

Section 52d for the quarter ending 30 September 2024 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 September 2024.

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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- g) Financial Position

a) Current Assets

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

The debtor's book balance of the municipality as attached in annexure A is R 2 637 796 less bad debts impairment R 2 092 154 resulting to R 545 642.

DC42 Sedibeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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-exchange Transactions - Property Rates	1400													
Receivables from Exchange Transactions - Waste Water Management	1500													
Receivables from Exchange Transactions - Waste Management	1600													
Receivables from Exchange Transactions - Property Rental Debtors	1700													
Interest on Arrear Debtor Accounts	1810													
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900													
Total By Income Source	2000			546						2 092	2 038	2 092		2 092
2023/24 - totals only		6738	0	0	0	0	0	0	0	2092154	2 092	2 092	0	2092154
Debtors Age Analysis By Customer Group														
Organs of State	2200			546						2 092	2 038	2 092		2 092
Commercial	2300													
Households	2400													
Other	2500													
Total By Customer Group	2600			546						2 092	2 038	2 092		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 60 889 624 as at end of September.

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

b) Current Liabilities

Creditors' Age Analysis

The creditors' age analysis of R 172 374 655 payable to the creditors in September 2024. An amount of R 124 557 502 is due payable to the licensing authority.

DC42 Sedibeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400	684	-	-	-	-	-	-	-	684	510	
Pensions / Retirement deductions	0500									-		
Loan repayments	0600									-		
Trade Creditors	0700									-		
Auditor General	0800									-		
Other	0900	26 454	15 298	14 824	-	-	-	-	146 727	203 303	202 190	
Total By Customer Type	1000	27 138	15 298	14 824	-	-	-	-	146 727	203 987	202 700	

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

Council's cash flow statement which indicates the movements on the main bank accounts. The incoming receipts amount to R 35 971 822 outgoing payments were made to the amount of R 63 358 830. Taking into account the opening cashbook balance, this left a favorable closing balance of R 64 027 474 as end of September 2024 period, which shows a decrease margin from last month's closing balance.

Cost coverage indicator.

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

$$\begin{aligned} \text{The cost coverage formula} &= \frac{R (60\,889\,624 + R0)}{R\,36\,444\,366} \\ &= \underline{1.6 \text{ TIMES}} \end{aligned}$$

The cost coverage of the municipality indicates 1.6 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 November 2024 as the next equitable share allocation is in December 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	JULY-SEP			
	Description	Monthly actual July	Monthly actual August	Monthly actual September
R thousands				
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates				
Service charges				
Other revenue	37 653 197.75	39 664 197.53	33 562 095.49	
Transfers and Subsidies - Operational	136 961 600.00	3 619 000.00	-	
Transfers and Subsidies - Capital	-	-	1 700 000.00	
Interest	236 117.06	475 827.38	709 726.87	
Dividends				
Payments				
Suppliers and employees	- 97 436 819.10	- 58 720 568.99	- 63 358 829.70	
Finance charges				
Transfers and Grants				
NET CASH FROM/(USED) OPERATING ACTIVITIES	77 414 095.71	- 14 961 544.08	- 27 387 007.34	
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	-	- 78 211.53	- 190 624.04	
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	- 78 211.53	- 190 624.04	
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	77 414 095.71	- 15 039 755.61	- 27 577 631.38	
Cash/cash equivalents at beginning:	30 840 734.71	106 644 861.08	91 605 105.47	
Cash/cash equivalents at month/year end:	108 254 830.42	91 605 105.47	64 027 474.09	

Grant allocations and expenditure:

Financial Management Grant (FMG):

An amount of R 1 400 000 received in month of August for 2024, Expenditure incurred of R 310 557 for the quarter ending 30 September 2024, FMG Interns were involved in the following activities during the month as part of their training rotation plan:

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

An amount of R 2 733 000 gazette 2024-25, first tranche of R 1 913 000 in August, Expenditure incurred of R 310 557 for the quarter ending September.

HIV/Aids

An amount of R 13 171 000 gazette for 2024-25, an amount of R 7 902 600 was received in July. Expenditure incurred amount to R 2 604 720 for the quarter ending September 2024.

Extended Public Works Projects

An amount of R 1 222 000 is gazette, first tranche of R 306 000 was received in August. expenditure incurred amount to R 364 853 for the quarter ending September 2024.

Energy Services

An amount of R 5 000 000 was gazette for 2024-25 first tranche received in August amount to R 1 700 000 no expenditure was incurred for quarter under review.

Grant payments to Local Municipalities:

No grant payments were scheduled for local municipalities for the quarter under review.

Grants schedule for the Quarter ending 30 `September

Description	Original Budget	Adjustment Budget	Grants tranche received for the month	Total Grants Received July to date	Total Grants Spent July to date	Actual July 2024	Actual August 2024	Actual September 2024	Balance	%
RAMS	2 733 000,00	-	1 913 000,00	1 913 000,00	310 556,78	91 581,00	97 355,96	121 619,82	2 422 443,22	11,36%
FMG	1 400 000,00	0,00	0,00	1 400 000,00	273 911,15	77 089,00	72 627,55	124 194,80	1 126 088,85	19,57%
EPWP	1 222 000,00	0,00	0,00	306 000,00	364 852,60	87 951,00	135 218,80	141 682,80	857 147,40	29,86%
HIV&AIDS	13 171 000,00	0,00	0,00	7 902 600,00	2 604 720,00	512 274,00	-99 611,44	2 192 057,44	10 566 280,00	19,78%
Energy Services	5 000 000,00	0,00	0,00	1 700 000,00	0,00	0,00	0,00	0,00	5 000 000,00	0%
Total	23 526 000,00	0,00	1 913 000,00	13 221 600,00	3 554 040,53	768 965,00	229 854,73	2 579 544,86	19 971 959,47	4,50%

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.

e) Actual revenue and expenditure

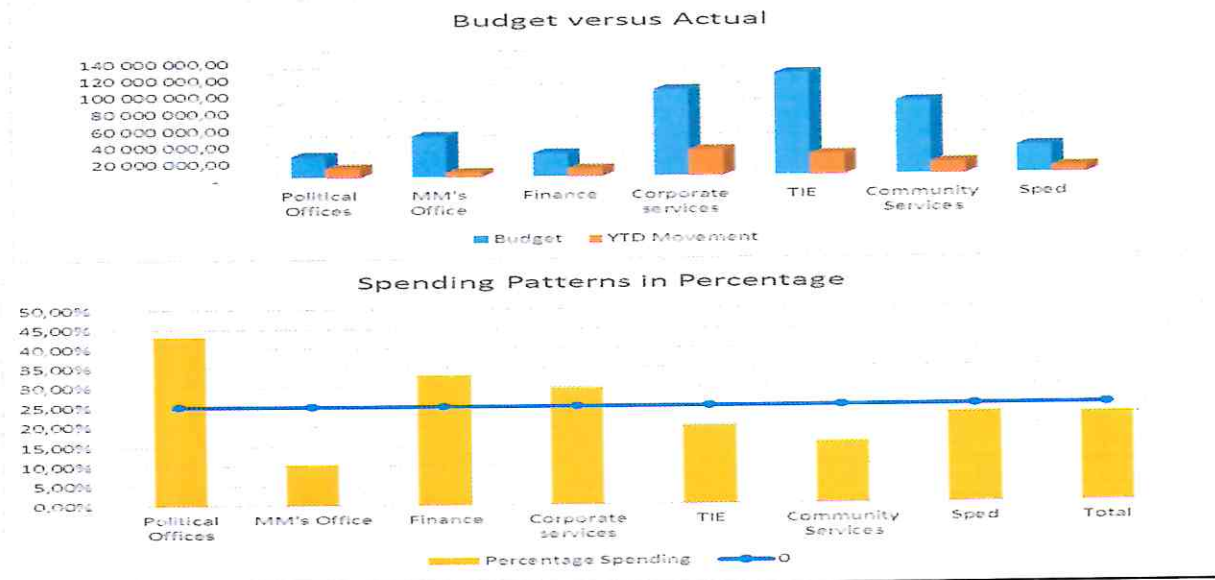
The organizational Operating Revenue and Expenditure which illustrates that R 140 604 703.58 was received in revenue and R 99 836 801 incurred in expenditure as of end of September.

Revenue

Revenue	Cluster	Budget	YTD Movement	Unspend Budget		Percentage Spending	
13003985100000000000	Finance	- 316 861 463,00	- 131 352 781,09	- 185 508 681,91	83 161 987,00	41,45%	25,00%
14003985100000000000	Corporate services	- 6 098 140,00	- 143 760,89	- 5 954 379,11	182 033,00	2,36%	25,00%
15003985100000000000	TIE	- 78 679 316,00	- 15 400 544,14	- 63 278 771,86	17 935 426,00	19,57%	25,00%
16003985100000000000	Community Services	- 14 896 448,00	- 2 707 617,46	- 12 188 830,54	2 037 336,00	18,18%	25,00%
17003985100000000000	SPED	- 3 526 189,00	-	-	-	0,00%	25,00%
	Total	- 420 061 556,00	- 149 604 703,58	- 266 930 663,42	103 316 782,00	35,61%	25,00%

Expenditure

Expenditure	Cluster	Budget	YTD Movement	Unspend Budget	Spending July to Sep	Percentage Spending	0
11003985200000000000	Political Offices	24 027 202,00	10 381 388,09	13 645 813,91	11 401 068,00	43,21%	25,00%
12003985200000000000	MM's Office	48 282 069,00	4 991 565,48	43 290 503,52	4 188 211,00	10,34%	25,00%
13003985200000000000	Finance	26 885 369,00	8 897 337,35	17 988 031,65	4 199 833,00	33,09%	25,00%
14003985200000000000	Corporate services	101 430 607,00	30 071 706,77	71 358 900,23	29 421 075,00	29,65%	25,00%
15003985200000000000	TIE	120 334 999,00	23 925 248,11	96 409 750,89	30 510 615,00	19,88%	25,00%
16003985200000000000	Community Services	85 691 727,00	13 393 440,51	72 298 286,49	13 083 666,00	15,63%	25,00%
17003985200000000000	Sped	32 186 184,00	7 373 041,62	24 789 272,00	7 032 333,00	22,91%	25,00%
	Total	438 838 157,00	99 033 727,93	339 780 558,69	99 836 801,00	22,57%	25,00%



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 September amount to R 268 836 and R 1 700 000 was funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles.

An amount of R 120 000 was funded from Financial Management Grant.

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

Description	Budget	July	August	September	Commitment	Movements	Balance
Furniture and Equipment	400 000	-	3 000	178 913	41 023	181 913	177 064
Computer Equipment and Networks	300 000	-	75 212	-	75 212	75 212	224 788
New Ict Equipment	1 000 000	-	-	11 711	137 836	79 374	782 790
Capital Expenditure On New Ict Equipment Finance	120 000	-	-	-	-	-	-
Total	1 820 000	-	78 212	190 624	254 070	336 499	1 184 643

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) - M03 September

Description	Ref	Budget Year 2024/25								
		2023/24	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management								-		
Sale of Goods and Rendering of Services		195	233	233	17	47	58	(11)	-19%	233
Agency services		76 259	74 446	74 446	7 637	15 068	16 612	(3 544)	-19%	74 446
Interest								-		
Interest earned from Receivables								-		
Interest from Current and Non Current Assets		5 365	3 915	3 915	710	1 422	979	443	45%	3 915
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		580	604	604	18	58	151	(93)	-62%	604
Licence and permits								-		
Operational Revenue		4 999	4 977	4 977	57	197	1 244	(1 047)	-84%	4 977
Non-Exchange Revenue										
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits								-		
Licence and permits		220	1 500	1 500	-	22	375	(353)	-94%	1 500
Transfers and subsidies - Operational		322 317	329 936	329 936	2 615	132 791	82 484	50 307	61%	329 936
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets		30	60	60	-	-	15	(15)	-100%	60
Other Gains								-		
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		409 965	415 672	415 672	11 053	149 605	103 918	45 687	44%	415 672
Expenditure By Type										
Employee related costs		312 249	320 292	320 292	27 441	76 667	80 074	(3 386)	-4%	320 292
Remuneration of councillors		14 237	14 794	14 794	1 181	3 546	3 699	(152)	-4%	14 794
Bulk purchases - electricity								-		
Inventory consumed		7 091	3 793	3 796	471	959	949	10	1%	3 796
Debt impairment								-		
Depreciation and amortisation		8 596	8 504	8 504	-	-	2 126	(2 126)	-100%	8 504
Interest								-		
Contracted services		36 101	41 530	41 237	1 302	3 664	10 353	(6 690)	-65%	41 237
Transfers and subsidies		8 297	13 136	13 136	2 334	2 970	3 284	(314)	-10%	13 136
Irrecoverable debts written off								-		
Operational costs		41 806	35 278	35 275	2 365	11 373	6 819	2 554	29%	35 275
Losses on Disposal of Assets		17	60	60	-	-	15	(15)	-100%	60
Other Losses								-		
Total Expenditure		428 396	437 388	437 094	35 094	99 199	109 319	(10 120)	-9%	437 094
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)										
		133	5 000	5 000	-	-	1 250	(1 250)	(0)	5 000
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		(18 298)	(16 716)	(16 422)	(24 041)	50 406	(4 151)	54 557	(0)	(16 422)
Income Tax										
Surplus/(Deficit) after income tax		(18 298)	(16 716)	(16 422)	(24 041)	50 406	(4 151)	54 557	(0)	(16 422)
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		(18 298)	(16 716)	(16 422)	(24 041)	50 406	(4 151)	54 557	(0)	(16 422)
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		(18 298)	(16 716)	(16 422)	(24 041)	50 406	(4 151)	54 557	(0)	(16 422)

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

THAT the Section 52d report for the quarter ending 30 September 2024 be considered as prescribed by the Local Government: Municipal Finance Management Act, 56 1of 2003.

Annexures

- a - Bank Reconciliation
- b - Withdrawal Statement
- c - Form D
- d - Cost Containment Report



Mr. C Steyn
Director: Financial Management & Budgets



Date

Mr. M Mathe
Municipal Manager



Date

BANK RECONCILIATION AS AT

31 July 2024

MAIN BANK ACCOUNT NEDBANK : 1152944835

33215020590000000000

CASH BOOK

BALANCE AS AT

01-Jul-24

R 2 008 162.30

PLUS : INCOME RECEIVED

R 137 781 181.83

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	4 192.20
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	137 004 154.58
OTHER DIRECT BANKINGS	605 847.77
TRANSFERS RECEIVED	0.00
INTEREST	111 979.28
LICENCE INCOME	55 008.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE

R -75 008 105.56

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
YEAR END PAYMENT	0.00
TRANSFERS MADE	-75 000 000.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-8 105.56

CASHBOOK BALANCE

AS AT

31-Jul-24

R 64 781 238.57

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

REVISED BALANCE

AFTER CANCELATIONS

R 64 781 238.57

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -497.06
PLUS: UNCASHED ELE'S	
PLUS: Receipts updated following month	
PLUS: DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS

AT

31-Jul-24


R 64 780 741.51

PREPARED BY :



DATE: 2024/08/06

REVIEWED BY :



DATE: 22/8/24

BANKRECONCILIATION AS AT 31/Jul/2024

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

**CASH BOOK BALANCE
AS AT**

1/Jul/2024

R 8 970 198.54

PLUS : INCOME RECEIVED

R 2 611 984.50

LICENCE INCOME	2 611 984.50
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE

R -988.85

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	0.00
BANK CHARGES CARD FEES	-988.85
BANK COST	0.00

**CASHBOOK BALANCE
AS AT**

31/Jul/2024

R 11 581 194.19

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

BANK BALANCE AS AT

31/Jul/2024

R 11 581 194.19

PREPARED BY :



DATE : 2024/08/06

REVIEWED BY :

DATE : 2024/08/06

BANK RECONCILIATION AS AT 31 July 2024

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE AS AT 01-Jul-24 R 4 054 851.45

PLUS : INCOME RECEIVED R 99 288 893.62

SURPLUS (DEFICIT)	0.00
SUNDRY INCOME	0.00
AMBULANCE SUBSIDY ARREARS	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	3 939 600.00
OTHER DIRECT BANKINGS	327 620.62
TRANSFERS	95 000 000.00
INTEREST	21 673.00
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -97 110 890.27

ORDER PAYMENTS	-638 816.99
SUNDRY PAYMENTS	-69 848 904.23
SALARIES	-25 829 581.50
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-793 587.55

CASHBOOK BALANCE AS AT 31-Jul-24 R 6 232 854.80


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 6 232 854.80

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

BANK BALANCE AS AT 31-Jul-24 R 6 232 854.80

PREPARED BY :



DATE : 2024/08/06

REVIEWED BY :

DATE : 2024/08/06

BANK RECONCILIATION AS AT 31/Jul/2024

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE
AS AT 1/Jul/2024 R 10 887 821.13

PLUS : INCOME RECEIVED R 30 168 854.86

LICENCE INCOME	30 066 390.08
INTEREST	102 464.78
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -20 316 834.42

TRANSFER TO MAIN ACCOUNT	-20 000 000.00
BANK CHARGES	-37 140.33
BANK CHARGES CARD FEES	-279 694.09
BANK COST	0.00

CASHBOOK BALANCE
AS AT 31/Jul/2024 R 20 739 841.57

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

BANK BALANCE AS AT 31/Jul/2024 R 20 739 841.57

PREPARED BY :



DATE : 2024/08/06

REVIEWED BY :



DATE : 2024/08/06

BANK RECONCILIATION AS AT

31 August 2024

MAIN BANK ACCOUNT NEDBANK : 1152944835

33215020590000000000

CASH BOOK

BALANCE AS AT 01-Aug-24 R 64 781 238.57

PLUS : INCOME RECEIVED R 5 965 972.70

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	5 460.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	5 319 000.00
OTHER DIRECT BANKINGS	105 111.42
TRANSFERS RECEIVED	0.00
INTEREST	507 221.28
LICENCE INCOME	29 180.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -20 005 970.16

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
YEAR END PAYMENT	0.00
TRANSFERS MADE	-20 000 000.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-5 970.16

CASHBOOK BALANCE

AS AT 31-Aug-24 R 50 741 241.11

PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	0.00
LESS: Receipts updated following month	-4 140.00
LESS: CHEQUE/ELE CANCELLED PREVIOUS MONTH	0.00

REVISED BALANCE

AFTER CANCELATIONS R 50 737 101.11

PLUS: OUTSTANDING CHEQUES	R	-
MINUS: OUTSTANDING DEPOSITS	R	-
PLUS: UNCASHED ELE'S	R	-
PLUS: Receipts updated following month		
PLUS : DEPOSITS NOT YET LINKED	R	2 010.29

BANK BALANCE AS

AT 31-Aug-24 R 50 739 111.40

PREPARED BY :



DATE :

2024/09/05

REVIEWED BY :



DATE :

2024/09/05

BANKRECONCILIATION AS AT 31/Aug/2024

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE
AS AT 1/Aug/2024 R 11 581 194.19

PLUS : INCOME RECEIVED R 1 608 792.20

LICENCE INCOME	1 608 792.20
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -875.00

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	0.00
BANK CHARGES CARD FEES	-875.00
BANK COST	0.00

CASHBOOK BALANCE
AS AT 31/Aug/2024 R 13 189 111.39

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

BANK BALANCE AS AT 31/Aug/2024 R 13 189 111.39

PREPARED BY :

[Signature]

DATE: 2024/09/04

REVIEWED BY :

[Signature]

DATE: 2024/09/04

BANK RECONCILIATION AS AT 31 August 2024

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE AS AT 01-Aug-24 R 6 232 854.80

PLUS : INCOME RECEIVED R 60 796 546.63

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	697 552.76
TRANSFERS	60 000 000.00
INTEREST	98 993.87
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -59 719 520.73

ORDER PAYMENTS	-2 926 701.23
SUNDRY PAYMENTS	-28 501 045.84
SALARIES	-28 088 970.72
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-202 802.94


CASHBOOK BALANCE AS AT 31-Aug-24 R 7 309 880.70


PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	5 960.00
Less/plus: Receipts updated/not from previous month	0.00
LESS: RECEIPTS PREVIOUS MONTH	0.00

REVISED BALANCE AFTER CANCELATIONS R 7 315 840.70

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

BANK BALANCE AS AT 31-Aug-24 R 7 315 840.70

PREPARED BY :  DATE : 2024/09/04

REVIEWED BY :  DATE : 2024/09/04

BANKRECONCILIATION AS AT 31/Aug/2024

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE
AS AT 1/Aug/2024 R 20 739 841.57

PLUS : INCOME RECEIVED R 36 661 882.51

LICENCE INCOME	36 541 993.61
INTEREST	119 888.90
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -40 355 062.93

TRANSFER TO MAIN ACCOUNT	-40 000 000.00
BANK CHARGES	-42 984.47
BANK CHARGES CARD FEES	-312 078.46
BANK COST	0.00

CASHBOOK BALANCE
AS AT 31/Aug/2024 R 17 046 661.15

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

BANK BALANCE AS AT 31/Aug/2024 R 17 046 661.15

PREPARED BY :



DATE: 2024/09/04

REVIEWED BY :



DATE: 2024/09/04

BANK RECONCILIATION AS AT 30 September 2024

MAIN BANK ACCOUNT NEDBANK : 1152944835

33215020590000000000

**CASH BOOK
BALANCE AS AT**

01-Sep-24

R 50 741 241.11

PLUS : INCOME RECEIVED

R 507 990.50

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	1 540.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	15 442.62
TRANSFERS RECEIVED	0.00
INTEREST	487 119.88
LICENCE INCOME	3 888.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE

R -25 005 737.86

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
YEAR END PAYMENT	0.00
TRANSFERS MADE	-25 000 000.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-5 737.86

CASHBOOK BALANCE

AS AT

30-Sep-24

R 26 243 493.75

PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	0.00
LESS: Receipts updated following month	-24.66
LESS: CHEQUE/ELE CANCELLED PREVIOUS MONTH	0.00

REVISED BALANCE

AFTER CANCELATIONS

R 26 243 469.09

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

BANK BALANCE AS

AT

30-Sep-24


R 26 243 469.09

PREPARED BY :



DATE : 2024/10/02

REVIEWED BY :



DATE : 2024/10/03

BANKRECONCILIATION AS AT 30/Sep/2024

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE

AS AT

1/Sep/2024

R

13 189 111.39

PLUS : INCOME RECEIVED

R

1 972 399.80

LICENCE INCOME	1 972 399.80
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE

R

-875.00

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	0.00
BANK CHARGES CARD FEES	-875.00
BANK COST	0.00

CASHBOOK BALANCE

AS AT

30/Sep/2024

R

15 160 636.19

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

BANK BALANCE AS AT

30/Sep/2024

R

15 160 636.19

PREPARED BY :



DATE : 2024/10/22

REVIEWED BY :

DATE : 2024/10/23

BANK RECONCILIATION AS AT 30 September 2024

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE AS AT 01-Sep-24 R 7 309 880.70

PLUS : INCOME RECEIVED R 66 685 633.14

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	641 988.46
TRANSFERS	66 000 000.00
INTEREST	43 644.68
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -62 938 877.55

ORDER PAYMENTS	-2 315 454.31
SUNDRY PAYMENTS	-29 874 371.74
SALARIES	-29 994 044.28
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-755 007.22

CASHBOOK BALANCE AS AT 30-Sep-24 R 11 056 636.29

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 11 056 636.29

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

BANK BALANCE AS AT 30-Sep-24 R 11 056 636.29

PREPARED BY :

[Signature]

DATE: 2024/10/02

REVIEWED BY :

[Signature]

DATE: 2024/10/03

BANK RECONCILIATION AS AT 30/Sep/2024

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE
AS AT 1/Sep/2024 R 17 046 661.15

PLUS : INCOME RECEIVED R 32 795 561.35

LICENCE INCOME	32 622 696.61
INTEREST	172 864.74
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -41 413 339.29

TRANSFER TO MAIN ACCOUNT	-41 000 000.00
BANK CHARGES	-37 530.96
BANK CHARGES CARD FEES	-375 808.33
BANK COST	0.00

CASHBOOK BALANCE
AS AT 30/Sep/2024 R 8 428 883.21

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

BANK BALANCE AS AT 30/Sep/2024 R 8 428 883.21

PREPARED BY :



DATE : 2024/10/02

REVIEWED BY :



DATE : 2024/10/03

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

Name of Municipality:	Sedibeng District
Municipal Demarcation Code:	DC42
Financial year:	2024/25
Responsible official:	Masechaba Magalefa
Contact details:	(016)450-3056
Quarter:	Q1 July -Sep

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:		1152944895	1152944606	21777667	21781494
Bank reconciliation/s compiled and attached	Yes				
Month:	July	July	July	July	July
Opening cash book balance at beginning of month	25 921 033	2 008 162	8 970 199	4 054 851	10 867 821
Add Receipts for month	289 850 915	137 781 182	2 611 985	99 288 894	30 168 855
Less Payments for month	192 436 820	75 258 106	988	97 110 890	20 316 834
Closing cash book balance at end of month	103 335 129	64 781 238	11 581 194	6 232 855	20 739 842
GL Account Balance					
Payments for the month	192 436 820	75 258 106	988	97 110 890	20 316 834
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	192 436 820	75 008 106.00	988.85	97 110 890.27	20 316 834.42
Actual capital expenditure for the month	-	-	-	-	-
Actual operating expenditure for the month	32 098 337	32 098 337	-	-	-
Section 11(4) expenditure					
Total	32 098 337	32 098 337	-	-	-
a) to defray expenditure appropriated in terms of an approved budget	32 098 337	32 098 337	-	-	-
b) to defray expenditure authorised in terms of section 28(4):					
S28(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)	56 321 085				
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	R6012 was paid out in form of petty cash to different department within the municipality for the month of July.				

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

Name of Municipality:	Sedibeng District	Please select from List supplied
Municipal Demarcation Code:	DC42	Please select from List supplied
Financial year:	2024/25	
Responsible official:	Masechaba Magalefa	Enter official's name
Contact details:	(016) 450-3056	-
Quarter:	Q1 July -Sep	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:		1152944935	1152944606	21777667	21781494
Bank reconciliation/s compiled and attached	Yes	Yes	Yes		
Month:	August	August	August	August	August
Opening cash book balance at beginning of month	103 335 129	64 781 239	11 581 194	6 232 855	20 739 842
Add Receipts for month	105 033 195	5 965 973	1 608 792	60 796 547	36 661 883
Less Payments for month	123 081 429	20 005 970	875	59 719 821	40 355 063
Closing cash book balance at end of month	88 286 895	50 741 241	13 189 111	7 309 880	17 046 662
GL Account Balance					
Payments for the month	120 081 429	20 005 970	875	59 719 821	40 355 063
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	120 081 429	20 005 970	875	59 719 821.00	40 355 063.00
Actual capital expenditure for the month	3 000	3 000			
Actual operating expenditure for the month	3 006 209	3 006 209			
Section 11(4) expenditure					
Total	3 009 209	3 009 209	-	-	-
a) to defray expenditure appropriated in terms of an approved budget;	3 009 209	3 009 209	-	-	-
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;	24 957 175				
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					
	R3 827 was paid out in Month of August.				

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

Name of Municipality: Please select from List supplied
Municipal Demarcation Code: Please select from List supplied
Responsible official: Enter official's name
Financial year:
Contact details: Enter contact information
Quarter: 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:	September	September	September	September	September
Opening cash book balance at beginning of month	88 286 894	50 741 241	13 189 111	7 309 881	17 046 661
Add Receipts for month	101 961 585	507 991	1 972 400	66 685 633	32 795 561
Less Payments for month	129 358 630	25 005 738	875	62 938 878	41 413 339
Closing cash book balance at end of month	60 889 849	26 243 494	15 160 636	11 056 636	8 428 883
GL Account Balance					
Payments for the month	129 358 630	25 005 738	875	62 938 878	41 413 339
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	129 358 830	25 005 738	875	62 938 878.00	41 413 339.00
Actual capital expenditure for the month	178 913	178 913			
Actual operating expenditure for the month	35 094 207	35 094 207			
Section 11(4) expenditure					
Total	35 273 120	35 273 120			
a) to defray expenditure appropriated in terms of an approved budget.	-	-	-	-	-
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) ii) any insurance or other payments received by the municipality for that person or organ of state;	26 860 778				
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					R 3 645 petty cash was paid out in month of September.

MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS

SECTION 11(4) & 74(1)

MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS

Name of Municipality:

Sedibeng District Please select from List supplied

Municipal Demarcation Code:

DC42 Please select from List supplied

Financial year

2024/25

Responsible official:

Masechaba Magalefa Enter official's name

Contact details

(016) 450 3056 Enter contact information

Quarter

Q1 July-Sep 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:		1152944935	1152944606	21777667	21781494
Bank reconciliation/s compiled and attached	Yes	Yes	Yes	Yes	Yes
Month:(End of Quarter)	September	September	September	September	September
Opening cash book balance at beginning of quarter	25 921 033.42	2 008 162.30	8 970 198.54	4 054 851.45	10 887 821.13
Add Receipts for quarter	476 845 894.58	144 255 145.83	6 193 176.50	226 771 073.39	99 626 298.86
Less Payments for quarter	441 877 078.70	120 019 814.16	2 738 95	218 758 249.27	102 085 236.42
Closing cash book balance at end of quarter	60 889 649.30	141 765 973.65	39 930 941.38	24 599 371.07	46 215 386.14
GL Account Balance					
Payments for the quarter	441 877 078.70	120 019 814.16	2 738 95	198.72	102 085 236.42
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	441 877 078.70	120 019 814.16	41 046 578.65	198.72	102 085 236.42
Actual capital expenditure for the quarter	181 913.00	181 913.00	-	-	-
Actual operating expenditure for the quarter	70 198 753.00	70 198 753.00	-	-	-
Section 11(4) expenditure					
Total	70 380 666.00	70 380 666.00	-	-	-
a) to defray expenditure appropriated in terms of an approved budget.	70 380 666.00	70 380 666.00	-	-	-
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;	106 139 038				
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 13 494 was paid out in form of petty cash to different department within the municipality for the quarter ending 30 September 2024				

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/07/2024 to 30/09/2024, complete relevant period)



D

Date	Payee	Amount in R	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
2024-27-04	Gauteng Provincial Government Road & Transport	56 321 085.00	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. FM Mathe
2024/08/27	Gauteng Provincial Government Road & Transport	24 957 175.00	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. FM Mathe
2024/09/20	Gauteng Provincial Government Road & Transport	26 860 778.00	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. FM Mathe
TOTAL		108 139 038.00		

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
 - 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(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

ANNEXURE D

SEDIBENG DISTRICT MUNICIPALITY COST CONTAINMENT REPORT FOR THE QUARTER ENDING 30 SEPTEMBER 2024

(5/1/1) (2024/25)

Cluster: Finance
Portfolio: Financial Management & Budgets

1. PURPOSE

The purpose of the report is to table before the Committee the 1st 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 2024-25 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 Reduction Disclosure in the In-Year and Annual Report

Detail expenses per class

Annexure D: Total Cost Savings Disclosure in the In-Year and Annual Report

Detail expenses per class

Cost Containment In-Year Report Measures	Budget	Q1	Q2	Q3	Q4	Total	Percentage Saving	Benchmark Amount	Savings Amount Q1	Savings Amount Q2	Savings Amount Q3	Savings Amount Q4
Use of consultants & Professional fees	2 711 325,00	298 574,96				- 298 574,96	55,95%	677 831,25	379 256,29			-
Travel and subsistence	64 594,00	1 230,00				- 1 230,00	92,38%	16 148,50	14 918,50			-
Domestic accommodation	120 107,00	59 290,82				- 59 290,82	-97,46%	30 026,75	(29 264,07)			-
Sponsorships, events and catering	1 173 543,00	175 750,13				- 175 750,13	40,10%	293 385,75	117 635,62			-
Other related expenditure items	86 662 950,00	18 131 759,26				- 18 131 759,26	16,31%	21 665 737,50	3 533 978,24			-
Total	90 732 519,00	18 666 605,17				- 18 666 605,17	17,71%	22 683 129,75	4 016 524,58			-

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspent Budget	Perc	% saving/variance	Benchmark Amount	Savings Amount
Subtotal : employee related cost	320 292 401,00	27 441 391,16	0,00	76 687 264,78	243 605 136,22	23,94	1,06	R80 073 100,25	R3 385 835,47
Subtotal : remuneration of councillors	14 794 351,00	1 181 148,62	0,00	3 546 308,91	11 248 042,09	23,97	1,03	R3 698 587,75	R152 278,84
Subtotal : outsource services	33 591 687,00	1 072 786,19	30 202,00	3 085 333,57	30 496 353,43	9,21	15,79	R8 397 921,75	R5 302 588,18
Subtotal : contractors	4 933 734,00	160 112,68	140 147,61	269 722,86	4 664 011,14	5,46	19,54	R1 233 433,50	R963 710,64
Subtotal : operational cost	32 304 015,00	2 189 643,28	138 855,74	10 986 989,96	21 317 025,04	34,01	-9,01	R8 076 003,75	-R2 910 986,21
Subtotal : inventory	3 796 382,00	471 257,82	368 042,04	958 725,16	2 837 656,84	25,25	-0,25	R949 095,50	-R9 629,66
Subtotal : operating leases	2 970 501,00	175 103,74	107 287,00	386 260,90	2 584 240,10	13,00	12,00	R742 625,25	R356 364,35
Subtotal : consultant and prof services	2 711 325,00	69 024,01	45 024,01	298 574,96	2 412 750,04	11,01	13,99	R677 831,25	R379 256,29
Subtotal : transfers & subsidies	13 136 200,00	2 333 740,24	12 100,00	2 969 572,72	10 166 627,28	22,60	2,40	R3 284 050,00	R314 477,28
Subtotal : depreciation & amortisation	8 503 569,00	0,00	0,00	0,00	8 503 569,00	0,00	25,00	R2 125 892,25	R2 125 892,25
TOTAL : EXPENDITURE	437 034 165,00	35 094 207,74	861 658,40	99 198 753,82	337 835 411,18	22,69	2,31	R109 258 541,25	R10 059 787,43

3. ALIGNMENT WITH COUNCIL STRATEGIES

This report is aligned to the cost containment regulation and policies

4. FINANCIAL IMPLICATIONS

The overall cost reduction for the 1st quarter is at 2.31%

5. LEGAL IMPLICATIONS

Good governance and compliance with cost containment regulations

RECOMMENDED


1. THAT the report be noted for information purposes



DIRECTOR. FINANCIAL MANAGEMENT & BUDGETS
MR. C STEYN

2024/10/11

DATE



MUNICIPAL MANAGER
MR. M MATHE

2024/10/11

DATE

MMC FINANCE
MR MV JONES

DATE

Annexure A: Professional Services and Consultants

CONSULTANTS AND PROFESSIONAL SERVICES						
C&PS: B&A ACCOUNTANTS & AUDITORS	442 225,00	45 024,01	45 024,01	223 070,79	219 154,21	50,44
C&PS: B&A AUDIT COMMITTEE	269 100,00	24 000,00	-	24 000,00	245 100,00	8,91
C&PS: LEGAL COST ADVICE & LITIGATION	2 000 000,00	0,00	-	51 504,17	1 948 495,83	2,57
SUB TOTAL : CONSULTANT AND PROF SERVICES	2 711 325,00	69 024,01	45 024,01	298 574,96	2 412 750,04	11,01