



2019/20 QUARTERLY FINANCIAL REPORT

**FOR THE QUARTER ENDED
31 DECEMBER 2019**

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Abbreviations

CCTV: Closed Circuit Television

EPWP: Expanded public works programme

IDC: Industrial Development Corporation

YTD: Year to date

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

The financial results for the quarter ended 31 December 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
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- 14) Table 17: Quarterly consolidated report on withdrawals

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 DECEMBER 2019

| | 2019/20 Adjusted Budget R '000 | Actual income/spend to date (in R and as a % of the Adjusted Budget) | | YTD Budget R '000 |
|-----------------------|---|--|-------|-----------------------------|
| | | R'000 | % | |
| REVENUE | 228,750 | 165,291 | 72% | 114,375 |
| TOTAL EXPENDITURE | (204,603) | (134,140) | (66%) | (102,302) |
| SURPLUS/ (DEFICIT) | 24,147 | 31,150 | 6% | 12,073 |

Note: Positive Revenue & Negative (Expenditure)

- 2.1.1. During the 2019/20 financial year the municipality has anticipated to raise **R 228,750** million in revenue which is inclusive of operational grants.
- 2.1.2. To date total revenue of **R 165,291** million has been recorded (representing **72%**) of the total adjusted 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 134,140** million has been spent on the operational adjusted budget, (this amounts to **66%** 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 December 2019 from the operational approved budget per municipal vote.

DC48 West Rand - Table C3 Consolidated Quarterly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter

| Vote Description | Ref | 2018/19 | Budget Year 2019/20 | | | | | | | |
|---|----------|-----------------|---------------------|-----------------|----------------|----------------|----------------|---------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | |
| Vote 1 - Corporate Governance | 1 | 24,000 | 12,371 | 19,587 | 7,427 | 15,051 | 9,793 | 5,258 | 53.7% | 19,587 |
| Vote 2 - Municipal Manager & Support | | - | 17,119 | 26,813 | 5,947 | 12,659 | 13,406 | (747) | -5.6% | 26,813 |
| Vote 3 - Corporate Services | | 4,259 | 33,985 | 50,146 | 9,256 | 22,702 | 25,073 | (2,371) | -9.5% | 50,146 |
| Vote 4 - Budget & Treasury Office | | 14,118 | 31,491 | 44,620 | 8,149 | 20,317 | 22,310 | (1,993) | -8.9% | 44,620 |
| Vote 5 - Health & Social Development | | 8,218 | 36,678 | 52,853 | 13,221 | 28,638 | 26,427 | 2,211 | 8.4% | 52,853 |
| Vote 6 - Public Safety | | 258,769 | 72,249 | - | 25,524 | 53,073 | - | 53,073 | #DIV/0! | - |
| Vote 7 - Regional Planning & Economic Development | | 4,317 | 29,812 | 25,887 | 5,440 | 12,539 | 12,944 | (405) | -3.1% | 25,887 |
| Vote 8 - Development Agency | | 4,356 | 8,844 | 8,844 | 130 | 312 | 4,422 | (4,110) | -92.9% | 8,844 |
| Total Revenue by Vote | 2 | 318,036 | 242,549 | 228,750 | 75,093 | 165,291 | 114,375 | 50,916 | 44.5% | 228,750 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Corporate Governance | 1 | 21,838 | 24,269 | 21,077 | 1,948 | 10,754 | 10,539 | 215 | 2.0% | 21,077 |
| Vote 2 - Municipal Manager & Support | | 15,801 | 18,010 | 18,010 | 874 | 7,550 | 9,005 | (1,455) | -16.2% | 18,010 |
| Vote 3 - Corporate Services | | 39,681 | 44,357 | 43,298 | 2,810 | 21,802 | 21,649 | 153 | 0.7% | 43,298 |
| Vote 4 - Budget & Treasury Office | | 45,254 | 22,549 | 21,210 | 2,282 | 10,575 | 10,605 | (30) | -0.3% | 21,210 |
| Vote 5 - Health & Social Development | | 32,228 | 36,954 | 36,654 | 7,016 | 18,062 | 18,327 | (265) | -1.4% | 36,654 |
| Vote 6 - Public Safety | | 92,135 | 104,868 | 33,744 | 10,155 | 55,839 | 16,872 | 38,967 | 231.0% | 33,744 |
| Vote 7 - Regional Planning & Economic Development | | 18,912 | 22,068 | 22,068 | 1,518 | 8,500 | 11,034 | (2,534) | -23.0% | 22,068 |
| Vote 8 - Development Agency | | 6,129 | 8,541 | 8,541 | 422 | 1,059 | 4,271 | (3,212) | -75.2% | 8,541 |
| Total Expenditure by Vote | 2 | 271,979 | 281,617 | 204,603 | 27,025 | 134,140 | 102,301 | 31,839 | 31.1% | 204,603 |
| Surplus/ (Deficit) for the year | 2 | 46,057 | (39,068) | 24,147 | 48,068 | 31,150 | 12,073 | 19,077 | 158.0% | 24,147 |

Profitability ratio

| Description | Basis of calculation | YTD December 2019 |
|---------------------|------------------------|-------------------|
| Profitability ratio | Surplus/ Total revenue | 19% |

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 C4 Consolidated Quarterly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|---------------|----------------|--------------------|
| Description | Ref | 2018/19 | Budget Year 2019/20 | | | | | | | |
| | | 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 | | 1,566 | 1,038 | 1,038 | 265 | 579 | 519 | 60 | 12% | 1,038 |
| Interest earned - external investments | | 537 | - | - | 44 | 340 | - | 340 | #DIV/0! | - |
| Interest earned - outstanding debtors | | - | - | - | - | 2,080 | - | 2,080 | #DIV/0! | - |
| Licences and permits | | 422 | 700 | 700 | - | 100 | 350 | (250) | -71% | 700 |
| Transfers and subsidies | | 270,844 | 207,828 | 206,928 | 74,532 | 155,672 | 103,464 | 52,208 | 50% | 206,928 |
| Other revenue | | 42,074 | 18,234 | 17,335 | 252 | 4,596 | 8,668 | (4,072) | -47% | 17,335 |
| Total Revenue (excluding capital transfers and contributions) | | 315,442 | 227,800 | 226,002 | 75,093 | 163,367 | 113,001 | 50,366 | 45% | 226,002 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 2,594 | 14,748 | 2,748 | - | 1,924 | 1,374 | 550 | 40% | 2,748 |
| Surplus/(Deficit) after capital transfers & contributions | | 318,036 | 242,548 | 228,750 | 75,093 | 165,291 | 114,375 | 50,916 | 45% | 228,750 |

2.3.1. Revenue as at end of the quarter ending 31 December 2019 amounted to **R 165,291 million**. This represents **72%** of the total Adjusted 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 2019 quarter following:

| | R |
|------------------------------|----------------|
| Sundry revenue: | |
| Donaldson dam | 20,355 |
| Fire Prevention Fees | 21,000 |
| Electricity charges (rental) | 210,238 |
| TOTAL | 251,593 |

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

DC48 West Rand - Supporting Table SC6 Quaterly Budget Statement - transfers and grant receipts - Q2 Second Quarter

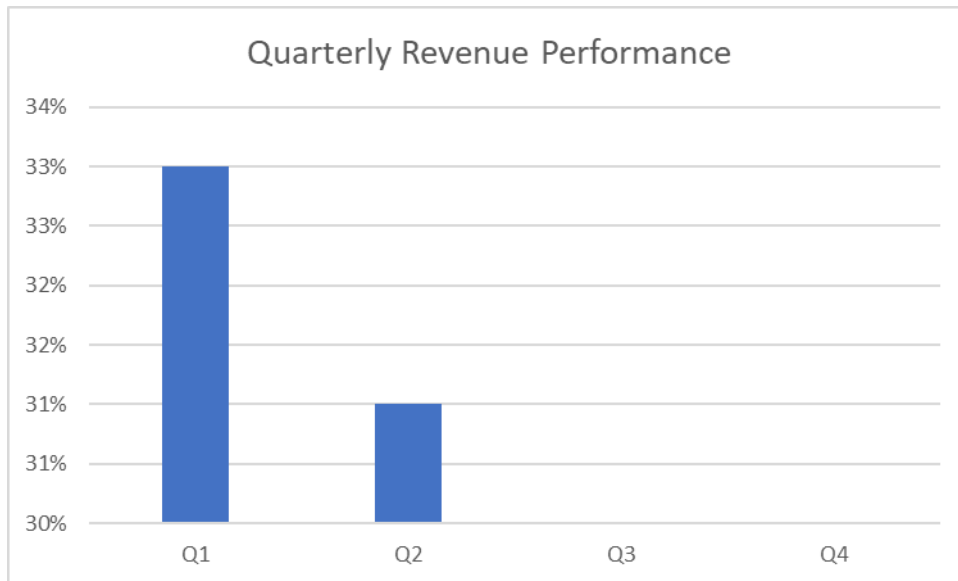
| Description | Ref | Budget Year 2019/20 | | | | | | | | |
|---|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 2018/19 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 200,112 | 196,280 | 195,380 | 69,653 | 143,186 | 143,186 | - | | 196,280 |
| Local Government Equitable Share | | 34,742 | 39,436 | 39,436 | - | 39,436 | 39,436 | - | | 39,436 |
| RSC Levy Replacement | | 163,265 | 153,864 | 153,864 | 69,167 | 101,994 | 101,994 | | | 153,864 |
| Finance Management | | 1,000 | 1,000 | 1,000 | - | 1,000 | 1,000 | | | 1,000 |
| Municipal Systems Improvement | | | 900 | - | - | - | - | | | 900 |
| EPWP Incentive | | 1,105 | 1,080 | 1,080 | 486 | 756 | 756 | | | 1,080 |
| Provincial Government: | | 70,478 | 11,548 | 11,548 | 4,699 | 11,548 | 11,548 | - | | 11,548 |
| Health subsidy | | 7,796 | 8,248 | 8,248 | 3,299 | 8,248 | 8,248 | - | | 8,248 |
| Fire brigadeg services grant | | 57,392 | - | - | - | - | - | | | - |
| GDARD | | 367 | - | - | - | - | - | | | - |
| Performance Management Services | | - | 500 | 500 | - | 500 | 500 | | | 500 |
| Library Grant | 4 | 2,800 | 2,800 | 2,800 | 1,400 | 2,800 | 2,800 | | | 2,800 |
| Disaster Management Grant | | 2,123 | - | - | - | - | - | | | - |
| Other grant providers: | | - | - | - | 180 | 1,208 | - | 1,208 | 0.0% | - |
| LG SETA | | - | - | - | 180 | 1,208 | - | 1,208 | 0.0% | - |
| Total Operating Transfers and Grants | 5 | 270,590 | 207,828 | 206,928 | 74,532 | 155,942 | 154,734 | 1,208 | 0.8% | 207,828 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 2,594 | 14,748 | 2,748 | - | 1,924 | 1,924 | - | | 14,748 |
| Neighbourhood Development Partnership | | - | 12,000 | - | - | - | - | | | 12,000 |
| Rural Asset Management(Capital Grant) | | 2,594 | 2,748 | 2,748 | - | 1,924 | 1,924 | | | 2,748 |
| Total Capital Transfers and Grants | 5 | 2,594 | 14,748 | 2,748 | - | 1,924 | 1,924 | - | | 14,748 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 273,184 | 222,576 | 209,676 | 74,532 | 157,866 | 156,658 | 1,208 | 0.8% | 222,576 |

2.5 TABLE 5: CONDITIONAL GRANTS RECEIVED & SPENT FOR THE QUARTER ENDED 31 DECEMBER 2019

| Grant | Gazetted | Received | Monthly Actual | Spent to date | YTD Variance | Unspent |
|------------------------|-------------------|-------------------|------------------|------------------|----------------|------------------|
| FMG | 1,000 000 | 1,000 000 | 120,179 | 420,871 | - | 579,129 |
| EPWP | 1,080 000 | 756,000 | 110,500 | 379,900 | 324,000 | 376,100 |
| Health subsidy | 8,248,000 | 8,248,000 | 4,948,800 | 4,948,800 | - | 3,299,200 |
| RAMS | 2,598 000 | 1,924,000 | 172,691 | 1,097,549 | 674,000 | 826,451 |
| Performance Management | 500,000 | 500,000 | - | - | - | 500,000 |
| Library | 2,800 000 | 2,800,000 | 232,292 | 1,740,037 | - | 1,059,963 |
| Total | 16,226,000 | 15,228,000 | 5,584,462 | 8,587,157 | 998,000 | 6,640,843 |

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 C4 Consolidated Quarterly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|---------------|----------------|--------------------|
| Description | Ref | 2018/19 | Budget Year 2019/20 | | | | | | | |
| | | 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 | | 176,743 | 180,354 | 113,102 | 15,349 | 91,005 | 56,551 | 34,454 | 61% | 113,102 |
| Remuneration of councillors | | 13,020 | 14,643 | 11,551 | 1,116 | 7,554 | 5,775 | 1,779 | 31% | 11,551 |
| Debt impairment | | 842 | - | - | - | - | - | - | | - |
| Depreciation & asset impairment | | 7,206 | 7,000 | 3,578 | 600 | 3,603 | 1,789 | 1,814 | 101% | 3,578 |
| Finance charges | | 8,722 | 1,564 | - | 27 | 490 | - | 490 | #DIV/0! | - |
| Other materials | | 166 | 200 | 200 | 33 | 65 | 100 | (35) | -35% | 200 |
| Contracted services | | 17,241 | 28,758 | 27,375 | 3,341 | 11,843 | 13,687 | (1,844) | -13% | 27,375 |
| Transfers and subsidies | | 13,144 | 12,640 | 12,640 | 4,701 | 4,701 | 6,320 | (1,619) | -26% | 12,640 |
| Other expenditure | | 34,895 | 36,458 | 36,158 | 1,858 | 14,878 | 18,079 | (3,201) | -18% | 36,158 |
| Total Expenditure | | 271,979 | 281,617 | 204,603 | 27,025 | 134,140 | 102,301 | 31,839 | 31% | 204,603 |

Other expenditure breakdown

| | |
|-----------------------------------|-----------|
| WRDA Expenditure | R 421,819 |
| Operating lease: transport assets | 914,314 |
| Advertising | 6,680 |
| Bank charges | 4,294 |
| Cellular contracts | 123,111 |
| External computer services | 188,389 |
| Learnerships | 194,589 |
| Travel and subsistence | 4,347 |

1,857,543

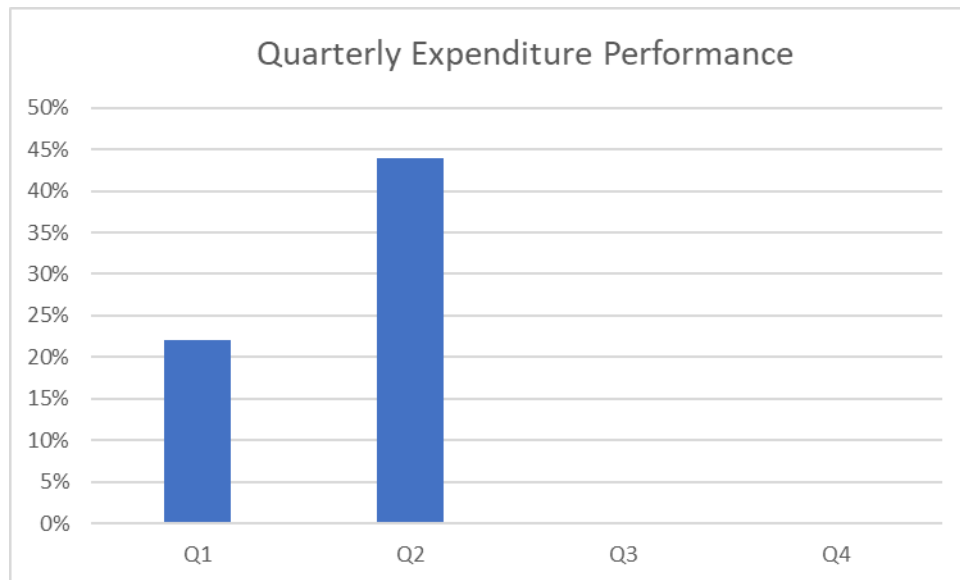
2.6.1. Expenditure as at end of month amounted to **R 134,140** million. This represents **66%** of the total Adjusted Budget

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

| Description | Adjusted Budgeted | Actual | % Spent |
|---|-------------------|-------------|---------|
| Lease of rescue equipment | R6,897,227 | R,5,103,067 | 74% |
| External Computer Service: Network Extensions | R11,584,893 | R 1,935,252 | 17% |
| VAT Recovery - 12% | R882,043 | R 177,516 | 20% |
| Lease of Vehicles | R7,732,676 | R4,128,755 | 53% |
| Fuel and Oil | R1,000,000 | R 782,858 | 78% |
| Lease of printing equipment | R1,474,215 | R 621,972 | 42% |
| Security | R2,916,308 | R 1,235,421 | 42% |

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 DECEMBER 2019

| DC48 West Rand - Supporting Table SC4 Quarterly Budget Statement - aged creditors - Q2 Second Quarter | | | | | | | | | | | Prior year totals for chart (same period) |
|---|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|---------------|---|
| Description | NT Code | Budget Year 2019/20 | | | | | | | | | |
| | | 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 | |
| R thousands | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 1,260 | 2,109 | 733 | 1,117 | 53,261 | - | - | - | 58,480 | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | 28,533 | - | - | - | 2,435 | - | - | - | 30,967 | - |
| Total By Customer Type | 1000 | 29,792 | 2,109 | 733 | 1,117 | 55,696 | - | - | - | 89,447 | - |

The breakdown of the creditors' age analysis by customer balance for the quarter ended 31 December 2019 is made up as follows:

3.3.3 Trade creditors

| Creditor Name | Nature of Business | Total | 0days | 30days | 60days | 90days | 120days |
|--------------------------------|--|-------------------|------------------|------------------|----------------|------------------|-------------------|
| ADAPT IT | Computer systems support services | 125,834 | - | - | - | - | 125,834 |
| ATLAS TYRES | Maintenance of vehicles | 4,910 | - | - | - | - | 4,910 |
| AUDITOR GENERAL SOUTH AFRICA | Audit services | 1,125,905 | - | 1,125,905 | - | - | - |
| BORABORA BUSINESS ENTERPRISE | Stationery | 3,549 | - | - | - | - | 3,549 |
| BRILLIANT TELECOMMUNICATIONS (| External computer service:network extensions | 1,600,980 | 467,757 | 467,757 | 467,757 | 197,709 | - |
| DR MARY DZIMWASHA | Medical services | 8,470 | - | - | - | - | 8,470 |
| FIDELITY CASH SOLUTIONS (PTY) | Security services | 4,416 | - | - | - | - | 4,416 |
| HUMAN COMMUNICATIONS PTY LTD | Advertising | 7,682 | 7,682 | - | - | - | - |
| INSTITUTE OF MUNICIPAL FINANCE | Registration of workshops | 7,499 | - | - | - | - | 7,499 |
| JUNO 1001 CC T/A CARLETONVILLE | Fuel and oil | 663 | - | - | - | - | 663 |
| KYLAN STATIONERS. | Stationery | 29,164 | - | - | - | 29,164 | - |
| LO TANTSI FIRE TRAINING | Training | 10,800 | 10,800 | - | - | - | - |
| LEGAN'S LAUNDRY C.C. | Laundry services | 937 | - | - | - | - | 937 |
| MABOTWANE SECURITY SERVICES CC | Security services | 2,754,531 | 231,014 | 231,014 | 231,014 | 462,027 | 1,599,462 |
| MAFOKO SECURITY PATROLS (PTY) | Security services | 2,736,464 | - | - | - | - | 2,736,464 |
| MARCE PROJECTS PTY LTD | Lease on fire engines | 141,622 | 22,511 | 53,974 | 34,350 | - | 30,787 |
| MOLALE PROPERTIES PTY LTD | Materials and supplies | 28,890 | 28,890 | - | - | - | - |
| MUNSOFT | Financial system | 225,210 | 216,501 | - | - | - | 8,709 |
| Microsoft Ireland Operations | Microsoft | 727,569 | - | - | - | - | 727,569 |
| NHLONG THATO | Materials and supplies | 2,100 | - | - | - | - | 2,100 |
| NOZUKO NXUSANI INCORPORATED | LEGAL SERVICES | 428,460 | - | - | - | 428,460 | - |
| PETER SANDRA JOSEPHINE | Substance allowance | 1,356 | - | - | - | - | 1,356 |
| PHUNGO INCORPORATED | LEGAL SERVICES | 230,033 | - | 230,033 | - | - | - |
| RAND WEST CITY LOCAL MUNICIPAL | Municipal charges | 15,042,548 | - | - | - | - | 15,042,548 |
| RANDFONTEIN STATIONERS CC | Stationery | 536 | - | - | - | - | 536 |
| SALGA | Professional membership | 2,409,615 | - | - | - | - | 2,409,615 |
| SHELL WESTONARIA | Fuel and oil | 11,588 | - | - | - | - | 11,588 |
| SILVERSTAR CASINO | Workshops services | 3,713 | - | - | - | - | 3,713 |
| TIRISANO TRAVEL | Travelling services | 6,657 | - | - | - | - | 6,657 |
| TJHUDUKA HOSPITALITY | Workshops services | 2,200 | - | - | - | - | 2,200 |
| TK TRUCK & CAR CC | Maintenance of vehicles | 10,350 | 10,350 | - | - | - | - |
| TRAVEL WITH FLAIR MORELETA PAR | Travelling services | 5,901 | - | - | - | - | 5,901 |
| TVNB MANZI FUNERAL PARLOUR | Pauper burials | 22,800 | - | - | - | - | - |
| UKWAKHILE PROJECTS PTY LTD | Training | 170,200 | 170,200 | - | - | - | - |
| VODACOM SERVICE PROVIDER CO (P | Cellphone and 3G card | 138,772 | 71,167 | - | - | - | 67,605 |
| XULU BC (MEV) | Substance allowance | 1,356 | - | - | - | - | 1,356 |
| ZA ONLINE PTY LTD | Maintenance of assets | 2,230 | - | - | - | - | 2,230 |
| DEPT. OF HUMAN SETTLEMENTS | Unspent grant | 30,444,344 | - | - | - | - | 30,444,344 |
| Total | | 58,479,852 | 1,259,672 | 2,108,682 | 733,121 | 1,117,360 | 53,261,017 |

3.3.4 Other creditors

| Type of creditor | Total | 0days | 30days | 60days | 90days | 120days |
|--------------------------------|-------------------|-------------------|----------------|----------|----------|------------------|
| Leave payable (days not taken) | 23,455,763 | 23,455,763 | - | - | - | - |
| Leave payable (not paid) | 341,573 | - | 341,573 | - | - | - |
| FMG | 579,129 | - | - | - | - | 579,129 |
| EPWP | 376,100 | 376,100 | - | - | - | - |
| Health subsidy | 3,299,200 | 3,299,200 | - | - | - | - |
| Library Grant | 1,059,963 | 1,059,963 | - | - | - | - |
| Rural Asset Management Grants | 826,451 | - | - | - | - | 826,451 |
| Disaster Management | 1,029,126 | - | - | - | - | 1,029,126 |
| | 30,967,305 | 28,191,026 | 341,573 | - | - | 2,434,705 |

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

| DC48 West Rand - Supporting Table SC3 Quarterly Budget Statement - aged debtors - Q2 Second Quarter | | | | | | | | | | | | | |
|---|-------------|---------------------|------------|------------|-------------|-------------|-------------|--------------|---------------|---------------|--------------------|--|---|
| Description | NT Code | Budget Year 2019/20 | | | | | | | | | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.L.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 | 6 179 | 152 | 154 | 153 | 143 | (37) | 183 | 29 860 | 36 786 | 30 302 | | (6 962) |
| Total By Income Source | 2000 | 6 179 | 152 | 154 | 153 | 143 | (37) | 183 | 29 860 | 36 786 | 30 302 | - | (6 962) |
| 2018/19 - totals only | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 3 000 | - | - | - | - | - | - | 21 526 | 24 526 | 21 526 | | |
| Commercial | 2300 | 222 | 152 | 154 | 153 | 143 | (37) | 168 | 5 056 | 6 010 | 5 483 | | (3 669) |
| Other | 2500 | 2 957 | - | - | - | - | - | 15 | 3 278 | 6 250 | 3 293 | | (3 293) |
| Total By Customer Group | 2600 | 6 179 | 152 | 154 | 153 | 143 | (37) | 183 | 29 860 | 36 786 | 30 302 | - | (6 962) |

Note: Debtors who are 90 days and older for WRDM is **R30,302 million**.

- Debtors accrued from 2018/2019 financial year.
- 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 | 12,300,000 | 1,000,000 | - | 13,300,000 |
| Rand West City Local Municipality | 9,225,800 | 1,000,000 | -7,400,000 | 2,825,800 |
| Merafong City Local Municipality | 7,400,000 | 1,000,000 | - | 8,400,000 |
| | 28,925,800 | 3,000,000 | -7,400,000 | 24,525,800 |

4 SUMMARY OF CAPITAL BUDGET

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

| | 2019/20 Adjustment Budget | Actual spend to date (in R and as a % of the Approved Budget) | | Pro rata Budget to date |
|-------------|---------------------------------|--|-----|----------------------------|
| | R | R | % | R |
| EXPENDITURE | 6,200,000 | 2,748,587 | 44% | 3,100,000 |

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

| DC48 West Rand - Table C5 Consolidated Quarterly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - Q2 Second Quarter) | | | | | | | | | | |
|---|----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Vote Description | Ref | 2018/19 | Budget Year 2019/20 | | | | | | | Full Year Forecast |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| R thousands | 1 | | | | | | | | | |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 6,200 | 6,200 | 2,749 | 2,749 | 3,100 | (351) | -11% | 6,200 |
| Finance and administration | | | 6,200 | 6,200 | 2,749 | 2,749 | 3,100 | (351) | -11% | 6,200 |
| <i>Community and public safety</i> | | - | 6,539 | - | - | - | - | - | | - |
| Public safety | | | 6,539 | - | - | - | - | - | | - |
| <i>Economic and environmental services</i> | | - | 12,000 | - | - | - | - | - | | - |
| Planning and development | | | 12,000 | - | - | - | - | - | | - |
| Total Capital Expenditure - Functional Classification | 3 | - | 24,739 | 6,200 | 2,749 | 2,749 | 3,100 | (351) | -11% | 6,200 |
| Funded by: | | | | | | | | | | |
| National Government | | | 12,000 | - | - | - | - | - | | 12,000 |
| Transfers recognised - capital | | | 12,000 | - | - | - | - | - | | 12,000 |
| Internally generated funds | | | 12,739 | 6,200 | 2,749 | 2,749 | 3,100 | (351) | -11% | 12,739 |
| Total Capital Funding | | - | 24,739 | 6,200 | 2,749 | 2,749 | 3,100 | (351) | -11% | 24,739 |

5 CASH FLOW POSITION

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

DC48 West Rand - Table C7 Consolidated Quarterly Budget Statement - Cash Flow - Q2 Second Quarter

| Description | Ref | 2018/19 | Budget Year 2019/20 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|-----------------|----------------|----------------|--------------------|
| | | 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 | | | | | | | | | | |
| Other revenue | | 25,134 | 40,022 | 38,223 | 408 | 22,596 | 20,011 | 140,957 | 704% | 40,022 |
| Government - operating | | 273,818 | 207,828 | 206,928 | 79,559 | 160,968 | 103,914 | (101,990) | -98% | 207,828 |
| Government - capital | | 2,594 | 14,748 | 2,748 | - | 1,924 | 7,374 | #REF! | #REF! | 14,748 |
| Interest | | 571 | - | - | 44 | 407 | - | 407 | #DIV/0! | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (278,515) | (229,451) | (231,565) | (64,366) | (170,356) | (114,726) | 55,630 | -48% | (229,451) |
| Finance charges | | (1,739) | - | - | - | - | - | - | - | - |
| Transfers and Grants | | - | (12,640) | (12,640) | - | - | (6,320) | (6,320) | 100% | (12,640) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 21,863 | 20,506 | 3,694 | 15,645 | 15,540 | 10,253 | (5,287) | -52% | 20,506 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 5,260 | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (52) | (24,739) | (6,200) | (2,749) | (2,749) | (12,369) | (9,621) | 78% | (24,739) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | 5,208 | (24,739) | (6,200) | (2,749) | (2,749) | (12,369) | (9,621) | 78% | (24,739) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (15,547) | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (15,547) | - | - | - | - | - | - | - | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 11,524 | (4,233) | (2,506) | 12,897 | 12,792 | (2,116) | | | (4,233) |
| Cash/cash equivalents at beginning: | | (4,014) | 4,233 | 2,506 | | 7,510 | 2,506 | | | 7,510 |
| Cash/cash equivalents at month/year end: | | 7,510 | 0 | - | | 20,302 | 390 | | | 3,277 |

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

| Municipality | Closing balance |
|---------------------------------|-----------------|
| West Rand District Municipality | 15,202,909 |
| West Rand Development Agency | 5,098,999 |

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

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

| DC48 West Rand - Supporting Table SC5 Quarterly Budget Statement - investment portfolio - Q2 Second Quarter | | | | | | | | | | | | | | |
|---|----------|----------------------|--------------------|-----------------------------|---------------------------------|---------------|-------------------------|----------------------|---------------------------|-----------------|-------------------------|------------------------------------|-------------------|-----------------|
| Investments by maturity Name of institution & investment ID | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
| | | Yrs/Months | | | | | | | | | | | | |
| R thousands | | | | | | | | | | | | | | |
| Municipality | | | | | | | | | | | | | | |
| FNB Call Account | | N/A | Call account | Yes | Fixed | 6.35% | | | N/A | - | | | 6,000 | 6,000 |
| Municipality sub-total | | | | | | | | | | - | | | 6,000 | 6,000 |
| Entities | | | | | | | | | | | | | | |
| FNB Call Account | | N/A | Call account | Yes | Fixed | 6.35% | | | N/A | - | | | 4,000 | 4,000 |
| Entities sub-total | | | | | | | | | | - | | | 4,000 | 4,000 |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | | | | - | | | 10,000 | 10,000 |

5.2.1 New investments were made by the WRDM during the second quarter of the 2019/2020 financial year.

FINANCIAL POSITION

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

DC48 West Rand - Table C6 Consolidated Monthly Budget Statement - Financial Position - M06

| Description | Ref | 2018/19 | Budget Year 2019/20 | | | |
|--------------------------------------|-----|-----------------|---------------------|-----------------|-----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 7,510 | – | – | 10,302 | – |
| Call investment deposits | | – | – | – | 10,000 | – |
| Other debtors | | 41,400 | 26,585 | 26,585 | 29,824 | 26,585 |
| Inventory | | 387 | 136 | 136 | 99 | 136 |
| Total current assets | | 49,297 | 26,721 | 26,721 | 50,225 | 26,721 |
| Non current assets | | | | | | |
| Long-term receivables | | 255 | – | – | 255 | – |
| Investment property | | 5,600 | 5,370 | 5,800 | 5,600 | 5,370 |
| Investments in Associate | | – | – | – | – | – |
| Property, plant and equipment | | 71,567 | 58,912 | 27,613 | 67,964 | – |
| Biological | | 331 | 338 | 338 | 331 | 338 |
| Intangible | | 0 | – | – | – | – |
| Other non-current assets | | – | 14,579 | 14,579 | – | 14,579 |
| Total non current assets | | 77,753 | 79,200 | 48,331 | 74,150 | 20,288 |
| TOTAL ASSETS | | 127,050 | 105,921 | 75,052 | 124,375 | 47,008 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Borrowing | | 6,869 | – | – | – | – |
| Consumer deposits | | – | – | – | – | – |
| Trade and other payables | | 149,517 | 131,836 | 41,131 | 89,447 | 131,836 |
| Provisions | | 6,208 | 5,355 | 4,173 | 6,208 | 5,355 |
| Total current liabilities | | 162,595 | 137,191 | 45,304 | 95,655 | 137,191 |
| Non current liabilities | | | | | | |
| Borrowing | | – | – | – | – | – |
| Provisions | | 53,787 | 74,589 | 56,637 | 53,787 | 74,589 |
| Total non current liabilities | | 53,787 | 74,589 | 56,637 | 53,787 | 74,589 |
| TOTAL LIABILITIES | | 216,381 | 211,780 | 101,941 | 149,442 | 211,780 |
| NET ASSETS | 2 | (89,331) | (105,860) | (26,889) | (25,067) | (164,772) |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | (89,331) | (105,860) | (26,889) | (25,067) | (105,860) |
| Reserves | | – | – | – | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | (89,331) | (105,860) | (26,889) | (25,067) | (105,860) |

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

| Number | Description | Basis of calculation | YTD December 2019 |
|--------|-----------------|--|-------------------|
| 1 | Current ratio | Current assets/ Current liabilities | 0,53:1 |
| 2 | Liquidity ratio | (Current assets – Inventory)/ Current liabilities | 0,53:1 |
| 3 | Working capital | Current assets – Current liabilities | (R45,430 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 0,53:1 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 0,53:1 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 | Adjustment Budget | 31 December 2019 |
|--|-------------------|------------------|
| Employee costs as % of total expenditure | 65% | 75% |
| Number of permanent employees | 356 | 351 |
| Number of temporary employees | 27 | 21 |
| Total number of leave days due | 10,501 days | 9,881 days |

6.2 Table 15: COUNCILLORS AND STAFF BENEFITS

DC48 West Rand - Supporting Table SC8 Quarterly Budget Statement - councillor and staff benefits - Q2 Second Quarter

| Summary of Employee and Councillor remuneration R thousands | Ref | 2018/19 | Budget Year 2019/20 | | | | | | |
|--|-----|-----------------|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| | | A | B | | | | | | D |
| Councillors (Political Office Bearers plus Other) | 1 | | | | | | | | |
| Basic Salaries and Wages | | 13,020 | 14,643 | 1,116 | 7,554 | 7,321 | 233 | 3% | 14,643 |
| Sub Total - Councillors | | 13,020 | 14,643 | 1,116 | 7,554 | 7,321 | 233 | 3% | 14,643 |
| Senior Managers of the Municipality | 3 | | | | | | | | |
| Basic Salaries and Wages | | 6,506 | 6,090 | 393 | 2,353 | 3,045 | (692) | -23% | 6,090 |
| Performance Bonus | | - | 507 | - | - | 254 | (254) | -100% | 507 |
| Motor Vehicle Allowance | | 1,210 | 1,400 | 79 | 455 | 700 | (245) | -35% | 1,400 |
| Other benefits and allowances | | 73 | 217 | 4 | 27 | 109 | (82) | -75% | 217 |
| Sub Total - Senior Managers of Municipality | | 7,789 | 8,214 | 477 | 2,835 | 4,107 | (1,272) | -31% | 8,214 |
| Other Municipal Staff | | | | | | | | | |
| Basic Salaries and Wages | | 102,922 | 111,930 | 9,295 | 55,410 | 55,965 | (555) | -1% | 111,930 |
| Pension and UIF Contributions | | 21,761 | 22,475 | 1,879 | 11,596 | 11,238 | 359 | 3% | 22,475 |
| Medical Aid Contributions | | 13,220 | 11,847 | 951 | 5,438 | 5,924 | (485) | -8% | 11,847 |
| Overtime | | 4,839 | 8,323 | 578 | 3,754 | 4,162 | (408) | -10% | 8,323 |
| Performance Bonus | | 8,073 | 9,327 | 532 | 5,887 | 4,664 | 1,224 | 26% | 9,327 |
| Motor Vehicle Allowance | | 4,265 | 4,397 | 446 | 2,390 | 2,198 | 191 | 9% | 4,397 |
| Cellphone Allowance | | - | 14 | 1 | 3 | 7 | (4) | -53% | 14 |
| Housing Allowances | | 935 | 941 | 77 | 1,154 | 471 | 683 | 145% | 941 |
| Other benefits and allowances | | 3,343 | 1,781 | 899 | 1,472 | 891 | 581 | 65% | 1,781 |
| Payments in lieu of leave | | 6,709 | 1,103 | - | - | 552 | (552) | -100% | 1,103 |
| Post-retirement benefit obligations | | 2,886 | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 168,954 | 172,140 | 14,658 | 87,103 | 86,070 | 1,034 | 1% | 172,140 |
| Total Parent Municipality | | 189,763 | 194,996 | 16,251 | 97,493 | 97,498 | (6) | 0% | 194,996 |
| | | | 2.8% | | | | | | 2.8% |
| Board Members of Entities | 2 | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - | - | - |
| Sub Total - Board Members of Entities | | - | - | - | - | - | - | - | - |
| Senior Managers of Entities | | | | | | | | | |
| Basic Salaries and Wages | | - | - | 55 | 275 | - | 275 | #DIV/0! | - |
| Sub Total - Senior Managers of Entities | | - | - | 55 | 275 | - | 275 | #DIV/0! | - |
| Other Staff of Entities | | | | | | | | | |
| Basic Salaries and Wages | | - | - | 159 | 792 | - | 792 | #DIV/0! | - |
| Sub Total - Other Staff of Entities | | - | - | 159 | 792 | - | 792 | #DIV/0! | - |
| Total Municipal Entities | | - | - | 214 | 1,067 | - | 1,067 | #DIV/0! | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 189,763 | 194,996 | 16,465 | 98,560 | 97,498 | 1,061 | 1% | 194,996 |
| TOTAL MANAGERS AND STAFF | | 176,743 | 180,354 | 15,349 | 91,005 | 90,177 | 828 | 1% | 180,354 |

6.3 Table 16: COUNCILLORS REMUNERATION

| PUBLIC OFFICE-BE+B1:J21ARERS ACT, ACT NO. 20 of 1998 | | | | | | | | |
|---|--|-------------------|----------------------------------|------------------------------|------------------------|---------------------------|----------------------------------|------------------------------|
| MONTHLY COUNCILLOR | | | | | | | | |
| requested to submit a completed | | | | | | | | |
| 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: | | 2019/20 | | |
| Reporting Month: | December | | | Total Number of Councillors: | | 44 | | |
| Contact Person: | Sam Ramaele | | | Telephone: | | 011 411 5010 | | |
| E-Mail Address: | sramaele@wr-dm.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 | 56 497.48 | 3 700.00 | - | - | - | 15 698.90 | 75 896.38 |
| Speaker | 1 | 48 400.34 | 3 700.00 | - | 16 133.45 | - | 510.92 | 68 744.71 |
| Member of Mayoral Committee | 8 | 282 470.20 | 19 100.00 | - | 94 156.76 | - | 3 291.37 | 399 018.33 |
| Chief Whips | 1 | 45 375.29 | 3 700.00 | - | 15 125.10 | - | 481.30 | 64 681.69 |
| Chairperson of Section 79 Committees | 1 | 33 197.67 | 2 000.00 | - | 8 299.42 | - | 409.87 | 43 906.96 |
| Municipal Councillors: Part-Time | | | | | | | | |
| Councillors | 34 | 278 029.70 | 84 700.00 | 21 420.00 | 75 992.16 | - | 3 650.34 | 463 792.20 |
| TOTAL | | 743 970.68 | 116 900.00 | 21 420.00 | 209 706.89 | 0 | 24 042.70 | 1 116 040.27 |
| Comments: | | | | | | | | |
| Municipal Manager (Acting/Delegate): | ME Koi | | | | Date: | 2020/01/08 | | |

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

| | Consolidated | Primary Bank Account | Bank 2 | Bank 3 | Bank 4 | Bank 5 |
|--|--------------------|----------------------------|---|----------------------|----------------------------|---|
| Bank: | | First National Bank (WRDM) | First National Bank Call Account (WRDM) | Standard Bank (WRDM) | First National Bank (WRDA) | First National Bank Call Account (WRDA) |
| Account number: | | 622777660872 | | 21480656 | 62792218367 | |
| Bank reconciliation/s compiled and attached | | Yes | Yes | No | No | No |
| Month: | December | December | December | December | December | December |
| Opening cash book balance at beginning of month | 7,404,937 | 201,015 | - | 6,813,504 | 390,419 | |
| Add Receipts for month | 83,984,373 | 68,666,189 | 6,000,000 | 187,785 | 5,130,399 | 4,000,000 |
| Less Payments for month | -71,087,402 | -61,375,531 | - | -5,290,052 | -4,421,819 | - |
| Closing cash book balance at end of month | 20,301,909 | 7,491,673 | 6,000,000 | 1,711,237 | 1,098,999 | 4,000,000 |
| GL Account Balance | | | | | | |
| Payments for the month | -71,087,402 | -61,375,531 | - | -5,290,052 | -4,421,819 | - |
| Recoveries from Employees / Suppliers (Amount to be entered as positive) | - | - | - | - | - | - |
| 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 | -71,087,402 | -61,375,531 | - | -5,290,052 | -4,421,819 | - |
| Actual capital expenditure for the month | - | - | - | - | - | - |
| Actual operating expenditure for the month | -66,665,583 | -61,375,531 | - | -5,290,052 | - | - |
| Section 11(4) expenditure | - | - | - | - | - | - |
| Total | -66,665,583 | -61,375,531 | - | -5,290,052 | - | - |

| | | | | | | | |
|---|-----|-----|-----|-----|-----|----|----|
| 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | No |
| Specify | | | | | | | |