

REPORT ON SECTION 52 FOR THE QUARTER ENDING 31 March 2022

(9/1/3/6)

Cluster : Finance
Portfolio: Financial Management

1. PURPOSE

The purpose of the report is to reflect the financial position of the Municipality for the quarter ending 31 March 2022.

2. OBJECTIVE

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

- a) Make rational decisions about the allocation of resources;
- b) Assess the current provision of services, as well as the sustainability of future service delivery;
- c) Assess how officials have discharged their accountability responsibilities;
- d) Ensure transparency in respect of the municipality's financial position and operating results;
- e) Assess the performance of the municipality measured against preset targets and objectives;
- f) Inform Council on how cash and other liquid resources were obtained and utilized;
- g) Assess whether financial resources were administered in accordance with legislative and regulatory requirements; and
- h) Promote comparative information for prior periods and actual results against budgeted or planned results;

3. LEGISLATIVE REQUIREMENTS:

In terms of section 52(d) of the MFMA, the Mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state affairs of the municipality.

- Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

4. BACKGROUND

Financial reports are the primary means of communicating financial information to other interested parties. These reports are made accessible to the Executive for additional management and financial information that helps it carries out its planning, decision- making and control responsibilities, and therefore has the ability to determine the form and content of such additional information to meet its own needs.

Governance is built around the responsibilities of accountability and oversight requiring a culture of transparency and regular reporting. More detailed financial reporting to the Council will facilitate an environment in which potential or real

financial problems are reported in time and in an appropriate manner to allow the council to remedy the situation.

5. DISCUSSIONS

The discussions below are broadly categorized under items of financial position (balance sheet), items of financial performance (income statement) and cash flow, as well as other information of key importance such as Asset Management and MFMA Compliance.

Table of contents

Page 4	Debtors age analysis
Page 5	Creditors age analysis
Page 6-7	Cash flow
Page 7-8	Grant allocations and expenditure
Page 8-10	Financial Performance (Table C4)
Page 11	Operating Comparative Analysis (Budget vs. Actual by Cluster)
Page 12	Capital Comparative Analysis (Budget vs. Actual) (Table C5)
Page 13	Financial Position (Table C6)

Annexures

Bank Reconciliation

Withdrawal Statements

Form D

Cost Containment Report

a) Current Assets

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

The debtor's book balance of the municipality is R 2 619 144 less bad debts impairment R 959 576 resulting in net effect of R 1 659 568.

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

Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200										-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300										-	-		
Receivables from Non-ex change 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				93	1 452				1 074	2 619	2 619	-	960
Total By Income Source	2000				93	1 452				1 074	2 619	2 619	-	960
2020/21 - totals only														
											-	-		
Debtors Age Analysis By Customer Group														
Organs of State	2200				93	1 452				1 074	2 619	2 619	-	960
Commercial	2300										-	-		
Households	2400										-	-		
Other	2500										-	-		
Total By Customer Group	2600				93	1 452				1 074	2 619	2 619	-	960

Notes

Material increases in value of debtors' categories compared to previous month to be explained

Bad debts = amounts actually written off in the month

Total by Income Source must reconcile with Total by Customer Group

Bank reconciliation

Annexure " C1 – 4" indicate the bank reconciliations prepared for the month of March 2022 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, and
- Two License bank accounts

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

The cashbook shows a favorable balance of R 56 618 550 as at the end of March.

The remaining cash balance must meet operational requirements till end of March 2022, until receipt of the next equitable tranche due in March 2022.

b) Current Liabilities

Creditors' Age Analysis

Annexure "D" represents the creditors' age analysis of R 188 386 814 payable to the creditors for the quarter ending 31 March 2022. An amount of R 124 557 502 is due payable to the licensing authority,

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

Description R thousands	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	-
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400	91	-	-	-	-	-	-	-	-	91	26
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900	15 501	-	-	-	-	-	-	-	172 794	188 296	167 200
Total By Customer Type	1000	15 593	-	-	-	-	-	-	-	172 794	188 387	167 226

Notes

Material increases in value of creditors' categories compared to previous month to be explained

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

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.

The Council's cash flow statement which indicates the movements on the main bank accounts. The incoming receipts amount R 96 524 771. Outgoing payments were made to the amount of R 54 801 020. Taking into account the opening cashbook balance, this left a favorable closing balance of R 62 600 738 at the end of March 2022 period, which shows an increasing margin from last month's closing balance.

Cost coverage indicator.

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

$$\text{The cost coverage formula} = \frac{(56\,618\,550) + R0}{R\,33\,243\,674}$$

$$= \underline{1.70 \text{ TIMES}}$$

The cost coverage of the municipality indicates 170 monthly fixed operating expenditure and shows that the cash flow of the municipality is unfavorable. Our cash formula on hand must cover at least until end of February 2022 as the next equitable share allocation is in March 2022. The formula does not take into consideration the contingent assets and liabilities whereby if taken into consideration this will indicate that the municipality is having a liquidity problem as identified in the AG reports of 2019/20 as well as 2020/21.

Cash Flow Statement - January to March 2022

Description	January	February	March
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts			
Property rates			
Service charges			
Other revenue	22 973 152.82	22 919 033.51	96 113 025.48
Transfers and Subsidies - Operational		747 000.00	307 000.00
Transfers and Subsidies - Capital			
Interest	212 741.79	161 883.12	104 745.23
Dividends			
Total outflow	23 185 894.61	23 827 916.63	96 524 770.71
Payments			
Suppliers and employees	51 854 535.94	48 473 527.81	54 801 019.87
Finance charges			
Transfers and Grants			
NET CASH FROM/(USED) OPERATING ACTIVITIES	- 28 668 641.33	- 24 645 611.18	41 723 750.84
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Proceeds on disposal of PPE			
Decrease (increase) in non-current receivables			
Decrease (increase) in non-current investments			
Payments			
Capital assets	339 306.96	253 793.06	29 910.43
NET CASH FROM/(USED) INVESTING ACTIVITIES	- 339 306.96	- 253 793.06	- 29 910.43
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts			
Short-term loans			
Borrowing long-term/refinancing			
Increase (decrease) in consumer deposits	1 380.00	9 420.00	8 100.00
Payments			
Repayment of borrowing			
NET CASH FROM/(USED) FINANCING ACTIVITIES	- 1 380.00	9 420.00	8 100.00
NET INCREASE/ (DECREASE) IN CASH HELD	- 29 009 328.29	- 24 908 824.24	41 685 740.41
Cash/cash equivalents at beginning:	9 571 632.92	9 571 632.92	9 571 632.92
Cash/cash equivalents at month/year end:	40 655 589.35	15 746 764.92	62 600 736.19

e) *Grant allocations and expenditure:*

Equitable Share:

First tranche of Equitable Share for 2021/22 amounting to R118 977 000 was received in month of July and R 93 608 000 in December.

Finance Management Grant (FMG):

Received R 1 200 000 in August. Expenditure incurred for the quarter under review R208,327.95. FMG Interns were involved in the following activities during the quarter ending 31 March as part of their training rotation plan:

- One intern in income and budget section
- One intern in Expenditure section
- One intern in Supply Chain Management
- One intern in office of the Municipal Manager

The interns have attended CPMD training as part of the internship agreement with National Treasury.

Rural Roads Assets Management Grant

First tranche of R 1 742 000 received in August and second tranche in February R 747 000 Expenditure incurred for the quarter under review R 347 363.

HIV/Aids

Expenditure incurred for the quarter under review R 2 233 921.

Extended Public Works Projects:

First tranche of R 256 000 received in August, second tranche of R460 000 in December and Third tranche of R 307 000 in March. Expenditure incurred for the quarter under review R 237 168.

YOUTH CENTRES (National Youth Development Agency)

No expenditure incurred for the quarter ending 31 March 2022

Grant payments to Local Municipalities:

No grant payments were scheduled for local municipalities for the quarter ending 31 March 2022.

Grants schedule for the Quarter ending 31 March

Description	Original Budget	Adjustment Budget	Grants tranche received for the month	Total Grants Received July to date	YTD Jan-Mar	Balance
RAMS	2 489 000.00	2 489 000.00	-	3 236 000.00	347 363.00	489 739.00
FMG	1 200 000.00	1 200 000.00	-	1 200 000.00	208 327.95	207 893.00
EPWP	1 023 000.00	1 023 000.00	307 000.00	1 023 000.00	237 168.00	316 573.00
HIV&AIDS	11 148 000.00	11 454 000.00	-	6 872 400.00	2 233 921.00	4 718 380.99
DSRACH	-	1 504 000.00	-	-	1 296 662.00	207 338.00
Aerotropolis s	1 537 000.00	1 537 000.00	-	-	-	1 537 000.00
Total	17 397 000.00	19 207 000.00	307 000.00	12 331 400.00	11 730 076.01	7 476 923.99

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.

a) Actual revenue and expenditure

Represents the organizational Operating Revenue and Expenditure which illustrates that R 88 659 638 was generated in revenue and R 37 763 503 in expenditure, Revenue received to date is at 90.35% and expenditure is at 73.63. Benchmark for the quarter under review is at 75%.

Revenue

Cluster	Budget	YTD Movement	Unspend Budget	Percentage Spending
Finance	- 290 230 701.00	- 287 337 256.51	- 2 893 444.49	99.00%
Corporate services	- 749 418.00	- 520 417.42	- 229 000.58	69.44%
TIE	- 78 767 163.00	- 55 173 635.45	- 23 593 527.55	70.05%
Community Services	- 16 119 262.00	- 8 583 952.61	- 7 535 309.39	53.25%
SPED	- 3 456 154.00	- 130 408.92	- 3 325 745.08	3.77%
Total	- 389 322 698.00	- 351 745 670.91	- 37 577 027.09	90.35%

Expenditure

Cluster	Budget	YTD Movement	Unspend Budget	Percentage Spending
Political Offices	39 745 599.00	27 891 250.74	11 854 348.26	70.17%
MM's Office	16 372 528.00	13 145 371.40	3 227 156.60	80.29%
Finance	19 749 224.00	15 139 542.89	4 609 681.11	76.66%
Corporate services	122 292 905.00	90 820 049.00	31 472 856.00	74.26%
TIE	111 267 362.00	81 519 444.80	29 747 917.20	73.26%
Community Services	58 272 375.00	41 955 714.13	16 316 660.87	72.00%
Sped	31 068 793.00	23 129 585.98	7 939 207.02	74.45%
Total	398 768 786.00	293 600 958.94	105 167 827.06	73.63%

DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

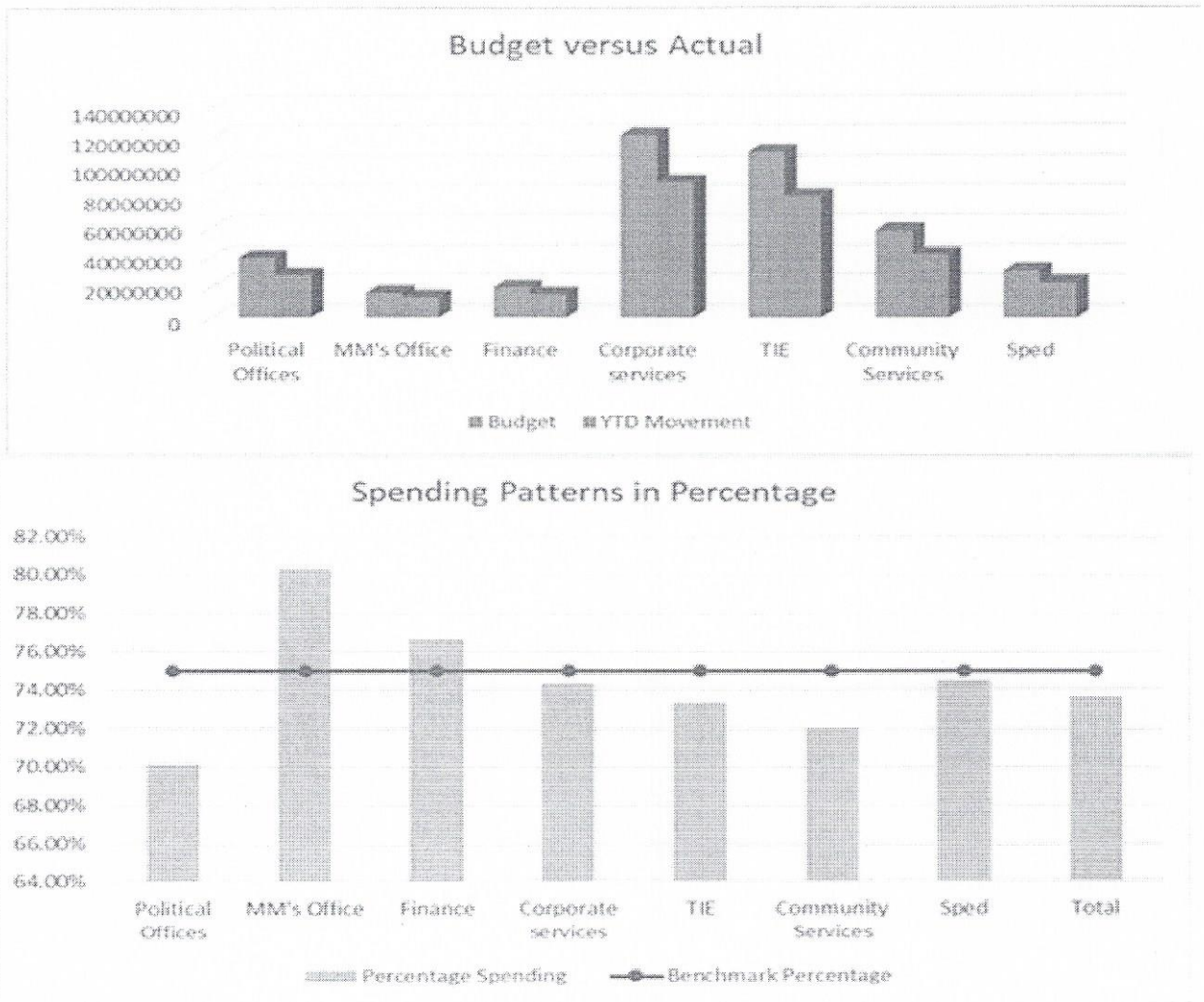
Description	Ref	Budget Year 2021/22									Trend Analysis
		2020/21	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	0	0	0	0	0	0	0	0	0	0	0
Revenue By Source	0	0	0	0	0	0	0	0	0	0	0
Property rates	0	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	0	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	0	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	0	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	0	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	0	3	340	56	11	49	142	(93)	-66%	58	No bookings due to covid 19
Interest earned - external investments	0	1 718	1 035	2 003	105	1 299	1 163	136	12%	2 003	Decline in interest rate by reserve bank
Interest earned - outstanding debt	0	-	-	-	-	-	-	-	-	-	-
Dividends received	0	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	0	-	-	-	-	-	-	-	-	-	-
Licences and permits	0	2 351	1 575	1 575	-	174	1 181	(1 007)	-65%	1 575	Revenue based on air quality license renewals.
Agency services	0	62 115	71 680	71 680	16 220	51 489	53 780	(2 271)	-4%	71 680	Revenue always 1 month in arrears.
Transfers and subsidies	0	293 453	306 054	307 576	72 283	295 949	230 149	65 799	29%	307 576	-
Other revenue	0	13 879	8 345	6 112	41	2 484	5 366	(2 881)	-54%	6 112	-
Gains	0	58	140	40	-	26	65	(39)	-61%	40	-
Total Revenue (excluding capital transfers and contributions)	0	373 575	389 169	389 041	88 660	351 469	291 826	59 643	20%	389 041	-
Expenditure By Type	0	-	-	-	-	-	-	-	-	-	-
Employee related costs	0	287 554	276 282	262 216	22 380	211 563	209 587	1 976	1%	282 216	Increase due to salary increment backpayed.
Remuneration of councillors	0	12 803	14 143	12 457	1 091	9 197	9 933	(736)	-7%	12 457	-
Debt impairment	0	5	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	0	12 653	11 272	11 272	-	8 605	8 454	150	2%	11 272	Depreciation will be done after auditor general has completed 20/21 financial year audit
Finance charges	0	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	0	-	-	-	-	-	-	-	-	-	-
Inventory consumed	0	6 825	6 895	5 790	402	4 738	4 719	19	0%	5 790	Reduction due to covid 19 spending
Contracted services	0	37 307	41 208	38 366	9 393	24 647	29 881	(5 034)	-17%	38 366	Municipal Health services one month in arrears .
Transfers and subsidies	0	6 301	12 171	12 477	823	7 442	9 251	(1 809)	-20%	12 477	Expenses based on grant utilization.
Other expenditure	0	39 950	36 913	36 191	3 674	27 409	27 404	6	0%	36 191	Expenses done based on needs analysis.
Losses	0	35	40	40	-	-	30	(30)	-100%	40	-
Total Expenditure	0	403 432	398 924	398 809	37 764	293 601	299 059	(5 458)	-2%	398 809	-
Surplus/(Deficit)	0	(29 857)	(9 755)	(9 767)	50 896	57 868	(7 234)	65 101	(0)	(9 767)	-
Transfers and subsidies - capital (monetary allocations) (National)	0	2 173	-	321	-	302	128	174	0	321	-
Transfers and subsidies - capital	0	471	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	0	(27 214)	(9 755)	(9 446)	50 896	58 170	(7 105)	-	-	(9 446)	-
Taxation	0	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	0	(27 214)	(9 755)	(9 446)	50 896	58 170	(7 105)	-	-	(9 446)	-
Attributable to minorities	0	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	0	(27 214)	(9 755)	(9 446)	50 896	58 170	(7 105)	-	-	(9 446)	-
Share of surplus/ (deficit) of associate	0	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	0	(27 214)	(9 755)	(9 446)	50 896	58 170	(7 105)	-	-	(9 446)	-
References	0	0	0	0	0	0	0	0	0	0	0
1. Material variances to be explained	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
Total Revenue (excluding capital tr	0	376 219	389 169	389 363	88 660	351 771	291 954	-	-	389 363	-

7. Pro-Rata Operating Comparative Analysis (Budget vs. Actual by Cluster)

The Total Performance of the municipality as per our findings and reviews are as follows:

As the month of March 2022 signals the 3rd month of the third quarter 2021/22 financial year, spending trends ought to be around 75%. "Other Income" consists of income items such as, profit on sale of assets; skills levy income, tender income and commission on salaries.

The monthly performance indicates that total operating expenditure rate is standing at 73.63% and revenue is at 90.35% of the pro rata budget.



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;

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

Annexure "H" represents the Capital expenditure and Revenue sources. Capital expenditure amounted to R 253 793 and budget of R 2 370 000 was funded internally for various moveable assets such as furniture & equipment, computers & printers and R 350 000 from National Grants(Financial Management and Rural Roads Assets Management Grant) .Details on performance progress on all capital projects are outlined as per .The Capital Budget was decrease during the adjustment budget to R 2 143 241 whereby R 601 128 was funded from the conditional grants and R 1 542 113 was source internally. See "Annexure I."

The spending analysis on own fixed assets as at the end of March 2022 is shown in the table below:-

DC42 Sedibeng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Multi-Year expenditure appropriation	1									
Vote 01 - Executive & Council	2	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 04 - Roads And Transport		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		79	90	280	-	280	199	80	40%	280
Vote 03 - Corporate Services		3 441	2 280	1 542	30	1 030	1 415	(385)	-27%	1 542
Vote 04 - Roads And Transport		67	-	321	-	302	164	139	85%	321
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		2 107	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	5 693	2 370	2 143	30	1 612	1 778	(166)	-9%	2 143
Total Capital Expenditure		5 693	2 370	2 143	30	1 612	1 778	(166)	-9%	2 143
Capital Expenditure - Functional Classification										
Governance and administration		5 627	2 370	1 822	30	1 309	1 614	(305)	-19%	1 822
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		5 627	2 370	1 822	30	1 309	1 614	(305)	-19%	1 822
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		67	-	321	-	302	164	139	85%	321
Planning and development		67	-	321	-	302	164	139	85%	321
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	5 693	2 370	2 143	30	1 612	1 778	(166)	-9%	2 143
Funded by:										
National Government		146	90	601	-	582	363	219	60%	601
Provincial Government		2 107	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		471	-	-	-	-	-	-	-	-
Borrowing	6	2 723	90	601	-	582	363	219	60%	601
Internally generated funds		2 971	2 280	1 542	30	1 030	1 415	(385)	-27%	1 542
Total Capital Funding		5 693	2 370	2 143	30	1 612	1 778	(166)	-9%	2 143

The indication for capital projects is that all expenses is funded internally for the various components of assets as per the above table.

Asset Management

A scheduled year-end asset stock takes place and during this stock-take the physical condition and location of assets were verified in order to ensure completeness and accuracy of the fixed asset register. Currently, asset verification stock take takes place twice a year.

Financial position of the Municipality

Municipality has liquidity problems whereby the current liabilities exceed current assets. The municipality is grants dependent and the only source of revenue are minor tariffs charges after equitable share.

DC42 Sedibeng - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		622 529	6 991	5 654	57 451	5 654
Call investment deposits		-	-	-	-	-
Consumer debtors		-	-	-	-	-
Other debtors		1 914	2 106	2 106	1 660	2 106
Current portion of long-term receivables						
Inventory		363	473	362	60	362
Total current assets		624 806	9 570	8 122	59 171	8 122
Non current assets						
Long-term receivables						
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		97 406	82 040	81 813	91 050	81 813
Biological						
Intangible		1 875	1 642	1 642	1 238	1 642
Other non-current assets		4 895	4 895	4 895	4 895	4 895
Total non current assets		104 176	88 577	88 350	97 183	88 350
TOTAL ASSETS		728 982	98 146	96 472	156 355	96 472
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		192	117	117	211	117
Trade and other payables		312 567	187 962	186 089	188 387	186 089
Provisions		-	-	-	-	-
Total current liabilities		312 760	188 079	186 206	188 598	186 206
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		32 633	28 872	28 872	30 721	28 872
Total non current liabilities		32 633	28 872	28 872	30 721	28 872
TOTAL LIABILITIES		345 393	216 951	215 078	219 319	215 078
NET ASSETS	2	383 589	(118 804)	(118 606)	(62 964)	(118 606)
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(121 135)	(109 049)	(109 160)	(62 964)	(109 160)
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(121 135)	(109 049)	(109 160)	(62 964)	(109 160)

No other matters of material significance to report for Asset Management.

9. Monitoring of Compliance

Policy Governance of Municipal Finance and MFMA Compliance

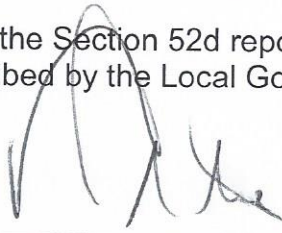
As part of improving Sedibeng District Municipality's MFMA reporting module, the project plan report indicates our compliance to the requirements as outlined per the MFMA for the financial year 1 July 2021 to 30 June 2022, which has been divided into timeframes of reporting: Annually, Quarterly, Monthly & Ad-hoc.

Finance is pleased to inform the Committee that our obligations in terms of compiling the annual financial statements within the prescripts of GRAP and the requirements of the MFMA have been duly met on time.

It must be noted that the individual Clusters are responsible to action projects and programed based on their planned OPEX and CAPEX budgets as aligned with their overall SDBIPs. Finance facilitates and supports the Clusters in an overview capacity to ensure that required targets are met. However, without full cooperation of the Clusters in providing substantiation to the comparative reports, Finance cannot completely assure the quality and accuracy of the information disclosed in this report.

RECOMMENDED:

THAT the Section 52d report for the quarter ending 31 March 2022 be considered as prescribed by the Local Government: Municipal Finance Management Act, 56 of 2003.



PP. _____
MR. C STEYN
ACTING CHIEF FINANCIAL OFFICER

Date

MR. L MERE
ACTING MUNICIPAL MANAGER

Date

BANK RECONCILIATION AS AT 31 March 2022

**MAIN BANK ACCOUNT NEDBANK : 1152944835
33215020590000000000**

**CASH BOOK
BALANCE AS AT 01-Mar-22 R 2 919 131.33**

PLUS : INCOME RECEIVED R 72 113 873.67

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	4 870.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	71 693 000.00
OTHER DIRECT BANKINGS	169 858.23
TRANSFERS RECEIVED	0.00
INTEREST	95 413.44
LICENCE INCOME	150 732.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -55 175 093.83

ORDER PAYMENTS	-1 103 419.58
SUNDRY PAYMENTS	-28 329 500.00
SALARIES	-24 401 475.48
YEAR END PAYMENT	0.00
INVESTMENTS MADE	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-1 340 698.77

**CASHBOOK BALANCE
AS AT 31-Mar-22 R 19 857 911.17**

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 19 857 911.17**

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -8 068.70
PLUS: UNCASHED ELE'S	R -
PLUS: Receipts updated following month	R -
PLUS : DEPOSITS NOT YET LINKED	R -

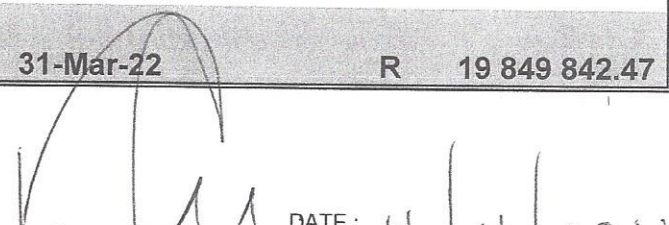
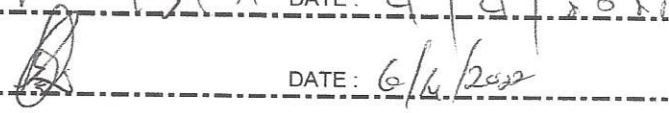
**BANK BALANCE AS
AT 31-Mar-22 R 19 849 842.47**

PREPARED BY :

DATE:

REVIEWED BY :

DATE:


 _____ DATE: 4/4/2022

 _____ DATE: 6/4/2022

BANKRECONCILIATION AS AT 31/Mar/2022

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE

AS AT

1/Mar/2022

R

7 897 664.87

PLUS : INCOME RECEIVED

R

22 069 656.95

LICENCE INCOME	22 069 656.95
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE

R

-436 987.55

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	-109 859.25
BANK CHARGES CARD FEES	-327 128.30
BANK COST	0.00

CASHBOOK BALANCE

AS AT

31/Mar/2022

R

29 530 334.27

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

BANK BALANCE AS AT

31/Mar/2022

R

29 530 334.27

PREPARED BY :

----- *[Signature]* . DATE: 4/4/2022 -----

REVIEWED BY :

----- *[Signature]* . DATE: 6/6/2022 -----

BANK RECONCILIATION AS AT 31 March 2022

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE
AS AT 01-Mar-22 R 682 213.79

PLUS : INCOME RECEIVED R 35 020.48

SURPLUS (DEFICIT)	0.00
SUNDRY INCOME	0.00
AMBULANCE SUBSIDY ARREARS	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	33 724.30
LICENCE TRANSFER	0.00
INTEREST	1 296.18
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -79.00

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-79.00

CASHBOOK BALANCE
AS AT 31-Mar-22 R 717 155.27

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 717 155.27

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

BANK BALANCE AS AT 31-Mar-22 R 717 155.27

PREPARED BY : _____ DATE : 4/4/2022

REVIEWED BY : _____ DATE : 6/6/2022

BANKRECONCILIATION AS AT 31/Mar/2022

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE

AS AT

1/Mar/2022

R 4 206 929.93

PLUS : INCOME RECEIVED

R 2 306 219.61

LICENCE INCOME	2 298 184.00
INTEREST	8 035.61
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE

R -

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

CASHBOOK BALANCE

AS AT

31/Mar/2022

R 6 513 149.54

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

BANK BALANCE AS AT

31/Mar/2022

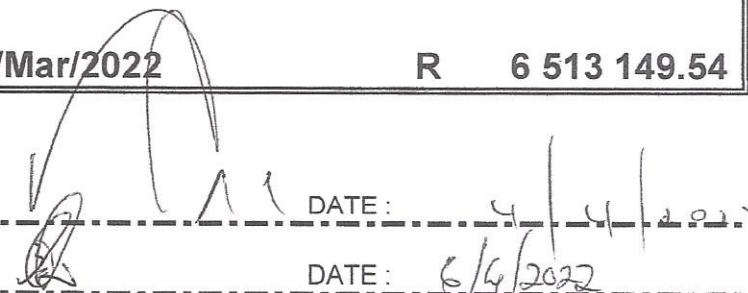
R 6 513 149.54

PREPARED BY :

DATE :

REVIEWED BY :

DATE :


DATE: 4/4/2022
DATE: 6/4/2022

**BANK RECONCILIATION AS AT
28 February 2022**

MAIN BANK ACCOUNT NEDBANK : 1152944835

33215020590000000000

**CASH BOOK
BALANCE AS AT 01-Feb-22 R 1 999 467.30**

PLUS : INCOME RECEIVED R 49 237 025.26

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	6 934.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	747 000.00
OTHER DIRECT BANKINGS	281 184.27
TRANSFERS RECEIVED	48 000 000.00
INTEREST	152 979.99
LICENCE INCOME	48 927.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -48 317 361.23

ORDER PAYMENTS	-1 210 627.58
SUNDRY PAYMENTS	-20 015 313.94
SALARIES	-26 388 934.47
YEAR END PAYMENT	0.00
INVESTMENTS MADE	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-702 485.24

**CASHBOOK BALANCE
AS AT 28-Feb-22 R 2 919 131.33**

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 2 919 131.33**

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -3 198.70
PLUS: UNCASHED ELE'S	R -
PLUS: Receipts updated following month	
PLUS : DEPOSITS NOT YET LINKED	R -

**BANK BALANCE AS
AT 28-Feb-22 R 2 915 932.63**

PREPARED BY :

DATE :

REVIEWED BY :

DATE :

(Handwritten signatures and dates)
 PREPARED BY: _____ DATE: 2/2/2022
 REVIEWED BY: _____ DATE: 2022/02/02

BANKRECONCILIATION AS AT 28/Feb/2022

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE
AS AT 1/Feb/2022 R 4 149 556.25

PLUS : INCOME RECEIVED R 57 373.68

LICENCE INCOME	49 475.00
INTEREST	7 898.68
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -

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

CASHBOOK BALANCE
AS AT 28/Feb/2022 R 4 206 929.93

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

BANK BALANCE AS AT 28/Feb/2022 R 4 206 929.93

PREPARED BY :

DATE : 2 / 28 / 2022

REVIEWED BY :

DATE : 2022/03/02

BANKRECONCILIATION AS AT 28/Feb/2022

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE

AS AT

1/Feb/2022

R 33 791 224.57

PLUS : INCOME RECEIVED

R 22 525 759.94

LICENCE INCOME	22 525 759.94
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE

R -48 419 319.64

TRANSFER TO MAIN ACCOUNT	-48 000 000.00
BANK CHARGES	-96 952.42
BANK CHARGES CARD FEES	-322 367.22
BANK COST	0.00

CASHBOOK BALANCE

AS AT

28/Feb/2022

R 7 897 664.87

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

BANK BALANCE AS AT

28/Feb/2022

R 7 897 664.87

PREPARED BY :

DATE :

REVIEWED BY :

DATE :

[Handwritten signature]

[Handwritten signature]

DATE: 28/2/2022
DATE: 2022/03/02

BANK RECONCILIATION AS AT 28 February 2022

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE
AS AT 01-Feb-22 R 674 516.04

PLUS : INCOME RECEIVED R 7 757.75

SURPLUS (DEFICIT)	0.00
SUNDRY INCOME	0.00
AMBULANCE SUBSIDY ARREARS	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	6 753.30
LICENCE TRANSFER	0.00
INTEREST	1 004.45
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -60.00

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-60.00

CASHBOOK BALANCE
AS AT 28-Feb-22 R 682 213.79

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 682 213.79

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

BANK BALANCE AS AT 28-Feb-22 R 682 213.79

PREPARED BY: _____ DATE: 2/3/2022

REVIEWED BY: _____ DATE: 2022/03/02

BANK RECONCILIATION AS AT 31 January 2021

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE

AS AT

01-Jan-21

R

394 703.24

PLUS : INCOME RECEIVED

R

279 891.80

SURPLUS (DEFICIT)	0.00
SUNDRY INCOME	0.00
AMBULANCE SUBSIDY ARREARS	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	279 157.93
LICENCE TRANSFER	0.00
INTEREST	733.87
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE

R

-79.00

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-79.00

CASHBOOK BALANCE

AS AT

31-Jan-21

R

674 516.04

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

674 516.04

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

BANK BALANCE AS AT

31-Jan-21

R

674 516.04

PREPARED BY :

DATE :

2/2/2022

REVIEWED BY :

DATE :

3/2/2022

BANKRECONCILIATION AS AT 31/Jan/2022

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE
AS AT 1/Jan/2022 R 60 858 079.47

PLUS : INCOME RECEIVED R 22 374 966.43

LICENCE INCOME	22 374 966.43
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -49 441 821.33

TRANSFER TO MAIN ACCOUNT	-49 000 000.00
BANK CHARGES	-125 657.58
BANK CHARGES CARD FEES	-316 163.75
BANK COST	0.00

CASHBOOK BALANCE
AS AT 31/Jan/2022 R 33 791 224.57

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

BANK BALANCE AS AT 31/Jan/2022 R 33 791 224.57

PREPARED BY :

DATE :

REVIEWED BY :

DATE :

BANK RECONCILIATION AS AT

31 January 2022

MAIN BANK ACCOUNT NEDBANK : 1152944835

33215020590000000000

**CASH BOOK
BALANCE AS AT**

01-Jan-22

R 4 359 213.24

PLUS : INCOME RECEIVED

R 49 393 576.63

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	5 624.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	149 110.86
TRANSFERS RECEIVED	49 000 000.00
INTEREST	204 358.77
LICENCE INCOME	34 483.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE

R -51 753 322.57

ORDER PAYMENTS	-1 288 661.25
SUNDRY PAYMENTS	-26 312 213.70
SALARIES	-24 058 204.33
YEAR END PAYMENT	0.00
INVESTMENTS MADE	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-94 243.29

CASHBOOK BALANCE

AS AT

31-Jan-22

R 1 999 467.30

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 1 999 467.30

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -3 312.10
PLUS: UNCASHED ELE'S	R -
PLUS: Receipts updated following month	
PLUS: DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS

AT

31-Jan-22

R 1 996 155.20

PREPARED BY :

DATE :

REVIEWED BY :

DATE :

BANKRECONCILIATION AS AT 31/Jan/2022

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE
AS AT 1/Jan/2022 R 4 012 096.50

PLUS : INCOME RECEIVED R 137 459.75

LICENCE INCOME	129 810.60
INTEREST	7 649.15
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -

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

CASHBOOK BALANCE
AS AT 31/Jan/2022 R 4 149 556.25

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

BANK BALANCE AS AT 31/Jan/2022 R 4 149 556.25

PREPARED BY : _____ DATE : 1/2/2022

REVIEWED BY : _____ DATE : 3/2/2022

MPMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS
SECTION 11(a) & 11(b)

Name of Municipality: Sedburgh District
Council
Municipal Demarcation Code: 220021
Responsible officer: Nicolaibha Malanika
Contact details: 0184505009
Quarter: Q3 Jan-Mar

Primary bank account refers to any bank account as defined in terms of section 9 of the MPMA.

Bank Account number Account name specified and number	Consolidated	Bank 3 NEDBANK		Bank 4 METHUEN		Bank 5 STANDARD BANK		Bank 6 STANDARD BANK	
		January	February	January	February	January	February	January	February
Operating cash book balance at beginning of month		61 820 258	1 346 213	63 818 078	334 703	62 482 061	4 017 067	61 820 258	1 346 213
Less Payments for month		10 136 273	46 338 577	48 474 856	279 892	52 013 519	337 460	10 136 273	46 338 577
Closing cash book balance at end of month		40 614 794	1 897 457	15 343 222	64 810	10 468 542	4 114 599	40 614 794	1 897 457
Q1 Account Balance		40 614 794	1 897 457	15 343 222	64 810	10 468 542	4 114 599	40 614 794	1 897 457
Payments for the month			61 770 303	48 474 856					61 770 303
Less Recoveries									
Less Non-cash items for the month									
Less Non-cash items for the month									
Less Non-VAT for the month									
Less Accounts at end of month									
Total			10 136 273	48 474 856					10 136 273
Additional cash expenditure by the month									
Total									
Section 11(a) expenditure									
Total									
1) Is every expenditure approved in terms of an account budget?		Yes		Yes		Yes		Yes	
b) Is every expenditure authorized in terms of section 11(a) of the MPMA?		Yes		Yes		Yes		Yes	
c) Is every expenditure approved in terms of an account budget?		Yes		Yes		Yes		Yes	
d) Is every expenditure authorized in terms of section 11(a) of the MPMA?		Yes		Yes		Yes		Yes	
e) Is every expenditure approved in terms of an account budget?		Yes		Yes		Yes		Yes	
f) Is every expenditure authorized in terms of section 11(a) of the MPMA?		Yes		Yes		Yes		Yes	
g) Is every expenditure approved in terms of an account budget?		Yes		Yes		Yes		Yes	
h) Is every expenditure authorized in terms of section 11(a) of the MPMA?		Yes		Yes		Yes		Yes	
i) Is every expenditure approved in terms of an account budget?		Yes		Yes		Yes		Yes	
j) Is every expenditure authorized in terms of section 11(a) of the MPMA?		Yes		Yes		Yes		Yes	
k) Is every expenditure approved in terms of an account budget?		Yes		Yes		Yes		Yes	
l) Is every expenditure authorized in terms of section 11(a) of the MPMA?		Yes		Yes		Yes		Yes	
m) Is every expenditure approved in terms of an account budget?		Yes		Yes		Yes		Yes	
n) Is every expenditure authorized in terms of section 11(a) of the MPMA?		Yes		Yes		Yes		Yes	
o) Is every expenditure approved in terms of an account budget?		Yes		Yes		Yes		Yes	
p) Is every expenditure authorized in terms of section 11(a) of the MPMA?		Yes		Yes		Yes		Yes	
q) Is every expenditure approved in terms of an account budget?		Yes		Yes		Yes		Yes	
r) Is every expenditure authorized in terms of section 11(a) of the MPMA?		Yes		Yes		Yes		Yes	
s) Is every expenditure approved in terms of an account budget?		Yes		Yes		Yes		Yes	
t) Is every expenditure authorized in terms of section 11(a) of the MPMA?		Yes		Yes		Yes		Yes	
u) Is every expenditure approved in terms of an account budget?		Yes		Yes		Yes		Yes	
v) Is every expenditure authorized in terms of section 11(a) of the MPMA?		Yes		Yes		Yes		Yes	
w) Is every expenditure approved in terms of an account budget?		Yes		Yes		Yes		Yes	
x) Is every expenditure authorized in terms of section 11(a) of the MPMA?		Yes		Yes		Yes		Yes	
y) Is every expenditure approved in terms of an account budget?		Yes		Yes		Yes		Yes	
z) Is every expenditure authorized in terms of section 11(a) of the MPMA?		Yes		Yes		Yes		Yes	

Signature: [Handwritten signature]

MFINA - WITHHOLDING FROM MUNICIPAL BANK ACCOUNTS
SECTION 11(9) & 4(1)

Name of Municipality: **City of Regina** Please select from List supplied
 Municipal Demarcation Code: **0620122** Please select from List supplied
 Financial Year: **2021/22** Please select from List supplied
 Council Name: **City of Regina** Enter official name
 Council details: **0164525055** Please select from List supplied
 Quarter: **Q3 Jan - March** Please select from List supplied

Primary bank account refers to any bank account as defined in terms of Section 8 of the MFINA

Bank:	Consolidated	Primary Bank Account	Bank 2 Account	Bank 3 Account	Bank 4 Account
Account number:	Yes	Yes	Yes	Yes	Yes
Account description compiled and approved	February	February	February	February	February
Opening cash book balance at beginning of month	40 614 764	1 699 467	33 791 225	6 74 516	4 148 558
Add Receipts for month	71 897 917	48 231 025	2 252 780	7 793	57 314
Less Payments for month	15 705 540	2 918 531	7 897 685	892 214	4 708 830
GL Account Balance	96 798 741	48 317 961	48 418 320	63	-
Payments for the month	-	-	-	-	-
Less Receipts	-	-	-	-	-
Less Commitments (for the period)	-	-	-	-	-
Add Commitments (for the period)	-	-	-	-	-
Less Inland VAT (for the period)	-	-	-	-	-
Less Accruals at end of month	96 798 741	48 317 961	48 418 320	63,00	-
Total	253 793	253 793	-	-	-
Actual capital expenditure for the month	40 591 824	40 591 824	-	-	-
Actual operating expenditure for the month	40 845 597	40 845 597	-	-	-
Total	40 845 597	40 845 597	-	-	-
a) to deliver expenditure appropriated in terms of an approved budget:	40 845 597	40 845 597	-	-	-
b) to deliver expenditure authorized in terms of section 28(1) of the MFA: -	-	-	-	-	-
c) to deliver expenditure authorized in terms of section 28(2) of the MFA: -	-	-	-	-	-
d) to deliver expenditure authorized in terms of section 28(3) of the MFA: -	-	-	-	-	-
e) to deliver expenditure authorized in terms of section 28(4) of the MFA: -	-	-	-	-	-
f) to deliver expenditure authorized in terms of section 28(5) of the MFA: -	-	-	-	-	-
g) to deliver expenditure authorized in terms of section 28(6) of the MFA: -	-	-	-	-	-
h) to deliver expenditure authorized in terms of section 28(7) of the MFA: -	-	-	-	-	-
i) to deliver expenditure authorized in terms of section 28(8) of the MFA: -	-	-	-	-	-
j) to deliver expenditure authorized in terms of section 28(9) of the MFA: -	-	-	-	-	-
k) to deliver expenditure authorized in terms of section 28(10) of the MFA: -	-	-	-	-	-
l) to deliver expenditure authorized in terms of section 28(11) of the MFA: -	-	-	-	-	-
m) to deliver expenditure authorized in terms of section 28(12) of the MFA: -	-	-	-	-	-
n) to deliver expenditure authorized in terms of section 28(13) of the MFA: -	-	-	-	-	-
o) to deliver expenditure authorized in terms of section 28(14) of the MFA: -	-	-	-	-	-
p) to deliver expenditure authorized in terms of section 28(15) of the MFA: -	-	-	-	-	-
q) to deliver expenditure authorized in terms of section 28(16) of the MFA: -	-	-	-	-	-
r) to deliver expenditure authorized in terms of section 28(17) of the MFA: -	-	-	-	-	-
s) to deliver expenditure authorized in terms of section 28(18) of the MFA: -	-	-	-	-	-
t) to deliver expenditure authorized in terms of section 28(19) of the MFA: -	-	-	-	-	-
u) to deliver expenditure authorized in terms of section 28(20) of the MFA: -	-	-	-	-	-
v) to deliver expenditure authorized in terms of section 28(21) of the MFA: -	-	-	-	-	-
w) to deliver expenditure authorized in terms of section 28(22) of the MFA: -	-	-	-	-	-
x) to deliver expenditure authorized in terms of section 28(23) of the MFA: -	-	-	-	-	-
y) to deliver expenditure authorized in terms of section 28(24) of the MFA: -	-	-	-	-	-
z) to deliver expenditure authorized in terms of section 28(25) of the MFA: -	-	-	-	-	-
aa) to deliver expenditure authorized in terms of section 28(26) of the MFA: -	-	-	-	-	-
ab) to deliver expenditure authorized in terms of section 28(27) of the MFA: -	-	-	-	-	-
ac) to deliver expenditure authorized in terms of section 28(28) of the MFA: -	-	-	-	-	-
ad) to deliver expenditure authorized in terms of section 28(29) of the MFA: -	-	-	-	-	-
ae) to deliver expenditure authorized in terms of section 28(30) of the MFA: -	-	-	-	-	-
af) to deliver expenditure authorized in terms of section 28(31) of the MFA: -	-	-	-	-	-
ag) to deliver expenditure authorized in terms of section 28(32) of the MFA: -	-	-	-	-	-
ah) to deliver expenditure authorized in terms of section 28(33) of the MFA: -	-	-	-	-	-
ai) to deliver expenditure authorized in terms of section 28(34) of the MFA: -	-	-	-	-	-
aj) to deliver expenditure authorized in terms of section 28(35) of the MFA: -	-	-	-	-	-
ak) to deliver expenditure authorized in terms of section 28(36) of the MFA: -	-	-	-	-	-
al) to deliver expenditure authorized in terms of section 28(37) of the MFA: -	-	-	-	-	-
am) to deliver expenditure authorized in terms of section 28(38) of the MFA: -	-	-	-	-	-
an) to deliver expenditure authorized in terms of section 28(39) of the MFA: -	-	-	-	-	-
ao) to deliver expenditure authorized in terms of section 28(40) of the MFA: -	-	-	-	-	-
ap) to deliver expenditure authorized in terms of section 28(41) of the MFA: -	-	-	-	-	-
aq) to deliver expenditure authorized in terms of section 28(42) of the MFA: -	-	-	-	-	-
ar) to deliver expenditure authorized in terms of section 28(43) of the MFA: -	-	-	-	-	-
as) to deliver expenditure authorized in terms of section 28(44) of the MFA: -	-	-	-	-	-
at) to deliver expenditure authorized in terms of section 28(45) of the MFA: -	-	-	-	-	-
au) to deliver expenditure authorized in terms of section 28(46) of the MFA: -	-	-	-	-	-
av) to deliver expenditure authorized in terms of section 28(47) of the MFA: -	-	-	-	-	-
aw) to deliver expenditure authorized in terms of section 28(48) of the MFA: -	-	-	-	-	-
ax) to deliver expenditure authorized in terms of section 28(49) of the MFA: -	-	-	-	-	-
ay) to deliver expenditure authorized in terms of section 28(50) of the MFA: -	-	-	-	-	-
az) to deliver expenditure authorized in terms of section 28(51) of the MFA: -	-	-	-	-	-
ba) to deliver expenditure authorized in terms of section 28(52) of the MFA: -	-	-	-	-	-
bb) to deliver expenditure authorized in terms of section 28(53) of the MFA: -	-	-	-	-	-
bc) to deliver expenditure authorized in terms of section 28(54) of the MFA: -	-	-	-	-	-
bd) to deliver expenditure authorized in terms of section 28(55) of the MFA: -	-	-	-	-	-
be) to deliver expenditure authorized in terms of section 28(56) of the MFA: -	-	-	-	-	-
bf) to deliver expenditure authorized in terms of section 28(57) of the MFA: -	-	-	-	-	-
bg) to deliver expenditure authorized in terms of section 28(58) of the MFA: -	-	-	-	-	-
bh) to deliver expenditure authorized in terms of section 28(59) of the MFA: -	-	-	-	-	-
bi) to deliver expenditure authorized in terms of section 28(60) of the MFA: -	-	-	-	-	-
bj) to deliver expenditure authorized in terms of section 28(61) of the MFA: -	-	-	-	-	-
bk) to deliver expenditure authorized in terms of section 28(62) of the MFA: -	-	-	-	-	-
bl) to deliver expenditure authorized in terms of section 28(63) of the MFA: -	-	-	-	-	-
bm) to deliver expenditure authorized in terms of section 28(64) of the MFA: -	-	-	-	-	-
bn) to deliver expenditure authorized in terms of section 28(65) of the MFA: -	-	-	-	-	-
bo) to deliver expenditure authorized in terms of section 28(66) of the MFA: -	-	-	-	-	-
bp) to deliver expenditure authorized in terms of section 28(67) of the MFA: -	-	-	-	-	-
bq) to deliver expenditure authorized in terms of section 28(68) of the MFA: -	-	-	-	-	-
br) to deliver expenditure authorized in terms of section 28(69) of the MFA: -	-	-	-	-	-
bs) to deliver expenditure authorized in terms of section 28(70) of the MFA: -	-	-	-	-	-
bt) to deliver expenditure authorized in terms of section 28(71) of the MFA: -	-	-	-	-	-
bu) to deliver expenditure authorized in terms of section 28(72) of the MFA: -	-	-	-	-	-
bv) to deliver expenditure authorized in terms of section 28(73) of the MFA: -	-	-	-	-	-
bw) to deliver expenditure authorized in terms of section 28(74) of the MFA: -	-	-	-	-	-
bx) to deliver expenditure authorized in terms of section 28(75) of the MFA: -	-	-	-	-	-
by) to deliver expenditure authorized in terms of section 28(76) of the MFA: -	-	-	-	-	-
bz) to deliver expenditure authorized in terms of section 28(77) of the MFA: -	-	-	-	-	-
ca) to deliver expenditure authorized in terms of section 28(78) of the MFA: -	-	-	-	-	-
cb) to deliver expenditure authorized in terms of section 28(79) of the MFA: -	-	-	-	-	-
cc) to deliver expenditure authorized in terms of section 28(80) of the MFA: -	-	-	-	-	-
cd) to deliver expenditure authorized in terms of section 28(81) of the MFA: -	-	-	-	-	-
ce) to deliver expenditure authorized in terms of section 28(82) of the MFA: -	-	-	-	-	-
cf) to deliver expenditure authorized in terms of section 28(83) of the MFA: -	-	-	-	-	-
cg) to deliver expenditure authorized in terms of section 28(84) of the MFA: -	-	-	-	-	-
ch) to deliver expenditure authorized in terms of section 28(85) of the MFA: -	-	-	-	-	-
ci) to deliver expenditure authorized in terms of section 28(86) of the MFA: -	-	-	-	-	-
cj) to deliver expenditure authorized in terms of section 28(87) of the MFA: -	-	-	-	-	-
ck) to deliver expenditure authorized in terms of section 28(88) of the MFA: -	-	-	-	-	-
cl) to deliver expenditure authorized in terms of section 28(89) of the MFA: -	-	-	-	-	-
cm) to deliver expenditure authorized in terms of section 28(90) of the MFA: -	-	-	-	-	-
cn) to deliver expenditure authorized in terms of section 28(91) of the MFA: -	-	-	-	-	-
co) to deliver expenditure authorized in terms of section 28(92) of the MFA: -	-	-	-	-	-
cp) to deliver expenditure authorized in terms of section 28(93) of the MFA: -	-	-	-	-	-
cq) to deliver expenditure authorized in terms of section 28(94) of the MFA: -	-	-	-	-	-
cr) to deliver expenditure authorized in terms of section 28(95) of the MFA: -	-	-	-	-	-
cs) to deliver expenditure authorized in terms of section 28(96) of the MFA: -	-	-	-	-	-
ct) to deliver expenditure authorized in terms of section 28(97) of the MFA: -	-	-	-	-	-
cu) to deliver expenditure authorized in terms of section 28(98) of the MFA: -	-	-	-	-	-
cv) to deliver expenditure authorized in terms of section 28(99) of the MFA: -	-	-	-	-	-
cw) to deliver expenditure authorized in terms of section 28(100) of the MFA: -	-	-	-	-	-

Handwritten signature: L.M.

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

Eschberg District
TC62
Responsible official: Massimo Magliola
Financial year: 2021/22
Contact details: 016 450 3056
Quarter: Q3 Jan - March

Please select from list supplied
Enter correct information
Please select from list supplied

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

Bank:	Account number:	Consolidated		Primary Bank		Bank 2		Bank 3		Bank 4	
		Yes	No	Netbank	Netbank	STANDARD BANK	STANDARD BANK	STANDARD BANK	STANDARD BANK		
Bank reconciliations compiled and attached		Yes	Yes	1152944835	1152944806	March	March	March	March		
Opening cash book balance at beginning of month											
Add Receipts for month				15 705 940	2 919 131		3 887 667		660 214		4 206 180
Less Payments for month				(59 527 771)	(72 118 824)		(27 626 627)		(36 020)		(2 506 220)
Closing cash book balance at end of month				(98 618 690)	(19 697 911)		(29 530 314)		(717 185)		(6 613 150)
GD Account Balance				55 612 160	55 175 094		498 988		79		-
Payments for the month											
Less Recoveries											
Add Non cash items (for the period)											
Add Commitments (for the period)											
Less Inland V.A. (for the period)											
Less Excess of Receipts over Payments											
Add Accruals at beginning of month				55 612 160	55 175 094		438 988		79 000		-
Total											
Actual capital expenditure for the month				28 910	28 910						
Actual operation expenditure for the month				37 768 583	37 768 583						
Section 11(4) expenditure				37 793 413	37 793 413						
Total											
a) To defray expenditure appropriated in terms of an approved budget:											
b) To defray expenditure authorized in terms of section 28(4).											
c28(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with no approval of the MEC, for money in the possession or control of the municipality be used in accordance with subsection (5).											
When any payment made in terms of (b) Yes/No	No	No	No	No	No	No	No	No	No	No	No
d) To defray unforeseeable and unavoidable expenditure authorized in terms of section 28(1).											
S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorize unforeseen expenditure for which no provision was made in an annual budget.											
When any payment made in terms of (c) Yes/No	No	No	No	No	No	No	No	No	No	No	No
When any payment made in terms of (d) Yes/No	No	No	No	No	No	No	No	No	No	No	No
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 special fund.											
When any payment made in terms of (e) Yes/No	No	No	No	No	No	No	No	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) any insurance or other payments received by the municipality for that person or organ of state;											
(ii) any payment made in terms of (e) Yes/No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
f) To refund money incorrectly paid into a bank account;											
Was any payment made in terms of (f) Yes/No	No	No	No	No	No	No	No	No	No	No	No
g) To refund guarantees, securities and security deposits (refund of constant deposits);											
Was any payment made in terms of (g) Yes/No	No	No	No	No	No	No	No	No	No	No	No
h) To defray increased expenditure in terms of section 31 or section 12; (inter-bank transactions);											
Was any payment made in terms of (h) Yes/No	No	No	No	No	No	No	No	No	No	No	No
i) To defray increased expenditure in terms of section 31 or section 12; (inter-bank transactions);											
Was any payment made in terms of (i) Yes/No	No	No	No	No	No	No	No	No	No	No	No
j) For such other purposes as may be prescribed (making guarantees, store purchases, petty cash, loan repayments, move accounts, etc);											
Was any payment made in terms of (j) Yes/No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Special											

No petty cash was paid out in different Department for month ending 31 March 2021/22

LiM.

MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS

SECTION 11(4) & 7(1)

MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS

Name of Municipality: **Edenburg District**

Municipal Demarcation Code: **3021/22**

Responsible official: **Masekela Magala**

Contact details: **164 503 056**

Quarter: **Q3 Jan - March**

Please select from List supplied
 Section 11(4) & 7(1)
 MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS
 Name of Municipality: **Edenburg District**
 Municipal Demarcation Code: **3021/22**
 Responsible official: **Masekela Magala**
 Contact details: **164 503 056**
 Quarter: **Q3 Jan - March**

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

Bank:	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4
Account number:	Yes	Yes	Yes	Yes	Yes
Bank reconciliations compiled and checked:	Yes	Yes	Yes	Yes	Yes
Month (end of Quarter):	March	March	March	March	March
Opening cash book balance at beginning of quarter:	469 624 992,26	4 399 213,24	60 885 028,47	394 1703,24	4 012 096,50
Less: Payments for quarter:	246 338 581,95	170 744 475,56	66 970 383,32	322 570,03	2 501 053,04
Less: Receipts for quarter:	263 644 124,15	155 245 777,63	88 288 128,52	218 000	14 889 835,72
Closing cash book balance at end of quarter:	68 930 534,46	274 810 515,21	82 192 773,67	270 603,21	6 300 879,18
GL Account Balance:	68 930 534,46	274 810 515,21	82 192 773,67	270 603,21	6 300 879,18
Payments for the quarter:	263 644 124,15	155 245 777,63	88 288 128,52	322 570,03	2 501 053,04
Receipts for the quarter:	263 644 124,15	155 245 777,63	88 288 128,52	218 000	14 889 835,72
Less: Receipts (for the period)	-	-	-	-	-
Less: Payments (for the period)	-	-	-	-	-
Less: Inland VAT (for the period)	-	-	-	-	-
Less: Accruals at end of month:	-	-	-	-	-
Less: Accruals at beginning of quarter:	-	-	-	-	-
Total:	263 644 124,15	155 245 777,63	88 288 128,52	322 570,03	2 501 053,04
Actual capital expenditure for the quarter:	623 010,45	623 010,45	-	-	-
Actual operating expenditure for the quarter:	105 978 895,57	105 978 895,57	-	-	-
Section 11(4) expenditure:	106 599 877,02	106 599 877,02	-	-	-
Total:	106 599 877,02	106 599 877,02	-	-	-
1) To deliver expenditure appropriated in terms of an approved budget:	106 599 877,02	106 599 877,02	-	-	-
1b) To deliver expenditure authorised in terms of section 28(4), 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 municipal bank account in accordance with subsection (5):					
Was any payment made in terms of (c) Yes/No	No	No	No		
c) to deliver unreserved and unmovable expenditure authorised in terms of section 28(1):					
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:					
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 -					
Was any payment made in terms of (e) Yes/No	No	No	No		
f) 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 -					
Was any payment made in terms of (f) Yes/No	No	No	No		
g) to deliver expenditure appropriated in terms of an approved budget:					
Was any payment made in terms of (g) Yes/No	No	No	No		
h) to deliver expenditure authorised in terms of section 28(4), 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 municipal bank account in accordance with subsection (5):					
Was any payment made in terms of (h) Yes/No	No	No	No		
i) any insurance or other payments received by the municipality for that person or organ of state:					
Was any payment made in terms of (i) Yes/No	No	No	No		
j) for cash management and investment purposes in accordance with section 13, (inter-bank transactions):					
Was any payment made in terms of (j) Yes/No	No	No	No		
k) to deliver expenditure in terms of section 31, or					
Was any payment made in terms of (k) Yes/No	No	No	No		
l) for such other purposes as may be prescribed (making guarantees, store purchases, petty cash, loan repayments, leave payout, provision):					
Was any payment made in terms of (l) Yes/No	No	No	No		
m) any payment made in terms of (i) Yes/No	No	No	No		
Section 11(4) expenditure:	106 599 877,02	106 599 877,02	-	-	-
Total:	106 599 877,02	106 599 877,02	-	-	-

Handwritten signature and initials.



Date	Payee	Amount in R	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
2022/01/20	Gauteng Provincial Government Road & Transport /AARTO	24 320 227,00	money collected by the municipality on behalf of that person or organ of state by agreement.	Mr KR Ntshivhale (Acting Municipal Manager)
2022/02/21	Gauteng Provincial Government Road & Transport /AARTO	16 890 087,00	money collected by the municipality on behalf of that person or organ of state by agreement.	Mr KR Ntshivhale (Acting Municipal Manager)
2022/03/18	Gauteng Provincial Government Road & Transport /AARTO	16 114 570,00	money collected by the municipality on behalf of that person or organ of state by agreement.	Mr KR Ntshivhale (Acting Municipal Manager)
TOTAL		57 324 884		

Instructions for completing this report:

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

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

Withdrawals that must be reported each quarter:

- Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;
- Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);
- Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(d);
- Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including
 - money collected by the municipality on behalf of that person or organ of state by agreement; or
 - any insurance or other payments received by the municipality for that person or organ of state;
- Section 11(f) - Refund money incorrectly paid into a bank account;
- Section 11(g) - Refund guarantees, sureties and security deposits;
- Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;
- Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;
- Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.

Distribution:

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

L.M.

[Handwritten signature]

**COST CONTAINMENT REPORT FOR THE QUARTER THREE 2021/22 FOR
SEDIBENG DISTRICT MUNICIPALITY**

(5/1/1) (2021/22)

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

1. PURPOSE

The purpose of the report is to table before the Committee the 3RD quarter cost containment report in terms of Section 62(1)(a) and 95(a) of the MFMA.

2. BACKGROUND

Sections 62(1)(a) and 95(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) stipulates that the accounting officer of a municipality or municipal entity is responsible for managing the financial administration of a municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.

In terms of the legal framework, the key principles being promoted are that elected councils and accounting officers are required to institute appropriate measures to ensure that the limited resources and public funds are prudently utilised to ensure value for money is achieved. This will necessitate council policies to be aligned with the spirit and intent of the regulations, promoting the concept of cost vs benefits at all levels in the municipality and municipal entities, and to ensure that such savings can be better utilised towards improvements in service delivery

Municipalities and municipal entities must disclose cost containment measures in their in-year budget reports, and annual costs savings in their annual reports. These reports must be submitted to Council for review and resolution. This measure is to enhance transparency and local accountability.

The MCCR therefore provide a framework that is consistent with the provisions of the MFMA and other government pronouncements. The effective implementation of the MCCR is the responsibility of the municipal council, board of directors of municipal entities, municipal accounting officer and accounting officers of municipal entities. It is also intended to ensure that municipalities and municipal entities achieve value for money in utilising public resources to deliver municipal services. The MCCR applies to all officials and councillors.

3. DISCUSSION

The Annual Budget for the 2022 financial year was drawn up taken into consideration the cost containment regulations. The tables below will indicate the current spending patterns for the period under review where the benchmarking percentage will be at 25% per quarter.

Detail expenses per class

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

Detail expenses per class

	Budget	Q1	Q2	Q3	Q4	Total	Percentage Saving	Benchmark Amount	Savings Amount Q1	Savings Amount Q2	Savings Amount Q3
Cost Containment In-Year Report Measures											
Use of consultants & Professional fees	2 507 184,00	484 932,00	629 527,00	456 139,00	1 570 596,00	8,24%	R1 880 388,00	141 864,00	-2 731,00	170 657,00	
Travel and subsistence	33 130,00	3 616,00	1 519,00	1 808,00	6 943,00	36,03%	R24 847,50	4 666,50	6 763,50	6 474,50	
Domestic accommodation	56 078,00	18 945,00	1 520,00	37 864,00	58 329,00	-19,34%	R42 058,50	-4 925,50	12 499,50	-23 844,50	
Sponsorships, events and catering	1 112 850,00	183 438,00	185 029,00	221 281,00	589 748,00	14,67%	R834 637,50	94 774,50	93 183,50	56 931,50	
Other related expenditure items	90 711 152,00	17 683 975,00	19 038 352,00	23 717 631,00	60 439 958,00	5,58%	R68 033 364,00	4 993 813,00	3 639 436,00	-1 039 843,00	
Total	94 420 394,00	18 374 906,00	19 835 947,00	24 434 723,00	62 665 576,00	5,75%	R70 815 295,50	5 230 192,50	3 749 151,50	-829 624,50	
Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspent Budget	Perc	% saving/Variance	Benchmark Amount	Savings Amount		
Subtotal : employee related cost	282 216 450,00	22 380 348,45	0,00	211 563 320,92	70 653 129,08	74,96	0,04	R211 662 337,50	R99 016,58		
Subtotal : remuneration of councillors	12 456 928,00	1 090 719,75	0,00	9 196 768,07	3 260 159,93	73,82	1,18	R9 342 696,00	R145 927,93		
Subtotal : outsource services	30 003 815,00	8 396 896,10	5 200,00	18 767 771,73	11 236 043,27	62,55	12,45	R22 502 861,25	R3 735 089,52		
Subtotal : contractors	6 167 479,00	660 220,55	127 770,44	4 308 663,80	1 858 815,20	69,86	5,14	R4 625 609,25	R316 945,45		
Subtotal : operational cost	30 833 663,00	3 439 943,85	261 834,34	22 812 464,57	8 021 198,43	73,98	1,02	R23 125 247,25	R312 782,68		
Subtotal - inventory	5 789 820,00	402 126,11	76 491,26	4 737 929,71	1 051 890,29	81,83	-6,83	R4 342 365,00	-R395 564,71		
Subtotal : operating leases	5 357 033,00	234 355,95	67 763,00	4 596 700,02	760 352,98	85,80	-10,80	R4 017 789,75	-R578 910,27		
Subtotal : consultant and prof services	2 194 703,00	335 530,52	2 500,00	1 570 597,73	624 105,27	71,56	3,44	R1 646 027,25	R75 429,52		
Subtotal : transfers & subsidies	12 477 000,00	823 361,50	2 300,00	7 442 045,81	5 034 954,19	59,64	15,36	R9 357 750,00	R1 915 704,19		
Subtotal : depreciation & amortisation	11 271 875,00	0,00	0,00	8 604 696,58	2 667 178,42	76,33	-1,33	R8 453 906,25	-R150 790,33		
TOTAL : EXPENDITURE	398 768 786,00	37 763 502,78	543 859,04	293 600 958,94	105 167 827,06	73,62	1,38	R299 076 589,50	R5 475 630,56		

As per the tables above it is clear that Covid-19 still had an impact on the expenditure incurred in the 3rd quarter. No expenses was made on accommodation, sponsorship and catering as well as subsistence and travel expense.

4. ALIGNMENT WITH COUNCIL STRATEGIES

This report is aligned to the cost containment regulation and policies

5. FINANCIAL IMPLICATIONS

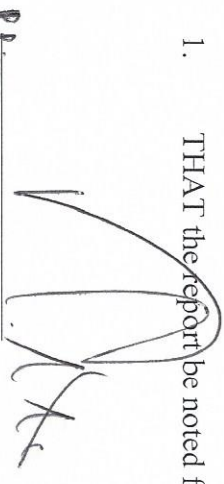
The overall cost saving for the 3rd quarter is at 1.38%

6. LEGAL IMPLICATIONS

Good governance and compliance with cost containment regulations

RECOMMENDED

1. THAT the report be noted for information purposes



ACTING CHIEF FINANCIAL OFFICER
MR. CE STEYN

ACTING MUNICIPAL MANAGER
MR. L. MERE

DATE

DATE