# MONTHLY FINANCIAL MANAGEMENT REPORT

Quarter 1 - 2026/2027

## Table of Contents

*** Click on the title to go to section***


1. July 2026 pg. 2
2. August 2026 pg. 32
3. September 2026 pg. 62



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## MONTHLY FINANCIAL MANAGEMENT REPORT AS AT END JULY 2026

**(9/1/3/6)**

**Cluster : Finance**
**Portfolio : Financial Management**

### 1. PURPOSE

The purpose of the report is to reflect the financial position of the Municipality for the month of JULY

### 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:

It is important for a municipality to report in order to comply with comprehensive legislative and contractual requirements, regulations, restriction and agreements. Effective financial reporting should therefore not only involve the presentation of bare financial facts but should also make provision for compliance issues, integration and interpretation. This will enable interested parties to readily comprehend the significant aspects of a municipality's financial operations.

This report is compiled as per the requirements of Sections 54 and 71 of the Local Government: Municipal Finance Management Act, 56 of 2003 (MFMA).

### 4. BACKGROUND

With reference to section 71 above, "*the accounting officer must by no later than 10 working days after the end of each month submit to National treasury and other spheres of government the* July 2026 *report of the municipality a statement on the implementation of the budget and the state of the financial affairs of the municipality*"
Financial reports are the primary means of communicating financial information to other interested parties. These reports are made accessible to the Executive for additional management and financial information that helps it carries out its planning, decision- making and control responsibilities, and therefore has the ability to determine the form and content of such additional information to meet its own needs.

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

environment in which potential or real financial problems are reported in time and in an appropriate manner to allow the council to remedy the situation.

The financial situation of the municipality as at end of July 2026 is indicated in the different schedules as listed below.

## 5. EXECUTIVE SUMMARY

| Item of Financial Position/ Performance | Actual June 2026 | Actual July 2026 | Trend Analysis |
|---|---|---|---|
| Current Assets | | | |
| **(Table SC3)** Debtors | R 846 334 | R 402 851.55 | Decrease due LG seta wrongly allocated to Debtors |
| Cash & cash equivalents: | | | |
| Cashbook balance (bank reconciliation) Primary | R 760 711 | R 122 781 231 | Increase due to Equitable Share received in July. |
| Cashbook balance (bank reconciliation) Licensing | R 9 018 801 | R 19 692 347 | |
| Cashbook balance ( bank reconcilliation) Call Account Nedbank | R 925 476 | R 1 065 921 | |
| Cashbook Balance(Bank reconciliation) Call Account Standard Bank | R 45 845 011 | R 45 845 011 | |
| Cashbook Balance (Bank reconciliation ) Fresh produce Market | R 5 220 464 | R 5 220 464 | |
| Current Liabilities | | | |
| **(Table SC4)** Creditors | R 137 653 739 | R 153 467 778.20 | Increase due to licensing payment paid in arreas. |
| Cash Flow | | | |
| **(Table C7)** Receipts | R 27 900 814 | R 0 | Decrease due to Bank Reconcilliations which where not passed in July. |
| Payments | R 36 529 440 | R 9 555 050 | |
| Cash flow closing balance | R 61 684 645 | R 52 396 584 | |
| Cost Coverage indicator | 1.7 | 1.4 | Decrease due to operational activities. |
| **(Table C2)** Operating Revenue for Month | R 2 195 338 | R 27 705 | Received to date 0% (benchmark 8.33%). |
| Operating Expenditure for Month | R 36 230 326 | R 30 954 414 | Spent to date 6.71% (bench mark 8.33%). |
| **(Table C5 )** Capital Expenditure | R 12 607 | R 0 | Total Capex budget spent to date is 0% (benchmark 8.33%) for the Month. |
| **(Table C6)** Total Assets | R 137 489 577 | R 9 409 658 | The municipality total assets for the month of June is unfavorable, the |

| Item of Financial Position/ Performance | Actual June 2026 | Actual July 2026 | Trend Analysis |
|---|---|---|---|
| Total Liabilities | R 177 691 822 | R 9 734 442 | municipality is grant dependent and the only source of revenue is minor tariffs charges after equitable share. |
| Total Net (Liabilities) / Assets | R (40 202 244) | R (30 927 000) | |
| MFMA Compliance | | | |
| Monthly reports | MFMA 71,66 | MFMA 71,66 | Submit monthly reports on budget implementation and employee costs. |
| Budget | MFMA 75(1)<br>MFMA 53<br>MFMA 71<br>MFMA 66<br>MFMA 21 (1)(b) | MFMA 71<br><br>MFMA 54(1) | Submit monthly report on the budget<br>Review implementation of budget and service delivery and<br>budget implementation plan. |
| Quarterly Reports | | MFMA 11<br>MFMA sec 52 | Quarterly Withdrawals Statement.<br>Cost Contaiment Report |

## DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

| Description<br>R thousands | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue** | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | |
| Service charges - Electricity | | | | | | | | – | | |
| Service charges - Water | | | | | | | | – | | |
| Service charges - Waste Water Management | | | | | | | | – | | |
| Service charges - Waste management | | | | | | | | – | | |
| Sale of Goods and Rendering of Services | | 204 | 207 | 207 | 14 | 14 | 17 | (3) | -19% | 207 |
| Agency services | | 78 578 | 95 263 | 95 263 | – | – | 7 939 | (7 939) | -100% | 95 263 |
| Interest | | | | | | | | – | | |
| Interest earned from Receivables | | – | – | – | – | – | – | – | | – |
| Interest from Current and Non Current Assets | | 6 554 | 6 080 | 6 080 | – | – | 507 | (507) | -100% | 6 080 |
| Dividends | | | | | | | | – | | |
| Rent on Land | | | | | | | | – | | |
| Rental from Fixed Assets | | 258 | 494 | 494 | – | – | 41 | (41) | -100% | 494 |
| Licence and permits | | – | – | – | – | – | – | – | | – |
| Special rating levies | | | | | | | | – | | |
| Construction Contract Revenue | | | | | | | | | | |
| Development Charges | | | | | | | | | | |
| Operational Revenue | | 1 929 | 3 884 | 3 884 | 14 | 14 | 324 | (310) | -96% | 3 884 |
| **Non-Exchange Revenue** | | | | | | | | – | | |
| Property rates | | | | | | | | – | | |
| Surcharges and Taxes | | | | | | | | – | | |
| Fines, penalties and forfeits | | | | | | | | – | | |
| Licence and permits | | 207 | 635 | 635 | – | – | 53 | (53) | -100% | 635 |
| Transfers and subsidies - Operational | | 336 556 | 354 326 | 354 326 | – | – | 140 752 | (140 752) | -100% | 354 326 |
| Interest | | | | | | | | – | | |
| Fuel Levy | | | | | | | | – | | |
| Operational Revenue | | | | | | | | – | | |
| Gains on disposal of Fixed and Intangible Assets | | 24 | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| Other Gains | | – | – | – | – | – | – | – | | – |
| Discontinued Operations | | | | | | | | – | | |
| **Total Revenue (excluding capital transfers and contributions)** | | **424 310** | **460 891** | **460 891** | **28** | **28** | **149 632** | **(149 605)** | **-100%** | **460 891** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 320 830 | 336 981 | 336 981 | 26 499 | 26 499 | 28 082 | (1 583) | -6% | 336 981 |
| Remuneration of councillors | | 16 077 | 16 468 | 16 468 | 1 386 | 1 386 | 1 372 | 13 | 1% | 16 468 |
| Bulk purchases - electricity | | | | | | | | – | | |
| Inventory consumed | | 2 978 | 3 212 | 3 212 | 230 | 230 | 268 | (37) | -14% | 3 212 |
| Debt impairment | | – | – | – | – | – | – | – | | – |
| Depreciation, amortisation and impairment | | 4 780 | 4 898 | 4 898 | – | – | 408 | (408) | -100% | 4 898 |
| Interest, Dividends and Rent on Land | | | | | | | | – | | |
| Contracted services | | 37 244 | 44 618 | 44 618 | 1 519 | 1 519 | 3 718 | (2 199) | -59% | 44 618 |
| Transfers and subsidies | | 10 671 | 17 176 | 17 176 | 61 | 61 | 1 431 | (1 371) | -96% | 17 176 |
| Irrecoverable debts written off | | – | – | – | – | – | – | – | | – |
| Operational costs | | 36 721 | 37 295 | 37 295 | 1 259 | 1 259 | 3 108 | (1 849) | -59% | 37 295 |
| Disposal of Fixed and Intangible Assets | | – | – | – | – | – | – | – | | – |
| Other Losses | | – | – | – | – | – | – | – | | – |
| **Total Expenditure** | | **429 300** | **460 648** | **460 648** | **30 954** | **30 954** | **38 388** | **(7 433)** | **-19%** | **460 648** |
| **Surplus/(Deficit)** | | **(4 990)** | **243** | **243** | **(30 927)** | **(30 927)** | **111 245** | **(142 171)** | **(0)** | **243** |
| Transfers and subsidies - capital (monetary allocations) | | 1 879 | 1 879 | 1 879 | – | – | 157 | (157) | (0) | 1 879 |
| Transfers and subsidies - capital (in-kind) | | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **(3 111)** | **2 122** | **2 122** | **(30 927)** | **(30 927)** | **111 401** | **(142 328)** | **(0)** | **2 122** |
| Income Tax | | | | | | | | – | | |
| **Surplus/(Deficit) after income tax** | | **(3 111)** | **2 122** | **2 122** | **(30 927)** | **(30 927)** | **111 401** | **(142 328)** | **(0)** | **2 122** |
| Share of Surplus/Deficit attributable to Joint Venture | | | | | | | | – | | |
| Share of Surplus/Deficit attributable to Minorities | | | | | | | | – | | |
| **Surplus/(Deficit) attributable to municipality** | | **(3 111)** | **2 122** | **2 122** | **(30 927)** | **(30 927)** | **111 401** | **(142 328)** | **(0)** | **2 122** |
| Share of Surplus/Deficit attributable to Associate | | | | | | | | – | | |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | | |
| **Surplus/ (Deficit) for the year** | | **(3 111)** | **2 122** | **2 122** | **(30 927)** | **(30 927)** | **111 401** | **(142 328)** | **(0)** | **2 122** |

## Cash flow Analysis for the Month of July

**DC42 Sedibeng - Table C7 Monthly Budget Statement - Cash Flow - M01 July**

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Property rates | | | | | | | | – | | |
| Service charges | | | | | | | | – | | |
| Other revenue | | 414 981 | 427 000 | 427 000 | – | – | 35 583 | (35 583) | -100% | 427 000 |
| Transfers and Subsidies - Operational | | 334 817 | 351 098 | 351 098 | – | – | 29 258 | (29 258) | -100% | 351 098 |
| Transfers and Subsidies - Capital | | 5 000 | 5 000 | 5 000 | – | – | 417 | (417) | -100% | 5 000 |
| Interest | | 6 290 | 6 080 | 6 080 | – | – | 507 | (507) | -100% | 6 080 |
| Dividends | | | | | | | | – | | |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | (756 201) | (785 274) | (785 274) | (9 555) | (9 555) | (65 439) | (55 884) | 85% | (785 274) |
| Finance charges | | | | | | | | – | | |
| Transfers and Subsidies | | | | | | | | – | | |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **4 887** | **3 903** | **3 903** | **(9 555)** | **(9 555)** | **325** | **9 880** | **3037%** | **3 903** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Proceeds on disposal of PPE | | 24 | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| 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 | | (2 401) | (5 663) | (5 663) | – | – | (472) | (472) | 100% | (5 663) |
| Retention (Capital) | | | | | | | | – | | |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(2 377)** | **(5 662)** | **(5 662)** | **–** | **–** | **(472)** | **(472)** | **100%** | **(5 662)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | | | | | | | – | | |
| Borrowing long term/refinancing | | | | | | | | – | | |
| Increase (decrease) in consumer deposits | | 3 | – | – | – | – | – | – | | – |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | – | | |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **3** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **2 513** | **(1 759)** | **(1 759)** | **(9 555)** | **(9 555)** | **(147)** | | | **(1 759)** |
| Cash/cash equivalents at beginning: | | 59 172 | 55 959 | 55 959 | 61 952 | 61 952 | 55 959 | | | 61 952 |
| Cash/cash equivalents at month/year end: | | 61 685 | 54 200 | 54 200 | 52 397 | 52 397 | 55 812 | | | 60 193 |

## 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.

### 6.1 Financial Position

The balance sheet of Council is broadly distinguished into "Assets" (what Council owns) and "Liabilities" (what Council owes) as per General Recognized 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 can be either ring-fenced for specific use only (non-distributable reserves), or redistributable for other use as determined by Council. It must be noted that these reserves are non-cash items and Council's cash held as investments do not match these reserves.

### a) Current Assets

*Debtors Management and Credit Control Status for the month of July ,*

The debtor's book balance of the municipality as attached in annexure A is R 402 852.

| 0-30 days | 31-60 | 60-91 | 120 | 121-150 | 151-180 | 181-1 | Yr | Over 1 Yr | Total |
|---|---|---|---|---|---|---|---|---|---|
| 402 852 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 402 852 |

Bank reconciliation

Annexure" C1 – 4" indicate the bank reconciliations prepared for the month of July 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 shows a favorable balance of R 52 396 584 as of end July.

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*

Annexure "D" represents the creditors' age analysis of R 153 467 778 payable to the creditors in July 2026..

| 0-30 days | 31-60 | 61-90 | 91-120 | 121-150 | 151-180 | 181-1 Yr | Over 1 Yr | Total |
|---|---|---|---|---|---|---|---|---|
| 15 814 039 | 28 526 822 | 29 545 670 | 0 | 0 | 0 | 44 108 113 | 35 473 134 | 153 467 778 |

c) Net Assets

*Reserves*

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

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

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

- Assets fair value reserve
- Government grant reserve (GGR)

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

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

The purpose of these reserves is to promote community equity and facilitate budgetary control by ensuring that sufficient funds (non-cash) are set aside on the accounting books to offset the future depreciation charges (non-cash) that will be incurred over the estimated useful life of the item of property, plant and equipment financed from government grants, public contributions or a (non-cash) surplus arising from the revaluation of property, plant and equipment.
Council must note that these are all non-cash entries performed only for compliance purposes in line with accounting standards prescribed by the Accounting Standards Board (ASB) and enforced by the Office of the Accountant-General.

d) Cash Flow
See Annexures "B"," C1- 4"," E"

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

Annexure "E" is Council's cash flow statement which indicates the movements on the main bank accounts. The incoming receipts amount to R 0 , outgoing payments were made to the amount of R 9 555 050.Taking into account the opening cashbook balance, this left a unfavorable closing balance of R 52 396 584 as end of July 2026 period, which shows a decrease margin from last month's closing balance.
Cost coverage indicator.

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

$$\textit{The cost coverage formula} = \frac{\textit{R 52 396 584+ R0)}}{\textit{R 38 387 331}}$$

$$= \underline{1.4 \text{ TIMES}}$$

The cost coverage of the municipality indicates 1.4 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 November 2026 as the next equitable share allocation is in December 2026.

Annexure "F" represents the Grants allocation and their expenditure.
Table SC6, 7(1) and 7(2) Grants received and spent for July

| Description | Original Budget | Grants Tranche received for the month | Total Grants Received July-date | YTD Movement | Actual July 2026 | Balance | Percentage |
|---|---|---|---|---|---|---|---|
| RAMS | 2 971 000 | | - | 90 150 | 90 150 | 2 880 850 | 3.0 |
| FMG | 1 700 000 | - | - | 132 202 | 132 202 | 1 567 798 | 7.8 |
| EPWP | 1 739 000 | - | - | 333 | 333 | 1 738 667 | 0.0 |
| HIV&AIDS | 14 424 000 | - | - | 60 300 | 60 300.00 | 14 363 700 | 0.4 |
| ENERGY SERVICES | 5 000 000 | - | - | 0 | 0.00 | 5 000 000 | 0.0 |
| **TOTAL** | **25 834 000** | - | - | **282 985** | **282 985** | **25 551 015** | **1.1** |

Financial Management Grant (FMG):

An amount of R 1 700 000 was gazetted for 2025-26 of which R 132 202.21was spent in July.

There are no interns currently and the council is in process of advertised for the new intake.

Rural Roads Assets Management Grant

An amount of R 2 971 000 was gazette for 2026-27 , Expenditure incurred amount to R 90 150 No tranche was received in July .

HIV/Aids

An amount of R 14 424 000 gazetted for 2025-26, Expenditure incurred for July amount to R 60 300,No transfer has been made.

Extended Public Works Projects

An amount of R 1 739 000 was gazetted No tranche received in July.Expenditure incurred for July amount to R 333.

.

Energy Efficient Grant

An amount of R 5 000 000 was gazette for 2026-27, No tranche received in July.

6.2 Financial Performance

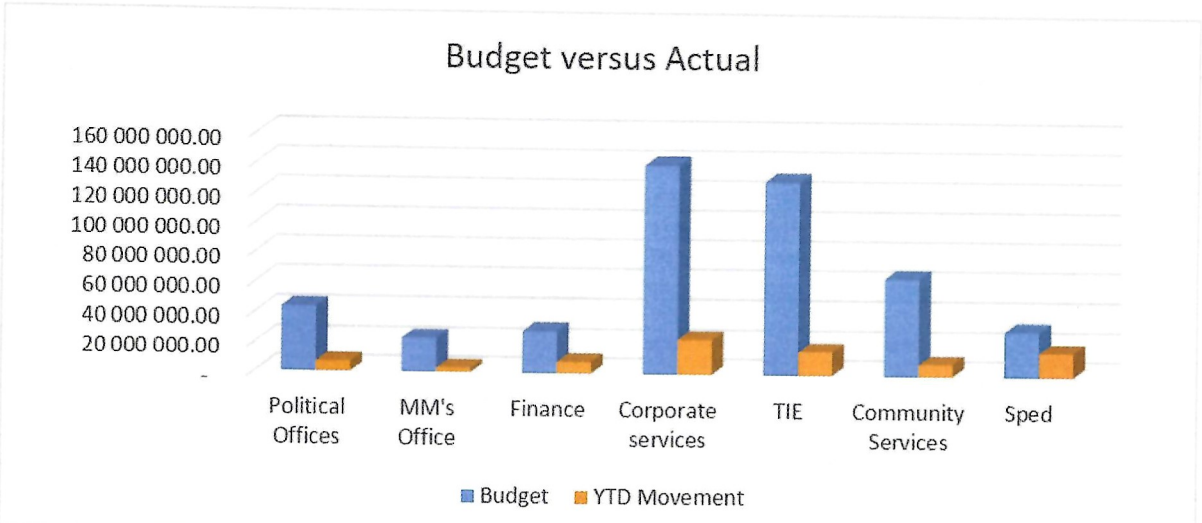
Financial performance shows the results of operations for the given period. It lists sources of revenue and expenses. The statement measures the performance of Council for a given period of time. Surplus or deficit is used to measure financial performance and directly related to the measurement of revenue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

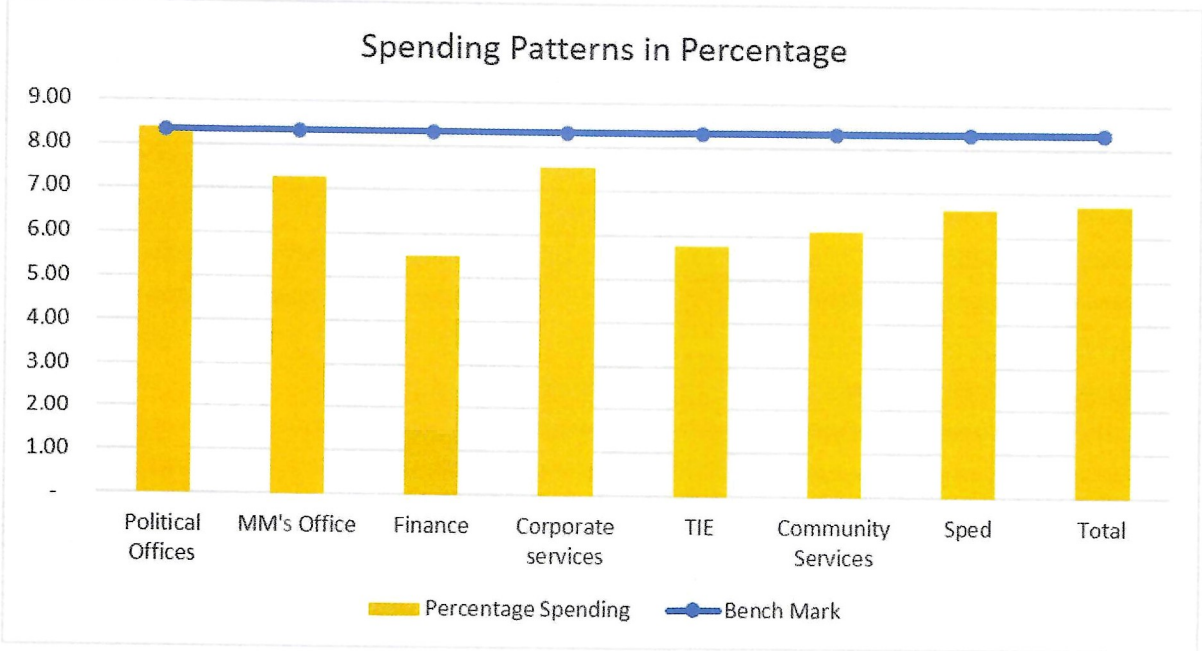
Operating expenses are incurred in the course of conducting normal Council business. They are classified by function such as employee related costs, general expenses, finance charges and contributions to provisions.

"See Annexures G, H & I"

Actual revenue and expenditure

Annexure "G" represents the organizational Operating Revenue and Expenditure which illustrates that R 27 705 was generated in revenue, while R 30 954 414 was spent on expenditure.




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

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

As the month of July 2027 sinals the 1st month of the last quarter of 2026-27 financial year, spending trends ought to be around 8.33% "Other Income" consists of income items such as, profit on sale of assets; skills levy income, tender income and commission on salaries.

The monthly performance indicates that total operating expenditure rate is standing at 7.61 % and revenue is at 0.01 % of the total budget.

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

Cost Containment measures are still in place to cut down on expenditure. Council manages to have cost saving within all areas. Refer to the table below for detail;

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

| | Savings Amount Q1 | Savings Amount Q2 | Savings Amount Q3 | Savings Amount Q4 | TOTAL SAVING YTD |
|---|---|---|---|---|---|
| **Cost Containment In-Year Report Measures** | | | | | |
| Use of consultants & Professional fees | (215 107.11) | - | - | - | (213 077.74) |
| Travel and subsistence | 31 169.75 | - | - | - | 11 982.22 |
| Domestic accommodation | 7 570.44 | - | - | - | 739.39 |
| Sponsorships, events and catering | 54 546.28 | - | - | - | (6 978.52) |
| Other related expenditure items | 3 336 606.61 | - | - | - | (314 218.37) |
| Total | 3 214 785.97 | - | - | - | (521 553.03) |

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

"Annexure H" represents the Capital expenditure and Revenue sources.Expenditure incurred for the month of July is R 0 . An amount of R 4 924 488 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.

*(Annexure I)* The spending analysis on own fixed assets as at end of July 2026 is shown in the table below:

| Description | Budget | Monthly Exp | YTD Movement | Commitment | Balance | percentage |
|---|---|---|---|---|---|---|
| **Furniture and Equipment** | 750 000 | 0 | 0 | 0 | 750 000 | 0% |
| **Computer Equipment and Networks** | 258 929 | 0 | 0 | 0 | 258 929 | 0% |
| **New Ict Equipment** | 1 216 809 | | - | 0 | 1 216 809 | 0% |
| **Capital Expenditure On New Ict Equipment Finance** | 120 000 | 0 | 0 | 0 | 120 000 | 0% |
| **Vehicle** | 700 000 | 0 | 0 | 0 | 700 000 | 0% |
| **Enery savings** | 1 878 750 | 0 | 0 | 0 | 1 878 750 | 0% |
| **Total** | **4 924 488** | **0** | **0** | **0** | **4 924 488** | 0% |

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

Asset Management

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

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

6.3 Monitoring of Compliance

*Policy Governance of Municipal Finance and MFMA Compliance*

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

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

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

See Attached Annexures reflecting detail information:

| | | |
|---|---|---|
| "A" | – | Debtors Age Analysis |
| "B" | – | Investment Schedule |
| "C" | – | Bank Reconciliations |
| "D" | – | Creditors Age Analysis |
| "E" | – | Cash Flow Statement |
| "F" | – | Grants Allocation and Expenditure |
| "G" | – | Operating Revenue and Expenditure |
| "H" | – | Capital Expenditure and Revenue Source |
| "I" | – | Capital Projects Progress |

**RECOMMENDED:**

THAT the financial management report as at the end July 2026 as per attach as annexure "A" to "I" be considered as prescribed by section 54(1) of the Local Government: Municipal Finance Management Act, 56 of 2003.

Ms .Mathapelo Masisi
Chief Financial Officer

17/08/2026
Date

Ms.Madisebo Khomoesera
MMC Finance

Date

DC42 Sedibeng - Supporting Table SC2 Monthly Budget Statement - aged debtors - M01 July

**Annexure" A"**

| 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** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 403 | – | – | – | – | – | – | – | 403 | – | – | 954 |
| **Total By Income Source** | **2000** | **403** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **403** | **–** | **–** | **954** |
| **2025/26 - totals only** | **0** | 1 259 | 1 679 | 916 | 405 | 405 | – | 41 | 10 495 | 15 201 | 11 347 | – | 10 495 |
| **Debtors Age Analysis By Customer Group** | 0 | – | – | – | – | – | – | – | – | – | – | – | – |
| Organs of State | 2200 | – | – | – | – | – | – | – | – | – | – | – | – |
| Commercial | 2300 | – | – | – | – | – | – | – | – | – | – | – | – |
| Households | 2400 | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | 2500 | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total By Customer Group** | **2600** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| *Notes* | **0** | – | – | – | – | – | – | – | – | – | – | – | – |
| Notes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Material increases in value of debtors' categories compared to previous month to be explained | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bad debts = amounts actually written off in the month | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

DC42 Sedibeng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01

Annexure" B"

| R thousands | Ref | Yrs/Months | | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate 3 | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | |
|---|---|---|---|---|---|---|---|---|---|---|
| Municipality | | | | | | | | | | |
| Municipality sub-total | | | | | | | | | | – |
| | | | | 0 | | | | | | |
| Entities sub-total | | | | | | | | | | – |

*References*
*2. List investments in expiry date order*
*3. If 'variable' is selected in column F, input interest rate range*
*4. Withdrawals to be entered as negative*

ANNEXURE "C1"

# BANK RECONCILIATION AS AT
# 31 July 2026

## MAIN BANK ACCOUNT NEDBANK : 1152944835

**33215020590000000000**

| | | | |
|---|---|---|---|
| **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 | 5 841.60 | | |
| TRANSFERS RECEIVED | 0.00 | | |
| INTEREST | 8 424.95 | | |
| LICENCE INCOME | 0.00 | | |
| LESS: RD CHEQUES / (re deposit) | 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** |

ANNEXURE "C2"

# 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 & NATIC | 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 I | 0.00 | | |
| Less/plus: Receipts updated/not from previous mor | 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 |

ANNEXURE "C3"

# BANKRECONCILIATION AS AT 31/Jul/2026

## LICENSING BANK ACCOUNT NEDBANK: 1152944606

## GL VOTE NUMBER - 33215020690000000000

| | | | |
|---|---|---|---|
| **CASH BOOK BALANCE AS AT** | **1/Jul/2026** | **R** | **814 622.74** |
| **PLUS : INCOME RECEIVED** | | **R** | **846 387.00** |
| LICENCE INCOME | 846 387.00 | | |
| 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/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** |

ANNEXURE "C4"

# 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** |

ANNEXURE "C5"

# CALL ACCOUNT RECONCILIATION AS AT 31/Jul/2026

## BANK ACCOUNT NEDBANK: 037881172932

## GL VOTE NUMBER - 33215040190ZZZZZZZWD

| | | | |
|---|---|---|---|
| **CASH BOOK BALANCE AS AT** | **1/Jul/2026** | **R** | **1 060 039.68** |
| **PLUS : INCOME RECEIVED** | | **R** | **5 881.20** |
| INTEREST RECEIVED NO 1 | 7.50 | | |
| INTEREST RECEIVED NO 2 | 5 873.70 | | |
| DEPOSIT MADE | 0.00 | | |
| **MINUS : EXPENDITURE** | | **R** | **-** |
| WITHDRAWALS MADE | 0.00 | | |
| **CASHBOOK BALANCE AS AT** | **31/Jul/2026** | **R** | **1 065 920.88** |
| PLUS : INTEREST ACCRUED AT YEAR END | | R | 5 881.20 |
| **INTEREST DEBTOR** | **31/Jul/2026** | **R** | **5 881.20** |

ANNEXURE "C6"

# CALL ACCOUNT RECONCILIATION AS AT 31/Jul/2026

## BANK ACCOUNT STANDARD BANK: 228499054

## GL VOTE NUMBER - 33215040210ZZZZZZZWD

| | | | |
|---|---|---|---|
| **CASH BOOK BALANCE AS AT 1/Jul/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 31/Jul/2026** | | **R** | **45 845 011.27** |
| PLUS : INTEREST ACCRUED AT YEAR END | | R | - |
| **INTEREST DEBTOR 31/Jul/2026** | | **R** | **-** |

**DC42 Sedibeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July**

0 **ANNEXURE "D"**

| Description<br>R thousands | NT Code | Budget Year 2026/27<br>0 - 30 Days | 0<br>31 - 60 Days | 0<br>61 - 90 Days | 0<br>91 - 120 Days | 0<br>121 - 150 Days | 0<br>151 - 180 Days | 0<br>181 Days - 1 Year | 0<br>Over 1 Year | 0<br>Total | Prior year totals for chart (same period) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Creditors Age Analysis By Customer Type** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bulk Electricity | 0100 | – | – | – | – | – | – | – | – | – | – |
| Bulk Water | 0200 | – | – | – | – | – | – | – | – | – | – |
| PAYE deductions | 0300 | – | – | – | – | – | – | – | – | – | – |
| VAT (output less input) | 0400 | – | – | – | – | – | – | – | – | – | – |
| Pensions / Retirement deductions | 0500 | – | – | – | – | – | – | – | – | – | – |
| Loan repayments | 0600 | – | – | – | – | – | – | – | – | – | – |
| Trade Creditors | 0700 | – | – | – | – | – | – | – | – | – | – |
| Auditor General | 0800 | – | – | – | – | – | – | – | – | – | – |
| Other | 0900 | 15 814 | 28 527 | 29 546 | – | – | – | 44 108 | 35 473 | 153 468 | 66 789 |
| Medical Aid deductions | 0950 | – | – | – | – | – | – | – | – | – | – |
| **Total By Customer Type** | ### | **15 814** | **28 527** | **29 546** | – | – | – | **44 108** | **35 473** | **153 468** | 66 789 |

DC42 Sedibeng - Table C7 Monthly Budget Statement - Cash Flow - M01 July

ANNEXURE "E"

| Description | Ref | 2025/26 | Budget Year 2026/27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | % | 0 |
| CASH FLOW FROM OPERATING ACTIVITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Receipts | 0 | | | | | | | | | |
| Property rates | 0 | – | – | – | – | – | – | – | | – |
| Service charges | 0 | – | – | – | – | – | – | – | | – |
| Other revenue | 0 | 414 981 | 427 000 | 427 000 | – | – | 35 583 | (35 583) | -100% | 427 000 |
| Transfers and Subsidies - Operational | 0 | 334 817 | 351 098 | 351 098 | – | – | 29 258 | (29 258) | -100% | 351 098 |
| Transfers and Subsidies - Capital | 0 | 5 000 | 5 000 | 5 000 | – | – | 417 | (417) | -100% | 5 000 |
| Interest | 0 | 6 290 | 6 080 | 6 080 | – | – | 507 | (507) | -100% | 6 080 |
| Dividends | 0 | – | – | – | – | – | – | – | | – |
| Payments | 0 | – | – | – | – | – | – | – | 0% | – |
| Suppliers and employees | 0 | (756 201) | (785 274) | (785 274) | (9 555) | (9 555) | (65 439) | (55 884) | 85% | (785 274) |
| Finance charges | 0 | – | – | – | – | – | – | – | | – |
| Transfers and Subsidies | 0 | – | – | – | – | – | – | – | | – |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 0 | 4 887 | 3 903 | 3 903 | (9 555) | (9 555) | 325 | 9 880 | 3037% | 3 903 |
| 0 | 0 | – | – | – | – | – | – | – | – | – |
| CASH FLOWS FROM INVESTING ACTIVITIES | 0 | – | – | – | – | – | – | – | – | – |
| Receipts | 0 | – | – | – | – | – | – | – | – | – |
| Proceeds on disposal of PPE | 0 | 24 | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| 0 | 0 | – | – | – | – | – | – | – | 0% | – |
| Decrease (increase) in non-current receivables | 0 | – | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current investments | 0 | – | – | – | – | – | – | – | 0% | – |
| Insurance Refund - Capital | 0 | – | – | – | – | – | – | – | – | – |
| Interest on Short Term Investment (Greater then 90 days) and L | 0 | – | – | – | – | – | – | – | | – |
| Payments | 0 | – | – | – | – | – | – | – | 0% | – |
| Capital assets | 0 | (2 401) | (5 663) | (5 663) | – | – | (472) | (472) | 0 | (5 663) |
| Retention (Capital) | 0 | – | – | – | – | – | – | – | – | – |
| Repayment of borrowing | 0 | – | – | – | – | – | – | – | | – |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | 0 | 3 | – | – | – | – | – | – | | – |
| 0 | 0 | – | – | – | – | – | – | – | – | – |

ANNEXURE "F"

## DC42 Sedibeng - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M01 July

| Description | Ref | 2025/26 | Budget Year 2026/27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 0 | Audited Outcome 0 | Original Budget 0 | Adjusted Budget 0 | Monthly actual 0 | YearTD actual 0 | YearTD budget 0 | YTD variance 0 | YTD variance % | Full Year Forecast 0 |
| RECEIPTS | 1.2 | – | – | – | – | – | – | – | 0.0% | – |
| Operating | | – | – | – | – | – | – | – | 0.0% | – |
| National Government | | – | – | – | – | – | – | – | 0.0% | – |
| Monetary Allocations | | – | – | – | – | – | – | (139 303) | #DIV/0! | – |
| Equitable Share | | 320 303 | 330 371 | 330 371 | – | – | 138 756 | (138 756) | -100.0% | 330 371 |
| Energy Efficiency and Demand Side Management Grant | | 2 977 | 3 121 | 3 121 | – | – | 260 | (260) | -100.0% | 3 121 |
| 0 | | – | – | – | – | – | – | – | | – |
| Expanded Public Works Programme Integrated Grant | | 1 846 | 1 739 | 1 739 | – | – | 145 | (145) | -100.0% | 1 739 |
| Local Government Financial Management Grant | | 883 | 1 700 | 1 700 | – | – | 142 | (142) | -100.0% | 1 700 |
| Municipal Disaster Relief Grant | | – | – | – | – | – | – | – | | – |
| Public Transport Network Grant | | – | – | – | – | – | – | – | | – |
| Rural Road Asset Management Systems Grant | | 2 736 | 2 971 | 2 971 | – | – | 248 | (139 550) | -56365.0% | 2 971 |
| Water Services Infrastructure Grant | | – | – | – | – | – | – | – | | – |
| 0 | | – | – | – | – | – | – | – | | – |
| 0 | | – | – | – | – | – | – | – | | – |
| 0 | | – | – | – | – | – | – | – | | – |
| Total Monetary Allocations | | 328 744 | 339 902 | 339 902 | – | – | 139 550 | (139 550) | -100.0% | 339 902 |
| *Total Operating/National Government* | | 328 744 | 339 902 | 339 902 | – | – | 139 550 | (139 550) | -100.0% | 339 902 |
| Provincial Government | | – | – | – | – | – | – | – | | – |
| Monetary Allocations | | – | – | – | – | – | – | – | | – |
| *Capacity Building and Other Grants* | | 7 812 | 14 424 | 14 424 | – | – | 1 202 | (1 202) | -100.0% | 14 424 |
| *0* | | – | – | – | – | – | – | – | | – |
| Total Monetary Allocations | | 7 812 | 14 424 | 14 424 | – | – | 1 202 | (1 202) | -100.0% | 14 424 |
| Total Operating/Provincial Government | | 7 812 | 14 424 | 14 424 | – | – | 1 202 | (419 605) | -34908.9% | 14 424 |
| District Municipalities | 0 | – | – | – | – | – | – | – | 0.0% | – |
| Monetary Allocations | 0 | – | – | – | – | – | – | – | 0.0% | – |
| Other Grant Providers | | – | – | – | – | – | – | – | | – |
| Monetary Allocations | | – | – | – | – | – | – | – | | – |
| National Youth Development Agency | | – | – | – | – | – | – | – | | – |
| Parent Municipality | | – | – | – | – | – | – | – | | – |

*2. Grant expenditure must be separately listed for each grant received* 0

ANNEXURE "G"

## DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | % | 0 |
| Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Exchange Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Service charges - Electricity | 0 | – | – | – | – | – | – | – | | – |
| Service charges - Water | 0 | – | – | – | – | – | – | – | | – |
| Service charges - Waste Water Ma | 0 | – | – | – | – | – | – | – | | – |
| Service charges - Waste managem | 0 | – | – | – | – | – | – | – | | – |
| Sale of Goods and Rendering of Se | 0 | 204 | 207 | 207 | 14 | 14 | 17 | (3) | -19% | 207 |
| Agency services | 0 | 78 578 | 95 263 | 95 263 | – | – | 7 939 | (7 939) | -100% | 95 263 |
| Interest | 0 | – | – | – | – | – | – | – | | – |
| Interest earned from Receivables | 0 | – | – | – | – | – | – | – | | – |
| Interest from Current and Non Curr | 0 | 6 554 | 6 080 | 6 080 | – | – | 507 | (507) | -100% | 6 080 |
| Dividends | 0 | – | – | – | – | – | – | – | | – |
| Rent on Land | 0 | – | – | – | – | – | – | – | | – |
| Rental from Fixed Assets | 0 | 258 | 494 | 494 | – | – | 41 | (41) | -100% | 494 |
| Licence and permits | 0 | – | – | – | – | – | – | – | | – |
| Special rating levies | 0 | – | – | – | – | – | – | – | | – |
| Construction Contract Revenue | 0 | – | – | – | – | – | – | – | 0% | – |
| Development Charges | 0 | – | – | – | – | – | – | – | 0% | – |
| Operational Revenue | 0 | 1 929 | 3 884 | 3 884 | 14 | 14 | 324 | (310) | -96% | 3 884 |
| Non-Exchange Revenue | 0 | – | – | – | – | – | – | – | | – |
| Property rates | 0 | – | – | – | – | – | – | – | | – |
| Surcharges and Taxes | 0 | – | – | – | – | – | – | – | | – |
| Fines, penalties and forfeits | 0 | – | – | – | – | – | – | – | | – |
| Licence and permits | 0 | 207 | 635 | 635 | – | – | 53 | (53) | -100% | 635 |
| Transfers and subsidies - Operatior | 0 | 336 556 | 354 326 | 354 326 | – | – | 140 752 | (140 752) | -100% | 354 326 |
| Interest | 0 | – | – | – | – | – | – | – | | – |
| Fuel Levy | 0 | – | – | – | – | – | – | – | | – |
| Operational Revenue | 0 | – | – | – | – | – | – | – | | – |
| Gains on disposal of Fixed and Intangible Assets | 0 | 24 | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| Other Gains | 0 | – | – | – | – | – | – | – | | – |
| Discontinued Operations | 0 | – | – | – | – | – | – | – | | – |
| Total Revenue (excluding capital tr | 0 | 424 310 | 460 891 | 460 891 | 28 | 28 | 149 632 | (149 605) | -100% | 460 891 |
| Expenditure By Type | 0 | – | – | – | – | – | – | – | 0% | – |
| Employee related costs | 0 | 320 830 | 336 981 | 336 981 | 26 499 | 26 499 | 28 082 | (1 583) | -6% | 336 981 |
| Remuneration of councillors | 0 | 16 077 | 16 468 | 16 468 | 1 386 | 1 386 | 1 372 | 13 | 1% | 16 468 |
| Bulk purchases - electricity | 0 | – | – | – | – | – | – | – | | – |
| Inventory consumed | 0 | 2 978 | 3 212 | 3 212 | 230 | 230 | 268 | (37) | -14% | 3 212 |
| Debt impairment | 0 | – | – | – | – | – | – | – | | – |
| Depreciation, amortisation and impa | 0 | 4 780 | 4 898 | 4 898 | – | – | 408 | (408) | -100% | 4 898 |
| Interest, Dividends and Rent on Lar | 0 | – | – | – | – | – | – | – | | – |
| Contracted services | 0 | 38 202 | 44 618 | 44 618 | 1 519 | 1 519 | 3 718 | (2 199) | -59% | 44 618 |
| Transfers and subsidies | 0 | 10 674 | 17 176 | 17 176 | 61 | 61 | 1 431 | (1 371) | -96% | 17 176 |
| Irrecoverable debts written off | 0 | – | – | – | – | – | – | – | | – |
| Operational costs | 0 | 39 221 | 37 295 | 37 295 | 1 259 | 1 259 | 3 108 | (1 849) | -59% | 37 295 |
| Disposal of Fixed and Intangible Asse | 0 | – | – | – | – | – | – | – | | – |
| Other Losses | 0 | – | – | – | – | – | – | – | | – |
| Total Expenditure | 0 | 432 762 | 460 648 | 460 648 | 30 954 | 30 954 | 38 388 | (7 433) | (0) | 460 648 |
| Surplus/(Deficit) | 0 | (8 452) | 243 | 243 | (30 927) | (30 927) | 111 245 | (142 171) | (0) | 243 |
| Transfers and subsidies - capital (n | 0 | 1 879 | 1 879 | 1 879 | – | – | 157 | (157) | (0) | 1 879 |
| Transfers and subsidies - capital (in-k | 0 | – | – | – | – | – | – | – | | – |
| Surplus/(Deficit) after capital transf | 0 | (6 573) | 2 122 | 2 122 | (30 927) | (30 927) | 111 401 | (142 328) | (0) | 2 122 |
| Income Tax | 0 | – | – | – | – | – | – | – | | – |
| Surplus/(Deficit) after income tax | 0 | (6 573) | 2 122 | 2 122 | (30 927) | (30 927) | 111 401 | (142 328) | (0) | 2 122 |
| Share of Surplus/Deficit attributable | 0 | – | – | – | – | – | – | – | | – |
| Share of Surplus/Deficit attributable | 0 | – | – | – | – | – | – | – | | – |
| Surplus/(Deficit) attributable to munic | 0 | (6 573) | 2 122 | 2 122 | (30 927) | (30 927) | 111 401 | (142 328) | (0) | 2 122 |

ANNEXURE "H"

## DC42 Sedibeng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

| Vote Description | Ref | 2025/26 | Budget Year 2026/27 | 0 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome 0 | Original Budget 0 | Adjusted Budget 0 | Monthly actual 0 | YearTD actual 0 | YearTD budget 0 | YTD variance 0 | YTD variance % | Full Year Forecast 0 |
| Multi-Year expenditure appropriation | 2 | – | – | – | – | – | – | – | – | – |
| Vote 01 - Executive & Council | 0 | – | – | – | – | – | – | – | | – |
| Vote 02 - Budget & Treasury Office | 0 | – | – | – | – | – | – | – | | – |
| Vote 03 - Corporate Services | 0 | 1 879 | 1 879 | 1 879 | – | – | 157 | (157) | -100% | 1 879 |
| Vote 04 - Roads And Transport | 0 | – | – | – | – | – | – | – | | – |
| Vote 05 - Planning & Development | 0 | – | – | – | – | – | – | – | | – |
| Vote 06 - Community & Social Services | 0 | – | – | – | – | – | – | – | | – |
| Vote 07 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 08 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 09 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 10 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 11 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 12 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 13 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 14 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 15 - Other | 0 | – | – | – | – | – | – | – | | – |
| Total Capital Multi-year expenditure | 4,7 | 1 879 | 1 879 | 1 879 | – | – | 157 | (157) | -100% | 1 879 |
| Single Year expenditure appropriation | 2 | – | – | – | – | – | – | – | 0% | – |
| Vote 01 - Executive & Council | 0 | – | – | – | – | – | – | – | | – |
| Vote 02 - Budget & Treasury Office | 0 | – | 120 | 120 | – | – | 10 | (10) | -100% | 120 |
| Vote 03 - Corporate Services | 0 | 522 | 2 926 | 2 926 | – | – | 244 | (244) | -100% | 2 926 |
| Vote 04 - Roads And Transport | 0 | – | – | – | – | – | – | – | | – |
| Vote 05 - Planning & Development | 0 | – | – | – | – | – | – | – | | – |
| Vote 06 - Community & Social Services | 0 | – | – | – | – | – | – | – | | – |
| Vote 07 - | 0 | – | – | – | – | – | – | – | | – |
| Total Capital single-year expenditure | 4 | 522 | 3 046 | 3 046 | – | – | 254 | (254) | -100% | 3 046 |
| Total Capital Expenditure | 0 | 2 401 | 4 924 | 4 924 | – | – | 410 | (410) | -100% | 4 924 |
| Capital Expenditure - Functional Classification | 0 | – | – | – | – | – | – | – | 0% | – |
| *Governance and administration* | 0 | 2 401 | 4 924 | 4 924 | – | – | 410 | (410) | -100% | 4 924 |
| Executive and council | 0 | – | – | – | – | – | – | – | | – |
| Finance and administration | 0 | 2 401 | 4 924 | 4 924 | – | – | 410 | (410) | -100% | 4 924 |
| Internal audit | 0 | – | – | – | – | – | – | – | | – |
| *Community and public safety* | 0 | – | – | – | – | – | – | – | | – |
| Community and social services | 0 | – | – | – | – | – | – | – | | – |
| Sport and recreation | 0 | – | – | – | – | – | – | – | | – |
| Public safety | 0 | – | – | – | – | – | – | – | | – |
| Housing | 0 | – | – | – | – | – | – | – | | – |
| Health | 0 | – | – | – | – | – | – | – | | – |
| *Economic and environmental services* | 0 | – | – | – | – | – | – | – | | – |
| Planning and development | 0 | – | – | – | – | – | – | – | | – |
| Road transport | 0 | – | – | – | – | – | – | – | | – |
| Environmental protection | 0 | – | – | – | – | – | – | – | | – |
| *Trading services* | 0 | – | – | – | – | – | – | – | | – |
| Energy sources | 0 | – | – | – | – | – | – | – | | – |
| Water management | 0 | – | – | – | – | – | – | – | | – |
| Waste water management | 0 | – | – | – | – | – | – | – | | – |
| Waste management | 0 | – | – | – | – | – | – | – | | – |
| *Other* | 0 | – | – | – | – | – | – | – | | – |
| Total Capital Expenditure - Functional Classification | 3 | 2 401 | 4 924 | 4 924 | – | – | 410 | (410) | -100% | 4 924 |
| Funded by: | 0 | – | – | – | – | – | – | – | 0% | – |
| National Government | 0 | 1 879 | 1 999 | 1 999 | – | – | 167 | (167) | -100% | 1 999 |
| Provincial Government | 0 | – | – | – | – | – | – | – | | – |
| District Municipality | 0 | – | – | – | – | – | – | – | | – |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | 0 | – | – | – | – | – | – | – | | – |
| Transfers recognised - capital | 0 | 1 879 | 1 999 | 1 999 | – | – | 167 | (167) | -100% | 1 999 |
| Borrowing | 6 | – | – | – | – | – | – | – | | – |
| Internally generated funds | 0 | 522 | 2 926 | 2 926 | – | – | 244 | (244) | -100% | 2 926 |
| Total Capital Funding | 0 | 2 401 | 4 924 | 4 924 | – | – | 410 | (410) | -100% | 4 924 |
| References | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

PROJECT PLAN – CONFIRMATION OF COMPLIANCE

ANNEXURE "I1"

| No | Requirement | Compliance with | Period | Responsible Person | Target Date | TICK |
|---|---|---|---|---|---|---|
| 1 | Irregular expenditure constituting theft, fraud/criminal offence reported to police. | MFMA 32(6) | 2025-26 | CFO/MM | Adhoc | ✓ |
| 2 | Impending shortfalls in budget revenue and over spending of budget reported to Council. | MFMA 70(1) | 2025-26 | CFO | Adhoc | ✓ |
| 3 | Report on any failure to adopt/implement budget related policies to Mayor, National and Provincial Treasury. | MFMA 73 | 2025-26 | CFO | Adhoc | ✓ |
| 4 | Placing of documents on website within five days of tabling in Council. | MFMA 75 | 2025-26 | Kajal Wieser CFO | Adhoc | ✓ |
| 5 | Reasons received from delegated officials when at least three quotations not received. | Notice 868 of 2005 | 2025-26 | CFO | Adhoc | ✓ |
| | | | 2025-26 | | | ✓ |
| 6 | Any contributions in respect of inducements, rewards, gifts and favours to officers notified to National Treasury. | Notice 868 of 2005 | 2025-26 | Kajal Wiese | | ✓ |
| 7 | Notification of intention to investigate public – private partnerships given to National Treasury prior to start of study. | 0 | 2025-26 | CFO | Adhoc | ✓ |
| | | Reg 2(1)(a) | 2025-26 | | | ✓ |
| 8 | Report received from all entities of any irregular, fruitless or wasteful expenditure – submitted to Mayor, Auditor General. | MFMA 102(1) | 2025-26 | | Adhoc | ✓ |

**PROJECT PLAN – CONFIRMATION OF COMPLIANCE**
**Monthly**

**ANNEXURE "I2"**

| No | Requirement | Compliance with | Period | Responsible Person | Target Date | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Monthly Go Muni uploads | MFMA 71(1) | Monthly | Masechaba Magalefa/Lerato Tabane /Kajal Wiese /CFO | 10 working days after month-end | ✓ | | | | | | | | | | | |
| a | E monitoring uploads | MFMA 71 | Monthly | Charles Steyn/Masechaba Magalefa/Lerato Tabane /CFO | 10 working days after month-end | ✓ | | | | | | | | | | | |
| b | FMCMM | MFMA 71 | Monthly | Charles Steyn/Masechaba Magalefa/Lerato Tabane /CFO | 10 working days after month-end | ✓ | | | | | | | | | | | |
| c | Submission of C Schedule to the Mayor & MMC Finance | MFMA 71 | Monthly | Lerato Tabane Masechaba Magalefa | 10 working days after month-end | ✓ | | | | | | | | | | | |

**PROJECT PLAN – CONFIRMATION OF COMPLIANCE**

**ANNEXURE "I3"**

**Quarterly**

| No | Requirement | Compliance with | Period | Responsible Person | Target Date | SEPT | DEC | MAR | JUNE |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Consolidated report submitted of all withdrawals for quarter, to Provincial Treasury and Auditor General. | MFMA 11(4) | Quarterly | Lerato Tabane / Masechaba Magalefa | 30 days after month-end (3rd Month) | | | | |
| 2 | Changes in banking details notified to National and Provincial Treasury and Auditor General. | MFMA 8(5) 9(a) 86(1)(a) | Quarterly | Lerato Tabane &Chief Financial Officer | Quarterly | | | | |
| 3 | Overdrawn position of any bank accounts reported to National Treasury. | MFMA 70(2) | | Lerato Tabane& Chief Financial | | | | | |
| 4 | Quarterly report to Council on implementation of Supply Chain Policy. | Notice 868 of 2005 Reg 6(3) | Quarterly | Chief Financial Officer | Quarterly | | | | |
| 5 | Reasons for any deviations from any recommended tender submitted to National and Provincial Treasury and Auditor General. | MFMA 114(1) Notice 868 of 2005 Reg 29(7) | | Chief Financial Officer | Quarterly | | | | |
| 6 | DC42_BM (External Debt Created, Repaid or Redeemed) | MFMA | Quarterly | Chief Financial Officer | 10 days after month-end (3rd Month) | | | | |
| 7 | DC42_ME (Municipal Entity Quarterly Return) | MFMA | Quarterly | | 10 days after month-end (3rd Month) | | | | |
| 7 | DC42_LTC (Long Term Contracts Quarterly Return - > R1mil *AND* > 5yr) | MFMA | Quarterly | Lerato Tabane / Masechaba Magalefa | 10 days after month-end (3rd Month) | | | | |
| 8 | DC42_MFM1 (Quartely MFMA Implementation and Monitoring Checklist-Implementation Priorities) | MFMA | Quarterly | Lerato Tabane / Masechaba Magalefa | 10 days after month-end (3rd Month) | | | | |
| 9 | Quarterly Financial Early Warning Report | MFMA | Quarterly | Lerato Tabane / Masechaba Magalefa | 10 days after month-end (3rd Month) | | | | |
| 10 | Conduct a monthly performance review with staff. | Policy and Procedures | Quarterly | Lerato Tabane / Masechaba Magalefa | Quarterly | | | | |
| 11 | Quartely report on the financial position of the Municipality | MFMA SECTION 52D | Quarterly | Lerato Tabane / Masechaba Magalefa | Quarterly | | | | |

**PROJECT PLAN – CONFIRMATION OF COMPLIANCE**

**ANNEXURE "I3"**

**Quarterly**

| No | Requirement | Compliance with | Period | Responsible Person | Target Date | SEPT | DEC | MAR | JUNE |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Consolidated report submitted of all withdrawals for quarter, to Provincial Treasury and Auditor General. | MFMA 11(4) | Quarterly | Lerato Tabane / Masechaba Magalefa | 30 days after month-end (3rd Month) | | | | |
| 2 | Changes in banking details notified to National and Provincial Treasury and Auditor General. | MFMA 8(5) 9(a) 86(1)(a) | Quarterly | Lerato Tabane &Chief Financial Officer | Quarterly | | | | |
| 3 | Overdrawn position of any bank accounts reported to National Treasury. | MFMA 70(2) | | Lerato Tabane& Chief Financial | | | | | |
| 4 | Quarterly report to Council on implementation of Supply Chain Policy. | Notice 868 of 2005 | Quarterly | Chief Financial Officer | Quarterly | | | | |
| | | Reg 6(3) | | | | | | | |
| 5 | Reasons for any deviations from any recommended tender submitted to National and Provincial Treasury and Auditor General. | MFMA 114(1) | | Chief Financial Officer | Quarterly | | | | |
| | | Notice 868 of 2005 | | | | | | | |
| | | Reg 29(7) | | | | | | | |
| 6 | DC42_BM (External Debt Created, Repaid or Redeemed) | MFMA | Quarterly | Chief Financial Officer | 10 days after month-end (3rd Month) | | | | |
| 7 | DC42_ME (Municipal Entity Quarterly Return) | MFMA | Quarterly | | 10 days after month-end (3rd Month) | | | | |
| 7 | DC42_LTC (Long Term Contracts Quarterly Return - > R1mil *AND* > 5yr) | MFMA | Quarterly | Lerato Tabane / Masechaba Magalefa | 10 days after month-end (3rd Month) | | | | |
| 8 | DC42_MFM1 (Quartely MFMA Implementation and Monitoring Checklist-Implementation Priorities) | MFMA | Quarterly | Lerato Tabane / Masechaba Magalefa | 10 days after month-end (3rd Month) | | | | |
| 9 | Quarterly Financial Early Warning Report | MFMA | Quarterly | Lerato Tabane / Masechaba Magalefa | 10 days after month-end (3rd Month) | | | | |
| 10 | Conduct a monthly performance review with staff. | Policy and Procedures | Quarterly | Lerato Tabane / Masechaba Magalefa | Quarterly | | | | |
| 11 | Quartely report on the financial position of the Municipality | MFMA SECTION 52D | Quarterly | Lerato Tabane / Masechaba Magalefa | Quarterly | | | | |

**PROJECT PLAN**
**2024/10/31**



**ANNEXURE "14"**

| | Requirement | Compliance with | Period | Responsible Person | Target Date | TICK |
|---|---|---|---|---|---|---|
| Budget | Budget has been tabled and is ready for making public - DRAFT BUDGET | MFMA 22 | Annually | CFO | 90 days before financial year end | ✓ |
| | - FINAL BUDGET | | Annually | CFO | 30 days before financial year end | ✓ |
| Budget | Annual budget in both electronic and printed format submitted after tabling in Council to Public, National and Provincial Treasury. | MFMA 22(a) and (b) | 2024/10/01 | CFO | 30-Jun | ✓ |
| Budget | Approved budget submitted to National and Provincial Treasury. | MFMA 24(3) | Annually | CFO | 30-Jun | ✓ |
| **SDBIP** | **Draft service delivery and budget implementation plan (SDBIP) submitted to Mayor – within 14 days of approved budget.** | **MFMA 69(3)** | **Annually** | Director MM | **14-Jun** | ✓ |
| SDBIP | Performance agreements of Municipal Manager and Executives submitted to Mayor, Public, Council, MEC within 14 days after approval of SDBIP. | MFMA 69(3)(b) 53(3)(b) | Annually | Director MM | 28-Jun | ✓ |
| Budget | | MFMA 31 | Annually | **CFO** | As required | ✓ |
| Yearly Reporting | Banking details notified before start of financial year to Provincial Treasury and Auditor General | MFMA 9(b) | Annually | **CFO** | July | ✓ |
| | | MFMA 86(1)(b) | | **CFO** | | |
| | | MFMA 82(2) | | **CFO** | | |
| **Budget** | **Table IDP & Budget timetable** | **MFMA 21(1)(b)** | **Annually** | **CFO** | **31-Aug** | ✓ |
| **Budget** | **DC42_BEC (Budget Evaluation Checklist Report)** | **MFMA** | **Annually** | | **31-Aug** | |
| Annual Financial Statements | Deviations from procurement process notified to Council and noted in annual financial statements | MFMA 114(1) Notice 868 of 2005 Reg 36(2) | Annually | | 31-Aug | |
| ..?./. | Submission of annual financial statements within two months of year end to Auditor General for both municipality and all entities. | MFMA 126(1)(a) | Annually | | 31-Aug | ✓ |
| | | MFMA 126(2) | | | 30-Sep | |
| Annual Financial Statements | Deviations from procurement process notified to Council and noted in annual financial statements | MFMA 114(1) Notice 868 of 2005 Reg 36(2) | Annually | **CFO** | 31-Aug | |
| Yearly Reporting | Report submitted to Council on salaries, wages, allowances and benefits. | MFMA 66 | Annually | **CFO** | 31-Aug | ✓ |
| Annual Financial Statements | Consolidated annual statement submitted to Auditor General within three months after year end. | MFMA 126(1)(b) | | **CFO** | | |
| Annual Financial Statements | Submit to Auditor General, Provincial Treasury and Provincial Local Government copies of Minutes of Council relating to discussion on annual accounts. | MFMA 129(2) | Annually | **CFO** | 31-Oct | ✓ |
| Annual Financial Statements | Audited accounts received from Auditor General within three months after submission. | MFMA 126(3) | Annually | | 30-Nov | ✓ |
| Annual Report | Received annual reports of all entities within six months of year end. | MFMA 127(1) | Annually | | 31-Dec | ✓ |
| Annual Report | Report received on state of all entities budget performance | MFMA 87(1) | | | end-December | ✓ |
| Budget & Performance | Assess performance of the municipality up to 31 December and submit (section 72) report on the assessment to the Mayor, Provincial Treasury and National Treasury.<br>Consider an adjustment budget if necessary | MFMA 72 | Annually | | 25-Jan | outstanding |
| Annual Report | | MFMA 127(2) | Annually | | 31-Jan | ✓ |
| | | MFMA 127(5) | | Director MM | | ✓ |
| Oversight Report | Oversight report (councils comments on annual report made public within seven days of adoption). | MFMA 129(3) | Annually | | | |

## MONTHLY FINANCIAL MANAGEMENT REPORT AS AT END AUGUST 2026

**(9/1/3/6)**

**Cluster : Finance**
**Portfolio : Financial Management**

### 1. PURPOSE

The purpose of the report is to reflect the financial position of the Municipality for the month of August.

### 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:

It is important for a municipality to report in order to comply with comprehensive legislative and contractual requirements, regulations, restriction and agreements. Effective financial reporting should therefore not only involve the presentation of bare financial facts but should also make provision for compliance issues, integration and interpretation. This will enable interested parties to readily comprehend the significant aspects of a municipality's financial operations.

This report is compiled as per the requirements of Sections 54 and 71 of the Local Government: Municipal Finance Management Act, 56 of 2003 (MFMA).

### 4. BACKGROUND

With reference to section 71 above, "*the accounting officer must by no later than 10 working days after the end of each month submit to National treasury and other spheres of government the* August 2026 *report of the municipality a statement on the implementation of the budget and the state of the financial affairs of the municipality*"
Financial reports are the primary means of communicating financial information to other interested parties. These reports are made accessible to the Executive for additional management and financial information that helps it carries out its planning, decision- making and control responsibilities, and therefore has the ability to determine the form and content of such additional information to meet its own needs.

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

environment in which potential or real financial problems are reported in time and in an appropriate manner to allow the council to remedy the situation.

The financial situation of the municipality as at end of August 2026 is indicated in the different schedules as listed below.

## 5. EXECUTIVE SUMMARY

| Item of Financial Position/ Performance | Actual July 2026 | Actual August 2026 | Trend Analysis |
|---|---|---|---|
| Current Assets | | | |
| **(Table SC3)** Debtors | R 402 851.55 | R 1 254 735 | Increase due to surety on HIV&AIDS and Market Debtor. |
| Cash & cash equivalents: | | | |
| Cashbook balance (bank reconciliation) Primary | R 122 781 231 | R 19 261 105. | Decrease due to operational Activities |
| Cashbook balance (bank reconciliation) Licensing | R 19 692 347 | R 51 949 587 | |
| Cashbook balance ( bank reconcilliation) Call Account Nedbank | R 1 065 921 | R 1 078 177 | |
| Cashbook Balance(Bank reconciliation) Call Account Standard Bank | R 45 845 011 | R 45 845 011 | |
| Cashbook Balance (Bank reconciliation ) Fresh produce Market | R 5 220 464 | R 5 220 464 | |
| Current Liabilities | | | |
| **(Table SC4)** Creditors | R 153 467 778.20 | R 76 027 730 | Decrease due to licensing payment made |
| Cash Flow | | | |
| **(Table C7)** Receipts | R 0 | R 208 182 926 | Increase due to transfers received . |
| Payments | R 9 555 050 | R 137 178 458 | |
| Cash flow closing balance | R 52 396 584 | R 124 323 441 | |
| Cost Coverage indicator | 1.4 | 3.2 | Increase due to transfers received. |
| **(Table C2)** Operating Revenue for Month | R 27 705 | R 146 768 334 | Received to date 31,72% (benchmark 16.67%). |
| Operating Expenditure for Month | R 30 954 414 | R 38 280 661 | Spent to date 15.02 % (bench mark 16.67%). |
| **(Table C5 )** Capital Expenditure | R 0 | R 0 | Total Capex budget spent to date is 0% (benchmark 16.67%) for the Month. |
| **(Table C6)** Total Assets | R 9 409 658 | R 199 497 167 | The municipality total assets for the month of August is favorable, the |

| Item of Financial Position/ Performance | Actual July 2026 | Actual August 2026 | Trend Analysis |
|---|---|---|---|
| Total Liabilities | R 9 734 442 | R 30 723 714.5 | municipality is grant dependent and the only source of revenue is minor tariffs charges after equitable share. |
| Total Net (Liabilities) / Assets | R (30 927 000) | R 92 953 739 | |
| MFMA Compliance | | | |
| Monthly reports | MFMA 71,66 | MFMA 71,66 | Submit monthly reports on budget implementation and employee costs. |
| Budget | MFMA 75(1)<br>MFMA 53<br>MFMA 71<br>MFMA 66<br>MFMA 21 (1)(b) | MFMA 71<br><br>MFMA 54(1) | Submit monthly report on the budget<br>Review implementation of budget and service delivery and<br>budget implementation plan. |
| Quarterly Reports | | MFMA 11<br>MFMA sec 52 | Quarterly Withdrawals Statement.<br>Cost Containment Report |

## DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue** | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | |
| Service charges - Electricity | | | | | | | | – | | |
| Service charges - Water | | | | | | | | – | | |
| Service charges - Waste Water Management | | | | | | | | – | | |
| Service charges - Waste management | | | | | | | | – | | |
| Sale of Goods and Rendering of Services | | 204 | 207 | 207 | 18 | 32 | 35 | (3) | -8% | 207 |
| Agency services | | 85 093 | 95 263 | 95 263 | 7 481 | 7 481 | 15 877 | (8 396) | -53% | 95 263 |
| Interest | | | | | | | | – | | |
| Interest earned from Receivables | | – | – | – | – | – | – | – | | – |
| Interest from Current and Non Current Assets | | 6 675 | 6 080 | 6 080 | 373 | 373 | 1 013 | (640) | -63% | 6 080 |
| Dividends | | | | | | | | – | | |
| Rent on Land | | | | | | | | – | | |
| Rental from Fixed Assets | | 488 | 494 | 494 | 13 | 13 | 82 | (70) | -85% | 494 |
| Licence and permits | | – | – | – | – | – | – | – | | – |
| Special rating levies | | | | | | | | – | | |
| Construction Contract Revenue | | | | | | | | | | |
| Development Charges | | | | | | | | | | |
| Operational Revenue | | 3 390 | 3 884 | 3 884 | 56 | 70 | 647 | (578) | -89% | 3 884 |
| **Non-Exchange Revenue** | | | | | | | | | | |
| Property rates | | | | | | | | – | | |
| Surcharges and Taxes | | | | | | | | – | | |
| Fines, penalties and forfeits | | | | | | | | – | | |
| Licence and permits | | 207 | 635 | 635 | 65 | 65 | 106 | (41) | -39% | 635 |
| Transfers and subsidies - Operational | | 337 347 | 354 326 | 354 326 | 138 763 | 138 763 | 142 748 | (3 986) | -3% | 354 326 |
| Interest | | | | | | | | – | | |
| Fuel Levy | | | | | | | | – | | |
| Operational Revenue | | | | | | | | – | | |
| Gains on disposal of Fixed and Intangible Assets | | 24 | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| Other Gains | | 45 448 | – | – | – | – | – | – | | – |
| Discontinued Operations | | | | | | | | – | | |
| **Total Revenue (excluding capital transfers and contributions)** | | **478 876** | **460 891** | **460 891** | **146 768** | **146 796** | **160 509** | **(13 713)** | **-9%** | **460 891** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 321 518 | 336 981 | 336 981 | 27 011 | 53 510 | 56 164 | (2 654) | -5% | 336 981 |
| Remuneration of councillors | | 16 077 | 16 468 | 16 468 | 1 281 | 2 667 | 2 745 | (78) | -3% | 16 468 |
| Bulk purchases - electricity | | | | | | | | – | | |
| Inventory consumed | | 2 978 | 3 212 | 3 212 | 145 | 375 | 535 | (160) | -30% | 3 212 |
| Debt impairment | | – | – | – | – | – | – | – | | – |
| Depreciation, amortisation and impairment | | 4 983 | 4 898 | 4 898 | – | – | 816 | (816) | -100% | 4 898 |
| Interest, Dividends and Rent on Land | | | | | | | | – | | |
| Contracted services | | 38 966 | 44 618 | 44 621 | 2 508 | 4 027 | 7 437 | (3 409) | -46% | 44 621 |
| Transfers and subsidies | | 10 700 | 17 176 | 17 176 | 436 | 496 | 2 863 | (2 366) | -83% | 17 176 |
| Irrecoverable debts written off | | – | – | – | – | – | – | – | | – |
| Operational costs | | 38 712 | 37 295 | 37 292 | 6 900 | 8 159 | 6 216 | 1 943 | 31% | 37 292 |
| Disposal of Fixed and Intangible Assets | | 66 | – | – | – | – | – | – | | – |
| Other Losses | | – | – | – | – | – | – | – | | – |
| **Total Expenditure** | | **434 001** | **460 648** | **460 648** | **38 281** | **69 235** | **76 775** | **(7 540)** | **-10%** | **460 648** |
| **Surplus/(Deficit)** | | **44 875** | **243** | **243** | **108 488** | **77 561** | **83 734** | **(6 173)** | **(0)** | **243** |
| Transfers and subsidies - capital (monetary allocations) | | 1 879 | 1 879 | 1 879 | – | – | 313 | (313) | (0) | 1 879 |
| Transfers and subsidies - capital (in-kind) | | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **46 754** | **2 122** | **2 122** | **108 488** | **77 561** | **84 047** | **(6 486)** | **(0)** | **2 122** |
| Income Tax | | | | | | | | – | | |
| **Surplus/(Deficit) after income tax** | | **46 754** | **2 122** | **2 122** | **108 488** | **77 561** | **84 047** | **(6 486)** | **(0)** | **2 122** |
| Share of Surplus/Deficit attributable to Joint Venture | | | | | | | | – | | |
| Share of Surplus/Deficit attributable to Minorities | | | | | | | | – | | |
| **Surplus/(Deficit) attributable to municipality** | | **46 754** | **2 122** | **2 122** | **108 488** | **77 561** | **84 047** | (6 486) | (0) | **2 122** |
| Share of Surplus/Deficit attributable to Associate | | | | | | | | – | | |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | | |
| **Surplus/ (Deficit) for the year** | | **46 754** | **2 122** | **2 122** | **108 488** | **77 561** | **84 047** | **(6 486)** | **(0)** | **2 122** |

# Cash flow Analysis for the Month of August

## DC42 Sedibeng - Table C7 Monthly Budget Statement - Cash Flow - M02 August

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | | | | | | | – | | |
| Service charges | | | | | | | | – | | |
| Other revenue | | 414 981 | 427 000 | 427 000 | 66 020 | 66 020 | 71 167 | (5 147) | -7% | 427 000 |
| Transfers and Subsidies - Operationa | | 334 817 | 351 098 | 351 098 | 139 790 | 139 790 | 58 516 | 81 274 | 139% | 351 098 |
| Transfers and Subsidies - Capital | | 5 000 | 5 000 | 5 000 | 2 000 | 2 000 | 833 | 1 167 | 140% | 5 000 |
| Interest | | 6 290 | 6 080 | 6 080 | 373 | 373 | 1 013 | (640) | -63% | 6 080 |
| Dividends | | | | | | | | – | | |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (756 201) | (785 274) | (785 274) | (137 178) | (146 734) | (130 879) | 15 855 | -12% | (785 274) |
| Finance charges | | | | | | | | – | | |
| Transfers and Subsidies | | | | | | | | – | | |
| NET CASH FROM/(USED) OPERATI | | 4 887 | 3 903 | 3 903 | 71 004 | 61 449 | 651 | (60 799) | -9345% | 3 903 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 24 | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| 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 | | (2 401) | (5 663) | (5 663) | – | – | (944) | (944) | 100% | (5 663) |
| Retention (Capital) | | | | | | | | – | | |
| NET CASH FROM/(USED) INVESTIN | | (2 377) | (5 662) | (5 662) | – | – | (944) | (944) | 100% | (5 662) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | | | | | | | – | | |
| Borrowing long term/refinancing | | | | | | | | – | | |
| Increase (decrease) in consumer de | | 3 | – | – | – | – | – | – | | – |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | – | | |
| NET CASH FROM/(USED) FINANCIN | | 3 | – | – | – | – | – | – | | – |
| NET INCREASE/ (DECREASE) IN CA | | 2 513 | (1 759) | (1 759) | 71 004 | 61 449 | (293) | | | (1 759) |
| Cash/cash equivalents at beginning: | | 59 172 | 55 959 | 55 959 | 46 403 | 62 874 | 62 874 | | | 62 874 |
| Cash/cash equivalents at month/year | | 61 685 | 54 200 | 54 200 | 117 408 | 124 323 | 62 581 | | | 61 115 |

## 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.

### 6.1 Financial Position

The balance sheet of Council is broadly distinguished into "Assets" (what Council owns) and "Liabilities" (what Council owes) as per General Recognized 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 can be either ring-fenced for specific use only (non-distributable reserves), or redistributable for other use as determined by Council. It must be noted that these reserves are non-cash items and Council's cash held as investments do not match these reserves.

a) Current Assets

*Debtors Management and Credit Control Status for the month of August ,*

The debtor's book balance of the municipality as attached in annexure A is R 1 254 735 .

| 0-30 days | 31-60 | 60-91 | 120 | 121 - 150 | 151-180 | 181-1 | Yr | Over 1 Yr | Total |
|---|---|---|---|---|---|---|---|---|---|
| 891 339 | 363 396 | | 0 | 0 | 0 | 0 | 0 | 0 | 1 254 735 |

Bank reconciliation

Annexure" C1 – 4" indicate the bank reconciliations prepared for the month of August 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 shows a favorable balance of R 124 023 441 as of end August .

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*

Annexure "D" represents the creditors' age analysis of R 76 027 730 payable to the creditors in August 2026..

| 0-30 days | 31-60 | 61-90 | 91-120 | 121-150 | 151-180 | 181-1 Yr | Over 1 Yr | Total |
|---|---|---|---|---|---|---|---|---|
| 31 919 617 | - | - | - | - | - | 44 108 113 | - | 76 027 730 |

c) Net Assets
*Reserves*

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

The net assets of Council are primarily composed of reserves that Council has built up over the years. The nature of these reserves is that they are ring-fenced for specific use only (non-distributable reserves), as determined by accounting standards. It must be noted that reserves comprise of mostly accounting book-entries and are non-cash transactions. This implies that the reserves on the face of the financial statements do not equate to cash held as investments by Council.
As required by prescribed accounting standards (GRAP 01), only provisions are shown separately on the face of the Statement of Financial Position. All reserves are "ring-fenced" as internal reserves within the Accumulated Surplus. Ring-fenced reserves are as follows:

- Assets fair value reserve
- Government grant reserve (GGR)

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

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

The purpose of these reserves is to promote community equity and facilitate budgetary control by ensuring that sufficient funds (non-cash) are set aside on the accounting books to offset the future depreciation charges (non-cash) that will be incurred over the estimated useful life of the item of property, plant and equipment financed from government grants, public contributions or a (non-cash) surplus arising from the revaluation of property, plant and equipment.
Council must note that these are all non-cash entries performed only for compliance purposes in line with accounting standards prescribed by the Accounting Standards Board (ASB) and enforced by the Office of the Accountant-General.

d) Cash Flow
See Annexures "B"," C1- 4"," E"

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

Annexure "E" is Council's cash flow statement which indicates the movements on the main bank accounts. The incoming receipts amount to R 208 182 926, outgoing payments were made to the amount of R 137 178 458.Taking into account the opening cashbook balance, this left a favorable closing balance of R 124 323 441 as end of August 2026 period, which shows a decrease margin from last month's closing balance.
Cost coverage indicator.

(All available cash at the end of the period in the cashbook) +

The cost coverage formula = $\frac{\text{(investments at hand less Provisions)}}{\text{Monthly fixed operating expenditure}}$

*The cost coverage formula* = $\frac{\textit{R 124 323 441.+ R0)}}{\textit{R 38 387 331}}$

= 3.2 TIMES

The cost coverage of the municipality indicates 3.2 monthly fixed operating expenditure and shows that the cash flow of the municipality is favorable. Our cash formula on hand must cover at least until end of November 2026 as the next equitable share allocation is in December 2026.

Annexure "F" represents the Grants allocation and their expenditure.
Table SC6, 7(1) and 7(2) Grants received and spent for August

| Description | Original Budget | Grants Tranche received for the month | Total Grants Received July-date | Actual August 2026 | YTD Movement | Balance | Percentage |
|---|---|---|---|---|---|---|---|
| RAMS | 2 971 000 | | - | 112 017 | 203 599 | 2 767 401 | 6.9 |
| FMG | 1 700 000 | - | 1 700 000 | 132 202 | 407 508 | 1 292 492 | 24.0 |
| EPWP | 1 739 000 | - | 435 000 | 173 165 | 173 498 | 1 565 502 | 10.0 |
| HIV&AIDS | 14 424 000 | - | - | 262 689 | 322 989 | 14 101 011 | 2.2 |
| ENERGY SERVICES | 5 000 000 | - | 2 079 000 | 0.00 | 0 | 5 000 000 | 0.0 |
| **TOTAL** | **25 834 000** | **-** | **4 214 000** | **680 072** | **1 107 593** | **24 726 407** | **4.3** |

Financial Management Grant (FMG):

An amount of R 1 700 000 was gazetted for 2026-27 and received in August of which R 132 202 was spent .

There are no interns currently and the council is in process of appointing new intake.

Rural Roads Assets Management Grant

An amount of R 2 971 000 was gazette for 2026-27 , Expenditure incurred amount to R 112 017 no tranche received in August .

HIV/Aids

An amount of R 14 424 000 gazetted for 2026-27, Expenditure incurred for August amount to R 262 688.72 ,No transfer has been made.

Extended Public Works Projects

An amount of R 1 739 000 was gazetted R 435 000 received in August .Expenditure incurred for amount to R 173 165.

Energy Efficient Grant

An amount of R 5 000 000 was gazette for 2026-27, first tranche of R 2 079 000 was received in August.no expenditure incurred.

6.2 Financial Performance

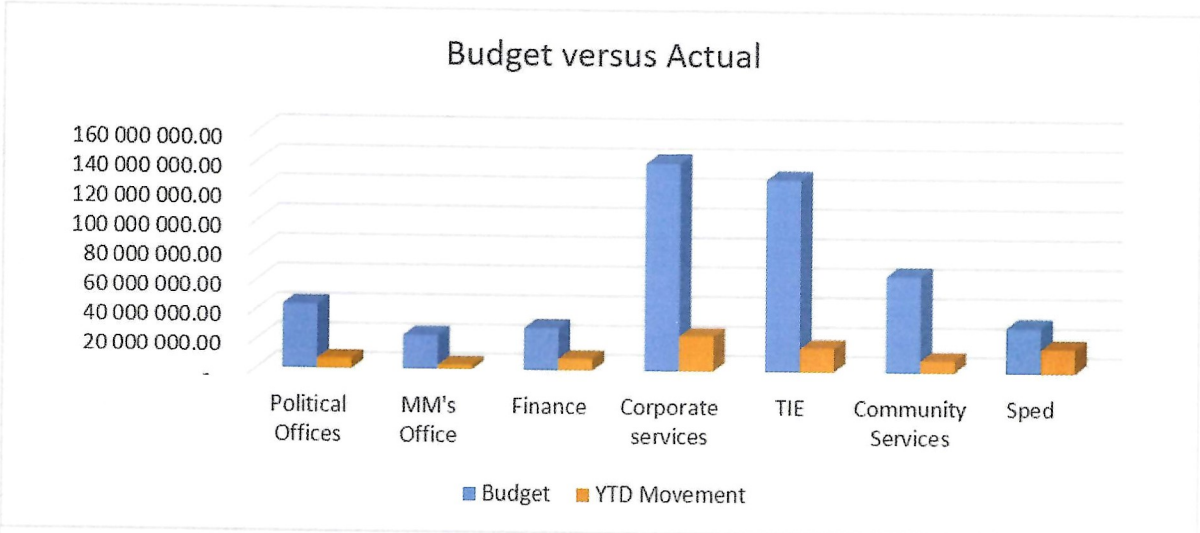
Financial performance shows the results of operations for the given period. It lists sources of revenue and expenses. The statement measures the performance of Council for a given period of time. Surplus or deficit is used to measure financial performance and directly related to the measurement of revenue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

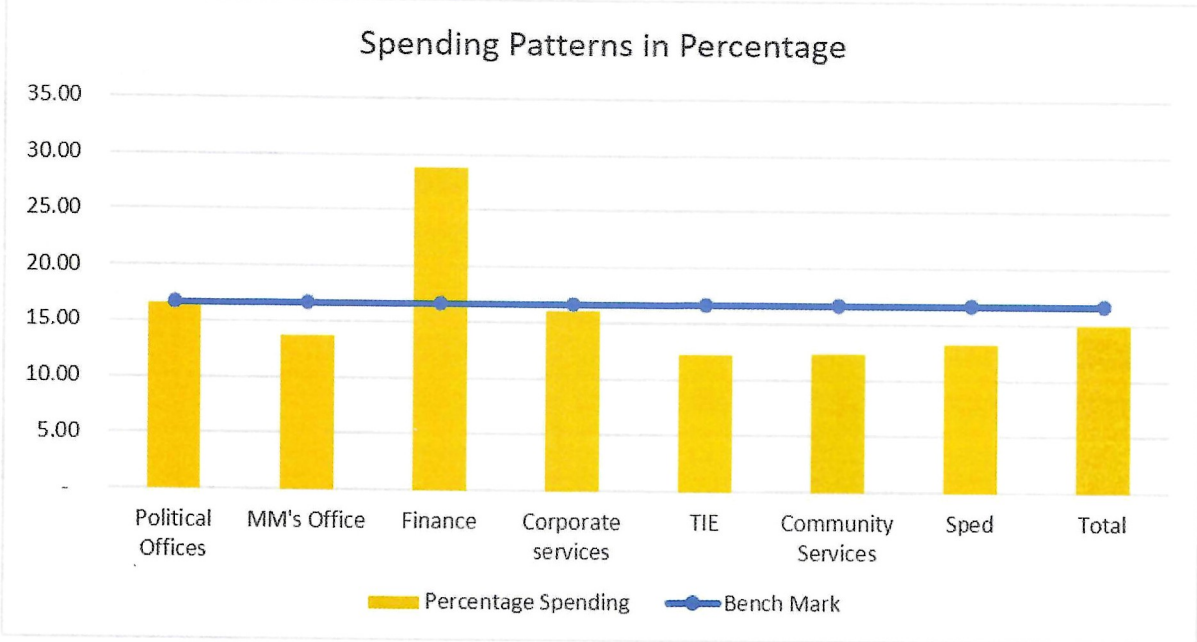
Operating expenses are incurred in the course of conducting normal Council business. They are classified by function such as employee related costs, general expenses, finance charges and contributions to provisions.

"See Annexures G, H & I"

Actual revenue and expenditure

Annexure "G" represents the organizational Operating Revenue and Expenditure which illustrates that R 146 768 334 was generated in revenue, while R 38 280 661 was spent on expenditure.




a) <u>Pro-Rata Operating Comparative Analysis (Budget vs. Actual by Cluster)</u>

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

As the month of August 2027 signals the 2nd month of the first quarter of 2026-27 financial year, spending trends ought to be around 16.67% "Other Income" consists of income items such as, profit on sale of assets; skills levy income, tender income and commission on salaries.

The monthly performance indicates that total operating expenditure rate is standing at 15.02 % and revenue is at 31.72 % of the total budget.

<u>Intervention, measures</u>:

The Supply Chain Management Unit together with Financial Management both serve on the Contract Management Committee chaired by Corporate Services: Legal & Support to monitor contractual obligations and performance management of service providers.
Cost Containment measures are still in place to cut down on expenditure. Council manages to have cost saving within all areas. Refer to the table below for detail;

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

| | Savings Amount Q1 | Savings Amount Q2 | Savings Amount Q3 | Savings Amount Q4 | TOTAL SAVING YTD |
|---|---|---|---|---|---|
| **Cost Containment In-Year Report Measures** | | | | | |
| Use of consultants & Professional fees | (215 107.11) | - | - | - | 287 185.39 |
| Travel and subsistence | 31 169.75 | - | - | - | 18 170.75 |
| Domestic accommodation | 7 570.44 | - | - | - | 23 641.19 |
| Sponsorships, events and catering | 54 546.28 | - | - | - | 87 736.53 |
| Other related expenditure items | 3 336 606.61 | - | - | - | 7 593 635.36 |
| Total | 3 214 785.97 | - | - | - | 8 010 369.22 |

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

"Annexure H" represents the Capital expenditure and Revenue sources.Expenditure incurred for the month of August is R 0 . 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.

*(Annexure I)* The spending analysis on own fixed assets as at end of August 2026 is shown in the table below:

| Description | Budget | Monthly Exp | YTD Movement | Commitment | Balance | percentage |
|---|---|---|---|---|---|---|
| **Furniture and Equipment** | 750 000 | 0 | 0 | 0 | 750 000 | 0% |
| **Computer Equipment and Networks** | 258 929 | 0 | 0 | 0 | 258 929 | 0% |
| **New Ict Equipment** | 1 216 809 | | - | 0 | 1 216 809 | 0% |
| **Capital Expenditure On New Ict Equipment Finance** | 120 000 | 0 | 0 | 0 | 120 000 | 0% |
| **Vehicle** | 700 000 | 0 | 0 | 0 | 700 000 | 0% |
| **Enery savings** | 1 878 750 | 0 | 0 | 0 | 1 878 750 | 0% |
| **Total** | **4 924 488** | **0** | **0** | **0** | **4 924 488** | 0% |

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

Asset Management

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

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

6.3 Monitoring of 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 July 2027, which has been divided into timeframes of reporting: Annually, Quarterly, Monthly & Ad-hoc.

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

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

See Attached Annexures reflecting detail information:

| | | |
|---|---|---|
| "A" | – | Debtors Age Analysis |
| "B" | – | Investment Schedule |
| "C" | – | Bank Reconciliations |
| "D" | – | Creditors Age Analysis |
| "E" | – | Cash Flow Statement |
| "F" | – | Grants Allocation and Expenditure |
| "G" | – | Operating Revenue and Expenditure |
| "H" | – | Capital Expenditure and Revenue Source |
| "I" | – | Capital Projects Progress |

**RECOMMENDED:**

THAT the financial management report as at the end August 2026 as per attach as annexure "A" to "I" be considered as prescribed by section 54(1) of the Local Government: Municipal Finance Management Act, 56 of 2003.

Ms .Mathapelo Masisi
Chief Financial Officer

2026-09-14
Date

Ms.Madisebo Khomoesera
MMC Finance

Date

## DC42 Sedibeng - Supporting Table SC2 Monthly Budget Statement - aged debtors - M02 August

**Annexure" A"**

| Description | 0 | Budget Year 2026/27 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 891 | 363 | – | – | – | – | – | – | 1 255 | – | – | 954 |
| **Total By Income Source** | **2000** | **891** | **363** | – | – | – | – | – | – | **1 255** | – | – | **954** |
| **2025/26 - totals only** | **0** | 1 259 | 1 679 | 916 | 405 | 405 | – | 41 | 10 495 | 15 201 | 11 347 | – | 10 495 |
| **Debtors Age Analysis By Customer Group** | 0 | – | – | – | – | – | – | – | – | – | – | – | – |
| Organs of State | 2200 | – | – | – | – | – | – | – | – | – | – | – | – |
| Commercial | 2300 | – | – | – | – | – | – | – | – | – | – | – | – |
| Households | 2400 | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | 2500 | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total By Customer Group** | **2600** | – | – | – | – | – | – | – | – | – | – | – | – |
| *Notes* | **0** | – | – | – | – | – | – | – | – | – | – | – | – |
| Material increases in value of debtors' categories compared to previous month to be explained | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bad debts = amounts actually written off in the month | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total by Income Source must reconcile with Total by Customer Group | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 891339 | 363396 | 0 | 0 | 0 | 0 | 0 | 0 | 1254735 | 0 | 0 | 0 |

DC42 Sedibeng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01

Annexure" B"

| R thousands | Ref | Yrs/Months | | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate ³ | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | |
|---|---|---|---|---|---|---|---|---|---|---|
| Municipality | | | | | | | | | | |
| Municipality sub-total | | | | | | | | | | - |
| | | | | 0 | | | | | | |
| Entities sub-total | | | | | | | | | | - |

*References*
*2. List investments in expiry date order*
*3. If 'variable' is selected in column F, input interest rate range*
*4. Withdrawals to be entered as negative*

ANNEXURE "C1"

# 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** |

ANNEXURE "C2"

# 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** | **122 721 611.98** |
| **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 & NATIC | 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 I | 219 630.00 | | |
| Less/plus: Receipts updated/not from previous mor | 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** |

ANNEXURE "C3"

# BANKRECONCILIATION AS AT 31/Jul/2026

## LICENSING BANK ACCOUNT NEDBANK: 1152944606

## GL VOTE NUMBER - 33215020690000000000

| | | |
|---|---|---|
| **CASH BOOK BALANCE AS AT** | **1/Jul/2026** | **R 814 622.74** |
| **PLUS : INCOME RECEIVED** | | **R 846 387.00** |
| LICENCE INCOME | 846 387.00 | |
| 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/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** |

ANNEXURE "C4"

# 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 | [ | | |
| **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** |

ANNEXURE "C5"

# 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** | **-** |

ANNEXURE "C6"

# CALL ACCOUNT RECONCILIATION AS AT 30/Aug/2026

## BANK ACCOUNT STANDARD BANK: 228499054

## GL VOTE NUMBER - 33215040210ZZZZZZZWD

| | | | |
|---|---|---|---|
| **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** | **-** |

## DC42 Sedibeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

0 **ANNEXURE "D"**

| Description<br>R thousands | NT Code | Budget Year 2026/27<br>0 - 30 Days | 0<br>31 - 60 Days | 0<br>61 - 90 Days | 0<br>91 - 120 Days | 0<br>121 - 150 Days | 0<br>151 - 180 Days | 0<br>181 Days - 1 Year | 0<br>Over 1 Year | 0<br>Total | Prior year totals for chart (same period) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Creditors Age Analysis By Customer Type** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bulk Electricity | 0100 | – | – | – | – | – | – | – | – | – | – |
| Bulk Water | 0200 | – | – | – | – | – | – | – | – | – | – |
| PAYE deductions | 0300 | – | – | – | – | – | – | – | – | – | – |
| VAT (output less input) | 0400 | – | – | – | – | – | – | – | – | – | 684 |
| Pensions / Retirement deductions | 0500 | – | – | – | – | – | – | – | – | – | – |
| Loan repayments | 0600 | – | – | – | – | – | – | – | – | – | – |
| Trade Creditors | 0700 | – | – | – | – | – | – | – | – | – | – |
| Auditor General | 0800 | – | – | – | – | – | – | – | – | – | – |
| Other | 0900 | 31 920 | – | – | – | – | – | 44 108 | – | **76 028** | 93 796 |
| Medical Aid deductions | 0950 | – | – | – | – | – | – | – | – | – | – |
| **Total By Customer Type** | ### | **31 920** | – | – | – | – | – | **44 108** | – | **76 028** | 94 480 |

**DC42 Sedibeng - Table C7 Monthly Budget Statement - Cash Flow - M02 August**

**ANNEXURE "E"**

| Description | Ref | 2025/26 | Budget Year 2026/27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | % | 0 |
| CASH FLOW FROM OPERATING ACTIVITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Receipts | 0 | | | | | | | | | |
| Property rates | 0 | – | – | – | – | – | – | – | | – |
| Service charges | 0 | – | – | – | – | – | – | – | | – |
| Other revenue | 0 | 414 981 | 427 000 | 427 000 | 66 020 | 66 020 | 71 167 | (5 147) | -7% | 427 000 |
| Transfers and Subsidies - Operational | 0 | 334 817 | 351 098 | 351 098 | 139 790 | 139 790 | 58 516 | 81 274 | 139% | 351 098 |
| Transfers and Subsidies - Capital | 0 | 5 000 | 5 000 | 5 000 | 2 000 | 2 000 | 833 | 1 167 | 140% | 5 000 |
| Interest | 0 | 6 290 | 6 080 | 6 080 | 373 | 373 | 1 013 | (640) | -63% | 6 080 |
| Dividends | 0 | – | – | – | – | – | – | – | | – |
| Payments | 0 | – | – | – | – | – | – | – | 0% | – |
| Suppliers and employees | 0 | (756 201) | (785 274) | (785 274) | (137 178) | (146 734) | (130 879) | 15 855 | -12% | (785 274) |
| Finance charges | 0 | – | – | – | – | – | – | – | | – |
| Transfers and Subsidies | 0 | – | – | – | – | – | – | – | | – |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 0 | 4 887 | 3 903 | 3 903 | 71 004 | 61 449 | 651 | (60 799) | -9345% | 3 903 |
| 0 | 0 | – | – | – | – | – | – | – | – | – |
| CASH FLOWS FROM INVESTING ACTIVITIES | 0 | – | – | – | – | – | – | – | – | – |
| Receipts | 0 | – | – | – | – | – | – | – | – | – |
| Proceeds on disposal of PPE | 0 | 24 | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| 0 | 0 | – | – | – | – | – | – | – | 0% | – |
| Decrease (increase) in non-current receivables | 0 | – | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current investments | 0 | – | – | – | – | – | – | – | 0% | – |
| Insurance Refund - Capital | 0 | – | – | – | – | – | – | – | – | – |
| Interest on Short Term Investment (Greater then 90 days) and L | 0 | – | – | – | – | – | – | – | | – |
| Payments | 0 | – | – | – | – | – | – | – | 0% | – |
| Capital assets | 0 | (2 401) | (5 663) | (5 663) | – | – | (944) | (944) | 0 | (5 663) |
| Retention (Capital) | 0 | – | – | – | – | – | – | – | – | – |
| Repayment of borrowing | 0 | – | – | – | – | – | – | – | | – |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | 0 | 3 | – | – | – | – | – | – | | – |
| 0 | 0 | – | – | – | – | – | – | – | – | – |

ANNEXURE "F"

## DC42 Sedibeng - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M02 August

| Description | Ref | 2025/26 | Budget Year 2026/27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 0 | Audited Outcome 0 | Original Budget 0 | Adjusted Budget 0 | Monthly actual 0 | YearTD actual 0 | YearTD budget 0 | YTD variance 0 | YTD variance % | Full Year Forecast 0 |
| **RECEIPTS** | 1.2 | – | – | – | – | – | – | – | 0.0% | – |
| **Operating** | | – | – | – | – | – | – | – | 0.0% | – |
| **National Government** | | – | – | – | – | – | – | – | 0.0% | – |
| **Monetary Allocations** | | – | – | – | – | – | – | (1 613) | #DIV/0! | – |
| Equitable Share | | 320 303 | 330 371 | 330 371 | 137 655 | 137 655 | 138 756 | (1 101) | -0.8% | 330 371 |
| Energy Efficiency and Demand Side Management Grant | | 3 121 | 3 121 | 3 121 | – | – | 520 | (520) | -100.0% | 3 121 |
| 0 | | – | – | – | – | – | – | – | | – |
| Expanded Public Works Programme Integrated Grant | | 1 846 | 1 739 | 1 739 | 173 | 173 | 290 | (116) | -40.1% | 1 739 |
| Local Government Financial Management Grant | | 1 500 | 1 700 | 1 700 | 408 | 408 | 283 | 124 | 43.8% | 1 700 |
| Municipal Disaster Relief Grant | | – | – | – | – | – | – | – | | – |
| Public Transport Network Grant | | – | – | – | – | – | – | – | | – |
| Rural Road Asset Management Systems Grant | | 2 736 | 2 971 | 2 971 | 204 | 204 | 495 | (1 905) | -384.7% | 2 971 |
| **Water Services Infrastructure Grant** | | – | – | – | – | – | – | – | | – |
| 0 | | – | – | – | – | – | – | – | | – |
| 0 | | – | – | – | – | – | – | – | | – |
| **0** | | – | – | – | – | – | – | – | | – |
| **Total Monetary Allocations** | | 329 505 | 339 902 | 339 902 | 138 440 | 138 440 | 140 344 | (1 905) | -1.4% | 339 902 |
| *Total Operating/National Government* | | 329 505 | 339 902 | 339 902 | 138 440 | 138 440 | 140 344 | (1 905) | -1.4% | 339 902 |
| **Provincial Government** | | – | – | – | – | – | – | – | | – |
| **Monetary Allocations** | | – | – | – | – | – | – | – | | – |
| *Capacity Building and Other Grants* | | 7 841 | 14 424 | 14 424 | 323 | 323 | 2 404 | (2 081) | -86.6% | 14 424 |
| *0* | | – | – | – | – | – | – | – | | – |
| **Total Monetary Allocations** | | 7 841 | 14 424 | 14 424 | 323 | 323 | 2 404 | (2 081) | -86.6% | 14 424 |
| Total Operating/Provincial Government | | 7 841 | 14 424 | 14 424 | 323 | 323 | 2 404 | (7 504) | -312.1% | 14 424 |
| **District Municipalities** | 0 | – | – | – | – | – | – | – | 0.0% | – |
| **Monetary Allocations** | 0 | – | – | – | – | – | – | – | 0.0% | – |
| **Other Grant Providers** | | – | – | – | – | – | – | – | | – |
| **Monetary Allocations** | | – | – | – | – | – | – | – | | – |
| National Youth Development Agency | | – | – | – | – | – | – | – | | – |
| **Parent Municipality** | | – | – | – | – | – | – | – | | – |

*2. Grant expenditure must be separately listed for each grant received* 0

ANNEXURE "G"

## DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | % | 0 |
| Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Exchange Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Service charges - Electricity | 0 | – | – | – | – | – | – | – | | – |
| Service charges - Water | 0 | – | – | – | – | – | – | – | | – |
| Service charges - Waste Water Ma | 0 | – | – | – | – | – | – | – | | – |
| Service charges - Waste managem | 0 | – | – | – | – | – | – | – | | – |
| Sale of Goods and Rendering of Se | 0 | 204 | 207 | 207 | 18 | 32 | 35 | (3) | -8% | 207 |
| Agency services | 0 | 85 093 | 95 263 | 95 263 | 7 481 | 7 481 | 15 877 | (8 396) | -53% | 95 263 |
| Interest | 0 | – | – | – | – | – | – | – | | – |
| Interest earned from Receivables | 0 | – | – | – | – | – | – | – | | – |
| Interest from Current and Non Curr | 0 | 6 675 | 6 080 | 6 080 | 373 | 373 | 1 013 | (640) | -63% | 6 080 |
| Dividends | 0 | – | – | – | – | – | – | – | | – |
| Rent on Land | 0 | – | – | – | – | – | – | – | | – |
| Rental from Fixed Assets | 0 | 488 | 494 | 494 | 13 | 13 | 82 | (70) | -85% | 494 |
| Licence and permits | 0 | – | – | – | – | – | – | – | | – |
| Special rating levies | 0 | – | – | – | – | – | – | – | | – |
| Construction Contract Revenue | 0 | – | – | – | – | – | – | – | 0% | – |
| Development Charges | 0 | – | – | – | – | – | – | – | 0% | – |
| Operational Revenue | 0 | 3 390 | 3 884 | 3 884 | 56 | 70 | 647 | (578) | -89% | 3 884 |
| Non-Exchange Revenue | 0 | – | – | – | – | – | – | – | | – |
| Property rates | 0 | – | – | – | – | – | – | – | | – |
| Surcharges and Taxes | 0 | – | – | – | – | – | – | – | | – |
| Fines, penalties and forfeits | 0 | – | – | – | – | – | – | – | | – |
| Licence and permits | 0 | 207 | 635 | 635 | 65 | 65 | 106 | (41) | -39% | 635 |
| Transfers and subsidies - Operatio | 0 | 337 347 | 354 326 | 354 326 | 138 763 | 138 763 | 142 748 | (3 986) | -3% | 354 326 |
| Interest | 0 | – | – | – | – | – | – | – | | – |
| Fuel Levy | 0 | – | – | – | – | – | – | – | | – |
| Operational Revenue | 0 | – | – | – | – | – | – | – | | – |
| Gains on disposal of Fixed and Intangible Assets | 0 | 24 | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| Other Gains | 0 | 45 448 | – | – | – | – | – | – | | – |
| Discontinued Operations | 0 | – | – | – | – | – | – | – | | – |
| Total Revenue (excluding capital tra | 0 | 478 876 | 460 891 | 460 891 | 146 768 | 146 796 | 160 509 | (13 713) | -9% | 460 891 |
| Expenditure By Type | 0 | – | – | – | – | – | – | – | 0% | – |
| Employee related costs | 0 | 321 518 | 336 981 | 336 981 | 27 011 | 53 510 | 56 164 | (2 654) | -5% | 336 981 |
| Remuneration of councillors | 0 | 16 077 | 16 468 | 16 468 | 1 281 | 2 667 | 2 745 | (78) | -3% | 16 468 |
| Bulk purchases - electricity | 0 | – | – | – | – | – | – | – | | – |
| Inventory consumed | 0 | 2 978 | 3 212 | 3 212 | 145 | 375 | 535 | (160) | -30% | 3 212 |
| Debt impairment | 0 | – | – | – | – | – | – | – | | – |
| Depreciation, amortisation and impa | 0 | 4 983 | 4 898 | 4 898 | – | – | 816 | (816) | -100% | 4 898 |
| Interest, Dividends and Rent on Lar | 0 | – | – | – | – | – | – | – | | – |
| Contracted services | 0 | 38 966 | 44 618 | 44 621 | 2 508 | 4 027 | 7 437 | (3 409) | -46% | 44 621 |
| Transfers and subsidies | 0 | 10 700 | 17 176 | 17 176 | 436 | 496 | 2 863 | (2 366) | -83% | 17 176 |
| Irrecoverable debts written off | 0 | – | – | – | – | – | – | – | | – |
| Operational costs | 0 | 38 712 | 37 295 | 37 292 | 6 900 | 8 159 | 6 216 | 1 943 | 31% | 37 292 |
| Disposal of Fixed and Intangible Asse | 0 | 66 | – | – | – | – | – | – | | – |
| Other Losses | 0 | – | – | – | – | – | – | – | | – |
| Total Expenditure | 0 | 434 001 | 460 648 | 460 648 | 38 281 | 69 235 | 76 775 | (7 540) | (0) | 460 648 |
| Surplus/(Deficit) | 0 | 44 875 | 243 | 243 | 108 488 | 77 561 | 83 734 | (6 173) | (0) | 243 |
| Transfers and subsidies - capital (n | 0 | 1 879 | 1 879 | 1 879 | – | – | 313 | (313) | (0) | 1 879 |
| Transfers and subsidies - capital (in-k | 0 | – | – | – | – | – | – | – | | – |
| Surplus/(Deficit) after capital transf | 0 | 46 754 | 2 122 | 2 122 | 108 488 | 77 561 | 84 047 | (6 486) | (0) | 2 122 |
| Income Tax | 0 | – | – | – | – | – | – | – | | – |
| Surplus/(Deficit) after income tax | 0 | 46 754 | 2 122 | 2 122 | 108 488 | 77 561 | 84 047 | (6 486) | (0) | 2 122 |
| Share of Surplus/Deficit attributable | 0 | – | – | – | – | – | – | – | | – |
| Share of Surplus/Deficit attributable | 0 | – | – | – | – | – | – | – | | – |
| Surplus/(Deficit) attributable to munic | 0 | 46 754 | 2 122 | 2 122 | 108 488 | 77 561 | 84 047 | (6 486) | (0) | 2 122 |

ANNEXURE "H"

## DC42 Sedibeng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

| Vote Description | Ref | 2025/26 | Budget Year 2026/27 | 0 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome 0 | Original Budget 0 | Adjusted Budget 0 | Monthly actual 0 | YearTD actual 0 | YearTD budget 0 | YTD variance 0 | YTD variance % | Full Year Forecast 0 |
| Multi-Year expenditure appropriation | 2 | – | – | – | – | – | – | – | – | – |
| Vote 01 - Executive & Council | 0 | – | – | – | – | – | – | – | | – |
| Vote 02 - Budget & Treasury Office | 0 | – | – | – | – | – | – | – | | – |
| Vote 03 - Corporate Services | 0 | 1 879 | 1 879 | 1 879 | – | – | 313 | (313) | -100% | 1 879 |
| Vote 04 - Roads And Transport | 0 | – | – | – | – | – | – | – | | – |
| Vote 05 - Planning & Development | 0 | – | – | – | – | – | – | – | | – |
| Vote 06 - Community & Social Services | 0 | – | – | – | – | – | – | – | | – |
| Vote 07 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 08 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 09 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 10 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 11 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 12 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 13 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 14 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 15 - Other | 0 | – | – | – | – | – | – | – | | – |
| Total Capital Multi-year expenditure | 4,7 | 1 879 | 1 879 | 1 879 | – | – | 313 | (313) | -100% | 1 879 |
| Single Year expenditure appropriation | 2 | – | – | – | – | – | – | – | 0% | – |
| Vote 01 - Executive & Council | 0 | – | – | – | – | – | – | – | | – |
| Vote 02 - Budget & Treasury Office | 0 | – | 120 | 120 | – | – | 20 | (20) | -100% | 120 |
| Vote 03 - Corporate Services | 0 | 519 | 2 926 | 2 926 | – | – | 488 | (488) | -100% | 2 926 |
| Vote 04 - Roads And Transport | 0 | – | – | – | – | – | – | – | | – |
| Vote 05 - Planning & Development | 0 | – | – | – | – | – | – | – | | – |
| Vote 06 - Community & Social Services | 0 | – | – | – | – | – | – | – | | – |
| Vote 07 - | 0 | – | – | – | – | – | – | – | | – |
| Total Capital single-year expenditure | 4 | 519 | 3 046 | 3 046 | – | – | 508 | (508) | -100% | 3 046 |
| Total Capital Expenditure | 0 | 2 398 | 4 924 | 4 924 | – | – | 821 | (821) | -100% | 4 924 |
| Capital Expenditure - Functional Classification | 0 | – | – | – | – | – | – | – | 0% | – |
| *Governance and administration* | 0 | 2 398 | 4 924 | 4 924 | – | – | 821 | (821) | -100% | 4 924 |
| Executive and council | 0 | – | – | – | – | – | – | – | | – |
| Finance and administration | 0 | 2 398 | 4 924 | 4 924 | – | – | 821 | (821) | -100% | 4 924 |
| Internal audit | 0 | – | – | – | – | – | – | – | | – |
| *Community and public safety* | 0 | – | – | – | – | – | – | – | | – |
| Community and social services | 0 | – | – | – | – | – | – | – | | – |
| Sport and recreation | 0 | – | – | – | – | – | – | – | | – |
| Public safety | 0 | – | – | – | – | – | – | – | | – |
| Housing | 0 | – | – | – | – | – | – | – | | – |
| Health | 0 | – | – | – | – | – | – | – | | – |
| *Economic and environmental services* | 0 | – | – | – | – | – | – | – | | – |
| Planning and development | 0 | – | – | – | – | – | – | – | | – |
| Road transport | 0 | – | – | – | – | – | – | – | | – |
| Environmental protection | 0 | – | – | – | – | – | – | – | | – |
| *Trading services* | 0 | – | – | – | – | – | – | – | | – |
| Energy sources | 0 | – | – | – | – | – | – | – | | – |
| Water management | 0 | – | – | – | – | – | – | – | | – |
| Waste water management | 0 | – | – | – | – | – | – | – | | – |
| Waste management | 0 | – | – | – | – | – | – | – | | – |
| *Other* | 0 | – | – | – | – | – | – | – | | – |
| Total Capital Expenditure - Functional Classification | 3 | 2 398 | 4 924 | 4 924 | – | – | 821 | (821) | -100% | 4 924 |
| Funded by: | 0 | – | – | – | – | – | – | – | 0% | – |
| National Government | 0 | 1 879 | 1 999 | 1 999 | – | – | 333 | (333) | -100% | 1 999 |
| Provincial Government | 0 | – | – | – | – | – | – | – | | – |
| District Municipality | 0 | – | – | – | – | – | – | – | | – |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | 0 | – | – | – | – | – | – | – | | – |
| Transfers recognised - capital | 0 | 1 879 | 1 999 | 1 999 | – | – | 333 | (333) | -100% | 1 999 |
| Borrowing | 6 | – | – | – | – | – | – | – | | – |
| Internally generated funds | 0 | 519 | 2 926 | 2 926 | – | – | 488 | (488) | -100% | 2 926 |
| Total Capital Funding | 0 | 2 398 | 4 924 | 4 924 | – | – | 821 | (821) | -100% | 4 924 |
| References | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

PROJECT PLAN – CONFIRMATION OF COMPLIANCE

ANNEXURE "I1"

| No | Requirement | Compliance with | Period | Responsible Person | Target Date | TICK |
|---|---|---|---|---|---|---|
| 1 | Irregular expenditure constituting theft, fraud/criminal offence reported to police. | MFMA 32(6) | 2025-26 | CFO/MM | Adhoc | ✓ |
| 2 | Impending shortfalls in budget revenue and over spending of budget reported to Council. | MFMA 70(1) | 2025-26 | CFO | Adhoc | ✓ |
| 3 | Report on any failure to adopt/implement budget related policies to Mayor, National and Provincial Treasury. | MFMA 73 | 2025-26 | CFO | Adhoc | ✓ |
| 4 | Placing of documents on website within five days of tabling in Council. | MFMA 75 | 2025-26 | Kajal Wieser CFO | Adhoc | ✓ |
| 5 | Reasons received from delegated officials when at least three quotations not received. | Notice 868 of 2005 | 2025-26 | CFO | Adhoc | ✓ |
| | | | 2025-26 | | | ✓ |
| 6 | Any contributions in respect of inducements, rewards, gifts and favours to officers notified to National Treasury. | Notice 868 of 2005 | 2025-26 | Kajal Wiese | | ✓ |
| 7 | Notification of intention to investigate public – private partnerships given to National Treasury prior to start of study. | 0 | 2025-26 | CFO | Adhoc | ✓ |
| | | Reg 2(1)(a) | 2025-26 | | | ✓ |
| 8 | Report received from all entities of any irregular, fruitless or wasteful expenditure – submitted to Mayor, Auditor General. | MFMA 102(1) | 2025-26 | | Adhoc | ✓ |

**PROJECT PLAN – CONFIRMATION OF COMPLIANCE**
**Monthly**

ANNEXURE "I2"

| No | Requirement | Compliance with | Period | Responsible Person | Target Date | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Monthly Go Muni uploads | MFMA 71(1) | Monthly | Masechaba Magalefa/Lerato Tabane /Kajal Wiese /CFO | 10 working days after month-end | ✓ | ✓ | | | | | | | | | | |
| a | E monitorimg uploads | MFMA 71 | Monthly | Charles Steyn/Masechaba Magalefa/Lerato Tabane /CFO | 10 working days after month-end | ✓ | ✓ | | | | | | | | | | |
| b | FMCMM | MFMA 71 | Monthly | Charles Steyn/Masechaba Magalefa/Lerato Tabane /CFO | 10 working days after month-end | ✓ | ✓ | | | | | | | | | | |
| c | Submission of C Schedule to the Mayor & MMC Finance | MFMA 71 | Monthly | Lerato Tabane Masechaba Magalefa | 10 working days after month-end | ✓ | ✓ | | | | | | | | | | |

**PROJECT PLAN – CONFIRMATION OF COMPLIANCE**

**ANNEXURE "I3"**

**Quarterly**

| No | Requirement | Compliance with | Period | Responsible Person | Target Date | SEPT | DEC | MAR | JUNE |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Consolidated report submitted of all withdrawals for quarter, to Provincial Treasury and Auditor General. | MFMA 11(4) | Quarterly | Lerato Tabane / Masechaba Magalefa | 30 days after month-end (3rd Month) | | | | |
| 2 | Changes in banking details notified to National and Provincial Treasury and Auditor General. | MFMA 8(5) 9(a) 86(1)(a) | Quarterly | Lerato Tabane &Chief Financial Officer | Quarterly | | | | |
| 3 | Overdrawn position of any bank accounts reported to National Treasury. | MFMA 70(2) | | Lerato Tabane& Chief Financial | | | | | |
| 4 | Quarterly report to Council on implementation of Supply Chain Policy. | Notice 868 of 2005 | Quarterly | Chief Financial Officer | Quarterly | | | | |
| | | Reg 6(3) | | | | | | | |
| 5 | Reasons for any deviations from any recommended tender submitted to National and Provincial Treasury and Auditor General. | MFMA 114(1) | | Chief Financial Officer | Quarterly | | | | |
| | | Notice 868 of 2005 | | | | | | | |
| | | Reg 29(7) | | | | | | | |
| 6 | DC42_BM (External Debt Created, Repaid or Redeemed) | MFMA | Quarterly | Chief Financial Officer | 10 days after month-end (3rd Month) | | | | |
| 7 | DC42_ME (Municipal Entity Quarterly Return) | MFMA | Quarterly | | 10 days after month-end (3rd Month) | | | | |
| 7 | DC42_LTC (Long Term Contracts Quarterly Return - > R1mil *AND* > 5yr ) | MFMA | Quarterly | Lerato Tabane / Masechaba Magalefa | 10 days after month-end (3rd Month) | | | | |
| 8 | DC42_MFM1 (Quartely MFMA Implementation and Monitoring Checklist-Implementation Priorities) | MFMA | Quarterly | Lerato Tabane / Masechaba Magalefa | 10 days after month-end (3rd Month) | | | | |
| 9 | Quarterly Financial Early Warning Report | MFMA | Quarterly | Lerato Tabane / Masechaba Magalefa | 10 days after month-end (3rd Month) | | | | |
| 10 | Conduct a monthly performance review with staff. | Policy and Procedures | Quarterly | Lerato Tabane / Masechaba Magalefa | Quarterly | | | | |
| 11 | Quartely report on the financial position of the Municipality | MFMA SECTION 52D | Quarterly | Lerato Tabane / Masechaba Magalefa | Quarterly | | | | |

| | Requirement | Compliance with | Period | Responsible Person | Target Date | TICK |
|---|---|---|---|---|---|---|
| Budget | Budget has been tabled and is ready for making public - DRAFT BUDGET | MFMA 22 | Annually | CFO | 90 days before financial year end | ✓ |
| | - FINAL BUDGET | | Annually | CFO | 30 days before financial year end | ✓ |
| Budget | Annual budget in both electronic and printed format submitted after tabling in Council to Public, National and Provincial Treasury. | MFMA 22(a) and (b) | 2024/10/01 | CFO | 30-Jun | ✓ |
| Budget | Approved budget submitted to National and Provincial Treasury. | MFMA 24(3) | Annually | CFO | 30-Jun | ✓ |
| **SDBIP** | **Draft service delivery and budget implementation plan (SDBIP) submitted to Mayor – within 14 days of approved budget.** | **MFMA 69(3)** | **Annually** | Director MM | **14-Jun** | ✓ |
| SDBIP | Performance agreements of Municipal Manager and Executives submitted to Mayor, Public, Council, MEC within 14 days after approval of SDBIP. | MFMA 69(3)(b) 53(3)(b) | Annually | Director MM | 28-Jun | ✓ |
| Budget | | MFMA 31 | Annually | **CFO** | As required | ✓ |
| Yearly Reporting | Banking details notified before start of financial year to Provincial Treasury and Auditor General | MFMA 9(b) | Annually | **CFO** | July | ✓ |
| | | MFMA 86(1)(b) | | **CFO** | | |
| | | MFMA 82(2) | | **CFO** | | |
| **Budget** | **Table IDP & Budget timetable** | **MFMA 21(1)(b)** | **Annually** | **CFO** | **31-Aug** | ✓ |
| **Budget** | **DC42_BEC (Budget Evaluation Checklist Report)** | **MFMA** | **Annually** | | **31-Aug** | |
| Annual Financial Statements | Deviations from procurement process notified to Council and noted in annual financial statements | MFMA 114(1) Notice 868 of 2005 Reg 36(2) | Annually | | 31-Aug | |
| ,.?,/. | Submission of annual financial statements within two months of year end to Auditor General for both municipality and all entities. | MFMA 126(1)(a) | Annually | | 31-Aug | ✓ |
| | | MFMA 126(2) | | | 30-Sep | |
| Annual Financial Statements | Deviations from procurement process notified to Council and noted in annual financial statements | MFMA 114(1) Notice 868 of 2005 Reg 36(2) | Annually | **CFO** | 31-Aug | |
| Yearly Reporting | Report submitted to Council on salaries, wages, allowances and benefits. | MFMA 66 | Annually | **CFO** | 31-Aug | ✓ |
| Annual Financial Statements | Consolidated annual statement submitted to Auditor General within three months after year end. | MFMA 126(1)(b) | | **CFO** | | |
| Annual Financial Statements | Submit to Auditor General, Provincial Treasury and Provincial Local Government copies of Minutes of Council relating to discussion on annual accounts. | MFMA 129(2) | Annually | **CFO** | 31-Oct | ✓ |
| Annual Financial Statements | Audited accounts received from Auditor General within three months after submission. | MFMA 126(3) | Annually | | 30-Nov | ✓ |
| Annual Report | Received annual reports of all entities within six months of year end. | MFMA 127(1) | Annually | | 31-Dec | ✓ |
| Annual Report | Report received on state of all entities budget performance | MFMA 87(1) | | | end-December | ✓ |
| Budget & Performance | Assess performance of the municipality up to 31 December and submit (section 72) report on the assessment to the Mayor, Provincial Treasury and National Treasury.<br>Consider an adjustment budget if necessary | MFMA 72 | Annually | | 25-Jan | outstanding |
| Annual Report | | MFMA 127(2) | Annually | | 31-Jan | ✓ |
| | | MFMA 127(5) | | Director MM | | ✓ |
| Oversight Report | Oversight report (councils comments on annual report made public within seven days of adoption). | MFMA 129(3) | Annually | | 31-Jan | |

# MONTHLY FINANCIAL MANAGEMENT REPORT AS AT END SEPTEMBER 2026

**(9/1/3/6)**

**Cluster : Finance**
**Portfolio : Financial Management**

## 1. PURPOSE

The purpose of the report is to reflect the financial position of the Municipality for the month of September

## 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:

It is important for a municipality to report in order to comply with comprehensive legislative and contractual requirements, regulations, restriction and agreements. Effective financial reporting should therefore not only involve the presentation of bare financial facts but should also make provision for compliance issues, integration and interpretation. This will enable interested parties to readily comprehend the significant aspects of a municipality's financial operations.

This report is compiled as per the requirements of Sections 54 and 71 of the Local Government: Municipal Finance Management Act, 56 of 2003 (MFMA).

## 4. BACKGROUND

With reference to section 71 above, "*the accounting officer must by no later than 10 working days after the end of each month submit to National treasury and other spheres of government the* September 2026 *report of the municipality a statement on the implementation of the budget and the state of the financial affairs of the municipality*"
Financial reports are the primary means of communicating financial information to other interested parties. These reports are made accessible to the Executive for additional management and financial information that helps it carries out its planning, decision- making and control responsibilities, and therefore has the ability to determine the form and content of such additional information to meet its own needs.

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

environment in which potential or real financial problems are reported in time and in an appropriate manner to allow the council to remedy the situation.

The financial situation of the municipality as at end of September 2026 is indicated in the different schedules as listed below.

## 5. EXECUTIVE SUMMARY

| Item of Financial Position/ Performance | Actual August 2026 | Actual September 2026 | Trend Analysis |
|---|---|---|---|
| Current Assets | | | |
| **(Table SC3)** Debtors | R 1 254 735 | R 1 290 988 | Increase due to staff recoveries |
| Cash & cash equivalents: | | | |
| Cashbook balance (bank reconciliation) Primary | R 19 261 105 | R 21 084 170 | Increase due to operational activities. |
| Cashbook balance (bank reconciliation) Licensing | R 51 949 587 | R 67 337 701 | |
| Cashbook balance ( bank reconcilliation) Call Account Nedbank | R 1 078 177 | R 1 048 203 | |
| Cashbook Balance(Bank reconciliation) Call Account Standard Bank | R 46 415 577 | R 46 695 816 | |
| Cashbook Balance (Bank reconciliation ) Fresh produce Market | R 5 220 464 | R 5 220 464 | |
| Current Liabilities | | | |
| **(Table SC4)** Creditors | R 76 027 730 | R 120 616 470 | Increase due to licensing and third party payment. |
| Cash Flow | | | |
| **(Table C7)** Receipts | R 208 182 926 | R 38 648 136 | Decrease due to operational activities .No equitable share received as opposed to last month. |
| Payments | R 137 178 458 | R 21 837 956 | Decrease due operational activities. |
| Cash flow closing balance | R 124 323 441 | R 141 534 620 | Increase due to transfers received and licensing fees. |
| Cost Coverage indicator | 3.2 | 2.7 | Decrease due to operational activities. |
| **(Table C2)** Operating Revenue for Month | R 146 768 334 | R 7 844 273 | Received to date 33,41% (benchmark 25 %). |
| Operating Expenditure for Month | R 38 280 661 | R 36 960 253 | Spent to date 23,05 % (bench mark 25%). |
| **(Table C5 )** Capital Expenditure | R 0 | R 24 000 | Total Capex budget spent to date is 0.49% (benchmark 25%) for the Month. |

per the requirements of Sections 54 and 71 of the Local Government: Municipal Finance Management Act, 56 of 2003 (MFMA).

## 2. BACKGROUND

With reference to section 71 above, "the accounting officer must by no later than 10 working days after the end of each month submit to National treasury and other spheres of government the September 2026 report of the municipality a statement on the implementation of the budget and the state of the financial affairs of the municipality"
Financial reports are the primary means of communicating financial information to other interested parties. These reports are made accessible to the Executive for additional management and financial information that helps it carries out its planning, decision- making and control responsibilities, and therefore has the ability to determine the form and content of such additional information to meet its own needs.

Governance is built around the responsibilities of accountability and oversight requiring a culture of transparency and regular reporting. More detailed financial reporting to the Council will facilitate an environment in which potential or real financial problems are reported in time and in an appropriate manner to allow the council to remedy the situation. The financial situation of the municipality as at end September 2026 is indicated in the different schedules as listed below.

## 3. EXECUTIVE SUMMARY

| **Item of Financial Position/ Performance** | **Actual August 2026** | **Actual September 2026** | **Trend Analysis** |
|---|---|---|---|
| Current Assets | | | |
| **(Table SC3)** Debtors | R 1 254 735 | R 1 290 988 | Increase due to surety on HIV&AIDS and Market Debtor. |
| Cash & cash equivalents: | | | |
| Cashbook balance (bank reconciliation) Primary | R 19 261 105 | R 21 084 170 | Increase due to transfers received. |
| Cashbook balance (bank reconciliation) Licensing | R 51 949 587 | R 67 337 701 | |
| Cashbook balance ( bank reconcilliation) Call Account Nedbank | R 1 078 177 | R 1 048 203 | |
| Cashbook Balance(Bank reconciliation) Call Account Standard Bank | R 46 415 577 | R 46 695 816 | |
| Cashbook Balance (Bank reconciliation ) Fresh produce Market | R 5 220 464 | R 5 220 464 | |
| Current Liabilities | | | |
| **(Table SC4)** Creditors | R 76 027 730 | R 120 616 470 | Increase due to licensing and third-party payment. |
| Cash Flow | | | |

| Item of Financial Position/ Performance | Actual August 2026 | Actual September 2026 | Trend Analysis |
|---|---|---|---|
| **(Table C6)** Total Assets | R 199 497 167 | R 216 768 630 | The municipality total assets for the month of September is favorable, the municipality is grant dependent and the only source of revenue is minor tariffs charges after equitable share. |
| Total Liabilities | R 30 723 714.5 | R 152 930 861 | Increase due to licensing fees, third party payments as of 31 September 2026. |
| Total Net (Liabilities) / Assets | R 92 953 739 | R 63 837 768 | Decrease due to equitable share not received on monthly basis. |
| MFMA Compliance | | | |
| Monthly reports | MFMA 71,66 | MFMA 71,66 | Submit monthly reports on budget implementation and employee costs. |
| Budget | MFMA 75(1)<br>MFMA 53<br>MFMA 71<br>MFMA 66<br>MFMA 21 (1)(b) | MFMA 71<br><br>MFMA 54(1) | Submit monthly report on the budget<br>Review implementation of budget and service delivery and<br>budget implementation plan. |
| Quarterly Reports | | MFMA 11<br>MFMA sec 52 | Quarterly Withdrawals Statement.<br>Cost Containment Report |

## DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue** | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | |
| Service charges - Electricity | | | | | | | | – | | |
| Service charges - Water | | | | | | | | – | | |
| Service charges - Waste Water Management | | | | | | | | – | | |
| Service charges - Waste management | | | | | | | | – | | |
| Sale of Goods and Rendering of Services | | | | | | | | – | | |
| Agency services | | 204 | 207 | 207 | 16 | 48 | 52 | (4) | -8% | 207 |
| Interest | | 85 093 | 95 263 | 95 263 | 6 676 | 14 157 | 23 816 | (9 659) | -41% | 95 263 |
| Interest earned from Receivables | | – | – | – | – | – | – | – | | – |
| Interest from Current and Non Current Assets | | 6 675 | 6 080 | 6 080 | 615 | 988 | 1 520 | (532) | -35% | 6 080 |
| Dividends | | | | | | | | – | | |
| Rent on Land | | | | | | | | – | | |
| Rental from Fixed Assets | | 488 | 494 | 494 | 8 | 21 | 124 | (102) | -83% | 494 |
| Licence and permits | | – | – | – | – | – | – | – | | – |
| Special rating levies | | | | | | | | – | | |
| Construction Contract Revenue | | | | | | | | – | | |
| Development Charges | | | | | | | | – | | |
| Operational Revenue | | | | | | | | | | |
| **Non-Exchange Revenue** | | 3 390 | 3 884 | 3 884 | 79 | 148 | 971 | (823) | -85% | 3 884 |
| Property rates | | | | | | | | – | | |
| Surcharges and Taxes | | | | | | | | – | | |
| Fines, penalties and forfeits | | | | | | | | – | | |
| Licence and permits | | | | | | | | – | | |
| Transfers and subsidies - Operational | | 207 | 635 | 635 | 30 | 95 | 159 | (64) | -40% | 635 |
| Interest | | 337 347 | 354 326 | 354 326 | 421 | 139 183 | 144 745 | (5 561) | -4% | 354 326 |
| Fuel Levy | | | | | | | | – | | |
| Operational Revenue | | | | | | | | – | | |
| Gains on disposal of Fixed and Intangible Assets | | | | | | | | – | | |
| Other Gains | | 24 | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| Discontinued Operations | | 45 448 | – | – | – | – | – | – | | – |
| **Total Revenue (excluding capital transfers and contributions)** | | **478 876** | **460 891** | **460 891** | **7 844** | **154 640** | **171 386** | **(16 745)** | **-10%** | **460 891** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 321 518 | 336 981 | 336 981 | 29 594 | 83 104 | 84 246 | (1 141) | -1% | 336 981 |
| Remuneration of councillors | | 16 077 | 16 468 | 16 468 | 1 317 | 3 984 | 4 117 | (133) | -3% | 16 468 |
| Bulk purchases - electricity | | | | | | | | – | | |
| Inventory consumed | | 2 978 | 3 212 | 3 212 | 467 | 842 | 803 | 39 | 5% | 3 212 |
| Debt impairment | | – | – | – | – | – | – | – | | – |
| Depreciation, amortisation and impairment | | 4 983 | 4 898 | 4 898 | – | – | 1 225 | (1 225) | -100% | 4 898 |
| Interest, Dividends and Rent on Land | | | | | | | | – | | |
| Contracted services | | 38 966 | 44 618 | 44 651 | 2 816 | 6 844 | 11 158 | (4 314) | -39% | 44 651 |
| Transfers and subsidies | | 10 700 | 17 176 | 17 176 | 311 | 808 | 4 294 | (3 487) | -81% | 17 176 |
| Irrecoverable debts written off | | – | – | – | – | – | – | – | | – |
| Operational costs | | 38 712 | 37 295 | 37 262 | 2 454 | 10 613 | 9 320 | 1 293 | 14% | 37 262 |
| Disposal of Fixed and Intangible Assets | | 66 | – | – | – | – | – | – | | – |
| Other Losses | | – | – | – | – | – | – | – | | – |
| **Total Expenditure** | | **434 001** | **460 648** | **460 648** | **36 960** | **106 195** | **115 163** | **(8 968)** | **-8%** | **460 648** |
| **Surplus/(Deficit)** | | **44 875** | **243** | **243** | **(29 116)** | **48 445** | **56 223** | **(7 778)** | **(0)** | **243** |
| Transfers and subsidies - capital (monetary allocations) | | 1 879 | 1 879 | 1 879 | – | – | 470 | (470) | (0) | 1 879 |
| Transfers and subsidies - capital (in-kind) | | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **46 754** | **2 122** | **2 122** | **(29 116)** | **48 445** | **56 692** | **(8 247)** | **(0)** | **2 122** |
| Income Tax | | | | | | | | – | | |
| **Surplus/(Deficit) after income tax** | | **46 754** | **2 122** | **2 122** | **(29 116)** | **48 445** | **56 692** | **(8 247)** | **(0)** | **2 122** |
| Share of Surplus/Deficit attributable to Joint Venture | | | | | | | | – | | |
| Share of Surplus/Deficit attributable to Minorities | | | | | | | | – | | |
| **Surplus/(Deficit) attributable to municipality** | | **46 754** | **2 122** | **2 122** | **(29 116)** | **48 445** | **56 692** | **(8 247)** | **(0)** | **2 122** |
| Share of Surplus/Deficit attributable to Associate | | | | | | | | – | | |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | | **46 754** | **2 122** | **2 122** | **(29 116)** | **48 445** | **56 692** | **(8 247)** | **(0)** | **2 122** |

## Cash flow Analysis for the Month of September

**DC42 Sedibeng - Table C7 Monthly Budget Statement - Cash Flow - M03 September**

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Property rates | | 430 808 | 427 000 | 427 000 | 35 955 | 101 974 | 106 750 | (4 776) | -4% | 427 000 |
| Service charges | | 334 817 | 351 098 | 351 098 | 2 079 | 141 869 | 87 774 | 54 095 | 62% | 351 098 |
| Other revenue | | 5 000 | 5 000 | 5 000 | – | 2 000 | 1 250 | 750 | 60% | 5 000 |
| Transfers and Subsidies - Operational | | 6 669 | 6 080 | 6 080 | 615 | 988 | 1 520 | (532) | -35% | 6 080 |
| Transfers and Subsidies - Capital | | | | | | | | – | | |
| Interest | | | | | | | | – | | |
| Dividends | | | | | | | | – | | |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | (771 217) | (785 274) | (785 274) | (21 838) | (168 571) | (196 318) | (27 747) | 14% | (785 274) |
| Finance charges | | | | | | | | – | | |
| Transfers and Subsidies | | | | | | | | – | | |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **6 077** | **3 903** | **3 903** | **16 810** | **78 260** | **976** | **(77 284)** | **-7919%** | **3 903** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Proceeds on disposal of PPE | | 24 | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| 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 | | (2 398) | (5 663) | (5 663) | (24) | (24) | (1 416) | (1 392) | 98% | (5 663) |
| Retention (Capital) | | | | | | | | – | | |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(2 374)** | **(5 662)** | **(5 662)** | **(24)** | **(24)** | **(1 416)** | **(1 392)** | **98%** | **(5 662)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | | | | | | | – | | |
| Borrowing long term/refinancing | | | | | | | | – | | |
| Increase (decrease) in consumer deposits | | 12 | – | – | 3 | 3 | – | 3 | #DIV/0! | – |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | – | | |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **12** | **–** | **–** | **3** | **3** | **–** | **(3)** | **#DIV/0!** | **–** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **3 714** | **(1 759)** | **(1 759)** | **16 789** | **78 238** | **(440)** | | | **(1 759)** |
| Cash/cash equivalents at beginning: | | 59 172 | 55 959 | 55 959 | 124 323 | 62 874 | 55 959 | | | 62 874 |
| Cash/cash equivalents at month/year end: | | 62 886 | 54 200 | 54 200 | 141 112 | 141 112 | 55 519 | | | 61 115 |

*References*

*1. Material variances to be explained in Table SC1*

## 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.

### 6.1 Financial Position

The balance sheet of Council is broadly distinguished into "Assets" (what Council owns) and "Liabilities" (what Council owes) as per General Recognized 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 can be either ring-fenced for specific use only (non-distributable reserves), or redistributable for other use as determined by Council. It must be noted that these reserves are non-cash items and Council's cash held as investments do not match these reserves.

a) Current Assets

*Debtors Management and Credit Control Status for the month of September*

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

| 0-30 days | 31-60 | 60-91 | 120 | 121 - 150 | 151-180 | 181-1 | Yr | Over 1 Yr | Total |
|---|---|---|---|---|---|---|---|---|---|
| 408 443 | 882 545 | | 0 | 0 | 0 | 0 | 0 | 0 | 1 290 988 |

Bank reconciliation

Annexure" C1 – 4" indicate 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 shows 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*

Annexure "D" represents the creditors' age analysis of R 120 616 470 payable to the creditors in September 2026..

| 0-30 days | 31-60 | 61-90 | 91-120 | 121-150 | 151-180 | 181-1 Yr | Over 1 Yr | Total |
|---|---|---|---|---|---|---|---|---|
| 44 109 964 | 32 398 393 | - | - | - | - | 44 108 113 | - | 120 616 470 |

c) Net Assets

*Reserves*

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

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

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

- Assets fair value reserve
- Government grant reserve (GGR)

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

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

The purpose of these reserves is to promote community equity and facilitate budgetary control by ensuring that sufficient funds (non-cash) are set aside on the accounting books to offset the future depreciation charges (non-cash) that will be incurred over the estimated useful life of the item of property, plant and equipment financed from government grants, public contributions or a (non-cash) surplus arising from the revaluation of property, plant and equipment.
Council must note that these are all non-cash entries performed only for compliance purposes in line with accounting standards prescribed by the Accounting Standards Board (ASB) and enforced by the Office of the Accountant-General.

d) Cash Flow

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

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

Annexure "E" is Council's cash flow statement which indicates the movements on the main bank accounts. The incoming receipts amount to R 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.

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

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

$$= 2.7 \text{ TIMES}$$

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.

Annexure "F" represents the Grants allocation and their expenditure.
Table SC6, 7(1) and 7(2) Grants received and spent for September

| Description | Original Budget | Grants Tranche received for the month | Total Grants Received July-date | Actual September 2026 | YTD Movement | Balance | Percentage |
|---|---|---|---|---|---|---|---|
| RAMS | 2 971 000 | | 2 079 000 | 109 789 | 313 388 | 2 657 612 | 10.5 |
| FMG | 1 700 000 | - | 1 700 000 | - | 407 508 | 1 292 492 | 24.0 |
| EPWP | 1 739 000 | - | 435 000 | 201 310 | 374 808 | 1 364 192 | 21.6 |
| HIV&AIDS | 14 424 000 | - | - | 109 800 | 432 789 | 13 991 211 | 3.0 |
| ENERGY SERVICES | 5 000 000 | - | 2 000 000 | 0.00 | 0 | 5 000 000 | 0.0 |
| **TOTAL** | **25 834 000** | **-** | **6 214 000** | **420 899** | **1 528 492** | **24 305 508** | **5.9** |

## Financial Management Grant (FMG):

An amount of R 1 700 000 was gazetted for 2026-27 and received in September no expenditure incurred for September.
There are no interns currently and the council is in process of appointing new intake.

## Rural Roads Assets Management Grant

An amount of R 2 971 000 was gazette for 2026-27 and R 2 079 000 was received in August , Expenditure incurred amount to R 109 789.00 in September .

## HIV/Aids

An amount of R 14 424 000 gazetted for 2026-27, Expenditure incurred for September amount to R 109 800 ,No transfer has been made.

## Extended Public Works Projects

An amount of R 1 739 000 was gazetted R 435 000 received in August .Expenditure incurred for September amount to R 201 310.

## Energy Efficient Grant

An amount of R 5 000 000 was gazette for 2026-27, first tranche of R 2 000 000 was received in August.no expenditure incurred.

## 6.2 Financial Performance

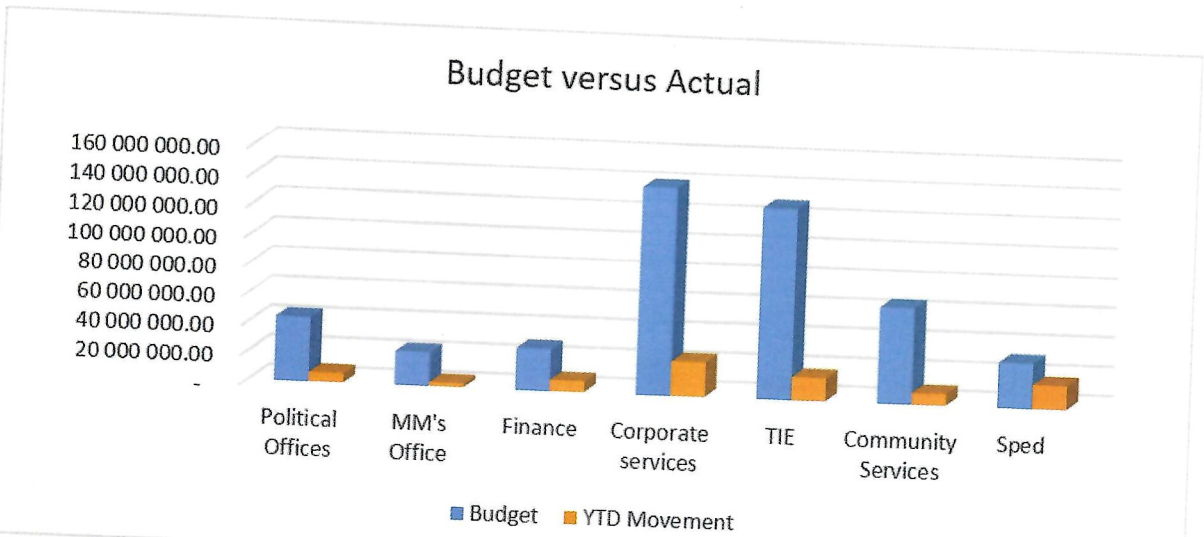
Financial performance shows the results of operations for the given period. It lists sources of revenue and expenses. The statement measures the performance of Council for a given period of time. Surplus or deficit is used to measure financial performance and directly related to the measurement of revenue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

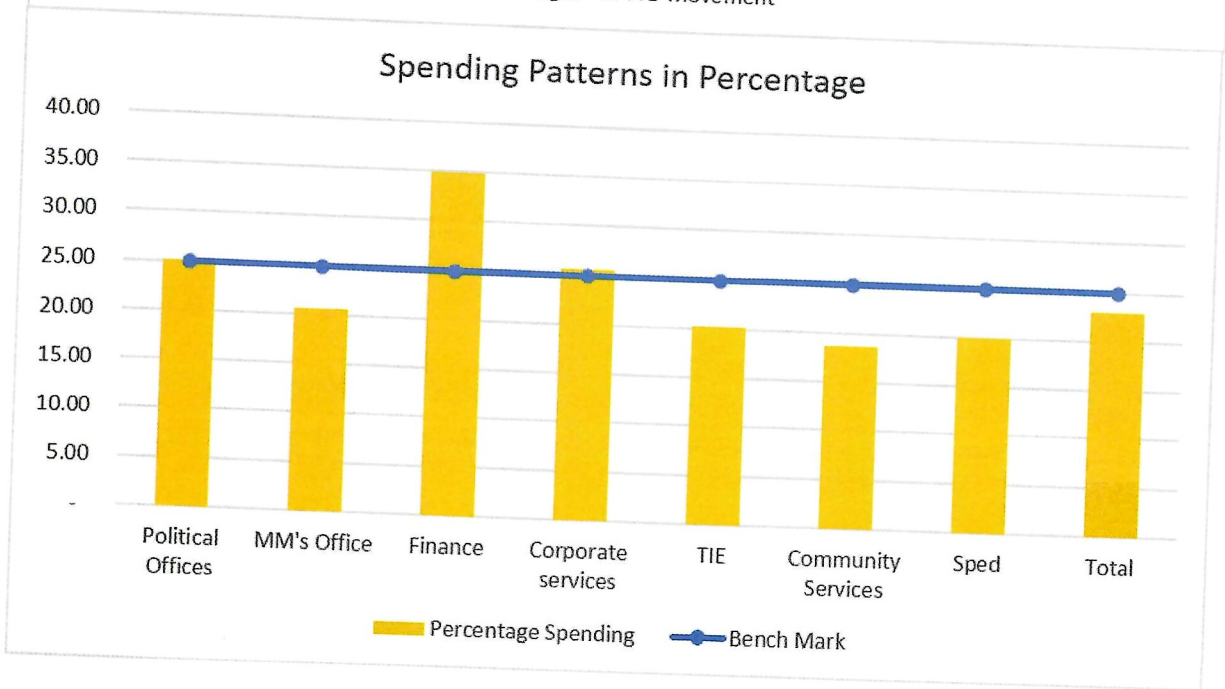
Operating expenses are incurred in the course of conducting normal Council business. They are classified by function such as employee related costs, general expenses, finance charges and contributions to provisions.

"See Annexures G, H & I"

Actual revenue and expenditure

Annexure "G" represents the organizational Operating Revenue and Expenditure which illustrates that R 7 844 273 was generated in revenue, while R 36 960 253 was spent on expenditure.




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

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

As the month of September 2026 signals the 3rd month of the first quarter of 2026-27 financial year, spending trends ought to be around 25% "Other Income" consists of income items such as, profit on sale of assets; skills levy income, tender income and commission on salaries.

The monthly performance indicates that total operating expenditure rate is standing at 23.05% and revenue is at 33.41% of the total budget.

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

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. Council manages to have cost saving within all areas. Refer to the table below for detail;

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

| | Savings Amount Q1 | Savings Amount Q2 | Savings Amount Q3 | Savings Amount Q4 | TOTAL SAVING YTD |
|---|---|---|---|---|---|
| **Cost Containment In-Year Report Measures** | | | | | |
| Use of consultants & Professional fees | (215 107.11) | - | - | - | 287 185.39 |
| Travel and subsistence | 31 169.75 | - | - | - | 18 170.75 |
| Domestic accommodation | 7 570.44 | - | - | - | 23 641.19 |
| Sponsorships, events and catering | 54 546.28 | - | - | - | 87 736.53 |
| Other related expenditure items | 3 336 606.61 | - | - | - | 7 593 635.36 |
| Total | 3 214 785.97 | - | - | - | 8 010 369.22 |

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

"Annexure H" represents the Capital expenditure and Revenue sources.Expenditure incurred for the month of August is R 0 . 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.

*(Annexure I)* The spending analysis on own fixed assets as at end of August 2026 is shown in the table below:

| Description | Budget | Monthly Exp | YTD Movement | Commitment | Balance | percentage |
|---|---|---|---|---|---|---|
| **Furniture and Equipment** | 750 000 | 0 | 0 | 0 | 750 000 | 0% |
| **Computer Equipment and Networks** | 258 929 | 0 | 0 | 0 | 258 929 | 0% |
| **New Ict Equipment** | 1 216 809 | | - | 0 | 1 216 809 | 0% |
| **Capital Expenditure On New Ict Equipment Finance** | 120 000 | 0 | 0 | 0 | 120 000 | 0% |
| **Vehicle** | 700 000 | 0 | 0 | 0 | 700 000 | 0% |
| **Enery savings** | 1 878 750 | 0 | 0 | 0 | 1 878 750 | 0% |
| **Total** | **4 924 488** | **0** | **0** | **0** | **4 924 488** | 0% |

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

Asset Management

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

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

6.3 Monitoring of 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 July 2026, which has been divided into timeframes of reporting: Annually, Quarterly, Monthly & Ad-hoc.

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

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

See Attached Annexures reflecting detail information:

| | | |
|---|---|---|
| "A" | – | Debtors Age Analysis |
| "B" | – | Investment Schedule |
| "C" | – | Bank Reconciliations |
| "D" | – | Creditors Age Analysis |
| "E" | – | Cash Flow Statement |
| "F" | – | Grants Allocation and Expenditure |
| "G" | – | Operating Revenue and Expenditure |
| "H" | – | Capital Expenditure and Revenue Source |
| "I" | – | Capital Projects Progress |

**RECOMMENDED:**

THAT the financial management report as at the end September 2026 as per attach as annexure "A" to "I" be considered as prescribed by section 54(1) of the Local Government: Municipal Finance Management Act, 56 of 2003.

Ms.Mathapelo Masisi
Chief Financial Officer

14/10/2026
Date

Ms.Madisebo Khomoesera
MMC Finance

16/10/2026
Date

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

**Annexure" A"**

| 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** | 0 | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total By Income Source** | 2000 | 408 | 883 | – | – | – | – | – | – | 1 291 | – | – | – |
| **2025/26 - totals only** | 0 | 408 | 883 | – | – | – | – | – | – | 1 291 | – | – | 954 |
| **Debtors Age Analysis By Customer Group** | 0 | 1 259 | 1 679 | 916 | 405 | 405 | – | 41 | 10 495 | 15 201 | 11 347 | – | 954 |
| Organs of State | 2200 | – | – | – | – | – | – | – | – | – | – | – | 10 495 |
| Commercial | 2300 | – | – | – | – | – | – | – | – | – | – | – | – |
| Households | 2400 | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | 2500 | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total By Customer Group** | 2600 | – | – | – | – | – | – | – | – | – | – | – | – |
| *Notes* | 0 | – | – | – | – | – | – | – | – | – | – | – | – |
| Material increases in value of debtors' categories compared to previous month to be explained | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bad debts = amounts actually written off in the month | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total by Income Source must reconcile with Total by Customer Group | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 408443.48 | 882545 | 0 | 0 | 0 | 0 | 0 | 1290988.48 | 0 | 0 | 0 |

DC42 Sedibeng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03

Annexure" B"

| R thousands | Ref | Yrs/Months | | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate 3 | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | |
|---|---|---|---|---|---|---|---|---|---|---|
| Municipality | | | | | | | | | | |
| Municipality sub-total | | | | | | | | | | – |
| Entities sub-total | | | | 0 | | | | | | – |

*References*
*2. List investments in expiry date order*
*3. If 'variable' is selected in column F, input interest rate range*
*4. Withdrawals to be entered as negative*

ANNEXURE "C1"

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

| | | | |
|---|---|---|---|
| **CASH BOOK BALANCE AS AT** | **01-Sept-26** | **R** | **81 167.25** |
| **PLUS : INCOME RECEIVED** | | **R** | **22 325.96** |
| 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 | 5 841.60 | | |
| TRANSFERS RECEIVED | 0.00 | | |
| INTEREST | 16 484.36 | | |
| LICENCE INCOME | 0.00 | | |
| LESS: RD CHEQUES / (re deposit) | 0.00 | | |
| **MINUS : EXPENDITURE** | | **R** | **-1 756.52** |
| 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 | -1 756.52 | | |
| **CASHBOOK BALANCE AS AT** | **30-Sept-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-Sept-26** | **R** | **84 454.13** |

ANNEXURE "C2"

# BANK RECONCILIATION AS AT 30 September 2026

## STANDARD BANK - MAIN BANK ACCOUNT : 21777667

## GL VOTE NUMBER - 33215020010ZZZZZZZWD

| | | | |
|---|---|---|---|
| **CASH BOOK BALANCE AS AT 01-Sept-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 & NATIO | 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-Sept-26** | | R | 20 979 333.94 |
| PLUS: CHEQUE/ELE CANCELLED FOLLOWING M | 0.00 | | |
| Less/plus: Receipts updated/not from previous mor | 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-Sept-26** | | R | 21 156 933.57 |

ANNEXURE "C2"

# BANK RECONCILIATION AS AT 30 September 2026

## STANDARD BANK - MAIN BANK ACCOUNT : 21777667

## GL VOTE NUMBER - 33215020010ZZZZZZZWD

| | | |
|---|---|---|
| **CASH BOOK BALANCE AS AT 01-Sept-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 & NATIC | 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-Sept-26** | R | 20 979 333.94 |

| | | |
|---|---|---|
| PLUS: CHEQUE/ELE CANCELLED FOLLOWING I | 0.00 | |
| Less/plus: Receipts updated/not from previous mor | 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-Sept-26** | R | 21 156 933.57 |

ANNEXURE "C3"

# BANKRECONCILIATION AS AT 30/Sept/2026

## LICENSING BANK ACCOUNT NEDBANK: 1152944606

## GL VOTE NUMBER - 33215020690000000000

| | | | |
|---|---|---|---|
| **CASH BOOK BALANCE AS AT** | **1/Sept/2026** | **R** | **2 714 989.62** |
| **PLUS : INCOME RECEIVED** | | **R** | **807 999.20** |
| LICENCE INCOME | | | |
| FUEL SALES | 807 999.20 | | |
| LESS: RD CHEQUES | 0.00 | | |
| | 0.00 | | |
| **MINUS : EXPENDITURE** | | **R** | **-80.00** |
| TRANSFER TO MAIN ACCOUNT | | | |
| BANK CHARGES | 0.00 | | |
| BANK CHARGES CARD FEES | 0.00 | | |
| BANK COST | -80.00 | | |
| | 0.00 | | |
| **CASHBOOK BALANCE AS AT** | **30/Sept/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/Sept/2026** | **R** | **3 522 908.82** |

ANNEXURE "C4"

# BANK RECONCILIATION AS AT 30/Sept/2026

## LICENSING BANK ACCOUNT STANDARD: 21781494
## GL VOTE NUMBER - 33215020190000000000

**CASH BOOK BALANCE AS AT** 1/Sept/2026 — R 49 234 597.18

**PLUS : INCOME RECEIVED** — R 34 998 099.98

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

**MINUS : EXPENDITURE** — R -20 417 905.08

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

**CASHBOOK BALANCE AS AT** 30/Sept/2026 — R 63 814 792.08

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

**BANK BALANCE AS AT** 30/Sept/2026 — R 63 814 792.08

ANNEXURE "C5"

# CALL ACCOUNT RECONCILIATION AS AT 30/Sept/2026

## BANK ACCOUNT NEDBANK: 037881172932

## GL VOTE NUMBER - 33215040190ZZZZZZZWD

| | | | |
|---|---|---|---|
| **CASH BOOK BALANCE AS AT** | **1/Sept/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/Sept/2026** | **R** | **1 084 203.33** |
| PLUS : INTEREST ACCRUED AT YEAR END | | R | - |
| **INTEREST DEBTOR** | **30/Sept/2026** | **R** | **-** |

# CALL ACCOUNT RECONCILIATION AS AT 30/Sept/2026

ANNEXURE "C6"

## BANK ACCOUNT STANDARD BANK: 228499054

## GL VOTE NUMBER - 33215040210ZZZZZZZWD

| | | | |
|---|---|---|---|
| **CASH BOOK BALANCE AS AT 1/Sept/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/Sept/2026** | | R | 46 695 816.18 |
| PLUS : INTEREST ACCRUED AT YEAR END | | R | - |
| **INTEREST DEBTOR 30/Sept/2026** | | R | - |

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

0 **ANNEXURE "D"**

| Description<br>R thousands | NT Code | Budget Year 2026/27<br>0 - 30 Days | 0<br>31 - 60 Days | 0<br>61 - 90 Days | 0<br>91 - 120 Days | 0<br>121 - 150 Days | 0<br>151 - 180 Days | 0<br>181 Days - 1 Year | 0<br>Over 1 Year | 0<br>Total | Prior year totals for chart (same period) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Creditors Age Analysis By Customer Type** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bulk Electricity | 0100 | – | – | – | – | – | – | – | – | – | – |
| Bulk Water | 0200 | – | – | – | – | – | – | – | – | – | – |
| PAYE deductions | 0300 | – | – | – | – | – | – | – | – | – | – |
| VAT (output less input) | 0400 | – | – | – | – | – | – | – | – | – | 734 |
| Pensions / Retirement deductions | 0500 | – | – | – | – | – | – | – | – | – | – |
| 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** | ### | **44 110** | **32 398** | – | – | – | – | **44 108** | – | **120 616** | 90 932 |

ANNEXURE "E"

DC42 Sedibeng - Table C7 Monthly Budget Statement - Cash Flow - M03 September

| Description | Ref | 2025/26 | Budget Year 2026/27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome 0 | Original Budget 0 | Adjusted Budget 0 | Monthly actual 0 | YearTD actual 0 | YearTD budget 0 | YTD variance 0 | YTD variance % | Full Year Forecast 0 |
| CASH FLOW FROM OPERATING ACTIVITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Receipts | 0 | | | | | | | | | |
| Property rates | 0 | – | – | – | – | – | – | – | | – |
| Service charges | 0 | – | – | – | – | – | – | – | | – |
| Other revenue | 0 | 430 808 | 427 000 | 427 000 | 35 955 | 101 974 | 106 750 | (4 776) | -4% | 427 000 |
| Transfers and Subsidies - Operational | 0 | 334 817 | 351 098 | 351 098 | 2 079 | 141 869 | 87 774 | 54 095 | 62% | 351 098 |
| Transfers and Subsidies - Capital | 0 | 5 000 | 5 000 | 5 000 | – | 2 000 | 1 250 | 750 | 60% | 5 000 |
| Interest | 0 | 6 669 | 6 080 | 6 080 | 615 | 988 | 1 520 | (532) | -35% | 6 080 |
| Dividends | 0 | – | – | – | – | – | – | – | | – |
| Payments | 0 | – | – | – | – | – | – | – | 0% | – |
| Suppliers and employees | 0 | (771 217) | (785 274) | (785 274) | (21 838) | (168 571) | (196 318) | (27 747) | 14% | (785 274) |
| Finance charges | 0 | – | – | – | – | – | – | – | | – |
| Transfers and Subsidies | 0 | – | – | – | – | – | – | – | | – |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 0 | 6 077 | 3 903 | 3 903 | 16 810 | 78 260 | 976 | (77 284) | -7919% | 3 903 |
| 0 | 0 | – | – | – | – | – | – | – | – | – |
| CASH FLOWS FROM INVESTING ACTIVITIES | 0 | – | – | – | – | – | – | – | – | – |
| Receipts | 0 | – | – | – | – | – | – | – | – | – |
| Proceeds on disposal of PPE | 0 | 24 | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| 0 | 0 | – | – | – | – | – | – | – | 0% | – |
| Decrease (increase) in non-current receivables | 0 | – | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current investments | 0 | – | – | – | – | – | – | – | 0% | – |
| Insurance Refund - Capital | 0 | – | – | – | – | – | – | – | | – |
| Interest on Short Term Investment (Greater then 90 days) and L | 0 | – | – | – | – | – | – | – | | – |
| Payments | 0 | – | – | – | – | – | – | – | 0% | – |
| Capital assets | 0 | (2 398) | (5 663) | (5 663) | (24) | (24) | (1 416) | (1 392) | 0 | (5 663) |
| Retention (Capital) | 0 | – | – | – | – | – | – | – | | – |
| Repayment of borrowing | 0 | – | – | – | – | – | – | – | | – |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | 0 | 12 | – | – | 3 | 3 | – | (3) | #DIV/0! | – |
| 0 | 0 | – | – | – | – | – | – | – | – | – |

ANNEXURE "F"

DC42 Sedibeng - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M03 September

| Description | Ref | 2025/26 | Budget Year 2026/27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 0 | Audited Outcome 0 | Original Budget 0 | Adjusted Budget 0 | Monthly actual 0 | YearTD actual 0 | YearTD budget 0 | YTD variance 0 | YTD variance % | Full Year Forecast 0 |
| **RECEIPTS** | 1.2 | – | – | – | – | – | – | – | 0.0% | – |
| **Operating** | | – | – | – | – | – | – | – | 0.0% | – |
| **National Government** | | – | – | – | – | – | – | – | 0.0% | – |
| **Monetary Allocations** | | – | – | – | – | – | – | – | #DIV/0! | – |
| Equitable Share | | 320 303 | 330 371 | 330 371 | – | 137 655 | 138 756 | (1 101) | -0.8% | 330 371 |
| Energy Efficiency and Demand Side Management Grant | | 3 121 | 3 121 | 3 121 | – | – | 780 | (780) | -100.0% | 3 121 |
| 0 | | – | – | – | – | – | – | – | | – |
| Expanded Public Works Programme Integrated Grant | | 1 846 | 1 739 | 1 739 | 201 | 375 | 435 | (60) | -13.8% | 1 739 |
| Local Government Financial Management Grant | | 1 500 | 1 700 | 1 700 | – | 408 | 425 | (17) | -4.1% | 1 700 |
| Municipal Disaster Relief Grant | | – | – | – | – | – | – | – | | – |
| Public Transport Network Grant | | – | – | – | – | – | – | – | | – |
| Rural Road Asset Management Systems Grant | | 2 736 | 2 971 | 2 971 | 110 | 313 | 743 | (2 388) | -321.5% | 2 971 |
| **Water Services Infrastructure Grant** | | – | – | – | – | – | – | – | | – |
| 0 | | – | – | – | – | – | – | – | | – |
| 0 | | – | – | – | – | – | – | – | | – |
| **0** | | – | – | – | – | – | – | – | | – |
| **Total Monetary Allocations** | | 329 505 | 339 902 | 339 902 | 311 | 138 751 | 141 139 | (2 388) | -1.7% | 339 902 |
| *Total Operating/National Government* | | 329 505 | 339 902 | 339 902 | 311 | 138 751 | 141 139 | (2 388) | -1.7% | 339 902 |
| **Provincial Government** | | – | – | – | – | – | – | – | | – |
| **Monetary Allocations** | | – | – | – | – | – | – | – | | – |
| *Capacity Building and Other Grants* | | 7 841 | 14 424 | 14 424 | 110 | 433 | 3 606 | (3 173) | -88.0% | 14 424 |
| *0* | | – | – | – | – | – | – | – | | – |
| **Total Monetary Allocations** | | 7 841 | 14 424 | 14 424 | 110 | 433 | 3 606 | (3 173) | -88.0% | 14 424 |
| Total Operating/Provincial Government | | 7 841 | 14 424 | 14 424 | 110 | 433 | 3 606 | (3 173) | -88.0% | 14 424 |
| **District Municipalities** | 0 | – | – | – | – | – | – | (9 908) | -274.8% | 14 424 |
| **Monetary Allocations** | 0 | – | – | – | – | – | – | – | 0.0% | – |
| **Other Grant Providers** | | – | – | – | – | – | – | – | 0.0% | – |
| **Monetary Allocations** | | – | – | – | – | – | – | – | | – |
| National Youth Development Agency | | – | – | – | – | – | – | – | | – |
| **Parent Municipality** | | – | – | – | – | – | – | – | | – |

ANNEXURE "G"

## DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | % | 0 |
| Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Exchange Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Service charges - Electricity | 0 | – | – | – | – | – | – | – | | – |
| Service charges - Water | 0 | – | – | – | – | – | – | – | | – |
| Service charges - Waste Water Ma | 0 | – | – | – | – | – | – | – | | – |
| Service charges - Waste managem | 0 | – | – | – | – | – | – | – | | – |
| Sale of Goods and Rendering of Se | 0 | 204 | 207 | 207 | 18 | 48 | 52 | (4) | -8% | 207 |
| Agency services | 0 | 85 093 | 95 263 | 95 263 | 6 676 | 14 157 | 23 816 | (9 659) | -41% | 95 263 |
| Interest | 0 | – | – | – | – | – | – | – | | – |
| Interest earned from Receivables | 0 | – | – | – | – | – | – | – | | – |
| Interest from Current and Non Curr | 0 | 6 675 | 6 080 | 6 080 | 615 | 988 | 1 520 | (532) | -35% | 6 080 |
| Dividends | 0 | – | – | – | – | – | – | – | | – |
| Rent on Land | 0 | – | – | – | – | – | – | – | | – |
| Rental from Fixed Assets | 0 | 488 | 494 | 494 | 8 | 21 | 124 | (102) | -83% | 494 |
| Licence and permits | 0 | – | – | – | – | – | – | – | | – |
| Special rating levies | 0 | – | – | – | – | – | – | – | | – |
| Construction Contract Revenue | 0 | – | – | – | – | – | – | – | 0% | – |
| Development Charges | 0 | – | – | – | – | – | – | – | 0% | – |
| Operational Revenue | 0 | 3 390 | 3 884 | 3 884 | 79 | 148 | 971 | (823) | -85% | 3 884 |
| Non-Exchange Revenue | 0 | – | – | – | – | – | – | – | | – |
| Property rates | 0 | – | – | – | – | – | – | – | | – |
| Surcharges and Taxes | 0 | – | – | – | – | – | – | – | | – |
| Fines, penalties and forfeits | 0 | – | – | – | – | – | – | – | | – |
| Licence and permits | 0 | 207 | 635 | 635 | 30 | 95 | 159 | (64) | -40% | 635 |
| Transfers and subsidies - Operatior | 0 | 337 347 | 354 326 | 354 326 | 421 | 139 183 | 144 745 | (5 561) | -4% | 354 326 |
| Interest | 0 | – | – | – | – | – | – | – | | – |
| Fuel Levy | 0 | – | – | – | – | – | – | – | | – |
| Operational Revenue | 0 | – | – | – | – | – | – | – | | – |
| Gains on disposal of Fixed and Intangible Assets | 0 | 24 | 1 | 1 | – | – | 0 | (0) | -100% | 1 |
| Other Gains | 0 | 45 448 | – | – | – | – | – | – | | – |
| Discontinued Operations | 0 | – | – | – | – | – | – | – | | – |
| Total Revenue (excluding capital tr | 0 | 478 876 | 460 891 | 460 891 | 7 844 | 154 640 | 171 386 | (16 745) | -10% | 460 891 |
| Expenditure By Type | 0 | – | – | – | – | – | – | – | 0% | – |
| Employee related costs | 0 | 321 518 | 336 981 | 336 981 | 29 594 | 83 104 | 84 246 | (1 141) | -1% | 336 981 |
| Remuneration of councillors | 0 | 16 077 | 16 468 | 16 468 | 1 317 | 3 984 | 4 117 | (133) | -3% | 16 468 |
| Bulk purchases - electricity | 0 | – | – | – | – | – | – | – | | – |
| Inventory consumed | 0 | 2 978 | 3 212 | 3 212 | 467 | 842 | 803 | 39 | 5% | 3 212 |
| Debt impairment | 0 | – | – | – | – | – | – | – | | – |
| Depreciation, amortisation and impa | 0 | 4 983 | 4 898 | 4 898 | – | – | 1 225 | (1 225) | -100% | 4 898 |
| Interest, Dividends and Rent on Lar | 0 | – | – | – | – | – | – | – | | – |
| Contracted services | 0 | 38 966 | 44 618 | 44 651 | 2 816 | 6 844 | 11 158 | (4 314) | -39% | 44 651 |
| Transfers and subsidies | 0 | 10 700 | 17 176 | 17 176 | 311 | 808 | 4 294 | (3 487) | -81% | 17 176 |
| Irrecoverable debts written off | 0 | – | – | – | – | – | – | – | | – |
| Operational costs | 0 | 38 712 | 37 295 | 37 262 | 2 454 | 10 613 | 9 320 | 1 293 | 14% | 37 262 |
| Disposal of Fixed and Intangible Asse | 0 | 66 | – | – | – | – | – | – | | – |
| Other Losses | 0 | – | – | – | – | – | – | – | | – |
| Total Expenditure | 0 | 434 001 | 460 648 | 460 648 | 36 960 | 106 195 | 115 163 | (8 968) | (0) | 460 648 |
| Surplus/(Deficit) | 0 | 44 875 | 243 | 243 | (29 116) | 48 445 | 56 223 | (7 778) | (0) | 243 |
| Transfers and subsidies - capital (n | 0 | 1 879 | 1 879 | 1 879 | – | – | 470 | (470) | (0) | 1 879 |
| Transfers and subsidies - capital (in-k | 0 | – | – | – | – | – | – | – | | – |
| Surplus/(Deficit) after capital transf | 0 | 46 754 | 2 122 | 2 122 | (29 116) | 48 445 | 56 692 | (8 247) | (0) | 2 122 |
| Income Tax | 0 | – | – | – | – | – | – | – | | – |
| Surplus/(Deficit) after income tax | 0 | 46 754 | 2 122 | 2 122 | (29 116) | 48 445 | 56 692 | (8 247) | (0) | 2 122 |
| Share of Surplus/Deficit attributable | 0 | – | – | – | – | – | – | – | | – |
| Share of Surplus/Deficit attributable | 0 | – | – | – | – | – | – | – | | – |
| Surplus/(Deficit) attributable to munic | 0 | 46 754 | 2 122 | 2 122 | (29 116) | 48 445 | 56 692 | (8 247) | (0) | 2 122 |

ANNEXURE "H"

## DC42 Sedibeng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

| Vote Description | Ref | 2025/26 | Budget Year 2026/27 | | | | 0 | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome 0 | Original Budget 0 | Adjusted Budget 0 | Monthly actual 0 | YearTD actual 0 | YearTD budget 0 | YTD variance 0 | YTD variance % | Full Year Forecast 0 |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 01 - Executive & Council | 0 | – | – | – | – | – | – | – | – | – |
| Vote 02 - Budget & Treasury Office | 0 | – | – | – | – | – | – | – | | – |
| Vote 03 - Corporate Services | 0 | – | – | – | – | – | – | – | | – |
| Vote 04 - Roads And Transport | 0 | 1 879 | 1 879 | 1 879 | – | – | 470 | (470) | -100% | 1 879 |
| Vote 05 - Planning & Development | 0 | – | – | – | – | – | – | – | | – |
| Vote 06 - Community & Social Services | 0 | – | – | – | – | – | – | – | | – |
| Vote 07 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 08 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 09 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 10 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 11 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 12 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 13 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 14 - | 0 | – | – | – | – | – | – | – | | – |
| Vote 15 - Other | 0 | – | – | – | – | – | – | – | | – |
| Total Capital Multi-year expenditure | 4,7 | 1 879 | 1 879 | 1 879 | – | – | 470 | (470) | -100% | 1 879 |
| Single Year expenditure appropriation | 2 | | | | | | | | 0% | |
| Vote 01 - Executive & Council | 0 | – | – | – | – | – | – | – | | – |
| Vote 02 - Budget & Treasury Office | 0 | – | – | – | – | – | – | – | | – |
| Vote 03 - Corporate Services | 0 | – | 120 | 120 | – | – | 30 | (30) | -100% | 120 |
| Vote 04 - Roads And Transport | 0 | 519 | 2 926 | 2 926 | 24 | 24 | 731 | (707) | -97% | 2 926 |
| Vote 05 - Planning & Development | 0 | – | – | – | – | – | – | – | | – |
| Vote 06 - Community & Social Services | 0 | – | – | – | – | – | – | – | | – |
| Vote 07 - | 0 | – | – | – | – | – | – | – | | – |
| Total Capital single-year expenditure | 4 | 519 | 3 046 | 3 046 | 24 | 24 | 761 | (737) | -97% | 3 046 |
| Total Capital Expenditure | 0 | 2 398 | 4 924 | 4 924 | 24 | 24 | 1 231 | (1 207) | -98% | 4 924 |
| Capital Expenditure - Functional Classification | 0 | – | – | – | – | – | – | – | 0% | – |
| *Governance and administration* | 0 | 2 398 | 4 924 | 4 924 | 24 | 24 | 1 231 | (1 207) | -98% | 4 924 |
| Executive and council | 0 | – | – | – | – | – | – | – | | – |
| Finance and administration | 0 | 2 398 | 4 924 | 4 924 | 24 | 24 | 1 231 | (1 207) | -98% | 4 924 |
| Internal audit | 0 | – | – | – | – | – | – | – | | – |
| *Community and public safety* | 0 | – | – | – | – | – | – | – | | – |
| Community and social services | 0 | – | – | – | – | – | – | – | | – |
| Sport and recreation | 0 | – | – | – | – | – | – | – | | – |
| Public safety | 0 | – | – | – | – | – | – | – | | – |
| Housing | 0 | – | – | – | – | – | – | – | | – |
| Health | 0 | – | – | – | – | – | – | – | | – |
| *Economic and environmental services* | 0 | – | – | – | – | – | – | – | | – |
| Planning and development | 0 | – | – | – | – | – | – | – | | – |
| Road transport | 0 | – | – | – | – | – | – | – | | – |
| Environmental protection | 0 | – | – | – | – | – | – | – | | – |
| *Trading services* | 0 | – | – | – | – | – | – | – | | – |
| Energy sources | 0 | – | – | – | – | – | – | – | | – |
| Water management | 0 | – | – | – | – | – | – | – | | – |
| Waste water management | 0 | – | – | – | – | – | – | – | | – |
| Waste management | 0 | – | – | – | – | – | – | – | | – |
| *Other* | 0 | – | – | – | – | – | – | – | | – |
| Total Capital Expenditure - Functional Classification | 3 | 2 398 | 4 924 | 4 924 | 24 | 24 | 1 231 | (1 207) | -98% | 4 924 |
| Funded by: | 0 | – | – | – | – | – | – | – | 0% | – |
| National Government | 0 | 1 879 | 1 999 | 1 999 | – | – | 500 | (500) | -100% | 1 999 |
| Provincial Government | 0 | – | – | – | – | – | – | – | | – |
| District Municipality | 0 | – | – | – | – | – | – | – | | – |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | 0 | – | – | – | – | – | – | – | | – |
| Transfers recognised - capital | 0 | 1 879 | 1 999 | 1 999 | – | – | 500 | (500) | -100% | 1 999 |
| Borrowing | 6 | – | – | – | – | – | – | – | | – |
| Internally generated funds | 0 | 519 | 2 926 | 2 926 | 24 | 24 | 731 | (707) | -97% | 2 926 |
| Total Capital Funding | 0 | 2 398 | 4 924 | 4 924 | 24 | 24 | 1 231 | (1 207) | -98% | 4 924 |
| References | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

PROJECT PLAN – CONFIRMATION OF COMPLIANCE

ANNEXURE "I1"

| No | Requirement | Compliance with | Period | Responsible Person | Target Date | TICK |
|---|---|---|---|---|---|---|
| 1 | Irregular expenditure constituting theft, fraud/criminal offence reported to police. | MFMA 32(6) | 2025-26 | CFO/MM | Adhoc | ✓ |
| 2 | Impending shortfalls in budget revenue and over spending of budget reported to Council. | MFMA 70(1) | 2025-26 | CFO | Adhoc | ✓ |
| 3 | Report on any failure to adopt/implement budget related policies to Mayor, National and Provincial Treasury. | MFMA 73 | 2025-26 | CFO | Adhoc | ✓ |
| 4 | Placing of documents on website within five days of tabling in Council. | MFMA 75 | 2025-26 | Kajal Wieser<br>CFO | Adhoc | ✓ |
| 5 | Reasons received from delegated officials when at least three quotations not received. | Notice 868 of 2005 | 2025-26 | CFO | Adhoc | ✓ |
| 6 | Any contributions in respect of inducements, rewards, gifts and favours to officers notified to National Treasury. | | 2025-26 | | | ✓ |
| 7 | Notification of intention to investigate public – private partnerships given to National Treasury prior to start of study. | Notice 868 of 2005 | 2025-26 | Kajal Wiese | | ✓ |
| 8 | Report received from all entities of any irregular, fruitless or wasteful expenditure – submitted to Mayor, Auditor General. | 0 | 2025-26 | CFO | Adhoc | ✓ |
| | | Reg 2(1)(a) | 2025-26 | | | ✓ |
| | | MFMA 102(1) | 2025-26 | | Adhoc | ✓ |

ANNEXURE "I2"

**PROJECT PLAN – CONFIRMATION OF COMPLIANCE**
**Monthly**

| Requirement | Compliance with | Period | Responsible Person | Target Date | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Monthly Go Muni uploads | MFMA 71(1) | Monthly | Masechaba Magalefa/Lerato Tabane /Kajal Wiese /CFO | 10 working days after month-end | ✓ | ✓ | ✓ | | | | | | | | | |
| E monitoring uploads | MFMA 71 | Monthly | Charles Steyn/Masechaba Magalefa/Lerato Tabane /CFO | 10 working days after month-end | ✓ | ✓ | ✓ | | | | | | | | | |
| FMCMM | MFMA 71 | Monthly | Charles Steyn/Masechaba Magalefa/Lerato Tabane /CFO | 10 working days after month-end | ✓ | ✓ | ✓ | | | | | | | | | |
| Submission of C Schedule to the Mayor & MMC Finance | MFMA 71 | Monthly | Lerato Tabane<br>Masechaba Magalefa | 10 working days after month-end | ✓ | ✓ | ✓ | | | | | | | | | |

**PROJECT PLAN – CONFIRMATION OF COMPLIANCE** **Monthly Compliance**
**Monthly**

ANNEXURE "I2"

| No | Requirement | Compliance with | Period | Responsible Person | Target Date | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Monthly Go Muni uploads | MFMA 71(1) | Monthly | Masechaba Magalefa/Lerato Tabane /Kajal Wiese /CFO | 10 working days after month-end | ✓ | ✓ | ✓ | | | | | | | | | |
| a | E monitorimg uploads | MFMA 71 | Monthly | Charles Steyn/Masechaba Magalefa/Lerato Tabane /CFO | 10 working days after month-end | ✓ | ✓ | ✓ | | | | | | | | | |
| b | FMCMM | MFMA 71 | Monthly | Charles Steyn/Masechaba Magalefa/Lerato Tabane /CFO | 10 working days after month-end | ✓ | ✓ | ✓ | | | | | | | | | |
| c | Submission of C Schedule to the Mayor & MMC Finance | MFMA 71 | Monthly | Lerato Tabane Masechaba Magalefa | 10 working days after month-end | ✓ | ✓ | ✓ | | | | | | | | | |

**PROJECT PLAN – CONFIRMATION OF COMPLIANCE**

**Quarterly**

**ANNEXURE "I3"**

| No | Requirement | Compliance with | Period | Responsible Person | Target Date | SEPT | DEC | MAR | JUNE |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Consolidated report submitted of all withdrawals for quarter, to Provincial Treasury and Auditor General. | MFMA 11(4) | Quarterly | Lerato Tabane / Masechaba Magalefa | 30 days after month-end (3rd Month) | ✓ | | | |
| 2 | Changes in banking details notified to National and Provincial Treasury and Auditor General. | MFMA 8(5) 9(a) 86(1)(a) | Quarterly | Lerato Tabane &Chief Financial Officer | Quarterly | ✓ | | | |
| 3 | Overdrawn position of any bank accounts reported to National Treasury. | MFMA 70(2) | | Lerato Tabane& Chief Financial | | ✓ | | | |
| 4 | Quarterly report to Council on implementation of Supply Chain Policy. | Notice 868 of 2005 | Quarterly | Chief Financial Officer | Quarterly | ✓ | | | |
| | | Reg 6(3) | | | | ✓ | | | |
| 5 | Reasons for any deviations from any recommended tender submitted to National and Provincial Treasury and Auditor General. | MFMA 114(1) | | Chief Financial Officer | Quarterly | ✓ | | | |
| | | Notice 868 of 2005 | | | | ✓ | | | |
| | | Reg 29(7) | | | | ✓ | | | |
| 6 | DC42_BM (External Debt Created, Repaid or Redeemed) | MFMA | Quarterly | | | ✓ | | | |
| 7 | DC42_ME (Municipal Entity Quarterly Return) | MFMA | Quarterly | Chief Financial Officer | 10 days after month-end (3rd Month) | ✓ | | | |
| 7 | DC42_LTC (Long Term Contracts Quarterly Return - > R1mil *AND* > 5yr ) | MFMA | Quarterly | | 10 days after month-end (3rd Month) | ✓ | | | |
| 8 | DC42_MFM1 (Quartely MFMA Implementation and Monitoring Checklist-Implementation Priorities) | MFMA | Quarterly | Lerato Tabane / Masechaba Magalefa | 10 days after month-end (3rd Month) | ✓ | | | |
| 9 | Quarterly Financial Early Warning Report | MFMA | Quarterly | Lerato Tabane / Masechaba Magalefa | 10 days after month-end (3rd Month) | ✓ | | | |
| 10 | Conduct a monthly performance review with staff. | Policy and Procedures | Quarterly | Lerato Tabane / Masechaba Magalefa | 10 days after month-end (3rd Month) | ✓ | | | |
| 11 | Quartely report on the financial position of the Municipality | MFMA SECTION 52D | Quarterly | Lerato Tabane / Masechaba Magalefa | Quarterly | ✓ | | | |