

Section 52d for the quarter ending 31st December 2025 with Annexure A-D

(9/1/3/6)

**Cluster : Finance
Portfolio: Financial Management**

1. **PURPOSE**

The purpose of the report is to reflect on the financial position of the Municipality for the quarter ending 31st December 2025.

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 Executives 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 December.

The debtor's book balance for the Quarter ending is R 990 228 less bad debts impairment R 954 100 resulting to R 36 128.

DC42 Sedibeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2025/26										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-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	36								954	990	954		954
Total By Income Source	2000	36								954	990	954		954
2024/25 - totals only		120411	0	0	0	570188	0	0	2092154	2 783	2 882	0	2092154	
Debtors Age Analysis By Customer Group														
Organs of State														
Commercial	2200	36								954	990	954		954
Households	2300													
Other	2400													
	2500													
Total By Customer Group	2600	36								954	990	954		954

Bank reconciliation

Annexure "A" Bank Reconciliation " indicate the bank reconciliations prepared for the quarter ending December 2025 with the detail on the bank and cash book balances.

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

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

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

The cashbooks show a favorable balance of R 98 930 997 as of end December.

The remaining cash balance must meet operational requirements till end of February 2026, until receipt of the next equitable Share tranche due in March.

a) Current Liabilities

Creditors' Age Analysis

Annexure "D" represents the creditors' age analysis of R 110 857 901 payable to the creditors in December 2025.

b) Current Liabilities

Creditors' Age Analysis

b) Current Liabilities

Creditors' Age Analysis

Annexure "D" represents the creditors' age analysis of R 110 857 901 payable to the creditors in December 2025.

DC42 Sedibeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400	582	-	-	-	-	-	-	-	582	332
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800									-	
Other	0900	30 694	-	-	-	-	44 108	-	35 473	110 275	58 304
Medical Aid deductions	0950									-	
Total By Customer Type	1000	31 277	-	-	-	-	44 108	-	35 473	110 858	58 636

c) Net Assets Reserves

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

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

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

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

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

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

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

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

d) Cash Flow

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

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

Annexure "E" is Council's cash flow statement which indicates the movements on the main bank accounts. The incoming receipts amount to R 153 430 931, outgoing payments were made to the amount of R 75 842 637.85 Taking into account the opening cashbook balance, this left a unfavorable closing balance of R 126 251 467 as end of December 2025 period, which shows a increase margin from last month's closing balance.

Cost coverage indicator.

Cost coverage indicator.

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

The cost coverage formula =
$$\frac{R (126\,251\,467 + R0)}{R\,37\,092\,324}$$

= 3.4 TIMES

The cost coverage of the municipality indicates 3.4 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 February 2025 as the next equitable share allocation is in March 2026.

Cash Flow October-December

Monthly Budget Statement - Cash Flow		October-December		
Description		Monthly actual	Monthly actual	Monthly actual
R thousands				
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates		0	0	0
Service charges		0	0	0
Other revenue				
Transfers and Subsidies - Operational		41 797 710.44	35 033 507.46	46 303 727.71
Transfers and Subsidies - Capital		-	9 122 000.00	106 768 000.00
Interest		-	1 000 000.00	-
Dividends		650 721.09	509 412.44	359 203.36
Payments				
Suppliers and employees				
Finance charges	-	84 347 133.53	- 73 151 764.10	- 75 842 637.85
Transfers and Grants				
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	41 898 702.00	- 27 486 844.20	77 588 293.22
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	-	1 386 263.57	- 2 200.00	- 73 538.00
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	1 386 263.57	- 2 200.00	- 73 538.00
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans				
Borrowing long term/refinancing				
Increase (decrease) in consumer deposits		1 700.00	-	-
Payments				
Repayment of borrowing				
NET CASH FROM/(USED) FINANCING ACTIVITIES		1 700.00	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	-	43 283 265.57	- 27 489 044.20	77 514 755.22
Cash/cash equivalents at beginning:		119 509 021.55	76 225 755.98	48 736 711.78
Cash/cash equivalents at month/year end:		76 225 755.98	48 736 711.78	126 251 467.00

Grant allocations and expenditure:

Financial Management Grant (FMG):

An amount of R 1 500 000 was gazetted and received in August 2025 and expenditure incurred for the Quarter ending December amount to R 366 622. FMG Interns were involved in the following activities during the quarter 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 2 856 000 gazetted 2025-26 and first tranche of R 1 999 000 was received expenditure incurred amount to R 1 040 656 for the quarter ending December.

HIV/Aids

An amount of R 13 392 000 gazetted for 2025-26, R8 274 000 has been received as first tranche, and expenditure incurred for the quarter ending December amount to R 7 233.

Extended Public Works Projects

An amount of R 1 884 000 was gazetted and R 470 000 was received in August, expenditure incurred for the quarter ending September is R 230 300.

Energy Services

An amount of R 5 000 000 was gazetted and R 1 999 000 received in August no expenditure incurred for the quarter ending September.

Grant payments to Local Municipalities:

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

Grants schedule for the Quarter ending December

Description	Original Budget	Grants Tranche received for the month	Total Grants Received July-date	Total Grants Spent July to date	Actual October 2025	Actual November 2025	Actual December 2025	Spending Q2	Balance	Percentage
RAMS	2 856 000		1 999 000	1 369 729	415 095	420 502	205 059	1 040 656	1 486 271	48.0
FMG	1 500 000	-	1 500 000	536 567	25 249	17 200	324 173	366 622	963 433	35.8
EPWP	1 884 000	848 000	1 318 000	703 287	158 803	133 663	180 522	472 988	1 180 713	37.3
HIV&AIDS	13 392 000	8 274 000	8 274 000	7 500 022	18 681	7 056 395.22	148 695.65	7 223 772	5 891 978	56.0
ENERGY SERVICES	5 000 000	1 000 000	3 000 000	1 376 870	1 376 870	-	0.00	1 376 870	3 623 130	27.5
TOTAL	24 632 000	10 122 000	16 091 000	11 486 475	1 994 697	7 627 761	858 449	10 480 907	13 145 525	46.6

6.2 Financial Performance

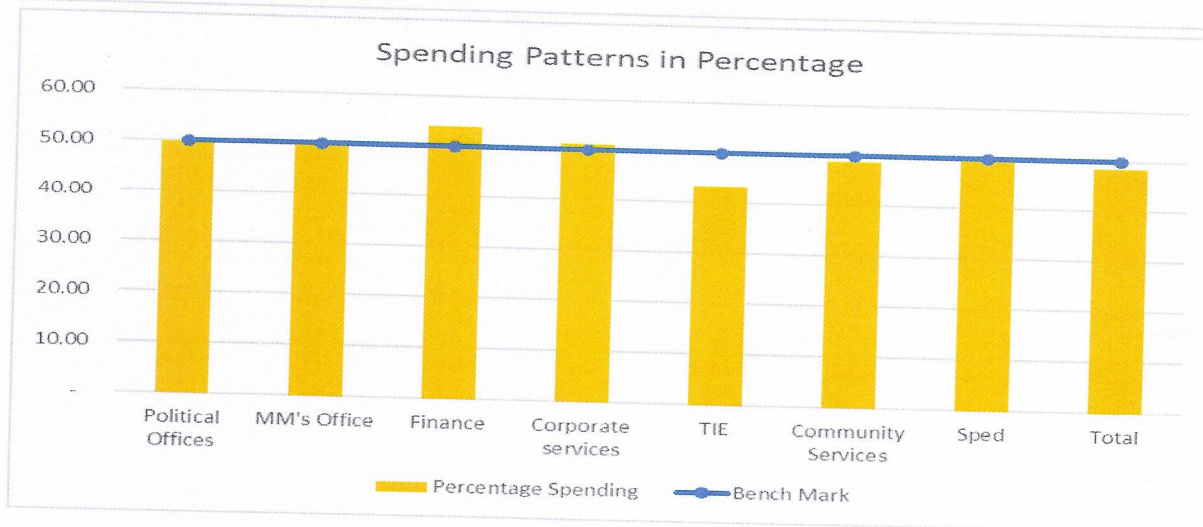
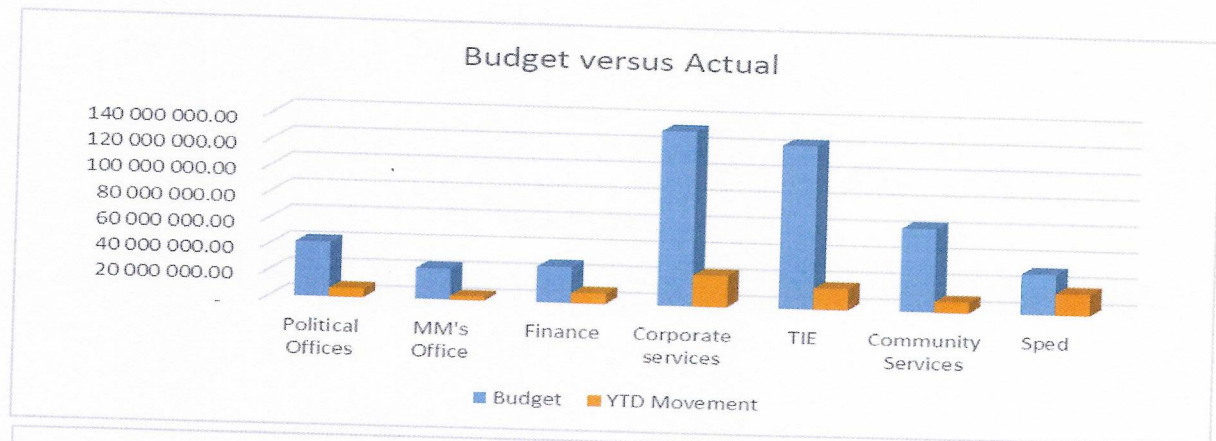
Financial performance shows the results of operations for the given period. It lists sources of revenue and expenses. The statement measures the performance of Council for a given period of time. Surplus or deficit is used to measure financial performance and directly related to the measurement of revenue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

Represents the organizational Operating Revenue and Expenditure which illustrates that R 293 814 239 was generated in revenue, while R 216 303 803 was spent on expenditure.

Expenditure	Budget	Unspend Budget	YTD Movement	Percentage Spending	Bench Mark
Political Offices	41 920 715	21 011 602	20 909 113	50	50
MM's Office	23 370 709	11 604 196	11 766 513	50	50
Finance	27 182 817	12 454 556	14 728 261	54	50
Corporate services	133 326 083	65 065 911	68 260 172	51	50
TIE	124 723 773	70 629 762	54 094 011	43	50
Community Services	63 831 345	32 550 430	31 280 916	49	50
Sped	30 752 440	15 487 622	15 264 818	50	50
Total	445 107 882	228 804 079	216 303 803	49	50
Revenue	Budget	Unspend Budget	YTD Movement	Percentage received	Bench Mark
Finance	- 329 923 738	- 85 061 177	244 862 561	74	50
Corporate services	- 5 986 630	- 4 247 200	1 739 430	29	50
TIE	- 95 516 909	- 56 469 667	39 047 242	41	50
Community Services	- 15 096 723	- 7 574 348	7 522 375	50	50
SPED	- 4 557 422	- 3 914 792	642 630	14	50
Total	- 451 081 422	- 157 267 183	293 814 239	65	50



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 December is R 85 132. An amount of R 3 145 738 is funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles, and R 120 000 is funded from the Financial Management Grant for the procurement of office Equipment and R5 000 000 earmarked for the energy saving project funded from a grant.

The spending analysis on own fixed assets as at end December 2025 is shown in the table below: -

Description	Budget	October	November	December	Spending Quater 2	YTD Movement	Balance	percentage
Furniture and Equipment	750 000	9 394	2 200	29 900	41 494	52 193	697 807	7%
Computer Equipment and Networks	358 929		0		0	53 541	305 388	15%
New Ict Equipment	1 216 809		0	43 638	43 638	323 358	893 451	27%
Capital Expenditure On New Ict Equipment								
Finance	120 000		0		0		120 000	0%
Vehicle	700 000		0		0		700 000	0%
Energy savings	5 000 000		0		0	1 376 870	3 623 130	28%
Total	8 145 738	9 394	2 200	73 538	85 132	1 805 962	6 339 776	22%

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 stocktake takes place twice a year.

Financial position of the Municipality

Municipality's total assets exceed the liabilities with R 45 744 170 as at end December 2025. The municipality is grant dependent and the only source of revenue are minor tariffs charges, agency services and equitable share.

DC42 Sedibeng - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		59 172	69 159	69 159	126 572	69 159
Trade and other receivables from exchange transactions		405	—	—	—	—
Receivables from non-exchange transactions		271	—	—	—	—
Current portion of non-current receivables		—	—	—	—	—
Inventory		—	—	—	—	—
VAT		671	42	42	386	42
Other current assets		340	270	270	36	270
Total current assets		60 859	69 471	69 471	126 994	69 471
Non current assets						
Investments						
Investment property						
Property, plant and equipment		71 528	70 824	70 824	70 970	70 824
Biological assets						
Living and non-living resources						
Heritage assets		4 842	4 842	4 842	4 842	4 842
Intangible assets		201	1 204	1 204	154	1 204
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		76 570	76 870	76 870	75 966	76 870
TOTAL ASSETS		137 430	146 341	146 341	202 960	146 341
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		—	—	—	—	—
Consumer deposits		225	106	106	209	106
Trade and other payables from exchange transactions		126 403	42 117	42 117	110 275	42 117
Trade and other payables from non-exchange transactions		12 867	12 270	12 270	17 877	12 270
Provision		29 672	11 602	11 602	27 886	11 602
VAT		31	—	—	968	—
Other current liabilities		—	—	—	—	—
Total current liabilities		169 197	66 095	66 095	157 216	66 095
Non current liabilities						
Financial liabilities		—	—	—	—	—
Provision		—	—	—	—	—
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		—	—	—	—	—
Total non current liabilities		—	—	—	—	—
TOTAL LIABILITIES		169 197	66 095	66 095	157 216	66 095
NET ASSETS	2	(31 767)	80 246	80 246	45 744	80 246
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(31 767)	80 246	80 246	45 744	80 246
Reserves and funds		—	—	—	—	—
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	(31 767)	80 246	80 246	45 744	80 246

9. Monitoring of Compliance

Policy Governance of Municipal Finance and MFN

As part of improving Sedibeng District Municipality's report indicates our compliance to the requirements, year 1 July 2025 to 30 June 2026, which has been Annually, Quarterly, Monthly & Ad-hoc.

J module, the project plan, the MFMA for the financial to timeframes of reporting:

10. RECOMMENDATIONS:

It is therefore recommended

THAT the Section 52d report for the quarter ending 31st December 2025 be considered as prescribed by the Local Government: Municipal Finance Management Act, 56 of 2003.

Annexures

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


Mr. C Steyn
Director: Financial Management & Budgets

2026/4/15
Date

Ms. M Masisi
Chief financial officer

Date


Mr. M Mathe
Municipal Manager

19/12/2026
Date

BANK RECONCILIATION AS AT 31 October 2025

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

**CASH BOOK
BALANCE AS AT**

01-Oct-25

R 15,301,028.18

PLUS : INCOME RECEIVED

R 74,322,466.49

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	175,754.24
TRANSFERS	4,081,419.94
INTEREST	70,000,000.00
LICENCE INCOME	57,962.31
LESS: RD CHEQUES / (re deposit)	7,330.00
	0.00

MINUS : EXPENDITURE

R -85,344,215.55

ORDER PAYMENTS	
SUNDRY PAYMENTS	-1,861,690.94
SALARIES	-54,336,467.66
ACTUAL PAYMENT (BILLING)	-28,251,005.03
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	0.00
	-895,051.92

**CASHBOOK BALANCE
AS AT**

31-Oct-25

R 4,279,279.12

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 4,279,279.12

PLUS: OUTSTANDING CHEQUES	R	4,279,279.12
MINUS: OUTSTANDING DEPOSITS	R	-
PLUS: UNCASHED ELE'S	R	-
PLUS: DEPOSITS NOT YET LINKED	R	-

**BANK BALANCE AS
AT**

31-Oct-25

R 4,279,279.12

PREPARED BY :

DATE : 2025/11/04

REVIEWED BY :

DATE : 2025/11/04

CALL ACCOUNT RECONCILIATION AS AT 31/Oct/2025

BANK ACCOUNT STANDARD BANK: 228499054

GL VOTE NUMBER - 33215040210ZZZZZZZWD

CASH BOOK BALANCE
AS AT

1/Oct/2025

R 21,084,079.72

PLUS : INCOME RECEIVED

R 135,079.59

INTEREST RECEIVED NO 1	37,193.83
INTEREST RECEIVED NO 2	97,885.76
DEPOSIT MADE	0.00

MINUS : EXPENDITURE

R -

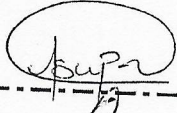
WITHDRAWALS MADE	0.00
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CASHBOOK BALANCE
AS AT

31/Oct/2025

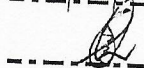
R 21,219,159.31

PREPARED BY :



DATE: 2025/11/05

REVIEWED BY :



DATE: 2025/11/05

CALL ACCOUNT RECONCILIATION AS AT 31/Oct/2025

BANK ACCOUNT NEDBANK: 037881172932
GL VOTE NUMBER - 33215040190ZZZZZZZWD

CASH BOOK BALANCE
AS AT

1/Oct/2025

R 1,014,890.72

PLUS : INCOME RECEIVED

R 5,818.39

INTEREST RECEIVED NO 1	7.44
INTEREST RECEIVED NO 2	5,810.95
DEPOSIT MADE	0.00

MINUS : EXPENDITURE

R -

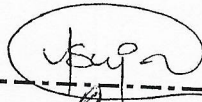
WITHDRAWALS MADE	0.00
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CASHBOOK BALANCE
AS AT

31/Oct/2025

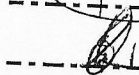
R 1,020,709.11

PREPARED BY :



DATE: 2025/11/05

REVIEWED BY :



DATE: 2025/11/05

BANKRECONCILIATION AS AT 31/Oct/2025

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK
BALANCE AS AT

1/Oct/2025

R 70,927,660.63

PLUS : INCOME RECEIVED

R 37,002,885.39

LICENCE INCOME	
INTEREST	36,586,504.26
LESS: RD CHEQUES	416,381.13
	0.00

MINUS : EXPENDITURE

R -70,397,362.99

TRANSFER TO MAIN ACCOUNT	-70,000,000.00
BANK CHARGES	-50,566.46
BANK CHARGES CARD FEES	-346,796.53
BANK COST	0.00

CASHBOOK BALANCE
AS AT

31/Oct/2025

R 37,533,183.03

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

BANK BALANCE AS
AT

31/Oct/2025

R 37,533,183.03

PREPARED BY :

DATE: 2025/11/04

REVIEWED BY :

DATE: 2025/11/04

BANKRECONCILIATION AS AT 31/Oct/2025

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE
AS AT

1/Oct/2025

R 5,595,654.54

PLUS : INCOME RECEIVED

R 932,233.40

LICENCE INCOME	932,233.40
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE

R -75.00

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	0.00
BANK CHARGES CARD FEES	-75.00
BANK COST	0.00

CASHBOOK BALANCE
AS AT

31/Oct/2025

R 6,527,812.94

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

BANK BALANCE AS AT

31/Oct/2025

R 6,527,812.94

PREPARED BY :

DATE: 2025/11/04

REVIEWED BY :

DATE: 2025/10/04

BANK RECONCILIATION AS AT 31 October 2025

MAIN BANK ACCOUNT NEDBANK : 1152944835
33215020590000000000

CASH BOOK
BALANCE AS AT

01-Oct-25

R

1,207,195.56

PLUS : INCOME RECEIVED

R

49,948.27

TRANSFER TO STANDARD	
SUNDRY INCOME	0.00
AMBULANCE FEES	4,510.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	0.00
TRANSFERS RECEIVED	9,958.60
INTEREST	0.00
LICENCE INCOME	35,479.67
LESS: RD CHEQUES / (re deposit)	0.00
	0.00

MINUS : EXPENDITURE

R

-2,093.56

ORDER PAYMENTS	
SUNDRY PAYMENTS	0.00
SALARIES	0.00
YEAR END PAYMENT	0.00
TRANSFERS MADE	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	0.00
	-2,093.56

CASHBOOK BALANCE
AS AT

31-Oct-25

R

1,255,050.27

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

REVISED BALANCE
AFTER CANCELATIONS

R

1,255,050.27

PLUS: OUTSTANDING CHEQUES	
MINUS: OUTSTANDING DEPOSITS	R
PLUS: UNCASHED ELE'S	R
PLUS: Receipts updated following month	-5,085.01
PLUS: DEPOSITS NOT YET LINKED	
	R

BANK BALANCE AS
AT

31-Oct-25

R

1,249,965.26

PREPARED BY :

DATE: 2025/11/01

REVIEWED BY :

DATE: 2025/11/01

BANK RECONCILIATION AS AT 30 November 2025

MAIN BANK ACCOUNT NEDBANK : 1152944835
33215020590000000000

**CASH BOOK
BALANCE AS AT**

01-Nov-25

R 1,255,050.27

PLUS : INCOME RECEIVED

R 60,093.32

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	0.00
AMBULANCE FEES	5,816.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	0.00
TRANSFERS RECEIVED	11,359.60
INTEREST	0.00
LICENCE INCOME	42,917.72
LESS: RD CHEQUES / (re deposit)	0.00
	0.00

MINUS : EXPENDITURE

R -2,093.56

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
YEAR END PAYMENT	0.00
TRANSFERS MADE	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	0.00
	-2,093.56

CASHBOOK BALANCE

AS AT

30-Nov-25

R 1,313,050.03

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

**REVISED BALANCE
AFTER CANCELATIONS**

R 1,313,050.03

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS: UNCASHED ELE'S	R -10,901.01
PLUS: Receipts updated following month	
PLUS: DEPOSITS NOT YET LINKED	R -

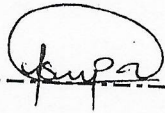
BANK BALANCE AS

AT

30-Nov-25

R 1,302,149.02

PREPARED BY :



DATE : 2025/12/02

REVIEWED BY :

DATE :

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

01-Nov-25

R 4,279,279.12

PLUS : INCOME RECEIVED

R 71,827,261.45

MINUS : EXPENDITURE

R -72,692,035.28

CASHBOOK BALANCE
AS AT

30-Nov-25

R 3,414,505.29

REVISED BALANCE
AFTER CANCELATIONS

R 3,414,505.29

BANK BALANCE AS
AT

30-Nov-25

R 3,414,505.29

PREPARED BY :

DATE: 2025/12/02

REVIEWED BY :

DATE:

BANK RECONCILIATION AS AT 30/Nov/2025

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE
AS AT

1/Nov/2025

R 6,527,812.94

PLUS : INCOME RECEIVED

R 1,005,743.60

LICENCE INCOME	1,005,743.60
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE

R -75.00

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	-75.00
BANK CHARGES CARD FEES	0.00
BANK COST	0.00

CASHBOOK BALANCE
AS AT

30/Nov/2025

R 7,533,481.54

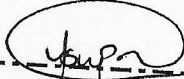
PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS: DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS AT

30/Nov/2025

R 7,533,481.54

PREPARED BY :



DATE: 2025/12/02

REVIEWED BY :

DATE:

BANK RECONCILIATION AS AT 30/Nov/2025

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK
BALANCE AS AT

1/Nov/2025

R 37,533,183.03

PLUS : INCOME RECEIVED

R 33,631,736.91

LICENCE INCOME	33,340,170.45
INTEREST	291,566.46
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE

R -61,459,760.26

TRANSFER TO MAIN ACCOUNT	-61,000,000.00
BANK CHARGES	-40,226.13
BANK CHARGES CARD FEES	-419,534.13
BANK COST	0.00

CASHBOOK BALANCE
AS AT

30/Nov/2025

R 9,705,159.68

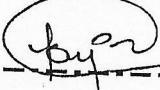
PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS: DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS
AT

30/Nov/2025

R 9,705,159.68

PREPARED BY :



DATE: 2025/12/02

REVIEWED BY :

DATE:

CALL ACCOUNT RECONCILIATION AS AT 30/Nov/2025

BANK ACCOUNT STANDARD BANK: 228499054

GL VOTE NUMBER - 33215040210ZZZZZZZWD

CASH BOOK BALANCE

AS AT

1/Nov/2025

R 21,219,159.31

PLUS : INCOME RECEIVED

R 134,491.72

INTEREST RECEIVED NO 1	37,041.68
INTEREST RECEIVED NO 2	97,450.04
DEPOSIT MADE	0.00

MINUS : EXPENDITURE

R -

WITHDRAWALS MADE	0.00
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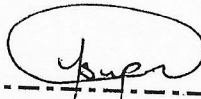
CASHBOOK BALANCE

AS AT

30/Nov/2025

R 21,353,651.03

PREPARED BY :



DATE : 2025/12/02

REVIEWED BY :

DATE :

CALL ACCOUNT RECONCILIATION AS AT 30/Nov/2025

BANK ACCOUNT NEDBANK: 037881172932

GL VOTE NUMBER - 33215040190ZZZZZZZWD

CASH BOOK BALANCE
AS AT

1/Nov/2025

R 1,020,709.11

PLUS : INCOME RECEIVED

R 5,592.90

INTEREST RECEIVED NO 1	7.10
INTEREST RECEIVED NO 2	5,585.80
DEPOSIT MADE	0.00

MINUS : EXPENDITURE

R -

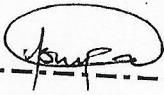
WITHDRAWALS MADE	0.00
------------------	------

CASHBOOK BALANCE
AS AT

30/Nov/2025

R 1,026,302.01

PREPARED BY :



DATE : 2025/12/02

REVIEWED BY :

DATE :

BANKRECONCILIATION AS AT 31/Dec/2025

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK
BALANCE AS AT

1/Dec/2025

R 9,705,159.68

PLUS : INCOME RECEIVED

R 26,297,913.79

LICENCE INCOME	
INTEREST	26,121,472.81
LESS: RD CHEQUES	176,440.98
	0.00

MINUS : EXPENDITURE

R -348,421.13

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	
BANK CHARGES CARD FEES	-29,482.49
BANK COST	-318,938.64
	0.00

CASHBOOK BALANCE
AS AT

31/Dec/2025

R 35,654,652.34

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

BANK BALANCE AS
AT

31/Dec/2025

R 35,654,652.34

PREPARED BY :

DATE: 2026/01/08

REVIEWED BY :

DATE: 2026/01/08

BANKRECONCILIATION AS AT 31/Dec/2025

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE
AS AT

1/Dec/2025

R 7,533,481.54

PLUS : INCOME RECEIVED

R 884,273.00

LICENCE INCOME	884,273.00
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE

R -8,000,075.00

TRANSFER TO MAIN ACCOUNT	-8,000,000.00
BANK CHARGES	0.00
BANK CHARGES CARD FEES	-75.00
BANK COST	0.00

CASHBOOK BALANCE
AS AT

31/Dec/2025

R 417,679.54

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

BANK BALANCE AS AT

31/Dec/2025

R 417,679.54

PREPARED BY :

REVIEWED BY :

DATE: 2026/01/08

DATE: 2026/01/08

BANK RECONCILIATION AS AT

31 December 2025

MAIN BANK ACCOUNT NEDBANK : 1152944835

33215020590000000000

**CASH BOOK
BALANCE AS AT**

01-Dec-25

R 1,313,050.03

PLUS : INCOME RECEIVED

R 60,389.14

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	0.00
AMBULANCE FEES	7,618.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	0.00
TRANSFERS RECEIVED	7,521.00
INTEREST	0.00
LICENCE INCOME	45,250.14
LESS: RD CHEQUES / (re deposit)	0.00
	0.00

MINUS : EXPENDITURE

R -10,066.56

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
YEAR END PAYMENT	0.00
TRANSFERS MADE	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	0.00
	-10,066.56

CASHBOOK BALANCE

AS AT

31-Dec-25

R 1,363,372.61

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

**REVISED BALANCE
AFTER CANCELATIONS**

R 1,363,372.61

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS: UNCASHED ELE'S	R -10,546.01
PLUS: Receipts updated following month	
PLUS : DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS

AT

31-Dec-25

R 1,352,826.60

PREPARED BY :

DATE: 2026/01/08

REVIEWED BY :

DATE: 2026/01/08

BANK RECONCILIATION AS AT 31 December 2025

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

**CASH BOOK
BALANCE AS AT**

01-Dec-25

R 3,414,505.29

PLUS : INCOME RECEIVED

R 117,454,882.12

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	107,533,000.00
TRANSFERS	1,875,256.22
INTEREST	8,000,000.00
LICENCE INCOME	37,494.90
LESS: RD CHEQUES / (re deposit)	9,131.00
	0.00

MINUS : EXPENDITURE

R -59,374,094.50

ORDER PAYMENTS	
SUNDRY PAYMENTS	-1,977,439.58
SALARIES	-28,811,653.13
ACTUAL PAYMENT (BILLING)	-28,034,324.55
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	0.00
	-550,677.24

**CASHBOOK BALANCE
AS AT**

31-Dec-25

R 61,495,292.91

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

**REVISED BALANCE
AFTER CANCELATIONS**

R 61,495,292.91

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

**BANK BALANCE AS
AT**

31-Dec-25

R 61,495,292.91

PREPARED BY :

DATE: 2026/01/08

REVIEWED BY :

DATE: 2026/01/08

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

ANNEXURE B

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

Sedibeng District
DC42
2025/26
Mmesekhe Magalala
(016) 450-3055
Q2 Oct - Dec

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

Bank:	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4	Bank 5	Bank 6	Bank 7	Bank 8
Account number:		STANDARD BANK 1	Nedbank	STANDARD BANK	STANDARD BANK	NEDBANK	NEDBANK	STANDARD BANK call	Nedbank Call
Bank reconciliation compiled and attached	Yes	21777867	1152944835	1152944806	21781494	1152944363	21779689	228499054	37881172923
Month:	October	October	October	October	October	October	October	October	October
Opening cash book balance at beginning of month	119 476 848	15 301 028	1 207 196	5 585 655	70 927 661	1 119 829	3 226 509	21 084 080	1 014 891
Add Receipts for month	112 448 431	74 322 466	49 948	932 233	37 002 885			135 080	5 618
Less Payments for month	155 725 749	89 844 218	2 064	70 379 363					
Closing cash book balance at end of month	76 199 531	4 275 278	1 255 050	6 527 813	37 551 183	1 119 829	3 226 509	21 219 159	1 020 709
GL Account Balance									
Payments for the month	155 725 749	89 844 218	2 064	70 379 363					
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	155 725 749	89 844 218	2 064	70 379 363					
Actual capital expenditure for the month	9 394	9 394							
Actual operating expenditure for the month	32 756 405	32 756 405							
Section 11(4) expenditure									
Total	32 765 799	32 765 799							
a) to defray expenditure appropriated in terms of an approved budget:	32 765 799	32 765 799							
b) to defray expenditure authorised in terms of section 26(4):									2 041 418
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 (2)									
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)	45 724 775								
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)									
Was any payment made in terms of (j) Yes/No	Yes	Yes	Yes	Yes					
Specify									

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

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

Sedibeng District	Please select from List supplied
DC42	Please select from List supplied
2025/26	
Masechaba Magalela	Enter official's name
(016) 450-3056	
Q2 Oct - Dec	Please select from List supplied

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

Bank:	Consolidated	Primary bank Account 1	Bank 2	Bank 3	Bank 4	Bank 5	Bank 6	Bank 7	Bank 8
Account number:		STANDARD BANK	Nedbank	STANDARD BANK	STANDARD BANK	NEDBANK	NEDBANK		STANDARD BANK
Bank reconciliation compiled and attached	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Month:	November	November	November	November	November	November	November	November	November
Opening cash book balance at beginning of month	76 181 531	4 279 279	1 255 050	6 527 813	37 533 183	1 119 829	3 226 509	21 219 159	1 020 709
Add Receipts for month	106 664 926	71 827 267	60 093	1 005 744	33 631 737			134 492	5 593
Less Payments for month	134 163 964	72 692 035	2 094	75	61 459 760				
Closing cash book balance at end of month	48 692 493	3 414 511	1 313 049	7 533 482	9 705 160	1 119 829	3 226 509	21 353 651	1 026 302
GL Account Balance									
Payments for the month									
Less Recoveries	134 163 964	72 692 035	2 094	75	61 459 760				
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	134 153 964	72 692 035	2 094	75.00	61 459 760.00				
Actual capital expenditure for the month	2 200	2 200							
Actual operating expenditure for the month	42 978 428	42 978 428							
Section 11(4) expenditure									
Total	42 980 628	42 980 628							
a) to defray expenditure appropriated in terms of an approved budget:	42 980 628	42 980 628							
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)	27 693 462								
ii) any insurance or other payments received by the municipality for that person or organ of state:									
Was any payment made in terms of (e) Yes/No	No	No	Yes						
f) to refund money incorrectly paid into a bank account:									
Was any payment made in terms of (f) Yes/No	No	No	No						
g) to refund guarantees, sureties and security deposits; (refund of consumer deposits)									
Was any payment made in terms of (g) Yes/No	No	No	No						
h) for cash management and investment purposes in accordance with section 13; (inter-bank transactions)									
Was any payment made in terms of (h) Yes/No	No	No	No						
i) to defray increased expenditure in terms of section 31; or									
S31 Shifting of funds between multi-year appropriations									
Was any payment made in terms of (i) Yes/No	No	No	No						
j) for such other purposes as may be prescribed, (making guarantees, store purchases, petty cash, loan repayments, leave payout, provisions)									
Was any payment made in terms of (j) Yes/No	Yes	Yes	Yes	Yes					
Specify									
	R3 646 was paid out in Month of August.								

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

Responsible official: Masechaba Magalela Enter official's name
Financial year: 2025/26
Contact details: (016) 450 3055 Enter contact information
Quarter: Q2 Oct - Dec 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 1	Bank 2	Bank 3	Bank 4	Bank 5	Bank 6	Bank 7	Bank 8
Bank:		STANDARD BANK	Nedbank	STANDARD BANK	STANDARD BANK	NEDBANK	NEDBANK	STANDARD BANK	STANDARD BANK
Account number:		21777667	1152944835	1152944605	21781484	1152844363	21779589	228499054	378811729293
Bank reconciliation's compiled and attached	Yes	Yes	Yes						
Month:	December	December	December	December	December	December	December	December	December
Opening cash book balance at beginning of month	48 592 493	3 414 511	1 313 049	7 533 482	9 705 160	1 119 829	3 226 509	21 353 651	1 026 302
Add Receipts for month	144 834 421	117 454 882	60 389	884 273	26 297 913			125 612	11 352
Less Payments for month	47 732 858	56 374 095	10 067	8 000 075	346 421				
Closing cash book balance at end of month	125 794 257	61 495 298	1 363 371	417 680	35 654 652	1 119 829	3 226 509	21 479 263	1 037 654
GL Account Balance									
Payments for the month	67 732 858	66 374 095	10 067	8 000 075	346 421				
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	67 732 858	66 374 095	10 067	8 000 075.00	346 421.00	-	-	-	-
Actual capital expenditure for the month	73 538	73 538							
Actual operating expenditure for the month	35 933 847	35 933 847							
Section 11(4) expenditure									
Total	36 007 385	36 007 385							
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 26(1)									
S26(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									
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 7973 petty cash was paid out in month of December					

Sedibeng District
DC42
2025/26
Masechaba Magalefa
(016) 450 3056
Q2 Oct - Dec

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

Consolidated	Primary Bank Account 1 STANDARD BANK 21777667	Bank 2 Nedbank 1152944835	Bank 3 STANDARD BANK 1152944606	Bank 4 STANDARD BANK 21781494	Bank 5 NEDBANK BANK 1152944363	Bank 6 NEDBANK 21779589	Bank 7 STANDARD BANK 228495054	Bank 8 Nedbank Call 3788117282923
Yes	Yes	Yes	Yes	Yes				
December	December	December	December	December	December	December	December	December
119 476 847.72	15 301 028.18	1 207 195.56	5 595 654.54	70 927 661.00	1 119 829.00	3 226 509.00	21 084 079.72	1 014 890.72
363 947 778.47	263 604 615.00	170 430.73	2 822 250.40	96 032 535.39	-	-	395 183.18	22 763.77
357 612 388.55	217 410 346.00	14 254.58	8 000 225.00	132 187 543.99	-	-	-	-
125 812 256.64	61 495 297.18	1 363 371.73	417 679.94	35 672 652.40	1 119 829.00	3 226 509.00	21 479 262.90	1 037 654.49
-	-	-	-	-	-	-	-	-
357 612 388.55	217 410 346.00	14 254.58	198.72	132 187 543.99	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
357 612 369.55	217 410 346.00	41 046 578.65	198.72	132 187 543.99	-	-	-	-
85 132.00	85 132.00	-	-	-	-	-	-	-
111 668 680.00	111 668 680.00	-	-	-	-	-	-	-
111 753 812.00	111 753 812.00	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
111 753 812.00	111 753 812.00	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
No	No	No						
-	-	-	-	-	-	-	-	-
No	No	No						
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
No	No	No						
-	-	-	-	-	-	-	-	-
97 256 424.00	-	-	-	-	-	-	-	-
No	No	Yes						
No	No	No						
No	No	No						
No	No	No						
No	No	No						
No	No	No						
Yes	Yes	Yes	Yes					

R 7973

was paid out in form of petty cash to different department within the municipality for the quarter ending 31 December 2025

Bank Account Withdrawals not in Terms of an Approved Budget
Municipal Finance Management Act, section 11(4)
Consolidated Quarterly Report for period 01/07/2025 to 30/09/2025 complete relevant period)

D

Annexure C

Date	Payee	Amount in R	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
2025/10/03	Gauteng Provincial Government Road & Transport	23 502 605.57	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. FM Mathe
2025/10/21	Gauteng Provincial Government Road & Transport	22 222 169.80	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. FM Mathe
2025/11/21	Gauteng Provincial Government Road & Transport	27 993 462.28	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. FM Mathe
2025/12/19	Gauteng Provincial Government Road & Transport	23 538 186.76	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. FM Mathe
AL		97 256 424.00		

Actions for completing this report:

Accounting Officer must include information motivating the non-budgeted 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 in the space.

Items 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(e) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);
 - Section 11(f) - 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 delay 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.
- Submission:**
Submit 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

(Signature)

**SEDIBENG DISTRICT MUNICIPALITY COST CONTAINMENT REPORT FOR THE QUARTER
ENDING 31st December 2025**

(5/1/1) (2025/26)

Cluster: Finance
Portfolio: Financial Management & Budgets

1. PURPOSE

The purpose of the report is to table before the Committee the cost containment report for the 2nd quarter 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 2025-26 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 100% 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	Savings Amount YTD
Use of consultants & Professional fees	2 381 587.00	713 003.86	1 032 248.36	-	-	1 745 252.22	-46.56%	1 190 798.50	(215 107.11)	(339 351.61)	-	-	(554 458.72)
Travel and subsistence	126 199.00	380.00	9 452.20	-	-	9 832.20	84.42%	63 099.50	31 169.75	22 097.55	-	-	53 267.30
Domestic accommodation	270 247.00	59 991.31	41 140.69	-	-	101 132.00	25.16%	135 123.50	7 570.44	26 421.06	-	-	33 991.50
Sponsorships, events and catering	962 983.00	181 196.47	299 219.95	-	-	480 416.42	0.22%	481 491.50	54 546.28	(53 474.20)	-	-	1 072.08
Other related expenditure items	88 362 277.00	16 610 362.64	22 457 944.29	-	-	39 068 306.93	11.57%	44 181 138.50	3 336 606.61	1 776 224.96	-	-	5 112 831.57
Total	92 103 293.00	17 564 937.28	23 840 005.49	-	-	41 404 942.77	10.09%	46 051 646.50	3 214 785.97	1 431 917.76	-	-	4 646 703.73

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspent Budget	Perc	% saving/ variance	Benchmark Amount	Savings Amount
Subtotal: employee related cost	329 762 208.00	26 162 143.70	0.00	162 458 053.80	167 304 154.10	49.26	0.74	R164 881 104.00	R2 423 050.10
Subtotal: remuneration of councillors	16 078 369.00	1 227 185.95	0.00	8 246 330.16	7 832 038.84	51.28	-1.28	R8 039 184.50	-R207 145.66
Subtotal: outsource services	35 587 753.00	2 487 235.57	13 530.00	9 804 760.80	25 782 992.20	27.55	22.45	R17 793 876.50	R7 989 115.70
Subtotal: contractors	4 272 706.00	106 563.88	219 897.74	1 172 628.23	3 100 077.77	27.44	22.56	R2 136 353.00	R963 724.77
Subtotal: operational cost	31 859 252.00	1 414 169.42	27 891.87	19 241 248.04	12 618 003.96	60.39	-10.39	R15 929 626.00	-R3 311 622.04
Subtotal: inventory	3 673 881.00	203 220.68	182 731.22	1 279 524.61	2 394 356.39	34.82	-11.43	R1 838 940.50	R557 415.89
Subtotal: operating leases	2 772 901.00	723 720.36	107 744.51	1 703 472.27	1 069 428.73	61.43	-23.28	R1 190 793.50	-R317 021.77
Subtotal: consultant and prof services	2 381 587.00	831 165.03	0.00	1 745 252.22	636 334.78	73.28	-8.86	R6 968 400.00	-R1 234 908.82
Subtotal: transfers & subsidies	13 936 800.00	329 217.25	0.00	8 203 308.82	5 733 491.18	58.86	-1.21	R2 391 212.50	-R58 011.58
Subtotal: depreciation & amortisation	4 782 425.00	2 449 224.08	0.00	2 449 124.08	2 333 200.92	51.21	1.41	R2 222 553 941.00	R6 250 137.87
TOTAL: EXPENDITURE	445 107 882.00	35 933 846.92	551 795.29	216 303 803.13	228 804 078.87	48.59			

Annexure D: Total Cost Savings Disclosure in the In-Year and Annual Report	Savings Amount Q1	Savings Amount Q2	Savings Amount Q3	Savings Amount Q4	TOTAL SAVING YTD
Cost Containment In-Year Report Measures					
Use of consultants & Professional fees	(215 107.11)	(339 351.61)	-	-	(554 458.72)
Travel and subsistence	31 169.75	22 097.55	-	-	53 267.30
Domestic accommodation	7 570.44	26 421.06	-	-	33 991.50
Sponsorships, events and catering	54 546.28	(53 474.20)	-	-	1 072.08
Other related expenditure items	3 336 606.61	1 776 224.96	-	-	5 112 831.57
Total	3 214 785.97	1 431 917.76	-	-	4 646 703.73

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 2nd quarter is at 1.41%

5. LEGAL IMPLICATIONS

Good governance and compliance with cost containment regulations

RECOMMENDED

1. THAT the report be noted for information purposes

DIRECTOR: FM&B
MR. C STEYN

2026/11/15
Date

CHIEF FINANCIAL OFFICER
MS. MO MASISI

Date

MMC FINANCE (Acting)

MS .M KHOMOESERA

Date

Annexure A: Professional Services and Consultants

Description	Budget	Open/Bal	Curr Mth Exp	Commitm	YTD Movement	Close/Bal	Unspend Bud	Perc
C&PS: B&A AUDIT COMMITTEE	142 000	-	6 000	-	128 713		13 288	90.64
OC: AUDIT COST: EXTERNAL	4 301 432	-	-	-	3 107 933		1 193 499	72.25
C&PS: LEGAL COST ADVICE & LIT	1 397 995	-	500 992	-	1 198 168		199 827	85.7
Total	5 841 427	-	506 992	-	4 434 813	-	1 406 614	76%