

**ITEM 73 (108)**

SEC 80: FIN, MC, WRDM

**BUDGET AND TREASURY OFFICE: 2021/2022 QUARTERLY FINANCIAL REPORT FOR THE QUARTER ENDING 30 JUNE 2022**

5/1

**PURPOSE**

The purpose of this report is to inform Council about the Financial Status quo of the West Rand District Municipality and to comply with Section 52(d) of the Municipal Finance Management Act and the requirements as promulgated in the Government Gazette No 32141 dated 17 April 2009.

**INTRODUCTION**

The Executive Mayor, must provide general political guidance over the fiscal and financial affairs of the WRDM, is required by Section 52(d) of the Municipal Finance Management Act, to submit a report on the implementation of the budget and the financial state of affairs of the WRDM, to council within 30 days after the end of each quarter.

**FINANCIAL PERSPECTIVE**

No financial implications


**ANNEXURE**

Attached as *Annexure* is the quarterly financial report ending 30 June 2022.

**RECOMMENDATIONS THAT:**

1. In terms of the Municipal Finance Management Act, 2003 (Act no 56 of 2003), cognisance be taken of the Quarterly Financial Report of the West Rand District Municipality for the quarter ending 30 June 2022.
2. In terms of the Municipal Finance Management Act, 2003 (Act no. 56 of 2003), cognisance be taken of the Quarterly report on salaries and wages of the West Rand District Municipality for the quarter ending 30 June 2022.
3. The report be made public on the WRDM website as per the MFMA.

**1R,1P,1A,1S**  
1 REGION, 1 PLAN, 1 ACTION  
1 SYSTEM



REPOSITIONING THE **WEST RAND** FOR A BETTER LIFE FOR ALL



Mogale City  
Local Municipality



KAROO WEST CITY



West Rand  
District Municipality

# 2021/2022 Quarterly Financial Report 30 June 2022



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**IN-YEAR BUDGET STATEMENT TABLES: QUARTER ENDED 30 June 2022**

The financial results for the Quarter ended 30 June 2022 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 16: Councillors remuneration.
- 12) Table 17: Consolidated report on withdrawals



## Abbreviations

MFMA	Municipal Finance Management Act
MWIG	Municipal Water Infrastructure Grant
GDARD	Gauteng Department of Agriculture and Rural Development
EPWP	Expanded Public Works Programme
FMG	Financial Management Grant
GIFA	Gauteng Infrastructure Financing Agency
MSIG	Municipal Systems Improvement Grant
RSC	Regional Services Council
WRDM	West Rand District Municipality
WRDA	West Rand Development Agency
DoRA	Division of Revenue Act
mSCOA	Municipal Standard Chart of Accounts
MTREF	Medium Term Revenue and Expenditure Framework
MMC	Member of Mayoral Committee
CPIX	Consumer Price Inflation Index
GDP	Gross Domestic Product
FFC	Financial and Fiscal Commission
IDP	Integrated Development Plan
SDBIP	Service Delivery Budget Implementation Plan
MFRS	Municipal Financial Recovery Services
FRP	Financial Recovery Plan
MEC	Member of Executive Council
NPG	Neighbourhood development partnership grant
GRAP 17	General Reporting Accounting Practices
LG SETA	Local Government Sector Education and Training Authority
CCTV	Closed Circuit Television
YTD	Year to date

## 1 INTRODUCTION

### 1.1. PURPOSE

The purpose of this report is to inform the Mayoral Committee Meeting 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 May 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. Legislative Background

Sections of the MFMA and in terms of Section 28 of the Government Notice 32141 dated 17 May 2009, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Budget and Regulations" necessitates those 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 status 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."

## STATEMENT OF FINANCIAL PERFORMANCE

## 2.1 TABLE 1: SUMMARY OF THE OPERATIONAL BUDGET PERFORMANCE

	2021/22 Adjusted Budget  R '000	Actual income spent to date (in R and as a % of the Adjusted Budget)		YTD Adjusted Budget  R '000
		R'000	%	
REVENUE	262,171	263,022	100%	262,171
TOTAL EXPENDITURE	(259,240)	(246,956)	(95%)	(259,240)
SURPLUS/ (DEFICIT)	2,931	16,066		2,931

Note: Positive Revenue & Negative (Expenditure)

- 2.1.1 During the 2021/22 financial year the municipality has anticipated to raise an adjusted revenue of R262,171 million which is inclusive of operational and capital grants.
- 2.1.2 To date total revenue of R263,022million has been recorded (representing +100%) of the total adjusted budget revenue. This amount is mainly contributed by revenue received from grants (National and Provincial). The municipality is mostly funded by transfers and subsidies from National and Provincial Government. The SC6 table as part of the annexure has been attached detailing the performance of the grants.
- 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, total actual expenditure of R246,956 million has been spent on the operational adjustment budget, (this amounts to 95% of the total expenditure budget for the year).
- 2.1.5 The main cost drivers of the expenditure are **employee related costs**.

## 2.2 Table 2: FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE BY MUNICIPAL VOTE)

This table shows both income and expenditure for the quarter ended 30 June 2022.

DC48 West Rand - Table C3 Quarterly Budget Statement - Financial Performance (revenue & expenditure)- Q4

Vote Description	Ref	Budget Year 2021/22							Full Year Forecast
		Original Budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
<b>Revenue by Vote</b>									
Vote 1 - Corporate Governance	1	9 651	9 651	-	8 934	9 651	(717)	-7.4%	9 651
Vote 2 - Municipal Manager & Support		13 901	13 901	-	12 828	13 901	(1 073)	-7.7%	13 901
Vote 3 - Corporate Services		30 253	30 274	210	31 162	30 274	888	2.9%	30 274
Vote 4 - Budget & Treasury Office		23 403	28 396	896	27 435	28 396	(961)	-3.4%	28 396
Vote 5 - Health & Social Development		46 056	45 856	12	46 079	45 856	223	0.5%	45 856
Vote 6 - Public safety		112 214	110 702	81	112 484	110 702	1 782	1.6%	110 702
Vote 7 - Regional planning & Economic Development		23 417	23 391	37	24 101	23 391	710	3.0%	23 391
<b>Total Revenue by Vote</b>	2	<b>258 895</b>	<b>262 171</b>	<b>1 236</b>	<b>263 023</b>	<b>262 171</b>	<b>852</b>	<b>0.3%</b>	<b>262 171</b>
<b>Expenditure by Vote</b>									
Vote 1 - Corporate Governance	1	24 496	24 496	1 625	19 610	24 496	(4 886)	-19.9%	24 496
Vote 2 - Municipal Manager & Support		15 964	15 964	878	10 345	15 964	(5 619)	-35.2%	15 964
Vote 3 - Corporate Services		35 586	38 234	1 893	36 387	38 234	(1 847)	-4.8%	38 234
Vote 4 - Budget & Treasury Office		20 784	22 201	3 889	22 450	22 201	249	1.1%	22 201
Vote 5 - Health & Social Development		42 816	41 213	2 880	42 140	41 213	927	2.2%	41 213
Vote 6 - Public safety		96 065	96 934	7 283	97 635	96 934	701	0.7%	96 934
Vote 7 - Regional planning & Economic Development		20 193	20 198	1 463	18 390	20 198	(1 808)	-8.9%	20 198
<b>Total Expenditure by Vote</b>	2	<b>255 854</b>	<b>259 240</b>	<b>19 911</b>	<b>246 957</b>	<b>259 240</b>	<b>(12 283)</b>	<b>-4.7%</b>	<b>259 240</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>3 041</b>	<b>2 931</b>	<b>(18 675)</b>	<b>16 066</b>	<b>2 931</b>	<b>13 135</b>	<b>448.1%</b>	<b>2 931</b>

2.2.1 The above income and expenditure summary table indicates that to date the municipality is at a surplus of R16,066 million, in the previous financial year the municipality had sustained an accumulated loss of R34,388 million. Since accumulated surplus/loss is a balance sheet item it is not allocated into the above table however in order to present fairly the municipality's financial performance accumulated deficit should be taken into account.

2.2.2 Public safety is the largest function with the total expenditure amount of R97,635million (40%) of the overall year to date expenditure of R246,957 million.

2.2.3 The profitability ratio presented below is at (6%) as at 30 June 2022 financial year with no cash backed reserves realised from previous year's financial performance.

Description	Basis of calculation	% Profit/ (Deficit)
Profitability ratio	Surplus/ Total revenue	6%

### 2.3 Table 3: FINANCIAL PERFORMANCE REVENUE BY TYPE

This table shows income raised by the municipality for the quarter ended 30 June 2022

DC48 West Rand - Table C4 Quarterly Budget Statement - Financial Performance (revenue & expenditure)- Q4

Description	Ref	Budget Year 2021/22							
		Original Budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Rental of facilities and equipment		2 067	2 190	145	1 860	2 190	(330)	-15%	2 190
Interest earned - external investments		750	2 053	38	1 483	2 053	(570)	-28%	2 053
Interest earned - outstanding debtors		450	195	–	245	195	50	26%	195
Licences and permits		400	200	12	97	200	(103)	-51%	200
Reversal on impairment of investment		–	5 328	–	5 328	5 328	0	0%	5 328
Transfers and subsidies		238 413	238 490	65	241 222	238 490	2 732	1%	238 490
Other revenue		7 434	4 064	977	3 135	4 064	(929)	-23%	4 064
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		9 381	9 651	–	9 651	9 651	–		9 651
<b>Total Revenue (including capital transfers and contributions)</b>		<b>258 895</b>	<b>262 171</b>	<b>1 237</b>	<b>263 022</b>	<b>262 171</b>	<b>851</b>	<b>0%</b>	<b>262 171</b>

2.3.1 The Municipality's revenue as at 30 June 2022 amounted to R263,022 million, this represents 100% of the total adjusted budget revenue approved on the 24<sup>th</sup> February 2022. The overall over-collections was due to 100% grants received from National government.

2.3.2 Revenue realised from rental of facilities and equipment as 30 June 2022 is at R1,8 million representing 85% of adjusted budget rental income. The gradual increase in rental income is due to increased economic activity following less stringent COVID 19 restrictions during the quarter ended 30 June 2022.

2.3.3 The interest realised from the short-term investments amounts to R38 thousand for the quarter ended 30 June 2022. Year to date interest income represents 71% of the adjustment budgeted interest income. Decreased interest revenue is due to the nature of Call Account funds, the funds are used every month for operational expenses and this results into a month to month decrease in funds available in the Call Account.



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

2.3.5 The breakdown of other revenue for the month of 30 June 2022 is made up from the following sources as presented on the table below:

Item Description	Amount
Sales of Goods and Rendering of Services: Fire Services	81,399
Sale of tender documents	700
Operational Revenue (Donaldson Dam)	37,030
VAT recoveries	857,766
<b>TOTAL</b>	<b>976,895</b>

#### 2.4 Table 4: GRANTS RECEIVED FOR THE QUARTER ENDED 30 June 2022

The transfers and subsidies received by the municipality as at the quarter ended 30 June 2022

DC48 West Rand - Supporting Table SC6 Quarterly Budget Statement - Transfers & Grants- Q4

Description	Ref	2020/21	Budget year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands:</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		225 766	224 679	224 679	–	224 679	224 679	–	0%	224 679
Local Government Equitable Share		42 470	45 139	45 139	–	45 139	45 139	–	0.0%	45 139
RSC Levy Replacement		181 276	177 450	177 450	–	177 450	177 450	–	0.0%	177 450
Municipal Systems Improvement		–	–	–	–	–	–	–	0.0%	–
Finance Management		1 000	1 000	1 000	–	1 000	1 000	–	0.0%	1 000
EPWP Incentive		1 020	1 090	1 090	–	1 090	1 090	–	–	1 090
<b>Provincial Government:</b>		11 223	12 364	12 364	–	12 364	12 364	–	0%	12 364
Health Subsidy		11 223	11 364	11 364	–	11 364	11 364	–	0.0%	11 364
GRAP 17		–	1 000	1 000	–	1 000	1 000	–	0.0%	1 000
<b>Other grant providers:</b>		–	1 100	2 610	65	4 179	2 610	1 569	60%	2 610
<b>LG SETA</b>		–	1 100	2 610	65	4 179	2 610	1 569	60.1%	2 610
<b>Total Operating Transfers and Grants</b>	5	236 989	238 143	239 653	65	241 222	239 653	1 569	60%	239 653
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		3 118	2 651	2 651	–	2 651	2 651	–	0.0%	2 651
Rural Roads Asset Management Systems		3 118	2 651	2 651	–	2 651	2 651	–	0.0%	2 651
<b>Provincial Government:</b>		–	7 000	7 000	–	7 000	7 000	–	0.0%	7 000
Fire Rescue Services		–	7 000	7 000	–	7 000	7 000	–	0.0%	7 000
<b>Total Capital Transfers and Grants</b>	5	3 118	9 651	9 651	–	9 651	9 651	–	0.0%	9 651
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	240 107	247 794	249 304	65	250 873	249 304	1 569	0.6%	249 304

2.4.1 The total transfers and grants received to date amount to R250,873 million, made up of R241,222 million and R9,651 million for operational and capital purposes respectively.

2.4.2 The municipality has received LG Seta grant of R65 thousand in the month of June 2022 which gives a total of R4,179 million received to date. The LG Seta grant projections are not informed by provincial gazette or Dora hence the budget estimations are lower than receipts. It is a discretionary grant received by the municipality as and when the requirements and conditions of skills development programmes are met.

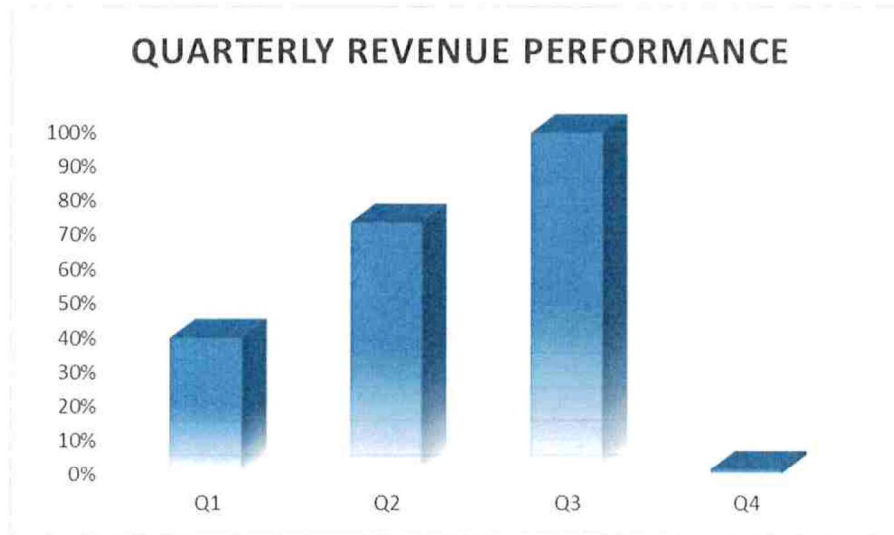
- 2.4.3 The grants is contributing 96% of the total revenue received to date. That is an indication that the municipality is grant dependent while seeking other sources of revenue to maintain financial stability.
- 2.4.4 The table below presents the total conditional grants transfers and unspent grants as per their conditions:

Grants	Gazetted	Received per bank statement	Roll-over	Monthly actual	Spent to date	Unspent	% Spent to date
FMG	1 000 000	1 000 000	-	38 740	1 000 000	-	100%
EPWP	1 090 000	1 090 000	-	6 421	1 090 000	-	100%
Health subsidy	11 364 000	11 364 000	(1 163 000)	-	11 364 000	-	100%
Fire & Rescue Services	7 000 000	7 000 000		1 206 848	7 000 000	-	100%
Rural Asset Management Grants	2 651 000	2 651 000		598 226	2 651 000	-	100%
GRAP 17	1 000 000	1 000 000		575 155	575 155	424 845	58%
<b>TOTAL "R"</b>	<b>24 105 000</b>	<b>24 105 000</b>	<b>(1 163 000)</b>	<b>2 425 390</b>	<b>23 680 155</b>	<b>424 845</b>	

- 2.4.4.1 The above table depicts year to date conditional grants movement. From the total grants gazetted 100% has received by the municipality for the 2021/2022 financial year. The unspent grant constitute 2% of the total amount received from GRAP 17 grants not fully spent. The remaining portion of 2% meet requirements for roll-over application.
- 2.4.4.2 Fire and rescue services grant expenditure as at 30 June 2022 amounts to R7million, the expenditure pertains to the construction of a fire engine, repairs and maintenance of fire and rescue vehicles and purchase of uniforms for the public safety department.
- 2.4.4.3 During the month ended 30 June 2022 expenditure on the GRAP 17 grant was incurred, the expenditure is related to asset verification expenditure performed during the two remaining months of the financial year. Challenges pertaining to of GRAP 17 grant not being effectively spent relate to the slow movement of the project dedicated to improve and maintain the municipality's financial system, the municipality will apply for a roll-over of the remaining funds in order to continue with the initial project of improving its financial system.
- 2.4.4.4 All funds relating to HIV/AIDS transferred to WRDM have been released to all respective local municipalities.
- 2.4.4.5 The Economic development received Rural Roads Asset Management Systems grant of R2,651 million and has incurred 100% expenditure on the funds as at 30 June 2022.



## 2.4.5 CHART 1: QUARTERLY REVENUE PERFORMANCE



The above chart represents the quarterly revenue % of the total revenue raised as at 30 June 2022

## 2.5 Table 6: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE

This table shows expenditure incurred by the municipality for the quarter ended 30 June 2022

Description	Ref	Budget Year 2021/22							Full Year Forecast
		Original Budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>									
<b>Expenditure By Type</b>									
Employee related costs		196 249	196 249	16 175	191 830	196 249	(4 419)	-2%	196 249
Remuneration of councillors		13 931	13 931	1 022	11 019	13 931	(2 912)	-21%	13 931
Depreciation & asset impairment		4 000	4 000	-	-	4 000	(4 000)	-100%	4 000
Finance charges		-	747	27	633	747	(114)	-15%	747
Other materials		220	220	-	53	220	(167)	-76%	220
Contracted services		8 961	12 255	1 393	11 105	12 255	(1 150)	-9%	12 255
Transfers and subsidies		11 364	10 201	-	11 363	10 201	1 162	11%	10 201
Other expenditure		21 129	21 636	1 294	20 953	21 636	(683)	-3%	21 636
<b>Total Expenditure</b>		<b>255 854</b>	<b>259 240</b>	<b>19 911</b>	<b>246 956</b>	<b>259 240</b>	<b>(12 283)</b>	<b>-5%</b>	<b>259 240</b>

2.5.1 The Municipality's expenditure as at end of the month ended 30 June 2022 amounted to R19,911 million and the year to date performance against approved budget is R246,956 million which represents 95% of the total adjusted budget expenditure approved on the 24<sup>th</sup> of February 2022. The accumulated deficit from previous years of R34,388 million is excluded from the above table to report on the actual expenditure incurred for the financial year

2.5.2 The total employee related amount represents 86% of the total expenditure incurred as at the quarter ended 30 June 2022. The slight increase in employee related cost is due to bonus payments made during the month of June 2022. Employee related costs account for 74% of total expenditure on current year adjusted budget.

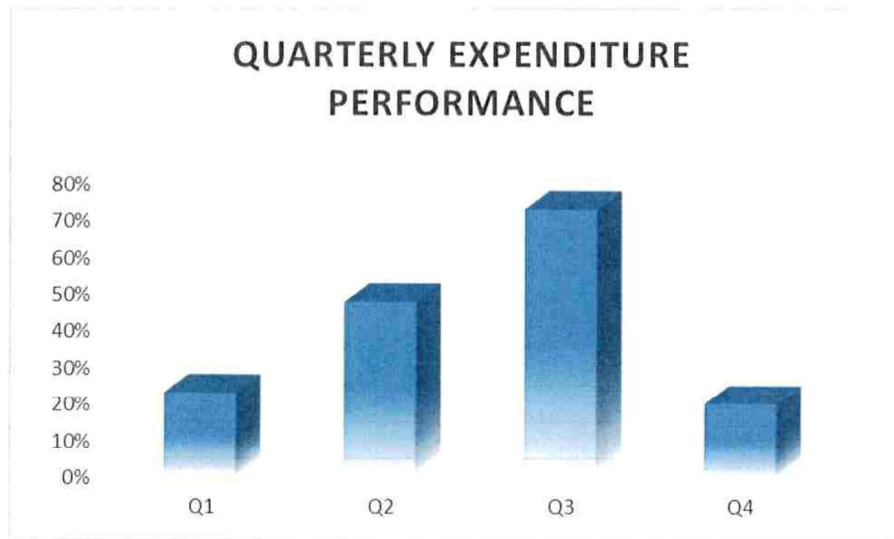
- 2.5.3 The annual depreciation and asset impairment are non-cash items to be reported on a yearly basis. During the year end reporting the municipality will report its performance as required by applicable standards and regulations.
- 2.5.4 The finance charges for the reporting Quarter ended 30 June 2022 amounted to R27 thousand .The interest was charged by local municipality on outstanding municipal account for utilities hence the final payment arrangements to principal amount owing and suspend interest is not yet finalised.
- 2.5.5 The amount spent on contracted services and other operational expenditure for the month are listed are listed below.

The breakdown of contracted services for the 30<sup>th</sup> of June 2022 is made up of the following sources presented below:

Item Description	Amount
Qualification verification	2,793
Maintenance of municipal assets	478,285
Training and development	64,800
Asset verification	575 155
Security services	272,634
<b>TOTAL CONTRACTED SERVICES</b>	<b>1,393,667</b>

The breakdown of other expenditure for the 30<sup>th</sup> of June 2022 is made up of the following sources presented below:

Item Description	Amount
Bank charges	932
Petty cash	5,700
Purchase of municipal asset	7,980
Fuel	140,000
Municipal Services	426,965
Software licenses	261,967
Fire Services Uniform	450,0000
<b>TOTAL OTHER EXPENDITURE</b>	<b>1,293,544</b>

**Chart 2: Quarterly Expenditure Performance**

The above chart represents the Quarterly expenditure % of the total expenditure as at the 30 June 2022.

### 3 DEBTORS AND CREDITORS

#### 3.1 TABLE 7: DEBTORS AGE ANALYSIS - QUARTER ENDED 30 June 2022

Description		Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impaired - Bad Debts i.t.o Council Policy	
NT Code	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	Total over 90 days				
R thousands														
Debtors Age Analysis By Income Source														
Other	1900	239	247	359	248	248	268	1 115	10 509	13 233	12 388		(3 293)	
<b>Total By Income Source</b>	<b>2000</b>	<b>239</b>	<b>247</b>	<b>359</b>	<b>248</b>	<b>248</b>	<b>268</b>	<b>1 115</b>	<b>10 509</b>	<b>13 233</b>	<b>12 388</b>		<b>(3 293)</b>	
107556.6 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	—	—	—	—	—	—	—	5 400	5 400	5 400	—	—	
Commercial	2300	239	247	359	248	248	268	1 115	8 402	11 126	10 281	—	—	
Other	2500	—	—	—	—	—	—	—	(3 293)	(3 293)	(3 293)	—	(3 293)	
<b>Total By Customer Group</b>	<b>2600</b>	<b>239</b>	<b>247</b>	<b>359</b>	<b>248</b>	<b>248</b>	<b>268</b>	<b>1 115</b>	<b>10 509</b>	<b>13 233</b>	<b>12 388</b>		<b>(3 293)</b>	

3.1.1 Debtors who are 90 days and older for WRDM is R13,233 million as at 30 June 2022.

3.1.2 The larger proportion of current outstanding debtors have been accrued from previous financial years including the amount owing by commercial customers that are no longer active. The commercial debtors are the largest debtor with the contribution of 40% followed by the contribution to be collected from local municipalities.

3.1.3 The debtors with an amount of R3,293 million was found impaired. The impairment was due to under-collection from fire services that were provided to the indigent households and to others that do not have insurance for the services. The municipality will follow the municipal policies for the impairment of bad debts treatment.

3.1.4 The municipality's management met with BPSA and the outcome of the meeting was that BPSA will provide the municipality with a dossier that will supplement their stance that the municipality must adjust the monthly rental billing and subsequently the

account balance. The municipality has not yet received the dossier and is continuously engaging with BPSA through the office Corporate services department: Legal unit.

3.1.5 The office of the Municipal Manager is handling the process of the signing of the settlement agreements forwarded to both the Rand West City Local Municipality and Merafong City Local Municipality.

Municipality	Opening Balance	Invoices	Payments	Closing Balance
Merafong City Local Municipality	5,400,000	-	-	5,400,000

3.2 TABLE 8: CREDITORS AGE ANALYSIS - QUARTER ENDED 30 June 2022

DC48 West Rand - Supporting Table SC4 Quarterly Budget Statement - Creditors- Q4

Description	NT Code	Budget Year 2021/22									Total
		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		
<b>Creditors Age Analysis By Customer Type</b>											
Trade Creditors	0700	1 397	1 176	1 052	835	23 978	-	-	-	28 438	
Auditor General	0800	83	-	-	302	482	-	-	-	866	
Other	0900	25 571	-	-	-	-	-	-	30 444	56 016	
<b>Total By Customer Type</b>	<b>1000</b>	<b>27 051</b>	<b>1 176</b>	<b>1 052</b>	<b>1 137</b>	<b>24 460</b>	<b>-</b>	<b>-</b>	<b>30 444</b>	<b>85 319</b>	

3.2.1 The municipality is owing the suppliers a total amount of R30,050 million as at the end of 30 June 2022 . The main contribution is from the creditors over 150 days which constitutes 81% of the total creditors and the main creditor is Rand West Local municipality for utilities. Every month the municipality makes an efforts to priorities payment to other suppliers timeously, within 30 days as and when there is cash available to meet short term commitments.

3.2.2 The municipality is making arrangements with those creditors that are in arrears to comply with and improve section 65(2) (e) of the MFMA.



3.2.3 The breakdown of the creditors' age analysis by customer balance for the quarter ended 30 June 2022 is made up as follows:

Creditor Code	Creditor Name	Description of services rendered (R'000)	Odays	30days	60days	90days	120days	Total
437	AUDITOR GENERAL SOUTH AFRICA	External Audit fees.	82,624			301,581	481,862	866,067
7250	APEX BUSINESS SYSTEMS	Lease of office equipment	71,020					71,020
80089	LEHAKWE BUSINESS SOLUTIONS	Legal services	199,277					199,277
99348	LIZEL VENTER	Legal services	379,390					379,390
	MABOTWANE SECURITY SERVICES CC	Security services.		313,529	313,529	313,529	177,821	1,118,408
5641	MAFOKO SECURITY PATROLS (PTY)	Security services.					500,000	500,000
4298	MAXIMIM PROFIT RECOVERY (PTY)	VAT consultants	81,489					81,489
5927	MUNSOFT	Software licences.		312,185	261,967			574,152
	NOZUKO NXUSANI INCORPORATED	Legal services					57,025	57,025
99339	PK FINANCIAL CONSULTANTS	Preparation and submission of VAT returns to SARS.					320,460	320,460
6857	RAND WEST C L M (DONALDSON)	Rates and taxes for Donaldson Dam.	50,445	50,255	50,065	49,875	527,454	728,094
99902	RAND WEST CITY LOCAL MUNICIPAL	Outstanding payments for water and lights provided by Rand West City.	451,911	426,965	426,523	407,734	16,956,861	18,669,994
99377	RENNAISANCE CHARTED ACCOUNTANTS	Asset verification	131,100					131,100
13852	SALGA	Invoices relate to SALGA membership charged annually.					4,925,369	4,925,369
7231	SIEGO SERVICE & TRADE	Supply of stationery.			63,980			63,980
6864	SPECTRUM VALUATION & ASSET	Asset verification services.	13,110					13,110
163	TELKOM SA LIMITED	Communication services.	19,107	19,006				38,113
87	ZEVOLI 151 (PTY) LTD T/A NASHU	Photocopy machines.		40,569				40,569
TOTAL			1,479,473	1,162,509	1,116,064	1,072,719	23,946,852	29,303,725

3.2.4 Other creditors for other accruals and deferred income on unspent conditional grants breakdown is presented below:

Creditors (unspent conditional grants)	Amount
Rural Asset Management	-
Distressed Mining Town	30,444,000
Expanded Public Works Program Grant	
Finance Management Grant	-
Fire Rescue Services	-
GRAP 17	424,845
	30,868,845

## 4 SUMMARY OF CAPITAL BUDGET

## 4.1 CAPITAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 30 June 2022

	2021/22 Adjusted Budget	Actual spend to date (in R and as a % of the Original Budget)		Pro rata Budget to date
	R	R	%	R
EXPENDITURE (Excl. VAT)	5,100,000	5,017,586	-	5,100,000
VAT @ 15%	900,000	752,638	-	900,000
EXPENDITURE (Incl. VAT)	6,000,000	5,770,224	96%	6,000,000

4.1.1 The table below represents the capital expenditure as at 30 June 2022 per functional classification and funding:

DC48 West Rand -Table C5 Quarterly Budget Statement - Capital Expenditure (municipal vote,functional classification and funding)- Q4

Description	Ref	Budget year 2021/22							Full Year Forecast
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1								
<b>Capital Expenditure - Functional Classification</b>									
<i>Governance and administration</i>		600	500	-	285	458	(174)	-38%	500
Finance and administration		600	500	-	285	458	(174)	-38%	500
<i>Community and public safety</i>		7 000	5 500	-	5 485	5 042	444	9%	5 500
Public safety		7 000	5 500	-	5 485	5 042	444	9%	5 500
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>7 600</b>	<b>6 000</b>	<b>-</b>	<b>5 770</b>	<b>5 500</b>			<b>6 000</b>
<b>Funded by:</b>									
Provincial Government		7 000	5 500	-	5 485	5 042	444	9%	-
Transfers recognised - capital		7 000	5 500	-	5 485	5 042	444	9%	-
Internally generated funds		600	500	-	285	458	(174)	-38%	6 000
<b>Total Capital Funding</b>		<b>7 600</b>	<b>6 000</b>	<b>-</b>	<b>5 770</b>	<b>5 500</b>	<b>270</b>	<b>5%</b>	<b>6 000</b>

3.1.1 Out of the R7 million grant received for fire & rescue services R5,4 million has been spent towards the construction of a fire engine. Computer equipment was also purchased with a total expenditure of R284 thousand therefore giving a capital year-to-date expenditure of R5,7 million as at 30 June 2022. The remaining funds were dedicated to repairs & maintenance of fire and rescue vehicles and purchase of uniforms for the public safety department.



## 4 Cash Flow position

## 4.1 CASH FLOW – QUARTER ENDED 30 June 2022

DC48 West Rand - Table C7 Quarterly Budget Statement - Cash Flow- Q4

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Other revenue		16 896	14 350	9 579	3 435	25 080	14 350	10 730	75%	9 579
Transfers and Subsidies - Operational		241 318	238 143	238 490	65	239 770	238 143	1 627	1%	238 490
Transfers and Subsidies - Capital		3 118	9 651	9 651	-	9 651	9 651	-	0%	9 651
Interest		1 075	750	1 498	38	1 499	750	749	100%	1 498
<b>Payments</b>										
Suppliers and employees		(261 525)	(244 730)	(241 601)	(14 548)	(259 004)	(244 730)	(14 274)	6%	(241 601)
Transfers and Grants		-	(11 364)	(10 201)	-	(10 200)	(11 364)	1 164	-10%	(10 201)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>881</b>	<b>6 800</b>	<b>7 416</b>	<b>(11 011)</b>	<b>6 797</b>	<b>6 800</b>	<b>3</b>	<b>0%</b>	<b>7 416</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	800	-	-	-	800	(800)	-100%	-
<b>Payments</b>										
Capital assets		(4 040)	(7 600)	(6 000)	-	(5 485)	(7 600)	2 115	-28%	(6 000)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4 040)</b>	<b>(6 800)</b>	<b>(6 000)</b>	<b>-</b>	<b>(5 485)</b>	<b>(6 800)</b>	<b>1 315</b>	<b>-19%</b>	<b>(6 000)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
		(3 158)	-	-	-	1 311	-			-
Cash/cash equivalents at beginning:		4 481	1 323	1 323		1 323	1 323			1 323
Cash/cash equivalents at month/year end:		1 323	1 323	1 323		2 634	1 323			1 323

## 4.2 Free flow analyses

Total Application of cash and investments:	Closing balance (‘R000)
WRDM (Primary account FNB)	2,264
Call Account Investment – WRDM	367
Standard Bank	3
<b>Total cash available</b>	<b>2,634</b>
Unspent conditional grants	(424)
<b>Free cash flow</b>	<b>2,077</b>
<b>Cash available by end of June 2022</b>	<b>2,077</b>

4.2.1 A summary of the cash flow for the quarter ended 30 June 2022 is reflected in the table above.

4.2.2 Other revenue received for the quarter ended 30 June 2022 mainly consists of rental of equipment and facilities, fire prevention fees, sale of tender documents, health certificates and VAT recoveries.

4.2.3 The municipality further received R65 thousand from the LG SETA grant.

4.2.4 The table in short indicates affordability status and although the municipality has a positive bank balance cognisance has to be taken with regards to the municipality's

outstanding creditors which are usually carried over to the following financial year leaving the municipality in an unfavourable financial position.

4.2.5 The reported cash and cash equivalent of R2,634 million at the end of 30 June 2022.

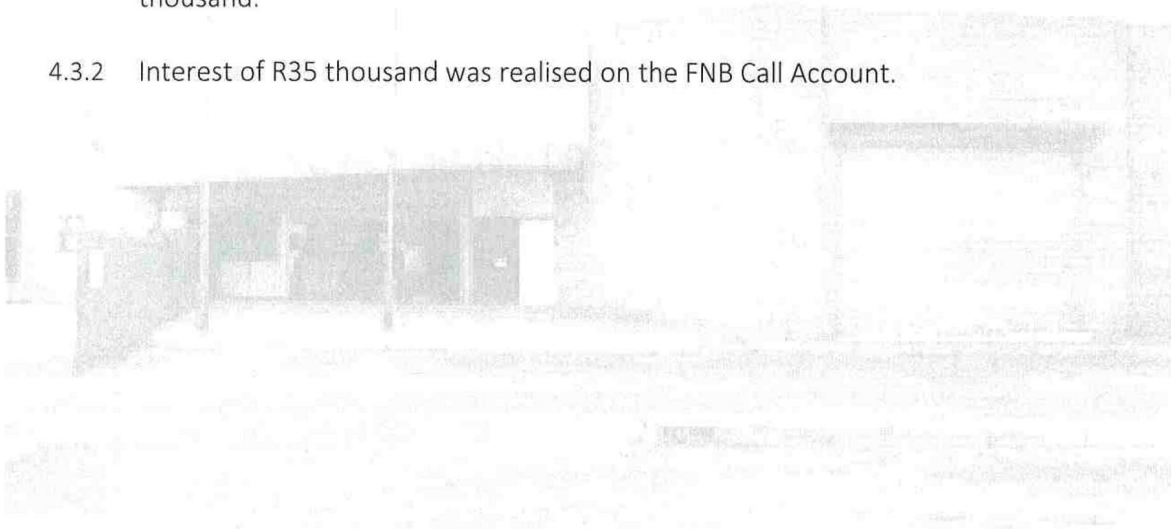
#### 4.3 SHORT TERM INVESTMENT AND RESERVE FOR THE QUARTER ENDED 30 June 2022

DC48 West Rand - Supporting Table SC5 Quarterly Budget Statement - investment portfolio - Q4

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
R thousands		Yrs/Months												
Municipality														
FNB Call Account		N/A	Call account	Yes	Fixed	3.95%				12 181	35	(11 850)	-	367
Standard Bank		NA	Call account	Yes	Fixed					3	-	-	-	3
Standard Bank Fixed Investment Account		N/A	96 Days	Yes	Fixed	4.50%				-	-	-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>12 184</b>	<b>35</b>	<b>(11 850)</b>	<b>-</b>	<b>370</b>

4.3.1 During the quarter ended 30 June 2022, withdrawals were made from the Call Account for operational expenditure. The call account type is available on demand while ring-fencing conditional grants. The available amount on call account is R367 thousand.

4.3.2 Interest of R35 thousand was realised on the FNB Call Account.



## 6 FINANCIAL POSITION

## 6.1 FINANCIAL POSITION FOR THE QUARTER ENDED 30 June 2022

DC48 West Rand- Table C6 Quarterly Budget Statement- Financial Position- Q4 Fourth Quarter

Description	Ref	2020/21	Budget year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		1 323	–	2 739	2 268	2 739
Call investment deposits		–	–	–	367	–
Consumer debtors		3 820	–	–	–	–
Other debtors		2 640	10 995	6 995	13 233	6 995
Inventry		86	220	290	149	290
<b>Total current assets</b>		<b>7 869</b>	<b>11 215</b>	<b>10 024</b>	<b>16 017</b>	<b>10 024</b>
<b>Non current assets</b>						
Long-term receivables		255	–	255	255	255
Investment property		6 300	7 200	6 300	6 300	6 300
Property, plant and equipment		64 056	68 378	64 056	64 056	64 056
Biological		91	264	91	91	91
Other non-current assets		290	–	–	–	–
<b>Total non current assets</b>		<b>70 992</b>	<b>75 842</b>	<b>70 702</b>	<b>70 702</b>	<b>70 702</b>
<b>TOTAL ASSETS</b>		<b>78 860</b>	<b>87 057</b>	<b>80 726</b>	<b>86 719</b>	<b>80 726</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Trade and other payables		108 923	69 741	71 070	85 319	71 070
Provisions		13 913	14 826	15 754	15 754	15 754
<b>Total current liabilities</b>		<b>122 836</b>	<b>84 567</b>	<b>86 824</b>	<b>101 073</b>	<b>86 824</b>
<b>Non current liabilities</b>						
Provisions		62 409	56 637	62 409	62 409	56 637
<b>Total non current liabilities</b>		<b>62 409</b>	<b>56 637</b>	<b>62 409</b>	<b>62 409</b>	<b>56 637</b>
<b>TOTAL LIABILITIES</b>		<b>185 245</b>	<b>141 204</b>	<b>149 233</b>	<b>163 482</b>	<b>143 461</b>
<b>NET ASSETS</b>	2	<b>(106 385)</b>	<b>(54 147)</b>	<b>(68 507)</b>	<b>(76 763)</b>	<b>(62 736)</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		(106 385)	(54 147)	(68 507)	(76 763)	(54 147)
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>(106 385)</b>	<b>(54 147)</b>	<b>(68 507)</b>	<b>(76 763)</b>	<b>(54 147)</b>

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

Number	Description	Basis of calculation	YTD 2021/22
1	Current ratio	Current assets/ Current liabilities	0,16:1
2	Liquidity ratio	(Current assets – Inventory)/ Current liabilities	0,16:1
3	Working capital	Current assets – Current liabilities	(85,056 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 with a standard norm of 1.5 and 3. The ratio of 0,16:1 shows that the municipality will not be able to meet current obligation towards end of the financial year. This ratio will vary from Month to Month and it expected to decrease due to nature of municipal revenue sources.

**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 0,16:1 shows that the municipality will not be able to meet all current obligations as expected.

**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.

## 7 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.

### 7.1 KEY DATA: HUMAN RESOURCES

Details	Adjusted Budget	YTD 2021/2022
Employee costs as % of total expenditure	76%	82%
Number of permanent employees	400	395
Number of temporary employees	50	18



7.2 Table 15: COUNCILLORS AND STAFF BENEFITS

DC48 West Rand Supporting Table SC8 - Quarterly Budget Statement - Councillors and Staff benefits- Q4

Summary of Employee and Councillor remuneration R thousands	Ref	2020/21	Budget year 2021/22						
		Audited Outcome	Original Budget	Monthly Actual	YTD Actual	YTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	1	A	B						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		12 751	13 910	1 022	11 019	13 910	(2 891)	-21%	13 910
<b>Sub Total - Councillors</b>		12 751	13 910	1 022	11 019	13 910	(2 891)	-21%	13 910
<b>Senior Managers of the Municipality</b>	3								
Basic Salaries and Wages		5 176	8 500	470	5 272	8 500	(3 228)	-38%	8 500
<b>Sub Total - Senior Managers of Municipality</b>		5 176	8 500	470	5 272	8 500	(3 228)	-38%	8 500
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		120 974	122 218	9 788	119 274	122 218	(2 944)	-2%	122 218
Pension and UIF Contributions		23 323	23 478	2 119	25 478	23 478	2 000	9%	23 478
Medical Aid Contributions		12 020	11 756	1 004	11 965	11 756	209	2%	11 756
Overtime		79	879	723	7 829	879	6 950	791%	879
Performance Bonus		9 312	12 462	991	9 151	12 462	(3 311)	-27%	12 462
Motor Vehicle Allowance		9 386	6 509	900	10 022	6 509	3 513	54%	6 509
Cellphone Allowance			25	1	12	25	(13)	-53%	25
Housing Allowances		1 145	1 083	43	490	1 083	(593)	-55%	1 083
Other benefits and allowances		17 495	5 282	121	567	5 282	(4 715)	-89%	5 282
Payments in lieu of leave		3 820	4 058	16	1 770	4 058	(2 288)	-56%	4 058
<b>Sub Total - Other Municipal Staff</b>		197 555	187 750	15 705	186 558	187 750	(1 192)	-1%	187 750
<b>Total Parent Municipality</b>		215 482	210 160	17 197	202 849	210 160	(7 311)	-3%	210 160

7.3 Table 16: COUNCILLORS REMUNERATION

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PUBLIC OFFICE-BE+B1:J21ARERS ACT, ACT NO. 20 of 1998								
MONTHLY COUNCILLOR								
requested to submit a completed schedule								
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 4			Financial Year:		2021/22		
Reporting Month:	June			Total Number of Councillors:		44		
Contact Person:	Sam Ramaele			Telephone:		011 411 5010		
E-Mail Address:	<a href="mailto:sramaele@wr-dm.gov.za">sramaele@wr-dm.gov.za</a>			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
<b>Municipal Councillors: Full-Time</b>								
Executive Mayor	1	50 915.00	2 000.00	-	-	-	-	52 915.00
Speaker	1	36 017.33	2 000.00	-	-	-	-	38 017.33
Member of Mayoral Committee	8	237 709.41	21 100.00	-	79 236.48	-	-	338 045.89
Chief Whips	1	41 899.18	3 700.00	-	13 966.40	-	-	59 565.58
Chairperson of Section 79 Committees	1	40 670.06	3 700.00	-	13 556.69	-	-	57 926.75
<b>Municipal Councillors: Part-Time</b>								
Councillors	32	247 511.20	86 100.00	82 742.25	58 931.30	-	-	475 284.75
<b>TOTAL</b>		<b>654 722.18</b>	<b>118 600.00</b>	<b>82 742.25</b>	<b>165 690.87</b>	<b>0</b>	<b>-</b>	<b>1 021 755.30</b>
<b>Comments:</b>								
Municipal Manager:	ME Koloj				Date:	2022/07/07		

TABLE 17: QUARTERLY CONSOLIDATED REPORT ON WITHDRAWALS

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

	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4
Bank:		First National Bank (WRDM)	Standard Bank (WRDM)	Standard Bank Fixed Investment (WRDM)	Short term Investment WRDM
Account number:		62277660872	21307350	0	
Bank reconciliation/s compiled and attached		Yes	Yes	-	-
Month:(End of Quarter)	June	June	June	June	June
Opening cash book balance at beginning of quarter	13 644 998	133 797	1 329 765	-	12 181 436
Add Receipts for quarter	3 537 083	2 595 204	906 382	-	35 496
Less Payments for quarter	-14 547 972	-465 015	-2 232 551	-	-11 850 406
<b>Closing cash book balance at end of quarter</b>	<b>2 634 109</b>	<b>2 263 987</b>	<b>3 596</b>	<b>-</b>	<b>366 526</b>
GL Account Balance				-	-
Payments for the month	-14 547 972	-465 015	-2 232 551	-	-11 850 406
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)	-	-	-	-	-
<b>Total</b>	<b>-14 547 972</b>	<b>-465 015</b>	<b>-2 232 551</b>	<b>-</b>	<b>-11 850 406</b>
Actual capital expenditure for the quarter	-	-	-	-	-
Actual operating expenditure for the quarter	-14 547 972	-465 015	-2 232 551	-	-11 850 406
Section 11(4) expenditure	-	-	-	-	-
<b>Total</b>	<b>-14 547 972</b>	<b>-465 015</b>	<b>-2 232 551</b>	<b>-</b>	<b>-11 850 406</b>