# A2499. Section 52d for the quarter ending 31st March 2024 with Annexure A - D

(9/1/3/6)

Cluster: Finance

Portfolio: Financial Management

# 1. <u>PURPOSE</u>

The purpose of the report is to reflect the financial position of the Municipality for the quarter ending March 2024.

## 2. OBJECTIVE

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

Make rational decisions about the allocation of resources;

b) Assess the current provision of services, as well as the sustainability of future service delivery;

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. <u>LEGISLATIVE REQUIREMENTS:</u>

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. <u>BACKGROUND</u>

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. <u>DISCUSSIONS</u>

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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### **Net Assets**

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# **Assets Management**

- e) Actual revenue and expenditure
- f) Pro-Rata Capital Comparative Analysis (Budget vs. Actual)

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- g) Financial Position
- a) <u>Current Assets</u>

  Debtors Management and C

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 2 095 570 less bad debts impairment R 2 092 154 resulting to R 3 416.

DC42 Sedibeng - Supporting Table SC3 Monthly Budget Sta Description		Budget Year 2023/24											
R thousands Debtors Age Analysis By Income Source	NT Code	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	over 90 days		Impairment - Bad Debts i.t.
Trade and Other Receivables from Exchange Transactions - Water	1200			Y 10							-	Debtors	
Trade and Offier Receivables from Exchange Transactions - Electricity Receivables from Non-exchange Transactions - Property Rates	1300 1400										-0		
Receivables from Exchange Transactions - Waste Water Management Receivables from Exchange Transactions - Waste Management	1500 1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors Interest on Arrear Debtor Accounts	1700 1810			1-						-	= =		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure Other	1820 1900	3									2 2		
otal By Income Source	2000	3				-	-	-	2 092	2 096	2 092	_	2 092
022/23 - totals only		0	0	0	2446405	-	-	-	2 092	2 096	2 092		2 092
ebtors Age Analysis By Customer Group				U	2440405	0	0	0	7839463	10 286	10 286	0	954100
Organs of State	2200	3	-		-					1000			
Commercial Households	2300				-	-	-	-	2 092	2 096	2 092	7	2 092
Other	2400				1. 10	1				-			
otal By Customer Group	2500									_	-		
	2600	3	7	-	-	-	- 1		2 092	2 096	2 092		

# Bank reconciliation

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 72 428 225 as at end of March.

The remaining cash balance must meet operational requirements till end of June 2024, until receipt of the next equitable Share tranche due in July 2024.

## b) Current Liabilities

Creditors' Age Analysis

Annexure "D" represents the creditors' age analysis of R 179 494 545 payable to the creditors in March 2024. An amount of R 124 557 502 is due payable to the licensing authority.

D	342 Sedibeng - Supporting	Table SC4 Monthly	Budget Statement	- aged creditors	- M09 March

Description	NT .	Budget Year 2023/24									
R thousands Code		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 -	181 Days -	Over 1	Total	Prior y ear totals for char
Creditors Age Analysis By Custome	r Type			oo Dayo	120 Days	130 Days	180 Days	1 Year	Year		(same period)
Bulk Electricity	0100										
Bulk Water	0200									<del>5</del> .0	
PAYE deductions	0300									***	
VAT (output less input)	0400	367	_							- 1	
Pensions / Retirement deductions	0500	007	-	-	-	-	-	-	-	367	123
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800									-	
Other	0900	32 400								-	
Total By Customer Type	1000	32 767			-	-	-	-	146 727	179 128	181 555
		02.10.			-		-	-	146 727	179 495	181 678

# 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) <u>Cash Flow</u>

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 104 817 756 outgoing payments were made to the amount of R 59 346 117. Taking into account the opening cashbook balance, this left a favorable closing balance of R 76 697 604 as end of March 2024 period, which shows an increase margin from last month's closing balance.

Cost coverage indicator.

The cost coverage formula = (All available cash at the end of the period in the cashbook) + (investments at hand less Provisions) Monthly fixed operating expenditure.

The cost coverage formula

R (72 428 225 + R0 R 35 252 888

= 2.1 TIMES

The cost coverage of the municipality indicates 2.1 monthly fixed operating expenditure and shows that the cash flow of the municipality is favorable. Our cash formula on hand must cover at least until end of June 2024 as the next equitable share allocation is in July 2024. 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 2021/2022 as well as 2022/23

Monthly Budget Statement - Cash Flow Description	JANUARY -MARCH						
	V						
	YearTD actual	YearTD actual	YearTD actual				
R thousands							
CASH FLOW FROM OPERATING ACTIVITIES	0	0					
Receipts	0	0					
Property rates	0	0					
Service charges	0.00	0.00	0.				
Other revenue	0.00	0.00	0.				
Transfers and Subsidies - Operational	244 882 467.84	274 170 924.55	302 846 284.5				
Transfers and Subsidies - Capital	244 029 000.00	245 138 000.00	320 972 000.0				
Interest		-					
Dividends	3 039 738.89	3 513 549.00	3 821 945.2				
Payments			-				
Suppliers and employees	160	-	_				
inance charges	- 468 870 884.39 -	523 672 164.95 -	583 018 281.99				
ransfers and Grants							
NET CASH FROM/(USED) OPERATING ACTIVITIES		- (-					
TO THE STATE OF TH	23 080 322.34 -	849 691.40	44 621 947.72				
ASH FLOWS FROM INVESTING ACTIVITIES	•	-	-				
eceipts	-	-					
roceeds on disposal of PPE	-						
	30 496.02	30 496.02	30 496.02				
ecrease (increase) in non-current receivables		· · · · · · · · · · · · · · · · · · ·	- 30 130.02				
ecrease (increase) in non-current investments	-	-	-				
ayments	-	-	· •				
apital assets	-	-					
ET CASH FROM/(USED) INVESTING ACTIVITIES	563 127.69 -	622 735.08 -	753 162.04				
	532 631.67 -	592 239.06 -	722 666.02				
ASH FLOWS FROM FINANCING ACTIVITIES	-		722 000.02				
eceipts	-	-					
ort term loans	<b>4</b> 2	_					
prrowing long term/refinancing	<u>u</u>	-	-				
crease (decrease) in consumer deposits		-					
yments	9 800.00	15 200.00	15 200 00				
payment of borrowing		-	15 200.00				
T CASH EROM/(USED) SIMANOWA	-						
T CASH FROM/(USED) FINANCING ACTIVITIES	9 800.00	15 200.00	15 200 00				
TINCREASE/(DECREASE) IN CO. S.	-		15 200.00				
T INCREASE/ (DECREASE) IN CASH HELD sh/cash equivalents at beginning:	22 557 490.67	1 426 730.46	/2 01 4 404 70				
sh/cash equivalents at beginning:	32 783 121.82	32 783 121.82	43 914 481.70				
sh/cash equivalents at month/year end:	55 340 612.49	31 356 391.36	32 783 121.82 76 697 603.52				

Grant allocations and expenditure:

# Equitable Share

First tranche of Equitable Share for 2023/24 amounting to R 126 391 000 was received in month of July second tranche in December amounting to R 101 084 000 and last tranche in March R 75 834 000.

# Financial Management Grant (FMG):

An amount of R 1 400 000 received in month of August for 2023, Expenditure incurred of R 118 534 for the quarter ending 31 March 2024, FMG Interns were involved in the following activities during the month as part of their training rotation plan:

The organizational Operating Revenue and Expenditure which illustrates that R 83 780 336 was received in revenue and R 37 240 687 incurred in expenditure.

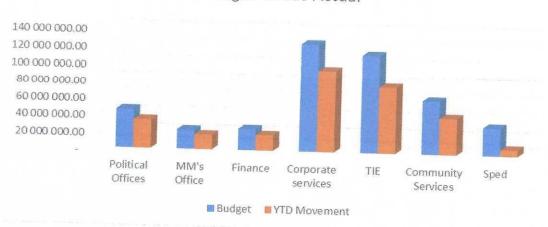
### Revenue

<b>Cluster</b> Finance		YTD Movement	Unspend I	Budget	Percentage Spending	
	- 310 064 019.00	-308 908 671.44 -	1 155 347.56	83 161 987.00	99.63%	75.00%
Corporate services	- 984 408.00	- 725 454.65 -	258 953.35	182 033.00	73.69%	100000000000000000000000000000000000000
TIE	- 81 132 147.00	CONTROL DESCRIPTION OF	26 942 308.70			75.00%
Community Services		1 100 000.00		17 935 426.00	66.79%	75.00%
SPED	- 14 536 380.00	11.02.00	7 181 855.27	2 037 336.00	50.59%	75.00%
Total	- 3 526 189.00		-	ne.	46.83%	75.00%
101a1	- 410 243 143.00	- 372 829 740.45  -	35 538 464.88	103 316 782.00	90.88%	75.00%

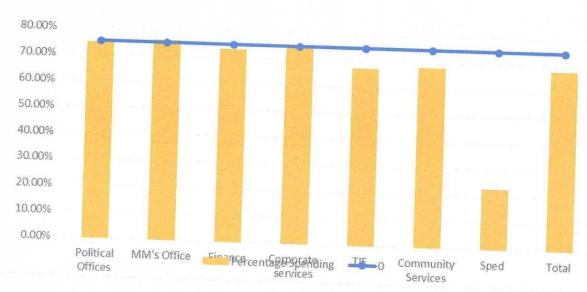
# Expenditure

Cluster Political Offices	Budget	YTD Movement	Unspend Budget	Spending Jan to Mar	Percentage Spending	٥
	44 374 284.00	33 058 813.29	11 315 470.71	11 401 068.00		0
MM's Office	22 233 582.00		5 357 281.69		74.50%	75.00%
Finance	24 469 866.00			00 2 11.00	75.90%	75.00%
Corporate services	124 502 219.00		6 544 855.83	4 199 833.00	73.25%	75.00%
TIE			30 582 151.70	29 421 075.00	75,44%	75.00%
Community Services	112 946 085.00		36 735 388.75	30 510 615.00	67.48%	75.00%
	61 296 862.00	41 945 014.00	19 351 848.00	13 083 666.00		
Sped	32 186 184.00	7 373 041.62	24 789 272.00		68.43%	75.00%
Total	422 009 082.00	287 308 942.94		7 032 333.00	22.91%	75.00%
		201 000 342.34	134 676 268.68	99 836 801.00	68.08%	75.00%

# **Budget versus Actual**







# 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;

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

The Capital expenditure and Revenue sources. Expenditure incurred for the quarter ending March amount to R 342 215.12 and R 1 800 000 was funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles.

An amount of R 487 000 was funded from the two grant Financial Management Grant and Rural Roads Assets Management Grant for the procurement of office machinery and vehicle. .

The spending analysis on own fixed assets as at the end of March 2024 is shown in the table below:-

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 C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	1 1						Budge	) - M09 March	-		
- see a partie	Ref	Audited		nal	Adjusted	Monti		rTD Year	TD I VO		
R thousands	11	Outcom	e Budg	get	Budget		1602.2		- T		TD Full
Revenue	$\sqcup$	-						Junio Dunio	jet varia	200	ance Fore
Exchange Revenue						1-		_			%
Service charges - Electricity				1		1	- 1				
Service charges - Water											
Service charges - Waste Water Management				- 1		1	- 1	1		-	
Service charges - Waste management										-	
Sale of Goods and Rendering of Services		40.								_	
Agency services		19:	van en anna	235	224	1	15	146	172		.
Interest		74 002	2 75	239	76 836	6 9	553 52	The same of the same	255	(26) -15 <sup>6</sup> (08) -89	
Interest earned from Receivables		J. 111.23				1			(4 /	-07	6 76
Interest from Current and Non Current Assets Dividends		3 932	) 2	325	0.504		# P	-	-	-	
Rent on Land		0 002	2.	323	3 561	3	108	822 2	238 1 5	84 719	6 3
Rental from Fixed Assets				- 1		1			1 1000	-	, ,
Licence and permits		549	4	180	500	1				-	
Operational Revenue		-		_	530			391	880	11 3%	
Non-Exchange Revenue		5 241	47	65	4 830	1	401	·- ·		- 1	
Property rates			19.50		7 000	1 (4	46) 2	401 3 6	00 (1 19	98) -33%	4
Surcharges and Taxes									-	-	
Fines, penalties and forfeits				- 1					-	-	
Licence and permits	1								-	1	
Transfers and subsidies - Operational		212	1 68		1 680	1	5	165 1 20	- (100	- 100	1 1
Interest		311 014	323 57	74	322 553	76 91			1		16
Fuel Levy							1	242 21		1 29%	322 5
Operational Revenue					- 1				-		
Gains on disposal of Assets		12							_	1	
Other Gains		-	4		40	-		30 3		2%	
Discontinued Operations			-		-	-			100	270	1
otal Revenue (excluding capital transfers and	1	395 154	408 337	, -	110				-	1	2
ontributions)		104	400 337		410 254	83 780	372 8	19 307 019	65 799	21%	440.04
xpenditure By Type	+-			_						2170	410 25
Employ ee related costs	3	290 100	000						1	-	
Remuneration of councillors	1	AND ACTION OF THE	306 391	×	306 037	24 746	228 53	6 229 652	(1 116)	00/	2272//200
Bulk purchases - electricity		14 519	14 738		14 270	1 171	10 68	100	10 0000	1000000	306 03
Inventory consumed								10 000	(10.)	-2%	14 27
Debt impairment		3 598	4 054	1	4 829	323	3 86	3 428	-	1200	
Depreciation and amortisation		53	) <del> </del>		-	_	_	3 426	440	13%	4 82
Interest		8 787	9 026	1	8 504	1 415	6 374	0.504	-	50.000	-
Contracted services							0.07	6 561	(187)	-3%	8 504
Transfers and subsidies		36 600	42 700		42 753	4 823	24 400		-		
Irrecoverable debts written off		8 089	12 390		12 390	779	21 180	0.000	(10 720)	-34%	42 753
Operational costs		1 138			_	119	7 430	9 293	(1 862)	-20%	12 390
	3	36 240	33 733		36 083	0.000	-	-	-		_
Losses on Disposal of Assets Other Losses		141	40	,		3 985	28 025	26 309	1 716	7%	36 083
		-	- 10		40	-	-	30	(30)	-100%	40
al Expenditure plus/(Deficit)	39	9 265	423 072	42	4 905	-	-	_	- 1		40
	_	4 111)	(14 735)			37 241	306 096	318 039	(11 943)	-4%	424 905
ransfers and subsidies - capital (monetary allocations)	,		(14 / 33)	(1)	4 651)	46 540	66 723	(11 020)	77 742	(0)	
		12	207							(0)	(14 651)
ransfers and subsidies - capital (in-kind)			367		367	-	41	275	(234)	(0)	
plus/(Deficit) after capital transfers &	14	1111	-		-	-	-	_	(204)	(0)	367
tributions	(4	111)	(14 368)	(14	1 284)	46 540	66 764	(10 744)	77 508	(0)	-
come Tax								(.0177)	77 300	(0)	(14 284)
olus/(Deficit) after income tax											
hare of Surplus/Deficit attributable to Joint Venture	(4	111)	(14 368)	(14	284)	46 540	66 764	(40.744)			
hare of Surplus/Deficit attributable to Minorities							00 / 04	(10 744)		Wen I	(14 284)
lus/(Deficit) attributable to municipality	Training and								THE STATE OF		
are of Surplus/Deficit attributable to Associate	(4	111)	(14 368)	(14	284)	46 540	00 70		177 KB 186		
ercompany/Parent subsidiary transactions				(1-2		40 340	66 764	(10 744)			(14 284)
											, ,
us/ (Deficit) for the year		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 2023 to 30 June 2024, which has been divided into timeframes of reporting: Annually, Quarterly, Monthly & Ad-hoc.

# 10. RECOMMENDATIONS:

It is therefore recommended:

10.1 THAT the Section 52d report for the quarter ending 31st March 2024 be considered as prescribed by the Local Government: Municipal Finance Management Act, 56 1 of 2003.

## <u>ANNEXURES</u>

Annexure "A" - Bank Reconciliation Annexure "B" - Withdrawal Statement

Annexure "C" - Form D

Annexure "D" - Cost Containment Report

Legal Support\Committee Section\ 202404\c149.a2499

# BANK RECONCILIATION AS AT 31 January 2024

MAIN BANK ACCOUNT NEDBANK: 1152944835

33215020590000000000

CASH BOOK
BALANCE AS AT

01-Jan-24

R 36 739 523.00

PLUS: INCOM	E RECEIVED
-------------	------------

R

865 607.46

TRANSFER TO STANDARD	
SUNDRY INCOME	0.00
AMBULANCE FEES	2 771.80
INVESTMENTS WITHORAWA	0.00
DIRECT BANKINGS FROM PROVINCIAL & MARIE	0.00
LETTICAL DIVICIO DANKINGS	485 000.00
TRANSFERS RECEIVED	27 242.57
INTEREST	0.00
LICENCE INCOME	347 821.09
LESS: RD CHEQUES / (re deposit)	2 772.00
a coor (re deposit)	0.00

# MINUS : EXPENDITURE

R -25 008 580.88

ODDED DAVI	
ORDER PAYMENTS	
SUNDRY PAYMENTS	0.00
SALARIES	0.00
YEAR END PAYMENT	0.00
INVESTMENTS MADE	0.00
BANK ERROR	-25 000 000.00
DIRECT BANK EXPENDITURE	0.00
	-8 580.88

# CASHBOOK BALANCE

AS AT

31-Jan-24

12 596 549.58

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

## REVISED BALANCE AFTER CANCELATIONS

12 596 549.58

PILIS OUTSTANDING		12 330 349.58
PLUS: OUTSTANDING CHEQUES	I p	
MINUS: OUTSTANDING DEPOSITS	T K	
PLUS: UNCASHED FLE'S	l R	-6 578.81
PLUS: Receipts undated following		
PLUS: DEPOSITS NOT YET LINKED	0 = 1/2	
- 1. OCHO NOT TET LINKED	R	
BANK DALANCE A		
BANK BALANCE AS		CONTRACTOR CONTRACTOR

AT 31-Jan-24

PREPARED BY :

DATE: 2024 /02/05

REVIEWED BY:

# BANKRECONCILIATION AS AT 31/Jan/2024

LICENSING BANK ACCOUNT STANDARD: 21781494 GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALA	ANCE
----------------	------

AS AT

1/Jan/2024

R 16 727 656.23

PLUS: INCOME RECEIVED

R 25 989 920.82

LICENCE INCOME	
INTEREST	25 902 873.39
LESS: RD CHEQUES	87 047.43
3,112,020	0.00

# MINUS: EXPENDITURE

R -25 248 847.45

TRANSFER TO MAIN ACCOUNT BANK CHARGES	-25 000 000.00
BANK CHARGES CARD FEES	-46 562.82
BANK COST	-202 284.63
	0.00

# CASHBOOK BALANCE

AS AT

31/Jan/2024

R 17 468 729.60

US: OUTSTANDING CHEQUES		
NUS: OUTSTANDING DEPOSITS	R	-
US : DEPOSITS NOT YET LINKED	R	
- TOTTET LINKED	R	

BANK BALANCE AS AT

31/Jan/2024

R 17 468 729.60

PREPARED BY:

REVIEWED BY:

DATE: 2024/02/06

DATE: 2-024/02

# BANK RECONCILIATION AS AT 31/Jan/2024

LICENSING BANK ACCOUNT NEDBANK: 1152944606 GL VOTE NUMBER - 3321502069000000000

- 11				
	CASH BOOK BALANCE AS AT	1/Jan/2024	R	0 704 747
P	IIS - INCOME DEC	Dec 21.0 1000 1000 1000 1000 1000 1000 1000	K	8 761 715.22
	LUS : INCOME RECEIVE	D	R	2 022 003.96
LIC	ENCE INCOME			2 022 003.30
IFU.	EL SALES		2 022 003.96	
1	SS: RD CHEQUES		0.00	
MI	NUS : EXPENDITURE		3.00	
	- CALCIDITURE		R	-3 229.05
TRA	ANSFER TO MAIN ACCOUNT	-		0 225.05
DAN	NK CHARGES		0.00	1
BAN	IK CHARGES CARD FEES		0.00	
BAN	IK COST		-3 229.05	1
			0.00	
C	ASHBOOK BALANCE			
1	AS AT	24/1 /222		
		31/Jan/2024	R	10 780 490.13
				100.10
PLUS	S: OUTSTANDING CHEQUES			
HIMITIAC	S: OUTSTANDING DEPOSITO		R	
PLUS	E: DEPOSITS NOT YET LINKED		R	-
		- the state of the	I R	-
BA	NK BALANCE AS AT			
	DALANCE AS AT	31/Jan/2024		
		01/001//2024	R	10 780 490.13

PREPARED BY:

REVIEWED BY:

DATE: 2024/02/06

DATE: 2024/02/06

# BANK RECONCILIATION AS AT 31 January 2024

STANDARD BANK - MAIN BANK ACCOUNT: 21777667 GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE		2: e- in .	The second secon
AS AT 01-Jan-	24		
	-24	R	8 463 263.0
PLUS: INCOME RECEIVED		77,7700	
		R	50 310 971.5
SURPLUS (DEFICIT)			
SUNDRY INCOME	0.00		
AMBULANCE SUBSIDY ARREARS	0.00		
INVESTMENTS WITHDRAWN	0.00		
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00		
OTHER DIRECT BANKINGS	0.00		
TRANSFERS	237 237.90		
INTEREST	50 000 000.00		
LICENCE INCOME	73 733.67		
LESS: RD CHEQUES / (re deposit)	0.00		
	0.00		
MINUS : EXPENDITURE		_	and the second second
COLUMN TO A PROPERTY OF THE PR		R	-48 611 980.20
ORDER PAYMENTS	2 (00 00===		
SUNDRY PAYMENTS	-2 468 885.82		
BALARIES	-18 806 596.55		
ACTUAL PAYMENT (BILLING)	-26 867 882.71		
NVESTMENTS MADE / TRANSFERS	0.00		
SANK ERROR	0.00		
DIRECT BANK EXPENDITURE	0.00		
	-468 615.12		
CASHBOOK BALANCE	Transferrence of the second		
AS AT 31-Jan-2	4	R	10 162 254.39
TUS: CHEOUE/ELE O			10 102 234.33
LUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	0.00		
ess/plus: Receipts updated/not_from previous month ESS: RECEIPTS PREVIOUS MONTH	0.00		
203: NECEIPTS PREVIOUS MONTH	0.00		
EVISED BALANCE AFTER	0.00		
CANCEL A TIONS			
CANCELATIONS	E	3	10 162 254.39
		1	10 162 254.39
LIC. OUTO			
.US: OUTSTANDING CHEQUES	Th		
NUS: OUTSTANDING DEPOSITS	R		-
INUS: OUTSTANDING DEPOSITS  US: UNCASHED FLE'S	R		
NUS: OUTSTANDING DEPOSITS US: UNCASHED FLE'S	R		- - -
INUS: OUTSTANDING DEPOSITS  US: UNCASHED FLE'S	R		
NUS: OUTSTANDING DEPOSITS US: UNCASHED ELE'S US: DEPOSITS NOT YET LINKED	R		-
US: OUTSTANDING CHEQUES INUS: OUTSTANDING DEPOSITS US: UNCASHED ELE'S US: DEPOSITS NOT YET LINKED  ANK BALANCE AS AT  31-Jan-24	R R R		10 162 254.39

· Annual Company	DATE: 2024/02/05
	DATE: 2024/0/06

# BANKRECONCILIATION AS AT 29/Feb/2024

LICENSING BANK ACCOUNT STANDARD: 21781494
GL VOTE NUMBER - 33215020190000000000

CASH	BOOK	BALANCE
	AS A	T

1/Feb/2024

R 17 468 729.60

PLUS: INCOME RECEIVED

R 26 500 089.89

LICENCE INCOME	
INTEREST	26 378 146.62
LESS: RD CHEQUES	121 943.27
- III GILL GOLO	0.00

# MINUS: EXPENDITURE

R -30 329 709.33

TRANSFER TO MAIN ACCOUNT	00.000.000
BANK CHARGES	-30 000 000.00
BANK CHARGES CARD FEES	-39 457.17
BANK COST	-290 252,16
	0.00

# CASHBOOK BALANCE

AS AT

29/Feb/2024

R 13 639 110.16

LUS: OUTSTANDING CHEQUES		
NUS: OUTSTANDING DEPOSITE	R	
US : DEPOSITS NOT YET LINKED	R	
THE TET LINKED	R	

BANK BALANCE AS AT

29/Feb/2024

R 13 639 110.16

PREPARED BY:

REVIEWED BY:

DATE: 2024/03/05

DATE: 2016/03/05

# BANK RECONCILIATION AS AT 29 February 2024

MAIN BANK ACCOUNT NEDBANK: 1152944835

332150205900000000000

CASH BOOK		
DALANOT AS		
BALANCE AS AT 01-Feb	-24 R	12 596 549,5
DI US - INCOME	1.3	12 330 349.5
PLUS: INCOME RECEIVED	R	4
	R	1 770 613.0
TRANSFER TO STANDARD	0.00	
SUNDRY INCOME	0.00 5 857.20	(*)
AMBULANCE FEES		
INVESTMENTS WITHDRAWN	0.00	
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00	
DIVEOI DANKINGS		
TRANSFERS RECEIVED	188 428.97	
INTEREST	0.00	
LICENCE INCOME	280 318.92	
LESS: RD CHEQUES / (re deposit)	187 008.00	
	0.00	
MINUS : EXPENDITURE		
	R	-13 009 101.43
ORDER PAYMENTS		101.40
SUNDRY PAYMENTS	0.00	
SALARIES	0.00	
EAR END PAYMENT	0.00	
RANSFERS MADE	0.00	
ANK ERROR	-13 000 000.00	
DIRECT BANK EXPENDITURE	0.00	
THOME	-9 101.43	
CASHBOOK BALANCE		
AS AT 29-Feb-2	)/	
40-1 CD-2		
		1 358 061.24
LUS: CHEQUE/ELE CANCELLED FOLLOWING MONEY		1 358 061.24
	1 0.00	1 358 061.24
	1 0.00 0.00	1 358 061.24
ESS: CHEQUE/ELE CANCELLED PREVIOUS MONTH	1 0.00	1 358 061.24
LUS: CHEQUE/ELE CANCELLED FOLLOWING MONTHESS: Receipts updated following monthess: CHEQUE/ELE CANCELLED PREVIOUS MONTHER REVISED BALANCE	1 0.00 0.00	1 358 061.24
ESS: CHEQUE/ELE CANCELLED PREVIOUS MONTH  REVISED BALANCE	1 0.00 0.00	1 358 061.24
SS: CHEQUE/ELE CANCELLED PREVIOUS MONTH  REVISED BALANCE  AFTER CANCELATIONS	0.00 0.00 0.00	
REVISED BALANCE AFTER CANCELATIONS  US: OUTSTANDING CHEOLIES	1 0.00 0.00	
REVISED BALANCE AFTER CANCELATIONS  US: OUTSTANDING CHEQUES  NUS: OUTSTANDING DEPOSITS	0.00 0.00 0.00	
REVISED BALANCE AFTER CANCELATIONS  US: OUTSTANDING CHEQUES  NUS: OUTSTANDING DEPOSITS  US: UNCASHED FI F'S	H 0.00 0.00 0.00	1 358 061.24
REVISED BALANCE AFTER CANCELATIONS  US: OUTSTANDING CHEQUES NUS: OUTSTANDING DEPOSITS US: UNCASHED ELE'S US: Receipts undated following month  REVISED BALANCE AFTER CANCELATIONS  US: OUTSTANDING CHEQUES  NUS: OUTSTANDING DEPOSITS  US: Receipts undated following month	R R	
REVISED BALANCE AFTER CANCELATIONS  US: OUTSTANDING CHEQUES NUS: OUTSTANDING DEPOSITS US: UNCASHED ELE'S US: Receipts undated following month  REVISED BALANCE AFTER CANCELATIONS  US: OUTSTANDING CHEQUES  NUS: OUTSTANDING DEPOSITS  US: Receipts undated following month	R R	1 358 061.24
REVISED BALANCE AFTER CANCELATIONS  US: OUTSTANDING CHEQUES NUS: OUTSTANDING DEPOSITS US: UNCASHED ELE'S US: Receipts undated following month  REVISED BALANCE AFTER CANCELATIONS  US: OUTSTANDING CHEQUES  NUS: OUTSTANDING DEPOSITS  US: Receipts undated following month	R R	1 358 061.24
REVISED BALANCE AFTER CANCELATIONS  US: OUTSTANDING CHEQUES NUS: OUTSTANDING DEPOSITS US: UNCASHED ELE'S US: Receipts updated following month US: DEPOSITS NOT YET LINKED	R R R	1 358 061.24
REVISED BALANCE AFTER CANCELATIONS  US: OUTSTANDING CHEQUES NUS: OUTSTANDING DEPOSITS US: UNCASHED ELE'S US: Receipts updated following month US: DEPOSITS NOT YET LINKED	R R R	1 358 061.24
REVISED BALANCE AFTER CANCELATIONS  US: OUTSTANDING CHEQUES NUS: OUTSTANDING DEPOSITS US: UNCASHED ELE'S US: Receipts updated following month US: DEPOSITS NOT YET LINKED	R R R	1 358 061.24

PREPARED BY	

(Jupy)

DATE: 2004 03 05

REVIEWED BY:

DATE: Dep4/03/05

# BANKRECONCILIATION AS AT 29/Feb/2024

LICENSING BANK ACCOUNT NEDBANK: 1152944606 GL VOTE NUMBER - 3321502069000000000

V				
	CASH BOOK BALANCE			
	AS AT	1/Feb/2024	R	10 780 490.13
	PLUS: INCOME RECEIVED	)	<b>D</b>	
11	LICENCE INCOME		R	2 309 273.30
1	FUEL SALES		2 309 273.30	
	LESS: RD CHEQUES		0.00	
	MINUS : EXPENDITURE		0.00	
1	50 Sec. 5000000 100000000		R	-10 003 115.20
E	RANSFER TO MAIN ACCOUNT BANK CHARGES		-10 000 000.00	
	ANK CHARGES CARD FEES		0.00	
B	ANK COST		-3 115.20 0.00	
	CASHBOOK BALANCE	· ·	0.00	
	ACAT	20/5 1 /22		
		29/Feb/2024	R	3 086 648.23
PI	US: OUTSTANDING CHEQUES			
IVI	NUS: OUTSTANDING DEPOSITO		R	
PL	US: DEPOSITS NOT YET LINKED		R	-
p-	DANIES -		117	-
Ŀ	BANK BALANCE AS AT	10/E-1-1006 -		
		9/Feb/2024	R	3 086 648.23

PREPARED BY:

DATE: 2024/03/05

REVIEWED BY:

DATE: 2024/03/05

# BANK RECONCILIATION AS AT 29 February 2024

STANDARD BANK - MAIN BANK ACCOUNT: 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE AS AT 01-Feb-	24	R	10 162 254.3
PLUS : INCOME RECEIVED		_	
SURPLUS (DEFICIT)		R	53 290 999.0
SUNDRY INCOME	1000		
AMBULANCE SUPCIDIO	0.00		
AMBULANCE SUBSIDY ARREARS INVESTMENTS WITHDRAWN	0.00		
DIRECT BANKINGS FIRST	0.00		
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00		
OTHER DIRECT BANKINGS TRANSFERS	0.00		
INTEREST	225 142.62		
	53 000 000,00		
LICENCE INCOME	65 856.38		
LESS: RD CHEQUES / (re deposit)	0.00		
	0.00		
MINUS : EXPENDITURE			
	F	7	-54 443 936.60
ORDER PAYMENTS			- 110 550.00
SUNDRY PAYMENTS	-1 846 996.53		
ALARIES	-22 958 776.54		
CTUAL PAYMENT (BILLING)	-29 228 073.42		
NVESTMENTS MADE / TRANSFERS	0.00		
AINK ERROR	0.00		
IRECT BANK EXPENDITURE	0.00		
T. T	-410 090.11		
CASHBOOK BALANCE			
ACATANCE			
AS AT 29-Feb-24			er general transfer
	R	- 17	9 009 316.79
.US: CHEQUE/ELE CANCELLED FOLLOWING MONTH			
	0.00		
SS: RECEIPTS PREVIOUS MONTH	0.00		
	0.00		
EVISED BALANCE AFTER			
CANCELATIONS			
	R		9 009 316.79
US: OUTSTANDING CHEQUES	20.79		- 300 010.79
NUS: OUTSTANDING DEDOCITE	IR		
JO LINCASHED EL PIO	R		
JS : DEPOSITS NOT YET LINKED	R		
· · · · · · · · · · · · · · · · · · ·	IR		

PREPARED BY:	DATE: 2024/03/95	
DEVICATED OF	7 2004/03/95	
REVIEWED BY:	DATE: 2024/03/65	

# BANKRECONCILIATION AS AT 31/Mar/2024

LICENSING BANK ACCOUNT STANDARD: 21781494 GL VOTE NUMBER - 33215020190000000000

	CASH	BOOK	BALANCE
ı	I.	And the second s	

AS AT

1/Mar/2024

R 13 639 110.16

PLUS: INCOME RECEIVED

R 26 736 941.18

LICENCE INCOME	
INTEREST	26 609 612.82
LESS: RD CHEQUES	127 328.36
	0.00

# MINUS: EXPENDITURE

R -18 310 058.47

TRANSFER TO MAIN ACCOUNT	
BANK CHARGES	-18 000 000.00
BANK CHARGES CARD FEES BANK COST	-37 720.61
	-272 337.86
	0.00

# CASHBOOK BALANCE

AS AT

31/Mar/2024

R 22 065 992.87

PLUS: OUTSTANDING CHEQUES		
MINUS: OUTSTANDING DEPOSITS	R	
LUS : DEPOSITS NOT YET LINKED	R	
TO THE LINKED	R	

BANK BALANCE AS AT

31/Mar/2024

R 22 065 992.87

PREPARED BY:

REVIEWED BY:

DATE: 2024/04/04

DATE: 2024/04/04

# BANKRECONCILIATION AS AT 31/Mar/2024

LICENSING BANK ACCOUNT STANDARD: 21781494
GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE AS AT	1/Mar/2024		R	13 639 110.16
PLUS : INCOME RECEIVE	.D		R	26 736 941.18
LICENOF INCOME				
LICENCE INCOME		26 609 612.82		
INTEREST		127 328.36		
LESS: RD CHEQUES		0.00		
MINUS : EXPENDITURE			R	-18 310 058.47
TRANSFER TO MAIN ACCOUNT				
BANK CHARGES		-18 000 000.00		
BANK CHARGES CARD FEES		-37 720.61		
BANK COST		-272 337.86		
		0.00		
CASHBOOK BALANCE AS AT	31/Mar/2024		R	22 065 992.87
PLUS: OUTSTANDING CHEQUES				And the second section of the second
MINUS: OUTSTANDING DEPOSITS			<u>R</u>	-
PLUS: DEPOSITS NOT YET LINKED			3	
			₹	-
BANK BALANCE AS AT	31/Mar/2024		R	22 065 992.87

PREPARED BY:	(Sup) DATE: 2024/04/04
REVIEWED BY:	DATE: 2024/04/04

# BANK RECONCILIATION AS AT 31 March 2024

MAIN BANK ACCOUNT NEDBANK: 1152944835

33215020590000000000

CASH BOOK				
BALANCE AS AT	42.00			
BALANCE AS AT	01-Nar-24		R	1 358 061.2
PLUS : INCOME RECEIVED				
	,		R	76 249 251.8
TRANSFER TO STANDARD		0.00		
SUNDRY INCOME		0.00		
AMBULANCE FEES		15 317.80		
INVESTMENTS WITHDRAWN		0.00		
DIRECT BANKINGS FROM PROVINCIA	L& NATIONAL	0.00		
IO THEN DIRECT BANKINGS	LATITIONAL	75 923 022.74		
TRANSFERS RECEIVED		137 716.57		
INTEREST		0.00		
LICENCE INCOME		125 473.28		
LESS: RD CHEQUES / (re deposit)		47 721.50		
		0.00		
MINUS : EXPENDITURE				
			R	-40 013 382.93
ORDER PAYMENTS		0.00		
SUNDRY PAYMENTS		0.00		
SALARIES		0.00		
YEAR END PAYMENT		0.00		
TRANSFERS MADE		0.00		
BANK ERROR	<del></del>	-40 000 000.00		
DIRECT BANK EXPENDITURE		0.00		
7-6-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-		-13 382.93		
CASHBOOK BALANCE	***************************************		( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (	
나를 모든 바퀴 보기를 보냈다면서 되었다. [10] 그렇게 되었다. 그런 경우 나는 얼마나 얼마나 얼마나 없다.	04.11			
AS AT	31-Mar-24	F	?	37 593 930.20
PLUS: CHEQUE/ELE CANCELLED FOLLO	OWING MONEY			
ESS: Receipts updated following month	JVVING MONTH	0.00		
ESS: CHEQUE/ELE CANCELLED PREVI	IOUG MONTH	0.00		
	IOUS MONTH	0.00		
REVISED BALANCE				
AFTER CANCELATIONS		No.		
		R		37 593 930.20
LUS: OUTSTANDING CHEQUES				
INUS: OUTSTANDING DEPOSITS		R		92
LUS: UNCASHED ELE'S		R		-9 530.51
LUS: Receipts updated following month				
LUS: DEPOSITS NOT YET LINKED		R		
***************************************		IR		
BANK BALANCE AS			No.	THE COUNTY OF THE PERSONS
。	24 M 04	D		
	31-Mar-24	R		37 584 399.69

PREPARED BY:	( upggp -V	DATE: 2024 JOY 104	
	10		Person in
REVIEWED BY:		DATE: Jest laste	

# BANKRECONCILIATION AS AT 31/Mar/2024

LICENSING BANK ACCOUNT NEDBANK: 1152944606 GL VOTE NUMBER - 3321502069000000000

CASH BOOK BALANCE AS AT	1/Mar/2024	R	3 086 648.23
PLUS: INCOME RECEIVE	D		0 000 048.23
	D	R	1 631 001.40
LICENCE INCOME FUEL SALES		1 631 001.40	
LESS: RD CHEQUES		0.00	
BAINILLA		0.00	
MINUS: EXPENDITURE		Des.	
TRANSFER TO MAIN ACCOUNT		R	-3 001.35
IDANK CHARGES		0.00	
BANK CHARGES CARD FEEC		0.00	
BANK COST		-3 001.35	
		0.00	
CASHBOOK BALANCE			
ACAT	0.4.5		
7.0 7.1	31/Mar/2024	R	4 714 648.28
		- *	+ / 14 048.28
PLUS: OUTSTANDING CHEQUES			1
INTINOS. OUISTANDING DEDGE		R	
PLUS: DEPOSITS NOT YET LINKED		R	
		R	
BANK BALANCE AS AT			
L AS A	31/Mar/2024		
	111111111111111111111111111111111111111	R	4 714 648.28

PREPARED BY:

DATE: 2024 04 04

REVIEWED BY:

DATE: 2024 04 04

# BANK RECONCILIATION AS AT 31 March 2024

STANDARD BANK - MAIN BANK ACCOUNT : 21777667 GL VOTE NUMBER - 33215020010ZZZZZZZWD

AS AT	01-Mar-24		R	9 009 316.7
PLUS : INCOME RECEIVED				
SURPLUS (DEFICIT)			R	58 194 438.8
SUNDRY INCOME		0.00	1	
AMRIII ANCE CUROIDA		0.00		
AMBULANCE SUBSIDY ARREARS INVESTMENTS WITHDRAWN		0.00		
DIRECT BANKINGS TO		0.00		
DIRECT BANKINGS FROM PROVINCIAL	& NATIONAL			
OTHER DIRECT BANKINGS TRANSFERS		0.00 144 967.13		
INTEREST		58 000 000.00		
I I CENCE INCOME				
LICENCE INCOME		49 471.75		
LESS: RD CHEQUES / (re deposit)		0.00		
		0.00		
VIINUS : EXPENDITURE			2200	
			R	-59 150 101.2
ORDER PAYMENTS				
SUNDRY PAYMENTS		-1 878 352.30		
SHOWING NIS				
SALARIES		-29 161 234.45		
SALARIES ACTUAL PAYMENT (BILLING)		-29 161 234.45 -27 230 594.35		
SALARIES ACTUAL PAYMENT (BILLING) NVESTMENTS MADE / TRANSFERS		-29 161 234.45 -27 230 594.35 0.00		
SALARIES ACTUAL PAYMENT (BILLING) NVESTMENTS MADE / TRANSFERS BANK ERROR		-27 230 594.35		
SALARIES ACTUAL PAYMENT (BILLING) NVESTMENTS MADE / TRANSFERS BANK ERROR		-27 230 594.35 0.00 0.00 0.00		
ALARIES CTUAL PAYMENT (BILLING) NVESTMENTS MADE / TRANSFERS ANK ERROR IRECT BANK EXPENDITURE		-27 230 594.35 0.00 0.00		
SALARIES ACTUAL PAYMENT (BILLING) NVESTMENTS MADE / TRANSFERS BANK ERROR DIRECT BANK EXPENDITURE  CASHBOOK BALANCE  AS AT	31-Mar-24	-27 230 594.35 0.00 0.00 0.00 -879 920.15	R	8 053 654.42
CASHBOOK BALANCE AS AT  LUS: CHEQUE/ELE CANCELLED FOLLOW	AGNICA TO THE CONTRACTOR OF THE CANADA	-27 230 594.35 0.00 0.00 0.00 -879 920.15	R	8 053 654.42
CASHBOOK BALANCE AS AT  LUS: CHEQUE/ELE CANCELLED FOLLOW  ESS/plus: Receipts undated/not from the carrier of the control of the carrier of th	AGNICA TO THE CONTRACTOR OF THE CANADA	-27 230 594.35 0.00 0.00 0.00 -879 920.15	R	8 053 654.42
SALARIES ACTUAL PAYMENT (BILLING)  NVESTMENTS MADE / TRANSFERS ANK ERROR  IRECT BANK EXPENDITURE  CASHBOOK BALANCE  AS AT  LUS: CHEQUE/ELE CANCELLED FOLLOW  PESS/plus: Receipts undated/not from the company of the com	AGNICA TO THE CONTRACTOR OF THE CANADA	-27 230 594.35 0.00 0.00 0.00 -879 920.15 0.00 -15 418.00	R	8 053 654.42
SALARIES ACTUAL PAYMENT (BILLING) NVESTMENTS MADE / TRANSFERS NANK ERROR BIRECT BANK EXPENDITURE  CASHBOOK BALANCE AS AT  LUS: CHEQUE/ELE CANCELLED FOLLOR BESS/plus: Receipts updated/not from previcess: RECEIPTS PREVIOUS MONTH	AGNICA TO THE CONTRACTOR OF THE CANADA	-27 230 594.35 0.00 0.00 0.00 -879 920.15	R	8 053 654.42
SALARIES ACTUAL PAYMENT (BILLING) NVESTMENTS MADE / TRANSFERS NANK ERROR DIRECT BANK EXPENDITURE  CASHBOOK BALANCE  AS AT  LUS: CHEQUE/ELE CANCELLED FOLLOR PESS/plus: Receipts updated/not from previous Receipts PREVIOUS MONTH  EVISED BALANCE AFTER	AGNICA TO THE CONTRACTOR OF THE CANADA	-27 230 594.35 0.00 0.00 0.00 -879 920.15 0.00 -15 418.00	R	8 053 654.42
CALARIES  CTUAL PAYMENT (BILLING)  NVESTMENTS MADE / TRANSFERS  ANK ERROR  IRECT BANK EXPENDITURE  CASHBOOK BALANCE  AS AT  LUS: CHEQUE/ELE CANCELLED FOLLOW  SSS/plus: Receipts updated/not from previous receipts previous month	AGNICA TO THE CONTRACTOR OF THE CANADA	-27 230 594.35 0.00 0.00 0.00 -879 920.15 0.00 -15 418.00 0.00		
SALARIES ACTUAL PAYMENT (BILLING) NVESTMENTS MADE / TRANSFERS ANK ERROR IRECT BANK EXPENDITURE  CASHBOOK BALANCE AS AT  LUS: CHEQUE/ELE CANCELLED FOLLOR ESS/plus: Receipts updated/not from previous: Receipts PREVIOUS MONTH  EVISED BALANCE AFTER CANCELATIONS	AGNICA TO THE CONTRACTOR OF THE CANADA	-27 230 594.35 0.00 0.00 0.00 -879 920.15 0.00 -15 418.00 0.00	R	8 053 654.42 8 038 236.42
SALARIES ACTUAL PAYMENT (BILLING) NVESTMENTS MADE / TRANSFERS NANK ERROR BIRECT BANK EXPENDITURE  CASHBOOK BALANCE AS AT  LUS: CHEQUE/ELE CANCELLED FOLLOR BESS/plus: Receipts updated/not from previous: Receipts PREVIOUS MONTH  EVISED BALANCE AFTER CANCELATIONS  LUS: OUTSTANDING CHEQUES	AGNICA TO THE PARTY OF THE PARTY OF	-27 230 594.35 0.00 0.00 0.00 -879 920.15 0.00 -15 418.00 0.00	2	
SALARIES ACTUAL PAYMENT (BILLING) NVESTMENTS MADE / TRANSFERS BANK ERROR DIRECT BANK EXPENDITURE  CASHBOOK BALANCE AS AT  LUS: CHEQUE/ELE CANCELLED FOLLOR PESS/plus: Receipts updated/not from previous: Receipts PREVIOUS MONTH  EVISED BALANCE AFTER CANCELATIONS  LUS: OUTSTANDING CHEQUES NUS: OUTSTANDING CHEQUES NUS: OUTSTANDING CHEQUES NUS: OUTSTANDING CHEQUES	AGNICA TO THE PARTY OF THE PARTY OF	-27 230 594.35 0.00 0.00 0.00 -879 920.15 0.00 -15 418.00 0.00	8	
SALARIES ACTUAL PAYMENT (BILLING) NVESTMENTS MADE / TRANSFERS BANK ERROR DIRECT BANK EXPENDITURE  CASHBOOK BALANCE  AS AT  LUS: CHEQUE/ELE CANCELLED FOLLOP PESS/plus: Receipts updated/not from previous: Receipts PREVIOUS MONTH  EVISED BALANCE AFTER CANCELATIONS  LUS: OUTSTANDING CHEQUES NUS: OUTSTANDING DEPOSITS  US: UNCASHED ELE'S	AGNICA TO THE PARTY OF THE PARTY OF	-27 230 594.35 0.00 0.00 0.00 -879 920.15 0.00 -15 418.00 0.00	₹	
CALARIES  CTUAL PAYMENT (BILLING)  NVESTMENTS MADE / TRANSFERS  ANK ERROR  IRECT BANK EXPENDITURE  CASHBOOK BALANCE  AS AT  LUS: CHEQUE/ELE CANCELLED FOLLOW  SSS/plus: Receipts updated/not from previous receipts updated/not from previous receipts approximately receipts and the company of th	AGNICA TO THE PARTY OF THE PARTY OF	-27 230 594.35 0.00 0.00 0.00 -879 920.15 0.00 -15 418.00 0.00	₹	

PREPARED BY:

DATE: 2024 | 04 | 04

REVIEWED BY:

DATE: 2024 | 04 | 04

DATE: 2024 | 014 | 04

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

Sedibeng District DC42 2023/24 Masechaba Magalefa (016)450-3056 Q3 Jan - March

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

Bank: Account number: Bank reconciliation/s compiled and attached Month:	Consolidated Yes January	Bank 3 Nedbank 1152944835	Bank 4 Nedbank 1152944606 January	Bank 5 STANDARD BANK 21777667	Bank 6 STANDARD BANK 21781494	
			January	January J	anuary	
Opening cash book balance at beginning of month Add Receipts for month	70 692 157	20 70				
Less Paymente for mouth	79 188 504	865 607	8 761 715	8 463 263	16 727	
Closing cash book balance at end of month	98 872 638	25 008 581	2 022 004 3 229	50 310 972	25 989	
GL Account Balance	51 008 024	12 596 550	10 780 490	48 611 980 10 162 254	25 248	
Payments for the month				10 102 234	17 468	
Less Recovering	98 872 538	25 008 581	3 229			
Add Non cash items (for the period) Add Commitments (for the period)			0220	48 611 980	25 248 8	
Less Accruals at and of mouth						
Add Accruals at beginning of month		->10				
	98 872 638	25 008 580.88	3 229.05			
Actual capital expenditure for the month Actual operating expenditure for the month	152 180		0 225.03	48 611 980.20	25 248 847.	
rection 11(4) expenditure	31 561 538	152 180 31 561 538	-			
otal	24 740 740					
	31 713 718	31 713 718	-			
) to defray expenditure						
) to defray expenditure appropriated in terms of a pproved budget;	31 713 718	31 713 718				
lo defray expenditure authorized in towns of	7	01710718	- 1	-		
26(4) - until a hudget for the		Charles and the second	THE OFFICE ASSESSED.	SEAWARD PROFESSION		
lerms of subsection (1), funds for the requirement, the municipality may, with the approval of the MEC r finance in the province, be withdrawn from the unicipality's bank account in accordance with bsection (5)				ACTIVITY OF THE PARTY OF THE PA		
as any payment made in terms of this						
	No					
9(1) - the major of section 29(1);		<b>建</b> 带生物 5000000000000000000000000000000000000	STATE OF THE PARTY			
					The state of the s	
dget provision was made in an approved	1					
S any payment made in torses of 61 M						
	No				and the second second	
tion 12, to make payments from the account in ordance with subsection (4) of that section;	<b>法是基础的</b>	Will at State of the				
nicipality for the purpose of a relief, charitable, to other fund					a any some contract	
any payment made in terms of this a						
	No					
gan of state including	To you have a	Artist A State of the	Grand Harman State			
money collected by the money in the						
person or organ of state by agreement; or (VAT, or vehicle licensing)		SALE OF THE PARTY			STAR OF STAR	
any insurance or other	15 555 812					
				+ 1	THE ASSESSMENT	
	lo -					
	Service Control					
any payment made in terms of (f) Yes/No	0		Resident Committee		A CHEST STORY	
sits: (refund of sonswered and security						
					FACE SERVICE OF USE	
actions)			A SECRETARY PROPERTY.			
Inv payment made in towns - 5 // 1 / 2	STANDARD STANDARD					
Citaly increased expanditues in t						
Shifting of funds between multi-	STATE OF THE STATE					
oriations						
ny payment made in terms of (i) Yes/No No						
og quarantees stern may be prescribed.	- R0					
epayments, leave payout, provisions)					100	
			The state of the s			
ny payment made in terms of (j) Yes/No Ye	Yes	Yes		Charles State		
		res	Yes			
	12.85					
Was	paid out in form of cash to different					
depa	rtment within the					
	cipality for the					



# 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 DC42	Please select from List supplied
2023/24	Please select from List supplied
Masechaba Magalefa	Enter official's name
(016) 450-3056	- Liner Unicial's Hame
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: Account number: Bank reconcillation/s compiled and attached	Consolidat	ed	Primary Bank Account Nedbank 1152944835	Bank 2 Nedbank	Bank 3 STANDARD BANK	Bank 4 STANDARD BANK
Month:	Yes		Yes 1152944835	1152944606 Yes	21777667	21781494
	February		February	February	F-2L	41101404
					February	February
Opening cash book balance at beginning of month	54.00					
Add Receipts for month Less Payments for month	83.83	08 024		10 700 400		
Closing cash book balance at end of month		35 862	1 770 613 13 009 101	2 000 210	53 290 990	17 468 730 26 500 090
GL Account Balance		3 137	1 358 062	10 003 115 3 086 648	54 443 937	30 329 709
	-			3 000 648	9 009 317	13 639 110
Payments for the month less Recoveries	107 78	5 000				
Add Non cash items (for the posted)	10/1/0	- 002	13 009 101	10 003 115	54 443 937	30 329 709
Nuu Commitments (for the period)		12				30 329 709
ess Input VAT (for the period) ess Accruals at end of month	<del> </del>	-	-			
Add Accruals at beginning of month		-				
otal otal		-				
at at	107 78	862	13 009 101	10 003 115		
ctual capital expenditure for the month	EC	607		10 000 110	54 443 936.60	30 329 709.33
ection (1(4) expenditure	32 520	946	59 607 32 520 946			
otal			92 920 946	, , , , , , , , , , , , , , , , , , , ,		
	32 580	553	32 580 553	-		
to defray expenditure appropriated in terms of an approved adget;	20 500	556				
to defray expanditure auto-	32 580	553	32 580 553	-		
to defray expenditure authorised in terms of section 26(4); 26(4) - until a budget for the municipality is approved in terms of bsection (1), funds for the requirement of the provider of the requirement of the contract of the requirement of					-	
bsection (1), funds for the requirements of the municipality may,						The same of the sa
th the approval of the MEC for finance in the province, be						
Indrawn from the municipality's bank account in accordance in subsection (5)			1			
as any payment made in terms of (b) )		- 1	1			
	No	N	0 N	lo.		
thorised in terms of section 29(1);	1900	-				
of 1) - Ule mayor of a municipally						Mr. (288) 9/3 (1977) 19
avoidable expenditure for which						
proved budget.						
s any payment made in terms of (c) Yes/No	Vo					
	VO	No	) No	0		
of that section:		100	to a second second			
(2) - a municipality may in to						
k account in the name of the municipality for the purpose of a						
of, charifable, trust or other fund s any payment made in terms of (d) Yes/No		-	1	1		
Day over to a person or pre-	o	No	No			
municipality on behalf of that person or organ of state,			INO			
ding -						
money collected by the municipality on behalf of that person gan of state by agreement; or (VAT, motor vehicle	12 1-24 16-A					
					Marie Malana	(80
any insurance or other payments received by the municipality	21 332 84	4				7
any payment made in terms of (1) (	Marie de Paris		CARDON TO THE	THE RESERVE OF THE		
retund money incorrectly paid into		No	V-			
		1	Yes			The state of the s
relund guarantees, sureties and sequents de		No	No			
nsumer deposits)				ENGRAPH TO A STATE OF THE STATE		\
any payment made in terms of (g) Yes/No No		No				
cash management and investment purposes in accordance ection 13; (inter- bank transactions)		110	No			
IIIV Dayment made in towns of the to						
		No	No			
hitting of funds between multi-year appropriations ny payment made in terms of (i) Yes/No		-				
SUCH OTHER DUMOSES OF MANY	A Mark Bull Street	No	No		500/No.	
			140			
payout, provisions)		The second			The state of the s	
ny payment made in terms of (j) Yes/No Yes		Yes			The second second	
		168	Yes	Yes		
		0				
	33.40 was paid out					



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

Name of Municipality: Municipal Demarcation Code:		Please select from List suppli Please select from List suppli
Responsible official:	Masechaba Magalefa	
Financial year Contact details	2023/24	Enter official's name
Quarter	016 450 3056	Enter contact information
		Please select from List supplie

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	
Account number:	<del></del>	Nedbank	Nedbank	STANDARD BANK	Bank 4 STANDARD BANK
Bank reconciliation/s compiled and attachec Month;	Yes	1152944835 Yes	1152944606	21777667	21781494
MOTH.	March	March	Yes		21701434
		IMATON	March	March	March
Opening cash book balance at beginning of month					
Add Necellas for month	27 093 13		3 086 648		
Less Payments for month	162 811 63	76 249 252	1 631 001	9 009 317	13 639
Closing cash book balance at end of month	117 476 544	40 013 383	3 001	58 194 439	26 736 9
GL Account Balance	72 428 225	37 593 930	4 714 648	59 150 101 8 053 654	18 310 (
Payments for the month				0 003 034	22 065 9
Less Recoveries	117 476 544	40 013 383			
Add Non cash items (for the period)		40 013 303	3 001	59 150 101	18 310 (
Add Commitments (for the period)	-				10-24-0
Less Input VAT (for the period)	-	-			
Less Accruals at end of month	in .				
Add Accruals at beginning of month	-				
Total	117 476 544	10.010.000		Contract Con	
Actual capital expenditure for the month	117 470 544	40 013 383	3 001	59 150 101.25	18 310 058.
Actual operating expenditure for the month	130 427	130 427			10 010 098,
section 11(4) expenditure	37 244 892	37 244 892			
otal				The state of the s	
	37 375 319	37 375 319		* * * * * * * * * * * * * * * * * * *	
				-	-
) to defray expenditure appropriated in terms of an approved	-				
	1	170			
to defray expenditure authorised in terms of section 26(4)				- 1	-
ith the approval of the MEC for finance in the province, be filtdrawn from the municipality's bank account in accordance th subsection (5)					
				ľ	
as any payment made in terms of (h) Vac(h)					
to deliray unforeseeable and unavaidable	No	No	No		
(9(1) - the mayor of a municipality					The second second
and a serial distribution of the serial seri		8			
			1		
is any payment made in terms of (c) Yes/No	No	Vo I			
in the case of a bank account opened in terms of section 12, to		10	10		
ke payments from the account in accordance with subsection of that section;					STATE OF THE PARTY
2(2) - a municipality may in torms at a vi		NAME OF THE RES			
	1				
s any payment made in terms of (d) Yes/No	No I				
O pay over to a person or organ of the	NO N	lo N	0		
municipality on behalf of that person or organ of state,			200 A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		EVALUACION DE LA COMPANION DE
		The state of the s			
money collected by the municipality on behalf of that person rgan of state by agreement; or (VAT, motor vehicle					
nsing)			5 - 4 2 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A		
any insurance or other navments received.	20 916 604		The state of the s		
any payment made in terms of (a) Va-AL	10				The state of the second
refund money incorrectly paid into a book	lo No	Ye	S		
any payment made in terms of the Variable	lo N			ASSESSMENT OF THE PARTY OF THE	
refund guarantees sureties and acquirity de la	No.	No No			
any payment made in terms of (g) Yes/No	lo No	Control of the second			
r cash management and investment purposes in accordance section 13; (inter- bank transactions)	INC	No			
any payment made in terms of (b) Vorth				SEAL COLUMN	
detray increased assertion	o No	No			
		No			
any payment made in terms of (i) You his			**************************************		
Such other purposes as may be present 1.1	No	No			
intees, store purchases pethy each loan					
any payment made in terms of (j) Yes/No	es				
fy Ye	Yes Yes	100	Yes	s paid out in month of March	

# MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS

MIFMIA - WITHDRAWAL FROM MUNICIPAL BANK AC 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 DC42 2023/24 Masechaba Magalefa (016) 450 3056

Please select from List supplied Please select from List supplied

Enter official's name

Quarter

(016) 450 3056
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.

Bank; Account number:	Consolidated	Primary Ban Nedbank	k Account	Bank 2	Bank 3	Bank 4
Bank reconciliation/s compiled and attached			1152944835	Nedbank	STANDARD BANK	STANDARD BANK
Month:(End of Quarter)	Yes	Yes	1152944835	115294460	2111100	7 217814
( Control of Godries)	March	March		Yes March	Yes	Yes
				Wardi	March	March
Opening cash book balance at beginning of quarter						
Add Receipts for quarter	70 692 157	.47 36	739 523.00	8 761 715.22		
Less Payments for quarter	325 871 112	.04 78	885 472.44	5 962 278.26	0 400 200.02	
Closing cash book balance at end of quarter	324 135 043	.71 78	031 064.81	10 009 345.60	101 730 403.43	79 226 951.8
GL Account Balance	72 428 225		548 541.45	18 581 786.24	102 200 010.00	10 000 0 13,2
			- 1		27 225 225.60	53 173 832.6
Payments for the quarter	324 135 043	74			-	
Less Recoveries Add Non cash items (for the period)	947 100 048	781	031 064,81	10 009 345,60	198.72	73 888 615.2
Add Commitments (for the neriod)						70 000 0 15.2
Less Input VAT (for the period)						-
Less Accruals at end of month					-	-
Add Accruals at beginning of quarter			-			
Total	324 135 043.		-	-		-
Actual capital expenditure for the quarter		78 (	31 064.81	41 046 578.65	198,72	73 888 615.2
Actual operating expenditure for the quarter	342 214.		42 214.64			10 000 615.2
Section 11(4) expenditure	101 327 375.		27 375.15			-
Total	104 000 555					
	101 669 589.	101 6	69 589.79	-		
					_	*
<ul> <li>to defray expenditure appropriated in terms of an approve</li> </ul>	d 101 669 589.7	20				manufacture (Control of Control o
	101 009 589.7	101 6	69 589.79	170		
b) to defray expenditure authorised in terms of section 26(4);						
(\$26(4) - until a budget for the municipality is approved in terms of section 26(4); subsection (1), funds for the requirements of the municipality may with the approval of the MEC for for						Charles and the same of the sa
The mulicipality's bank account in		1	1	1		
		1	1	1		
Was any payment made in terms of (b) Yes/No	No	No			1	
) to defray unforeseeable and unavoidable expenditure uthorised in terms of section 29(1);		1100	N.	0		
29(1) - the mayor of a municipality				STATE OF THE STATE	The ball of the same of the sa	State of the state
ravoldable experiditure for which no province was	1					
		1	1			
as any payment made in terms of (c) Yes/No	No	No				
in the case of a bank account opened in terms of section 12, to ake payments from the account in accordance with subsection			No	)		
		THE OWNER OF THE PARTY OF THE P				of the second
2(2) - a municipality may in torms at - # 7						
		1636				
					1	
as any payment made in terms of (d) Yes/No to pay over to a person or organ of state money received by	No	No	No.			
municipality on behalf of that person or organ of state,		ME POLICE TO THE	No			
						Seven 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
money collected by the municipality on behalf of that person						
organ of state by agreement; or (VAT, motor vehicle				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
) any insurance or other payments received by the municipality	57 805 260.00					
S any payment made in terms of (a) V	- 180 CO (180 × 1					
o refund money incorrectly paid into a built	No	No	Yes			
	No					
to retund guarantees sureties and security described		No	No			
consumer deposits) s any payment made in terms of (g) Yes/No						
Or cash management and investor	Vo	No	Na			
		And the second second	No			
any payment made in terms of the V			TO AN INCH			
	Vo I	No	No			
	A Secretary					
dry payment made in terms of the Vnt	lo	No				100 C 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
			No			
rantees, store purchases, petty cash, loan repayments, a payout, provisions)						
any payment made in terms of (i) Yes/No.	Nep - Section			ACTURE OF		Market Control of the last
ify Yeshing Griffy Teshing	es	Yes	Yes	Yes		
			- modern faire	Tres		
T F	24 636.15					
	S - 1914 - 1915				ne quarter ending 31 March 2024	

# BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/01/2024 to 31/03/2024 complete relevant period)

TOTAL	Government Road & 2024/03/26 Transport	Gauteng Provincial Government Road & 2024/02/20 Transport Gauteng Provincial	Gauteng Provincial Covernment Road & 2024/01/30 Transport	Date Payee
57 805 260.00	20 916 604.00	21 332 844,00	15 555 812.0	Amount in R
	money collected by the municipality on behalf of that person or organ of state by agreement;	money collected by the municipality on behalf of that person or organ of state by agreement;	money collected by the municipality on behalf of that person 15 555 812.00 or organ of state by agreement;	Description and Purpose (including section reference e.g. sec 11/6)
	Mr. Mr M athe Municipal Manager  Mr. Mr M athe Municipal Manager	Mr. Mr M athe Municipal Manager	Authorised by (name)	America

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

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(d) -Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4); Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);
- 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 money collected by the municipality on behalf of that person or organ of state by agreement, or
- 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(i) To defray increased expenditure on a multi-year capital project in terms of section 31; Section 11(h) - Payments for cash management and investment purposes in accordance with section 13,
- 5. Section
  6. Section
  7. Section
  8. Section
  9. Section
  Distribution:
  1. Table this Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.



Submit a copy to the relevant National Treasury, provincial treasury and the Auditor-General 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))

## ANNEXURE D

# SEDIBENG DISTRICT MUNICIPALITY COST CONTAINMENT REPORT FOR THE QUARTER ENDING 31 March 2024

(5/1/1) (2023/24)

Cluster:

Finance

Portfolio:

Financial Management &

**Budgets** 

## 1. PURPOSE

The purpose of the report is to table before the Committee the 3<sup>rd</sup> 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 2023-2024 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 75% per quarter.

Detail expenses per class

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

					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			1			
Cost Containment In-Year Report Measures	Budget	Q1	QZ	Q3	Q4	Total	Percentage Saving		Savings	Savings	Savings
Use of consultants & Professional fees	3 735 129.00							Benchmark Amount	Amount Q1	Amount Q2	Amount Q3
	3 733 129.00	298243.79	1 149 379.23	237 508,21		1 685 131.23	39.85%	R2 801 346,75	600 995,46		
Travel and subsistence	105 284,00	2128.2	41 294,44						600 995,46	-250 139.98	765 360.0
		2120.2	41 294,44	5 019.00		48 441.64	38.65%	R78 963.00	23 716.80	-15 449,44	
Domestic accommodation	159 382.00	401.82.56	52 891.53	17,000.00		-			23 710.80	-13 449,44	22 254,0
		33000000	SK 092.33	17 656.52		110 710.61	7.37%	R119 536.50	-337,06	-13 046.03	22 188.9
ponsorships, events and catering	1 269 767.00	473242.32	218 195.05	156 428.73						20 0 40.03	22 106.9
				230 428.73		847 866,10	10.97%	R952 325.25	-224 844,32	30 202.95	299 100.5
ther related expenditure items	87 050 172.00	19528951.83	18 128 939.68	18 473 013,99		600000000000000000000000000000000000000					**** 450.3
otal						56 130 905,50	14.03%	R65 287 629.00	1 577 696.42	2 977 708,57	4 601 318.51
2401	92 319 734.00	20 342 748.70	19 590 699.93	18 889 626, 45	0.00	58 823 075.08					
		1985			0.00	30 023 075.08	15.04%	R69 239 800.50	1 977 227.30	2 729 276.07	5 710 222,05

Description	Budget	Cutr Mth Exp	Commitment	YTD Movement	Unspent Budget	Perc	% saving/variance	Bonchmerk Amount	Savings
Subtotal : employee related cost	306 036 815.00	24 745 611.64	0.00	228 536 142.63	77 500 672,37	74.67			Amount
Subtotal : remuneration of councillors	14 269 788.00	1 170 632.39			200000000000000000000000000000000000000	74.57	0.33	R229 527 611.25	R991 468,
The state of the s	14 205 786.00	1170632.39	0.00	10 682 658.62	3 587 129.38	74.86	0.14	R10 702 341.00	R19 682.3
Subtotal : outsource services	33 588 980.00	4 383 576,48	1 003 329.56	16 561 306,70	17 027 673.30	49,30	25.70	R25 191 735.00	
Subtotal: contractors	5 429 238.00	191 931.22	330 020,23	2 937 920.16			23.70	K23 131 733,00	R8 630 428,3
subtotal : operational cost			330 020,23	2 937 920.16	2 491 317.84	54.11	20,89	R4 071 928.50	R1 134 008.3
	32 745 812.00	3 219 514.00	108 066.18	25 486 333.74	7 259 478.26	77.83	-2.83	R24 559 359.00	-R926 974.7
ubtotal - Inventory	4 828 746.00	323 412.71	139 856,68	3 867 969.05					-8320 374,7
untotal : operating leases				3 607 369,03	960 776,95	80.10	-5.10	R3 621 559.50	-R246 409.5
	3 336 758.00	765 052.78	10348.63	2 539 087.98	797 670.02	76.09	-1.09	R2 502 568.50	-R36 519,48
ubtotal: consultant and prof services	3 735 129.00	251 458.21	0.00	1 685 131.23	2 049 997.77				1130 319,40
ubtotal : transfers & subsidies					2 049 997.77	45.11	29.89	R2 801 346.75	RI 116 215.52
	12 390 200.00	779 112.28	18 745,00	7 430 457,45	4 959 742.55	59.97	15.03	R9 292 650.00	R1 862 192.55
btotal : depreciation & amortisation	8 503 569.00	1 414 590.03	0.00	6 373 615.81	2 129 953,19				
OTAL : EXPENDITURE	424 865 025 00	22.000		200000000000000000000000000000000000000	2 220 555,15	74.95	0.05	R6 377 676.75	R4 060.94
	424 865 035.00	37 244 891,74	1 510 356.28	306 100 623.37	118 764 411.63	72.04	2.96	R318 648 776.25	R12 548 152.88

# 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 3<sup>rd</sup> quarter is at 15.04%

# 5. <u>LEGAL IMPLICATIONS</u>

Good governance and compliance with cost containment regulations

# RECOMMENDED

1. THAT the report be noted for information purposes

Mark West

ACTING CHIEF FINANCIAL OFFICER MR. X MALINDI

DATE

MUNICIPAL MANAGER MR. M MATHE