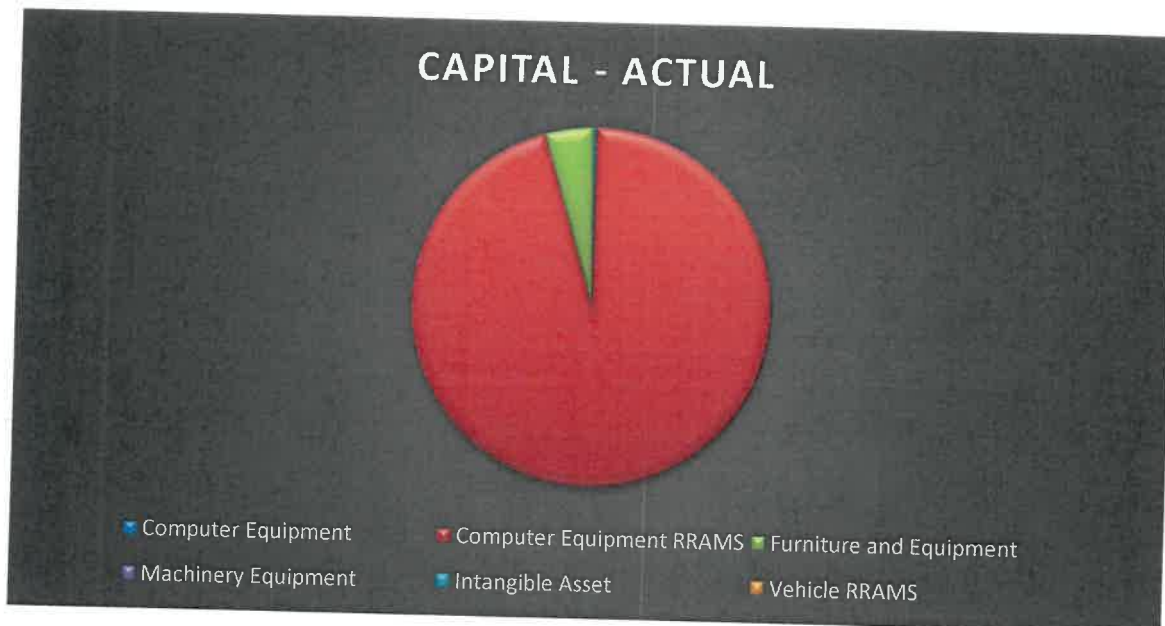
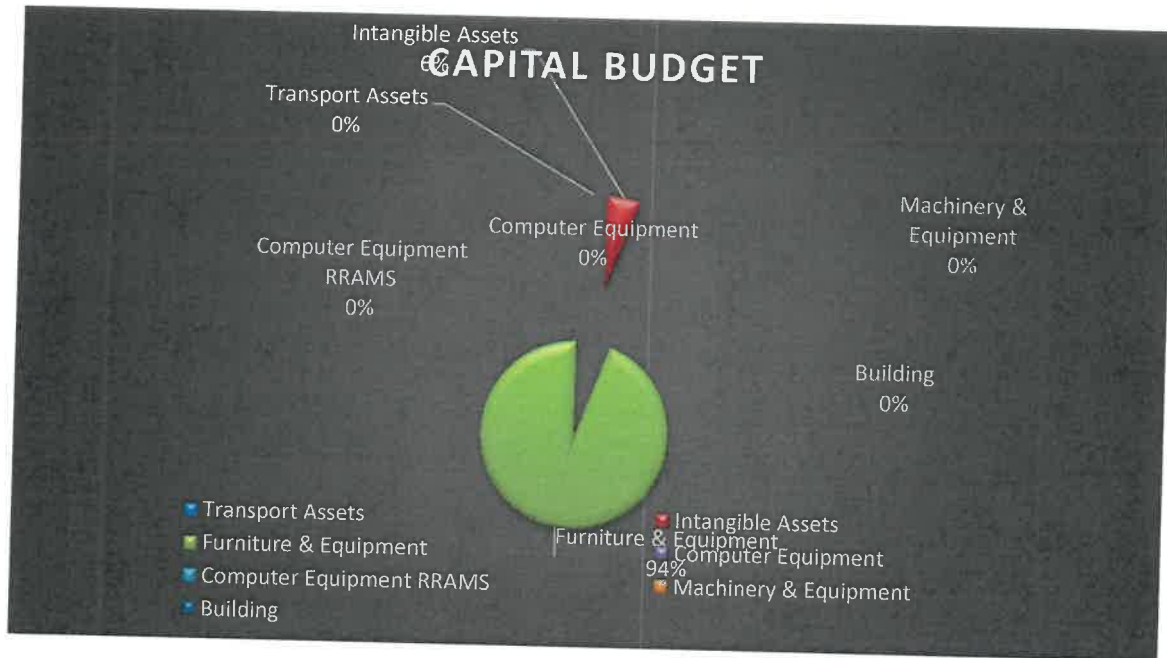
Capacity Building R 7 650

Depreciation R 398 572



Capital Expenditure

Capital Expenditure is currently at 1815% of total capital budget. The Municipality does not have any multi-year projects for the year under review.



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

4.1 Table C1: S71

DC7 Pixley Ka Seme (Hc) - Table C1 Monthly Budget Statement Summary - M09 March									
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	-	713	825	(112)	-14%	1 100
Transfers and subsidies - Capital/Opex	69 891	70 881	71 241	16 627	71 684	53 431	18 253	0	71 241
Other own revenue	4 150	4 673	4 814	186	3 829	3 354	474	14%	4 514
Total Revenue (excluding capital transfers and contributions)	75 456	76 654	76 955	16 813	76 220	57 610	18 610	32%	76 855
Employee costs	56 745	57 386	53 996	4 337	41 440	42 497	(1 057)	-2%	53 996
Remuneration of Councilors	6 563	6 895	6 938	710	5 100	5 171	(71)	-1%	6 938
Depreciation and amortisation	1 598	1 000	1 806	399	1 529	750	779	104%	1 806
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1 878	1 322	1 548	99	822	1 106	(284)	-26%	1 548
Transfers and subsidies	122	35	68	8	63	46	17	37%	68
Other expenditure	15 109	9 803	12 947	806	9 016	8 878	138	2%	12 947
Total Expenditure	82 915	78 642	77 363	8 358	57 878	58 468	(478)	-1%	77 363
Surplus/(Deficit)	(8 559)	12	(448)	18 454	18 342	(838)	19 180	-2279%	(448)
Transfers and subsidies - capital (monetary)	1 209	-	-	-	110	-	1 099	98%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(5 350)	12	(448)	18 454	18 368	(838)	19 206	-2282%	(448)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(5 350)	12	(448)	18 454	18 368	(838)	19 206	-2282%	(448)
Capital expenditure & funds sources									
Capital expenditure	853	400	14	240	258	30	228	741%	14
Capital transfers recognised	573	-	-	240	240	-	240	6000%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	86	400	14	-	18	30	(20)	-44%	14
Total sources of capital funds	853	400	14	240	258	30	228	741%	14
Financial position									
Total current assets	2 735	3 992	157 217	-	21 494	-	-	-	157 217
Total non current assets	933	6 320	8 779	-	203	-	-	-	8 779
Total current liabilities	14 991	11 912	165 981	-	14 683	-	-	-	165 981
Total non current liabilities	674	-	-	-	395	-	-	-	-
Community wealth/Equity	(8 827)	-	14	-	8 619	-	-	-	14
Cash flows									
Net cash from (used) operating	59 518	2 271	4 504	15 798	62 532	3 378	(58 154)	-1751%	4 504
Net cash from (used) investing	739	(400)	(14)	(207)	(799)	(10)	789	-7616%	(14)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/ bank equivalents at the month/year end	69 887	3 518	4 757	62 000	62 000	3 634	(58 386)	-1800%	4 757
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 1Yr	Total
Debtors Age Analysis									
Total By Income Source	188	-	-	-	-	268	-	-	456
Creditors Age Analysis									
Total Creditors	751	173	226	1 078	7 742	-	-	12	9 982

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) - M09 March

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	16 124	70 041	53 189	16 852	32%	70 924
Executive and council		-	-	250	-	250	187	63	33%	250
Finance and administration		72 053	70 660	70 674	16 124	69 791	53 001	16 789	32%	70 674
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 796	1 400	1 610	177	1 409	1 132	276	24%	1 610
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		110	-	110	-	110	83	27	33%	110
Health		1 686	1 400	1 500	177	1 299	1 050	249	24%	1 500
<i>Economic and environmental services</i>		5 597	4 783	4 783	553	5 336	3 587	1 749	49%	4 783
Planning and development		5 597	4 783	4 783	553	5 336	3 587	1 749	49%	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	16 855	76 786	57 989	18 877	33%	77 317
Expenditure - Functional										
<i>Governance and administration</i>		56 067	50 417	51 582	4 554	37 998	38 438	(441)	-1%	51 582
Executive and council		16 800	15 423	16 886	1 690	12 640	11 908	732	6%	16 886
Finance and administration		32 062	27 081	26 229	2 189	18 996	20 515	(1 519)	-7%	26 229
Internal audit		7 805	7 913	8 387	674	6 362	6 015	346	6%	8 387
<i>Community and public safety</i>		17 357	16 685	16 156	1 283	13 192	12 687	505	4%	16 156
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		5 109	4 642	5 211	437	4 126	3 485	640	18%	5 211
Housing		2 276	2 212	1 821	127	1 550	1 656	(106)	-6%	1 821
Health		9 972	9 752	9 124	719	7 516	7 545	(29)	0%	9 124
<i>Economic and environmental services</i>		7 992	9 420	9 644	522	6 781	7 323	(542)	-7%	9 644
Planning and development		7 992	9 420	9 644	522	6 781	7 323	(542)	-7%	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	6 358	57 970	58 448	(478)	-1%	77 303
Surplus/ (Deficit) for the year		(2 570)	401	14	10 496	18 815	(539)	19 355	-35.08532	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) - M09 March

Vote Description		2024/25	Budget Year 2025/26							
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Office Of The Mayor	1	-	-	250	-	250	187	63	33.3%	250
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury Office		72 053	70 660	70 674	16 124	69 791	53 001	16 789	31.7%	70 674
Vote 04 - Administration		-	-	-	-	-	-	-	-	-
Vote 05 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 06 - Planning Development & Infrastructure		5 597	4 783	4 783	553	5 336	3 587	1 749	48.7%	4 783
Vote 07 - Municipal Health Services		1 686	1 400	1 500	177	1 299	1 050	249	23.7%	1 500
Vote 08 - Housing		110	-	110	-	110	83	27	33.3%	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	16 855	76 786	57 909	18 877	32.6%	77 317
Expenditure by Vote										
Vote 01 - Office Of The Mayor	1	13 962	12 737	14 239	1 504	10 653	9 879	774	7.8%	14 239
Vote 02 - Municipal Manager		2 838	2 686	2 646	186	1 987	2 029	(42)	-2.1%	2 646
Vote 03 - Budget & Treasury Office		18 095	13 491	13 915	1 228	10 382	10 184	198	1.9%	13 915
Vote 04 - Administration		13 967	13 590	12 314	961	8 614	10 331	(1 717)	-16.6%	12 314
Vote 05 - Internal Audit		7 805	7 913	8 387	674	6 362	6 015	346	5.8%	8 387
Vote 06 - Planning Development & Infrastructure		7 992	9 420	9 644	522	6 781	7 323	(542)	-7.4%	9 644
Vote 07 - Municipal Health Services		9 972	9 752	9 124	719	7 516	7 545	(29)	-0.4%	9 124
Vote 08 - Housing		2 276	2 212	1 821	127	1 550	1 656	(106)	-6.4%	1 821
Vote 09 - Public Safety		5 109	4 642	5 211	437	4 126	3 485	640	18.4%	5 211
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - .		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	82 015	76 442	77 303	6 358	57 970	58 448	(478)	-0.8%	77 303
Surplus/ (Deficit) for the year	2	(2 570)	401	14	10 496	18 815	(539)	19 355	-3588.5%	14

4.4 Table C4: Monthly Budget Statement- Financial Performance

DC7 Pixley Ka Seme (No) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description		Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2025/26			
R thousands						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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	250	412	(162)	-39%
Agency services			2 111	2 523	2 501	(35)	2 279	1 892	387	20%
Interest			-	-	-	-	-	-	-	-
Interest earned from Receivables			-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets			1 215	1 100	1 100	-	713	825	(112)	-14%
Dividends			-	-	-	-	-	-	-	-
Rent on Land			-	-	-	-	-	-	-	-
Rental from Fixed Assets			-	-	-	-	-	-	-	-
Licence and permits			1 686	1 400	1 500	177	1 299	1 050	249	24%
Special rating levies			-	-	-	-	-	-	-	-
Operational Revenue			-	-	-	-	-	-	-	-
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	16 827	71 694	53 431	18 253	34%
Interest			-	-	-	-	-	-	-	-
Fuel Levy			-	-	-	-	-	-	-	-
Operational Revenue			-	-	-	-	-	-	-	-
Gains on disposal of Assets			-	-	-	-	-	-	-	-
Other Gains			-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)			75 456	76 454	76 855	16 813	76 226	57 618	18 616	32%
Expenditure By Type										
Employee related costs			56 745	57 386	53 996	4 337	41 440	42 497	(1 057)	-2%
Remuneration of councillors			6 563	6 895	6 938	710	5 100	5 171	(71)	-1%
Bulk purchases - electricity			-	-	-	-	-	-	-	-
Inventory consumed			1 878	1 322	1 548	99	822	1 106	(284)	-26%
Debt impairment			138	-	-	-	-	-	-	-
Depreciation and amortisation			1 596	1 000	1 806	399	1 529	750	779	104%
Interest			-	-	-	-	-	-	-	-
Contracted services			2 629	2 630	2 352	(2)	1 753	1 653	99	6%
Transfers and subsidies			122	35	68	8	63	46	17	37%
Irrecoverable debts written off			-	-	-	-	-	-	-	-
Operational costs			12 142	7 774	10 595	809	7 254	7 225	29	1%
Losses on Disposal of Assets			-	-	-	-	-	-	-	-
Other Losses			-	-	-	-	-	-	-	-
Total Expenditure			82 015	78 442	77 383	6 358	57 978	58 448	(478)	-1%
Surplus/(Deficit)			(6 559)	12	(448)	10 454	18 256	(838)	19 894	(8)
Transfers and subsidies - capital (monetary allocations)			1 209	-	-	-	110	-	1 100	-
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			(5 350)	12	(448)	10 454	18 366	(838)	19 204	(8)
Income Tax			-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax			(5 350)	12	(448)	10 454	18 366	(838)	19 204	(8)
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			(5 350)	12	(448)	10 454	18 366	(838)	19 204	(8)
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			(5 350)	12	(448)	10 454	18 366	(838)	19 204	(8)

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) - M09 March									
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								Full Year Forecast
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		-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-
Vote 04 - Administration		649	400	14	240	250	30	221	741%
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	240	250	30	221	741%
Total Capital Expenditure		653	400	14	240	250	30	221	741%
Capital Expenditure - Functional Classification									
Governance and administration									
Executive and council		649	400	14	240	250	30	221	741%
Finance and administration		-	-	-	-	-	-	-	-
Internal audit		449	400	14	240	250	30	221	741%
Community and public safety									
Community and social services		-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services									
Planning and development		4	-	-	-	-	-	-	-
Road transport		4	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-
Trading services									
Energy sources		-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-
Other									
Total Capital Expenditure - Functional Classification	3	653	400	14	240	250	30	221	741%
Funded by:									
National Government		573	-	-	240	240	-	240	#DIV/0!
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Ntl / Prov / Deparm)		-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-
Transfers recognised - capital		573	-	-	240	240	-	240	#DIV/0!
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		80	400	14	-	10	30	(20)	-66%
Total Capital Funding		653	400	14	240	250	30	221	741%

4.6 Table C6: Statement of Financial Position

DC7 Pixley Ka Seme (Nc) - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	18 936	154 180
Trade and other receivables from exchange transactions		178	2 952	3 036	36	3 036
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		2 240	-	-	2 613	-
Other current assets		51	-	-	(91)	-
Total current assets		2 735	3 992	157 217	21 494	157 217
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		10 975	7 034	7 892	9 709	7 892
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		453	1 286	887	440	887
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		(10 495)	-	-	(9 947)	-
Other non-current assets		-	-	-	-	-
Total non current assets		933	8 320	8 779	203	8 779
TOTAL ASSETS		3 669	12 312	165 996	21 697	165 996
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		7 537	8 807	13 981	6 787	13 981
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	36	2 669	36
Other current liabilities		-	-	-	-	-
Total current liabilities		14 991	11 912	165 981	14 683	165 981
Non current liabilities						
Financial liabilities		874	-	-	395	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		874	-	-	395	-
TOTAL LIABILITIES		15 865	11 912	165 981	15 078	165 981
NET ASSETS	2	(12 196)	401	14	6 619	14
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(8 977)	-	14	6 619	14
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(8 977)	-	14	6 619	14

4.7 Table C7: Monthly Budget Statement Cash Flow

DC7 Pixley Ka Seme (Nc) - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	615	7 365	4 827	2 538	53%	6 436
Transfers and Subsidies - Operational		69 454	70 881	70 881	16 074	65 155	53 161	11 994	23%	70 881
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		1 249	1 100	1 100	-	713	825	(112)	-14%	1 100
Dividends								-		
Payments										
Suppliers and employees		(18 240)	(73 572)	(73 913)	(891)	(10 701)	(55 435)	(44 734)	81%	(73 913)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		59 518	3 271	4 504	15 798	62 532	3 378	(58 154)	-1751%	4 504
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		1 392	-	-	33	(548)	-	(548)	#DIV/0!	-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(653)	(400)	(14)	(240)	(250)	(10)	240	-2319%	(14)
NET CASH FROM/(USED) INVESTING ACTIVITIES		739	(400)	(14)	(207)	(799)	(10)	788	-7616%	(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		60 257	2 871	4 490	15 591	61 733	3 367			4 490
Cash/cash equivalents at beginning:		640	640	267	46 409	267	267			267
Cash/cash equivalents at month/year end:		60 897	3 510	4 757	62 000	62 000	3 634			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 455 426
 - Thembelihle Municipality – R 178 617
 - Kareeberg Municipality – R 89 309
 - Renosterberg Municipality – R 187 500

DC7 Pixley Ka Seme (Nc) - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2025/26								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L10 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				
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	188	-	-	-	-	268	-	-	455	268	-	-
Total By Income Source	2900	188	-	-	-	-	268	-	-	455	268	-	-
283425 - totals only		0	0	0	0	0	315051	0	0	655	316	0	0
Debtors Age Analysis By Customer Group													
Organs of State													
Commercial	2200	188	-	-	-	-	268	-	-	455	268	-	-
Households	2300									-	-		
Other	2400									-	-		
Total By Customer Group	2600	188	-	-	-	-	268	-	-	455	268	-	-

5.2 Creditor's Analysis

Section 65 of the MFMA requires that:

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

Categories of Creditors

- Auditor-General R 6 029 837
- Other R 3 952 190

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 - M09 March

Description	MT Code	Budget Year 2023/24								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										
Bulk Water	0200										
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800	88	19	44	811	5 087	-	-	-	6 039	5 085
Other	0900	882	154	183	267	2 655	-	-	-	3 952	81
Medical Aid deductions	0950								12	-	
Total By Customer Type	1000	751	173	226	1 078	7 742	-	-	12	9 962	5 166

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 March 2026 amounted to R 14 789

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 March 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 1 356 858
Expanded Public Works Programme	R 1 254 000	R 495 190
Financial Management Grant	R 1 800 000	R 168 423
Housing Accreditation	R 110 000	R 51 860
Department of Health	R 250 000	R 87 534
Tourism	R -	R 495

All balances on Conditional Grants are recorded as per 31 March 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 Pieter-aa-Seno (M) - Supporting Table DCS Monthly Budget Statement - Investment portfolio - M06 March

Investments by activity Name of Institution & Investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Year 10)	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
It should be														
Municipality														
Standard Bank Call Deposit Accounts		15	Current	No	Fixed	5.50%	0	0	2025/06/30	7 794	96	(1 947)	17 853	18 907
Municipality sub-total										7 794	96	(1 947)	17 853	18 907
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST										7 794	96	(1 947)	17 853	18 907
Sub-totals														

2. List investments in expiry date order
3. If 'variable' is selected in column 6, fixed interest rate range
4. Withdrawals to be entered as negative

Quality Certificate

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

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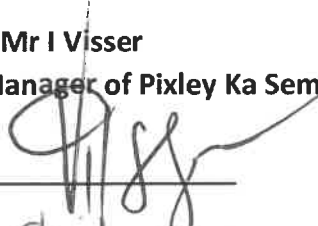
	Quarterly Report of the implementation of the budget and financial state affairs of the municipality
--	--

	Mid-year Budget and Performance Assessment
--	--

For the month of **March 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: 10 April 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

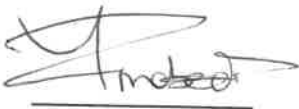
In compliance to section 75 of the MFMA, this document is provided to all stakeholders by publishing it on the Pixley Ka Seme's municipal website at www.pksgm.gov.za

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 March 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

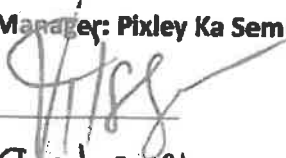
SUBMISSION TO MAYOR

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

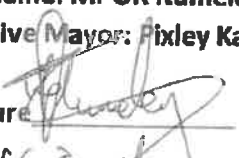
Signature 

Date: 10 April 2026

Report Submitted to:

Print Name: Mr UR Itumeleng

Executive Mayor: Pixley Ka Seme District Municipality

Signature 

Date: 14 April 2026