EXTRACT OF THE MINUTES OF THE 163 COUNCIL MEETING HELD ON 05 NOVEMBER 2025

"A2811 SECTION 52D FOR THE QUARTER ENDING 30TH SEPTEMBER 2025

(9/1/3/6)

Cluster : Finance
Portfolio: Finance

RESOLVED

THAT the report be noted for information purpose only".

* * * * *

It is hereby certified that this is a true extract from the minutes of a meeting of the Sedibeng District Municipality.

Council held on: 5/11/2025
Signed by: MT NGAKE
Designation MANAGER LEGAL
Legal And Support Services

A2811 SECTION 52D FOR THE QUARTER ENDING 30TH SEPTEMBER 2025

(9/1/3/6) **Cluster : Finance**
Portfolio: Finance

1. PURPOSE

The purpose of the report is to reflect on the financial position of the Municipality for the quarter ending 30 September 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.

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) Current Assets

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

The debtor’s book balance of the municipality as attached in annexure A is R 1 395 438 less bad debts impairment R 954 100 resulting to R 441 338.

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

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	–	–	441	–	–	–	–	954	1 395	954	–	954
Total By Income Source	**2000**	**–**	**–**	**441**	**–**	**–**	**–**	**–**	**954**	**1 395**	**954**	**–**	**954**
2024/25 - totals only		0	0	545642	0	0	0	0	2092154	2 638	**2 092**	0	2092154
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	441	–	–	–	–	954	1 395	954	–	954
Commercial	2300									–	–		
Households	2400									–	–		
Other	2500									–	–		
Total By Customer Group	**2600**	**–**	**–**	**441**	**–**	**–**	**–**	**–**	**954**	**1 395**	**954**	**–**	**954**

Bank reconciliation

Annexure” C1 – 4” indicate the bank reconciliations prepared for the month of September 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 119 509 021 as of end September.

The remaining cash balance must meet operational requirements till end of November 2025, until receipt of the next equitable Share tranche due in December.

b) Current Liabilities

Creditors' Age Analysis

Annexure "D" represents the creditors age analysis of R 90 932 340 payable to the creditors in September 2025.

DC42 Sedibeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		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	734	–	–	–	–	–	–	–	734	806
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700									–	
Auditor General	0800									–	
Other	0900	30 895	23 541	–	–	–	–	–	35 763	90 198	171 569
Medical Aid deductions	0950									–	
Total By Customer Type	1000	31 629	23 541	–	–	–	–	–	35 763	90 932	172 375

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 31 623 677, outgoing payments were made to the amount of R 61 305 785 Taking into account the opening cashbook balance, this left an unfavorable closing balance of R 119 509 021 as end of September 2025 period, which shows an increase margin from last month's closing balance.
Cost coverage indicator.

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

The cost coverage formula $= \dfrac{R\ (119\ 509\ 021 + R0)}{R\ 37\ 092\ 324}$

= 3.2 TIMES

The cost coverage of the municipality indicates 3.2 monthly fixed operating expenditure and shows that the cash flow of the municipality is favorable. Our cash formula on hand must cover at least until end of November 2025 as the next equitable share allocation is in December 2025.

Cash Flow July-September

Description	July - September		
	Monthly Actual July	Monthly Actual August	Monthly Actual September
R thousands	-	-	-
CASH FLOW FROM OPERATING ACTIVITIES	-	-	-
Receipts	-	-	-
Property rates	-	-	-
Service charges	-	-	-
Other revenue	36 744 773	37 675 394	30 750 938
Transfers and Subsidies - Operational	133 460 000	4 375 193	-
Transfers and Subsidies - Capital	-	2 000 000	-
Interest	363 281	366 939	872 739
Dividends	-	-	-
Payments	-	-	-
Suppliers and employees	- 88 392 807	- 36 192 676	- 61 305 785
Finance charges	-	-	-
Transfers and Grants	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	82 175 248	8 224 851	- 29 682 108
	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES	-	-	-
Receipts	-	-	-
Proceeds on disposal of PPE	-	-	822
	-	-	-
0	-	-	-
Decrease (increase) in non-current investments	-	-	-
Payments	-	-	-
Capital assets	- 273 254	- 78 520	- 31 226
NET CASH FROM/(USED) INVESTING ACTIVITIES	- 273 254	- 78 520	- 30 404
	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES	-	-	-
Receipts	-	-	-
Short term loans	-	-	-
Borrowing long term/refinancing	-	-	-
Increase (decrease) in consumer deposits	-	1 700	-
Payments	-	-	-
Repayment of borrowing	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	1 700	-
	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	81 901 994	8 148 031	- 29 712 513
Cash/cash equivalents at beginning:	59 171 509	141 073 503	149 221 534
Cash/cash equivalents at month/year end:	141 073 503	149 221 534	119 509 022

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 September amount to R 169 946. 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, and expenditure incurred amount to R 329 074 for the quarter ending September.

HIV/Aids

An amount of R 13 392 000 gazetted for 2025-26, No transfers have been received in the first Quarter and expenditure incurred for the quarter ending September amount to R 276 250.

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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 30 September 2025

Description	Original Budget	Adjustment Budget	Grants Tranche received for the month	Total Grants Received July-date	Total Grants Spent July to date	Actual August 2025	Actual September 2025	Balance	Percentage
RAMS	2 856 000	-	1 999 000	-	329 074	100 064	96 019	2 526 926	11.5
FMG	1 500 000	-	1 500 000	-	169 946	25 249	25 249	1 330 054	11.3
EPWP	1 884 000	-	470 000	-	230 300	110 716	119 584	1 653 700	12.2
HIV&AIDS	13 392 000	-		-	276 250	57 043	60 331	13 115 750	2.1
ENERGY SERVICES	5 000 000	-	2 000 000	-	-	-	-	5 000 000	0.0
TOTAL	**24 632 000**	**-**	**5 969 000**	**-**	**1 005 569**	**293 073**	**301 183**	**23 626 431**	4.1

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 151 377 208.19 was generated in revenue, while R 105 993 716.67 was spent on expenditure.

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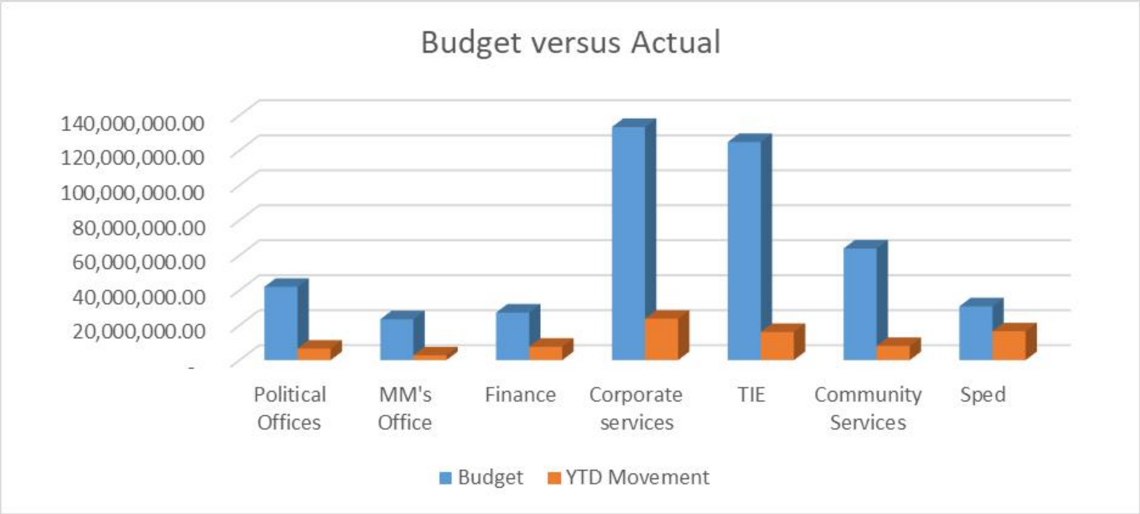
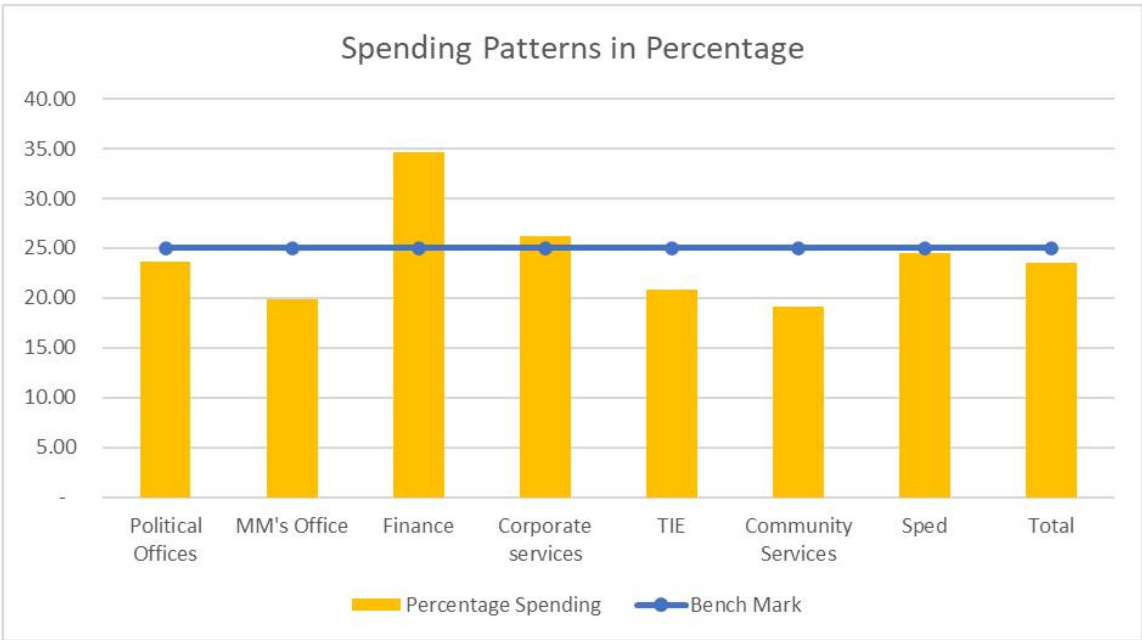
Expenditure	Cluster		Budget	Unspend Budget	Spending July to September	Percentage Spending	Bench Mark
11003985200000000000	Political Offices		41 920 715.00	35 338 975.48	11 278 054.73	26.90	25.00%
12003985200000000000	MM's Office		23 370 709.00	20 596 711.17	4 641 362.99	19.86	25.00%
13003985200000000000	Finance		27 193 317.00	19 511 571.04	9 413 442.24	34.62	25.00%
14003985200000000000	Corporate services		133 315 583.00	109 622 823.10	34 977 587.89	26.24	25.00%
15003985200000000000	TIE		124 723 773.00	108 646 416.20	25 932 947.62	20.79	25.00%
16003985200000000000	Community Services		63 831 345.00	55 755 232.50	12 199 681.31	19.11	25.00%
17003985200000000000	Sped		30 752 440.00	24 789 272.00	7 550 639.89	24.55	25.00%
	Total		445 107 882.00	374 261 001.49	105 993 716.67	23.81	25.00%
Revenue	Cluster		Budget	Unspend Budget	Spending July to September	Percentage received	Bench Mark
13003985100000000000	Finance		- 329 923 738.00	- 194 332 158.91	- 135 591 579.00	41.10	25.00%
14003985100000000000	Corporate services		- 5 986 630.00	- 5 894 750.01	- 91 879.99	1.53	25.00%
15003985100000000000	TIE		- 95 516 909.00	- 80 105 636.54	- 15 411 272.46	16.13	25.00%
16003985100000000000	Community Services		- 15 096 723.00	- 14 814 246.26	- 282 476.74	1.87	25.00%
17003985100000000000	SPED		- 4 557 422.00	- 4 557 422.00	-	-	25.00%
	Total		- 451 081 422.00	- 299 704 213.81	- 151 377 208.19	33.56	25.00%





<u>Intervention measures</u>:

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) <u>Pro-Rata Capital Comparative Analysis (Budget vs. Actual)</u>

"Annexure H" represents the Capital expenditure and Revenue sources. Expenditure incurred for the quarter ending September is R 383 000. 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 September 2025 is shown in the table below: -

Description	Budget	Adjustment Budget	July	August	September	Commitment	YTD Movements	Balance	percentage
Furniture and Equipment	750 000	0	0	1 199	9 500	2 200	10 699	737 101	1%
Computer Equipment and Networks	358 929	0	0	53 541	0	0	53 541	305 388	15%
New Ict Equipment	1 216 809	0	273 254	23 780	21 726		318 760	898 050	26%
Capital Expenditure On New Ict Equipment Finance	120 000	0	0	0	0	0	0	120 000	0%
Vehicle	700 000	0	0	0	0	0	0	700 000	0%
Enery savings	5 000 000	0	0	0	0	0	0	5 000 000	0%
Total	**8 145 738**	**0**	**273 254**	**78 520**	**31 226**	**2 200**	**383 000**	**7 760 539**	4.70

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 R59,022 million as at end September 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 - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		59 172	69 159	69 159	119 507	69 159
Trade and other receivables from exchange transactions		405	–	–	405	–
Receivables from non-exchange transactions		271	–	–	–	–
Current portion of non-current receivables						
Inventory		–	–	–	–	–
VAT		325	42	42	1	42
Other current assets		325	270	270	35	270
Total current assets		**60 499**	**69 471**	**69 471**	**119 950**	**69 471**
Non current assets						
Investments						
Investment property						
Property, plant and equipment		71 826	70 824	70 824	72 209	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	201	1 204
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		**76 869**	**76 870**	**76 870**	**77 252**	**76 870**
TOTAL ASSETS		**137 368**	**146 341**	**146 341**	**197 202**	**146 341**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		225	106	106	232	106
Trade and other payables from exchange transactions		82 295	42 117	42 117	90 198	42 117
Trade and other payables from non-exchange transactions		12 867	12 270	12 270	18 236	12 270
Provision		29 672	11 602	11 602	28 779	11 602
VAT		31	–	–	734	–
Other current liabilities		–	–	–	–	–
Total current liabilities		**125 089**	**66 095**	**66 095**	**138 180**	**66 095**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES		**125 089**	**66 095**	**66 095**	**138 180**	**66 095**
NET ASSETS	2	**12 279**	**80 246**	**80 246**	**59 022**	**80 246**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		12 279	80 246	80 246	59 022	80 246
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**12 279**	**80 246**	**80 246**	**59 022**	**80 246**

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 30 September 2025 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

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Mr. C Steyn
Director: Financial Management &Budgets

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Date

____
Ms. M Masisi
Chief financial officer

____
Date

____
Mr. M Mathe
Municipal Manager

____
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)			
SUNDRY INCOME		0.00	
AMBULANCE SUBSIDY ARREARS		0.00	
INVESTMENTS WITHDRAWN		0.00	
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL		0.00	
OTHER DIRECT BANKINGS		133,460,000.00	
TRANSFERS		4,854,530.92	
INTEREST		0.00	
LICENCE INCOME		49,687.19	
LESS: RD CHEQUES / (re deposit)		2,268.00	
		0.00	
MINUS : EXPENDITURE			**R -88,326,566.31**
ORDER PAYMENTS			
SUNDRY PAYMENTS		-3,286,429.97	
SALARIES		-57,363,714.24	
ACTUAL PAYMENT (BILLING)		-27,524,061.82	
INVESTMENTS MADE / TRANSFERS		0.00	
BANK ERROR		0.00	
DIRECT BANK EXPENDITURE		0.00	
		-152,360.28	
CASHBOOK BALANCE AS AT	**31-Jul-25**		**R 62,920,349.40**
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 62,920,349.40**
PLUS: **OUTSTANDING CHEQUES**			
MINUS: **OUTSTANDING DEPOSITS**			R -
PLUS: **UNCASHED ELE'S**			R -
PLUS : **DEPOSITS NOT YET LINKED**			R -
			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

33215020590000000000

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 : [signature] DATE : 2025/08/05

REVIEWED BY : [signature] 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 - 33215020190000000000

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 : 2005/08/04

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

MINUS : EXPENDITURE R -389,980.91

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

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

PLUS: OUTSTANDING CHEQUES	
MINUS: OUTSTANDING DEPOSITS	R -
PLUS : DEPOSITS NOT YET LINKED	R -
	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 - 3321502069000000000

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

3321502059000000000

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

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

MINUS : EXPENDITURE	R	-7,343.26

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	-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 : Ysup 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 : [signature] DATE : 2025/09/05

REVIEWED BY : [signature] 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

3321502059000000000

CASH BOOK BALANCE AS AT	01-Sept-25	R	1,176,613.52
PLUS : INCOME RECEIVED		R	38,870.75

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	2,236.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	9,958.60
TRANSFERS RECEIVED	0.00
INTEREST	26,676.15
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE	R	-8,288.71

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	-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**	R	-
MINUS: **OUTSTANDING DEPOSITS**	R	-575.01
PLUS: **UNCASHED ELE'S**		
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 : [signature] DATE : 2025/10/02

REVIEWED BY : [signature] DATE : 2025/10/02

BANK RECONCILIATION AS AT 30/Sept/2025

LICENSING 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 : [signature] DATE : 2025/10/02

REVIEWED BY : [signature] DATE : 2025/10/02

BANK RECONCILIATION AS AT 30/Sept/2025

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 3321502019000000000

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 : ________ 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

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

ANNEXURE B

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

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

	Consolidated	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:	July	July	July	July	July	July	July	July	April
Opening cash book balance at beginning of month	59 130 684	12 880 430	1 014 255	873 795	18 336 958	1 119 829	3 226 509	20 687 008	991 900
Add Receipts for month	170 568 055	138 366 486	135 263	1 627 362	30 299 287			133 726	5 931
Less Payments for month	88 666 060	88 326 566	4 994	75	334 425	-	-	-	-
Closing cash book balance at end of month	141 032 678	**62 920 349**	**1 144 524**	**2 501 082**	**48 301 820**	**1 119 829**	**3 226 509**	**20 820 734**	**997 831**
GL Account Balance									
Payments for the month	88 666 060	88 326 566	4 994	75	334 425	-	-	-	-
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	**88 666 060**	**88 326 566.31**	**4 993.56**	**75.00**	**334 425.42**	**-**	-	-	-
Actual capital expenditure for the month	273 254	273 254	-						
Actual operating expenditure for the month	36 368 678	36 368 678							
Section 11(4) expenditure				-			-	-	-
Total	36 641 932	36 641 932	-	-			-	-	-
a) to defray expenditure appropriated in terms of an approved budget:	36 641 932	36 641 932	-	-			-	-	1 995 662
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)**	19 155 876		-						
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	R 2875 was paid out in Month of July.								

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

Name of Municipality:	Sedibeng District	*Please select from List supplied*
Municipal Demarcation Code:	DC42	*Please select from List supplied*
Financial year	2024/25	
Responsible official:	Masechaba Magalefa	*Enter official's name*
Contact details	(016) 450-3056	-
Quarter	Q1 July -Sep	*Please select from List supplied*

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

	Consolidated	Primary Bank Account 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	1152944363	21779589		21779589
Bank reconciliation/s compiled and attached	Yes	Yes	Yes						
Month:	August	August	August	August	August	August	August	August	August
Opening cash book balance at beginning of month	141 032 678	62 920 349	1 144 524	2 501 082	48 301 820	1 119 829	3 226 509	20 820 734	997 831
Add Receipts for month	44 555 259	8 252 433	39 433	1 987 458	34 132 495		-	137 733	5 707
Less Payments for month	36 271 196	35 873 796	7 343	75	389 981		-		
Closing cash book balance at end of month	**149 316 742**	**35 298 986**	**1 176 614**	**4 488 466**	**82 044 334**	**1 119 829**	**3 226 509**	**20 958 467**	**1 003 538**
GL Account Balance									
Payments for the month	36 271 196	35 873 796	7 343	75	389 981	-	-	-	-
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	**36 271 196**	**35 873 796**	**7 343**	**75.00**	**389 980.91**	**-**	**-**	**-**	**-**
Actual capital expenditure for the month	78 520	78 520							
Actual operating expenditure for the month	38 708 470	33 708 470							
Section 11(4) expenditure				-	-	-	-	-	-
Total	38 786 990	33 786 990	-	-		-	-	-	-
a) to defray expenditure appropriated in terms of an approved budget;	38 786 990	33 786 990	-	-	-	-	-	-	-
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)**	20 139 223		-						
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 Magalefa	*Enter official's name*
Financial year	2024/25	
Contact details	(016) 450 3056	*Enter contact information*
Quarter	Q1 July -Sep	*Please select from List supplied*

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

	Consolidated	Primary Bank Account 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	1152944606	21781494	1152944363	21779589	CALL	21779589
Bank reconciliation/s compiled and attached	Yes	Yes	Yes						
Month:	September	September	September	September	September	September	September	September	September
Opening cash book balance at beginning of month	149 316 742	35 298 986	1 176 614	4 488 466	82 044 334	1 119 829	3 226 509	20 958 467	1 003 538
Add Receipts for month	71 486 765	40 911 526	38 871	1 107 264	29 292 141			125 612	11 352
Less Payments for month	101 337 011	60 919 834	8 289	75	40 408 814	-			
Closing cash book balance at end of month	119 466 496	15 290 678	1 207 196	5 595 654	70 927 660	1 119 829	3 226 509	21 084 079	1 014 890
GL Account Balance									
Payments for the month	101 337 011	60 919 834	8 289	75	40 408 814	-	-	-	-
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	101 337 011	60 919 834	8 289	75.00	40 408 814.22	-	-	-	-
Actual capital expenditure for the month	31 226	31 226							
Actual operating expenditure for the month	34 557 976	34 557 976							
Section 11(4) expenditure				-	-	-	-	-	-
Total	34 589 202	34 589 202		-	-	-	-	-	-
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)**	22 945 248								
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 6 195 petty cash was paid out in month of September.						

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

Name of Municipality:	Sedibeng District	*Please select from List supplied*
Municipal Demarcation Code:	DC42	*Please select from List supplied*
Financial year	2024/25	
Responsible official:	Masechaba Magalefa	*Enter official's name*
Contact details	(016) 450 3056	*Enter contact information*
Quarter	Q1 July -Sep	*Please select from List supplied*
		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	1152944835	1152944606	21781494	1152944363	21779589	CALL	3788117292923
Bank reconciliation/s compiled and attached	Yes	Yes	Yes	Yes	Yes				
Month:(End of Quarter)	September	September	September	September	September	September	September	September	September
Opening cash book balance at beginning of quarter	59 130 683.60	12 880 429.60	1 014 255.00	873 795.00	18 336 958.00	1 119 829.00	3 226 509.00	20 687 008.00	991 900.00
Add Receipts for quarter	286 610 079.23	187 530 444.75	213 566.29	4 722 084.20	93 723 922.99	-	-	397 070.70	22 990.30
Less Payments for quarter	226 274 267.25	185 120 196.17	20 625.53	225.00	41 133 220.55	-	-	-	-
Closing cash book balance at end of quarter	119 466 495.58	15 290 678.18	1 207 195.76	5 595 654.20	70 927 660.44	1 119 829.00	3 226 509.00	21 084 078.70	1 014 890.30
GL Account Balance		-	-	-	-	-	-	-	-
Payments for the quarter	226 274 267.25	185 120 196.17	20 625.53	198.72	41 133 220.55	-	-	-	-
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	226 274 267.25	185 120 196.17	41 046 578.65	198.72	41 133 220.55	-	-	-	-
Actual capital expenditure for the quarter	383 000.00	383 000.00	-	-	-	-	-	-	-
Actual operating expenditure for the quarter	109 635 123.85	104 635 123.94	-	-	-	-	-	-	-
Section 11(4) expenditure	-			-	-	-	-	-	-
Total	110 018 123.85	105 018 123.94	-	-	-	-	-	-	-
a) to defray expenditure appropriated in terms of an approved budget:	110 018 123.85	105 018 123.94	-	-	-	-	-	-	-
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)**	62 240 347.00								
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	R 12 716 was paid out in form of petty cash to different department within the municipality for the quarter ending 30 September 2025								

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Annexure C

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

Date	Payee	Amount in R	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
2025/07/08	Gauteng Provincial Government Road & Transport	19 155 876.12	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr.FM Mathe
2025/07/26	Gauteng Provincial Government Road & Transport	20 139 223.20	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr.FM Mathe
2025/09/02	Gauteng Provincial Government Road & Transport	22 945 248.02	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr.FM Mathe
TOTAL		62 240 347.34		

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.

This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

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

Distribution:

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

ANNEXURE D

SEDIBENG DISTRICT MUNICIPALITY COST CONTAINMENT REPORT FOR THE QUARTER ENDING 30 September 2025

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

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

1. PURPOSE

The purpose of the report is to table before the Committee the cost containment report for the 1st 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
Use of consultants & Professional fees	1 991 587.00	713 003.86			-	713 003.86	-43.20%	497 896.75	(215 107.11)
Travel and subsistence	126 199.00	380.00			-	380.00	98.80%	31 549.75	31 169.75
Domestic accommodation	270 247.00	59 991.31			-	59 991.31	11.21%	67 561.75	7 570.44
Sponsorships, events and catering	942 983.00	181 199.47			-	181 199.47	23.14%	235 745.75	54 546.28
Other related expenditure items	79 787 877.00	16 610 362.64			-	16 610 362.64	16.73%	19 946 969.25	3 336 606.61
Total	83 118 893.00	17 564 937.28	-	-	-	17 564 937.28	15.47%	20 779 723.25	3 214 785.97

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspent Budget	Perc	% saving/variance	Benchmark Amount	Savings Amount
Subtotal : employee related cost	339 136 608.00	29 558 283.03	0.00	82 708 108.95	256 428 499.05	24.38	0.62	R84 784 152.00	R2 076 043.05
Subtotal : remuneration of councillors	16 078 369.00	1 280 334.35	0.00	3 649 073.85	12 429 295.15	22.69	2.31	R4 019 592.25	R370 518.40
Subtotal : outsource services	35 422 753.00	1 100 267.32	1 166 851.54	3 385 719.17	32 037 033.83	9.55	15.45	R8 855 688.25	R5 469 969.08
Subtotal : contractors	4 296 706.00	105 750.56	750.00	888 444.32	3 408 261.68	20.67	4.33	R1 074 176.50	R185 732.18
Subtotal : operational cost	32 269 252.00	1 929 641.45	114 349.30	11 697 295.63	20 571 956.37	36.24	-11.24	R8 067 313.00	-R3 629 982.63
Subtotal - inventory	3 687 881.00	168 349.17	204 188.75	633 760.44	3 054 120.56	17.18	7.82	R921 970.25	R288 209.81
Subtotal : operating leases	2 879 901.00	226 223.01	20 262.00	453 167.94	2 426 733.06	15.73	9.27	R719 975.25	R266 807.31
Subtotal : consultant and prof services	1 991 587.00	9 212.50	0.00	713 003.86	1 278 583.14	35.80	-10.80	R497 896.75	-R215 107.11
Subtotal : transfers & subsidies	4 562 400.00	179 915.10	2 820.00	506 549.78	4 055 850.22	11.10	13.90	R1 140 600.00	R634 050.22
Subtotal : depreciation & amortisation	4 782 425.00	0.00	0.00	0.00	4 782 425.00	0.00	25.00	R1 195 606.25	R1 195 606.25
TOTAL : EXPENDITURE	**445 107 882.00**	**34 557 976.49**	**1 509 221.59**	**104 635 123.94**	**340 472 758.06**	**23.50**	**1.50**	**R111 276 970.50**	**R6 641 846.56**

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)	-	-	-	(215 107.11)
Travel and subsistence	31 169.75	-	-	-	31 169.75
Domestic accommodation	7 570.44	-	-	-	7 570.44
Sponsorships, events and catering	54 546.28	-	-	-	54 546.28
Other related expenditure items	3 336 606.61	-	-	-	3 336 606.61
Total	3 214 785.97	-	-	-	3 214 785.97

3. ALIGNMENT WITH COUNCIL STRATEGIES

This report is aligned to the cost containment regulation and policies

4. FINANCIAL IMPLICATIONS

The overall cost reduction for the 1st quarter is at 1.5%

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

2025/10/14
Date

CHIEF FINANCIAL OFFICER
MS.MO MASISI

15/10/2025
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		9 213	-	33 713		108 288	23.74
OC: AUDIT COST: EXTERNAL	4 301 432		413 178	-	413 178		3 888 254	9.6
C&PS: LEGAL COST ADVICE & LITIGATION	1 007 995		-	-	585 092		422 903	58.04
Total	**5 451 427**	**-**	**422 391**	**-**	**1 031 983**	**-**	**4 419 444**	**19**