

Section 52d for the quarter ending 31 March 2022-23 with Annexure A-D

(9/1/3/6)

Cluster : Finance
Portfolio: Financial Management

1. PURPOSE

The purpose of the report is to reflect the financial position of the Municipality for the quarter ending March 2023.

2. OBJECTIVE

The objective of this report is to assist Council to exercise their oversight function to:

- a) Make rational decisions about the allocation of resources;
- b) Assess the current provision of services, as well as the sustainability of future service delivery;
- c) Assess how officials have discharged their accountability responsibilities;
- d) Ensure transparency in respect of the municipality's financial position and operating results;
- e) Assess the performance of the municipality measured against preset targets and objectives;
- f) Inform Council on how cash and other liquid resources were obtained and utilized;
- g) Assess whether financial resources were administered in accordance with legislative and regulatory requirements; and
- h) Promote comparative information for prior periods and actual results against budgeted or planned results;

3. LEGISLATIVE REQUIREMENTS:

In terms of section 52(d) of the MFMA, the Mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state affairs of the municipality.

- Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

4. BACKGROUND

Financial reports are the primary means of communicating financial information to other interested parties. These reports are made accessible to the Executive for additional management and financial information that helps it carries out its planning, decision- making and control responsibilities, and therefore has the ability to determine the form and content of such additional information to meet its own needs.

Governance is built around the responsibilities of accountability and oversight requiring a culture of transparency and regular reporting. More detailed financial reporting to the Council will facilitate an environment in which potential or real

financial problems are reported in time and in an appropriate manner to allow the council to remedy the situation.

5. DISCUSSIONS

The discussions below are broadly categorized under items of financial position (balance sheet), items of financial performance (income statement) and cash flow, as well as other information of key importance such as Asset Management and MFMA Compliance.

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a) Current Assets

Debtors Management and Credit Control Status for the Quarter ending March .

The debtor's book balance of the municipality as attached in annexure A is R 10 285 868 less bad debts impairment R 954 100 resulting to R 9 331 768.

DC42 Sedibeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200												
Trade and Other Receivables from Exchange Transactions - Electricity	1300												
Receivables from Non-ex change 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				2 446				7 839	10 286	10 286		954
Total By Income Source	2000				2 446				7 839	10 286	10 286		954
2021/22 - totals only		0	0	0	93172	1451836	0	0	1074136	2 619	2 619	0	956676
Debtors Age Analysis By Customer Group													
Organs of State	2200				2 446				7 839	10 286	10 286		954
Commercial	2300												
Households	2400												
Other	2500												
Total By Customer Group	2600				2 446				7 839	10 286	10 286		954

Bank reconciliation

Annexure "C1 – 4" indicate the bank reconciliations prepared for the month of March 2023 with the detail on the bank and cash book balances.

The Council has four operating bank accounts Account to be reported on namely:

- Two Primary bank accounts, and
- Two License bank accounts

Council is operating four primary accounts. Bank reconciliations are completed monthly within three working days after the end of each month.

The cashbook shows a favorable balance of R 72 872 216 as at end of March.

The remaining cash balance must meet operational requirements till end of February 2023, until receipt of the next equitable Share tranche due in March 2023.

b) Current Liabilities

Creditors' Age Analysis

Annexure "D" represents the creditors' age analysis of R 181 677 526 payable to the creditors in March 2023. An amount of R 124 557 502 is due payable to the licensing authority.

DC42 Sedibeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2022/23									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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100											
Bulk Water	0200											
PAYE deductions	0300											
VAT (output less input)	0400	123								123		91
Pensions / Retirement deductions	0500											
Loan repay ments	0600											
Trade Creditors	0700											
Auditor General	0800											
Other	0900	34 827							146 727	181 555		188 296
Total By Customer Type	1000	34 950							146 727	181 678		188 387

Notes

c) Net Assets
Reserves

The balance sheet of Council is broadly distinguished into "Assets" (what Council owns) and "Liabilities" (what Council owes) as per Generally Accepted Accounting Principles (GRAP). The difference between assets and liabilities is referred to as the "Net Assets."

The net assets of Council are primarily composed of reserves that Council has built up over the years. The nature of these reserves is that they are ring-fenced for specific use only (non-distributable reserves), as determined by accounting standards. It must be noted that reserves comprise of mostly accounting book-entries and are non-cash transactions. This implies that the reserves on the face of the financial statements do not equate to cash held as investments by Council.

As required by prescribed accounting standards (GRAP 01), only provisions are shown separately on the face of the Statement of Financial Position. All reserves are "ring-fenced" as internal reserves within the Accumulated Surplus. Ring-fenced reserves are as follows:

- Assets fair value reserve
- Government grant reserve (GGR)

These reserves not supported by cash but are only used for book entry purposes for the phasing in of increased depreciation charges as a result of the full implementation of GRAP 17.

According to GRAP standards, the GGR is created when the municipality receives government grants for the acquisition and/or construction of fixed assets. Once the conditions of the capital grant have been met, the funds are recognized as "revenue" (non-cash) on the statement of financial performance. This "revenue" recognized is then in turn transferred out of the Accumulated Surplus to the GGR on the Statement of Net Assets in order to offset the future depreciation of the property, plant and equipment in question. Hence, the reserve is committed solely for this purpose and cannot be utilized for any other purpose. This is referred to as the non-distributable portion of the reserves. Council must note that these are all non-cash entries.

The purpose of these reserves is to promote community equity and facilitate budgetary control by ensuring that sufficient funds (non-cash) are set aside on the accounting books to offset the future depreciation charges (non-cash) that will be incurred over the estimated useful life of the item of property, plant and equipment financed from government grants, public contributions or a (non-cash) surplus arising from the revaluation of property, plant and equipment.

Council must note that these are all non-cash entries performed only for compliance purposes in line with accounting standards prescribed by the Accounting Standards Board (ASB) and enforced by the Office of the Accountant-General.

d) Cash Flow

See Annexures "B", "C1- 4", "E"

Essentially, the cash flow statement is concerned with the flow of physical cash in and cash out of the municipality as we collect monies owed by debtors and pay out monies due to creditors.

Annexure "E" is Council's cash flow statement which indicates the movements on the main bank accounts. The incoming receipts amount to R 116 443 275 outgoing payments were made to the amount of R 64 517 765. Taking into account the opening cashbook balance, this left a favorable closing balance of R 82 183 199 as end of March 2023 period, which shows a decrease margin from last month's closing balance.

Cost coverage indicator.

The cost coverage formula =
$$\frac{\text{(All available cash at the end of the period in the cashbook) + (investments at hand less Provisions)}}{\text{Monthly fixed operating expenditure}}$$

$$\text{The cost coverage formula} = \frac{=R (72\ 872\ 216) + R0}{R\ 34\ 368\ 582}$$

= 2.0 TIMES

The cost coverage of the municipality indicates 0.59 monthly fixed operating expenditure and shows that the cash flow of the municipality is unfavorable. Our cash formula on hand must cover at least until end of March 2023 as the next equitable share allocation is in March 2023. The formula does not take into consideration the contingent assets and liabilities whereby if taken into consideration this will indicate that the municipality is having a liquidity problem as identified in the AG reports of 2020/2021 as well as 2021/22.

Monthly Budget Statement - Cash Flow	JANUARY-MARCH			
	Description	YearTD actual	YearTD actual	YearTD actual
R thousands	0	0	0	0
CASH FLOW FROM OPERATING ACTIVITIES	0	0	0	0
Receipts	0	0	0	0
Property rates	0.00	0.00	0.00	0.00
Service charges	0.00	0.00	0.00	0.00
Other revenue	411 456 780.74	439 006 910.15	469 064 689.40	469 064 689.40
Transfers and Subsidies - Operational	4 373 000.00	10 168 009.48	96 316 809.48	96 316 809.48
Transfers and Subsidies - Capital	-	-	-	-
Interest	1 732 400.86	2 045 517.10	2 282 213.13	2 282 213.13
Dividends	-	-	-	-
Payments	-	-	-	-
Suppliers and employees	- 391 688 727.65	- 441 433 126.84	- 503 299 637.62	- 503 299 637.62
Finance charges	-	-	-	-
Transfers and Grants	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	25 873 453.95	9 787 309.89	64 364 074.39	64 364 074.39
CASH FLOWS FROM INVESTING ACTIVITIES	-	-	-	-
Receipts	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-
Payments	-	-	-	-
Capital assets	- 345 574.56	- 585 139.13	- 609 409.13	- 609 409.13
NET CASH FROM/(USED) INVESTING ACTIVITIES	- 345 574.56	- 585 139.13	- 609 409.13	- 609 409.13
CASH FLOWS FROM FINANCING ACTIVITIES	-	-	-	-
Receipts	-	-	-	-
Short term loans	-	-	-	-
Borrowing long term/refinancing	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-
Payments	-	-	-	-
Repayment of borrowing	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	25 527 879.39	9 202 170.76	63 754 665.26	63 754 665.26
Cash/cash equivalents at beginning:	18 428 534.24	18 428 534.24	18 428 534.24	18 428 534.24
Cash/cash equivalents at month/year end:	43 956 413.63	27 630 705.00	82 183 199.50	82 183 199.50

e. Grant allocations and expenditure:

Annexure "F" represents the Grants allocation and their expenditure.
Equitable Share

First tranche of Equitable Share for 2022/23 amounting to R 115 180 110 was received in month of July and second tranche of R 97 192 000 in December and R 81 338 000 March.

Financial Management Grant (FMG):

Received R 1 400 000 in August .Expenditure incurred of R 382 420 for the quarter, FMG Interns were involved in the following activities during the quarter as part of their training rotation plan:

One intern in Expenditure section
Three interns in Supply Chain Management

The interns have attended CPMD training as part of the internship agreement with National Treasury.

Rural Roads Assets Management Grant

First tranche of R 1 842 000 received in August and R 782 000 in February expenditure incurred for the quarter under review is R 2 061 668.

HIV/Aids

Allocation received in February R 4 629 009 and 4 810 800 in March for HIV&AIDS, expenditure incurred for the quarter is R 2 037 335.

Extended Public Works Projects

First tranche of R 321 000 received in August, second tranche of 578 000 received November and R 384 000 in February.

Expenditure incurred for the quarter ending March is R 385 904.

YOUTH CENTRES (National Youth Development Agency)

Expenditure incurred during month of March R 24 650.

Grant payments to Local Municipalities:

No grant payments were scheduled for local municipalities for the month of February.

Feasibility Study

Roll over amount of R 1 140 435 approved and Expenditure incurred for the quarter is R 259 727.

Orgplus

First tranche received in August R 125 000 and second tranche R 125 000 in December no expenditure incurred for the Quarter under review.

Grants schedule for the Quarter ending 31 March

Description	Original Budget	Adjustment Budget	Grants tranche received for the month	Total Grants Received July to date	Total Grants Spent July to date	Actual January	Actual February	Actual March	Jan-Mar Spending	Balance	Comment
RAMS	2 606 000	0	-	2 606 000	2 061 668	43 698	49 850	641 886	635 434	544 332	Interns Stipend
FMG	1 400 000	0	0	1 400 000	752 713	33 664	74 813	273 943	382 420	647 287	Interns Stipend
EPWP	1 283 000	0	0	1 283 000	941 869	111 928	140 107	133 869	385 904	341 131	Expenditure incurred for EPWP grants programs managed by SPED
HIV&AIDS	12 027 000	0	0	12 900 000	6 108 633.23	667 204	672 732	697 399	2 037 336	6 791 367	Payment of salaries
Aerotropolis sector	0	1 140 435	0	1 140 435	460 067	0.00	0.00	269 726.60	269 727	680 370	Utilised to conduct feasibility study on the aerotropolis in the sedibeng Region
Org Plus	250 000			2 500 000		0.00	0.00	0.00	0	250 000	Procurement of Performance Management System
Bolpatong Monument	2 940 000	0	0	0	325 899	0	0	24 650	24 650	-325 899	Salaries
Total	20 506 000	1 140 435	0	21 829 435	10 650 848	856 494	937 502	1 931 474	3 725 470	8 928 588	

6.2 Financial Performance

Financial performance shows the results of operations for the given period. It lists sources of revenue and expenses. The statement measures the performance of Council for a given period of time. Surplus or deficit is used to measure financial performance and directly related to the measurement of revenue and expenditure for the reporting period.

Operating expenses are incurred in the course of conducting normal Council business. They are classified by function such as employee related costs, general expenses, finance charges and contributions to provisions.

a) Actual revenue and expenditure

Represents the organizational Operating Revenue and Expenditure which illustrates that R 103 316 782 was generated in revenue for the quarter ending 31 March 2023. Revenue received to date is at 90.80%.

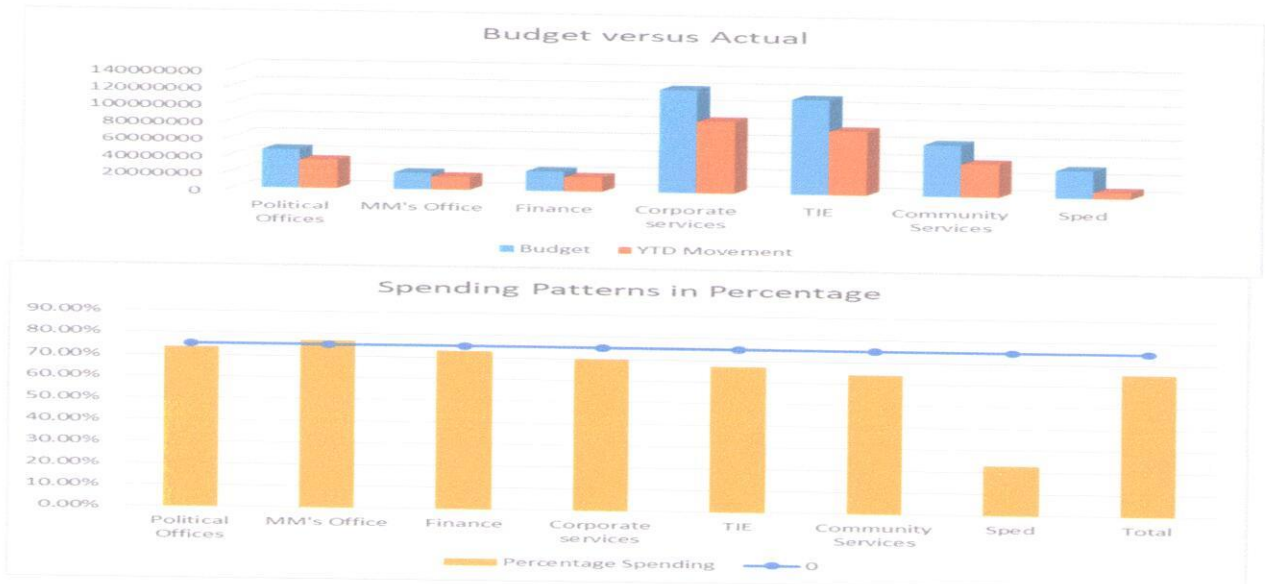
R 99 836 801 utilized for the quarter ending 31 March 2023, and expenditure is at 65.45%. Benchmark for the quarter under review is at 75%.

Revenue

Cluster	Budget	Spending Jan to Mar	YTD Movement	Unspend Budget	Percentage Spending
Finance	-299279869	83 161 987.00	-297655755.3	-1624113.66	99.46%
Corporate services	-1140173	182 033.00	-672534.04	-467638.96	58.99%
TIE	-76301331	17 935 426.00	-52697303.32	-23604027.68	69.06%
Community Services	-15014619	2 037 336.00	-6140851.52	-8873767.48	40.90%
SPED	-3526189	-	-1728980.41	0	49.03%
Total	-395262181	103 316 782.00	-358895424.6	-34569547.78	90.80%

Expenditure

Cluster	Budget	Spending Jan to Mar	YTD Movement	Unspend Budget	Percentage Spending
Political Offices	44 913 883	11 401 068	32 978 282	11 935 601	73.43%
MM's Office	19 401 455	4 188 211	14 874 837	4 526 618	76.67%
Finance	22 836 194	4 199 833	16 626 006	6 210 188	72.81%
Corporate services	120 408 822	29 421 075	83 978 719	36 430 103	69.74%
TIE	111 054 918	30 510 615	74 606 716	36 448 202	67.18%
Community Services	60 186 613	13 083 666	38 553 445	21 633 168	64.06%
Sped	32 186 184	7 032 333	7 373 042	24 789 272	22.91%
Total	410 988 069	99 836 801	268 991 047	141 973 152	65.45%



Intervention measures:

The Supply Chain Management Unit together with Financial Management both serve on the Contract Management Committee chaired by Corporate Services: Legal & Support to monitor contractual obligations and performance management of service providers.

Cost Containment measures are still in place to cut down on expenditure. Refer to the graphs above;

7. Pro-Rata Capital Comparative Analysis (Budget vs. Actual)

The Capital expenditure and Revenue sources. Capital expenditure amounted to R 161 354 for month of September and budget of R 2 445 413 was funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles.

The spending analysis on own fixed assets as at the end of March 2023 is shown in the table below:-

	Budget	Spending Jan to Mar	YTD Movement	Unspend Budget	Percentage Spending
PPE COST FURN & OFF IU COST ACQUISITION	279 250	102 105.00	132 499.55	146 750.45	47.45%
PPE COST COMP EQUIP IU COST ACQUISITION	800 000	161 729.57	476 909.58	323 090.42	59.61%
PPE COST ICT INFRASTR COST ACQUISITION	100 000	0.00	0.00	100 000.00	0.00%
PPE COST TRANSP OWN IU COST ACQUISITION	565 329	0.00	0.00	565 329.00	0.00%
	1 744 579	263 834.57	609 409.13	1 135 169.87	34.93%

The indication for capital projects is that all expenses is funded internally for the various components of assets as per the above table.

Asset Management

A scheduled year-end asset stock takes place and during this stock-take the physical condition and location of assets were verified in order to ensure completeness and

accuracy of the fixed asset register. Currently, asset verification stock take takes place twice a year.

Financial position of the Municipality

Municipality has liquidity problems whereby the current liabilities exceed current assets. The municipality is grants dependent and the only source of revenue are minor tariffs charges and equitable share.

DC42 Sedibeng - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		18 423	6 961	20 232	73 569	20 232
Call investment deposits		6	–	798	824	798
Consumer debtors		–	–	–	–	–
Other debtors		8 000	1 245	1 316	9 332	1 316
Current portion of long-term receivables		–	–	–	–	–
Inventory		(0)	362	–	–	–
Total current assets		26 429	8 569	22 346	83 725	22 346
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		88 483	70 186	80 262	89 092	80 262
Biological		–	–	–	–	–
Intangible		1 222	687	587	1 222	587
Other non-current assets		4 895	4 914	4 895	4 895	4 895
Total non current assets		94 600	75 787	85 744	95 209	85 744
TOTAL ASSETS		121 029	84 356	108 090	178 934	108 090
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		135	117	135	198	135
Trade and other payables		199 129	182 287	202 105	181 678	202 105
Provisions		–	–	–	–	–
Total current liabilities		199 265	182 404	202 241	181 875	202 241
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		30 332	28 872	30 332	29 271	30 332
Total non current liabilities		30 332	28 872	30 332	29 271	30 332
TOTAL LIABILITIES		229 597	211 275	232 573	211 146	232 573
NET ASSETS	2	(108 568)	(126 920)	(124 483)	(32 212)	(124 483)
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(108 568)	(109 741)	(108 568)	(32 212)	(108 568)
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(108 568)	(109 741)	(108 568)	(32 212)	(108 568)

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

check balance - -17 179 272 -15 914 828 - -15 914 828

9. Monitoring of Compliance

Policy Governance of Municipal Finance and MFMA Compliance

As part of improving Sedibeng District Municipality's MFMA reporting module, the project plan report indicates our compliance to the requirements as outlined per the MFMA for the financial year 1 July 2022 to 30 June 2023, which has been divided into timeframes of reporting: Annually, Quarterly, Monthly & Ad-hoc.

RECOMMENDED:

THAT the Section 52d report for the quarter ending 31 March 2023 be considered as prescribed by the Local Government: Municipal Finance Management Act, 56 1of 2003.



MR. C STEYN
ACTING CHIEF FINANCIAL OFFICER

2023/04/25

Date



MR. M MATHE
MUNICIPAL MANAGER

25/04/2023

Date

BANK RECONCILIATION AS AT 31 January 2023

MAIN BANK ACCOUNT NEDBANK : 1152944835

33215020590000000000

**CASH BOOK
BALANCE AS AT**

01-Jan-23

R 23 126 653.45

PLUS : INCOME RECEIVED

R 27 550 032.87

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	4 860.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	152 340.83
TRANSFERS RECEIVED	27 000 000.00
INTEREST	357 962.54
LICENCE INCOME	34 869.50
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE

R -46 453 462.45

ORDER PAYMENTS	-1 704 480.55
SUNDRY PAYMENTS	-19 334 392.97
SALARIES	-25 136 273.77
YEAR END PAYMENT	0.00
INVESTMENTS MADE	0.00
BANK ERROR	-10 099.70
DIRECT BANK EXPENDITURE	-268 215.46

**CASHBOOK BALANCE
AS AT**

31-Jan-23

R 4 223 223.87

PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	10 099.70
PLUS: Receipts updated following month	0.00
LESS: CHEQUE/ELE CANCELLED PREVIOUS MONTH	0.00

**REVISED BALANCE
AFTER CANCELATIONS**

R 4 233 323.57

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -1 574.43
PLUS: UNCASHED ELE'S	R -
PLUS: Receipts updated following month	R -
PLUS : DEPOSITS NOT YET LINKED	R -

**BANK BALANCE AS
AT**

31-Jan-23

R 4 231 749.14

PREPARED BY :

DATE : 2023/02/03

REVIEWED BY :

DATE : 2023/02/03

BANK RECONCILIATION AS AT 31 January 2023

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE
AS AT 01-Jan-23 R 998 934.94

PLUS : INCOME RECEIVED R 31 831.47

SURPLUS (DEFICIT)	0.00
SUNDRY INCOME	0.00
AMBULANCE SUBSIDY ARREARS	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	27 196.57
LICENCE TRANSFER	0.00
INTEREST	4 634.90
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -60.00

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-60.00

CASHBOOK BALANCE
AS AT 31-Jan-23 R 1 030 706.41

PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	0.00
Less/plus: Receipts updated/not from previous month	0.00
LESS: RECEIPTS PREVIOUS MONTH	0.00

REVISED BALANCE AFTER CANCELATIONS R 1 030 706.41

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS: UNCASHED ELE'S	R -
PLUS: DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS AT 31-Jan-23 R 1 030 706.41

PREPARED BY :  DATE : 2023/02/03

REVIEWED BY :  DATE : 2023/02/03

BANKRECONCILIATION AS AT 28/Feb/2023

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 3321502019000000000

CASH BOOK BALANCE
AS AT 1/Feb/2023 R 3 729 889.19

PLUS : INCOME RECEIVED R 94 504.69

LICENCE INCOME	76 999.30
INTEREST	17 505.39
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -


TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	0.00
BANK CHARGES CARD FEES	0.00
BANK COST	0.00

CASHBOOK BALANCE
AS AT 28/Feb/2023 R 3 824 393.88

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS : DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS AT 28/Feb/2023 R 3 824 393.88

PREPARED BY :



DATE : 2023/03/02

REVIEWED BY :



DATE : 2023/03/02

BANKRECONCILIATION AS AT 31/Jan/2023

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE
AS AT 1/Jan/2023 R 30 314 434.16

PLUS : INCOME RECEIVED R 25 314 696.07

LICENCE INCOME	25 314 696.07
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -27 429 610.74

TRANSFER TO MAIN ACCOUNT	-27 061 515.00
BANK CHARGES	-12 738.31
BANK CHARGES CARD FEES	-355 357.43
BANK COST	0.00

CASHBOOK BALANCE
AS AT 31/Jan/2023 R 28 199 519.49

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS : DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS AT 31/Jan/2023 R 28 199 519.49

PREPARED BY :



DATE: 2023/02/03

REVIEWED BY :



DATE: 2023/02/06

BANK RECONCILIATION AS AT 28 February 2023

MAIN BANK ACCOUNT NEDBANK : 1152944835

33215020590000000000

**CASH BOOK
BALANCE AS AT**

01-Feb-23

R 4 233 323.57

PLUS : INCOME RECEIVED

R 48 523 406.24

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	3 492.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	5 875 346.97
OTHER DIRECT BANKINGS	214 149.33
TRANSFERS RECEIVED	42 000 000.00
INTEREST	290 793.94
LICENCE INCOME	139 624.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE

R -50 311 223.50

ORDER PAYMENTS	-1 470 760.69
SUNDRY PAYMENTS	-21 185 581.28
SALARIES	-27 487 930.33
YEAR END PAYMENT	0.00
INVESTMENTS MADE	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-166 951.20

**CASHBOOK BALANCE
AS AT**

28-Feb-23

R 2 445 506.31

PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	0.00
PLUS: Receipts updated following month	0.00
LESS: CHEQUE/ELE CANCELLED PREVIOUS MONTH	-10 099.70

**REVISED BALANCE
AFTER CANCELATIONS**

R 2 435 406.61

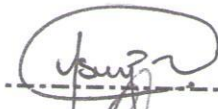
PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -1 593.38
PLUS: UNCASHED ELE'S	R -
PLUS: Receipts updated following month	R -
PLUS : DEPOSITS NOT YET LINKED	R 1 281.00

**BANK BALANCE AS
AT**

28-Feb-23

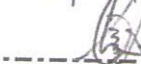
R 2 435 094.23

PREPARED BY :



DATE: 2023/03/03

REVIEWED BY :



DATE: 2023/03/03

BANK RECONCILIATION AS AT 28 February 2023

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE
AS AT 01-Feb-23 R 1 030 706.41

PLUS : INCOME RECEIVED R 26 825.48

SURPLUS (DEFICIT)	0.00
SUNDRY INCOME	0.00
AMBULANCE SUBSIDY ARREARS	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	22 008.57
LICENCE TRANSFER	0.00
INTEREST	4 816.91
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -66.00

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-66.00

CASHBOOK BALANCE
AS AT 28-Feb-23 R 1 057 465.89

PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	0.00
Less/plus: Receipts updated/not from previous month	0.00
LESS: RECEIPTS PREVIOUS MONTH	0.00

REVISED BALANCE AFTER CANCELATIONS R 1 057 465.89

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS: UNCASHED ELE'S	R -
PLUS : DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS AT 28-Feb-23 R 1 057 465.89

PREPARED BY :  DATE: 2023/03/02

REVIEWED BY :  DATE: 2023/03/02

BANKRECONCILIATION AS AT 28/Feb/2023

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE
AS AT 1/Feb/2023 R 3 729 889.19

PLUS : INCOME RECEIVED R 94 504.69

LICENCE INCOME	76 999.30
INTEREST	17 505.39
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	0.00
BANK CHARGES CARD FEES	0.00
BANK COST	0.00

CASHBOOK BALANCE
AS AT 28/Feb/2023 R 3 824 393.88

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS : DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS AT 28/Feb/2023 R 3 824 393.88

PREPARED BY :



DATE: 2023/03/02

REVIEWED BY :



DATE: 2023/03/02

BANKRECONCILIATION AS AT 28/Feb/2023

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

**CASH BOOK BALANCE
AS AT**

1/Feb/2023

R 28 199 519.49

PLUS : INCOME RECEIVED

R 27 013 518.72

LICENCE INCOME	27 013 518.72
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE

R -42 409 340.28

TRANSFER TO MAIN ACCOUNT	-42 000 000.00
BANK CHARGES	-11 270.97
BANK CHARGES CARD FEES	-398 069.31
BANK COST	0.00

**CASHBOOK BALANCE
AS AT**

28/Feb/2023

R 12 803 697.93

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS : DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS AT

28/Feb/2023

R 12 803 697.93

PREPARED BY :



DATE: 2023/03/02

REVIEWED BY :



DATE: 2023/03/02

BANK RECONCILIATION AS AT 31 March 2023

**MAIN BANK ACCOUNT NEDBANK : 1152944835
33215020590000000000**

**CASH BOOK
BALANCE AS AT 01-Mar-23 R 2 435 406.61**

PLUS : INCOME RECEIVED R 89 811 053.71

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	8 914.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	86 314 350.00
OTHER DIRECT BANKINGS	234 309.33
TRANSFERS RECEIVED	3 000 000.00
INTEREST	215 454.78
LICENCE INCOME	38 025.60
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -63 293 009.21

ORDER PAYMENTS	-1 772 764.91
SUNDRY PAYMENTS	-34 880 410.45
SALARIES	-25 908 508.37
YEAR END PAYMENT	0.00
INVESTMENTS MADE	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-731 325.48

**CASHBOOK BALANCE
AS AT 31-Mar-23 R 28 953 451.11**

PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	396.48
PLUS: Receipts updated following month	0.00
LESS: CHEQUE/ELE CANCELLED PREVIOUS MONTH	0.00

**REVISED BALANCE
AFTER CANCELATIONS R 28 953 847.59**

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -3 487.88
PLUS: UNCASHED ELE'S	R -
PLUS: Receipts updated following month	R -
PLUS : DEPOSITS NOT YET LINKED	R 81 762.00

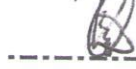
**BANK BALANCE AS
AT 31-Mar-23 R 29 032 121.71**

PREPARED BY :



DATE : 2023/04/06

REVIEWED BY :



DATE : 2023/04/06

BANK RECONCILIATION AS AT 31 March 2023

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE
AS AT 01-Mar-23 R 1 057 465.89

PLUS : INCOME RECEIVED R 23 434.31

SURPLUS (DEFICIT)	0.00
SUNDRY INCOME	0.00
AMBULANCE SUBSIDY ARREARS	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	18 814.57
LICENCE TRANSFER	0.00
INTEREST	4 619.74
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -66.00

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-66.00

CASHBOOK BALANCE
AS AT 31-Mar-23 R 1 080 834.20

PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	0.00
Less/plus: Receipts updated/not from previous month	0.00
LESS: RECEIPTS PREVIOUS MONTH	0.00

REVISED BALANCE AFTER CANCELATIONS R 1 080 834.20

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS: UNCASHED ELE'S	R -
PLUS : DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS AT 31-Mar-23 R 1 080 834.20

PREPARED BY :



DATE: 2023/04/06

REVIEWED BY :



DATE: 2023/04/06

BANKRECONCILIATION AS AT 31/Mar/2023

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE
AS AT 1/Mar/2023 R 3 824 393.88

PLUS : INCOME RECEIVED R 1 501 393.91

LICENCE INCOME	1 484 772.40
INTEREST	16 621.51
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -

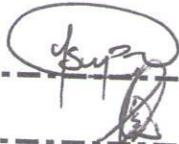
TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	0.00
BANK CHARGES CARD FEES	0.00
BANK COST	0.00

CASHBOOK BALANCE
AS AT 31/Mar/2023 R 5 325 787.79

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS : DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS AT 31/Mar/2023 R 5 325 787.79

PREPARED BY :



DATE: 2023/04/06

REVIEWED BY :



DATE: 2023/04/06

BANKRECONCILIATION AS AT 31/Mar/2023

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

**CASH BOOK BALANCE
AS AT**

1/Mar/2023

R 12 803 697.93

PLUS : INCOME RECEIVED

R 28 124 519.00

LICENCE INCOME	
FUEL SALES	28 124 519.00
LESS: RD CHEQUES	0.00
	0.00

MINUS : EXPENDITURE

R -3 416 073.75

TRANSFER TO MAIN ACCOUNT	-3 000 000.00
BANK CHARGES	-13 261.50
BANK CHARGES CARD FEES	-402 812.25
BANK COST	0.00

**CASHBOOK BALANCE
AS AT**

31/Mar/2023

R 37 512 143.18

PLUS: OUTSTANDING CHEQUES	R	-
MINUS: OUTSTANDING DEPOSITS	R	-
PLUS: DEPOSITS NOT YET LINKED	R	-

BANK BALANCE AS AT

31/Mar/2023

R 37 512 143.18

PREPARED BY :



DATE: 2023/04/06

REVIEWED BY :

DATE: 2023/04/06

MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS
SECTION 11(4) & 74(1)

ANNEXURE B

Name of Municipality:	Sedibeng District
Municipal Demarcation Code:	DC42
Financial year:	2022/23
Responsible official:	Masechaba Magalefa
Contact details:	(016)450-3056
Quarter:	Q3 Jan - March

Primary bank account refers to any banks account as defined in terms of Section 8 of the MFMA.

	Consolidated	Bank 3	Bank 4	Bank 5	Bank 6
Bank:		Nedbank	Nedbank	STANDARD BANK	STANDARD BANK
Account number:		1152944835	1152944606	21777667	21781494
Bank reconciliation/s compiled and attached	Yes				
Month:	January	January	January	January	January
Opening cash book balance at beginning of month	58 143 354	23 126 653	30 314 434	998 935	3 703 331
Add Receipts for month	52 923 118	27 550 033	25 314 696	31 831	26 558
Less Payments for month	73 883 133	46 453 462	27 429 611	60	-
Closing cash book balance at end of month	37 183 339	4 223 224	28 199 519	1 030 706	3 729 889
GL Account Balance					
Payments for the month	73 883 133	46 453 462	27 429 611	60	-
Less Recoveries	-	-	-	-	-
Add Non cash items (for the period)	-	-	-	-	-
Add Commitments (for the period)	-	-	-	-	-
Less Input VAT (for the period)	-	-	-	-	-
Less Accruals at end of month	-	-	-	-	-
Add Accruals at beginning of month	-	-	-	-	-
Total	73 883 133	46 453 462.45	27 429 610.74	60.00	-
Actual capital expenditure for the month	-	-	-	-	-
Actual operating expenditure for the month	27 983 134	27 983 134	-	-	-
Section 11(4) expenditure	-	-	-	-	-
Total	27 983 134	27 983 134	-	-	-
a) to defray expenditure appropriated in terms of an approved budget:	27 983 134	27 983 134	-	-	-
b) to defray expenditure authorised in terms of section 26(4):	-	-	-	-	-
S26(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5)					
Was any payment made in terms of (b) Yes/No	No				
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1):	-	-	-	-	-
S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.					
Was any payment made in terms of (c) Yes/No	No				
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section:	-	-	-	-	-
S12(2) - a municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund					
Was any payment made in terms of (d) Yes/No	No				
e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including:	-	-	-	-	-
i) money collected by the municipality on behalf of that person or organ of state by agreement, or (VAT, motor vehicle licensing)		15 647 937			
ii) any insurance or other payments received by the municipality for that person or organ of state.					
Was any payment made in terms of (e) Yes/No	No				
f) to refund money incorrectly paid into a bank account.	-	-	-	-	-
Was any payment made in terms of (f) Yes/No	No				
g) to refund guarantees, sureties and security deposits, (refund of consumer deposits)	-	-	-	-	-
Was any payment made in terms of (g) Yes/No	No				
h) for cash management and investment purposes in accordance with section 13; (inter-bank transactions)	-	-	-	-	-
Was any payment made in terms of (h) Yes/No	No				
i) to defray increased expenditure in terms of section 31; or	-	-	-	-	-
S31 Shifting of funds between multi-year appropriations					
Was any payment made in terms of (i) Yes/No	No				
j) for such other purposes as may be prescribed, (making guarantees, store purchases, petty cash, loan repayments, leave payout, provisions)	-	R 0	-	-	-
Was any payment made in terms of (j) Yes/No	Yes	Yes	Yes	Yes	
Specify	6223.77				
	was paid out in form of petty cash to different department within the municipality for the month of January.				

MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS
SECTION 11(4) & 74(1)

Name of Municipality:
Municipal Demarcation Code:
Financial year
Responsible official:
Contact details
Quarter

Sedibeng District	Please select from List supplied
DC42	Please select from List supplied
2022/23	
Masechaba Magalefa	Enter official's name
(016) 450-3056	
Q3 Jan - March	Please select from List supplied

Primary bank account refers to any banks account as defined in terms of Section 8 of the MFMA.

Bank:	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4
Account number:		Nedbank	Nedbank	STANDARD BANK	STANDARD BANK
Bank reconciliation/s compiled and attached		1152944835	1152944606	21777667	21781494
Month:	Yes	Yes	Yes		
	February	February	February	February	February
Opening cash book balance at beginning of month	37 193 439	4 233 324	28 199 519	1 030 706	3 729 889
Add Receipts for month	75 658 255	48 523 406	27 013 519	26 825	94 505
Less Payments for month	92 720 630	50 311 224	42 409 340	66	-
Closing cash book balance at end of month	20 131 064	2 445 506	12 803 698	1 057 466	3 824 394
GL Account Balance					
Payments for the month	92 720 630	50 311 224	42 409 340	66	-
Less Recoveries	-	-	-	-	-
Add Non cash items (for the period)	-	-	-	-	-
Add Commitments (for the period)	-	-	-	-	-
Less Input VAT (for the period)	-	-	-	-	-
Less Accruals at end of month	-	-	-	-	-
Add Accruals at beginning of month	-	-	-	-	-
Total	92 720 630	50 311 224	42 409 340	66.00	-
Actual capital expenditure for the month	239 565	239 565	-	-	-
Actual operating expenditure for the month	29 965 611	29 965 611	-	-	-
Section 11(4) expenditure					
Total	30 205 176	30 205 176	-	-	-
a) to defray expenditure appropriated in terms of an approved budget:	30 205 176	30 205 176	-	-	-
b) to defray expenditure authorised in terms of section 26(4); S26(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5)					
Was any payment made in terms of (b) Yes/No	No	No	No		
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.					
Was any payment made in terms of (c) Yes/No	No	No	No		
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section; S12(2) - a municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund					
Was any payment made in terms of (d) Yes/No	No	No	No		
e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -					
i) money collected by the municipality on behalf of that person or organ of state by agreement; or (VAT, motor vehicle licensing)		19 526 856			
ii) any insurance or other payments received by the municipality for that person or organ of state;					
Was any payment made in terms of (e) Yes/No	No	No	Yes		
f) to refund money incorrectly paid into a bank account;					
Was any payment made in terms of (f) Yes/No	No	No	No		
g) to refund guarantees, sureties and security deposits; (refund of consumer deposits)					
Was any payment made in terms of (g) Yes/No	No	No	No		
h) for cash management and investment purposes in accordance with section 13; (inter- bank transactions)					
Was any payment made in terms of (h) Yes/No	No	No	No		
i) to defray increased expenditure in terms of section 31; or S31 Shifting of funds between multi-year appropriations					
Was any payment made in terms of (i) Yes/No	No	No	No		
j) for such other purposes as may be prescribed. (making guarantees, store purchases, petty cash, loan repayments, leave payout, provisions)					
Was any payment made in terms of (j) Yes/No	Yes	Yes	Yes	Yes	
Specify					
	R3473.05 was paid out in Month of February.				

**MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS
SECTION 11(4) & 74(1)**

Name of Municipality:

Municipal Demarcation Code:

Sedibeng District
DC42

Please select from List supplied
Please select from List supplied

Responsible official:

Financial year

Contact details

Quarter

Masechaba Magalefa
2022/23
016 450 3056
Q3 Jan - March

Enter official's name
Enter contact information
Please select from List supplied

Primary bank account refers to any banks account as defined in terms of Section 8 of the MFMA.

	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4
Bank:		Nedbank	Nedbank	STANDARD BANK	STANDARD BANK
Account number:		1152944835	1152944606	21777667	21781494
Bank reconciliation/s compiled and attached	Yes	Yes	Yes		
Month:	March	March	March	March	March
Opening cash book balance at beginning of month	20 120 964	2 435 407	12 803 698	1 057 466	3 824 394
Add Receipts for month	119 460 401	89 811 054	28 124 519	23 434	1 501 394
Less Payments for month	66 709 149	63 293 009	3 416 074	66	-
Closing cash book balance at end of month	72 872 216	28 953 451	37 512 143	1 080 834	5 325 788
GL Account Balance					
Payments for the month	66 709 149	63 293 009	3 416 074	66	-
Less Recoveries	-	-	-	-	-
Add Non cash items (for the period)	-	-	-	-	-
Add Commitments (for the period)	-	-	-	-	-
Less Input VAT (for the period)	-	-	-	-	-
Less Accruals at end of month	-	-	-	-	-
Add Accruals at beginning of month	-	-	-	-	-
Total	66 709 149	63 293 009	3 416 074	66.00	-
Actual capital expenditure for the month	25 626	25 626			
Actual operating expenditure for the month	41 888 058	41 888 058			
Section 11(4) expenditure					
Total	41 913 684	41 913 684			
a) to defray expenditure appropriated in terms of an approved budget;	-	-	-	-	-
b) to defray expenditure authorised in terms of section 26(4); <i>S26(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5)</i>	-	-	-	-	-
Was any payment made in terms of (b) Yes/No	No	No	No		
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); <i>S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.</i>	-	-	-	-	-
Was any payment made in terms of (c) Yes/No	No	No	No		
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section; <i>S12(2) - a municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund</i>	-	-	-	-	-
Was any payment made in terms of (d) Yes/No	No	No	No		
e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including - i) money collected by the municipality on behalf of that person or organ of state by agreement; or (VAT, motor vehicle licensing) ii) any insurance or other payments received by the municipality for that person or organ of state;	-	19 799 241	-	-	-
Was any payment made in terms of (e) Yes/No	No	No	Yes		
f) to refund money incorrectly paid into a bank account;	-	-	-	-	-
Was any payment made in terms of (f) Yes/No	No	No	No		
g) to refund guarantees, sureties and security deposits; (refund of consumer deposits)	-	-	-	-	-
Was any payment made in terms of (g) Yes/No	No	No	No		
h) for cash management and investment purposes in accordance with section 13; (inter- bank transactions)	-	-	-	-	-
Was any payment made in terms of (h) Yes/No	No	No	No		
i) to defray increased expenditure in terms of section 31; or <i>S31 Shifting of funds between multi-year appropriations</i>	-	-	-	-	-
Was any payment made in terms of (i) Yes/No	No	No	No		
j) for such other purposes as may be prescribed. (making guarantees, store purchases, petty cash, loan repayments, leave payout, provisions)	-	-	-	-	-
Was any payment made in terms of (j) Yes/No	Yes	Yes	Yes	Yes	
Specify					

R 7019.50 petty cash was paid out in month of March

MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS

SECTION 11(4) & 74(1)

MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS

Name of Municipality:

Municipal Demarcation Code:

Financial year

Responsible official:

Contact details

Quarter

Sedibeng District	Please select from List supplied
DC42	Please select from List supplied
2022/23	
Masechaba Magalefa	Enter official's name
(016) 450 3056	Enter contact information
Q3 Jan - March	Please select from List supplied

Primary bank account refers to any banks account as defined in terms of Section 8 of the MFMA.

Bank:	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4
Account number:		Nedbank 1152944835	Nedbank 1152944606	STANDARD BANK 21777667	STANDARD BANK 21781494
Bank reconciliation/s compiled and attached	Yes	Yes	Yes	Yes	Yes
Month:(End of Quarter)	March	March	March	March	March
Opening cash book balance at beginning of quarter	58 143 353.83	23 126 653.45	30 314 434.16	998 934.94	3 703 331.28
Add Receipts for quarter	248 041 774.38	165 884 492.82	80 452 733.79	82 091.26	1 622 456.51
Less Payments for quarter	233 312 911.93	180 057 695.16	73 255 024.77	192.00	-
Closing cash book balance at end of quarter	72 872 216.28	35 622 181.29	78 515 360.60	3 169 006.50	12 880 070.86
GL Account Balance					
Payments for the quarter	233 312 911.93	180 057 695.16	73 255 024.77	198.72	-
Less Recoveries	-	-	-	-	-
Add Non cash items (for the period)	-	-	-	-	-
Add Commitments (for the period)	-	-	-	-	-
Less Input VAT (for the period)	-	-	-	-	-
Less Accruals at end of month	-	-	-	-	-
Add Accruals at beginning of quarter	-	-	-	-	-
Total	233 312 911.93	160 057 695.16	41 046 578.65	198.72	-
Actual capital expenditure for the quarter	265 191.00	265 191.00	-	-	-
Actual operating expenditure for the quarter	99 836 803.00	99 836 803.00	-	-	-
Section 11(4) expenditure	-	-	-	-	-
Total	100 101 994.00	100 101 994.00	-	-	-
a) to defray expenditure appropriated in terms of an approved budget:	100 101 994.00	100 101 994.00	-	-	-
b) to defray expenditure authorised in terms of section 26(4); <i>S26(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5)</i>	-	-	-	-	-
Was any payment made in terms of (b) Yes/No	No	No	No	-	-
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); <i>S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.</i>	-	-	-	-	-
Was any payment made in terms of (c) Yes/No	No	No	No	-	-
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section; <i>S12(2) - a municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund</i>	-	-	-	-	-
Was any payment made in terms of (d) Yes/No	No	No	No	-	-
e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including - i) money collected by the municipality on behalf of that person or organ of state by agreement; or (VAT, motor vehicle licensing) ii) any insurance or other payments received by the municipality for that person or organ of state;	54 974 034.24	-	-	-	-
Was any payment made in terms of (e) Yes/No	No	No	Yes	-	-
f) to refund money incorrectly paid into a bank account;	-	-	-	-	-
Was any payment made in terms of (f) Yes/No	No	No	No	-	-
g) to refund guarantees, sureties and security deposits; (refund of consumer deposits)	-	-	-	-	-
Was any payment made in terms of (g) Yes/No	No	No	No	-	-
h) for cash management and investment purposes in accordance with section 13; (inter- bank transactions)	-	-	-	-	-
Was any payment made in terms of (h) Yes/No	No	No	No	-	-
i) to defray increased expenditure in terms of section 31; or <i>S31 Shifting of funds between multi-year appropriations</i>	-	-	-	-	-
Was any payment made in terms of (i) Yes/No	No	No	No	-	-
j) for such other purposes as may be prescribed. (making guarantees, store purchases, petty cash, loan repayments, leave payout, provisions)	-	-	-	-	-
Was any payment made in terms of (j) Yes/No	Yes	Yes	Yes	Yes	-
Specify	R 16 716				

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/01/2023 to 31/03/2023 complete relevant period)



D

Date	Payee	Amount in R	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
2023/01/20	Gauteng Provincial Government Road & Transport	15 647 937.00	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. M. Mathe Municipal Manager
2023/02/21	Gauteng Provincial Government Road & Transport	19 526 856.24	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. M. Mathe Municipal Manager
2023/03/20	Gauteng Provincial Government Road & Transport	19 799 241.00	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. M. Mathe Municipal Manager
TOTAL		54 974 034.24		

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space. This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

- Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;
- Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);
- Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);
- Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including (i) money collected by the municipality on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the municipality for that person or organ of state;
- Section 11(f) - Refund money incorrectly paid into a bank account;
- Section 11(g) - Refund guarantees, sureties and security deposits;
- Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;
- Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;
- Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.

Distribution:

- Table this report in a full council meeting, including additional motivation on action taken to rectify, within 30 days after the end of each quarter (section 11(4))
- Submit a copy to the relevant National Treasury, provincial treasury and the Auditor-General

(Handwritten signature)



**SEDIBENG DISTRICT MUNICIPALITY COST CONTAINMENT REPORT FOR
THE QUARTER ENDING 31 MARCH 2022/23**

(5/1/1) (2022/23)

Cluster: Finance
**Portfolio: Financial Management
& Budgets**

1. PURPOSE

The purpose of the report is to table before the Committee the 3rd quarter cost containment report in terms of Section 62(1) (a) and 95(a) of the MFMA.

2. BACKGROUND

Sections 62(1)(a) and 95(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) stipulates that the accounting officer of a municipality or municipal entity is responsible for managing the financial administration of a municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.

In terms of the legal framework, the key principles being promoted are that elected councils and accounting officers are required to institute appropriate measures to ensure that the limited resources and public funds are prudently utilised to ensure value for money is achieved. This will necessitate council policies to be aligned with the spirit and intent of the regulations, promoting the concept of cost vs benefits at all levels in the municipality and municipal entities, and to ensure that such savings can be better utilised towards improvements in service delivery

Municipalities and municipal entities must disclose cost containment measures in their in-year budget reports, and annual costs savings in their annual reports. These reports must be submitted to Council for review and resolution. This measure is to enhance transparency and local accountability.

The MCCR therefore provide a framework that is consistent with the provisions of the MFMA and other government pronouncements. The effective implementation of the MCCR is the responsibility of the municipal council, board of directors of municipal entities, municipal accounting officer and accounting officers of municipal entities. It is also intended to ensure that municipalities and municipal entities achieve value for money in utilising public resources to deliver municipal services. The MCCR applies to all officials and councillors.

DISCUSSION

The Annual Budget for the 2023 financial year was drawn up taken into consideration the cost containment regulations. The tables below will indicate the current spending patterns for the period under review where the benchmarking percentage will be at 25% per quarter.

Detail expenses per class

Annexure D: Total Cost Savings Disclosure in the In-Year and Annual Report
Detail expenses per class

	Budget	Q1	Q2	Q3	Q4	Total	Percentage Saving	Benchmark Amount	Savings Amount Q1	Savings Amount Q2	Savings Amount Q3
Cost Containment In-Year Report Measures											
Use of consultants & Professional fees	3 596 885.00	1 357 218.15	934 402.23	144 185.00		2 435 805.38	9.71%	R2 697 663.75	-835 314.90	337 501.02	759 672.25
Travel and subsistence	103 380.00	10 656.87	27 062.78	11 397.96		49 117.61	36.65%	R77 535.00	15 689.38	-716.53	13 444.54
Domestic accommodation	159 382.00	35 177.22	12 077.79	64 210.16		111 465.17	6.75%	R119 536.50	-3 240.97	19 858.46	-8 546.16
Sponsorships, events and catering	992 432.00	229 237.33	156 038.98	219 615.59		604 891.90	18.73%	R744 324.00	-18 283.08	78 915.27	78 799.91
Other related expenditure items	84 541 176.00	11 885 027.33	15 283 793.62	23 107 070.27		50 275 891.22	20.71%	R63 405 882.00	9 669 928.42	4 747 162.13	-1 287 099.77
Total	89 393 255.00	13 517 316.90	16 413 375.40	23 546 478.98	0.00	53 477 171.28	20.24%	R67 044 941.25	8 828 778.85	5 182 720.35	-443 729.23

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspent Budget	Perc	% saving/variance	Benchmark Amount	Savings Amount
Subtotal : employee related cost	292 011 798.00	23 592 203.39	0.00	216 556 169.09	75 455 628.91	74.16	0.84	R219 008 848.50	R2 452 679.41
Subtotal : remuneration of councillors	14 805 450.00	1 875 432.37	0.00	11 015 225.70	3 790 224.30	74.39	0.61	R11 104 087.50	R88 861.80
Subtotal : outsource services	33 461 264.00	11 093 451.90	39 195.00	18 229 834.53	15 231 429.47	54.48	20.52	R25 095 948.00	R6 866 113.47
Subtotal : contractors	5 296 849.00	229 065.43	96 995.00	1 476 430.80	3 820 418.20	27.87	47.13	R3 972 636.75	R2 496 205.95
Subtotal : operational cost	30 376 117.00	3 602 705.57	9 304.35	22 426 803.38	7 949 313.62	73.83	1.17	R22 782 087.75	R355 284.37
Subtotal - inventory	4 047 124.00	285 105.83	234 379.42	2 446 895.10	1 600 228.90	60.46	14.54	R3 035 343.00	R588 447.90
Subtotal : operating leases	2 901 901.00	241 639.26	67 763.00	1 846 704.54	1 055 196.46	63.63	11.37	R2 176 425.75	R329 721.21
Subtotal : consultant and prof services	3 596 885.00	137 185.00	0.00	2 435 805.38	1 161 079.62	67.71	7.29	R2 697 663.75	R261 858.37
Subtotal : transfers & subsidies	13 310 000.00	831 268.84	3 150.00	7 050 502.93	6 259 497.07	52.97	22.03	R9 982 500.00	R2 931 997.07
Subtotal : depreciation & amortisation	11 489 150.00	0.00	0.00	0.00	11 489 150.00	0.00	75.00	R8 616 862.50	R8 616 862.50
TOTAL : EXPENDITURE	411 296 538.00	41 888 057.59	450 786.77	283 484 371.45	127 812 166.55	68.92	6.08	R308 472 403.50	R24 988 032.05

3. ALIGNMENT WITH COUNCIL STRATEGIES

This report is aligned to the cost containment regulation and policies

4. FINANCIAL IMPLICATIONS


The overall cost saving for the 3rd quarter is at 6.08%

5. LEGAL IMPLICATIONS

Good governance and compliance with cost containment regulations

RECOMMENDED

1. THAT the report be noted for information purposes



ACTING CHIEF FINANCIAL OFFICER
MR. CE STEYN

2023/04/25
DATE



MUNICIPAL MANAGER
MR. M MATHE

25/04/2023
DATE