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 April 2025

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 April 2025, the ten-working day reporting limit expires on 14 April 2025.

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 April 2025	%YTD Actual vs % YTD Budget
Total Revenue	189 321 000	231 204 386	206 852 814	39.33
Total Operational Expenditure	192 501 000	231 204 386	146 848 994	63.51
Total Capital Expenditure	4 200 000	4 682 000	653 984	13.96

Revenue By Source	
Non Exchange Revenue	
Transfer and Subsidies	R 180 684 214
Interest Receive	
Investments	R 10 569 253
Exchange Revenue	
Operational Revenue	R 633 141
Sales & Services	R 183 478
Operating Expenditure By Type	
Remuneration	
Officials	R 98 369 481
Councillors	R 7 193 985
Contracted Services	
Outsourced Services	R 878 391
Consultants and Professional Services	R 5 002 108
Contractors	R 12 979 885
Contracted Services	R 18 860 384
Operation Cost	R 16 512 202
Stores and Materials	R 1 106 554
Operating Lease	R 415 372
Transfer and Subsidies	R 574 045
Depreciation	R 3 816 970
Capital Expenditure	R 653 984

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 - M10 April

Description R thousands	2023/24	Budget Year 2024/25							
	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	17 612	250	10 569	12 084	(1 514)	-13%	17 612
Transfers and subsidies - Operational	178 541	182 354	182 354	369	180 684	151 962	28 723	0	182 354
Other own revenue	774	467	942	161	817	674	142	21%	–
Total Revenue (excluding capital transfers and contributions)	**190 354**	**189 321**	**200 908**	**780**	**192 070**	**164 719**	**27 351**	**17%**	**200 908**
Employee costs	127 633	137 859	138 198	9 386	98 369	115 086	(16 717)	-15%	138 198
Remuneration of Councillors	7 929	8 626	8 911	740	7 194	7 359	(165)	-2%	8 911
Depreciation and amortisation	9 532	4 770	7 165	–	3 817	5 412	(1 595)	-29%	7 165
Interest	98	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	2 433	3 120	2 575	85	1 107	2 273	(1 167)	-51%	2 575
Transfers and subsidies	1 634	2 140	2 210	52	574	1 825	(1 251)	-69%	2 210
Other expenditure	23 350	35 986	72 176	5 078	35 792	57 240	(21 449)	-37%	72 176
Total Expenditure	**172 609**	**192 501**	**231 234**	**15 340**	**146 853**	**189 196**	**(42 344)**	**-22%**	**231 234**
Surplus/(Deficit)	**17 745**	**(3 180)**	**(30 327)**	**(14 560)**	**45 217**	**(24 477)**	**69 694**	**-285%**	**(30 327)**
Transfers and subsidies - capital (monetary allocations)	4 419	–	30 297	14 783	14 783	23 715	(8 932)	-38%	30 297

Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**22 164**	**(3 180)**	**(30)**	**223**	**60 000**	**(762)**	**60 762**	**-7977%**	**(30)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**22 164**	**(3 180)**	**(30)**	**223**	**60 000**	**(762)**	**60 762**	**-7977%**	**(30)**
Capital expenditure & funds sources									
Capital expenditure	**1 816**	**4 200**	**4 682**	**2**	**654**	**3 789**	**(3 135)**	**-83%**	**4 682**
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**1 816**	**4 200**	**4 682**	**2**	**654**	**3 789**	**(3 135)**	**-83%**	**4 682**
Total sources of capital funds	**1 816**	**4 200**	**4 682**	**2**	**654**	**3 789**	**(3 135)**	**-83%**	**4 682**
Financial position									
Total current assets	129 456	132 973	149 247		197 603				149 247
Total non current assets	82 207	90 786	79 624		79 044				79 624
Total current liabilities	16 770	6 814	(30 444)		24 519				(30 444)
Total non current liabilities	34 399	33 878	35 311		33 195				35 311
Community wealth/Equity	**163 513**	**183 067**	**165 214**		**220 497**				**165 214**
Cash flows									
Net cash from (used) operating	(77 798)	12 385	12 385	(23 793)	11 925	10 321	(1 604)	-16%	12 385
Net cash from (used) investing	(1 818)	(4 200)	(4 682)	(2)	(654)	(3 902)	(3 248)	83%	(4 682)
Net cash from (used) financing	(381)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**23 704**	**132 870**	**132 388**	**139 182**	**137 603**	**131 104**	**(6 499)**	**-5%**	**134 035**

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

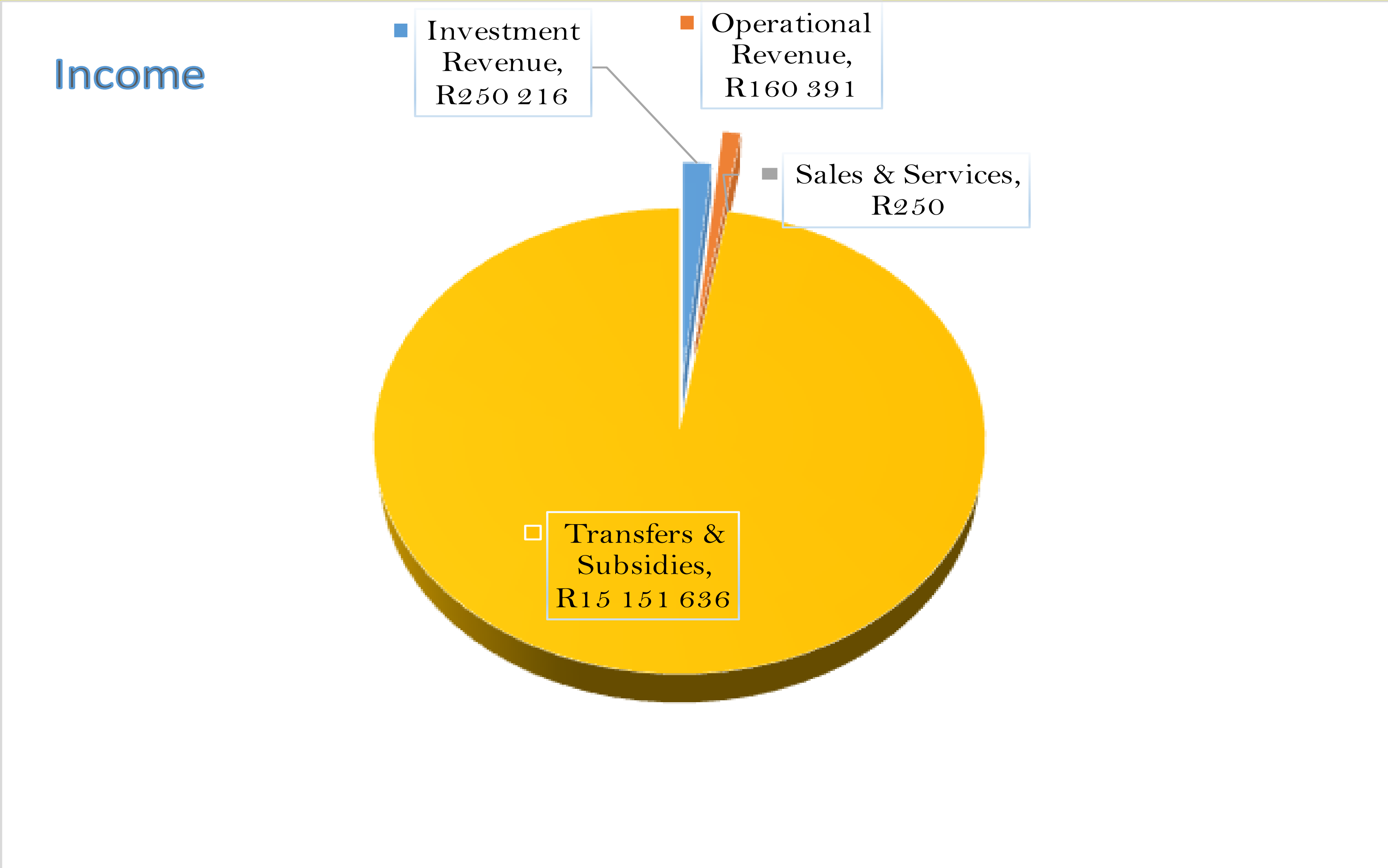
Financial performance section

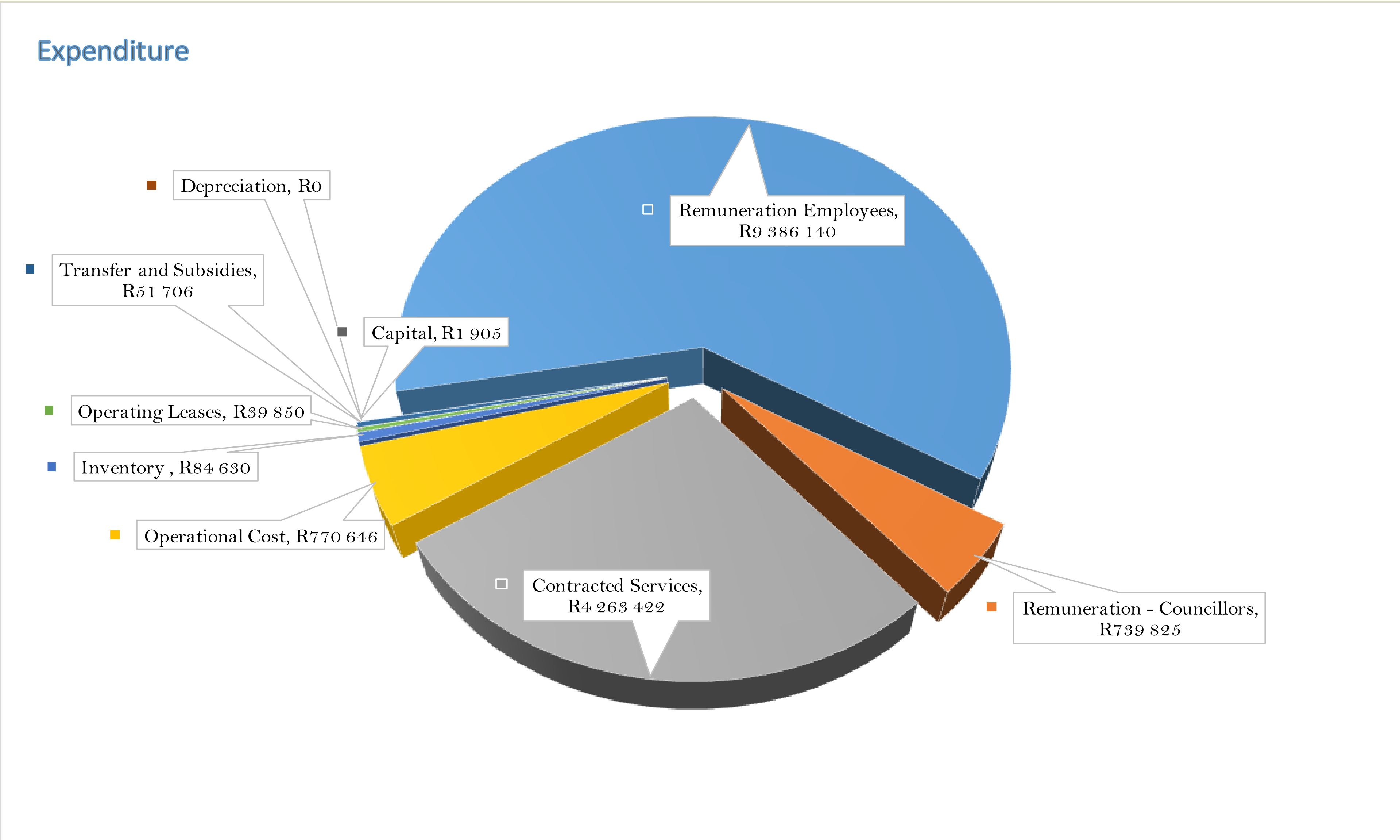
Total Receipts for April 2025 - R 15 562 493
Total Expenditure for April 2025 - R 15 336 218

Description	Budget	Actual for The month	Year to Date	Percentage Monthly Actual of Budget
Income				
Investment Revenue	17 611 716	250 216	10 569 253	1.42
Transfers & Subsidies	212 650 670	15 151 636	195 466 941	7.13
Operational Revenue	410 000	160 391	633 141	39.12
Sales & Services	532 000	250	183 478	0.05
Expenditure				
Remuneration Employees	138 197 668	9 386 140	98 369 481	6.79
Remuneration - Councillors	8 910 810	739 825	7 193 985	8.30
Contracted Services	45 810 315	4 263 422	18 860 384	9.31
Operational Cost	25 784 307	770 646	16 512 202	2.99
Inventory	2 575 286	84 630	1 106 554	3.29
Operating Leases	551 000	39 850	415 372	7.23
Transfer and Subsidies	2 210 000	51 706	574 045	2.34
Depreciation	7 165 000	0	3 816 970	0.00

Capital	4 682 000	1 905	653 984	0.04

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


Income
Investment Revenue, R250 216
Operational Revenue, R160 391
Sales & Services, R250
Transfers & Subsidies, R15 151 636


Expenditure
Depreciation, R0
Remuneration Employees, R9 386 140
Transfer and Subsidies, R51 706
Capital, R1 905
Operating Leases, R39 850
Inventory , R84 630
Operational Cost, R770 646
Contracted Services, R4 263 422
Remuneration - Councillors, R739 825

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) - M10 April

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**	**216 353**	**15 562**	**192 001**	**179 524**	12 478	7%	**216 353**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		194 774	189 321	216 353	15 562	192 001	179 524	12 478	7%	216 353
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**–**	**12 463**	**–**	**12 463**	**7 478**	4 985	67%	**12 463**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	12 463	–	12 463	7 478	4 985	67%	12 463
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**–**	**–**	**2 389**	**–**	**2 389**	**1 433**	955	67%	**2 389**
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	2 389	–	2 389	1 433	955	67%	2 389
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**

Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**194 774**	**189 321**	**231 204**	**15 562**	**206 853**	**188 435**	**18 418**	**10%**	**231 204**
Expenditure - Functional	-									
Governance and administration		**154 336**	**169 062**	**179 075**	**10 761**	**122 378**	**146 894**	(24 516)	-17%	**179 075**
Executive and council		39 962	37 891	40 739	1 829	27 867	33 285	(5 418)	-16%	40 739
Finance and administration		114 375	131 171	138 336	8 932	94 511	113 609	(19 098)	-17%	138 336
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**12 711**	**15 313**	**14 765**	**776**	**9 474**	**12 432**	(2 959)	-24%	**14 765**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		11 169	13 171	12 463	627	7 936	10 551	(2 615)	-25%	12 463
Housing		–	–	–	–	–	–	–		–
Health		1 542	2 142	2 302	149	1 537	1 881	(344)	-18%	2 302
Economic and environmental services		**3 986**	**6 011**	**35 140**	**3 796**	**14 448**	**28 024**	(13 576)	-48%	**35 140**
Planning and development		1 941	2 455	32 752	3 661	13 410	25 761	(12 351)	-48%	32 752
Road transport		–	–	–	–	–	–	–		–
Environmental protection		2 045	3 556	2 389	135	1 038	2 263	(1 224)	-54%	2 389
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–

Waste management		–	–	–	–	–	–	–		–
Other		**1 575**	**2 115**	**2 254**	**7**	**553**	**1 846**	**(1 293)**	**-70%**	**2 254**
Total Expenditure - Functional	**3**	**172 609**	**192 501**	**231 234**	**15 340**	**146 853**	**189 196**	**(42 344)**	**-22%**	**231 234**
Surplus/ (Deficit) for the year		**22 164**	**(3 180)**	**(30)**	**223**	**60 000**	**(762)**	**60 762**	**- 79.77354**	**(30)**

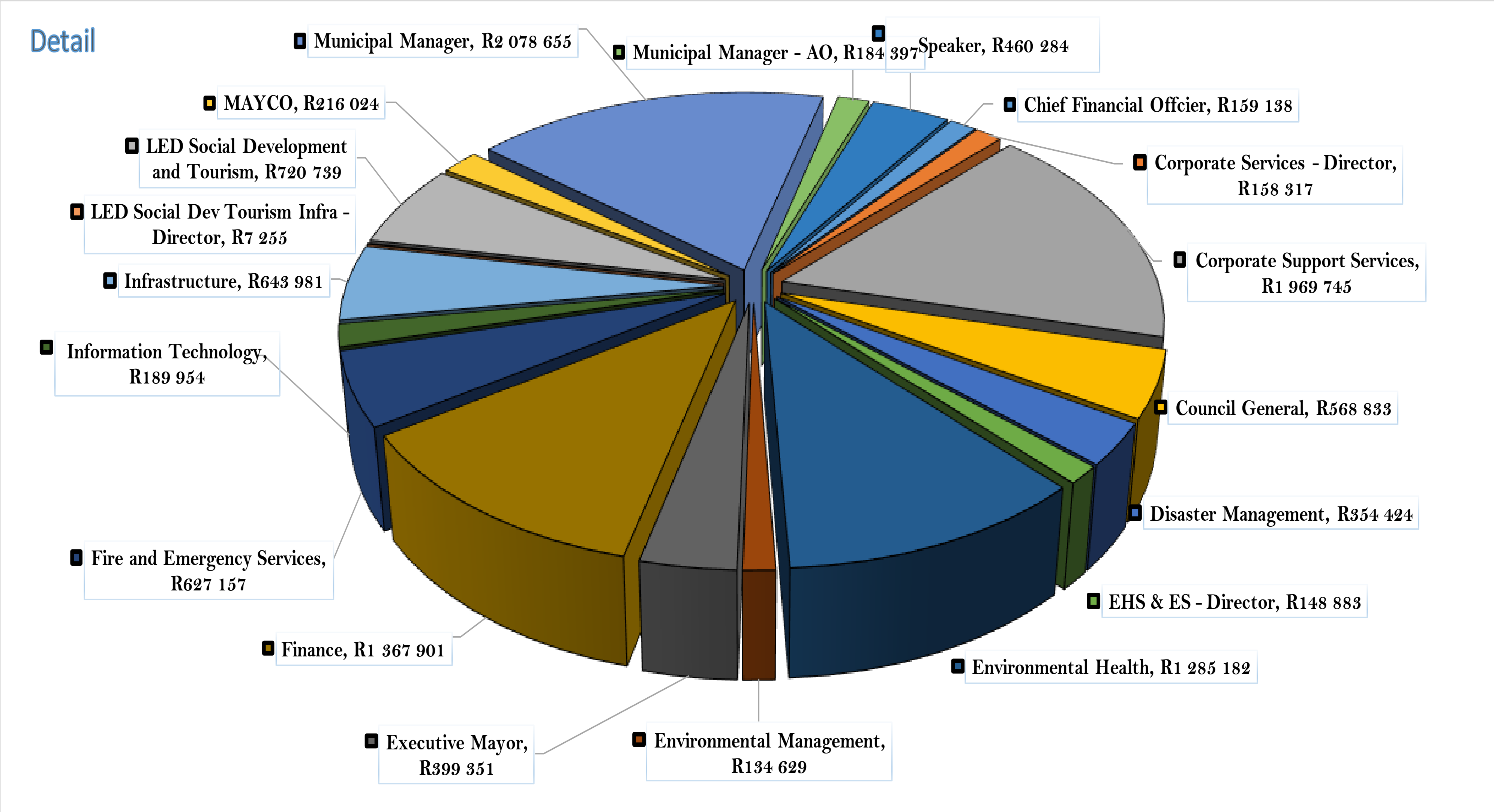
5.3.Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

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) - M10 April

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	202 620	15 562	178 268	171 284	6 984	4.1%	202 620
Vote 07 - Information Technology		(2)	–	–	–	–	–	–		–
Vote 08 - Project And Public Works		–	–	–	–	–	–	–		–
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		–	–	12 463	–	12 463	7 478	4 985	66.7%	12 463
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		–	–	2 389	–	2 389	1 433	955	66.7%	2 389
Vote 14 - Local Economic Development Sports And Tourism		–	–	13 733	–	13 733	8 240	5 493	66.7%	13 733
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**194 774**	**189 321**	**231 204**	**15 562**	**206 853**	**188 435**	**18 418**	**9.8%**	**231 204**
Expenditure by Vote	1									
Vote 01 - Council General		21 731	16 263	20 941	569	15 180	16 359	(1 180)	-7.2%	20 941

Vote 02 - Executive Mayor		7 671	8 530	7 947	399	4 099	6 759	(2 660)	-39.4%	7 947
Vote 03 - Office Of The Speaker		5 563	6 264	6 574	460	4 557	5 406	(849)	-15.7%	6 574
Vote 04 - Mayoral Committee		2 706	4 296	2 663	216	2 090	2 600	(510)	-19.6%	2 663
Vote 05 - Municipal Manager		26 055	30 895	31 623	2 263	22 336	26 180	(3 844)	-14.7%	31 623
Vote 06 - Financial Services		23 385	25 511	28 003	1 527	17 259	22 754	(5 495)	-24.1%	28 003
Vote 07 - Information Technology		3 760	4 809	4 794	190	3 056	3 998	(942)	-23.6%	4 794
Vote 08 - Project And Public Works		9 095	9 539	41 347	4 305	21 120	32 571	(11 450)	-35.2%	41 347
Vote 09 - Corporate Support Services		26 228	30 582	32 759	2 128	23 361	26 791	(3 430)	-12.8%	32 759
Vote 10 - Fire Services		11 169	13 171	12 463	627	7 936	10 551	(2 615)	-24.8%	12 463
Vote 11 - Disaster Management		4 293	4 793	4 591	358	3 664	3 876	(212)	-5.5%	4 591
Vote 12 - Environmental Health Services		17 669	21 069	21 229	1 434	13 492	17 654	(4 162)	-23.6%	21 229
Vote 13 - Environmental Management Unit		2 045	3 556	2 389	135	1 038	2 263	(1 224)	-54.1%	2 389
Vote 14 - Local Economic Development Sports And Tourism		11 241	13 224	13 913	728	7 663	11 434	(3 771)	-33.0%	13 913
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**172 609**	**192 501**	**231 234**	**15 340**	**146 853**	**189 196**	**(42 344)**	**-22.4%**	**231 234**
Surplus/ (Deficit) for the year	2	**22 164**	**(3 180)**	**(30)**	**223**	**60 000**	**(762)**	**60 762**	**-7977.4%**	**(30)**


Detail
Municipal Manager, R2 078 655
Municipal Manager - AO, R184 397
Speaker, R460 284
MAYCO, R216 024
Chief Financial Offcier, R159 138
LED Social Development and Tourism, R720 739
Corporate Services - Director, R158 317
LED Social Dev Tourism Infra - Director, R7 255
Infrastructure, R643 981
Corporate Support Services, R1 969 745
Information Technology, R189 954
Council General, R568 833
Disaster Management, R354 424
Fire and Emergency Services, R627 157
EHS & ES - Director, R148 883
Finance, R1 367 901
Environmental Health, R1 285 182
Executive Mayor, R399 351
Environmental Management, R134 629

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) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
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		1 159	1 500	1 500	2	2	1 250	(1 248)	-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		656	2 400	2 882	–	466	2 289	(1 824)	-80%	2 882
Vote 08 - Project And Public Works		–	300	300	–	186	250	(64)	-25%	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	1 816	4 200	4 682	2	654	3 789	**(3 135)**	**-83%**	4 682
Total Capital Expenditure		**1 816**	**4 200**	**4 682**	**2**	**654**	**3 789**	**(3 135)**	**-83%**	**4 682**
Capital Expenditure - Functional Classification										
Governance and administration		**1 816**	**4 200**	**4 682**	**2**	**654**	**3 789**	(3 135)	-83%	**4 682**
Executive and council		1 159	1 500	1 500	2	2	1 250	(1 248)	-100%	1 500
Finance and administration		656	2 700	3 182	–	652	2 539	(1 887)	-74%	3 182
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	**1 816**	**4 200**	**4 682**	**2**	**654**	**3 789**	**(3 135)**	**-83%**	**4 682**
<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		1 816	4 200	4 682	2	654	3 789	(3 135)	-83%	4 682
Total Capital Funding		**1 816**	**4 200**	**4 682**	**2**	**654**	**3 789**	**(3 135)**	**-83%**	**4 682**

5.6.Table C6 Monthly Budget Statement - Financial Position

DC20 Fezile Dabi - Table C6 Monthly Budget Statement - Financial Position - M10 April

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		126 332	132 870	147 444	194 549	147 444
Trade and other receivables from exchange transactions		–	–	–	–	–
Receivables from non-exchange transactions		59	–	367	(5)	367
Current portion of non-current receivables		1 843	–	–	1 800	–
Inventory		–	–	575	–	575
VAT		61	(328)	429	153	429
Other current assets		1 160	431	431	1 106	431
Total current assets		**129 456**	**132 973**	**149 247**	**197 603**	**149 247**
Non current assets						
Investments						
Investment property						
Property, plant and equipment		81 449	89 803	78 906	78 286	78 906
Biological assets						
Living and non-living resources						
Heritage assets		40	–	–	40	–
Intangible assets		718	983	718	718	718
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		**82 207**	**90 786**	**79 624**	**79 044**	**79 624**
TOTAL ASSETS		**211 662**	**223 759**	**228 871**	**276 646**	**228 871**
LIABILITIES						
Current liabilities	-					
Bank overdraft		–	–	–	–	–
Financial liabilities		657	1 038	657	657	657
Consumer deposits		–	–	–	–	–

Trade and other payables from exchange transactions		9 778	6 015	(41 663)	7 225	(41 663)
Trade and other payables from non-exchange transactions		6 562	–	10 562	16 860	10 562
Provision		–	–	–	–	–
VAT		(227)	(239)	–	(223)	–
Other current liabilities		–	–	–	–	–
Total current liabilities		**16 770**	**6 814**	**(30 444)**	**24 519**	**(30 444)**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		34 399	33 878	35 311	33 195	35 311
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**34 399**	**33 878**	**35 311**	**33 195**	**35 311**
TOTAL LIABILITIES		**51 169**	**40 692**	**4 867**	**57 714**	**4 867**
NET ASSETS	2	**160 493**	**183 067**	**224 004**	**218 932**	**224 004**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		153 718	166 556	3 662	210 702	3 662
Reserves and funds		9 794	16 511	161 552	9 794	161 552
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**163 513**	**183 067**	**165 214**	**220 497**	**165 214**

5.7.Table C7 Monthly Budget Statement - Cash Flow

DC20 Fezile Dabi - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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	551	165 766	389	165 377	42495%	467
Transfers and Subsidies - Operational		189 522	182 354	182 354	–	205 765	151 962	53 803	35%	182 354
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		11 153	6 500	6 500	250	10 313	5 417	4 897	90%	6 500
Dividends								–		
Payments										
Suppliers and employees		(280 132)	(176 936)	(176 936)	(24 594)	(369 920)	(147 447)	222 473	-151%	(176 936)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(77 798)**	**12 385**	**12 385**	**(23 793)**	**11 925**	**10 321**	**(1 604)**	**-16%**	**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		(1 816)	(4 200)	(4 682)	(2)	(654)	(3 902)	(3 248)	83%	(4 682)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(1 818)**	**(4 200)**	**(4 682)**	**(2)**	**(654)**	**(3 902)**	**(3 248)**	**83%**	**(4 682)**
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		**(79 996)**	**8 185**	**7 703**	**(23 795)**	**11 271**	**6 419**			**7 703**
Cash/cash equivalents at beginning:		103 701	124 685	124 685	162 977	126 332	124 685			126 332
Cash/cash equivalents at month/year end:		23 704	132 870	132 388	139 182	137 603	131 104			134 035

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 - M10 April

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 - M10 April

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.

<u>Cash flow</u>

Conditional grants received are invested, funds are withdrawn for expenditure within the set conditions of grants.

<u>Bank reconciliation</u>

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 April 2025 amounted to

R 169 443 254

<u>Conditional Grants</u>

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	R24 203 000
Roll Over MIG	

For the period July to April 2025, the following allocations has been received:

Conditional Grant	**Total received**	**Still To Receive**	**Actual Spend**	**% Spend of Allocation**
Rural Road Asset Management Grant	2 131 000	324 000	1 428 308	58.18
Expanded Public Works Programme	1 200 000	0	93 588	95.76
Financial	1 300 000	0	1 175 772	90.44

Management Grant				
Mafube MIG	24 203 000	0	14 782 727	0

All balances on Conditional Grants are recorded as at **30 April 2025**

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 April 2025

BANK NAME	**ACC NUMBER**	**TYPE**	**Term**	**CLOSING**
NEDBANK	7288009165/17	Invest	30	972 693
ABSA	2067390363	Invest	90	17 884 313
STANDARD	728670534/008	Invest	0	0
STANDARD	728670534/006	Invest	30	0
STANDARD	728670534/007	Invest	0	30 000 000
STANDARD	728670534/010	Invest	90	77 351 663
STANDARD	728670534/011		30	53 290 836
TOTAL				***179 499 504***

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 30 April 2025.
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 April 2025 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: __________________________________