



Fezile Dabi

District Municipality

Quarterly Report, Budget Implementation Plan for the 30 June 2026.

2025/26 TO 2027/28

MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

C Schedules for the
following month:

April 2026

May 2026

June 2026

2025/26 Financial
Year.



Fezile Dabi

District Municipality

MONTHLY SEC 71 Report C SCHEDULE

2025/26 TO 2027/28
MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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Sec 71 for the Period end 30 April 2026

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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 April 2026**, the ten-working day reporting limit expires on **14 May 2026**.

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 2026	%YTD Actual vs % YTD Budget
Total Revenue	208 930 739	222 179 739	209 285 778	39.33
Total Operational Expenditure	207 764 289	209 524 289	139 854 293	66.74
Total Capital Expenditure	4 000 000	35 883 549	9 122 927	25.42

Revenue by Source for Month ending 30 April 2026.

Non Exchange Revenue

Transfer and Subsidies R 190 210 129

Interest Receive for Month ending 30 April 2026.

Investments R 11 118 603

Exchange Revenue for Month ending 30 April 2026.

Operational Revenue R 458 906

Sales & Services R 76 218

Operating Expenditure by Type for Month ending 30 April 2026.

Remuneration

Officials R 100 784 917

Councillors R 6 632 143

Contracted Services for Month ending 30 April 2026.

Outsourced Services R 1 126 219

Consultants and Professional Services R 6 125 601

Contractors R 1 007 422

Contracted Services R 8 259 242

Operation Cost	R 19 089 755
Stores and Materials	R 962 054
Operating Lease	R 318 800
Transfer and Subsidies	R 841 489
Depreciation	R 2 965 892
Capital Expenditure	R 9 122 927

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	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Financial Performance</u>									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	15 349	19 080	18 080	1 013	11 119	15 300	(4 181)	-27%	18 080
Transfers and subsidies - Operational	182 030	188 909	190 909	174	190 210	183 058	7 152	0	190 909
Other own revenue	1 090	532	512	18	76	406	(330)	-81%	512
Total Revenue (excluding capital transfers and contributions)	198 469	208 521	209 501	1 204	201 405	198 764	2 641	1%	209 501
Employee costs	126 585	145 295	145 781	10 044	100 785	121 336	(20 551)	-17%	145 781
Remuneration of Councillors	8 672	9 303	9 303	796	6 632	7 752	(1 120)	-14%	9 303
Depreciation and amortisation	4 395	7 731	6 071	148	2 966	5 406	(2 440)	-45%	6 071
Interest	52	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	1 470	2 279	2 089	107	962	1 785	(823)	-46%	2 089
Transfers and subsidies	917	1 710	1 380	60	841	1 227	(386)	-31%	1 380
Other expenditure	91 791	41 447	44 900	1 177	27 668	36 485	(8 817)	-24%	44 900

Total Expenditure	233 883	207 764	209 524	12 333	139 854	173 991	(34 137)	-20%	209 524
Surplus/(Deficit)	(35 414)	756	(24)	(11 129)	61 551	24 773	36 778	148%	(24)
Transfers and subsidies - capital (monetary allocations)	25 869	–	12 200	–	7 422	11 114	(3 692)	-33%	12 200
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(9 545)	756	12 176	(11 129)	68 973	35 887	33 086	92%	12 176
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(9 545)	756	12 176	(11 129)	68 973	35 887	33 086	92%	12 176
<u>Capital expenditure & funds sources</u>									
Capital expenditure	2 233	4 000	35 884	14	9 123	25 792	(16 669)	-65%	35 884
Capital transfers recognised	–	–	31 134	–	8 046	22 008	(13 962)	-63%	31 134
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	2 233	4 000	4 750	14	1 077	3 783	(2 707)	-72%	4 750
Total sources of capital funds	2 233	4 000	35 884	14	9 123	25 792	(16 669)	-65%	35 884
<u>Financial position</u>									
Total current assets	160 660	177 750	154 844		202 202				154 844
Total non current assets	33 815	63 619	34 574		39 972				34 574
Total current liabilities	12 955	(11 441)	59 731		(9 644)				59 731
Total non current liabilities	36 737	33 878	39 381		36 043				39 381
Community wealth/Equity	146 343	217 766	71 257		178 092				71 257
<u>Cash flows</u>									

Net cash from (used) operating	55 676	(2 707)	1 622	(691)	41 106	1 352	(39 754)	-2941%	1 622
Net cash from (used) investing	(2 174)	(4 000)	(4 000)	(14)	(9 123)	(3 333)	5 790	-174%	(4 000)
Net cash from (used) financing	(426)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	179 413	117 978	83 939	195 277	195 277	84 336	(110 941)	-132%	160 916
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 April 2026 - R 1 215 534

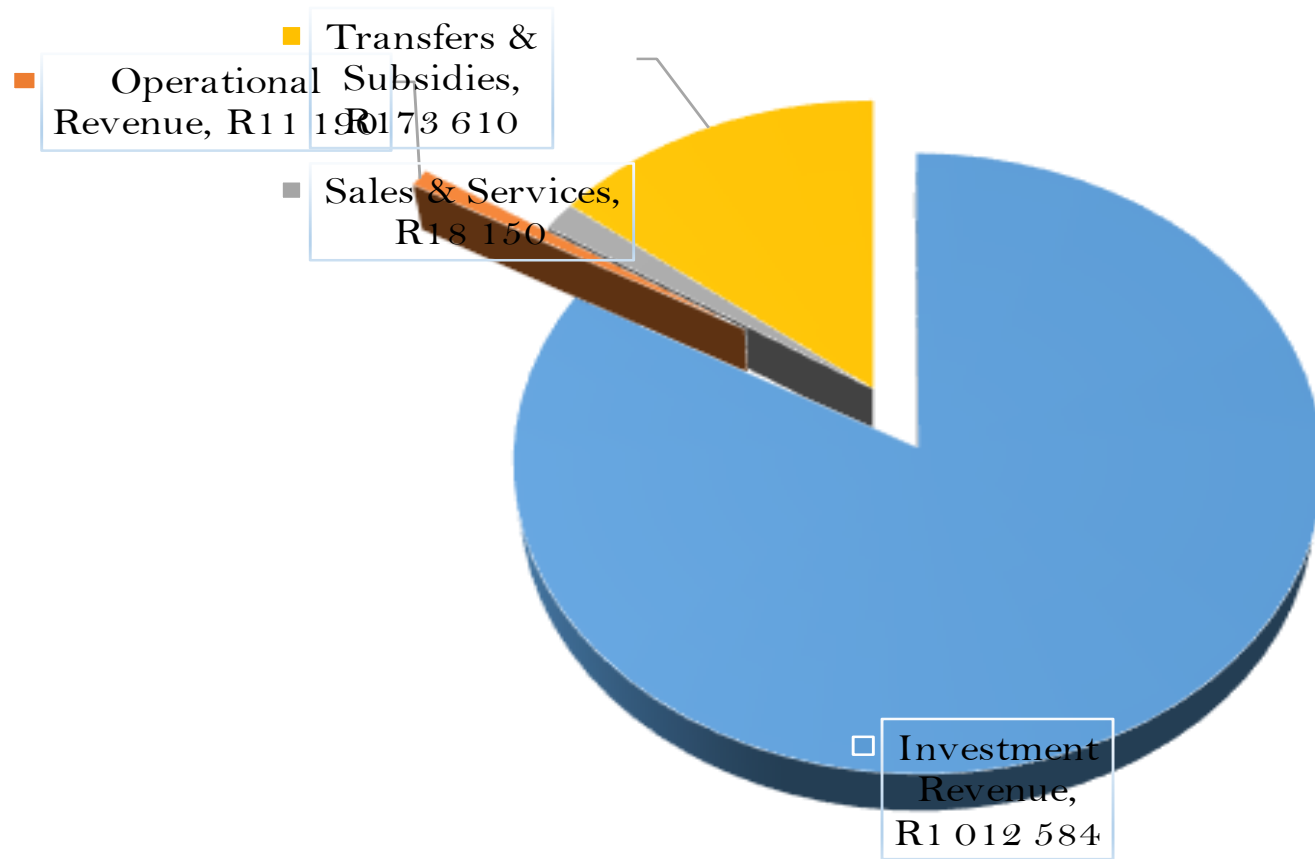
Total Expenditure for April 2026 - R 12 333 348

Description	Budget	Actual for The month	Year to Date	Percentage Monthly Actual of Budget
Income				
Investment Revenue	18 079 740	1 012 584	11 118 603	5.60
Transfers & Subsidies	203 108 999	173 610	197 632 051	0.09
Operational Revenue	479 000	11 190	458 906	2.34
Sales & Services	512 000	18 150	76 218	3.54
Expenditure				

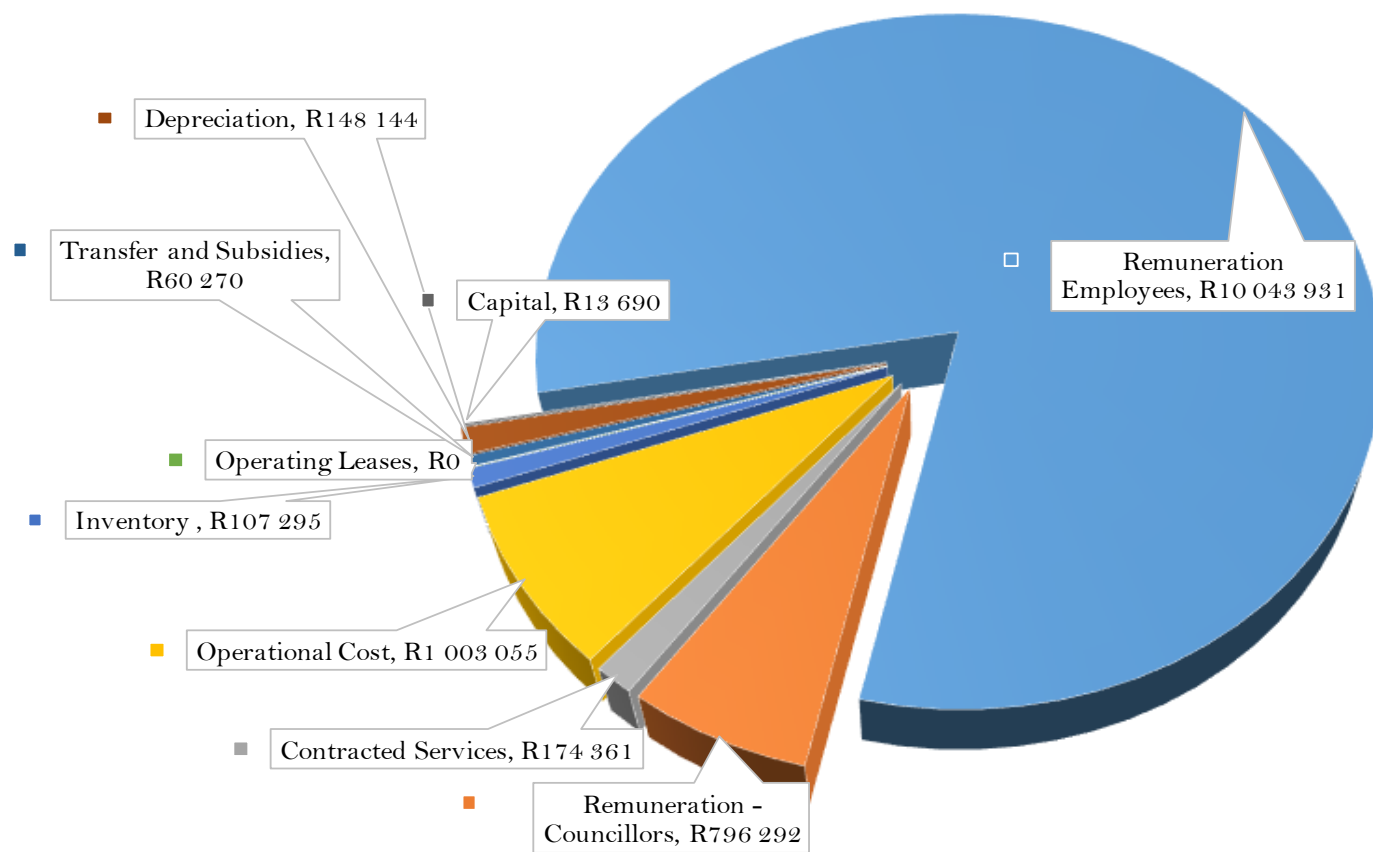
Remuneration Employees	145 781 323	10 043 931	100 784 917	6.89
Remuneration - Councillors	9 302 886	796 292	6 632 143	8.56
Contracted Services	15 533 811	174 361	8 259 242	1.12
Operational Cost	28 884 897	1 003 055	19 089 755	3.47
Inventory	2 088 700	107 295	962 054	5.14
Operating Leases	481 000	0	318 800	0.00
Transfer and Subsidies	1 380 400	60 270	841 489	4.37
Depreciation	6 071 272	148 144	2 965 892	2.44
Capital	35 883 549	13 690	9 122 927	0.04

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) - M10 April

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Revenue - Functional</u>		210	193	199	1	209	192	16		199
Governance and administration		307	457	206	216	286	862	424	9%	206
Executive and council		59	–	–	–	–	–	–		–
Finance and administration		210	193	199	1	209	192	16		199
Internal audit		248	457	206	216	286	862	424	9%	206
		–	–	–	–	–	–	–		–
Community and public safety		12	12	12	–	–	10	(10		12
		463	986	986	–	–	822	822)	-100%	986
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		12	12	12	–	–	10	(10		12
		463	986	986	–	–	822	822)	-100%	986
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		2	2	9	–	–	6	(6		9
		389	487	987	–	–	573	573)	-100%	987
Planning and development		–	–	7	–	–	4	(4		7
		–	–	500	–	–	500	500)	-100%	500
Road transport		–	–	–	–	–	–	–		–
Environmental protection		2	2	2	–	–	2	(2		2
		389	487	487	–	–	073	073)	-100%	487

Trading services		-	-	-	-	-	-	-		-
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	225	208	222	1	209	210	(971)	0%	222
		159	931	180	216	286	256			180
<u>Expenditure - Functional</u>	-									
		194	186	188	11	126	156	(30)		188
Governance and administration		306	617	447	166	237	417	180)	-19%	447
70		41	41	41	2	27	34	(7)		41
Executive and council		873	715	584	122	463	640	177)	-21%	584
123		144	146	146	9	98	121	(23		146
Finance and administration		433	903	863	043	774	777	003)	-19%	863
Internal audit		-	-	-	-	-	-	-		-
		11	13	13		8	11	(2		13
Community and public safety		708	806	681	859	973	425	452)	-21%	681
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
9		11	11	11		7	9	(2		11
Public safety		752	425	300	706	441	441	001)	-21%	300
Housing		-	-	-	-	-	-	-		-
1		2	2	2		1	1			2
Health		955	381	381	153	532	984	(451)	-23%	381
Economic and environmental services		25	5	5		3	4			5
		906	002	002	150	518	168	(649)	-16%	002
24		2	2	2		2	2			2
Planning and development		661	565	565	-	543	138	405	19%	565
Road transport		-	-	-	-	-	-	-		-
1		2	2	2			2	(1		2
Environmental protection		244	437	437	150	976	030	054)	-52%	437
Trading services		-	-	-	-	-	-	-		-
Energy sources		-	-	-	-	-	-	-		-

Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
		1	2	2		1	1			2
Other		963	338	393	159	126	982	(855)	-43%	393
Total Expenditure - Functional	3	233	207	209	12	139	173	(34)		209
		883	764	524	333	854	991	137)	-20%	524
		(8	1	12	(11	69	36	33		12
Surplus/ (Deficit) for the year		724)	166	655	118)	431	265	167	0.9145659	655

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

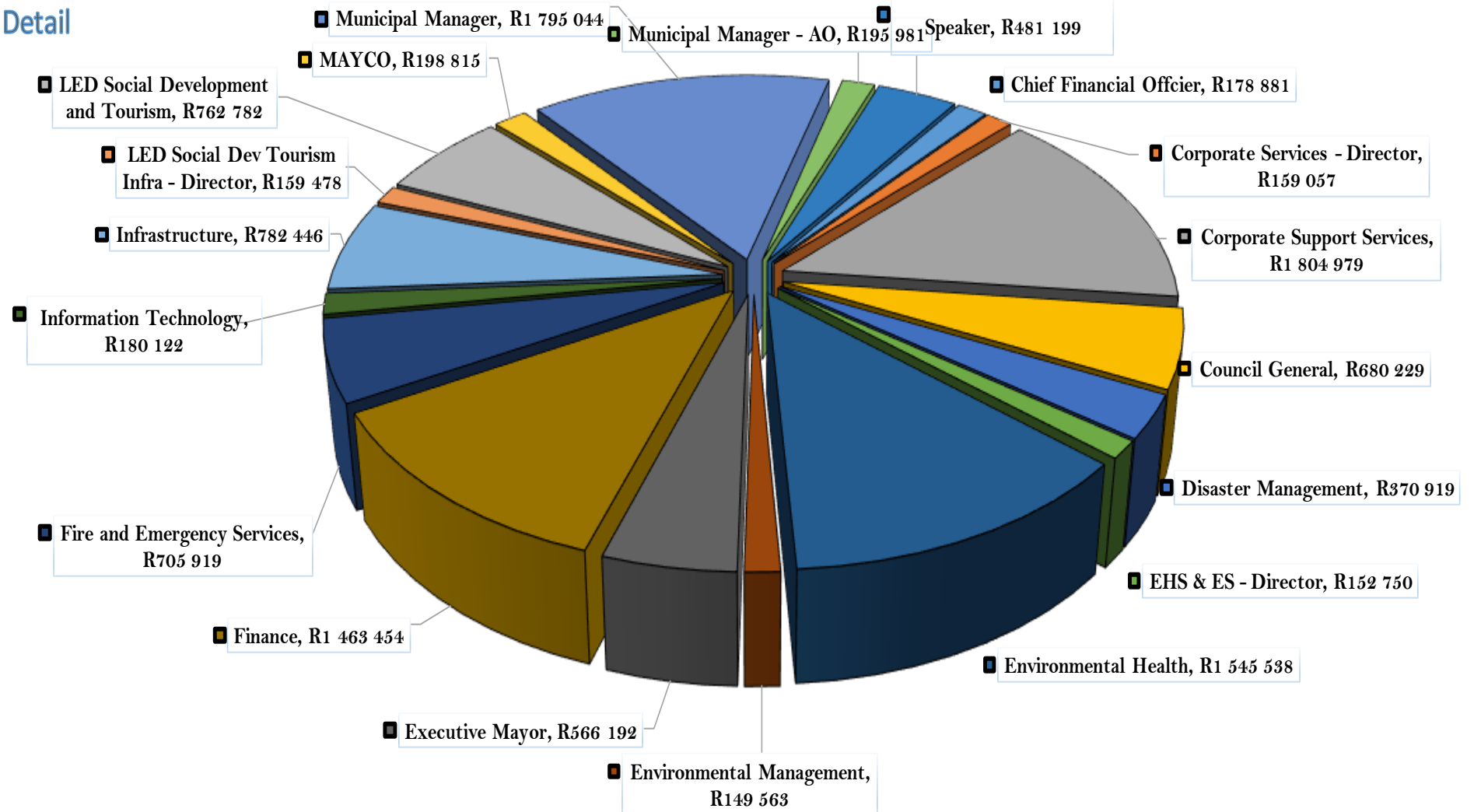
Reporting per Municipal Vote provide details on the spread of spending over the various functions of Council

DC20 Fezile Dabi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description R thousands	Ref	2024/25	Budget Year 2025/26							
		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		59	-	-	-	-	-	-		-
Vote 02 - Executive Mayor		-	-	-	-	-	-	-		-
Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-		-
Vote 04 - Mayoral Committee		-	-	-	-	-	-	-		-
Vote 05 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 06 - Financial Services		196 515	179 023	184 772	1 216	209 286	180 833	28 452	15.7%	184 772
Vote 07 - Information Technology		-	-	-	-	-	-	-		-
Vote 08 - Project And Public Works		-	-	7 500	-	-	4 500	(4 500)	-100.0%	7 500
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 10 - Fire Services		12 463	12 986	12 986	-	-	10 822	(10 822)	-100.0%	12 986
Vote 11 - Disaster Management		-	-	-	-	-	-	-		-
Vote 12 - Environmental Health Services		-	-	-	-	-	-	-		-
Vote 13 - Environmental Management Unit		2 389	2 487	2 487	-	-	2 073	(2 073)	-100.0%	2 487
Vote 14 - Local Economic Development Sports And Tourism		13 733	14 434	14 434	-	-	12 029	(12 029)	-100.0%	14 434
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	225 159	208 931	222 180	1 216	209 286	210 256	(971)	-0.5%	222 180

<u>Expenditure by Vote</u>	1									
		54						(4		
Vote 01 - Council General		419	21 474	21 211	680	13 096	17 737	641)	-26.2%	21 211
		5						(1		
Vote 02 - Executive Mayor		213	8 063	8 063	566	5 572	6 685	112)	-16.6%	8 063
		5								
Vote 03 - Office Of The Speaker		583	6 801	6 801	481	4 880	5 667	(787)	-13.9%	6 801
		3								
Vote 04 - Mayoral Committee		134	2 645	2 742	199	2 047	2 253	(206)	-9.2%	2 742
		26						(6		
Vote 05 - Municipal Manager		651	32 842	33 003	1 991	20 903	27 430	527)	-23.8%	33 003
		26						(6		
Vote 06 - Financial Services		353	29 495	29 513	1 642	17 756	24 575	818)	-27.7%	29 513
		4						(2		
Vote 07 - Information Technology		056	4 772	6 892	180	3 231	5 249	018)	-38.4%	6 892
		33								
Vote 08 - Project And Public Works		943	11 788	11 909	782	10 320	9 896	424	4.3%	11 909
		29						(4		
Vote 09 - Corporate Support Services		281	35 118	35 199	1 964	24 848	29 269	421)	-15.1%	35 199
		9						(2		
Vote 10 - Fire Services		752	11 425	11 300	706	7 441	9 441	001)	-21.2%	11 300
		4								
Vote 11 - Disaster Management		465	4 839	4 829	371	3 865	4 027	(163)	-4.0%	4 829
		16						(3		
Vote 12 - Environmental Health Services		730	21 520	21 720	1 698	14 493	17 994	501)	-19.5%	21 720
		1						(1		
Vote 13 - Environmental Management Unit		244	2 437	2 437	150	976	2 030	054)	-51.9%	2 437
		13						(1		
Vote 14 - Local Economic Development Sports And Tourism		058	14 546	13 906	922	10 426	11 738	312)	-11.2%	13 906
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	233 883	207 764	209 524	12 333	139 854	173 991	(34 137)	-19.6%	209 524
Surplus/ (Deficit) for the year	2	(8 724)	1 166	12 655	(11 118)	69 431	36 265	33 167	91.5%	12 655

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 R thousands	Ref	2024/25	Budget Year 2025/26							
		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>	-									
		127 633						(1 472)		137 859
Employee related costs		7	137 859	137 859	10 017	10 017	11 488		-13%	8
Remuneration of councillors		929	8 626	8 626	674	674	719	(45)	-6%	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	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Multi-Year expenditure appropriation</u>	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	-	-	-	-	-	-	-		-

<u>Single Year expenditure appropriation</u>	2									
Vote 01 - Council General		1 196	950	1 700	14	701	1 242	(540)	-44%	1 700
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		680	2 750	2 750	-	376	2 292	(1 916)	-84%	2 750
Vote 08 - Project And Public Works		283	300	31 434	-	8 046	22 258	(14 212)	-64%	31 434
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 10 - Fire Services		-	-	-	-	-	-	-		-
Vote 11 - Disaster Management		-	-	-	-	-	-	-		-
Vote 12 - Environmental Health Services		74	-	-	-	-	-	-		-
Vote 13 - Environmental Management Unit		-	-	-	-	-	-	-		-
Vote 14 - Local Economic Development Sports And Tourism		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	2 233	4 000	35 884	14	9 123	25 792	(16 669)	-65%	35 884
Total Capital Expenditure		2 233	4 000	35 884	14	9 123	25 792	(16 669)	-65%	35 884
<u>Capital Expenditure - Functional Classification</u>										
Governance and administration		2 233	4 000	4 750	14	1 077	3 783	(2 707)	-72%	4 750
Executive and council		1 196	950	1 700	14	701	1 242	(540)	-44%	1 700
Finance and administration		1 037	3 050	3 050	-	376	2 542	(2 166)	-85%	3 050
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	-	-	-	-	-	-		-

Community and social services								–		
Sport and recreation								–		
Public safety		–	–	–	–	–	–	–		–
Housing								–		
Health								–		
Economic and environmental services		–	–	31 134	–	8 046	22 008	(13 962)	-63%	31 134
Planning and development		–	–	31 134	–	8 046	22 008	(13 962)	-63%	31 134
Road transport								–		
Environmental protection								–		
Trading services		–	–	–	–	–	–	–		–
Energy sources								–		
Water management								–		
Waste water management								–		
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	2 233	4 000	35 884	14	9 123	25 792	(16 669)	-65%	35 884
Funded by:										
National Government		–	–	31 134	–	8 046	22 008	(13 962)	-63%	31 134
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		–	–	31 134	–	8 046	22 008	(13 962)	-63%	31 134

Borrowing	6	2		4		1	3	-		4
Internally generated funds		233	4 000	750	14	077	783	(2 707)	-72%	750
Total Capital Funding		2 233	4 000	35 884	14	9 123	25 792	(16 669)	-65%	35 884

Table C6 Monthly Budget Statement - Financial Position

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

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		158 491	177 647	146 293	202 433	146 293
Trade and other receivables from exchange transactions		–	–	–	–	–
Receivables from non-exchange transactions		(27) 1	–	2 000	– (391)	2 000
Current portion of non-current receivables		540	–	5 810	1 540	5 810
Inventory		–	–	–	–	–
VAT		58	(328)	– 310	(1) 996	– 310
Other current assets		597	431	431	616	431
Total current assets		160 660	177 750	154 844	202 202	154 844
Non current assets						
Investments						
Investment property						
Property, plant and equipment		33 189	62 636	33 591	39 346	33 591
Biological assets						
Living and non-living resources						
Heritage assets		40	–	–	40	–
Intangible assets		586	983	983	586	983
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		33 815	63 619	34 574	39 972	34 574

TOTAL ASSETS		194 474	241 369	189 419	242 174	189 419
<u>LIABILITIES</u>						
Current liabilities	-					
Bank overdraft		-	-	-	-	-
Financial liabilities		231	038	231	231	231
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		8	5	52	(27	52
Trade and other payables from non-exchange transactions		516	945	500	383)	500
		4	(18	7	17	7
		428	185)	000	719	000
Provision		-	-	-	-	-
VAT		(221)	(239)	-	(212)	-
Other current liabilities		-	-	-	-	-
Total current liabilities		12 955	(11 441)	59 731	(9 644)	59 731
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		36	33	39	36	39
		737	878	381	043	381
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		36 737	33 878	39 381	36 043	39 381
TOTAL LIABILITIES		49 692	22 437	99 112	26 399	99 112
NET ASSETS	2	144 782	218 932	90 306	215 775	90 306
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated surplus/(deficit)		134	201	33	166	33
		576	255	834	325	834
Reserves and funds		11	16	37	11	37
		767	511	424	767	424
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	146 343	217 766	71 257	178 092	71 257

5.6. Table C7 Monthly Budget Statement - Cash Flow

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

Description	Ref	2024/25	Budget Year 2025/26							
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		236	26					73		
		665	110	952	481	74 572	793	779	9300%	952
Transfers and Subsidies - Operational		206	188	190			159	49		190
		233	909	909	–	208 434	091	343	31%	909
Transfers and Subsidies - Capital				31			25	(25		31
		–	–	172	–	–	976	976)	-100%	172
Interest		15	19	18	1		15	(3		18
		519	080	080	013	11 430	066	637)	-24%	080
Dividends								–		
Payments										
Suppliers and employees		(402	(236	(239	(2	(253	(199	53		(239
		741)	805)	490)	185)	330)	575)	755	-27%	490)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		55	(2	1			1	(39		1
		676	707)	622	(691)	41 106	352	754)	-2941%	622
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										

Proceeds on disposal of PPE		59	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	-									
Decrease (increase) in non-current investments										
Payments										
Capital assets		(2 233)	(4 000)	(4 000)	(14)	(9 123)	(3 333)	5 790	-174%	(4 000)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(2 174)	(4 000)	(4 000)	(14)	(9 123)	(3 333)	5 790	-174%	(4 000)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(426)	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(426)	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		53 076	(6 707)	(2 378)	(705)	31 983	(1 981)			(2 378)
Cash/cash equivalents at beginning:		126 338	124 685	86 317	195 981	163 293	86 317			163 293
Cash/cash equivalents at month/year end:		179 413	117 978	83 939	195 277	195 277	84 336			160 916

5.7. 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

2024/25 Budget - Supporting Table 300 Monthly Budget Statement - Aged Debtors - WY24 April													
Description R thousands	NT Code											Budget Year 2025/26	
		0-30 Day s	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	Impairmen t - 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	-	-	-	-	-	-	-	-	-	-	-	-
2024/25 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200									-	-		
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500									-	-		
Total By Customer Group	2600	-	-	-	-	-	-	-	-	-	-	-	-

5.8. 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 2025/26									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	0950									-	

5.9. 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 April 2026** amounted to

R 188 183 241.

Conditional Grants

The following conditional grants have been published in DORA

Financial Management Grant	R 1 400 000
Expanded Public Works Programme	R 1 333 000
Rural Road Asset Management Grant	R 2 565 000
Mafube MIG	19 971 500
Roll Over MIG	4 700 000
Water Infrastructure Grant (WISG)	7 500 000

For the period July to April 2026, the following allocations has been received:

Conditional Grant	Total received	Still To Receive	Actual Spend	% Spend of Allocation
Rural Road Asset Management Grant	2 565 000	0	2 565 000	100%
Expanded Public Works Programme	1 333 000	0	1 33	92.16
Financial Management Grant	3 400 000	2 000 000	494 755	14.55
Mafube MIG	18 972 000	0	7 421 922	0

All balances on Conditional Grants are recorded as at **30 April 2026**

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 2026

BANK NAME	ACC NUMBER	TYPE	Term	CLOSING
NEDBANK	7288009165/17	Invest	30	1 037 552
ABSA	2067390363	Invest	30	18 869 560
STANDARD	728670534/008	Invest	30	40 729 863

STANDARD	728670534/006	Invest	30	25 000 000
STANDARD	728670534/007	Invest	90	63 748 952
STANDARD	728670534/010	Invest	120	52 459 191
STANDARD	728670534/011	Invest	30	31 235 826
TOTAL				233 263 224

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 2026**.
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 **April 2026** 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

2025/26 TO 2027/28
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 May 2026

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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 **31 May 2026**, the ten-working day reporting limit expires on **14 June 2026**.

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 May 2026	%YTD Actual vs % YTD Budget
Total Revenue	208 930 739	222 179 739	211 309 660	39.33
Total Operational Expenditure	207 764 289	211 824 289	152 582 705	72.03
Total Capital Expenditure	4 000 000	35 883 549	9 856 258	27.46

Revenue by Source for Month ending 31 May 2026.

Non Exchange Revenue

Transfer and Subsidies R 190 739 643

Interest Receive for Month ending 31 May 2026.

Investments R 11 737 766

Exchange Revenue for Month ending 31 May 2026.

Operational Revenue R 478 522

Sales & Services R 88 478

Operating Expenditure by Type for Month ending 31 May 2026.

Remuneration

Officials R 110 976 550

Councillors R 7 371 016

Contracted Services for Month ending 31 May 2026.

Outsourced Services R 1 311 969

Consultants and Professional Services R 5 962 303

Contractors R 1 217 591

Contracted Services R 8 491 863

Operation Cost	R 20 281 768
Stores and Materials	R 1 107 481
Operating Lease	R 398 500
Transfer and Subsidies	R 841 489
Depreciation	R 3 114 037
Capital Expenditure	R 9 856 258

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 -
M11 May

Description R thousands	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Financial Performance</u>									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	15 349	19 080	18 080	619	11 738	16 690	(4 952)	-30%	18 080
Transfers and subsidies - Operational	182 030	188 909	190 909	530	190 740	185 950	4 789	0	190 909
Other own revenue	1 911	942	991	32	567	888	(321)	-36%	991
Total Revenue (excluding capital transfers and contributions)	199 290	208 931	209 980	1 181	203 044	203 528	(483)	-0%	209 980
Employee costs	126 585	145 295	145 781	10 192	110 977	133 559	(22 582)	-17%	145 781
Remuneration of Councillors	8 672	9 303	9 303	739	7 371	8 528	(1 157)	-14%	9 303
Depreciation and amortisation	4 395	7 731	6 071	148	3 114	5 739	(2 625)	-46%	6 071
Interest	52	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	1 470	2 279	1 889	145	1 107	1 837	(729)	-40%	1 889
Transfers and subsidies	917	1 710	1 380	–	841	1 304	(462)	-35%	1 380
Other expenditure	91 791	41 447	44 900	1 504	29 172	40 693	(11 521)	-28%	44 900

Total Expenditure	233 883	207 764	209 324	12 728	152 583	191 659	(39 076)	-20%	209 324
Surplus/(Deficit)	(34 593)	1 166	655	(11 548)	50 462	11 869	38 593	325%	655
Transfers and subsidies - capital (monetary allocations)	25 869	–	12 200	843	8 265	11 657	(3 392)	-29%	12 200
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(8 724)	1 166	12 855	(10 705)	58 727	23 526	35 201	150%	12 855
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(8 724)	1 166	12 855	(10 705)	58 727	23 526	35 201	150%	12 855
<u>Capital expenditure & funds sources</u>									
Capital expenditure	2 233	4 000	35 884	733	9 856	30 838	(20 981)	-68%	35 884
Capital transfers recognised	–	–	31 134	733	8 779	26 571	(17 791)	-67%	31 134
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	2 233	4 000	4 750	–	1 077	4 267	(3 190)	-75%	4 750
Total sources of capital funds	2 233	4 000	35 884	733	9 856	30 838	(20 981)	-68%	35 884
<u>Financial position</u>									
Total current assets	160 660	177 750	154 844		224 402				154 844
Total non current assets	33 815	63 619	34 574		40 557				34 574
Total current liabilities	12 955	(11 441)	59 731		23 921				59 731
Total non current liabilities	36 737	33 878	39 381		35 968				39 381
Community wealth/Equity	146 343	217 766	71 057		205 070				71 057
<u>Cash flows</u>									

Net cash from (used) operating	55 676	(2 707)	1 622	47 143	88 249	1 487	(86 762)	-5835%	1 622
Net cash from (used) investing	(2 174)	(4 000)	(4 000)	(733)	(9 856)	(3 667)	6 190	-169%	(4 000)
Net cash from (used) financing	(426)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	179 413	117 978	83 939	241 687	241 687	84 138	(157 549)	-187%	160 916
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 May 2026 - R 2 023 883

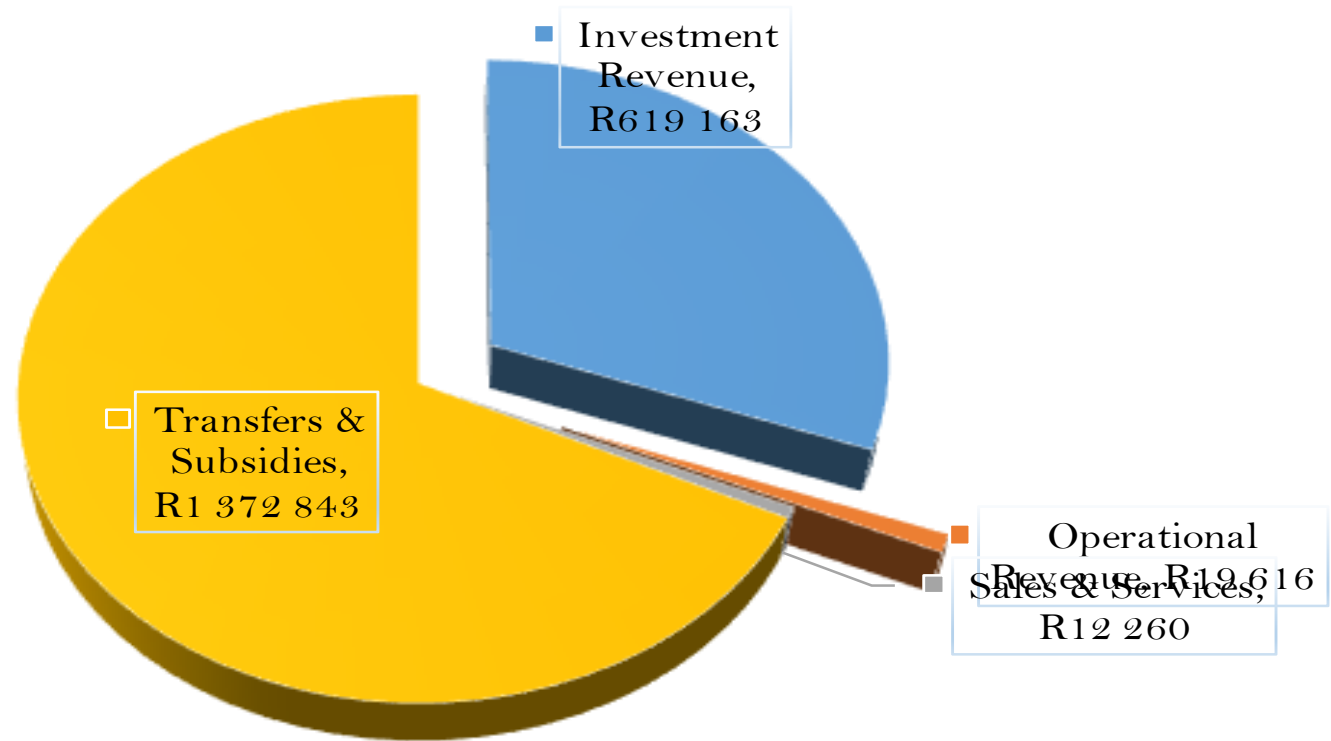
Total Expenditure for May 2026 - R 12 728 412

Description	Budget	Actual for The month	Year to Date	Percentage Monthly Actual of Budget
Income				
Investment Revenue	18 079 740	619 163	11 737 766	3.42
Transfers & Subsidies	203 108 999	1 372 843	199 004 895	0.68
Operational Revenue	479 000	19 616	478 522	4.10
Sales & Services	512 000	12 260	88 478	2.39
Expenditure				

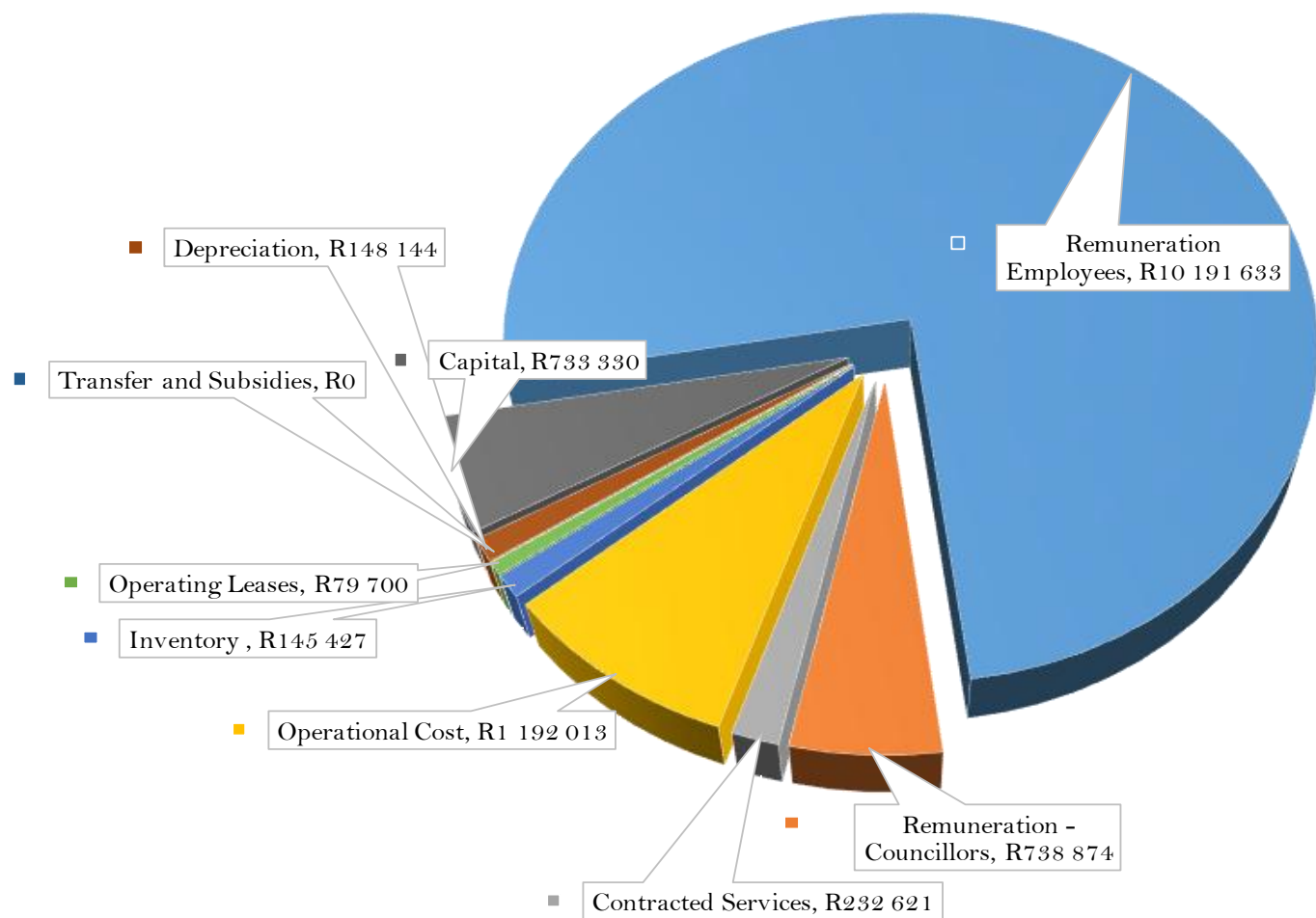
Remuneration Employees	145 781 323	10 191 633	110 976 550	6.99
Remuneration - Councillors	9 302 886	738 874	7 371 016	7.94
Contracted Services	18 033 811	232 621	8 491 863	1.29
Operational Cost	28 884 897	1 192 013	20 281 768	4.13
Inventory	1 888 700	145 427	1 107 481	7.70
Operating Leases	481 000	79 700	398 500	16.57
Transfer and Subsidies	1 380 400	0	841 489	0.00
Depreciation	6 071 272	148 144	3 114 037	2.44
Capital	35 883 549	733 330	9 856 258	2.04

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) - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Revenue - Functional</u>		210	193	199	2	211	195	16		199
Governance and administration		307	457	206	024	310	001	309	8%	206
Executive and council		59	–	–	–	–	–	–		–
Finance and administration		210	193	199	2	211	195	16		199
Internal audit		248	457	206	024	310	001	309	8%	206
		–	–	–	–	–	–	–		–
Community and public safety		12	12	12	–	–	11	(11		12
		463	986	986	–	–	904	904)	-100%	986
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		12	12	12	–	–	11	(11		12
		463	986	986	–	–	904	904)	-100%	986
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		2	2	9	–	–	8	(8		9
		389	487	987	–	–	280	280)	-100%	987
Planning and development		–	–	500	–	–	000	(6		7
Road transport		–	–	–	–	–	–	000)	-100%	500
Environmental protection		2	2	2	–	–	2	(2		2
		389	487	487	–	–	280	280)	-100%	487

Trading services		-	-	-	-	-	-	-		-
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	225	208	222	2	211	215	(3	-2%	222
		159	931	180	024	310	185	875)		180
<u>Expenditure - Functional</u>	-									
		194	186	188	12	138	172	(34		188
Governance and administration		306	617	247	007	243	333	090)	-20%	247
70		41	41	41	2	29	38	(8		41
Executive and council		873	715	584	162	625	112	488)	-22%	584
123		144	146	146	9	108	134	(25		146
Finance and administration		433	903	663	845	619	221	602)	-19%	663
Internal audit		-	-	-	-	-	-	-		-
		11	13	13		9	12	(2		13
Community and public safety		708	806	681	913	886	553	667)	-21%	681
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
9		11	11	11		8	10	(2		11
Public safety		752	425	300	747	188	371	183)	-21%	300
Housing		-	-	-	-	-	-	-		-
1		2	2	2		1	2			2
Health		955	381	381	166	698	182	(485)	-22%	381
Economic and environmental services		25	5	5		3	4	(1		5
		906	002	002	(353)	165	585	420)	-31%	002
24		2	2	2		2	2			2
Planning and development		661	565	565	(443)	100	351	(251)	-11%	565
Road transport		-	-	-	-	-	-	-		-
1		2	2	2		1	2	(1		2
Environmental protection		244	437	437	90	065	234	168)	-52%	437
Trading services		-	-	-	-	-	-	-		-
Energy sources		-	-	-	-	-	-	-		-

Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
		1	2	2		1	2			2
Other		963	338	393	162	288	188	(899)	-41%	393
Total Expenditure - Functional	3	233	207	209	12	152	191	(39		209
		883	764	324	728	583	659	076)	-20%	324
Surplus/ (Deficit) for the year		(8	1	12	(10	58	23	35		12
		724)	166	855	705)	727	526	201	1.496272	855

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

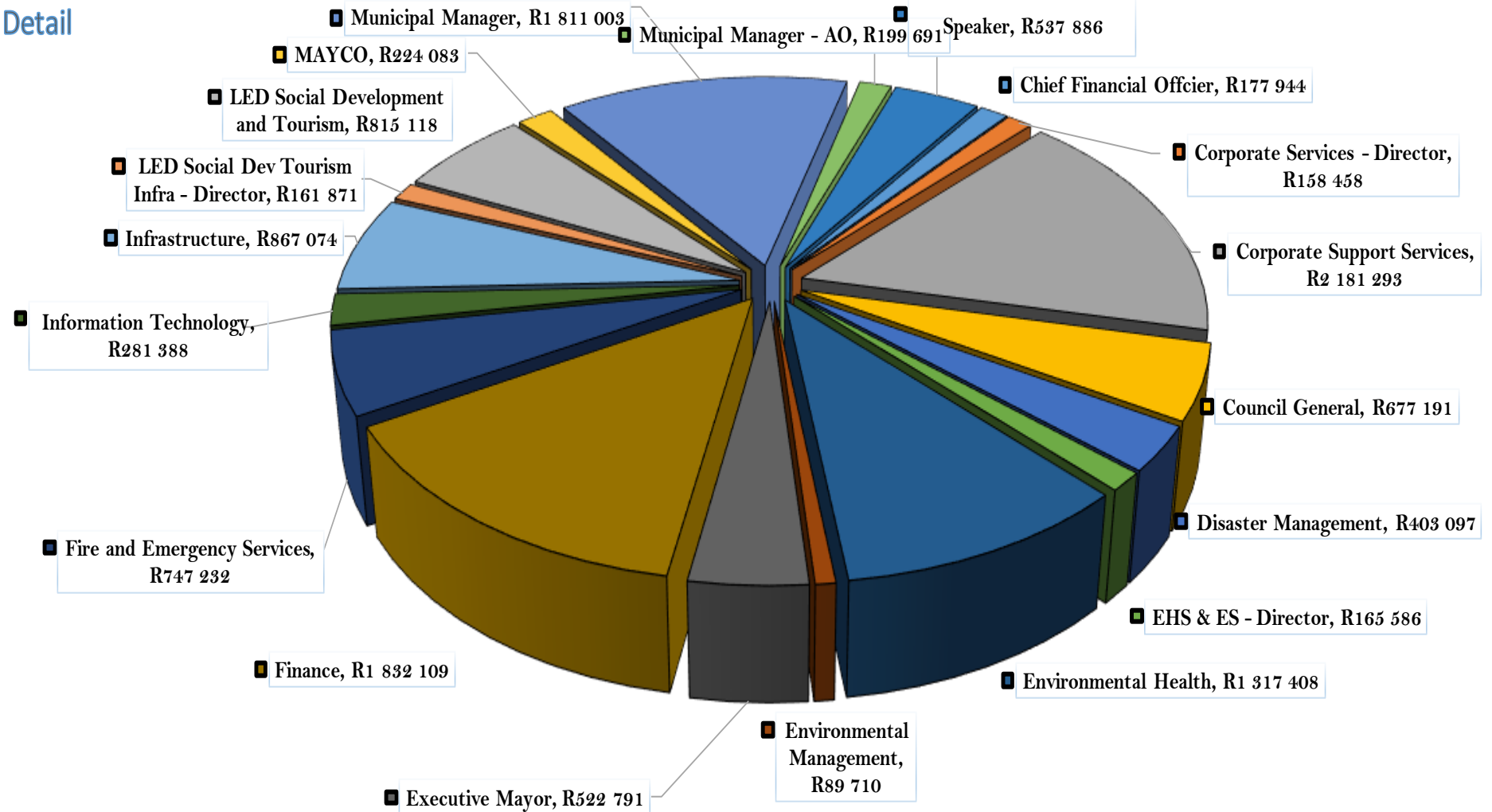
Reporting per Municipal Vote provide details on the spread of spending over the various functions of Council

DC20 Fezile Dabi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description R thousands	Ref	2024/25	Budget Year 2025/26							
		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		59	-	-	-	-	-	-		-
Vote 02 - Executive Mayor		-	-	-	-	-	-	-		-
Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-		-
Vote 04 - Mayoral Committee		-	-	-	-	-	-	-		-
Vote 05 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 06 - Financial Services		196 515	179 023	184 772	2 024	211 310	181 770	29 540	16.3%	184 772
Vote 07 - Information Technology		-	-	-	-	-	-	-		-
Vote 08 - Project And Public Works		-	-	7 500	-	-	6 000	(6 000)	-100.0%	7 500
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 10 - Fire Services		12 463	12 986	12 986	-	-	11 904	(11 904)	-100.0%	12 986
Vote 11 - Disaster Management		-	-	-	-	-	-	-		-
Vote 12 - Environmental Health Services		-	-	-	-	-	-	-		-
Vote 13 - Environmental Management Unit		2 389	2 487	2 487	-	-	2 280	(2 280)	-100.0%	2 487
Vote 14 - Local Economic Development Sports And Tourism		13 733	14 434	14 434	-	-	13 231	(13 231)	-100.0%	14 434
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	225 159	208 931	222 180	2 024	211 310	215 185	(3 875)	-1.8%	222 180

<u>Expenditure by Vote</u>	1									
		54						(5		
Vote 01 - Council General		419	21 474	21 211	677	13 774	19 474	700)	-29.3%	21 211
		5						(1		
Vote 02 - Executive Mayor		213	8 063	8 063	523	6 095	7 374	279)	-17.3%	8 063
		5								
Vote 03 - Office Of The Speaker		583	6 801	6 801	538	5 418	6 234	(816)	-13.1%	6 801
		3								
Vote 04 - Mayoral Committee		134	2 645	2 742	224	2 271	2 497	(227)	-9.1%	2 742
		26						(7		
Vote 05 - Municipal Manager		651	32 842	33 003	2 011	22 913	30 216	303)	-24.2%	33 003
		26						(7		
Vote 06 - Financial Services		353	29 495	29 513	2 010	19 766	27 044	278)	-26.9%	29 513
		4						(2		
Vote 07 - Information Technology		056	4 772	6 892	281	3 513	6 071	558)	-42.1%	6 892
		33								
Vote 08 - Project And Public Works		943	11 788	11 909	425	10 745	10 903	(158)	-1.5%	11 909
		29						(5		
Vote 09 - Corporate Support Services		281	35 118	35 199	2 340	27 188	32 234	046)	-15.7%	35 199
		9						(2		
Vote 10 - Fire Services		752	11 425	11 300	747	8 188	10 371	183)	-21.0%	11 300
		4								
Vote 11 - Disaster Management		465	4 839	4 829	403	4 268	4 428	(160)	-3.6%	4 829
		16						(3		
Vote 12 - Environmental Health Services		730	21 520	21 520	1 483	15 976	19 757	781)	-19.1%	21 520
		1						(1		
Vote 13 - Environmental Management Unit		244	2 437	2 437	90	1 065	2 234	168)	-52.3%	2 437
		13						(1		
Vote 14 - Local Economic Development Sports And Tourism		058	14 546	13 906	977	11 403	12 822	419)	-11.1%	13 906
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	233 883	207 764	209 324	12 728	152 583	191 659	(39 076)	-20.4%	209 324
Surplus/ (Deficit) for the year	2	(8 724)	1 166	12 855	(10 705)	58 727	23 526	35 201	149.6%	12 855

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 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
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>	-									
		127 633						(1 472)		137 859
Employee related costs		7	137 859	137 859	10 017	10 017	11 488		-13%	8
Remuneration of councillors		929	8 626	8 626	674	674	719	(45)	-6%	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) - M11 May

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Multi-Year expenditure appropriation</u>	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	-	-	-	-	-	-	-		-

<u>Single Year expenditure appropriation</u>	2									
Vote 01 - Council General		1 196	950	1 700	–	701	1 471	(770)	-52%	1 700
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		680	2 750	2 750	–	376	2 521	(2 145)	-85%	2 750
Vote 08 - Project And Public Works		283	300	31 434	733	8 779	26 846	(18 066)	-67%	31 434
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		–	–	–	–	–	–	–		–
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		74	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		–	–	–	–	–	–	–		–
Vote 14 - Local Economic Development Sports And Tourism		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	2 233	4 000	35 884	733	9 856	30 838	(20 981)	-68%	35 884
Total Capital Expenditure		2 233	4 000	35 884	733	9 856	30 838	(20 981)	-68%	35 884
<u>Capital Expenditure - Functional Classification</u>										
Governance and administration		2 233	4 000	4 750	–	1 077	4 267	(3 190)	-75%	4 750
Executive and council		1 196	950	1 700	–	701	1 471	(770)	-52%	1 700
Finance and administration		1 037	3 050	3 050	–	376	2 796	(2 420)	-87%	3 050
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–

Community and social services								-		
Sport and recreation								-		
Public safety		-	-	-	-	-	-	-		-
Housing								-		
Health								-		
Economic and environmental services		-	-	31 134	733	8 779	26 571	(17 791)	-67%	31 134
Planning and development		-	-	31 134	733	8 779	26 571	(17 791)	-67%	31 134
Road transport								-		
Environmental protection								-		
Trading services		-	-	-	-	-	-	-		-
Energy sources								-		
Water management								-		
Waste water management								-		
Waste management								-		
Other								-		
Total Capital Expenditure - Functional Classification	3	2 233	4 000	35 884	733	9 856	30 838	(20 981)	-68%	35 884
Funded by:										
National Government		-	-	31 134	733	8 779	26 571	(17 791)	-67%	31 134
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		-	-	31 134	733	8 779	26 571	(17 791)	-67%	31 134

Borrowing	6									
		2		4		1	4	–		4
Internally generated funds		233	4 000	750	–	077	267	(3 190)	-75%	750
Total Capital Funding		2 233	4 000	35 884	733	9 856	30 838	(20 981)	-68%	35 884

5.6. Table C6 Monthly Budget Statement - Financial Position

DC20 Fezile Dabi - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
		158	177	146	224	146
Cash and cash equivalents		491	647	293	427	293
Trade and other receivables from exchange transactions		–	–	–	–	–
				2		2
Receivables from non-exchange transactions		(27)	–	000	(391)	000
		1		5	1	5
Current portion of non-current receivables		540	–	810	540	810
Inventory		–	–	–	–	–
					(1	
VAT		58	(328)	310	806)	310
Other current assets		597	431	431	632	431
Total current assets		160	177	154	224	154
		660	750	844	402	844
Non current assets						
Investments						
Investment property						
		33	62	33	39	33
Property, plant and equipment		189	636	591	932	591
Biological assets						
Living and non-living resources						
Heritage assets		40	–	–	40	–
Intangible assets		586	983	983	586	983
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						

		33	63	34	40	34
Total non current assets		815	619	574	557	574
		194	241	189	264	189
TOTAL ASSETS		474	369	419	959	419
<u>LIABILITIES</u>						
Current liabilities	-					
Bank overdraft		-	-	-	-	-
Financial liabilities		231	038	231	231	231
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		8	5	52	7	52
Trade and other payables from non-exchange transactions		516	945	500	554	500
		4	(18	7	16	7
		428	185)	000	346	000
Provision		-	-	-	-	-
VAT		(221)	(239)	-	(210)	-
Other current liabilities		-	-	-	-	-
Total current liabilities		12	(11	59	23	59
		955	441)	731	921	731
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		36	33	39	35	39
Long term portion of trade payables		737	878	381	968	381
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		36	33	39	35	39
		737	878	381	968	381
TOTAL LIABILITIES		49	22	99	59	99
		692	437	112	889	112
NET ASSETS	2	144	218	90	205	90
		782	932	306	070	306
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated surplus/(deficit)		134	201	33	193	33
		576	255	634	303	634
Reserves and funds		11	16	37	11	37
		767	511	424	767	424
Other		-	-	-	-	-

TOTAL COMMUNITY WEALTH/EQUITY	2	146 343	217 766	71 057	205 070	71 057
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5.7. Table C7 Monthly Budget Statement - Cash Flow

DC20 Fezile Dabi - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		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		236	26	35				108		
		665	110	952	129	109 701	873	828	12471%	952
		206	188	190			175	33		190
Transfers and Subsidies - Operational		233	909	909	–	208 434	000	434	19%	909
				31			28	(28		31
Transfers and Subsidies - Capital		–	–	172	–	–	574	574)	-100%	172
		15	19	18			16	(4		18
Interest		519	080	080	619	12 049	573	524)	-27%	080
Dividends								–		
Payments										
		(402	(236	(239	11	(241	(219	22		(239
Suppliers and employees		741)	805)	490)	395	934)	532)	402	-10%	490)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		55	(2	1	47	88 249	1	(86		1
		676	707)	622	143		487	762)	-5835%	622
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		59	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables								–		

Decrease (increase) in non-current investments							-		
Payments									
Capital assets	(2 233)	(4 000)	(4 000)	(733)	(9 856)	(3 667)	6 190	-169%	(4 000)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2 174)	(4 000)	(4 000)	(733)	(9 856)	(3 667)	6 190	-169%	(4 000)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-		
Borrowing long term/refinancing							-		
Increase (decrease) in consumer deposits							-		
Payments									
Repayment of borrowing	(426)	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(426)	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD	53 076	(6 707)	(2 378)	46 410	78 393	(2 180)			(2 378)
Cash/cash equivalents at beginning:	126 338	124 685	86 317	195 277	163 293	86 317			163 293
Cash/cash equivalents at month/year end:	179 413	117 978	83 939	241 687		84 138			160 916

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 - M11 May

2024/25 Budget - Supporting Table 200 Monthly Budget Statement - Aged Debtors - 31 May													
Description R thousands	NT Code											Budget Year 2025/26	
		0-30 Day s	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	Impairmen t - 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	-	-	-	-	-	-	-	-	-	-	-	-
2024/25 - 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 - M11 May

Description R thousands	NT Code	Budget Year 2025/26									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	0950									-	

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 May 2026** amounted to

R 188 183 241.

Conditional Grants

The following conditional grants have been published in DORA

Financial Management Grant	R 3 400 000
Expanded Public Works Programme	R 1 333 000
Rural Road Asset Management Grant	R 2 565 000
Mafube MIG	19 971 500
Roll Over MIG	4 700 000
Water Infrastructure Grant (WISG)	7 500 000

For the period July to May 2026, the following allocations has been received:

Conditional Grant	Total received	Still To Receive	Actual Spend	% Spend of Allocation
Rural Road Asset Management Grant	3 118 000	-553 000	2 721 273	106.09
Expanded Public Works Programme	1 333 000	0	93 588	101.05
Financial Management Grant	3 400 000	2 000 000	571 317	16.80
Mafube MIG	18 972 000	0	8 265 252	0

All balances on Conditional Grants are recorded as at **31 May 2026**

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 May 2026

BANK NAME	ACC NUMBER	TYPE	Term	CLOSING
NEDBANK	7288009165/17	Invest	30	1 043 081
ABSA	2067390363	Invest	30	19 257 291
STANDARD	728670534/008	Invest	30	40 729 863

STANDARD	728670534/006	Invest	30	25 000 000
STANDARD	728670534/007	Invest	90	63 748 952
STANDARD	728670534/010	Invest	120	52 459 191
STANDARD	728670534/011	Invest	30	15 000 000
STANDARD	728670534/011	Invest	30	16 584 880
TOTAL				233 823 258

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 May 2026**.
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

Paseka M Moloi

Acting Chief Financial Officer

Quality Certificate

I, A Mgcina Acting 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 **May 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print Name: Abram Mgcina

Acting 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: Abram Mgcina

Acting 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

2025/26 TO 2027/28
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 30 June 2026

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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 2026**, the ten-working day reporting limit expires on **14 July 2026**.

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 2026	%YTD Actual vs % YTD Budget
Total Revenue	208 930 739	222 179 739	218 240 476	39.33
Total Operational Expenditure	207 764 289	211 824 289	169 933 426	80.22
Total Capital Expenditure	4 000 000	35 883 549	10 577 981	29.47

Revenue by Source for Month ending 30 June 2026.

Non Exchange Revenue

Transfer and Subsidies R 191 246 789

Interest Receive for Month ending 30 June 2026.

Investments R 15 037 594

Exchange Revenue for Month ending 30 June 2026.

Operational Revenue R 629 703

Sales & Services R 88 728

Operating Expenditure by Type for Month ending 30 June 2026.

Remuneration

Officials R 121 980 786

Councillors R 8 132 901

Contracted Services for Month ending 30 June 2026.

Outsourced Services R 1 981 796

Consultants and Professional Services R 9 286 427

Contractors R 1 484 861

Contracted Services R 12 753 084

Operation Cost	R 21 328 068
Stores and Materials	R 1 264 797
Operating Lease	R 398 500
Transfer and Subsidies	R 961 253
Depreciation	R 3 114 037
Capital Expenditure	R 10 577 981

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	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	15 349	19 080	18 080	–	11 738	18 080	(6 342)	-35%	18 080
Transfers and subsidies - Operational	182 030	188 909	190 909	–	190 740	190 909	(169)	(0)	190 909
Other own revenue	1 911	942	991	11	578	991	(413)	-42%	991
Total Revenue (excluding capital transfers and contributions)	199 290	208 931	209 980	11	203 056	209 980	(6 924)	-3%	209 980
Employee costs	126 585	145 295	145 781	11 004	121 981	145 781	(23 801)	-16%	145 781
Remuneration of Councillors	8 672	9 303	9 303	762	8 133	9 303	(1 170)	-13%	9 303
Depreciation and amortisation	4 395	7 731	6 071	–	3 114	6 071	(2 957)	-49%	6 071
Interest	52	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	1 470	2 279	1 889	170	1 278	1 889	(611)	-32%	1 889
Transfers and subsidies	917	1 710	1 380	120	961	1 380	(419)	-30%	1 380
Other expenditure	91 791	41 447	47 400	4 695	33 867	47 400	(13 533)	-29%	47 400

Total Expenditure	233 883	207 764	211 824	16 750	169 333	211 824	(42 491)	-20%	211 824
Surplus/(Deficit)	(34 593)	1 166	(1 845)	(16 739)	33 722	(1 845)	35 567	-1928%	(1 845)
Transfers and subsidies - capital (monetary allocations)	25 869	–	12 200	–	8 265	12 200	(3 935)	-32%	12 200
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(8 724)	1 166	10 355	(16 739)	41 988	10 355	31 632	305%	10 355
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(8 724)	1 166	10 355	(16 739)	41 988	10 355	31 632	305%	10 355
<u>Capital expenditure & funds sources</u>									
Capital expenditure	2 233	4 000	35 884	711	10 567	35 884	(25 316)	-71%	35 884
Capital transfers recognised	–	–	31 134	–	8 779	31 134	(22 354)	-72%	31 134
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	2 233	4 000	4 750	711	1 788	4 750	(2 962)	-62%	4 750
Total sources of capital funds	2 233	4 000	35 884	711	10 567	35 884	(25 316)	-71%	35 884
<u>Financial position</u>									
Total current assets	160 660	177 750	154 844		218 938				154 844
Total non current assets	33 815	63 619	34 574		41 268				34 574
Total current liabilities	12 955	(11 441)	59 731		36 653				59 731
Total non current liabilities	36 737	33 878	39 381		35 630				39 381
Community wealth/Equity	146 343	217 766	71 057		204 663				71 057
<u>Cash flows</u>									

Net cash from (used) operating	55 676	(2 707)	1 622	–	88 249	1 622	(86 627)	-5340%	1 622
Net cash from (used) investing	(2 174)	(4 000)	(4 000)	–	(9 856)	(4 000)	5 856	-146%	(4 000)
Net cash from (used) financing	(426)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	179 413	117 978	83 939	241 687	241 687	83 939	(157 747)	-188%	160 916
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 2026 - R 6 930 815

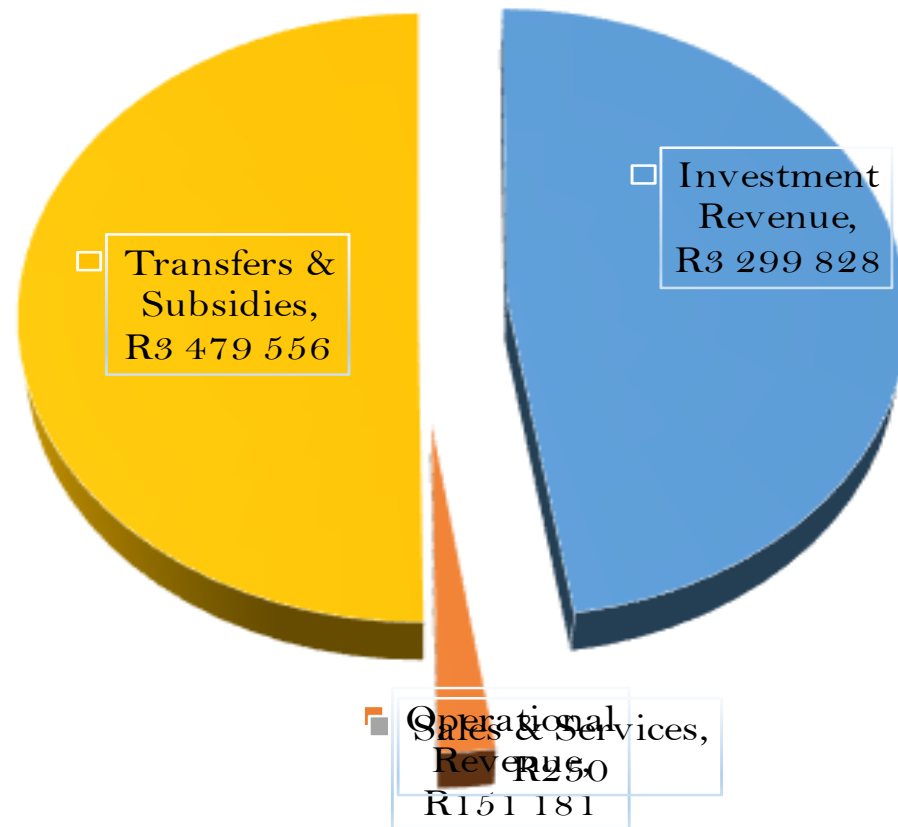
Total Expenditure for June 2026 - R 17 350 721

Description	Budget	Actual for The month	Year to Date	Percentage Monthly Actual of Budget
Income				
Investment Revenue	18 079 740	3 299 828	15 037 594	18.25
Transfers & Subsidies	203 108 999	3 479 556	202 484 450	1.71
Operational Revenue	479 000	151 181	629 703	31.56
Sales & Services	512 000	250	88 728	0.05
Expenditure				

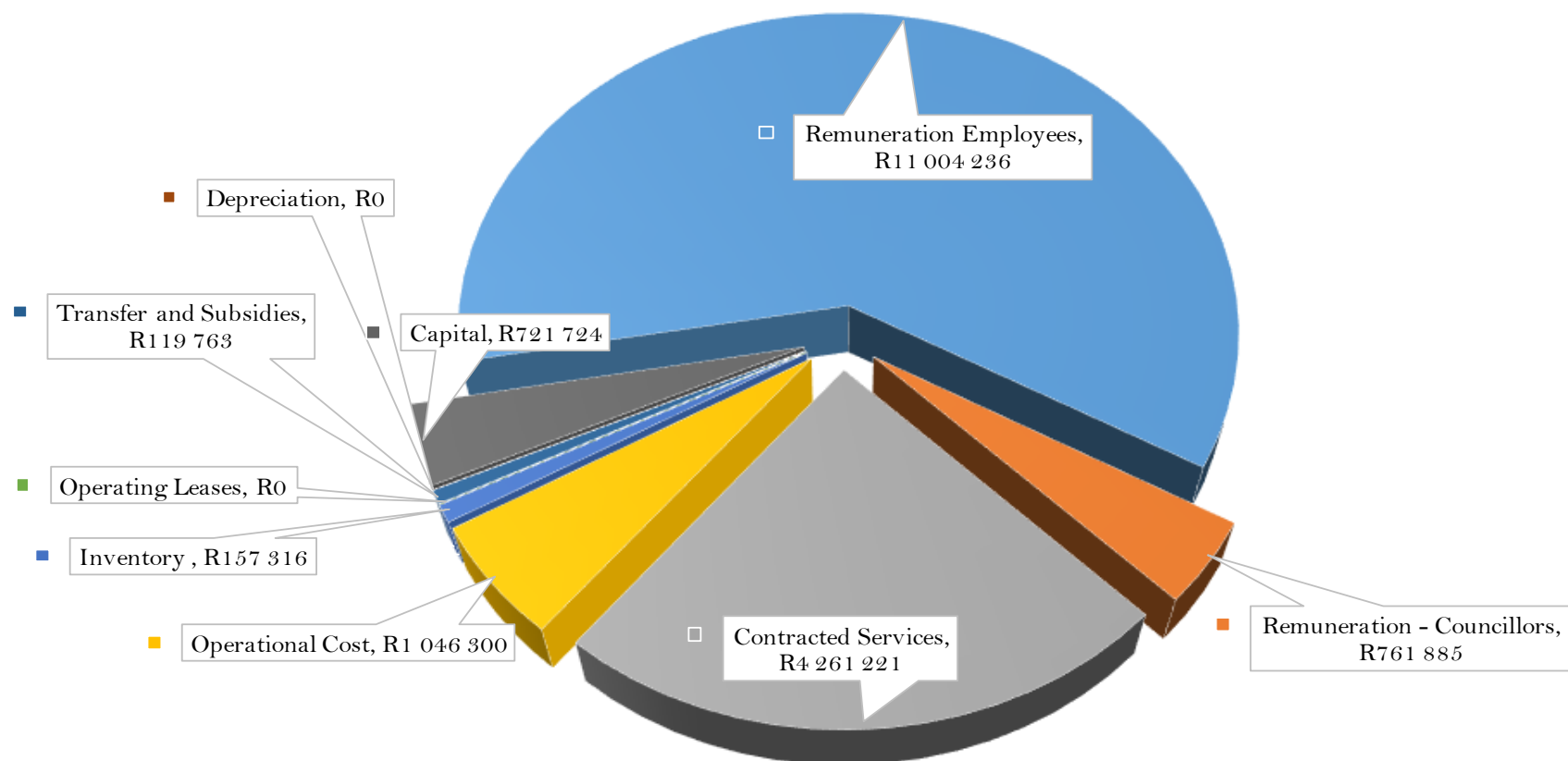
Remuneration Employees	145 781 323	11 004 236	121 980 786	7.55
Remuneration - Councillors	9 302 886	761 885	8 132 901	8.19
Contracted Services	18 033 811	4 261 221	12 753 084	23.63
Operational Cost	28 884 897	1 046 300	21 328 068	3.62
Inventory	1 888 700	157 316	1 264 797	8.33
Operating Leases	481 000	0	398 500	0.00
Transfer and Subsidies	1 380 400	119 763	961 253	8.68
Depreciation	6 071 272	0	3 114 037	0.00
Capital	35 883 549	721 724	10 577 981	2.01

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	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Revenue - Functional</u>		210	193	199		211	199	12		199
Governance and administration		307	457	206	11	321	206	114	6%	206
Executive and council		59	–	–	–	–	–	–		–
Finance and administration		210	193	199		211	199	12		199
Internal audit		248	457	206	11	321	206	114	6%	206
		–	–	–	–	–	–	–		–
Community and public safety		12	12	12		12	12	(12		12
		463	986	986	–	–	986	986)	-100%	986
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		12	12	12		12	12	(12		12
		463	986	986	–	–	986	986)	-100%	986
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		2	2	9		9	9	(9		9
		389	487	987	–	–	987	987)	-100%	987
Planning and development		–	–	7	–	–	7	(7		7
Road transport		–	–	500	–	–	500	500)	-100%	500
Environmental protection		2	2	2	–	–	2	(2		2
		389	487	487	–	–	487	487)	-100%	487

Trading services		-	-	-	-	-	-	-		-
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	225	208	222	11	211	222	(10		222
		159	931	180		321	180	859)	-5%	180
<u>Expenditure - Functional</u>	-									
		194	186	190	14	153	190	(37		190
Governance and administration		306	617	747	942	185	747	562)	-20%	747
70		41	41	41	2	31	41	(9		41
Executive and council		873	715	584	183	807	584	777)	-24%	584
123		144	149	12	121	149	(27			149
Finance and administration		433	903	163	760	378	163	785)	-19%	163
Internal audit		-	-	-	-	-	-	-		-
		11	13	13		10	13	(2		13
Community and public safety		708	806	681	882	768	681	913)	-21%	681
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
9		11	11		8	11	(2			11
Public safety		752	425	300	694	882	300	418)	-21%	300
Housing		-	-	-	-	-	-	-		-
1		2	2		1	2				2
Health		955	381	381	188	886	381	(496)	-21%	381
Economic and environmental services		25	5	5		3	5	(1		5
		906	002	002	94	259	002	743)	-35%	002
24		2	2		2	2				2
Planning and development		661	565	565	-	100	565	(465)	-18%	565
Road transport		-	-	-	-	-	-	-		-
1		2	2		1	2	(1			2
Environmental protection		244	437	437	94	159	437	278)	-52%	437
Trading services		-	-	-	-	-	-	-		-
Energy sources		-	-	-	-	-	-	-		-

Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
		1	2	2		2	2			2
Other		963	338	393	832	121	393	(273)	-11%	393
Total Expenditure - Functional	3	233	207	211	16	169	211	(42)		211
		883	764	824	750	333	824	491)	-20%	824
Surplus/ (Deficit) for the year		(8	1	10	(16	41	10	31		10
		724)	166	355	739)	988	355	632	3.0546362	355

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

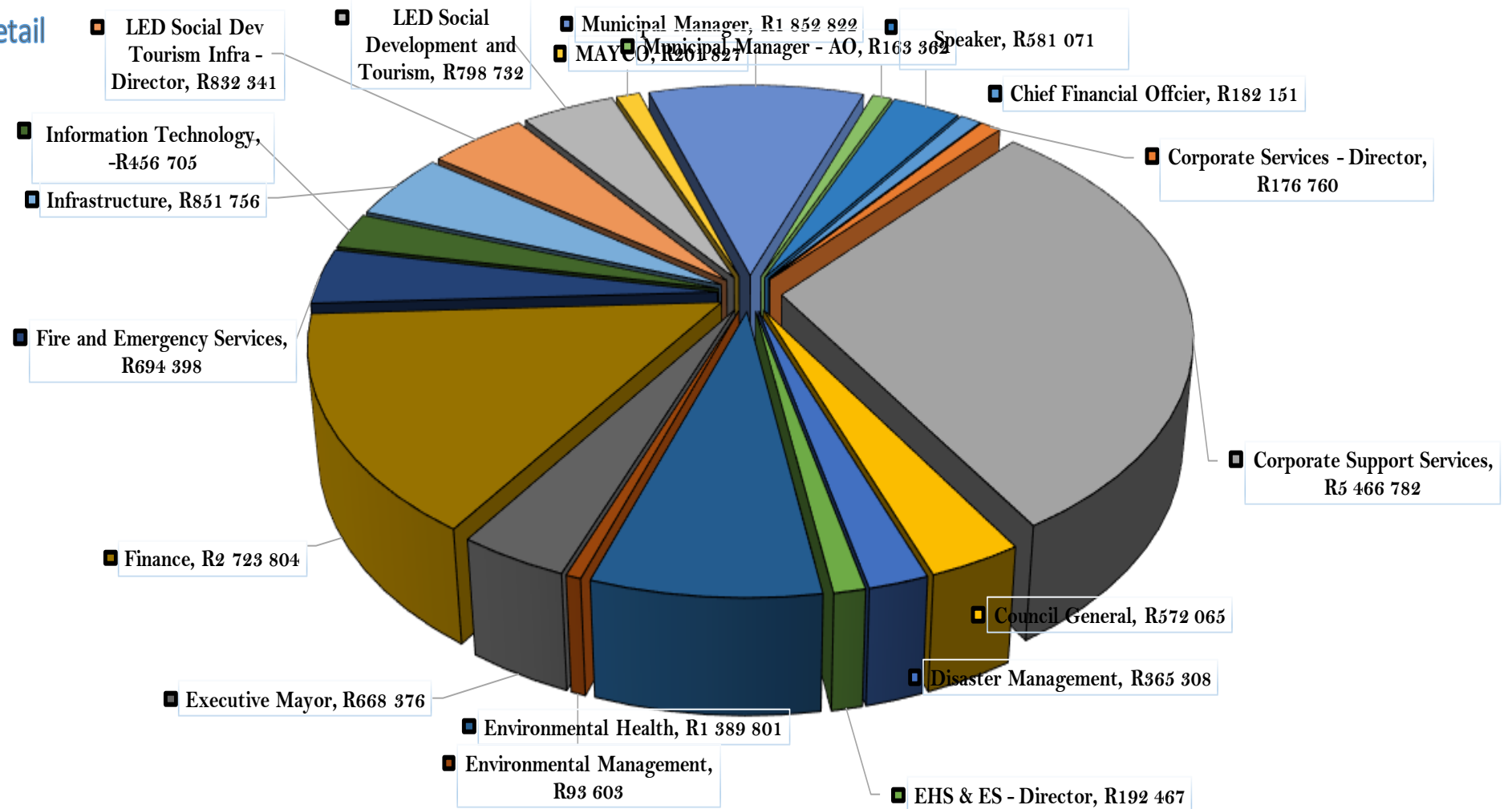
Reporting per Municipal Vote provide details on the spread of spending over the various functions of Council

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

Vote Description R thousands	Ref	2024/25	Budget Year 2025/26							
		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		59	-	-	-	-	-	-		-
Vote 02 - Executive Mayor		-	-	-	-	-	-	-		-
Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-		-
Vote 04 - Mayoral Committee		-	-	-	-	-	-	-		-
Vote 05 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 06 - Financial Services		196 515	179 023	184 772	11	211 321	184 772	26 549	14.4%	184 772
Vote 07 - Information Technology		-	-	-	-	-	-	-		-
Vote 08 - Project And Public Works		-	-	7 500	-	-	7 500	(7 500)	-100.0%	7 500
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 10 - Fire Services		12 463	12 986	12 986	-	-	12 986	(12 986)	-100.0%	12 986
Vote 11 - Disaster Management		-	-	-	-	-	-	-		-
Vote 12 - Environmental Health Services		-	-	-	-	-	-	-		-
Vote 13 - Environmental Management Unit		2 389	2 487	2 487	-	-	2 487	(2 487)	-100.0%	2 487
Vote 14 - Local Economic Development Sports And Tourism		13 733	14 434	14 434	-	-	14 434	(14 434)	-100.0%	14 434
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	225 159	208 931	222 180	11	211 321	222 180	(10 859)	-4.9%	222 180

<u>Expenditure by Vote</u>	1									
		54						(6		
Vote 01 - Council General		419	21 474	21 211	572	14 346	21 211	865)	-32.4%	21 211
		5						(1		
Vote 02 - Executive Mayor		213	8 063	8 063	667	6 762	8 063	301)	-16.1%	8 063
		5								
Vote 03 - Office Of The Speaker		583	6 801	6 801	580	5 998	6 801	(803)	-11.8%	6 801
		3								
Vote 04 - Mayoral Committee		134	2 645	2 742	202	2 472	2 742	(269)	-9.8%	2 742
		26						(8		
Vote 05 - Municipal Manager		651	32 842	33 003	2 007	24 920	33 003	082)	-24.5%	33 003
		26						(7		
Vote 06 - Financial Services		353	29 495	29 513	1 952	21 718	29 513	795)	-26.4%	29 513
		4						(3		
Vote 07 - Information Technology		056	4 772	6 892	224	3 737	6 892	156)	-45.8%	6 892
		33								
Vote 08 - Project And Public Works		943	11 788	11 909	852	11 596	11 909	(313)	-2.6%	11 909
		29						(5		
Vote 09 - Corporate Support Services		281	35 118	37 699	5 333	32 521	37 699	178)	-13.7%	37 699
		9						(2		
Vote 10 - Fire Services		752	11 425	11 300	694	8 882	11 300	418)	-21.4%	11 300
		4								
Vote 11 - Disaster Management		465	4 839	4 829	365	4 633	4 829	(196)	-4.1%	4 829
		16						(3		
Vote 12 - Environmental Health Services		730	21 520	21 520	1 577	17 554	21 520	966)	-18.4%	21 520
		1						(1		
Vote 13 - Environmental Management Unit		244	2 437	2 437	94	1 159	2 437	278)	-52.4%	2 437
Vote 14 - Local Economic Development Sports And Tourism		13 058	14 546	13 906	1 631	13 034	13 906	(872)	-6.3%	13 906
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	233 883	207 764	211 824	16 750	169 333	211 824	(42 491)	-20.1%	211 824
Surplus/ (Deficit) for the year	2	(8 724)	1 166	10 355	(16 739)	41 988	10 355	31 632	305.5%	10 355

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		178 493	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>	-									
		127 633						(1 472)		137 859
Employee related costs		7	137 859	137 859	10 017	10 017	11 488		-13%	8
Remuneration of councillors		929	8 626	8 626	674	674	719	(45)	-6%	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) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Multi-Year expenditure appropriation</u>	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	-	-	-	-	-	-	-		-

<u>Single Year expenditure appropriation</u>	2									
Vote 01 - Council General		1 196	950	1 700	693	1 394	1 700	(306)	-18%	1 700
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		680	2 750	2 750	18	394	2 750	(2 356)	-86%	2 750
Vote 08 - Project And Public Works		283	300	31 434	-	8 779	31 434	(22 654)	-72%	31 434
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 10 - Fire Services		-	-	-	-	-	-	-		-
Vote 11 - Disaster Management		-	-	-	-	-	-	-		-
Vote 12 - Environmental Health Services		74	-	-	-	-	-	-		-
Vote 13 - Environmental Management Unit		-	-	-	-	-	-	-		-
Vote 14 - Local Economic Development Sports And Tourism		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	2 233	4 000	35 884	711	10 567	35 884	(25 316)	-71%	35 884
Total Capital Expenditure		2 233	4 000	35 884	711	10 567	35 884	(25 316)	-71%	35 884
<u>Capital Expenditure - Functional Classification</u>										
Governance and administration		2 233	4 000	4 750	711	1 788	4 750	(2 962)	-62%	4 750
Executive and council		1 196	950	1 700	693	1 394	1 700	(306)	-18%	1 700
Finance and administration		1 037	3 050	3 050	18	394	3 050	(2 656)	-87%	3 050
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	-	-	-	-	-	-		-

Community and social services								-		
Sport and recreation								-		
Public safety		-	-	-	-	-	-	-		-
Housing								-		
Health								-		
Economic and environmental services		-	-	31 134	-	8 779	31 134	(22 354)	-72%	31 134
Planning and development		-	-	31 134	-	8 779	31 134	(22 354)	-72%	31 134
Road transport								-		
Environmental protection								-		
Trading services		-	-	-	-	-	-	-		-
Energy sources								-		
Water management								-		
Waste water management								-		
Waste management								-		
Other								-		
Total Capital Expenditure - Functional Classification	3	2 233	4 000	35 884	711	10 567	35 884	(25 316)	-71%	35 884
Funded by:										
National Government		-	-	31 134	-	8 779	31 134	(22 354)	-72%	31 134
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		-	-	31 134	-	8 779	31 134	(22 354)	-72%	31 134

Borrowing	6									
		2		4		1	4	-		4
Internally generated funds		233	4 000	750	711	788	750	(2 962)	-62%	750
Total Capital Funding		2 233	4 000	35 884	711	10 567	35 884	(25 316)	-71%	35 884

5.6. Table C6 Monthly Budget Statement - Financial Position

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

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		158 491	177 647	146 293	218 561	146 293
Trade and other receivables from exchange transactions		—	—	—	—	—
Receivables from non-exchange transactions		(27)	—	000	(391)	000
Current portion of non-current receivables		1 540	—	5 810	1 540	5 810
Inventory		—	—	—	—	—
VAT		58	(328)	310	(1 407)	310
Other current assets		597	431	431	635	431
Total current assets		160 660	177 750	154 844	218 938	154 844
Non current assets						
Investments						
Investment property						
Property, plant and equipment		33 189	62 636	33 591	40 642	33 591
Biological assets						
Living and non-living resources						
Heritage assets		40	—	—	40	—
Intangible assets		586	983	983	586	983
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						

		33	63	34	41	34
Total non current assets		815	619	574	268	574
		194	241	189	260	189
TOTAL ASSETS		474	369	419	206	419
<u>LIABILITIES</u>						
Current liabilities	-					
Bank overdraft		-	-	-	-	-
Financial liabilities		231	038	231	231	231
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		8	5	52	20	52
Trade and other payables from non-exchange transactions		516	945	500	285	500
		4	(18	7	16	7
		428	185)	000	346	000
Provision		-	-	-	-	-
VAT		(221)	(239)	-	(210)	-
Other current liabilities		-	-	-	-	-
Total current liabilities		12	(11	59	36	59
		955	441)	731	653	731
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		36	33	39	35	39
Long term portion of trade payables		737	878	381	630	381
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		36	33	39	35	39
		737	878	381	630	381
TOTAL LIABILITIES		49	22	99	72	99
		692	437	112	283	112
NET ASSETS	2	144	218	90	187	90
		782	932	306	923	306
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated surplus/(deficit)		134	201	33	192	33
Reserves and funds		576	255	634	896	634
		11	16	37	11	37
Other		767	511	424	767	424
		-	-	-	-	-

TOTAL COMMUNITY WEALTH/EQUITY	2	146 343	217 766	71 057	204 663	71 057
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5.7. Table C7 Monthly Budget Statement - Cash Flow

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		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		236	26					108		
		665	110	952	–	109 701	952	749	11423%	952
		206	188	190			190	17		190
Transfers and Subsidies - Operational		233	909	909	–	208 434	909	525	9%	909
				31			31	(31		31
Transfers and Subsidies - Capital		–	–	172	–	–	172	172)	-100%	172
		15	19	18			18	(6		18
Interest		519	080	080	–	12 049	080	031)	-33%	080
Dividends								–		
Payments										
		(402	(236	(239		(241	(239	2		(239
Suppliers and employees		741)	805)	490)	–	934)	490)	444	-1%	490)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		55 676	(2 707)	1 622	–	88 249	1 622	(86 627)	-5340%	1 622
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		59	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables								–		

Decrease (increase) in non-current investments							-		
Payments									
Capital assets	(2 233)	(4 000)	(4 000)	-	(9 856)	(4 000)	5 856	-146%	(4 000)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2 174)	(4 000)	(4 000)	-	(9 856)	(4 000)	5 856	-146%	(4 000)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-		
Borrowing long term/refinancing							-		
Increase (decrease) in consumer deposits							-		
Payments									
Repayment of borrowing	(426)	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(426)	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD	53 076	(6 707)	(2 378)	-	78 393	(2 378)			(2 378)
Cash/cash equivalents at beginning:	126 338	124 685	86 317	241 687	163 293	86 317			163 293
Cash/cash equivalents at month/year end:	179 413	117 978	83 939	241 687	241 687	83 939			160 916

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

2024/25 Debtors Age Analysis By Income Source													
Description R thousands	NT Code										Budget Year 2025/26		
		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	-	-	-	-	-	-	-	-	-	-	-	-
2024/25 - 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 2025/26									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	0950									-	

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 2026** amounted to

R 188 183 241.

Conditional Grants

The following conditional grants have been published in DORA

Financial Management Grant	R 3 400 000
Expanded Public Works Programme	R 1 333 000
Rural Road Asset Management Grant	R 2 565 000
Mafube MIG	19 971 500
Roll Over MIG	4 700 000
Water Infrastructure Grant (WISG)	7 500 000

For the period July to June 2026, the following allocations has been received:

Conditional Grant	Total received	Still To Receive	Actual Spend	% Spend of Allocation
Rural Road Asset Management Grant	3 118 000	-553 000	2 414 982	94.15
Expanded Public Works Programme	1 333 000	0	93 588	99.91
Financial Management Grant	3 400 000	2 000 000	1 399 999	41.18
Mafube MIG	18 972 000	0	11 237 662	0

All balances on Conditional Grants are recorded as at **30 June 2026**

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 2026

BANK NAME	ACC NUMBER	TYPE	Term	CLOSING
NEDBANK	7288009165/17	Invest	30	1 048 654
ABSA	2067390363	Invest	30	19 257 291
STANDARD	728670534/008	Invest	30	40 828 954

STANDARD	728670534/006	Invest	30	25 464 349
STANDARD	728670534/010	Invest	90	33 523 736
STANDARD	728670534/007	Invest	120	65 052 519
STANDARD	728670534/011	Invest	30	16 678 748
TOTAL				201 854 250

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 2026**.
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

Paseka M Moloi

Acting Chief Financial Officer

Quality Certificate

I, A Mgcina Acting 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 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print Name: Abram Mgcina

Acting 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: Abram Mgcina

Acting 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: _____