Section 52d for the quarter ending 31st March 2026 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 March 2026.

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.

Table of contents

Page 3
Assets
a) Current Assets
b) Current Liabilities

Page 4-5
Net Assets
c) Reserves
d) Cash flow

Page 6-9
Assets Management
e) Actual revenue and expenditure
f) Pro-Rata Capital Comparative Analysis (Budget vs. Actual)

Page 10
g) **Financial Position**

a) <u>Current Assets</u>

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

The debtor's book balance of the municipality as attached in annexure A is R 985 005 less bad debts impairment R 954 100 resulting to R 30 905

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

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300									–	–		
Receivables from Non-exchange Transactions - Property Rates	1400									–	–		
Receivables from Exchange Transactions - Waste Water Management	1500									–	–		
Receivables from Exchange Transactions - Waste Management	1600									–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	31	–	–	–	–	–	–	954	985	954		
Total By Income Source	2000	31	–	–	–	–	–	–	954	985	954	–	954
2024/25 - totals only		0	0	0	0	93402	0	120047	2062154	2 306	2 306	0	2062154
Debtors Age Analysis By Customer Group													
Organs of State	2200												
Commercial	2300	31	–	–	–	–	–	–	954	985	954	–	954
Households	2400									–	–		
Other	2500									–	–		
Total By Customer Group	2600	31	–	–	–	–	–	–	954	985	954	–	954

<u>Bank reconciliation</u>

Annexure "A" Bank Reconciliation" indicate the bank reconciliations prepared for the quarter ending March 2026 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 120 833 414 as of end March.

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

a) <u>Current Liabilities</u>

Creditors' Age Analysis

Annexure "D" represents the creditors' age analysis of R 110 773 063 payable to the creditors in March 2026.

b) <u>Current Liabilities</u>

Creditors' Age Analysis

b) <u>Current Liabilities</u>

Creditors' Age Analysis

Annexure "D" represents the creditors' age analysis of R 110 857 901 payable to the creditors in March 2026.

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

Description R thousands	NT Code	Budget Year 2025/26									
		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	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400	353	–	–	–	–	–	–	–	353	568
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700									–	
Auditor General	0800									–	
Other	0900	30 839	–	–	–	–	–	44 108	35 473	110 420	91 714
Medical Aid deductions	0950									–	
Total By Customer Type	1000	31 192	–	–	–	–	–	44 108	35 473	110 774	92 282

c) <u>Net Assets *Reserves*</u>

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

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

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

- Assets fair value reserve
  Government grant reserve (GGR)

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

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

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

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

d) <u>Cash Flow</u>

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

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

Annexure "E" is Council's cash flow statement which indicates the movements on the main bank accounts. The incoming receipts amount to R 114 390 556, outgoing payments were made to the amount of R 63 355 166 Taking into account the opening cashbook balance, this left a favorable closing balance of R 120 833 414 as end of March 2026 period, which shows a increase margin from last month's closing balance.
Cost coverage indicator.

Cost coverage indicator.

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

The cost coverage formula = $\dfrac{R\,(120\ 833\ 414 + R0)}{R\ 37\ 092\ 324}$

= 3.25TIMES

The cost coverage of the municipality indicates 3.25 monthly fixed operating expenditure and shows that the cash flow of the municipality is favorable. Our cash formula on hand must cover at least until end of June 2026 as the next equitable share allocation is in July 2026.

<u>Cash Flow January-March</u>

Monthly Budget Statement - Cash Flow			
Description	January-March		
	Monthly actual	Monthly actual	Monthly actual
R thousands			
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts			
Property rates	0	0	0
Service charges	0.00	0.00	0.00
Other revenue	0.00	0.00	0.00
Transfers and Subsidies - Operational	32 241 912.61	33 056 235.70	34 160 263.76
Transfers and Subsidies - Capital	-	1 423 000.00	79 668 806.83
Interest	-	2 000 000.00	-
Dividends	567 787.85	599 318.44	561 485.15
Payments			
Suppliers and employees			
Finance charges	- 60 025 967.56	- 65 802 393.99	- 63 355 166.17
Transfers and Grants			
NET CASH FROM/(USED) OPERATING ACTIVITIES			
	- 27 216 267.10	- 28 723 839.85	51 035 389.57
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Proceeds on disposal of PPE			
	-	22 789.57	-
Decrease (increase) in non-current receivables			
Decrease (increase) in non-current investments			
Payments			
Capital assets			
NET CASH FROM/(USED) INVESTING ACTIVITIES	- 10 897.00	- 525 228.43	-
	- 10 897.00	- 502 438.86	-
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	- 27 227 164.10	- 29 226 278.71	51 035 389.57
Cash/cash equivalents at beginning:	126 251 467.00	99 024 302.90	69 798 024.19
Cash/cash equivalents at month/year end:	99 024 302.90	69 798 024.19	120 833 413.76

Grant allocations and expenditure:

<u>Financial Management Grant (FMG):</u>

An amount of R 1 500 000 was gazetted and received in August 2025 and expenditure incurred for the Quarter ending march amount to R 204 239 Municipality currently have no interns ,the advert for new intake has been completed and Human resources is busy with recruitment process.

<u>Rural Roads Assets Management Grant</u>

An amount of R 2 856 000 gazetted 2025-26 and first tranche of R 1 999 000 was received and second tranche of R 857 000. in January. Expenditure incurred for the quarter ending March amount to R 538 389.

<u>HIV/Aids</u>

An amount of R 13 392 000 gazetted for 2025-26, R8 274 000 has been received as first tranche, and Municipality still waiting for the second tranche to be transferred from the Department, expenditure incurred for the quarter ending March amount to R 97 091.

Extended Public Works Projects

An amount of R 1 884 000 was gazetted and R 470 000 has been received as the first tranche and R 848 000 as the second tranche November and last tranche of R 566 000 received in January, Expenditure incurred for Quarter ending March Amount to R 545 545

Energy Services

An amount of R 5 000 000 was gazette for 2025-26, R 2 000 0000 has been received in August and R 1 000 000 received as second tranche. last tranche of R 2 000 000 received in January, Expenditure incurred for Quarter ending March amount to 2 520 867.

Grants schedule for the Quarter ending March

Description	Original Budget	Total Grants Received to date	Actual January	Actual February	Actual March	Actual Spending Jan-Mar	YTD Movement	Balance	Percentage
RAMS	2 856 000	2 856 000	95 516	345 833	97 040	538 389	1 908 118	947 882	66.8
FMG	1 500 000	1 500 000	47 275	62 413	94 550	204 239	740 806	759 194	49.4
EPWP	1 884 000	1 884 000	124 139	151 796	269 609	545 545	1 248 832	635 168	66.3
HIV&AIDS	13 392 000	8 274 000	0.00	19 620	97 091	116 711	625 186 00	7 648 814	7.6
ENERGY SERVICES	5 000 000	5 000 000	0	2 520 867	0.00	2 520 867	3 897 736.30	1 102 264	78.0
TOTAL	24 632 000	19 514 000	266 930	3 100 529	461 200	3 809 039	8 420 678	11 093 322	43.2

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.

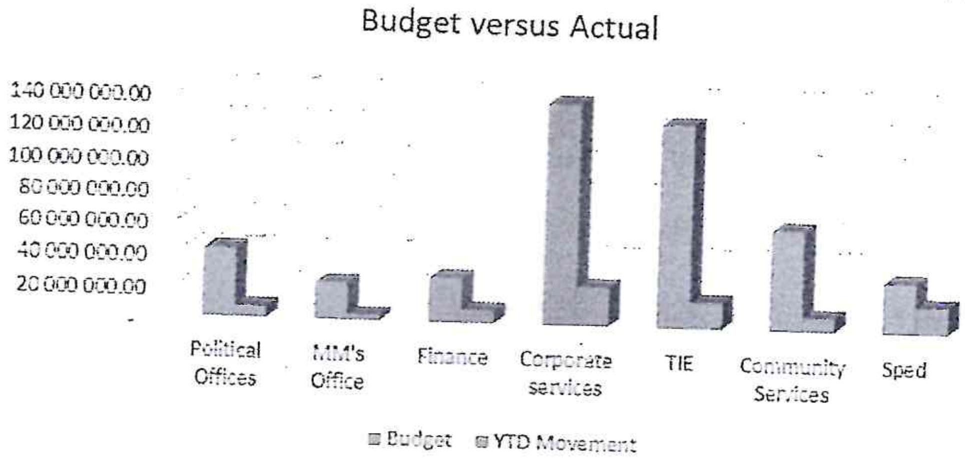
Operating expenses are incurred in the course of conducting normal Council business. They are classified by function such as employee related costs, general expenses, finance charges and contributions to provisions.

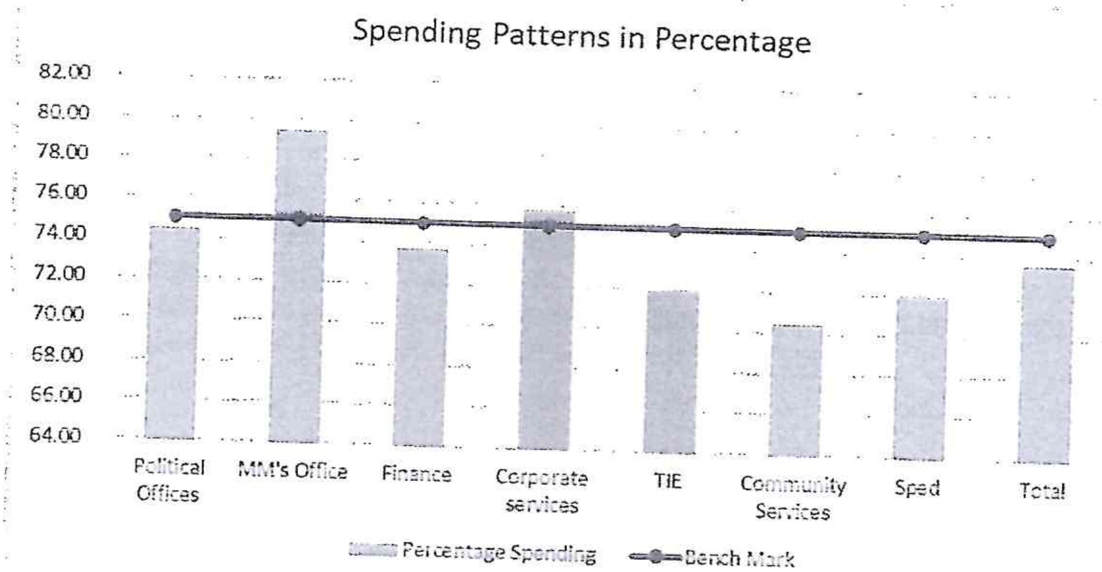
e) Actual revenue and expenditure

Represents the organizational Operating Revenue and Expenditure which illustrates at the table below that R 107 541 836 was generated in revenue, while R 112 053 836 was spent for the Quater ending March.

Revenue	Cluster	Budget	Unspend Budget	January to March performance	Received July to March	Percentage received	Bench Mark
1300398510000000000	Finance	-330 884 448.00	- 2 809 626.13	- 83 212 260.52	- 328 074 821.87	99.15	75.00%
1400398510000000000	Corporate services	- 2 841 214.00	- 343 044.16	- 758 739.44	- 2 498 169.84	87.93	75.00%
1500398510000000000	TIE	- 97 773 159.00	- 35 216 600.85	- 23 509 316.51	- 62 556 558.15	63.98	75.00%
1600398510000000000	Community Services	- 13 429 354.00	- 5 845 458.56	- 61 520.00	- 7 583 895.44	56.47	75.00%
1700398510000000000	SPED	- 2 366 747.00	- 1 724 117.02	-	- 642 629.98	27.15	75.00%
	Total	-447 294 922.00	- 45 938 846.72	-107 541 836.47	- 401 356 075.28	89.73	75.00%

Expenditure	Cluster	Budget	Unspend Budget	January to March performance	Spending July toMarch	Percentage Spending	Bench Mark
1100398520000000000	Political Offices	41 707 839.00	10 684 069.36	10 114 656.95	31 023 769.64	74.38	75.00
1200398520000000000	MM's Office	22 537 746.00	4 643 311.45	6 127 921.74	17 894 434.55	79.40	75.00
1300398520000000000	Finance	27 094 427.00	7 121 261.33	5 244 904.90	19 973 165.67	73.72	75.00
1400398520000000000	Corporate services	136 768 510.00	33 186 508.38	35 321 829.52	103 582 001.62	75.74	75.00
1500398520000000000	TIE	125 389 648.00	35 111 383.16	36 184 253.73	90 278 264.84	72.00	75.00
1600398520000000000	Community Services	61 685 955.00	18 218 627.01	12 186 412.49	43 467 327.99	70.47	75.00
1700398520000000000	Sped	30 752 440.00	7 688 030.07	6 873 706.78	22 138 524.93	71.99	75.00
	Total	445 936 565.00	116 653 190.76	112 053 686.11	328 357 489.24	73.63	75.00





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 for the Quarter ending March amount R 536 125. 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. An amount of R5 000 000 is earmarked for the energy saving project funded from a grant. During the Adjustment process Energy Efficient Grant was Adjusted to R 1 878 750 and Computers and Printers Adjusted to R 258 929,

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 2025 to 30 June 2026, 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 31st March 2026 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

Dr. K Wiese
Acting Chief financial officer

15/4/2026
Date

Mr. M Mathe
Municipal Manager

24/04/2026
Date

Annexure "A

BANK RECONCILIATION AS AT 31 July 2025

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE AS AT	**01-Jul-25**		**R 12,880,429.60**
PLUS : INCOME RECEIVED			**R 138,366,486.11**
SURPLUS (DEFICIT)		0.00	
SUNDRY INCOME		0.00	
AMBULANCE SUBSIDY ARREARS		0.00	
INVESTMENTS WITHDRAWN		0.00	
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL		133,460,000.00	
OTHER DIRECT BANKINGS		4,854,530.92	
TRANSFERS		0.00	
INTEREST		49,687.19	
LICENCE INCOME		2,268.00	
LESS: RD CHEQUES / (re deposit)		0.00	
MINUS : EXPENDITURE			**R -88,326,566.31**
ORDER PAYMENTS		-3,286,429.97	
SUNDRY PAYMENTS		-57,363,714.24	
SALARIES		-27,524,061.82	
ACTUAL PAYMENT (BILLING)		0.00	
INVESTMENTS MADE / TRANSFERS		0.00	
BANK ERROR		0.00	
DIRECT BANK EXPENDITURE		-152,360.28	
CASHBOOK BALANCE AS AT	**31-Jul-25**		**R 62,920,349.40**
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 62,920,349.40**
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-25**		**R 62,920,349.40**

PREPARED BY : ______________ DATE : 2025/08/04

REVIEWED BY : ______________ DATE : 2025/08/05

BANK RECONCILIATION AS AT
31 July 2025
MAIN BANK ACCOUNT NEDBANK : 1152944835
332150205900000000000

CASH BOOK BALANCE AS AT	**01-Jul-25**	**R**	**1,014,254.80**
PLUS : INCOME RECEIVED		**R**	**135,262.54**

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	2,420.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	68,107.44
TRANSFERS RECEIVED	0.00
INTEREST	64,735.10
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE		**R**	**-4,993.56**

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	-4,993.56

CASHBOOK BALANCE AS AT	**31-Jul-25**	**R**	**1,144,523.78**

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**	**1,144,523.78**
PLUS: **OUTSTANDING CHEQUES**		R	-
MINUS: **OUTSTANDING DEPOSITS**		R	-577.01
PLUS: **UNCASHED ELE'S**			
PLUS: Receipts updated following month			
PLUS : **DEPOSITS NOT YET LINKED**		R	-
BANK BALANCE AS AT	**31-Jul-25**	**R**	**1,143,946.77**

PREPARED BY : ______ DATE : 2025/08/05

REVIEWED BY : ______ DATE : 2025/08/05

BANKRECONCILIATION AS AT 31/Jul/2025

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE AS AT 1/Jul/2025 R 873,795.34

PLUS : INCOME RECEIVED R 1,627,362.20

LICENCE INCOME	
FUEL SALES	1,627,362.20
LESS: RD CHEQUES	0.00
	0.00

MINUS : EXPENDITURE R -75.00

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

CASHBOOK BALANCE AS AT 31/Jul/2025 R 2,501,082.54

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

BANK BALANCE AS AT 31/Jul/2025 R 2,501,082.54

PREPARED BY : DATE : 2025/08/04

REVIEWED BY : DATE : 2025/08/05

BANK RECONCILIATION AS AT 31/Jul/2025

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 3321502019000000000

CASH BOOK BALANCE AS AT	**1/Jul/2025**	**R**	**18,336,958.19**
PLUS : INCOME RECEIVED		**R**	**30,299,287.16**
LICENCE INCOME	30,190,084.85		
INTEREST	109,202.31		
LESS: RD CHEQUES	0.00		
MINUS : EXPENDITURE		**R**	**-334,425.42**
TRANSFER TO MAIN ACCOUNT	0.00		
BANK CHARGES	-43,019.74		
BANK CHARGES CARD FEES	-291,405.68		
BANK COST	0.00		
CASHBOOK BALANCE AS AT	**31/Jul/2025**	**R**	**48,301,819.93**
PLUS: **OUTSTANDING CHEQUES**		R	-
MINUS: **OUTSTANDING DEPOSITS**		R	-
PLUS : **DEPOSITS NOT YET LINKED**		R	-
BANK BALANCE AS AT	**31/Jul/2025**	**R**	**48,301,819.93**

PREPARED BY : .... DATE : 2025/08/04

REVIEWED BY : .... DATE : 2025/08/05

CALL ACCOUNT RECONCILIATION AS AT 31-Jul-2025

BANK ACCOUNT NEDBANK: 037881172932

GL VOTE NUMBER - 33215040190ZZZZZZZWD

CASH BOOK BALANCE AS AT	**1-Jul-2025**	**R**	**991,900.42**
PLUS : INCOME RECEIVED		**R**	**11,637.82**
INTEREST RECEIVED NO 1	7.44		
INTEREST RECEIVED NO 2	5,923.48		
YEAR END ACCRUAL	5,706.90		
MINUS : EXPENDITURE		**R**	**-**
WITHDRAWALS MADE	0.00		
CASHBOOK BALANCE AS AT	**31-Jul-2025**	**R**	**1,003,538.24**
PLUS : INTEREST ACCRUED AT YEAR END		R	-
INTEREST DEBTOR	**31-Jul-2025**	**R**	**-**

PREPARED BY : .... DATE : ....

REVIEWED BY : .... DATE : 2025/08/08

CALL ACCOUNT RECONCILIATION AS AT 31/Jul/2025

BANK ACCOUNT STANDARD BANK: 228499054

GL VOTE NUMBER - 33215040210ZZZZZZZWD

CASH BOOK BALANCE AS AT	1/Jul/2025	R	20,687,008.12
PLUS : INCOME RECEIVED		R	133,725.83

INTEREST RECEIVED NO 1	37,667.42
INTEREST RECEIVED NO 2	96,058.41
DEPOSIT MADE	0.00

MINUS : EXPENDITURE	R	-

WITHDRAWALS MADE	0.00

CASHBOOK BALANCE AS AT	31/Jul/2025	R	20,820,733.95
PLUS : INTEREST ACCRUED AT YEAR END		R	-
INTEREST DEBTOR	31/Jul/2025	R	-

PREPARED BY : ____________ DATE : 2025/08/08

REVIEWED BY : ____________ DATE : 2025/08/08

BANKRECONCILIATION AS AT 31/Aug/2025

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 332150201900000000000

CASH BOOK BALANCE AS AT 1/Aug/2025 — R 48,301,819.93

PLUS : INCOME RECEIVED — R 34,132,495.22

LICENCE INCOME	33,964,267.60
INTEREST	168,227.62
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE — R -389,980.91

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	-43,315.28
BANK CHARGES CARD FEES	-346,665.63
BANK COST	0.00

CASHBOOK BALANCE AS AT 31/Aug/2025 — R 82,044,334.24

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

BANK BALANCE AS AT 31/Aug/2025 — R 82,044,334.24

PREPARED BY : [signature] DATE : 2025/09/05

REVIEWED BY : [signature] DATE : 2025/09/05

CALL ACCOUNT RECONCILIATION AS AT 31/Aug/2025

BANK ACCOUNT STANDARD BANK: 228499054

GL VOTE NUMBER - 33215040210ZZZZZZZWD

CASH BOOK BALANCE AS AT	**1/Aug/2025**	**R**	**20,820,733.95**
PLUS : INCOME RECEIVED		**R**	**137,733.90**
INTEREST RECEIVED NO 1	37,945.22		
INTEREST RECEIVED NO 2	99,788.68		
DEPOSIT MADE	0.00		
MINUS : EXPENDITURE		**R**	**-**
WITHDRAWALS MADE	0.00		
CASHBOOK BALANCE AS AT	**31/Aug/2025**	**R**	**20,958,467.85**

PREPARED BY : ____________ DATE : 2025/09/10

REVIEWED BY : ____________ DATE : 2025/09/10

BANKRECONCILIATION AS AT 31/Aug/2025

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 332150206900000000000

CASH BOOK BALANCE AS AT **1/Aug/2025** **R** **2,501,082.54**

PLUS : INCOME RECEIVED **R** **1,987,458.30**

LICENCE INCOME	1,987,458.30
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/Aug/2025** **R** **4,488,465.84**

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

BANK BALANCE AS AT **31/Aug/2025** **R** **4,488,465.84**

PREPARED BY : DATE : 2025/09/05

REVIEWED BY : DATE : 2025/09/05

BANK RECONCILIATION AS AT
31 August 2025
MAIN BANK ACCOUNT NEDBANK : 1152944835
332150205900000000000

CASH BOOK BALANCE AS AT	01-Aug-25	R	1,144,523.78
PLUS : INCOME RECEIVED		R	39,433.00

TRANSFER TO STANDARD	
SUNDRY INCOME	0.00
AMBULANCE FEES	9,206.85
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	0.00
TRANSFERS RECEIVED	9,696.60
INTEREST	0.00
LICENCE INCOME	20,529.55
LESS: RD CHEQUES / (re deposit)	0.00
	0.00

MINUS : EXPENDITURE		R	-7,343.26

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
	-7,343.26

CASHBOOK BALANCE AS AT	31-Aug-25	R	1,176,613.52

PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	0.00
PLUS: Receipts updated following month	40.00
LESS: CHEQUE/ELE CANCELLED PREVIOUS MONTH	0.00

REVISED BALANCE AFTER CANCELATIONS		R	1,176,653.52
PLUS: OUTSTANDING CHEQUES		R	-
MINUS: OUTSTANDING DEPOSITS		R	-4,574.16
PLUS: UNCASHED ELE'S			
PLUS: Receipts updated following month			
PLUS : DEPOSITS NOT YET LINKED		R	-
BANK BALANCE AS AT	31-Aug-25	R	1,172,079.36

PREPARED BY : Ysuf DATE : 2025/09/05

REVIEWED BY : DATE : 2025/09/05

BANK RECONCILIATION AS AT
31 August 2025

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE AS AT 01-Aug-25		R 62,920,349.40
PLUS : INCOME RECEIVED		R 8,252,433.04
SURPLUS (DEFICIT)	0.00	
SUNDRY INCOME	0.00	
AMBULANCE SUBSIDY ARREARS	0.00	
INVESTMENTS WITHDRAWN	0.00	
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	5,969,000.00	
OTHER DIRECT BANKINGS	1,850,473.05	
TRANSFERS	0.00	
INTEREST	416,831.99	
LICENCE INCOME	16,128.00	
LESS: RD CHEQUES / (re deposit)	0.00	
MINUS : EXPENDITURE		R -35,873,796.36
ORDER PAYMENTS	-2,659,221.60	
SUNDRY PAYMENTS	-4,562,963.56	
SALARIES	-28,496,308.16	
ACTUAL PAYMENT (BILLING)	0.00	
INVESTMENTS MADE / TRANSFERS	0.00	
BANK ERROR	0.00	
DIRECT BANK EXPENDITURE	-155,303.04	
CASHBOOK BALANCE AS AT 31-Aug-25		R 35,298,986.08
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 35,298,986.08
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-25		R 35,298,986.08

PREPARED BY : ____________ DATE : 2025/09/05

REVIEWED BY : ____________ DATE : 2025/09/05

CALL ACCOUNT RECONCILIATION AS AT 31-Aug-2025

BANK ACCOUNT NEDBANK: 037881172932

GL VOTE NUMBER - 33215040190ZZZZZZZWD

CASH BOOK BALANCE AS AT 1-Aug-2025 — R 1,003,538.24

PLUS : INCOME RECEIVED — R 5,752.98

INTEREST RECEIVED NO 1	7.13
INTEREST RECEIVED NO 2	5,745.85
DEPOSIT MADE	0.00

MINUS : EXPENDITURE — R -

WITHDRAWALS MADE	0.00

CASHBOOK BALANCE AS AT 31-Aug-2025 — R 1,009,291.22

PREPARED BY : DATE : 2025/09/10

REVIEWED BY : DATE : 2025/09/10

BANK RECONCILIATION AS AT 30 September 2025

MAIN BANK ACCOUNT NEDBANK : 1152944835

332150205900000000000

CASH BOOK BALANCE AS AT 01-Sept-25		R	1,176,613.52
PLUS : INCOME RECEIVED		R	38,870.75
TRANSFER TO STANDARD			
SUNDRY INCOME	0.00		
AMBULANCE FEES	2,236.00		
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	26,676.15		
LESS: RD CHEQUES / (re deposit)	0.00		
	0.00		
MINUS : EXPENDITURE		R	-8,288.71
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		
	-8,288.71		
CASHBOOK BALANCE AS AT 30-Sept-25		R	1,207,195.56
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	1,207,195.56
PLUS: OUTSTANDING CHEQUES			
MINUS: OUTSTANDING DEPOSITS		R	-
PLUS: UNCASHED ELE'S		R	-575.01
PLUS: Receipts updated following month			
PLUS : DEPOSITS NOT YET LINKED			
		R	-
BANK BALANCE AS AT 30-Sept-25		R	1,206,620.55

PREPARED BY : ______ DATE : 2025/10/02

REVIEWED BY : ______ DATE : 2025/10/02

BANK RECONCILIATION AS AT 30/Sept/2025

LİCENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE AS AT	**1/Sept/2025**	**R**	**4,488,465.84**
PLUS : INCOME RECEIVED		**R**	**1,107,263.70**
LICENCE INCOME	1,107,263.70		
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	**30/Sept/2025**	**R**	**5,595,654.54**
PLUS: **OUTSTANDING CHEQUES**		R	-
MINUS: **OUTSTANDING DEPOSITS**		R	-
PLUS : **DEPOSITS NOT YET LINKED**		R	-
BANK BALANCE AS AT	**30/Sept/2025**	**R**	**5,595,654.54**

PREPARED BY : ____ DATE : 2025/10/02

REVIEWED BY : ____ DATE : 2025/10/02

BANK RECONCILIATION AS AT 30/Sept/2025

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 332150201900000000000

CASH BOOK BALANCE AS AT	**1/Sept/2025**	**R**	**82,044,334.24**
PLUS : INCOME RECEIVED		**R**	**29,292,140.61**
LICENCE INCOME	28,984,203.12		
INTEREST	307,937.49		
LESS: RD CHEQUES	0.00		
MINUS : EXPENDITURE		**R**	**-40,408,814.22**
TRANSFER TO MAIN ACCOUNT	-40,000,000.00		
BANK CHARGES	-36,019.78		
BANK CHARGES CARD FEES	-372,794.44		
BANK COST	0.00		
CASHBOOK BALANCE AS AT	**30/Sept/2025**	**R**	**70,927,660.63**
PLUS: **OUTSTANDING CHEQUES**		R	-
MINUS: **OUTSTANDING DEPOSITS**		R	-
PLUS : **DEPOSITS NOT YET LINKED**		R	-
BANK BALANCE AS AT	**30/Sept/2025**	**R**	**70,927,660.63**

PREPARED BY : ______________ DATE : 2025/10/02

REVIEWED BY : ______________ DATE : 2025/10/02

CALL ACCOUNT RECONCILIATION AS AT 30/Sept/2025

BANK ACCOUNT STANDARD BANK: 228499054

GL VOTE NUMBER - 33215040210ZZZZZZZWD

CASH BOOK BALANCE AS AT 1/Sept/2025 — R 20,958,467.85

PLUS : INCOME RECEIVED — R 125,611.87

INTEREST RECEIVED NO 1	34,583.75
INTEREST RECEIVED NO 2	91,028.12
DEPOSIT MADE	0.00

MINUS : EXPENDITURE — R -

WITHDRAWALS MADE	0.00

CASHBOOK BALANCE AS AT 30/Sept/2025 — R 21,084,079.72

PREPARED BY : Yaya DATE : 2025/10/03

REVIEWED BY : DATE : 2025/10/03

CALL ACCOUNT RECONCILIATION AS AT 30/Sept/2025

BANK ACCOUNT NEDBANK: 037881172932

GL VOTE NUMBER - 33215040190ZZZZZZZWD

CASH BOOK BALANCE AS AT	**1/Sept/2025**	**R**	**1,009,291.22**
PLUS : INCOME RECEIVED		**R**	**5,599.50**

INTEREST RECEIVED NO 1	7.20
INTEREST RECEIVED NO 2	5,592.30
DEPOSIT MADE	0.00

MINUS : EXPENDITURE		**R**	**-**

WITHDRAWALS MADE	0.00

CASHBOOK BALANCE AS AT	**30/Sept/2025**	**R**	**1,014,890.72**

PREPARED BY : ______ DATE : 2025/10/03

REVIEWED BY : ______ DATE : 2025/10/03

ANNEXURE B

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

Name of Municipality:	Sedibeng District
Municipal Demarcation Code:	DC42
Financial year	2025/26
Responsible official:	Masechaba Magalefa
Contact details	(016) 450-3056
Quarter	Q3 Jan - March

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

	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4	Bank 5	Bank 6	Bank 7	Bank 8
Bank:		STANDARD BANK 1	Nedbank	STANDARD BANK	STANDARD BANK	NEDBANK	NEDBANK	STANDARD BANK call	Nedbank Call
Account number:		21777667	1152944835	1152944606	21781494	1152944363	21779589	228499054	3788117292923
Bank reconciliation/s compiled and attached	Yes								
Month:	January	January	January	January	January	January	January	January	January
Opening cash book balance at beginning of month	126 665 067	61 495 293	1 363 373	417 680	35 654 652	1 118 979	4 101 486	21 481 657	1 031 [illegible]
Add Receipts for month	32 290 289	352 613	34 956	690 294	31 073 664			133 066	5 [illegible]
Less Payments for month	59 975 297	59 626 431	9 217	80	339 569	-	-	-	
Closing cash book balance at end of month	98 980 076	**2 221 474**	**1 389 111**	**1 107 893**	**66 388 747**	**1 118 979**	**4 101 486**	**21 614 723**	**1 037 [illegible]**
GL Account Balance									
Payments for the month	59 975 297	59 626 431	9 217	80	339 569	-	-	-	-
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	59 975 297	59 626 431.39	9 217.01	80.00	339 568.90	-	-	-	-
Actual capital expenditure for the month	10 897	10 897	-						
Actual operating expenditure for the month	35 434 500	35 434 500							
Section 11(4) expenditure									
Total	35 445 397	35 445 397	-	-			-	-	-
a) to defray expenditure appropriated in terms of an approved budget:	35 445 397	35 445 397	-	-			-	-	2 075 [illegible]
b) to defray expenditure authorised in terms of section 26(4):	-								
S26(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5)									
Was any payment made in terms of (b) Yes/No	No								
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1):	-								
S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.									
Was any payment made in terms of (c) Yes/No	No								
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section:	-								
S12(2) - a municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund									
Was any payment made in terms of (d) Yes/No	No								
e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -	-								
i) money collected by the municipality on behalf of that person or organ of state by agreement; or **(VAT, motor vehicle licensing)**	21 000 902								
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	R7054 was paid out in form of petty cash to different department within the municipality for the quarter ending 31 January 2026								

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	2025/26	
Responsible official:	Manechaba Magalefa	*Enter official's name*
Contact details	(016) 450 3056	*Enter contact information*
Quarter	Q3 Jan - March	*Please select from List supplied*
		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 BANK	NEDBANK	STANDARD BANK	Nedbank Call
Account number:		21777667	115[illegible]	115[illegible]	21781494	115[illegible]	2177[illegible]	22[illegible]	3780117[illegible]
Bank reconciliation/s compiled and attached	Yes	Yes	Yes	Yes	Yes				
Month (End of Quarter)	March	March	March	March	March	March	March	March	March
Opening cash book balance at beginning of quarter	126 685 086.67	61 495 292.91	1 363 372.61	417 679.54	35 854 852.34	1 118 978.94	4 101 485.56	21 481 856.99	1 031
Add Receipts for quarter	291 762 188.00	171 604 175.19	93 019.19	2 416 721.00	94 095 000.57	-	-	23 556 644.06	16
Less Payments for quarter	297 856 846.10	211 474 748.97	13 481.33	240.00	86 188 163.90	-			
Closing cash book balance at end of quarter	**120 790 828.57**	**21 624 719.13**	**1 442 898.57**	**2 834 160.54**	**43 981 489.01**	**1 118 978.94**	**4 101 485.56**	**45 038 301.05**	**1 048**
GL Account Balance		-	-	-	-	-	-	-	
Payments for the quarter	297 856 846.10	211 474 748.97	13 481.33	198.72	86 188 163.90	-	-	-	
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	297 856 846.10	211 474 748.97	41 046 578.85	198.72	86 188 163.90	-	-	-	
Actual capital expenditure for the quarter	536 125.00	536 125.00	-	-	-	-	-	-	
Actual operating expenditure for the quarter	112 053 686.11	112 053 686.11	-	-	-	-	-	-	
Section 11(4) expenditure	-	-	-	-	-	-	-	-	
Total	112 589 811.11	112 589 811.11	-	-	-	-	-	-	
a) to defray expenditure appropriated in terms of an approved budget;	112 589 811.11	112 589 811.11	-	-	-	-	-	-	
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(1) - 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)	87 256 424.00	-	-	-	-	-	-	-	
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	R7054 was paid out in form of petty cash to different department within the municipality for the quarter ending 31 March 2026								

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 Magalefa	*Enter official's name*
Financial year	2025/26	
Contact details	(016) 450 3056	*Enter contact information*
Quarter	Q3 Jan - March	*Please select from List supplied*

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

	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	NEDBANK
Account number:		21777667	1152944835	1152944606	21781494	1152944363	21779589	228499054	3789117292923
Bank reconciliation/s compiled and attached	Yes	Yes	Yes						
Month:	March	March	March	March	March	March	March	March	March
Opening cash book balance at beginning of month	69 753 799	2 220 127	1 418 326	1 930 407	13 151 556	1 118 979	4 101 486	44 770 080	1 042 839
Add Receipts for month	114 390 556	82 325 951	26 710	903 834	30 860 083			268 221	5 757
Less Payments for month	63 353 726	62 921 358	2 138	80	430 150	-			
Closing cash book balance at end of month	120 790 629	21 624 719	1 442 898	2 834 161	43 581 489	1 118 979	4 101 486	45 038 301	1 048 596
GL Account Balance									
Payments for the month	63 353 726	62 921 358	2 138	80	430 150	-	-	-	-
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	63 353 726	62 921 358	2 138	80.00	430 150.00	-	-	-	-
Actual capital expenditure for the month	-	-							
Actual operating expenditure for the month	35 933 847	35 777 591							
Section 11(4) expenditure				-	-	-	-	-	-
Total	35 933 847	35 777 591		-	-	-	-	-	-
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)	23 763 025								
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									

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	2025/26	
Responsible official:	Masechaba Magalefa	*Enter official's name*
Contact details	(016) 450-3056	-
Quarter	Q3 Jan - March	*Please select from List supplied*

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

	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
Account number:		21777667	1152944835	1152944606	21781494	1162944363	21779888	228499054	3788117292923
Bank reconciliation/s compiled and attached	Yes	Yes	Yes						
Month:	February	February	February	February	February	February	February	February	February
Opening cash book balance at beginning of month	98 980 078	2 221 474	1 389 111	1 107 893	66 388 747	1 118 979	4 101 486	21 614 723	1 037 66[illegible]
Add Receipts for month	145 101 344	88 925 612	31 353	822 593	32 161 254		-	23 155 358	5 17[illegible]
Less Payments for month	174 327 623	88 926 960	2 138	80	85 398 445		-		
Closing cash book balance at end of month	**69 753 799**	**2 220 127**	**1 418 326**	**1 930 407**	**13 151 556**	**1 118 979**	**4 101 486**	**44 770 080**	**1 042 83[illegible]**
GL Account Balance									
Payments for the month	174 327 623	88 926 960	2 138	80	85 398 445	-	-	-	-
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	**174 327 623**	**88 926 960**	**2 138**	**80.00**	**85 398 445.00**	**-**	**-**	**-**	**-**
Actual capital expenditure for the month	525 228	525 228							
Actual operating expenditure for the month	42 978 428	40 841 595							
Section 11(4) expenditure				-	-	-	-	-	-
Total	43 503 656	41 366 823	-	-		-	-	-	-
a) to defray expenditure appropriated in terms of an approved budget;	43 503 656	41 366 823	-	-	-	-	-	-	-
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)**	24 050 099		-						
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									

Annexure C

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Bank Account Withdrawals not in Terms of an Approved Budget
Municipal Finance Management Act, section 11(4)
Consolidated Quarterly Report for period 01/01/2026 to 31/03/2026 complete relevant period)

D

Date	Payee	Amount in R	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
2026/01/23	Gauteng Provincial Government Road & Transport	21 000 902.00	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr.FM Mathe
026//02//25	Gauteng Provincial Government Road & Transport	24 050 090.87		Mr.FM Mathe
2026/03/25		23 763 024.84	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr.FM Mathe
			money collected by the municipality on behalf of that person or organ of state by agreement;	Mr.FM Mathe
AL		68 814 017.71		

ctions for completing this report:
ccounting 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 onal space.

0

lrawals 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
i) 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.

bution:
able 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))
ubmit 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 31st March 2026

(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 3rd 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
Use of consultants & Professional fees	3 039 684.00	713 003.86	1 032 248.36	488 168.10	-	2 233 420.32	2.03%	2 279 763.00	(215 107.11)	(339 351.61)	600 801.40
Travel and subsistence	74 203.00	380.00	9 452.20	28 718.93	-	38 551.13	30.73%	55 652.25	31 169.75	22 097.55	(36 166.18)
Domestic accommodation	364 530.00	59 991.31	41 140.69	105 540.56	-	206 672.56	24.41%	273 397.50	7 570.44	26 421.06	32 733.44
Sponsorships, events and catering	1 045 744.00	181 199.47	299 219.95	175 051.00	-	655 470.42	16.43%	784 308.00	54 546.28	(53 474.20)	127 765.50
Other related expenditure items	96 528 996.00	16 610 362.64	22 457 944.29	27 674 014.94	-	66 742 321.87	7.81%	72 396 747.00	3 336 606.61	1 776 224.96	541 593.56
Total	101 053 157.00	17 564 937.28	23 840 005.49	28 471 493.53	-	69 876 436.30	7.80%	75 789 867.75	3 214 785.97	1 431 917.76	1 266 727.72

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspent Budget	Perc	% saving/variance	Benchmark Amount	Savings Amount
Subtotal : employee related cost	323 290 746.00	26 013 694.32	0.00	242 960 535.55	80 330 210.45	75.15	-0.15	R242 468 059.50	-R492 476.05
Subtotal : remuneration of councillors	15 768 299.00	1 197 183.20	0.00	11 879 458.63	3 888 840.37	75.33	-0.33	R11 826 224.25	-R53 234.38
Subtotal : outsource services	35 697 165.00	3 159 203.58	34 569.12	22 412 374.69	13 284 790.31	62.78	12.22	R26 772 873.75	R4 360 499.06
Subtotal : contractors	5 365 810.00	115 848.96	304 003.30	2 728 316.93	2 637 493.07	50.84	24.16	R4 024 357.50	R1 296 040.57
Subtotal : operational cost	34 046 323.00	3 803 037.73	181 470.97	27 559 536.99	6 486 786.01	80.94	-5.94	R25 534 742.25	-R2 024 794.74
Subtotal - inventory	3 212 080.00	362 052.64	39 673.70	2 415 047.67	797 032.33	75.18	-0.18	R2 409 060.00	-R5 987.67
Subtotal : operating leases	3 402 695.00	328 064.61	77 121.25	2 703 966.28	698 728.72	79.46	-4.46	R2 552 021.25	-R151 945.03
Subtotal : consultant and prof services	3 039 684.00	100 550.40	0.00	2 233 420.32	806 263.68	73.47	1.53	R2 279 763.00	R46 342.68
Subtotal : transfers & subsidies	16 289 400.00	311 509.40	46 453.50	9 823 773.42	6 465 626.58	60.30	14.70	R12 217 050.00	R2 393 276.58
Subtotal : depreciation & amortisation	4 898 478.00	386 446.05	0.00	3 641 058.76	1 257 419.24	74.33	0.67	R3 673 858.50	R32 799.74
TOTAL : EXPENDITURE	**445 010 680.00**	**35 777 590.89**	**683 291.84**	**328 357 489.24**	**116 653 190.76**	**73.78**	**1.22**	**R333 758 010.00**	**R5 400 520.76**

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

	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)	600 801.40	-	46 342.68
Travel and subsistence	31 169.75	22 097.55	(36 166.18)	-	17 101.12
Domestic accommodation	7 570.44	26 421.06	32 733.44	-	66 724.94
Sponsorships, events and catering	54 546.28	(53 474.20)	127 765.50	-	128 837.58
Other related expenditure items	3 336 606.61	1 776 224.96	541 593.56	-	5 654 425.13
Total	3 214 785.97	1 431 917.76	1 266 727.72	-	5 913 431.45

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 3rd quarter is at 1.22%

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

2026/04/14
Date

ACTING CHIEF FINANCIAL OFFICER
DR. K WIESE

15/4/2026
Date

MUNICIPAL MANAGER
MR .M MATHE

Date 27/04/2026

Annexure A: Professional Services and Consultants

Description	Budget	Open/Bal	Curr Mth Exp	Commitment	YTD Movement	Close/Bal	Unspend Bud	Perc
C&PS: B&A ACCOUNTANTS & AUDITORS	787 303		94 550	-	560 198		227 105	71.15
C&PS: B&A AUDIT COMMITTEE	254 213		6 000	-	140 713		113 501	55.35
C&PS: B&A FORENSIC INVESTIGATORS	-		-	-	-		-	0
C&PS: I&P AGRICULTURE	-		-	-	-		-	0
C&PS: I&P GEOINFORMATIC SERVICES	-		-	-	-		-	0
C&PS: LEGAL COST ADVICE & LITIGATION	1 998 168		-	-	1 532 510		465 658	76.69
TOTAL	3 039 684	-	100 550	-	2 233 420	-	806 264	73