



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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Ref No.: 16/1/2/4/3

THE MUNICIPAL MANAGER AND CHIEF FINANCIAL OFFICER

SIGN-OFF OF INFORMATION TO BE PUBLISHED IN COMPLIANCE WITH SECTION 71 OF THE MUNICIPAL FINANCE MANAGEMENT ACT, 2003 (ACT NO. 56 OF 2003) AND SECTIONS 2(c), 12(4) AND 30(3) OF THE DIVISION OF REVENUE ACT, 2024 (ACT NO. 24 OF 2024)

Attached please find a copy of the tables reflecting actual financial and conditional grant information as at 30 September 2024 (1st Quarter financial results) that will be published on the National Treasury website for sign-off by the Municipal Manager and the CFO.

The information is sourced from *mSCOA* data strings submitted by your municipality in terms of Section 71 of the Municipal Finance Management Act (MFMA) and Sections 2(c), 12(4) and 30(3) of the Division of Revenue Act (DoRA).

Note that the Local Government Database and Reporting System (LGDRS) is locked on the 10th working day of every month for any further data strings submissions for the required period. Closed periods will not be opened to correct errors or to accommodate non-submission of data strings. Also, in terms of the MFMA, the municipal financial system must be locked at the end of the month. Municipalities must therefore verify the credibility and accuracy of the information in their financial system **prior** to closing the month on the financial system and submitting the *mSCOA* data strings to the LGDRS. Municipalities may not open closed months to correct errors and the manual correction of data strings by municipal officials or system vendors are also not allowed in terms of the *mSCOA* Regulations.

Municipalities with entities are also reminded to submit consolidated monthly Section 71 Budget Statements to the National Treasury which include the financial information of their municipal entities in terms of the Municipal Budget and Reporting Regulations (MBRR).

For purposes of the current year's publication, the National Treasury will maintain the following practices as previously introduced:

- Only *mSCOA* data strings as submitted by the municipalities will be considered; and
- Performance is shown against the adopted budget in the 1st and 2nd quarter publication and the adjustments budget in the 3rd and 4th quarter publication.



It is also important to be aware that this publication will form one aspect of the municipal performance evaluation at the Select Committee of Finance and Appropriations (SCoFA) in the NCOP.

The Municipal Manager and the CFO of your municipality are kindly requested to sign the attached figures off for audit purposes. In instances where they are not available, arrangements will have to be made by you to ensure that this requirement is met. The signed documents must be uploaded on the GoMuni – GoUploads: Documents portal **by 12:00 on Friday, 01 November 2024.**

Kind regards

J. H. Hattingh

JAN HATTINGH

CHIEF DIRECTOR: LOGAL GOVERNMENT BUDGET ANALYSIS

DATE: 29 OCTOBER 2024

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part1: Operating Revenue and Expenditure

R thousands	2024/25					2023/24		Q1 of 2023/24 to Q1 of 2024/25
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	75 415	34 346	45.5%	34 346	45.5%	34 249	47.1%	3%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	600	88	14.6%	88	14.6%	111	18.2%	(21.0%)
Agency services	2 426	2 303	95.0%	2 303	95.0%	2 213	95.8%	4.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	750	454	60.6%	454	60.6%	420	83.9%	8.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	-	-	-	-	-	-	-
Licence and permits	1 300	975	28.9%	376	28.9%	379	30.3%	(7.7%)
Operational Revenue	359	163	45.4%	163	45.4%	166	50.5%	(1.9%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 971	30 962	44.2%	30 962	44.2%	30 961	45.8%	
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	67 468	18 433	27.3%	18 433	27.3%	18 233	25.9%	1.1%
Employee related costs	49 820	13 176	26.4%	13 176	26.4%	12 300	24.7%	7.1%
Remuneration of councillors	6 404	1 504	23.5%	1 504	23.5%	1 440	25.6%	4.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 954	409	20.9%	409	20.9%	512	34.0%	(20.2%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 000	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	1 950	804	41.2%	804	41.2%	978	29.8%	(17.8%)
Transfers and subsidies	-	15	-	15	-	(39)	(8.0%)	(138.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	6 940	2 526	39.8%	2 526	39.8%	3 042	35.1%	(16.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 948	15 913		15 913		16 017		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 948	15 913		15 913		16 017		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 948	15 913		15 913		16 017		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 948	15 913		15 913		16 017		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 948	15 913		15 913		16 017		

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure	2024/25					2023/24		Q1 of 2023/24 to Q1 of 2024/25
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	150	-	-	-	-	321	27.9%	(100.0%)
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Dept:trn Ag	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	150	-	-	-	-	321	27.9%	(100.0%)
Capital Expenditure Functional	150	-	-	-	-	321	27.9%	(100.0%)
Municipal governance and administration	150	-	-	-	-	321	27.9%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	150	-	-	-	-	321	27.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25					2023/24		Q1 of 2023/24 to Q1 of 2024/25
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	First Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	75 644	30 903	40.9%	30 903	40.9%	30 600	42.1%	1.0%
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	4 923	2 753	55.9%	2 753	55.9%	3 496	77.7%	(21.3%)
Transfers and Subsidies - Operational	68 971	27 685	39.6%	27 685	39.6%	26 685	39.4%	3.8%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	750	454	60.6%	454	60.6%	420	83.9%	8.3%
Dividends	-	-	-	-	-	-	-	-
Payments	(64 256)	(3 461)	5.4%	(3 461)	5.4%	(4 763)	7.2%	(27.3%)
Suppliers and employees	(64 256)	(3 461)	5.4%	(3 461)	5.4%	(4 763)	7.2%	(27.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	11 388	27 442	241.0%	27 442	241.0%	25 837	421.8%	6.2%
Cash Flow from Investing Activities								
Receipts	-	(192)	-	(192)	-	(208)	-	(7.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	(192)	-	(208)	-	(7.9%)
Decrease (Increase) in non-current receivables	-	(192)	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(150)	-	-	-	-	(321)	27.9%	(100.0%)
Capital assets	(150)	-	-	-	-	(321)	27.9%	(100.0%)
Net Cash from/(used) Investing Activities	(150)	(192)	127.8%	(192)	127.8%	(529)	46.0%	(63.7%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 238	27 250	242.5%	27 250	242.5%	25 308	508.7%	7.7%
Cash/cash equivalents at the year begin	6 609	674	10.2%	674	10.2%	609	17.8%	10.7%
Cash/cash equivalents at the year end	17 847	27 924	156.5%	27 924	156.5%	25 917	306.8%	7.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	1 443	100.0%	-	-	1 443	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	1 443	100.0%	-	-	1 443	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	1 443	100.0%	-	-	1 443	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	1 443	100.0%	-	-	1 443	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	5 598	100.0%	5 598	67.9%
Auditor-General	-	-	-	-	-	-	160	6.0%	2 647	32.1%
Other	2 363	90.0%	53	2.0%	51	1.9%	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 363	28.9%	53	.6%	51	.6%	5 758	69.8%	8 245	100.0%

Contact Details

Municipal Manager	Mr Isak Visser	053 631 0861
Chief Financial Officer	Mr Bradley F. James	053 631 0861

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Date:

Chief Financial Officer:

Date:

[Signature]
31.10.2024

[Signature]
31.10.2024