Fezile Dabi

District Municipality

Quarterly Report, Budget Implementation Plan for the 31 December 2025.

2025/26 TO 2027/28

MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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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 31 October 2025

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Glossary

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

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

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

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

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

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

MFMA – Municipal Finance Management Act 56 Of 2003

MSCOA – Municipal Standard Chart of Accounts

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

Operating Expenditure – The daily expenditure of the Municipality

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

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

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

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

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

1. Purpose & Objective of the Report.

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

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

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

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

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

2. Legislative Framework

Section 71 of the MFMA and MBRR necessitates those specific financial particulars be reported on and in the format prescribed to meet legislative requirements.

"The monthly budget statement of the municipality must be in the format specified in Schedule C and include all the required tables and explanatory information, taking into account guidelines issued by the Minister in terms of section 168(1) of the Act"

Section 71 of the MFMA further requires that, "the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for the month under review. For the reporting period ending **31 October 2025** , the ten-working day reporting limit expires on **14 November 2025.**

3. Compliance with Municipal Standard Chart of Accounts (MSCOA)

The primary objective of MSCOA regulations is to achieve uniformity across all municipalities and municipal entities. All municipalities were expected to transact in line with the seven MSCOA segments from **01 July 2017.**
This report includes schedules that is generated from the TRU webapp, the txt that is imported, is generated on the main SOLAR application.
The municipality is transacting against the seven segments and generating monthly data strings directly from the financial system.

4. Executive Summary

Description R thousand (R'000)	Original Budget	Adjustment Budget	YTD Actual 31 October 20255	%YTD Actual vs % YTD Budget
Total Revenue	**208 930 73920255**	**227 902**	**83 546**	**39.33**
Total Operational Expenditure	207 764	207 764 289	58 549	28.18
Total Capital Expenditure	4 000	22 971 50092	3 707	16.13

Revenue by Source for Month ending 30 September 2025.

Non Exchange Revenue
Transfer and Subsidies R 77 936 08792

Interest Receive for Month ending 30 September 2025.

Investments R 872 509

Exchange Revenue for Month ending 30 September 2025.

Operational Revenue R 272 357
Sales & Services R 4 962,

Operating Expenditure by Type for Month ending 30 September 2025.

Remuneration
Officials R 40 902 75692
Councillors R 2 821 059

Contracted Services for Month ending 30 September 2025.

Outsourced Services R 623 273
Consultants and Professional Services R 3 101 981692

Contractors	R 305 684
Contracted Services	R 4 030 939
Operation Cost	R 8 467 762Ž‡
Stores and Materials	R 384 738
Operating Lease	R 119 550
Transfer and Subsidies	R 410 131
Depreciation	R 1 413 016B,,
Capital Expenditure	R 3 707 168

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 - M04 October

Description	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
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	15 349	19 080	19 080	–	738	6 360	(5 622)	-88%	19 080
Transfers and subsidies - Operational	182 354	188 909	188 909	1 333	77 936	166 238	(88 302)	(0)	188 909
Other own revenue	1 911	942	942	28	201	314	(113)	-36%	942
Total Revenue (excluding capital transfers and contributions)	**199 614**	**208 931**	**208 931**	**1 361**	**78 875**	**172 912**	**(94 037)**	**-54%**	**208 931**
Employee costs	125 987	145 295	145 295	19 973	40 903	48 432	(7 529)	-16%	145 295
Remuneration of Councillors	8 613	9 303	9 303	1 385	2 821	3 101	(280)	-9%	9 303
Depreciation and amortisation	4 395	7 731	7 731	711	1 413	2 577	(1 164)	-45%	7 731
Interest	52	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	1 470	2 279	2 279	117	385	760	(375)	-49%	2 279
Transfers and subsidies	917	1 710	1 710	168	410	570	(160)	-28%	1 710
Other expenditure	68 890	41 447	41 447	3 978	12 612	13 816	(1 204)	-9%	41 447
Total Expenditure	**210 323**	**207 764**	**207 764**	**26 332**	**58 544**	**69 255**	**(10 711)**	**-15%**	**207 764**
Surplus/(Deficit)	**(10 710)**	**1 166**	**1 166**	**(24 972)**	**20 331**	**103 656**	**(83 326)**	**-80%**	**1 166**

Transfers and subsidies - capital (monetary allocations)	25 869	–	18 972	4 461	4 461	3 794	666	18%	18 972
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**15 160**	**1 166**	**20 138**	**(20 511)**	**24 791**	**107 450**	**(82 659)**	**-77%**	**20 138**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**15 160**	**1 166**	**20 138**	**(20 511)**	**24 791**	**107 450**	**(82 659)**	**-77%**	**20 138**
Capital expenditure & funds sources									
Capital expenditure	**2 233**	**4 000**	**22 972**	**3 698**	**3 707**	**5 128**	**(1 420)**	**-28%**	**22 972**
Capital transfers recognised	–	–	18 972	3 384	3 384	3 794	(410)	-11%	18 972
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**2 233**	**4 000**	**4 000**	**314**	**323**	**1 333**	**(1 010)**	**-76%**	**4 000**
Total sources of capital funds	**2 233**	**4 000**	**22 972**	**3 698**	**3 707**	**5 128**	**(1 420)**	**-28%**	**22 972**
Financial position									
Total current assets	160 984	177 750	177 750		165 213				177 750
Total non current assets	65 684	63 619	82 591		67 978				82 591
Total current liabilities	12 296	(11 441)	(11 441)		(7 291)				(11 441)
Total non current liabilities	36 737	33 878	33 878		36 496				33 878
Community wealth/Equity	**213 551**	**217 766**	**217 766**		**224 497**				**217 766**
Cash flows									
Net cash from (used) operating	55 676	(2 707)	(2 707)	–	(12 562)	(902)	11 659	-1292%	(2 707)
Net cash from (used) investing	(2 174)	(4 000)	(4 000)	–	(9)	(1 333)	(1 324)	99%	(4 000)
Net cash from (used) financing	(426)	–	–	–	–	–	–		–

Cash/cash equivalents at the month/year end	179 413	117 978	117 978	150 723	150 723	122 449	(28 273)	-23%	156 586
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

Notes To C1 Summary

Financial performance section

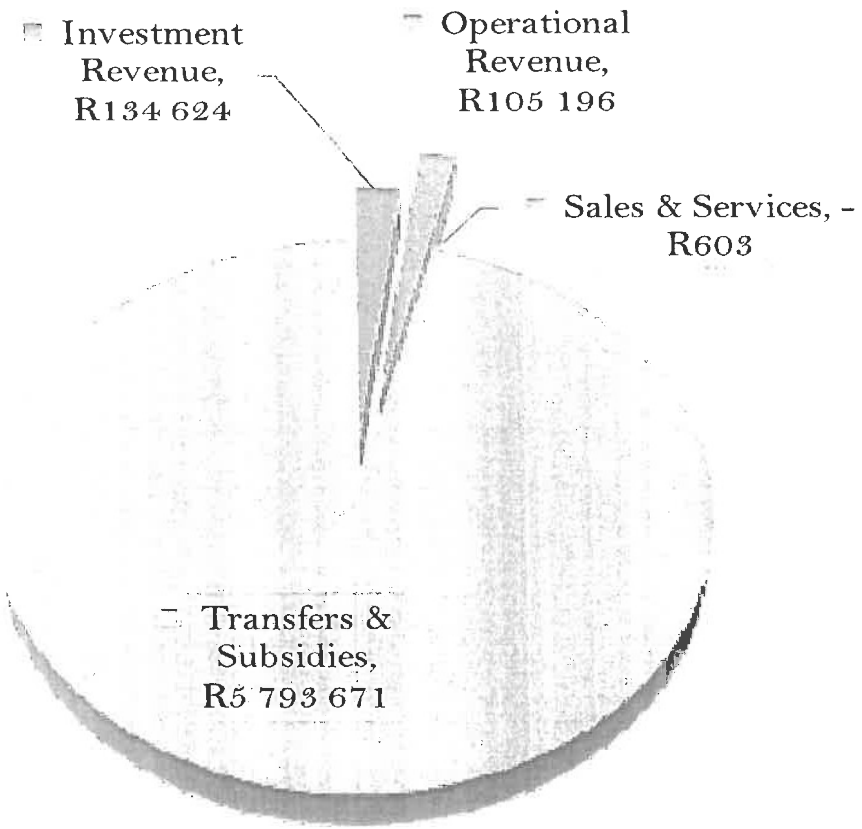
Total Receipts for October 2025 - R 6 032 888
Total Expenditure for October 2025 - R 26 338 243

Description	Budget	Actual for The month	Year to Date	Percentage Monthly Actual of Budget
Income				
Investment Revenue	19 079 740	134 624	872 509	0.71 ,?
Transfers & Subsidies	207 880 499	5 793 67199	82 396 8529	2.79 ,?
Operational Revenue	410 000	105 196	272 357	25.66,?
Sales & Services	532 000	-603 ,?	4 962,?	-0.11,?
Expenditure				
Remuneration Employees	145 294 723	19 973 2283	40 902 7563	13.75,?
Remuneration - Councillors	9 302 886	1 385 010	2 821 059	14.89,?
Contracted Services	16 017 811	1 545 5771	4 030 9391	9.65 ,?

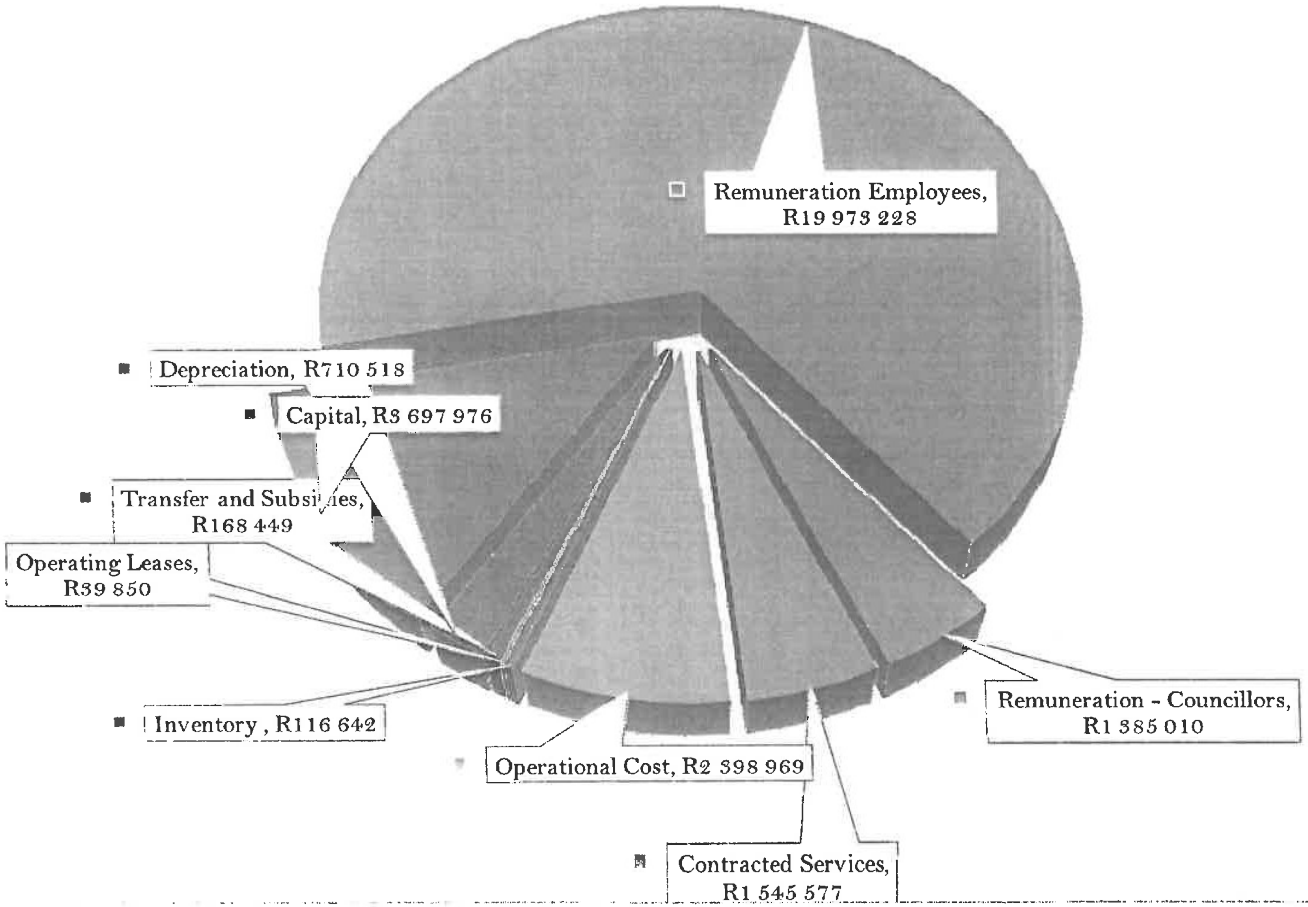
Operational Cost	24 877 897	2 398 9697	8 467 7627	9.64 ,□
Inventory	2 278 7007	116 642	384 738	5.12 ,□
Operating Leases	551 000	39 850□	119 550	7.23 ,□
Transfer and Subsidies	1 710 0007	168 449	410 131	9.85 ,□
Depreciation	7 731 2727	710 518	1 413 0167	9.19 ,□
Capital	22 971 500	3 697 976	3 707 1687	16.10,□

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

Income


Investment Revenue, R134 624
Operational Revenue, R105 196
Sales & Services, - R603
Transfers & Subsidies, R5 793 671

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) - M04 October

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								%	
Revenue - Functional										
		210	**193**	**212**	**5**	**83**	**171**	(88		**212**
Governance and administration		**631**	**457**	**429**	**822**	**335**	**548**	213)	-51%	**429**
Executive and council		59	–	–	–	–	–	–		–
		210	193	212	5	83	171	(88		212
Finance and administration		572	457	429	822	335	548	213)	-51%	429
Internal audit		–	–	–	–	–	–	–		–
		12	**12**	**12**			**4**	(4		**12**
Community and public safety		**463**	**986**	**986**	**–**	**–**	**329**	329)	-100%	**986**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
		12	12	12			4	(4		12
Public safety		463	986	986	–	–	329	329)	-100%	986
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
		2	**2**	**2**						**2**
Economic and environmental services		**389**	**487**	**487**	**–**	**–**	**829**	(829)	-100%	**487**
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
		2	2	2						2
Environmental protection		389	487	487	–	–	829	(829)	-100%	487

Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**225 483**	**208 931**	**227 902**	**5 822**	**83 335**	**176 706**	**(93 370)**	**-53%**	**227 902**
Expenditure - Functional	-									
Governance and administration		**193 827**	**186 617**	**186 617**	**24 147**	**52 444**	**62 206**	(9 762)	-16%	**186 617**
Executive and council		70 604	41 715	41 715	4 836	10 550	13 905	(3 355)	-24%	41 715
Finance and administration		123 223	144 903	144 903	19 311	41 895	48 301	(6 407)	-13%	144 903
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**11 633**	**13 806**	**13 806**	**1 690**	**3 722**	**4 602**	(880)	-19%	**13 806**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		9 752	11 425	11 425	1 389	3 116	3 808	(692)	-18%	11 425
Housing		–	–	–	–	–	–	–		–
Health		1 881	2 381	2 381	301	606	794	(188)	-24%	2 381
Economic and environmental services		**3 005**	**5 002**	**5 002**	**446**	**2 007**	**1 667**	340	20%	**5 002**
Planning and development		1 760	2 565	2 565	266	1 644	855	789	92%	2 565
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 244	2 437	2 437	180	363	812	(450)	-55%	2 437
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–

Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		1 859	2 338	2 338	49	370	780	(409)	-52%	2 338
Total Expenditure - Functional	3	210 323	207 764	207 764	26 332	58 544	69 255	(10 711)	-15%	207 764
Surplus/ (Deficit) for the year		15 160	1 166	20 138	(20 511)	24 791	107 450	(82 659)	- 0.769276	20 138

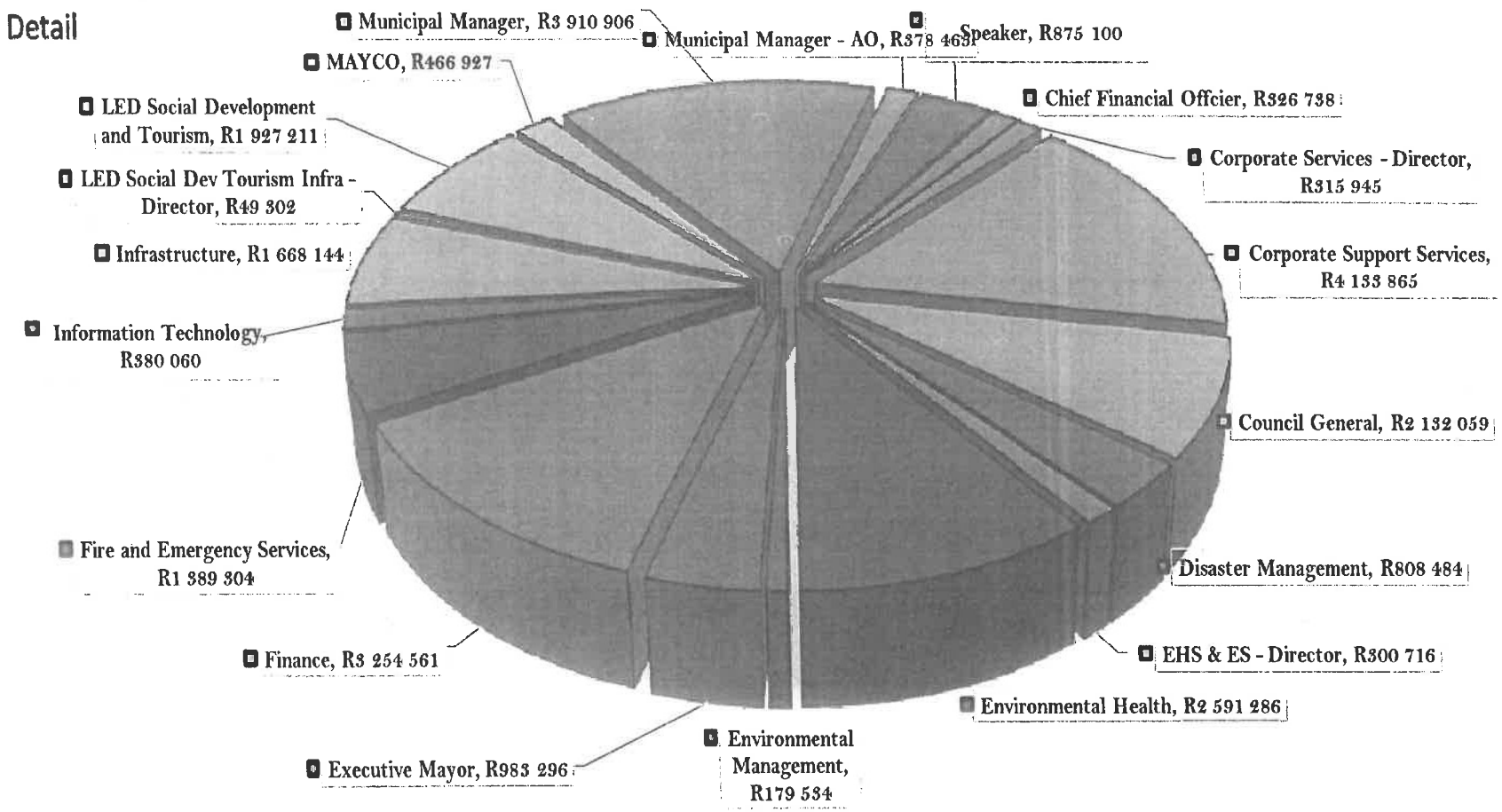
5.3. Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

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) - M04 October

Vote 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
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		196 839	179 023	197 995	5 822	83 335	166 737	(83 401)	-50.0%	197 995
Vote 07 - Information Technology		–	–	–	–	–	–	–		–
Vote 08 - Project And Public Works		–	–	–	–	–	–	–		–
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		12 463	12 986	12 986	–	–	4 329	(4 329)	-100.0%	12 986
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		2 389	2 487	2 487	–	–	829	(829)	-100.0%	2 487
Vote 14 - Local Economic Development Sports And Tourism		13 733	14 434	14 434	–	–	4 811	(4 811)	-100.0%	14 434
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**225 483**	**208 931**	**227 902**	**5 822**	**83 335**	**176 706**	**(93 370)**	**-52.8%**	**227 902**

Expenditure by Vote	1									
Vote 01 - Council General		54 971	21 474	21 474	2 132	4 946	7 158	(2 212)	-30.9%	21 474
Vote 02 - Executive Mayor		5 162	8 063	8 063	983	2 026	2 688	(662)	-24.6%	8 063
Vote 03 - Office Of The Speaker		5 583	6 801	6 801	875	1 888	2 267	(379)	-16.7%	6 801
Vote 04 - Mayoral Committee		2 573	2 645	2 645	467	940	882	59	6.6%	2 645
Vote 05 - Municipal Manager		26 442	32 842	32 842	4 289	8 903	10 947	(2 045)	-18.7%	32 842
Vote 06 - Financial Services		26 239	29 495	29 495	3 575	7 782	9 832	(2 050)	-20.9%	29 495
Vote 07 - Information Technology		4 056	4 772	4 772	380	1 916	1 591	325	20.4%	4 772
Vote 08 - Project And Public Works		11 042	11 788	11 788	1 934	4 501	3 929	572	14.6%	11 788
Vote 09 - Corporate Support Services		29 187	35 118	35 118	4 450	10 220	11 706	(1 486)	-12.7%	35 118
Vote 10 - Fire Services		9 752	11 425	11 425	1 389	3 116	3 808	(692)	-18.2%	11 425
Vote 11 - Disaster Management		4 465	4 839	4 839	808	1 623	1 613	10	0.7%	4 839
Vote 12 - Environmental Health Services		16 655	21 520	21 520	2 892	5 674	7 173	(1 499)	-20.9%	21 520
Vote 13 - Environmental Management Unit		1 244	2 437	2 437	180	363	812	(450)	-55.3%	2 437
Vote 14 - Local Economic Development Sports And Tourism		12 951	14 546	14 546	1 977	4 644	4 849	(204)	-4.2%	14 546
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**210 323**	**207 764**	**207 764**	**26 332**	**58 544**	**69 255**	**(10 711)**	**-15.5%**	**207 764**
Surplus/ (Deficit) for the year	2	**15 160**	**1 166**	**20 138**	**(20 511)**	**24 791**	**107 450**	**(82 659)**	**-76.9%**	**20 138**


Detail
Municipal Manager, R3 910 906
Municipal Manager - AO, R378 463
Speaker, R875 100
MAYCO, R466 927
Chief Financial Offcier, R326 738
LED Social Development and Tourism, R1 927 211
Corporate Services - Director, R315 945
LED Social Dev Tourism Infra - Director, R49 302
Infrastructure, R1 668 144
Corporate Support Services, R4 133 865
Information Technology, R380 060
Council General, R2 132 059
Fire and Emergency Services, R1 389 304
Disaster Management, R808 484
Finance, R3 254 561
EHS & ES - Director, R300 716
Environmental Health, R2 591 286
Environmental Management, R179 534
Executive Mayor, R983 296

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**
Expenditure By Type									
Employee related costs	127 633	137 859	137 859	10 017	10 017	11 488	(1 472)	-13%	137 859
Remuneration of councillors	7 929	8 626	8 626	674	674	719	(45)	-6%	8 626
Bulk purchases - electricity							–		
Inventory consumed	2 506	3 120	3 120	2	2	260	(258)		3 120
Debt impairment	–	–	–	–	–	–	–		–
Depreciation and amortisation	–	4 770	4 770	–	–	398	(398)	-100%	4 770
Interest	98	–	–	–	–	–	–		–
Contracted services	11 237	12 168	12 168	144	144	1 014	(871)	-86%	12 168
Transfers and subsidies	1 634	2 140	2 140	33	33	178	(146)	-82%	2 140
Irrecoverable debts written off							–		
Operational costs	19 304	23 818	23 818	2 172	2 172	1 985	187	9%	23 818
Losses on Disposal of Assets	–	–	–	–	–	–	–		–
Other Losses	(3 344)	–	–	–	–	–	–		–

Total Expenditure		**166 997**	**192 501**	**192 501**	**13 040**	**13 040**	**16 042**	**(3 001)**	**-19%**	**192 501**
Surplus/(Deficit)		**23 279**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**	**61 689**	**(0)**	**(3 180)**
Transfers and subsidies - capital (monetary allocations)		4 419	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**27 698**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**			**(3 180)**
Income Tax										
Surplus/(Deficit) after income tax		**27 698**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**			**(3 180)**
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		**27 698**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**			**(3 180)**
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		**27 698**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**			**(3 180)**

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

DC20 Fezile Dabi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

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								%	
Multi-Year expenditure appropriation	2									
Vote 01 - Council General		–	–	–	–	–	–	–		–
Vote 02 - Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 04 - Mayoral Committee		–	–	–	–	–	–	–		–
Vote 05 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 06 - Financial Services		–	–	–	–	–	–	–		–
Vote 07 - Information Technology		–	–	–	–	–	–	–		–
Vote 08 - Project And Public Works		–	–	–	–	–	–	–		–
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		–	–	–	–	–	–	–		–
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		–	–	–	–	–	–	–		–
Vote 14 - Local Economic Development Sports And Tourism		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–

Single Year expenditure appropriation	2									
Vote 01 - Council General		1 196	950	950	7	16	317	(301)	-95%	950
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	307	307	917	(610)	-67%	2 750
Vote 08 - Project And Public Works		283	300	19 272	3 384	3 384	3 894	(510)	-13%	19 272
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	22 972	3 698	3 707	5 128	**(1 420)**	**-28%**	22 972
Total Capital Expenditure		**2 233**	**4 000**	**22 972**	**3 698**	**3 707**	**5 128**	**(1 420)**	**-28%**	**22 972**
Capital Expenditure - Functional Classification										
Governance and administration		**2 233**	**4 000**	**4 000**	**314**	**323**	**1 333**	(1 010)	-76%	**4 000**
Executive and council		1 196	950	950	7	16	317	(301)	-95%	950
Finance and administration		1 037	3 050	3 050	307	307	1 017	(710)	-70%	3 050
Internal audit								–		
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**

Community and social services								–		
Sport and recreation								–		
Public safety		–	–	–	–	–	–	–		–
Housing								–		
Health								–		
Economic and environmental services		**–**	**–**	**18 972**	**3 384**	**3 384**	**3 794**	(410)	-11%	**18 972**
Planning and development		–	–	18 972	3 384	3 384	3 794	(410)	-11%	18 972
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**	**22 972**	**3 698**	**3 707**	**5 128**	**(1 420)**	**-28%**	**22 972**
Funded by:										
National Government		–	–	18 972	3 384	3 384	3 794	(410)	-11%	18 972
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		**–**	**–**	**18 972**	**3 384**	**3 384**	**3 794**	**(410)**	**-11%**	**18 972**

Borrowing	6							–		
Internally generated funds		2 233	4 000	4 000	314	323	1 333	(1 010)	-76%	4 000
Total Capital Funding		**2 233**	**4 000**	**22 972**	**3 698**	**3 707**	**5 128**	**(1 420)**	**-28%**	**22 972**

5.6. Table C6 Monthly Budget Statement - Financial Position

DC20 Fezile Dabi - Table C6 Monthly Budget Statement - Financial Position - M04 October

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	177	163	177
Cash and cash equivalents		491	647	647	642	647
Trade and other receivables from exchange transactions		–	–	–	–	–
Receivables from non-exchange transactions		297	–	–	255	–
		1			1	
Current portion of non-current receivables		540	–	–	540	–
Inventory		–	–	–	–	–
VAT		58	(328)	(328)	(794)	(328)
Other current assets		597	431	431	570	431
		160	**177**	**177**	**165**	**177**
Total current assets		**984**	**750**	**750**	**213**	**750**
Non current assets						
Investments						
Investment property						
		65	62	81	67	81
Property, plant and equipment		059	636	608	353	608
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		**65 684**	**63 619**	**82 591**	**67 978**	**82 591**
TOTAL ASSETS		**226 668**	**241 369**	**260 341**	**233 191**	**260 341**
LIABILITIES						
Current liabilities	-					
Bank overdraft		–	–	–	–	–
Financial liabilities		231	1 038	1 038	231	1 038
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		7 858	5 945	5 945	(9 368)	5 945
Trade and other payables from non-exchange transactions		4 428	(18 185)	(18 185)	2 064	(18 185)
Provision		–	–	–	–	–
VAT		(221)	(239)	(239)	(218)	(239)
Other current liabilities		–	–	–	–	–
Total current liabilities		**12 296**	**(11 441)**	**(11 441)**	**(7 291)**	**(11 441)**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		36 737	33 878	33 878	36 496	33 878
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**36 737**	**33 878**	**33 878**	**36 496**	**33 878**
TOTAL LIABILITIES		**49 034**	**22 437**	**22 437**	**29 205**	**22 437**
NET ASSETS	2	**177 634**	**218 932**	**237 904**	**203 986**	**237 904**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		205 726	201 255	201 255	216 672	201 255
Reserves and funds		7 825	16 511	16 511	7 825	16 511
Other		–	–	–	–	–

TOTAL COMMUNITY WEALTH/EQUITY	2	213 551	217 766	217 766	224 497	217 766

5.7. Table C7 Monthly Budget Statement - Cash Flow

DC20 Fezile Dabi - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges		236	26	26			8	(5		26
Other revenue		665	110	110	–	2 889	703	814)	-67%	110
Transfers and Subsidies - Operational		206	188	188			62	17		188
Transfers and Subsidies - Capital		233	909	909	–	80 033	970	063	27%	909
Interest		–	–	–	–	–	–	–		–
Dividends		15	19	19			6	(5		19
Payments		519	080	080	–	738	360	622)	-88%	080
Suppliers and employees								–		
Interest		(402	(236	(236			(78	17		(236
Transfers and Subsidies		741)	805)	805)	–	(96 222)	935)	286	-22%	805)
NET CASH FROM/(USED) OPERATING ACTIVITIES								–		
		55 676	**(2 707)**	**(2 707)**	**–**	**(12 562)**	**(902)**	**11 659**	**-1292%**	**(2 707)**
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)	(1 333)	(1 324)	99%	(4 000)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(2 174)**	**(4 000)**	**(4 000)**	**–**	**(9)**	**(1 333)**	**(1 324)**	**99%**	**(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)**	**(6 707)**	**–**	**(12 571)**	**(2 236)**			**(6 707)**
Cash/cash equivalents at beginning:		126 338	124 685	124 685	150 723	163 293	124 685			163 293
Cash/cash equivalents at month/year end:		179 413	117 978	117 978	150 723	150 723	122 449			156 586

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 - M04 October

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300									–	–		
Receivables from Non-exchange Transactions - Property Rates	1400									–	–		
Receivables from Exchange Transactions - Waste Water Management	1500									–	–		
Receivables from Exchange Transactions - Waste Management	1600									–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900									–	–		
Total By Income Source	**2000**	–	–	–	–	–	–	–	–	–	–	–	–
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 - M04 October

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 October 2025** 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	
Roll Over MIG	

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

Conditional	Total	Still To	Actual	% Spend

Grant	received	Receive	Spend	of Allocation
Rural Road Asset Management Grant	1 796 000025	769 000	1 047 519025	40.84,?
Expanded Public Works Programme	1 333 000	1 000 000025	93 588	17.66,?
Financial Management Grant	1 400 000025	0½ ,?	149 179	10.66,?
Mafube MIG	0 ,?	0 ,?	4 460 765025	0 .

All balances on Conditional Grants are recorded as at **31 October 2025**

Investments

Section 13 of the MFMA prescribes:

(1) The Minister, acting with the concurrence of the Cabinet member responsible for Local Government, may prescribe a framework within which municipalities must

a. Conduct their cash management and investments; and

b. Invest money not immediately required

The Municipality invests surplus funds in order to maximise the interest to have cash readily available when needed, this is done in line with the Cash Management and Investment Policy of Council.

Investments as at 31 October 2025

BANK NAME	ACC NUMBER	TYPE	Term	CLOSING
NEDBANK	7288009165/17	Invest	30	1 005 832
ABSA	2067390363	Invest	90	18 421 390

STANDARD	728670534/008	Invest	0	0
STANDARD	728670534/006	Invest	30	0
STANDARD	728670534/007	Invest	0	61 020 866
STANDARD	728670534/010	Invest	90	50 214 241
STANDARD	728670534/011		30	55 333 595
TOTAL				***185 995 923***

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 October 2025.**
2. The Accounting Officer ensure that this report be submitted to National and Provincial Treasury, in both signed and electronic format

Compiled by

C Mosia

Snr Budget Officer

Reviewed By

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 **October 2025025** 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: _____

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: 11/11/2025

Report Submitted to

Print Name: D Khasudi

Executive Mayor of Fezile Dabi District Municipality (DC20)

Signature: _____

Date: 11/11/2025

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 **October 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print Name: SJ Thomas

Municipal Manager of Fezile Dabi District Municipality (DC20)

Signature: _____

Date: 11/11/2025

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 **November 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print Name: SJ Thomas

Municipal Manager of Fezile Dabi District Municipality (DC20)

Signature: _____

Date: 11/12/2025

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 November 2025

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Glossary

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

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

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

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

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

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

MFMA – Municipal Finance Management Act 56 Of 2003

MSCOA – Municipal Standard Chart of Accounts

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

Operating Expenditure – The daily expenditure of the Municipality

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

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

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

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

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

1. Purpose & Objective of the Report.

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

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

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

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

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

2. Legislative Framework

Section 71 of the MFMA and MBRR necessitates those specific financial particulars be reported on and in the format prescribed to meet legislative requirements.

"The monthly budget statement of the municipality must be in the format specified in Schedule C and include all the required tables and explanatory information, taking into account guidelines issued by the Minister in terms of section 168(1) of the Act"

Section 71 of the MFMA further requires that, "the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for the month under review. For the reporting period ending **30 November 2025**, the ten-working day reporting limit expires on **12 December 2025.**

3. Compliance with Municipal Standard Chart of Accounts (MSCOA)

The primary objective of MSCOA regulations is to achieve uniformity across all municipalities and municipal entities. All municipalities were expected to transact in line with the seven MSCOA segments from **01 July 2017**.
This report includes schedules that is generated from the TRU webapp, the txt that is imported, is generated on the main SOLAR application.
The municipality is transacting against the seven segments and generating monthly data strings directly from the financial system.

4. Executive Summary

Description R thousand (R'000)	Original Budget	Adjustment Budget	YTD Actual 30 November	%YTD Actual vs % YTD Budget
Total Revenue	**208 930 739**	**227 902 239**	**109 026 065**	**39.33**
Total Operational Expenditure	207 764 289	207 764 289	72 800 394	35.03
Total Capital Expenditure	4 000 000	22 971 500	5 404 371	23.52

Revenue by Source for Month ending 30 September 2025.

Non Exchange Revenue
Transfer and Subsidies R 78 278 760

Interest Receive for Month ending 30 September 2025.

Investments R 934 356

Exchange Revenue for Month ending 30 September 2025.

Operational Revenue R 25 287 222
Sales & Services R 24 962

Operating Expenditure by Type for Month ending 30 September 2025.

Remuneration
Officials R 50 750 205
Councillors R 3 530 997

Contracted Services for Month ending 30 September 2025.

Outsourced Services R 720 176
Consultants and Professional Services R 3 294 189
Contractors R 420 939
Contracted Services R 4 435 303

Operation Cost	R 11 118 273
Stores and Materials	R 596 925
Operating Lease	R 159 400
Transfer and Subsidies	R 437 005
Depreciation	R 1 772 285
Capital Expenditure	R 5 404 371

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 - M05 November

Description	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
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	15 349	19 080	19 080	62	934	7 950	(7 016)	-88%	19 080
Transfers and subsidies - Operational	182 354	188 909	188 909	343	78 279	168 730	(90 451)	(0)	188 909
Other own revenue	1 911	942	942	25 035	25 312	392	24 920	6349%	942
Total Revenue (excluding capital transfers and contributions)	**199 614**	**208 931**	**208 931**	**25 439**	**104 525**	**177 072**	**(72 547)**	**-41%**	**208 931**
Employee costs	125 987	145 295	145 295	9 847	50 750	60 540	(9 790)	-16%	145 295
Remuneration of Councillors	8 613	9 303	9 303	710	3 531	3 876	(345)	-9%	9 303
Depreciation and amortisation	4 395	7 731	7 731	359	1 772	3 221	(1 449)	-45%	7 731
Interest	52	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	1 470	2 279	2 279	212	597	949	(353)	-37%	2 279
Transfers and subsidies	917	1 710	1 710	27	437	713	(276)	-39%	1 710
Other expenditure	68 890	41 447	41 447	3 095	15 713	17 270	(1 557)	-9%	41 447
Total Expenditure	**210 323**	**207 764**	**207 764**	**14 250**	**72 800**	**86 569**	**(13 769)**	**-16%**	**207 764**

Surplus/(Deficit)	**(10 710)**	**1 166**	**1 166**	**11 189**	**31 725**	**90 503**	**(58 778)**	**-65%**	**1 166**
Transfers and subsidies - capital (monetary allocations)	25 869	–	18 972	40	4 501	5 691	(1 191)	-21%	18 972
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**15 160**	**1 166**	**20 138**	**11 229**	**36 226**	**96 194**	**(59 969)**	**-62%**	**20 138**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**15 160**	**1 166**	**20 138**	**11 229**	**36 226**	**96 194**	**(59 969)**	**-62%**	**20 138**
Capital expenditure & funds sources									
Capital expenditure	**2 233**	**4 000**	**22 972**	**1 697**	**5 404**	**7 358**	**(1 954)**	**-27%**	**22 972**
Capital transfers recognised	–	–	18 972	1 193	4 577	5 691	(1 115)	-20%	18 972
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**2 233**	**4 000**	**4 000**	**505**	**828**	**1 667**	**(839)**	**-50%**	**4 000**
Total sources of capital funds	**2 233**	**4 000**	**22 972**	**1 697**	**5 404**	**7 358**	**(1 954)**	**-27%**	**22 972**
Financial position									
Total current assets	160 984	177 750	177 750		172 895				177 750
Total non current assets	65 684	63 619	82 591		69 316				82 591
Total current liabilities	12 296	(11 441)	(11 441)		(9 630)				(11 441)
Total non current liabilities	36 737	33 878	33 878		36 420				33 878
Community wealth/Equity	**213 551**	**217 766**	**217 766**		**215 421**				**217 766**
Cash flows									
Net cash from (used) operating	55 676	(2 707)	(2 707)	5 498	(44 599)	(1 128)	43 471	-3854%	(2 707)
Net cash from (used) investing	(2 174)	(4 000)	(4 000)	(1 697)	(5 404)	(1 667)	3 738	-224%	(4 000)

Net cash from (used) financing	(426)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**179 413**	**117 978**	**117 978**	**113 290**	**113 290**	**121 890**	**8 601**	**7%**	**156 586**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

Notes To C1 Summary

Financial performance section

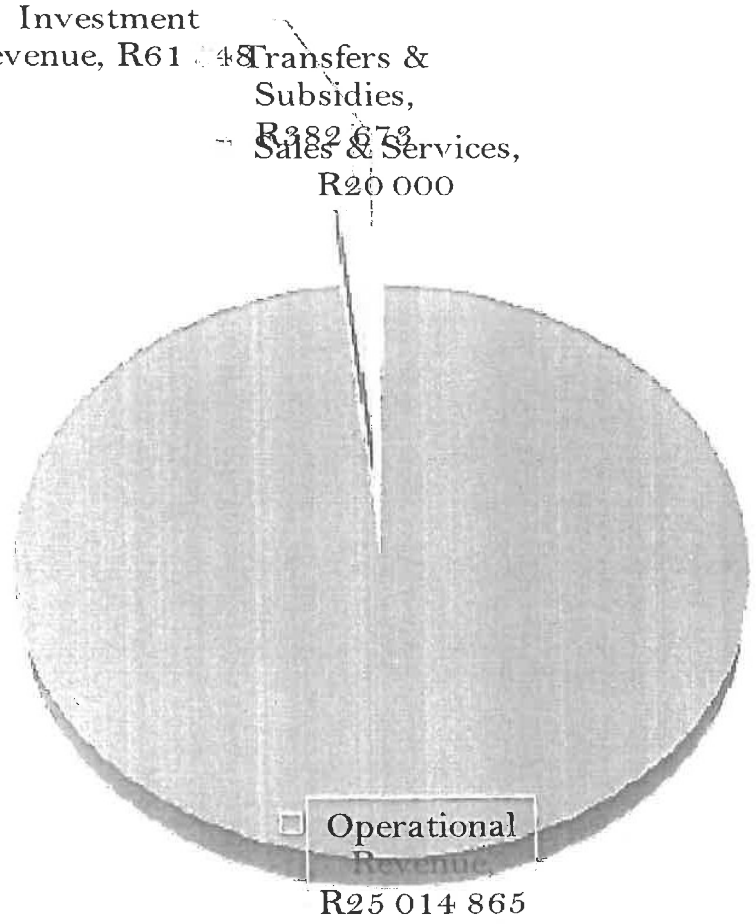
Total Receipts for November 2025 - R 25 479 386
Total Expenditure for November 2025 - R 14 250 444

Description	Budget	Actual for The month	Year to Date	Percentage Monthly Actual of Budget
Income				
Investment Revenue	19 079 740	61 848	934 356	0.32
Transfers & Subsidies	207 880 499	382 673	82 779 525	0.18
Operational Revenue	410 000	25 014 865	25 287 222	6 101.19
Sales & Services	532 000	20 000	24 962	3.76
Expenditure				
Remuneration Employees	145 294 723	9 847 449	50 750 205	6.78
Remuneration - Councillors	9 302 886	709 939	3 530 997	7.63

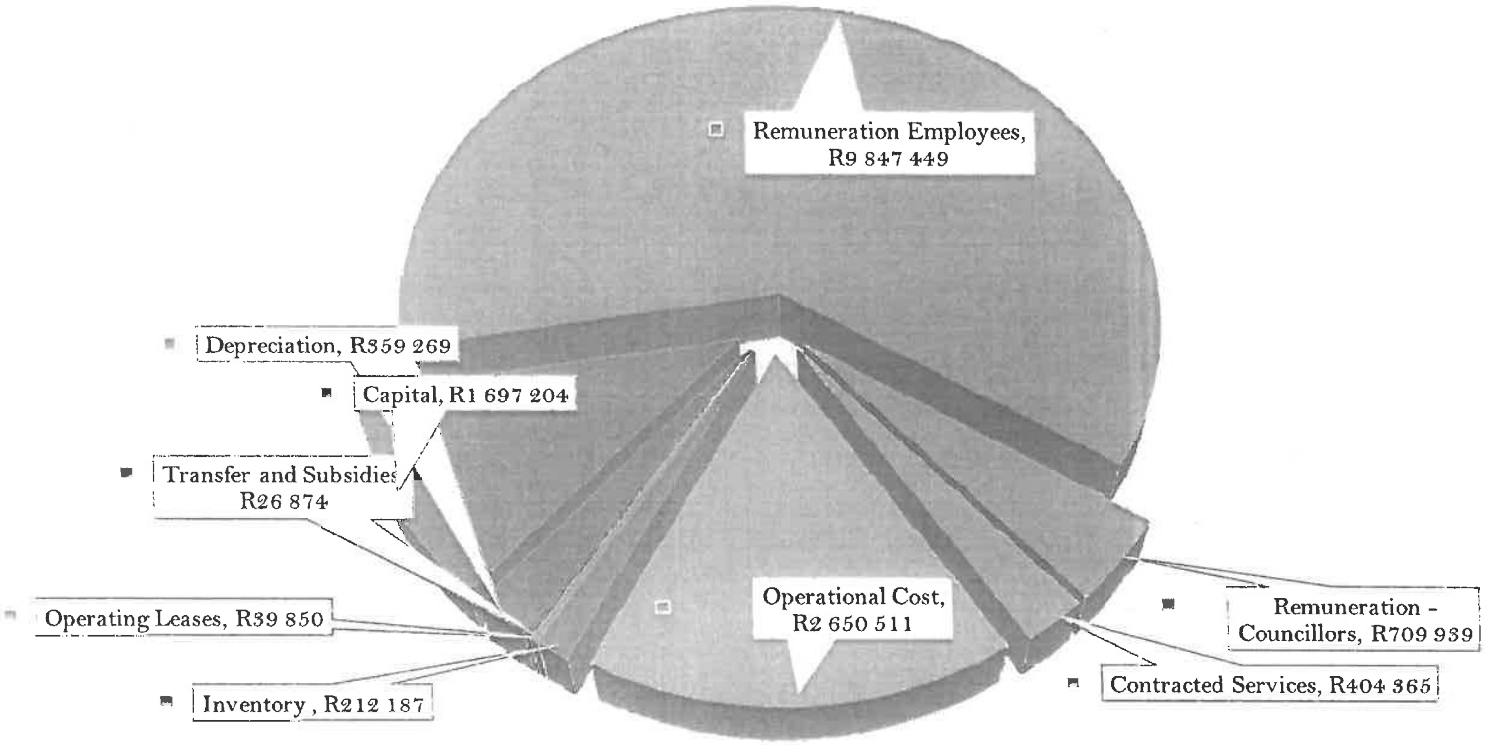
Contracted Services	16 017 811	404 365	4 435 303	2.52
Operational Cost	24 877 897	2 650 511	11 118 273	10.65
Inventory	2 278 700	212 187	596 925	9.31
Operating Leases	551 000	39 850	159 400	7.23
Transfer and Subsidies	1 710 000	26 874	437 005	1.57
Depreciation	7 731 272	359 269	1 772 285	4.65
Capital	22 971 500	1 697 204	5 404 371	7.39

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

Income


Investment Revenue, R61 148
Transfers & Subsidies, R382 673
Sales & Services, R20 000
Operational Revenue, R25 014 865

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) - M05 November

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								%	
Revenue - Functional										
Governance and administration		**210 631**	**193 457**	**212 429**	**25 479**	**109 026**	**176 317**	(67 291)	-38%	**212 429**
Executive and council		59	–	–	–	–	–	–		–
Finance and administration		210 572	193 457	212 429	25 479	109 026	176 317	(67 291)	-38%	212 429
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**12 463**	**12 986**	**12 986**	**–**	**–**	**5 411**	(5 411)	-100%	**12 986**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		12 463	12 986	12 986	–	–	5 411	(5 411)	-100%	12 986
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**2 389**	**2 487**	**2 487**	**–**	**–**	**1 036**	(1 036)	-100%	**2 487**
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		2 389	2 487	2 487	–	–	1 036	(1 036)	-100%	2 487

Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**225 483**	**208 931**	**227 902**	**25 479**	**109 026**	**182 764**	**(73 738)**	**-40%**	**227 902**
Expenditure - Functional										
Governance and administration		**193 827**	**186 617**	**186 617**	**13 316**	**65 766**	**77 758**	(11 992)	-15%	**186 617**
Executive and council		70 604	41 715	41 715	3 700	14 250	17 381	(3 132)	-18%	41 715
Finance and administration		123 223	144 903	144 903	9 616	51 516	60 377	(8 860)	-15%	144 903
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**11 633**	**13 806**	**13 806**	**825**	**4 547**	**5 753**	(1 205)	-21%	**13 806**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		9 752	11 425	11 425	677	3 793	4 760	(967)	-20%	11 425
Housing		–	–	–	–	–	–	–		–
Health		1 881	2 381	2 381	148	754	992	(238)	-24%	2 381
Economic and environmental services		**3 005**	**5 002**	**5 002**	**89**	**2 096**	**2 084**	12	1%	**5 002**
Planning and development		1 760	2 565	2 565	–	1 644	1 069	575	54%	2 565
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 244	2 437	2 437	89	452	1 016	(564)	-55%	2 437
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–

Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		1 859	2 338	2 338	21	391	974	(583)	-60%	2 338
Total Expenditure - Functional	3	210 323	207 764	207 764	14 250	72 800	86 569	(13 769)	-16%	207 764
Surplus/ (Deficit) for the year		15 160	1 166	20 138	11 229	36 226	96 194	(59 969)	- 0.623412	20 138

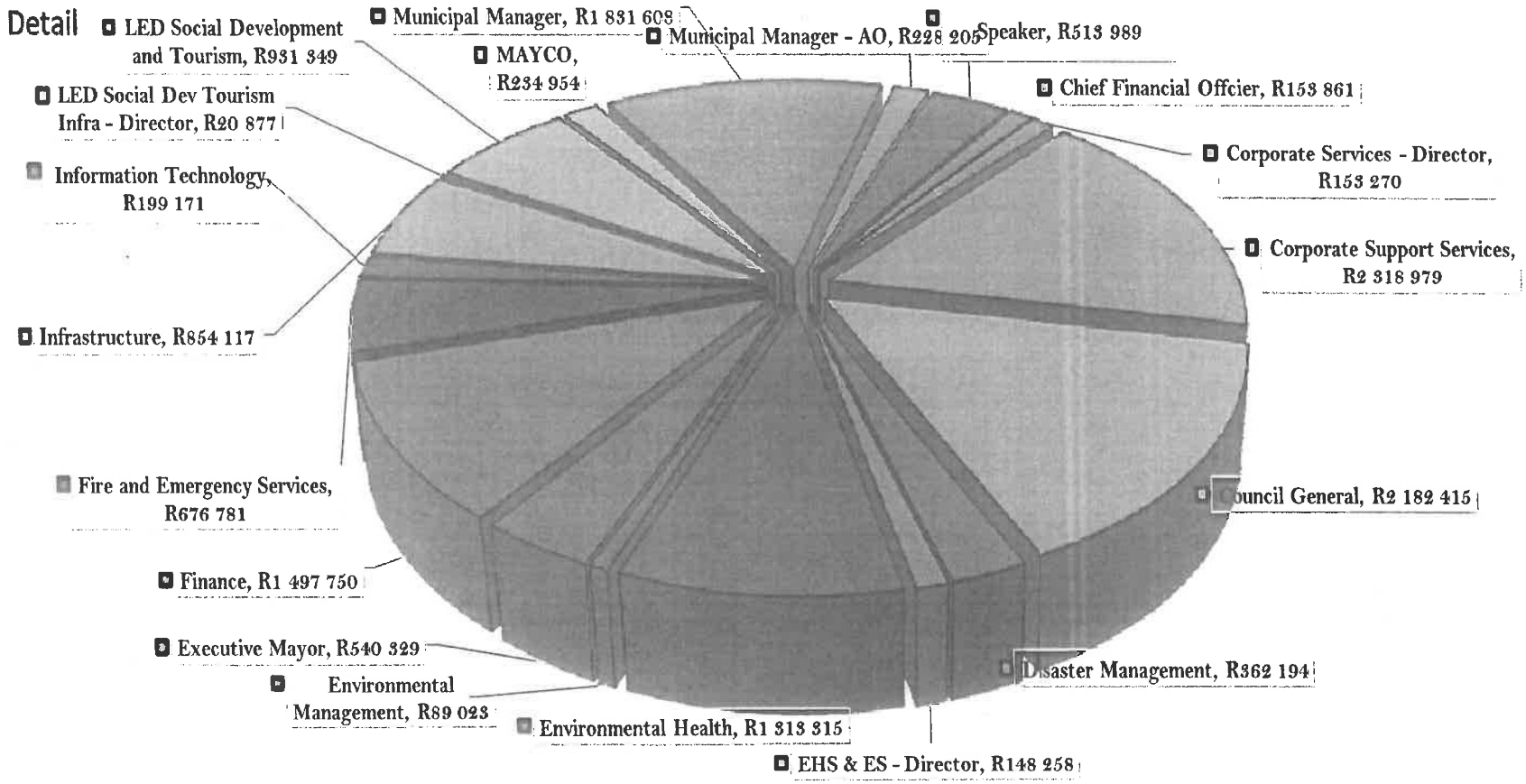
5.3. Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

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) - M05 November

Vote 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
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		196 839	179 023	197 995	25 479	109 026	170 302	(61 276)	-36.0%	197 995
Vote 07 - Information Technology		–	–	–	–	–	–	–		–
Vote 08 - Project And Public Works		–	–	–	–	–	–	–		–
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		12 463	12 986	12 986	–	–	5 411	(5 411)	-100.0%	12 986
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		2 389	2 487	2 487	–	–	1 036	(1 036)	-100.0%	2 487
Vote 14 - Local Economic Development Sports And Tourism		13 733	14 434	14 434	–	–	6 014	(6 014)	-100.0%	14 434
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**225 483**	**208 931**	**227 902**	**25 479**	**109 026**	**182 764**	**(73 738)**	**-40.3%**	**227 902**

Expenditure by Vote	1									
Vote 01 - Council General		54 971	21 474	21 474	2 182	7 129	8 947	(1 819)	-20.3%	21 474
Vote 02 - Executive Mayor		5 162	8 063	8 063	540	2 566	3 360	(793)	-23.6%	8 063
Vote 03 - Office Of The Speaker		5 583	6 801	6 801	514	2 402	2 834	(432)	-15.2%	6 801
Vote 04 - Mayoral Committee		2 573	2 645	2 645	235	1 175	1 102	73	6.6%	2 645
Vote 05 - Municipal Manager		26 442	32 842	32 842	2 060	10 963	13 684	(2 722)	-19.9%	32 842
Vote 06 - Financial Services		26 239	29 495	29 495	1 652	9 439	12 290	(2 850)	-23.2%	29 495
Vote 07 - Information Technology		4 056	4 772	4 772	199	2 115	1 989	127	6.4%	4 772
Vote 08 - Project And Public Works		11 042	11 788	11 788	854	5 355	4 912	444	9.0%	11 788
Vote 09 - Corporate Support Services		29 187	35 118	35 118	2 472	12 693	14 633	(1 940)	-13.3%	35 118
Vote 10 - Fire Services		9 752	11 425	11 425	677	3 793	4 760	(967)	-20.3%	11 425
Vote 11 - Disaster Management		4 465	4 839	4 839	362	1 986	2 016	(31)	-1.5%	4 839
Vote 12 - Environmental Health Services		16 655	21 520	21 520	1 462	7 136	8 967	(1 831)	-20.4%	21 520
Vote 13 - Environmental Management Unit		1 244	2 437	2 437	89	452	1 016	(564)	-55.5%	2 437
Vote 14 - Local Economic Development Sports And Tourism		12 951	14 546	14 546	952	5 597	6 061	(464)	-7.7%	14 546
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**210 323**	**207 764**	**207 764**	**14 250**	**72 800**	**86 569**	**(13 769)**	**-15.9%**	**207 764**
Surplus/ (Deficit) for the year	2	**15 160**	**1 166**	**20 138**	**11 229**	**36 226**	**96 194**	**(59 969)**	**-62.3%**	**20 138**


Detail
LED Social Development and Tourism, R931 349
Municipal Manager, R1 831 608
Municipal Manager - AO, R228 205
Speaker, R513 989
MAYCO, R234 954
LED Social Dev Tourism Infra - Director, R20 877
Chief Financial Offcier, R153 861
Information Technology, R199 171
Corporate Services - Director, R153 270
Corporate Support Services, R2 318 979
Infrastructure, R854 117
Fire and Emergency Services, R676 781
Council General, R2 182 415
Finance, R1 497 750
Executive Mayor, R540 329
Disaster Management, R362 194
Environmental Management, R89 023
Environmental Health, R1 313 315
EHS & ES - Director, R148 258

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**
Expenditure By Type									
Employee related costs	127 633	137 859	137 859	10 017	10 017	11 488	(1 472)	-13%	137 859
Remuneration of councillors	7 929	8 626	8 626	674	674	719	(45)	-6%	8 626
Bulk purchases - electricity							–		
Inventory consumed	2 506	3 120	3 120	2	2	260	(258)		3 120
Debt impairment	–	–	–	–	–	–	–		–
Depreciation and amortisation	–	4 770	4 770	–	–	398	(398)	-100%	4 770
Interest	98	–	–	–	–	–	–		–
Contracted services	11 237	12 168	12 168	144	144	1 014	(871)	-86%	12 168
Transfers and subsidies	1 634	2 140	2 140	33	33	178	(146)	-82%	2 140
Irrecoverable debts written off							–		
Operational costs	19 304	23 818	23 818	2 172	2 172	1 985	187	9%	23 818
Losses on Disposal of Assets	–	–	–	–	–	–	–		–
Other Losses	(3 344)	–	–	–	–	–	–		–

Total Expenditure		**166 997**	**192 501**	**192 501**	**13 040**	**13 040**	**16 042**	**(3 001)**	**-19%**	**192 501**
Surplus/(Deficit)		**23 279**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**	**61 689**	**(0)**	**(3 180)**
Transfers and subsidies - capital (monetary allocations)		4 419	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**27 698**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**			**(3 180)**
Income Tax										
Surplus/(Deficit) after income tax		**27 698**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**			**(3 180)**
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		**27 698**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**			**(3 180)**
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		**27 698**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**			**(3 180)**

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

DC20 Fezile Dabi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

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								%	
Multi-Year expenditure appropriation	2									
Vote 01 - Council General		–	–	–	–	–	–	–		–
Vote 02 - Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 04 - Mayoral Committee		–	–	–	–	–	–	–		–
Vote 05 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 06 - Financial Services		–	–	–	–	–	–	–		–
Vote 07 - Information Technology		–	–	–	–	–	–	–		–
Vote 08 - Project And Public Works		–	–	–	–	–	–	–		–
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		–	–	–	–	–	–	–		–
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		–	–	–	–	–	–	–		–
Vote 14 - Local Economic Development Sports And Tourism		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–

Single Year expenditure appropriation	2									
Vote 01 - Council General		1 196	950	950	505	521	396	125	32%	950
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	–	307	1 146	(839)	-73%	2 750
Vote 08 - Project And Public Works		283	300	19 272	1 193	4 577	5 816	(1 240)	-21%	19 272
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	22 972	1 697	5 404	7 358	**(1 954)**	**-27%**	22 972
Total Capital Expenditure		**2 233**	**4 000**	**22 972**	**1 697**	**5 404**	**7 358**	**(1 954)**	**-27%**	**22 972**
Capital Expenditure - Functional Classification										
Governance and administration		**2 233**	**4 000**	**4 000**	**505**	**828**	**1 667**	(839)	-50%	**4 000**
Executive and council		1 196	950	950	505	521	396	125	32%	950
Finance and administration		1 037	3 050	3 050	–	307	1 271	(964)	-76%	3 050
Internal audit								–		
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**

Community and social services									–	
Sport and recreation									–	
Public safety		–	–	–	–	–	–	–		–
Housing									–	
Health									–	
Economic and environmental services		**–**	**–**	**18 972**	**1 193**	**4 577**	**5 691**	**(1 115)**	**-20%**	**18 972**
Planning and development		–	–	18 972	1 193	4 577	5 691	(1 115)	-20%	18 972
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**	**22 972**	**1 697**	**5 404**	**7 358**	**(1 954)**	**-27%**	**22 972**
Funded by:										
National Government		–	–	18 972	1 193	4 577	5 691	(1 115)	-20%	18 972
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		**–**	**–**	**18 972**	**1 193**	**4 577**	**5 691**	**(1 115)**	**-20%**	**18 972**

Borrowing	6							–		
Internally generated funds		2 233	4 000	4 000	505	828	1 667	(839)	-50%	4 000
Total Capital Funding		**2 233**	**4 000**	**22 972**	**1 697**	**5 404**	**7 358**	**(1 954)**	**-27%**	**22 972**

5.6. Table C6 Monthly Budget Statement - Financial Position

DC20 Fezile Dabi - Table C6 Monthly Budget Statement - Financial Position - M05 November

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	177	172	177
Cash and cash equivalents		491	647	647	025	647
Trade and other receivables from exchange transactions		–	–	–	–	–
Receivables from non-exchange transactions		297	–	–	244	–
		1			1	
Current portion of non-current receivables		540	–	–	540	–
Inventory		–	–	–	–	–
					(1	
VAT		58	(328)	(328)	523)	(328)
Other current assets		597	431	431	608	431
		160	**177**	**177**	**172**	**177**
Total current assets		**984**	**750**	**750**	**895**	**750**
Non current assets						
Investments						
Investment property						
		65	62	81	68	81
Property, plant and equipment		059	636	608	691	608
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		**65 684**	**63 619**	**82 591**	**69 316**	**82 591**
TOTAL ASSETS		**226 668**	**241 369**	**260 341**	**242 211**	**260 341**
LIABILITIES						
Current liabilities	-					
Bank overdraft		–	–	–	–	–
Financial liabilities		231	1 038	1 038	231	1 038
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		7 858	5 945	5 945	(21 149)	5 945
Trade and other payables from non-exchange transactions		4 428	(18 185)	(18 185)	11 506	(18 185)
Provision		–	–	–	–	–
VAT		(221)	(239)	(239)	(218)	(239)
Other current liabilities		–	–	–	–	–
Total current liabilities		**12 296**	**(11 441)**	**(11 441)**	**(9 630)**	**(11 441)**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		36 737	33 878	33 878	36 420	33 878
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**36 737**	**33 878**	**33 878**	**36 420**	**33 878**
TOTAL LIABILITIES		**49 034**	**22 437**	**22 437**	**26 790**	**22 437**
NET ASSETS	2	**177 634**	**218 932**	**237 904**	**215 421**	**237 904**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		205 726	201 255	201 255	207 596	201 255
Reserves and funds		7 825	16 511	16 511	7 825	16 511
Other		–	–	–	–	–

TOTAL COMMUNITY WEALTH/EQUITY	2	213 551	217 766	217 766	215 421	217 766

5.7. Table C7 Monthly Budget Statement - Cash Flow

DC20 Fezile Dabi - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges								–		
		236	26	26	26		10	18		26
Other revenue		665	110	110	015	29 393	879	514	170%	110
		206	188	188	9		78	11		188
Transfers and Subsidies - Operational		233	909	909	824	89 857	712	145	14%	909
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
		15	19	19			7	(7		19
Interest		519	080	080	62	934	950	016)	-88%	080
Dividends								–		
Payments										
		(402	(236	(236	(30	(164	(98	66		(236
Suppliers and employees		741)	805)	805)	403)	783)	669)	114	-67%	805)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**55 676**	**(2 707)**	**(2 707)**	**5 498**	**(44 599)**	**(1 128)**	**43 471**	**-3854%**	**(2 707)**
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)	(1 697)	(5 404)	(1 667)	3 738	-224%	(4 000)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(2 174)**	**(4 000)**	**(4 000)**	**(1 697)**	**(5 404)**	**(1 667)**	**3 738**	**-224%**	**(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)**	**(6 707)**	**3 801**	**(50 004)**	**(2 795)**			**(6 707)**
		126	124	124	109		124			163
Cash/cash equivalents at beginning:		338	685	685	489	163 293	685			293
		179	117	117	113		121			156
Cash/cash equivalents at month/year end:		413	978	978	290	113 290	890			586

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 - M05 November

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300									–	–		
Receivables from Non-exchange Transactions - Property Rates	1400									–	–		
Receivables from Exchange Transactions - Waste Water Management	1500									–	–		
Receivables from Exchange Transactions - Waste Management	1600									–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900									–	–		
Total By Income Source	**2000**	–	–	–	–	–	–	–	–	–	–	–	–
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 - M05 November

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 November 2025** 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

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

Conditional	**Total**	**Still To**	**Actual**	**% Spend**

Grant	received	Receive	Spend	of Allocation
Rural Road Asset Management Grant	1 796 000	769 000	1 353 810	52.78
Expanded Public Works Programme	1 333 000	1 000 000	93 588	17.66
Financial Management Grant	1 400 000	0	185 560	13.25
Mafube MIG	9 824 000	0	4 500 765	0

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

Investments

Section 13 of the MFMA prescribes:

(1) The Minister, acting with the concurrence of the Cabinet member responsible for Local Government, may prescribe a framework within which municipalities must

a. Conduct their cash management and investments; and
b. Invest money not immediately required

The Municipality invests surplus funds in order to maximise the interest to have cash readily available when needed, this is done in line with the Cash Management and Investment Policy of Council.

Investments as at 30 November 2025

BANK NAME	ACC NUMBER	TYPE	Term	CLOSING
NEDBANK	7288009165/17	Invest	30	1 011 137
ABSA	2067390363	Invest	90	18 421 390
STANDARD	728670534/008	Invest	0	0

STANDARD	728670534/006	Invest	30	0
STANDARD	728670534/007	Invest	0	61 020 866
STANDARD	728670534/010	Invest	90	50 214 241
STANDARD	728670534/011		30	55 667 871
TOTAL				***186 335 504***

Conclusion

This report is in compliance of Section 71 of the MFMA, by providing a statement to the Executive Mayor containing certain financial particulars for the month of review.

Communication

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

Recommendation

That in compliance with section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this report reflecting the implementation of the budget and financial state of affairs of the municipality for the period ending **30 November 2025.**
2. The Accounting Officer ensure that this report be submitted to National and Provincial Treasury, in both signed and electronic format

Compiled by

C Mosia

Snr Budget Officer

Reviewed By

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 **November 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print Name: SJ Thomas

Municipal Manager of Fezile Dabi District Municipality (DC20)

Signature: _____

Date: _____

SUBMISSION TO MAYOR

In terms of section 71(1) of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA), the Accounting Officer must by no later than 10 working days after the end of each month submit to the Mayor of the Municipality a statement on the state of the municipality's budget for the month under review

Report Submitted by

Print Name: SJ Thomas

Municipal Manager of Fezile Dabi District Municipality (DC20)

Signature: _____

Date: _____

Report Submitted to

Print Name: D Khasudi

Executive Mayor of Fezile Dabi District Municipality (DC20)

Signature: _____

Date: _____

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 December 2025

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Glossary

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

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

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

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

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

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

MFMA – Municipal Finance Management Act 56 Of 2003

MSCOA – Municipal Standard Chart of Accounts

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

Operating Expenditure – The daily expenditure of the Municipality

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

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

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

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

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

1. Purpose & Objective of the Report.

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

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

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

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

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

2. Legislative Framework

Section 71 of the MFMA and MBRR necessitates those specific financial particulars be reported on and in the format prescribed to meet legislative requirements.
"The monthly budget statement of the municipality must be in the format specified in Schedule C and include all the required tables and explanatory information, taking into account guidelines issued by the Minister in terms of section 168(1) of the Act"
Section 71 of the MFMA further requires that, "the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for the month under review. For the reporting period ending **31 December 2025**, the ten-working day reporting limit expires on **13 January 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 December	%YTD Actual vs % YTD Budget
Total Revenue	**208 930 739**	**227 902 239**	**171 015 279**	**39.33**
Total Operational Expenditure	207 764 289	207 764 289	88 969 921	42.82
Total Capital Expenditure	4 000 000	22 971 500	6 717 409	29.24

Revenue by Source for Month ending 30 September 2025.

Non Exchange Revenue
Transfer and Subsidies R 140 121 802

Interest Receive for Month ending 30 September 2025.

Investments R 1 032 818

Exchange Revenue for Month ending 30 September 2025.

Operational Revenue R 25 334 932
Sales & Services R 24 962

Operating Expenditure by Type for Month ending 30 September 2025.

Remuneration
Officials R 60 644 748
Councillors R 4 200 631

Contracted Services for Month ending 30 September 2025.

Outsourced Services R 816 651
Consultants and Professional Services R 4 223 730
Contractors R 686 702
Contracted Services R 5 727 083

Operation Cost	R 14 785 433
Stores and Materials	R 656 007
Operating Lease	R 199 250
Transfer and Subsidies	R 625 216
Depreciation	R 2 131 554
Capital Expenditure	R 6 717 409

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 - Mid-Year Assessment

Description	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
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	15 349	19 080	19 080	98	1 033	9 540	(8 507)	-89%	19 080
Transfers and subsidies - Operational	182 678	188 909	188 909	61 843	140 122	171 889	(31 767)	(0)	188 909
Other own revenue	1 911	942	942	48	25 360	471	24 889	5284%	942
Total Revenue (excluding capital transfers and contributions)	**199 938**	**208 931**	**208 931**	**61 989**	**166 515**	**181 900**	**(15 385)**	**-8%**	**208 931**
Employee costs	127 061	145 295	145 295	9 895	60 645	72 648	(12 003)	-17%	145 295
Remuneration of Councillors	8 672	9 303	9 303	670	4 201	4 651	(451)	-10%	9 303
Depreciation and amortisation	4 395	7 731	7 731	359	2 132	3 866	(1 734)	-45%	7 731
Interest	52	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	1 470	2 279	2 279	59	656	1 139	(483)	-42%	2 279
Transfers and subsidies	917	1 710	1 710	188	625	855	(230)	-27%	1 710
Other expenditure	91 858	41 447	41 447	4 999	20 712	20 724	(12)	-0%	41 447
Total Expenditure	**234 426**	**207 764**	**207 764**	**16 170**	**88 970**	**103 883**	**(14 913)**	**-14%**	**207 764**

Surplus/(Deficit)	**(34 488)**	**1 166**	**1 166**	**45 820**	**77 545**	**78 016**	**(472)**	**-1%**	**1 166**
Transfers and subsidies - capital (monetary allocations)	25 869	–	18 972	–	4 501	7 589	(3 088)	-41%	18 972
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(8 619)**	**1 166**	**20 138**	**45 820**	**82 045**	**85 605**	**(3 560)**	**-4%**	**20 138**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(8 619)**	**1 166**	**20 138**	**45 820**	**82 045**	**85 605**	**(3 560)**	**-4%**	**20 138**
Capital expenditure & funds sources									
Capital expenditure	**2 233**	**4 000**	**22 972**	**1 313**	**6 717**	**9 589**	**(2 871)**	**-30%**	**22 972**
Capital transfers recognised	–	–	18 972	1 286	5 863	7 589	(1 725)	-23%	18 972
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**2 233**	**4 000**	**4 000**	**27**	**854**	**2 000**	**(1 146)**	**-57%**	**4 000**
Total sources of capital funds	**2 233**	**4 000**	**22 972**	**1 313**	**6 717**	**9 589**	**(2 871)**	**-30%**	**22 972**
Financial position									
Total current assets	161 510	177 750	177 750		217 783				177 750
Total non current assets	39 159	63 619	82 591		43 745				82 591
Total current liabilities	13 979	(11 441)	(11 441)		(8 287)				(11 441)
Total non current liabilities	36 737	33 878	33 878		36 256				33 878
Community wealth/Equity	**209 647**	**217 766**	**217 766**		**233 558**				**217 766**
Cash flows									
Net cash from (used) operating	55 676	(2 707)	(2 707)	53 726	9 127	(1 354)	(10 480)	774%	(2 707)
Net cash from (used) investing	(2 174)	(4 000)	(4 000)	(1 313)	(6 717)	(2 000)	4 717	-236%	(4 000)

Net cash from (used) financing	(426)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**179 413**	**117 978**	**117 978**	**166 632**	**165 703**	**121 331**	**(44 371)**	**-37%**	**156 586**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

Notes To C1 Summary

Financial performance section

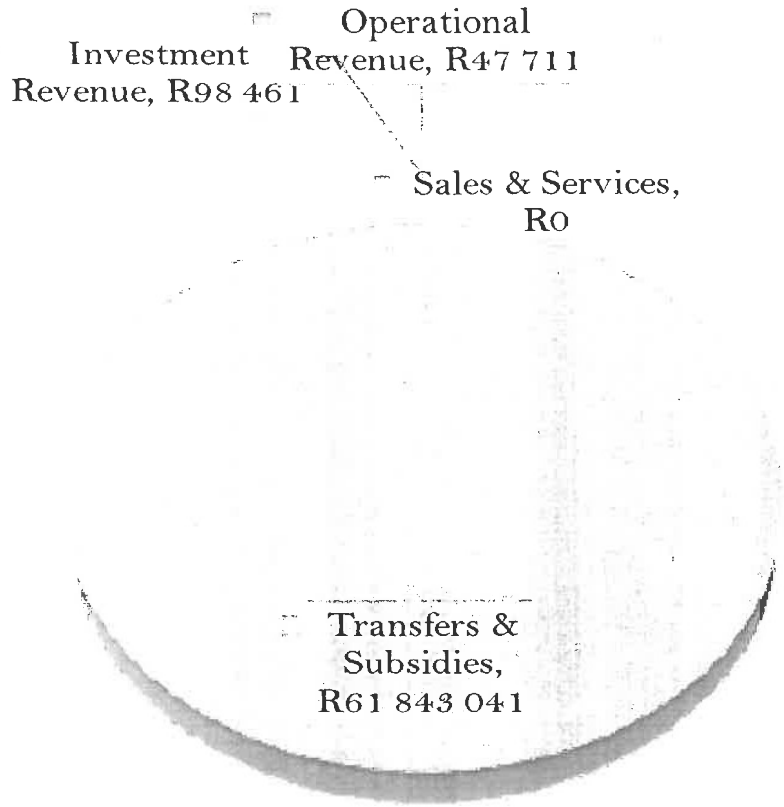
Total Receipts for December 2025 - R 61 989 214
Total Expenditure for December 2025 - R 16 169 528

Description	Budget	Actual for The month	Year to Date	Percentage Monthly Actual of Budget
Income				
Investment Revenue	19 079 740	98 461	1 032 818	0.52
Transfers & Subsidies	207 880 499	61 843 041	144 622 567	29.75
Operational Revenue	410 000	47 711	25 334 932	11.64
Sales & Services	532 000	0	24 962	0.00
Expenditure				
Remuneration Employees	145 294 723	9 894 543	60 644 748	6.81
Remuneration - Councillors	9 302 886	669 633	4 200 631	7.20

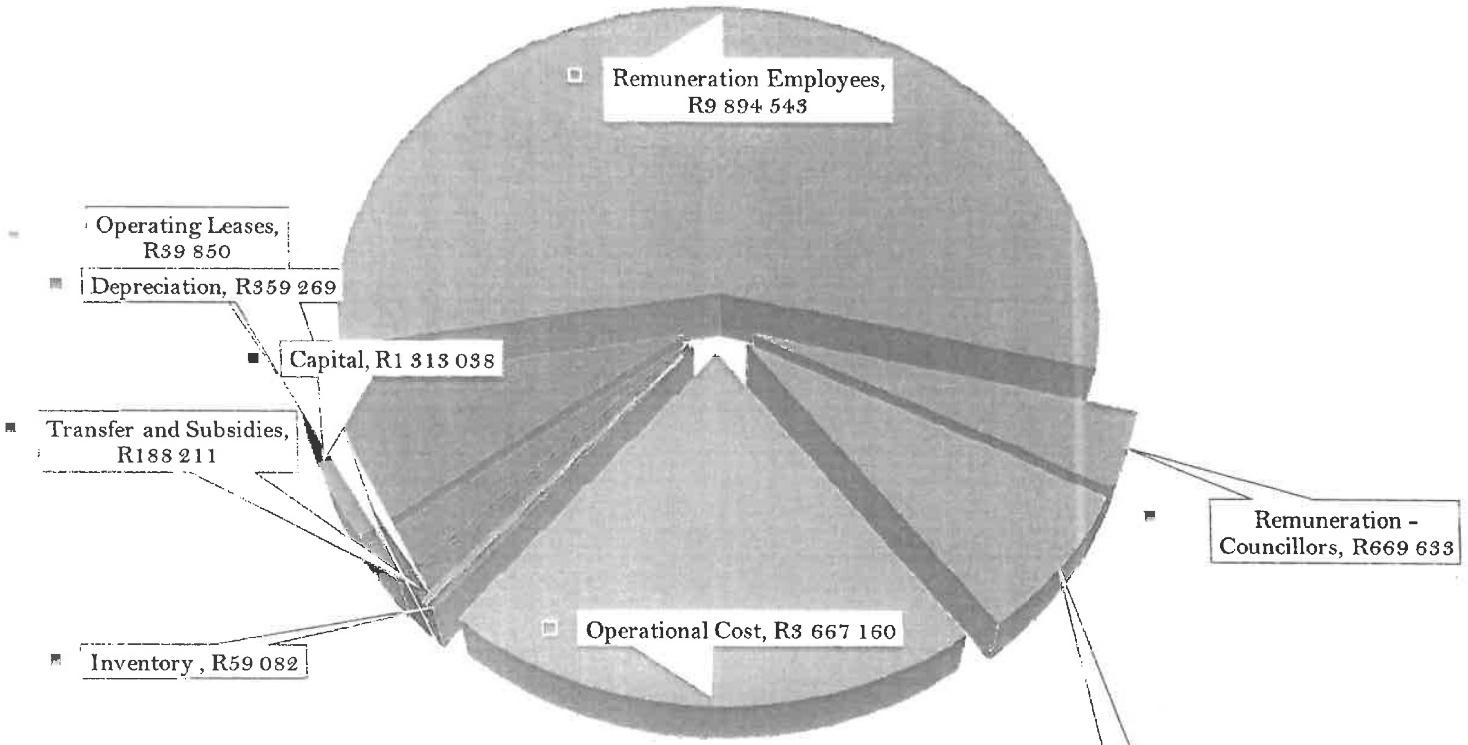
Contracted Services	16 017 811	1 291 780	5 727 083	8.06
Operational Cost	24 877 897	3 667 160	14 785 433	14.74
Inventory	2 278 700	59 082	656 007	2.59
Operating Leases	551 000	39 850	199 250	7.23
Transfer and Subsidies	1 710 000	188 211	625 216	11.01
Depreciation	7 731 272	359 269	2 131 554	4.65
Capital	22 971 500	1 313 038	6 717 409	5.72

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

Income


Operational Revenue, R47 711
Investment Revenue, R98 461
Sales & Services, R0
Transfers & Subsidies, R61 843 041

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) - Mid-Year Assessment

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								%	
Revenue - Functional										
Governance and administration		**210 955**	**193 457**	**212 429**	**61 989**	**171 015**	**181 752**	(10 736)	-6%	**212 429**
Executive and council		59	–	–	–	–	–	–		–
Finance and administration		210 896	193 457	212 429	61 989	171 015	181 752	(10 736)	-6%	212 429
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**12 463**	**12 986**	**12 986**	**–**	**–**	**6 493**	(6 493)	-100%	**12 986**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		12 463	12 986	12 986	–	–	6 493	(6 493)	-100%	12 986
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**2 389**	**2 487**	**2 487**	**–**	**–**	**1 244**	(1 244)	-100%	**2 487**
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		2 389	2 487	2 487	–	–	1 244	(1 244)	-100%	2 487

Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**225 807**	**208 931**	**227 902**	**61 989**	**171 015**	**189 488**	**(18 473)**	**-10%**	**227 902**
Expenditure - Functional										
Governance and administration		**194 803**	**186 617**	**186 617**	**14 739**	**80 504**	**93 310**	(12 805)	-14%	**186 617**
Executive and council		70 599	41 715	41 715	5 160	19 409	20 858	(1 448)	-7%	41 715
Finance and administration		124 204	144 903	144 903	9 579	61 095	72 452	(11 357)	-16%	144 903
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**11 675**	**13 806**	**13 806**	**826**	**5 373**	**6 903**	(1 530)	-22%	**13 806**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		9 708	11 425	11 425	674	4 468	5 713	(1 245)	-22%	11 425
Housing		–	–	–	–	–	–	–		–
Health		1 967	2 381	2 381	151	905	1 191	(285)	-24%	2 381
Economic and environmental services		**25 964**	**5 002**	**5 002**	**498**	**2 594**	**2 501**	93	4%	**5 002**
Planning and development		24 661	2 565	2 565	405	2 049	1 283	767	60%	2 565
Road transport		–	–	–	–	–	–	–		–
Environmental protection		1 303	2 437	2 437	93	545	1 219	(674)	-55%	2 437
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–

Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		1 984	2 338	2 338	108	499	1 169	(670)	-57%	2 338
Total Expenditure - Functional	3	234 426	207 764	207 764	16 170	88 970	103 883	(14 913)	-14%	207 764
Surplus/ (Deficit) for the year		(8 619)	1 166	20 138	45 820	82 045	85 605	(3 560)	- 0.041582	20 138

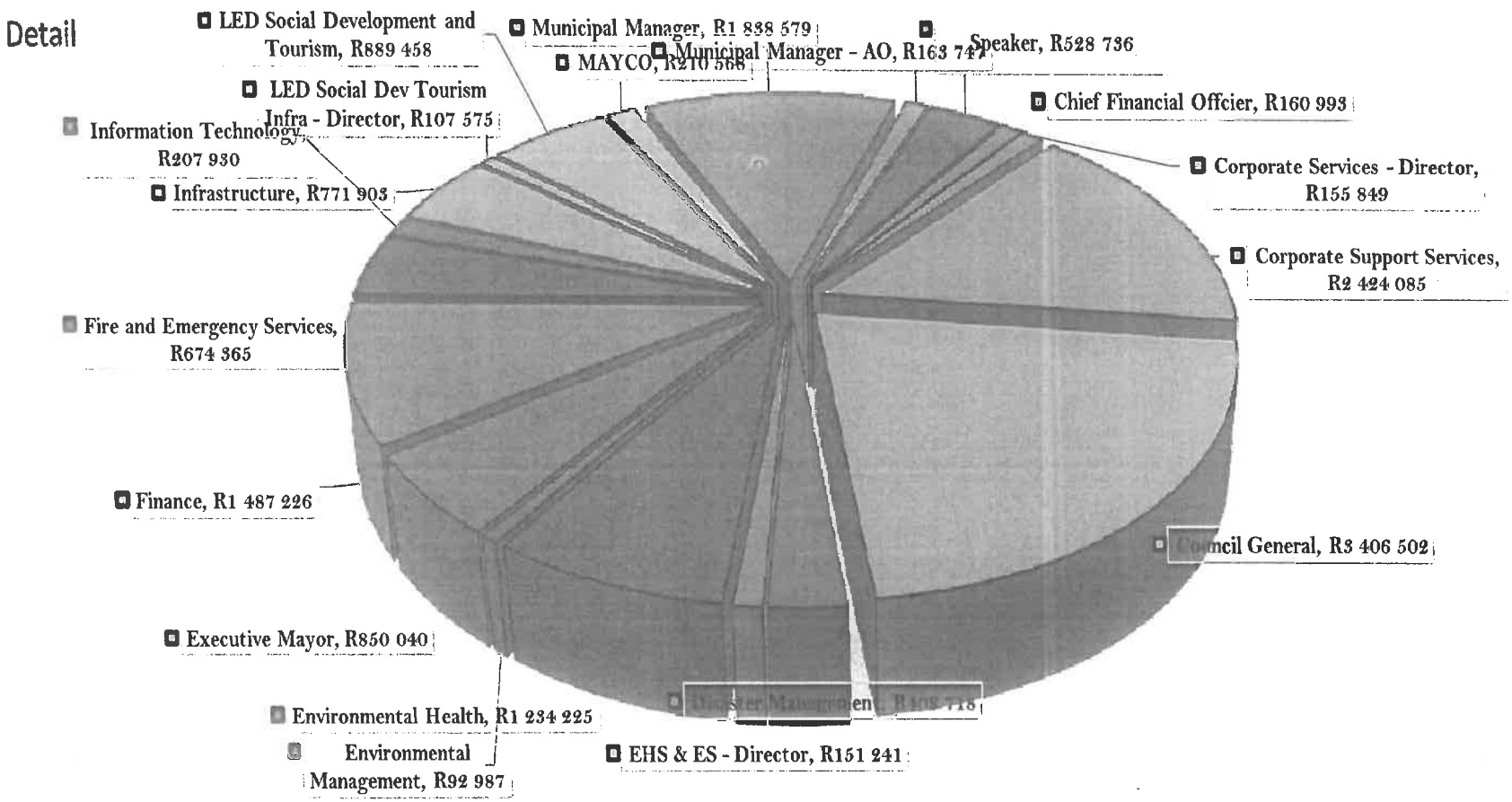
5.3. Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

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) - Mid-Year Assessment

Vote 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
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		197 163	179 023	197 995	61 989	171 015	174 534	(3 519)	-2.0%	197 995
Vote 07 - Information Technology		–	–	–	–	–	–	–		–
Vote 08 - Project And Public Works		–	–	–	–	–	–	–		–
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		12 463	12 986	12 986	–	–	6 493	(6 493)	-100.0%	12 986
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		2 389	2 487	2 487	–	–	1 244	(1 244)	-100.0%	2 487
Vote 14 - Local Economic Development Sports And Tourism		13 733	14 434	14 434	–	–	7 217	(7 217)	-100.0%	14 434
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**225 807**	**208 931**	**227 902**	**61 989**	**171 015**	**189 488**	**(18 473)**	**-9.7%**	**227 902**

Expenditure by Vote	1									
Vote 01 - Council General		54 419	21 474	21 474	3 407	10 535	10 737	(202)	-1.9%	21 474
Vote 02 - Executive Mayor		5 213	8 063	8 063	850	3 416	4 032	(615)	-15.3%	8 063
Vote 03 - Office Of The Speaker		5 310	6 801	6 801	529	2 931	3 401	(470)	-13.8%	6 801
Vote 04 - Mayoral Committee		3 134	2 645	2 645	211	1 386	1 323	63	4.8%	2 645
Vote 05 - Municipal Manager		26 680	32 842	32 842	2 002	12 965	16 421	(3 456)	-21.0%	32 842
Vote 06 - Financial Services		26 491	29 495	29 495	1 648	11 087	14 747	(3 660)	-24.8%	29 495
Vote 07 - Information Technology		4 056	4 772	4 772	208	2 323	2 386	(63)	-2.6%	4 772
Vote 08 - Project And Public Works		34 386	11 788	11 788	1 177	6 532	5 894	638	10.8%	11 788
Vote 09 - Corporate Support Services		29 402	35 118	35 118	2 580	15 273	17 559	(2 286)	-13.0%	35 118
Vote 10 - Fire Services		9 708	11 425	11 425	674	4 468	5 713	(1 245)	-21.8%	11 425
Vote 11 - Disaster Management		4 504	4 839	4 839	409	2 394	2 419	(25)	-1.0%	4 839
Vote 12 - Environmental Health Services		16 741	21 520	21 520	1 385	8 521	10 760	(2 239)	-20.8%	21 520
Vote 13 - Environmental Management Unit		1 303	2 437	2 437	93	545	1 219	(674)	-55.3%	2 437
Vote 14 - Local Economic Development Sports And Tourism		13 079	14 546	14 546	997	6 594	7 273	(680)	-9.3%	14 546
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**234 426**	**207 764**	**207 764**	**16 170**	**88 970**	**103 883**	**(14 913)**	**-14.4%**	**207 764**
Surplus/ (Deficit) for the year	2	**(8 619)**	**1 166**	**20 138**	**45 820**	**82 045**	**85 605**	**(3 560)**	**-4.2%**	**20 138**


Detail
LED Social Development and Tourism, R889 458
Municipal Manager, R1 838 579
Speaker, R528 736
MAYCO, R210 568
Municipal Manager - AO, R163 747
LED Social Dev Tourism Infra - Director, R107 575
Chief Financial Offcier, R160 993
Information Technology R207 930
Corporate Services - Director, R155 849
Infrastructure, R771 903
Corporate Support Services, R2 424 085
Fire and Emergency Services, R674 365
Finance, R1 487 226
Council General, R3 406 502
Executive Mayor, R850 040
Environmental Health, R1 234 225
Environmental Management, R92 987
EHS & ES - Director, R151 241

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**
Expenditure By Type									
Employee related costs	127 633	137 859	137 859	10 017	10 017	11 488	(1 472)	-13%	137 859
Remuneration of councillors	7 929	8 626	8 626	674	674	719	(45)	-6%	8 626
Bulk purchases - electricity							–		
Inventory consumed	2 506	3 120	3 120	2	2	260	(258)		3 120
Debt impairment	–	–	–	–	–	–	–		–
Depreciation and amortisation	–	4 770	4 770	–	–	398	(398)	-100%	4 770
Interest	98	–	–	–	–	–	–		–
Contracted services	11 237	12 168	12 168	144	144	1 014	(871)	-86%	12 168
Transfers and subsidies	1 634	2 140	2 140	33	33	178	(146)	-82%	2 140
Irrecoverable debts written off							–		
Operational costs	19 304	23 818	23 818	2 172	2 172	1 985	187	9%	23 818
Losses on Disposal of Assets	–	–	–	–	–	–	–		–
Other Losses	(3 344)	–	–	–	–	–	–		–

Total Expenditure		**166 997**	**192 501**	**192 501**	**13 040**	**13 040**	**16 042**	**(3 001)**	**-19%**	**192 501**
Surplus/(Deficit)		**23 279**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**	**61 689**	**(0)**	**(3 180)**
Transfers and subsidies - capital (monetary allocations)		4 419	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**27 698**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**			**(3 180)**
Income Tax										
Surplus/(Deficit) after income tax		**27 698**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**			**(3 180)**
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		**27 698**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**			**(3 180)**
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		**27 698**	**(3 180)**	**(3 180)**	**61 424**	**61 424**	**(265)**			**(3 180)**

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

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

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								%	
Multi-Year expenditure appropriation	2									
Vote 01 - Council General		–	–	–	–	–	–	–		–
Vote 02 - Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 04 - Mayoral Committee		–	–	–	–	–	–	–		–
Vote 05 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 06 - Financial Services		–	–	–	–	–	–	–		–
Vote 07 - Information Technology		–	–	–	–	–	–	–		–
Vote 08 - Project And Public Works		–	–	–	–	–	–	–		–
Vote 09 - Corporate Support Services		–	–	–	–	–	–	–		–
Vote 10 - Fire Services		–	–	–	–	–	–	–		–
Vote 11 - Disaster Management		–	–	–	–	–	–	–		–
Vote 12 - Environmental Health Services		–	–	–	–	–	–	–		–
Vote 13 - Environmental Management Unit		–	–	–	–	–	–	–		–
Vote 14 - Local Economic Development Sports And Tourism		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–

Single Year expenditure appropriation	2									
Vote 01 - Council General		1 196	950	950	–	521	475	46	10%	950
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	27	334	1 375	(1 041)	-76%	2 750
Vote 08 - Project And Public Works		283	300	19 272	1 286	5 863	7 739	(1 875)	-24%	19 272
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	22 972	1 313	6 717	9 589	**(2 871)**	**-30%**	22 972
Total Capital Expenditure		**2 233**	**4 000**	**22 972**	**1 313**	**6 717**	**9 589**	**(2 871)**	**-30%**	**22 972**
Capital Expenditure - Functional Classification										
Governance and administration		**2 233**	**4 000**	**4 000**	**27**	**854**	**2 000**	(1 146)	-57%	**4 000**
Executive and council		1 196	950	950	–	521	475	46	10%	950
Finance and administration		1 037	3 050	3 050	27	334	1 525	(1 191)	-78%	3 050
Internal audit								–		
Community and public safety		–	–	–	–	–	–	–		–

Community and social services								–		
Sport and recreation								–		
Public safety		–	–	–	–	–	–	–		–
Housing								–		
Health								–		
Economic and environmental services		**–**	**–**	**18 972**	**1 286**	**5 863**	**7 589**	**(1 725)**	**-23%**	**18 972**
Planning and development		–	–	18 972	1 286	5 863	7 589	(1 725)	-23%	18 972
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**	**22 972**	**1 313**	**6 717**	**9 589**	**(2 871)**	**-30%**	**22 972**
Funded by:										
National Government		–	–	18 972	1 286	5 863	7 589	(1 725)	-23%	18 972
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		**–**	**–**	**18 972**	**1 286**	**5 863**	**7 589**	**(1 725)**	**-23%**	**18 972**

Borrowing	6							-		
Internally generated funds		2 233	4 000	4 000	27	854	2 000	(1 146)	-57%	4 000
Total Capital Funding		**2 233**	**4 000**	**22 972**	**1 313**	**6 717**	**9 589**	**(2 871)**	**-30%**	**22 972**

5.6. Table C6 Monthly Budget Statement - Financial Position

DC20 Fezile Dabi - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

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	177	216	177
Cash and cash equivalents		491	647	647	100	647
Trade and other receivables from exchange transactions		–	–	–	–	–
Receivables from non-exchange transactions		621	–	–	568	–
		1			1	
Current portion of non-current receivables		742	–	–	742	–
Inventory		–	–	–	–	–
					(1	
VAT		58	(328)	(328)	239)	(328)
Other current assets		597	431	431	611	431
		161	**177**	**177**	**217**	**177**
Total current assets		**510**	**750**	**750**	**783**	**750**
Non current assets						
Investments						
Investment property						
		38	62	81	43	81
Property, plant and equipment		534	636	608	120	608
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		**39 159**	**63 619**	**82 591**	**43 745**	**82 591**
TOTAL ASSETS		**200 669**	**241 369**	**260 341**	**261 528**	**260 341**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		231	1 038	1 038	231	1 038
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		9 540	5 945	5 945	(19 767)	5 945
Trade and other payables from non-exchange transactions		4 428	(18 185)	(18 185)	11 467	(18 185)
Provision		–	–	–	–	–
VAT		(221)	(239)	(239)	(218)	(239)
Other current liabilities		–	–	–	–	–
Total current liabilities		**13 979**	**(11 441)**	**(11 441)**	**(8 287)**	**(11 441)**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		36 737	33 878	33 878	36 256	33 878
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**36 737**	**33 878**	**33 878**	**36 256**	**33 878**
TOTAL LIABILITIES		**50 717**	**22 437**	**22 437**	**27 970**	**22 437**
NET ASSETS	2	**149 952**	**218 932**	**237 904**	**233 558**	**237 904**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		197 881	201 255	201 255	221 792	201 255
Reserves and funds		11 767	16 511	16 511	11 767	16 511
Other		–	–	–	–	–

TOTAL COMMUNITY WEALTH/EQUITY	2	209 647	217 766	217 766	233 558	217 766

5.7. Table C7 Monthly Budget Statement - Cash Flow

DC20 Fezile Dabi - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

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								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges		236	26	26			13	16 –		26
Other revenue		665	110	110	632	30 024	055	970	130%	110
Transfers and Subsidies - Operational		206	188	188	61		94	57		188
Transfers and Subsidies - Capital		233	909	909	804	151 661	454	207	61%	909
Interest		–	–	–	–	–	–	–		–
Dividends		15	19	19			9	(8		19
Payments		519	080	080	98	1 033	540	507)	-89%	080
Suppliers and employees								–		
Interest		(402	(236	(236	(8	(173	(118	55		(236
Transfers and Subsidies		741)	805)	805)	808)	592)	403)	189	-47%	805)
NET CASH FROM/(USED) OPERATING ACTIVITIES								–		
		55 676	**(2 707)**	**(2 707)**	**53 726**	**9 127**	**(1 354)**	**(10 480)**	**774%**	**(2 707)**
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)	(1 313)	(6 717)	(2 000)	4 717	-236%	(4 000)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(2 174)**	**(4 000)**	**(4 000)**	**(1 313)**	**(6 717)**	**(2 000)**	**4 717**	**-236%**	**(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)**	**(6 707)**	**52 413**	**2 409**	**(3 354)**			**(6 707)**
Cash/cash equivalents at beginning:		126 338	124 685	124 685	114 219	163 293	124 685			163 293
Cash/cash equivalents at month/year end:		179 413	117 978	117 978	166 632	165 703	121 331			156 586

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 - Mid-Year Assessment

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300									–	–		
Receivables from Non-exchange Transactions - Property Rates	1400									–	–		
Receivables from Exchange Transactions - Waste Water Management	1500									–	–		
Receivables from Exchange Transactions - Waste Management	1600									–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900									–	–		
Total By Income Source	**2000**	–	–	–	–	–	–	–	–	–	–	–	–
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 - Mid-Year Assessment

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 December 2025** 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

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

Conditional	Total	Still To	Actual	% Spend

Grant	received	Receive	Spend	of Allocation
Rural Road Asset Management Grant	1 796 000	769 000	1 819 330	70.93
Expanded Public Works Programme	1 333 000	400 000	93 588	26.01
Financial Management Grant	1 400 000	0	247 781	17.70
Mafube MIG	9 824 000	0	4 500 765	0

All balances on Conditional Grants are recorded as at **31 December 2025**

Investments

Section 13 of the MFMA prescribes:

(1) The Minister, acting with the concurrence of the Cabinet member responsible for Local Government, may prescribe a framework within which municipalities must

a. Conduct their cash management and investments; and

b. Invest money not immediately required

The Municipality invests surplus funds in order to maximise the interest to have cash readily available when needed, this is done in line with the Cash Management and Investment Policy of Council.

Investments as at 31 December 2025

BANK NAME	ACC NUMBER	TYPE	Term	CLOSING
NEDBANK	7288009165/17	Invest	30	1 016 504
ABSA	2067390363	Invest	90	18 421 390
STANDARD	728670534/008	Invest	0	0

STANDARD	728670534/006	Invest	30	0
STANDARD	728670534/007	Invest	0	61 020 866
STANDARD	728670534/010	Invest	90	50 214 241
STANDARD	728670534/011		30	30 735 509
TOTAL				***161 408 509***

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 December 2025.**
2. The Accounting Officer ensure that this report be submitted to National and Provincial Treasury, in both signed and electronic format

Compiled by

C Mosia

Snr Budget Officer

Reviewed By

GA Mgcina

Chief Financial Officer