

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	75 415	75 656	34 346	45.5%	27 978	37.1%	12 670	16.7%	74 995	99.1%	17 699	88.9%	(28.4%)
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	548	68	14.6%	175	29.2%	95	17.4%	358	65.4%	107	67.5%	(11.2%)
Agency services	2 426	2 426	2 303	95.0%	(79)	(3.3%)	(68)	(2.8%)	2 156	89.9%	(37)	103.5%	84.2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	750	1 019	454	60.6%	142	19.0%	313	30.8%	910	89.3%	300	82.4%	4.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	1 300	1 301	376	28.9%	575	44.2%	374	28.8%	1 325	101.8%	249	71.4%	60.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	359	382	163	45.4%	94	26.2%	108	27.6%	365	93.1%	60	76.4%	82.2%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 971	69 971	30 962	44.2%	27 071	38.7%	11 647	16.9%	66 680	99.9%	17 021	100.0%	(30.4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	67 468	75 541	18 433	27.3%	22 716	33.7%	13 190	17.5%	54 339	71.9%	24 053	72.5%	(45.2%)
Employee related costs	49 620	54 480	13 176	26.4%	12 977	26.0%	8 916	16.4%	35 059	64.4%	16 525	71.6%	(46.0%)
Remuneration of councillors	6 404	6 629	1 504	23.5%	1 796	28.0%	1 098	16.6%	4 398	66.3%	2 272	76.2%	(51.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 954	1 777	409	20.9%	586	30.0%	359	20.2%	1 354	76.2%	756	72.9%	(52.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 000	1 000	-	-	250	25.0%	1 228	122.8%	1 478	147.8%	944	66.8%	30.1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 950	2 422	604	41.2%	1 249	64.0%	71	2.9%	2 124	87.7%	686	73.3%	(80.6%)
Transfers and subsidies	-	60	15	-	37	-	44	73.2%	96	159.7%	28	(1.6%)	56.3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	6 940	9 173	2 526	39.8%	5 820	91.8%	1 473	16.1%	9 820	107.1%	2 337	72.0%	(36.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	505	3 110.6%	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 948	115	15 913	-	5 262	-	(519)	-	20 656	-	(6 354)	-	-
Transfers and subsidies - capital (monetary allocations)	-	110	-	-	110	-	4	4.1%	114	104.1%	-	87.0%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 948	225	15 913	-	5 372	-	(515)	-	20 770	-	(6 354)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 948	225	15 913	-	5 372	-	(515)	-	20 770	-	(6 354)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 948	225	15 913	-	5 372	-	(515)	-	20 770	-	(6 354)	-	-
Share of Surplus/Deficit attributable to Associate (Inter-company/Parent subsidiary transactions)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 948	225	15 913	-	5 372	-	(515)	-	20 770	-	(6 354)	-	-

Part 2: Capital Revenue and Expenditure

Capital Revenue and Expenditure														Q3 of 2023/24 to Q3 of 2024/25
2024/25														
Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands														
Capital Revenue and Expenditure														
Source of Finance	150	135	-	-	23	15.5%	33	24.1%	56	41.3%	45	26.6%	(28.2%)	
National Government	-	25	-	-	-	-	33	132.0%	33	132.0%	-	-	(100.0%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Deparm Adj)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	-	25	-	-	-	-	33	132.0%	33	132.0%	-	-	(100.0%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	150	110	-	-	23	15.5%	(0)	(.4%)	23	20.7%	45	26.6%	(101.1%)	
Capital Expenditure Functional	150	135	-	-	23	15.5%	33	24.1%	56	41.3%	45	23.5%	(28.2%)	
Municipal governance and administration	150	135	-	-	23	15.5%	28	20.8%	51	38.0%	45	23.5%	(38.1%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	150	135	-	-	23	15.5%	28	20.8%	51	38.0%	45	23.5%	(38.1%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	-	-	-	-	-	-	4	-	4	-	-	-	(100.0%)	
Planning and Development	-	-	-	-	-	-	4	-	4	-	-	-	(100.0%)	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

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Part 3: Cash Receipts and Payments

	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	75 644	76 264	30 903	40.9%	28 835	38.1%	17 018	22.3%	76 755	100.6%	17 125	92.5%	(.6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 923	5 274	2 753	55.9%	368	7.9%	4 609	87.4%	7 750	146.9%	(700)	49.4%	(78.2%)
Transfers and Subsidies - Operational	69 971	69 971	27 695	39.6%	28 305	40.5%	12 066	17.3%	68 096	97.3%	17 526	97.9%	(31.0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	750	1 019	454	60.6%	142	19.0%	313	30.6%	910	89.3%	300	82.4%	4.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 256)	(72 072)	(3 461)	5.4%	(5 098)	7.9%	(8 056)	11.2%	(16 615)	23.1%	1 407	18.1%	(672.5%)
Suppliers and employees	(64 256)	(72 072)	(3 461)	5.4%	(5 098)	7.9%	(8 056)	11.2%	(16 615)	23.1%	1 407	18.1%	(672.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and gifts	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used Operating Activities	11 388	4 192	27 442	241.0%	23 737	208.4%	8 962	213.8%	60 140	1 434.8%	18 532	1 443.7%	(51.6%)
Cash Flow from Investing Activities													
Receipts	-	-	(192)	-	(100)	-	(230)	-	(522)	-	(238)	-	(3.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(192)	-	(100)	-	(230)	-	(522)	-	(238)	-	(3.5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150)	(135)	-	-	(23)	15.5%	(33)	24.1%	(56)	41.3%	(45)	121.5%	(28.2%)
Capital assets	(150)	(135)	-	-	(23)	15.5%	(33)	24.1%	(56)	41.3%	(45)	121.5%	(28.2%)
Net Cash from/used Investing Activities	(150)	(135)	(192)	127.8%	(124)	82.4%	(263)	194.6%	(578)	428.2%	(284)	255.8%	(7.4%)
Cash Flow 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	11 238	4 057	27 250	242.5%	23 613	210.1%	8 699	214.4%	59 562	1 468.2%	18 249	1 578.1%	(52.3%)
Cash/cash equivalents at the year begin	6 689	6 640	674	10.2%	27 924	422.5%	51 503	775.7%	674	10.1%	39 350	347.3%	30.9%
Cash/cash equivalents at the year end	17 927	10 698	27 924	156.5%	51 503	288.6%	60 202	962.8%	60 202	562.8%	57 598	1 522.0%	4.5%

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 Amount Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fraudulent and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	316	100.0%	316	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	316	100.0%	316	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	316	100.0%	316	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	316	100.0%	316	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	-	-	-	-	-	-	-	-	-	-
Auditor-General	96	1.9%	179	3.5%	177	3.5%	4 631	91.1%	5 083	98.4%
Other	68	84.1%	-	-	-	-	13	15.9%	61	1.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	166	3.2%	179	3.5%	177	3.4%	4 644	88.9%	5 166	100.0%

Contact Details

Municipal Manager	Mr. Isak Visser	053 631 0891
Chief Financial Officer	Mr. Bradley F. James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

HP correct
 18/11
 9/5/2025
 Per Municipal Manager
 James
 9/5/25