

(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 June 2024.

2. OBJECTIVE

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

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

3. LEGISLATIVE REQUIREMENTS:

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

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

4. BACKGROUND

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

Governance is built around the responsibilities of accountability and oversight requiring a culture of transparency and regular reporting. More detailed financial reporting to the Council will facilitate an environment in which potential or real financial problems are reported in time and in an appropriate manner to allow the council to remedy the situation.

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

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g) Financial Position

a) Current Assets

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

The debtor's book balance of the municipality as attached in annexure A is R 2 274 920 less bad debts impairment R 2 092 154 resulting to R 182 766

DC42 Sedibeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year: 2023/24								Total	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 Dye-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200													
Trade and Other Receivables from Exchange Transactions - Electricity	1300													
Receivables from Non-exchange Transactions - Property Rates	1400													
Receivables from Exchange Transactions - Waste Water Management	1500													
Receivables from Exchange Transactions - Waste Management	1600													
Receivables from Exchange Transactions - Property Rental Debtors	1700													
Interest on Arrear Debtor Accounts	1810													
Recoverable unauthorised, irregular fruitless and wasteful expenditure	1820													
Other	1900	173	10							2 092	2 275	2 092		2 092
Total By Income Source	2000	173	10	-	-	-	-	-	-	2 092	2 275	2 092	-	2 092
2022/23 - totals only		140559	0	0	0	0	0	7585537	954100	8 680	8 540	0		954100
Debtors Age Analysis By Customer Group														
Organs of State	2200													
Commercial	2300	173	10							2 092	2 275	2 092		2 092
Households	2400													
Other	2500													
Total By Customer Group	2600	173	10	-	-	-	-	-	-	2 092	2 275	2 092	-	2 092

Bank reconciliation

The Council has four operating bank accounts 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 25 921 034 as at end of June.

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

a) Current Liabilities

Creditors' Age Analysis

Annexure "D" represents the creditors' age analysis of R 203 986 968 payable to the creditors in June 2024. An amount of R 124 557 502 is due payable to the licensing authority.

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

Description	NT Code	Budget Year 2023/24									Total	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				
Creditors Age Analysis By Customer Type													
Bulk Electricity	0100												
Bulk Water	0200												
PAYE deductions	0300												
VAT (output less input)	0400	684	-								684	510	
Pensions / Retirement deductions	0500												
Loan repayments	0600												
Trade Creditors	0700												
Auditor General	0800												
Other	0900	26 454	15 298	14 824						146 727	203 303	202 190	
Total By Customer Type	1000	27 138	15 298	14 824						146 727	203 987	202 700	

b) 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

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.

c) Cash Flow

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

Annexure "E" is Council's cash flow statement which indicates the movements on the main bank accounts. The incoming receipts amount to R 30 194 605 outgoing payments were made to the amount of R 38 463 457. Taking into account the opening cashbook balance, this left a favorable closing balance of R 28 221 947 as end of June 2024 period, which shows a decrease margin from last month's closing balance.

Cost coverage indicator.

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

$$\text{The cost coverage formula} = \frac{R (25\,921\,034 + R0)}{R\,35\,252\,888}$$

$$= \underline{0.73 \text{ TIMES}}$$

The cost coverage of the municipality indicates 0.73 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 June 2024 as the next equitable share allocation is in July 2024. The formula does not take into consideration the contingent assets and liabilities whereby if taken into consideration this will indicate that the municipality is having a liquidity problem as identified in the AG reports of 2021/2022 as well as 2022/23

Monthly Budget Statement - Cash Flow	April -June		
	Description	YearTD actual	YearTD actual
R thousands	0	0	0
CASH FLOW FROM OPERATING ACTIVITIES	0	0	0
Receipts	0	0	0
Property rates	0.00	0.00	0.00
Service charges	0.00	0.00	0.00
Other revenue	328 711 169.12	354 742 704.37	384 632 348.83
Transfers and Subsidies - Operational	320 972 000.00	321 001 000.00	321 001 000.00
Transfers and Subsidies - Capital	-	-	-
Interest	4 287 638.32	4 703 825.92	5 008 786.27
Dividends	-	-	-
Payments	-	-	-
Suppliers and employees	- 639 203 210.38	- 675 732 392.64	- 714 195 849.45
Finance charges	-	-	-
Transfers and Grants	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	14 767 597.06	4 715 137.65	- 3 553 714.35
CASH FLOWS FROM INVESTING ACTIVITIES	-	-	-
Receipts	-	-	-
Proceeds on disposal of PPE	30 496.02	30 496.02	30 496.02
Decrease (increase) in non-current receivables	-	-	-
Decrease (increase) in non-current investments	-	-	-
Payments	-	-	-
Capital assets	- 783 595.09	- 975 926.92	- 1 053 156.97
NET CASH FROM/(USED) INVESTING ACTIVITIES	- 753 099.07	- 945 430.90	- 1 022 660.95
CASH FLOWS FROM FINANCING ACTIVITIES	-	-	-
Receipts	-	-	-
Short term loans	-	-	-
Borrowing long term/refinancing	-	-	-
Increase (decrease) in consumer deposits	15 200.00	15 200.00	15 200.00
Payments	-	-	-
Repayment of borrowing	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	15 200.00	15 200.00	15 200.00
NET INCREASE/ (DECREASE) IN CASH HELD	14 029 697.99	3 784 906.75	- 4 561 175.30
Cash/cash equivalents at beginning:	32 783 121.82	32 783 121.82	32 783 121.82
Cash/cash equivalents at month/year end:	46 812 819.81	36 568 028.57	28 221 946.52

Grant allocations and expenditure:

Equitable Share

First tranche of Equitable Share for 2023/24 amounting to R 126 391 000 was received in month of July second tranche in December amounting to R 101 084 000 and last tranche in March R 75 834 000.

Financial Management Grant (FMG):

An amount of R 1 400 000 received in month of August for 2023, Expenditure incurred of R 657 534 for the quarter ending 30 June 2024, FMG Interns were involved in the following activities during the month as part of their training rotation plan:

Three interns in Supply Chain Management

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

Rural Roads Assets Management Grant

An amount of R2 616 000 gazette 2023-24, first tranche of R1 831 000 in August second tranche of R 785 000 in February, Expenditure incurred of R 579 219 for the quarter ending June.

HIV/Aids

An amount of R12 568 000 gazette for 2023-24, an amount of R 7 540 800 was received in September and R 5 027 200 in December. Expenditure incurred amount to R 2 512 047 for the quarter ending March 2024.

Extended Public Works Projects

An amount of R 1 079 000 is gazette, first tranche of 270 000 was received in August. Second tranche of R 485 000 received in January and last tranche of R 324 000 was received in February 2024, expenditure incurred amount to R 358 213 for the quarter ending June 2024.

YOUTH CENTRES (National Youth Development Agency)

No allocation for 2023-24 municipality has applied for the roll over on the 2022-23 unspent funds and an amount of R 1 540 527 has been approved expenditure incurred amount to R 783 165 for the quarter ending June 2024.

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 June

Description	Original Budget	Adjustment Budget	Total Grants Received July to date	YTD April -June	Total Grants Spent July to June	Balance
RAMS	2 616 000.00	2 616 000.00	2 616 000.00	579 219.09	2 221 283.95	394 716.05
FMG	1 400 000.00	1 400 000.00	1 400 000.00	657 534.13	1 346 593.09	53 406.91
EPWP	1 079 000.00	1 079 000.00	1 079 000.00	358 212.65	1 036 764.26	42 235.74
HIV&AIDS	12 568 000.00	12 568 000.00	12 568 000.00	5 551 094.16	12 568 000.00	-
DSRACH	-	1 540 527.00	1 540 527.00	783 165.22	1 918 766.51	(378 239.51)
Total	17 663 000.00	19 203 527.00	19 203 527.00	7 929 225.25	19 091 407.81	112 119.19

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.

d) Actual revenue and expenditure

The organizational Operating Revenue and Expenditure which illustrates that R 410 243 143 was received in revenue and R 384 898 987 incurred in expenditure as of end of June.

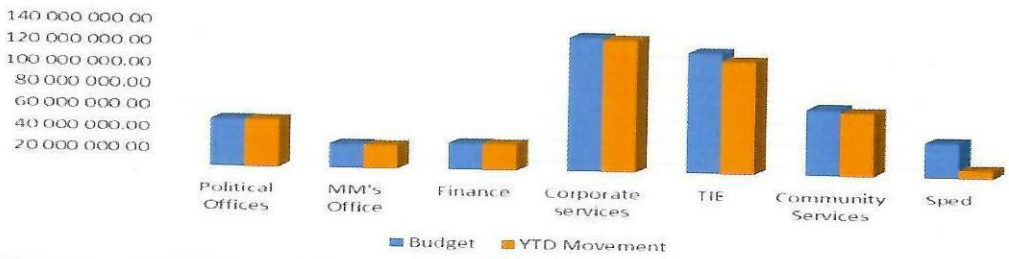
Revenue

Cluster	Budget	YTD Movement	Unspend Budget		Percentage Spending	
Finance	-310 064 019.00	-311 625 386.58	1 561 367.58	83 161 987.00	100.50%	100.00%
Corporate services	- 984 408.00	- 940 848.57	43 559.43	182 033.00	95.58%	100.00%
TIE	- 81 132 147.00	- 78 700 783.48	2 431 363.52	17 935 426.00	97.00%	100.00%
Community Services	- 14 536 380.00	- 14 272 939.54	263 440.46	2 037 336.00	98.19%	100.00%
SPED	- 3 526 189.00	- 1 651 251.33	-	-	46.83%	100.00%
Total	-410 243 143.00	-407 191 209.50	1 176 995.83	103 316 782.00	99.26%	100.00%

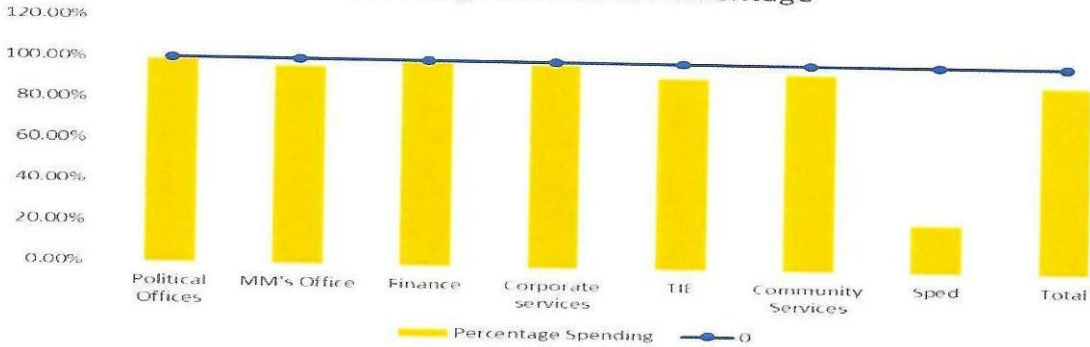
Expenditure

Cluster	Budget	Spending April to June	YTD Movement	Unspend Budget	Percentage Spending	0
Political Offices	44 346 684.00	11 401 068.00	44 093 819.12	252 864.88	99%	100.00%
MM's Office	22 209 218.00	4 188 211.00	21 490 633.24	718 584.76	97%	100.00%
Finance	24 478 116.00	4 199 833.00	24 266 047.56	212 068.44	99%	100.00%
Corporate services	124 961 865.00	29 421 075.00	123 399 928.44	1 561 936.56	99%	100.00%
TIE	112 542 989.00	30 510 615.00	105 341 328.61	7 201 660.39	94%	100.00%
Community Services	61 296 862.00	13 083 666.00	58 934 188.75	2 362 673.25	96%	100.00%
Sped	32 186 184.00	7 032 333.00	7 373 041.62	24 789 272.00	23%	100.00%
Total	422 021 918.00	99 836 801.00	384 898 987.34	37 099 060.28	91%	100.00%

Budget versus Actual



Spending Patterns in Percentage



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;

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

The Capital expenditure and Revenue sources. Expenditure incurred for the quarter ending June amount to R 302 694 and R 1 800 000 was funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles.

An amount of R 487 000 was funded from the two grant Financial Management Grant and Rural Roads Assets Management Grant for the procurement of office machinery and vehicle.

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

	Original Budget	Adjustment Budget	Spending April to June	Commitment	YTD Movement	Unspend Budget	Percentage Spending	Benchmark Percentage
PPE COST FURN & OFF IU COST ACQUISITION	400 000	400 000	4 200		106 185.65	293 814.35	26.55%	100.00%
PPE COST COMP EQUIP IU COST ACQUISITION	972 000	1 572 000	242 107.00		852 054.90	719 945.10	54.20%	100.00%
PPE COST ICT INFRASTR COST ACQUISITION	100 000	100 000	55 037		94 916.42	5 083.58	94.92%	100.00%
IA COST OTHER IU COMPUTER SOFTW ACQUIS	0	0	-		0.00	0.00	0.00%	100.00%
PPE COST MACH & EQP IU COST ACQUISITION	500 000	0	-		0.00	0.00	0.00%	100.00%
PPE COST TRANSP OWN IU COST ACQUISITION	315 000	215 000	1 350	168 893	0.00	46 107	0.00%	100.00%
Totals	2 287 000	2 287 000	302 694.00	168 893.04	1 053 156.97	1 064 949.99	46.05%	100.00%

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

Asset Management

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

Financial position of the Municipality

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

DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management								-		
Sale of Goods and Rendering of Services		192	235	224	16	195	224	(30)	-13%	224
Agency services		74 002	75 239	76 836	11 818	76 259	76 836	(577)	-1%	76 836
Interest										
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		3 932	2 325	3 561	305	5 009	3 561	1 447	41%	3 561
Dividends										
Rent on Land										
Rental from Fixed Assets		549	480	530	14	434	530	(96)	-18%	530
Licence and permits		-	-	-	-	-	-	-		-
Operational Revenue		5 241	4 765	4 830	274	2 910	4 830	(1 920)	-40%	4 830
Non-Exchange Revenue										
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits										
Licence and permits		212	1 680	1 680	30	220	1 680	(1 460)	-87%	1 680
Transfers and subsidies - Operational		311 014	323 574	322 553	4 868	322 032	322 553	(521)	0%	322 553
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		12	40	40	-	30	40	(10)	-24%	40
Other Gains		-	-	-	-	-	-			-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		395 154	408 337	410 254	17 326	407 089	410 254	(3 165)	-1%	410 254
Expenditure By Type										
Employee related costs		290 100	306 391	306 037	26 375	304 962	306 037	(1 075)	0%	306 037
Remuneration of councillors		14 519	14 738	14 270	1 128	14 276	14 270	7	0%	14 270
Bulk purchases - electricity										
Inventory consumed		3 598	4 054	4 856	350	4 672	4 856	(184)	-4%	4 856
Debt impairment		53	-	-	-	-	-			-
Depreciation and amortisation		8 787	9 026	8 504	742	8 520	8 504	17	0%	8 504
Interest										
Contracted services		36 600	42 700	42 922	5 156	33 007	42 922	(9 915)	-23%	42 922
Transfers and subsidies		8 089	12 390	12 390	2 365	12 113	12 390	(277)	-2%	12 390
Irrecoverable debts written off		1 138	-	-	-	-	-			-
Operational costs		36 240	33 733	35 886	3 482	34 857	35 886	(1 029)	-3%	35 886
Losses on Disposal of Assets		141	40	40	-	-	40	(40)	-100%	40
Other Losses		-	-	-	-	-	-			-
Total Expenditure		399 265	423 072	424 905	39 598	412 408	424 905	(12 497)	-3%	424 905
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(4 111)	(14 735)	(14 651)	(22 272)	(5 319)	(14 651)	9 332	(0)	(14 651)
Transfers and subsidies - capital (in-kind)		-	367	367	-	133	367	(234)	(0)	367
Surplus/(Deficit) after capital transfers & contributions		(4 111)	(14 368)	(14 284)	(22 272)	(5 186)	(14 284)	9 097	(0)	(14 284)
Income Tax										
Surplus/(Deficit) after income tax		(4 111)	(14 368)	(14 284)	(22 272)	(5 186)	(14 284)			(14 284)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(4 111)	(14 368)	(14 284)	(22 272)	(5 186)	(14 284)			(14 284)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(4 111)	(14 368)	(14 284)	(22 272)	(5 186)	(14 284)			(14 284)

9. Monitoring of Compliance

Policy Governance of Municipal Finance and MFMA Compliance

As part of improving Sedibeng District Municipality's MFMA reporting module, the project plan report indicates our compliance to the requirements as outlined per the MFMA for the financial year 1 July 2023 to 30 June 2024, which has been divided into timeframes of reporting: Annually, Quarterly, Monthly & Ad-hoc.

10. **RECOMMENDATIONS:**

It is therefore recommended

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

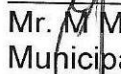
Annexures

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



Mr. C Steyn
Director, Financial Management & Budgets

2024/07/23
Date



Mr. M Mathe
Municipal Manager

28/07/2024
Date

BANK RECONCILIATION AS AT 30 April 2024

**MAIN BANK ACCOUNT NEDBANK : 1152944835
33215020590000000000**

**CASH BOOK
BALANCE AS AT**

01-Apr-24

R 37 593 930.20

PLUS : INCOME RECEIVED

R 923 249.55

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	0.00
AMBULANCE FEES	4 246.20
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	0.00
TRANSFERS RECEIVED	627 191.31
INTEREST	0.00
LICENCE INCOME	247 576.04
LESS: RD CHEQUES / (re deposit)	44 236.00
	0.00

MINUS : EXPENDITURE

R -25 006 235.93

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
YEAR END PAYMENT	0.00
TRANSFERS MADE	0.00
BANK ERROR	-25 000 000.00
DIRECT BANK EXPENDITURE	0.00
	-6 235.93

**CASHBOOK BALANCE
AS AT**

30-Apr-24

R 13 510 943.82

PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	0.00
LESS: Receipts updated following month	-220.00
LESS: CHEQUE/ELE CANCELLED PREVIOUS MONTH	0.00

**REVISED BALANCE
AFTER CANCELATIONS**

R 13 510 723.82



PLUS: OUTSTANDING CHEQUES	-
MINUS: OUTSTANDING DEPOSITS	-
PLUS: UNCASHED ELE'S	-9 463.81
PLUS: Receipts updated following month	-
PLUS : DEPOSITS NOT YET LINKED	-

**BANK BALANCE AS
AT**

30-Apr-24

R 13 501 260.01

PREPARED BY :

DATE :

2024/05/03

REVIEWED BY :

DATE :

2024/05/03

BANK RECONCILIATION AS AT 30/Apr/2024

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE AS AT 1/Apr/2024 R 4 714 648.28

PLUS : INCOME RECEIVED R 1 255 383.96

LICENCE INCOME	1 255 383.96
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -3 229.05

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	0.00
BANK CHARGES CARD FEES	-3 229.05
BANK COST	0.00

CASHBOOK BALANCE AS AT 30/Apr/2024 R 5 966 803.19

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

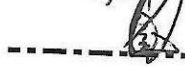
BANK BALANCE AS AT 30/Apr/2024 R 5 966 803.19

PREPARED BY :



DATE: 2024/05/10/23

REVIEWED BY :



DATE: 2024/05/03

BANK RECONCILIATION AS AT 30 April 2024

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

**CASH BOOK BALANCE
AS AT**

01-Apr-24

R 8 038 236.42

PLUS : INCOME RECEIVED

R 50 581 411.80

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	0.00
TRANSFERS	520 173.64
INTEREST	50 000 000.00
LICENCE INCOME	61 238.16
LESS: RD CHEQUES / (re deposit)	0.00
	0.00

MINUS : EXPENDITURE

R -55 866 907.01

ORDER PAYMENTS	-1 979 180.73
SUNDRY PAYMENTS	-26 428 611.27
SALARIES	-26 893 810.78
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-565 304.23

**CASHBOOK BALANCE
AS AT**

30-Apr-24

R 2 752 741.21

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 2 752 741.21

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

BANK BALANCE AS AT

30-Apr-24

R 2 752 741.21

PREPARED BY :



DATE: 2024/05/03

REVIEWED BY :



DATE: 2024/05/03

BANKRECONCILIATION AS AT 30/Apr/2024

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE

AS AT

1/Apr/2024

R 22 065 992.87

PLUS : INCOME RECEIVED

R 23 564 786.92

LICENCE INCOME	23 413 873.50
INTEREST	150 913.42
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE

R -25 308 556.40

TRANSFER TO MAIN ACCOUNT	-25 000 000.00
BANK CHARGES	-30 051.25
BANK CHARGES CARD FEES	-278 505.15
BANK COST	0.00

CASHBOOK BALANCE

AS AT

30/Apr/2024

R 20 322 223.39


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

BANK BALANCE AS AT

30/Apr/2024

R 20 322 223.39

PREPARED BY :



DATE : 2024/05/03

REVIEWED BY :



DATE : 2024/05/03

BANK RECONCILIATION AS AT

31 May 2024

MAIN BANK ACCOUNT NEDBANK : 1152944835

33215020590000000000

CASH BOOK
BALANCE AS AT

01-May-24

R 13,510,723.82

PLUS : INCOME RECEIVED

R 253,629.13

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	5,346.20
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	25,257.77
TRANSFERS RECEIVED	0.00
INTEREST	206,239.16
LICENCE INCOME	16,786.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE

R -6,607.18

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	-6,607.18

CASHBOOK BALANCE

AS AT

31-May-24

R 13,757,745.77

PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	0.00
LESS: Receipts updated following month	880.00
LESS: CHEQUE/ELE CANCELLED PREVIOUS MONTH	0.00

REVISED BALANCE AFTER
CANCELATIONS

R 13,758,625.77

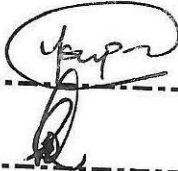
PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -11,200.86
PLUS: UNCASHED ELE'S	
PLUS: Receipts updated following month	
PLUS : DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS AT

31-May-24

R 13,747,424.91

PREPARED BY :



DATE : 2024/06/04

REVIEWED BY :



DATE : 2024/06/05

BANKRECONCILIATION AS AT 31/May/2024

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE
AS AT 1/May/2024 R 5 966 803.19

PLUS : INCOME RECEIVED R 1 353 353.20

LICENCE INCOME	1 353 353.20
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -3 115.20

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	-3 115.20
BANK CHARGES CARD FEES	0.00
BANK COST	0.00

CASHBOOK BALANCE
AS AT 31/May/2024 R 7 317 041.19

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

BANK BALANCE AS AT 31/May/2024 R 7 317 041.19

PREPARED BY :



DATE: 2024/06/04

REVIEWED BY :



DATE: 2024/06/05

BANK RECONCILIATION AS AT 31 May 2024

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

**CASH BOOK BALANCE
AS AT 01-May-24**

R 2 752 741.21

PLUS : INCOME RECEIVED

R 35 262 617.31

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	0.00
TRANSFERS	220 314.84
INTEREST	35 000 000.00
LICENCE INCOME	42 302.47
LESS: RD CHEQUES / (re deposit)	0.00
	0.00

MINUS : EXPENDITURE

R -34 456 045.94

ORDER PAYMENTS	-2 237 754.31
SUNDRY PAYMENTS	-4 147 412.58
SALARIES	-27 378 054.89
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-692 824.16

**CASHBOOK BALANCE
AS AT 31-May-24**

R 3 559 312.58

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 3 559 312.58

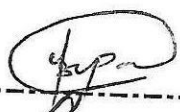
PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS: UNCASHED ELE'S	R -
PLUS : DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS AT

31-May-24

R 3 559 312.58

PREPARED BY :



DATE : 2024/06/04

REVIEWED BY :



DATE : 2024/06/05

BANKRECONCILIATION AS AT 31/May/2024

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 3321502019000000000

CASH BOOK BALANCE
AS AT 1/May/2024 R 20 322 223.39

PLUS : INCOME RECEIVED R 24 600 918.26

LICENCE INCOME	24 439 477.24
INTEREST	161 441.02
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -35 284 080.41


TRANSFER TO MAIN ACCOUNT	-35 000 000.00
BANK CHARGES	-30 230.06
BANK CHARGES CARD FEES	-253 850.35
BANK COST	0.00

CASHBOOK BALANCE
AS AT 31/May/2024 R 9 639 061.24

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

BANK BALANCE AS AT 31/May/2024 R 9 639 061.24

PREPARED BY :



DATE: 2024/06/04

REVIEWED BY :



DATE: 2024/06/05

BANK RECONCILIATION AS AT 30 June 2024

MAIN BANK ACCOUNT NEDBANK : 1152944835

33215020590000000000

**CASH BOOK
BALANCE AS AT**

01-Jun-24

R 13 757 745.77

PLUS : INCOME RECEIVED

R 265 010.01

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	4 497.20
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	100 957.77
TRANSFERS RECEIVED	0.00
INTEREST	131 842.04
LICENCE INCOME	27 713.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE

R -12 014 593.48

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
YEAR END PAYMENT	0.00
TRANSFERS MADE	-12 000 000.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-14 593.48

**CASHBOOK BALANCE
AS AT**

30-Jun-24

R 2 008 162.30

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 2 008 162.30

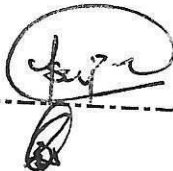
PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -2 317.61
PLUS: UNCASHED ELE'S	R -
PLUS: Receipts updated following month	R -
PLUS: DEPOSITS NOT YET LINKED	R -

**BANK BALANCE AS
AT**

30-Jun-24

R 2 005 844.69

PREPARED BY :



DATE: 2024/07/03

REVIEWED BY :



DATE: 2024/07/03

BANKRECONCILIATION AS AT 30/Jun/2024

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE
AS AT

1/Jun/2024

R 7 317 041.19

PLUS : INCOME RECEIVED

R 1 656 158.70

LICENCE INCOME	
FUEL SALES	1 656 158.70
LESS: RD CHEQUES	0.00
	0.00

MINUS : EXPENDITURE

R -3 001.35

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	0.00
BANK CHARGES CARD FEES	-3 001.35
BANK COST	0.00

CASHBOOK BALANCE
AS AT

30/Jun/2024

R 8 970 198.54

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

BANK BALANCE AS AT

30/Jun/2024

R 8 970 198.54

PREPARED BY :



DATE : 2024/07/03

REVIEWED BY :



DATE : 2024/07/03

BANK RECONCILIATION AS AT 30 June 2024

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

**CASH BOOK BALANCE
AS AT**

01-Jun-24

R 3 559 312.58

PLUS : INCOME RECEIVED

R 38 714 359.79

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	0.00
TRANSFERS	703 198.24
INTEREST	38 000 000.00
LICENCE INCOME	11 161.55
LESS: RD CHEQUES / (re deposit)	0.00
	0.00

MINUS : EXPENDITURE

R -38 218 820.92

ORDER PAYMENTS	-3 467 988.38
SUNDRY PAYMENTS	-6 019 325.75
SALARIES	-27 954 916.41
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-776 590.38

**CASHBOOK BALANCE
AS AT**

30-Jun-24

R 4 054 851.45

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

**REVISED BALANCE AFTER
CANCELATIONS**

R 4 054 851.45

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

BANK BALANCE AS AT

30-Jun-24

R 4 054 851.45

PREPARED BY :



DATE: 2024/07/03

REVIEWED BY :



DATE: 2024/7/03

BANKRECONCILIATION AS AT 30/Jun/2024

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE
AS AT

1/Jun/2024

R 9 639 061.24

PLUS : INCOME RECEIVED

R 24 553 031.00

LICENCE INCOME	
INTEREST	24 397 119.55
LESS: RD CHEQUES	155 911.45
	0.00

MINUS : EXPENDITURE

R -23 304 271.11

TRANSFER TO MAIN ACCOUNT	
BANK CHARGES	-23 000 000.00
BANK CHARGES CARD FEES	-33 554.57
BANK COST	-270 716.54
	0.00

CASHBOOK BALANCE
AS AT

30/Jun/2024

R 10 887 821.13


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


BANK BALANCE AS AT

30/Jun/2024

R 10 887 821.13

PREPARED BY :





DATE: 2024/07/03

REVIEWED BY :

DATE: 2024/07/03

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

Sedibeng District
DC42
2023/24
Masechaba Magalefa
(016)450-3056
Q4 April - June

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

	Consolidated	Bank 3	Bank 4	Bank 5	Bank 6
Bank:		Nedbank	Nedbank	STANDARD BANK	STANDARD BANK
Account number:		1152944835	1152944606	21777667	21781494
Bank reconciliation/s compiled and attached	Yes				
Month:	April	April	April	April	April
Opening cash book balance at beginning of month	72 412 808	37 593 930	4 714 648	8 038 236	22 065 993
Add Receipts for month	76 324 832	923 250	1 255 384	50 581 412	23 564 787
Less Payments for month	106 184 928	25 006 236	3 229	55 866 907	25 308 556
Closing cash book balance at end of month	42 552 712	13 510 944	5 966 803	2 752 741	20 322 223
GL Account Balance					
Payments for the month	106 184 928	25 006 236	3 229	55 866 907	25 308 556
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	106 184 928	25 006 235.93	3 229.05	55 866 907.01	25 308 556.40
Actual capital expenditure for the month	30 433	-	-	-	-
Actual operating expenditure for the month	34 230 790	-	-	-	-
Section 11(4) expenditure					
Total	34 261 223				
a) to defray expenditure appropriated in terms of an approved budget;	34 261 223	-	-	-	-
b) to defray expenditure authorised in terms of section 26(4);					
<i>S26(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5)</i>					
Was any payment made in terms of (b) Yes/No	No				
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);					
<i>S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.</i>					
Was any payment made in terms of (c) Yes/No	No				
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;					
<i>S12(2) - a municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund</i>					
Was any payment made in terms of (d) Yes/No	No				
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)	20 213 872				
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					
<i>S31 Shifting of funds between multi-year appropriations</i>					
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 4 092 was paid out in form of petty cash to different department within the municipality for the month of April				

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

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

Sediberg District	Please select from List supplied
DC42	Please select from List supplied
2023/24	
Masechaba Magalefa	Enter official's name
(016) 450-3056	
Q4 April - June	Please select from List supplied

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

	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4
Bank:		Nedbank	Nedbank	STANDARD BANK	STANDARD BANK
Account number:		1152944835	1152944606	21777667	21781494
Bank reconciliation/s compiled and attached	Yes	Yes	Yes		
Month:	May	May	May	May	May
Opening cash book balance at beginning of month	42 552 492	13 510 724	5 966 803	2 752 741	20 322 223
Add Receipts for month	61 470 518	253 629	1 353 353	35 262 617	24 600 918
Less Payments for month	69 749 849	6 607	3 115	34 456 046	35 284 080
Closing cash book balance at end of month	34 273 161	13 757 746	7 317 041	3 559 313	9 639 061
GL Account Balance					
Payments for the month	69 749 849	6 607	3 115	34 456 046	35 284 080
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	69 749 849	6 607	3 115	34 456 045.94	35 284 080.41
Actual capital expenditure for the month	192 332	-	-	-	-
Actual operating expenditure for the month	32 482 547	-	-	-	-
Section 11(4) expenditure					
Total	32 674 879	-	-	-	-
a) to defray expenditure appropriated in terms of an approved budget;	32 674 879	-	-	-	-
b) to defray expenditure authorised in terms of section 26(4); <i>S26(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5)</i>	-	-	-	-	-
Was any payment made in terms of (b) Yes/No	No	No	No		
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); <i>S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.</i>	-	-	-	-	-
Was any payment made in terms of (c) Yes/No	No	No	No		
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section; <i>S12(2) - a municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund</i>	-	-	-	-	-
Was any payment made in terms of (d) Yes/No	No	No	No		
e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including - i) money collected by the municipality on behalf of that person or organ of state by agreement; or (VAT, motor vehicle licensing) ii) any insurance or other payments received by the municipality for that person or organ of state;	1 837 671	-	-	-	-
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					
	R4 489.15 was paid out in Month of May				

**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

2023/24

Contact details

016 450 3056

Enter contact information

Quarter

Q4 April - June

Please select from List supplied

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

	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4
Bank:		Nedbank	Nedbank	STANDARD BANK	STANDARD BANK
Account number:		1152944835	1152944606	21777667	21781494
Bank reconciliation/s compiled and attached	Yes	Yes	Yes		
Month:	June	June	June	June	June
Opening cash book balance at beginning of month	34 273 161	13 757 746	7 317 041	3 559 313	9 639 061
Add Receipts for month	65 188 560	265 010	1 656 159	38 714 360	24 553 031
Less Payments for month	73 540 687	12 014 593	3 001	38 218 821	23 304 271
Closing cash book balance at end of month	25 921 033	2 008 162	8 970 199	4 054 851	10 887 821
GL Account Balance					
Payments for the month	73 540 687	12 014 593	3 001	38 218 821	23 304 271
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	73 540 687	12 014 593	3 001	38 218 820.92	23 304 271.11
Actual capital expenditure for the month	77 230	-	-	-	-
Actual operating expenditure for the month	39 596 317	-	-	-	-
Section 11(4) expenditure	-	-	-	-	-
Total	39 673 548	-	-	-	-
a) to defray expenditure appropriated in terms of an approved budget;	-	-	-	-	-
b) to defray expenditure authorised in terms of section 26(4); S26(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5)	-	-	-	-	-
Was any payment made in terms of (b) Yes/No	No	No	No		
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.	-	-	-	-	-
Was any payment made in terms of (c) Yes/No	No	No	No		
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section; S12(2) - a municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund	-	-	-	-	-
Was any payment made in terms of (d) Yes/No	No	No	No		
e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including - i) money collected by the municipality on behalf of that person or organ of state by agreement; or (VAT, motor vehicle licensing) ii) any insurance or other payments received by the municipality for that person or organ of state;	-	-	-	-	-
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 12 500 petty cash was paid out in month of June .

MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS

SECTION 11(4) & 7(4)(1)

MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS

Name of Municipality:

Municipal Demarcation Code:

Financial year

Responsible official:

Contact details

Quarter

Sedibeng District	Please select from List supplied
DC42	Please select from List supplied
2023/24	
Masechaba Magalefa	Enter official's name
(016) 450 3056	Enter contact information
Q4 April - June	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.

Bank:	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4
Account number:		Nedbank	Nedbank	STANDARD BANK	STANDARD BANK
		1152944835	1152944606	21777667	21781494
Bank reconciliation/s compiled and attached	Yes	Yes	Yes	Yes	Yes
Month:(End of Quarter)	June	June	June	June	June
Opening cash book balance at beginning of quarter	72 412 807.77	37 593 930.20	4 714 648.28	8 038 236.42	22 065 992.87
Add Receipts for quarter	202 983 909.63	1 441 888.69	4 264 895.86	124 558 388.90	72 718 736.18
Less Payments for quarter	249 475 463.98	37 027 436.59	9 345.60	128 541 773.87	83 896 907.92
Closing cash book balance at end of quarter	25 921 253.42	29 276 851.89	22 254 042.92	10 366 905.24	40 849 105.76
GL Account Balance					
Payments for the quarter	249 475 463.98	37 027 436.59	9 345.60	198.72	83 896 907.92
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	249 475 463.98	37 027 436.59	41 046 578.65	198.72	83 896 907.92
Actual capital expenditure for the quarter	299 994.88	-	-	-	-
Actual operating expenditure for the quarter	106 309 654.39	-	-	-	-
Section 11(4) expenditure	-	-	-	-	-
Total	106 609 649.27	-	-	-	-
a) to defray expenditure appropriated in terms of an approved budget;	106 609 649.27	-	-	-	-
b) to defray expenditure authorised in terms of section 26(4); S26(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5)	-	-	-	-	-
Was any payment made in terms of (b) Yes/No	No	No	No	-	-
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.	-	-	-	-	-
Was any payment made in terms of (c) Yes/No	No	No	No	-	-
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section; S12(2) - a municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund	-	-	-	-	-
Was any payment made in terms of (d) Yes/No	No	No	No	-	-
e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including - i) money collected by the municipality on behalf of that person or organ of state by agreement; or (VAT, motor vehicle licensing) ii) any insurance or other payments received by the municipality for that person or organ of state;	57 805 260.00	-	-	-	-
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 21 081.60 was paid out in form of petty cash to different department within the municipality for the quarter ending 30 June 2024				



BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/04/2024 to 30/06/2024 complete relevant period

D

Date	Payee	Amount in R	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
2024/04/19	Gauteng Provincial Government Road & Transport	20 213 871.82	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. Mr M athe Municipal Manager
2024/05/27	Gauteng Provincial Government Road & Transport	1 837 671.36	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. Mr M athe Municipal Manager
	Gauteng Provincial Government Road & Transport		money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. Mr M athe Municipal Manager
TOTAL		22 051 543.18		

Instructions for completing this report:

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

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

Withdrawals that must be reported each quarter:

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

Distribution:

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

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

(5/1/1) (2023/24)

Cluster: Finance
Portfolio: Financial Management & Budgets

1. PURPOSE

The purpose of the report is to table before the Committee the 4th quarter cost containment report in terms of Section 62(1) (a) and 95(a) of the MFMA.

2. BACKGROUND

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

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

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

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

DISCUSSION

The Annual Budget for the 2023-2024 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 Savings Disclosure in the In-Year and Annual Report

Detail expenses per class

Cost Containment In-Year Report Measures	Budget	Q1	Q2	Q3	Q4	Total	Percentage Saving	Benchmark Amount	Savings Amount Q1	Savings Amount Q2	Savings Amount Q3	Savings Amount Q4
Use of consultants & Professional fees	3 141 178.00	298243.79	1 149 379.23	237 508.21	530 449.61	2 215 580.84	29.47%	R3 141 178.00	600 995.46	-250 139.98	765 260.04	-190 618.36
Travel and subsistence	103 284.00	2128.2	41 294.44	5 019.00	126 554.67	174 996.31	-69.43%	R103 284.00	23 716.80	-15 449.44	22 254.00	-102 233.67
Domestic accommodation	164 572.00	40182.56	52 891.53	17 656.52	14 970.00	125 700.61	23.62%	R164 572.00	-337.06	-13 046.03	22 188.98	30 065.50
Sponsorships, events and catering	1 263 967.00	473242.32	218 195.05	156 428.73	345 470.02	1 193 336.12	5.59%	R1 263 967.00	-224 844.32	30 202.95	299 100.52	-33 828.27
Other related expenditure items	88 240 684.00	19528951.83	18 128 939.68	18 473 013.99	22 593 323.05	78 724 228.55	10.78%	R88 240 684.00	1 577 696.42	2 977 708.57	4 601 318.51	359 731.95
Total	92 913 685.00	20 342 748.70	19 590 699.93	18 889 626.45	23 610 767.35	82 433 842.43	11.28%	R92 913 685.00	1 977 227.30	2 729 276.07	5 710 222.05	63 117.15

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspent Budget	Perc	% saving/variance	Benchmark Amount	Savings Amount
Subtotal : employee related cost	306 036 815.00	26 374 898.09	0.00	304 961 722.37	1 075 092.63	99.64	0.36	R306 036 815.00	R1 075 092.63
Subtotal : remuneration of councillors	14 269 788.00	1 128 258.10	0.00	14 276 401.66	-6 613.66	100.04	-0.04	R14 269 788.00	-R6 613.66
Subtotal : outsource services	34 172 667.00	4 128 499.27	23 000.00	26 263 806.27	7 908 860.73	76.85	23.15	R34 172 667.00	R7 908 860.73
Subtotal : contractors	5 608 497.00	997 846.71	61 106.87	4 527 489.77	1 081 007.23	80.72	19.28	R5 608 497.00	R1 081 007.23
Subtotal : operational cost	32 699 305.00	3 135 700.76	47 380.00	31 555 814.32	1 143 490.68	96.50	3.50	R32 699 305.00	R1 143 490.68
Subtotal - inventory	4 856 258.00	349 835.18	21 828.00	4 672 082.05	184 175.95	96.20	3.80	R4 856 258.00	R184 175.95
Subtotal : operating leases	3 186 758.00	346 797.20	0.00	3 301 552.07	-114 794.07	103.60	-3.60	R3 186 758.00	-R114 794.07
Subtotal : consultant and prof services	3 141 178.00	30 033.21	0.00	2 215 580.84	925 597.16	70.53	29.47	R3 141 178.00	R925 597.16
Subtotal : transfers & subsidies	12 390 200.00	2 364 561.07	265 000.00	12 113 097.95	277 102.05	97.76	2.24	R12 390 200.00	R277 102.05
Subtotal : depreciation & amortisation	8 503 569.00	739 887.87	0.00	8 518 524.46	-14 955.46	100.17	-0.17	R8 503 569.00	-R14 955.46
TOTAL : EXPENDITURE	424 865 035.00	39 596 317.46	418 314.87	412 406 071.76	12 458 963.24	97.06	2.94	R424 865 035.00	R12 458 963.24

3. ALIGNMENT WITH COUNCIL STRATEGIES

This report is aligned to the cost containment regulation and policies

4. FINANCIAL IMPLICATIONS


The overall cost saving for the 4th quarter is at 11.28%

5. LEGAL IMPLICATIONS

Good governance and compliance with cost containment regulations

RECOMMENDED


1. THAT the report be noted for information purposes


 DIRECTOR, FINANCIAL MANAGEMENT & BUDGETS
 MR. C STEYN

2024/07/23
 DATE

MMC FINANCE
 MR MV JONES

DATE


 MUNICIPAL MANAGER
 MR. M MATHE

23/07/2024
 DATE