NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2025 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter 1st Q as % of Main appropriation	2024/25 Second Quarter Actual Expenditure	2024/25 Second Quarter 2nd Q as % of Main appropriation	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter 3rd Q as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter 4th Q as % of adjusted budget	2024/25 Year to Date Actual Expenditure	2024/25 Year to Date Total Expenditure as % of adjusted budget	2023/24 Fourth Quarter Actual Expenditure	2023/24 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Operating Revenue and Expenditure															
Operating Revenue	**75 415**	**75 656**	**34 346**	**45.5%**	**27 978**	**37.1%**	**12 670**	**16.7%**	**3 568**	**4.7%**	**78 563**	**103.8%**	**900**	**100.1%**	**296.5%**
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	88	14.6%	175	29.2%	95	17.4%	143	26.1%	501	91.5%	200	100.0%	(28.6%)
Agency services	2 426	2 426	2 303	95.0%	(79)	(3.3%)	(66)	(2.8%)	-	-	2 156	88.9%	(33)	101.9%	(100.0%)
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%	305	30.0%	1 215	119.3%	212	100.0%	43.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	1 300	1 301	376	28.9%	575	44.2%	374	28.6%	361	27.8%	1 686	129.6%	412	99.9%	(12.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	359	392	163	45.4%	94	26.2%	108	27.6%	2 759	703.0%	3 124	796.1%	108	101.2%	2 443.3%
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%	11 847	16.9%	-	-	69 880	99.9%	-	100.0%	-
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%**	**24 174**	**32.0%**	**78 513**	**103.9%**	**18 968**	**96.2%**	**27.4%**
Employee related costs	49 820	54 490	13 176	26.4%	12 977	26.0%	8 915	16.4%	18 997	34.9%	54 066	99.2%	13 071	97.1%	45.3%
Remuneration of councillors	6 404	6 629	1 504	23.5%	1 796	28.0%	1 096	16.6%	2 194	33.1%	6 591	99.4%	1 460	100.0%	50.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 954	1 777	409	20.9%	586	30.0%	359	20.2%	308	17.3%	1 662	93.5%	558	92.6%	(44.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 000	1 000	-	-	250	25.0%	1 228	122.8%	136	13.6%	1 614	161.4%	466	99.8%	(70.8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 950	2 422	804	41.2%	1 249	64.0%	71	2.9%	471	19.4%	2 595	107.1%	872	96.8%	(46.0%)
Transfers and subsidies	-	60	15	-	37	-	44	73.2%	25	42.0%	122	201.7%	51	32.1%	(50.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	5 340	9 173	2 526	38.8%	5 820	91.8%	1 473	16.1%	2 043	22.3%	11 863	129.3%	2 491	88.8%	(18.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	3 110.6%	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 948**	**115**	**15 913**	-	**5 262**	-	**(519)**	-	**(20 606)**	-	**49**	-	**(18 068)**	-	-
Transfers and subsidies - capital (monetary allocations)	-	110	-	-	110	-	4	4.1%	545	495.4%	659	599.5%	-	87.0%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	483	200.0%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**7 948**	**225**	**15 913**		**5 372**		**(515)**		**(20 061)**		**709**		**(17 585)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 948**	**225**	**15 913**		**5 372**		**(515)**		**(20 061)**		**709**		**(17 585)**		
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)**		**(20 061)**		**709**		**(17 585)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 948**	**225**	**15 913**		**5 372**		**(515)**		**(20 061)**		**709**		**(17 585)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter 1st Q as % of Main appropriation	2024/25 Second Quarter Actual Expenditure	2024/25 Second Quarter 2nd Q as % of Main appropriation	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter 3rd Q as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter 4th Q as % of adjusted budget	2024/25 Year to Date Actual Expenditure	2024/25 Year to Date Total Expenditure as % of adjusted budget	2023/24 Fourth Quarter Actual Expenditure	2023/24 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Capital Revenue and Expenditure															
Source of Finance	**150**	**135**	-	-	**23**	**15.5%**	**33**	**24.1%**	**611**	**452.7%**	**667**	**494.0%**	**1 481**	**105.3%**	**(58.7%)**
National Government	-	25	-	-	-	-	33	132.0%	545	2 179.8%	578	2 311.8%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	25	-	-	-	-	33	132.0%	545	2 179.8%	578	2 311.8%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	150	110	-	-	23	15.5%	(0)	(.4%)	66	60.2%	89	80.8%	1 481	105.3%	(95.5%)
Capital Expenditure Functional	**150**	**135**	-	-	**23**	**15.5%**	**33**	**24.1%**	**611**	**452.7%**	**667**	**494.0%**	**1 964**	**116.0%**	**(68.9%)**
Municipal governance and administration	**150**	**135**	-	-	**23**	**15.5%**	**28**	**20.8%**	**611**	**452.7%**	**662**	**490.7%**	**1 964**	**116.0%**	**(68.9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	150	135	-	-	23	15.5%	28	20.8%	611	452.7%	662	490.7%	1 964	116.0%	(68.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	4	-	-	-	4	-	-	-	-
Planning and Development	-	-	-	-	-	-	4	-	-	-	4	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter 1st Q as % of Main appropriation	2024/25 Second Quarter Actual Expenditure	2024/25 Second Quarter 2nd Q as % of Main appropriation	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter 3rd Q as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter 4th Q as % of adjusted budget	2024/25 Year to Date Actual Expenditure	2024/25 Year to Date Total Expenditure as % of adjusted budget	2023/24 Fourth Quarter Actual Expenditure	2023/24 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2023/24 to Q4 of 2024/25
Cash Flow from Operating Activities															
Receipts	75 644	76 264	30 903	40.9%	28 835	38.1%	17 018	22.3%	969	1.3%	77 724	101.9%	(107)	92.4%	(1 007.6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 923	5 274	2 753	55.9%	368	7.5%	4 609	87.4%	(695)	(13.2%)	7 055	133.8%	(2 217)	22.1%	(68.7%)
Transfers and Subsidies - Operational	69 971	69 971	27 685	39.6%	28 305	40.5%	12 096	17.3%	1 359	1.9%	69 454	99.3%	1 898	100.7%	(28.4%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	750	1 019	454	60.6%	142	19.0%	313	30.8%	305	30.0%	1 215	119.3%	212	100.0%	43.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 256)	(72 072)	(3 461)	5.4%	(5 098)	7.9%	(8 056)	11.2%	(471)	.7%	(17 086)	23.7%	(3 715)	23.2%	(87.3%)
Suppliers and employees	(64 256)	(72 072)	(3 461)	5.4%	(5 098)	7.9%	(8 056)	11.2%	(471)	.7%	(17 086)	23.7%	(3 715)	23.2%	(87.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	11 388	4 192	27 442	241.0%	23 737	208.4%	8 962	213.8%	499	11.9%	60 639	1 446.6%	(3 822)	1 348.8%	(113.0%)
Cash Flow from Investing Activities															
Receipts	-	-	(192)	-	(100)	-	(230)	-	(169)	-	(692)	-	(280)	-	(39.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(192)	-	(100)	-	(230)	-	(169)	-	(692)	-	(280)	-	(39.5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150)	(135)	-	-	(23)	15.5%	(33)	24.1%	(611)	452.7%	(667)	494.0%	(10)	124.0%	5 730.4%
Capital assets	(150)	(135)	-	-	(23)	15.5%	(33)	24.1%	(611)	452.7%	(667)	494.0%	(10)	124.0%	5 730.4%
Net Cash from/(used) Investing Activities	(150)	(135)	(192)	127.8%	(124)	82.4%	(263)	194.6%	(781)	578.2%	(1 359)	1 006.4%	(291)	326.5%	168.5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	1 470	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	1 470	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	1 470	-	(100.0%)
Net Increase/(Decrease) in cash held	11 238	4 057	27 250	242.5%	23 613	210.1%	8 699	214.4%	(282)	(7.0%)	59 280	1 461.3%	(2 642)	1 505.9%	(89.3%)
Cash/cash equivalents at the year begin:	6 609	6 640	674	10.2%	27 924	422.5%	51 503	775.7%	60 202	906.7%	674	10.1%	57 596	347.3%	4.5%
Cash/cash equivalents at the year end:	17 847	10 696	27 924	156.5%	51 503	288.6%	60 202	562.8%	59 920	560.2%	59 920	560.2%	54 955	1 452.2%	9.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts to Council Policy Amount	Impairment -Bad Debts to Council Policy %
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	-	-	-	-	-	-	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 Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	137	2.3%	54	9%	55	9%	5 591	95.8%	5 838	79.4%
Other	1 505	99.2%	-	-	-	-	12	.8%	1 517	20.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 642	22.3%	54	.7%	55	.8%	5 604	76.2%	7 355	100.0%

Contact Details

Municipal Manager:	Mr Isak Visser	053 631 0891
Chief Financial Officer	Mr Bradley Franklin James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager

Date: 29-07-2025

Chief Financial Officer:

Date: 29/07/2025