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



West Rand  
District Municipality

# 2023/2024 Quarterly Financial Report 30 September 2023



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## IN-YEAR BUDGET STATEMENT TABLES: QUARTER ENDED 30 September 2023

The financial results for the quarter ended 30 September 2023 are attached and consists of the following tables:

### MBRR TABLES:

- 1) Table C3: Quarter 3 Budget Statement - Financial Performance (Revenue and Expenditure by Municipal vote)
- 2) Table C4: Quarter 3 Budget Statement – Financial Performance (Revenue and Expenditure)
- 3) Table C5: Quarter 3 Budget Statement – Capital Expenditure by vote, standard classification and funding
- 4) Table C6: Quarter 3 Budget Statement – Financial Position
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- 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 Section 80 Portfolio Committee 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 month submit a report to the Council on the implementation of the budget and the financial states of the affairs of the municipality”**

## 2 STATEMENT OF FINANCIAL PERFORMANCE

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

	2023/24 Original Budget (R'000)	Actual performance to date (in R and as a % of the Original budget)		YTD Original Budget (R'000)
		(R'000)	%	
TOTAL REVENUE COLLECTED	374,078	151,575	41%	93,520
TOTAL REVENUE RECOGNISED	374,078	106,680	29%	93,520
TOTAL EXPENDITURE	(374,075)	(70,223)	19%	(93,520))
Operational expenditure	(300,625)	(67,025)	22%	(75,156)
Capital expenditure	(73,450)	(3,198)	4%	(18,363)
<b>SURPLUS/(DEFICIT)</b>	<b>3</b>	<b>36,457</b>		<b>0</b>

Note: Capitalised expenditure excluded, refer to table 4.1  
Positive Revenue & Negative (Expenditure)

- 2.1.1 During the 2023/24 financial year the municipality has anticipated to raise **R374** million in revenue which is inclusive of operational and capital grants.
- 2.1.2 The total revenue of **R106,68** million has been recorded (representing **29%**) of the total original revenue budget. 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.

Description	Monthly Actual	Year to date
	2023/2024	Actual 2023/2024
	R0'000	R0'000
Interest on primary bank account	40	145
Interest on Short Term Investments and Call Accounts	424	1 648
Licences or Permits	39	183
Rental	170	531
Fire Prevention Fees	70	253
Commission	6	20
Sale of tender documents	-	2
Donaldson Dam	18	18
Electricity	53	89
Transfers and Subsidies:Rural Road Asset Management Systems Grant	275	517
LG Seta	180	510
Transfers and Subsidies:Local Government Financial Management Grant	71	214
Transfers and Subsidies:Fire Services Grant	-	363
Transfers and Subsidies:Expanded Public Works Programme	145	578
Transfers and Subsidies: Neighbourhood Partnership Development Grant	2 269	2 269
Transfers and Subsidies:Equitable Share	-	99 340
	<b>3 760</b>	<b>106 680</b>

- 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 **R70,22**million has been spent on the operational original budget and **R3,2** million was spent on capital expenditure to date. (this amounts to **19%** 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)

DC48 West Rand - Table C3 Quarterly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q01

Vote Description	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue by Vote</b>	1							
Vote 1 - Corporate Governance		13 171	–	3 974	3 293	681	21%	13 171
Vote 2 - Municipal Manager & Support		21 481	–	5 960	5 370	590	11%	21 481
Vote 3 - Corporate Services		42 663	185	11 077	10 666	412	4%	42 663
Vote 4 - Budget & Treasury Office		30 556	43	8 516	7 639	877	11%	30 556
Vote 5 - Health & Social Development		55 074	39	15 085	13 769	1 316	10%	55 074
Vote 6 - Public safety		128 598	71	46 342	32 150	14 193	44%	128 598
Vote 7 - Regional planning & Economic Development		82 535	3 422	15 726	20 634	(4 908)	-24%	82 535
<b>Total Revenue by Vote</b>	2	<b>374 078</b>	<b>3 760</b>	<b>106 680</b>	<b>93 520</b>	<b>13 161</b>	<b>77%</b>	<b>374 078</b>
<b>Expenditure by Vote</b>	1							
Vote 1 - Corporate Governance		13 171	959	4 498	3 293	1 206	37%	13 171
Vote 2 - Municipal Manager & Support		21 480	1 795	5 335	5 370	(35)	-1%	21 480
Vote 3 - Corporate Services		42 663	2 586	8 681	10 666	(1 985)	-19%	42 663
Vote 4 - Budget & Treasury Office		30 556	1 635	6 973	7 639	(665)	-9%	30 556
Vote 5 - Health & Social Development		55 074	3 034	9 065	13 768	(4 703)	-34%	55 074
Vote 6 - Public safety		128 597	8 683	28 297	32 149	(3 852)	-12%	128 597
Vote 7 - Regional planning & Economic Development		82 534	6 056	7 373	20 633	(13 261)	-64%	82 534
<b>Total Expenditure by Vote</b>	2	<b>374 075</b>	<b>24 747</b>	<b>70 223</b>	<b>93 519</b>	<b>(23 296)</b>	<b>-102%</b>	<b>374 075</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>3</b>	<b>(20 988)</b>	<b>36 458</b>	<b>1</b>	<b>36 457</b>	<b>179%</b>	<b>3</b>

2.2.1 The above income and expenditure summary table indicates that to date, the municipality is at a surplus of R36,45 million in overall summary per municipal votes.

2.2.2 Public Safety contributes the largest with expenditure amount of **R28,29 million** (40%) from the overall quarterly expenditure of **R70,22 million** per total expenditure by vote.

2.2.3 The Regional Planning and Economic Development function reported a year-to-date total expenditure of **R7,3 million** (8%) of budgeted amount. The main expenditure contributor to date is capital expenditure of R2,61 million for the neighbourhood partnership expenditure.

2.2.4 The low expenditure to date on corporate governance vote is due to allocation of political staff who functionally reports to corporate services on portfolio committees.

2.2.5 The profitability ratio presented below, is at a positive **(34%)**. This indicates that the municipality's year to date financial performance is at a surplus as at 30 September 2023.



Description	Basis of calculation	% Profit/ (Deficit)
Profitability ratio	Surplus/ Total revenue	34%

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

This table shows income raised by the municipality for the quarter ended 30 September 2023

DC48 West Rand - Table C4 Quarterly Budget Statement - Financial Performance (revenue and expenditure) - Q01

Description	Ref	Budget Year 2023/24						
		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		2 606	185	547	652	(105)	-16%	2 606
Interest earned - external investments		3 919	467	1 798	980	818	83%	3 919
Interest earned - outstanding debtors		355	-	-	89	(89)	-100%	355
Licences and permits		701	45	190	175	14	8%	701
Reversal on impairment of investment		4 600	-	-	1 150	(1 150)	-100%	4 600
Transfers and subsidies		262 852	217	100 744	65 713	35 031	53%	262 852
Other revenue		22 709	89	275	5 677	(5 402)	-95%	22 709
Gains on disposal of PPE		550	-	-	138	(138)	-100%	550
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>298 292</b>	<b>1 003</b>	<b>103 553</b>	<b>74 573</b>	<b>28 980</b>	<b>(0)</b>	<b>298 292</b>

- 2.3.1 The total operational revenue recognised in the quarter ended 30 September 2023 amounted to R103,55 million (excluding capital transfers). The overall collections of total revenue for the quarter was mainly contributed by the operational grants with only a small portion from operational revenue consisting of fire prevention fees and rental of facilities..
- 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 external short-term investments for the quarter amounts to R1,8 million . The over collections are due to grants received and not yet utilised, however, the funds are always available for withdrawal as and when needed.
- 2.3.4 The municipality is at 21% of the total budgeted rental collections for the current financial year. 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 other revenue for the quarter ended 30 September 2023 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	70,855	254,019
Sale of tender documents	-	2,435
<b>TOTAL</b>	<b>70,855</b>	<b>256,454</b>

The breakdown of Donaldson Dam revenue as at 30 September 2023 is made up from the following sources as presented on the table below:

Item Description	Monthly Income	Quarterly Income
Donaldson Dam	18,547	18,547
<b>TOTAL</b>	<b>18,547</b>	<b>18,547</b>

Table 4: GRANTS RECEIVED FOR THE QUARTER ENDED 30 September 2023

The table for transfers and subsidies received by the municipality as at the quarter ended 30 September 2023

DC48 West Rand - Supporting Table SC6 Quarterly Budget Statement - Transfers and Grant Receipts - Q01

Description	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>							
<b><u>RECEIPTS:</u></b>							
<b><u>Operating Transfers and Grants</u></b>							
<b>National Government:</b>	<b>240 819</b>	<b>-</b>	<b>100 841</b>	<b>240 819</b>	<b>(139 978)</b>	<b>(0)</b>	<b>240 819</b>
Local Government Equitable Share	51 355	-	51 355	51 355	-		51 355
RSC Levy Replacement	187 061	-	47 985	187 061	(139 076)	-74.3%	187 061
Finance Management	1 200	-	1 200	1 200	-		1 200
EPWP Incentive	1 203	-	301	1 203	(902)	-75.0%	1 203
<b>Provincial Government:</b>	<b>15 469</b>	<b>10 481</b>	<b>10 481</b>	<b>15 469</b>	<b>(4 988)</b>	<b>(0)</b>	<b>15 469</b>
Health Subsidy	12 469	7 481	7 481	12 469	(4 988)	-40.0%	12 469
GRAP 17	-	-	-	-	-	0.0%	-
Disaster Management	-	-	-	-	-	0.0%	-
Fire Rescue Services	3 000	3 000	3 000	3 000	-		3 000
<b>Other grant providers:</b>	<b>9 564</b>	<b>-</b>	<b>510</b>	<b>9 564</b>	<b>(9 054)</b>	<b>-</b>	<b>9 564</b>
LG SETA	9 564	-	510	9 564	(9 054)		9 564
<b>Total Operating Transfers and Grants</b>	<b>265 852</b>	<b>10 481</b>	<b>111 832</b>	<b>265 852</b>	<b>(154 020)</b>	<b>(0)</b>	<b>265 852</b>
<b><u>Capital Transfers and Grants</u></b>							
<b>National Government:</b>	<b>72 786</b>	<b>-</b>	<b>36 934</b>	<b>72 786</b>	<b>(35 852)</b>	<b>(0)</b>	<b>72 786</b>
Neighbourhood Development Partnership	70 000	-	34 984	70 000	(35 016)	-50.0%	70 000
Rural Roads Asset Management Systems	2 786	-	1 950	2 786	(836)	-30.0%	2 786
<b>Total Capital Transfers and Grants</b>	<b>72 786</b>	<b>-</b>	<b>36 934</b>	<b>72 786</b>	<b>(35 852)</b>	<b>(0)</b>	<b>72 786</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>338 638</b>	<b>10 481</b>	<b>148 766</b>	<b>338 638</b>	<b>(189 872)</b>	<b>(0)</b>	<b>338 638</b>

2.3.7 The total transfers and grants received for the 2023/24 financial year amount amounts to **R148,76 million** which is made up of 111,83 million and R36,93 million for operational and capital commitments respectively. The grants are the main revenue contributor which is an indication that the municipality is grant dependence while seeking other sources of revenue to maintain financial stability.

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

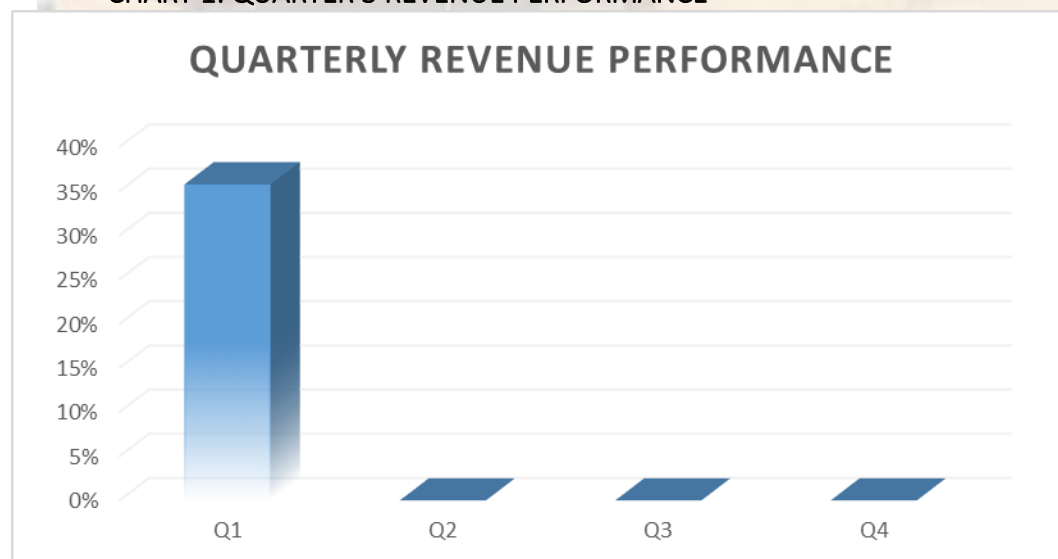
**Grants for the month ended 30 September 2023**

Grants	Received 2022/2023	Gazetted 2023/2024	Roll-over 2023/2024	Received per bank statement	Spent to date 2023/2024	Unspent 2023/2024	% Spent to date 2023/2024
FMG	1 200 000	1 200 000	-	1 200 000	214 260	985 740	18%
EPWP	1 221 000	1 203 000	-	301 000	290 574	10 426	97%
Health subsidy	11 932 000	12 469 000	733 642	7 481 400	-	8 215 042	0%
Fire & Rescue Services	2 200 000	3 000 000	1 876 408	3 000 000	391 745	4 484 663	21%
Fire & Rescue Services	11 372 000	-	9 887 754	-	-	9 887 754	0%
Rural Asset Management Grants	2 775 000	2 786 000	297 948	1 950 000	518 062	1 729 886	27%
Neighbourhood Development Partnership	44 000 000	70 000 000	-	34 984 000	2 609 198	32 374 802	7%
GRAP 17	-	-	-	-	-	-	0%
Disaster Management	3 000 000	-	2 612 508	-	-	2 612 508	0%
<b>TOTAL "R"</b>	<b>77 700 000</b>	<b>90 658 000</b>	<b>15 408 260</b>	<b>48 916 400</b>	<b>4 023 839</b>	<b>60 300 821</b>	<b>169%</b>

2.3.8.1 The above table depicts year to date conditional grants movement. The municipality has received **R48, 91 million (54%)** of the total conditional grants gazetted during the year.

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) was initially recognised for the particular grant amount not yet spent therefore only R4,023million spent to date can be recognised as revenue and unspent portion of R60,300 million be recorded as a liability until the conditions are met.

**CHART 1: QUARTER 3 REVENUE PERFORMANCE**



The above chart represents the quarter 1 revenue % of the total revenue raised as at 30 September 2023

Table 5: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE

This table shows expenditure incurred by the municipality for the quarter ended 30 September 2023

DC48 West Rand - Table C4 Quarterly Budget Statement - Financial Performance (revenue and expenditure) - Q01

Description	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Expenditure By Type</b>								
Employee related costs		222 569	17 322	54 537	55 642	(1 106)	-2%	222 569
Remuneration of councillors		13 132	1 068	3 072	3 283	(211)	-6%	13 132
Debt impairment		650	-	-	163	(163)	-100%	650
Depreciation & asset impairment		5 800	-	-	1 450	(1 450)	-100%	5 800
Interest cost and penalties		6 135	102	406	1 534	(1 128)	-74%	6 135
Other materials		250	65	113	63	50	80%	250
Contracted services		9 464	673	2 130	2 366	(236)	-10%	9 464
Transfers and subsidies		12 469	-	-	3 117	(3 117)	-100%	12 469
Other expenditure		30 156	981	6 839	7 539	(700)	-9%	30 156
<b>Total Expenditure</b>		<b>300 625</b>	<b>20 211</b>	<b>67 096</b>	<b>75 156</b>	<b>(8 060)</b>	<b>(0)</b>	<b>300 625</b>

2.3.9 The total operating expenditure for the quarter ended 30 September 2023 amounts to **R67,million** and the year to date actual expenditure against approved budget which represents 22% of the approved operational budget expenditure budget.

2.3.10 The total employee related costs including councillors' remuneration is 24% of the total budgeted operating expenditure incurred by end of September 2023. The major portion of equitable share is utilised for employee costs due to limited revenue streams in the municipality.

2.3.11 The annual depreciation and asset impairment are non-cash items to be reported on a yearly basis. During the year end reporting the municipality will report its performance as required by applicable standards and regulations.

2.3.12 The reported year to date interest charges of R406 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.

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

The breakdown of contracted services for the quarter ended 30 September 2023 is made up of the following sources presented below:

Item Description	Monthly Expenditure	Quarterly Expenditure
Maintenance of Buildings and Facilities	-	29,800
Security Services	347,921	1,043,763
Business & Advisory: Accounting and Auditing	48,406	120,944
Business & Advisory: Performance Management	120,400	120,400
Maintenance of Equipment	82,584	249,248
Audit Committee	63,945	122,229
Legal cost and Litigation	-	148,658
Business & Advisory: Actuaries	-	19,205
Business & Advisory: Committees	9,714	9,714
Expenditure: Contracted Services: Upgrade Financial System	-	266,440
<b>TOTAL CONTRACTED SERVICES</b>	<b>672,970</b>	<b>2,130,400</b>

The breakdown of other expenditure for the quarter ended 30 September 2023 is made up of the following sources presented below:

Item Description	Monthly Expenditure	Quarterly Expenditure
Bank charges	4,371	10,066
Operating lease: Office Equipment	-	65,966
Communication (Telephone & Cellular)	17,550	644,582
Advertising: Newsletters	-	49,173
Software licenses	275,634	1,874,129
Municipal Services	413,752	1,198,780
Motor Vehicle Licence and Registrations	-	11,975
Insurance Underwriting	-	1,515,844
Wet fuel	120,000	370,000
Advertising: Staff Recruitment	-	785
Internships and Learnerships	-	392,371
Skills development levy	-	488,531
External audit fees	-	208,679
Seminars Conferences Workshops and Event		8000
<b>TOTAL OTHER EXPENDITURE</b>	<b>831,307</b>	<b>6,838,882</b>

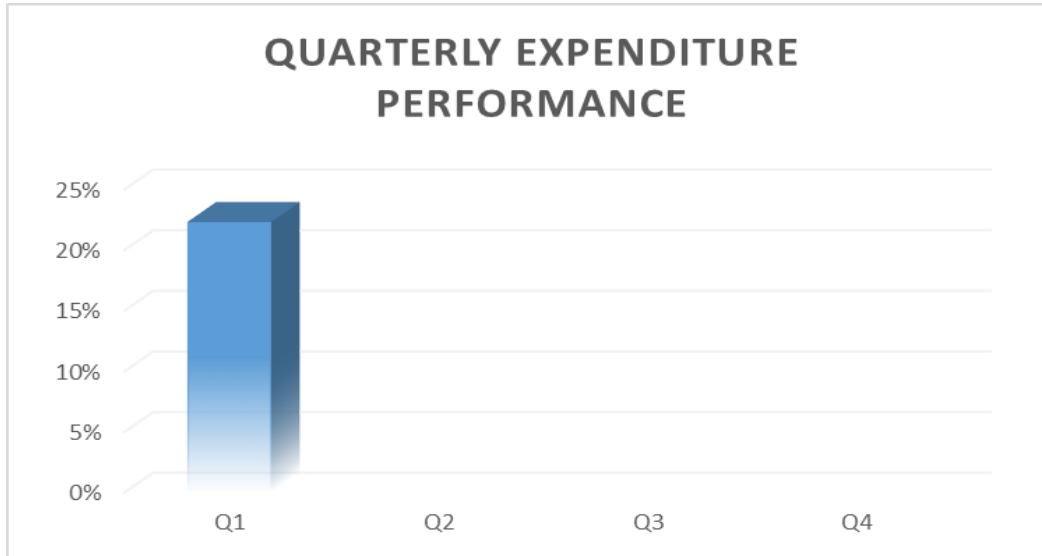
The breakdown of Donaldson Dam expenditure for the quarter ended 30 September 2023 is made up of the following sources presented below:

Item Description	Monthly Expenditure	Quarterly Expenditure
Employee Cost	44,909	134,727
Security Services	60,103	180,309
<b>TOTAL EXPENDITURE</b>	<b>105,012</b>	<b>315,036</b>

The breakdown of Merafong flora expenditure for the quarter ended 30 September 2023 is made up of the following sources presented below:

Item Description	Monthly Expenditure	Quarterly Expenditure
Employee Cost	195,435	586,305
Security Services	60,103	180,309
<b>TOTAL EXPENDITURE</b>	<b>255,538</b>	<b>766,614</b>

Chart 1: QUARTER 3 EXPENDITURE PERFORMANCE



The above chart represents the Quarter 3 expenditure % of the total expenditure as at the 30 September 2023.

### 3 DEBTORS AND CREDITORS

#### 3.1 TABLE 6: DEBTORS AGE ANALYSIS – QUARTER ENDED 30 September 2023

DC48 West Rand - Supporting Table SC3 Quarterly Budget Statement - aged debtors - Q01

Description	NT Code	Budget Year 2023/24								Total	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			
<b>R thousands</b>												
<b>Debtors Age Analysis By Income Source</b>												
Other	1900	206	189	173	184	153	137	407	10 332	11 781	11 213	7 185
<b>Total By Income Source</b>	<b>2000</b>	<b>206</b>	<b>189</b>	<b>173</b>	<b>184</b>	<b>153</b>	<b>137</b>	<b>407</b>	<b>10 332</b>	<b>11 781</b>	<b>11 213</b>	<b>7 185</b>
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	-	-	-	-	-	-	-	7 185	7 185	7 185	7 185
Commercial	2300	206	189	173	184	153	137	407	3 147	4 596	4 028	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>206</b>	<b>189</b>	<b>173</b>	<b>184</b>	<b>153</b>	<b>137</b>	<b>407</b>	<b>10 332</b>	<b>11 781</b>	<b>11 213</b>	<b>7 185</b>

3.1.1 Debtors who are 90 days and older for WRDM is **R11,7 million** as at 30 September 2023. 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.



### 3.2 TABLE 7: CREDITORS AGE ANALYSIS – QUARTER ENDED 30 September 2023

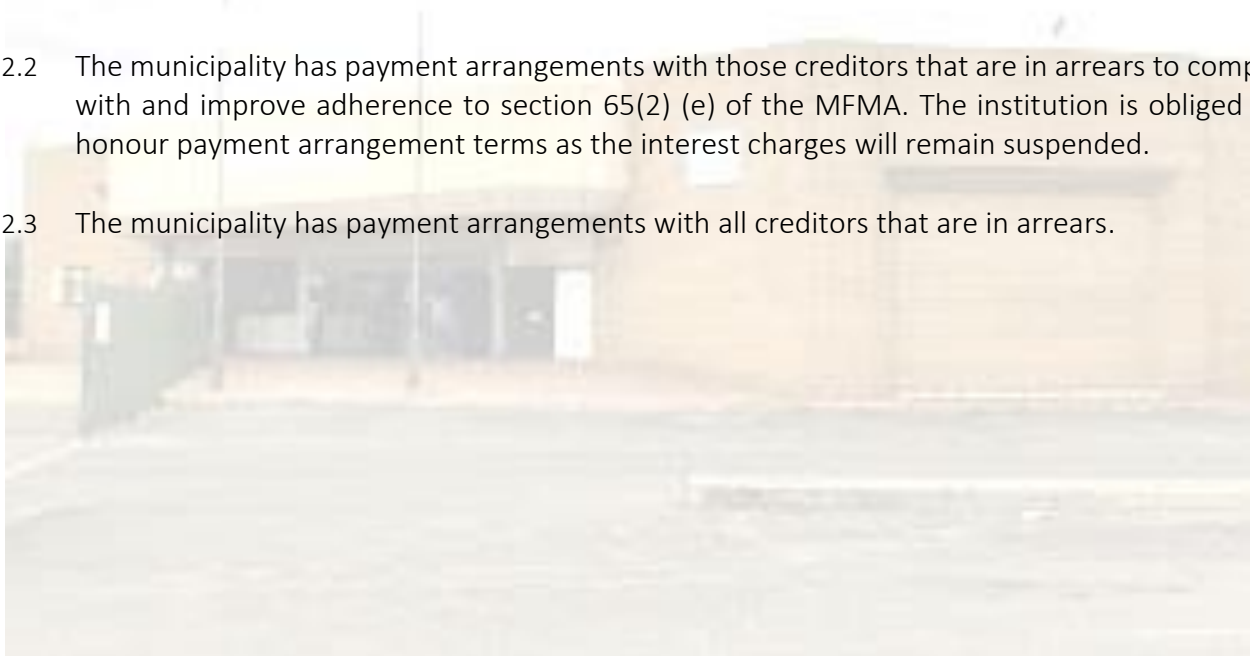
DC48 West Rand - Supporting Table SC4 Quarterly Budget Statement - aged creditors - Q01

Description	NT Code	Budget Year 2023/24					Over 1 Year	Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days			
<b>R thousands</b>								
<b>Creditors Age Analysis By Customer Type</b>								
Trade Creditors	0700	1 998	724	639	24 621	–	27 983	
Auditor General	0800	–	–	2	130	–	130	
Other	0900	26 995	–	–	–	30 444	57 439	
<b>Total By Customer Type</b>	<b>1000</b>	<b>28 993</b>	<b>724</b>	<b>641</b>	<b>24 751</b>	<b>30 444</b>	<b>85 551</b>	

3.2.1 The municipality is currently owing the suppliers a total amount of **R27,98 million** as at the end of the quarter. The main contribution is from the creditors within 120 days which constitutes 29% of the total creditors. The main creditor is local municipality for utilities. Other suppliers are paid timeously, within 30 days as and when there is cash available to meet short term commitments.

3.2.2 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.

3.2.3 The municipality has payment arrangements with all creditors that are in arrears.



The breakdown of the creditors' age analysis by customer balance for the quarter ended 30 September 2023 is made up as follows:

Creditor Code	Creditor Name	Description of services rendered	30days	60days	90days	120days	Total
437	AUDITOR GENERAL SOUTH AFRICA	External Audit fees	-	-	2,030.74	129,513.04	131,543.78
99348	MABOTWANE SECURITY SERVICES CC	Security services	399,109.20	-	1,000.00	177,821.00	577,930.20
2077	NOZUKO NXUSANI INCORPORATED	Legal and advisory services to WRDM	-	-	-	570,025.00	570,025.00
99339	PK FINANCIAL CONSULTANTS	Preparation and submission of VAT returns to SARS	-	-	-	320,460.00	320,460.00
6857	RAND WEST C L M (DONALDSON)	Rates and taxes for Donaldson Dam	21,776.50	21,455.35	23,434.67	1,112,811.14	1,179,477.66
99902	RAND WEST CITY LOCAL MUNICIPAL	Outstanding payments for water and lights provided by Rand West City	551,551.37	539,530.19	614,286.92	15,192,239.79	16,897,608.27
13852	SALGA	Invoices relate to SALGA membership charged annually	-	-	-	7,188,043.31	7,188,043.31
6675	ANDRIES MANGOKWANA	Advisory related services	5,892.00	-	-	-	5,892.00
99179	MOIKETSI J MOHLAKOANA	Advisory related services	9,714.00	-	-	-	9,714.00
6685	MONGALO MAKGOBA PERCY	Advisory related services	9,714.00	-	-	-	9,714.00
6892	APEX	Lease of printing machines	7,275.60	-	-	-	7,275.60
80089	LIEZEL VENTER	Legal and advisory services to WRDM	-	163,503.75	-	-	163,503.75
7234	MAKTECK ENTERPRISE (PTY) LTD	Suppliers of computer equipment to WRDM	588,725.00	-	-	-	588,725.00
4298	MAXIMUM PROFIT RECOVERY (PTY)	Preparation and submission of VAT returns to SARS	55,667.09	-	-	-	55,667.09
939	MT MATSAU	Legal and advisory services to WRDM	-	-	-	59,630.44	59,630.44
5927	MUNSOFT	License of financial system	316,979.54	-	-	-	316,979.54
6694	PS FOURIE	Advisory related services	5,892.00	-	-	-	5,892.00
7263	SEABOA PAUL KHOZA	Advisory related services	5,892.00	-	-	-	5,892.00
163	TELKOM	Communication services	20,182.08	-	-	-	20,182.08
<b>Total</b>			<b>1,998,370.38</b>	<b>724,489.29</b>	<b>640,752.33</b>	<b>24,750,543.72</b>	<b>28,114,155.72</b>

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

Creditors (other accrual)	Amount
Leave payable (days not taken)	26,994,804
Human Settlement Grant	30,444,000

Unspent conditional grants	Amount
FMG	985,740
Health Subsidy	7,481,400
Rural Asset Management Grants	1,431,938
Expended Public Works Programme	10,426
Neighbourhood Development Partnership	32,374,802
Disaster Management Grant and Fire services grant	2,612,508
Fire Services Grant	3,000,000
<b>Total unspent grants</b>	<b>45,284,306</b>

- 3.2.1 The municipality has a leave payable balance of R27 million by 30 September 2023 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.
- 3.2.2 The municipality's employees are encouraged to take leave to reduce the liability.



#### 4 SUMMARY OF CAPITAL BUDGET

##### 4.1 CAPITAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 30 September 2023

	2023/24 Approved Budget	Actual spend to date (in R and as a % of the Approved Budget)		Pro rata Budget to date
	R	R	%	R
EXPENDITURE (Excl. VAT)	63,869,565	2,857,867	4%	17,500,000
VAT @ 15%	9,580,435	340,330	-	-
<b>EXPENDITURE (Incl. VAT)</b>	<b>73,450,000</b>	<b>3,198,000</b>	<b>4%</b>	<b>17,500,000</b>

4.1.1 The table below represents the capital expenditure as at 30 September 2023 per functional classification and funding:

DC48 West Rand - Table C5 Quarterly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q01

Vote Description	Ref	Budget year 2023/24						
		Original 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><b>Governance and administration</b></i>								
Finance and administration		450	589	589	113	476	423%	450
<i><b>Community and public safety</b></i>								
Public safety		3,000	-	-	750	(750)	-100%	3,000
<i><b>Economic and environmental services</b></i>								
Planning and development		70,000	2,609	2,609	17,500	(14,891)	-85%	70,000
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>73,450</b>	<b>3,198</b>	<b>3,198</b>	<b>18,363</b>	<b>(15,165)</b>	<b>0</b>	<b>73,450</b>
<b>Funded by:</b>								
National Government		70,000	2,609	2,609	17,500	(14,891)		70,000
Provincial Government		3,000	-	-	750	(750)	-100%	3,000
<b>Transfers recognised - capital</b>								
<b>Internally generated funds</b>		450	589	589	113	476	423%	450
<b>Total Capital Funding</b>		<b>73,450</b>	<b>3,198</b>	<b>3,198</b>	<b>18,363</b>	<b>(15,165)</b>	<b>0</b>	<b>73,450</b>

4.1.2 The municipality has a total budget of R73,5 million for capital expenditure. This includes R70 million to be spent on construction of a multi-purpose centre that is funded through the Neighbourhood Development Partnership Grant gazette in a DoRA. The capital expenditure to date on the construction of multi-purpose centre is R2,6 million for the quarter ended 30 September 2023.

## 5 Cash Flow position

### 5.1 CASH FLOW – QUARTER ENDED 30 September 2023

DC48 West Rand - Table C7 Quarterly Budget Statement - Cashflow- Q01

Description	Ref	Budget Year 2023/24						
		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>		<b>368,928</b>	<b>11,688</b>	<b>153,337</b>	<b>92,232</b>			<b>368,928</b>
Other revenue		26,371	739	2,773	6,593	(3,820)	-58%	26,371
Government - operating	1	262,852	7,481	108,832	65,713	43,119	66%	262,852
Government - capital	1	75,786	3,000	39,934	18,947	20,988	111%	75,786
Interest		3,919	467	1,798	980	818	83%	3,919
<b>Payments</b>		<b>(294,175)</b>	<b>(23,391)</b>	<b>(41,308)</b>	<b>(73,544)</b>			<b>(294,175)</b>
Suppliers and employees		(275,572)	(23,391)	(86,746)	(68,893)	(17,853)	26%	(275,572)
Finance charges		(6,135)	-	-	(1,534)	1,534	-100%	(6,135)
Transfers and Grants		(12,469)	-	-	(3,117)	3,117	-100%	(12,469)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>74,752</b>	<b>(11,703)</b>	<b>66,590</b>	<b>18,688</b>	<b>47,902</b>	<b>0</b>	<b>74,752</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE		-	-	-	-	-		-
Increase in current investments		-	-	-	-			
<b>Payments</b>								
Capital assets		(73,450)	-	-	(18,363)	18,363	-100%	(73,450)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(73,450)</b>	<b>-</b>	<b>-</b>	<b>(18,363)</b>	<b>18,363</b>		<b>(73,450)</b>
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>					
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>1,302</b>	<b>(11,703)</b>					
Cash/cash equivalents at beginning:	2	2,642		18,503				2,642
Cash/cash equivalents at month/year end:	2	3,944		85,093				3,944

## 5.2 Free Cash flow analysis

<b>Total Application of cash and investments:</b>	<b>Closing balance (R '000)</b>
WRDM ( FNB transactional account)	7,536
WRDM ( Standardbank transactional accounts)	12,132
Call Account Investment – WRDM (Standardbank)	65,043
Call Account Investment – WRDM (FNB)	381
<b>Total cash available</b>	<b>85,092</b>
Unspent conditional grants	(60,300)
<b>Free cash flow</b>	<b>24,792</b>
Outstanding obligations for October 2023- Creditors	(20,493)
Outstanding obligations for November 2023- Creditors	(20,412))
<b>Total obligations</b>	<b>(40,905)</b>
<b>Cash flow shortfall by 30 November 2023</b>	<b>(16,113)</b>

- 5.2.1 A summary of the cash flow for the quarter ended September is reflected in the table above.
- 5.2.2 The table in short indicates affordability status and confirms that the municipality is under financial distress hence the implementing of financial recovery plan and the financial turnaround strategy.
- 5.2.3 The free cash flow after subtracting unspent conditional grants of R60 million remains at R24 million which will be insufficient to cover for the next two months as the total short fall amounts to R16 million.
- 5.2.4 The reported cash and cash equivalent of R85 million at the end of September 2023 from cash flow statement will not be sufficient to cover normal operations after considering short term obligations shown in the cash flow analysis table.

## 5.3 SHORT TERM INVESTMENT AND RESERVE FOR THE QUARTER ENDED 30 September 2023

DC48 West Rand - Supporting Table SC5 Quarterly Budget Statement - investment portfolio - Q01

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months								
<b>Municipality</b>									
FNB Call Account	N/A	Call account	Yes	Fixed	90 423	381	(90 423)	-	381
Standardbank Call Account	N/A	Call account	Yes	Fixed	3	43	-	65 000	65 046
<b>5.4 TOTAL INVESTMENTS AND INTEREST</b>					<b>3</b>	<b>381</b>	<b>-</b>	<b>65 000</b>	<b>65 046</b>

5.4.1 During the quarter ended 30 September 2023, withdrawals of R90, 42 million were made from the FNB Call Account for operational expenditure and a portion of R65 million was re-invested in the municipality's Standardbank Call Account. The call account type is available on demand while ring-fencing conditional grants.

## 6 FINANCIAL POSITION

### 6.1 FINANCIAL POSITION FOR THE QUARTER ENDED 30 September 2023

#### DC48 West Rand - Table C6 Quarterly Budget Statement - Financial Position - Q01

Description	Ref	2022/23	Budget year 2023/24		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
<b>ASSETS</b>					
<b>Current assets</b>					
Cash		2 273	–	19 669	–
Call investment deposits		369	–	65 424	–
Consumer debtors		4 915	2 783	11 781	2 783
Inventory		402	95	170	95
<b>Total current assets</b>		<b>7 958</b>	<b>2 878</b>	<b>97 044</b>	<b>2 878</b>
<b>Non current assets</b>					
Investment property		8 400	8 845	9 200	8 845
Property, plant and equipment		63 345	53 056	59 631	53 056
Biological		228	143	162	143
<b>Total non current assets</b>		<b>71 973</b>	<b>62 044</b>	<b>68 992</b>	<b>62 044</b>
<b>TOTAL ASSETS</b>		<b>79 931</b>	<b>64 922</b>	<b>166 037</b>	<b>64 922</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Trade and other payables		105 381	74 329	85 551	74 329
Provisions		13 653	15 754	12 409	15 754
<b>Total current liabilities</b>		<b>119 034</b>	<b>90 083</b>	<b>97 960</b>	<b>90 083</b>
<b>Non current liabilities</b>					
Provisions		68 557	62 409	73 890	62 409
<b>Total non current liabilities</b>		<b>68 557</b>	<b>62 409</b>	<b>73 890</b>	<b>62 409</b>
<b>TOTAL LIABILITIES</b>		<b>187 591</b>	<b>152 492</b>	<b>171 850</b>	<b>152 492</b>
<b>NET ASSETS</b>	2	<b>(107 660)</b>	<b>(87 569)</b>	<b>(5 813)</b>	<b>152 492</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		(107 660)	(87 569)	(5 813)	(87 569)
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>(107 660)</b>	<b>(87 569)</b>	<b>(5 813)</b>	<b>(87 569)</b>

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

Number	Description	Basis of calculation	YTD 2023/24
1	Current ratio	Current assets/ Current liabilities	0,99:1
2	Liquidity ratio	(Current assets – Inventory)/ Current liabilities	0,99:1
3	Working capital	Current assets – Current liabilities	(R915,524) thousand

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 0,99:1 shows that the municipality's ability to meet its short term obligation for the reporting period is 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 0,99:1 shows that the municipality will struggle 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 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	Annual Budget	YTD 2023/2024
Employee costs as % of total expenditure	74%	81%
Number of permanent employees	362	344
Number of temporary employees	50	18

## 7.2 Table 15: COUNCILLORS AND STAFF BENEFITS

DC48 West Rand - Supporting Table SC8 Quarterly Budget Statement - Councillor and Staff Benefits - Q01

Summary of Employee and Councillor remuneration	Ref	Budget year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
	1	B						D
<b><u>Councillors (Political Office Bearers plus Other)</u></b>								
Basic Salaries and Wages		9,321	793	2,447	1,768	680	38%	9,321
Motor Vehicle Allowance		2,035	57	120	509	(389)	-76%	2,035
Cellphone Allowance		1,477	129	364	369	(5)	-1%	1,477
Other benefits and allowances		300	90	161	75	86	115%	300
<b>Sub Total - Councillors</b>		<b>13,132</b>	<b>1,068</b>	<b>3,092</b>	<b>2,720</b>	<b>372</b>	<b>14%</b>	<b>13,132</b>
<b><u>Senior Managers of the Municipality</u></b>	3							
Basic Salaries and Wages		7,071	479	1,460	1,768	(308)	-17%	7,071
Other benefits and allowances		1,361	116	620	340	280	82%	1,361
Payments in lieu of leave		-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>8,431</b>	<b>595</b>	<b>2,080</b>	<b>2,108</b>	<b>(28)</b>	<b>-1%</b>	<b>8,431</b>
<b><u>Other Municipal Staff</u></b>								
Basic Salaries and Wages		138,573	10,663	32,049	34,643	(2,594)	-7%	138,573
Pension and UIF Contributions		28,978	2,112	6,575	7,245	(670)	-9%	28,978
Medical Aid Contributions		12,933	1,060	2,135	3,233	(1,098)	-34%	12,933
Overtime		8,566	706	1,939	2,142	(203)	-9%	8,566
Performance Bonus		1,883	869	4,588	471	4,117	874%	1,883
Motor Vehicle Allowance		10,391	904	2,680	2,598	82	3%	10,391
Cellphone Allowance		16	6	9	4	5	136%	16
Housing Allowances		1,211	105	312	303	9	3%	1,211
Other benefits and allowances		1,086	304	705	272	434	160%	1,086
Payments in lieu of leave		4	-	213	1	212	22030%	4
<b>Sub Total - Other Municipal Staff</b>		<b>203,641</b>	<b>16,727</b>	<b>51,205</b>	<b>50,910</b>	<b>295</b>	<b>1%</b>	<b>203,641</b>
<b>Total Parent Municipality</b>		<b>225,204</b>	<b>18,390</b>	<b>56,377</b>	<b>55,739</b>	<b>638</b>	<b>1%</b>	<b>225,204</b>



7.3 Table 16: 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			
Municipal Grading:	Grade 4			Financial Year:	2024		
Reporting Month:	September			Total Number of Councillors:			
Contact Person:	Sam Ramaele			Telephone:			
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	F. Other benefits and allowances	F. Total monthly expenditure
<b>Municipal Councillors: Full-Time</b>							
Executive Mayor	1	76 721.33	3 700.00	-	-	804.21	81 225.54
Speaker	1	32 937.93	2 000.00	-	-	349.38	35 287.31
Member of Mayoral Committee	8	421 867.15	27 900.00	-	15 737.43	4 623.56	470 128.14
Chief Whips	1	29 127.75	2 000.00	-	-	311.28	31 439.03
Chairperson of Section 79 Committees	1	55 853.58	3 700.00	-	-	595.54	60 149.12
<b>Municipal Councillors: Part-Time</b>							
Councillors	32	182 057.18	79 300.00	82 951.39	42 489.44	3 394.79	390 192.80
<b>TOTAL</b>		<b>798 564.92</b>	<b>118 600.00</b>	<b>82 951.39</b>	<b>58 226.87</b>	<b>10 078.76</b>	<b>1 068 421.94</b>
<b>Comments:</b>							
Municipal Manager :	ME Koloji			Date:	2023/10/03		

Table 17: WITHDRAWAL STATEMENT  
WITHDRAWAL STATEMENT FOR THE QUARTER ENDED 30 September 2023

MFMA - WITHDRAWAL FROM MUNICIPAL BANK ACCOUNTS  
SECTION 11(4) & 74(1)

Name of Municipality:	West Rand District
Municipal Demarcation Code:	DC48
Responsible official:	West Rand District
Contact details	(011) 411 5052
Financial year	West Rand District
Quarter	West Rand District

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

	Consolidated	Bank 1	Primary Bank Account	Bank 2	Bank 3
Bank:		First National Bank (WRDM)	Standard Bank (WRDM)	Standard Bank Fixed Investment (WRDM)	Short term Investment WRDM
<b>Account number:</b>		622777660872	21307350	0	
Bank reconciliation/s compiled and attached		Yes	Yes	-	-
Month:(End of Quarter)	September	September	September	September	September
Opening cash book balance at beginning of quarter	96 796 399	1 396 466	4 976 851	-	90 423 082
Add Receipts for quarter	262 359 893	101 158 127	95 777 487	-	65 424 278
Less Payments for quarter	-274 062 777	-95 017 876	-88 621 818	-	-90 423 082
<b>Closing cash book balance at end of quarter</b>	<b>85 093 515</b>	<b>7 536 717</b>	<b>12 132 519</b>	<b>-</b>	<b>65 424 278</b>
<b>GL Account Balance</b>				-	-
Payments for the month	-274 062 777	-95 017 876	-88 621 818	-	-90 423 082
Recoveries from Employees / Suppliers (Amount to be entered as negative)	-	-	-	-	-
Non cash items (for the period)	-	-	-	-	-
Commitments (for the period)	-	-	-	-	-
Input VAT (for the period) (Amount to be entered as negative)	-	-	-	-	-
Accruals at end of month	-	-	-	-	-
Accruals at beginning of month (Amount to be entered as negative)	-	-	-	-	-
<b>Total</b>	<b>-274 062 777</b>	<b>-95 017 876</b>	<b>-88 621 818</b>	<b>-</b>	<b>-90 423 082</b>
Actual capital expenditure for the quarter	-	-	-	-	-
Actual operating expenditure for the quarter	-274 062 777	-95 017 876	-88 621 818	-	-90 423 082
Section 11(4) expenditure	-	-	-	-	-
<b>Total</b>	<b>-274 062 777</b>	<b>-95 017 876</b>	<b>-88 621 818</b>	<b>-</b>	<b>-90 423 082</b>