

Section 52d for the quarter ending 30 September 2022-23

(9/1/3/6)

Cluster : Finance
Portfolio: Financial Management

1. PURPOSE

The purpose of the report is to reflect the financial position of the Municipality for the quarter ending 30 September 2022.

2. OBJECTIVE

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

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

3. LEGISLATIVE REQUIREMENTS:

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

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

4. BACKGROUND

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

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

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

5. DISCUSSIONS

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

Table of contents

Page 3	Debtors age analysis
Page 4	Creditors age analysis
Page 5-6	Cash flow
Page 6-7	Grant allocations and expenditure
Page 8	Financial Performance
Page 9	Operating Comparative Analysis (Budget vs. Actual by Cluster)
Page 9-10	Capital Comparative Analysis (Budget vs. Actual)
Page 11	Financial Position (Table C6)

Annexures

- A. Bank Reconciliation
- B. Withdrawal Statements
- C. Form D
- D. Cost Containment Report

a) Current Assets

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

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

The debtor's book balance of the municipality as attached in annexure A is R 2 671 362 less bad debts impairment R 954 100 resulting to R 1 717 262.

DC42 Sedibeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2022/23								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	1 717	-	-	-	-	954	2 671	954	-	954
Total By Income Source	2000	-	-	1 717	-	-	-	-	954	2 671	954	-	954
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	1 717	-	-	-	-	954	2 671	954	-	954
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	-	-	1 717	-	-	-	-	954	2 671	954	-	954

Notes

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

Bad debts = amounts actually written off in the month

Total by Income Source must reconcile with Total by Customer Group

Bank reconciliation

Annexure "C1 – 4" indicate the bank reconciliations prepared for the quarter ending 30 September. 2022 with the detail on the bank and cash book balances.

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

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

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

The cashbook shows a favorable balance of R 41 278 222 as at the end of September.

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

b) Current Liabilities

Creditors' Age Analysis

Annexure "D" represents the creditors' age analysis of R 179 078 382 payable to the creditors in September 2022. An amount of R 124 557 502 is due payable to the licensing authority.

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

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	-
Bulk Water	0200										-	-
PAYE deductions	0300										-	-
VAT (output less input)	0400	699	-	-	-	-	-	-	-	-	699	-
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	-
Trade Creditors	0700										-	-
Auditor General	0800										-	-
Other	0900	31 652	-	-	-	-	-	-	-	146 727	178 379	200 716
Total By Customer Type	1000	32 351	-	-	-	-	-	-	-	146 727	179 078	200 716

Notes

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

c) Net Assets
Reserves

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

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

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

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

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

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

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

government grants, public contributions or a (non-cash) surplus arising from the revaluation of property, plant and equipment.

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

d) Cash Flow

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 R 35 568 745. Outgoing payments were made to the amount of R 56 000 359. Taking into account the opening cashbook balance, this left a favorable closing balance of R 44 355 322 as end of September 2022 period, which shows a decrease margin from last month’s closing balance.

Cost coverage indicator.

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

$$\text{The cost coverage formula} = \frac{= (41\,278\,222) + R0}{R\,34\,368\,582}$$

$$= \underline{1.20 \text{ TIMES}}$$

The cost coverage of the municipality indicates 1.20 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 2022 as the next equitable share allocation is in December 2022. The formula does not take into consideration the contingent assets and liabilities whereby if taken into consideration this will indicate that the municipality is having a liquidity problem as identified in the AG reports of 2019/20 as well as 2020/21.

Monthly Budget Statement - Cash Flow	July-September			
	Description	YearTD actual July	YearTD actual August	YearTD actual September
R thousands				
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates				
Service charges				
Other revenue	140 361 043.85	172 888 137.50	208 147 948.20	
Transfers and Subsidies - Operational	1 824 000.00	3 670 000.00	3 670 000.00	
Transfers and Subsidies - Capital				
Interest	110 793.04	289 533.08	598 467.08	
Dividends				
Payments				
Suppliers and employees	- 80 462 088.71	- 130 444 354.01	- 185 539 374.85	
Finance charges				
Transfers and Grants				
NET CASH FROM/(USED) OPERATING ACTIVITIES	61 833 748.18	46 403 316.57	26 877 040.43	
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE				
Decrease (increase) in non-current receivables				
Decrease (increase) in non-current investments				
Payments				
Capital assets	- 45 214.79	- 132 675.43	- 294 029.34	
NET CASH FROM/(USED) INVESTING ACTIVITIES	- 45 214.79	- 132 675.43	- 294 029.34	
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans				
Borrowing long term/refinancing				
Increase (decrease) in consumer deposits				
Payments				
Repayment of borrowing				
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD	61 788 533.39	46 270 641.14	26 583 011.09	
Cash/cash equivalents at beginning:	17 772 311.18	78 797 197.19	17 772 311.18	
Cash/cash equivalents at month/year end:	79 560 844.57	125 067 838.33	44 355 322.27	

e. Grant allocations and expenditure:

Equitable Share:

First tranche of Equitable Share for 2022/23 amounting to R 115 180 110 was received in month of July.

Financial Management Grant (FMG):

Received R 1 400 000 in August .Expenditure incurred of R 233 837 for the quarter ending 30 September. FMG Interns were involved in the following activities during the month as part of their training rotation plan:

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

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

Rural Roads Assets Management Grant

First tranche of R 1 842 000 received in August, Expenditure incurred of R 486 737 for the quarter ending 30 September.

HIV/Aids

No allocation received for the quarter ending 30 September 2022. R 50 567 was spent for the quarter ending 30 September.

Extended Public Works Projects:

First tranche of R 321 000 received in August. Expenditure incurred for the quarter ending 30 September amount to R 187 658.

Boipatong Monument Grant

No allocation received as of 30 September 2022.

Grant payments to Local Municipalities:

No grant payments were scheduled for local municipalities for the quarter ending 30 September 2022.

Feasibility Study on the Aerotropolis

A roll over amount of R 1 140 435 was approved by Gauteng Provincial Government.

Grants schedule for the Quarter ending 30 September

Description	Original Budget	Adjustment Budget	Grants tranche received for the month	Total Grants Received July to date	Total Grants Spent July to date	Actual August	Actual September	Balance	Comment
RAMS	2 606 000	0	-	1 824 000	486 737	27 583	399 418	1 337 263	Interns Stipend
FMG	1 400 000	0	0	1 400 000	233 837	121 173	35 213	1 166 163	Interns Stipend
EPWP	1 283 000	0	0	321 000	187 658	93 688	0	133 342	Expenditure incurred for EPWP grants programs managed by SPED
HIV&AIDS	12 027 000	0	0	0	50 567.43	22 207	3 478	-50 567	Payment of salaries
Aerotropolis sector	0	1 140 435	0	0	0	0.00	0.00	1 140 435	Utilised to conduct feasibility study on the aerotropolis in the sedibeng Region
Boipatong Monument	2 940 000	0	0	0	0	0	0	0	Salaries
Total	20 256 000	1 140 435	0	3 545 000	958 800	264 651	438 109	3 726 635	

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

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

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

a) Actual revenue and expenditure

Represents the organizational Operating Revenue and Expenditure which illustrates that R 115 180 110 was generated in revenue for the quarter ending 30 September 2022. Revenue received to date is at 29.14%.

R 34 486 675.18 utilized for the quarter ending 30 September 2022, and expenditure is at 8.38 Benchmark for the quarter under review is at 25%.

Revenue

Cluster	Budget	YTD Movement	YTD Movement	Unspend Budget
Finance	- 299 197 103.00	- 115 009 321.11	- 115 009 321.11	- 184 187 781.89
Corporate services	- 890 179.00	- 25 223.75	- 25 223.75	- 864 955.25
TIE	- 76 647 163.00	- 114 735.63	- 114 735.63	- 76 532 427.37
Community Services	- 14 983 072.00	- 30 829.82	- 30 829.82	- 14 952 242.18
SPED	- 3 526 189.00	-	-	- 3 526 189.00
Total	- 395 243 706.00	- 115 180 110.31	- 115 180 110.31	- 280 063 595.69

Expenditure

Cluster	Budget	July -Sep Exp	YTD Movement July-Sep	Unspend Budget
Political Offices	43 184 074.00	3 327 792.19	3 327 792.19	39 856 281.81
MM's Office	18 383 991.00	1 190 304.98	1 190 304.98	17 193 686.02
Finance	20 815 064.00	4 277 224.44	4 277 224.44	16 537 839.56
Corporate services	122 653 833.00	8 074 847.57	8 074 847.57	114 578 985.43
TIE	114 464 204.00	6 719 688.89	6 719 688.89	107 744 515.11
Community Services	59 836 828.00	3 523 775.49	3 523 775.49	56 313 052.51
Sped	32 186 184.00	7 373 041.62	7 373 041.62	24 789 272.00
Total	411 524 178.00	34 486 675.18	34 486 675.18	377 013 632.44

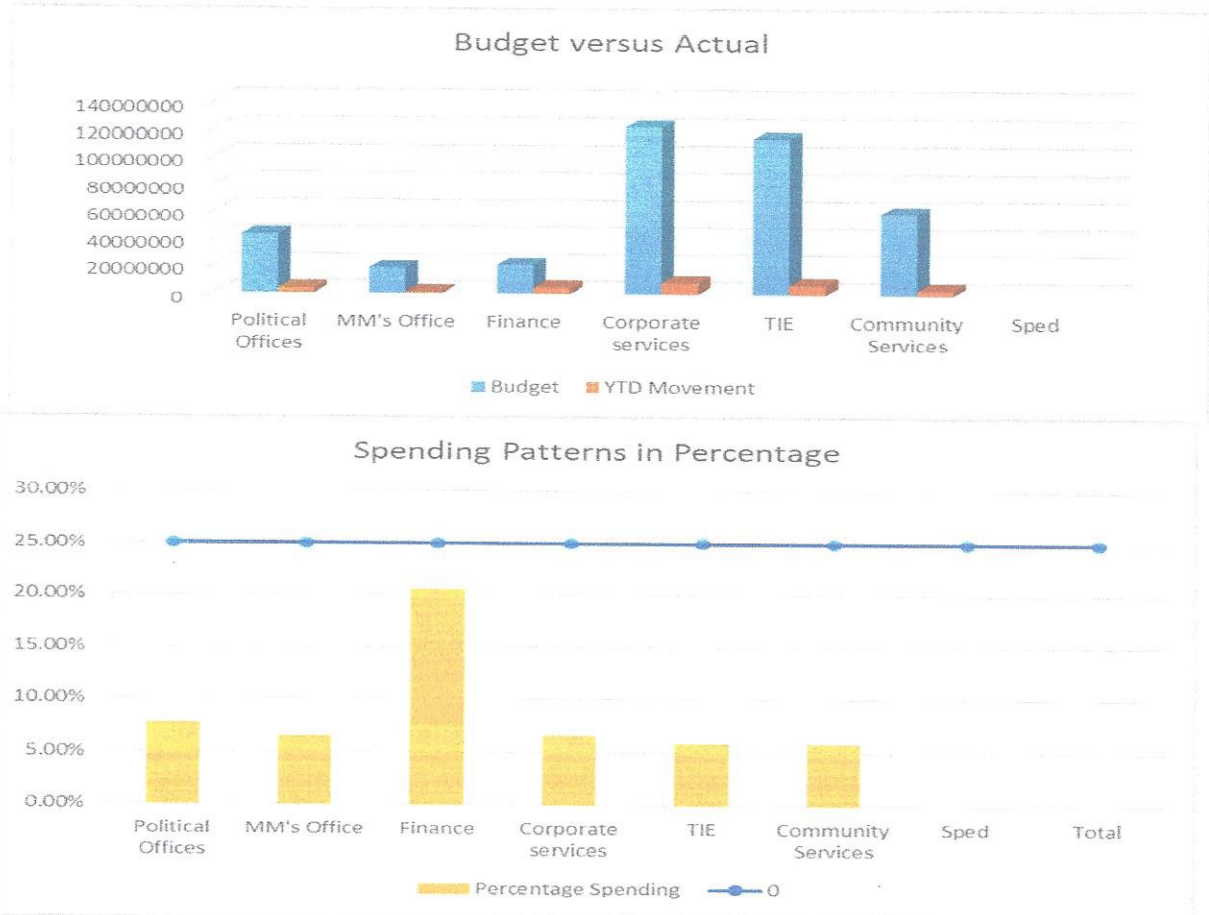
7. Pro-Rata Operating Comparative Analysis (Budget vs. Actual by Cluster)

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

As the month of September 2022 signals the 3rd month of the first quarter 2022/23 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 8.38% and revenue is at 29.14% of the pro rata budget.



Intervention measures:

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

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

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

The Capital expenditure and Revenue sources. Capital expenditure amounted to R 161 354 for month of September and budget of R 2 445 413 was funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles.

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

	Budget	Quarter 1 Spending	Unspend Budget	Percentage Spending	Benchmark Percentage
PPE COST FURN & OFF IU COST ACQUISITION	279 250	0.00	279 250.00	0.00%	25.00%
PPE COST COMP EQUIP IU COST ACQUISITION	800 000	45 214.79	754 785.21	5.65%	25.00%
PPE COST ICT INFRASTR COST ACQUISITION	100 000	0.00	100 000.00	0.00%	25.00%
PPE COST TRANSP OWN IU COST ACQUISITION	1 266 163	0.00	1 266 163.00	0.00%	25.00%
	2 445 413	45 214.79	2 400 198.21	1.85%	25.00%

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

Asset Management

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

Financial position of the Municipality

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

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

Description	Ref	Budget Year 2021/22				
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		9 572	6 991	5 654	17 767	5 654
Call investment deposits		—	—	—	—	—
Consumer debtors		—	—	—	—	—
Other debtors		1 914	2 106	2 106	1 662	2 106
Current portion of long-term receivables		—	—	—	—	—
Inventory		363	473	362	(0)	362
Total current assets		11 848	9 570	8 122	19 429	8 122
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		—	—	—	—	—
Investments in Associate		—	—	—	—	—
Property, plant and equipment		97 406	82 040	81 813	88 469	81 813
Biological		—	—	—	—	—
Intangible		1 875	1 642	1 642	1 011	1 642
Other non-current assets		4 895	4 895	4 895	4 895	4 895
Total non current assets		104 176	88 577	88 350	94 374	88 350
TOTAL ASSETS		116 024	98 146	96 472	113 803	96 472
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		—	—	—	—	—
Consumer deposits		192	117	117	222	117
Trade and other payables		204 334	187 962	186 089	215 449	186 089
Provisions		—	—	—	—	—
Total current liabilities		204 526	188 079	186 206	215 671	186 206
Non current liabilities						
Borrowing		—	—	—	—	—
Provisions		32 633	28 872	28 872	30 153	28 872
Total non current liabilities		32 633	28 872	28 872	30 153	28 872
TOTAL LIABILITIES		237 159	216 951	215 078	245 824	215 078
NET ASSETS	2	(121 135)	(118 804)	(118 606)	(132 021)	(118 606)
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(121 135)	(109 049)	(109 160)	(132 021)	(109 160)
Reserves		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	(121 135)	(109 049)	(109 160)	(132 021)	(109 160)

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

check balance - -9 754 686 -9 446 088 - -9 446 088

9. Monitoring of Compliance

Policy Governance of Municipal Finance and MFMA Compliance

As part of improving Sedibeng District Municipality's MFMA reporting module, the project plan report indicates our compliance to the requirements as outlined per the MFMA for the financial year 1 July 2022 to 30 June 2023, which has been divided into timeframes of reporting: Annually, Quarterly, Monthly & Ad-hoc.

RECOMMENDED:

THAT the Section 52d report for the quarter ending 30 September 2022 be considered as prescribed by the Local Government: Municipal Finance Management Act, 56 of 2003.



MR. C STEYN
ACTING CHIEF FINANCIAL OFFICER

2022/10/24

Date



MR. M MATHE
MUNICIPAL MANAGER

25/09/2022

Date

BANK RECONCILIATION AS AT 30 September 2022

MAIN BANK ACCOUNT NEDBANK : 1152944835

33215020590000000000

CASH BOOK
BALANCE AS AT 01-Sep-22 R 1 249 626.94

PLUS : INCOME RECEIVED R 56 747 360.06

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	7 969.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	330 022.43
TRANSFERS RECEIVED	56 000 000.00
INTEREST	301 004.63
LICENCE INCOME	108 364.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -55 555 049.20

ORDER PAYMENTS	-1 596 162.11
SUNDRY PAYMENTS	-26 468 428.90
SALARIES	-27 306 462.13
YEAR END PAYMENT	0.00
INVESTMENTS MADE	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-183 996.06

CASHBOOK BALANCE
AS AT 30-Sep-22 R 2 441 937.80

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

REVISED BALANCE
AFTER CANCELATIONS R 2 441 937.80

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -1 013.20
PLUS: UNCASHED ELE'S	R -
PLUS: Receipts updated following month	R -
PLUS : DEPOSITS NOT YET LINKED	R -

BANK BALANCE AS
AT 30-Sep-22 R 2 440 924.60

PREPARED BY :

DATE :

3/10/2022

REVIEWED BY :

DATE :

2022/10/03

BANKRECONCILIATION AS AT 31/Jul/2022

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE

AS AT

1/Jul/2022

R 1 008 732.70

PLUS : INCOME RECEIVED

R 112 926.79

LICENCE INCOME	98 550.00
INTEREST	14 376.79
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE

R -58.08

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	-58.08
BANK CHARGES CARD FEES	0.00
BANK COST	0.00

CASHBOOK BALANCE

AS AT

31/Jul/2022

R 1 121 601.41

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

BANK BALANCE AS AT

31/Jul/2022

R 1 121 601.41

PREPARED BY :

DATE:

REVIEWED BY :

DATE:

BANKRECONCILIATION AS AT 31/Jul/2022

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE AS AT 1/Jul/2022 R 12 149 538.41

PLUS : INCOME RECEIVED R 25 388 058.86

LICENCE INCOME	25 388 058.86
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -414 668.37

TRANSFER TO MAIN ACCOUNT	0.00
BANK CHARGES	-51 036.64
BANK CHARGES CARD FEES	-363 631.73
BANK COST	0.00

CASHBOOK BALANCE AS AT 31/Jul/2022 R 37 122 928.90

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

BANK BALANCE AS AT 31/Jul/2022 R 37 122 928.90

PREPARED BY :


DATE: 21/8/2022

REVIEWED BY :


DATE: 21/8/2022

BANK RECONCILIATION AS AT 31 July 2022

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE
AS AT 01-Jul-22 R 790 206.76

PLUS : INCOME RECEIVED R 22 233.53

SURPLUS (DEFICIT)	0.00
SUNDRY INCOME	0.00
AMBULANCE SUBSIDY ARREARS	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	20 143.20
LICENCE TRANSFER	0.00
INTEREST	2 090.33
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -60.00

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

CASHBOOK BALANCE
AS AT 31-Jul-22 R 812 380.29

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

REVISED BALANCE AFTER CANCELATIONS R 812 380.29

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

BANK BALANCE AS AT 31-Jul-22 R 812 380.29

PREPARED BY :

_____ DATE: 2/8/2022

REVIEWED BY :

_____ DATE: 2/8/2022

BANK RECONCILIATION AS AT
31 July 2022

MAIN BANK ACCOUNT NEDBANK : 1152944835
33215020590000000000

CASH BOOK
BALANCE AS AT **01-Jul-22** **R 2 985 327.78**

PLUS : INCOME RECEIVED **R 116 772 617.71**

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	8 872.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	116 480 000.00
OTHER DIRECT BANKINGS	184 295.79
TRANSFERS RECEIVED	0.00
INTEREST	94 325.92
LICENCE INCOME	5 124.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE **R -80 856 164.43**

ORDER PAYMENTS	-1 124 814.56
SUNDRY PAYMENTS	-18 836 676.17
SALARIES	-24 488 289.39
YEAR END PAYMENT	-35 904 010.73
INVESTMENTS MADE	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-502 373.58

CASHBOOK BALANCE
AS AT **31-Jul-22** **R 38 901 781.06**

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 38 901 781.06**

PLUS: OUTSTANDING CHEQUES	R	-
MINUS: OUTSTANDING DEPOSITS	R	-10 792.00
PLUS: UNCASHED ELE'S	R	-
PLUS: Receipts updated following month		
PLUS: DEPOSITS NOT YET LINKED	R	-

BANK BALANCE AS
AT **31-Jul-22** **R 38 890 989.06**

PREPARED BY : _____ DATE : 2/8/2022

REVIEWED BY : _____ DATE : 2/9/2022

BANKRECONCILIATION AS AT 31/Aug/2022

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE
AS AT

1/Aug/2022

R 37 122 928.90

PLUS : INCOME RECEIVED

R 31 206 384.42

LICENCE INCOME	31 206 384.42
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE

R -10 398 708.26

TRANSFER TO MAIN ACCOUNT	-10 000 000.00
BANK CHARGES	-13 158.29
BANK CHARGES CARD FEES	-385 549.97
BANK COST	0.00

CASHBOOK BALANCE
AS AT

31/Aug/2022

R 57 930 605.06

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

BANK BALANCE AS AT

31/Aug/2022

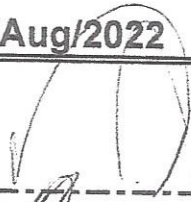
R 57 930 605.06


PREPARED BY :

DATE :

REVIEWED BY :

DATE :



 ----- DATE: 2/9/2022 -----


 ----- DATE: 2/9/2022 -----

BANKRECONCILIATION AS AT 31/Aug/2022

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE
AS AT 1/Aug/2022 R 1 121 601.41

PLUS : INCOME RECEIVED R 568 606.37

LICENCE INCOME	565 367.50
INTEREST	3 238.87
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -

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

CASHBOOK BALANCE
AS AT 31/Aug/2022 R 1 690 207.78

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

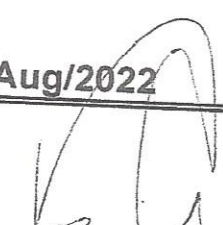
BANK BALANCE AS AT 31/Aug/2022 R 1 690 207.78


PREPARED BY :

DATE :

REVIEWED BY :

DATE :





BANK RECONCILIATION AS AT 31 August 2022

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

**CASH BOOK BALANCE
AS AT**

01-Aug-22

R 812 380.29

PLUS : INCOME RECEIVED

R 27 830.69

SURPLUS (DEFICIT)	0.00
SUNDRY INCOME	0.00
AMBULANCE SUBSIDY ARREARS	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	0.00
LICENCE TRANSFER	25 441.20
INTEREST	0.00
LICENCE INCOME	2 389.49
LESS: RD CHEQUES / (re deposit)	0.00
	0.00

MINUS : EXPENDITURE

R -60.00

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

**CASHBOOK BALANCE
AS AT**

31-Aug-22

R 840 150.98

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

**REVISED BALANCE AFTER
CANCELATIONS**

R 840 150.98

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

BANK BALANCE AS AT

31-Aug-22

R 840 150.98

PREPARED BY :

DATE: 2/9/2022

REVIEWED BY :

DATE: 2/9/2022

BANK RECONCILIATION AS AT 31 August 2022

MAIN BANK ACCOUNT NEDBANK : 1152944835

33215020590000000000

**CASH BOOK
BALANCE AS AT**

01-Aug-22

R 38 901 781.06

PLUS : INCOME RECEIVED

R 12 859 805.25

TRANSFER TO STANDARD	0.00
SUNDRY INCOME	10 217.00
AMBULANCE FEES	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	1 846 000.00
OTHER DIRECT BANKINGS	161 843.53
TRANSFERS RECEIVED	10 000 000.00
INTEREST	283 904.72
LICENCE INCOME	557 840.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE

R -50 511 959.37

ORDER PAYMENTS	-1 758 224.96
SUNDRY PAYMENTS	-23 010 346.42
SALARIES	-25 030 674.99
YEAR END PAYMENT	-96 657.16
INVESTMENTS MADE	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-616 055.84

**CASHBOOK BALANCE
AS AT**

31-Aug-22

R 1 249 626.94

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

**REVISED BALANCE
AFTER CANCELATIONS**

R 1 249 626.94

PLUS: OUTSTANDING CHEQUES	R -
MINUS: OUTSTANDING DEPOSITS	R -
PLUS: UNCASHED ELE'S	R -4 655.20
PLUS: Receipts updated following month	R -
PLUS: DEPOSITS NOT YET LINKED	R -

**BANK BALANCE AS
AT**

31-Aug-22

R 1 244 971.74

PREPARED BY: _____

DATE: _____

REVIEWED BY: _____

DATE: _____

BANK RECONCILIATION AS AT 30 September 2022

STANDARD BANK - MAIN BANK ACCOUNT : 21777667

GL VOTE NUMBER - 33215020010ZZZZZZZWD

CASH BOOK BALANCE
AS AT 01-Sep-22 R 840 150.98

PLUS : INCOME RECEIVED R 25 461.85

SURPLUS (DEFICIT)	0.00
SUNDRY INCOME	0.00
AMBULANCE SUBSIDY ARREARS	0.00
INVESTMENTS WITHDRAWN	0.00
DIRECT BANKINGS FROM PROVINCIAL & NATIONAL	0.00
OTHER DIRECT BANKINGS	22 629.20
LICENCE TRANSFER	0.00
INTEREST	2 832.65
LICENCE INCOME	0.00
LESS: RD CHEQUES / (re deposit)	0.00

MINUS : EXPENDITURE R -40.00

ORDER PAYMENTS	0.00
SUNDRY PAYMENTS	0.00
SALARIES	0.00
ACTUAL PAYMENT (BILLING)	0.00
INVESTMENTS MADE / TRANSFERS	0.00
BANK ERROR	0.00
DIRECT BANK EXPENDITURE	-40.00

CASHBOOK BALANCE
AS AT 30-Sep-22 R 865 572.83

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

REVISED BALANCE AFTER CANCELATIONS R 865 572.83

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

BANK BALANCE AS AT 30-Sep-22 R 865 572.83

PREPARED BY : _____ DATE : 3/10/2022
 REVIEWED BY : _____ DATE : 3/10/2022

BANKRECONCILIATION AS AT 30/Sep/2022

LICENSING BANK ACCOUNT NEDBANK: 1152944606

GL VOTE NUMBER - 33215020690000000000

CASH BOOK BALANCE

AS AT

1/Sep/2022

R

57 930 605.06

PLUS : INCOME RECEIVED

R

33 197 140.07

LICENCE INCOME	33 197 140.07
FUEL SALES	0.00
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE

R

-56 446 024.35

TRANSFER TO MAIN ACCOUNT	-56 000 000.00
BANK CHARGES	-14 398.02
BANK CHARGES CARD FEES	-431 626.33
BANK COST	0.00

CASHBOOK BALANCE

AS AT

30/Sep/2022

R

34 681 720.78

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

BANK BALANCE AS AT

30/Sep/2022

R

34 681 720.78

PREPARED BY :

DATE :

3/16/2022

REVIEWED BY :

DATE :

2022/10/13

BANKRECONCILIATION AS AT 30/Sep/2022

LICENSING BANK ACCOUNT STANDARD: 21781494

GL VOTE NUMBER - 33215020190000000000

CASH BOOK BALANCE

AS AT 1/Sep/2022 R 1 690 207.78

PLUS : INCOME RECEIVED R 1 598 782.72

LICENCE INCOME	1 593 686.00
INTEREST	5 096.72
LESS: RD CHEQUES	0.00

MINUS : EXPENDITURE R -

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

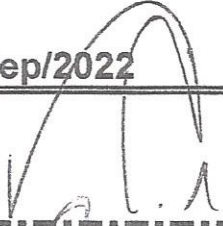
CASHBOOK BALANCE

AS AT 30/Sep/2022 R 3 288 990.50

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

BANK BALANCE AS AT 30/Sep/2022 R 3 288 990.50

PREPARED BY :


DATE: 2/10/2022

REVIEWED BY :


DATE: 2020/10/03

MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS SECTION 11(4) & 7(1)

Name of Municipality: Sedibeng District Please select from list supplied
 Municipal Demarcation Code: D242 Please select from list supplied
 Financial Year: 2022/23
 Responsible official: Masochisa Mgwenya Error official's name
 Contact details: (018) 425-3356 Please select from list supplied
51 329 329

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

Bank:	Consolidated	Priority Bank Account	Bank 2 Nedbank	Bank 3 STANDARD BANK	Bank 4 STANDARD BANK
Account number:	Yes	1152944835	1152944808	21777897	21781484
Bank reconciliations compiled and attached:	Yes	Yes	Yes	August	August
Opening cash book balance at beginning of month	71 658 692	38 801 761	37 122 829	612 980	1 121 651
Add Receipts for month	44 662 627	12 659 826	31 206 384	27 831	589 628
Less Payments for month	60 810 728	60 811 959	10 398 708	66	66
Closing cash book balance at end of month	60 810 728	1 248 627	67 930 605	840 191	1 690 209
GL Account Balance					
Payments for the month	60 810 728	60 811 959	10 398 708	60	-
Less Receipts					
Add Non cash items (for the period)	-	-	-	-	-
Add Cash items (for the period)	-	-	-	-	-
Less Cash items (for the period)	-	-	-	-	-
Less Accruals at end of month	-	-	-	-	-
Add Accruals at beginning of month	80 810 728	80 811 959	10 398 708	80 00	-
Total	60 810 728	60 811 959	10 398 708	840 191	1 690 209
Actual capital expenditure for the month	67 461	67 461	-	-	-
Actual operating expenditure for the month	31 026 064	31 026 064	-	-	-
Section 11(4) expenditure	31 113 525	31 113 525	-	-	-
Total	31 113 525	31 113 525	-	-	-
a) to delay expenditure appropriated in terms of an approved budget.	31 113 525	31 113 525	-	-	-
b) to defray expenditure authorised in terms of section 26(5), 26(6) or 26(7) of the MFMA.	-	-	-	-	-
c) to defray unforeseen and unavoidable expenditure	-	-	-	-	-
d) to defray expenditure in terms of section 12, 13, 14, 15, 16, 17 or 18 of the MFMA.	-	-	-	-	-
e) to defray expenditure in terms of section 19 of the MFMA.	-	-	-	-	-
f) to defray expenditure in terms of section 20 of the MFMA.	-	-	-	-	-
g) to defray expenditure in terms of section 21 of the MFMA.	-	-	-	-	-
h) to defray expenditure in terms of section 22 of the MFMA.	-	-	-	-	-
i) to defray expenditure in terms of section 23 of the MFMA.	-	-	-	-	-
j) to defray expenditure in terms of section 24 of the MFMA.	-	-	-	-	-
k) to defray expenditure in terms of section 25 of the MFMA.	-	-	-	-	-
l) to defray expenditure in terms of section 26 of the MFMA.	-	-	-	-	-
m) to defray expenditure in terms of section 27 of the MFMA.	-	-	-	-	-
n) to defray expenditure in terms of section 28 of the MFMA.	-	-	-	-	-
o) to defray expenditure in terms of section 29 of the MFMA.	-	-	-	-	-
p) to defray expenditure in terms of section 30 of the MFMA.	-	-	-	-	-
q) to defray expenditure in terms of section 31 of the MFMA.	-	-	-	-	-
r) to defray expenditure in terms of section 32 of the MFMA.	-	-	-	-	-
s) to defray expenditure in terms of section 33 of the MFMA.	-	-	-	-	-
t) to defray expenditure in terms of section 34 of the MFMA.	-	-	-	-	-
u) to defray expenditure in terms of section 35 of the MFMA.	-	-	-	-	-
v) to defray expenditure in terms of section 36 of the MFMA.	-	-	-	-	-
w) to defray expenditure in terms of section 37 of the MFMA.	-	-	-	-	-
x) to defray expenditure in terms of section 38 of the MFMA.	-	-	-	-	-
y) to defray expenditure in terms of section 39 of the MFMA.	-	-	-	-	-
z) to defray expenditure in terms of section 40 of the MFMA.	-	-	-	-	-
aa) to defray expenditure in terms of section 41 of the MFMA.	-	-	-	-	-
ab) to defray expenditure in terms of section 42 of the MFMA.	-	-	-	-	-
ac) to defray expenditure in terms of section 43 of the MFMA.	-	-	-	-	-
ad) to defray expenditure in terms of section 44 of the MFMA.	-	-	-	-	-
ae) to defray expenditure in terms of section 45 of the MFMA.	-	-	-	-	-
af) to defray expenditure in terms of section 46 of the MFMA.	-	-	-	-	-
ag) to defray expenditure in terms of section 47 of the MFMA.	-	-	-	-	-
ah) to defray expenditure in terms of section 48 of the MFMA.	-	-	-	-	-
ai) to defray expenditure in terms of section 49 of the MFMA.	-	-	-	-	-
aj) to defray expenditure in terms of section 50 of the MFMA.	-	-	-	-	-
ak) to defray expenditure in terms of section 51 of the MFMA.	-	-	-	-	-
al) to defray expenditure in terms of section 52 of the MFMA.	-	-	-	-	-
am) to defray expenditure in terms of section 53 of the MFMA.	-	-	-	-	-
an) to defray expenditure in terms of section 54 of the MFMA.	-	-	-	-	-
ao) to defray expenditure in terms of section 55 of the MFMA.	-	-	-	-	-
ap) to defray expenditure in terms of section 56 of the MFMA.	-	-	-	-	-
aq) to defray expenditure in terms of section 57 of the MFMA.	-	-	-	-	-
ar) to defray expenditure in terms of section 58 of the MFMA.	-	-	-	-	-
as) to defray expenditure in terms of section 59 of the MFMA.	-	-	-	-	-
at) to defray expenditure in terms of section 60 of the MFMA.	-	-	-	-	-
au) to defray expenditure in terms of section 61 of the MFMA.	-	-	-	-	-
av) to defray expenditure in terms of section 62 of the MFMA.	-	-	-	-	-
aw) to defray expenditure in terms of section 63 of the MFMA.	-	-	-	-	-
ax) to defray expenditure in terms of section 64 of the MFMA.	-	-	-	-	-
ay) to defray expenditure in terms of section 65 of the MFMA.	-	-	-	-	-
az) to defray expenditure in terms of section 66 of the MFMA.	-	-	-	-	-
ba) to defray expenditure in terms of section 67 of the MFMA.	-	-	-	-	-
bb) to defray expenditure in terms of section 68 of the MFMA.	-	-	-	-	-
bc) to defray expenditure in terms of section 69 of the MFMA.	-	-	-	-	-
bd) to defray expenditure in terms of section 70 of the MFMA.	-	-	-	-	-
be) to defray expenditure in terms of section 71 of the MFMA.	-	-	-	-	-
bf) to defray expenditure in terms of section 72 of the MFMA.	-	-	-	-	-
bg) to defray expenditure in terms of section 73 of the MFMA.	-	-	-	-	-
bh) to defray expenditure in terms of section 74 of the MFMA.	-	-	-	-	-
bi) to defray expenditure in terms of section 75 of the MFMA.	-	-	-	-	-
bj) to defray expenditure in terms of section 76 of the MFMA.	-	-	-	-	-
bk) to defray expenditure in terms of section 77 of the MFMA.	-	-	-	-	-
bl) to defray expenditure in terms of section 78 of the MFMA.	-	-	-	-	-
bm) to defray expenditure in terms of section 79 of the MFMA.	-	-	-	-	-
bn) to defray expenditure in terms of section 80 of the MFMA.	-	-	-	-	-
bo) to defray expenditure in terms of section 81 of the MFMA.	-	-	-	-	-
bp) to defray expenditure in terms of section 82 of the MFMA.	-	-	-	-	-
bq) to defray expenditure in terms of section 83 of the MFMA.	-	-	-	-	-
br) to defray expenditure in terms of section 84 of the MFMA.	-	-	-	-	-
bs) to defray expenditure in terms of section 85 of the MFMA.	-	-	-	-	-
bt) to defray expenditure in terms of section 86 of the MFMA.	-	-	-	-	-
bu) to defray expenditure in terms of section 87 of the MFMA.	-	-	-	-	-
bv) to defray expenditure in terms of section 88 of the MFMA.	-	-	-	-	-
bw) to defray expenditure in terms of section 89 of the MFMA.	-	-	-	-	-
bx) to defray expenditure in terms of section 90 of the MFMA.	-	-	-	-	-
by) to defray expenditure in terms of section 91 of the MFMA.	-	-	-	-	-
bz) to defray expenditure in terms of section 92 of the MFMA.	-	-	-	-	-
ca) to defray expenditure in terms of section 93 of the MFMA.	-	-	-	-	-
cb) to defray expenditure in terms of section 94 of the MFMA.	-	-	-	-	-
cc) to defray expenditure in terms of section 95 of the MFMA.	-	-	-	-	-
cd) to defray expenditure in terms of section 96 of the MFMA.	-	-	-	-	-
ce) to defray expenditure in terms of section 97 of the MFMA.	-	-	-	-	-
cf) to defray expenditure in terms of section 98 of the MFMA.	-	-	-	-	-
cg) to defray expenditure in terms of section 99 of the MFMA.	-	-	-	-	-
ch) to defray expenditure in terms of section 100 of the MFMA.	-	-	-	-	-

R16 353 was paid out in term of petty cash to different departments of the municipality for the month ending 31 August 2022/23 (financial year).



MFLA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS
SECTION 1(14) & 74(1)

Name of Municipality: **Sedburgh District** Please select from List supplied
Municipal Demographic Code: **DC42** Please select from List supplied

Responsible official: **Tanzisha Mughila** Enter official name
Financial Year: **2022/23** Enter financial year
Quarter: **Q1 July-Sep** Please select from List supplied

Primary bank account refers to any bank account as defined in terms of Section 3 of the MFLA.

	Consolidated	Primary Bank	Bank 2	Bank 3	Bank 4	Bank 5
Bank:	Account	Bank 2	Bank 3	Bank 4	Bank 5	
Bank number:	115294835	115294805	STANDARD BANK 2177587	STANDARD BANK 21731494		
Bank reconciliation compiled and attached	Yes	Yes	Yes	Yes	Yes	Yes
Month:	September	September	September	September	September	June
Opening cash book balance at beginning of month	61 710 591	1 248 927	57 530 505	640 151	1 590 208	
Add Receipts for month	91 598 745	59 747 390	33 197 140	25 462	1 598 783	
Less Payments for month	112 001 113	59 555 049	59 448 924	40	3 288 891	
Closing cash book balance at end of month	41 218 222	2 441 938	34 681 721	868 673		
Q1 Account Balance	112 001 113	59 555 049	59 448 924	40		
Payments for the month						
Add Non cash items (for the period)	-	-	-	-	-	-
Add Commitments (for the period)	-	-	-	-	-	-
Less Inland VAT (for the period)	-	-	-	-	-	-
Less Accruals at end of month	112 001 113	59 555 049	60 446 924	40 000		
Add Accruals at beginning of month	161 354	161 354				
Total	31 075 327	31 075 327				
Actual capital expenditure for the month						
Actual operational expenditure for the month						
Section 1(14) expenditure	31 238 581	31 238 581				
Total						
a) to defray expenditure appropriated in terms of an approved budget;	No	No	No	No	No	No
b) to defray expenditure authorized in terms of section 25(4), subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5);	No	No	No	No	No	No
c) to defray expenditure and unavoidable expenditure authorized in terms of section 28(1);	No	No	No	No	No	No
d) to defray expenditure and unavoidable expenditure authorized in terms of section 28(1), in terms of a budget approved by the council in terms of section 28(1);	No	No	No	No	No	No
e) to defray expenditure and unavoidable expenditure authorized in terms of section 28(1), in terms of a budget approved by the council in terms of section 28(1);	No	No	No	No	No	No
f) to defray expenditure and unavoidable expenditure authorized in terms of section 28(1), in terms of a budget approved by the council in terms of section 28(1);	No	No	No	No	No	No
g) to defray expenditure and unavoidable expenditure authorized in terms of section 28(1), in terms of a budget approved by the council in terms of section 28(1);	No	No	No	No	No	No
h) to defray expenditure and unavoidable expenditure authorized in terms of section 28(1), in terms of a budget approved by the council in terms of section 28(1);	No	No	No	No	No	No
i) money collected by the municipality on behalf of that person or organ of state by agreement, or VAT, motor vehicle licensing)	No	24 155 527				
j) any insurance or other payments received by the municipality from the sale of any property owned by the municipality;	No					
k) to pay over to any organ of state any amount received by the municipality on behalf of that person or organ of state, including -	No					
i) any payment made in terms of (a) Yes/No	No					
ii) any payment made in terms of (b) Yes/No	No					
iii) any payment made in terms of (c) Yes/No	No					
iv) any payment made in terms of (d) Yes/No	No					
v) any payment made in terms of (e) Yes/No	No					
vi) any payment made in terms of (f) Yes/No	No					
vii) any payment made in terms of (g) Yes/No	No					
viii) any payment made in terms of (h) Yes/No	No					
ix) any payment made in terms of (i) Yes/No	No					
x) any payment made in terms of (j) Yes/No	No					
xi) any payment made in terms of (k) Yes/No	No					
xii) any payment made in terms of (l) Yes/No	No					
xiii) any payment made in terms of (m) Yes/No	No					
xiv) any payment made in terms of (n) Yes/No	No					
xv) any payment made in terms of (o) Yes/No	No					
xvi) any payment made in terms of (p) Yes/No	No					
xvii) any payment made in terms of (q) Yes/No	No					
xviii) any payment made in terms of (r) Yes/No	No					
xix) any payment made in terms of (s) Yes/No	No					
xx) any payment made in terms of (t) Yes/No	No					
xxi) any payment made in terms of (u) Yes/No	No					
xxii) any payment made in terms of (v) Yes/No	No					
xxiii) any payment made in terms of (w) Yes/No	No					
xxiv) any payment made in terms of (x) Yes/No	No					
xxv) any payment made in terms of (y) Yes/No	No					
xxvi) any payment made in terms of (z) Yes/No	No					

R 1579 was paid out via form of Payor, Cash in different Department for month ending 30 September 2022/23

MEMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS
SECTION 11(4) & 2(1)

MEMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS
 Name of Municipality: Seaberg District
 Municipal Demarcation Code: DCC42
 Financial Year: 2022/23
 Responsible official: Mmabatho Mngwana
 Contact details: 018 450 3036
 Quarter: Q1 July-SEP

Please select from list supplied
 Please select from list supplied
 Enter official's name
 Enter contact details
 Please select from list supplied
 Please select from list supplied

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

Bank	Bank account number: Bank reconciliations complete and attached	Consolidated		Primary Bank Account		Bank 2	Bank 3	Bank 4
		September	September	September	September	September	September	September
	Opening cash book balance at beginning of quarter	16 057 099.74	2 985 327.78	12 149 538.41	790 206.76	112 826.79		2 462 938.56
	Add Receipts for quarter	278 849 511.73	188 319 433.02	89 791 593.32	75 926.07	1 399 535.58		6 327 299.82
	Less Payments for quarter	254 182 789.03	188 923 172.37	41 048 678.83	189 72	65.98		
	Closing cash book balance at end of quarter	40 504 722.44	48 693 548.43	129 278 284.73	2 818 104.10			
	GL Account Balance	254 182 789.03	188 923 172.37	67 269 400.98	189 72	65.98		
	Payments for the quarter							
	Less Reversals							
	Add Non cash items (for the period)							
	Add Commitments (for the period)							
	Less Final VAT (for the period)							
	Add Accounts at beginning of quarter							
	Total	254 182 789.03	188 923 172.37	41 048 678.83	189 72	65.98		
	Actual capital expenditure for the quarter	254 029.66	254 029.66					
	Actual operating expenditure for the quarter	91 630 520.28	91 630 520.28					
	Total	91 633 530.83	91 633 530.83					
a)	to defray expenditure appropriated in terms of an approved budget;	91 633 530.83	91 633 530.83					
b)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
c)	to defray unforeseen and unavoidable expenditure authorized in terms of section 26(5)(e) of the MFMA; or							
d)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
e)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
f)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
g)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
h)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
i)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
j)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
k)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
l)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
m)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
n)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
o)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
p)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
q)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
r)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
s)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
t)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
u)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
v)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
w)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
x)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
y)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							
z)	to defray expenditure authorized in terms of section 26(4), 26(5)(c) or 26(5)(d) of the MFMA; or							

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BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/07/2022 to 30/09/2022 complete relevant period)

D

Date	Payee	Amount in R	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
2022-07-30	Gauteng Provincial Government Road & Transport	29 438 110.00	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. M. Mathe Municipal Manager
2022-08-31	Gauteng Provincial Government Road & Transport	31 026 064.00	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. M. Mathe Municipal Manager
2022-09-30	Gauteng Provincial Government Road & Transport	31 075 323.00	money collected by the municipality on behalf of that person or organ of state by agreement;	Mr. M. Mathe Municipal Manager
TOTAL		91 539 497.00		


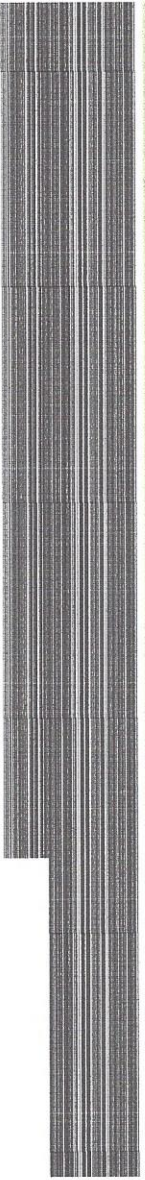
Instructions for completing this report:
The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.
This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 25 (4) when a municipality has failed to approve a budget by 30 June;
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);
3. Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including
 - (i) money collected by the municipality on behalf of that person or organ of state by agreement; or
 - (ii) any insurance or other payments received by the municipality for that person or organ of state;
5. Section 11(f) - Refund money incorrectly paid into a bank account;
6. Section 11(g) - Refund guarantees, sureties and security deposits;
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.

Distribution:

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

COST CONTAINMENT REPORT FOR QUARTER FOUR 2022/23 FOR SEDIBENG DISTRICT MUNICIPALITY

(5/1/1) (2022/23)

Cluster: Finance
Portfolio: Financial Management & Budgets

1. PURPOSE

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

2. BACKGROUND

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

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

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

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

3. DISCUSSION

The Annual Budget for the 2023 financial year was drawn up taken into consideration the cost containment regulations. The tables below will indicate the current spending patterns for the period under review where the benchmarking percentage will be at 25% per quarter.

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

Cost Containment In-Year Report Measures	Budget	Q1	Q2	Q3	Q4	Total	Percentage Saving	Benchmark Amount	Savings Amount Q1	Savings Amount Q2	Savings Amount Q3	Savings Amount Q4
Use of consultants & Professional fees	2,087,613.00	1,357,218.15				1,357,218.15	-160.05%	R521,903.25	-835,314.90			
Travel and subsistence	105,385.00	10,656.87				10,656.87	59.55%	R26,346.25	15,689.38			
Domestic accommodation	127,745.00	35,177.22				35,177.22	-10.15%	R31,936.25	-3,240.97			
Sponsorships, events and catering	843,817.00	229,237.33				229,237.33	-8.67%	R210,954.25	-18,283.08			
Other related expenditure items	86,219,823.00	11,885,027.33				11,885,027.33	44.86%	R21,554,955.75	9,669,928.42			
Total	89,384,383.00	13,517,316.90	0.00	0.00	0.00	13,517,316.90	39.51%	R22,346,095.75	8,828,778.85	0.00	0.00	0.00

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspent Budget	Perc	% saving/variance	Benchmark Amount	Savings Amount
Subtotal : employee related cost	295,644,116.00	26,275,806.13	0.00	73,473,281.86	222,170,834.14	24.85	0.15	R73,911,029.00	R437,747.14
Subtotal : remuneration of councillors	14,034,991.00	1,057,528.39	0.00	3,191,684.37	10,843,306.63	22.74	2.26	R3,508,747.75	R317,063.38
Subtotal : outsource services	30,487,411.00	1,067,713.76	12,775.00	2,445,318.50	28,042,092.50	8.02	16.98	R7,621,852.75	R5,176,534.25
Subtotal : contractors	6,456,979.00	136,872.72	127,435.33	451,144.90	6,005,834.10	6.98	18.02	R1,614,244.75	R1,163,099.85
Subtotal : operational cost	30,787,690.00	1,441,080.04	54,152.40	8,925,851.26	21,861,838.74	28.99	-3.99	R7,696,922.50	-R1,228,928.76
Subtotal : inventory	5,513,484.00	376,064.02	163,355.75	984,616.62	4,528,867.38	17.85	7.15	R1,378,371.00	R393,754.38
Subtotal : operating leases	2,828,819.00	239,467.55	54,988.00	472,160.19	2,356,658.81	16.69	8.31	R707,204.75	R235,044.56
Subtotal : consultant and prof services	2,087,613.00	477,315.99	0.00	1,357,218.15	730,394.85	65.01	-40.01	R521,903.25	-R835,314.90
Subtotal : transfers & subsidies	13,310,000.00	3,478.26	0.00	238,225.43	13,071,774.57	1.78	23.22	R3,327,500.00	R3,089,274.57
Subtotal : depreciation & amortisation	11,271,875.00	0.00	0.00	0.00	11,271,875.00	0.00	25.00	R2,817,968.75	R2,817,968.75
TOTAL : EXPENDITURE	412,472,978.00	31,075,326.86	412,706.48	91,539,501.28	320,883,476.72	22.19	2.81	R103,105,744.50	R11,566,243.22

4. ALIGNMENT WITH COUNCIL STRATEGIES

This report is aligned to the cost containment regulation and policies

5. FINANCIAL IMPLICATIONS

The overall cost saving for the 1st quarter is at 2.81%

6. LEGAL IMPLICATIONS

Good governance and compliance with cost containment regulations

RECOMMENDED

1. THAT the report be noted for information purposes



ACTING CHIEF FINANCIAL OFFICER
MR. CE STEYN

2022/02/25
DATE



MUNICIPAL MANAGER
MR. M MATHE

26/02/2022
DATE