

JANUARY 11, 2021

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1 SYSTEM



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



West Rand  
District Municipality

# 2020/2021 QUARTERLY FINANCIAL REPORT

31 DECEMBER 2020

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## **IN-YEAR BUDGET STATEMENT TABLES: QUARTER ENDED 31 DECEMBER 2020**

The financial results for the quarter ended 31 December 2020 are attached and consists of the following tables:

### **MBRR TABLES:**

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

### **Abbreviations**

<b>CCTV:</b>	Closed Circuit Television
<b>EPWP:</b>	Expanded public works programme
<b>YTD:</b>	Year to date
<b>LG SETA:</b>	Local Government Sector Education and Training Authority
<b>GDARD:</b>	Gauteng Department of Agriculture and Rural Development
<b>MMC:</b>	Member of Mayoral Committee
<b>FMG:</b>	Financial Management Grant
<b>NDPG:</b>	Neighbourhood development partnership grant
<b>MFMA:</b>	Municipal Finance Management Act
<b>MSIG:</b>	Municipal Systems Improvement Grant
<b>MWIG:</b>	Municipal water infrastructure grant
<b>WRDM:</b>	West Rand District Municipality

WRDA: West Rand Development Agency

# 1 INTRODUCTION

## 1.1. PURPOSE

The purpose of this report is to inform Council 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 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.

**“Section 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: SUMMARY OF THE OPERATIONAL BUDGET PERFORMANCE

	2020/21 Original Budget	Actual income/spend to date (in R and as a % of the Original Budget)		YTD Original Budget
	R '000	R'000	%	R '000
REVENUE	261 957	188 317	72%	130 979
TOTAL EXPENDITURE	(260 795)	(120 596)	(46%)	(130 398)
SURPLUS/ (DEFICIT)	1 162	67 721	5 827%	581

Note: Positive Revenue & Negative (Expenditure)

- 2.1.1. During the 2020/21 financial year the municipality has anticipated to raise **R261 957** millions in consolidated revenue which is inclusive of operational grants.
- 2.1.2. To date total revenue of **R188 317** million has been recorded (representing **72%**) of the total original 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 transfers and subsidies 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 **R120 596** million has been spent on the operational original budget, (this amounts to **72%** 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 Table 2: FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE BY MUNICIPAL VOTE)

This table shows both income and expenditure for the quarter ended 31 December 2020 from the operational approved budget per municipal vote.

DC48 West Rand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter								
Vote Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Revenue by Vote</b>								
Vote 1 - Corporate Governance	1	9 750	2 928	6 799	4 875	1 924	39,5%	9 750
Vote 2 - Municipal Manager & Support		14 151	4 392	10 199	7 075	3 123	44,1%	14 151
Vote 3 - Corporate Services		30 817	9 212	22 228	15 409	6 819	44,3%	30 817
Vote 4 - Budget & Treasury Office		30 022	5 235	16 453	15 011	1 442	9,6%	30 022
Vote 5 - Health & Social Development		47 422	11 719	36 044	23 711	12 332	52,0%	47 422
Vote 6 - Public safety		104 873	33 747	78 605	52 437	26 168	49,9%	104 873
Vote 7 - Regional planning & Economic Development		24 472	7 046	17 843	12 236	5 607	45,8%	24 472
Vote 8 - Development Agency		450	42	147	225	(78)	-34,9%	450
<b>Total Revenue by Vote</b>	<b>2</b>	<b>261 957</b>	<b>74 320</b>	<b>188 317</b>	<b>130 979</b>	<b>57 338</b>	<b>43,8%</b>	<b>261 957</b>
<b>Expenditure by Vote</b>								
Vote 1 - Corporate Governance	1	24 364	1 733	10 485	12 182	(1 697)	-13,9%	24 364
Vote 2 - Municipal Manager & Support		16 244	656	3 793	8 122	(4 329)	-53,3%	16 244
Vote 3 - Corporate Services		38 953	2 461	17 333	19 476	(2 143)	-11,0%	38 953
Vote 4 - Budget & Treasury Office		21 441	1 320	9 787	10 721	(934)	-8,7%	21 441
Vote 5 - Health & Social Development		42 552	2 494	20 130	21 276	(1 146)	-5,4%	42 552
Vote 6 - Public safety		94 723	7 309	47 833	47 361	472	1,0%	94 723
Vote 7 - Regional planning & Economic Development		19 942	1 461	9 451	9 971	(520)	-5,2%	19 942
Vote 8 - Development Agency		2 577	334	1 784	1 288	495	38,5%	2 577
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>260 795</b>	<b>17 768</b>	<b>120 596</b>	<b>130 398</b>	<b>(9 802)</b>	<b>-7,5%</b>	<b>260 795</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>1 162</b>	<b>56 552</b>	<b>67 721</b>	<b>581</b>	<b>67 140</b>	<b>11556,6%</b>	<b>1 162</b>

2.2.1 The above table indicates that to date, the municipality is at a consolidated **surplus of R67 721 million**.

2.2.2 The profitability ratio presented below is at **(36%)** as at 31 December 2020. This indicates that the municipality's financial performance is at a surplus of 36% of the total revenue collected to date.

Description	Basis of calculation	% Profit/ (Deficit)
Profitability ratio	Surplus/ Total revenue	36%

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

This table shows income raised by the municipality for the quarter ended 31 December 2020 from the operational approved by source.

DC48 West Rand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter								
Description	Ref	Budget Year 2020/21						
		Original 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		1 961	144	864	980	(116)	-12%	1 961
Interest earned - external investments		750	0	2	375	(373)	-99%	750
Interest earned - outstanding debtors		427	23	110	213	(104)	-49%	427
Licences and permits		400	9	104	200	(96)	-48%	400
Transfers and subsidies		239 295	73 913	181 507	119 648	61 859	52%	239 295
Other revenue		16 510	232	3 899	8 255	(4 356)	-53%	16 510
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>259 342</b>	<b>74 320</b>	<b>186 486</b>	<b>129 671</b>	<b>56 815</b>	<b>44%</b>	<b>259 342</b>
<b>Total Revenue (including capital transfers and contributions)</b>		<b>261 957</b>	<b>74 320</b>	<b>188 317</b>	<b>130 979</b>	<b>57 338</b>	<b>44%</b>	<b>261 957</b>

DC48 West Rand - Table C4 Parent Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter								
Description	Ref	Budget Year 2020/21						
		Original 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		1 961	144	864	980	(116)	-12%	1 961
Interest earned - external investments		750	0	2	375	(373)	-99%	750
Interest earned - outstanding debtors		427	23	110	213	(104)	-49%	427
Licences and permits		400	9	104	200	(96)	-48%	400
Transfers and subsidies		239 295	73 913	181 507	119 648	61 859	52%	239 295
Other revenue		16 510	190	3 753	8 255	(4 502)	-55%	16 510
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>259 342</b>	<b>74 278</b>	<b>186 339</b>	<b>129 671</b>	<b>56 668</b>	<b>44%</b>	<b>259 342</b>
<b>Total Revenue (including capital transfers and contributions)</b>		<b>261 957</b>	<b>74 278</b>	<b>188 170</b>	<b>130 979</b>	<b>57 192</b>	<b>44%</b>	<b>261 957</b>

2.3.1 Consolidated revenue as at end of the quarter ended 31 December 2020 amounted to **R109 817 million**. This represents **42%** of the total revenue budget approved on the 29<sup>th</sup> of June 2020.

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

2.3.3 The breakdown of other revenue for the quarter ended 31 December 2020 is made up from the following sources presented below:

<b>Item Description</b>	<b>Amount</b>
Sales of Goods and Rendering of Services: Fire Services	78 581
Service Charges: Electricity	23 143
Operational Revenue: SARS Refund	88 517
Operational Revenue: Subsidiary (WRDA)	41 628
<b>TOTAL</b>	<b>231 869</b>



## 2.4 Table 4: GRANTS RECEIVED BY THE MUNICIPALITY FOR THE QUARTER ENDED 31 DECEMBER 2020

This table shows transfers and subsidies received by the municipality as at the quarter ended 31 December 2020 from the operational approved budget.

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

Description	Ref	Budget Year 2020/21						Full Year Forecast
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>		<b>225 766</b>	<b>73 651</b>	<b>171 691</b>	<b>94 069</b>	<b>77 622</b>	<b>82,5%</b>	<b>225 766</b>
Local Government Equitable Share		42 470	-	42 470	17 696	24 774	140,0%	42 470
RSC Levy Replacement		181 276	73 192	127 507	75 532	51 975	68,8%	181 276
Municipal Systems Improvement		-	-	-	-	-	-	-
Finance Management		1 000	-	1 000	417	583	140,0%	1 000
EPWP Incentive		1 020	459	714	425	289	68,0%	1 020
<b>Provincial Government:</b>		<b>11 949</b>	<b>-</b>	<b>8 743</b>	<b>4 979</b>	<b>3 764</b>	<b>75,6%</b>	<b>11 949</b>
Health Subsidy		11 223	-	8 743	4 676	4 067	87,0%	11 223
Performance Management Services		726	-	-	303	(303)	-100,0%	726
Library Grant		-	-	-	-	-	-	-
Fire and Rescue services		-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>1 580</b>	<b>262</b>	<b>1 073</b>	<b>658</b>	<b>414</b>	<b>62,9%</b>	<b>1 580</b>
LG SETA		1 580	262	1 073	658	414	62,9%	1 580
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>239 295</b>	<b>73 913</b>	<b>181 507</b>	<b>99 706</b>	<b>81 800</b>	<b>82,0%</b>	<b>239 295</b>
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>		<b>2 615</b>	<b>-</b>	<b>1 831</b>	<b>1 090</b>	<b>741</b>	<b>68,0%</b>	<b>2 615</b>
Rural Roads Asset Management Systems		2 615	-	1 831	1 090	741	68,0%	2 615
<b>Total Capital Transfers and Grants</b>	<b>5</b>	<b>2 615</b>	<b>-</b>	<b>1 831</b>	<b>1 090</b>	<b>741</b>	<b>68,0%</b>	<b>2 615</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>5</b>	<b>241 910</b>	<b>73 913</b>	<b>183 338</b>	<b>100 796</b>	<b>82 542</b>	<b>81,9%</b>	<b>241 910</b>

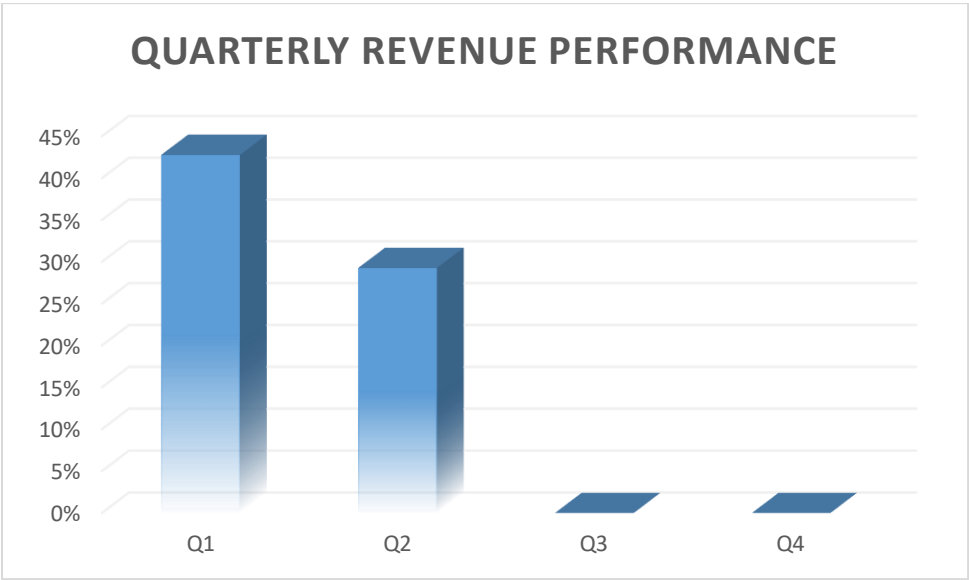
2.4.1 The total transfers and grants received to date amount to R183 338 million, made up of R181 507 million and R1 831 million for operational and capital purposes respectively.

2.4.2 The table below presents the total conditional transfers and grants not spent as per their conditions:

Name of grant	Gazetted	Received	Roll-over	Monthly Actual	Spent to date	Unspent
Finance Management	1 000 000	1 000 000	-	44 787	346 722	653 278
EPWP Incentive	1 020 000	714 000	-	106 200	432 600	281 400
Health Subsidy	11 223 000	8 743 000	-	-	5 246 000	3 497 200
Performance Management Services	726 000	-	-	-	-	-
Rural Roads Asset Management Systems	2 615 000	1 831 000	503 136	48 176	1 217 512	1 116 623
	<b>16 584 000</b>	<b>12 288 000</b>	<b>503 136</b>	<b>199 163</b>	<b>7 242 834</b>	<b>5 548 501</b>

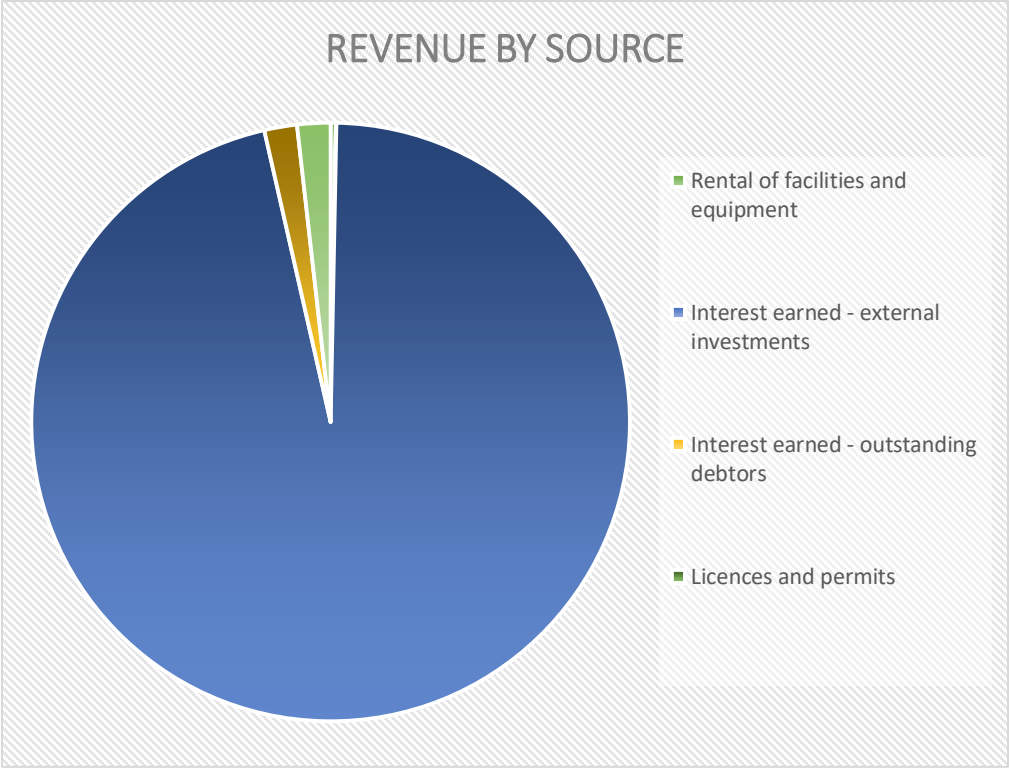
2.4.3 The roll-over application for the HIV/ Aids grant has been rejected by Gauteng Provincial Treasury, therefore the funds will have to be returned.

Chart 1: Quarterly Revenue Performance



The above chart represents the quarterly revenue % of the total revenue raised as at the quarter ended 31 December 2020.

Chart 2: Total Revenue by Source



The above chart represents the total revenue by source, per source as a percentage of the total revenue raised as at the quarter ended 31 December 2020.

## 2.5 Table 6: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE

This table shows expenditure incurred by the municipality for the quarter ended 31 December 2020 from the operational approved budget by source.

DC48 West Rand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter								
Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Expenditure By Type</b>								
Employee related costs		189 656	15 532	94 710	94 828	(118)	0%	189 656
Remuneration of councillors		13 931	1 028	6 183	6 966	(783)	-11%	13 931
Depreciation & asset impairment		7 000	–	–	3 500	(3 500)	-100%	7 000
Other materials		220	14	97	110	(13)	-12%	220
Contracted services		9 324	316	1 932	4 662	(2 730)	-59%	9 324
Transfers and subsidies		11 223	–	5 246	5 612	(366)	-7%	11 223
Other expenditure		29 441	877	12 109	14 720	(2 611)	-18%	29 441
Losses		–	–	319	–	319	#DIV/0!	–
<b>Total Expenditure</b>		<b>260 795</b>	<b>17 768</b>	<b>120 596</b>	<b>130 398</b>	<b>(9 802)</b>	<b>-8%</b>	<b>260 795</b>

DC48 West Rand - Table C4 Parent Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter								
Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Expenditure By Type</b>								
Employee related costs		189 656	15 532	94 710	94 828	(118)	0%	189 656
Remuneration of councillors		13 931	1 028	6 183	6 966	(783)	-11%	13 931
Depreciation & asset impairment		7 000	–	–	3 500	(3 500)	-100%	7 000
Other materials		220	14	97	110	(13)	-12%	220
Contracted services		9 324	316	1 932	4 662	(2 730)	-59%	9 324
Transfers and subsidies		11 223	–	5 246	5 612	(366)	-7%	11 223
Other expenditure		29 441	544	10 325	14 720	(4 395)	-30%	29 441
Losses		–	–	319	–	319	0%	–
<b>Total Expenditure</b>		<b>260 795</b>	<b>17 434</b>	<b>118 812</b>	<b>130 398</b>	<b>(11 586)</b>	<b>-9%</b>	<b>260 795</b>

2.5.1 Consolidated expenditure as at end of the quarter ended 31 December 2020 amounted to **R120 596 million**. This represents **46%** of the total original expenditure budget approved on the 29<sup>th</sup> of June 2020.

2.5.2 The total employee related amount represents **79%** of the total expenditure incurred as at the quarter ended 31 December 2020.

2.5.3 The breakdown of contracted services for the quarter ended 31 December 2020 is made up of the following sources presented below:

<b>Item Description</b>	<b>Amount</b>
Contractors: Communications	116 291
Consultants and Professional Services: Legal Cost	170 561
Consultants and Professional Services: Audit Committee	29 584
<b>TOTAL CONTRACTED SERVICES</b>	<b>316 634</b>

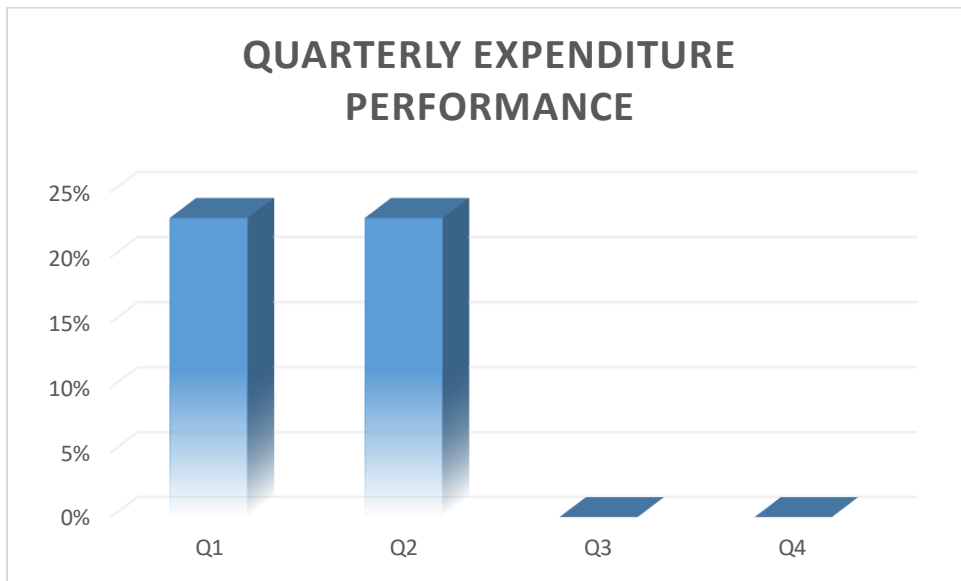
2.5.4 The breakdown of other expenditure for the quarter ended 31 December 2020 is made up of the following sources presented below:

<b>Item Description</b>	<b>Amount</b>
Licences:Motor Vehicle Licence and Registrations	43 081
Wet Fuel	75 000
Advertising Publicity and Marketing:Municipal Newsletters	20 343
Bank Charges Facility and Card Fees:Bank Accounts	3 133
Insurance Underwriting:Premiums	11 577
Skills Development Fund Levy	128 781
External Computer Service:Data Lines	127
External Computer Service:Software Licences	11
Learnerships and Internships	261 536
Operational costs: Subsidiary expenditure (WRDA)	333 640
<b>TOTAL OTHER EXPENDITURE</b>	<b>877 228</b>

2.5.5 The table below provides detailed explanations on material variances:

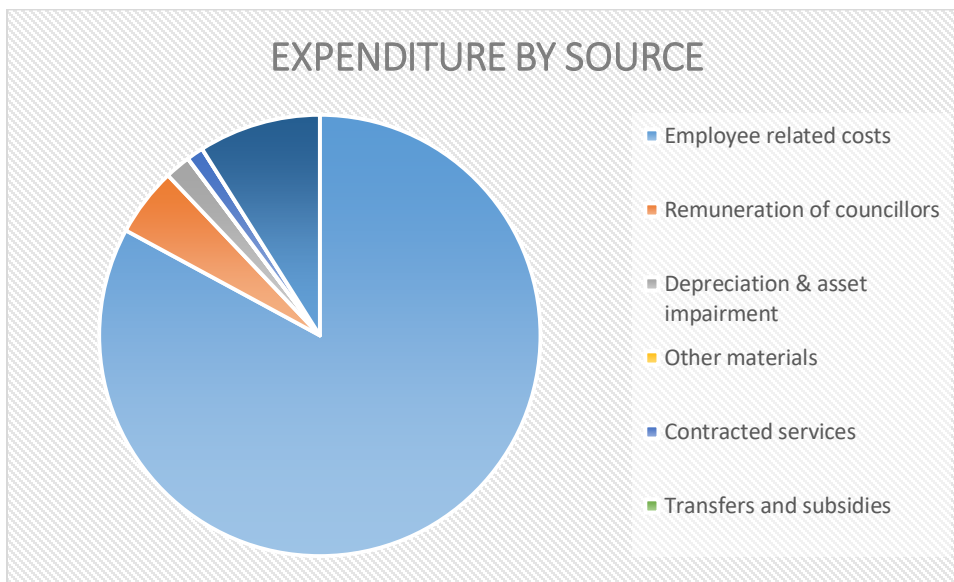
DC48 West Rand - Supporting Table SC1 Material variance explanations - Q2 Second Quarter				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
	Employee related costs	6%	Arbitration awards have been included under the employee related costs in the current financial year, whereby they were awarded in the previous financial year.	Allocate the transaction to the correct accounts: Debit: Provisions (based on agreed settlement terms) Credit: Employee related costs (reduce the employee related costs incurred in the 2020/2021 financial year)  Ensure this is performed on a monthly basis to ensure accurate financial records
	Remuneration of councilors	-11%	The amount was budgeted was based on the concurrence from COGTA on remuneration of councilors	Based on the 6 months actual amounts, adjust during the adjustment budget process. This will also be based on the increase application for councilors remuneration for the 2020/2021 financial year.
	Depreciation & asset impairment	-100%	No depreciation has been included in the municipality's financial records due to the extension on the submission of annual financial statements of the 2019/2020 financial year.	Interim journals will be passed for depreciation after the interim asset verification of the 2020/2021 financial year to ensure reporting of accurate financial records.
	Other materials	-81%	As a result of cost containment measures, the municipality managed to save on the use of consumables.	Based on the 6 months actual amounts, adjust during the adjustment budget process. This will also be based on the projected use of consumables for the 2020/2021 financial year.
	Contracted services	-65%	The following expenses have not been incurred by the municipality to date: Actuarial valuation (year-end) Contracted services for the rural roads asset management grant (awaiting invoices based on progress of project) Audit committee services Performance management system (no invoice has been received to date) VAT consultants (services commences late September 2020) The HIV/ Aids grant was received the September fiscal period. As a result, the funds are anticipated to be transferred to the local municipalities during the October fiscal period.	Follow-up on the rural roads project and accrue invoices for services performed and any other services which have already commenced.  Based on the 6 months actual amounts, adjust during the adjustment budget process. This will also be based on the projected use of contracted services for the 2020/2021 financial year.
	Transfers and subsidies	-100%	The HIV/ Aids grant was received the September fiscal period. As a result, the funds are anticipated to be transferred to the local municipalities during the October fiscal period.	Ensure that the funds allocated to the local municipalities as per the MOU are transferred to the local municipalities promptly.
	Other expenditure	-42%	Numerous other expenditure items have not been incurred by the municipality, namely: Membership fees (no invoice received to date from SALGA) Municipal charges (no invoice received to date from RWCLM) Audit fees (no invoice received to date due to the extension of the submission of annual financial statements) Uniforms for fire services personnel Workmen's compensation (year-end)	For invoices not yet received, communicate with the suppliers to send the invoices to ensure accurate and complete financial records.  For budgeted items with possible adjustments, assess the possible occurrence of events leading to the transaction and where necessary, adjust the expenditure items during the adjustment budget process.
	Losses	100%	Over and above the above mentioned items, arbitration awards were budgeted for under the 2020/2021 financial year which will be adjusted during the adjustment budget process.  The invoice was raised during the previous financial years. Due to foreign exchange differences, the payment exceeded the amount initially recognised. This was not budgeted for.	This will be reported as unauthorised expenditure and actions will be taken based on MPAC recommendations.

**Chart 2: Quarterly Expenditure Performance**



*The above chart represents the quarterly expenditure % of the total expenditure incurred as at the quarter ended 31 December 2020.*

**Chart 4: Total Expenditure by Source**



*The above chart represents the total expenditure by source, per source as a percentage of the total expenditure incurred as at the quarter ended 31 December 2020.*

## 4 DEBTORS AND CREDITORS

### 3.1 TABLE 7: DEBTORS AGE ANALYSIS - QUARTER ENDED 31 DECEMBER 2020

DC48 West Rand - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description	NT Code	Budget Year 2020/21										Total over 90 days	Impairment Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Other	1900	210	207	252	183	163	1 466	145	12 323	14 949	14 280	3 293	
<b>Total By Income Source</b>	<b>2000</b>	<b>210</b>	<b>207</b>	<b>252</b>	<b>183</b>	<b>163</b>	<b>1 466</b>	<b>145</b>	<b>12 323</b>	<b>14 949</b>	<b>14 280</b>	<b>3 293</b>	
<b>2019/20 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	-	-	-	-	-	-	-	6 400	6 400	6 400	-	
Commercial	2300	210	207	252	183	163	1 466	145	2 629	5 256	4 587	-	
Other	2500	-	-	-	-	-	-	-	3 293	3 293	3 293	3 293	
<b>Total By Customer Group</b>	<b>2600</b>	<b>210</b>	<b>207</b>	<b>252</b>	<b>183</b>	<b>163</b>	<b>1 466</b>	<b>145</b>	<b>12 323</b>	<b>14 949</b>	<b>14 280</b>	<b>3 293</b>	

3.1.1 Debtors who are 90 days and older for WRDM is **R14 280 million** as at 31 December 2020.

3.1.2 The current outstanding debtors have been accrued from previous financial years.

3.1.3 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.

3.1.4 The table below represents the summary of outstanding debts from local municipalities for regional transformation and contributions towards the West Rand Development Agency:

Municipality	Opening Balance	Invoices	Payments	Closing Balance
Mogale City Local Municipality	6 800 000	-	(6 800 000)	-
Merafong City Local Municipality	7 400 000	-	(1 000 000)	6 400 000
	<b>14 200 000</b>	<b>-</b>	<b>-</b>	<b>6 400 000</b>

3.1.1 As at the quarter ended 30 December 2020, Mogale City Local Municipality and Merafong City Local Municipality made a payment of R6,8 million and R1 million respectively towards the settlement of their debt. Mogale City has fully paid up its debt.

### 3.2 TABLE 8: CREDITORS AGE ANALYSIS - QUARTER ENDED 31 DECEMBER 2020

DC48 West Rand - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

Description	NT Code	Budget Year 2020/21								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>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
PAYE deductions	0300	2 803	-	-	-	-	-	-	-	2 803
Pensions / Retirement deducti	0500	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	15	2 655	526	519	23 641	-	-	-	27 356
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	60 660	-	-	-	-	-	-	-	60 660
<b>Total By Customer Type</b>	<b>1000</b>	<b>63 478</b>	<b>2 655</b>	<b>526</b>	<b>519</b>	<b>23 641</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90 819</b>

3.2.1 The breakdown of the creditors' age analysis by customer balance for the quarter ended 31 December 2020 is made up as follows:

Creditor Code	Creditor Name		Odays	30days	60days	90days	120days	Total
99769	AFRIRENT (PTY) LTD	Amount relates to the leasing of vehicles	-	-	-	-	1 001 975	1 001 975
7138	BRILLIANT TELECOMMUNICATIONS (	Recapitalisation of library services	-	-	-	-	1 220 885	1 220 885
5601	FIDELITY CASH SOLUTIONS (PTY)	Service of cash protection and deposits	-	-	6 932	-	-	6 932
99348	MABOTWANE SECURITY SERVICES CC	Provision of security services for premises of the West Rand District Municipality	-	280 526	280 526	280 526	280 526	1 122 104
5641	MAFOKO SECURITY PATROLS (PTY)	Provision of security services provided during previous years	-	-	-	-	3 538 582	3 538 582
99290	MARCE PROJECTS PTY LTD	Leasing of rescue vehicles and fire engines	-	-	-	-	909 744	909 744
4298	MAXIMUM PROFIT RECOVERY (PTY)	VAT recovery services	-	146 575	-	-	-	146 575
5927	MUNSOFT	Amount relates to monthly service fees for utilisation of financial management system	-	258 673	238 151	238 151	722 552	1 457 527



2077	NOZUKO NXUSANI INCORPORATED	Legal and advisory services to WRDM	-	-	-	-	570 025	570 025
99339	PK FINANCIAL CONSULTANTS	Preparation and submission of VAT returns to SARS	-	-	-	-	320 460	320 460
99902	RAND WEST CITY LOCAL MUNICIPAL	Outstanding payments for water and lights providedby Rand West City	-	1 969 677	-	-	11 080 677	13 050 354
120	REGMA SA (PTY) LTD	Servicing of IT equipment	14 659	-	-	-	-	14 659
13852	SALGA	Invoices relate to SALGA membership fees charged annually	-	-	-	-	3 996 075	3 996 075
185	VODACOM SERVICE PROVIDER CO (P	Cellphone allowances and 3G cards provided to WRDM employees	-	-	-	-	0	0
87	ZEVOLI 151 (PTY) LTD T/A NASHU	Lease of printing machines offered by Nashua to West Rand District Municipality	-	1	-	161	-	162
<b>Total</b>			<b>14 659</b>	<b>2 655 451</b>	<b>525 610</b>	<b>518 839</b>	<b>23 641 499</b>	<b>27 356 058</b>

3.2.2 Other creditors breakdown is presented below:

*Other accruals –*

<b>Creditors</b>	<b>Total</b>
Leave payable (days not taken)	23 852 037
	<b>23 852 037</b>

*Deferred Income (Unspent conditional grants) –*

<b>Creditors</b>	<b>Total</b>
Rural Asset Management	1 116 623
Distressed Mining Town	30 444 344
Gauteng Provincial Treasury <i>(Rejected roll-over for HIV/ Aids)</i>	814 983
HIV/ Aids grant	3 497 200
Expanded Public Works Program Grant	281 400
Finance Management Grant	653 278
	<b>36 807 828</b>

## 5 SUMMARY OF CAPITAL BUDGET

### 5.1 CAPITAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 31 DECEMBER 2020

	2020/21 Original Budget	Actual spend to date (in R and as a % of the Original Budget)		Pro rata Budget to date
	R	R	%	R
EXPENDITURE	4 650 000	3 130 665	67%	2 325 000

5.1.1 The table below represents the capital expenditure as at 31 December 2020 per functional classification and funding:

DC48 West Rand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		-	4 650	-	-	3 129	2 325	804	35%	4 650
Finance and administration			4 650	-	-	3 129	2 325	804	35%	4 650
<b>Total Capital Expenditure - Functional Classification</b>	3	-	4 650	-	-	3 129	2 325	804	35%	4 650
<b>Funded by:</b>										
Internally generated funds			4 650	-	-	3 129	2 325	804	35%	4 650
<b>Total Capital Funding</b>		-	4 650	-	-	3 129	2 325	804	35%	4 650

5.1.2 The municipality has received the following list of vehicles as at 31 December 2020:

Description	Amount (R')
Supply and Delivery Of X 5 Vehicles (Mahindra)	1 301 655
Supply and Delivery Of X 6 Vehicles (Toyota)	1 376 933
Supply and Delivery Of X 3 Vehicles (Nissan)	422 085

## 6 CASH FLOW POSITION

### 6.1 CASH FLOW - QUARTER ENDED 31 DECEMBER 2020

DC48 West Rand - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter								
Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1							
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Other revenue		19 297	385	10 110	8 041	2 069	26%	19 297
Transfers and Subsidies - Operational		239 295	73 913	289 101	99 706	189 394	190%	239 295
Transfers and Subsidies - Capital		2 615	-	1 831	1 090	741	68%	2 615
Interest		-	-	2	-	2	#DIV/0!	-
<b>Payments</b>								
Suppliers and employees		(246 134)	(142 629)	(263 406)	(102 556)	160 850	-157%	(246 134)
Transfers and Grants		(11 223)	-	-	(4 676)	(4 676)	100%	(11 223)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>3 850</b>	<b>(68 332)</b>	<b>37 637</b>	<b>1 604</b>	<b>(36 033)</b>	<b>-2246%</b>	<b>3 850</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE		800	-	-	333	(333)	-100%	800
<b>Payments</b>								
Capital assets		(4 650)	-	3 129	(1 938)	(5 066)	261%	(4 650)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(3 850)</b>	<b>-</b>	<b>3 129</b>	<b>(1 604)</b>	<b>(4 733)</b>	<b>295%</b>	<b>(3 850)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
<b>Payments</b>								
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>-</b>	<b>(68 332)</b>	<b>40 766</b>	<b>(0)</b>			<b>-</b>
Cash/cash equivalents at beginning:		-		4 487	-			-
Cash/cash equivalents at month/year end:		-		45 253	(0)			-

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	220 775
Call Account Investment - WRDM	42 956 957
West Rand Development Agency	1 854 814
Call Account Investment - WRDA	220 755

DC48 West Rand Parent - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1							
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Other revenue		19 297	385	10 110	8 041	2 069	26%	19 297
Transfers and Subsidies - Operational		239 295	73 913	289 101	99 706	189 394	190%	239 295
Transfers and Subsidies - Capital		2 615	-	1 831	1 090	741	68%	2 615
Interest		-	-	2	-	2	#DIV/0!	-
<b>Payments</b>								
Suppliers and employees		(246 134)	(144 704)	(265 481)	(102 556)	162 925	-159%	(246 134)
Transfers and Grants		(11 223)	-	-	(4 676)	(4 676)	100%	(11 223)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>3 850</b>	<b>(70 407)</b>	<b>35 562</b>	<b>1 604</b>	<b>(33 958)</b>	<b>-2117%</b>	<b>3 850</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE		800	-	-	333	(333)	-100%	800
<b>Payments</b>								
Capital assets		(4 650)	-	3 129	(1 938)	(5 066)	261%	(4 650)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(3 850)</b>	<b>-</b>	<b>3 129</b>	<b>(1 604)</b>	<b>(4 733)</b>	<b>295%</b>	<b>(3 850)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
<b>Payments</b>								
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>								
Cash/cash equivalents at beginning:		-	(70 407)	38 691	(0)			-
Cash/cash equivalents at month/year end:		-		4 487				-
		-		43 178	(0)			-

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

Municipality	Closing balance
West Rand District Municipality	220 775
Call Account Investment - WRDM	42 956 957

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

## 6.2 SHORT TERM INVESTMENT AND RESERVE FOR THE QUARTER ENDED 31 DECEMBER 2020

DC48 West Rand - Supporting Table SCS Monthly 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 *	Commissi on Paid (Rands)	Commissi on Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Prematur e Withdraw al (4)	Investme nt Top Up	Closing Balance
R thousands		Yrs/Mont hs												
<b>Municipality</b>														
FNB Call Account		N/A	Call account	Yes	Fixed	6,35%				3 460	115	(30 193)	69 571	42 954
Standard Bank Money Market		N/A	Call account	Yes	Fixed					3	-	-	-	3
<b>Municipality sub-total</b>										<b>3 463</b>		<b>(30 193)</b>	<b>69 571</b>	<b>42 957</b>
<b>Entities</b>														
FNB Call Account		N/A	Call account	Yes	Fixed	6,35%				2 243	12	(400)	-	1 855
<b>Entities sub-total</b>										<b>2 243</b>		<b>(400)</b>	<b>-</b>	<b>1 855</b>
<b>TOTAL INVESTMENTS AND INTERE</b>	2									<b>5 706</b>		<b>(30 593)</b>	<b>69 571</b>	<b>44 812</b>

5.2.1 During the first quarter of 2020/2021, additional investments were made to top-up the overall WRDM investments.

5.2.2 During the quarter ended 31 December 2020, withdrawals were made from the call account in order to settle salaries, other employee related costs and critical creditors.

## 6 FINANCIAL POSITION

### 6.1 FINANCIAL POSITION FOR THE QUARTER ENDED 31 DECEMBER 2020

DC48 West Rand - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter				
Description	Ref	Budget Year 2020/21		
		Original Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1			
<b>ASSETS</b>				
<b>Current assets</b>				
Cash		–	442	–
Call investment deposits		–	44 812	–
Other debtors		17 995	14 280	17 995
Inventory		136	92	136
<b>Total current assets</b>		<b>18 131</b>	<b>59 626</b>	<b>18 131</b>
<b>Non current assets</b>				
Long-term receivables		–	254	–
Investment property		5 800	6 900	5 800
Property, plant and equipment		68 141	55 618	68 141
Biological		338	264	338
Other non-current assets		14 579	14 579	14 579
<b>Total non current assets</b>		<b>88 859</b>	<b>77 616</b>	<b>88 859</b>
<b>TOTAL ASSETS</b>		<b>106 989</b>	<b>137 241</b>	<b>106 989</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Trade and other payables		96 547	90 819	96 547
Provisions		16 520	54 055	16 520
<b>Total current liabilities</b>		<b>113 067</b>	<b>144 875</b>	<b>113 067</b>
<b>Non current liabilities</b>				
Provisions		56 637	42 995	56 637
<b>Total non current liabilities</b>		<b>56 637</b>	<b>42 995</b>	<b>56 637</b>
<b>TOTAL LIABILITIES</b>		<b>169 704</b>	<b>187 870</b>	<b>169 704</b>
<b>NET ASSETS</b>	2	<b>(62 715)</b>	<b>(50 629)</b>	<b>(62 715)</b>
<b>COMMUNITY WEALTH/EQUITY</b>				
Accumulated Surplus/(Deficit)		(62 715)	(50 629)	(62 715)
<b>TOTAL COMMUNITY WEALTH/E</b>	2	<b>(62 715)</b>	<b>(50 629)</b>	<b>(62 715)</b>

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

Number	Description	Basis of calculation	YTD 1 <sup>st</sup> QUARTER 2020/2021
1	Current ratio	Current assets/ Current liabilities	0,39:1
2	Liquidity ratio	(Current assets – Inventory)/ Current liabilities	0,39:1
3	Working capital	Current assets – Current liabilities	(R85 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 0,39:1 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 0,39:1 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.

## 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	Original Budget	2 <sup>nd</sup> Quarter 2020/2021
Employee costs as % of total expenditure	72%	79%
Number of permanent employees	400	380
Number of temporary employees	50	45
Total number of leave days due	25,000	21,655



## 7.2 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	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
	1	B						D
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages		13 931	1 028	6 183	6 966	(783)	-11%	13 931
<b>Sub Total - Councillors</b>		<b>13 931</b>	<b>1 028</b>	<b>6 183</b>	<b>6 966</b>	<b>(783)</b>	<b>-11%</b>	<b>13 931</b>
<b>Senior Managers of the Municipality</b>	3							
Basic Salaries and Wages		6 090	412	2 884	3 045	(161)	-5%	6 090
Performance Bonus		507	-	-	254	(254)	-100%	507
Motor Vehicle Allowance		1 400	67	471	700	(228)	-33%	1 400
Other benefits and allowances		217	-	-	109	(109)	-100%	217
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 214</b>	<b>479</b>	<b>3 356</b>	<b>4 107</b>	<b>(751)</b>	<b>-18%</b>	<b>8 214</b>
<b>Other Municipal Staff</b>								
Basic Salaries and Wages		118 113	9 481	58 853	59 056	(203)	0%	118 113
Pension and UIF Contributions		22 690	1 996	11 534	11 345	189	2%	22 690
Medical Aid Contributions		11 361	1 000	5 963	5 680	283	5%	11 361
Overtime		850	75	726	425	302	71%	850
Performance Bonus		12 043	1 060	6 119	6 022	97	2%	12 043
Motor Vehicle Allowance		6 290	553	3 211	3 145	66	2%	6 290
Cellphone Allowance		24	2	7	12	(5)	-42%	24
Housing Allowances		1 046	92	482	523	(41)	-8%	1 046
Other benefits and allowances		5 104	449	2 483	2 552	(69)	-3%	5 104
Payments in lieu of leave		3 922	345	1 951	1 961	(10)	-1%	3 922
<b>Sub Total - Other Municipal Staff</b>		<b>181 442</b>	<b>15 053</b>	<b>91 330</b>	<b>90 721</b>	<b>608</b>	<b>1%</b>	<b>181 442</b>
<b>Total Parent Municipality</b>		<b>203 587</b>	<b>16 560</b>	<b>101 196</b>	<b>103 163</b>	<b>(1 967)</b>	<b>-2%</b>	<b>203 587</b>

### 7.3 COUNCILLORS REMUNERATION

PUBLIC OFFICE-BE+B1:J21ARERS ACT, ACT NO. 20 of 1998								
MONTHLY COUNCILLOR								
requested to submit a completed								
<b>DECLARATION: The Municipal Manager (or a delegate) is required to certify the correctness and accuracy of information provided in this report.</b>								
Municipal Name:	West Rand DM			Mun Code		DC48		
Municipal Grading	Grade 5			Financial Year:		2020/21		
Reporting Month:	December			Total Number of Councillors:		44		
Contact Person:	Sam Ramaele			Telephone:		011 411 5010		
E-Mail Address:	<a href="mailto:sramaele@wrdm.gov.za">sramaele@wrdm.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>								
<i>Executive Mayor</i>	1	56 497,48	3 700,00	-	-	-	15 125,10	75 322,58
<i>Speaker</i>	1	48 400,34	3 700,00	-	16 133,45	-	-	68 233,79
<i>Member of Mayoral Committee</i>	8	304 945,45	21 100,00	-	101 648,51	-	-	427 693,96
<i>Chief Whips</i>	1	45 375,29	3 700,00	-	15 125,10	-	-	64 200,39
<i>Chairperson of Section 79 Committees</i>	1	27 853,02	2 000,00	-	9 284,00	-	-	39 137,02
<b>Municipal Councillors: Part-Time</b>								
Councillors	32	215 450,55	72 300,00	3 060,00	62 562,93	-	-	353 373,48
<b>TOTAL</b>		<b>698 522,13</b>	<b>106 500,00</b>	<b>3 060,00</b>	<b>204 753,99</b>	<b>0</b>	<b>15 125,10</b>	<b>1 027 961,22</b>
<b>Comments:</b>								
Municipal Manager (Acting/Delegate):	ME Koloj				Date:	2021-01-11		

## 8 QUARTERLY CONSOLIDATED REPORT ON WITHDRAWALS

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

	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4	Bank 5
Bank:		First National Bank (WRDM)	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	5 990 667	149 401	3 463 051	16 518	112 768	2 248 929
Add Receipts for month	148 609 373	75 101 011	73 000 458	57 015	445 004	5 885
Less Payments for month	-109 550 996	-75 029 657	-33 509 548	-57 015	-554 776	-400 000
Closing cash book balance at end of month	45 049 044	220 755	42 953 961	16 518	2 996	1 854 814
<b>GL Account Balance</b>						
Payments for the month	-109 550 996	-75 029 657	-33 509 548	-57 015	-554 776	-400 000
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 positive)	-	-	-	-	-	-
<b>Total</b>	<b>-109 550 996</b>	<b>-75 029 657</b>	<b>-33 509 548</b>	<b>-57 015</b>	<b>-554 776</b>	<b>-400 000</b>
Actual capital expenditure for the month	-	-	-	-	-	-
Actual operating expenditure for the month	-75 086 672	-75 029 657	-33 509 548	-57 015	-	-
Section 11(4) expenditure	-	-	-	-	-	-
<b>Total</b>	<b>-75 086 672</b>	<b>-75 029 657</b>	<b>-33 509 548</b>	<b>-57 015</b>	<b>-</b>	<b>-</b>

a) to defray expenditure appropriated in terms of an approved budget;	-41 603 707	-23 566 099	-15 646 705	-1 702 682	-288 221	-400 000
b) to defray expenditure authorised in terms of section 26(4);	-	-	-	-	-	-
<i>S26(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5)</i>						
Was any payment made in terms of (b) Yes/No	No	No	No	No	No	No
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	-	-	-	-	-	-
<i>S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.</i>						
Was any payment made in terms of (c) Yes/No	No	No	No	No	No	No
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;	-	-	-	-	-	-
<i>S12(2) - a municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund</i>						
Was any payment made in terms of (d) Yes/No	No	No	No	No	No	No
e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -	-	-	-	-	-	-
i) money collected by the municipality on behalf of that person or organ of state by agreement; or <b>(VAT, motor vehicle licensing)</b>	-	-	-	-	-	-
ii) any insurance or other payments received by the municipality for that person or organ of state;	-	-	-	-	-	-
Was any payment made in terms of (e) Yes/No	No	No	No	No	No	No
f) to refund money incorrectly paid into a bank account;	-	-	-	-	-	-
Was any payment made in terms of (f) Yes/No	No	No	No	No	No	No
g) to refund guarantees, sureties and security deposits; <b>(refund of consumer deposits)</b>	-	-	-	-	-	-
Was any payment made in terms of (g) Yes/No	No	No	No	No	No	No
h) for cash management and investment purposes in accordance with section 13; <b>(inter-bank transactions)</b>	-	-	-	-	-	-
Was any payment made in terms of (h) Yes/No	No	No	No	No	No	No
i) to defray increased expenditure in terms of section 31; or <i>S31 Shifting of funds between multi-year appropriations</i>	-	-	-	-	-	-
Was any payment made in terms of (i) Yes/No	No	No	No	No	No	No
j) for such other purposes as may be prescribed. <b>(making guarantees, store purchases, petty cash, loan repayments, leave payout, provisions)</b>	-	-	-	-	-	-
Was any payment made in terms of (j) Yes/No	No	No	No	No	No	No
Specify						