Section 52d for the quarter ending September 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 September 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.

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g) **Financial Position**

a) Current Assets

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

The debtor's book balance of the municipality as attached in annexure A is R 1 290 988.

DC42 Sedibeng - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2026/27											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300									–	–		
Receivables from Non-exchange Transactions - Property Rates	1400									–	–		
Receivables from Exchange Transactions - Waste Water Management	1500									–	–		
Receivables from Exchange Transactions - Waste Management	1600									–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	408	883	–	–	–	–	–	–	1 291	–	–	954
Total By Income Source	**2000**	**408**	**883**	–	–	–	–	–	–	**1 291**	–	–	**954**
2025/26 - totals only		1258923	1679335	915735	405497	405497	0	41380	10495100	15 201	11 347	0	10495100
Debtors Age Analysis By Customer Group													
Organs of State	2200									–	–		
Commercial	2300									–	–		
Households	2400									–	–		
Other	2500									–	–		
Total By Customer Group	**2600**	–	–	–	–	–	–	–	–	–	–	–	–

Bank reconciliation

The bank reconciliations prepared for the month of September 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 141 419 255 as of end September

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

b) Current Liabilities

Creditors' age analysis of R 120 616 470 payable to the creditors in September 2026.

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

Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	734
Loan repayments	0600									–	
Trade Creditors	0700									–	
Auditor General	0800									–	
Other	0900	44 110	32 398	–	–	–	–	44 108	–	120 616	90 198
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	**44 110**	**32 398**	–	–	–	–	**44 108**	–	**120 616**	90 932

c) Net Assets *Reserves*

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

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

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

- Assets fair value reserve
  Government grant reserve (GGR)

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

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

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

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

d) Cash Flow

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

Annexure "E" is Council's cash flow statement which indicates the movements on the main bank accounts. The incoming receipts amount to R 38 648 136, outgoing payments were made to the amount of R 21 837 956.Taking into account the opening cashbook balance, this left a favorable closing balance of R 141 534 621 as end of September 2026 period, which shows a decrease margin from last month's closing balance.

Cost coverage indicator.

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

The cost coverage formula = $\frac{\textit{R 141 534 621+ R0)}}{\textit{R 38 387 331}}$

= 2.7 TIMES

The cost coverage of the municipality indicates 2.7 monthly fixed operating expenditure and shows that the cash flow of the municipality is favorable. Our cash formula on hand must cover at least until end of November 2026 as the next equitable share allocation is in December 2026.

Cash Flow

Cashflow July-September 2026			
Description	Monthly actual	Monthly actual	Monthly actual
R thousands			
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts			
Property rates			
Service charges			
Other revenue	-	66 019 805	35 954 588
Transfers and Subsidies - Operational	-	139 790 000	2 079 000
Transfers and Subsidies - Capital	-	2 000 000	-
Interest	-	373 120	614 548
Dividends			
Payments			
Suppliers and employees	- 9 555 050	- 137 178 458	- 21 837 956
Finance charges			
Transfers and Subsidies			
NET CASH FROM/(USED) OPERATING ACTIVITIES	- 9 555 050	71 004 468	16 810 179
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Proceeds on disposal of PPE	-	-	-
Decrease (increase) in non-current receivables			
Decrease (increase) in non-current investments			
Insurance Refund - Capital			
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments			
Payments			
Capital assets	-	-	- 24 000
Retention (Capital)			
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	- 24 000
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts			
Short term loans			
Borrowing long term/refinancing			
Increase (decrease) in consumer deposits	-	-	2 700
Payments			
Repayment of borrowing			
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	2 700
NET INCREASE/ (DECREASE) IN CASH HELD	- 9 555 050	71 004 468	16 788 879
Cash/cash equivalents at beginning:	61 951 634	53 318 974	124 323 441
Cash/cash equivalents at month/year end:	52 396 584	124 323 441	141 112 321

Grant allocations and expenditure:

Financial Management Grant (FMG):

An amount of R 1 700 000 was gazette and received in August 2026 and expenditure incurred for the Quarter ending September amount to R 407 508. 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 2 971 000 gazette 2026-27 and first tranche of R 2 079 000 was received in August Expenditure incurred for the quarter ending September amount to R 313 388.

HIV/Aids

An amount of R 14 424 000 was gazetted for 2026-27, No transfer has been made to SDM, Expenditure incurred for the quarter ending September amount to R 432 789.

.

Extended Public Works Projects

An amount of R 1 739 000 was gazetted and R 435 000 has been received as the first tranche, Expenditure incurred for quarter ending September amount to R 374 808.

Energy Services

An amount of R 5 000 000 was gazette for 2026-27; R 2 000 0000 has been received in August No Expenditure incurred for the quarter ending September.

Grants schedule for the Quarter ending September

Description	Original Budget	Total Grants Received July-date	Actual July 2026	Actual August	Actual September	YTD Movement	Balance	Percentage
RAMS	2 971 000	2 079 000	90 150	112 017	109 789	313 388	2 657 612	10.5
FMG	1 700 000	1 700 000	132 202	132 202	-	407 508	1 292 492	24.0
EPWP	1 739 000	435 000	333	173 165	201 310	374 808	1 364 192	21.6
HIV&AIDS	14 424 000	-	60 300.00	262 688.72	109 800	432 789	13 991 211	3.0
ENERGY SERVICES	5 000 000	2 000 000	0.00	-	0.00	0	5 000 000	0.0
TOTAL	**25 834 000**	**6 214 000**	**282 985**	**680 072**	**1 528 492**	**1 528 492**	**24 305 508**	25

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.

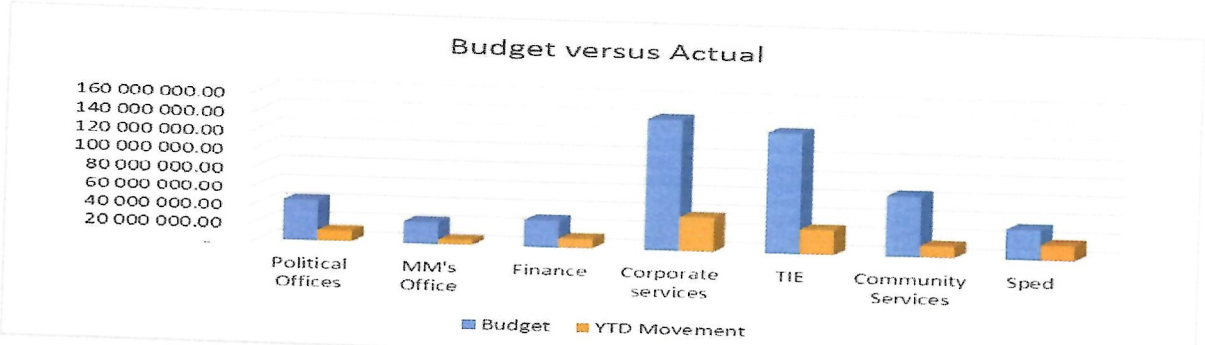
Operating expenses are incurred in the course of conducting normal Council business. They are classified by function such as employee related costs, general expenses, finance charges and contributions to provisions.

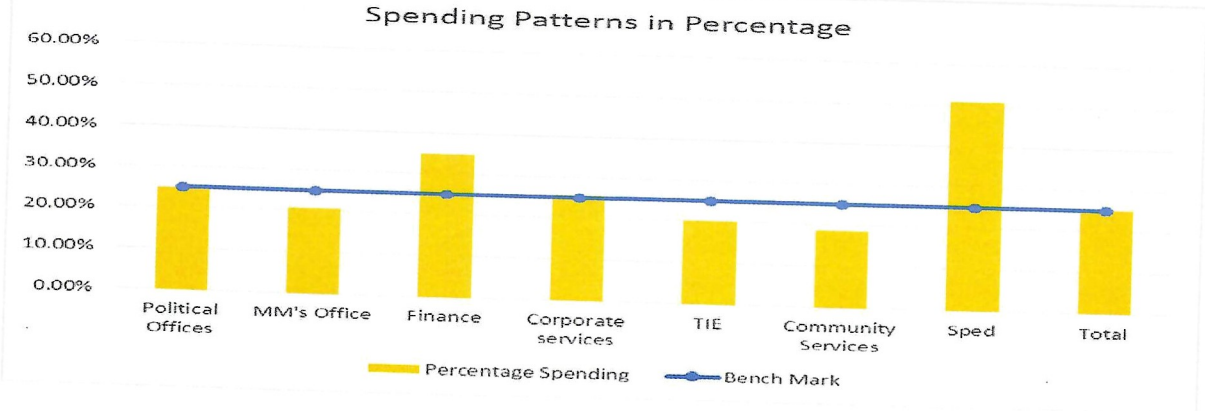
e) Actual revenue and expenditure

Represents the organizational Operating Revenue and Expenditure which illustrates at the table below that R 231 647 154.90 was generated in revenue, while R 110 130 240.36 was spent for the Quater ending September.

Revenue	Cluster	Budget	YTD Movement	Unspend Budget	Received July-Sep	Percentage received	Bench Mark
13003985100000000000	Finance	-341 109 018.00	-139 326 907.98	201 782 110.02	203 675 142.78	40.85%	25.00%
14003985100000000000	Corporate services	- 2 841 214.00	- 68 862.98	- 2 772 351.02	1 578 033.81	2.42%	25.00%
15003985100000000000	TIE	-101 990 400.00	- 14 455 606.66	- 87 534 793.34	22 402 616.73	14.17%	25.00%
16003985100000000000	Community Services	- 14 461 354.00	- 322 988.72	- 14 138 365.28	2 734 391.80	2.23%	25.00%
17003985100000000000	SPED	- 3 526 189.00	-	- 3 526 189.00	1 256 969.78	0.00%	25.00%
	Total	-463 928 175.00	-154 174 366.34	-309 753 808.66	231 647 154.90	33.23%	25.00%

Expenditure	Cluster	Budget	YTD Movement	Unspend Budget	Spending July-Sep	Percentage Spending	Bench Mark
11003985200000000000	Political Offices	43 545 468.00	10 908 740.82	32 636 727.18	11 278 054.73	25.05%	25.00%
12003985200000000000	MM's Office	23 173 419.00	4 778 556.31	18 394 862.69	8 292 007.27	20.62%	25.00%
13003985200000000000	Finance	28 472 367.00	9 933 176.61	18 539 190.39	5 228 011.88	34.89%	25.00%
14003985200000000000	Corporate services	140 404 366.00	36 045 539.08	104 358 826.92	31 503 790.98	25.67%	25.00%
15003985200000000000	TIE	129 472 599.00	26 195 569.33	103 277 029.67	30 391 321.73	20.23%	25.00%
16003985200000000000	Community Services	65 171 122.00	12 175 656.46	52 995 465.54	14 490 975.02	18.68%	25.00%
17003985200000000000	Sped	32 186 184.00	16 484 146.26	24 789 272.00	8 946 078.75	51.21%	25.00%
	Total	462 425 525.00	116 521 384.87	354 991 374.39	110 130 240.36	25.20%	25.00%





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 month of September is R 24 000. An amount of R 2 925 738 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 R 1 878 750 earmarked for the energy saving project funded from Energy Efficient Grant.

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

Description	Budget	Actual July 2026	Actual August	Actual September	YTD Movement	Balance	Percentage
Furniture and Equipment	750 000	0	0	24 000	24 000	726 000	726 000
Computer Equipment and Networks	258 929	0	0	0	0	258 929	258 929
New Ict Equipment	1 216 809	0	0		-	1 216 809	1 216 809
Capital Expenditure On New Ict Equipment Finance	120 000	0	0	0	0	120 000	120 000
Vehicle	700 000	0	0	0	0	700 000	700 000
Enery savings	1 878 750	0	0	0	0	1 878 750	1 878 750
Total	**4 924 488**	**0**	**0**	**24 000**	**24 000**	4 900 488	**4 900 488**

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

Asset Management

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

Financial position of the Municipality

Municipality's total assets exceed its total Liabilities leading to total net assets of R 63 837 759 as at end September 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 - M03

Description	Ref	2025/26	Budget Year 2026/27			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		62 874	54 481	54 481	141 535	54 481
Short term Investments						
Trade and other receivables fr		625	221	221	408	221
Receivables from non-exchang		–	–	–	–	–
Current portion of non-current receivables						
Inventory		–	–	–	–	–
VAT Receivable		–	–	–	–	–
Other current assets		927	235	235	883	235
Total current assets		**64 426**	**54 937**	**54 937**	**142 826**	**54 937**
Non current assets						
Investments						
Investment property						
Property, plant and equipment		68 932	66 842	66 842	68 956	66 842
Biological assets						
Living resources						
Heritage assets		4 842	4 842	4 842	4 842	4 842
Intangible assets		145	14	14	145	14
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		**73 919**	**71 698**	**71 698**	**73 943**	**71 698**
TOTAL ASSETS		**138 345**	**126 635**	**126 635**	**216 769**	**126 635**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		230	200	200	241	200
Trade and other payables from		94 703	3 724 063	724 063	54 658	724 063
Trade and other payables from		1 188	–	–	5 873	–
Provision		26 549	11 602	11 602	25 721	11 602
VAT Payable		282	–	–	479	–
Other current liabilities						
Total current liabilities		**122 952**	**3 735 865**	**735 865**	**86 972**	**735 865**
Non current liabilities						
Financial liabilities						
Provision						
Long term portion of trade payables						
Other non-current liabilities						
Total non current liabilities		–	–	–	–	–
TOTAL LIABILITIES		**122 952**	**3 735 865**	**735 865**	**86 972**	**735 865**
NET ASSETS	2	**15 393**	**(3 609 230)**	**(609 230)**	**129 797**	**(609 230)**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		15 393	84 027	84 027	63 838	84 027
Reserves and funds						
Other						
TOTAL COMMU	2	**15 393**	**84 027**	**84 027**	**63 838**	**84 027**

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 2026 to 30 September 2026, which has been divided into timeframes of reporting: Annually, Quarterly, Monthly & Ad-hoc.

10. **RECOMMENDATIONS:**

It is therefore recommended

THAT the Section 52d report for the quarter ending 30 September 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. M. Masisi
Chief Financial Office

22/10/2026
Date

Mr. A Sijadu
Municipal Manager (Acting)

23/10/26
Date

Annexure "A"

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

CASH BOOK BALANCE AS AT 01-Sep-26 R 81 167.25

PLUS : INCOME RECEIVED R 22 325.96

TRANSFER TO STANDARD	
SUNDRY INCOME	0.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	0.00
TRANSFERS RECEIVED	5 841.60
INTEREST	0.00
LICENCE INCOME	16 484.36
LESS: RD CHEQUES / (re deposit)	0.00
	0.00

MINUS : EXPENDITURE R -1 756.52

ORDER PAYMENTS	
SUNDRY PAYMENTS	0.00
SALARIES	0.00
YEAR END PAYMENT	0.00
TRANSFERS MADE	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	0.00
	-1 756.52

CASHBOOK BALANCE AS AT 30-Sep-26 R 101 736.69

PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	0.00
PLUS: Receipts updated following month	3 100.00
LESS: CHEQUE/ELE CANCELLED PREVIOUS MONTH	0.00

REVISED BALANCE AFTER CANCELATIONS R 104 836.69

PLUS: OUTSTANDING CHEQUES	0.00	
MINUS: OUTSTANDING DEPOSITS	-20 382.56	
PLUS: UNCASHED ELE'S	0.00	
PLUS: Receipts updated following month	0.00	
PLUS : DEPOSITS NOT YET LINKED	0.00	
	0.00	

BANK BALANCE AS AT 30 Sep 26 R 84 454.13

PREPARED BY : ..... DATE : 2026/10/07

REVIEWED BY : ..... DATE : 2026/10/07

BANK RECONCILIATION AS AT
30 September 2026

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE AS AT 01-Sep-26 — R 19 179 938.07

PLUS : INCOME RECEIVED — R 22 816 610.38

SURPLUS (DEFICIT)	0.00
SUNDRY INCOME	0.00
AMBULANCE SUBSIDY ARREARS	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	2 079 000.00
OTHER DIRECT BANKINGS	283 585.06
TRANSFERS	20 000 000.00
INTEREST	439 465.32
LICENCE INCOME	14 560.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE — R -21 017 214.51

ORDER PAYMENTS	-2 157 461.52
SUNDRY PAYMENTS	-3 910 762.03
SALARIES	-14 772 068.65
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-176 922.31

CASHBOOK BALANCE AS AT 30-Sep-26 — R 20 979 333.94

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

REVISED BALANCE AFTER CANCELATIONS — R 20 979 333.94

PLUS: OUTSTANDING CHEQUES	R	-
MINUS: OUTSTANDING DEPOSITS	R	-
PLUS: UNCASHED ELE'S	R	-
PLUS : DEPOSITS NOT YET LINKED	R	177 599.63

BANK BALANCE AS AT 30 Sep 26 — R 21 156 933.57

PREPARED BY : ..... DATE : 07/10/2026

REVIEWED BY : ..... DATE : 07/10/2026

CALL ACCOUNT RECONCILIATION AS AT 30/Sep/2026

BANK ACCOUNT NEDBANK: 037881172932

GL VOTE NUMBER - 33215040190ZZZZZZZWD

CASH BOOK BALANCE AS AT	**1/Sep/2026**	**R**	**1 078 177.35**
PLUS : INCOME RECEIVED		**R**	**6 025.98**
INTEREST RECEIVED NO 1	7.56		
INTEREST RECEIVED NO 2	6 018.42		
DEPOSIT MADE	0.00		
MINUS : EXPENDITURE		**R**	**-**
WITHDRAWALS MADE	0.00		
CASHBOOK BALANCE AS AT	**30/Sep/2026**	**R**	**1 084 203.33**
PLUS : INTEREST ACCRUED AT YEAR END		R	-
INTEREST DEBTOR	**30/Sep/2026**	**R**	**-**

PREPARED BY : ..... DATE : 2026/10/07

REVIEWED BY : ..... DATE : 2026/10/07

BANKRECONCILIATION AS AT 30/Sep/2026

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE AS AT	**1/Sep/2026**	**R**	**2 714 989.62**
PLUS : INCOME RECEIVED		**R**	**807 999.20**
LICENCE INCOME	807 999.20		
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/Sep/2026**	**R**	**3 522 908.82**
PLUS: **OUTSTANDING CHEQUES**		R	-
MINUS: **OUTSTANDING DEPOSITS**		R	-
PLUS : **DEPOSITS NOT YET LINKED**		R	-
BANK BALANCE AS AT	**30/Sep/2026**	**R**	**3 522 908.82**

PREPARED BY : ..... DATE : 07/10/2026

REVIEWED BY : ..... DATE : 07/10/2026

BANK RECONCILIATION AS AT 30/Sep/2026

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE AS AT 1/Sep/2026 R 49 234 597.18

PLUS : INCOME RECEIVED R 34 998 099.98

LICENCE INCOME	34 839 502.02
INTEREST	158 597.96
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -20 417 905.08

TRANSFER TO MAIN ACCOUNT	-20 000 000.00
BANK CHARGES	-31 143.45
BANK CHARGES CARD FEES	-386 761.63
BANK COST	0.00

CASHBOOK BALANCE AS AT 30/Sep/2026 R 63 814 792.08

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

BANK BALANCE AS AT 30/Sep/2026 R 63 814 792.08

PREPARED BY : DATE : 2026/10/07

REVIEWED BY : DATE : 2026/10/07

CALL ACCOUNT RECONCILIATION AS AT 30/Sep/2026

BANK ACCOUNT STANDARD BANK: 228499054

GL VOTE NUMBER - 33215040210ZZZZZZZWD

CASH BOOK BALANCE AS AT	**1/Sep/2026**	**R**	**46 415 576.86**
PLUS : INCOME RECEIVED		**R**	**280 239.32**
INTEREST RECEIVED NO 1	38 767.08		
INTEREST RECEIVED NO 2	241 472.24		
DEPOSIT MADE	0.00		
MINUS : EXPENDITURE		**R**	**-**
WITHDRAWALS MADE	0.00		
CASHBOOK BALANCE AS AT	**30/Sep/2026**	**R**	**46 695 816.18**
PLUS : INTEREST ACCRUED AT YEAR END		R	-
INTEREST DEBTOR	**30/Sep/2026**	**R**	**-**

PREPARED BY : ..... DATE : 2026/10/07

REVIEWED BY : ..... DATE : 2026/10/07

CALL ACCOUNT RECONCILIATION AS AT 31/Jul/2026

BANK ACCOUNT NEDBANK: 037881172932

GL VOTE NUMBER - 3321504019OZZZZZZZWD

CASH BOOK BALANCE AS AT	**1/Jul/2026**	**R**	**1 065 920.88**
PLUS : INCOME RECEIVED		**R**	**6 110.72**
INTEREST RECEIVED NO 1	7.75		
INTEREST RECEIVED NO 2	6 102.97		
DEPOSIT MADE	0.00		
MINUS : EXPENDITURE		**R**	**-**
WITHDRAWALS MADE	0.00		
CASHBOOK BALANCE AS AT	**31/Jul/2026**	**R**	**1 072 031.60**
PLUS : INTEREST ACCRUED AT YEAR END		R	-
INTEREST DEBTOR	**31/Jul/2026**	**R**	**-**

PREPARED BY : ..... DATE : 08/08/2026

REVIEWED BY : ..... DATE : 08/08/2026

BANK RECONCILIATION AS AT 31/Jul/2026

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE AS AT 1/Jul/2026 R 8 204 178,09

PLUS : INCOME RECEIVED R 32 212 058,24

LICENCE INCOME	32 115 499,50
INTEREST	96 558,74
LESS: RD CHEQUES	0,00

MINUS : EXPENDITURE R -22 384 818,41

TRANSFER TO MAIN ACCOUNT	-22 000 000,00
BANK CHARGES	-27 938,38
BANK CHARGES CARD FEES	-356 880,03
BANK COST	0,00

CASHBOOK BALANCE AS AT 31/Jul/2026 R 18 031 417,92

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

BANK BALANCE AS AT 31/Jul/2026 R 18 031 417,92

PREPARED BY : [signature] DATE : 2026/08/14

REVIEWED BY : [signature] DATE : 17/08/2026

BANK RECONCILIATION AS AT
31 July 2026

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE AS AT 01-Jul-26 — **R 713 119,76**

PLUS : INCOME RECEIVED — **R 160 004 142,52**

SURPLUS (DEFICIT)	0,00
SUNDRY INCOME	0,00
AMBULANCE SUBSIDY ARREARS	0,00
INVESTMENTS WITHDRAWN	0,00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	137 655 000,00
OTHER DIRECT BANKINGS	318 794,69
TRANSFERS	22 000 000,00
INTEREST	22 223,83
LICENCE INCOME	8 124,00
LESS: RD CHEQUES / (re deposit)	0,00

MINUS : EXPENDITURE — **R -37 995 650,30**

ORDER PAYMENTS	-504 498,11
SUNDRY PAYMENTS	-9 050 551,74
SALARIES	-28 010 966,97
ACTUAL PAYMENT (BILLING)	0,00
INVESTMENTS MADE / TRANSFERS	0,00
BANK ERROR	0,00
DIRECT BANK EXPENDITURE	-429 633,48

CASHBOOK BALANCE AS AT 31-Jul-26 — **R 122 721 611,98**

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 122 721 611,98**

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS: UNCASHED ELE'S	R 472 275,20
PLUS : DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS AT 31-Jul-26 — **R 123 193 887,18**

PREPARED BY : ..... DATE : 2026/08/14

REVIEWED BY : ..... DATE : 17/08/2026

BANK RECONCILIATION AS AT
31 July 2026

MAIN BANK ACCOUNT NEDBANK : 1152944835

3321502059000000000

CASH BOOK
BALANCE AS AT 01-Jul-26 R 47 491,48

PLUS : INCOME RECEIVED R 14 266,55

TRANSFER TO STANDARD	0,00
SUNDRY INCOME	0,00
AMBULANCE FEES	0,00
INVESTMENTS WITHDRAWN	0,00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0,00
OTHER DIRECT BANKINGS	0,00
TRANSFERS RECEIVED	5 841,60
INTEREST	0,00
LICENCE INCOME	8 424,95
LESS: RD CHEQUES / (re deposit)	0,00
	0,00

MINUS : EXPENDITURE R -2 138,11

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	-2 138,11

CASHBOOK BALANCE AS AT 31-Jul-26 R 59 619,92

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 59 619,92

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 31-Jul-26 R 47 833,36

PREPARED BY : ..... DATE : 2026/08/14

REVIEWED BY : ..... DATE : 17/08/2026

BANKRECONCILIATION AS AT 31/Jul/2026

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE AS AT	**1/Jul/2026**		
PLUS : INCOME RECEIVED		**R**	**814 622,74**
LICENCE INCOME		**R**	**846 387,00**
FUEL SALES	846 387,00		
LESS: RD CHEQUES	0,00		
	0,00		
MINUS : EXPENDITURE			
TRANSFER TO MAIN ACCOUNT		**R**	**-80,00**
BANK CHARGES	0,00		
BANK CHARGES CARD FEES	0,00		
BANK COST	-80,00		
	0,00		
CASHBOOK BALANCE AS AT	**31/Jul/2026**	**R**	**1 660 929,74**
PLUS: **OUTSTANDING CHEQUES**		R	-
MINUS: **OUTSTANDING DEPOSITS**		R	-
PLUS : **DEPOSITS NOT YET LINKED**		R	-
BANK BALANCE AS AT	**31/Jul/2026**	**R**	**1 660 929,74**

PREPARED BY : ..... DATE : 2026/08/14

REVIEWED BY : ..... DATE : 17/08/2026

CALL ACCOUNT RECONCILIATION AS AT 30/Jul/2026

BANK ACCOUNT STANDARD BANK: 228499054

GL VOTE NUMBER - 33215040210ZZZZZZZWD

CASH BOOK BALANCE AS AT	**1/Jul/2026**	**R**	**45 845 017.27**
PLUS : INCOME RECEIVED		**R**	**284 397.35**
INTEREST RECEIVED NO 1	39 329.20		
INTEREST RECEIVED NO 2	245 068.15		
DEPOSIT MADE	0.00		
MINUS : EXPENDITURE		**R**	**-**
WITHDRAWALS MADE	0.00		
CASHBOOK BALANCE AS AT	**30/Jul/2026**	**R**	**46 129 414.62**
PLUS : INTEREST ACCRUED AT YEAR END		R	-
INTEREST DEBTOR	**30/Jul/2026**	**R**	**-**

PREPARED BY : ..... DATE : 05/08/2026

REVIEWED BY : ..... DATE : 08/08/2026

BANK RECONCILIATION AS AT 31/Aug/2026

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE AS AT 1/Aug/2026 — R 18 031 417.92

PLUS : INCOME RECEIVED — R 31 615 077.17

LICENCE INCOME	31 421 169.11
INTEREST	193 908.06
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE — R -411 897.91

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	-21 873.75
BANK CHARGES CARD FEES	-390 024.16
BANK COST	0.00

CASHBOOK BALANCE AS AT 31/Aug/2026 — R 49 234 597.18

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

BANK BALANCE AS AT 31/Aug/2026 — R 49 234 597.18

PREPARED BY : ..... DATE : 2026/09/07

REVIEWED BY : ..... DATE : 08/09/2026

BANK RECONCILIATION AS AT 31 August 2026

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE AS AT	**01-Aug-26**	**R 122 724 611.98**
PLUS : INCOME RECEIVED		**R 4 395 464.64**

SURPLUS (DEFICIT)	0.00
SUNDRY INCOME	0.00
AMBULANCE SUBSIDY ARREARS	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	4 135 000.00
OTHER DIRECT BANKINGS	225 322.61
TRANSFERS	
INTEREST	27 834.03
LICENCE INCOME	7 308.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE **R -107 937 138.55**

ORDER PAYMENTS	-2 731 252.90
SUNDRY PAYMENTS	-75 455 684.80
SALARIES	-28 642 985.58
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-1 107 215.27

CASHBOOK BALANCE AS AT 31 Aug 26 **R 19 179 938.07**

PLUS: CHEQUE/ELE CANCELLED FOLLOWING MONTH	219 630.00
Less/plus: Receipts updated/not from previous month	0.00
LESS: RECEIPTS PREVIOUS MONTH	0.00

REVISED BALANCE AFTER CANCELATIONS **R 19 399 568.07**

PLUS: **OUTSTANDING CHEQUES**	R	-
MINUS: **OUTSTANDING DEPOSITS**	R	-
PLUS: **UNCASHED ELE'S**	R	425 000.00
PLUS : **DEPOSITS NOT YET LINKED**	R	2 079 000.00

BANK BALANCE AS AT 31 Aug 26 **R 21 903 568.07**

PREPARED BY : ..... DATE : 2026/09/07

REVIEWED BY : ..... DATE : 08/09/2026

BANK RECONCILIATION AS AT
31 August 2026
MAIN BANK ACCOUNT NEDBANK : 1152944835
33215020590000000000

CASH BOOK BALANCE AS AT	**01-Aug-26**	**R**	**59 619.92**
PLUS : INCOME RECEIVED		**R**	**23 251.89**

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	5 496.00
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	11 914.29
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE		**R**	**-1 704.56**

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
YEAR END PAYMENT	0.00
TRANSFERS MADE	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-1 704.56

CASHBOOK BALANCE AS AT	**31-Aug-26**	**R**	**81 167.25**

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**	**81 167.25**

PLUS: **OUTSTANDING CHEQUES**	0.00		
MINUS: **OUTSTANDING DEPOSITS**	0.00	R	-17 282.56
PLUS: **UNCASHED ELE'S**	0.00		
PLUS: Receipts updated following month	0.00		
PLUS : **DEPOSITS NOT YET LINKED**	0.00		
	0.00		

BANK BALANCE AS AT	**31-Aug-26**	**R**	**63 884.69**

PREPARED BY : ..... DATE : 2026/09/07

REVIEWED BY : ..... DATE : 08/09/2026

BANKRECONCILIATION AS AT 31/Aug/2026

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE AS AT	**1/Aug/2026**	**R**	**1 660 929.74**
PLUS : INCOME RECEIVED		**R**	**1 054 139.88**
LICENCE INCOME	1 054 139.88		
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	**31/Aug/2026**	**R**	**2 714 989.62**
PLUS: **OUTSTANDING CHEQUES**		R	-
MINUS: **OUTSTANDING DEPOSITS**		R	-
PLUS : **DEPOSITS NOT YET LINKED**		R	-
BANK BALANCE AS AT	**31/Aug/2026**	**R**	**2 714 989.62**

PREPARED BY : ..... DATE : 2026/09/07

REVIEWED BY : ..... DATE : 08/09/2026

CALL ACCOUNT RECONCILIATION AS AT 31/Aug/2026

BANK ACCOUNT NEDBANK: 037881172932

GL VOTE NUMBER - 33215040190ZZZZZZZWD

CASH BOOK BALANCE AS AT	**1/Aug/2026**	**R**	**1 072 031.60**
PLUS : INCOME RECEIVED		**R**	**6 145.75**

INTEREST RECEIVED NO 1	7.75
INTEREST RECEIVED NO 2	6 138.00
DEPOSIT MADE	0.00

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

WITHDRAWALS MADE	0.00

CASHBOOK BALANCE AS AT	**31/Aug/2026**	**R**	**1 078 177.35**
PLUS : INTEREST ACCRUED AT YEAR END		R	-
INTEREST DEBTOR	**31/Aug/2026**	**R**	**-**

PREPARED BY : BP Mii DATE : 08/09/2026

REVIEWED BY : DATE : 08/09/2026

CALL ACCOUNT RECONCILIATION AS AT 30/Aug/2026

BANK ACCOUNT STANDARD BANK: 228499054

GL VOTE NUMBER - 3321504021OZZZZZZZWD

CASH BOOK BALANCE AS AT	**1/Aug/2026**	**R**	**46 129 414.62**
PLUS : INCOME RECEIVED		**R**	**286 162.24**

INTEREST RECEIVED NO 1	39 585.07
INTEREST RECEIVED NO 2	246 577.17
DEPOSIT MADE	0.00

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

WITHDRAWALS MADE	0.00

CASHBOOK BALANCE AS AT	**30/Aug/2026**	**R**	**46 415 576.86**
PLUS : INTEREST ACCRUED AT YEAR END		R	-
INTEREST DEBTOR	**30/Aug/2026**	**R**	**-**

PREPARED BY : [signature] DATE : 08/09/2026

REVIEWED BY : [signature] DATE : 08/09/2026

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	Q1 July -Sep

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

	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4	Bank 5	Bank 6	Bank 7	Bank 8
Bank:		STANDARD BANK 1	Nedbank	STANDARD BANK	STANDARD BANK	NEDBANK	NEDBANK	STANDARD BANK call	Nedbank Call
Account number:		21777667	1152944835	1152944606	21781494	1152944363	21779589	228499054	3788117292923
Bank reconciliation/s compiled and attached	Yes								
Month:	July	July	July	July	July	July	July	July	July
Opening cash book balance at beginning of month	61 910 815	713 120	47 491	814 623	8 204 178	1 118 979	4 101 486	45 845 017	1 065 921
Add Receipts for month	193 367 362	160 004 143	14 267	846 387	32 212 058			284 397	6 111
Less Payments for month	60 382 686	37 995 650	2 138	80	22 384 818	-	-	-	-
Closing cash book balance at end of month	194 895 490	**122 721 612**	**59 620**	**1 660 930**	**18 031 418**	**1 118 979**	**4 101 486**	**46 129 415**	**1 072 032**
GL Account Balance									
Payments for the month	60 382 686	37 995 650	2 138	80	22 384 818	-	-	-	-
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	**60 382 686**	**37 995 650.30**	**2 138.11**	**80.00**	**22 384 818.00**	-	-	-	-
Actual capital expenditure for the month	-	-	-						
Actual operating expenditure for the month	30 954 414	30 954 414							
Section 11(4) expenditure									
Total	30 954 414	30 954 414	-	-			-	-	-
							-	-	-
a) to defray expenditure appropriated in terms of an approved budget:	30 954 414	30 954 414	-	-			-	-	2 144 063
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)**	-								
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									

23/10/26

22/10/2021

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	Q1 July -Sep	*Please select from List supplied*

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

	Consolidated	Primary Bank Account 1	Bank 2	Bank 3	Bank 4	Bank 5	Bank 6	Bank 7	Bank 8
Bank:		STANDARD BANK	Nedbank	STANDARD BANK	STANDARD BANK	NEDBANK	NEDBANK		STANDARD BANK
Account number:		21777667	1152944835	1152944605	21781494	1152944363	21779589	228499054	3788117292923
Bank reconciliation/s compiled and attached	Yes	Yes	Yes						
Month:	August	August	August	August	August	August	August	July	August
Opening cash book balance at beginning of month	194 895 490	122 721 612	59 619	1 660 930	18 031 418	1 118 979	4 101 486	46 129 415	1 072 032
Add Receipts for month	37 380 242	4 395 465	23 252	1 054 140	31 615 077		-	286 162	6 146
Less Payments for month	108 350 821	107 937 139	1 705	80	411 898		-		
Closing cash book balance at end of month	**123 924 910**	**19 179 938**	**81 167**	**2 714 990**	**49 234 597**	**1 118 979**	**4 101 486**	**46 415 577**	**1 078 177**
GL Account Balance									
Payments for the month	108 350 821	107 937 139	1 705	80	411 898	-	-	-	-
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	**108 350 821**	**107 937 139**	**1 705**	**80.00**	**411 897.91**	-	-	-	-
Actual capital expenditure for the month	-	-							
Actual operating expenditure for the month	38 280 661	38 280 661							
Section 11(4) expenditure									
Total	38 280 661	38 280 661	-	-	-	-	-	-	-
						-	-	-	-
a) to defray expenditure appropriated in terms of an approved budget;	38 280 661	38 280 661	-	-	-	-	-	-	-
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)**	67 519 745		-						
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									

23/10/26

22/10/2026

23/10/26

22/10/2026

national treasury
Department
National Treasury
REPUBLIC OF SOUTH AFRICA

Bank Account Withdrawals not in Terms of an Approved Budget
Municipal Finance Management Act, section 11(4)
Consolidated Quarterly Report for period 01/001/2026 to 30/09/2026 complete relevant period)

Annexure C

D

Date	Payee	Amount in R	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
2026/08/06	Gauteng Provincial Government Road & Transport	21 453 501.70	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr.A Sijadu (Acting Municipal Manager)
2026/08/14	Gauteng Provincial Government Road & Transport	20 820 435.20	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr.A Sijadu (Acting Municipal Manager)
2026/08/26	Gauteng Provincial Government Road & Transport	25 245 808.96	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr.A Sijadu (Acting Municipal Manager)
		-		
AL		67 519 745.86		

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

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

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

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A.D. Sijadu
23/10/26

M. Masibi
22/10/2026

ANNEXURE D

SEDIBENG DISTRICT MUNICIPALITY COST CONTAINMENT REPORT FOR THE QUARTER ENDING SEPTEMBER 2026

(5/1/1) (2026/27)

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

1. PURPOSE

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

2. BACKGROUND

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

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

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

DISCUSSION

The Annual Budget for the 2026-27 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	TOTAL SAVING YTD	TOTAL YTD
Use of consultants & Professional fees	4 000 757.00	3 337 676.70			-	3 337 676.70	-233.70%	1 000 189.25	(2 337 487.45)			-	-R2 337 487.45	3337677
Travel and subsistence	74 203.00	-			-	0.00	100.00%	18 550.75	18 550.75			-	R18 550.75	0
Domestic accommodation	334 530.00	167 613.39			-	167 613.39	-100.42%	83 632.50	(83 980.89)			-	-R83 980.89	167613
Sponsorships, events and catering	1 075 744.00	334 922.00			-	334 922.00	-24.54%	268 936.00	(65 986.00)			-	-R65 986.00	334922
Other related expenditure items	96 815 992.00	15 266 417.48			-	15 266 417.48	36.93%	24 203 998.00	8 937 580.52			-	R8 937 580.52	15266417
Total	102 301 226.00	19 106 629.57	-	-	-	19 106 629.57	25.29%	25 575 306.50	6 468 676.93	-	-	-	R6 468 676.93	19106629

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspent Budget	Perc	% saving/variance	Benchmark Amount	Savings Amount
Subtotal : employee related cost	336 980 768.00	29 594 004.84	0.00	83 104 329.52	253 876 438.48	24.66	0.34	R84 245 192.00	R1 140 862.48
Subtotal : remuneration of councillors	16 457 511.00	1 317 426.06	0.00	3 984 368.86	12 483 142.14	24.19	0.81	R4 116 877.75	R132 508.89
Subtotal : outsource services	34 792 940.00	1 124 862.30	90 461.22	3 319 484.60	31 473 455.40	9.54	15.46	R8 698 235.00	R5 378 750.40
Subtotal : contractors	5 856 973.00	140 701.51	219 798.38	186 599.29	5 670 373.71	3.18	21.82	R1 464 243.25	R1 277 643.96
Subtotal : operational cost	33 859 381.00	1 847 785.43	73 160.87	9 709 702.83	24 149 678.17	28.67	-3.67	R8 464 845.25	-R1 244 857.58
Subtotal - inventory	3 212 080.00	466 798.13	31 286.84	841 791.13	2 370 288.87	26.20	-1.20	R803 020.00	-R38 771.13
Subtotal : operating leases	3 402 695.00	606 677.98	157 138.58	903 778.50	2 498 916.50	26.56	-1.56	R850 673.75	-R53 104.75
Subtotal : consultant and prof services	4 000 757.00	1 550 886.58	0.00	3 337 676.70	663 080.30	83.42	-58.42	R1 000 189.25	-R2 337 487.45
Subtotal : transfers & subsidies	17 176 400.00	311 110.00	12 500.00	807 596.52	16 368 803.48	4.70	20.30	R4 294 100.00	R3 486 503.48
Subtotal : depreciation & amortisation	4 898 478.00	0.00	0.00	0.00	4 898 478.00	0.00	25.00	R1 224 619.50	R1 224 619.50
TOTAL : EXPENDITURE	**460 647 983.00**	**36 960 252.83**	**584 345.89**	**106 195 327.95**	**354 452 655.05**	**23.05**	**1.95**	**R115 161 995.75**	**R8 966 667.80**

3. ALIGNMENT WITH COUNCIL STRATEGIES

This report is aligned to the cost containment regulation and policies

4. FINANCIAL IMPLICATIONS

The overall cost reduction for the 1ST h quarter is at 1.95% .

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

22/10/2026
Date

MUNICIPAL MANAGER
MR. ATWELL SIJADU

23/10/26
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