ITEM 20

BUDGET AND TREASURY OFFICE: 2025/2026 QUARTERLY FINANCIAL REPORT FOR THE QUARTER ENDING 30 JUNE 2026
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

The total operating expenditure to date is R376 million.

ANNEXURE

Attached as ***Annexure*** is the quarterly financial report ending 30 June 2026.

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 30 June 2026.

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 30 June 2026.

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 June 2026.

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

Mogale City Local Municipality

West Rand District Municipality

2025/2026

Quarterly Financial Report

30 June 2026

Contents

IN-YEAR BUDGET STATEMENT TABLES: QUARTER ENDED 30 June 2026

The financial results for the Quarter ended 30 June 2026 are attached and consists of the following tables:

MBRR TABLES:

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2) Table C4: Quarter 03 Budget Statement – Financial Performance (Revenue and Expenditure)
3) Table C5: Quarter 04 Budget Statement – Capital Expenditure by vote, standard classification and funding
4) Table C6: Quarter 04 Budget Statement – Financial Position
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9) Table SC7: Quarter 04 Budget Statement – Transfer and grant expenditures
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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 Council about the Financial Status quo of West Rand District Municipality and to comply with Section 71 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	2025/26 Original Budget (R'000)	Actual performance to date (in R and as a % of the Original Budget) (R'000)	%	YTD Original Budget (R'000)
TOTAL REVENUE COLLECTED	**376 108**	**285 637**	76%	**376 108**
TOTAL REVENUE RECOGNISED	**376 108**	**280 564**	75%	**376 108**
TOTAL EXPENDITURE	**(376 108)**	**(307 119)**	82%	**(376 108)**
Operational expenditure	(371 910)	(305 699)	82%	(371 910)
Capital expenditure	(4 147)	(1 420)	34%	(4 147)
SURPLUS/(DEFICIT)-including capital expenditure	**53**	**(30 546)**		**53**
SURPLUS/(DEFICIT) - excluding capital expenditure	**4 200**	**(26 555)**		**4 200**

Note: Positive Revenue & Negative (Expenditure)

2.1.1 In the 2025/2026 financial year the municipality has anticipated to raise a total revenue R376.1 million which is inclusive of operational and capital grants. The total revenue of **R280** million has been recognised (representing 75%) 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 2025/2026 financial year that amounts to R307 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)

DC48 West Rand - Table C3 Quarterly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Quarter 4

Vote Description	Ref	Budget Year 2025/26						
R thousands		Original Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1							
Vote 1 - Corporate Governance		13,243	–	10,008	13,243	(3,235)	-24%	13,243
Vote 2 - Municipal Manager & Support		21,597	–	15,012	21,597	(6,585)	-30%	21,597
Vote 3 - Corporate Services		42,895	1,151	31,088	42,895	(11,807)	-28%	42,895
Vote 4 - Budget & Treasury Office		30,722	615	22,017	30,722	(8,705)	-28%	30,722
Vote 5 - Health & Social Development		55,373	5,345	49,780	55,373	(5,593)	-10%	55,373
Vote 6 - Public safety		129,296	595	117,307	129,296	(11,990)	-9%	129,296
Vote 7 - Regional planning & Economic Development		82,982	1,381	35,353	82,982	(47,630)	-57%	82,982
Total Revenue by Vote	2	**376,108**	**9,086**	**280,564**	**376,108**	**(95,544)**	**-25%**	**376,108**
Expenditure by Vote	1							
Vote 1 - Corporate Governance		13,130	4,051	14,427	13,130	1,296	10%	13,130
Vote 2 - Municipal Manager & Support		21,414	5,681	29,230	21,414	7,816	37%	21,414
Vote 3 - Corporate Services		42,530	13,225	48,317	42,530	5,787	14%	42,530
Vote 4 - Budget & Treasury Office		30,460	10,273	26,066	30,460	(4,394)	-14%	30,460
Vote 5 - Health & Social Development		54,902	14,954	51,026	54,902	(3,876)	-7%	54,902
Vote 6 - Public safety		128,197	31,131	122,142	128,197	(6,055)	-5%	128,197
Vote 7 - Regional planning & Economic Development		82,277	5,407	15,911	82,277	(66,366)	-81%	82,277
Total Expenditure by Vote	2	**372,910**	**84,722**	**307,119**	**310,758**	**(65,791)**	**-21%**	**372,910**
Surplus/ (Deficit) for the year	2	**3,198**	**(75,635)**	**(26,555)**	**65,350**	**(161,336)**	**-247%**	**3,198**

NB: mSCOA version 6.9

2.2.1 The overall performance as at end of June 2026 indicates that the municipality has realised a year-to-date deficit of R26 555 million as per income and expenditure summary by municipal function.

2.2.2 The function that contributes the largest year to date expenditure is Public Safety with a total of R122 142 million (40%) from the overall year to date expenditure due to employee related costs.

2.2.3 The Corporate Services function contributes 16% of the total year-to-date expenditure with over expenditure incurred on municipal services.

2.2.4 The Health and Social Services with the total year to date expenditure of R51 026 million contributes (16%) of the total year to date expenditure.

2.2.5 The functions with the lowest expenditure to date from the overall budget are the Regional Planning and Economic Development as well as Corporate Governance which constitutes of 5% and 5% respectively.

2.2.6 Finance Function contributes 16% of the total quarterly expenditure.

2.2.7 The profitability ratio presented below, is at (9%). This indicates that the municipality's year to date financial performance is at a surplus as at 30 June 2026.

Description	Basis of calculation	% Profit/ (Deficit)
Profitability ratio	Surplus/ Total revenue	(9%)

2.3 Table 3: FINANCIAL PERFORMANCE REVENUE BY TYPE

This table shows income raised by the municipality for the quarter ended 30 June 2026

DC48 West Rand - Table C4 Quarterly Budget Statement - Financial Performance (revenue and expenditure) - Quarter 4

Description	Ref	2024/25	Budget Year 2025/26						
R thousands		Audited Outcome	Original Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Rental of facilities and equipment		2,094	3,620	686	3,332	3,620	(288)	-8%	3,620
Interest earned - external investments		6,312	7,804	331	2,218	7,804	(5,586)	-72%	7,804
Interest earned - outstanding debtors		353	–	90	414	0	414		–
Licences and permits		533	766	13	48	766	(718)	-94%	766
Reversal on impairment of investment			–	–	–	–	–		–
Transfers and subsidies		269,970	303,768	7,062	270,341	303,768	(33,427)	-11%	303,768
Other revenue		405	42,955	828	4,035	42,955	(38,920)	-91%	42,955
Other Gains		–	12,707	–	–	12,707	(12,707)	-100%	12,707
Gains on disposal of PPE		–	1,488	–	–	1,488	(1,488)	-100%	1,488
Total Revenue (excluding capital transfers and contributions)		**279,668**	**373,108**	**9,010**	**280,388**	**373,108**	**(92,720)**	**-25%**	**373,108**

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 quarter ended 30 June 2026 amounted to R9 010 million.

2.3.2 The largest contributor for revenue is due to revenue recognition of conditional operational transfers and subsidies, contributing 78% of total revenue for the quarter ended 30 June 2026.

2.3.3 The interest received was realised from consumer debtors amounts to R90 thousand for the quarter ended 30 June 2026.

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

2.3.5 The breakdown of other revenue for the quarter ended June 2026 is made up from the following sources as presented on the table below:

Item Description	R'000 Quarterly Income	R'000 YTD Income
Sales of Goods and Rendering of Services: Fire Services	438	1 832
Building Plan Fees	44	143
Sale of tender documents	-	122
Health Clearance Certificates	147	393
Entrance Fees (Donaldson Dam)	25	71
Electricity recovery	82	472
Recoveries	1	13
Commission	91	146
Insurance refund	-	843
TOTAL	**828**	**4 035**

Table 4: GRANTS RECEIVED FOR THE QUARTER ENDED 30 JUNE 2026
The table for transfers and subsidies received by the municipality as at the quarter ended 30 June 2026

DC48 West Rand - Supporting Table SC6 Quarterly Budget Statement - Transfers and Grant Receipts - Quarter 4

Description	Ref	Original Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2							
Operating Transfers and Grants								
National Government:		**254,091**	**–**	**253,149**	**254,091**	**(942)**	**0%**	**254,091**
Local Government Equitable Share		53,050	–	52,108	53,050	(942)	-1.8%	53,050
RSC Levy Replacement		198,092	–	198,092	198,092	(0)	0.0%	198,092
Finance Management		1,300	–	1,300	1,300	0	0.0%	1,300
EPWP Incentive		1,649	–	1,649	1,649	(0)	0.0%	1,649
Provincial Government:		**13,500**	**–**	**13,682**	**13,500**	**182**	**1%**	**13,500**
Health Subsidy		13,500	–	13,682	13,500	182	1.3%	13,500
Other grant providers:		**3,150**	**119**	**2,262**	**3,150**	**(888)**	**-28%**	**3,150**
LG SETA		3,150	119	2,262	3,150	(888)	-28.2%	3,150
Total Operating Transfers and Grants	5	**270,741**	**119**	**269,093**	**270,741**	**(1,648)**	**-1%**	**270,741**
Capital Transfers and Grants								
Provincial Government:		**3,000**		**3,000**	**3,000**	**–**	**–**	**3,000**
Fire Rescue Serives (Capital)		3,000	–	3,000	3,000	–	0.0%	3,000
Capital Transfers and Grants								
National Government:		**32,459**	**–**	**3,041**	**32,459**	**(29,418)**	**–**	**32,459**
Neighbourhood Development Partnership		29,418	–	–	29,418	(29,418)	-100.0%	29,418
Rural Roads Asset Management Systems		3,041	–	3,041	3,041	(0)	0.0%	3,041
Total Capital Transfers and Grants	5	**35,459**	**–**	**5,129**	**35,459**	**(29,418)**	**-83%**	**35,459**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	**306,200**	**119**	**275,134**	**306,200**	**(31,066)**	**-10%**	**306,200**

The total year-to-date transfers and subsidies received for the 2025/2026 financial year amount to R275 million which is made up of R269 million from operational and R5,1 million capital transfers. Grants remain the main revenue contributor which is also an indication that the municipality is grant dependent while seeking other sources of revenue to maintain financial stability.

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

Grants for the month ended 30 June 2026

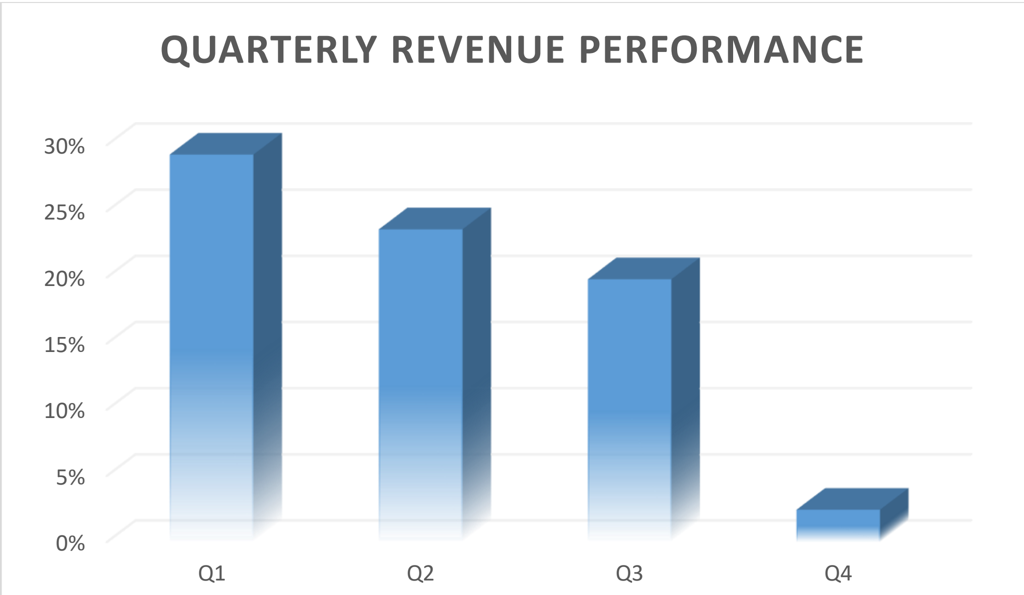
Grants	(A) Gazetted 2025/2026	(B) Roll-over 2025/2026	(C) Received per bank statement 2025/2026	(D) Spent to date 2025/2026	(E) Unspent 2025/2026 (B+C-D)	(F) % Spent to date 2025/2026 (D/C+B)
FMG	1,300,000	-	1,300,000	1,300,000	-	100%
EPWP	1,649,004	-	1,649,000	1,649,000	-	100%
Health subsidy	13,500,000	-	13,682,000	13,682,000	-	100%
Fire & Rescue Serivces Capital	3,000,000	-	3,000,000	1,539,285	1,460,715	51%
Rural Asset Management Grants	3,041,004	-	3,041,000	3,041,000	-	100%
Neighbourhood Development Partnership	29,418,000	-	-	-	-	0%
TOTAL "R"	**51,908,008**	**-**	**22,672,000**	**21,211,285**	**1,460,715**	

2.3.6.1 The above table depicts the gazetted and the year-to-date conditional grants movement. The grants that are fully received to date are FMG, Fire grant, EPWP, Health Subsidy as well as the Rural Roads Asset Management grant. The expenditure incurred towards the FMG and Rural Roads Asset Management grant mainly constitutes of internship stipends.

2.3.6.2 The anticipated roll over for the unspent grant of R1,4 million is emanating from the fire services protective clothing that was not delivered by the appointed service provider.

2.3.6.3 The grants will be deposited into the municipality’s bank account as per approved National Treasury’s grant payment schedule.

CHART 1: REVENUE PERFORMANCE



The above chart represents the quarterly revenue % of the total revenue raised as at 30 June 2026

Table 5: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE
This table shows expenditure incurred by the municipality for the quarter ended 30 June 2026

DC48 West Rand - Table C4 Quarterly Budget Statement - Financial Performance (revenue and expenditure) - Quarter 4

Description	Ref	2024/25	Budget Year 2025/26						
R thousands		Audited Outcome	Original Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type									
Employee related costs		214,867	248,301	59,904	235,262	248,301	(13,039)	-5%	248,301
Remuneration of councillors		13,282	15,446	3,830	14,072	15,446	(1,374)	-9%	15,446
Debt impairment		536	(1,949)	–	–	(1,949)	1,949	-100%	(1,949)
Depreciation & asset impairment		5,349	6,878	2,018	5,788	6,878	(1,090)	-16%	6,878
Interest cost and penalties		8,851	12,773	275	945	12,773	(11,828)	-93%	12,773
Other materials			638	298	695	638	57	9%	638
Contracted services		74,084	39,606	2,302	8,524	39,606	(31,082)	-78%	39,606
Transfers and subsidies		12,242	12,131	4,926	10,916	12,131	(1,215)	-10%	12,131
Operational expenditure		27,325	38,086	11,200	30,947	38,086	(7,139)	-19%	38,086
Losses		–	–	(30)	(30)	–	(30)		–
Total Expenditure		**356,535**	**371,910**	**84,722**	**307,119**	**371,910**	**(64,791)**	**(0)**	**371,910**

2.3.7 The total year to date operating expenditure amounts to **31 million** which represents 81% of the total operational budget.

2.3.8 The total employee related costs excluding councillors' remuneration is 76% of the total expenditure incurred as at end of the quarter ended 30 June 2026. The major portion of equitable share is utilised for employee costs due to limited revenue streams in the municipality.

2.3.9 The losses of R30 thousand is the fair value gain adjustment on biological assets that was reported for the interim financial statements

2.3.10 The amount spent on contracted services and other operational expenditure for the quarter are listed are listed below. *(Excluding VAT)*

The breakdown of contracted services for the period under review is made up of the following sources presented below:

Item Description	R'000 Original Budget 2025/26	R'000 Quarterly Expenditure	R'000 YTD Expenditure	Reason for over/under Expenditure
Security Services	4 614	924	3 708	-
Burial Services	369	86	286	-
Outsourced Services: Professional Staff	1 288	803	803	-
Maintenance of vehicles	1 310	374	564	-
Business and Advisory: Accounting and Auditing	185	-	7	-
Hygiene Services	145	-	-	-
Business and Advisory: Actuaries	43	-	20	-
Business and Advisory: Audit Committee	619	80	401	-
Legal Advice and Litigation	1 210	34	849	-
Maintenance of building	3 049	-	1 651	-
Maintenance of equipment	546	1	235	-
Contractors: Building	26 706	-	-	-
TOTAL CONTRACTED SERVICES (Excl. VAT)	**40 084**	**2 302**	**8 524**	

The breakdown of other expenditure for the quarter ended 30 June 2026 is made up of the following sources presented below:

Item Description	**R'000 Original Budget 2025/26**	**R'000 Quarterly Expenditure**	**R'000 YTD Expenditure**	**Reason for over/under Expenditure**
Bank charges	318	8	28	-
Information system access	521	20	433	-
Advertising Publicity and Marketing	477	144	260	-
Communication (Telephone & Cellular)	1 477	351	1 274	-
Software licenses	7 895	3 139	9 118	Over-expenditure for software licenses was due to the payment of Microsoft annual license fees which the WRDM had a payment arrangement with the service provider
External Audit Fees	4 710	519	3 592	-
Learnership and internships	3 410	478	1 439	-
Vehicle License and Registrations	103	6	67	-
Municipal Services	4 977	1 190	6 162	Over-expenditure for municipal services was due to the payment of municipal services which the WRDM had a payment arrangement with Rand West City Local Municipality
Skills Development Fund Levy	2 205	506	2 029	-
Insurance excess payments	74	2	39	-
Vehicle Tracking	63	18	48	-
HIV/AIDS operational projects	1 050	307	921	-
Public Safety - OP Cost - Uniform & Protective Clothing	1 550	22	49	-
Travel and subsistence	400	4	132	-
Wet Fuel	1 925	350	1 185	-
Professional Bodies and memberships	2 454	2 562	2 597	Budgeted figures are estimates based on the previous financial year's expenditure; therefore, the variance cannot be determined in advance.
Operational Cost: Workmen's Compensation Fund	2 142	1 574	1 574	-
TOTAL OTHER EXPENDITURE (Excl. VAT)	**38 428**	**11 200**	**30 947**	

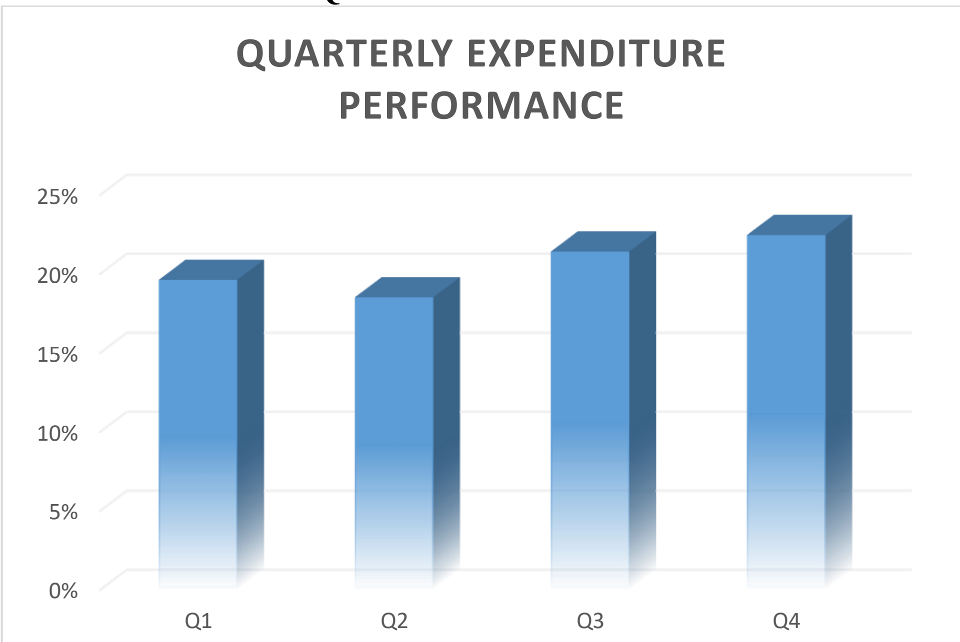
The breakdown of Donaldson Dam expenditure for the quarter ended 30 June 2026 is made up of the following sources presented below:

Item Description	**R'000 Quarterly Expenditure**	**R'000 YTD Expenditure**
Employee Cost	121	736
Security Services	240	960
TOTAL EXPENDITURE	**361**	**1 696**

The breakdown of Merafong flora expenditure for the quarter ended 30 June 2026 is made up of the following sources presented below:

Item Description	R'000 Quarterly expenditure	R'000 YTD Expenditure
Employee Cost	230	1,136
Security Services	240	960
TOTAL EXPENDITURE		

Chart 2: EXPENDITURE QUARTERLY PERFORMANCE



The above chart represents the quarterly expenditure as a % of the total expenditure as at the 30 June 2026.

3 DEBTORS AND CREDITORS

3.1 TABLE 6: DEBTORS AGE ANALYSIS – QUARTER ENDED 30 JUNE 2026

DC48 West Rand - Supporting Table SC4 Budget Monthly Statement - aged debtors - M12

R thousands	NT Code	Budget Year 2025/26											
		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
Debtors Age Analysis By Income Source													
Other	1900	361	225	217	222	236	208	1,112	4,287	6,867	6,064	–	11,464
Total By Income Source	**2000**	**361**	**225**	**217**	**222**	**236**	**208**	**1,112**	**4,287**	**6,867**	**6,064**	**–**	**11,464**
Total										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	–	–	–	–	–	5,400	5,400	5,400	–	5,400
Commercial	2300	361	225	217	222	236	208	1,112	4,287	6,867	6,064	–	6,064
Total By Customer Group	**2600**	**361**	**225**	**217**	**222**	**236**	**208**	**1,112**	**4,287**	**12,267**	**11,464**	**–**	**11,464**

3.1.1 Debtors who are 90 days and older for WRDM is **R12 million** as at 30 June 2026. 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.

3.1.2 The municipality has handed over the overdue accounts to an external debt collector in order to recover the amounts owed to the district.

3.2 TABLE 7: CREDITORS AGE ANALYSIS – QUARTER ENDED 30 JUNE 2026

DC48 West Rand - Supporting Table SC4 Budget Monthly Statement - aged creditors - M12

Description	NT Code	Budget Year 2025/26									
R thousands		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	Total
Creditors Age Analysis By Customer Type											
Trade Creditors	0700	–	8,591	1,004	1,324	487	12,293	–	–	–	**23,699**
Auditor General	0800	–	9	–	–	–	912	–	–	–	**921**
Other	0900	–	30,307	–	–	–	–	–	–	30,444	**60,751**
Total By Customer Type	**1000**	**–**	**38,907**	**1,004**	**1,324**	**487**	**13,205**	**-**	**-**	**30,444**	**85,371**

3.2.1 The municipality is currently owing the suppliers a total amount of **R24 620 million** as at 30 June 2026. 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 R61 million includes Human Settlement Grant amounting to R30 million which has been rolled forward from previous financial years and the accumulated amount of leave payable to its employees which amounts to R30 million.

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 SALGA.

3.2.4 The creditors from the above table have an impact on the Statement of Financial Position hence the overall negative net community wealth and low current ratio.

The breakdown of the creditors' age analysis by customer balance for the quarter ended 30 June 2026 is made up as follows:

Creditor Code	Creditor Name	Description of services rendered	R'000 0Days	R'000 30Days	R'000 60Days	R'000 90Days	R'000 120Days	R'000 Total
07480	AFRICAN GLOBAL SKILLS ACADEMY	Training for EPWP	119	-	-	-	-	119
07630	AMAAN CONSULTING	Triplicate books (stationery) HIV/AIDS	39	-	-	-	-	39
07432	AQUILA CORP	Breathing apparatus for Public Safety	310	-	-	-	-	310
00437	AUDITOR GENERAL SOUTH AFRICA	Auditing	9	-	-	-	912	921
06677	BASHIR B AHMED	Sitting Allowance	6	-	-	-	-	6
07611	BOTEBOTLOTLO	Catering for HIV & AIDS	-	22	-	-	-	22
07622	DSS FIRE SYSTEMS (PTY) LTD	Refill and repairs of Fire extinguishers	-	-	145	-	-	145
04692	FAITH FUNERAL HOME	Pauper burial services	-	53	-	-	-	53
04692	FAITH FUNERAL HOME	Pauper burial services	34	-	-	-	-	34
00381	GLASFIT KRUGERSDORP	Maintenance of vehicles	1	-	-	-	-	1
07530	KEMELO MATHATHO	Sitting Allowance	6	-	-	-	-	6
07269	KONAR DEENADAYALEN	Sitting Allowance	10	-	-	-	-	10
06667	KWANZA COMMUNICATIONS CC	Advertising	33	-	-	-	-	33
80089	LIZEL VENTER	Litigation services	-	14	-	-	-	14
07623	MANDLONDLO CONSULTANTS	Supply and delivery platform brooms for Public Safety	8	-	-	-	-	8
9920	MARCE PROJECTS PTY LTD	Repairs and Maintenance	23	82	-	-	-	105
07270	MASEKO MAPHANGA	Sitting Allowance	6	-	-	-	-	6
07602	MAT K	Supply and Delivery for protective gloves for Public Safety	12	-	-	-	-	12
07516	MERITI GROUP	Repairs and maintenance of server room air conditioners	67	-	-	-	-	67
07466	MJIMARA AUTO WHEELS	Repairs and Maintenance	2	-	-	-	-	2
07621	MMAPHEPO HOLDINGS	Supply and delivery of Public Safety jump starter packs	-	28	-	-	-	28
99179	MOIKETSI M J MOHLAKOANA	Sitting Allowance	13	-	-	-	-	13
06685	MONGALO MAKGOBA PERCY	Sitting Allowance	13	-	-	-	-	13
05927	MUNSOFT	Financial System	882	58	615	-	-	1 555
99688	Microsoft Ireland Operations	Software Licence	2 220	-	-	-	-	2 220
	Mzonke Nondwangu	Sitting Licence	6	-	-	-	-	6
07529	OMPHILE SEHUNELO	Sitting Allowance	6	-	-	-	-	6
07617	PEO INFORMATION TECHNOLOGIES (PTY) LTD	Antivirus	185	-	-	-	-	185
07452	PHASHA PROJECTS (PTY)LTD	Supply and Delivery of rechargeable flashlights	-	28	-	-	-	
07472	PMA HOLDING	MFMP Training	112	-	-	-	-	112
06857	RAND WEST C L M (DONALDSON)	Municipal Services	31	34	33	34	3 536	3 668
99902	RAND WEST CITY LOCAL MUNICIPAL	Municipal Services	727	524	366	453	4 898	6 968
07502	RAPHULU DICK	Refund	1	-	-	-	-	1
07585	RASEOTE FREDDY	Sitting Allowance	1	-	-	-	-	1
98896	RED ANT SECURITY RELOCATION AN	Security Service	809	-	-	-	-	809
00119	REGISTRAR OF DEEDS	Deeds	-	-	-	-	-	-
07470	REOFENTSE TRADING	Supply and delivery Ceiling hooks	-	29	-	-	-	29

Creditor Code	Creditor Name	Description of services rendered	R'000 0Days	R'000 30Days	R'000 60Days	R'000 90Days	R'000 120Days	R'000 Total
13852	SALGA	Membership fees	2 563	-	-	-	3 859	6 422
07533	SJ Masite	Sitting Allowance	-	-	-	-	-	-
00477	SUPA QUICK RANDFONTEIN	Repairs and maintenance of vehicles	6	-	-	-	-	6
00163	TELKOM SA LIMITED	Communication Services	1	-	-	-	-	1
07601	TRAVEL WITH FLAIR JOHANNESBURG	HIV & AIDS conference	-	-	108	-	-	108
06865	Twananani trading enterprise	Repairs and maintenance of vehicles	31	-	-	-	-	31
00185	VODACOM SERVICE PROVIDER CO (P	Communication services	133	134	-	-	-	267
07613	Victress Lwabi	Sitting Allowance	-	-	-	-	-	-
64094	WHOODOO MEDIA AND ADVERTISING	Advertising	-	-	57	-	-	57
07555	XL AEROCITY TRAVEL	Travel and accommodation for HIV & AIDS	-	100	-	-	-	100
07584	ZIBONDIWE MECHANICAL REPAIRS AND PROJECTS	VEHICLE	-	55	-	-	-	55
07624	ZINGELWAYO SERVICES	Supply and Delivery of shovels	-	9	-	-	-	9
07532	ZP Mongalo	Sitting Allowance	-	6	-	-	-	6
Total			**8 600**	**1 004**	**1 324**	**487**	**13 205**	**24 620**

3.3.1 Other payables on accruals and deferred income on unspent conditional grants breakdown are presented below:

Creditors (other accrual)	Amount R'000
Leave payable (days not taken)	30 307
Human Settlement Grant	30 444
Financial Management Grant (Unspent)	-
Health Subsidy	-
Fire Services Capital Grant (Unspent)	1 461
Rural Roads Asset Management	-
Expanded Public Works Programme Integrated Grant (Unspent)	-
Total	**62 211**

3.3.2 The municipality has a leave payable balance of R30 million as at 30 June 2026 due to accumulated leave accrued to employees in terms of the main collective agreement. The accumulated leave payable is limited to 48 days per employee and to remedy the financial implication the municipality's employees are encouraged to take annual leave.

4 CAPITAL EXPENDITURE, REPAIRS AND MAINTENANCE EXPENDITURE

4.1. Table 8: Repairs and Maintenance Expenditure (RME) for the quarter ended 30 June 2026

Repairs and Maintenance as per department	Description	2025/26 Original Budget R'000	Quarter 4 Expenditure R'000	Year to date actual R'000	YTD budget R'000
Public Safety	Fire Vehicles	760	341	531	760
Finance	Pool Vehicles	156	33	33	156
Corporate Services	Computer Equipment	177	131	-	177
Corporate Services	Municipal Properties	3 889	131	1 651	3 889
Total Repairs and Maintenance		**4 983**	**636**	**2 215**	**4 983**

4.1.1 The Repairs and Maintenance expenditure incurred for the year-to-date actual expenditure is R2 215 thousand against the original budget of R5 million, the large portion of repairs and maintenance is as a result of the repairs taking place on the municipal building.

4.1.2 The repairs and maintenance were mainly budgeted for motor vehicles from public safety department for service delivery purposes as well as for the maintenance of the municipal building.

4.1.3 Due to cash flow changes the repairs and maintenance was prioritised based on the budget available.

4.2. SUMMARY OF CAPITAL BUDGET

Table 9: CAPITAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 30 JUNE 2026

	2025/26 Original Budget R'000	Quarter 04 Expenditure	Actual spend to date (in R and as a % of the Original Budget) R'000	%	Pro rata Original Budget to date R'000
EXPENDITURE (Excl. VAT)	3 606	1 387	1 824	51%	3 606
VAT @ 15%	541	208	274	-	541
EXPENDITURE (Incl. VAT)	**4 147**	**1 595**	**2 098**	**51%**	**4 147**

4.2.1. The table below represents the capital expenditure as at 30 June 2026 per functional classification and funding:

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

Vote Desctiption R thousands	Ref 1	Budget year 2025/26 Original Budget	Quarter 04	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Expenditure - Functional Classification								
Governance and administration		**1,147**	**332**	**670**	**1,147**	**(477)**	**-42%**	**1,147**
Finance and administration		1,147	332	670	1,147	(477)	-42%	1,147
Community and public safety		**3,000**	**1,035**	**1,134**	**3,000**	**(1,866)**	**-62%**	**3,000**
Public safety		3,000	1,035	1,134	3,000	(1,866)	-62%	3,000
Economic and environmental services		**–**	**20**	**20**	**–**	**20**		**–**
Planning and development		–	20	20	–	20		–
Total Capital Expenditure - Functional Classification	3	**4,147**	**1,387**	**1,824**	**4,147**	**(2,323)**	**-56%**	**4,147**
Funded by:								
National Government		–	20	20	–	20		–
Provincial Government		3,000	1,035	1,134	3,000	(1,866)	-62%	3,000
Transfers recognised - capital		**3,000**	**1,055**	**1,154**	**3,000**	**(1,846)**	**-62%**	**3,000**
				–	–			
Internally generated funds		1,147	332	670	1,147	(477)	-42%	1,147
Total Capital Funding		**4,147**	**1,387**	**1,824**	**4,147**	**(2,323)**	**-56%**	**4,147**

4.2.2. The municipality has a total original budget of R4,1 million for capital expenditure with the year-to-date expenditure of R1,8 million.

4.2.3. The budget allocation of computer equipment for the ICT department was not fully spent due to cash flow challenges. The municipality managed to purchase ICT equipment and computers of R670 thousand from the budget allocation of R1.1 million.

4.2.4. Break-down of Fire Services Capital Expenditure:

Project	Allocation R thousand	Spent to date %	Unspent	Reason for Under-expenditure
Procurement of two Breathing Apparatus Compressors	450	100%	-	Compressors delivered
Procurement of twenty-five Breathing Apparatus sets and twenty spare cylinders	900	100%	-	Delivered
Procurement of twenty-brush cutters	100	100%	-	Brush cutters delivered
Procurement of 50 sets of Bunker Gear (PPE)	1 500	3%	1 461	The appointed service provider remains unresponsive despite numerous follow-ups attempts via email and telephone regarding the delivery of the approved PPE. As a result, the municipality cannot confirm delivery within the current financial year. A requested to approve an application to roll over the

Project	Allocation R thousand	Spent to date %	Unspent	Reason for Under-expenditure
				unspent grant funding to the next financial year to ensure the project objectives can still be achieved. In the interim, the municipality will explore alternative procurement options, including the RT tender route and other compliant procurement mechanisms, to facilitate the acquisition of the required PPE. Further updates will be provided as progress is made.
Procurement of small gear	50	100%	-	Torches, gloves, battery packs, brooms, shovels and spades and ceiling hooks and High Angle rescue sets delivered
Total	**3 000**		**1 461**	

- The expenditure for Fire Services grant will require application for roll-over to Gauteng Provincial Treasury.

CASH FLOW POSITION

4.3. TABLE 10: CASH FLOW – QUARTER ENDED 30 June 2026

DC48 West Rand - Table C7 Monthly Budget Statement - Cashflow - M12

R thousands	Ref	2024/25	Budget Year 2025/26						
	1	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts		**359,000**	**361,914**	**361,914**	**285,637**	**361,914**	**(17,525)**	**()**	**361,914**
Other revenue		5,229	47,342	430	8,418	47,342	(31,890)	-81%	47,342
Government - operating	1	269,970	303,768	119	272,036	303,768	18,514	7%	303,768
Government - capital	1	77,488	3,000	–	3,000	3,000	500	20%	3,000
Interest		6,312	7,804	145	2,183	7,804	(4,649)	-71%	7,804
Payments		**(355,327)**	**(367,917)**	**(12,230)**	**(290,166)**	**(367,917)**	**41,324**	**-13%**	**(355,144)**
Suppliers and employees		(334,233)	(342,076)	(12,230)	(278,404)	(342,076)	25,780	-9%	(342,076)
Finance charges		(8,851)	(12,773)	–	–	(12,773)	10,644	-100%	–
Transfers and Grants		(12,242)	(13,068)	–	(11,761)	(13,068)	4,900	-45%	(13,068)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**3,673**	**(6,003)**		**(4,529)**	**(5,003)**	**23,799**		**6,770**
CASH FLOWS FROM INVESTING ACTIVITIES									
Payments									
Capital assets		(5,796)	(4,147)	(1,387)	(1,824)	(4,147)	3,018	-87%	(4,147)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(5,796)**	**(4,147)**	**(1,387)**	**(1,824)**	**(4,147)**	**3,018**	**(0)**	**(4,147)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts		–	–	**1,600**	**1,600**	–	**(1,600)**	**0%**	–
Short term loans		–	–	1,600	1,600	–	**(1,600)**	**0%**	–
Payments		–	–	–	–	–	–		–
Repayment of borrowing		–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	**1,600**	**1,600**	–	**(1,600)**	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		**(2,123)**	**(10,150)**	**(21,843)**	**(6,353)**	**(10,150)**			**(10,150)**
Cash/cash equivalents at beginning:	2	18,526	**16,403**	4,826	4,826	16,403			16,403
Cash/cash equivalents at month/year end:	2	16,403	**6,253**		72	6,253			**6,253**

4.4. TABLE 11: FREE CASH FLOW ANALYSIS

Total Application of cash and investments:	**Closing balance (R '000)**
WRDM (FNB transactional account)	1
WRDM (Standard bank transactional accounts)	13
Call Account Investment – WRDM (Standard bank)	58
Call Account Investment – WRDM (FNB)	1
Standard bank Fixed Deposit Account	-
Total cash available	**73**
Unspent Conditional Grants	(1 461)
Total cash available before commitments	**(1 388)**
Total commitments	**(21 830)**
Statutory requirements due- 30 June 2026	(7 200)
Outstanding statutory requirements – April and May 2026	(14 630)
Cash flow surplus/(shortfall)	**(23 218)**

4.4.1. A summary of the cash flow statement for the quarter ended 30 June 2026 is reflected in the table above with the closing balance of R73 thousand with an estimated deficit of R23 million after considering the commitments and unspent grant.

4.4.2. The additional table for cash flow analysis indicates the affordability status of the municipality and confirms that the municipality will not be self-sufficient in the foreseeable future since it is grant dependent. The municipality will not be able to meet all obligations in the 4th quarter.

4.5. TABLE 12: SHORT TERM INVESTMENT AND RESERVE FOR THE QUARTER ENDED 30 June 2026

DC48 West Rand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12

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 [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB Call Account		N/A	Call account	Yes	Fixed					1,030.63	4.35	–	–	1
Standardbank Fixed Deposit		1 month	Fixed Deposit	Yes	Fixed					–	–	–	–	–
Standardbank Call Account		N/A	Call account	Yes	Fixed					11,001	143	(11,230)	143	58
TOTAL INVESTMENTS AND INTER	2									11,002	143	(11,230)	143	59

4.5.1. During the quarter ended 30 June 2026, withdrawals of R11 million were made from the Standard Bank Call Account partly for operational expenditure. The call account type is available on demand.

6. FINANCIAL POSITION

6.1 TABLE 13: FINANCIAL POSITION FOR THE QUARTER ENDED 30 June 2026

DC48 West Rand - Table C6 Quarterly Budget Statement - Financial Position - Quarter 4

Description	Ref	2024/25	Budget year 2025/26		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		4,834	–	15	–
Call investment deposits		–	2,555	58	2,555
Consumer debtors		4,669	11,302	12,267	11,302
Receivables from non-exchange transactions		1,398	–	–	–
Inventory		262	300	219	300
Total current assets		**11,162**	**14,157**	**12,558**	**14,157**
Non current assets					
Investment property		9,300	9,200	9,300	9,200
Property, plant and equipment		58,491	60,077	58,546	60,077
Biological		92	78	92	78
Total non current assets		**67,883**	**69,355**	**67,938**	**69,355**
TOTAL ASSETS		**79,045**	**83,512**	**80,497**	**83,512**
LIABILITIES					
Current liabilities					
Unspent Conditional Grants		1,398	–	1,461	–
Transfers payables		30,444	30,034	30,444	30,034
Vat payable		4,174	–	4,174	–
Employee Benefit Obligation		2,641	2,448	2,641	2,448
Trade and other payables		58,246	66,533	54,927	66,533
Provisions		6,849	12,746	6,849	12,746
Total current liabilities		**103,753**	**111,761**	**100,496**	**111,761**
Non current liabilities					
Employee benefit obligation		59,542	50,428	59,542	–
Provisions		20,254	28,382	20,254	28,382
Total non current liabilities		**79,796**	**78,810**	**79,796**	**28,382**
TOTAL LIABILITIES		**183,549**	**190,571**	**180,292**	**140,143**
NET ASSETS	2	**(104,504)**	**(107,059)**	**(99,796)**	**140,143**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		(104,504)	(107,059)	(99,796)	140,143
TOTAL COMMUNITY WEALTH/EQUITY	2	**(104,504)**	**(107,059)**	**(99,796)**	**140,143**

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

Number	Description	Basis of calculation	YTD 2025/26
1	Current ratio	Current assets/ Current liabilities	0.12:1
2	Liquidity ratio	(Current assets – Inventory)/ (Current liabilities – Provisions – Leave payable – Human Settlement Grant)	0.46:1
3	Working capital	Current assets – Current liabilities	(R 87 938 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 0.12:1 shows that the municipality will not be able to meet its short-term obligation for the next reporting period. This ratio varies from month to month, due to the 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 0.46:1 shows that the municipality will not be in the position to meet its current obligations within the period of two remaining period of the financial year provided that the non-cash liabilities are excluded in the calculation.

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 current ratio is at 0.12:1 which is below the standard norm of 1.5 and 3.
b. The year-to-date salary bill is at 76% of the total expenditure which higher than the standard norm of 25% to 45% of the total expenditure
c. Long outstanding debtors remains high due the cases referred to court and letter of demands issued
d. The annual inflation increase is 4.5% against the equitable share annual increase of 2.3%
e. There are limited revenue streams to turnaround the financial the status of the unfunded budget to funded budget.
f. The municipality is not self-sufficient to sustain its obligations for the full 12 month period without any cash injection.

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 2025/2026
Employee costs as % of total expenditure	84%	76%
Number of permanent employees	362	337
Number of temporary employees	50	16

b. TABLE 14: COUNCILLORS AND STAFF BENEFITS

DC48 West Rand - Supporting Table SC8 Quarterly Budget Statement - Councillor and Staff Benefits - Quarter 4

Summary of Employee and Councillor remuneration R thousands	Ref	Budget year 2025/26 Original Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	B						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages		11,599	3,118	11,402	11,599	(197)	-2%	11,599
Other Benefits and Allowance		2,230	144	426	2,230	(1,804)	-81%	2,230
Cellphone Allowance		1,618	568	2,244	1,618	626	39%	1,618
Sub Total - Councillors		**15,446**	**3,830**	**14,072**	**15,446**	**(1,374)**	**-9%**	**15,446**
Senior Managers of the Municipality	3							
Basic Salaries and Wages		5,710	2,538	8,505	5,710	2,795	49%	5,710
Performance Bonus		–	–	–	–	–	0%	–
Motor Vehicle Allowance		609	45	180	609	(429)	-70%	609
Other benefits and allowances		364	1	3	364	(361)	-99%	364
Sub Total - Senior Managers of Municipality		**6,683**	**2,584**	**8,688**	**6,683**	**2,005**	**30%**	**6,683**
Other Municipal Staff								
Basic Salaries and Wages		161,953	34,464	143,241	161,953	(18,712)	-12%	161,953
Pension and UIF Contributions		31,205	7,236	29,380	31,205	(1,825)	-6%	31,205
Medical Aid Contributions		13,922	3,693	14,478	13,922	556	4%	13,922
Overtime		9,222	2,789	9,612	9,222	390	4%	9,222
Performance Bonus		10,576	2,761	10,795	10,576	219	2%	10,576
Motor Vehicle Allowance		11,186	3,094	12,437	11,186	1,251	11%	11,186
Cellphone Allowance		17	8	32	17	15	90%	17
Housing Allowances		–	178	688	–	688		–
Other benefits and allowances		3,538	329	1,225	3,538	(2,313)	-65%	3,538
Payments in lieu of leave		–	2,486	3,660	–	3,660		–
Acting and post related allowance		1,437	283	1,024	1,437		0%	1,437
In kind benefits		2,314	–	–	2,314		0%	2,314
Sub Total - Other Municipal Staff		**245,369**	**57,321**	**226,572**	**245,369**	**(16,070)**	**-7%**	**245,369**
Total Parent Municipality		**267,498**	**63,735**	**249,332**	**267,498**	**(18,166)**	**-7%**	**267,498**

TABLE 15: COUNCILLORS REMUNERATION

PUBLIC OFFICE-BE+B1:J21ARERS ACT, ACT NO. 20 of 1998

MONTHLY COUNCILLOR REMUNERATION RETURN

Every municipality in Gauteng province is requested to submit a completed schedule to the Gauteng Department of Cooperative Governance and Traditional Affairs by no later than 10 working days
after the end of each month showing:
1. Municipal Information;
2. The salary of each municipal councillor (including allowances and benefits) on a monthly basis; and
3. Signatory to the report.

NB: Adhere to the processes outlined in section 32 of the MFMA in instances of overpayment to any municiapal councillor.

The electronic return must be emailed to botlhale.nkosi@gauteng.gov.za or Tel: 011 355 5762 and george.mpaneng@gauteng.gov.za or Tel: 011 355 5249.

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:		2025/26		
Reporting Month:				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	87,523.67	3,917.00	-	-	-	-	91,440.67
Speaker	1	28,594.10	2,117.00	-	-	-	9,037.32	39,748.42
Member of Mayoral Committee	8	297,557.55	21,702.00	-	82,090.95	-	-	401,350.50
Chief Whips	1	65,672.75	3,917.00	-	-	-	-	69,589.75
Chairperson of Section 79 Committees	1	63,717.67	3,917.00	-	-	-	-	67,634.67
Municipal Councillors: Part-Time								
Councillors	32	288,041.89	89,978.00	68,704.00	64,890.00	-	-	511,613.89
TOTAL		831,107.63	125,548.00	68,704.00	146,980.95	-	9,037.32	1,181,377.90
Comments:								
Municipal Manager :	ME Koloi				Date:	2026/07/09		

TABLE 16: WITHDRAWAL STATEMENT

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	Bank 4	Primary Bank Account	Bank 2	Bank 3
Bank:		First National Bank (WRDM)	First National Bank - Call Account (WRDM)	Standandard Bank (WRDM)	Standard Bank Fixed Investment (WRDM)	Standandard Bank Call Account (WRDM)
Account number:		622777660872	62835844334	21307350	658833952	658833952
Bank reconciliation/s compiled and attached		Yes	-	Yes	-	-
Month:(End of Quarter)	June	June	June	June	June	June
Opening cash book balance at beginning of quarter	11,434,323	425,405	1,031	6,825	-	11,001,063
Add Receipts for quarter	2,468,091	133,650	4	2,047,992	-	286,445
Less Payments for quarter	-13,829,153	-557,365	-	-2,042,006	-	-11,229,782
Closing cash book balance at end of quarter	**73,261**	**1,690**	**1,035**	**12,811**	**-**	**57,726**
GL Account Balance					-	-
Payments for the month	-13,829,153	-557,365		-2,042,006	-	-11,229,782
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	**-13,829,153**	**-557,365**		**-2,042,006**	**-**	**-11,229,782**
Actual capital expenditure for the quarter	-	-		-	-	-
Actual operating expenditure for the quarter	-13,829,153	-557,365		-2,042,006	-	-11,229,782
Section 11(4) expenditure	-	-		-	-	-
Total	-13,829,153	-557,365		-2,042,006	-	-11,229,782
a) to defray expenditure appropriated in terms of an approved budget;	-13,829,153	-557,365		-2,042,006	-	-11,229,782
b) to defray expenditure authorised in terms of section 26(4);	-	-		-	-	-
S26(4) - until a budget for the municipality is approved in terms of subsection (1), funds for the requirements of the municipality may, with the approval of the MEC for finance in the province, be withdrawn from the municipality's bank account in accordance with subsection (5)						
Was any payment made in terms of (b) Yes/No	No	No		No	No	No
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	-	-		-	-	-
S29(1) - the mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.						
Was any payment made in terms of (c) Yes/No	No	No		No	No	No
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;	-	-		-	-	-
S12(2) - a municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund						
Was any payment made in terms of (d) Yes/No	No	No		No	No	No
e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -	-	-		-	-	-
i) money collected by the municipality on behalf of that person or organ of state by agreement; or **(VAT, motor vehicle licensing)**	-	-		-	-	-
ii) any insurance or other payments received by the municipality for that person or organ of state;	-	-		-	-	-
Was any payment made in terms of (e) Yes/No	No	No		No	No	No
f) to refund money incorrectly paid into a bank account;	-	-		-	-	-
Was any payment made in terms of (f) Yes/No	No	No		No	No	No
g) to refund guarantees, sureties and security deposits; **(refund of consumer deposits)**	-	-		-	-	-
Was any payment made in terms of (g) Yes/No	No	No		No	No	No
h) for cash management and investment purposes in accordance with section 13; **(inter- bank transactions)**	-	-		-	-	-
Was any payment made in terms of (h) Yes/No	No	No		No	No	No
i) to defray increased expenditure in terms of section 31; or	-	-		-	-	-
S31 Shifting of funds between multi-year appropriations						
Was any payment made in terms of (i) Yes/No	No	No		No	No	No
j) for such other purposes as may be prescribed. **(making guarantees, store purchases, petty cash, loan repayments, leave payout, provisions)**	-	-		-	-	-
Was any payment made in terms of (j) Yes/No	No	No		No	No	No
Specify						