



2018/19 QUARTERLY FINANCIAL REPORT

**FOR THE QUARTER ENDED
31 March 2019**

Contents

1. INTRODUCTION	4
1.1. PURPOSE	4
1.2. STRATEGIC OBJECTIVE	4
1.3. BACKGROUND	4
2 STATEMENT OF FINANCIAL PERFORMANCE	5
2.1 Table 1: OPERATIONAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 31 March 2019	5
2.2. Table2: FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE BY MUNICIPAL VOTE).....	6
2.3 Table 3: FINANCIAL PERFORMANCE REVENUE BY TYPE.....	7
2.4 Table 4: GRANTS RECEIVED BY THE MUNICIPALITY FOR THE QUARTER ENDED 31 March 2019	8
2.5 TABLE 5: CONDITIONAL GRANTS FOR THE QUARTER ENDED 31 March 2019.....	8
2.6 Table 6: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE.....	9
3 DEBTORS AND CREDITORS	11
3.3 Table 8 CREDITORS AGE ANALYSIS- QUARTER ENDED 31 March 2019.....	11
3.2 Table 9: QUARTERLY DEBTORS AGE ANALYSIS - QUARTER ENDED 31 March 2019	12
4 SUMMARY OF CAPITAL BUDGET	14
4.1 Table 10: CAPITAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 31 March 2019	14
4.2 Table 11: CAPITAL BUDGET C5- QUARTER ENDED 31 March 2019.....	14
5 CASH FLOW POSITION	16
5.1 Table 12: CASH FLOW- QUARTER ENDED 31 March 2019	16
5.2 Table 13: SHORT TERM INVESTMENT AND RESERVE FOR THE QUARTER ENDED 31 March 2019	17
5.3 Table 14: FINANCIAL POSITION FOR THE QUARTER ENDED 31 March 2019.....	18
6 STAFF EXPENDITURE REPORT	19
6.1 Key data: Human resources	19
6.2 Table 15: COUNCILLORS AND STAFF BENEFITS	20
6.3 Table 16: COUNCILLORS REMUNERATION	22
7 QUARTERLY CONSOLIDATED REPORT ON WITHDRAWALS	23
7.1 Table 17: QUARTERLY CONSOLIDATED REPORT ON WITHDRAWALS	23

IN-YEAR BUDGET STATEMENT TABLES : QUARTER ENDED 31 March 2019

The financial results for the quarter ended 31 March 2019 are attached and consists of the following tables:

MBRR TABLES:

- 1) Table C3: Quarterly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal vote)
- 2) Table C4: Quarterly Budget Statement – Financial Performance (Revenue and Expenditure)
- 3) Table C5: Quarterly Budget Statement - Capital Expenditure by vote, standard classification and funding
- 4) Table C6: Quarterly Budget Statement – Financial Position
- 5) Table C7: Quarterly Budget Statement – Cash Flow
- 6) Table SC3: Quarterly Budget Statement - Aged Debtors
- 7) Table SC4: Quarterly Budget Statement - Aged Creditors
- 8) Table SC5: Quarterly Budget Statement – Investment Portfolio
- 9) Table SC7: Quarterly Budget Statement – Transfer and grant expenditures
- 10) Table SC8: Quarterly Budget Statement – Councillor and staff benefits
- 11) Table SC13c: Quarterly Budget Statement – Repairs and Maintenance
- 12) Table 15: Councillors and staff benefits
- 13) Table 16: Councillors remuneration
- 14) Table 17: Quarterly consolidated report on withdrawals

Abbreviations

CCTV: Closed Circuit Television

EPWP: Expanded public works programme

IDC: Industrial Development Corporation

YTD: Year to date

LG SETA: Local Government Sector Education and Training Authority

GDARD: Gauteng Department of Agriculture and Rural Development

MMC: Member of Mayoral Committee

FMG: Financial Management Grant

NDPG: Neighbourhood development partnership grant

MFMA: Municipal Finance Management Act

MWIG: Municipal water infrastructure grant

WRDM: West Rand District Municipality

WRDA: West Rand Development Agency

1. INTRODUCTION

1.1. PURPOSE

The purpose of this report is to inform Section 80 committee (Finance portfolio) about the Financial Status quo of West Rand District Municipality and to comply with **Section 52(d) of the MFMA** and the requirements as promulgated in the Government Gazette No 32141 of 17th April 2009.

1.2. STRATEGIC OBJECTIVE

The application of sound financial management principles for the compilation of West Rand District Municipality financial plan is essential and critical to ensure that the municipality remains financially viable and those sustainable municipal services are provided economically and equitably to all communities.

1.3. BACKGROUND

Sections 52(d) of the MFMA and in terms of Section 28 of the Government Notice 32141 dated 17 April 2009, regarding the “ Local Government: Municipal Finance Management Act 2003 Municipal Budget and Regulations” necessitates that specific financial particulars be reported on and in the format prescribed.

“Sections 52(d) of the MFMA states that the Mayor of the 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 states of the affairs of the municipality”.

“Section 71 (1) of the MFMA states that, the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for that month and for the financial year up to the end of that month.”

“Section 28 of the Government Notice 32141, the quarterly budget statement of a municipality must be in the format specified in Schedule C and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”

2 STATEMENT OF FINANCIAL PERFORMANCE

2.1 Table 1: OPERATIONAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 31 March 2019

	2018/19 Adjusted Budget R '000	Actual income/spend to date (in R and as a % of the Approved Budget)		YTD Budget R '000
		R'000	%	
REVENUE	277, 073	269,903	97%	207,805
TOTAL EXPENDITURE	(291, 072)	(179,641)	(62%)	(218,304)
SURPLUS/ (DEFICIT)	(13,999)	90,262	35%	(10,499)

Note: Positive Revenue & Negative (Expenditure)

- 2.1.1. During the 2018/19 financial year the municipality has anticipated to raise **R 277,073** million in revenue which is inclusive of operational grants.
- 2.1.2. To date total revenue of **R 269,903** million has been recorded (representing **97%**) of the total approved revenue budget; this amount is mainly contributed by revenue received from grants (National and Provincial). SC6 as part of the annexure has been attached detailing the performance of the grants. The municipality is mostly funded by Grants from National and Provincial Government.
- 2.1.3. The summary of statement of financial performance in Table 4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.
- 2.1.4. To date, a total of **R 179,641** million has been spent on the operational approved budget, (this amounts to **62 %** of the total approved expenditure budget for the year).
- 2.1.5. The main cost drivers of the expenditure are **employee related costs**.

2.2. Table2: FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE BY MUNICIPAL VOTE)

This table shows both income and expenditure for the quarter ended 31 March 2019 from the operational approved budget per municipal vote.

DC48 West Rand - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

Vote Description	Ref	Budget Year 2018/19								
		Audited outcome	Original Budget	Adjustment Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Corporate Governance	1	60 757	95 396	13 690	2 850	37 690	10 267	27 423	267.1%	13 690
Vote 2 - Municipal Manager & Support		9 450	7 632	6 537	1 361	6 538	4 903	1 635	33.3%	6 537
Vote 3 - Corporate Services		33 449	25 538	22 476	3 874	21 873	16 857	5 016	29.8%	22 476
Vote 4 - Budget & Treasury Office		29 688	35 050	32 074	4 000	44 989	24 056	20 934	87.0%	32 074
Vote 5 - Health & Social Development		49 195	38 052	33 798	5 288	33 637	25 349	8 288	32.7%	33 798
Vote 6 - Public Safety		82 931	102 971	130 282	14 226	95 209	97 711	(2 502)	-2.6%	130 282
Vote 7 - Regional Planning & Economic Development		29 512	30 913	27 603	4 115	27 494	20 702	6 792	32.8%	27 603
Vote 8 - Development Agency		-	6 642	10 613	7	2 473	7 960	(5 487)	-68.9%	10 613
Total Revenue by Vote	2	294 982	342 193	277 073	35 720	269 903	207 804	62 099	29.9%	277 073
Expenditure by Vote										
Vote 1 - Corporate Governance	1	46 198	73 319	17 906	854	14 830	13 429	1 401	10.4%	17 906
Vote 2 - Municipal Manager & Support		13 585	25 554	24 054	2 127	13 695	18 041	(4 345)	-24.1%	24 054
Vote 3 - Corporate Services		44 199	42 332	42 332	1 941	18 100	31 749	(13 649)	-43.0%	42 332
Vote 4 - Budget & Treasury Office		118 513	31 242	32 242	2 420	15 325	24 181	(8 856)	-36.6%	32 242
Vote 5 - Health & Social Development		40 913	40 137	40 137	2 057	32 954	30 102	2 852	9.5%	40 137
Vote 6 - Public Safety		91 227	103 079	103 079	7 467	71 234	77 309	(6 075)	-7.9%	103 079
Vote 7 - Regional Planning & Economic Development		33 106	20 038	20 038	2 136	10 966	15 028	(4 062)	-27.0%	20 038
Vote 8 - Development Agency		-	6 492	11 284	282	2 535	8 463	(5 928)	-70.0%	11 284
Total Expenditure by Vote	2	387 741	342 193	291 072	19 285	179 641	218 304	(38 663)	-17.7%	291 072
Surplus/ (Deficit) for the year	2	(92 759)	0	(13 999)	16 436	90 262	(10 499)	100 761	12%	(13 999)

Profitability ratio

Description	Basis of calculation	YTD March 2019
Profitability ratio	Surplus/ Total revenue	33%

Profitability ratio calculation key: $\frac{\text{Total Actual Year to date surplus/deficit}}{\text{Total Actual Year to date Revenue}}$

2.3 Table 3: FINANCIAL PERFORMANCE REVENUE BY TYPE

DC48 West Rand - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q3 Third Quarter										
Description	Ref	Budget Year 2018/19								
		Audited outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Rental of facilities and equipment		1 358	1 385	1 385	67	535	1 039	504	49%	1 385
Interest earned - external investments		954	-	222	24	225	167	(59)	0%	222
Interest earned - outstanding debtors		372	-	-	-	-	-	-	-	-
Licences and permits		288	600	600	-	521	450	(71)	-16%	600
Transfers and subsidies - Operational		252 906	214 708	228 808	35 307	229 008	171 606	(57 402)	-33%	228 808
Transfers and subsidies - Capital		10 690	2 598	22 598	-	2 594	16 949	14 355	85%	22 598
Other revenue		28 414	122 902	23 459	323	37 020	17 594	(19 426)	-110%	23 459
Total Revenue		294 982	342 193	277 073	35 720	269 903	207 804	(62 099)	-30%	277 073

2.3.1. Revenue as at end of the quarter ending 31 March 2019 amounted to **R 269,903** million. This represents **97%** of the total Approved Budget.

2.3.2. **Interest earned on external investment** - normally this represent a small amount of interest income which is generated from the short term investments held when there are temporary surpluses of cash.

2.3.3. Grants are fully disclosed in Table 4. (SC6)

2.3.4. Included in other revenue as at end of December 2018 quarter following:

	R
Sundry revenue:	
Donaldson Dam (WRDA)	6,815
Fire Prevention Fees	316,185
TOTAL	323,000

2.4 Table 4: GRANTS RECEIVED BY THE MUNICIPALITY FOR THE QUARTER ENDED 31 March 2019

DC48 West Rand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

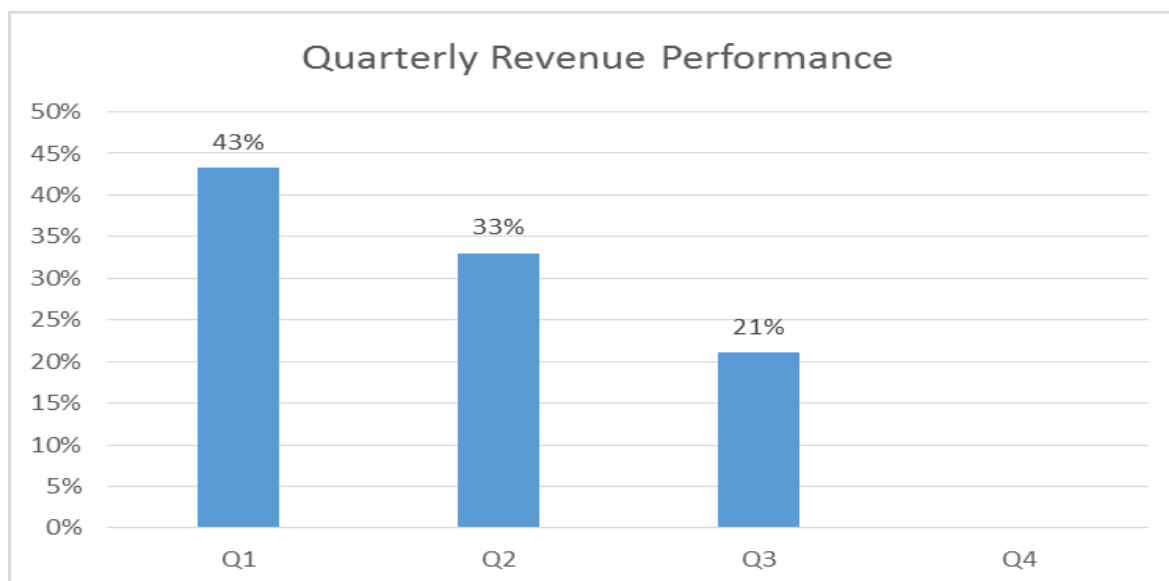
Description	Ref	Budget Year 2018/19								
		Audited outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		225 093	200 112	171 712	35 307	171 722	171 722	-	0.0%	171 712
RSC Levy Replacement		161 579	163 265	134 865	35 307	134 875	134 875	-	0.0%	134 865
Local Government Equitable Share		31 608	34 742	34 742	-	34 742	34 742	-	0.0%	34 742
Distressed mining town grant		29 656	-	-	-	-	-	-	-	-
Finance Management		1 250	1 000	1 000	-	1 000	1 000	-	0.0%	1 000
EPWP	3	1 000	1 105	1 105	-	1 105	1 105	-	0.0%	1 105
Provincial Government:		25 224	14 596	57 096	-	57 096	57 096	-	-	57 096
Health subsidy		7 424	7 796	7 796	-	7 796	7 796	-	0.0%	7 796
Library grant	4	2 800	2 800	2 800	-	2 800	2 800	-	0.0%	2 800
Fire Service levy grant		15 000	-	42 500	-	42 500	42 500	-	-	42 500
GDARD		-	4 000	4 000	-	4 000	4 000	-	0.0%	4 000
Other grant providers:		-	-	-	-	190	190	-	0.0%	-
LG Seta		-	-	-	-	190	190	-	0.0%	-
Total Operating Transfers and Grants	5	250 317	214 708	228 808	35 307	229 008	229 008	-	0.0%	228 808
Capital Transfers and Grants										
National Government:		13 279	2 598	22 598	-	2 594	2 594	-	-	22 598
Neighbourhood Development Partnership		10 690	-	20 000	-	-	-	-	0.0%	20 000
Provincial Government:		2 589	2 598	2 598	-	2 594	2 594	-	0.0%	2 598
Rural Asset Management(Capital Grant)		2 589	2 598	2 598	-	2 594	2 594	-	0.0%	2 598
Total Capital Transfers and Grants	5	13 279	2 598	22 598	-	2 594	2 594	-	-	22 598
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	263 596	217 306	251 406	35 307	231 602	231 602	-	0.0%	251 406

2.5 TABLE 5: CONDITIONAL GRANTS FOR THE QUARTER ENDED 31 March 2019

Grant	Gazetted	Received	Monthly Actual	Spent to date	YTD Variance	Unspent
FMG	1,000 000	1,000 000	65,457	692,446	-	307,554
MSIG	-	-	-	-	-	-
EPWP	1,105 000	1,105,000	120,500	658,000	-	447,000
Health subsidy	7,796 000	7,796,000	-	7,741,800	-	54,200
NDPG	-	-	-	-	-	-
RAMS	2,598 000	2,598,000	52,992	514,992	-	2,083,008
GDARD	4,000 000	4,000,000	-	-	-	4,000,000
Library	2,800 000	2,800,000	322,052	2,962,624	-	(162,624)
LG Seta	-	189,687	-	165,394	-	24,293
Total	19,299,000	19,488,687	561,001	12,735,256		6,753,431

Chart 1: Quarterly Revenue Performance

- The chart below depicts how municipality is performing in terms of revenue on Quarterly basis.



The municipality is mostly funded by Grants from National and Provincial Government.

2.6 Table 6: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE

Annexure A, Table C4 sets out the quarterly expenditure to date on the operating budget analysed by type.

DC48 West Rand - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q3 Third Quarter										
Description	Ref	Budget Year								
		Audited outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		164 505	168 329	168 329	13 127	119 986	126 247	6 260	5%	168 329
Remuneration of councillors		12 323	13 685	13 685	1 087	9 644	10 264	619	6%	13 685
Debt impairment		3 175	-	-	-	-	-	-	-	-
Depreciation & asset impairment		86 572	8 161	8 161	721	6 487	6 120	(367)	-6%	8 161
Finance charges		6 768	1 486	1 486	-	-	1 114	1 114	100%	1 486
Other materials		-	100	100	-	-	75	75	100%	100
Contracted services		75 198	133 844	41 497	2 805	26 443	31 123	4 680	15%	41 497
Transfers and subsidies		13 982	4 392	12 188	1 100	11 042	9 141	(1 901)	-21%	12 188
Other expenditure		25 217	12 197	45 626	445	6 038	34 220	28 182	82%	45 626
Total Expenditure		387 741	342 193	291 072	19 285	179 641	218 304	38 663	-18%	291 072
Surplus/(Deficit)		(92 759)	(0)	(13 999)	16 436	90 262	(10 499)	(100 761)	12%	(13 999)

Other expenditure breakdown

WRDA Expenditure
WRDM Expenditure

R
225,770
219,220
444,990

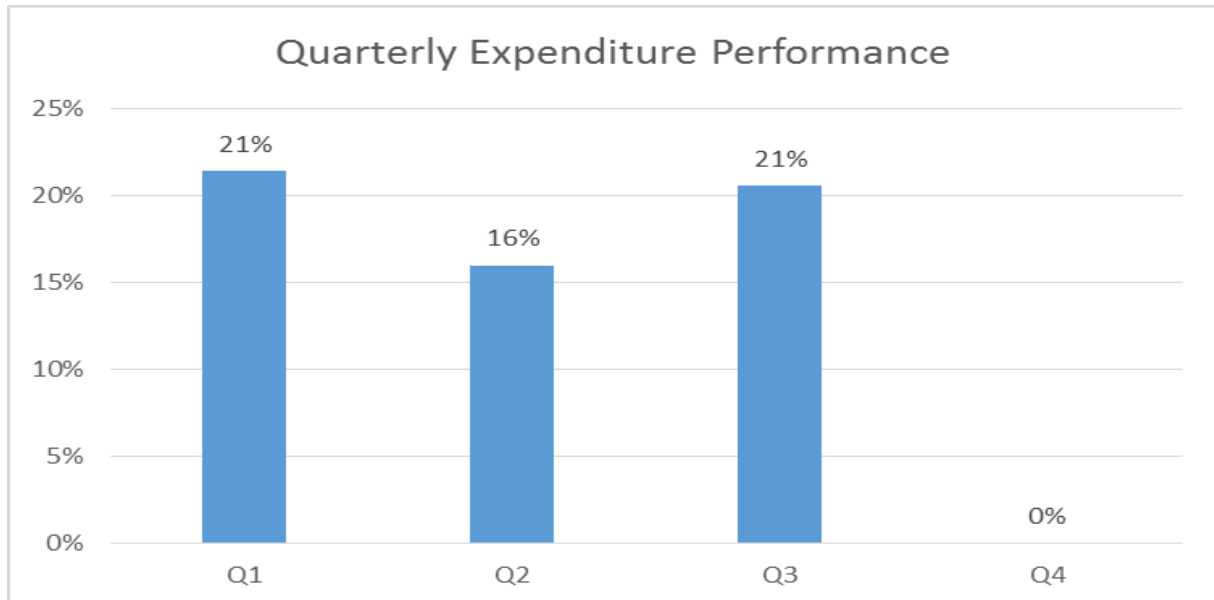
2.6.1. Expenditure as at end of month amounted to **R 178,873** million. This represents **61%** of the total Approved Budget

2.6.2. The contracted services that has been accrued to date are as follows:

Description	Budgeted	Actual	% Spent
Leased CCTV / Security services	R3 549 453	R 2,602,976	75%
Lease: Equipment	R1 425 235	R1,097,819	77%
Lease of fire engines and mini rescue	R13 887 662	R9,849,662	71%
Vodacom	R1 318 211	R 1,090,252	83%
Munsoft	R2 239 128	R 1,745,702	78%
Library Services	R9 000 000	R 3,366,041	37%
Rand West City Local Municipality	R6 901 962	R 4,950,000	72%
Lease of Vehicles	R7 732 676	R5 684,850	74%
Fuel and Oil	R2 000 000	R1,363,151	68%

Chart 2: Quarterly Operational Expenditure

The chart below depicts how municipality is performing in terms of expenditure on quarterly basis.



3 DEBTORS AND CREDITORS

3.3 Table 8 CREDITORS AGE ANALYSIS- QUARTER ENDED 31 March 2019

DC48 West Rand - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter												
Description	NT Code	Budget Year 2018/19								Total	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			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300	1 988	2 258	3 441	2 172	2 258	2 385	791			15 293	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	2 562	581	698	916	29 320					34 076	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	4 549	2 839	4 139	3 088	31 578	2 385	791	-	49 370	-	

The breakdown of the outstanding creditors as at 31 March 2019 as per ageing analysis

Creditor Code	Creditor Name	Total	0days	30days	60days	90days	120days
99609	ADAPT IT	125 834.34					125 834.34
99769	AFIRENT (PTY) LTD	191 325.50					191 325.50
70	ATLAS TYRES	4 910.33					4 910.33
437	AUDITOR GENERAL SOUTH AFRICA	20 731.40	10 212.00	10 519.40			
98677	BOLENG MECHANICAL ENGINEERING	12 887.27		12 887.27			
5826	BORABORA BUSINESS ENTERPRISE	3 549.00					3 549.00
4564	DR MARY DZIMWASHA	8 470.00					8 470.00
5601	FIDELITY CASH SOLUTIONS (PTY)	4 416.00		4 416.00			
623	HUMAN COMMUNICATIONS PTY LTD	11 804.96	11 804.96				
6010	INSTITUTE OF MUNICIPAL FINANCE	7 499.00					7 499.00
1689	JUNO 1001 CC T/A CARLETONVILLE	663.15					663.15
188	LEGAN'S LAUNDRY C.C.	936.51					936.51
99348	MABOTWANE SECURITY SERVICES CC	2 754 530.56		231 013.68	462 027.36	231 013.68	1 830 475.84
5641	MAFOKO SECURITY PATROLS (PTY)	2 736 464.49					2 736 464.49
99290	MARCE PROJECTS PTY LTD	1 263 218.93	1 110 501.53		121 930.37		30 787.03
5927	MUNSOFT	646 528.63	196 819.35			441 000.25	8 709.03
99688	Microsoft Ireland Operations	727 568.77					727 568.77
99366	NHLONG THATO	2 100.00					2 100.00
5502	NTANGA KGANANE NKUHLU INC. ATT	106 790.50					106 790.50
99448	PETER SANDRA JOSEPHINE	1 356.00					1 356.00
68	RAND-WEST CITY LOCAL MUNICIPALITY	14 252 465.52					14 252 465.52
101	RANDFONTEIN STATIONERS CC	535.57					535.57
99122	RE-SOLVE/EAS JOINT VENTURE	0.01					0.01
5891	SALGA	7 500.00					7 500.00
13852	SALGA	1 456 264.74					1 456 264.74
4589	SHELL WESTONARIA	11 587.65					11 587.65
4581	SILVERSTAR CASINO	3 712.50					3 712.50
99156	TIRISANO TRAVEL	6 657.00					6 657.00
99840	TJHUDUKA HOSPITALITY	2 200.00					2 200.00
4643	TRAVEL WITH FLAIR MORELETA PAR	5 900.68					5 900.68
98736	TRIVIRON PROJECT MANAGEMENT	7 152 439.64					7 152 439.64
68907	VISION ACTIVE SA	199 824.00		199 824.00			
185	VODACOM SERVICE PROVIDER CO (P	369 247.40					369 247.40
4559	WEST RAND DEVELOPMENT AGENCY (1 100 000.00	1 100 000.00				
3553	WEST RAND DIESEL & AUTO ELECTR	14 973.00	14 973.00				
5618	XULU BC (MEV)	1 356.00					1 356.00
99398	ZA ONLINE PTY LTD	2 230.23					2 230.23
87	ZEVOLI 151 (PTY) LTD T/A NASHU	857 797.69	117 443.24	121 881.21	114 334.17	244 070.38	260 068.69
*	SARS	15 293 289.89	1 987 659.21	2 258 164.01	3 440 838.67	2 172 410.00	5 434 218.00
Total Ageing		49 369 566.86	4 549 413.29	2 838 705.57	4 139 130.57	3 088 494.31	34 753 823.12

- SARS amount relates to PAYE owed from 30 September 2018 to 31 March 2019.

3.2 Table 9: QUARTERLY DEBTORS AGE ANALYSIS - QUARTER ENDED 31 March 2019

DC48 West Rand - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget									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	Total				
R thousands														
Debtors Age Analysis By Income Source														
Other	1900	226	213	197	196	195	206	17 638	31 235	50 106	49 470	-	(3 251)	
Total By Income Source	2000	226	213	197	196	195	206	17 638	31 235	50 106	49 470	-	(3 251)	
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	16 500	23 126	39 626	39 626	-	-	
Commercial	2300	226	203	197	196	195	194	819	5 199	7 229	6 603	-	-	
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	
Other	2500	-	10	-	-	-	12	319	2 910	3 251	3 241	-	(3 251)	
Total By Customer Group	2600	226	213	197	196	195	206	17 638	31 235	50 106	49 470	-	(3 251)	

Note: Debtors who are 90 days and older for WRDM is **R49,470 million**.

- Debtors accrued from 2017/2018 financial year.
- Local Municipalities paid an amount **R 7,5 million** during the month of November 2018
- Letters of demand have been issued to the commercial debtors to settle outstanding amount owed to the Municipality and should that not be adhered to, credit control processes will be undertaken by the Municipality's legal department.

Municipality	Opening Balance	Invoices	Payments	Closing Balance
Mogale City Local Municipality	14 300 000.00	11 200 000.00	(2 500 000.00)	23 000 000.00
Rand West City Local Municipality	5 325 800.00	6 400 000.00	(2 500 000.00)	9 225 800.00
Merafong City Local Municipality	3 500 000.00	6 400 000.00	(2 500 000.00)	7 400 000.00
	23 125 800.00	24 000 000.00	(7 500 000.00)	39 625 800.00

4 SUMMARY OF CAPITAL BUDGET

4.1 Table 10: CAPITAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 31 March 2019

	2018/19 Adjusted Budget R	Actual spend to date (in R and as a % of the Approved Budget)		Pro rata Budget to date R
		R	%	
EXPENDITURE	20,000,000	0	0%	15,000,000

- 4.1.1 The municipality has applied for roll-over to National Treasury with regards to the NDPG Grant and request has been declined. These funds were frozen with VBS Mutual Bank which is presently under curatorship. The amount of **R42.6 million** is requested to be repaid to National revenue fund. A letter of appeal has been sent to National Treasury. Both the District Municipality and National Treasury have agreed on the payment plan to settle **R42.6 million**.
- 4.1.2 The capital budget has been adjusted to R20, 000 000.
- 4.1.3 This NDPG grant will not be transferred to the Municipality, however is aimed at assisting the Municipality by providing technical assistance for the capital project and it be spent in accordance with the activity plans as submitted by the Municipality and approved by NDP Unit.

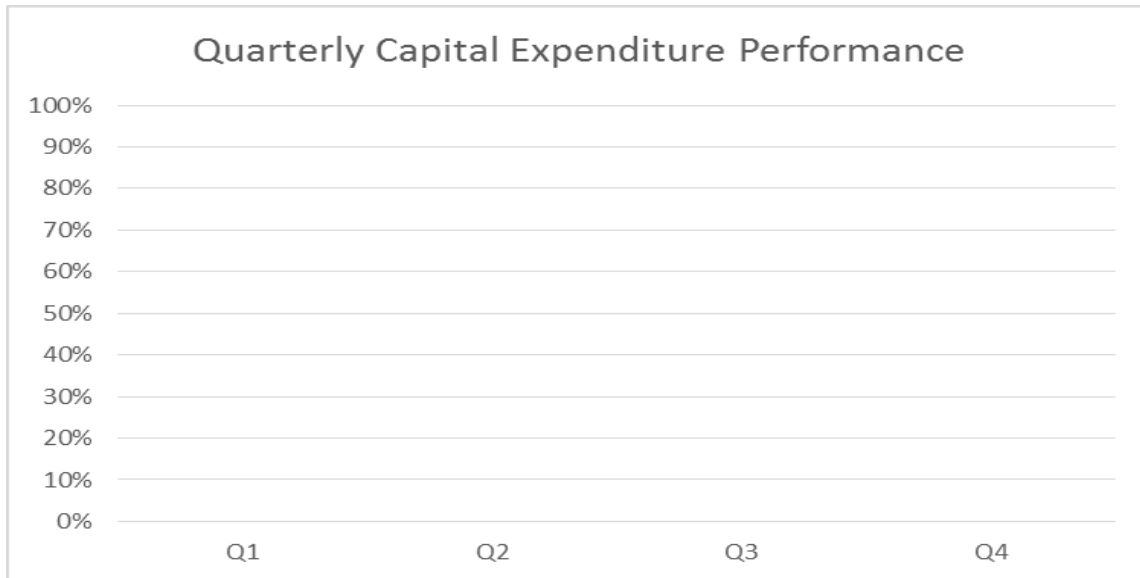
4.2 Table 11: CAPITAL BUDGET C5- QUARTER ENDED 31 March 2019

DC48 West Rand - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - Q3 Third Quarter

Vote Description	Ref	Budget Year 2018/19								
		Audited outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
Economic and environmental services		9 655	43 277	20 000	-	-	15 000	15 000	0	20 000
Planning and development		9 655	43 277	20 000	-	-	15 000	15 000	100%	20 000
Road transport										
Total Capital Expenditure - Functional		9 655	43 277	20 000	-	-	15 000	15 000	0	20 000
Funded by:										
National Government		9 655	43 277	20 000	-	-	15 000	15 000	100%	20 000
Transfers recognised - capital		9 655	43 277	20 000	-	-	15 000	15 000	100%	20 000
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		9 655	43 277	20 000	-	-	15 000	15 000	100%	20 000

Chart 3: Quarterly Capital Expenditure

The chart below depicts how municipality is performing in terms of capital expenditure on quarterly basis



5 CASH FLOW POSITION

5.1 Table 12: CASH FLOW- QUARTER ENDED 31 March 2019

DC48 West Rand - Table C7 Consolidated Monthly Budget Statement - Cash Flow - Q3 Third Quarter

Description	Ref	Budget Year 2018/19								
		Audited outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts		381 511	342 193	242 291	35 720	261 348	181 551	(79 510)	#DIV/o!	242 068
Service charges		1 394	601	-	-	-	-	-	#DIV/o!	-
Other revenue		34 642	124 287	24 859	390	29 460	18 644	(10 816)	-58%	24 859
Government - operating		292 197	214 708	194 611	35 307	229 007	145 959	(83 048)	-57%	194 611
Government - capital		53 277	2 598	22 598	-	2 594	16 949	14 354	85%	22 598
Interest				222	24	287	167			222
Payments		(350 834)	(290 756)	(265 937)	(18 217)	(227 902)	(199 453)	28 449	-34%	(265 937)
Suppliers and employees		(349 151)	(284 878)	(260 059)	(18 217)	(220 160)	(195 045)	25 115	1%	(260 059)
Finance charges		(1 683)	(1 486)	(1 486)	-	-	(1 114)	(1 114)	100%	(1 486)
Transfers and Grants		-	(4 392)	(4 392)	-	(7 742)	(3 294)	4 448	-135%	(4 392)
NET CASH FROM/(USED) OPERATING ACTIVITIES		30 678	51 438	(23 646)	17 503	33 447	(199 453)	(51 061)	#DIV/o!	(23 869)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts					-	-				
Proceeds on disposal of PPE										
Decrease (Increase) in non-current debtors										
Decrease (increase) other non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets		(42)	(43 277)	(20 000)	-	-	(15 000)	(15 000)	100%	(20 000)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(42)	(43 277)	(20 000)	-	-	(15 000)	(15 000)	100%	(20 000)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments										
Finance lease payments		(15 290)	-	-						
NET CASH FROM/(USED) FINANCING ACTIVITIES		(15 290)	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		15 346	8 161	(43 646)	17 503	33 447	(214 453)	(66 061)	31%	(43 646)
Cash/cash equivalents at beginning:		(19 359)	(126 400)	(6 354)	11 930	(4 014)	(6 354)			(6 354)
Cash/cash equivalents at month/year end:		(4 014)	(118 239)	(50 000)	29 433	29 433	(220 806)	(66 061)	31%	(50 000)

5.1.1 A summary of the cash flow for the year is reflected in the table above.

5.1.2 The total cash received includes cash received for operating activities such as grants, fire prevention fees and other general income

5.1.3 VBS Mutual Bank was placed under curatorship on 11 March 2018. It is uncertain that the municipality will recover the investment made with VBS Mutual Bank. The communication received from the curator states that that interest accrued after the date of announcement of curatorship will not be recovered.

5.1.4 WRDM Balance **R 23,808,896** and WRDA Balance **R5,625,052** as at 31 March 2019.

5.2 **Table 13: SHORT TERM INVESTMENT AND RESERVE FOR THE QUARTER ENDED 31 March 2019**

DC48 West Rand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
STD Call Account							3	-	
Municipality sub-total					-		3	-	
Entities									
STD Call Account							5 603		
Entities sub-total					-		5 603	-	
TOTAL INVESTMENTS AND INTEREST	2				-		5 606	-	

- No new investments were made by the WRDM for the 2018/2019 financial year.
- The WRDA made an investment into the Standard Bank Call Account of R6 million during the month of December 2018.
- During the month of February R 400,000 was withdrew from the WRDA investment in order to pay for salaries resulting into the overall investment amounting to R5,603,000 for the month ended 31 March 2019.
- *VBS Mutual Bank Investments*
- The WRDM has lodged a successful claim against the R76 million funds which were impaired in the 2017/18 financial year. The progress of recovery is reported separately and directly through the Corporate Service portfolio.

FINANCIAL POSITION

5.3 Table 14: FINANCIAL POSITION FOR THE QUARTER ENDED 31 March 2019

DC48 West Rand - Table C6 Consolidated

Description	Ref	Budget				
		Audited outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets		43 164	41 560	41 398	76 460	41 560
Cash		3	-	-	23 827	-
Call investment deposits		-	-	-	5 606	-
Other debtors		42 694	41 138	40 931	46 855	41 138
Inventory		467	422	467	171	422
Total current assets		43 164	41 560	41 398	76 460	41 560
Non current assets		86 915	108 316	78 754	82 225	108 316
Long-term receivables		1 054	1 055	1 054	1 054	1 055
Investments		-	-	-	-	-
Investment property		5 100	4 980	5 100	5 100	4 980
Investments in Subsidiary		14 579	14 579	-	14 579	14 579
Property, plant and equipment		65 844	86 390	57 684	61 154	86 390
Agricultural		-	-	-	-	-
Biological assets		338	1 312	338	338	1 312
Intangible assets		-	97	-	-	97
Other non-current assets		-	-	14 579	-	-
Total non current assets		86 915	108 316	78 754	82 225	108 316
TOTAL ASSETS		130 079	149 876	120 153	158 684	149 876
<u>LIABILITIES</u>						
Current liabilities		191 918	123 325	199 213	104 730	123 325
Overnight facility		6 116	50 000	50 000	-	50 000
Unspent conditional grants		75 031	-	-	52 333	-
Finance lease obligation		13 326	-	-	-	-
Trade and other payables		92 122	68 239	144 127	49 370	68 239
Provisions		5 323	5 085	5 085	3 027	5 085
Total current liabilities		191 918	123 325	199 213	104 730	123 325
Non current liabilities		61 824	70 835	70 835	70 835	70 835
Borrowing		-	-	-	-	-
Finance lease obligation		6 897	-	-	-	-
Employee benefit obligation		54 927	70 835	70 835	70 835	70 835
Provisions		-	-	-	-	-
Total non current liabilities		61 824	70 835	70 835	70 835	70 835
TOTAL LIABILITIES		253 743	194 159	270 047	175 565	194 159
NET ASSETS	2	(123 664)	(44 284)	(149 895)	(16 880)	(44 284)
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		(123 664)	(44 284)	(149 895)	(16 880)	(44 284)
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(123 664)	(44 284)	(149 895)	(16 880)	(44 284)

The following table sets out financial performance indicators of the municipality:

Number	Description	Basis of calculation	YTD March 2019
1	Current ratio	Current assets/ Current liabilities	0,73:1
2	Liquidity ratio	(Current assets – Inventory)/ Current liabilities	0,73:1
3	Working capital	Current assets – Current liabilities	(R28,270 million)

The **current ratio** is a financial ratio that measures whether or not the municipality has enough resources to pay its debts over the next 12 months. It compares the municipality's current assets to its current liabilities. The ratio of 0,73:1 shows that the municipality will not be able to meet its current obligations.

Liquidity ratios attempt to measure the municipality's ability to pay off its short-term debt obligations. This is done by comparing the municipality's most liquid assets (or, those that can be easily converted to cash), to its short-term liabilities. The ratio of 0,73:1 shows that the municipality will not be able to meet its current obligations.

Working Capital is a measure of both the municipality's efficiency and its short-term financial health. Working capital is calculated as: Working Capital = Current Assets - Current Liabilities.

6 STAFF EXPENDITURE REPORT

The staff expenditure report is submitted in terms of section 66 of the Municipal Finance Management Act, which states that the accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely-

- (a) Salaries and wages;
- (b) Contributions for pensions and medical aid;
- (c) Travel, motor car, accommodation, subsistence and other allowances;
- (d) Housing benefits and allowances;
- (e) Overtime payments;
- (f) Loans and advances; and
- (g) Any other type of benefit or allowance related to staff.

6.1 Key data: Human resources

Details	Original Budget	March 2019
Employee costs as % of total expenditure	39%	65%
Number of permanent employees	367	355
Number of temporary employees	31	21
Total number of leave days due	10,961 days	11,324 days

6.2 Table 15: COUNCILLORS AND STAFF BENEFITS

DC48 West Rand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

Summary of Employee and Councillor remuneration	Ref	Budget Year 2018/19								
		Audited outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands			B							D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		12 323	13 685	13 685	1 087	9 644	10 264	619	3%	13 685
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors			13 685	13 685	1 087	9 644	10 264	619	3%	13 685
% increase	4									
Senior Managers of the Municipality										
Basic Salaries and Wages	3	-	7 192	7 192	484	3 958	5 394	1 436	15%	7 192
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	599	599	-	-	450	450	100%	599
Motor Vehicle Allowance		-	1 121	1 121	99	801	841	40	2%	1 121
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	257	257	6	39	193	154		257
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality			9 169	9 169	589	4 798	6 877	2 079	0	9 169
% increase	4									
Other Municipal Staff										
Basic Salaries and Wages		103 797	96 810	96 810	8 335	72 881	72 608	(273)	0%	96 810
Pension and UIF Contributions		18 164	20 653	20 653	1 696	15 408	15 490	82	0	20 653
Medical Aid Contributions		11 008	12 384	12 384	929	8 790	9 288	498	3%	12 384
Overtime		4 762	2 893	2 893	440	1 782	2 170	388	10%	2 893
Performance Bonus		7 605	10 234	10 234	185	5 070	7 676	2 605	20%	10 234
Motor Vehicle Allowance		6 738	7 285	7 285	349	4 275	5 464	1 188	12%	7 285
Cellphone Allowance		-	11	11	1	9	8	(1)	-4%	11
Housing Allowances		-	154	154	73	496	116	(380)	-62%	154
Other benefits and allowances		12 432	7 718	7 718	323	4 261	5 789	1 527	15%	7 718
Payments in lieu of leave		-	1 018	1 018	-	46	764	717	89%	1 018
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		164 505	159 160	159 160	12 332	113 018	119 370	6 351	3%	159 160
% increase	4									
Total Parent Municipality			182 014	182 014	14 008	127 461	136 510	9 049	0	182 014

DC48 West Rand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

Summary of Employee and Councillor remuneration	Ref	Budget								
		Audited outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands			B							D
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	28	-			-
Pension and UIF Contributions		-	-	-	-	-	-			-
Medical Aid Contributions		-	-	-	-	-	-			-
Overtime		-	-	-	-	-	-			-
Performance Bonus		-	-	-	-	-	-			-
Motor Vehicle Allowance		-	-	-	-	-	-			-
Cellphone Allowance		-	-	-	-	-	-			-
Housing Allowances		-	-	-	-	-	-			-
Other benefits and allowances		-	-	-	-	-	-			-
Board Fees		-	-	-	-	-	-			-
Payments in lieu of leave		-	-	-	-	-	-			-
Long service awards		-	-	-	-	-	-			-
Post-retirement benefit obligations		-	-	-	-	-	-			-
Sub Total - Board Members of Entities	2		-	-	-	28	-	-	-	-
% increase	4									
Senior Managers of Entities					52	464				
Basic Salaries and Wages		-	-	-	52	464	-			-
Pension and UIF Contributions		-	-	-	-	-	-			-
Medical Aid Contributions		-	-	-	-	-	-			-
Overtime		-	-	-	-	-	-			-
Performance Bonus		-	-	-	-	-	-			-
Motor Vehicle Allowance		-	-	-	-	-	-			-
Cellphone Allowance		-	-	-	-	-	-			-
Housing Allowances		-	-	-	-	-	-			-
Other benefits and allowances		-	-	-	-	-	-			-
Payments in lieu of leave		-	-	-	-	-	-			-
Long service awards		-	-	-	-	-	-			-
Post-retirement benefit obligations	2	-	-	-	-	-	-			-
Sub Total - Senior Managers of Entities					52	464				
% increase	4									
Other Staff of Entities					119	1 077				
Basic Salaries and Wages		-	-	-	119	1 077	-			-
Pension and UIF Contributions		-	-	-	-	-	-			-
Medical Aid Contributions		-	-	-	-	-	-			-
Overtime		-	-	-	-	-	-			-
Performance Bonus		-	-	-	-	-	-			-
Motor Vehicle Allowance		-	-	-	-	-	-			-
Cellphone Allowance		-	-	-	-	-	-			-
Housing Allowances		-	-	-	-	-	-			-
Other benefits and allowances		-	-	-	36	279	-			-
Payments in lieu of leave		-	-	-	-	-	-			-
Long service awards		-	-	-	-	-	-			-
Post-retirement benefit obligations		-	-	-	-	-	-			-
Sub Total - Other Staff of Entities					155	1 356		1 356		-
% increase	4									
Total Municipal Entities					206	1 847		1 356		-
TOTAL SALARY, ALLOWANCES & BENEFITS			182 014	182 014	14 214	129 308	136 510	10 405	0	182 014
% increase	4									
TOTAL MANAGERS AND STAFF			168 329	168 329	13 127	119 664	126 247	10 405	0	168 329

6.3 Table 16: COUNCILLORS REMUNERATION

PUBLIC OFFICE-BE+B1:J21ARERS ACT, ACT NO. 20 of 1998								
MONTHLY COUNCILLOR								
requested to submit a completed schedule to the								
DECLARATION: The Municipal Manager (or a delegate) is required to certify the correctness and accuracy of information provided in this report.								
Municipal Name:	West Rand DM			Mun Code	DC48			
Municipal Grading:	Grade 5			Financial Year:	2018/19			
Reporting Month:	March			Total Number of Councillors:	44			
Contact Person:	Sam Ramaele			Telephone:	011 411 5010			
E-Mail Address:	sramaele@wrdm.gov.za			Fax:				
Description	No. of Councillors	A. Basic salary	B. Cellphone and data allowances	C. Sitting allowances	D. Travelling expenses	E. Special risk insurance	F. Other benefits and allowances	F. Total monthly expenditure
Municipal Councillors: Full-Time								
Executive Mayor	1	60 500.47	3 400.00		20 166.83	-	1 103.34	85 170.64
Speaker	1	48 400.34	3 400.00		16 133.00	-	810.92	68 744.26
Member of Mayoral Committee	8	327 845.78	20 400.00		94 156.76	-	21 312.67	463 715.21
Chief Whips	1	45 375.00	3 400.00		15 125.00	-	781.30	64 681.30
Chairperson of Section 79 Committees	1	33 197.67	1 700.00	-	8 299.42	-	709.87	43 906.96
Municipal Councillors: Part-Time								
Councillors	32	211 377.00	66 300.00	14 280.00	56 896.47	-	12 000.00	360 853.47
TOTAL		726 696.26	98 600.00	14 280.00	210 777.48	0	36 718.10	1 087 071.84
Comments:								
Municipal Manager (Acting/Delegate):	M.D Mokoena				Date:	2019/04/03		

7 QUARTERLY CONSOLIDATED REPORT ON WITHDRAWALS

Section 11(4)(a)(b) of Municipal Finance Management Act (No 56 of 2003) states that 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.

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

7.1 Table 17: QUARTERLY CONSOLIDATED REPORT ON WITHDRAWALS

Primary bank account refers to any bank accounts as defined in terms of Section 8 of the MFMA.						
	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4	Bank 5
Bank:		First National Bank (WRDM)	Standard Bank (WRDM)	Standard Bank (WRDA)	Short term Investment WRDM	Investment WRDA
Account number:		622777660872	21307350	21480656		
Bank reconciliation/s compiled and attached		Yes	Yes	No	No	No
Month:	March	March		March	March	March
Opening cash book balance at beginning of month	11 930 641.01	4 472 717	1 410 121	441 871	2 966	5 602 966
Add Receipts for month	35 720 451.87	35 539 090	174 547	6 815		
Less Payments for month	-18 217 126	-16 232 831	-1 557 713	-426 581		
Closing cash book balance at end of month	29 433 967	23 778 975	26 955	22 105	2 966	5 602 966
GL Account Balance						
Payments for the month	-18 217 126	-16 232 831	-1 557 713	-426 581	0	0
Recoveries from Employees / Suppliers (Amount to be entered as negative)	-					
Non cash items (for the period)	-					
Commitments (for the period)	-					
Input VAT (for the period) (Amount to be entered as negative)	-					
Accruals at end of month	-					
Accruals at beginning of month (Amount to be entered as negative)	-					
Total	-18 217 126	-16 232 831	-1 557 713	-426 581	0	0
Actual capital expenditure for the month	-	-	-	-		
Actual operating expenditure for the month	-16 659 413	-16 232 831	-1 557 713	-426 581		
Section 11(4) expenditure	-	-	-	-		
Total	-16 659 413	-16 232 831	-1 557 713	-426 581	-	-

a) to defray expenditure appropriated in terms of an approved budget;	-	-	-	-	-	-
b) to defray expenditure authorised in terms of section 26(4);	-	-	-	-	-	-
<i>S26(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5)</i>						
Was any payment made in terms of (b) Yes/No	No	No	No	No	No	No
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	-	-	-	-	-	-
<i>S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.</i>						
Was any payment made in terms of (c) Yes/No	No	No	No	No	No	No
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;	-	-	-	-	-	-
<i>S12(2) - a municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund</i>						
Was any payment made in terms of (d) Yes/No	No	No	No	No	No	No
e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -	-	-	-	-	-	-
i) money collected by the municipality on behalf of that person or organ of state by agreement; or (VAT, motor vehicle licensing)	-	-	-	-	-	-
ii) any insurance or other payments received by the municipality for that person or organ of state;	-	-	-	-	-	-
Was any payment made in terms of (e) Yes/No	No	No	No	No	No	No
f) to refund money incorrectly paid into a bank account;	-	-	-	-	-	-
Was any payment made in terms of (f) Yes/No	No	No	No	No	No	No
g) to refund guarantees, sureties and security deposits; (refund of consumer deposits)	-	-	-	-	-	-
Was any payment made in terms of (g) Yes/No	No	No	No	No	No	No
h) for cash management and investment purposes in accordance with section 13; (inter- bank transactions)	-	-	-	-	-	-
Was any payment made in terms of (h) Yes/No	Yes	Yes	Yes	Yes	No	No
i) to defray increased expenditure in terms of section 31; or	-	-	-	-	-	-
<i>S31 Shifting of funds between multi-year appropriations</i>						
Was any payment made in terms of (i) Yes/No	No	No	No	No	No	No
j) for such other purposes as may be prescribed. (making guarantees, store purchases, petty cash, loan repayments, leave payout, provisions)	-	-	-	-	-	-
Was any payment made in terms of (j) Yes/No	No	No	No	No	No	No
Specify						