

ITEM 59 (98)

SEC 80: FIN, MC, WRDM

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

5/1

PURPOSE

The purpose of this report is to inform Council about the Financial Status quo of the West Rand District Municipality and to comply with Section 52(d) of the Municipal Finance Management Act and the requirements as promulgated in the Government Gazette No 32141 dated 17 April 2009.

INTRODUCTION

The Executive Mayor, must provide general political guidance over the fiscal and financial affairs of the WRDM, is required by Section 52(d) of the Municipal Finance Management Act, to submit a report on the implementation of the budget and the financial state of affairs of the WRDM, to council within 30 days after the end of each quarter.

FINANCIAL PERSPECTIVE

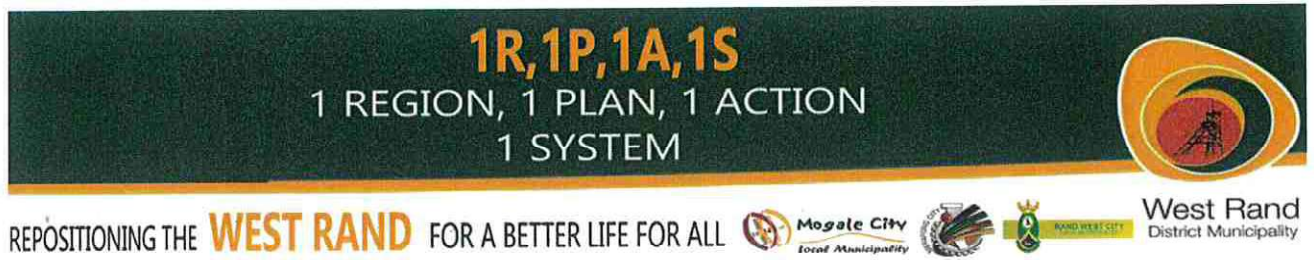
No financial implications

ANNEXURE

Attached as *Annexure* is the quarterly financial report ending 30 June 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 30 June 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 30 June 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 30 June 2025.
4. The quarterly report be placed on the WRDM website.



2024/2025 Quarterly Financial Report 30 June 2025

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IN-YEAR BUDGET STATEMENT TABLES: QUARTER ENDED 30 JUNE 2025

The financial results for the quarter ended 30 June 2025 are attached and consists of the following tables:

MBRR TABLES:

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

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1.1. PURPOSE

The purpose of this report is to inform Council about the Financial Status quo of West Rand District Municipality and to comply with Section 52 (d) of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17th April 2009

1.2. STRATEGIC OBJECTIVE

The application of sound financial management principles for the compilation of West Rand District Municipality financial plan is essential and critical to ensure that the municipality remains financially viable, and those sustainable municipal services are provided economically and equitably to all communities

1.3. 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	371,654	330,761	89%	371,654
TOTAL REVENUE RECOGNISED	371,654	318,585	86%	371,654
TOTAL EXPENDITURE	(371,354)	(314,273)	84%	(371,654)
Operational expenditure	(395,654)	(310,760)	78%	(395,160)
Capital expenditure	(5,700)	(3,513)	62%	(5,700)
SURPLUS/(DEFICIT)- including capital expenditure	300	4,312	-	-
SURPLUS/(DEFICIT) -excluding capital expenditure	6,000	7,825	-	-

Note: Positive Revenue & Negative (Expenditure)

2.1.1 In the 2024/25 financial year the municipality has anticipated to raise a total revenue R371.6 million which is inclusive of operational and capital grants. The total revenue of R318.5 million has been recognised (representing 86%) 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 R371.3 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 C2 Monthly Budgeted Financial Performance by Functional Classification for period ending (M12) - Quarter 4

Description	Ref	2023/24	Budget year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Q4 (Jun) Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue - Functional										
<i>Municipal governance and administration</i>		77 756	125 356	140 888	556	127 041	140 888	(13 847)	(9,83)	131 048
Executive and council		16 671	40 118	40 118	-	21 275	40 118	(18 843)	(46,97)	40 118
Finance and administration		53 944	85 239	100 770	556	105 766	100 770	4 996	4,98	90 930
<i>Community and public safety</i>		173 794	185 848	167 341	528	128 830	167 341	(38 511)	(23,01)	185 848
Public safety		125 075	134 061	115 544	495	79 567	115 544	(35 977)	(31,14)	134 051
Health		48 720	51 787	51 797	33	49 263	51 797	(2 534)	(4,89)	51 797
<i>Economic and environmental services</i>		106 295	83 425	63 425	1 305	82 714	63 425	(711)	(1,12)	83 425
Planning and development		106 295	83 425	63 425	1 305	82 714	63 425	(711)	(1,12)	83 425
Total Revenue - Functional	2	356 359	394 629	371 654	2 388	318 585	371 654	(53 069)	(14,28)	401 180
Expenditure - Functional										
<i>Municipal governance and administration</i>		109 348	124 343	130 532	7 683	92 362	130 532	(37 563)	(28,78)	130 532
Executive and council		35 761	42 360	42 620	4 141	40 867	42 620	(1 753)	(4,11)	42 620
Finance and administration		69 790	81 963	87 912	3 542	51 495	87 912	(36 417)	(41,42)	87 912
<i>Community and public safety</i>		167 800	181 970	183 379	13 305	167 669	183 379	(15 710)	(8,57)	183 379
Public safety		118 912	130 435	131 850	10 289	118 436	131 880	(13 424)	(10,18)	131 850
Health		48 889	51 535	51 518	3 016	49 233	51 518	(2 285)	(4,44)	51 518
<i>Economic and environmental services</i>		79 734	83 424	57 443	1 919	50 729	57 443	(6 714)	(11,89)	81 443
Planning and development		79 734	83 424	57 443	1 919	50 729	57 443	(6 714)	(11,69)	81 443
Total Expenditure - Functional	3	356 882	389 737	371 354	22 907	310 760	371 354	(59 987)	(16,15)	395 354
		1 477	4 892	300	(20 519)	7 825	300	6 919	2 307,53	5 607

NB: mSCOA version 6.8 of 2024/25

- 2.2.1 The overall performance as at end of June 2025 indicates that the municipality has realised a year-to-date surplus of R7.8 million as per income and expenditure summary by municipal function. All department has spent in terms of budget appropriation, there is no unauthorised expenditure that is reported as end of June.
- 2.2.2 The function that contributes the largest year to date expenditure is Public Safety with a total of R118 million (38%) from the overall year to date expenditure due to employee related costs.
- 2.2.3 The Regional Planning and Development function contributes 16% of the total year-to-date expenditure.
- 2.2.4 The Finance and Administration Function is inclusive Finance and Corporate department with the total year to date expenditure of R51.4 million contributes (17%) of the total year to date expenditure.
- 2.2.5 The functions with the lowest expenditure to date are Health Services as well as Executive and Council which constitutes of 16% and 13 % respectively.
- 2.2.6 The profitability ratio presented below, is at **2%**. This indicates that the municipality's year to date financial performance is at a deficit as at 30 June 2025.

Description	Basis of calculation	% Profit/ (Deficit)
Profitability ratio	Surplus/ Total revenue	2%

2.3 Table 3: FINANCIAL PERFORMANCE REVENUE BY TYPE

This table shows income raised by the municipality for the quarter ended 30 June 2025

Gauteng: West Rand (DC48) - Table C4 Monthly Budgeted Financial Performance (All) for period ending June 2025 (Q4)

Description	Ref	Budget year 2024/25								
		2023/24	Original Budget	Adjusted Budget	Q4 (Jun) 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	11 878	609	3 457	11 878	(8 422)	(70.90)	11 878
Interest earned from Receivables					-	115	38	77	201.63	
Interest earned from Current and Non Current Assets		6 865	6 759	7 482	77	3 971	7 482	(3 511)	(46.93)	7 482
Rental from Fixed Assets		2 094	3 252	3 471	71	4 212	3 471	741	21.36	3 471
Licence and permits		533	734	734	-	208	734	(526)	(71.65)	734
Operational Revenue		224	23 042	30 146	9	202	30 146	(29 944)	(89.33)	30 146
Non-Exchange Revenue										
Transfer and subsidies - Operational		267 522	331 755	304 333	1 622	302 821	304 333	(1 512)	(0.50)	304 333
Gains on disposal of Assets			1 426	1 426	-	-	1 426	(1 426)	(100.00)	1 426
Other Gains		(63)	12 183	12 183	-	-	12 183	(12 183)	(100.00)	12 183
Total Revenue (excluding capital transfers and contributions)		278 441	390 189	371 655	2 388	314 985	371 693	(56 707)	(15.26)	371 655

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 period ended 30 June 2025 amounted to R2 million. The overall collection of total revenue was mainly contributed by the operational grants, sale of goods/rendering of services, rental of facilities and interest received from short term investments.

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

2.3.3 The interest received was realised from Current and Non-Current Assets amounts to R77 thousand for the period ended June 2025. 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 June 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	426,576	2,190,764
Building Plan Fees	20,074	289,679
Sale of tender documents	1,522	39,261
Health Clearance Certificates	72,681	360,282
Sale of flora	-	304
Electricity recovery	-	406,908
Entrance fees (Donaldson Dam)	88,270	169,461
TOTAL	609,123	3,456,659

Donaldson Dam revenue as at 30 June 2025 is made up from the following source as presented on the table below:

Item Description	Quarterly Income	YTD Income
Gate takings	88,270	169,461

The breakdown of Operational Revenue is as follows:

Item Description	Quarterly Income	YTD Income
Commission - Handling Fees	18,316	194,503
Recoveries from employees	6,078	7,253
TOTAL	24,394	201,756

Table 4: GRANTS RECEIVED FOR THE QUARTER ENDED 30 JUNE 2025

The table for transfers and subsidies received by the municipality as at the quarter ended 30 June 2025

DC48 West Rand - Supporting Table SC6 Monthly Budget Statement - Transfers and Grant Receipts - Q4

Description	Ref	Original Budget	Adjusted budget	Q4 (Jun) actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		246,573	246,573	-	246,573	246,573	-	-	246,573
Local Government Equitable Share		53,548	53,548	-	53,548	53,548	-		53,548
RSC Levy Replacement		190,575	190,575	-	190,575	190,575	-		190,575
Finance Management		1,200	1,200	-	1,200	1,200	-		1,200
EPWP Incentive		1,250	1,250	-	1,250	1,250	-		1,250
Provincial Government:		16,668	16,668	-	13,068	16,668	-	-	16,668
Health Subsidy		13,068	13,068	-	13,068	13,068	-		13,068
District Municipality:		3,600	3,600	-	3,600				
Fire Rescue Services		3,600	3,600	-	3,600	3,600	-		3,600
Other grant providers:		3,000	3,000	132	1,786	3,000	(1,214)	-	3,000
LG SETA		3,000	3,000	132	1,786	3,000	(1,214)		3,000
Total Operating Transfers and Grants	5	266,241	266,241	132	265,027	266,241	(1,214)	-	266,241
Capital Transfers and Grants									
National Government:		67,278	41,394	-	41,394	41,394	-	-	41,394
Neighbourhood Development Partnership		64,367	38,483	-	38,483	38,483	-		38,483
Rural Roads Asset Management Systems		2,911	2,911	-	2,911	2,911	-		2,911
Total Capital Transfers and Grants	5	67,278	41,394	-	41,394	41,394	-	-	41,394
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	333,519	307,635	132	306,421	307,635	(1,214)	-	307,635

The total year-to-date transfers and subsidies received for the 2024/25 financial year amount to **R306 million** which is made up of R265 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.

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

Grants for the month ended 30 June 2025

Grants	(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	1,200,000.00	1,200,000.00	-	100%
EPWP	1,250,000.00	1,228,785.47	21,214.53	98%
Health subsidy	13,068,000.00	13,043,299.98	-	100%
Fire & Rescue Services Capital	3,600,000.00	3,509,775.17	90,224.83	97%
Rural Asset Management Grants	2,911,000.00	2,911,000.00	-	100%
Neighbourhood Development Partnership	38,483,000.00	38,483,562.81		100%
TOTAL "R"	60,512,000.00	60,376,423.43	111,439.36	

2.3.6.1 The above table depicts year to date conditional grants movement. The municipality has received **R60, 5 million**.

2.3.6.2 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 R111 thousand are recorded as liability.

CHART 1: REVENUE PERFORMANCE



The above chart represents the quarter three revenue % of the total revenue raised as at 30 June 2025

Table 5: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE

This table shows expenditure incurred by the municipality for the quarter ended 30 June 2025

Gauteng: West Rand (DC48) - Table C4 Monthly Budgeted Financial Performance (All) for period ending June 2025 (Q4)

Description	Ref	Budget year 2024/25								
		2023/24	Original Budget	Adjusted Budget	Q4 (Jun) Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure										
Employee related costs		216 278	238 454	236 454	20 532	221 057	236 454	(15 397)	(6.51)	236 454
Remuneration of councillors		13 155	14 809	14 809	1 146	13 437	14 809	(1 372)	(9.26)	14 809
Inventory consumed		740	410	611	-	528	611	(84)	(13.73)	611
Debt impairment		536	(1 869)	(1 869)	-	(14 000)	(1 869)	(12 131)	649.06	(1 869)
Depredation and amortisation		5 350	6 594	6 594	1 057	5 903	6 594	(691)	(10.48)	6 594
Interest		2 774	11 747	12 247	2	1 157	12 247	(11 089)	(90.55)	12 247
Contracted services		74 084	73 056	54 362	667	40 886	54 382	(13 476)	(24.79)	54 361
Transfers and subsidies		12 242	12 807	11 631	-	11 631	11 631	-	-	11 631
Operational costs		30 988	33 730	36 516	671	30 162	36 516	(6 354)	(17.40)	36 516
Total Expenditure		355 882	389 737	371 355	23 964	310 780	371 355	(60 594)	(16.32)	371 354

2.3.7 The total year to date operating expenditure amounts to **R310.7 million** which represents 84% of the year-to-date operational budget.

2.3.8 The total employee related costs including councillors' remuneration is 71% of the total expenditure incurred as at end of June 2025. The major portion of equitable share is utilised for employee costs due to limited revenue streams in the municipality.

2.3.9 The reported year to date interest charges of R1 million on overdue account was billed by Rand West City LM for utilities which be written off by a credit note on amount paid as per payment arrangement.

2.3.10 The amount spent on contracted services and other operational expenditure for the month 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	1,095,951	4,030,229
Maintenance of equipment	7,184	52,068
Maintenance of vehicles	61,438	448,285
Maintenance of buildings and facilities	172,350	207,871
Audit Committee	28,044	591,378
Accounting & Auditing Services	53,650	210,172
Legal services	40,539	1,455,425
Burial Services	273,850	320,546
Actuaries	-	26,200
NDPG projects	13,165,582	33,463,791
Hygiene services	-	80,035
TOTAL CONTRACTED SERVICES	14,898,588	40,886,000

The breakdown of other expenditure for the quarter ended 30 June 2025 is made up of the following sources presented below:

Item Description	Quarterly Expenditure	YTD Expenditure
Bank charges	5,776	29,195
Advertising	75,911	370,309
Communication (Telephone & Cellular)	89,348	1,803,359
Software licenses	3,570,638	7,391,661
Professional Bodies Membership Fees	2,644,066	2,666,785
Wet fuel	300,000	1,500,000
External Audit fees	-	3,849,218
Learnership and Internships	120,000	1,730,23
Skills Development Fund Levy	332,620	1,758,139
Insurance premium and excess	35,658	1,647,158
Workmen's Compensation Fund	1,241,204	1,241,204
Travel and Subsistence	-	102,230
Vehicle Tracking	10,070	39,064
Motor Vehicle license	5,256	39,628
Municipal Services	1,534,831	5,082,026
Lease – Furniture and equipment	5,987	108,572
HIV/AIDS operational projects	287,295	745,860
Protective Clothing	-	96,583
TOTAL OTHER EXPENDITURE	9,987,065	30,162,160

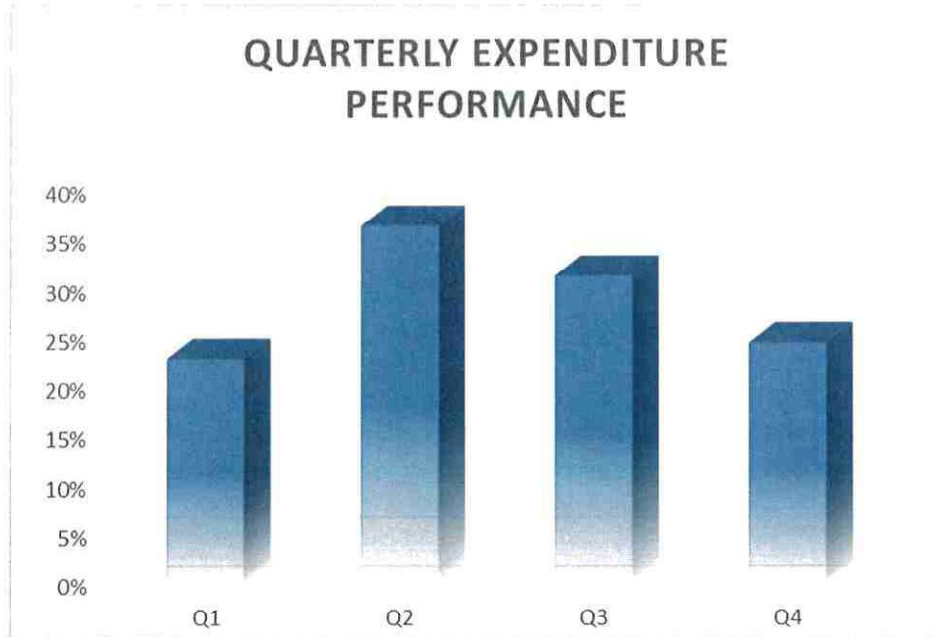
The breakdown of Donaldson Dam expenditure for the quarter ended 30 June 2025 is made up of the following sources presented below:

Item Description	Quarterly Expenditure	YTD Expenditure
Employee Cost	144,756	457,094
Security Services	240,066	900,264
TOTAL EXPENDITURE	384,822	1,357,358

The breakdown of Merafong flora expenditure for the quarter ended 30 June 2025 is made up of the following sources presented below:

Item Description	Quarterly expenditure	YTD Expenditure
Employee Cost	321,034	735,252
Security Services	240,066	900,264
TOTAL EXPENDITURE	561,100	1,635,516

Chart 2: EXPENDITURE QUARTERLY PERFORMANCE



The above chart represents the quarter four expenditure as a % of the total expenditure as at the 30 June 2025.

3 DEBTORS AND CREDITORS

3.1 TABLE 6: DEBTORS AGE ANALYSIS – QUARTER ENDED 30 JUNE 2025

DC48 West Rand - Supporting Table SC4 Budget Monthly Statement - aged debtors - Q4

	NT Code	Budget Year 2024/25									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr						
R thousands															
Debtors Age Analysis By Income Source															
Other	1900	462	146	148	139	154	152	452	10 159	11 813	11 056	–	5 400		
Total By Income Source	2000	462	146	148	139	154	152	452	10 159	11 813	11 056	–	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	462	146	148	139	154	152	452	4 759	6 413	5 657	–	–		
Total By Customer Group	2600	462	146	148	139	154	152	452	10 159	11 813	11 057	–	5 400		

3.1.1 Debtors who are 90 days and older for WRDM is **R11,8 million** as at 30 June 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	607,423
Adel JUT 2	Rental	1,349,984
NYDA	Rental	222,450
Capitec Bank Limited	Rental	315,972
United Meat and Chicken	Rental	2,676,758
Department of Health	Rental	363,663
South African Municipal Workers (Vacant)	Rental	678,524
Jumbo Furniture (Vacant)	Rental	198,495
Merafong City Local Municipality	Contributions	5,400,000
Total		11,813,269

3.2 TABLE 7: CREDITORS AGE ANALYSIS – QUARTER ENDED 30 JUNE 2025

3.2.1 The municipality is currently owing the suppliers a total amount of **R26 million** as at 30 June 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 R58,9 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 is within 120 days. The main creditor being the local municipality for utilities expenses. The total creditors from suppliers contribute 31% and other creditors is 69% 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 30 June 2025 is made up as follows:

Creditor Code 202412	Creditor Name	Description of services rendered	0days	30days	60days	90days	120days	Total
7480	AFRICAN GLOBAL SKILLS ACADEMY	Trainings	132,000	-	-	-	-	132,000
6677	BASHIR B AHMED	Audit committee	11,784					11,784
3559	GIJIMA HOLDINGS (PTY) LTD	Qualification screening	7,200					7,200
6749	IPHEPHENG HOLDINGS (PTY) LTD	Catering		11,600				11,600
6667	KWANZA COMMUNICATIONS CC	Advertising	29,152					29,152
80089	LIZEL VENTER	Legal fees	-	-	-	-	579,531	579,531
99348	MABOTWANE SECURITY SERVICES CC	Security Services	-	-	-	-	177,821	177,821
7359	MADISALA ENTEPRISE	Transport services	13,500					13,500
7505	MATSIE PROJECTS AND SUPPLY	Transport services	29,500	-	-	-	-	29,500
5927	MUNSOFT	Financial services	348,677	-	862,500	-	-	1,211,177
2077	NOZUKO NXUSANI INCORPORATED	Legal Services	-	-	-	-	570,025	570,025
7452	PASHA PROJECTS	Transport services	15,000	-	-	-	-	15,000
6857	RAND WEST CLM (DONALDSON)	Municipal Services	-	43,088	91,842	46,859	1,837,559	2,019,348
99902	RAND WEST CITY LOCAL MUNICIPAL	Municipal Services	-	478,945	1,450,347	-	13,697,060	15,626,353
5111	REGGIES DELIGHTS	Catering	10,800	-	-	-	-	10,800
119	REGISTRAR DEEDS	Property ownership queries	324	-	-	-	-	324
13852	SALGA	Membership fees	-	-	-	-	5,491,265	5,491,265
6867	SOFTWARE & TELECOM SOLUTIONS	Support and maintenance of Mitel phone system	14,203	-	-	-	-	14,203
163	TELKOM	Communication Services	11,435	-	-	-	-	11,435
7381	UZAKAHLE HOLDINGS	Catering	8,798	-	-	-	-	8,798
185	VODACOM SERVICE PROVIDER CO	Communication services	91,656	-	-	-	-	91,656
Total			724,029	533,633	2,404,689	46,859	22,353,261	26,062,471

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

Creditors (other accrual)	Amount
Leave payable (days not taken)	27,301,918
Human Settlement Grant	30,444,044
Department of Labour – Compensation Fund	968,809
Total	58,714,771

Unspent conditional grants	Amount
Neighbourhood Development Partnership Grant	-
Financial Management Grant	-
Expanded Public Works Programmes (EPWP)	21,215
Rural Assets Management Grant	-
Fire grant	90,225
Total unspent grants	111,440

3.2.8 The municipality has a leave payable balance of R27 million by 30 June 2025 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.

3.2.9 The unspent grant on EPWP and Fire grant is less than 1% and 3% of the total grant received and respectively.

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

3.2.11 The municipality has entered in a payment arrangement with Department of labour to settle the outstanding amount. The remaining balance will be paid in full in the new financial year

4 CAPITAL EXPENDITURE, REPAIRS AND MAINTENANCE EXPENDITURE

4.1. Table 8: Repairs and Maintenance Expenditure (RME) for the quarter ended 30 June 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	58,529	301,583	729,400
Finance	Pool Vehicles	149,000	-	91,854	149,000
Corporate Services	Computer Equipment	170,000	-	44,884	170,000
Corporate Services	Municipal Properties	3,729,400	172,350	207,871	3,729,400
Total Repairs and Maintenance		4,777,800	230,879	646,192	4,777,800

4.1.1 The Repairs and Maintenance expenditure incurred for the year-to-date actual expenditure of R646 thousand against approved budget.

4.1.2 The repairs and maintenance were mainly budgeted for motor vehicles from public safety department and for municipal properties.

4.1.3 The spending is low compared to the total budgeted amount for the month due cash flow challenges. The municipality is funding the repairs and maintenance from its own generated revenue in the current financial year.

4.1.4 The municipality is intending to repair municipal properties which can be more costly using the same budget allocation. The procurement process for repairs and maintenance of the municipal properties is not concluded.

4.2. SUMMARY OF CAPITAL BUDGET

Table 9: CAPITAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 30 JUNE 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	3,513,000	71%	4,956,522
VAT @ 15%	743,478	526,9502		734,478
EXPENDITURE (Incl. VAT)	5,700,000	4,234,772	20%	5,700,000

4.2.1. The table below represents the capital expenditure as at 30 June 2025 per functional classification and funding:

Gauteng: West Rand (DC48) - Table C5 Monthly Budgeted Capital Expenditure by Functional Classification and Funding for period ending (M12) Quarter

Description	Ref	Budget year 2024/25							
		Original Budget	Adjusted Budget	Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Functional									
<i>Municipal governance and administration</i>		1,100	2,100	-	487	2,100	(1,613)	(76.80)	2,100
Finance and administration		1,100	2,100	-	487	2,100	(1,613)	(86.29)	2,100
Internal audit									
<i>Community and public safety</i>		3,600	3,600	2,386	3,026	3,600	(574)	(15.94)	3,600
Public safety		3,600	3,600	2,386	3,026	3,600	(574)	(100.00)	3,600
Total Capital Expenditure - Functional	3	4,700	5,700	2,386	3,513	5,700	(2,187)	(38.36)	5,700
Funded by									
National Government		78	78		47	78	(31)	(27.73)	78
Provincial Government		3,600	3,600	2,386	3,026	3,600	(574)	(100.00)	3,600
Transfers recognised - capital		3,678	3,678	2,386	3,073	3,678	(605)	(16.45)	3,678
Internally generated funds		1,022	2,022		440	2,022	(1,582)	(88.14)	2,022
Total Capital Funding		4,700	5,700	2,386	3,513	5,700	(2,187)	(38.36)	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 R3 million.

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. The computer equipment that was 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 in April 2025. Other portion of the grant was utilised to purchase additional components and consumables for the utilisation of the water tanker.

5. CASH FLOW POSITION

5.1. TABLE 10: CASH FLOW – QUARTER ENDED 30 JUNE 2025

DC48 West Rand - Table C7 Monthly Budget Statement - Cashflow - Q4

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts		352,212	383,072	390,934	1,296	369,537	390,934			390,934
Other revenue		5,229	43,646	33,309	1,087	40,225	33,309	6,916	21%	33,309
Government - operating	1	263,183	262,641	274,619	132	318,802	274,619	44,183	16%	274,619
Government - capital	1	77,488	70,878	77,364	-	5,638	77,364	(71,726)	-93%	77,364
Interest		6,312	5,907	5,642	77	4,872	5,642	(770)	-14%	5,642
Payments		(355,327)	(384,296)	(399,735)	(12,603)	(373,748)	(399,735)			(399,735)
Suppliers and employees		(334,233)	(359,481)	(376,169)	(12,603)	(360,680)	(376,169)	15,489	-4%	(376,169)
Finance charges		(8,851)	(11,747)	(10,498)	-	-	(10,498)	10,498	-100%	(10,498)
Transfers and Grants		(12,242)	(13,068)	(13,068)	-	(13,068)	(13,068)	-		(13,068)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(3,114)	(1,224)	(8,801)	(11,307)	(4,210)	(8,801)	4,591	-52%	(8,801)
Payments										
Capital assets		(5,796)	(4,700)	(8,378)	(7)	(549)	(8,378)	7,829	-93%	(4,700)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(5,796)	(4,700)	(8,378)	(7)	(549)	(8,378)	7,829	-93%	(4,700)
NET INCREASE/ (DECREASE) IN CASH HELD		(8,910)	(5,924)	(17,179)	(11,314)	(4,760)				
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)	(14,537)		4,826				(2,807)

5.2. TABLE 11: FREE CASH FLOW ANALYSIS

Total Application of cash and investments:	Closing balance (R '000)
WRDM (FNB transactional account)	9
WRDM (Standard bank transactional accounts)	414
Call Account Investment – WRDM (Standard bank)	4,401
Call Account Investment – WRDM (FNB)	1
Standard bank Fixed Deposit Account	-
Total cash available	4,825
Unspent conditional grants (<i>work performed but invoices not yet received</i>)	(111)
Free cash flow surplus	4,714
Outstanding commitments- June 2025	(12 716)
Cash shortfall by 30 June 2025	(8,002)

5.2.1. A summary of the cash flow statement for the year ended of June 2025 is reflected in the table above with the closing balance of R4,8 million.

5.2.2. 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.

5.2.3. The municipality will remain with a cash flow deficit of R8 million after considering commitments that is supposed to be funded by own revenue generated other than grants and transfers. This is an indication that the municipality will carry a shortfall until it get a temporary release from equitable share. In short, the equitable share is not sufficient to cover all municipal operations and commitments for the whole financial year. The own revenue generated contributes less than 10% of the total revenue of the municipality

5.3. TABLE 12: SHORT TERM INVESTMENT AND RESERVE FOR THE QUARTER ENDED 30 JUNE 2025

DC48 West Rand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4

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 Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Month s												
Municipality														
FNB Call Account		N/A	Call account	Yes	Fixed					29	0	(28)	-	1
Standardbank Fixed Deposit		1 month	Fixed Deposit	Yes	Fixed					-	-	-	-	-
Standardbank Call Account		N/A	Call account	Yes	Fixed					13,195	70	(12,004)	3,141	4,401
TOTAL INVESTMENTS AND INTEREST	2									13,224	70	(12,032)	3,141	4,402

5.3.1. During the month ended 30 June 2025, withdrawals of R12 million were made from the Standard Bank Call Account and FNB Call Account for operational expenditure. The call account type is available on demand while ring-fencing conditional grants.

6. FINANCIAL POSITION

6.1 TABLE 13: FINANCIAL POSITION FOR THE QUARTER 30 JUNE 2025

DC48 West Rand - Table C6 Monthly Budget Statement - Financial Position - Q4

Description	Ref	Budget year 2024/25		
		Original Budget	YearTD actual	Full Year Forecast
R thousands	1			
ASSETS				
Current assets				
Cash		18,526	–	18,526
Call investment deposits		–	4,402	–
Consumer debtors		4,431	11,792	4,431
Inventory		238	245	238
Total current assets		23,195	16,439	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	85,431	92,188
LIABILITIES				
Current liabilities				
Unspent Conditional Grants		15,408	111	15,408
Vat payable		1,977	1,706	1,977
Employee Benefit Obligation		–	2,448	–
Trade and other payables		100,058	84,889	100,058
Provisions		14,744	12,746	14,744
Total current liabilities		132,187	101,900	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	180,710	206,077
NET ASSETS	2	(113,889)	(95,279)	206,077
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)		(113,889)	(95,279)	(113,889)
TOTAL COMMUNITY WEALTH/EQUITY	2	(113,889)	(95,279)	(113,889)

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

Number	Description	Basis of calculation	YTD 2024/25
1	Current ratio	Current assets/ Current liabilities	0.54:1
2	Liquidity ratio	(Current assets – Inventory)/ (Current liabilities – Provisions – Leave payable – Human Settlement Grant)	0.53:1
3	Working capital	Current assets – Current liabilities	(14,000 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 0.54:1 shows that the municipality will struggle to meet its short-term obligation for the next reporting period as result of non-cash liabilities or creditors with non-cash implications. 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 0.53:1 shows that the municipality is unable to meet its current obligations within the period of one and half month 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

- The current ratio is at 0.54:1 which is within the standard norm of 1.5 and 3.
- The salary bill for the month is at 71% 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 - Q4

Summary of Employee and Councillor remuneration	Ref	Budget year 2024/25						Full Year Forecast
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands		B					%	D
Councillors (Political Office Bearers plus Other)	1							
Basic Salaries and Wages		11 120	895	10 823	11 120	(297)	-3%	11 120
Other Benefits and Allowance		2 138	125	2 000	2 138	(138)	-6%	2 138
Cellphone Allowance		1 551	126	614	1 551	(937)	-60%	1 551
Sub Total - Councillors		14 809	1 146	13 437	14 809	(1 372)	-9%	14 809
Senior Managers of the Municipality	3							
Basic Salaries and Wages		7 488	216	5 569	7 488	(1 919)	-26%	7 488
Motor Vehicle Allowance		798	104	524	798	(274)	-34%	798
Other benefits and allowances		477	17	3	477	(474)	-99%	477
Sub Total - Senior Managers of Municipality		8 763	336	6 096	8 763	(2 667)	-30%	7 965
Other Municipal Staff						1 482		
Basic Salaries and Wages		148 085	12 663	134 104	148 085	(13 982)	-9%	148 085
Pension and UIF Contributions		30 698	2 372	28 830	30 698	(1 868)	-6%	30 698
Medical Aid Contributions		13 696	1 166	13 885	13 696	189	1%	13 696
Overtime		9 072	748	9 028	9 072	(44)	0%	9 072
Performance Bonus		10 404	1 245	10 579	10 404	175	2%	10 404
Motor Vehicle Allowance		11 004	1 020	12 700	11 004	1 696	15%	11 004
Cellphone Allowance		17	2	17	17	1	4%	17
Housing Allowances		1 232	56	723	1 232	(509)	-41%	1 232
Other benefits and allowances		3 481	160	2 994	3 481	(487)	-14%	3 481
Payments in lieu of leave		4	765	2 102	4	2 098	51409%	4
Sub Total - Other Municipal Staff		227 691	20 196	214 961	227 691	(12 730)	-6%	227 691
Total Parent Municipality		251 263	21 678	234 494	251 263	(16 769)	-7%	250 465

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:	June			Total Number of Councillors:		44		
Contact Person:	Samuel Ramaele			Telephone:		011 411 5010		
E-Mail Address:	Sramaele@wrDMA.gov.za			Fax:				
Description	No. of Councillors	A. Basic salary	B. Cellphone and data allowances	C. Sitting allowances	D. Travelling expenses	E. Special risk insurance	F. Other benefits and allowances	F. Total monthly expenditure
Municipal Councillors: Full-Time								
Executive Mayor	1	79,637.58	3,917.00	-	-	-	-	83,554.58
Speaker	1	26,450.68	2,117.00	-	-	-	8,816.90	37,384.58
Member of Mayoral Committee	8	365,623.76	27,736.00	-	70,444.89	-	-	463,804.65
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	32	188,198.57	83,944.00	114,198.72	45,427.21	-	-	431,768.50
TOTAL		781,173.42	125,548.00	114,198.72	115,872.10	-	8,816.90	1,145,609.14
Comments:								
Municipal Manager :	ME Koloji				Date:	03/07/2025		

Table 16: WITHDRAWAL STATEMENT

WITHDRAWAL STATEMENT FOR THE QUARTER ENDED 30 JUNE 2025

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)	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)	June	June	March	June	June	June
Opening cash book balance at beginning of quarter	16,123,660	638,867	28,824	2,261,252	-	13,194,717
Add Receipts for quarter	17,273,653	170,471	146	13,891,897	-	3,211,140
Less Payments for quarter	-28,571,747	-800,349	-20,000	-15,738,931	-	-12,004,467
Closing cash book balance at end of quarter	4,825,566	8,988	970	414,218	-	4,401,390
GL Account Balance					-	-
Payments for the month	-28,571,747	-800,349		-15,738,931	-	-12,004,467
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	-28,543,747	-800,349		-15,738,931	-	-12,004,467
Actual capital expenditure for the quarter	-	-		-	-	-
Actual operating expenditure for the quarter	-28,571,747	-800,349		-15,738,931	-	-12,004,467
Section 11(4) expenditure						
Total	-28,571,747	-800,349		-15,738,931	-	-12,004,467