

BUDGET AND TREASURY OFFICE: 2024/2025 QUARTERLY FINANCIAL REPORT FOR THE QUARTER ENDING 30 SEPTEMBER 2024

5/1

PURPOSE

The purpose of this report is to inform the 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 September 2024.

RECOMMENDATIONS THAT:

1. In terms of the Municipal Finance Management Act, 2003 (Act no 56 of 2003), the Council takes note of the Quarterly Financial Report of the West Rand District Municipality for the quarter ending 30 September 2024.
2. In terms of the Municipal Finance Management Act, 2003 (Act no. 56 of 2003), the Council takes note of the Quarterly report on salaries and wages of the West Rand District Municipality for the quarter ending 30 September 2024.
3. In terms of the Municipal Finance Management Act, 2003 (Act no. 56 of 2003), the Council takes note of the Quarterly report on bank account withdrawals of the West Rand District Municipality for the quarter ending 30 September 2024.
4. The quarterly report be placed on the WRDM website.

1R,1P,1A,1S

1 REGION, 1 PLAN, 1 ACTION
1 SYSTEM



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



West Rand
District Municipality

2024/2025 Quarterly Financial Report 30 September 2024

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IN-YEAR BUDGET STATEMENT TABLES: QUARTER ENDED 30 SEPTEMBER 2024

The financial results for the quarter ended 30 September 2024 are attached and consists of the following tables:

MBRR TABLES:

- 1) Table C2: Quarter 1 Budget Statement - Financial Performance (Revenue and Expenditure by Functional Classification)
- 2) Table C4: Quarter 1 Budget Statement – Financial Performance (Revenue and Expenditure)
- 3) Table C5: Quarter 1 Budget Statement – Capital Expenditure by vote, standard classification and funding
- 4) Table C6: Quarter 1 Budget Statement – Financial Position
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- 9) Table SC7: Quarter 1 Budget Statement – Transfer and grant expenditures
- 10) Table SC8: Quarter 1 Budget Statement – Councillor and staff benefits
- 11) Table 16: Councillors remuneration.

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 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

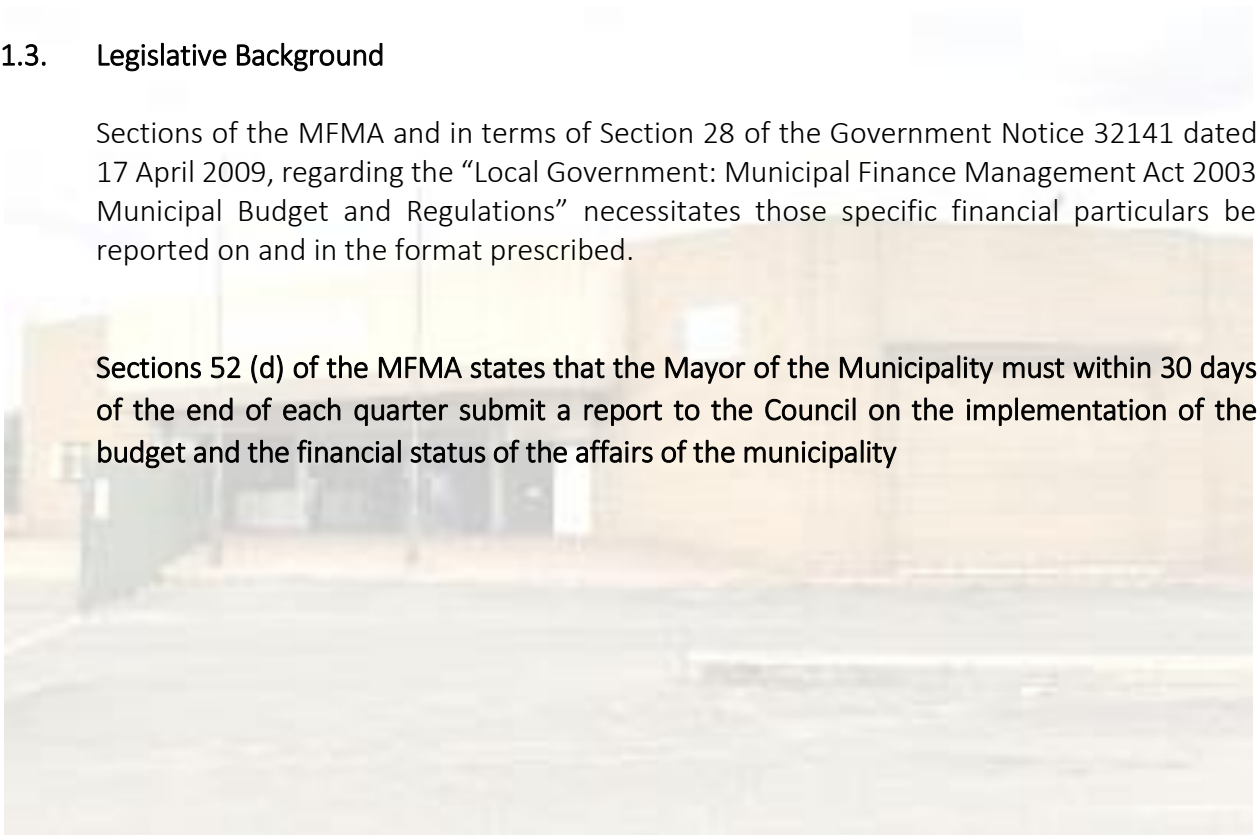
1.2. STRATEGIC OBJECTIVE

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. Legislative 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 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



2 STATEMENT OF FINANCIAL PERFORMANCE

2.1 TABLE 1: SUMMARY OF THE TOTAL BUDGET PERFORMANCE

Description	2024/25 Budget (R'000)	Actual performance to date (in R and as a % of the Original Budget)		YTD Budget Original Budget (R'000)
		(R'000)	%	
TOTAL REVENUE COLLECTED	397,322	137,475	35%	99,331
TOTAL REVENUE RECOGNISED	397,322	112,132	28%	99,331
TOTAL EXPENDITURE	(397,321)	(75,121)	19%	(99,330)
Operational expenditure	(392,621)	(75,007)	19%	(98,155)
Capital expenditure	(4,700)	(114)	2.4%	(1,175)
SURPLUS/(DEFICIT)- including capital expenditure	1	37,011	-	-
SURPLUS/(DEFICIT) -excluding capital expenditure	1	37,125	-	-

Note: Positive Revenue & Negative (Expenditure)

2.1.1 In the 2024/25 financial year the municipality has anticipated to raise a total revenue R397,3 million which is inclusive of operational and capital grants. The total revenue of **R112,1** million has been recognised (representing 28%) of the annual budgeted 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

2.1.2 The total expenditure budget for the 2024/25 financial year that amounts to R397,3 million is inclusive of capital and operating expenditure (**19%** of the total approve expenditure budget for the year).

2.1.3 The summary statement of financial performance in Table 3 and 5 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

2.1.4 The main cost drivers of the expenditure are **employee related costs**.

Description	Monthly Actual 2024/2025 R0'000	Year to date Actual 2024/2025 R0'000
Interest on primary bank account	6	33
Interest on Short Term Investments and Call Accounts	395	1,302
Licences or Permits		9
Interest on debtors	34	68
Rental	58	404
Building Plans Approval	9	38
Fire Prevention Fees	161	406
Health Certificates	28	93
Commission	13	32
Donaldson Dam	7	27
Tender documents	1	13
Electricity	44	134
Transfers and Subsidies:Rural Road Asset Management Systems Grant	120	271
LG Seta	88	127
Transfers and Subsidies:Local Government Financial Management Grant	142	269
Transfers and Subsidies:Expanded Public Works Programme	112	211
Transfers and Subsidies: HIV & Aids Grant	6,978	6,978
Transfers and Subsidies:Equitable Share		101,718
	8,195	112,132



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

Gauteng: West Rand (DC48) - Table C2 Quarterly Budgeted Financial Performance by Functional Classification for period ending (Q1)

Description		Ref	Budget year 2024/25						
Rand			Original Budget	M03 Sep Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue - Functional									
<i>Municipal governance and administration</i>			130,131,964	779,851	29,845,934	32,532,991	(2,687,057)	(8.26)	130,131,964
Executive and council			37,194,244		10,171,800	9,298,561	873,239	9.39	37,194,244
Finance and administration			92,937,720	779,851	19,674,134	23,234,430	(3,560,296)	(15.32)	92,937,720
<i>Community and public safety</i>			166,722,845	7,175,654	69,570,492	41,680,711	27,889,781	66.91	166,722,845
Public safety			115,539,438	169,698	47,233,532	28,884,860	18,348,673	63.52	115,539,438
Health			51,183,407	7,005,955	22,336,959	12,795,852	9,541,108	74.56	51,183,407
<i>Economic and environmental services</i>			100,467,033	239,442	12,715,296	25,116,758	(12,401,463)	(49.38)	100,467,033
Planning and development			100,467,033	239,442	12,715,296	25,116,758	(12,401,463)	(49.38)	100,467,033
Total Revenue - Functional		2	397,321,842	8,194,947	112,131,722	99,330,461	12,801,261	9	397,321,842
Expenditure - Functional									
<i>Municipal governance and administration</i>			130,519,762	7,684,525	26,718,195	32,629,941	(5,911,746)	(18.12)	130,519,762
Executive and council			37,250,283	2,985,196	9,030,231	9,312,571	(282,340)	(3.03)	37,250,283
Finance and administration			93,269,479	4,699,329	17,687,964	23,317,370	(5,629,406)	(24.14)	93,269,479
<i>Community and public safety</i>			166,396,084	18,908,219	44,231,085	41,599,021	2,632,064	6.33	166,396,084
Public safety			115,261,544	8,885,721	28,165,431	28,815,386	(649,955)	(2.26)	115,261,544
Health			51,134,540	10,022,498	16,065,654	12,783,635	3,282,019	25.67	51,134,540
<i>Economic and environmental services</i>			100,404,984	1,514,794	4,058,152	25,101,246	(21,043,094)	(83.83)	100,404,984
Planning and development			100,404,984	1,514,794	4,058,152	25,101,246	(21,043,094)	(83.83)	100,404,984
Total Expenditure - Functional		3	397,320,830	28,107,537	75,007,431	99,330,208	(24,322,776)	(24.49)	397,320,830
			1,012	(19,912,591)	37,124,290	253	37,124,037	14,673,532.57	1,012

NB: mSCOA version 6.8 of 2024/25

- 2.2.1 The overall performance for the month of September 2024 indicates that the municipality has realised a deficit of R19,9 million and year to date surplus of R37 million as per income and expenditure summary by municipal function. The year to date over-collection was due to the first trench of equitable share that was apportioned to all departments.
- 2.2.2 Health Function contributes the largest monthly expenditure with a total of **R10 million** (36%) from the overall monthly expenditure of R28,1 million per total expenditure by function.
- 2.2.3 The Finance and Administration Function is inclusive Finance and Corporate department with the total expenditure of R4, 6 million contributes 18% of the total expenditure for the month of September 2024.
- 2.2.4 The Executive and Council function and Public Safety function contributes 11% and 32% respectively towards the total expenditure incurred in September 2024.
- 2.2.5 The Regional Planning and Economic Development function reported a lowest monthly expenditure of **R1, 5 million** (5%) of the total expenditure incurred in September.
- 2.2.6 The profitability ratio presented below, is at a positive **(33%)**. This indicates that the municipality's year to date financial performance is at a surplus as at 30 September 2024.

Description	Basis of calculation	% Profit/ (Deficit)
Profitability ratio	Surplus/ Total revenue	33%

2.3 Table 3: FINANCIAL PERFORMANCE REVENUE BY TYPE

This table shows income raised by the municipality for the month ended 30 September 2024

Gauteng: West Rand (DC48) - Table C4 Quarterly Budgeted Financial Performance (All) for period ending 30 September 2024

Description	Ref	Budget year 2024/25					
		Original Budget	M03 Sep Actual	YTD Actual	YTD Budget	YTD Variance	Full Year Forecast
Revenue							
Exchange Revenue							
Sale of Goods and Rendering of Services		11,038,368	205,707	575,540	2,759,592	(2,184,052)	11,038,368
Interest earned from Current and Non Current Assets		6,758,736	434,883	1,403,041	1,689,684	(286,643)	6,758,736
Rental from Fixed Assets		3,251,532	57,550	403,950	812,883	(408,933)	3,251,532
Licence and permits		734,148		8,696	183,537	(174,841)	734,148
Operational Revenue		41,370,216	56,558	165,912	10,342,554	(10,176,642)	41,370,216
Non-Exchange Revenue							
Transfer and subsidies - Operational		329,919,000	7,440,249	109,574,583	82,479,750	27,094,833	329,919,000
Gains on disposal of Assets		650,000			162,500	(162,500)	650,000
Total Revenue (excluding capital transfers and contributions)		393,722,000	8,194,947	112,131,722	98,430,500	13,701,222	393,722,000
Transfers and subsidies - capital (monetary allocations)		3,600,000			600,000	(600,000)	3,600,000
Total Revenue (including capital transfers and contributions)		393,722,000	8,194,947	112,131,722	99,030,500	13,101,222	7,585,280

NB: NDPG and Rural Asset Management Grants are gazetted as capital and recognised as operational grants under financial performance as per mSCOA classification.

2.3.1 The total monthly operational revenue recognised for the period ended 30 September 2024 amounted to R56 thousand. The overall collections of total revenue for the month was mainly contributed by the operational grants, sale of goods, rental of facilities and interest received from short term investments.

2.3.2 Transfers and subsidies are made up of conditional grants namely: Rural Asset Management Grant, Financial Management Grant, Expanded Public Works Programme Grant, Fire and Rescue Services Grant, and Neighbourhood Development Partnership Grant. Revenue from these grants is recognised monthly as the funds are spent in line with stipulated grant conditions.

2.3.3 The interest received was realised from Current and Non-Current Assets to date amounts to R434, 9 thousand. The collections are due to grants received and not yet utilised, however, the funds are made available for withdrawal as and when needed.

2.3.4 The municipality has collected 50% of the rental income against its monthly budget for September 2024. The municipality is of the opinion that the implementation of the credit control policy will assist the municipality to realised revenue as projected.

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

2.3.6 The breakdown of sale of goods and rendering of services for the month ended 30 September 2024 is made up from the following sources as presented on the table below:

Item Description	Monthly Income	Quarterly Income
Sales of Goods and Rendering of Services: Fire Services	160,704	405,702
Building Plan Fees	8,995	37,551
Sale of tender documents	913	12,478
Health Clearance Certificates	27,643	92,252
Donaldson Dam	7,452	27,557
TOTAL	205,707	575,540

The breakdown of Donaldson Dam revenue as at 30 September 2024 is made up from the following sources as presented on the table below:

Item Description	Monthly Income	Quarterly Income
Donaldson Dam	7,452	27,557
TOTAL	7,452	27,557

The breakdown of Operational Revenue is as follows:

Item Description	Monthly Income	Quarterly Income
Commission - Handling Fees	12,527	31,640
Electricity	44,031	134,271
TOTAL	56,558	165,911

Table 4: GRANTS RECEIVED FOR THE QUARTER ENDED 30 SEPTEMBER 2024

The table for transfers and subsidies received by the municipality as at the month ended 30 September 2024

DC48 West Rand - Supporting Table SC6 Quarterly Budget Statement - Transfers and Grant Receipts - Q1

Description	Ref	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2							
<u>Operating Transfers and Grants</u>								
National Government:		246 573	–	103 231	103 231	–	–	246 573
Local Government Equitable Share		53 548	–	53 548	53 548	–		53 548
RSC Levy Replacement		190 575	–	48 170	48 170	–		190 575
Finance Management		1 200	–	1 200	1 200	–		1 200
EPWP Incentive		1 250	–	313	313	–		1 250
Provincial Government:		16 668	3 600	7 841	7 841	–	–	16 668
Health Subsidy		13 068	–	7 841	7 841	–		13 068
District Municipality:		3 600	3 600	3 600	3 600			
Fire Rescue Services		3 600	3 600	3 600	3 600	–		3 600
Other grant providers:		3 000	88	127	127	–	–	3 000
LG SETA		3 000	88	127	127	–		3 000
Total Operating Transfers and Grants	5	266 241	3 688	111 199	111 199	–	–	266 241
<u>Capital Transfers and Grants</u>								
National Government:		67 278	–	25 521	25 521	–	–	67 278
Neighbourhood Development Partnership		64 367	–	23 483	23 483	–		64 367
Rural Roads Asset Management Systems		2 911	–	2 038	2 038	–		2 911
Total Capital Transfers and Grants	5	67 278	–	25 521	25 521	–	–	67 278
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	333 519	3 688	136 720	136 720	–	–	333 519

2.3.7 The total year-to-date transfers and subsidies received for the 2024/25 financial year amount to **R136,7 million** which is made up of R111, 199 million and R25,5 million for operational and capital commitments respectively. The grants are the main revenue contributor which is an indication that the municipality is grant dependent while seeking other sources of revenue to maintain financial stability.

2.3.8 The table below presents the total conditional grant transfers and unspent grants as per their conditions:

Grants for the month ended 30 September 2024

Grants	(A) Gazetted 2024/2025	(B) Roll-over 2024/2025	(C) Received per bank statement 2024/2025	(D) Spent to date 2024/2025	(E) Unspent 2024/2025 (B+C-D)	(F) % Spent to date 2024/2025 (D/C+B)
FMG	1,200,000	-	1,200,000	342,151	857,850	29%
EPWP	1,250,000	-	313,000	208,899	104,101	67%
Health subsidy	13,068,000	-	7,840,800	6,978,312	862,488	89%
Fire & Rescue Services Capital	3,600,000	-	3,600,000	-	3,600,000	0%
Rural Asset Management Grants	2,911,000	-	2,038,000	442,379	1,595,621	22%
Neighbourhood Development Partnership	64,367,000	-	23,483,000	-	23,483,000	0%
TOTAL "R"	86,396,000	-	38,474,800	7,971,740	30,503,060	

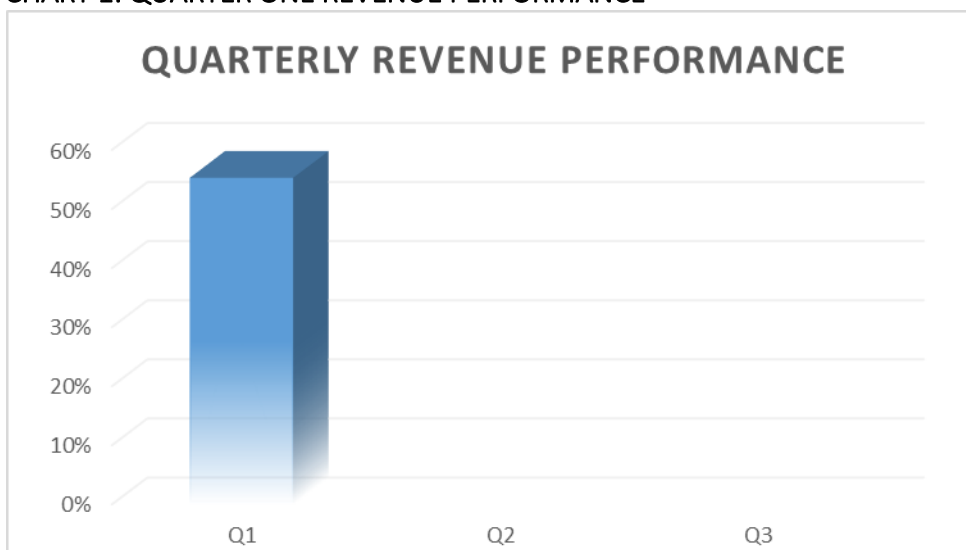
2.3.8.1 The above table depicts year to date conditional grants movement. The municipality has received **R38,5 million**, which is made up of the 45% of the total conditional grants gazetted during the year.

2.3.8.2 The municipality has received the full gazetted amount for the Financial Management Grant.

2.3.8.3 The Provincial Government has transferred the Healthy subsidy of 60% of the gazetted amount for HIV/AIDS programme/projects for West Rand Region.

2.3.8.4 In terms of mSCOA reporting classification, revenue recognition for conditional grants is only considered once the expense has been incurred by the municipality (grants spent). In turn, a liability (unspent grants) should be recognised for the particular grant not yet utilised.

CHART 1: QUARTER ONE REVENUE PERFORMANCE



The above chart represents the quarter one revenue % of the total revenue raised as at 30 September 2024

Table 5: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE

This table shows expenditure incurred by the municipality for the quarter ended 30 September 2024

Gauteng: West Rand (DC48) - Table C4 Quarterly Budgeted Financial Performance (All) for period ending 30 September 2024

Description	Ref	Budget year 2024/25						Full Year Forecast
		Original Budget	M03 Sep Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	
Expenditure								
Employee related costs	-	238,454,304	18,080,660	54,404,916	59,613,576	(5,208,660)	(8.74)	238,454,304
Remuneration of councillors		14,808,732	1,064,798	3,187,551	3,702,183	(514,632)	(13.90)	14,808,732
Inventory consumed		410,004	41,526	136,234	102,501	33,733	32.91	410,004
Debt impairment		1,730,850	-	-	432,713	(432,713)	(100.00)	1,730,850
Depreciation and amortisation		6,594,000	-	443,355	1,648,500	(1,205,145)	(73.11)	6,594,000
Interest		11,746,704	32,144	187,162	2,936,676	(2,749,514)	(93.63)	11,746,704
Contracted services		73,055,760	604,913	1,534,933	18,263,940	(16,729,007)	(91.60)	73,055,760
Transfers and subsidies		13,068,000	6,978,312	6,978,312	3,267,000	3,711,312	113.60	13,068,000
Operational costs		32,752,459	1,305,184	8,134,968	8,188,115	(53,147)	(0.65)	32,752,459
Total Expenditure		392,620,813	28,107,537	75,007,431	98,155,203	(23,147,772)	(23.58)	392,620,813

2.3.9 The total quarterly operating expenditure amounts to **R75 million** which represents 19% of the approved operational original budget.

2.3.10 The total employee related costs including councillors' remuneration is 77% of the total budget expenditure incurred in the month of September 2024. The major portion of equitable share is utilised for employee costs due to limited revenue streams in the municipality.

2.3.11 The reported year to date interest charges of R32 thousand on overdue account was billed by Rand West City LM for utilities, however the amount will be written off after receiving a credit note on amount paid as per payment arrangement.

2.3.12 The over spending on inventory consumed was due to requisition demand from departments for consumables and other materials including stationery and cleaning materials.

2.3.13 The amount spent on contracted services and other operational expenditure for the quarter are listed below.

The breakdown of contracted services for the quarter ended September 2024 is made up of the following sources presented below:

Item Description	Monthly Expenditure	Quarterly Expenditure
Security Services	347,921	1,043,763
Maintenance of equipment	13,043	13,043
Maintenance of vehicles		90,242
Audit Committee	87,426	158,466
Accounting & Auditing Services	156,522	156,522
Actuaries		26,200
Burial Services		46,696
TOTAL CONTRACTED SERVICES	604,913	1,534,932

The breakdown of other expenditure for the quarter ended 30 September 2024 is made up of the following sources presented below:

Item Description	Monthly Expenditure	Quarterly Expenditure
Bank charges	2,828	9,703
Advertising	25,307	74,167
Communication (Telephone & Cellular)	89,004	267,085
Software licences	303,283	1,688,793
Professional Bodies Membership Fees		9,200
Wet fuel	150,000	450,000
External Audit fees	8,807	8,807
Learnership and Internships	105,887	177,223
Skills Development Fund Levy	156,680	470,488
Insurance		1,588,249
Workmen's Compensation Fund		1,939,019
Travel and Subsistence	15,535	78,050
Vehicle Tracking		4,179
Motor Vehicle licence		15,489
Municipal Services	447,853	1,325,743
Lease – Furniture and equipment		31,773
TOTAL OTHER EXPENDITURE	1,305,184	8,134,968

The breakdown of Donaldson Dam expenditure for the quarter ended 30 September 2024 is made up of the following sources presented below:

Item Description	Monthly Expenditure	Quarterly Expenditure
Employee Cost	33,465	100,395
Security Services	80,022	240,066
TOTAL EXPENDITURE	113,487	340,461

The status quo on leasing of Donaldson Dam facilities process as at end of September 2024:

The Regional planning and economic development department is preparing item for council approval to lease facilities through section 33 of MFMA while they are busy securing funding to conduct a feasibility study.

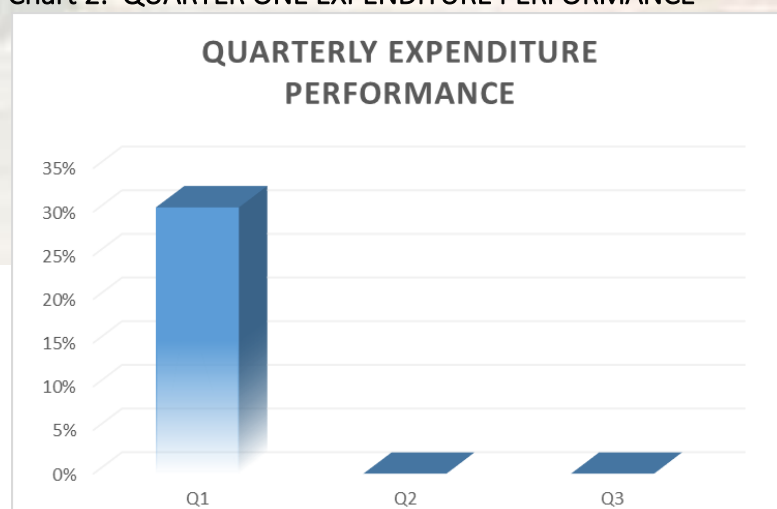
The breakdown of Merafong flora expenditure for the quarter ended 30 September 2024 is made up of the following sources presented below:

Item Description	Monthly Expenditure	Quarterly Expenditure
Employee Cost	106,495	319,485
Security Services	80,022	240,066
TOTAL EXPENDITURE	186,517	559,551

The status quo for the transfer of Merafong Flora to Gauteng department of agriculture and rural development as at end of August 2024:

All the documents have been signed by Sebanye (the land owner) and handed over to the Conveyancer Attorneys. The Conveyancer Attorneys awaiting municipal accounts clearance certificate from Merafong City LM.

Chart 2: QUARTER ONE EXPENDITURE PERFORMANCE



The above chart represents the quarter one expenditure % of the total expenditure as at the 30 September 2024.

3 DEBTORS AND CREDITORS

3.1 TABLE 6: DEBTORS AGE ANALYSIS – QUARTER ENDED 30 SEPTEMBER 2024

DC48 West Rand - Supporting Table SC4 Budget Quarterly Statement - aged debtors - Q1

SC48 West Rand - Supporting Table SC4 Budget Quarterly Statement - aged debtors - Q1													
Description	NT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Other	1900	353	121	145	144	147	133	132	4,442	5,616	4,998	–	7,226
Total By Income Source	2000	353	121	145	144	147	133	132	4,442	5,616	4,998	–	7,226
107656.6 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	–	–	–	–	–	7,226	7,226	7,226	–	7,226
Commercial	2300	353	121	145	144	147	133	132	4,442	5,616	4,998	–	–
Total By Customer Group	2600	353	121	145	144	147	133	132	11,668	12,842	12,223	–	7,226

- 3.1.1 Debtors who are 90 days and older for WRDM is **R12,8 million** as at 30 September 2024. The longer an account is outstanding, it imposes high risk of collection to the municipality and can be reviewed as impaired if non-payment status persist, below is a detailed aging analysis per debtor.

Debtors ageing analysis breakdown

Debtors Name	Description of services rendered	Total
Adel	Rental	607,163
Adel JUT 2	Rental	1,267,446
Adel JUT 3	Rental	11,676
NYDA	Rental	131,928
Jumbo Liquors	Rental	35,208
Capitec Bank Limited	Rental	315,972
BP South Africa (PTY) LTD	Rental	13,593
United Meat and Chicken	Rental	2,121,840
Department of Health	Rental	234,397
South African Municipal Workers (Vacant)	Rental	678,524
Jumbo Furniture (Vacant)	Rental	198,495
Rand West City Local Municipality	Contributions	1,825,500
Merafong City Local Municipality	Contributions	5,400,000
Total		12,728,447

3.2 TABLE 7: CREDITORS AGE ANALYSIS – QUARTER ENDED 30 SEPTEMBER 2024

DC48 West Rand - Supporting Table SC4 Budget Quarterly Statement - aged creditors - Q1

Description	NT Code	Budget Year 2024/25									Total
		0 Days	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	
R thousands											
Creditors Age Analysis By Customer Type											
Trade Creditors	0700	–	1,230	3,061	496	21,721	–	–	–	–	26,508
Auditor General	0800	–	–	–	–	157	–	–	–	–	157
Other	0900	–	25,556	–	–	–	–	–	–	39,173	64,729
Total By Customer Type	1000	–	26,786	3,061	496	21,878	–	–	–	39,173	91,394

- 3.2.1 The municipality is currently owing the suppliers a total amount of **R91 million** as at 30 September 2024. The trade creditors from the supply of goods and services reflected on the table includes the trade and other payables that are payable in 30 days with no dispute and those that are paid in terms of payments arrangements as indicated from the explanatory tables below.
- 3.2.2 The main contribution is from the trade creditors within 120 days which constitutes 24% of the total creditors. The main creditor is the local municipality for utilities expenses. Other suppliers are paid timeously, within 30 days as and when there is cash available to meet short term commitments.
- 3.2.3 The municipality has payment arrangements with those creditors that are in arrears to comply with and improve adherence to section 65(2) (e) of the MFMA. The institution is obliged to honour payment arrangement terms as the interest charges will remain suspended. The creditors that are paid in terms of payment arrangements are Rand West CLM and the Department of Labour for compensation fund
- 3.2.4 The creditors from the above table are included in the Statement of Financial Position hence the negative net community wealth and low current ratio.

The breakdown of the creditors' age analysis by customer balance for the quarter ended 30 September 2024 is made up as follows:

Creditor Code 202402	Creditor Name	Description of services rendered	30days	60days	90days	120days	Total
7230	APEX BUSINESS SYSTEMS		40,111	-	-	-	40,111
437	AUDITOR GENERAL SOUTH AFRICA	External Audit Services	8,807	-	-	-	8,807
7351	AQUARISE		833	-	-	-	833
265	COMPUTER MANIA		1,247	-	-	-	1,247
6739	KATAKE ATTORNEYS INC		75,324	-	-	-	75,325
6667	KWANZA COMMUNICATIONS CC		29,103	-	-	-	29,103
80089	LIZEL VENTER		224,751	-	-	-	224,751
99348	MABOTWANE SECURITY SERVICES CC	Security Services	400,109	-	-	177,821	577,930
7466	MJIMARA AUTO WHEELS		125	-	-	-	124.9
2077	NOZUKO NXUSANI INCORPORATED	Legal Services	-	-	-	570,025	570,025
99339	PK FINANCIAL CONSULTANTS	VAT review services	-	-	-	320,460	320,460
6857	RAND WEST CLM (DONALDSON)	Municipal Services	-	48,863	48,282	1,510,786	1,607,930
99902	RAND WEST CITY LOCAL MUNICIPAL	Municipal Services	537,736	488,126	532,787	14,760,291	16,318,941
7470	REOFENTSE TRADING		17,865	-	-	-	17,865
13852	SALGA	Membership fees	-	-	-	7,491,264	7,491,264
98736	TRIVIRON PROJECT MANAGEMENT		18,786,400	-	-	-	18,786,400
185	VODACOM SERVICE PROVIDER CO		91,656	-	-	-	91,656
Total			20,214,067	536,408	581,650	24,830,647	46,162,772

- 3.2.5 Other payables on accruals and deferred income on unspent conditional grants breakdown is presented below:

Creditors (other accrual)	Amount
Leave payable (days not taken)	25,831,959
Human Settlement Grant	30,444,044
Department of Labour – Compensation Fund	8,782,584
Total	65,058,587

Unspent conditional grants	Amount
Neighbourhood Development Partnership Grant	23,294,054
Health Subsidy	862,488
Financial Management Grant	857,850
Expanded Public Works Programmes	104,101
Rural Assets Management Grant	1,595,621
Total unspent grants	30,503,060

- 3.2.6 The municipality has a leave payable balance of R25, 8 million by 30 September 2024 due to accumulated leave accrued to employees in terms of the main collective agreement. The accumulated leave payables is limited to 48 days per employee.
- 3.2.7 The municipality's employees are encouraged to take leave to reduce the liability.
- 3.2.8 The municipality has entered in a payment arrangement with Department of labour to settle the outstanding amount and maintain the current debt.

4 CAPITAL EXPENDITURE, REPAIRS AND MAINTENANCE EXPENDITURE

4.1. Table 8: Repairs and Maintenance Expenditure (RME) for the quarter ended 30 September 2024

Repairs and Maintenance as per department	Description	2024/25 Original budget	Monthly Expenditure	Year to date actual	YTD budget
Public Safety	Fire Vehicles	729,400.00	23,583.98	70,014.98	182,350,00
Finance	Pool Vehicles	100,000.00	-	20,226.52	25,000,00
Corporate Services	Computer Equipment	170,000.00	-	-	42,500,00
Corporate Services	Municipal Properties	729,400.00	13,043,91	13,043,91	182,350,00
Total Repairs and Maintenance		1,728,800.00	R36,627,89	R103,285,41	432,200,00

- 4.1.1 The Repairs and Maintenance expenditure incurred for the month of September amounts to R36 thousand and the year to date actual expenditure of R103 thousand against approved budget.
- 4.1.2 The repairs and maintenance was mainly budgeted for motor vehicles from public safety department and for municipal properties.
- 4.1.3 The spending is low compared to the total budgeted amount for the month due cash flow challenges. The municipality is funding the repairs and maintenance from its own generated revenue in the current financial year.
- 4.1.4 The municipality is intending to repair municipal properties which can be more costly using the same budget allocation.

4.2. SUMMARY OF CAPITAL BUDGET

Table 9: CAPITAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 30 SEPTEMBER 2024

	2024/25 Approved Original Budget R	Actual spend to date (in R and as a % of the Approved Budget) R %		Pro rata Original Budget to date R
EXPENDITURE (Excl. VAT)	4,086,957	99,058	2%	1,021,739
VAT @ 15%	613,043	14,859	-	153,261
EXPENDITURE (Incl. VAT)	4,700,000	113,917	2%	1,175,000

4.2.1. The table below represents the capital expenditure as at 30 September 2024 per functional classification and funding:

Gauteng: West Rand (DC48) - Table C5 Quarterly Budgeted Capital Expenditure by Functional Classification and Funding for period ending 30 September 2024

Description	Ref	Budget year 2024/25						
		Original Budget	M03 Sep Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Capital Expenditure - Functional								
<i>Municipal governance and administration</i>		1,100,004	-	113,917	275,001	(161,084)	(58.58)	1,100,004
Finance and administration		1,100,004		113,917	275,001	(161,084)	(58.58)	1,100,004
<i>Community and public safety</i>		3,600,000	-	-	900,000	(900,000)	(100.00)	3,600,000
Public safety		3,600,000			900,000	(900,000)	(100.00)	3,600,000
Total Capital Expenditure - Functional	3	4,700,004	-	113,917	1,175,001	(1,061,084)	(90.30)	4,700,004
Funded by	-							
National Government		77,964		46,957	19,491	27,466	140.92	77,964
Provincial Government		3,600,000			900,000	(900,000)	(100.00)	3,600,000
Transfers recognised - capital		3,677,964	-	46,957	919,491	(872,534)	(94.89)	3,677,964
Internally generated funds		1,022,040		66,960	255,510	(188,550)	(73.79)	1,022,040
Total Capital Funding		4,700,004	-	113,917	1,175,001	(1,061,084)	(90.30)	4,700,004

4.2.2. The municipality has a total budget of R4,7 million for capital expenditure with the year to date expenditure of R114 thousand. There was no expenditure incurred for the month of August

4.2.3. The capital expenditure that will be funded by Provincial government is fire services equipment under Public Safety. The computers and ICT equipment will be funded by own revenue generated and grant from the National government. The computer equipment that were acquired as capital assets are computer equipment

5. CASH FLOW POSITION

5.1. TABLE 10: CASH FLOW – QUARTER ENDED 30 SEPTEMBER 2024

DC48 West Rand - Table C7 Quarterly Budget Statement - Cashflow - Q1

Description	Ref	Budget Year 2024/25						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts		383,072	5,551	144,759	95,768			440,631
Other revenue		43,646	1,462	3,104	10,912	(7,808)	-72%	43,646
Government - operating	1	262,641	88	134,682	65,660	69,022	105%	393,307
Government - capital	1	70,878	3,600	5,638	17,720	(12,082)	-68%	3,678
Interest		5,907	401	1,335	1,477	(141)	-10%	–
Payments		(384,296)	(29,418)	(85,745)	(93,137)			(368,550)
Suppliers and employees		(359,481)	(22,439)	(78,766)	(89,870)	11,104	-12%	(368,550)
Finance charges		(11,747)	–	–	–	–		–
Transfers and Grants		(13,068)	(6,978)	(6,978)	(3,267)	(3,711)	114%	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(1,224)	(23,866)	59,015	2,631	56,384	0	72,081
CASH FLOWS FROM INVESTING ACTIVITIES								
Payments								
Capital assets		(4,700)	–	(54)	(1,175)	1,121	-95%	(4,700)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4,700)	–	(54)	(1,175)	1,121	(0)	(4,700)
NET INCREASE/ (DECREASE) IN CASH HELD		(5,924)	(23,866)	58,961				
Cash/cash equivalents at beginning:	2	3,117		9,585				3,117
Cash/cash equivalents at month/year end:	2	(2,807)		68,546				(2,807)



5.2. TABLE 11: FREE CASH FLOW ANALYSIS

Total Application of cash and investments:	Closing balance (R '000)
WRDM (FNB transactional account)	2
WRDM (Standard bank transactional accounts)	68
Call Account Investment – WRDM (Standard bank)	323
Call Account Investment – WRDM (FNB)	18,153
Standard bank Fixed Deposit Account	50,000
Total cash available	68,546
Unspent conditional grants	(30,503)
Free cash flow surplus	38,043
Commitments	(50,000)
October 2024	(26,000)
November 2024	(24,000)
Cash flow deficit by 30 November 2024	(11,957)

- 5.2.1. A summary of the cash flow for the month ended 30 September 2024 is reflected in the table above.
- 5.2.2. The table in short indicates affordability status and confirms that the municipality is in financial distress hence the implementation of the financial recovery plan and the financial turnaround strategy.
- 5.2.3. The free cash flow for the month ended 30 September 2024 after deducting unspent conditional grants and commitments remains with a deficit of R30 million. It will not be sufficient to sustain normal operations for the remaining month of November which is before receiving a second trench of equitable share.
- 5.2.4. The municipality has not received all the grant as they were gazetted which will assist in running daily operations and honour commitments in the current financial year.

5.3. TABLE 12: SHORT TERM INVESTMENT AND RESERVE FOR THE QUARTER ENDED 30 SEPTEMBER 2024

DC48 West Rand - Supporting Table SC5 Quarterly Budget Statement - investment portfolio - Q1

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commissi on 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														
Municipality														
FNB Call Account		N/A	Call account	Yes	Fixed					15,401	113	(18,950)	3,760	323
Standardbank Fixed Deposit		3 months	Fixed Deposit	Yes	Fixed					50,000	-	-	-	50,000
Standardbank Call Account		N/A	Call account	Yes	Fixed					27,136	283	(21,225)	11,959	18,153
TOTAL INVESTMENTS AND INTEREST	2									92,537	395	(40,175)	15,719	68,476

- 5.3.1. During the month ended 30 September 2024, withdrawals of R40, 175 million were made from the Standard Bank and FNB Call Accounts for operational expenditure. The call account type is available on demand while ring-fencing conditional grants

6. FINANCIAL POSITION

6.1 TABLE 13: FINANCIAL POSITION FOR THE QUARTER ENDED 30 SEPTEMBER 2024

DC48 West Rand - Table C6 Monthly Budget Statement - Financial Position - M02

Description	2023/24	Budget year 2024/25		
	Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands				
<u>ASSETS</u>				
Current assets				
Cash	2 948	18 526	92 412	18 526
Call investment deposits	6 668	–	–	–
Consumer debtors	4 100	4 431	5 457	4 431
Receivables from non-exchange transactions	–		–	–
Inventory	283	238	171	238
Total current assets	13 998	23 194	98 040	23 194
Non current assets				
Investment property	9 200	9 200	9 200	9 200
Property, plant and equipment	60 077	59 631	60 077	59 631
Biological	78	162	78	162
Total non current assets	69 355	68 993	69 355	68 993
TOTAL ASSETS	83 354	92 187	167 396	92 187
<u>LIABILITIES</u>				
Current liabilities				
Trade and other payables	101 272	117 443	127 376	117 443
Provisions	15 194	14 744	15 194	14 744
Total current liabilities	116 466	132 187	142 570	132 187
Non current liabilities				
	78 810	73 890	78 810	73 890
Total non current liabilities	78 810	73 890	78 810	73 890
TOTAL LIABILITIES	195 276	206 077	221 380	206 077
NET ASSETS	(111 923)	(113 889)	(53 984)	206 077
<u>COMMUNITY WEALTH/EQUITY</u>				
Accumulated Surplus/(Deficit)	(111 923)	(113 889)	(53 984)	(113 889)
TOTAL COMMUNITY WEALTH/EQUITY	(111 923)	(113 889)	(53 984)	(113 889)

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

Number	Description	Basis of calculation	YTD 2024/25
1	Current ratio	Current assets/ Current liabilities	0,68:1
2	Liquidity ratio	(Current assets – Inventory)/ Current liabilities	0,68:1
3	Working capital	Current assets – Current liabilities	(44 530) 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 0,68:1 shows that the municipality's ability to meet its short term obligation for the reporting period is slightly below the norm. 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 0,68:1 shows that the municipality will partially be able to meet its current obligations within the period of one month.

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. The key summary of the financial risks associated with the financial performance to date

- a. The collection rate from own general revenue achieved for the month of August is against the standard norm of 95%.
- b. The current ratio is at 0,68:1 which is below the standard norm of 1.5 and 3.
- c. The salary bill for the moth is at 86% of the total expenditure which higher than the standard norm of 25% to 45% of the total expenditure
- d. Long outstanding debtors.
- e. The annual inflation increase is 4.9% against the equitable share annual increase of 2.3%
- f. Limited revenue streams to change financial the status of the unfunded budget to funded budget.

8. 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) Any other type of benefit or allowance related to staff

a. KEY DATA: HUMAN RESOURCES

Details	Annual Budget	YTD 2024/2025
Employee costs as % of total expenditure	65%	79%
Number of permanent employees	362	341
Number of temporary employees	50	18

b. TABLE 14: COUNCILLORS AND STAFF BENEFITS

DC48 West Rand - Supporting Table SC8 Quarterly Budget Statement - Councillor and Staff Benefits - Q1

Summary of Employee and Councillor remuneration R thousands	Ref	Budget year 2024/25						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	B						D
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages		11,120	851	2,547	2,780	(233)	-8%	11,120
Motor Vehicle Allowance		2,138	184	551	534	17	3%	2,138
Cellphone Allowance		1,551	30	90	388	(298)	-77%	1,551
Sub Total - Councillors		14,809	1,065	3,188	3,702	(514)	-14%	14,809
<u>Senior Managers of the Municipality</u>	3							
Basic Salaries and Wages		7,488	503	1,472	1,872	(400)	-21%	7,488
Motor Vehicle Allowance		798	-	-	199	(199)	-100%	
Other benefits and allowances		477	0	1	119	(118)	-99%	477
Sub Total - Senior Managers of Municipality		8,763	503	1,473	2,191	(718)	-33%	7,965
<u>Other Municipal Staff</u>								
Basic Salaries and Wages		150,085	11,143	32,406	37,521	(5,115)	-14%	150,085
Pension and UIF Contributions		30,698	2,263	6,791	7,674	(883)	-12%	30,698
Medical Aid Contributions		13,696	1,118	3,350	3,424	(74)	-2%	13,696
Overtime		9,072	709	2,064	2,268	(204)	-9%	9,072
Performance Bonus		10,404	872	4,446	2,601	1,845	71%	10,404
Motor Vehicle Allowance		11,004	1,072	3,182	2,751	431	16%	11,004
Cellphone Allowance		17	1	4	4	(0)	-3%	17
Housing Allowances		1,232	59	177	308	(131)	-43%	1,232
Other benefits and allowances		3,481	87	257	870	(613)	-70%	3,481
Payments in lieu of leave		4	254	254	1	253	24782%	4
Sub Total - Other Municipal Staff		229,691	17,577	52,931	57,423	(4,492)	-8%	229,691
% increase	4	13.5%						13.5%
Total Parent Municipality		253,263	19,145	57,592	63,316	(5,724)	-9%	252,465

c. Table 15: COUNCILLORS REMUNERATION

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:		2024/25		
Reporting Month:	September			Total Number of Councillors:		44		
Contact Person:	Sam Ramaele			Telephone:		011 411 5010		
E-Mail Address:	sramaele@wrdm.gov.za			Fax:				
Description	No. of Councillors	A. Basic salary	B. Cellphone and data allowances	C. Sitting allowances	D. Travelling expenses	E. Special risk insurance	F. Other benefits and allowances	F. Total monthly expenditure
Municipal Councillors: Full-Time								
Executive Mayor	1	79,637.58	3,917.00	-	-	-	-	83,554.58
Speaker	1	34,189.50	2,117.00	-	-	-	-	36,306.50
Member of Mayoral Committee	8	369,675.09	27,736.00	-	53,427.49	-	-	450,838.58
Chief Whips	1	59,728.17	3,917.00	-	-	-	-	63,645.17
Chairperson of Section 79 Committees	1	57,976.00	3,917.00	-	-	-	-	61,893.00
Municipal Councillors: Part-Time								
Councillors	33	182,716.91	83,944.00	57,795.50	44,104.06	-	-	368,560.47
TOTAL		783,923.25	125,548.00	57,795.50	97,531.55	-	-	1,064,798.30
Comments:								
Municipal Manager :	ME Koloi				Date:	10/6/2024		



Table 17: WITHDRAWAL STATEMENT
WITHDRAWAL STATEMENT FOR THE QUARTER ENDED 30 SEPTEMBER 2024

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

	Consolidated	Bank 1	Bank 4	Primary Bank Account	Bank 2	Bank 3
		First National Bank (WRDM)	First National Bank - Call Account (WRDM)	Standard Bank (WRDM)	Standard Bank Fixed Investment (WRDM)	Standard Bank Call Account (WRDM)
Bank:		622777660872	62835844334	21307350	658833952	658833952
Account number:		Yes	-	Yes	-	-
Bank reconciliation/s compiled and attached		September	September	September	September	September
Month:(End of Quarter)	September	September	March	September	September	September
Opening cash book balance at beginning of quarter	92,694,664	30,741	15,400,521	127,028	50,000,000	27,136,374
Add Receipts for quarter	80,450,160	22,731,570	3,872,864	41,604,090	-	12,241,636
Less Payments for quarter	-104,598,959	-22,760,397	-18,950,000	-41,663,314	-	-21,225,248
Closing cash book balance at end of quarter	68,545,865	1,914	323,385	67,805	50,000,000	18,152,761
GL Account Balance					-	-
Payments for the month	-104,598,959	-22,760,397		-41,663,314	-	-21,225,248
Recoveries from Employees / Suppliers (Amount to be entered as negative)	-	-		-	-	-
Non cash items (for the period)	-	-		-	-	-
Commitments (for the period)	-	-		-	-	-
Input VAT (for the period) (Amount to be entered as negative)	-	-		-	-	-
Accruals at end of month	-	-		-	-	-
Accruals at beginning of month (Amount to be entered as negative)	-	-		-	-	-
Total	-85,648,959	-22,760,397		-41,663,314	-	-21,225,248
Actual capital expenditure for the quarter	-	-		-	-	-
Actual operating expenditure for the quarter	-104,598,959	-22,760,397		-41,663,314	-	-21,225,248
Section 11(4) expenditure	-	-		-	-	-
Total	-104,598,959	-22,760,397		-41,663,314	-	-21,225,248

