KOUGA MUNICIPALITY (EC 108)
ORDINARY COUNCIL MEETING
FINANCE & ECONOMIC DEVELOPMENT
OPEN
DATE: 14 OCTOBER 2026
ITEM NO: **26/10/FED5**

BUDGET AND TREASURY: WITHDRAWALS FROM MUNICIPAL BANK ACCOUNT FOR THE QUARTER ENDED 30 SEPTEMBER 2026

1. **Introduction**

The purpose of this report is to report on specific withdrawals from the municipal bank account in terms of the Municipal Finance Management Act, No. 56 of 2003.

2. **Background**

Section 11(4) of the MFMA**:**

"The accounting officer of a municipality must within 30 days after the end of each quarter –
a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection 1(b) to (j)during that quarter; and
b) submit a copy of the report to the relevant provincial treasury and the Auditor-General".

3. **Discussion**

The report provides specific withdrawals from the municipal back account and attached as "**Annexure A"** the withdrawals from municipal bank account for the quarter ended 30 September 2026.

The following information should be noted for the quarter ended 30 September 2026:

Section 11(1)(b): Expenditure that were authorised in terms of section 26(4) of the MFMA.

No withdrawals

Section 11(1) (c): Unforeseeable and unavoidable expenditure

No withdrawals

Section 11(1) (d): Withdrawals in respect of Trust, and so forth

No withdrawals

Section 11(1) (e): Third party payment of monies received on behalf of a person or state body.

*As per attached **"Annexure A".***

Section 11(1) (f): Monies erroneously deposited into the municipal bank account.

No withdrawals

Section 11(1) (g): Guarantees, sureties and security deposits refunded.

No withdrawals

Section 11(1) (h): Cash management and investment

*As per attached **"Annexure A".***

Section 11(1) (i): Increased expenditure in terms of section 31 of MFMA

No withdrawals

Section 11(1) (j): Other purposes as prescribed

No withdrawals

4. **Financial Implications**

Completed by BTO -	As stipulated in report. Refer to **"Annexure A"**
Project Description	
Ukey no.	
Budgeted Amount	
Amount spent and committed to date	
Amount Available	
Comment	
BTO Signature	

5. **Applicable Legislation**

Section 11(4) of the Municipal Finance Management Act, MFMA.

6. **Legal Implications**

Compliance with Municipal Finance Management Act.

7. **Other Implications**

None

8. **Comments by Directorates:**

8.1 **Chief Financial Officer:**

Report noted.

8.2 **Director: Planning & Development**

Not applicable.

8.3 **Director: Civil & Water Services**

Not applicable.

8.4 **Director: Electro/Mechanical Services**

Not applicable.

8.5 **Director: Community Services**

Not applicable.

8.6 **Deputy Municipal Manager**

Not applicable.

8.7 **Municipal Manager**

Report noted.

9. **Delegated Authority**

To be noted by Council.

10. **Recommendations**

10.1 That the Council notes the withdrawals that were made in terms of section 11(1) (b) to (j) of the MFMA for the quarter ended 30 September 2026; and

10.2 That the Council notes the submission of the report to the Provincial treasury and Auditor-General as stipulated in section 11(4) (b) of the MFMA.

Item prepared by the Manager Budget and Treasury:

Item approved by the Chief Financial Officer:

Item endorsed by the Municipal Manager:

Item noted by the Executive Mayor:

"Annexure A"

PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts in accordance with section 11(1)(b) to (j)		
NAME OF MUNICIPALITY:	**KOUGA LOCAL MUNICIPALITY (EC108)**	
QUARTER ENDED:	**30 September 2026**	
MFMA section 11(1) Only the accounting officer or the chief financial officer of the municipality acting on the written authority of the accounting officer may withdraw money or authorize the withdrawal of money from any of the municipality's bank accounts, and may do so only-	**Amount**	**Reason for withdrawal**
(b) to defray expenditure authorized in terms of section 26(4)	R 0.00	
(c) to defray unforeseeable and unavoidable expenditure authorized in terms of section 29(1)	R 0.00	
(d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section	R 0.00	
(e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including – i. money collected by the municipality on behalf of that person or organ of state by agreement; or ii) any insurance or other payments received by the municipality for that person or organ of state	R 4,519,109	Motor registration transaction fees.
(f) to refund money incorrectly paid into a bank account	R 0.00	
(g) to refund guarantees, sureties and security deposits	R 0.00	
(h) for cash management and investment purposes in accordance with section 13	R 223,884,998	Transferred to investment accounts (Call Accounts).
(i) to defray increased expenditure in terms of section 31; or	R 0.00	
(j) for such other purposes as may be prescribed	R 0.00	
(4) the accounting officer must within 30 days after the end of each quarter – a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1) (b) to (j) during that quarter; and b) submit a copy of the report to the relevant provincial treasury and the Auditor-General	**Name and Surname:**	Mr. C. Du Plessis
	Municipal Manager	
	Date:	29/10/2026
Telephone Nr.	**Fax Nr.**	**E-mail**
042 – 200 2055	0865224251	zgongqoba@kouga.gov.za
The completed form must be submitted within 30 days after the end of each quarter to Provincial Treasury and Auditor General.		