

ITEM 37

BUDGET AND TREASURY OFFICE: 2024/2025 QUARTERLY FINANCIAL REPORT FOR THE QUARTER ENDING 31 MARCH 2025

5/1

PURPOSE

The purpose of this report is to inform the Mayoral Committee 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 31 March 2025.

RECOMMENDATIONS THAT:

1. In terms of the Municipal Finance Management Act, 2003 (Act no 56 of 2003), Council takes note of the Quarterly Financial Report of the West Rand District Municipality for the quarter ending 31 March 2025
2. In terms of the Municipal Finance Management Act, 2003 (Act no. 56 of 2003), Council takes note of the Quarterly report on salaries and wages of the West Rand District Municipality for the quarter ending 31 March 2025.
3. In terms of the Municipal Finance Management Act, 2003 (Act no. 56 of 2003), Council takes note of the Quarterly report on bank account withdrawals of the West Rand District Municipality for the quarter ending 31 March 2025.
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 31 March 2025

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IN-YEAR BUDGET STATEMENT TABLES: QUARTER ENDED 31 MARCH 2025

The financial results for the quarter ended 31 March 2025 are attached and consists of the following tables:

MBRR TABLES:

- 1) Table C2: Month 9 Budget Statement - Financial Performance (Revenue and Expenditure by Functional Classification)
- 2) Table C4: Month 9 Budget Statement – Financial Performance (Revenue and Expenditure)
- 3) Table C5: Month 7 Budget Statement – Capital Expenditure by vote, standard classification and funding
- 4) Table C6: Month 9 Budget Statement – Financial Position
- 5) Table C7: Month 9 Budget Statement – Cash Flow
- 6) Table SC3: Month 9 Budget Statement – Aged Debtors
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- 8) Table SC5: Month 9 Budget Statement – Investment Portfolio
- 9) Table SC7: Month 9 Budget Statement – Transfer and grant expenditures
- 10) Table SC8: Month 9 Budget Statement – Councillor and staff benefits
- 11) Table 15: Councillors remuneration.
- 12) Table 16: Withdrawal statement

Abbreviations

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

1 INTRODUCTION

1.1. PURPOSE

The purpose of this report is to inform the Mayoral Committee 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 Adjustment Budget (R'000)	Actual performance to date (in R and as a % of the Original Budget)		YTD Budget Adjustment Budget (R'000)
		(R'000)	%	
TOTAL REVENUE COLLECTED	401,160	311,611	78%	300,870
TOTAL REVENUE RECOGNISED	401,160	292,165	73%	300,870
TOTAL EXPENDITURE	(401,054)	(227,274)	56%	(300,791)
Operational expenditure	(395,354)	(226,732)	57%	(296,516)
Capital expenditure	(5,700)	(542)	9.5%	(4,275)
SURPLUS/(DEFICIT)- including capital expenditure	106	64,891	-	-
SURPLUS/(DEFICIT) -excluding capital expenditure	5,806	65,433	-	-

Note: Positive Revenue & Negative (Expenditure)

- 2.1.1 In the 2024/25 financial year the municipality has anticipated to raise a total revenue R401,1 million which is inclusive of operational and capital grants. The total revenue of **R292,2** million has been recognised (representing 73%) 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 R401 million is inclusive of capital and operating expenditure.
- 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**.

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

Gauteng: West Rand (DC48) - Table C2C Monthly Budgeted Financial Performance by Functional Classification for period ending (M09) 31 March 2025

Description		Ref	2023/24	Budget year 2024/25							
R thousands			Audited Outcome	Original Budget	Adjusted Budget	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue - Functional											
<i>Municipal governance and administration</i>			77 756	125 356	131 887	19 750	133 315	95 650	35 893	37.53	131 887
Executive and council			16 671	40 118	40 118	6 103	16 275	30 088	(13 813)	(45.91)	40 118
Finance and administration			53 944	85 239	91 769	13 647	117 040	65 562	49 706	75.82	91 769
<i>Community and public safety</i>			173 794	185 848	185 848	43 099	113 707	139 386	(25 679)	(18.42)	185 848
Public safety			125 075	134 051	134 051	28 774	76 755	100 538	(23 783)	(23.66)	134 051
Health			48 720	51 797	51 797	14 325	36 952	38 848	(1 896)	(4.88)	51 797
<i>Economic and environmental services</i>			106 295	83 425	83 425	8 118	45 144	62 569	(17 425)	(27.85)	83 425
Planning and development			106 295	83 425	83 425	8 118	45 144	62 569	(17 425)	(27.85)	83 425
Total Revenue - Functional		2	358 359	394 629	401 160	70 966	292 165	297 605	(7 211)	(2.42)	401 160
Expenditure - Functional											
<i>Municipal governance and administration</i>			109 348	124 343	130 532	25 815	67 644	94 732	(27 087)	(28.59)	130 532
Executive and council			35 761	42 360	42 620	9 531	31 790	31 835	(45)	(0.14)	42 620
Finance and administration			69 790	81 983	87 912	16 284	35 854	62 897	(27 042)	(43.00)	87 912
<i>Community and public safety</i>			167 800	181 970	183 379	41 968	126 843	136 829	(9 987)	(7.30)	183 379
Public safety			118 912	130 435	131 860	27 990	87 179	98 182	(11 003)	(11.21)	131 860
Health			48 889	51 535	51 518	13 978	39 664	38 647	1 017	2.63	51 518
<i>Economic and environmental services</i>			79 734	83 424	81 443	3 947	32 244	62 073	(29 829)	(48.05)	81 443
Planning and development			79 734	83 424	81 443	3 947	32 244	62 073	(29 829)	(48.05)	81 443
Total Expenditure - Functional		3	356 882	389 737	395 354	71 730	226 732	293 634	(66 902)	(22.78)	395 354
Surplus/(Deficit)			1 477	4 892	5 806	(763)	65 434	3 971	59 691	1 503.26	5 806

NB: mSCOA version 6.8 of 2024/25

- 2.2.1 The overall performance as at end of March 2025 indicates that the municipality has realised a year-to-date surplus of R 63, 6 million as per income and expenditure summary by municipal function. The year to date cash surplus is mainly contributed by third trench of equitable share and second distribution from impaired investment that was received in March 2024.
- 2.2.2 The function that contributes the largest year to date expenditure is Public Safety with a total of R87 million (38%) from the overall year to date expenditure due to employee related costs.
- 2.2.3 The Health functions contributes the second largest year to date expenditure with a total of R39, 6 Million (17%) due to HIV/AIDS subsidy that was transferred to local municipalities. The overspending was due to the second transfers that was made to the municipalities in the third quarter.
- 2.2.4 The Finance and Administration Function is inclusive Finance and Corporate department with the total year to date expenditure of R35, 8 million contributes (16%) of the total year to date expenditure.
- 2.2.5 The functions with the lowest expenditure to date are Regional Planning and Economic Development as well as Executive and Council which constitutes of 14% respectively.
- 2.2.6 The profitability ratio presented below, is at a positive **22%**. This indicates that the municipality's year to date financial performance is at a surplus as at 31 March 2025.

Description	Basis of calculation	% Profit/ (Deficit)
Profitability ratio	Surplus/ Total revenue	22%

2.3 Table 3: FINANCIAL PERFORMANCE REVENUE BY TYPE

This table shows income raised by the municipality for the quarter ended 31 March 2025

Gauteng: West Rand (DC48) - Table C4 Monthly Budgeted Financial Performance (revenue and expenditure) - M09 - Quarter 3

Description		Ref	2023/24	Budget year 2024/25							
R thousands			Audited Outcome	Original Budget	Adjusted Budget	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue											
Exchange Revenue											
Sale of Goods and Rendering of Services		1 466	11 038	11 038	980	2 704	8 909	(6 205)	(69.65)		11 038
Interest earned from Receivables					38	38		38	-		-
Interest earned from Current and Non Current Assets		6 665	6 759	7 482	1 026	3 333	5 250	(1 917)	(36.51)		7 482
Rental from Fixed Assets		2 094	3 252	3 471	691	1 963	2 494	(531)	(21.28)		3 471
Licence and permits		533	734	734	183	191	551	(359)	(65.26)		734
Operational Revenue		224	23 882	30 986	108	177	19 058	(18 880)	(99.07)		30 986
Non-Exchange Revenue											
Transfer and subsidies - Operational		267 522	331 755	330 239	67 940	283 759	248 437	35 322	14.22		330 239
Gains on disposal of Assets			1 426	1 426	-	-	1 070	(1 070)	(100.00)		1 426
Other Gains		(63)	12 183	12 183	-	-	9 137	(9 137)	(100.00)		12 183
Total Revenue (excluding capital transfers and con			278 441	391 029	397 560	70 966	292 165	294 905	(2 739)	(0.93)	397 560

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 operational revenue recognised for the third quarter amounted to R70 million. The overall collections of total revenue 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 are recognised monthly as the funds are spent in line with the stipulated grant conditions.

2.3.3 The interest received was realised from Current and Non-Current Assets amounts to R1 million for the quarter and a total of R3 million collected to date. 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 Grants are fully disclosed in Table 4. (SC6)

2.3.5 The breakdown of sale of goods and rendering of services for the quarter ended 31 March 2025 is made up from the following sources as presented on the table below:

Item Description	Quarterly Income	YTD Income
Sales of Goods and Rendering of Services: Fire Services	525,894	1,620,760
Building Plan Fees	173,682	269,605
Sale of tender documents	6,087	37,739
Health Clearance Certificates	112,522	287,601
Sale of Plants	304	304
Electricity	121,163	406,908
Sale of plants (Donaldson Dam)	40,783	81,191
TOTAL	980,435	2,704,108

The breakdown of Donaldson Dam revenue as at 31 March 2025 is made up from the following sources as presented on the table below:

Item Description	Monthly Income	YTD Income
Donaldson Dam	40,783	81,191
TOTAL	40,783	81,191

The breakdown of Operational Revenue is as follows:

Item Description	Income Quarterly	YTD Income
Commission - Handling Fees	107,120	176,187
Recoveries from employees	1,175	1,175
TOTAL	108,295	177,362

Table 4: GRANTS RECEIVED FOR THE MONTH ENDED 31 MARCH 2025

The table for transfers and subsidies received by the municipality as at the quarter ended 31 March 2025

DC48 West Rand - Supporting Table SC6 Monthly Budget Statement - Transfers and Grant Receipts - Q3

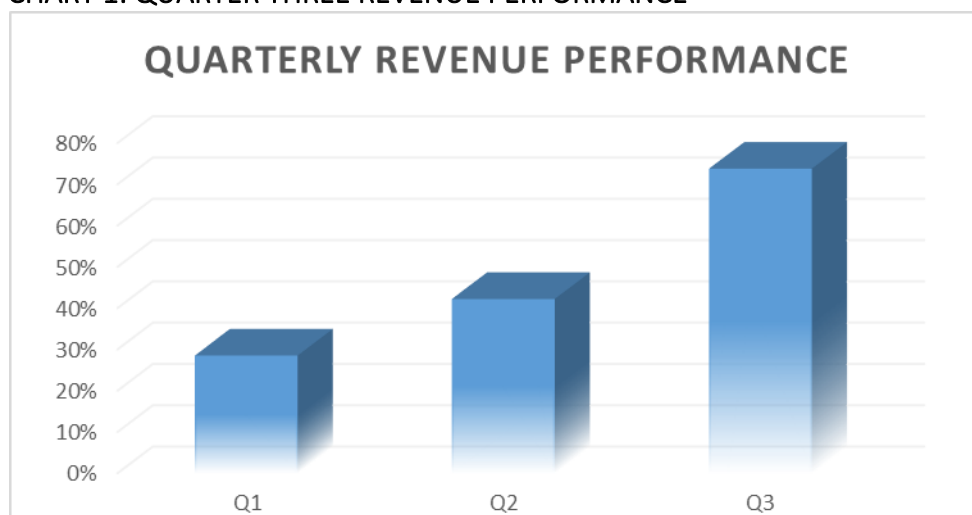
Description	Ref	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2							
<u>Operating Transfers and Grants</u>								
National Government:		246,573	61,031	246,573	246,573	-	-	246,573
Local Government Equitable Share		53,548	-	53,548	53,548	-		53,548
RSC Levy Replacement		190,575	61,031	190,575	190,575	-		190,575
Finance Management		1,200	-	1,200	1,200	-		1,200
EPWP Incentive		1,250	-	1,250	1,250	-		1,250
Provincial Government:		16,668	-	13,068	16,668	-	-	16,668
Health Subsidy		13,068	-	13,068	13,068	-		13,068
District Municipality:		3,600	-	3,600				
Fire Rescue Services		3,600	-	3,600	3,600	-		3,600
Other grant providers:		3,000	172	1,450	3,000	(1,550)	-	3,000
LG SETA		3,000	172	1,450	3,000	(1,550)		3,000
Total Operating Transfers and Grants	5	266,241	61,203	264,691	266,241	(1,550)	-	266,241
<u>Capital Transfers and Grants</u>								
National Government:		67,278	15,000	41,394	67,278	(25,884)	-	67,278
Neighbourhood Development Partnership		64,367	15,000	38,483	64,367	(25,884)	-40.2%	64,367
Rural Roads Asset Management Systems		2,911	-	2,911	2,911	-		2,911
Total Capital Transfers and Grants	5	67,278	15,000	41,394	67,278	(25,884)	-	67,278
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	333,519	76,203	306,085	333,519	(27,434)	-	333,519

- 2.3.6 The total year-to-date transfers and subsidies received for the 2024/25 financial year amount to **R306 million** which is made up of R264, 6 million and R41 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.
- 2.3.7 The municipality has only received 60% of the NDP Grant as per the Division of Revenue Act that was published for the preparation of the 2024/25 MTREF. There is a reduced allocation of R 25 884 000 on the NDPG 5B portion and R 100 000 on the NDPG 6B portion.
- 2.3.8 Subsequently to the main Adjustment budget, National Treasury published the adjustment gazette as per the Division of Revenue Act on the 25th March 2025 with a downwards adjustment on the NDPG grant. The section 28 of the MFMA allows the municipality to adjust the revenue and the expenditure downwards if there is material under-collection of revenue during the financial year. The NDPG grant has been adjusted downward from R64.367 million to R38.483 million. In this case the main adjustment budget was approved prior to the publication of the adjustment gazette.
- 2.3.9 The table below presents the total conditional grant transfers and unspent grants as per their conditions:

Grants for the month ended 31 March 2025						
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	787 385	412 615	66%
EPWP	1 250 000	-	1 250 000	944 430	305 570	76%
Health subsidy	13 068 000	-	13 068 000	13 068 300	0.02	100%
Fire & Rescue Services Capital	3 600 000	-	3 600 000	-	3 600 000	0%
Rural Asset Management Grants	2 911 000	-	2 911 000	2 341 457	569 543	80%
Neighbourhood Development Partnership	64 367 000	-	38 483 000	23 381 483	15 101 517	61%
TOTAL "R"	86 396 000	-	60 512 000	40 523 055	19 989 245	

- 2.3.9.1 The above table depicts year to date conditional grants movement. The municipality has received **R60, 1 million**, which is made up of the 70% of the total conditional grants gazetted during the year. The difference of R1,3 million from HIV/AIDS grant was reclassified as operating revenue retained for HIV/AIDS programmes.
- 2.3.9.2 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. The unspent grants of R19 million are recorded as liability.

CHART 1: QUARTER THREE REVENUE PERFORMANCE



The above chart represents the quarter three revenue % of the total revenue raised as at 31 March 2025

Table 5: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE

This table shows expenditure incurred by the municipality for the quarter ended 31 March 2025

Gauteng: West Rand (DC48) - Table C4 Monthly Budgeted Financial Performance (revenue and expenditure) - M09 - Quarter 3

Description	Ref	2023/24	Budget year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Expenditure										
Employee related costs	-	216,278	238,454	236,454	54,575	166,926	178,341	(11,415)	(6.40)	236,454
Remuneration of councillors		13,155	14,809	14,809	3,225	10,096	11,107	(1,010)	(9.10)	14,809
Inventory consumed		740	410	611	244	468	358	110	30.63	611
Debt impairment		536	(1,869)	(1,869)	-	(14,157)	(1,402)	(12,755)	909.95	(1,869)
Depreciation and amortisation		5,350	6,594	6,594	1,649	4,396	4,946	(550)	(11.11)	6,594
Interest		2,774	11,747	12,247	303	659	8,935	(8,276)	(92.62)	12,247
Contracted services		74,084	73,056	78,361	1,673	26,166	56,118	(29,952)	(53.37)	78,361
Transfers and subsidies		12,242	12,807	11,631	4,652	11,631	9,311	2,320	24.91	11,631
Operational costs		30,988	33,730	36,516	5,408	20,548	25,921	(5,373)	(20.73)	36,516
Total Expenditure		356,882	389,737	395,354	71,730	226,732	293,634	(66,902)	(22.78)	395,354

2.3.10 The total year to date operating expenditure amounts to **R226, 7 million** which represents 57% of the year to date operational budget.

2.3.11 The total employee related costs including councillors' remuneration is 78% of the total budgeted expenditure incurred as at end of March 2025. The major portion of equitable share is utilised for employee costs due to limited revenue streams in the municipality.

2.3.12 The reported year to date interest charges of R659 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 period under review is made up of the following sources presented below:

Item Description	Quarterly Expenditure	YTD Expenditure
Security Services	1,043,763	3,131,289
Maintenance of equipment	12,350	44,884
Maintenance of vehicles	86,025	334,909
Maintenance of building	-	35,521
Audit Committee	177,768	563,334
Accounting & Auditing Services	-	156,522
Legal services	317,040	1,414,886
Burial Services	-	46,696
Actuaries	-	26,200
NDPG projects	-	20,331,724
Hygiene services	35,886	80,035
TOTAL CONTRACTED SERVICES	1,672,832	26,165,200

The breakdown of other expenditure for the quarter ended 31 March 2025 is made up of the following sources presented below:

Item Description	Quarterly Expenditure	YTD Expenditure
Bank charges	7,600	27,381
Advertising	148,605	263,296
Communication (Telephone & Cellular)	277,347	802,394
Software licenses	909,678	3,549,428
Professional Bodies Membership Fees	13,519	22,719
Wet fuel	150,000	1,200,000
External Audit fees	358,710	3,849,218
Learnership and Internships	1,089,000	1,310,223
Skills Development Fund Levy	462,359	1,425,519
Insurance premium and excess	3,388	1,611,500
Workmen's Compensation Fund	983,242	2,925,260
Travel and Subsistence	21,850	102,230
Vehicle Tracking	21,492	34,029
Motor Vehicle license	14,945	34,372
Municipal Services	723,294	2,761,122
Lease – Furniture and equipment	-	102,585
HIV/AIDS operational projects	222,675	430,160
Protective Clothing	-	96,583
TOTAL OTHER EXPENDITURE	5,407,705	20,548,018

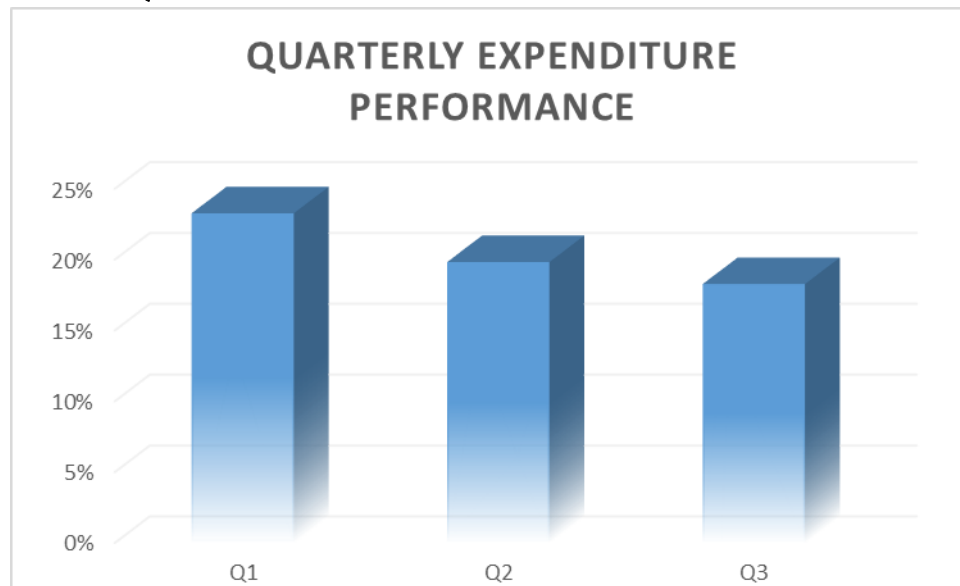
The breakdown of Donaldson Dam expenditure for the quarter ended 31 March 2025 is made up of the following sources presented below:

Item Description	Quarterly Expenditure	YTD Expenditure
Employee Cost	101,196	312,338
Security Services	240,066	720,198
TOTAL EXPENDITURE	341,262	1,023,536

The breakdown of Merafong flora expenditure for the quarter ended 31 March 2025 is made up of the following sources presented below:

Item Description	Quarterly Expenditure	YTD Expenditure
Employee Cost	296,076	524,835
Security Services	240,066	720,198
TOTAL EXPENDITURE	536,142	1,245,033

Chart 2: QUARTER THREE EXPENDITURE PERFORMANCE



The above chart represents the quarter three expenditure % of the total expenditure as at the 31 March 2025.

3 DEBTORS AND CREDITORS

3.1 TABLE 6: DEBTORS AGE ANALYSIS – QUARTER ENDED 31 MARCH 2025

DC48 West Rand - Supporting Table SC4 Budget Monthly Statement - aged debtors - M09 - Quarter 3

Description		Budget Year 2024/25												
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands														
Debtors Age Analysis By Income Source														
Other		1900	328	139	154	152	151	149	833	4,351	6,258	5,637	—	5,400
Total By Income Source		2000	328	139	154	152	151	149	833	4,351	6,258	5,637	—	5,400
107656.6 - totals only											—	—		
Debtors Age Analysis By Customer Group														
Organs of State		2200	—	—	—	—	—	—	—	5,400	5,400	5,400	—	5,400
Commercial		2300	328	139	154	152	151	149	833	4,351	6,258	5,637	—	—
Total By Customer Group		2600	328	139	154	152	151	149	833	9,751	11,658	11,037	—	5,400

3.1.1 Debtors who are 90 days and older for WRDM is **R11 million** as at 31 March 2025. 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	624,288
Adel JUT 2	Rental	1,341,890
NYDA	Rental	197,898
Jumbo Liquors	Rental	35,817
Capitec Bank Limited	Rental	315,972
United Meat and Chicken	Rental	2,536,810
Department of Health	Rental	329,825
South African Municipal Workers (Vacant)	Rental	678,524
Jumbo Furniture (Vacant)	Rental	198,495
Merafong City Local Municipality	Contributions	5,400,000
Total		11,657,625

In line with the settlement agreement between the district and the Rand West City Local Municipality (RWCLM), the district processed a credit note which resulted in the RWCLM no longer owing the district. This led to a reduction in the debtors balance for the period under review.

3.2 TABLE 7: CREDITORS AGE ANALYSIS – QUARTER ENDED 31 MARCH 2025

DC48 West Rand - Supporting Table SC4 Budget Monthly Statement - aged creditors - M09 - Quarter 3

Description R thousands	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	
Creditors Age Analysis By Customer Type											
Trade Creditors	0700	55	106	363	1 079	22 302	—	—	—	—	23 905
Auditor General	0800	—	—	80	—	—	—	—	—	—	80
Other	0900	—	26 314	—	—	—	—	—	—	34 378	60 692
Total By Customer Type	1000	55	26 420	443	1 079	22 302	—	—	—	34 378	84 677

3.3

- 3.2.1 The municipality is currently owing the suppliers a total amount of **R23, 9 million** as at 31 March 2025. 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 other creditors constitute a balance of R56, 7 million includes Human Settlement Grant accumulated from previous financial years, accumulated leave payables to employees and the Department of labour.
- 3.2.3 The main contribution from the trade creditors are within 120 days. The main creditor being the local municipality for utilities expenses. The total creditors from suppliers contribute 28% and other creditors is 72% towards the creditor's age analysis. Other suppliers are paid timeously, within 30 days as and when there is cash available to meet short term commitments.
- 3.2.4 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
- 3.2.5 The creditors from the above table are included in the Statement of Financial Position hence the negative net community wealth and low current ratio.
- 3.2.6 The municipality is honouring the payment arrangements with long outstanding creditors:
- Rand West City LM;
 - SALGA and
 - Department of labour

The breakdown of the creditors' age analysis by customer balance for the quarter ended 31 March 2025 is made up as follows:

Creditor Code 202412	Creditor Name	Description of services rendered	30days	60days	90days	120days	Total
437	AUDITOR GENERAL SOUTH AFRICA	Audit fees	-	80,022	-	-	80,022
7443	BROADLY TRADING	Supply and delivery of Protective clothing	-	-	-	29,910	29,910
6667	KWANZA COMMUNICATIONS CC	Advertising	4,178	-	-	-	4,178
80089	LIZEL VENTER	Legal fees	-	363,345	-	256,725	620,070
99348	MABOTWANE SECURITY SERVICES CC	Security Services	-	-	-	177,821	177,821
7505	MATSIE PROJECTS AND SUPPLY	Supply lights	-	29,694	-	-	29,694
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	46,859	-	90,439	1,747,120	1,884,418
99902	RAND WEST CITY LOCAL MUNICIPAL	Municipal Services	-	-	988,873	13,208,294	14,197,166
13852	SALGA	Membership fees	-	-	-	6,491,265	6,491,265
99236	THE ASSESSMENT TOOLBOX	Competency Assessment	21,862	-	-	-	21,862
64094	WHOODOO MEDIA AND ADVERTISING	Advertising	55,240	-	-	-	55,240
Total			161,054	443,367	1,079,312	22,301,619	23,985,351

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

Creditors (other accrual)	Amount
Leave payable (days not taken)	26,314,184
Human Settlement Grant	30,444,044
Department of Labour – Compensation Fund	3,933,639
Total	60,691,867

Unspent conditional grants	Amount
Neighbourhood Development Partnership Grant	15,101,517
Health Subsidy	0
Financial Management Grant	412,615
Expanded Public Works Programmes	305,570
Rural Assets Management Grant	569,543
Fire grant	3,600,00
Total unspent grants	19,989,245

3.2.8 The municipality has a leave payable balance of R26, 3 million by 31 March 2025 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.

3.2.9 The municipality's employees are encouraged to take leave to reduce the liability.

3.2.10 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 31 March 2025

Repairs and Maintenance as per department	Description	2024/25 Adjustment budget	Quarterly Expenditure	Year to date actual	YTD budget
Public Safety	Fire Vehicles	729,400	80,400	243,054	547,050
Finance	Pool Vehicles	149,000	5,625	91,854	111,750
Corporate Services	Computer Equipment	170,000	12,350	44,884	127,500
Corporate Services	Municipal Properties	3,729,400	-	35,521	2,797,050
Total Repairs and Maintenance		4,777,800	98,375	415,113	3,583,350

- 4.1.1 The Repairs and Maintenance expenditure incurred for the year to date actual expenditure of R415 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 quarter 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. The procurement process for repairs and maintenance of the municipal properties is ongoing.

4.2. SUMMARY OF CAPITAL BUDGET

Table 9: CAPITAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 31 MARCH 2025

	2024/25 Approved Adjustment Budget	Actual spend to date (in R and as a % of the Approved Budget)		Pro rata Adjustment Budget to date
	R	R	%	R
EXPENDITURE (Excl. VAT)	4,956,522	471,719	10%	3,717,392
VAT @ 15%	743,478	70,758	-	557,609
EXPENDITURE (Incl. VAT)	5,700,000	542,477	9,5%	4,275,000

4.2.1. The table below represents the capital expenditure as at 31 March 2025 per functional classification and funding:

Gauteng: West Rand (DC48) - Table C5 Monthly Budgeted Capital Expenditure by Functional Classification and Funding for period ending (M09) - Quarter 3

Description	Ref	2023/24	Budget year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Capital Expenditure - Functional										
<i>Municipal governance and administration</i>		501	1,100	2,100	326	472	1,075	(603)	(56.12)	2,100
Finance and administration		501	1,100	2,100	326	472	1,075	(603)	(56.12)	2,100
<i>Community and public safety</i>		5,457	3,600	3,600	-	-	2,700	(2,700)	(100.00)	3,600
Public safety		5,457	3,600	3,600			2,700	(2,700)	(100.00)	3,600
Total Capital Expenditure - Functional	3	5,998	4,700	5,700	326	472	3,775	(3,303)	(87.50)	5,700
Funded by	-									
National Government		276	78	78	-	47	58	(12)	(19.69)	78
Provincial Government		5,441	3,600	3,600	-		2,700	(2,700)	(100.00)	3,600
Transfers recognised - capital		5,717	3,678	3,678	-	47	2,758	(2,712)	(98.30)	3,678
Internally generated funds		517	1,022	2,022	326	425	1,017	(592)	(58.21)	2,022
Total Capital Funding		6,234	4,700	5,700	326	472	3,775	(3,303)	(87.50)	5,700

4.2.2. The municipality has a total adjustment budget of R5, 7 million for capital expenditure with the year to date expenditure of R472 thousand.

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 are funded by own revenue generated by 35% and a portion of 65% is from conditional grant. The computer equipment that were acquired as capital assets are capitalised as municipal assets.

4.2.4. The process of procuring the water tanker has been concluded under the National Treasury transversal contract and the award took place on the 10th April 2025 and the municipality is awaiting delivery which should be concluded by the end of May.

5. CASH FLOW POSITION

5.1. TABLE 10: CASH FLOW – QUARTER ENDED 31 MARCH 2025

DC48 West Rand - Table C7 Monthly Budget Statement - Cashflow - M09 - Quarter 3

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts		352,212	383,072	390,934	77,326	363,742	287,304			377,165
Other revenue		5,229	43,646	33,309	973	35,689	32,735	2,954	9%	43,646
Government - operating	1	263,183	262,641	274,619	76,203	318,488	196,981	121,507	62%	262,641
Government - capital	1	77,488	70,878	77,364	–	5,638	53,159	(47,521)	-89%	70,878
Interest		6,312	5,907	5,642	150	3,927	4,430	(503)	-11%	–
Payments		(355,327)	(384,296)	(398,402)	(24,368)	(296,183)	(288,222)			(393,365)
Suppliers and employees		(334,233)	(359,481)	(376,169)	(24,368)	(283,115)	(269,611)	(13,504)	5%	(368,550)
Finance charges		(8,851)	(11,747)	(10,498)	–	–	(8,810)	8,810	-100%	(11,747)
Transfers and Grants		(12,242)	(13,068)	(11,735)	–	(13,068)	(9,801)	(3,267)	33%	(13,068)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(3,114)	(1,224)	(7,468)	52,958	67,560	(918)	68,478	-7459%	(16,200)
Payments										
Capital assets		(5,796)	(4,700)	(8,378)	–	(542)	(3,525)	2,983	-85%	(4,700)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(5,796)	(4,700)	(8,378)	–	(542)	(3,525)	2,983	-85%	(4,700)
NET INCREASE/ (DECREASE) IN CASH HELD		(8,910)	(5,924)	(15,846)	52,958	67,017				
Cash/cash equivalents at beginning:	2	18,526	3,117	2,642	9,615	9,585				3,117
Cash/cash equivalents at month/year end:	2	9,615	(2,807)	(13,204)		76,602				(2,807)

5.2. TABLE 11: FREE CASH FLOW ANALYSIS

Total Application of cash and investments:	Closing balance (R '000)
WRDM (FNB transactional account)	318
WRDM (Standard bank transactional accounts)	24
Call Account Investment – WRDM (Standard bank)	31,232
Call Account Investment – WRDM (FNB)	28
Standard bank Fixed Deposit Account	45,000
Total cash available	76,602
Unspent conditional grants	(19,989)
Free cash flow surplus	56,613
Commitments	(58,075)
April 2025	(19,109)
May 2025	(19,279)
June 2025	(19,687)
Cash Flow Shortfall by 30 June 2025	(1,462)

5.2.1. A summary of the cash flow statement as at end of March 2025 is reflected in the table above with the closing balance of R76, 602 million.

5.2.2. The additional table for cash flow analysis indicates the affordability status and confirms that the municipality is partially relieved for the next month due to funds recovered from the impaired investment (VBS). The recoveries are invested in the fixed deposit account and its utilisation has to be in line with the adjustment budget.

5.2.3. The municipality will remain with a deficit of R1,4 million after deducting unspent conditional grants and commitments. It is not sufficient to sustain the normal operations for the month before after June. The own revenue generated is not anticipated for the next coming months due to the fluctuation of the collection rate.

5.2.4. The municipality has not included other revenue on the cash flow analysis which might change the balance as at end of June 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 31 MARCH 2025

DC48 West Rand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3

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)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawals (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Month s												
Municipality														
FNB Call Account		N/A	Call account	Yes	Fixed					28	0	—	—	28
Standardbank Fixed Deposit		3 months	Fixed Deposit	Yes	Fixed					19,000	144	(19,144)	45,000	45,000
Standardbank Call Account		N/A	Call account	Yes	Fixed					4,599	—	(86,508)	113,141	31,232
TOTAL INVESTMENTS AND INTEREST	2									23,627	144	(105,652)	158,141	76,260

5.3.1. During the quarter ended 31 March 2025, withdrawals of R105, 6 million were made from the Standard Bank and FNB Call Account for operational expenditure and re-invested to Standard Bank Fixed Deposit. 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 31 MARCH 2

DC48 West Rand - Table C6 Monthly Budget Statement - Financial Position - M09 - Quarter 3

Description	Ref	Budget year 2024/25		
		Original Budget	YearTD actual	Full Year Forecast
R thousands	1			
<u>ASSETS</u>				
Current assets				
Cash		18 526	342	18 526
Call investment deposits		–	76 260	–
Consumer debtors		4 431	11 658	4 431
Inventory		238	274	238
Total current assets		23 195	88 533	23 195
Non current assets				
Investment property		9 200	9 200	9 200
Property, plant and equipment		59 631	59 631	59 631
Biological		162	162	162
Total non current assets		68 993	68 992	68 993
TOTAL ASSETS		92 188	157 526	92 188
<u>LIABILITIES</u>				
Current liabilities				
Unspent Conditional Grants		15 408	19 446	15 408
Vat payable		1 977	1 706	1 977
Employee Benefit Obligation		–	2 448	–
Trade and other payables		100 058	84 677	100 058
Provisions		14 744	12 746	14 744
Total current liabilities		132 187	121 024	132 187
Non current liabilities				
Employee benefit obligation		–	50 428	–
Provisions		73 890	28 382	73 890
Total non current liabilities		73 890	78 810	73 890
TOTAL LIABILITIES		206 077	199 834	206 077
NET ASSETS	2	(113 889)	(42 308)	206 077
<u>COMMUNITY WEALTH/EQUITY</u>				
Accumulated Surplus/(Deficit)		(113 889)	(42 308)	(113 889)
TOTAL COMMUNITY WEALTH/EQUITY	2	(113 889)	(42 308)	(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	1.72:1
2	Liquidity ratio	(Current assets – Inventory)/ (Current liabilities – Provisions – Leave payable – Human Settlement Grant)	1.71:1
3	Working capital	Current assets – Current liabilities	37,014 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 1.72:1 shows that the municipality is able to meet its short term obligation for the reporting period. 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 1.71:1 shows that the municipality is 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

- The current ratio is at 1.72:1 which is within the standard norm of 1.5 and 3.
- The salary bill for the month is at 85% of the total expenditure which higher than the standard norm of 25% to 45% of the total expenditure
- Long outstanding debtors.
- The annual inflation increase is 4.9% against the equitable share annual increase of 2.3%
- Limited revenue streams to turnaround the 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-

- Salaries and wages;
- Contributions for pensions and medical aid;
- Travel, motor car, accommodation, subsistence and other allowances;
- Housing benefits and allowances;
- Overtime payments;
- 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%	70%
Number of permanent employees	362	319
Number of temporary employees	50	18

b. TABLE 14: COUNCILLORS AND STAFF BENEFITS

DC48 West Rand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 - Quarter 3								
Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24						
		Original Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages		11,120	2,577	8,165	8,340	(175)	-2%	11,120
Cellphone Allowance		1,551	556	1,659	1,163	495	43%	1,551
Other benefits and allowances		2,138	92	272	1,603	(1,331)	-83%	2,138
Sub Total - Councillors		14,809	3,225	10,096	11,107	(1,011)	-9%	14,809
Senior Managers of the Municipality	3							
Basic Salaries and Wages		6,829	1,415	4,397	5,122	(725)	-14%	6,829
Other benefits and allowances		477	1	3	358	(355)	-99%	477
Sub Total - Senior Managers of Municipality		8,309	1,416	4,399	6,231	(1,832)	-29%	8,309
Other Municipal Staff								
Basic Salaries and Wages		150,236	34,301	102,968	112,177	(9,210)	-8%	148,236
Pension and UIF Contributions		30,724	7,201	21,654	23,043	(1,389)	-6%	30,724
Medical Aid Contributions		13,696	3,579	10,360	10,272	89	1%	13,696
Overtime		9,072	2,277	6,357	6,804	(446)	-7%	9,072
Performance Bonus		10,333	1,094	7,889	7,750	139	2%	10,333
Motor Vehicle Allowance		11,004	3,157	9,560	8,253	1,307	16%	11,004
Cellphone Allowance		17	4	11	12	(1)	-11%	17
Housing Allowances		1,358	185	551	1,019	(468)	-46%	1,358
Other benefits and allowances		155	154	477	116	361	310%	155
Acting and post related allowance		1,364	114	317	1,023	(706)	-69%	1,364
Sub Total - Other Municipal Staff		230,146	53,160	162,527	172,109	(9,583)	-6%	228,146
Total Parent Municipality		253,263	57,801	177,022	189,447	(12,425)	-7%	251,263

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:	March			Total Number of Councillors:		44		
Contact Person:	Dan Monamoli			Telephone:		011 411 5010		
E-Mail Address:	Dmonamoli@wr.dlm.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	46,160.68	3,917.00	-	15,386.90	-	-	65,464.58
Speaker	1	26,450.68	2,117.00	-	-	-	8,816.90	37,384.58
Member of Mayoral Committee	8	399,100.66	27,736.00	-	55,057.99	-	-	481,894.65
Chief Whips	1	61,547.58	3,917.00	-	-	-	-	65,464.58
Chairperson of Section 79 Committees	1	59,715.25	3,917.00	-	-	-	-	63,632.25
Municipal Councillors: Part-Time								
Councillors	33	188,198.57	81,827.00	93,545.76	45,427.21	-	-	408,998.54
TOTAL		781,173.42	123,431.00	93,545.76	115,872.10	-	8,816.90	1,122,839.18
Comments:								
Municipal Manager :	ME Koloi				Date:	31/03/2025		

Table 16: WITHDRAWAL STATEMENT

WITHDRAWAL STATEMENT FOR THE QUARTER ENDED 31 MARCH 2025

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
Bank:		First National Bank (WRDM)	First National Bank - Call Account (WRDM)	Standard Bank (WRDM)	Standard Bank Fixed Investment (WRDM)	Standard Bank Call Account (WRDM)
Account number:		622777660872	62835844334	21307350	658833952	658833952
Bank reconciliation/s compiled and attached		Yes	-	Yes	-	-
Month:(End of Quarter)	March	March	March	March	March	March
Opening cash book balance at beginning of quarter	23,644,222	7,266	28,297	9,642	19,000,000	4,599,018
Add Receipts for quarter	296,124,483	311,272	177	137,528,647	45,143,866	113,140,521
Less Payments for quarter	-243,166,384	-426	-	-137,514,451	-19,143,866	-86,507,641
Closing cash book balance at end of quarter	76,602,321	318,112	28,474	23,838	45,000,000	31,231,897
GL Account Balance					-	-
Payments for the month	-243,166,384	-426		-137,514,451	-19,143,866	-86,507,641
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	-243,166,384	-426		-137,514,451	-19,143,866	-86,507,641
Actual capital expenditure for the quarter	-	-	-	-	-	-
Actual operating expenditure for the quarter	-243,166,384	-426		-137,514,451	-19,143,866	-86,507,641
Section 11(4) expenditure	-	-	-	-	-	-
Total	-243,166,384	-426		-137,514,451	-19,143,866	-86,507,641