

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

-Part1: Operating Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	127 355	131 801	49 558	38,9%	40 962	32,2%	31 791	24,1%	4 189	3,2%	126 501	96,0%	4 913	96,9%	(14,7%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	4 012	4 012	143	3,6%	970	24,2%	716	17,9%	905	22,5%	2 733	68,1%	643	100,0%	40,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	830	176	63	7,5%	83	10,0%	86	48,7%	58	33,2%	289	164,7%	116	58,2%	(49,6%)
Interest earned from Current and Non Current Assets	1 922	1 984	348	18,1%	347	18,1%	335	16,9%	423	21,3%	1 452	73,2%	397	91,4%	6,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	307	580	40	13,2%	123	40,2%	146	25,2%	149	25,7%	469	79,2%	102	101,3%	46,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	276	358	12	4,3%	78	28,3%	70	19,4%	166	52,1%	349	96,7%	34	73,4%	455,7%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	120 009	123 559	48 953	40,8%	39 361	32,8%	30 439	24,6%	2 467	2,0%	121 221	98,1%	3 622	98,9%	(31,9%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	1 132	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Operating Expenditure	126 675	125 898	23 442	18,5%	38 345	30,3%	30 412	24,2%	30 426	24,2%	122 625	97,4%	30 903	96,1%	(1,5%)
Employee related costs	96 066	94 174	15 194	15,8%	25 955	27,0%	21 512	22,8%	21 431	22,8%	84 092	89,3%	21 237	98,2%	,9%
Remuneration of councillors	6 510	6 505	1 033	15,9%	1 549	23,8%	1 726	26,5%	1 608	24,7%	5 917	91,0%	1 549	100,0%	3,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	115	437	2	1,5%	0	,2%	2	,5%	16	3,7%	20	4,6%	102	29,8%	(84,3%)
Debt impairment	100	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	5 198	6 404	-	-	2 609	50,2%	980	15,3%	1 476	23,0%	5 065	79,1%	-	51,3%	(100,0%)
Interest, Dividends and Rent on Land	440	440	1	,2%	5	1,1%	68	15,5%	34	7,7%	108	24,5%	3	5,7%	1 133,0%
Contracted services	7 964	7 742	1 439	18,1%	2 382	29,9%	2 153	27,8%	2 822	36,4%	8 796	113,6%	3 059	113,6%	(7,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	100	501	-	-	439	439,2%	-	-	-	-	439	87,6%	-	-	-
Operational Cost and Other Cost	10 183	9 345	5 773	56,7%	5 408	53,1%	3 970	42,5%	3 039	32,5%	18 188	194,6%	5 154	107,9%	(41,0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	(200)	(20,3%)	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	680	5 903	26 116		2 617		1 380		(26 237)		3 876		(25 990)		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	680	5 903	26 116		2 617		1 380		(26 237)		3 876		(25 990)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	680	5 903	26 116		2 617		1 380		(26 237)		3 876		(25 990)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	680	5 903	26 116		2 617		1 380		(26 237)		3 876		(25 990)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	680	5 903	26 116		2 617		1 380		(26 237)		3 876		(25 990)		
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Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q4 of 2024/25 to Q4 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth 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	4th 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		680	516	228	33,5%	(11)	(1,6%)	(34)	(6,7%)	136	26,3%	318	61,7%	394	(1 227,3%)	(65,6%)
National Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		680	516	228	33,5%	(11)	(1,6%)	(34)	(6,7%)	136	26,3%	318	61,7%	394	(1 216,6%)	(65,6%)
Capital Expenditure Functional		680	516	228	33,5%	(11)	(1,6%)	(34)	(6,7%)	136	26,3%	318	61,7%	394	(1 228,1%)	(65,6%)
Municipal governance and administration		400	388	140	35,0%	(11)	(2,7%)	(34)	(8,9%)	103	26,5%	198	51,0%	-	(2 268,9%)	(100,0%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	(6)	(16 241,7%)	(100,0%)
Finance and administration		400	388	140	35,0%	(11)	(2,7%)	(34)	(8,9%)	103	26,5%	198	51,0%	6	(1 814,4%)	1 595,6%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		280	29	-	-	-	-	-	-	47	162,0%	47	162,0%	-	(9 009,4%)	(100,0%)
Community and Social Services		280	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	29	-	-	-	-	-	-	47	162,0%	47	162,0%	-	(434,8%)	-
Economic and Environmental Services		-	99	88	-	(0)	-	-	-	(15)	(14,8%)	73	74,0%	394	(206,6%)	(103,7%)
Planning and Development		-	99	88	-	(0)	-	-	-	(15)	(14,8%)	73	74,0%	394	(206,6%)	(103,7%)
Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	125 676	128 236	112 234	89,3%	33 013	26,3%	35 900	28,0%	2 845	2,2%	183 992	143,5%	1 502	(57,1%)	89,4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 470	3 747	295	8,5%	1 575	45,4%	1 103	29,4%	1 240	33,1%	4 213	112,4%	778	79,8%	59,5%
Transfers and Subsidies - Operational	120 285	122 505	111 614	92,8%	31 106	25,9%	34 492	28,2%	1 244	1,0%	178 456	145,7%	352	(56,1%)	253,8%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 922	1 984	328	16,9%	332	17,3%	306	15,4%	300	18,2%	1 324	66,7%	372	(427,8%)	(3,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(120 996)	(119 888)	(0)	-	1	-	(0)	-	(1)	-	(0)	-	(3)	(8,9%)	(75,4%)
Suppliers and employees	(120 956)	(119 846)	(0)	-	1	-	(0)	-	(1)	-	(0)	-	(3)	(8,9%)	(75,4%)

Finance charges	(40)	(40)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 680	8 350	112 234	2 397,9%	33 014	705,4%	35 900	429,9%	2 844	34,1%	183 992	2 203,5%	1 499	2 197,8%	89,7%	
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(460)	(502)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(460)	(502)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(460)	(502)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	4 220	7 848	112 234	2 659,3%	33 014	782,2%	35 900	457,4%	2 844	36,2%	183 992	2 344,5%	1 499	1 531,7%	89,7%	
Cash/cash equivalents at the year begin:	658	1 289	-	-	112 234	17 067,5%	145 248	11 264,2%	181 148	14 048,3%	-	-	(61 668)	10,7%	(392,8%)	
Cash/cash equivalents at the year end	4 878	9 137	112 234	2 300,8%	145 248	2 977,6%	181 148	1 982,5%	183 992	2 013,6%	183 992	2 013,6%	(60 369)	(3 600,7%)	(404,8%)	

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	(2)	(1,4%)	-	-	(2)	(1,4%)	110	102,8%	107	4,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(748)	(34,5%)	-	-	84	3,9%	2 825	130,6%	2 163	95,3%	-	-	-	-
Total By Income Source	(748)	(32,9%)	-	-	83	3,6%	2 935	129,3%	2 270	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(726)	(71,6%)	-	-	16	1,6%	1 723	170,0%	1 014	44,7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(22)	(1,7%)	-	-	66	5,3%	1 212	96,4%	1 256	55,3%	-	-	-	-
Total By Customer Group	(748)	(32,9%)	-	-	83	3,6%	2 935	129,3%	2 270	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	(8)	100,0%	-	-	-	-	-	-	(8)	(,3%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	662	37,0%	273	15,3%	127	7,1%	728	40,7%	1 790	61,5%
Auditor-General	-	-	-	-	-	-	1 128	100,0%	1 128	38,8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	653	22,4%	273	9,4%	127	4,4%	1 856	63,8%	2 909	100,0%

Contact Details

Municipal Manager	Mr Kagiso Klaas Teise	053 712 8731
Chief Financial Officer	Ms Cebile Sibanyoni	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Date:

31 July 2026

Chief Financial Officer:

Date:

30 July 2026

All Figures are understated by omission of September actuals.