



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 June 2025

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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 June 2025, the ten-working day reporting limit expires on 14 June 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 June 2025	%YTD Actual vs % YTD Budget
Total Revenue	189 321 000	231 204 386	219 239 211	39.33
Total Operational Expenditure	192 501 000	231 234 386	184 362 535	79.72
Total Capital Expenditure	4 200 000	4 682 000	2 206 212	47.12

Revenue By Source

Non Exchange Revenue

Transfer and Subsidies R 182 029 864

Interest Receive

Investments R 12 260 816

Exchange Revenue

Operational Revenue R 573 765

Sales & Services R 298 946

Operating Expenditure By Type

Remuneration

Officials R 117 264 830

Councillors R 8 612 617

Contracted Services

Outsourced Services R 1 227 504

Consultants and Professional Services R 7 113 789

Contractors R 21 531 635

Contracted Services R 29 872 928

Operation Cost

R 19 908 491

Stores and Materials

R 1 392 667

Operating Lease

R 56 722

Transfer and Subsidies

R 899 737

Depreciation

R 6 302 117

Capital Expenditure

R 2 206 212

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 - M12 June

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	(2 367)	11 674	17 612	(5 938)	-34%	17 612
Transfers and subsidies - Operational	178 541	182 354	182 354	466	181 562	182 354	(792)	(0)	182 354
Other own revenue	774	467	942	14	873	942	(69)	-7%	–
Total Revenue (excluding capital transfers and contributions)	190 354	189 321	200 908	(1 887)	194 109	200 908	(6 799)	-3%	200 908
Employee costs	127 633	137 859	138 198	9 384	117 265	138 198	(20 933)	-15%	138 198
Remuneration of Councillors	7 929	8 626	8 911	726	8 613	8 911	(298)	-3%	8 911
Depreciation and amortisation	9 532	4 770	7 165	–	6 302	7 165	(863)	-12%	7 165
Interest	98	–	–	–	52	–	52	#DIV/0!	–
Inventory consumed and bulk purchases	2 433	3 120	2 575	205	1 389	2 575	(1 186)	-46%	2 575
Transfers and subsidies	1 634	2 140	2 210	292	900	2 210	(1 310)	-59%	2 210
Other expenditure	23 350	35 986	72 176	8 884	49 820	72 176	(22 355)	-31%	72 176
Total Expenditure	172 609	192 501	231 234	19 491	184 341	231 234	(46 893)	-20%	231 234
Surplus/(Deficit)	17 745	(3 180)	(30 327)	(21 378)	9 767	(30 327)	40 094	-132%	(30 327)
Transfers and subsidies - capital (monetary allocations)	4 419	–	30 297	5 710	24 076	30 297	(6 221)	-21%	30 297

Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	22 164	(3 180)	(30)	(15 668)	33 843	(30)	33 873	- 112911 %	(30)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	22 164	(3 180)	(30)	(15 668)	33 843	(30)	33 873	- 112911 %	(30)
<u>Capital expenditure & funds sources</u>									
Capital expenditure	1 816	4 200	4 682	1 503	2 206	4 682	(2 476)	-53%	4 682
Capital transfers recognised	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	1 816	4 200	4 682	1 503	2 206	4 682	(2 476)	-53%	4 682
Total sources of capital funds	1 816	4 200	4 682	1 503	2 206	4 682	(2 476)	-53%	4 682
<u>Financial position</u>									
Total current assets	129 456	132 973	191 131		172 740				191 131
Total non current assets	82 207	90 786	79 624		78 111				79 624
Total current liabilities	16 770	6 814	(42 602)		24 942				(42 602)
Total non current liabilities	34 399	33 878	35 311		33 133				35 311
Community wealth/Equity	163 513	183 067	274 896		210 008				274 896
<u>Cash flows</u>									
Net cash from (used) operating	(77 798)	12 385	(24 753)	-	26 241	(24 753)	(50 994)	206%	(24 753)
Net cash from (used) investing	(1 818)	(4 200)	(4 682)	-	(703)	(4 682)	(3 979)	85%	(4 682)
Net cash from (used) financing	(381)	-	-	-	(426)	-	426	#DIV/0!	-
Cash/cash equivalents at the month/year end	23 704	132 870	95 250	16 785	146 641	95 250	(51 392)	-54%	92 095

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
<u>Debtors Age Analysis</u>									
Total By Income Source	-	-	-	-	-	-	-	-	-
<u>Creditors Age Analysis</u>									
Total Creditors	-	-	-	-	-	-	-	-	-

Notes To C1 Summary

Financial performance section

Total Receipts for June 2025 - R 4 877 347

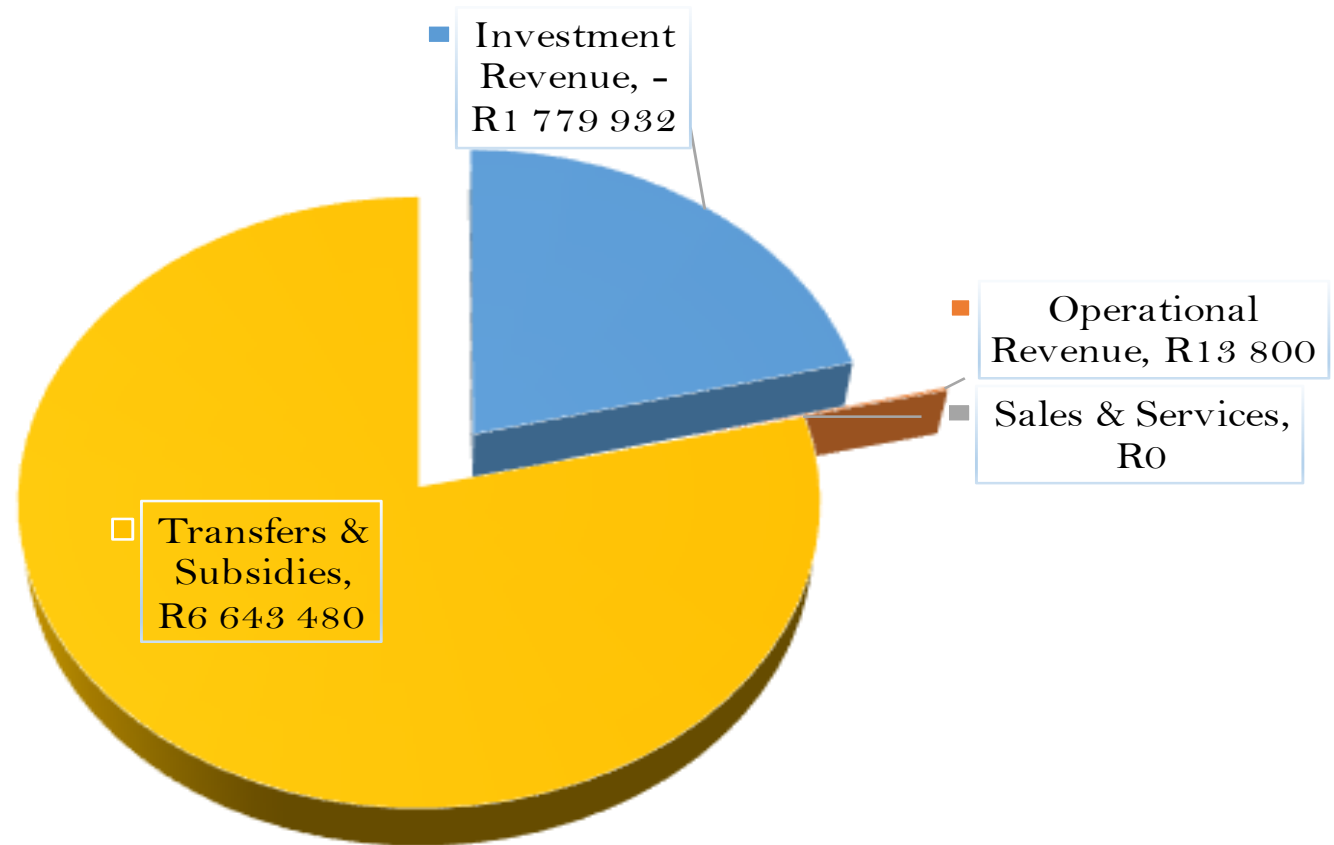
Total Expenditure for June 2025 - R 19 512 362

Description	Budget	Actual for The month	Year to Date	Percentage Monthly Actual of Budget
Income				
Investment Revenue	17 611 716	-1 779 932	12 260 816	-10.11
Transfers & Subsidies	212 650 670	6 643 480	206 105 685	3.12
Operational Revenue	410 000	13 800	573 765	3.37
Sales & Services	532 000	0	298 946	0.00
<u>Expenditure</u>				
Remuneration Employees	138 197 668	9 383 721	117 264 830	6.79
Remuneration - Councillors	8 910 810	726 127	8 612 617	8.15
Contracted Services	45 846 435	7 021 894	29 872 928	15.32
Operational Cost	25 778 187	1 800 273	19 908 491	6.98
Inventory	2 575 286	208 392	1 392 667	8.09
Operating Leases	551 000	79 700	56 722	14.46
Transfer and Subsidies	2 210 000	292 254	899 737	13.22
Depreciation	7 165 000	0	6 302 117	0.00

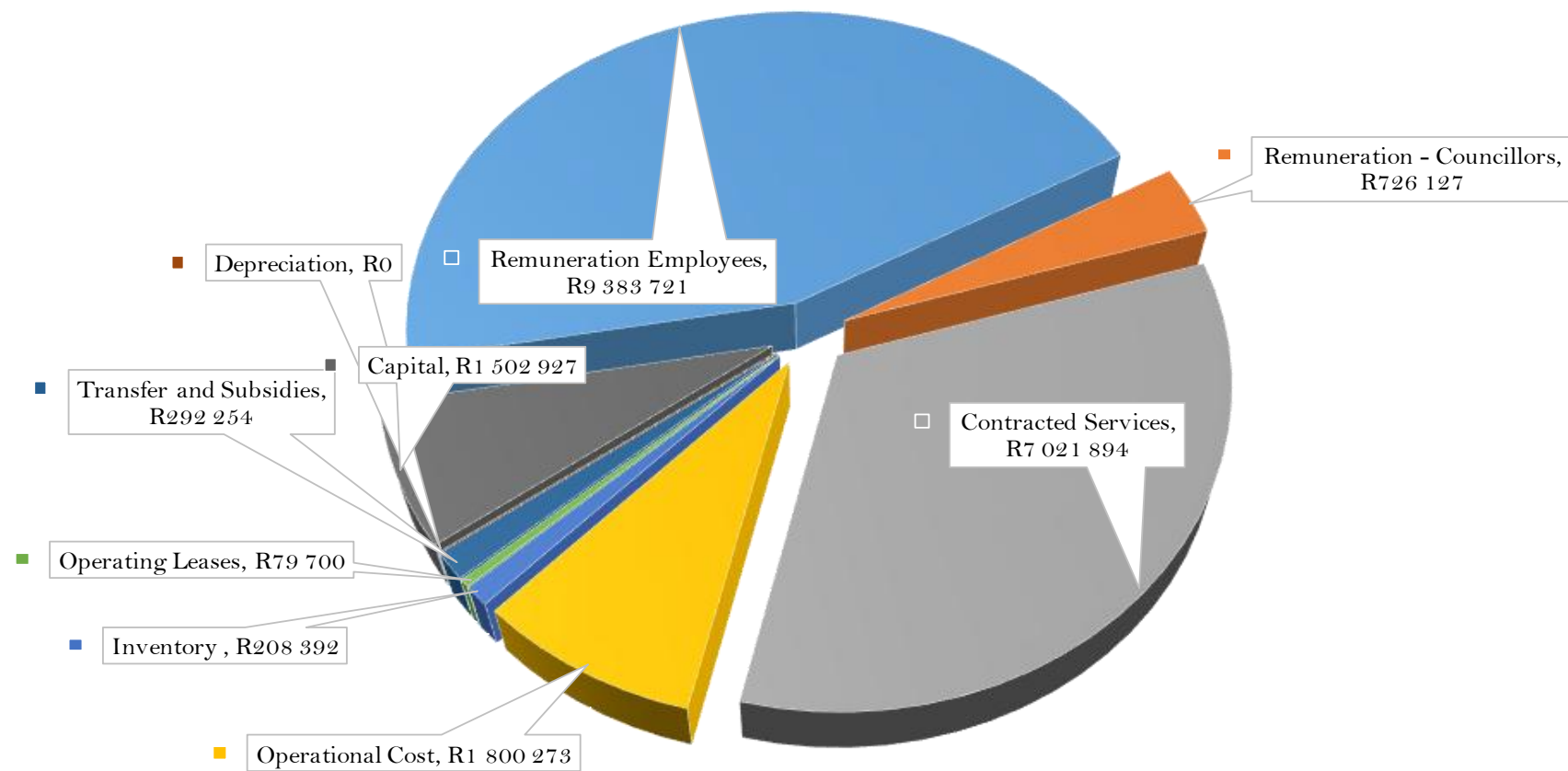
Capital	4 682 000	1 502 927	2 206 212	32.10
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Please note that the amounts were rounded to the nearest rand.

Income



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) - M12 June

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									
Revenue - Functional										
Governance and administration		194	189	216	3	203	216	(13		216
		774	321	353	823	333	353	020)	-6%	353
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		194	189	216	3	203	216	(13		216
		774	321	353	823	333	353	020)	-6%	353
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	12	–	12	12	–		12
		–	–	463	–	463	463	–		463
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	12	–	12	12	–		12
		–	–	463	–	463	463	–		463
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	2	–	2	2	–		2
		–	–	389	–	389	389	–		389
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	2	–	2	2	–		2
		–	–	389	–	389	389	–		389
Trading services		–	–	–	–	–	–	–		–

Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	194 774	189 321	231 204	3 823	218 185	231 204	(13 020)	-6%	231 204
<u>Expenditure - Functional</u>	-									
		154	169	179	12	148	179	(30		179
Governance and administration		336	062	075	138	163	075	912)	-17%	075
		39	37	40	2	31	40	(9		40
Executive and council		962	891	739	146	361	739	377)	-23%	739
		114	131	138	9	116	138	(21		138
Finance and administration		375	171	336	992	802	336	535)	-16%	336
Internal audit		-	-	-	-	-	-	-		-
		12	15	14	1	11	14	(3		14
Community and public safety		711	313	765	155	446	765	319)	-22%	765
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
		11	13	12	1	9	12	(2		12
Public safety		169	171	463	000	606	463	857)	-23%	463
Housing		-	-	-	-	-	-	-		-
		1	2	2		1	2			2
Health		542	142	302	155	840	302	(462)	-20%	302
		3	6	35	6	24	35	(11		35
Economic and environmental services		986	011	140	183	128	140	012)	-31%	140
		1	2	32	6	22	32	(9		32
Planning and development		941	455	752	089	910	752	841)	-30%	752
Road transport		-	-	-	-	-	-	-		-
		2	3	2		1	2	(1		2
Environmental protection		045	556	389	94	218	389	171)	-49%	389
Trading services		-	-	-	-	-	-	-		-
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-

Waste management		-	-	-	-	-	-	-		-
		1	2	2		2	(1			2
Other		575	115	254	15	604	254	650)	-73%	254
		172	192	231	19	184	231	(46		231
Total Expenditure - Functional	3	609	501	234	491	341	234	893)	-20%	234
		22	(3		(15	33		33	-	
Surplus/ (Deficit) for the year		164	180)	(30)	668)	843	(30)	873	1129.11	(30)

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

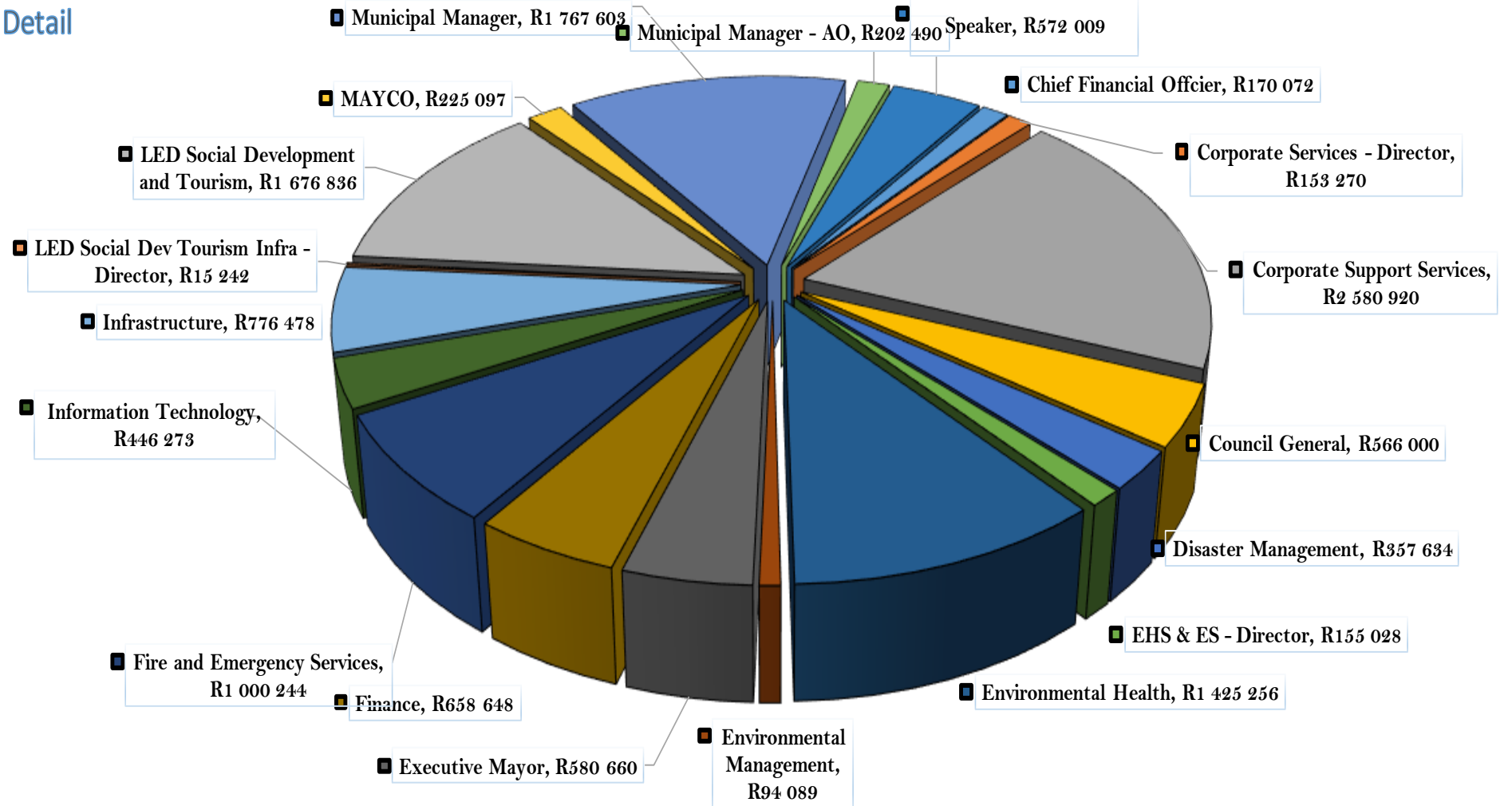
Reporting per Municipal Vote provide details on the spread of spending over the various functions of Council

DC20 Fezile Dabi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

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										
<u>Revenue by Vote</u>	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	189	202	3	189	202	(13	-6.4%	202
		776	321	620	823	600	620	020)		620
Vote 07 - Information Technology		(2)	-	-	-	-	-	-		-
Vote 08 - Project And Public Works		-	-	-	-	-	-	-		-
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 10 - Fire Services		-	-	12	-	12	12	-		12
		-	-	463	-	463	463	-		463
Vote 11 - Disaster Management		-	-	-	-	-	-	-		-
Vote 12 - Environmental Health Services		-	-	-	-	-	-	-		-
		-	-	2	-	2	2	-		2
Vote 13 - Environmental Management Unit		-	-	389	-	389	389	-		389
Vote 14 - Local Economic Development Sports And Tourism		-	-	13	-	13	13	-		13
		-	-	733	-	733	733	-		733
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	194	189	231	3	218	231	(13		231
		774	321	204	823	185	204	020)	-5.6%	204
<u>Expenditure by Vote</u>	1									
Vote 01 - Council General		21	16	20		15	20	(5		20
		731	263	941	566	829	941	112)	-24.4%	941

		7	8	7		5	7	(2		7
Vote 02 - Executive Mayor		671	530	947	581	113	947	834)	-35.7%	947
		5	6	6		5	6	(1		6
Vote 03 - Office Of The Speaker		563	264	574	572	533	574	041)	-15.8%	574
		2	4	2		2	2			2
Vote 04 - Mayoral Committee		706	296	663	225	573	663	(90)	-3.4%	663
		26	30	31	1	26	31	(5		31
Vote 05 - Municipal Manager		055	895	623	967	213	623	410)	-17.1%	623
		23	25	28		20	28	(7		28
Vote 06 - Financial Services		385	511	003	829	917	003	086)	-25.3%	003
		3	4	4		3	4			4
Vote 07 - Information Technology		760	809	794	446	860	794	(934)	-19.5%	794
		9	9	41	6	32	41	(9		41
Vote 08 - Project And Public Works		095	539	347	865	082	347	265)	-22.4%	347
		26	30	32	2	28	32	(3		32
Vote 09 - Corporate Support Services		228	582	759	734	929	759	829)	-11.7%	759
		11	13	12	1	9	12	(2		12
Vote 10 - Fire Services		169	171	463	000	606	463	857)	-22.9%	463
		4	4	4		4	4			4
Vote 11 - Disaster Management		293	793	591	358	411	591	(180)	-3.9%	591
		17	21	21	1	16	21	(4		21
Vote 12 - Environmental Health Services		669	069	229	580	425	229	804)	-22.6%	229
		2	3	2		1	2	(1		2
Vote 13 - Environmental Management Unit		045	556	389	94	218	389	171)	-49.0%	389
Vote 14 - Local Economic Development Sports And Tourism		11	13	13	1	11	13	(2		13
		241	224	913	674	634	913	279)	-16.4%	913
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	172 609	192 501	231 234	19 491	184 341	231 234	(46 893)	-20.3%	231 234
Surplus/ (Deficit) for the year	2	22 164	(3 180)	(30)	(15 668)	33 843	(30)	33 873	#####	(30)

Detail



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

Transfers and subsidies - capital (monetary allocations)	4								
	419	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)							–		
Surplus/(Deficit) after capital transfers & contributions	27	(3	(3	61	61	(265)			(3
	698	180)	180)	424	424				180)
Income Tax									
Surplus/(Deficit) after income tax	27	(3	(3	61	61	(265)			(3
	698	180)	180)	424	424				180)
Share of Surplus/Deficit attributable to Joint Venture									
Share of Surplus/Deficit attributable to Minorities									
Surplus/(Deficit) attributable to municipality	27	(3	(3	61	61	(265)			(3
	698	180)	180)	424	424				180)
Share of Surplus/Deficit attributable to Associate									
Intercompany/Parent subsidiary transactions									
Surplus/ (Deficit) for the year	27	(3	(3	61	61	(265)			(3
	698	180)	180)	424	424				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) - M12 June

Vote Description R thousands	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
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	1 163	1 192	1 500	(308)	-21%	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	244	732	2 882	(2 150)	-75%	2 882
Vote 08 - Project And Public Works		-	300	300	96	283	300	(17)	-6%	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	1 503	2 206	4 682	(2 476)	-53%	4 682
Total Capital Expenditure		1 816	4 200	4 682	1 503	2 206	4 682	(2 476)	-53%	4 682
<u>Capital Expenditure - Functional Classification</u>										
<i>Governance and administration</i>		1 816	4 200	4 682	1 503	2 206	4 682	(2 476)	-53%	4 682
Executive and council		1 159	1 500	1 500	1 163	1 192	1 500	(308)	-21%	1 500
Finance and administration		656	2 700	3 182	340	1 014	3 182	(2 168)	-68%	3 182
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		-	-	-	-	-	-	-		-
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	1 503	2 206	4 682	(2 476)	-53%	4 682
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		1 816	4 200	4 682	1 503	2 206	4 682	(2 476)	-53%	4 682
Total Capital Funding		1 816	4 200	4 682	1 503	2 206	4 682	(2 476)	-53%	4 682

5.6. Table C6 Monthly Budget Statement - Financial Position

DC20 Fezile Dabi - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash and cash equivalents		126 332	132 870	189 328	169 370	189 328
Trade and other receivables from exchange transactions		–	–	–	–	–
Receivables from non-exchange transactions		59	–	367	(27)	367
Current portion of non-current receivables		1 843	–	–	1 800	–
Inventory		–	–	575	–	575
VAT		61	(328)	429	1 309	429
Other current assets		1 160	431	431	287	431
Total current assets		129 456	132 973	191 131	172 740	191 131
Non current assets						
Investments						
Investment property						
Property, plant and equipment		81 449	89 803	78 906	77 353	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	78 111	79 624
TOTAL ASSETS		211 662	223 759	270 755	250 851	270 755
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		657	1 038	657	231	657
Consumer deposits		–	–	–	–	–

Trade and other payables from exchange transactions		9 778	6 015	(53 821)	18 243	(53 821)
Trade and other payables from non-exchange transactions		6 562	—	10 562	6 690	10 562
Provision		—	—	—	—	—
VAT		(227)	(239)	—	(222)	—
Other current liabilities		—	—	—	—	—
Total current liabilities		16 770	6 814	(42 602)	24 942	(42 602)
Non current liabilities						
Financial liabilities		—	—	—	—	—
Provision		34 399	33 878	35 311	33 133	35 311
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		—	—	—	—	—
Total non current liabilities		34 399	33 878	35 311	33 133	35 311
TOTAL LIABILITIES		51 169	40 692	(7 291)	58 075	(7 291)
NET ASSETS	2	160 493	183 067	278 046	192 775	278 046
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated surplus/(deficit)		153 718	166 556	3 662	200 214	3 662
Reserves and funds		9 794	16 511	271 234	9 794	271 234
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	163 513	183 067	274 896	210 008	274 896

5.7.Table C7 Monthly Budget Statement - Cash Flow

DC20 Fezile Dabi - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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	942	-	206 536	942	595	21836%	942
Transfers and Subsidies - Operational		189	182	182			182	23		182
		522	354	354	-	205 765	354	411	13%	354
Transfers and Subsidies - Capital		-	-	-	-	-	-	-		-
Interest		11	6	28			28	(15		28
		153	500	724	-	13 236	724	488)	-54%	724
Dividends								-		
Payments										
Suppliers and employees		(280	(176	(236		(399	(236	162		(236
		132)	936)	772)	-	296)	772)	524	-69%	772)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		(77	12	(24			(24	(50		(24
		798)	385	753)	-	26 241	753)	994)	206%	753)
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)	–	(703)	(4 682)	(3 979)	85%	(4 682)
	NET CASH FROM/(USED) INVESTING ACTIVITIES	(1 818)	(4 200)	(4 682)	–	(703)	(4 682)	(3 979)	85%	(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)	–	–	–	(426)	–	426	#DIV/0!	–
	NET CASH FROM/(USED) FINANCING ACTIVITIES	(381)	–	–	–	(426)	–	426	#DIV/0!	–
	NET INCREASE/ (DECREASE) IN CASH HELD	(79 996)	8 185	(29 435)	–	25 112	(29 435)			(29 435)
	Cash/cash equivalents at beginning:	103 701	124 685	124 685	16 785	121 530	124 685			121 530
	Cash/cash equivalents at month/year end:	23 704	132 870	95 250	16 785	146 641	95 250			92 095

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 - M12 June

Description	NT Code	Budget Year 2024/25											
		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
R thousands													
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 - M12 June

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 June 2025 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	R24 203 000
Roll Over MIG	

For the period July to June 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	2 131 000	86.80
Expanded Public Works Programme	1 200 000	0	93 588	99.99
Financial	1 300 000	0	1 300 001	100.00

Management Grant				
Mafube MIG	24 203 000	0	24 075 821	0

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

BANK NAME	ACC NUMBER	TYPE	Term	CLOSING
NEDBANK	7288009165/17	Invest	30	983 890
ABSA	2067390363	Invest	90	18 087 390
STANDARD	728670534/008	Invest	0	0
STANDARD	728670534/006	Invest	30	0
STANDARD	728670534/007	Invest	0	30 647 055
STANDARD	728670534/010	Invest	90	49 419 030
STANDARD	728670534/011		30	53 983 074
TOTAL				<i>153 120 438</i>

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 June 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

Snr Budget Officer

GA Mgcina

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 June 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: _____