Fezile Dabi

District Municipality

Quarterly Report, Budget Implementation Plan for the 30 September 2024.

2024/25 TO 2026/27

MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

Contents

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Fezile Dabi

District Municipality

MONTHLY SEC 71 Report
C SCHEDULE

2024/25 TO 2026/27
MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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Sec 71 for the Period end 30 September 2024

Contents

Glossary

Annual Budget – Prescribed in Sec 16 of the MFMA, the formal meaning by which a Municipality approve an official budget of a period not exceeding three years

Adjustment Budget – Prescribed in Sec 28 of the MFMA, the formal meaning by which a Municipality may revise the Adopted Annual budget during a financial year

Capital Expenditure – Expenditure on moveable and immoveable assets. Any capital expenditure must reflect on the Statement of Financial Position and be included in the Asset register

DORA – Division of Revenue Act. Legislation that indicates allocations from National and Provincial to Local Government. An Act of Parliament which must be enacted annually in terms of section 214 (1) of the Constitution

Fruitless and wasteful Expenditure – means expenditure that was made in vain and would have been avoided had reasonable care been exercised

MBBR – Municipal Finance Management Act 56 of 2003: Municipal Budget Reporting and Regulations

MFMA – Municipal Finance Management Act 56 Of 2003

MSCOA – Municipal Standard Chart of Accounts

MTREF – Means the Medium Term Revenue and Expenditure Framework prepared and approved by the Municipality in terms of the MFMA

Operating Expenditure – The daily expenditure of the Municipality

Unauthorised Expenditure – in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes—

(a) overspending of the total amount appropriated in the municipality's approved budget;

(b) overspending of the total amount appropriated for a vote in the approved budget;
(c) expenditure from a vote unrelated to the department or functional area covered by the vote;
(d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
(e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
(f) a grant by the municipality otherwise than in accordance with this Act;

Vote – Meaning:
(a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
(b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned

Virement – A transfer of funds within a vote, in accordance with the Council Approved Virement Policy

1. Purpose & Objective of The Report

The **purpose** of this item is to inform the provincial and national treasury and other state organizations on the implementation of the budget and the financial state of affairs of the municipality as required by Section 52(d) of the Municipal Finance Management Act.

The **main objective** of the Municipal Budget and Reporting Regulations (which came into effect on 1 July 2009) is to formalise norms and standards to improve the credibility, sustainability, transparency, accuracy and reliability of municipal budgets.

Regulation 8 of the Municipal Budget and Reporting Regulations requires that a municipal budget must be in the format of Schedule A. This schedule in the regulations provides the main headings and a broad indication of the kind of information that should be presented under each heading.

The aim of the MFMA Budget Guide is to provide more detailed guidance on the format and content of a municipal budget compiled in accordance with Schedule A of the Municipal Budget and Reporting Regulations.

If Councils are provided succinct and understandable financial and non-financial information they are more likely to make informed decisions to promote effective financial management and service delivery. By ensuring that the allocation of financial resources is aligned to service delivery targets it will be clear what services are being promised when budgets are approved

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 30 September 2024, the ten-working day reporting limit expires on 14 October 2024.

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 July 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 30 September 2024	%YTD Actual vs % YTD Budget
Total Revenue	189 321 000	213 524 000	77 460 445	39.33
Total Operational Expenditure	192 501 000	216 704 000	41 822 952	19.29
Total Capital Expenditure	4 200 000	4 200 000	220 099	5.24

Revenue By Source
Non Exchange Revenue
Transfer and Subsidies R 74 974 827

Interest Receive
Investments R 2 256 145

Exchange Revenue
Operational Revenue R 96 691
Sales & Services R 132 783

Operating Expenditure By Type
Remuneration
Officials R 30 364 282
Councillors R 1 987 879

Contracted Services
Outsourced Services R 196 234
Consultants and Professional Services R 610 085
Contractors R 348 598
Contracted Services R 1 154 917

Operation Cost R 5 525 699

Stores and Materials R 235 192

Operating Lease R 79 700

Transfer and Subsidies R 90 651

Depreciation R 2 384 632

Capital Expenditure R 220 099

5. Monthly Budget Statement - C Schedule Main Tables

5.1. Table C1 – Monthly Budget Statement Summary

DC20 Fezile Dabi - Table C1 Monthly Budget Statement Summary - M03 September

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	11 040	6 500	6 500	1 119	2 256	1 625	631	39%	6 500
Transfers and subsidies - Operational	178 541	182 354	182 354	712	74 975	45 588	29 386	0	182 354
Other own revenue	774	467	467	132	229	117	113	97%	–
Total Revenue (excluding capital transfers and contributions)	**190 354**	**189 321**	**189 321**	**1 964**	**77 460**	**47 330**	**30 130**	**64%**	**189 321**
Employee costs	126 914	137 859	137 859	10 709	30 364	34 465	(4 101)	-12%	137 859
Remuneration of Councillors	7 929	8 626	8 626	651	1 988	2 157	(169)	-8%	8 626
Depreciation and amortisation	9 751	4 770	4 770	2 385	2 385	1 193	1 192	100%	4 770
Interest	98	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	2 433	3 120	3 120	197	235	780	(545)	-70%	3 120
Transfers and subsidies	1 634	2 140	2 140	29	91	535	(444)	-83%	2 140
Other expenditure	27 801	35 986	60 189	1 967	6 760	11 417	(4 657)	-41%	60 189
Total Expenditure	**176 559**	**192 501**	**216 704**	**15 937**	**41 823**	**50 546**	**(8 723)**	**-17%**	**216 704**
Surplus/(Deficit)	**13 795**	**(3 180)**	**(27 383)**	**(13 973)**	**35 637**	**(3 216)**	**38 853**	**-1208%**	**(27 383)**
Transfers and subsidies - capital (monetary allocations)	4 419	–	24 203	–	–	2 420	(2 420)	-100%	24 203

Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**18 215**	**(3 180)**	**(3 180)**	**(13 973)**	**35 637**	**(796)**	**36 433**	**-4580%**	**(3 180)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**18 215**	**(3 180)**	**(3 180)**	**(13 973)**	**35 637**	**(796)**	**36 433**	**-4580%**	**(3 180)**
Capital expenditure & funds sources									
Capital expenditure	**1 625**	**4 200**	**4 200**	**–**	**220**	**1 050**	**(830)**	**-79%**	**4 200**
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	1 625	4 200	4 200	–	220	1 050	(830)	-79%	4 200
Total sources of capital funds	**1 625**	**4 200**	**4 200**	**–**	**220**	**1 050**	**(830)**	**-79%**	**4 200**
Financial position									
Total current assets	308 114	132 973	132 973		201 917				132 973
Total non current assets	102 523	90 786	90 786		100 359				90 786
Total current liabilities	16 828	6 814	6 814		50 682				6 814
Total non current liabilities	34 399	33 878	33 878		33 756				33 878
Community wealth/Equity	**190 731**	**183 067**	**183 067**		**219 398**				**183 067**
Cash flows									
Net cash from (used) operating	(77 798)	12 385	12 385	173 542	97 028	3 096	(93 931)	-3034%	12 385
Net cash from (used) investing	(1 628)	(4 200)	(4 200)	–	(220)	(1 050)	(830)	79%	(4 200)
Net cash from (used) financing	(381)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**23 894**	**132 870**	**132 870**	**224 719**	**223 140**	**126 731**	**(96 409)**	**-76%**	**134 517**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

Notes To C1 Summary

Financial performance section

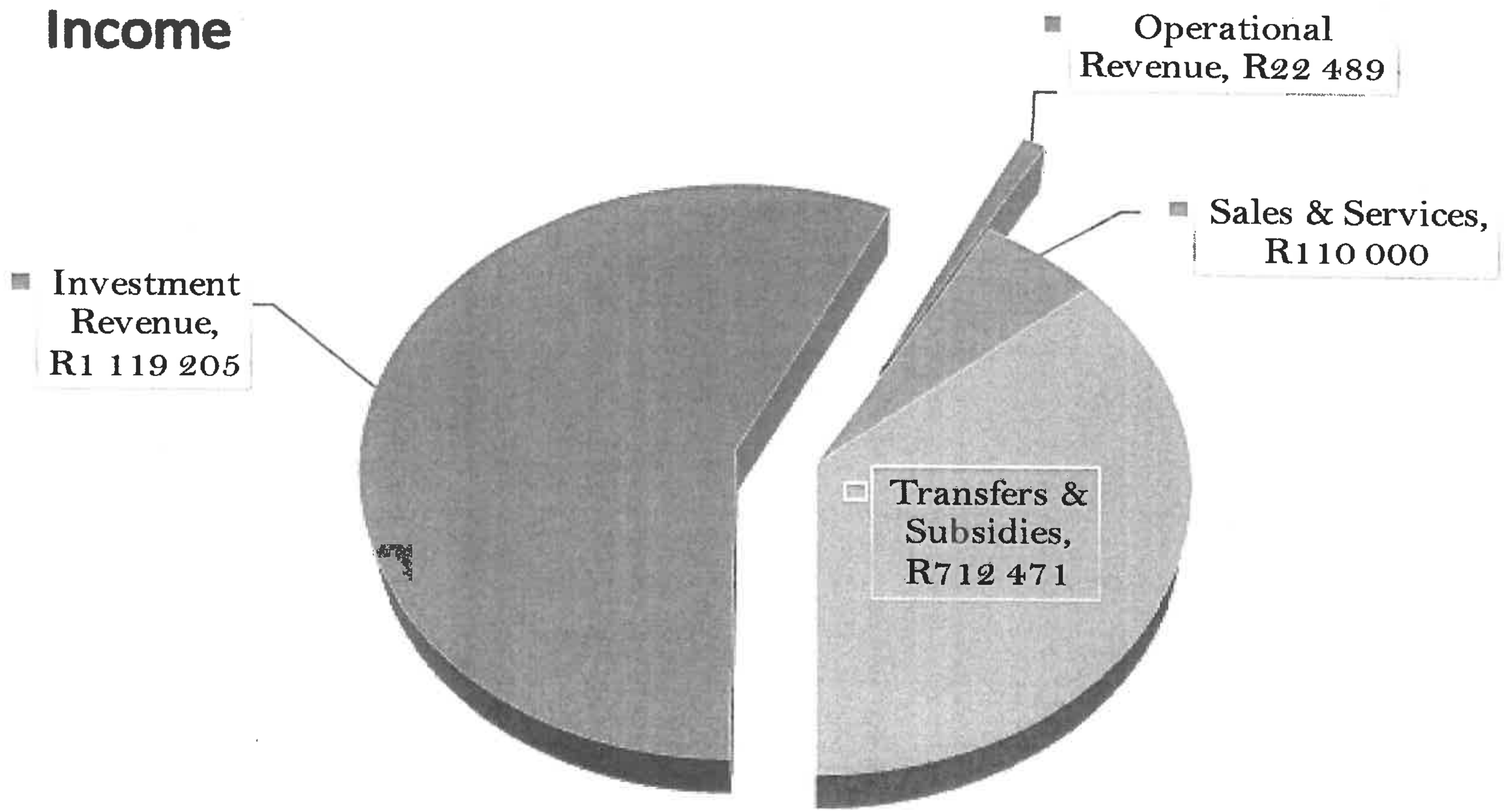
Total Receipts for September 2024 - R 1 964 166
Total Expenditure for September 2024 - R 15 937 285

Description	Budget	Actual for The month	Year to Date	Percentage Monthly Actual of Budget
Income				
Investment Revenue	6 500 000	1 119 205	2 256 145	17.22
Transfers & Subsidies	206 557 000	712 471	74 974 827	0.34
Operational Revenue	410 000	22 489	96 691	5.49
Sales & Services	57 000	110 000	132 783	192.98
Expenditure				
Remuneration Employees	137 859 000	10 708 748	30 364 282	7.77
Remuneration - Councillors	8 626 000	651 225	1 987 879	7.55
Contracted Services	36 371 000	541 963	1 154 917	1.49
Operational Cost	23 268 000	1 385 242	5 525 699	5.95
Inventory	3 120 000	196 512	235 192	6.30
Operating Leases	550 000	39 850	79 700	7.25
Transfer and Subsidies	2 140 000	29 114	90 651	1.36
Depreciation	4 770 000	2 384 632	2 384 632	49.99

Capital	4 200 000	0	220 099	0.00

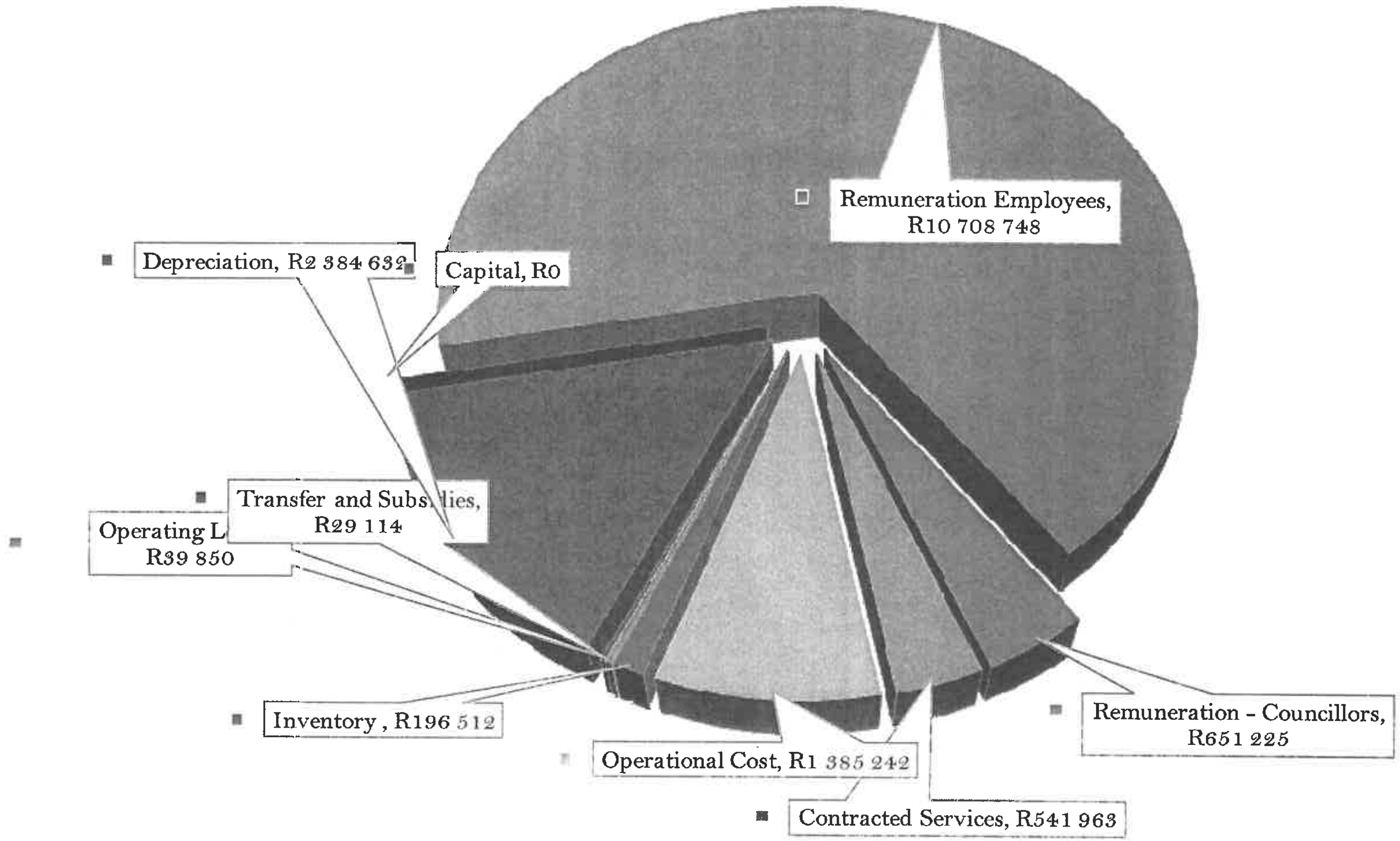
Please note that the amounts were rounded to the nearest rand.

Income



Operational Revenue, R22 489
Sales & Services, R110 000
Investment Revenue, R1 119 205
Transfers & Subsidies, R712 471

Expenditure



5.2. Table C2 – Monthly Budget Statement – Financial Performance

This table reflect the operating budget in the standard classifications that is the Government Statistic Function and Sub functions. The main Functions is Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading Services, of which the last is not applicable to the District Municipality.

DC20 Fezile Dabi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**194 774**	**189 321**	**213 524**	**1 964**	**77 460**	**49 751**	27 710	56%	**213 524**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		194 774	189 321	213 524	1 964	77 460	49 751	27 710	56%	213 524
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	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**194 774**	**189 321**	**213 524**	**1 964**	**77 460**	**49 751**	**27 710**	**56%**	**213 524**
Expenditure - Functional	-									
Governance and administration		**154 544**	**169 062**	**169 062**	**14 686**	**37 933**	**42 266**	(4 333)	-10%	**169 062**
Executive and council		40 795	37 891	37 891	3 944	8 680	9 473	(793)	-8%	37 891
Finance and administration		113 749	131 171	131 171	10 742	29 253	32 793	(3 540)	-11%	131 171
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**12 578**	**15 313**	**15 313**	**952**	**3 022**	**3 828**	(806)	-21%	**15 313**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		11 035	13 171	13 171	798	2 562	3 293	(730)	-22%	13 171
Housing		–	–	–	–	–	–	–		–
Health		1 542	2 142	2 142	154	459	536	(76)	-14%	2 142
Economic and environmental services		**7 862**	**6 011**	**30 214**	**142**	**390**	**3 923**	(3 533)	-90%	**30 214**
Planning and development		5 817	2 455	26 658	–	–	3 034	(3 034)	-100%	26 658
Road transport		–	–	–	–	–	–	–		–
Environmental protection		2 045	3 556	3 556	142	390	889	(499)	-56%	3 556
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–

Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		1 575	2 115	2 115	157	479	529	(50)	-9%	2 115
Total Expenditure - Functional	3	176 559	192 501	216 704	15 937	41 823	50 546	(8 723)	-17%	216 704
Surplus/ (Deficit) for the year		18 215	(3 180)	(3 180)	(13 973)	35 637	(796)	36 433	- 45.79863	(3 180)

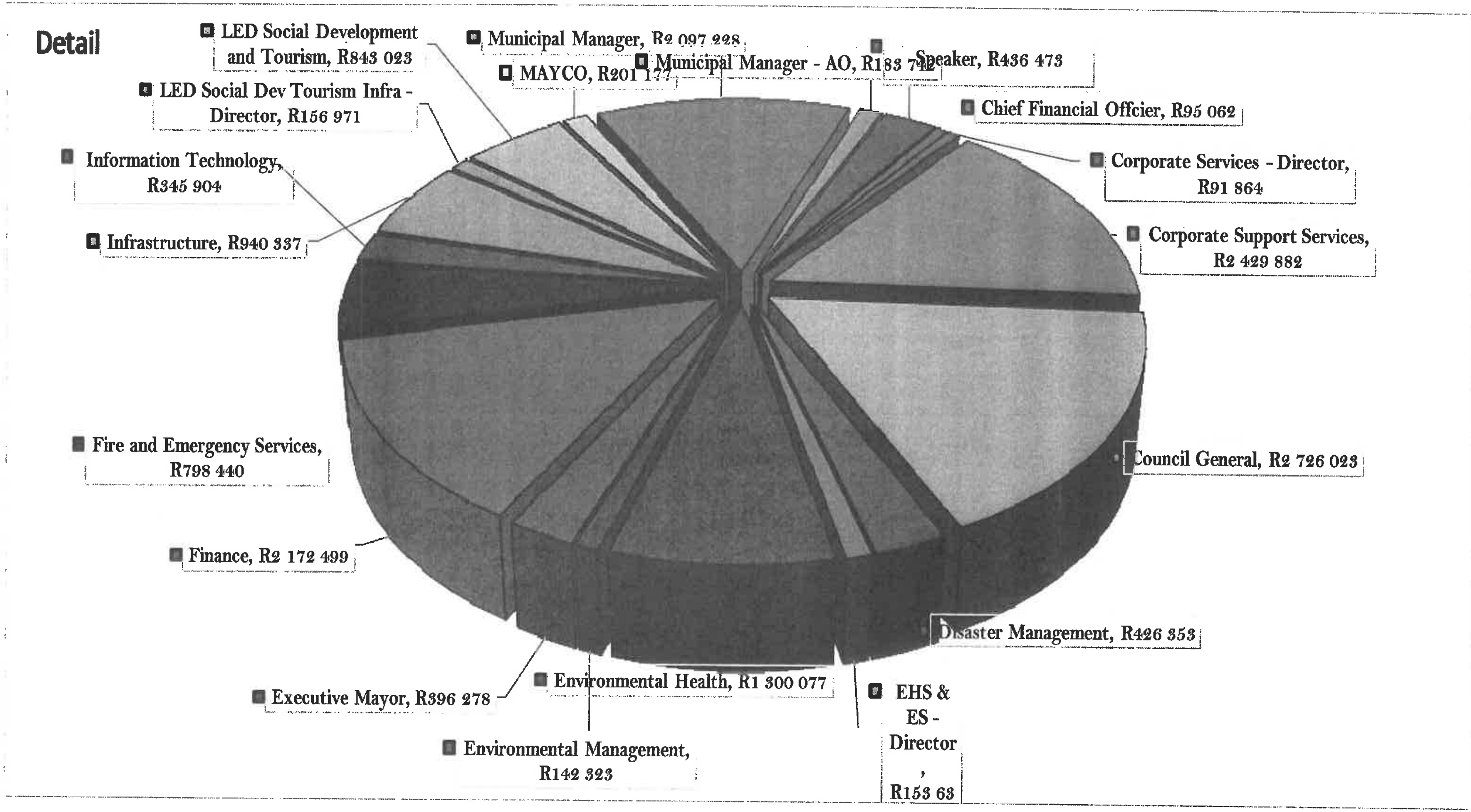
5.3.Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

Reporting per Municipal Vote provide details on the spread of spending over the various functions of Council

DC20 Fezile Dabi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Council General		–	–	–	–	–	–	–		–
Vote 02 - Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 04 - Mayoral Committee		–	–	–	–	–	–	–		–
Vote 05 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 06 - Financial Services		194 776	189 321	213 524	1 964	77 460	49 751	27 710	55.7%	213 524
Vote 07 - Information Technology		(2)	–	–	–	–	–	–		–
Vote 08 - Project And Public Works		–	–	–	–	–	–	–		–
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		–	–	–	–	–	–	–		–
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		–	–	–	–	–	–	–		–
Vote 14 - Local Economic Development Sports And Tourism		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**194 774**	**189 321**	**213 524**	**1 964**	**77 460**	**49 751**	**27 710**	**55.7%**	**213 524**
Expenditure by Vote	1									
Vote 01 - Council General		22 587	16 263	16 263	2 726	5 184	4 066	1 118	27.5%	16 263

Vote 02 - Executive Mayor		7 649	8 530	8 530	396	1 176	2 133	(956)	-44.8%	8 530
Vote 03 - Office Of The Speaker		5 563	6 264	6 264	436	1 204	1 566	(362)	-23.1%	6 264
Vote 04 - Mayoral Committee		2 706	4 296	4 296	201	547	1 074	(527)	-49.1%	4 296
Vote 05 - Municipal Manager		25 862	30 895	30 895	2 281	6 678	7 724	(1 046)	-13.5%	30 895
Vote 06 - Financial Services		23 133	25 511	25 511	2 268	5 648	6 378	(729)	-11.4%	25 511
Vote 07 - Information Technology		3 760	4 809	4 809	346	1 779	1 202	576	47.9%	4 809
Vote 08 - Project And Public Works		12 819	9 539	33 742	940	2 383	4 805	(2 422)	-50.4%	33 742
Vote 09 - Corporate Support Services		26 198	30 582	30 582	2 522	6 512	7 646	(1 134)	-14.8%	30 582
Vote 10 - Fire Services		11 035	13 171	13 171	798	2 562	3 293	(730)	-22.2%	13 171
Vote 11 - Disaster Management		4 293	4 793	4 793	426	1 153	1 198	(46)	-3.8%	4 793
Vote 12 - Environmental Health Services		17 669	21 069	21 069	1 454	3 999	5 267	(1 268)	-24.1%	21 069
Vote 13 - Environmental Management Unit		2 045	3 556	3 556	142	390	889	(499)	-56.2%	3 556
Vote 14 - Local Economic Development Sports And Tourism		11 241	13 224	13 224	1 000	2 609	3 306	(697)	-21.1%	13 224
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**176 559**	**192 501**	**216 704**	**15 937**	**41 823**	**50 546**	**(8 723)**	**-17.3%**	**216 704**
Surplus/ (Deficit) for the year	2	**18 215**	**(3 180)**	**(3 180)**	**(13 973)**	**35 637**	**(796)**	**36 433**	**- 4579.9%**	**(3 180)**


Detail
LED Social Development and Tourism, R843 023
LED Social Dev Tourism Infra - Director, R156 971
Information Technology, R345 904
Infrastructure, R940 337
Fire and Emergency Services, R798 440
Finance, R2 172 499
Executive Mayor, R396 278
Environmental Management, R142 323
Environmental Health, R1 300 077
EHS & ES - Director , R153 63
Disaster Management, R426 353
Council General, R2 726 023
Corporate Support Services, R2 429 882
Corporate Services - Director, R91 864
Chief Financial Offcier, R95 062
Speaker, R436 473
Municipal Manager - AO, R183 742
MAYCO, R201 177
Municipal Manager, R2 097 228

5.4.Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

DC20 Fezile Dabi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	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		88	57	57	23	23	5	18	379%	57
Agency services								–		
Interest								–		
Interest earned from Receivables								–		
Interest from Current and Non Current Assets		11 040	6 500	6 500	455	455	542			6 500
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets								–		
Licence and permits								–		
Operational Revenue		655	410	410	70	70	34	36	106%	410
Non-Exchange Revenue								–		
Property rates								–		
Surcharges and Taxes								–		
Fines, penalties and forfeits		–	–	–	–	–	–	–		–

Licence and permits							–		
Transfers and subsidies - Operational	178 493	182 354	182 354	73 916	73 916	15 196	58 720		182 354
Interest							–		
Fuel Levy							–		
Operational Revenue							–		
Gains on disposal of Assets	–	–	–	–	–	–	–		–
Other Gains	–	–	–	–	–	–	–		–
Discontinued Operations							–		
Total Revenue (excluding capital transfers and contributions)	**190 276**	**189 321**	**189 321**	**74 464**	**74 464**	**15 777**	**58 688**	**372%**	**189 321**
Expenditure By Type									
Employee related costs	127 633	137 859	137 859	10 017	10 017	11 488	(1 472)	-13%	137 859
Remuneration of councillors	7 929	8 626	8 626	674	674	719	(45)	-6%	8 626
Bulk purchases - electricity							–		
Inventory consumed	2 506	3 120	3 120	2	2	260	(258)		3 120
Debt impairment	–	–	–	–	–	–	–		–
Depreciation and amortisation	–	4 770	4 770	–	–	398	(398)	-100%	4 770
Interest	98	–	–	–	–	–	–		–
Contracted services	11 237	12 168	12 168	144	144	1 014	(871)	-86%	12 168
Transfers and subsidies	1 634	2 140	2 140	33	33	178	(146)	-82%	2 140
Irrecoverable debts written off							–		
Operational costs	19 304	23 818	23 818	2 172	2 172	1 985	187	9%	23 818
Losses on Disposal of Assets	–	–	–	–	–	–	–		–
Other Losses	(3 344)	–	–	–	–	–	–		–
Total Expenditure	**166 997**	**192 501**	**192 501**	**13 040**	**13 040**	**16 042**	**(3 001)**	**-19%**	**192 501**
Surplus/(Deficit)	**23 279**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**	**61 689**	**(0)**	**(3 180)**

Transfers and subsidies - capital (monetary allocations)		4 419	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		27 698	(3 180)	(3 180)	61 424	61 424	(265)			(3 180)
Income Tax										
Surplus/(Deficit) after income tax		27 698	(3 180)	(3 180)	61 424	61 424	(265)			(3 180)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		27 698	(3 180)	(3 180)	61 424	61 424	(265)			(3 180)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		27 698	(3 180)	(3 180)	61 424	61 424	(265)			(3 180)

5.5.Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding

DC20 Fezile Dabi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 01 - Council General		–	–	–	–	–	–	–		–
Vote 02 - Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 04 - Mayoral Committee		–	–	–	–	–	–	–		–
Vote 05 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 06 - Financial Services		–	–	–	–	–	–	–		–
Vote 07 - Information Technology		–	–	–	–	–	–	–		–
Vote 08 - Project And Public Works		–	–	–	–	–	–	–		–
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		–	–	–	–	–	–	–		–
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		–	–	–	–	–	–	–		–
Vote 14 - Local Economic Development Sports And Tourism		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									

Vote 01 - Council General		1 142	1 500	1 500	–	–	375	(375)	-100%	1 500
Vote 02 - Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 04 - Mayoral Committee		–	–	–	–	–	–	–		–
Vote 05 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 06 - Financial Services		–	–	–	–	–	–	–		–
Vote 07 - Information Technology		484	2 400	2 400	–	34	600	(566)	-94%	2 400
Vote 08 - Project And Public Works		–	300	300	–	186	75	111	149%	300
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		–	–	–	–	–	–	–		–
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		–	–	–	–	–	–	–		–
Vote 14 - Local Economic Development Sports And Tourism		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	1 625	4 200	4 200	–	220	1 050	(830)	-79%	4 200
Total Capital Expenditure		**1 625**	**4 200**	**4 200**	–	**220**	**1 050**	**(830)**	**-79%**	**4 200**
Capital Expenditure - Functional Classification										
Governance and administration		**1 625**	**4 200**	**4 200**	–	**220**	**1 050**	(830)	-79%	**4 200**
Executive and council		1 142	1 500	1 500	–	–	375	(375)	-100%	1 500
Finance and administration		484	2 700	2 700	–	220	675	(455)	-67%	2 700
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								–		
Total Capital Expenditure - Functional Classification	3	**1 625**	**4 200**	**4 200**	**–**	**220**	**1 050**	**(830)**	**-79%**	**4 200**
Funded by:										
National Government								–		
Provincial Government								–		
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								–		
Transfers recognised - capital		–	–	–	–	–	–	–		–
Borrowing	6							–		
Internally generated funds		1 625	4 200	4 200	–	220	1 050	(830)	-79%	4 200
Total Capital Funding		**1 625**	**4 200**	**4 200**	**–**	**220**	**1 050**	**(830)**	**-79%**	**4 200**

5.6.Table C6 Monthly Budget Statement - Financial Position

DC20 Fezile Dabi - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		302 039	132 870	132 870	196 398	132 870
Trade and other receivables from exchange transactions		–	–	–	–	–
Receivables from non-exchange transactions		59	–	–	27	–
Current portion of non-current receivables		3 151	–	–	3 108	–
Inventory		–	–	–	–	–
VAT		61	(328)	(328)	(408)	(328)
Other current assets		2 804	431	431	2 792	431
Total current assets		**308 114**	**132 973**	**132 973**	**201 917**	**132 973**
Non current assets						
Investments						
Investment property						
Property, plant and equipment		101 766	89 803	89 803	99 601	89 803
Biological assets						
Living and non-living resources						
Heritage assets		40	–	–	40	–
Intangible assets		718	983	983	718	983
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		**102 523**	**90 786**	**90 786**	**100 359**	**90 786**
TOTAL ASSETS		**410 637**	**223 759**	**223 759**	**302 275**	**223 759**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		657	1 038	1 038	657	1 038
Consumer deposits		–	–	–	–	–

Trade and other payables from exchange transactions		9 836	6 015	6 015	25 098	6 015
Trade and other payables from non-exchange transactions		6 562	–	–	25 153	–
Provision		–	–	–	–	–
VAT		(227)	(239)	(239)	(227)	(239)
Other current liabilities		–	–	–	–	–
Total current liabilities		**16 828**	**6 814**	**6 814**	**50 682**	**6 814**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		34 399	33 878	33 878	33 756	33 878
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**34 399**	**33 878**	**33 878**	**33 756**	**33 878**
TOTAL LIABILITIES		**51 227**	**40 692**	**40 692**	**84 438**	**40 692**
NET ASSETS	2	**359 409**	**183 067**	**183 067**	**217 838**	**183 067**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		180 936	166 556	166 556	209 604	166 556
Reserves and funds		9 794	16 511	16 511	9 794	16 511
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**190 731**	**183 067**	**183 067**	**219 398**	**183 067**

5.7.Table C7 Monthly Budget Statement - Cash Flow

DC20 Fezile Dabi - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges								–		
Other revenue		1 659			158 908	159 623	117	159 506	136622%	
Transfers and Subsidies - Operational		189 522	467 182 354	467 182 354	16 331	93 566	45 588	47 978	105%	467 182 354
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		11 153	6 500	6 500	1 119	2 256	1 625	631	39%	6 500
Dividends								–		
Payments										
Suppliers and employees		(280 132)	(176 936)	(176 936)	(2 816)	(158 418)	(44 234)	114 184	-258%	(176 936)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(77 798)**	**12 385**	**12 385**	**173 542**	**97 028**	**3 096**	**(93 931)**	**-3034%**	**12 385**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(2)	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables	-							–		
Decrease (increase) in non-current investments								–		
Payments										

Capital assets		(1 625)	(4 200)	(4 200)	–	(220)	(1 050)	(830)	79%	(4 200)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(1 628)**	**(4 200)**	**(4 200)**	**–**	**(220)**	**(1 050)**	**(830)**	**79%**	**(4 200)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(381)	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(381)**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(79 806)**	**8 185**	**8 185**	**173 542**	**96 808**	**2 046**			**8 185**
Cash/cash equivalents at beginning:		103 701	124 685	124 685	51 177	126 332	124 685			126 332
Cash/cash equivalents at month/year end:		23 894	132 870	132 870	224 719	223 140	126 731			134 517

5.8. Table SC3 Monthly Budget Statement – Aged Debtors

Fezile Dabi does not provide any services currently where a debtor is raised

DC20 Fezile Dabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2024/25											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
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									–	–		
Total By Income Source	**2000**	–	–	–	–	–	–	–	–	–	–	–	–
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200									–	–		
Commercial	2300									–	–		
Households	2400									–	–		
Other	2500									–	–		
Total By Customer Group	**2600**	–	–	–	–	–	–	–	–	–	–	–	–

5.9.Table SC4 Monthly Budget Statement – Aged Creditors

Fezile Dabi payments is done within 14 days of receiving an invoice from a supplier, and no creditors currently have any amounts due to them that exceed 30 days

DC20 Fezile Dabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	NT Code	Budget Year 2024/25									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	Total	
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									–	
Other	0900									–	
Medical Aid deductions										–	

5.10. 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 by the 5th working day of the month

Balance as per Cash book and Bank statement 30 September 2024 amounted to

R 169 443 254

Conditional Grants

The following conditional grants have been published in DORA

Financial Management Grant	R 1 300 000
Expanded Public Works Programme	R 1 200 000
Rural Road Asset Management Grant	R 2 455 000
Mafube MIG	

For the period July to September 2024, the following allocations has been received:

Conditional Grant	**Total received**	**Still To Receive**	**Actual Spend**	**% Spend of Allocation**
Rural Road Asset Management Grant	1 719 000	736 000	0	0.00
Expanded Public Works Programme	1 200 000	900 000	93 588	42.65
Financial Management Grant	1 300 000	0	547 047	42.08
Mafube MIG	16 331 000	0	0	0

All balances on Conditional Grants are recorded as at **30 September 2024**

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.

Investments as at 30 September 2024

BANK NAME	ACC NUMBER	TYPE	Term	CLOSING
NEDBANK	7288009165/17	Invest	30	921 045
ABSA	2067390363	Invest	90	16 816 007
STANDARD	728670534/008	Invest	30	11 000 000
STANDARD	728670534/006	Invest	30	(11 000 000)
STANDARD	728670534/006	Invest	90	44 400 003
STANDARD	728670534/010	Invest	90	77 000 000
TOTAL				***150 143 117***

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.

Communication

In compliance to section 75 of the MFMA, this document is provided to all stakeholders by publishing it on the Fezile Dabi District municipal website at www.fezileдabi.gov.za

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 30 September 2024.
2. The Accounting Officer ensure that this report be submitted to National and Provincial Treasury, in both signed and electronic format

Compiled by	Reviewed By
C Mosia	GA Mgcina
Snr Budget Officer	Chief Financial Officer

Quality Certificate

I, SJ Thomas Municipal Manager of Fezile Dabi District Municipality, hereby certify that —
(mark as appropriate)

	The Monthly Budget Statement

	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 September 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print Name: SJ Thomas

Municipal Manager of Fezile Dabi District Municipality (DC20)

Signature: ______________________________

Date: __________________________________

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: SJ Thomas

Municipal Manager of Fezile Dabi District Municipality (DC20)

Signature: ______________________________

Date: __________________________________

Report Submitted to

Print Name: D Khasudi

Executive Mayor of Fezile Dabi District Municipality (DC20)

Signature: ______________________________

Date: __________________________________

Fezile Dabi
District Municipality

MONTHLY SEC 71 Report
C SCHEDULE

2024/25 TO 2026/27
MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

COPIES OF THIS DOCUMENT ARE OBTAINABLE AT:

Fezile Dabi district municipality (main building)
Libraries within the district
www.feziledabi.gov.za

Sec 71 for the Period end 31 August 2024

Contents

Glossary

Annual Budget – Prescribed in Sec 16 of the MFMA, the formal meaning by which a Municipality approve an official budget of a period not exceeding three years

Adjustment Budget – Prescribed in Sec 28 of the MFMA, the formal meaning by which a Municipality may revise the Adopted Annual budget during a financial year

Capital Expenditure – Expenditure on moveable and immoveable assets. Any capital expenditure must reflect on the Statement of Financial Position and be included in the Asset register

DORA – Division of Revenue Act. Legislation that indicates allocations from National and Provincial to Local Government. An Act of Parliament which must be enacted annually in terms of section 214 (1) of the Constitution

Fruitless and wasteful Expenditure – means expenditure that was made in vain and would have been avoided had reasonable care been exercised

MBBR – Municipal Finance Management Act 56 of 2003: Municipal Budget Reporting and Regulations

MFMA – Municipal Finance Management Act 56 Of 2003

MSCOA – Municipal Standard Chart of Accounts

MTREF – Means the Medium Term Revenue and Expenditure Framework prepared and approved by the Municipality in terms of the MFMA

Operating Expenditure – The daily expenditure of the Municipality

Unauthorised Expenditure – in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes—

(a) overspending of the total amount appropriated in the municipality's approved budget;

(b) overspending of the total amount appropriated for a vote in the approved budget;
(c) expenditure from a vote unrelated to the department or functional area covered by the vote;
(d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
(e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
(f) a grant by the municipality otherwise than in accordance with this Act;

Vote – Meaning:

(a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
(b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned

Virement – A transfer of funds within a vote, in accordance with the Council Approved Virement Policy

1. Purpose & Objective of The Report

The **purpose** of this item is to inform the provincial and national treasury and other state organizations on the implementation of the budget and the financial state of affairs of the municipality as required by Section 52(d) of the Municipal Finance Management Act.

The **main objective** of the Municipal Budget and Reporting Regulations (which came into effect on 1 July 2009) is to formalise norms and standards to improve the credibility, sustainability, transparency, accuracy and reliability of municipal budgets.

Regulation 8 of the Municipal Budget and Reporting Regulations requires that a municipal budget must be in the format of Schedule A. This schedule in the regulations provides the main headings and a broad indication of the kind of information that should be presented under each heading.

The aim of the MFMA Budget Guide is to provide more detailed guidance on the format and content of a municipal budget compiled in accordance with Schedule A of the Municipal Budget and Reporting Regulations.

If Councils are provided succinct and understandable financial and non-financial information they are more likely to make informed decisions to promote effective financial management and service delivery. By ensuring that the allocation of financial resources is aligned to service delivery targets it will be clear what services are being promised when budgets are approved

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 July 2024, the ten-working day reporting limit expires on 14 August 2024.

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 July 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 31 August 2024	%YTD Actual vs % YTD Budget
Total Revenue	189 321 000	189 321 000	75 496 279	39.33
Total Operational Expenditure	192 501 000	192 501 000	25 885 667	13.44
Total Capital Expenditure	4 200 000	4 200 000	220 099	5.24

Revenue By Source	
Non Exchange Revenue	
Transfer and Subsidies	R 74 262 356
Interest Receive	
Investments	R 1 136 939
Exchange Revenue	
Operational Revenue	R 74 201
Sales & Services	R 22 783
Operating Expenditure By Type	
Remuneration	
Officials	R 19 655 533
Councillors	R 1 336 655
Contracted Services	
Outsourced Services	R 130 415
Consultants and Professional Services	R 189 444
Contractors	R 293 094
Contracted Services	R 612 953
Operation Cost	R 4 140 458
Stores and Materials	R 38 680
Operating Lease	R 39 850
Transfer and Subsidies	R 61 538
Depreciation	R 0
Capital Expenditure	R 220 099

5. Monthly Budget Statement - C Schedule Main Tables

5.1. Table C1 – Monthly Budget Statement Summary

DC20 Fezile Dabi - Table C1 Monthly Budget Statement Summary - M02 August

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	11 040	6 500	6 500	682	1 137	1 083	54	5%	6 500
Transfers and subsidies - Operational	178 541	182 354	182 354	346	74 262	30 392	43 870	0	182 354
Other own revenue	774	467	467	4	97	78	19	25%	–
Total Revenue (excluding capital transfers and contributions)	**190 354**	**189 321**	**189 321**	**1 032**	**75 496**	**31 553**	**43 943**	**139%**	**189 321**
Employee costs	126 914	137 859	137 859	9 639	19 656	22 977	(3 321)	-14%	137 859
Remuneration of Councillors	7 929	8 626	8 626	663	1 337	1 438	(101)	-7%	8 626
Depreciation and amortisation	9 751	4 770	4 770	–	–	795	(795)	-100%	4 770
Interest	98	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	2 433	3 120	3 120	37	39	520	(481)	-93%	3 120
Transfers and subsidies	1 634	2 140	2 140	29	62	357	(295)	-83%	2 140
Other expenditure	27 801	35 986	35 986	2 478	4 793	5 998	(1 205)	-20%	35 986
Total Expenditure	**176 559**	**192 501**	**192 501**	**12 845**	**25 886**	**32 084**	**(6 198)**	**-19%**	**192 501**
Surplus/(Deficit)	**13 795**	**(3 180)**	**(3 180)**	**(11 813)**	**49 611**	**(530)**	**50 141**	**-9455%**	**(3 180)**
Transfers and subsidies - capital (monetary allocations)	4 419	–	–	–	–	–	–		–

Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**18 215**	**(3 180)**	**(3 180)**	**(11 813)**	**49 611**	**(530)**	**50 141**	**-9455%**	**(3 180)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**18 215**	**(3 180)**	**(3 180)**	**(11 813)**	**49 611**	**(530)**	**50 141**	**-9455%**	**(3 180)**
Capital expenditure & funds sources									
Capital expenditure	**1 625**	**4 200**	**4 200**	**205**	**220**	**700**	**(480)**	**-69%**	**4 200**
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**1 625**	**4 200**	**4 200**	**205**	**220**	**700**	**(480)**	**-69%**	**4 200**
Total sources of capital funds	**1 625**	**4 200**	**4 200**	**205**	**220**	**700**	**(480)**	**-69%**	**4 200**
Financial position									
Total current assets	308 114	132 973	132 973		72 826				132 973
Total non current assets	102 523	90 786	90 786		102 743				90 786
Total current liabilities	16 828	6 814	6 814		(90 174)				6 814
Total non current liabilities	34 399	33 878	33 878		33 933				33 878
Community wealth/Equity	**190 731**	**183 067**	**183 067**		**233 372**				**183 067**
Cash flows									
Net cash from (used) operating	(77 798)	12 385	12 385	(7 603)	(76 514)	2 064	78 578	3807%	12 385
Net cash from (used) investing	(1 628)	(4 200)	(4 200)	(205)	(220)	(700)	(480)	69%	(4 200)
Net cash from (used) financing	(381)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**23 894**	**132 870**	**132 870**	**51 177**	**49 598**	**126 049**	**76 451**	**61%**	**134 517**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Notes To C1 Summary

Financial performance section

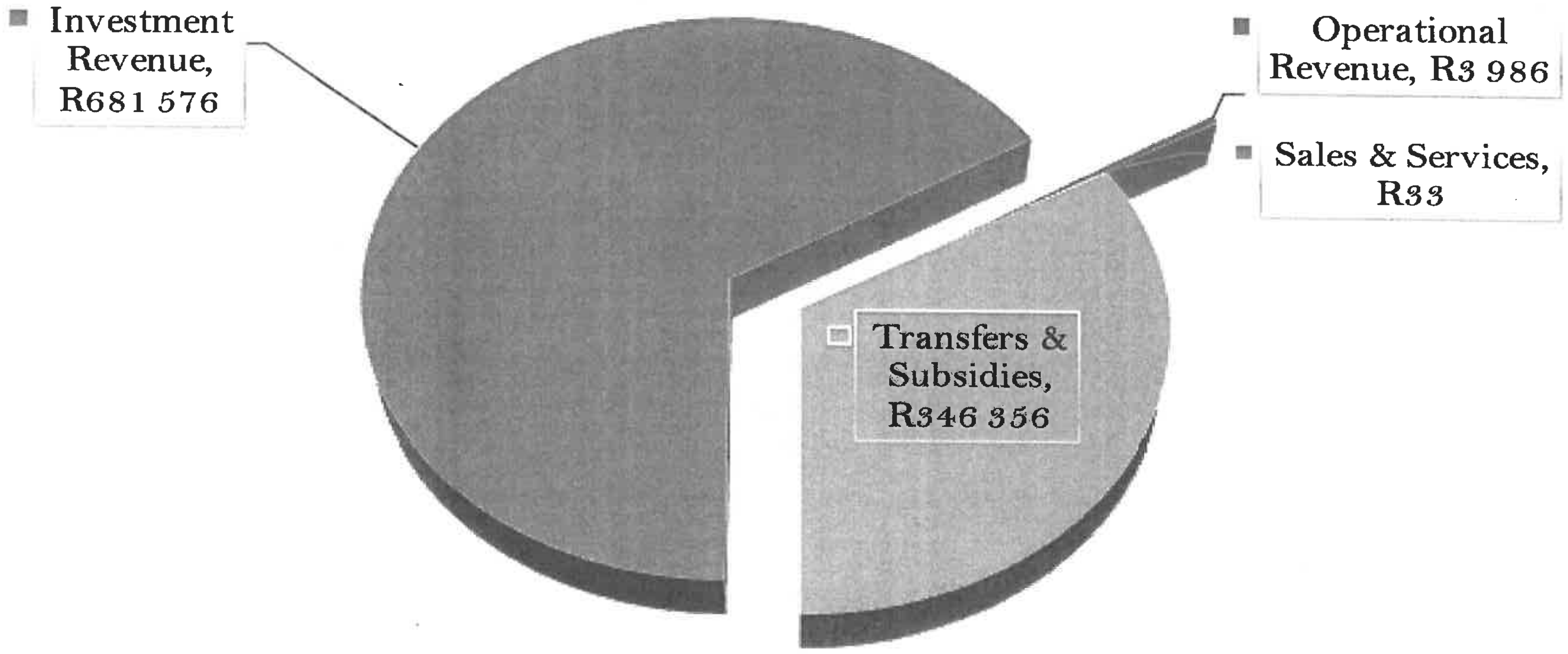
Total Receipts for July 2024 - R 1 031 951
Total Expenditure for July 2024 - R 12 845 246

Description	Budget	Actual for The month	Year to Date	Percentage Monthly Actual of Budget
Income				
Investment Revenue	6 500 000	681 576	1 136 939	10.49
Transfers & Subsidies	182 354 000	346 356	74 262 356	0.19
Operational Revenue	410 000	3 986	74 201	0.97
Sales & Services	57 000	33	22 783	0.06
Expenditure				
Remuneration Employees	137 859 000	9 638 828	19 655 533	6.99
Remuneration - Councillors	8 626 000	663 020	1 336 655	7.69
Contracted Services	12 168 000	469 443	612 953	3.86
Operational Cost	23 268 000	1 968 251	4 140 458	8.46
Inventory	3 120 000	36 996	38 680	1.19
Operating Leases	550 000	39 850	39 850	7.25
Transfer and Subsidies	2 140 000	28 858	61 538	1.35
Depreciation	4 770 000	0	0	0.00

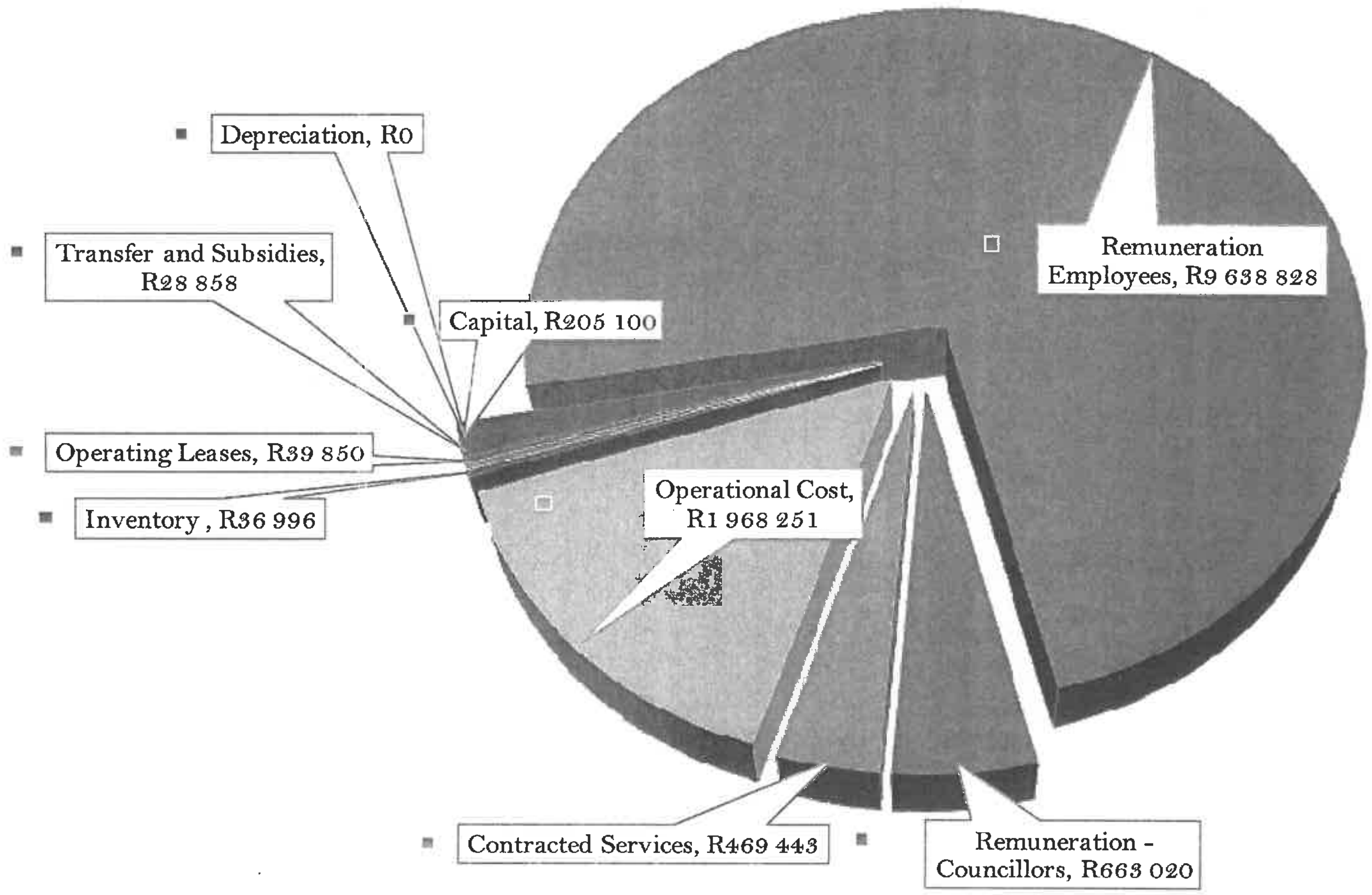
Capital	4 200 000	205 100	220 099	4.88

Please note that the amounts were rounded to the nearest rand.

Income


Investment Revenue, R681 576
Operational Revenue, R3 986
Sales & Services, R33
Transfers & Subsidies, R346 356

Expenditure



5.2.Table C2 – Monthly Budget Statement – Financial Performance

This table reflect the operating budget in the standard classifications that is the Government Statistic Function and Sub functions. The main Functions is Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading Services, of which the last is not applicable to the District Municipality.

DC20 Fezile Dabi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**194 774**	**189 321**	**189 321**	**1 032**	**75 496**	**31 553**	43 943	139%	**189 321**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		194 774	189 321	189 321	1 032	75 496	31 553	43 943	139%	189 321
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	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**194 774**	**189 321**	**189 321**	**1 032**	**75 496**	**31 553**	**43 943**	**139%**	**189 321**
Expenditure - Functional	-									
Governance and administration		**154 544**	**169 062**	**169 062**	**11 635**	**23 247**	**28 177**	(4 931)	-17%	**169 062**
Executive and council		40 795	37 891	37 891	1 648	4 736	6 315	(1 579)	-25%	37 891
Finance and administration		113 749	131 171	131 171	9 987	18 511	21 862	(3 351)	-15%	131 171
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**12 578**	**15 313**	**15 313**	**924**	**2 070**	**2 552**	(482)	-19%	**15 313**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		11 035	13 171	13 171	770	1 764	2 195	(431)	-20%	13 171
Housing		–	–	–	–	–	–	–		–
Health		1 542	2 142	2 142	154	306	357	(51)	-14%	2 142
Economic and environmental services		**7 862**	**6 011**	**6 011**	**124**	**247**	**1 002**	(754)	-75%	**6 011**
Planning and development		5 817	2 455	2 455	–	–	409	(409)	-100%	2 455
Road transport		–	–	–	–	–	–	–		–
Environmental protection		2 045	3 556	3 556	124	247	593	(345)	-58%	3 556
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–

Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		1 575	2 115	2 115	163	322	353	(31)	-9%	– 2 115
Total Expenditure - Functional	3	176 559	192 501	192 501	12 845	25 886	32 084	(6 198)	-19%	192 501
Surplus/ (Deficit) for the year		18 215	(3 180)	(3 180)	(11 813)	49 611	(530)	50 141	- 94.54562	(3 180)

5.3.Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

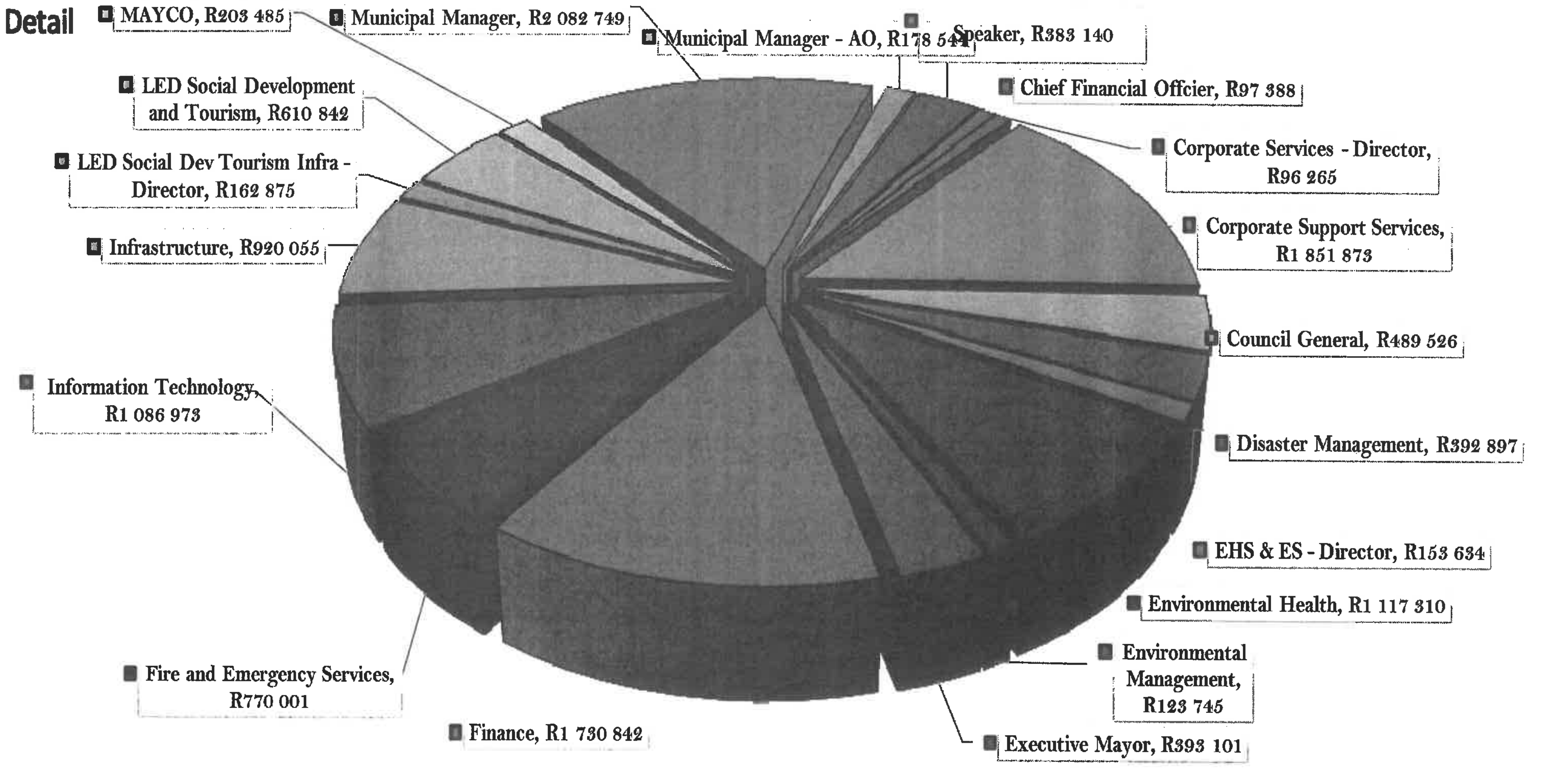
Reporting per Municipal Vote provide details on the spread of spending over the various functions of Council

DC20 Fezile Dabi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Council General		–	–	–	–	–	–	–		–
Vote 02 - Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 04 - Mayoral Committee		–	–	–	–	–	–	–		–
Vote 05 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 06 - Financial Services		194 776	189 321	189 321	1 032	75 496	31 553	43 943	139.3%	189 321
Vote 07 - Information Technology		(2)	–	–	–	–	–	–		–
Vote 08 - Project And Public Works		–	–	–	–	–	–	–		–
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		–	–	–	–	–	–	–		–
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		–	–	–	–	–	–	–		–
Vote 14 - Local Economic Development Sports And Tourism		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**194 774**	**189 321**	**189 321**	**1 032**	**75 496**	**31 553**	**43 943**	**139.3%**	**189 321**
Expenditure by Vote	1									
Vote 01 - Council General		22 587	16 263	16 263	490	2 458	2 711	(253)	-9.3%	16 263

Vote 02 - Executive Mayor		7 649	8 530	8 530	393	780	1 422	(642)	-45.1%	8 530
Vote 03 - Office Of The Speaker		5 563	6 264	6 264	383	768	1 044	(276)	-26.5%	6 264
Vote 04 - Mayoral Committee		2 706	4 296	4 296	203	345	716	(371)	-51.8%	4 296
Vote 05 - Municipal Manager		25 862	30 895	30 895	2 261	4 397	5 149	(752)	-14.6%	30 895
Vote 06 - Financial Services		23 133	25 511	25 511	1 828	3 381	4 252	(871)	-20.5%	25 511
Vote 07 - Information Technology		3 760	4 809	4 809	1 087	1 433	801	631	78.8%	4 809
Vote 08 - Project And Public Works		12 819	9 539	9 539	920	1 442	1 590	(148)	-9.3%	9 539
Vote 09 - Corporate Support Services		26 198	30 582	30 582	1 948	3 990	5 097	(1 107)	-21.7%	30 582
Vote 10 - Fire Services		11 035	13 171	13 171	770	1 764	2 195	(431)	-19.6%	13 171
Vote 11 - Disaster Management		4 293	4 793	4 793	393	726	799	(73)	-9.1%	4 793
Vote 12 - Environmental Health Services		17 669	21 069	21 069	1 271	2 545	3 512	(966)	-27.5%	21 069
Vote 13 - Environmental Management Unit		2 045	3 556	3 556	124	247	593	(345)	-58.2%	3 556
Vote 14 - Local Economic Development Sports And Tourism		11 241	13 224	13 224	774	1 609	2 204	(595)	-27.0%	13 224
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**176 559**	**192 501**	**192 501**	**12 845**	**25 886**	**32 084**	**(6 198)**	**-19.3%**	**192 501**
Surplus/ (Deficit) for the year	2	**18 215**	**(3 180)**	**(3 180)**	**(11 813)**	**49 611**	**(530)**	**50 141**	**- 9454.6%**	**(3 180)**

Detail


MAYCO, R203 485
Municipal Manager, R2 082 749
Municipal Manager - AO, R178 544
Speaker, R383 140
Chief Financial Offcier, R97 388
Corporate Services - Director, R96 265
Corporate Support Services, R1 851 873
Council General, R489 526
Disaster Management, R392 897
EHS & ES - Director, R153 634
Environmental Health, R1 117 310
Environmental Management, R123 745
Executive Mayor, R393 101
Finance, R1 730 842
Fire and Emergency Services, R770 001
Information Technology, R1 086 973
Infrastructure, R920 055
LED Social Dev Tourism Infra - Director, R162 875
LED Social Development and Tourism, R610 842

5.4. Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

DC20 Fezile Dabi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	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		88	57	57	23	23	5	18	379%	57
Agency services								–		
Interest								–		
Interest earned from Receivables								–		
Interest from Current and Non Current Assets		11 040	6 500	6 500	455	455	542			6 500
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets								–		
Licence and permits								–		
Operational Revenue		655	410	410	70	70	34	36	106%	410
Non-Exchange Revenue								–		
Property rates								–		
Surcharges and Taxes								–		
Fines, penalties and forfeits		–	–	–	–	–	–	–		–

Licence and permits								–	
Transfers and subsidies - Operational		178 493	182 354	182 354	73 916	73 916	15 196	58 720		182 354
Interest								–		
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**190 276**	**189 321**	**189 321**	**74 464**	**74 464**	**15 777**	**58 688**	**372%**	**189 321**
<u>**Expenditure By Type**</u>										
Employee related costs		127 633	137 859	137 859	10 017	10 017	11 488	(1 472)	-13%	137 859
Remuneration of councillors		7 929	8 626	8 626	674	674	719	(45)	-6%	8 626
Bulk purchases - electricity								–		
Inventory consumed		2 506	3 120	3 120	2	2	260	(258)		3 120
Debt impairment		–	–	–	–	–	–	–		–
Depreciation and amortisation		–	4 770	4 770	–	–	398	(398)	-100%	4 770
Interest		98	–	–	–	–	–	–		–
Contracted services		11 237	12 168	12 168	144	144	1 014	(871)	-86%	12 168
Transfers and subsidies		1 634	2 140	2 140	33	33	178	(146)	-82%	2 140
Irrecoverable debts written off								–		
Operational costs		19 304	23 818	23 818	2 172	2 172	1 985	187	9%	23 818
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		(3 344)	–	–	–	–	–	–		–
Total Expenditure		**166 997**	**192 501**	**192 501**	**13 040**	**13 040**	**16 042**	**(3 001)**	**-19%**	**192 501**
Surplus/(Deficit)		**23 279**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**	**61 689**	**(0)**	**(3 180)**

Transfers and subsidies - capital (monetary allocations)		4 419	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		27 698	(3 180)	(3 180)	61 424	61 424	(265)			(3 180)
Income Tax										
Surplus/(Deficit) after income tax		27 698	(3 180)	(3 180)	61 424	61 424	(265)			(3 180)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		27 698	(3 180)	(3 180)	61 424	61 424	(265)			(3 180)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		27 698	(3 180)	(3 180)	61 424	61 424	(265)			(3 180)

5.5. Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding

DC20 Fezile Dabi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 01 - Council General		–	–	–	–	–	–	–		–
Vote 02 - Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 04 - Mayoral Committee		–	–	–	–	–	–	–		–
Vote 05 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 06 - Financial Services		–	–	–	–	–	–	–		–
Vote 07 - Information Technology		–	–	–	–	–	–	–		–
Vote 08 - Project And Public Works		–	–	–	–	–	–	–		–
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		–	–	–	–	–	–	–		–
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		–	–	–	–	–	–	–		–
Vote 14 - Local Economic Development Sports And Tourism		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									

Vote 01 - Council General		1 142	1 500	1 500	–	–	250	(250)	-100%	1 500
Vote 02 - Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 04 - Mayoral Committee		–	–	–	–	–	–	–		–
Vote 05 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 06 - Financial Services		–	–	–	–	–	–	–		–
Vote 07 - Information Technology		484	2 400	2 400	19	34	400	(366)	-92%	2 400
Vote 08 - Project And Public Works		–	300	300	186	186	50	136	273%	300
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		–	–	–	–	–	–	–		–
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		–	–	–	–	–	–	–		–
Vote 14 - Local Economic Development Sports And Tourism		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	1 625	4 200	4 200	205	220	700	(480)	-69%	4 200
Total Capital Expenditure		**1 625**	**4 200**	**4 200**	**205**	**220**	**700**	**(480)**	**-69%**	**4 200**
Capital Expenditure - Functional Classification										
Governance and administration		**1 625**	**4 200**	**4 200**	**205**	**220**	**700**	(480)	-69%	**4 200**
Executive and council		1 142	1 500	1 500	–	–	250	(250)	-100%	1 500
Finance and administration		484	2 700	2 700	205	220	450	(230)	-51%	2 700
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								–		
Total Capital Expenditure - Functional Classification	3	**1 625**	**4 200**	**4 200**	**205**	**220**	**700**	**(480)**	**-69%**	**4 200**
Funded by:										
National Government								–		
Provincial Government								–		
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)			-					–		
Transfers recognised - capital		–	–	–	–	–	–	–		–
Borrowing	6							–		
Internally generated funds		1 625	4 200	4 200	205	220	700	(480)	-69%	4 200
Total Capital Funding		**1 625**	**4 200**	**4 200**	**205**	**220**	**700**	**(480)**	**-69%**	**4 200**

5.6. Table C6 Monthly Budget Statement - Financial Position

DC20 Fezile Dabi - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		302 039	132 870	132 870	67 170	132 870
Trade and other receivables from exchange transactions		–	–	–	–	–
Receivables from non-exchange transactions		59	–	–	27	–
Current portion of non-current receivables		3 151	–	–	3 108	–
Inventory		–	–	–	–	–
VAT		61	(328)	(328)	(277)	(328)
Other current assets		2 804	431	431	2 798	431
Total current assets		**308 114**	**132 973**	**132 973**	**72 826**	**132 973**
Non current assets						
Investments						
Investment property						
Property, plant and equipment		101 766	89 803	89 803	101 986	89 803
Biological assets						
Living and non-living resources						
Heritage assets		40	–	–	40	–
Intangible assets		718	983	983	718	983
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		**102 523**	**90 786**	**90 786**	**102 743**	**90 786**
TOTAL ASSETS		**410 637**	**223 759**	**223 759**	**175 569**	**223 759**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		657	1 038	1 038	657	1 038
Consumer deposits		–	–	–	–	–

Trade and other payables from exchange transactions		9 836	6 015	6 015	(100 140)	6 015
Trade and other payables from non-exchange transactions		6 562	–	–	9 535	–
Provision		–	–	–	–	–
VAT		(227)	(239)	(239)	(227)	(239)
Other current liabilities		–	–	–	–	–
Total current liabilities		**16 828**	**6 814**	**6 814**	**(90 174)**	**6 814**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		34 399	33 878	33 878	33 933	33 878
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**34 399**	**33 878**	**33 878**	**33 933**	**33 878**
TOTAL LIABILITIES		**51 227**	**40 692**	**40 692**	**(56 242)**	**40 692**
NET ASSETS	2	**359 409**	**183 067**	**183 067**	**231 811**	**183 067**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		180 936	166 556	166 556	223 577	166 556
Reserves and funds		9 794	16 511	16 511	9 794	16 511
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**190 731**	**183 067**	**183 067**	**233 372**	**183 067**

5.7.Table C7 Monthly Budget Statement - Cash Flow

DC20 Fezile Dabi - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges								–		
Other revenue		1 659	467	467	583	715	78	638	819%	467
Transfers and Subsidies - Operational		189 522	182 354	182 354	3 319	77 235	30 392	46 843	154%	182 354
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		11 153	6 500	6 500	682	1 137	1 083	54	5%	6 500
Dividends								–		
Payments										
Suppliers and employees		(280 132)	(176 936)	(176 936)	(12 186)	(155 602)	(29 489)	126 112	-428%	(176 936)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(77 798)**	**12 385**	**12 385**	**(7 603)**	**(76 514)**	**2 064**	**78 578**	**3807%**	**12 385**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(2)	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables	-							–		
Decrease (increase) in non-current investments								–		
Payments										

Capital assets		(1 625)	(4 200)	(4 200)	(205)	(220)	(700)	(480)	69%	(4 200)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(1 628)**	**(4 200)**	**(4 200)**	**(205)**	**(220)**	**(700)**	**(480)**	**69%**	**(4 200)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(381)	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(381)**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(79 806)**	**8 185**	**8 185**	**(7 808)**	**(76 734)**	**1 364**			**8 185**
Cash/cash equivalents at beginning:		103 701	124 685	124 685	58 985	126 332	124 685			126 332
Cash/cash equivalents at month/year end:		23 894	132 870	132 870	51 177	49 598	126 049			134 517

5.8. Table SC3 Monthly Budget Statement – Aged Debtors

Fezile Dabi does not provide any services currently where a debtor is raised

DC20 Fezile Dabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2024/25											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
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									–	–		
Total By Income Source	**2000**	–	–	–	–	–	–	–	–	–	–	–	–
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200									–	–		
Commercial	2300									–	–		
Households	2400									–	–		
Other	2500									–	–		
Total By Customer Group	**2600**	–	–	–	–	–	–	–	–	–	–	–	–

5.9.Table SC4 Monthly Budget Statement – Aged Creditors

Fezile Dabi payments is done within 14 days of receiving an invoice from a supplier, and no creditors currently have any amounts due to them that exceed 30 days

DC20 Fezile Dabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description R thousands	NT Code	Budget Year 2024/25 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	Total	Prior year totals for chart (same period)
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									–	
Other	0900									–	
Medical Aid deductions										–	

5.10. 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 by the 5th working day of the month

Balance as per Cash book and Bank statement 31 August 2024 amounted to

R 169 443 254

Conditional Grants

The following conditional grants have been published in DORA

Financial Management Grant	R 1 300 000
Expanded Public Works Programme	R 1 200 000
Rural Road Asset Management Grant	R 2 455 000
Mafube MIG	

For the period July to July 2024, the following allocations has been received:

Conditional Grant	**Total received**	**Still To Receive**	**Actual Spend**	**% Spend of Allocation**
Rural Road Asset Management Grant	1 719 000	736 000	0	0.00
Expanded Public Works Programme	1 200 000	900 000	93 588	24.61
Financial Management Grant	1 300 000	0	51 046	3.93
Mafube MIG	0	0	0	0

All balances on Conditional Grants are recorded as at **31 August 2024**

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.

Investments as at 31 August 2024

BANK NAME	ACC NUMBER	TYPE	Term	CLOSING
NEDBANK	7288009165/17	Invest	30	921 045
ABSA	2067390363	Invest	90	16 816 007
STANDARD	728670534/008	Invest	30	11 000 000
STANDARD	728670534/006	Invest	30	(11 000 000)
STANDARD	728670534/006	Invest	90	44 400 003
STANDARD	728670534/010	Invest	90	77 000 000
TOTAL				***150 143 117***

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.

Communication

In compliance to section 75 of the MFMA, this document is provided to all stakeholders by publishing it on the Fezile Dabi District municipal website at www.feziledabi.gov.za

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 August 2024.
2. The Accounting Officer ensure that this report be submitted to National and Provincial Treasury, in both signed and electronic format

Compiled by	Reviewed By
______________________	______________________
C Mosia	GA Mgcina
Snr Budget Officer	Chief Financial Officer

Quality Certificate

I, SJ Thomas Municipal Manager of Fezile Dabi District Municipality, hereby certify that — (mark as appropriate)

	The Monthly Budget Statement

	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 July 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print Name: SJ Thomas

Municipal Manager of Fezile Dabi District Municipality (DC20)

Signature: ______________________________

Date: __________________________________

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: SJ Thomas

Municipal Manager of Fezile Dabi District Municipality (DC20)

Signature: ______________________________

Date: __________________________________

Report Submitted to

Print Name: D Khasudi

Executive Mayor of Fezile Dabi District Municipality (DC20)

Signature: ______________________________

Date: __________________________________

Fezile Dabi

District Municipality

MONTHLY SEC 71 Report
C SCHEDULE

2024/25 TO 2026/27

MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

COPIES OF THIS DOCUMENT ARE OBTAINABLE AT:

Fezile Dabi district municipality (main building)
Libraries within the district
www.feziledabi.gov.za

Sec 71 for the Period end 31 July 2024

Contents

Glossary

Annual Budget – Prescribed in Sec 16 of the MFMA, the formal meaning by which a Municipality approve an official budget of a period not exceeding three years

Adjustment Budget – Prescribed in Sec 28 of the MFMA, the formal meaning by which a Municipality may revise the Adopted Annual budget during a financial year

Capital Expenditure – Expenditure on moveable and immoveable assets. Any capital expenditure must reflect on the Statement of Financial Position and be included in the Asset register

DORA – Division of Revenue Act. Legislation that indicates allocations from National and Provincial to Local Government. An Act of Parliament which must be enacted annually in terms of section 214 (1) of the Constitution

Fruitless and wasteful Expenditure – means expenditure that was made in vain and would have been avoided had reasonable care been exercised

MBBR – Municipal Finance Management Act 56 of 2003: Municipal Budget Reporting and Regulations

MFMA – Municipal Finance Management Act 56 Of 2003

MSCOA – Municipal Standard Chart of Accounts

MTREF – Means the Medium Term Revenue and Expenditure Framework prepared and approved by the Municipality in terms of the MFMA

Operating Expenditure – The daily expenditure of the Municipality

Unauthorised Expenditure – in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes—

(a) overspending of the total amount appropriated in the municipality's approved budget;

(b) overspending of the total amount appropriated for a vote in the approved budget;

(c) expenditure from a vote unrelated to the department or functional area covered by the vote;

(d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;

(e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or

(f) a grant by the municipality otherwise than in accordance with this Act;

Vote – Meaning:

(a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and

(b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned

Virement – A transfer of funds within a vote, in accordance with the Council Approved Virement Policy

1. Purpose & Objective of The Report

The **purpose** of this item is to inform the provincial and national treasury and other state organizations on the implementation of the budget and the financial state of affairs of the municipality as required by Section 52(d) of the Municipal Finance Management Act.

The **main objective** of the Municipal Budget and Reporting Regulations (which came into effect on 1 July 2009) is to formalise norms and standards to improve the credibility, sustainability, transparency, accuracy and reliability of municipal budgets.

Regulation 8 of the Municipal Budget and Reporting Regulations requires that a municipal budget must be in the format of Schedule A. This schedule in the regulations provides the main headings and a broad indication of the kind of information that should be presented under each heading.

The aim of the MFMA Budget Guide is to provide more detailed guidance on the format and content of a municipal budget compiled in accordance with Schedule A of the Municipal Budget and Reporting Regulations.

If Councils are provided succinct and understandable financial and non-financial information they are more likely to make informed decisions to promote effective financial management and service delivery. By ensuring that the allocation of financial resources is aligned to service delivery targets it will be clear what services are being promised when budgets are approved

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 July 2024, the ten-working day reporting limit expires on 14 August 2024.

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 July 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 31 July 2024	%YTD Actual vs % YTD Budget
Total Revenue	189 321 000	189 321 000	75 496 279	39.33
Total Operational Expenditure	192 501 000	192 501 000	25 885 667	13.44
Total Capital Expenditure	4 200 000	4 200 000	220 099	5.24

Revenue By Source	
Non Exchange Revenue	
Transfer and Subsidies	R 74 262 356
Interest Receive	
Investments	R 1 136 939
Exchange Revenue	
Operational Revenue	R 74 201
Sales & Services	R 22 783
Operating Expenditure By Type	
Remuneration	
Officials	R 19 655 533
Councillors	R 1 336 655
Contracted Services	
Outsourced Services	R 130 415
Consultants and Professional Services	R 189 444
Contractors	R 293 094
Contracted Services	R 612 953
Operation Cost	R 4 140 458
Stores and Materials	R 38 680
Operating Lease	R 39 850
Transfer and Subsidies	R 61 538
Depreciation	R 0
Capital Expenditure	R 220 099

5. Monthly Budget Statement - C Schedule Main Tables

5.1. Table C1 – Monthly Budget Statement Summary

DC20 Fezile Dabi - Table C1 Monthly Budget Statement Summary - M02 August

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	11 040	6 500	6 500	682	1 137	1 083	54	5%	6 500
Transfers and subsidies - Operational	178 541	182 354	182 354	346	74 262	30 392	43 870	0	182 354
Other own revenue	774	467	467	4	97	78	19	25%	–
Total Revenue (excluding capital transfers and contributions)	**190 354**	**189 321**	**189 321**	**1 032**	**75 496**	**31 553**	**43 943**	**139%**	**189 321**
Employee costs	126 914	137 859	137 859	9 639	19 656	22 977	(3 321)	-14%	137 859
Remuneration of Councillors	7 929	8 626	8 626	663	1 337	1 438	(101)	-7%	8 626
Depreciation and amortisation	9 751	4 770	4 770	–	–	795	(795)	-100%	4 770
Interest	98	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	2 433	3 120	3 120	37	39	520	(481)	-93%	3 120
Transfers and subsidies	1 634	2 140	2 140	29	62	357	(295)	-83%	2 140
Other expenditure	27 801	35 986	35 986	2 478	4 793	5 998	(1 205)	-20%	35 986
Total Expenditure	**176 559**	**192 501**	**192 501**	**12 845**	**25 886**	**32 084**	**(6 198)**	**-19%**	**192 501**
Surplus/(Deficit)	**13 795**	**(3 180)**	**(3 180)**	**(11 813)**	**49 611**	**(530)**	**50 141**	**-9455%**	**(3 180)**
Transfers and subsidies - capital (monetary allocations)	4 419	–	–	–	–	–	–		–

Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**18 215**	**(3 180)**	**(3 180)**	**(11 813)**	**49 611**	**(530)**	**50 141**	**-9455%**	**(3 180)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**18 215**	**(3 180)**	**(3 180)**	**(11 813)**	**49 611**	**(530)**	**50 141**	**-9455%**	**(3 180)**
Capital expenditure & funds sources									
Capital expenditure	**1 625**	**4 200**	**4 200**	**205**	**220**	**700**	**(480)**	**-69%**	**4 200**
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**1 625**	**4 200**	**4 200**	**205**	**220**	**700**	**(480)**	**-69%**	**4 200**
Total sources of capital funds	**1 625**	**4 200**	**4 200**	**205**	**220**	**700**	**(480)**	**-69%**	**4 200**
Financial position									
Total current assets	308 114	132 973	132 973		72 826				132 973
Total non current assets	102 523	90 786	90 786		102 743				90 786
Total current liabilities	16 828	6 814	6 814		(90 174)				6 814
Total non current liabilities	34 399	33 878	33 878		33 933				33 878
Community wealth/Equity	**190 731**	**183 067**	**183 067**		**233 372**				**183 067**
Cash flows									
Net cash from (used) operating	(77 798)	12 385	12 385	(7 603)	(76 514)	2 064	78 578	3807%	12 385
Net cash from (used) investing	(1 628)	(4 200)	(4 200)	(205)	(220)	(700)	(480)	69%	(4 200)
Net cash from (used) financing	(381)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**23 894**	**132 870**	**132 870**	**51 177**	**49 598**	**126 049**	**76 451**	**61%**	**134 517**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

Notes To C1 Summary

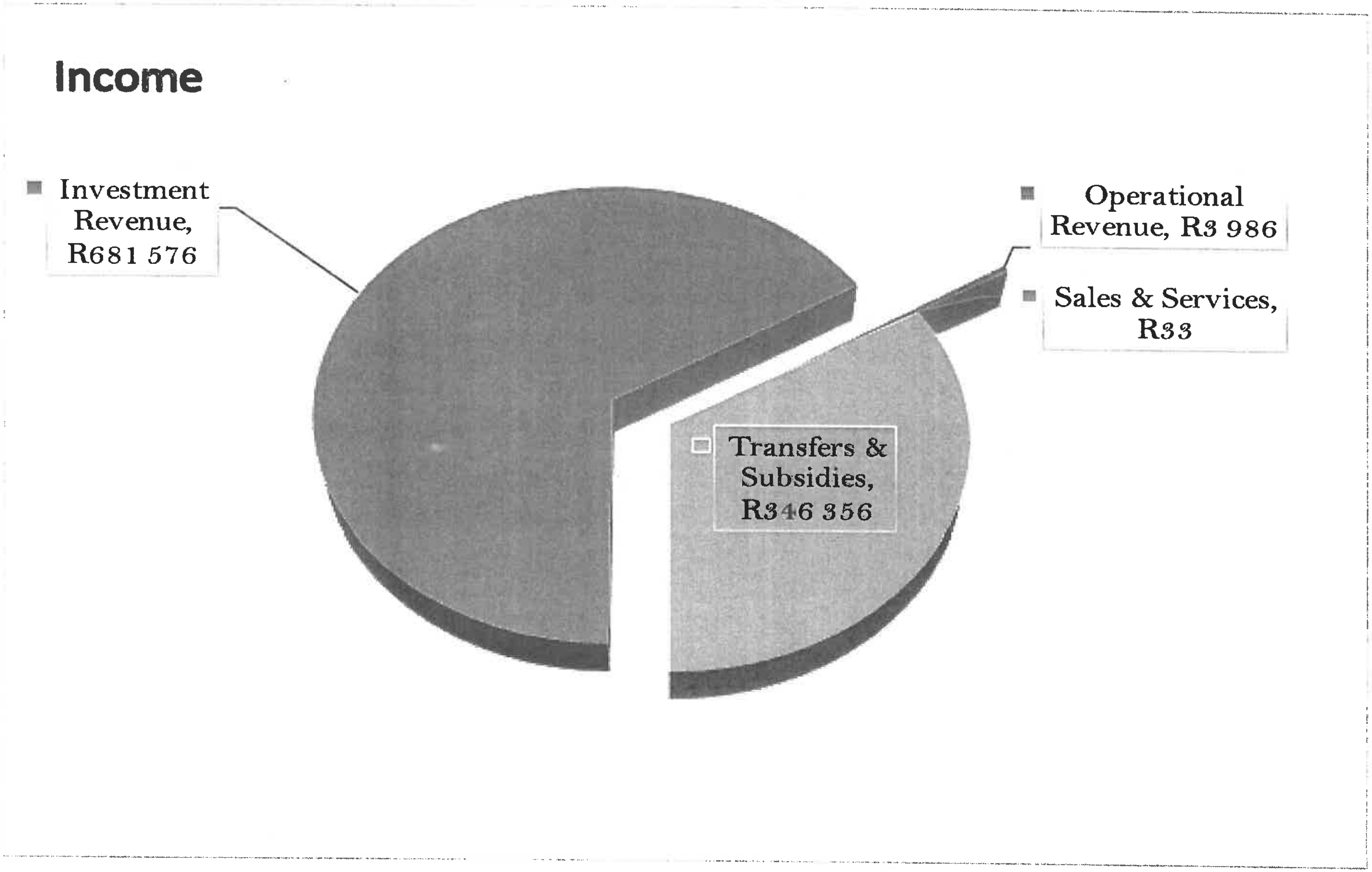
Financial performance section

Total Receipts for July 2024 - R 1 031 951
Total Expenditure for July 2024 - R 12 845 246

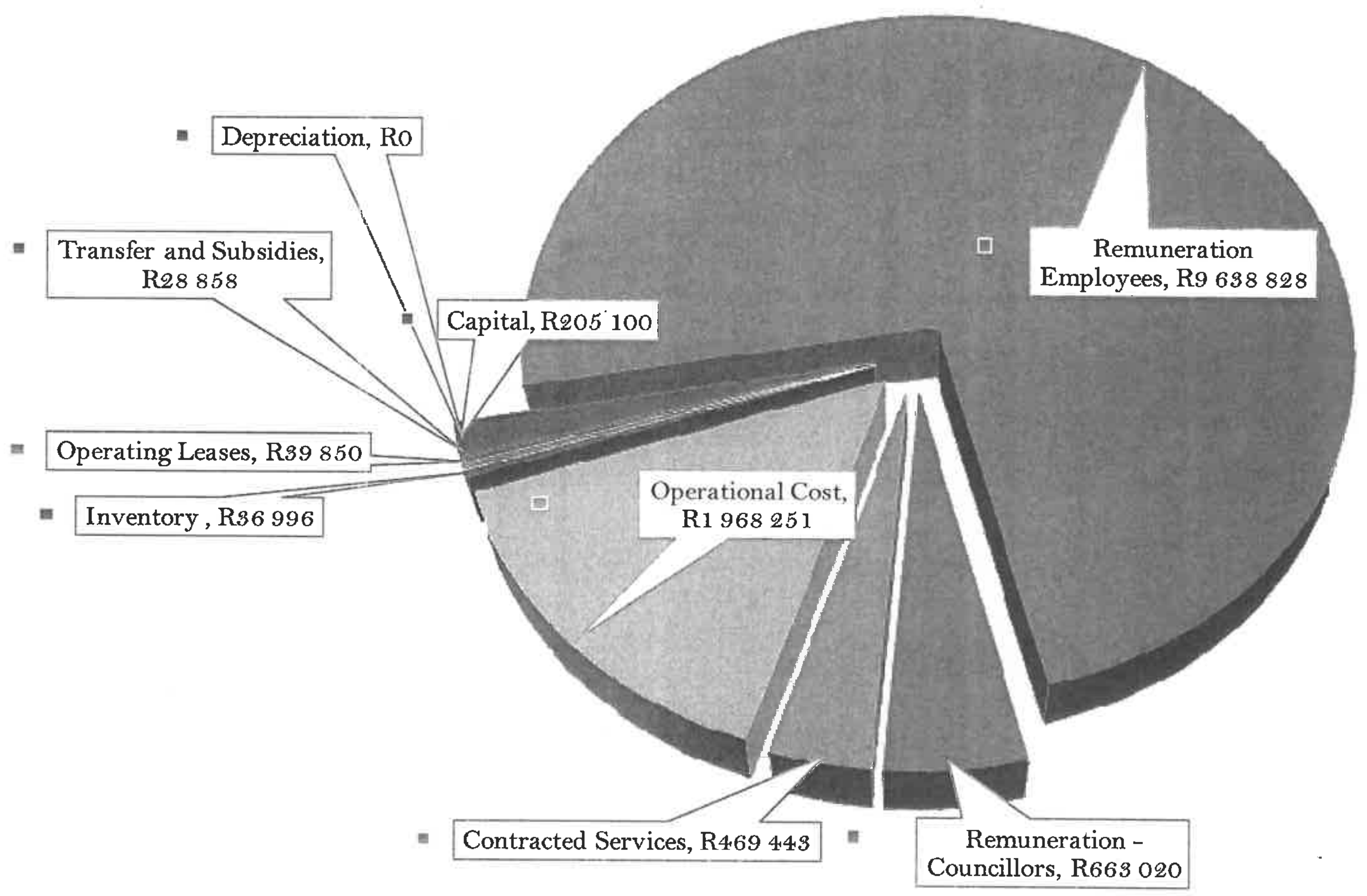
Description	Budget	Actual for The month	Year to Date	Percentage Monthly Actual of Budget
Income				
Investment Revenue	6 500 000	681 576	1 136 939	10.49
Transfers & Subsidies	182 354 000	346 356	74 262 356	0.19
Operational Revenue	410 000	3 986	74 201	0.97
Sales & Services	57 000	33	22 783	0.06
Expenditure				
Remuneration Employees	137 859 000	9 638 828	19 655 533	6.99
Remuneration - Councillors	8 626 000	663 020	1 336 655	7.69
Contracted Services	12 168 000	469 443	612 953	3.86
Operational Cost	23 268 000	1 968 251	4 140 458	8.46
Inventory	3 120 000	36 996	38 680	1.19
Operating Leases	550 000	39 850	39 850	7.25
Transfer and Subsidies	2 140 000	28 858	61 538	1.35
Depreciation	4 770 000	0	0	0.00

Capital	4 200 000	205 100	220 099	4.88

Please note that the amounts were rounded to the nearest rand.


Income
Investment Revenue, R681 576
Operational Revenue, R3 986
Sales & Services, R33
Transfers & Subsidies, R346 356

Expenditure



5.2. Table C2 – Monthly Budget Statement – Financial Performance

This table reflect the operating budget in the standard classifications that is the Government Statistic Function and Sub functions. The main Functions is Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading Services, of which the last is not applicable to the District Municipality.

DC20 Fezile Dabi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		194 774	189 321	189 321	1 032	75 496	31 553	43 943	139%	189 321
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		194 774	189 321	189 321	1 032	75 496	31 553	43 943	139%	189 321
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	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**194 774**	**189 321**	**189 321**	**1 032**	**75 496**	**31 553**	**43 943**	**139%**	**189 321**
Expenditure - Functional	-									
Governance and administration		**154 544**	**169 062**	**169 062**	**11 635**	**23 247**	**28 177**	(4 931)	-17%	**169 062**
Executive and council		40 795	37 891	37 891	1 648	4 736	6 315	(1 579)	-25%	37 891
Finance and administration		113 749	131 171	131 171	9 987	18 511	21 862	(3 351)	-15%	131 171
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**12 578**	**15 313**	**15 313**	**924**	**2 070**	**2 552**	(482)	-19%	**15 313**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		11 035	13 171	13 171	770	1 764	2 195	(431)	-20%	13 171
Housing		–	–	–	–	–	–	–		–
Health		1 542	2 142	2 142	154	306	357	(51)	-14%	2 142
Economic and environmental services		**7 862**	**6 011**	**6 011**	**124**	**247**	**1 002**	(754)	-75%	**6 011**
Planning and development		5 817	2 455	2 455	–	–	409	(409)	-100%	2 455
Road transport		–	–	–	–	–	–	–		–
Environmental protection		2 045	3 556	3 556	124	247	593	(345)	-58%	3 556
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–

Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		1 575	2 115	2 115	163	322	353	(31)	-9%	2 115
Total Expenditure - Functional	3	176 559	192 501	192 501	12 845	25 886	32 084	(6 198)	-19%	192 501
Surplus/ (Deficit) for the year		18 215	(3 180)	(3 180)	(11 813)	49 611	(530)	50 141	- 94.54562	(3 180)

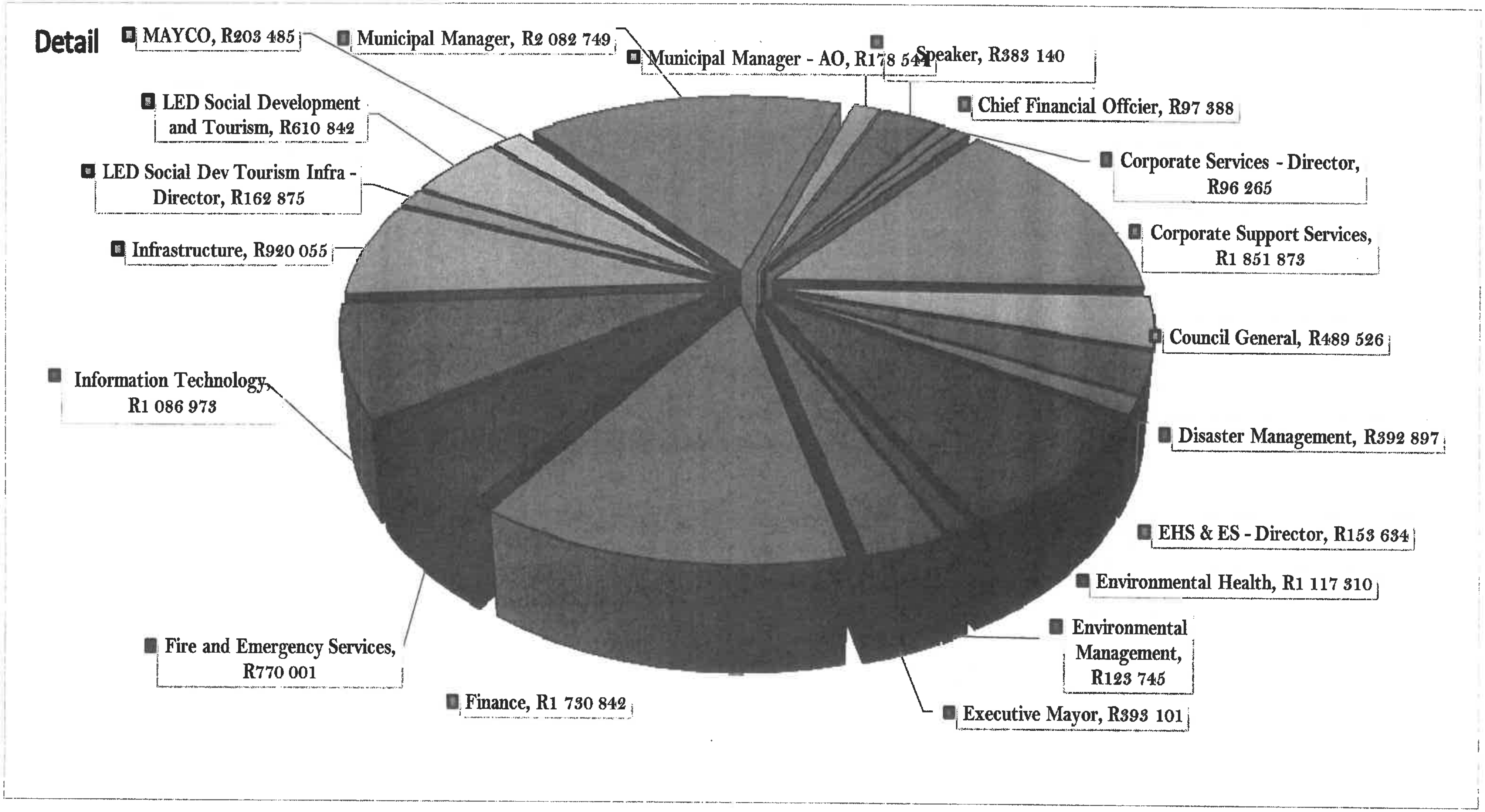
5.3.Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

Reporting per Municipal Vote provide details on the spread of spending over the various functions of Council

DC20 Fezile Dabi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Council General		–	–	–	–	–	–	–		–
Vote 02 - Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 04 - Mayoral Committee		–	–	–	–	–	–	–		–
Vote 05 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 06 - Financial Services		194 776	189 321	189 321	1 032	75 496	31 553	43 943	139.3%	189 321
Vote 07 - Information Technology		(2)	–	–	–	–	–	–		–
Vote 08 - Project And Public Works		–	–	–	–	–	–	–		–
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		–	–	–	–	–	–	–		–
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		–	–	–	–	–	–	–		–
Vote 14 - Local Economic Development Sports And Tourism		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**194 774**	**189 321**	**189 321**	**1 032**	**75 496**	**31 553**	**43 943**	**139.3%**	**189 321**
Expenditure by Vote	1									
Vote 01 - Council General		22 587	16 263	16 263	490	2 458	2 711	(253)	-9.3%	16 263

Vote 02 - Executive Mayor		7 649	8 530	8 530	393	780	1 422	(642)	-45.1%	8 530
Vote 03 - Office Of The Speaker		5 563	6 264	6 264	383	768	1 044	(276)	-26.5%	6 264
Vote 04 - Mayoral Committee		2 706	4 296	4 296	203	345	716	(371)	-51.8%	4 296
Vote 05 - Municipal Manager		25 862	30 895	30 895	2 261	4 397	5 149	(752)	-14.6%	30 895
Vote 06 - Financial Services		23 133	25 511	25 511	1 828	3 381	4 252	(871)	-20.5%	25 511
Vote 07 - Information Technology		3 760	4 809	4 809	1 087	1 433	801	631	78.8%	4 809
Vote 08 - Project And Public Works		12 819	9 539	9 539	920	1 442	1 590	(148)	-9.3%	9 539
Vote 09 - Corporate Support Services		26 198	30 582	30 582	1 948	3 990	5 097	(1 107)	-21.7%	30 582
Vote 10 - Fire Services		11 035	13 171	13 171	770	1 764	2 195	(431)	-19.6%	13 171
Vote 11 - Disaster Management		4 293	4 793	4 793	393	726	799	(73)	-9.1%	4 793
Vote 12 - Environmental Health Services		17 669	21 069	21 069	1 271	2 545	3 512	(966)	-27.5%	21 069
Vote 13 - Environmental Management Unit		2 045	3 556	3 556	124	247	593	(345)	-58.2%	3 556
Vote 14 - Local Economic Development Sports And Tourism		11 241	13 224	13 224	774	1 609	2 204	(595)	-27.0%	13 224
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**176 559**	**192 501**	**192 501**	**12 845**	**25 886**	**32 084**	**(6 198)**	**-19.3%**	**192 501**
Surplus/ (Deficit) for the year	2	**18 215**	**(3 180)**	**(3 180)**	**(11 813)**	**49 611**	**(530)**	**50 141**	**- 9454.6%**	**(3 180)**


Detail
MAYCO, R203 485
Municipal Manager, R2 082 749
Municipal Manager - AO, R178 544
Speaker, R383 140
Chief Financial Offcier, R97 388
Corporate Services - Director, R96 265
Corporate Support Services, R1 851 873
Council General, R489 526
Disaster Management, R392 897
EHS & ES - Director, R153 634
Environmental Health, R1 117 310
Environmental Management, R123 745
Executive Mayor, R393 101
Finance, R1 730 842
Fire and Emergency Services, R770 001
Information Technology, R1 086 973
Infrastructure, R920 055
LED Social Dev Tourism Infra - Director, R162 875
LED Social Development and Tourism, R610 842

5.4.Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

DC20 Fezile Dabi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	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		88	57	57	23	23	5	18	379%	57
Agency services								–		
Interest								–		
Interest earned from Receivables								–		
Interest from Current and Non Current Assets		11 040	6 500	6 500	455	455	542			6 500
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets								–		
Licence and permits								–		
Operational Revenue		655	410	410	70	70	34	36	106%	410
Non-Exchange Revenue								–		
Property rates								–		
Surcharges and Taxes								–		
Fines, penalties and forfeits		–	–	–	–	–	–	–		–

Licence and permits								–		
Transfers and subsidies - Operational		178 493	182 354	182 354	73 916	73 916	15 196	58 720		182 354
Interest								–		
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**190 276**	**189 321**	**189 321**	**74 464**	**74 464**	**15 777**	**58 688**	**372%**	**189 321**
Expenditure By Type	-									
Employee related costs		127 633	137 859	137 859	10 017	10 017	11 488	(1 472)	-13%	137 859
Remuneration of councillors		7 929	8 626	8 626	674	674	719	(45)	-6%	8 626
Bulk purchases - electricity								–		
Inventory consumed		2 506	3 120	3 120	2	2	260	(258)		3 120
Debt impairment		–	–	–	–	–	–	–		–
Depreciation and amortisation		–	4 770	4 770	–	–	398	(398)	-100%	4 770
Interest		98	–	–	–	–	–	–		–
Contracted services		11 237	12 168	12 168	144	144	1 014	(871)	-86%	12 168
Transfers and subsidies		1 634	2 140	2 140	33	33	178	(146)	-82%	2 140
Irrecoverable debts written off								–		
Operational costs		19 304	23 818	23 818	2 172	2 172	1 985	187	9%	23 818
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		(3 344)	–	–	–	–	–	–		–
Total Expenditure		**166 997**	**192 501**	**192 501**	**13 040**	**13 040**	**16 042**	**(3 001)**	**-19%**	**192 501**
Surplus/(Deficit)		**23 279**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**	**61 689**	**(0)**	**(3 180)**

Transfers and subsidies - capital (monetary allocations)		4 419						–		
Transfers and subsidies - capital (in-kind)			–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		27 698	(3 180)	(3 180)	61 424	61 424	(265)			(3 180)
Income Tax										
Surplus/(Deficit) after income tax		27 698	(3 180)	(3 180)	61 424	61 424	(265)			(3 180)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		27 698	(3 180)	(3 180)	61 424	61 424	(265)			(3 180)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		27 698	(3 180)	(3 180)	61 424	61 424	(265)			(3 180)

5.5.Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding

DC20 Fezile Dabi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 01 - Council General		–	–	–	–	–	–	–		–
Vote 02 - Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 04 - Mayoral Committee		–	–	–	–	–	–	–		–
Vote 05 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 06 - Financial Services		–	–	–	–	–	–	–		–
Vote 07 - Information Technology		–	–	–	–	–	–	–		–
Vote 08 - Project And Public Works		–	–	–	–	–	–	–		–
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		–	–	–	–	–	–	–		–
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		–	–	–	–	–	–	–		–
Vote 14 - Local Economic Development Sports And Tourism		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									

Vote 01 - Council General		1 142	1 500	1 500	–	–	250	(250)	-100%	1 500
Vote 02 - Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 04 - Mayoral Committee		–	–	–	–	–	–	–		–
Vote 05 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 06 - Financial Services		–	–	–	–	–	–	–		–
Vote 07 - Information Technology		484	2 400	2 400	19	34	400	(366)	-92%	2 400
Vote 08 - Project And Public Works		–	300	300	186	186	50	136	273%	300
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		–	–	–	–	–	–	–		–
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		–	–	–	–	–	–	–		–
Vote 14 - Local Economic Development Sports And Tourism		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	1 625	4 200	4 200	205	220	700	(480)	-69%	4 200
Total Capital Expenditure		**1 625**	**4 200**	**4 200**	**205**	**220**	**700**	**(480)**	**-69%**	**4 200**
Capital Expenditure - Functional Classification										
Governance and administration		**1 625**	**4 200**	**4 200**	**205**	**220**	**700**	(480)	-69%	**4 200**
Executive and council		1 142	1 500	1 500	–	–	250	(250)	-100%	1 500
Finance and administration		484	2 700	2 700	205	220	450	(230)	-51%	2 700
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								–		
Total Capital Expenditure - Functional Classification	3	**1 625**	**4 200**	**4 200**	**205**	**220**	**700**	**(480)**	**-69%**	**4 200**
<u>Funded by:</u>										
National Government								–		
Provincial Government								–		
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								–		
Transfers recognised - capital		–	–	–	–	–	–	–		–
Borrowing	6							–		
Internally generated funds		1 625	4 200	4 200	205	220	700	(480)	-69%	4 200
Total Capital Funding		**1 625**	**4 200**	**4 200**	**205**	**220**	**700**	**(480)**	**-69%**	**4 200**

5.6.Table C6 Monthly Budget Statement - Financial Position

DC20 Fezile Dabi - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		302 039	132 870	132 870	67 170	132 870
Trade and other receivables from exchange transactions		–	–	–	–	–
Receivables from non-exchange transactions		59	–	–	27	–
Current portion of non-current receivables		3 151	–	–	3 108	–
Inventory		–	–	–	–	–
VAT		61	(328)	(328)	(277)	(328)
Other current assets		2 804	431	431	2 798	431
Total current assets		**308 114**	**132 973**	**132 973**	**72 826**	**132 973**
Non current assets						
Investments						
Investment property						
Property, plant and equipment		101 766	89 803	89 803	101 986	89 803
Biological assets						
Living and non-living resources						
Heritage assets		40	–	–	40	–
Intangible assets		718	983	983	718	983
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		**102 523**	**90 786**	**90 786**	**102 743**	**90 786**
TOTAL ASSETS		**410 637**	**223 759**	**223 759**	**175 569**	**223 759**
LIABILITIES						
Current liabilities	-					
Bank overdraft		–	–	–	–	–
Financial liabilities		657	1 038	1 038	657	1 038
Consumer deposits		–	–	–	–	–

Trade and other payables from exchange transactions		9 836	6 015	6 015	(100 140)	6 015
Trade and other payables from non-exchange transactions		6 562	–	–	9 535	–
Provision		–	–	–	–	–
VAT		(227)	(239)	(239)	(227)	(239)
Other current liabilities		–	–	–	–	–
Total current liabilities		**16 828**	**6 814**	**6 814**	**(90 174)**	**6 814**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		34 399	33 878	33 878	33 933	33 878
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**34 399**	**33 878**	**33 878**	**33 933**	**33 878**
TOTAL LIABILITIES		**51 227**	**40 692**	**40 692**	**(56 242)**	**40 692**
NET ASSETS	2	**359 409**	**183 067**	**183 067**	**231 811**	**183 067**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		180 936	166 556	166 556	223 577	166 556
Reserves and funds		9 794	16 511	16 511	9 794	16 511
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**190 731**	**183 067**	**183 067**	**233 372**	**183 067**

5.7.Table C7 Monthly Budget Statement - Cash Flow

DC20 Fezile Dabi - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges								–		
Other revenue										
Transfers and Subsidies - Operational		1 659 189 522	467 182 354	467 182 354	583 3 319	715 77 235	78 30 392	638 46 843	819% 154%	467 182 354
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		11 153	6 500	6 500	682	1 137	1 083	54	5%	6 500
Dividends								–		
Payments										
Suppliers and employees		(280 132)	(176 936)	(176 936)	(12 186)	(155 602)	(29 489)	126 112	-428%	(176 936)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		(77 798)	12 385	12 385	(7 603)	(76 514)	2 064	78 578	3807%	12 385
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(2)	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables	-							–		
Decrease (increase) in non-current investments								–		
Payments										

Capital assets		(1 625)	(4 200)	(4 200)	(205)	(220)	(700)	(480)	69%	(4 200)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(1 628)**	**(4 200)**	**(4 200)**	**(205)**	**(220)**	**(700)**	**(480)**	**69%**	**(4 200)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(381)	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(381)**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(79 806)**	**8 185**	**8 185**	**(7 808)**	**(76 734)**	**1 364**			**8 185**
Cash/cash equivalents at beginning:		103 701	124 685	124 685	58 985	126 332	124 685			126 332
Cash/cash equivalents at month/year end:		23 894	132 870	132 870	51 177	49 598	126 049			134 517

5.8. Table SC3 Monthly Budget Statement – Aged Debtors

Fezile Dabi does not provide any services currently where a debtor is raised

DC20 Fezile Dabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2024/25											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
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									–	–		
Total By Income Source	**2000**	–	–	–	–	–	–	–	–	–	–	–	–
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200									–	–		
Commercial	2300									–	–		
Households	2400									–	–		
Other	2500									–	–		
Total By Customer Group	**2600**	–	–	–	–	–	–	–	–	–	–	–	–

5.9.Table SC4 Monthly Budget Statement – Aged Creditors

Fezile Dabi payments is done within 14 days of receiving an invoice from a supplier, and no creditors currently have any amounts due to them that exceed 30 days

DC20 Fezile Dabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description R thousands	NT Code	Budget Year 2024/25 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	Total	Prior year totals for chart (same period)
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									–	
Other	0900									–	
Medical Aid deductions										–	

5.10. 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 by the 5th working day of the month

Balance as per Cash book and Bank statement 31 July 2024 amounted to

R 169 443 254

Conditional Grants

The following conditional grants have been published in DORA

Financial Management Grant	R 1 300 000
Expanded Public Works Programme	R 1 200 000
Rural Road Asset Management Grant	R 2 455 000
Mafube MIG	

For the period July to July 2024, the following allocations has been received:

Conditional Grant	**Total received**	**Still To Receive**	**Actual Spend**	**% Spend of Allocation**
Rural Road Asset Management Grant	1 719 000	736 000	0	0.00
Expanded Public Works Programme	1 200 000	900 000	93 588	24.61
Financial Management Grant	1 300 000	0	51 046	3.93
Mafube MIG	0	0	0	0

All balances on Conditional Grants are recorded as at **31 July 2024**

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.

Investments as at 31 July 2024

BANK NAME	ACC NUMBER	TYPE	Term	CLOSING
NEDBANK	7288009165/17	Invest	30	921 045
ABSA	2067390363	Invest	90	16 816 007
STANDARD	728670534/008	Invest	30	11 000 000
STANDARD	728670534/006	Invest	30	(11 000 000)
STANDARD	728670534/006	Invest	90	44 400 003
STANDARD	728670534/010	Invest	90	77 000 000
TOTAL				***150 143 117***

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.

Communication

In compliance to section 75 of the MFMA, this document is provided to all stakeholders by publishing it on the Fezile Dabi District municipal website at www.feziledabi.gov.za

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 July 2024.
2. The Accounting Officer ensure that this report be submitted to National and Provincial Treasury, in both signed and electronic format

Compiled by	Reviewed By
____________________	____________________
C Mosia	GA Mgcina
Snr Budget Officer	Chief Financial Officer

Quality Certificate

I, SJ Thomas Municipal Manager of Fezile Dabi District Municipality, hereby certify that —
(mark as appropriate)

	The Monthly Budget Statement

	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 July 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print Name: SJ Thomas

Municipal Manager of Fezile Dabi District Municipality (DC20)

Signature: ______________________________

Date: __________________________________

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: SJ Thomas

Municipal Manager of Fezile Dabi District Municipality (DC20)

Signature: ______________________________

Date: __________________________________

Report Submitted to

Print Name: D Khasudi

Executive Mayor of Fezile Dabi District Municipality (DC20)

Signature: ______________________________

Date: __________________________________