AGENDA of the
Portfolio Committee : Financial Services
28 October 2025
(Also the agenda for the Mayoral Committee Meeting : 28 October 2025)

3.
QUARTERLY BANK ACCOUNT WITHDRAWALS IN TERMS OF SECTION 11(4) OF THE MFMA FOR THE QUARTER ENDED SEPTEMBER 2025

BA King **Divisional Manager: Financial Accounting**
14 September 2025 **(028) 313 8154**

1. **Executive Summary**

Report prepared as part of the financial reporting obligations arising from section 11(4) of the Local Government: Municipal Finance Management Act, 2003 (MFMA).

2. **Service Delivery and Budget Implementation Plan - IGNITE**

Directorate Finance
Financial Services

3. **Compliance with Strategic Priority**

Provision of democratic, accountable and ethical governance

4. **Delegated Authority**

None

5. **Legal Requirements**

Section 11(4) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 (MFMA)

6. **Background/Discussion/Evaluation/Conclusion**

Background

On a quarterly basis a consolidated report of all withdrawals made in terms of section 11(1) (b)-(j) of the MFMA must be compiled and submitted to Council, the relevant Provincial Treasury and the Auditor General.

7. **Financial Implications**

None

8. **Staff Implications**

None

9. Comments from other Departments, Divisions and Administrations

None

10. Annexures

Annexure A: Consolidated report for the quarter ended September 2025

RECOMMENDATION TO THE COUNCIL:

that the consolidated quarterly report, as per Annexure A, in respect of Bank Account Withdrawals in terms of Section 11(4) of the MFMA for the quarter ended September 2025, **be noted**.

RESPONSIBLE OFFICIAL : **BA KING**

TARGET DATE FOR IMPLEMENTATION : **TO BE NOTED**

WC032 - OVERSTRAND MUNICIPALITY

BANK ACCOUNT WITHDRAWALS IN TERMS OF SECTION 11(4) OF THE MFMA

national treasury
Department: National Treasury
REPUBLIC OF SOUTH AFRICA

D

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/07/2025 - 30/09/2025

Date	Payee	Amount in R	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
30/09/2025	Varoius charities	R797 591	Section 11(d) Payments fom a trust, charitable or relief fund	Municipal Manager
			without budget appropriation in terms of section 12(4).	
30/09/2025	SARS	R184 731	Section 11(e) - Payments to a person or organ of state of money	Financial Managers
30/09/2025	Provincial Government (Licence Fees)	R9 539 374	received by the municipality on behalf of that person or organ	Financial Managers
30/09/2025	Overberg District Municipality	R1 739	of state.	Financial Managers
30/09/2025	Various consumers	R14 192	Section 11(f) Refund money incorrectly paid into a bank account	Financial Managers
30/09/2025	Various consumers	R1 950 807	Section 11(g) - Refund guarantees, sureties and security deposits	Financial Managers
30/09/2025	Various investments	R401 245 000	Section 11(h) - Payments for cash management and investment	Municipal Manager
			purposes in accordance with section 13	

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

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

ANNEXURE A