EXCTRACT OF THE MINUTES OF THE 168TH COUNCIL MEETING HELD ON 29 JULY 2026

"A2954 SECTION 52D FOR THE QUARTER ENDING 30 JUNE 2026 WITH ANNEXURE A-D

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

RESOLVED

THAT the Section 52d report for the quarter ending 30 June 2026 be considered as prescribed by the Local Government: Municipal Finance Management Act, 56 1of 2003."

*****

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

Council held on: 29/07/2026
Signed by: MT NGAKE
Designation: MANAGER LEGAL
Legal And Support Services

Section 52d for the quarter ending 30 June 2026 with Annexure A-D

(9/1/3/6)

Cluster : Finance
Portfolio: Financial Management

1. PURPOSE

The purpose of the report is to reflect on the financial position of the Municipality for the quarter ending 30 June 2026.

2. OBJECTIVE

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

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

3. LEGISLATIVE REQUIREMENTS:

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

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

4. BACKGROUND

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

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

5. DISCUSSIONS

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

Table of contents

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 1 800 434 less bad debts impairment R 954 100 resulting to R 846 334.

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

Description		Budget Year 2025/26											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300									–	–		
Receivables from Non-exchange Transactions - Property Rates	1400									–	–		
Receivables from Exchange Transactions - Waste Water Management	1500									–	–		
Receivables from Exchange Transactions - Waste Management	1600									–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	–	846		–	–	–	–	–	954	1 800 434		–
Total By Income Source	2000	–	846	–	–	–	–	–	–	954	–	–	–
2024/25 - totals only		630885	0	0	0	0	0	41380	2092154	2 784	2 134	0	2092154
Debtors Age Analysis By Customer Group													
Organs of State	2200									–	–		
Commercial	2300									–	–		
Households	2400									–	–		
Other	2500									–	–		
Total By Customer Group	2600	–	–	–	–	–	–	–	–	–	–	–	–

Bank reconciliation
Annexure "A" Bank Reconciliation" indicate the bank reconciliations prepared for the quarter ending March 2026 with the detail on the bank and cash book balances.

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

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

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

The cashbooks show a favorable balance of R 61 770 463 as of end June.

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

a) Current Liabilities
Creditors' Age Analysis
Annexure "D" represents the creditors' age analysis of R 137 653 739 payable to the creditors in March 2026.

b) Current Liabilities

Creditors' Age Analysis

b) Current Liabilities
Creditors' Age Analysis
Annexure "D" represents the creditors' age analysis of R 110 857 901 payable to the creditors in March 2026.

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

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deducti	0300									–	
VAT (output le	0400									–	
Pensions / Re	0500									–	
Loan repaym	0600									–	
Trade Credito	0700									–	
Auditor Gener	0800									–	
Other	0900	28 526 822	-	-	-	-	-	73 653 783	35 473	137 653 739	136 273
Medical Aid d	0950									–	
Total By Custo	**1000**	**28 526 822**	**-**	**-**	**-**	**-**	**-**	**73 653 783**	**35 473**	**137 653 739**	136 273

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

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

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

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

- Assets fair value reserve
  Government grant reserve (GGR)

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

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

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

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

d) <u>Cash Flow</u>

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

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

Annexure "E" is Council's cash flow statement which indicates the movements on the main bank accounts. The incoming receipts amount to R 27 900 814, outgoing payments were made to the amount of R 36 529 440, Taking into account the opening cashbook balance, this left an unfavorable closing balance of R 61 684 645 as end of June 2026 period, which shows an increase margin from last month's closing balance.
Cost coverage indicator.

Cost coverage indicator.

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

The cost coverage formula = $\dfrac{R\,(61\ 684\ 645 + R0)}{R\ 37\ 092\ 324}$

= <u>1.7 TIMES</u>

The cost coverage of the municipality indicates 1.7 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 2026 as the next equitable share allocation is in July 2026.

<u>Cash Flow April-June</u>

Monthly Budget Statement - Cash Flow Description	April-June		
	Monthly actual	Monthly actual	Monthly 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	28 184 694.62	31 325 063.95	27 707 210.58
Transfers and Subsidies - Operational	-	-	-
Transfers and Subsidies - Capital	-	-	-
Interest	615 876.68	629 276.42	193 605.96
Dividends	-	-	-
Payments	-	-	-
Suppliers and employees	- 34 120 046.29	- 77 135 035.49	- 36 529 440.09
Finance charges	-	-	-
Transfers and Grants	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	- 5 319 474.99	- 45 180 695.12	- 8 628 623.55
	-	-	-
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	-	- 7 368.00	- 12 607.26
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	- 7 368.00	- 12 607.26
	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES	-	-	-
Receipts	-	-	-
Short term loans	-	-	-
Borrowing long term/refinancing	-	-	-
Increase (decrease) in consumer deposits	-	-	-
Payments	-	-	-
Repayment of borrowing	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-
	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	- 5 319 474.99	- 45 188 063.12	- 8 641 230.81
Cash/cash equivalents at beginning:	120 833 413.76	115 513 938.77	70 325 875.65
Cash/cash equivalents at month/year end:	115 513 938.77	70 325 875.65	61 684 644.84

Grant allocations and expenditure:

Financial Management Grant (FMG):

An amount of R 1 500 000 was gazetted and received in August 2025 and expenditure incurred for the Quarter ending June amount to R 141 826. Municipality currently have no interns, the advert for new intake has been completed and Human resources is busy with process.

Rural Roads Assets Management Grant

An amount of R 2 856 000 gazetted 2025-26 and first tranche of R 1 999 000 was received and second tranche of R 857 000. in January. Expenditure incurred for the quarter ending June amount to R 827 515.

HIV/Aids

An amount of R 13 392 000 was gazetted for 2025-26, R8 274 000 has been received as first tranche, and the Municipality did not receive the second tranche from the Department, expenditure incurred for the quarter ending June amount to R 438 243.

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Extended Public Works Projects

An amount of R 1 884 000 was gazetted and R 470 000 has been received as the first tranche and R 848 000 as the second tranche November and last tranche of R 566 000 received in January, Expenditure incurred for Quarter ending June Amount to R 596 699.

Energy Services

An amount of R 5 000 000 was gazette for 2025-26, R 2 000 0000 has been received in August and R 1 000 000 received as second tranche. last tranche of R 2 000 000 received in January, Expenditure incurred for Quarter ending June amount to R 958 490.

Grants schedule for the Quarter ending June

Description	Original Budget	Total Grants Received July-date	Total Grants Spent July to date	Actual April	Actual May	Actual June	Spending Q4	Unspent Amount	Percentage
RAMS	2 856 000	2 856 000	2 735 634	101 295	100 164	626 057	827 515	120 366	95.8
FMG	1 500 000	1 500 000	882 631	47 275	47 275	47 275	141 826	617 369	58.8
EPWP	1 884 000	1 884 000	1 845 531	224 409	190 928	181 363	596 699	38 469	98.0
HIV&AIDS	13 392 000	8 274 000	1 187 195	58 483.69	276 746.00	276 746.00	611 976	7 086 805	14.3
ENERGY SERVICES	5 000 000	5 000 000	4 856 226	0.00	-	958 490.00	958 490	143 774	97.1
TOTAL	24 632 000	19 514 000	11 507 217	431 463	615 113	2 089 931	3 136 506	8 006 783	59.0

6.2 Financial Performance

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

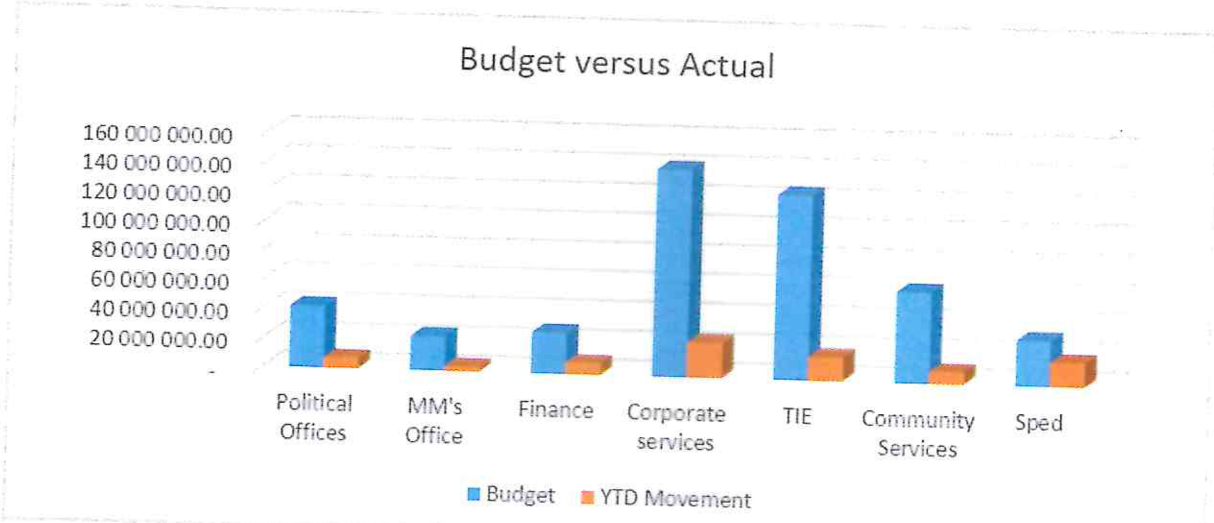
Operating expenses are incurred in the course of conducting normal Council business. They are classified by function such as employee related costs, general expenses, finance charges and contributions to provisions.

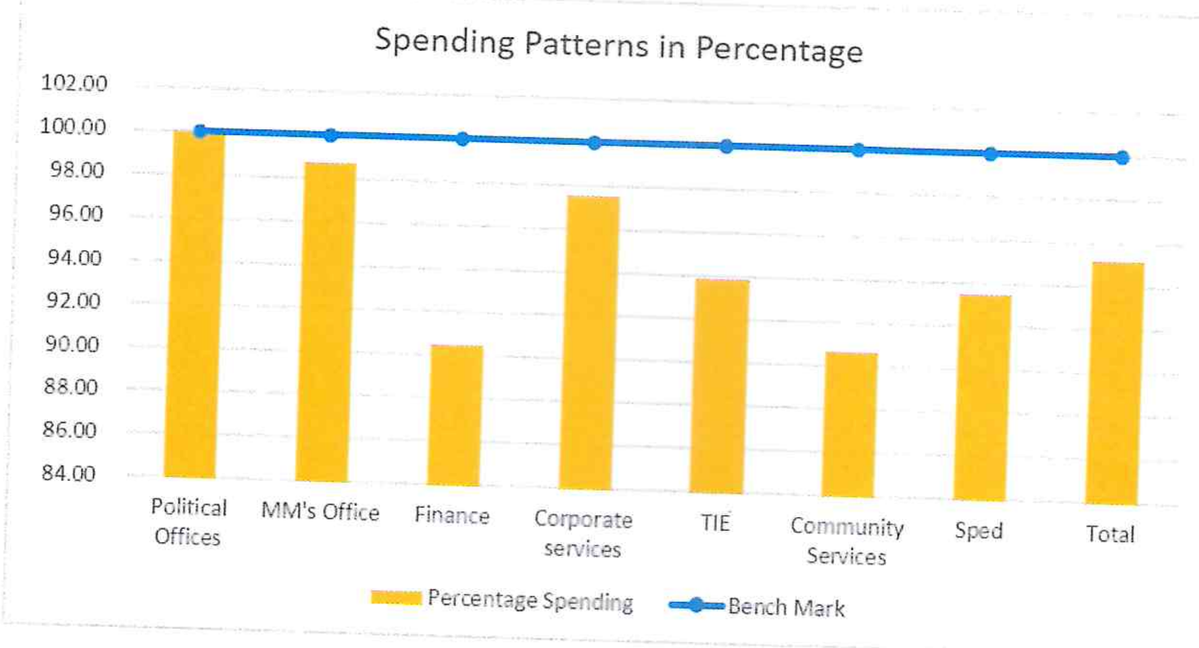
e) Actual revenue and expenditure

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

Cluster		Budget	Unspend Budget	Spending April to June	Percentage Spending	Bench Mark
Political Offices		41 629 659.00	10 818.52	41 618 840.48	99.97	100.00
MM's Office		23 132 682.00	295 443.82	22 837 238.18	98.72	100.00
Finance		27 688 114.00	2 642 895.28	25 045 218.72	90.45	100.00
Corporate services		140 397 883.00	3 452 510.67	136 945 372.33	97.54	100.00
TIE		125 085 087.00	7 672 457.05	117 412 629.95	93.87	100.00
Community Services		61 416 708.00	5 740 291.50	55 676 416.50	90.65	100.00
Sped		30 752 440.00	156 600.21	28 746 010.79	93.48	100.00
Total		450 102 573.00	19 971 017.05	428 281 726.95	95.15	100.00

Cluster		Budget	Unspend Budget	Received April to June	Percentage received	Bench Mark
Finance		-329 923 738.00	437 563.29	- 330 361 301.29	100.13	100.00%
Corporate services		- 2 865 380.00	- 306 204.68	- 2 559 175.32	89.31	100.00%
TIE		- 98 638 159.00	- 20 623 403.58	- 78 014 755.42	79.09	100.00%
Community Services		- 15 096 723.00	- 7 257 819.52	- 7 838 903.48	51.92	100.00%
SPED		- 4 557 422.00	- 3 914 792.02	- 642 629.98	14.10	100.00%
Total		-451 081 422.00	- 31 664 656.51	- 419 416 765.49	92.98	100.00%





Intervention measures:

The Supply Chain Management Unit together with Financial Management both serve on the Contract Management Committee chaired by Corporate Services: Legal & Support to monitor contractual obligations and performance management of service providers

Cost Containment measures are still in place to cut down on expenditure. Refer to the graphs above;

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

The Capital expenditure and Revenue sources. Expenditure incurred for the quarter ending of June is R 19 975 An amount of R 3 145 738 is funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles, and R 120 000 is funded from the Financial Management Grant for the procurement of office Equipment and R5 000 000 earmarked for the energy saving project funded from a grant. The following have been adjusted Energy Efficient Grant was Adjusted to R 1 878 750 and Computers and Printers Adjusted to R 258 929,

The spending analysis on own fixed assets as at end March 2026 is shown in the table below: -

Description	Budget	April	May	June	Quartely Spending	YTD Movement	Unspend Bud	Perc
FURNITURE AND EQUIPMENT_MAINTENANCE	750 000	-	7 368	4 800	12 168	64 361	685 639	9
VEHICLE MAYOR/SPEAKER/POOL	700 000	-	-	-	-	-	700 000	-
ENERGY SAVING	1 878 750	-	-	-	-	1 878 750	-	100
CAPITAL EXPENDITURE ON NEW ICT EQUIPMENT	120 000	-	-	-	-	-	120 000	-
CAPITAL EXPENDITURE ON NEW ICT EQUIPMENT	1 216 809	-	-	-	-	393 659	823 150	32
COMPUTER EQUIPMENT AND NETWORKS	358 929	-	-	7 807	7 807	64 331	294 598	18
Total	5 024 488	-	7 368	12 607	19 975	2 401 101	2 623 386	49

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

Asset Management

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

Financial position of the Municipality

Municipality's total liabilities exceed its total assets leading to total net assets of (R 40 202 244) as at end June 2026. The municipality is grant dependent and the only source of revenue are minor tariffs charges, agency services and equitable share. See below table

DC42 Sedibeng - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		59 172	69 159	69 159	61 681	69 159
Trade and other receivables from exchange transactions		405	–	–	–	–
Receivables from non-exchange transactions		271	–	–	–	–
Current portion of non-current receivables						
Inventory		–	–	–	–	–
VAT		671	42	42	770	42
Other current assets		340	270	270	846	270
Total current assets		60 859	69 471	69 471	63 298	69 471
Non current assets						
Investments						
Investment property						
Property, plant and equipment		71 528	70 824	67 703	69 237	67 703
Biological assets						
Living and non-living resources						
Heritage assets		4 842	4 842	4 842	4 842	4 842
Intangible assets		201	1 204	1 204	113	1 204
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		76 570	76 870	73 749	74 192	73 749
TOTAL ASSETS		137 430	146 341	143 220	137 490	143 220
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		225	106	106	230	106
Trade and other payables from exchange transactions		126 403	42 117	42 117	137 654	42 117
Trade and other payables from non-exchange transactions		12 867	12 270	12 270	14 249	12 270
Provision		29 672	11 602	11 602	25 559	11 602
VAT		31	–	–	(0)	–
Other current liabilities		–	–	–	–	–
Total current liabilities		169 197	66 095	66 095	177 692	66 095
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		–	–	–	–	–
TOTAL LIABILITIES		169 197	66 095	66 095	177 692	66 095
NET ASSETS	2	(31 767)	80 246	77 125	(40 202)	77 125
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(31 767)	80 246	80 246	(6 167)	80 246
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(31 767)	80 246	80 246	(6 167)	80 246

9. <u>Monitoring of Compliance</u>

Policy Governance of Municipal Finance and MFMA Compliance

As part of improving Sedibeng District Municipality's MFMA reporting module, the project plan report indicates our compliance to the requirements as outlined per the MFMA for the financial year 1 July 2025 to 30 June 2026, which has been divided into timeframes of reporting: Annually, Quarterly, Monthly & Ad-hoc.

10. **RECOMMENDATIONS:**

It is therefore recommended

THAT the Section 52d report for the quarter ending 30 June 2026 be considered as prescribed by the Local Government: Municipal Finance Management Act, 56 1of 2003.

Annexures

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

Ms. Mathapelo Masisi
Chief financial officer

29/07/2026
Date

Mr. Atwell Sijadu
Municipal Manager (Acting)

30/07/26
Date

Anne>

BANK RECONCILIATION AS AT 30 April 2026

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE AS AT	01-Apr-26	R	21,624,719.07

PLUS : INCOME RECEIVED R 31,646,487.81

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	1,448,018.77
TRANSFERS	30,000,000.00
INTEREST	192,889.04
LICENCE INCOME	5,580.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -33,714,948.29

ORDER PAYMENTS	-2,041,943.70
SUNDRY PAYMENTS	-4,136,495.41
SALARIES	-27,000,266.13
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-536,243.05

CASHBOOK BALANCE AS AT	30-Apr-26	R	19,556,258.59

PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	21,553.50
Less/plus: Receipts updated/not from previous month	0.00
LESS: RECEIPTS PREVIOUS MONTH	0.00

REVISED BALANCE AFTER CANCELATIONS R 19,577,812.09

PLUS: OUTSTANDING CHEQUES	R	-
MINUS: OUTSTANDING DEPOSITS	R	-
PLUS: UNCASHED ELE'S	R	12,126.05
PLUS : DEPOSITS NOT YET LINKED	R	-

BANK BALANCE AS AT	30-Apr-26	R	19,589,938.14

PREPARED BY : [signature] DATE : 2026/05/05

REVIEWED BY : DATE :

BANK RECONCILIATION AS AT
30 April 2026
MAIN BANK ACCOUNT NEDBANK : 1152944835
33215020590000000000

CASH BOOK
BALANCE AS AT 01-Apr-26 R 1,442,898.57

PLUS : INCOME RECEIVED R 44,155.88

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	4,138.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	15,841.60
TRANSFERS RECEIVED	0.00
INTEREST	24,176.28
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -9,039.51

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	-9,039.51

CASHBOOK BALANCE
AS AT 30-Apr-26 R 1,478,014.94

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 1,478,014.94

PLUS: OUTSTANDING CHEQUES	R	-
MINUS: OUTSTANDING DEPOSITS	R	-10,281.71
PLUS: UNCASHED ELE'S		
PLUS: Receipts updated following month		
PLUS : DEPOSITS NOT YET LINKED	R	-

BANK BALANCE AS
AT 30-Apr-26 R 1,467,733.23

PREPARED BY : [signature] DATE : 2026/05/05

REVIEWED BY : DATE :

BANK RECONCILIATION AS AT 30/Apr/2026

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 3321502069000000000

CASH BOOK BALANCE AS AT	1/Apr/2026	R	2,834,160.54
PLUS : INCOME RECEIVED		R	507,256.00

LICENCE INCOME	507,256.00
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE		R	-107.00

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	0.00
BANK CHARGES CARD FEES	-107.00
BANK COST	0.00

CASHBOOK BALANCE AS AT	30/Apr/2026	R	3,341,309.54

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

BANK BALANCE AS AT	30/Apr/2026	R	3,341,309.54

PREPARED BY : [signature] DATE : 2026/05/05

REVIEWED BY : DATE :

BANKRECONCILIATION AS AT 30/Apr/2026

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE AS AT	1/Apr/2026	R	43,581,489.28
PLUS : INCOME RECEIVED		R	26,335,945.37

LICENCE INCOME	26,203,860.25
INTEREST	132,085.12
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE	R	-30,397,391.49

TRANSFER TO MAIN ACCOUNT	-30,000,000.00
BANK CHARGES	-25,591.41
BANK CHARGES CARD FEES	-371,800.08
BANK COST	0.00

CASHBOOK BALANCE AS AT	30/Apr/2026	R	39,520,043.16

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

BANK BALANCE AS AT	30/Apr/2026	R	39,520,043.16

PREPARED BY : .... DATE : 2026/05/05

REVIEWED BY : .... DATE :

CALL ACCOUNT RECONCILIATION AS AT 30/Apr/2026

BANK ACCOUNT STANDARD BANK: 228499054

GL VOTE NUMBER - 33215040210ZZZZZZZWD

CASH BOOK BALANCE
AS AT 1/Apr/2026 R 45,038,301.05

PLUS : INCOME RECEIVED R 261,124.04

INTEREST RECEIVED NO 1	36,138.56
INTEREST RECEIVED NO 2	224,985.48
DEPOSIT MADE	0.00

MINUS : EXPENDITURE R -

WITHDRAWALS MADE	0.00

CASHBOOK BALANCE
AS AT 30/Apr/2026 R 45,299,425.09

PREPARED BY : [signature] DATE : 2026/05/05

REVIEWED BY : DATE :

CALL ACCOUNT RECONCILIATION AS AT 30/Apr/2026

BANK ACCOUNT NEDBANK: 037881172932

GL VOTE NUMBER - 33215040190ZZZZZZZWD

CASH BOOK BALANCE AS AT	1/Apr/2026	R	1,048,595.88
PLUS : INCOME RECEIVED		R	5,602.20

INTEREST RECEIVED NO 1	7.20
INTEREST RECEIVED NO 2	5,595.00
DEPOSIT MADE	0.00

MINUS : EXPENDITURE	R	-

WITHDRAWALS MADE	0.00

CASHBOOK BALANCE AS AT	30/Apr/2026	R	1,054,198.08

PREPARED BY : [signature] DATE : 2026/05/07

REVIEWED BY : DATE :

BANK RECONCILIATION AS AT 30 June 2026

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE AS AT	01-Jun-26	R	4,542,988.23
PLUS : INCOME RECEIVED		R	32,321,194.62

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	267,423.30
TRANSFERS	32,000,000.00
INTEREST	53,471.32
LICENCE INCOME	300.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE	R	-36,151,063.09

ORDER PAYMENTS	-1,887,941.39
SUNDRY PAYMENTS	-5,572,728.50
SALARIES	-28,109,182.26
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-581,210.94

CASHBOOK BALANCE AS AT	30-Jun-26	R	713,119.76

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	713,119.76

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-26	R	713,119.76

PREPARED BY : __________ DATE : 2026/07/03

REVIEWED BY : __________ DATE : 10/07/2021

BANK RECONCILIATION AS AT
30 June 2026

MAIN BANK ACCOUNT NEDBANK : 1152944835

3321502059000000000

CASH BOOK BALANCE AS AT	01-Jun-26	R	14,161.59
PLUS : INCOME RECEIVED		R	35,471.36

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	3,714.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	5,841.60
TRANSFERS RECEIVED	0.00
INTEREST	25,915.76
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE	R	-2,141.47

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	-2,141.47

CASHBOOK BALANCE AS AT	30-Jun-26	R	47,491.48

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	47,491.48

PLUS: OUTSTANDING CHEQUES	R	-
MINUS: OUTSTANDING DEPOSITS	R	-11,786.56
PLUS: UNCASHED ELE'S		
PLUS: Receipts updated following month		
PLUS : DEPOSITS NOT YET LINKED	R	-

BANK BALANCE AS AT	30-Jun-26	R	35,704.92

PREPARED BY : ______ DATE : 2026/07/03

REVIEWED BY : ______ DATE : 10/07/2026

BANKRECONCILIATION AS AT 30/Jun/2026

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE AS AT	1/Jun/2026	R	262,302.94
PLUS : INCOME RECEIVED		R	552,399.80

LICENCE INCOME	552,399.80
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE		R	-80.00

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	0.00
BANK CHARGES CARD FEES	-80.00
BANK COST	0.00

CASHBOOK BALANCE AS AT	30/Jun/2026	R	814,622.74

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

BANK BALANCE AS AT	30/Jun/2026	R	814,622.74

PREPARED BY : [signature] DATE : 2026/07/03

REVIEWED BY : [signature] DATE : 10/07/2026

BANKRECONCILIATION AS AT 30/Jun/2026

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE AS AT	1/Jun/2026	R	13,601,190.12
PLUS : INCOME RECEIVED		R	26,991,750.76

LICENCE INCOME	
INTEREST	26,877,531.88
LESS: RD CHEQUES	114,218.88
	0.00

MINUS : EXPENDITURE	R	-32,388,762.79

TRANSFER TO MAIN ACCOUNT	
BANK CHARGES	-32,000,000.00
BANK CHARGES CARD FEES	-18,459.58
BANK COST	-370,303.21
	0.00

CASHBOOK BALANCE AS AT	30/Jun/2026	R	8,204,178.09

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

BANK BALANCE AS AT	30/Jun/2026	R	8,204,178.09

PREPARED BY : .... DATE : 2026/07/03

REVIEWED BY : .... DATE : 10/07/2021

CALL ACCOUNT RECONCILIATION AS AT 30/Jun/2026

BANK ACCOUNT STANDARD BANK: 228499054

GL VOTE NUMBER - 33215040210ZZZZZZZWD

CASH BOOK BALANCE AS AT	1/Jun/2026	R	45,580,503.72
PLUS : INCOME RECEIVED		R	264,507.55

INTEREST RECEIVED NO 1	36,563.27
INTEREST RECEIVED NO 2	227,944.28
DEPOSIT MADE	0.00

MINUS : EXPENDITURE		R	-

WITHDRAWALS MADE	0.00

CASHBOOK BALANCE AS AT	30/Jun/2026	R	45,845,011.27
PLUS : INTEREST ACCRUED AT YEAR END		R	-
INTEREST DEBTOR	30/Jun/2026	R	-

PREPARED BY : __________ DATE : 2026/07/03

REVIEWED BY : __________ DATE : 10/07/2026

CALL ACCOUNT RECONCILIATION AS AT 31/May/2026

BANK ACCOUNT NEDBANK: 037881172932

GL VOTE NUMBER - 33215040190ZZZZZZZWD

CASH BOOK BALANCE AS AT	1/May/2026	R	1,054,198.08
PLUS : INCOME RECEIVED		R	5,841.60

INTEREST RECEIVED NO 1	7.47
INTEREST RECEIVED NO 2	5,834.13
DEPOSIT MADE	0.00

MINUS : EXPENDITURE	R	-

WITHDRAWALS MADE	0.00

CASHBOOK BALANCE AS AT	31/May/2026	R	1,060,039.68

PREPARED BY : [signature] DATE : 2026/06/02

REVIEWED BY : DATE :

BANK RECONCILIATION AS AT 31 May 2026

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE AS AT	01-May-26	R 19,556,258.59
PLUS : INCOME RECEIVED		R 61,753,179.88

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	617,915.05
INTEREST	61,052,000.00
LICENCE INCOME	75,752.83
LESS: RD CHEQUES / (re deposit)	7,512.00
	0.00

MINUS : EXPENDITURE		R -76,766,450.24

ORDER PAYMENTS	
SUNDRY PAYMENTS	-1,669,120.20
SALARIES	-46,824,488.49
ACTUAL PAYMENT (BILLING)	-27,376,752.13
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	0.00
	-896,089.42

CASHBOOK BALANCE AS AT	31-May-26	R 4,542,988.23

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 4,542,988.23

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-26	R 4,542,988.23

PREPARED BY : ______________ DATE : 2026/06/02

REVIEWED BY : ______________ DATE :

BANK RECONCILIATION AS AT
31 May 2026

MAIN BANK ACCOUNT NEDBANK : 1152944835

3321502059000000000

CASH BOOK BALANCE AS AT	01-May-26	R	1,478,014.94
PLUS : INCOME RECEIVED		R	36,919.11

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	4,425.20
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	5,841.60
TRANSFERS RECEIVED	0.00
INTEREST	26,652.31
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE	R	-1,500,772.46

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
YEAR END PAYMENT	0.00
TRANSFERS MADE	-1,492,000.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-8,772.46

CASHBOOK BALANCE AS AT	31-May-26	R	14,161.59

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	14,161.59

PLUS: OUTSTANDING CHEQUES	R	-
MINUS: OUTSTANDING DEPOSITS	R	-8,072.56
PLUS: UNCASHED ELE'S		
PLUS: Receipts updated following month		
PLUS : DEPOSITS NOT YET LINKED	R	-

BANK BALANCE AS AT	31-May-26	R	6,089.03

PREPARED BY : [signature] DATE : 2026/06/02

REVIEWED BY : DATE :

BANKRECONCILIATION AS AT 31/May/2025

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 332150206900000000000

CASH BOOK BALANCE AS AT	**1/May/2025**	**R**	**3,341,309.54**
PLUS : INCOME RECEIVED		**R**	**481,073.40**

LICENCE INCOME	
FUEL SALES	481,073.40
LESS: RD CHEQUES	0.00
	0.00

MINUS : EXPENDITURE	**R**	**-3,560,080.00**

TRANSFER TO MAIN ACCOUNT	
BANK CHARGES	-3,560,000.00
BANK CHARGES CARD FEES	0.00
BANK COST	-80.00
	0.00

CASHBOOK BALANCE AS AT	**31/May/2025**	**R**	**262,302.94**

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

BANK BALANCE AS AT	**31/May/2025**	**R**	**262,302.94**

PREPARED BY : [signature] DATE : 2026/06/02

REVIEWED BY : DATE :

BANK RECONCILIATION AS AT 31/May/2026

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 332150201900000000000

CASH BOOK BALANCE AS AT 1/May/2026		R	39,520,043.16
PLUS : INCOME RECEIVED		R	30,448,247.75
LICENCE INCOME	30,208,296.70		
INTEREST	239,951.05		
LESS: RD CHEQUES	0.00		
MINUS : EXPENDITURE		R	-56,367,100.79
TRANSFER TO MAIN ACCOUNT	-56,000,000.00		
BANK CHARGES	-24,165.80		
BANK CHARGES CARD FEES	-342,934.99		
BANK COST	0.00		
CASHBOOK BALANCE AS AT 31/May/2026		R	13,601,190.12
PLUS: OUTSTANDING CHEQUES		R	-
MINUS: OUTSTANDING DEPOSITS		R	-
PLUS : DEPOSITS NOT YET LINKED		R	-
BANK BALANCE AS AT 31/May/2026		R	13,601,190.12

PREPARED BY : [signature] DATE : 2026/06/02

REVIEWED BY : DATE :

CALL ACCOUNT RECONCILIATION AS AT 31/May/2026

BANK ACCOUNT STANDARD BANK: 228499054

GL VOTE NUMBER - 33215040210ZZZZZZZWD

CASH BOOK BALANCE AS AT	1/May/2026	R	45,299,425.09
PLUS : INCOME RECEIVED		R	281,078.63

INTEREST RECEIVED NO 1	38,905.24
INTEREST RECEIVED NO 2	242,173.39
DEPOSIT MADE	0.00

MINUS : EXPENDITURE		R	-

WITHDRAWALS MADE	0.00

CASHBOOK BALANCE AS AT	31/May/2026	R	45,580,503.72

PREPARED BY : DATE : 2026/06/02

REVIEWED BY : DATE :

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

ANNEXURE B

Name of Municipality:	Sedibeng District
Municipal Demarcation Code:	DC42
Financial year	2025/26
Responsible official:	Masechaba Magalefa
Contact details	(016) 450-3056
Quarter	Q4 April - June

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

Bank:	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4	Bank 5	Bank 6	Bank 7	Bank 8
Account number:		STANDARD BANK 1	Nedbank	STANDARD BANK	STANDARD BANK	NEDBANK	NEDBANK	STANDARD BANK call	Nedbank Call
Bank reconciliation/s compiled and attached	Yes	21777667	1152944835	1152944606	21781494	1152944363	21779589	228499054	3788117292923
Month:	April	April	April	April	April	April	April	April	April
Opening cash book balance at beginning of month	120,790,628	21,824,719	1,442,899	2,834,161	43,581,489	1,118,979	4,101,486	45,038,301	1,048,595
Add Receipts for month	58,800,571	31,646,488	44,156	507,256	26,335,945			261,124	5,602
Less Payments for month	64,121,486	33,714,948	9,040	107	30,397,391	-	-	-	-
Closing cash book balance at end of month	115,469,714	19,556,259	1,478,015	3,341,310	39,520,044	1,118,979	4,101,486	45,299,425	1,054,197
GL Account Balance									
Payments for the month	64,121,486	33,714,948	9,040	107	30,397,391	-	-	-	-
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	64,121,486	33,714,948.00	9,039.51	107.00	30,397,391.00	-	-	-	-
Actual capital expenditure for the month	10,897	10,897	-						
Actual operating expenditure for the month	31,506,026	31,506,026							
Section 11(4) expenditure									
Total	31,516,923	31,516,923	-	-			-	-	-
a) to defray expenditure appropriated in terms of an approved budget:	31,516,923	31,516,923	-	-			-	-	2,108,394
b) to defray expenditure authorised in terms of section 26(4):	-								
S26(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5)									
Was any payment made in terms of (b) Yes/No	No								
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1):	-								
S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.									
Was any payment made in terms of (c) Yes/No	No								
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section:	-								
S12(2) - a municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund									
Was any payment made in terms of (d) Yes/No	No								
e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -	-								
i) money collected by the municipality on behalf of that person or organ of state by agreement; or **(VAT, motor vehicle licensing)**	24,106,479								
ii) any insurance or other payments received by the municipality for that person or organ of state;	-								
Was any payment made in terms of (e) Yes/No	No								
f) to refund money incorrectly paid into a bank account;	-								
Was any payment made in terms of (f) Yes/No	No								
g) to refund guarantees, sureties and security deposits; **(refund of consumer deposits)**	-								
Was any payment made in terms of (g) Yes/No	No								
h) for cash management and investment purposes in accordance with section 13; **(inter- bank transactions)**	-								
Was any payment made in terms of (h) Yes/No	No								
i) to defray increased expenditure in terms of section 31; or	-								
S31 Shifting of funds between multi-year appropriations									
Was any payment made in terms of (i) Yes/No	No								
j) for such other purposes as may be prescribed. **(making guarantees, store purchases, petty cash, loan repayments, leave payout, provisions)**	-	R 0							
Was any payment made in terms of (j) Yes/No	Yes	Yes	Yes	Yes					
Specify	R6 874 was paid out in form of petty cash to different department within the municipality for the month of April 2026								

29/07/2026

30/07/26

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

Name of Municipality:	Sedibeng District	*Please select from List supplied*
Municipal Demarcation Code:	DC42	*Please select from List supplied*
Financial year	2025/26	
Responsible official:	Masechaba Magalefa	*Enter official's name*
Contact details	(016) 450-3056	-
Quarter	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 1	Bank 2	Bank 3	Bank 4	Bank 5	Bank 6	Bank 7	Bank 8
Bank:		STANDARD BANK	Nedbank	STANDARD BANK	STANDARD BANK	NEDBANK	NEDBANK		STANDARD BANK
Account number:		21777667	1152944835	1152944606	21781494	1152944363	21779689	228499054	3788117292923
Bank reconciliation/s compiled and attached	Yes	Yes	Yes						
Month:	May	May	May	May	May	May	May	May	May
Opening cash book balance at beginning of month	115,469,713	19,556,259	1,478,015	3,341,310	39,520,044	1,118,979	4,101,486	45,299,425	1,054,197
Add Receipts for month	93,006,340	61,753,180	36,919	481,073	30,448,248		-	281,079	5,842
Less Payments for month	138,194,403	76,766,450	1,500,772	3,560,080	56,367,101		-		
Closing cash book balance at end of month	**70,281,651**	**4,542,988**	**14,162**	**262,303**	**13,601,191**	**1,118,979**	**4,101,486**	**45,580,504**	**1,060,039**
GL Account Balance									
Payments for the month	138,194,403	76,766,450	1,500,772	3,560,080	56,367,101	-	-	-	-
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	**138,194,403**	**76,766,450**	**1,500,772**	**3,560,080.00**	**56,367,100.79**	-	-	-	-
Actual capital expenditure for the month	525,228	7,368							
Actual operating expenditure for the month	42,978,428	32,187,886							
Section 11(4) expenditure				-	-	-	-	-	-
Total	43,503,656	32,195,254	-	-		-	-	-	-
a) to defray expenditure appropriated in terms of an approved budget;	43,503,656	32,195,254	-	-	-	-	-	-	-
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)**	18,529,270		-						
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	R6 634 was paid out in form of petty cash to different department within the municipality for the month of May pril 2026								

30/07/26

29/07/2026

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

Name of Municipality:	Sedibeng District	Please select from List supplied
Municipal Demarcation Code:	DC42	Please select from List supplied
Responsible official:	Masechaba Magalefa	Enter official's name
Financial year	2025/26	
Contact details	(016) 450 3056	Enter contact information
Quarter	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.

Bank:	Consolidated	Primary Bank Account 1	Bank 2	Bank 3	Bank 4	Bank 5	Bank 6	Bank 7	Bank 8
Account number:		STANDARD BANK	Nedbank	STANDARD BANK	STANDARD BANK	NEDBANK	NEDBANK	STANDARD BANK	NEDBANK
Bank reconciliation/s compiled and attached		21777667	1152944835	1152944806	21781494	1152944363	21779588	'228499054	3786117292923
Month:	Yes	Yes	Yes						
	June	June	June	June	June	June	June	June	June
Opening cash book balance at beginning of month	70,281,851	4,542,988	14,162	262,303	13,601,191	1,118,979	4,101,486	45,580,504	1,060,039
Add Receipts for month	60,171,206	32,321,195	35,471	552,400	26,991,751			264,506	5,881
Less Payments for month	68,542,047	36,151,063	2,141	80	32,388,763				
Closing cash book balance at end of month	61,910,809	713,120	47,492	814,622	8,204,179	1,118,979	4,101,486	45,845,011	1,065,920
GL Account Balance									
Payments for the month	68,542,047	36,151,063	2,141	80	32,388,763				
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	68,542,047	36,151,063	2,141	80.00	32,388,763.00	-	-	-	-
Actual capital expenditure for the month	-	12,607							
Actual operating expenditure for the month	35,933,847	36,230,326							
Section 11(4) expenditure									
Total	35,933,847	36,242,933		-	-	-	-	-	-
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									

29/07/2026

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

Name of Municipality:	Sedibeng District	Please select from List supplied
Municipal Demarcation Code:	DC42	Please select from List supplied
Financial year	2025/26	
Responsible official:	Masechaba Magalefa	Enter official's name
Contact details	(016) 450 3056	Enter contact information
Quarter	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.

	Consolidated	Primary Bank Account 1	Bank 2	Bank 3	Bank 4	Bank 5	Bank 6	Bank 7	Bank 8
Bank:		STANDARD BANK	Nedbank	STANDARD BANK	STANDARD BANK	NEDBANK BANK	NEDBANK	STANDARD BANK	Nedbank Call
Account number:		21777667	1152944835	1152944606	21781494	1152944363	21779989	220499054	3788117282925
Bank reconciliation/s compiled and attached	Yes	Yes	Yes	Yes	Yes				
Month (End of Quarter)	June	June	June	June	June	June	June	June	June
Opening cash book balance at beginning of quarter	120,790,627.84	21,824,719.00	1,442,898.57	2,834,160.54	43,581,488.28	1,118,978.84	4,101,485.56	45,038,301.05	1,048,595.00
Add Receipts for quarter	211,978,117.15	125,720,862.88	110,545.88	1,540,728.80	83,775,944.37	-	-	806,710.22	17,325.00
Less Payments for quarter	270,857,936.30	146,832,461.00	1,511,962.51	3,560,287.00	119,153,254.79	-	-	-	-
Closing cash book balance at end of quarter	61,910,808.69	713,120.88	47,481.94	814,632.34	8,204,176.86	1,118,978.84	4,101,485.56	45,845,011.27	1,065,920.00
GL Account Balance		-	-	-	-	-	-	-	-
Payments for the quarter	270,857,936.30	146,832,461.00	1,511,962.51	198.72	119,153,254.79	-	-	-	-
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	270,857,936.30	146,832,461.00	41,046,576.65	198.72	119,153,254.79	-	-	-	-
Actual capital expenditure for the quarter	19,975.00	19,975.00	-	-	-	-	-	-	-
Actual operating expenditure for the quarter	99,924,238.00	99,924,238.00	-	-	-	-	-	-	-
Section 11(4) expenditure									
Total	99,944,213.00	99,944,213.00	-	-	-	-	-	-	-
a) to defray expenditure appropriated in terms of an approved budget	99,944,213.00	99,944,213.00	-	-	-	-	-	-	-
b) to defray expenditure authorised in terms of section 26(4):									
S26(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5)									
Was any payment made in terms of (b) Yes/No	No	No	No						
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1):									
S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.									
Was any payment made in terms of (c) Yes/No	No	No	No						
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;									
S12(1) - a municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund									
Was any payment made in terms of (d) Yes/No	No	No	No						
e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -									
i) money collected by the municipality on behalf of that person or organ of state by agreement; or (VAT, motor vehicle licensing)	42,635,748.00								
ii) any insurance or other payments received by the municipality for that person or organ of state;									
Was any payment made in terms of (e) Yes/No	No	No	Yes						
f) to refund money incorrectly paid into a bank account,									
Was any payment made in terms of (f) Yes/No	No	No	No						
g) to refund guarantees, sureties and security deposits: (refund of consumer deposits)									
Was any payment made in terms of (g) Yes/No	No	No	No						
h) for cash management and investment purposes in accordance with section 13; (Inter- bank transactions)									
Was any payment made in terms of (h) Yes/No	No	No	No						
i) to defray increased expenditure in terms of section 31; or									
S31 Shifting of funds between multi-year appropriations									
Was any payment made in terms of (i) Yes/No	No	No	No						
j) for such other purposes as may be prescribed. (making guarantees, store purchases, petty cash, loan repayments, leave payout, provisions)									
Was any payment made in terms of (j) Yes/No	Yes	Yes	Yes	Yes					
Specify	R13 508 was paid out in form of petty cash to different department within the municipality for the quarter ending 30 June 2026								

29/07/2021

national treasury
Department: National Treasury
REPUBLIC OF SOUTH AFRICA

Annexure C

Bank Account Withdrawals not in Terms of an Approved Budget
Municipal Finance Management Act, section 11(4)
Consolidated Quarterly Report for period 01/04/2026 to 30/06/2026 complete relevant period)

D

Date	Payee	Amount in R	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
5/4/2026	Gauteng Provincial Government Road & Transport	24,106,479.00	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr.A Sijadu (Acting Municipal Manager)
5/20/2026	Gauteng Provincial Government Road & Transport	18,529,270.00	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr.A Sijadu (Acting Municipal Manager)
	0	-		
TOTAL		42,635,749.00		

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.

Withdrawals that must be reported each quarter:

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

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Distribution:

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

29/07/2026
30/07/26

ANNEXURE D

SEDIBENG DISTRICT MUNICIPALITY COST CONTAINMENT REPORT FOR THE QUARTER ENDING 30 JUNE 2026

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

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

1. PURPOSE

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

2. BACKGROUND

Sections 62(1)(a) and 95(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) stipulates that the accounting officer of a municipality or municipal entity is responsible for managing the financial administration of a municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.
In terms of the legal framework, the key principles being promoted are that elected councils and accounting officers are required to institute appropriate measures to ensure that the limited resources and public funds are prudently utilised to ensure value for money is achieved. This will necessitate council policies to be aligned with the spirit and intent of the regulations, promoting the concept of cost vs benefits at all levels in the municipality and municipal entities, and to ensure that such savings can be better utilised towards improvements in service delivery

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

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

DISCUSSION

The Annual Budget for the 2025-26 financial year was drawn up taken into consideration the cost containment regulations. The tables below will indicate the current spending patterns for the period under review where the benchmarking percentage will be at 100% per quarter.
Detail expenses per class.

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

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

Cost Containment In-Year Report Measures	Budget	Q1	Q2	Q3	Q4	Total	Percentage Saving	Benchmark Amount	Savings Amount Q1	Savings Amount Q2	Savings Amount Q3	Savings Amount Q4
Use of consultants & Professional fees	5 427 688.00	713 003.86	1 032 248.36	488 168.10	1 425 584.68	3 659 005.00	32.59%	5 427 688.00	(215 107.11)	(339 351.61)	600 801.40	1 722 340.32
Travel and subsistence	41 073.00	380.00	9 452.20	28 718.93	2 520.00	41 071.13	0.00%	41 073.00	31 169.75	22 097.55	(36 166.18)	(17 099.25)
Domestic accommodation	220 158.00	59 991.31	41 140.69	105 540.56	13 482.30	220 154.86	0.00%	220 158.00	7 570.44	26 421.06	32 733.44	(66 721.80)
Sponsorships, events and catering	1 245 837.00	181 199.47	299 219.95	175 051.00	511 215.00	1 166 685.42	6.35%	1 245 837.00	54 546.28	(53 474.20)	127 765.50	(49 686.00)
Other related expenditure items	99 283 708.00	16 610 362.64	22 457 944.29	27 674 014.94	14 766 035.64	81 508 357.51	17.90%	99 283 708.00	3 336 606.61	1 776 224.96	541 593.56	12 120 925.36
Total	106 218 464.00	17 564 937.28	23 940 005.49	28 471 493.53	16 718 837.62	86 595 273.92	18.47%	106 218 464.00	3 214 785.97	1 431 917.76	1 266 727.72	13 709 758.63

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspent Budget	Perc	% saving/variance	Benchmark Amount	Savings Amount
Subtotal : employee related cost	321 059 230.00	26 267 132.00	0.00	320 829 970.75	229 259.25	99.92	0.08	R321 059 230.00	R229 259.25
Subtotal : remuneration of councillors	16 076 572.00	1 819 407.00	0.00	16 076 547.68	24.32	99.99	0.01	R16 076 572.00	R24.32
Subtotal : outsource services	36 118 434.00	3 101 273.60	21 275.06	28 394 323.19	7 724 110.81	78.61	21.39	R36 118 434.00	R7 724 110.81
Subtotal : contractors	5 035 637.00	1 129 495.79	199 976.25	4 206 310.53	829 326.47	83.53	16.47	R5 035 637.00	R829 326.47
Subtotal : operational cost	36 054 821.00	2 228 889.07	0.00	32 972 889.01	3 081 931.99	91.45	8.55	R36 054 821.00	R3 081 931.99
Subtotal - inventory	3 119 517.00	176 575.03	4 479.00	2 977 707.01	141 809.99	95.45	4.55	R3 119 517.00	R141 809.99
Subtotal : operating leases	4 172 967.00	532 889.78	33 601.39	3 714 173.77	458 793.23	89.00	11.00	R4 172 967.00	R458 793.23
Subtotal : consultant and prof services	5 427 688.00	319 957.88	0.00	3 659 005.00	1 768 683.00	67.41	32.59	R5 427 688.00	R1 768 683.00
Subtotal : transfers & subsidies	16 289 400.00	284 376.90	0.00	10 670 865.41	5 618 534.59	65.50	34.50	R16 289 400.00	R5 618 534.59
Subtotal : depreciation & amortisation	4 898 478.00	370 329.00	0.00	4 779 934.60	118 543.40	97.57	2.43	R4 898 478.00	R118 543.40
TOTAL : EXPENDITURE	448 252 744.00	36 230 326.05	259 331.70	428 281 726.95	19 971 017.05	95.54	4.46	R448 252 744.00	R19 971 017.05

3. ALIGNMENT WITH COUNCIL STRATEGIES

This report is aligned to the cost containment regulation and policies

4. FINANCIAL IMPLICATIONS

The overall cost reduction for the 4th quarter is at 4.46%

5. LEGAL IMPLICATIONS

Good governance and compliance with cost containment regulations

RECOMMENDED

THAT the report be noted for information purposes

CHIEF FINANCIAL OFFICER
MS. MATHAPELO MASISI

29/07/2026
Date

MUNICIPAL MANAGER (ACTING)
MR. ATWELL SIJADU

30/07/26
Date

Annexure A: Professional Services and Consultants

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