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



West Rand  
District Municipality

# 2022/2023 Quarterly Financial Report 30 June 2023



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

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

### MBRR TABLES:

- 1) Table C3: Quarter 3 Budget Statement - Financial Performance (Revenue and Expenditure by Municipal vote)
- 2) Table C4: Quarter 3 Budget Statement – Financial Performance (Revenue and Expenditure)
- 3) Table C5: Quarter 3 Budget Statement – Capital Expenditure by vote, standard classification and funding
- 4) Table C6: Quarter 3 Budget Statement – Financial Position
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- 6) Table SC3: Quarter 3 Budget Statement – Aged Debtors
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- 8) Table SC5: Quarter 3 Budget Statement – Investment Portfolio
- 9) Table SC7: Quarter 3 Budget Statement – Transfer and grant expenditures
- 10) Table SC8: Quarter 3 Budget Statement – Councillor and staff benefits
- 11) Table 16: Councillors remuneration.

## Abbreviations

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

## 1 INTRODUCTION

### 1.1. PURPOSE

The purpose of this report is to inform the Section 80 Finance portfolio committee about the Financial Status quo of West Rand District Municipality and to comply with **Section 52(d) of the MFMA** and the requirements as promulgated in the Government Gazette No 32141 of 17th April 2009

### 1.2. STRATEGIC OBJECTIVE

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

### 1.3. Legislative Background

Sections of the MFMA and in terms of Section 28 of the Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 Municipal Budget and Regulations” necessitates those specific financial particulars be reported on and in the format prescribed.

**“Sections 52 (d) of the MFMA states that the Mayor of the Municipality must within 30 days of the end of each month submit a report to the Council on the implementation of the budget and the financial states of the affairs of the municipality”**

## 2 STATEMENT OF FINANCIAL PERFORMANCE

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

	2022/23 Adjusted Budget (R'000)	Actual performance to date (in R and as a % of the Adjusted budget)		YTD Adjusted Budget (R'000)
		(R'000)	%	
TOTAL REVENUE COLLECTED	334,481	320,256	96%	334,481
TOTAL REVENUE RECOGNISED	334,481	302,726	91%	334,481
TOTAL EXPENDITURE	(334,466)	(297,486)	89%	(334,466)
Operational expenditure	(287,366)	(255,219)	89%	(287,366)
Capital expenditure	(47,100)	(42,267)	90%	(47,100)
SURPLUS/(DEFICIT)	15	5 240	%	15

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

- 2.1.1 During the 2022/23 financial year the municipality has anticipated to raise **R334** million in revenue which is inclusive of operational and capital grants.
- 2.1.2 The total revenue of **R302,7** million has been recorded (representing **91%**) of the total adjusted revenue budget. This amount is mainly contributed by revenue received from grants (National and Provincial). The municipality is mostly funded by transfers and subsidies from National and Provincial Government. The SC6 table as part of the annexure has been attached detailing the performance of the grants.

	Monthly Actual 2022/2023 (R'000)	Year to date Actual 2022/2023 (R'000)
Description		
Interest on primary bank account	5	59
Interest on receivables (study loans)	-	405
Interest on Short Term Investments and Call Accounts	91	2,954
Licences or Permits	-	421
Administrative Handling Fees	-	138
Commission (Employees)	1	85
Sale of assets (auction)	-	305
Recoveries ( Employees)	-	7,9
Rental	1,880	2,175
Donaldson Dam	23	166
Fire Prevention Fees	146	1,528
Health Certificates	3	79
VAT recoveries	573	573
Sale of Plants	-	3
Sale of tender documents	-	61
Electricity	13	477
Transfers and Subsidies:Neighbourhood Development Partnership Grant	2,897	42,267
Transfers and Subsidies:Rural Road Asset Management Systems Grant	633	2,477
LG Seta	25	2,382
Transfers and Subsidies:Expanded Public Works Programme Integrated Grant	9	1,211
Transfers and Subsidies:Local Government Financial Management Grant	335	1,200
Transfers and Subsidies:Equitable Share	-	230,252
Transfers and Subsidies:Gauteng:Capacity Building and Other:GRAP 17	-	424
Transfers and Subsidies:Fire and Rescue Services Grant	1,329	1,676
Transfers and Subsidies:Capacity Building and Other:HIV and Aids Grant	-	11,392
	<b>5,973</b>	<b>302,726</b>

- 2.1.3 The summary of statement of financial performance in Table 4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.
- 2.1.4 To date, a total of **R297** million has been spent on the operational adjusted budget and **R42,2** million was spent on capital expenditure to date. (this amounts to **89%** of the total approved expenditure budget for the year).
- 2.1.5 The main cost drivers of the expenditure are **employee related costs**.

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

DC48 West Rand - Table C3 Quarterly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4

Vote Description	Ref	Budget Year 2022/23							
		Original Budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
<b><u>Revenue by Vote</u></b>	1								
Vote 1 - Corporate Governance		9 770	9 516	—	9 210	9 516	(306)	-3%	9 516
Vote 2 - Municipal Manager & Support		13 815	13 815	—	13 815	13 815	0	0%	13 815
Vote 3 - Corporate Services		27 190	30 390	260	28 310	30 390	(2 080)	-7%	30 390
Vote 4 - Budget & Treasury Office		31 192	45 058	1 003	22 427	45 058	(22 631)	-50%	45 058
Vote 5 - Health & Social Development		46 720	48 504	4	46 985	48 504	(1 519)	-3%	48 504
Vote 6 - Public safety		113 446	109 300	1 476	108 539	109 300	(761)	-1%	109 300
Vote 7 - Regional planning & Economic Development		76 991	77 898	3 230	73 441	77 898	(4 457)	-6%	77 898
<b>Total Revenue by Vote</b>	2	<b>319 125</b>	<b>334 481</b>	<b>5 974</b>	<b>302 726</b>	<b>334 481</b>	<b>(31 755)</b>	<b>-9%</b>	<b>334 481</b>
<b><u>Expenditure by Vote</u></b>	1								
Vote 1 - Corporate Governance		10 946	10 000	1 700	21 143	10 000	11 143	111%	10 000
Vote 2 - Municipal Manager & Support		17 684	18 734	956	14 289	18 734	(4 445)	-24%	18 734
Vote 3 - Corporate Services		35 465	36 713	4 202	34 474	36 713	(2 239)	-6%	36 713
Vote 4 - Budget & Treasury Office		26 160	38 025	1 749	25 988	38 025	(12 037)	-32%	38 025
Vote 5 - Health & Social Development		45 717	46 947	2 725	45 933	46 947	(1 014)	-2%	46 947
Vote 6 - Public safety		106 844	106 754	9 466	105 583	106 754	(1 171)	-1%	106 754
Vote 7 - Regional planning & Economic Development		76 293	77 293	1 949	50 076	77 293	(27 217)	-35%	77 293
<b>Total Expenditure by Vote</b>	2	<b>319 109</b>	<b>334 466</b>	<b>22 746</b>	<b>297 486</b>	<b>334 466</b>	<b>(36 980)</b>	<b>-11%</b>	<b>334 466</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>16</b>	<b>15</b>	<b>(16 773)</b>	<b>5 240</b>	<b>15</b>	<b>5 225</b>		<b>15</b>

- 2.2.1 The above income and expenditure summary table indicates that to date, the municipality is at a surplus of R5,2 million in overall summary per municipal votes.
- 2.2.2 Public Safety contributes the largest with expenditure amount of **R105,583 million** (35%) from the overall quarterly expenditure of **R297,486 million** per total expenditure by vote.
- 2.2.3 The Regional Planning and Economic Development function reported a year-to-date total expenditure of **R50,076 million** (65%) of budgeted amount. The main expenditure contributor to date is capital expenditure of R39 million (vat excl.) for the construction of Finsbury Multi-Purpose Centre.
- 2.2.4 The low expenditure to date on Municipal Manager & support and Budget and treasury office is due to political office staff which reports functionally to Corporate governance but reports administratively to the office of Municipal manager.
- 2.2.5 The profitability ratio presented below, is at a positive **(2%)**. This indicates that the municipality's year to date financial performance is at a surplus as at 30 June 2023.

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 2023

DC48 West Rand - Table C4 Quarterly Budget Statement - Financial Performance (revenue and expenditure) - Q4

Description	Ref	Budget Year 2022/23							
		Original Budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
Rental of facilities and equipment		2 365	2 365	188	2 162	2 365	(203)	-9%	2 365
Interest earned - external investments		2 244	4 024	91	2 954	4 024	(1 070)	-27%	4 024
Interest earned - outstanding debtors		211	368	–	406	368	38	10%	368
Licences and permits		250	774	–	421	774	(353)	-46%	774
Reversal on impairment of investment		3 600	3 600	–	–	3 600	(3 600)	-100%	3 600
Transfers and subsidies		246 405	270 938	1 677	258 130	270 938	(12 808)	-5%	270 938
Other revenue		15 515	26 560	782	3 274	26 560	(23 286)	-88%	26 560
Gains on disposal of PPE		560	306	–	–	306			306
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>271 149</b>	<b>308 935</b>	<b>2 738</b>	<b>267 347</b>	<b>308 935</b>	<b>(41 588)</b>	<b>-13%</b>	<b>308 935</b>

- 2.3.1 The total operational revenue recognised in the quarter ended 30 June 2023 amounted to R1,6 million (excluding capital transfers). The overall collections of total revenue for the quarter was mainly contributed by the operational grants with only a small portion from operational revenue consisting of fire prevention fees, rental of facilities and VAT recoveries.
- 2.3.2 Transfers and subsidies is 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 of which revenue is only recognised on a monthly basis as the funds are spent as per mSCOA recommendations.
- 2.3.3 The interest received was realised from external short-term investments for the quarter amounts to R91 thousand giving a total year to date of R2.9 million. The over collections are due to grants received and not yet utilised, however, the funds are always available for withdrawal as and when needed.
- 2.3.4 The municipality still remains at 91% of the total budgeted rental collections for the current financial year. The municipality is of the opinion that the implementation of the credit control policy will assist the municipality to realised revenue as projected.
- 2.3.5 Grants are fully disclosed in Table 4. (SC6)
- 2.3.6 The breakdown of other revenue for the quarter ended 30 June 2023 is made up from the following sources as presented on the table below:

2.3.6

Item Description	Monthly Income	Quarterly Income
Sales of Goods and Rendering of Services: Fire Services	146,407	305,009
Sales of Goods and Rendering of Services: Health Certificate	3,880	278,158
Electricity recovery from tenants	57,391	131,840
Staff and Councillors Recoveries	976	29,29
VAT recoveries	573,544	2,240,496
<b>TOTAL</b>	<b>782,198</b>	<b>2,958,432</b>

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

Item Description	Monthly Income	Quarterly Income
Donaldson Dam	49,470	137,813
<b>TOTAL</b>	<b>43,470</b>	<b>137,813</b>

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

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

**DC48 West Rand - Supporting Table SC6 Quarterly Budget Statement - transfers and grant receipts - Q4**

Description	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	<b>232 673</b>	<b>232 673</b>	<b>–</b>	<b>232 673</b>	<b>232 673</b>	<b>–</b>	<b>0%</b>	<b>232 673</b>
Local Government Equitable Share	48 516	48 516	–	48 516	48 516	–		48 516
RSC Levy Replacement	181 736	181 736	–	181 736	181 736	–		181 736
Finance Management	1 200	1 200	–	1 200	1 200	–		1 200
EPWP Incentive	1 221	1 221	–	1 221	1 221	–		1 221
<b>Provincial Government:</b>	<b>11 932</b>	<b>27 989</b>	<b>–</b>	<b>26 729</b>	<b>13 617</b>	<b>(1 260)</b>		<b>13 617</b>
Health Subsidy	11 932	13 192	–	11 932	13 192	(1 260)	-9.6%	13 192
GRAP 17	–	425	–	425	425	(0)		425
Disaster Management	–	3 022	–	3 022	3 022	–		3 022
Fire Rescue Services	–	11 350	–	11 350	11 350	–	0.0%	11 350
<b>Other grant providers:</b>	<b>1 800</b>	<b>7 576</b>	<b>–</b>	<b>2 442</b>	<b>7 576</b>	<b>(5 134)</b>	<b>-67.8%</b>	<b>7 576</b>
LG SETA	1 800	7 576	26	2 442	7 576	(5 134)	-67.8%	7 576
<b>Total Operating Transfers and Grants</b>	<b>246 405</b>	<b>268 238</b>	<b>–</b>	<b>261 844</b>	<b>268 238</b>	<b>(6 394)</b>	<b>-2.4%</b>	<b>268 238</b>
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	<b>45 775</b>	<b>46 775</b>	<b>–</b>	<b>46 775</b>	<b>46 775</b>	<b>–</b>		<b>46 775</b>
Neighbourhood Development Partnership	43 000	44 000	–	44 000	44 000	–		44 000
Rural Roads Asset Management Systems	2 775	2 775	–	2 775	2 775	–		2 775
<b>Provincial Government:</b>	<b>2 200</b>	<b>2 200</b>	<b>–</b>	<b>2 200</b>	<b>2 200</b>	<b>–</b>		<b>2 200</b>
Fire Rescue Services	2 200	2 200	–	2 200	2 200	–		2 200
<b>Total Capital Transfers and Grants</b>	<b>47 975</b>	<b>48 975</b>	<b>–</b>	<b>48 975</b>	<b>48 975</b>	<b>–</b>		<b>48 975</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>294 380</b>	<b>317 213</b>	<b>–</b>	<b>310 819</b>	<b>317 213</b>	<b>(6 394)</b>	<b>-2.0%</b>	<b>317 213</b>

2.3.7 The total transfers and grants received for the 2022/23 financial year amount amounts to **R310,8 million** which is made up of 261,8 million and R48,9 million for operational and capital commitments respectively. The grants are the main revenue contributor which is an indication that the municipality is grant dependence while seeking other sources of revenue to maintain financial stability.

2.3.8 During the month of June the municipality received an allocation of R26 thousand from LG SETA.

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

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

Grants	Gazetted	Roll-over	Received per bank statement	Spent to date	Unspent	% Spent to date
FMG	1 200 000	–	1 200 000	1 200 000	–	100%
EPWP	1 221 000	–	1 221 000	1 221 000	–	100%
Health subsidy	11 932 000	1 260 000	11 932 000	11 932 000	–	100%
Fire & Rescue Services	13 550 000	–	13 550 000	2 319 836	11 230 164	17%
Rural Asset Management Grants	2 775 000	–	2 775 000	2 477 052	297 948	89%
Neighbourhood Development Partnership	44 000 000	–	44 000 000	42 267 064	1 732 936	96%
GRAP 17	–	424 845	–	424 345	500	100%
Disaster Management	3 022 000	–	3 022 000	140 000	2 882 000	5%
<b>TOTAL "R"</b>	<b>77 700 000</b>	<b>1 684 845</b>	<b>77 700 000</b>	<b>61 981 297</b>	<b>16 143 548</b>	

2.3.9.1 The above table depicts year to date conditional grants movement. The municipality has received **R77,7 million (100%)** of the total conditional grants gazetted during the year.

2.3.9.2 In terms of mSCOA reporting classification, revenue recognition for conditional grants is only considered once the expense has been incurred by the municipality (grants spent). In turn, a liability (unspent grants) was initially recognised for the particular grant amount not yet spent therefore only R61,935million spent to date can be recognised as revenue and unspent portion of R16,189 million be recorded as a liability until the conditions are met.

#### CHART 1: QUARTER 3 REVENUE PERFORMANCE

*The above chart represents the Quarter 3 revenue % of the total revenue raised as at 30 June 2023*

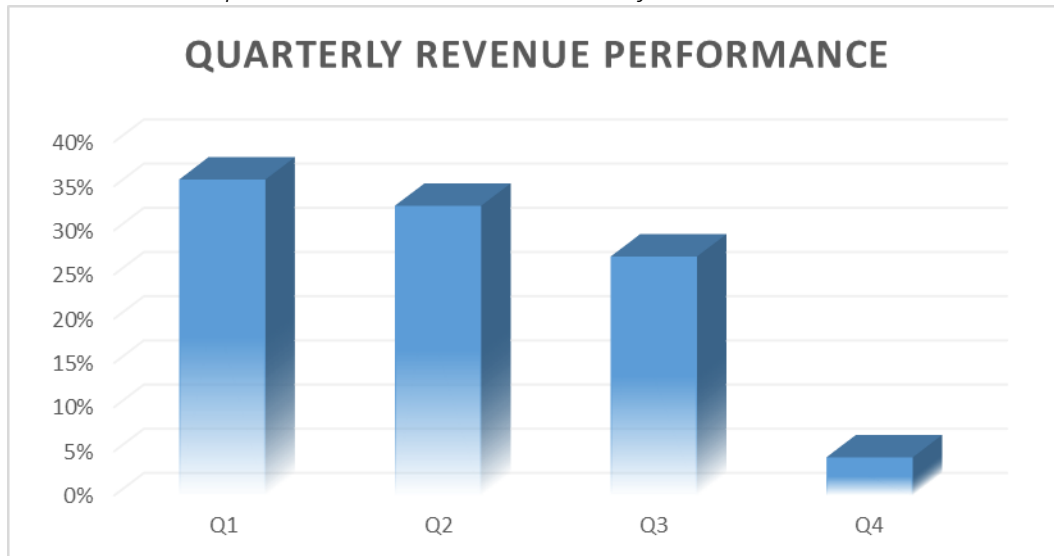


Table 6: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE

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

**DC48 West Rand - Table C4 Quarterly Budget Statement - Financial Performance (revenue and expenditure) - Q4**

Description	Ref	Budget Year 2022/23							
		Original Budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Expenditure By Type</b>									
Employee related costs		211 367	215 074	16 933	206 876	215 074	(8 198)	-4%	215 074
Remuneration of councillors		13 132	12 386	1 025	12 018	12 386	(368)	-3%	12 386
Debt impairment		650	650	-	-	650	(650)	-100%	650
Depreciation & asset impairment		3 800	5 800	-	-	5 800	(5 800)	-100%	5 800
Interest cost and penalties		530	6 103	-	775	6 103	(5 328)	-87%	6 103
Other materials		250	430	28	410	430	(20)	-5%	430
Contracted services		11 358	17 104	1 620	10 355	17 104	(6 749)	-39%	17 104
Transfers and subsidies		11 932	13 192	-	11 932	13 192	(1 260)	-10%	13 192
Other expenditure		20 439	35 254	3 161	23 489	35 254	(11 765)	-33%	35 254
<b>Total Expenditure</b>		<b>273 458</b>	<b>305 993</b>	<b>22 767</b>	<b>265 856</b>	<b>305 993</b>	<b>(40 137)</b>	<b>-13%</b>	<b>305 993</b>

2.3.10 The total operating expenditure for the quarter ended 30 June 2023 amounts to **22,7 million** and the year to date actual expenditure against approved adjusted budget which represents 88% of the approved adjusted operational expenditure budget.

2.3.11 The total employee related costs including councillors' remuneration is **72%** of the total adjusted operating expenditure incurred by end of June 2023. The major portion of equitable share is utilised for employee costs due to limited revenue streams in the municipality.

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

2.3.13 The interest cost includes annual interest charges to be incurred on actuarial valuations for post employee benefits costs. The reported year to date interest charges of R775 thousand was billed by Rand West City LM for utilities, however the amount will be written off after receiving a credit note on amount paid as per payment arrangement.

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

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

Item Description	Monthly Expenditure	Quarterly Expenditure
Maintenance of Buildings and Facilities	15,605	76,642
Security Services	272,664	817,902
Business & Advisory: Accounting and Auditing	98,812	185,087
Maintenance of Equipment	767,430	921,560
Audit Committee	98,208	98,208
Legal cost and Litigation	347,469	686,204
Business & Advisory: Committees	19,428	19,428
<b>TOTAL CONTRACTED SERVICES</b>	<b>1,619,616</b>	<b>2,805,031</b>

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

Item Description	Monthly Expenditure	Quarterly Expenditure
Operating lease: Office Equipment	67,998	132,169
Communication (Telephone & Cellular)	167,672	202,747
Bank charges	2,746	4,098
Software licenses	250,737	816,512
Motor Vehicle Licence and Registrations	1,304	5,768
Professional bodies	2,407,599	2,442,391
Insurance Underwriting	1,646	1,646
Wet fuel	90,000	270,000
Advertising: Staff Recruitment	-	27,931
Internships and Learnerships	25,920	267,691
Skills development levy	143,557	431,862
External audit fees	1,864	1,864
<b>TOTAL OTHER EXPENDITURE</b>	<b>3,161,043</b>	<b>4,604,679</b>

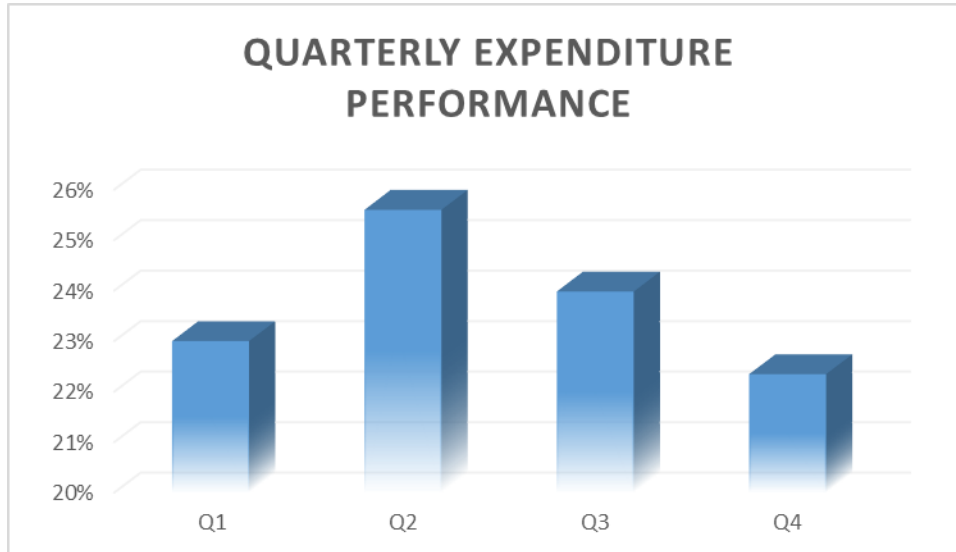
The breakdown of Donaldson Dam expenditure for the quarter ended 30 June 2023 is made up of the following sources presented below:

Item Description	Monthly Expenditure	Quarterly Expenditure
Employee Cost	60,133	123,915
Security Services	33,003	99,009
<b>TOTAL EXPENDITURE</b>	<b>93,136</b>	<b>222,924</b>

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

Item Description	Monthly Expenditure	Quarterly Expenditure
Employee Cost	87,453	275,717
<b>TOTAL EXPENDITURE</b>	<b>87,453</b>	<b>275,717</b>

Chart 2: QUARTER 3 EXPENDITURE PERFORMANCE



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

### 3 DEBTORS AND CREDITORS

#### 3.1 TABLE 7: DEBTORS AGE ANALYSIS – QUARTER ENDED 30 June 2023

DC48 West Rand - Supporting Table SC3 Quarterly Budget Statement - aged debtors - Q4

Budget Year 2022/23													
Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Other	1900	295	273	276	244	235	254	1 401	10 779	13 757	12 913	3 770	7 185
Total By Income Source	2000	295	273	276	244	235	254	1 401	10 779	13 757	12 913	3 770	7 185
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	–	–	–	–	–	7 185	7 185	7 185	–	7 185
Commercial	2300	295	273	276	244	235	254	1 401	3 594	6 572	5 728	–	–
Total By Customer Group	2600	295	273	276	244	235	254	1 401	10 779	13 757	12 913	3 770	7 185

3.1.1 Debtors who are 90 days and older for WRDM is **R12,9 million** as at 30 June 2023. The longer an account is outstanding, it imposes high risk of collection to the municipality and can be reviewed as impaired if non-payment status persist.

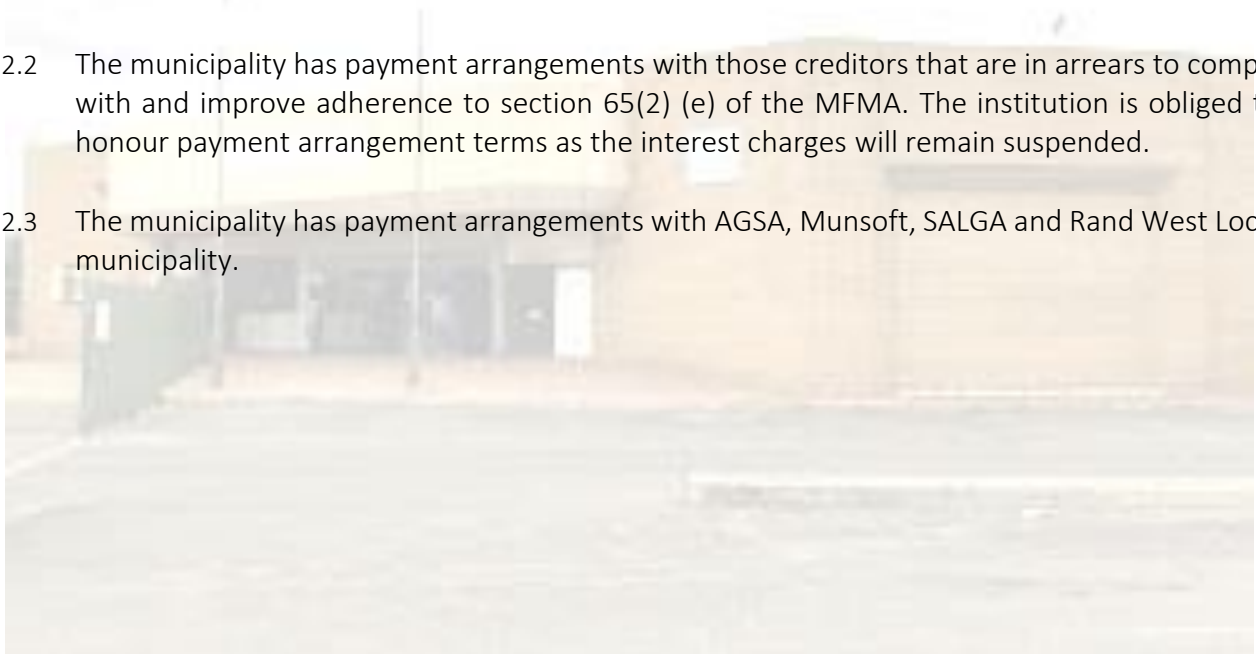
### 3.2 TABLE 8: CREDITORS AGE ANALYSIS – QUARTER ENDED 30 June 2023

DC48 West Rand - Supporting Table SC4 Quarterly Budget Statement - aged creditors - Q4							
Description	NT Code	Budget Year 2022/23					
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Over 1 Year	Total
R thousands							
Creditors Age Analysis By Customer Type							
Trade Creditors	0700	–	622	288	23 258		24 168
Auditor General	0800	–	–	–	583	–	583
Other	0900	25 157	–	–	–	30 444	55 601
Total By Customer Type	1000	25 157	622	288	23 841	30 444	80 353

3.2.1 The municipality is currently owing the suppliers a total amount of **R24 million** as at the end of the quarter. The main contribution is from the creditors within 120 days which constitutes 30% of the total creditors. The main creditor is local municipality for utilities. Other suppliers are paid timeously, within 30 days as and when there is cash available to meet short term commitments.

3.2.2 The municipality has payment arrangements with those creditors that are in arrears to comply with and improve adherence to section 65(2) (e) of the MFMA. The institution is obliged to honour payment arrangement terms as the interest charges will remain suspended.

3.2.3 The municipality has payment arrangements with AGSA, Munsoft, SALGA and Rand West Local municipality.





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

Creditor Code	Creditor Name	Description of services rendered	30days	60days	90days	120days	Total
437	AUDITOR GENERAL SOUTH AFRICA	External Audit fees	-	-	-	583,360	583,360
99348	MABOTWANE SECURITY SERVICES CC	Security services	-	313,529	313,529	491,350	1,118,408
7262	MTN	Communication services	-	-	-	236,450	236,450
2077	NOZUKO NXUSANI INCORPORATED	Legal and advisory services to WRDM	-	-	-	57,0025	57,0025
99339	PK FINANCIAL CONSULTANTS	Preparation and submission of VAT returns to SARS	-	-	-	320,460	320,460
6857	RAND WEST C L M (DONALDSON)	Rates and taxes for Donaldson Dam	-	20,469	-	1,013,272	1,033,741
99902	RAND WEST CITY LOCAL MUNICIPAL	Outstanding payments for water and lights provided by Rand West City	-	-	-	15,263,791	15,263,791
13852	SALGA	Invoices relate to SALGA membership charged annually	-	-	-	5,804,444	5,804,444
6868	MUNSOFT	Support and maintenance on financial system	-	288,163	288,163	-	576,326
<b>Total</b>			-	<b>622,161</b>	<b>601,692</b>	<b>23,840,937</b>	<b>25,507,005</b>

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

Creditors (other accrual)	Amount
Leave payable (days not taken)	25,157,030
Human Settlement Grant	30,444,000

Unspent conditional grants	Amount
FMG	-
Health Subsidy	-
Rural Asset Management Grants	297,948
Expended Public Works Programme	-
Neighbourhood Development Partnership	1,732,936
GRAP 17	500
Disaster Management Grant and Fire services grant	2,882,000
Fire Services Grant	11,230,164
<b>Total unspent grants</b>	<b>16,143,548</b>

3.2.1 The municipality has a leave payable balance of R25 million by 30 June 2023 due to accumulated leave accrued to employees in terms of the main collective agreement. The accumulated leave payables is limited to 48 days per employee.

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

## 4 SUMMARY OF CAPITAL BUDGET

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

	2022/23 Adjusted Budget	Actual spend to date (in R and as a % of the Adjusted Budget)		Pro rata Budget to date
	R	R	%	R
EXPENDITURE (Excl. VAT)	40,956,522	36,753,969	90%	47,100,000
VAT @ 15%	6,143,478	5,513,095	-	-
EXPENDITURE (Incl. VAT)	47,100,000	42,267,064	90%	47,100,000

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

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

Vote Description	Ref	Budget year 2022/23							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Capital Expenditure - Functional Classification</b>									
<i>Governance and administration</i>		450	450	—	312	450	(138)	-31%	450
Finance and administration		450	450	—	312	450	(138)	-31%	450
<i>Community and public safety</i>		2 200	6 790	—	349	6 790	(6 441)	-95%	6 790
Public safety		2 200	6 790	349	349	6 790	(6 441)	-95%	6 790
<i>Economic and environmental services</i>		43 000	44 480	—	27 476	44 480	(17 004)	-38%	44 480
Planning and development		43 000	44 480	2 898	42 267	44 480	(2 213)	-5%	44 480
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>45 650</b>	<b>51 720</b>	<b>3 246</b>	<b>42 267</b>	<b>51 720</b>	<b>(23 583)</b>	<b>-46%</b>	<b>51 720</b>
<b>Funded by:</b>									
National Government		43 000	44 480	2 898	42 267	44 480	(2 213)	-5%	44 480
Provincial Government		2 200	6 790	349	349	6 790	(6 441)	-95%	2 200
<b>Transfers recognised - capital</b>		<b>45 200</b>	<b>51 270</b>	<b>3 246</b>	<b>42 267</b>	<b>51 270</b>	<b>(9 003)</b>	<b>-18%</b>	<b>46 680</b>
<b>Internally generated funds</b>		<b>450</b>	<b>450</b>	<b>—</b>	<b>312</b>	<b>450</b>	<b>(138)</b>	<b>-31%</b>	<b>450</b>
<b>Total Capital Funding</b>		<b>45 650</b>	<b>51 720</b>	<b>3 246</b>	<b>42 267</b>	<b>51 720</b>	<b>(9 453)</b>	<b>-18%</b>	<b>47 130</b>

4.1.2 The municipality has a total budget of R47,1 million for capital expenditure. This includes R44,5 million to be spent on construction of multi-purpose centre that is funded through Neighbourhood Development Partnership Grant gazette in a DoRA. The capital expenditure to date on the construction of multi-purpose centre is R42,267 million for the quarter ended 30 June 2023.

## 5 Cash Flow position

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

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

Description	Ref	Budget Year 2022/23							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Other revenue		22 130	23 156	16 118	36 201	23 156	13 045	56%	23 156
Government - operating	1	246 405	270 938	–	263 056	270 938	(7 882)	-3%	270 938
Government - capital	1	47 975	48 975	–	46 775	48 975	(2 200)	-4%	48 975
Interest		2 244	4 024	91	2 896	4 024	(1 128)	-28%	4 024
Investments recovered			–	–	–	–			
<b>Payments</b>									
Suppliers and employees		(256 546)	(289 344)	(11 936)	(279 169)	(289 344)	(10 175)	4%	(289 344)
Finance charges		(530)	(6 103)	–	(4)	(6 103)	(6 099)	100%	(6 103)
Transfers and Grants		(11 932)	(13 192)	–	(11 932)	(13 192)	(1 260)	10%	(13 192)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>49 745</b>	<b>38 454</b>	<b>4 273</b>	<b>57 823</b>	<b>38 454</b>	<b>(19 369)</b>	<b>-50%</b>	<b>38 454</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		880	305	–	305	305	0	0%	305
Increase in current investments			14 200	–	–	–			14 200
<b>Payments</b>									
Capital assets		(45 650)	(51 900)	(2 898)	(42 267)	(43 250)	(983)	2%	(51 900)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(44 770)</b>	<b>(37 395)</b>	<b>(2 898)</b>	<b>(41 962)</b>	<b>(42 945)</b>	<b>(983)</b>	<b>2%</b>	<b>(37 395)</b>
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>4 975</b>	<b>1 059</b>	<b>1 376</b>	<b>15 861</b>	<b>(4 491)</b>			<b>1 059</b>
Cash/cash equivalents at beginning:	2	2 739	2 642		2 642	2 642			2 642
Cash/cash equivalents at month/year end:	2	7 714	3 701		18 503	(1 849)			3 701

## 5.2 Free Cash flow analysis

<b>Total Application of cash and investments:</b>	<b>Closing balance (R '000)</b>
WRDM ( FNB transactional accounts)	11,218
Call Account Investment – WRDM	5,898
Standard Bank	1,389
<b>Total cash available</b>	<b>18,505</b>
Unspent conditional grants	(16,142)
<b>Free cash flow</b>	<b>1,902</b>
Outstanding obligations for June 2023- Third parties	(8,707)
Outstanding obligations for June 2023- Creditors	(4,814)
<b>Total obligations</b>	<b>(13,581)</b>
<b>Cash flow shortfall 30 June 2023</b>	<b>(11,619)</b>

5.2.1 A summary of the cash flow for the quarter ended June is reflected in the table above.

5.2.2 The table in short indicates affordability status and confirms that the municipality is under financial distress hence the implementing of financial recovery plan and the financial turnaround strategy.

5.2.3 The free cash flow after subtracting unspent conditional grants of R16,6 million remains at R1,9 million which will be insufficient to cover for the next three months as the total short term obligation amounts to R61,843million.

5.2.4 The reported cash and cash equivalent of R18,503 million at the end of June 2023 from cash flow statement will not be sufficient to cover normal operations after considering short term obligations shown in the cash flow analysis table.

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

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>Municipality</b>									
FNB Call Account	N/A	Call account	Yes	Fixed	15 613	84	(9 800)	–	5 898
Standard Bank Fixed Investment Account	N/A	90 Days	Yes	Fixed	15 000	122	(15 122)	–	–
<b>TOTAL INVESTMENTS AND INTEREST</b>					<b>30 613</b>	<b>206</b>	<b>(24 922)</b>	<b>–</b>	<b>5 898</b>

5.3.1 During the quarter ended 30 June 2023, withdrawals of R9,8 million were made from the Call Account for operational expenditure. The call account type is available on demand while ring-fencing conditional grants.

5.3.2 The funds which were invested in the Standard Bank Fixed deposit had reached maturity.

## 6 FINANCIAL POSITION

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

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

Description	Ref	2021/22	Budget year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		2 273	7 714	2 642	12 608	2 642
Call investment deposits		369	–	–	5 898	–
Consumer debtors		3 655	–	–	–	–
Other debtors		1 260	2 995	3 655	13 757	3 655
Inventory		402	122	102	248	102
<b>Total current assets</b>		<b>7 958</b>	<b>10 832</b>	<b>6 399</b>	<b>32 510</b>	<b>6 399</b>
<b>Non current assets</b>						
Long-term receivables		–	255	–	–	–
Investment property		8 400	6 700	8 400	8 400	8 400
Property, plant and equipment		63 345	56 206	63 345	63 345	63 345
Biological		228	136	228	228	228
<b>Total non current assets</b>		<b>71 973</b>	<b>63 297</b>	<b>71 973</b>	<b>71 973</b>	<b>71 973</b>
<b>TOTAL ASSETS</b>		<b>79 931</b>	<b>74 128</b>	<b>78 372</b>	<b>104 483</b>	<b>78 372</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Trade and other payables		105 381	65 825	80 353	96 496	80 353
Provisions		13 653	15 754	15 502	12 976	15 502
<b>Total current liabilities</b>		<b>119 034</b>	<b>81 579</b>	<b>95 855</b>	<b>109 472</b>	<b>95 855</b>
<b>Non current liabilities</b>						
Employee benefit obligation		–	–	–	–	–
Provisions		68 557	62 409	68 557	66 810	68 557
<b>Total non current liabilities</b>		<b>68 557</b>	<b>62 409</b>	<b>68 557</b>	<b>66 810</b>	<b>68 557</b>
<b>TOTAL LIABILITIES</b>		<b>187 591</b>	<b>143 988</b>	<b>164 412</b>	<b>176 282</b>	<b>164 412</b>
<b>NET ASSETS</b>	2	<b>(107 660)</b>	<b>(69 860)</b>	<b>(86 040)</b>	<b>(71 799)</b>	<b>(86 040)</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		(107 660)	(77 133)	(86 040)	(71 799)	(77 133)
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>(107 660)</b>	<b>(77 133)</b>	<b>(86 040)</b>	<b>(71 799)</b>	<b>(77 133)</b>

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

Number	Description	Basis of calculation	YTD 2022/23
1	Current ratio	Current assets/ Current liabilities	0,30:1
2	Liquidity ratio	(Current assets – Inventory)/ Current liabilities	0,30:1
3	Working capital	Current assets – Current liabilities	(R77,422 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 0,30:1 shows that the municipality's ability to meet its short term obligation for the reporting period is below the norm. This ratio will vary from month to month and it expected to decrease due to nature of municipal revenue sources.

**Liquidity ratios** attempt to measure the municipality's ability to pay off its short-term debt obligations. This is done by comparing the municipality's most liquid assets (or, those that can be easily converted to cash), to its short-term liabilities. The ratio of 0,30:1 shows that the municipality will struggle to meet its current obligations within the period of one month .

**Working Capital** is a measure of both the municipality's efficiency and its short-term financial health. Working capital is calculated as: Working Capital = Current Assets - Current Liabilities.

## 7 STAFF EXPENDITURE REPORT

The staff expenditure report is submitted in terms of section 66 of the Municipal Finance Management Act, which states that the accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely-

- (a) Salaries and wages;
- (b) Contributions for pensions and medical aid;
- (c) Travel, motor car, accommodation, subsistence and other allowances;
- (d) Housing benefits and allowances;
- (e) Overtime payments;
- (f) Loans and advances; and
- (g) Any other type of benefit or allowance related to staff

### 7.1 KEY DATA: HUMAN RESOURCES

Details	Adjusted Budget	YTD 2022/2023
Employee costs as % of total expenditure	70%	78%
Number of permanent employees	362	342
Number of temporary employees	50	65

## 7.2 Table 15: COUNCILLORS AND STAFF BENEFITS

DC48 West Rand - Supporting Table SC8 Quarterly Budget Statement - councillor and staff benefits - Q4

Summary of Employee and Councillor remuneration	Ref	Budget year 2022/23							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
	1	B	C						D
<b><u>Councillors (Political Office Bearers plus Other)</u></b>									
Basic Salaries and Wages		11 614	10 668	912	10 605	10 668	(63)	-1%	10 668
Cellphone Allowance		1 519	1 519	113	1 414	1 519	(105)	-7%	1 519
<b>Sub Total - Councillors</b>		<b>13 132</b>	<b>12 187</b>	<b>1 025</b>	<b>12 019</b>	<b>12 187</b>	<b>(168)</b>	<b>-1%</b>	<b>12 187</b>
<b><u>Senior Managers of the Municipality</u></b>	3								
Basic Salaries and Wages		8 100	8 100	556	5 843	8 100	(2 257)	-28%	8 100
Other benefits and allowances		2	2	-	2	2	0	19%	2
Payments in lieu of leave		44	44	-	44	44	-		44
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 146</b>	<b>8 146</b>	<b>556</b>	<b>5 889</b>	<b>8 146</b>	<b>(2 257)</b>	<b>-28%</b>	<b>8 146</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages		145 907	149 284	12 056	129 772	149 284	(19 511)	-13%	149 284
Pension and UIF Contributions		25 328	25 328	59	25 456	25 328	128	1%	25 328
Medical Aid Contributions		5 365	5 365	1 060	14 466	5 365	9 101	170%	5 365
Overtime		5 406	5 406	644	8 176	5 406	2 770	51%	5 406
Performance Bonus		7 710	7 710	1 086	9 970	7 710	2 260	29%	7 710
Motor Vehicle Allowance		7 837	7 837	939	10 710	7 837	2 873	37%	7 837
Cellphone Allowance		944	944	120	134	944	(809)	-86%	944
Housing Allowances		2 252	2 252	97	1 113	2 252	(1 140)	-51%	2 252
Other benefits and allowances		651	651	360	816	651	165	25%	651
Payments in lieu of leave		1 821	1 821	-	379	1 821	(1 442)	-79%	1 821
<b>Sub Total - Other Municipal Staff</b>		<b>203 221</b>	<b>206 598</b>	<b>16 421</b>	<b>200 993</b>	<b>206 598</b>	<b>(5 605)</b>	<b>-3%</b>	<b>206 598</b>
<b>Total Parent Municipality</b>		<b>224 499</b>	<b>226 930</b>	<b>18 002</b>	<b>218 901</b>	<b>226 930</b>	<b>(8 029)</b>	<b>-4%</b>	<b>226 930</b>



### 7.3 Table 16: COUNCILLORS REMUNERATION

PUBLIC OFFICE-BE+B1:J21ARERS ACT, ACT NO. 20 of 1998							
MONTHLY COUNCILLOR							
requested to submit a completed schedule							
DECLARATION: The Municipal Manager (or a delegate) is required to certify the correctness and accuracy of information provided in this report.							
Municipal Name:	West Rand DM			Mun Code			
Municipal Grading	Grade 4			Financial Year:	2023		
Reporting Month:	May			Total Number of Councillors:			
Contact Person:	Sam Ramaele			Telephone:			
E-Mail Address:	<a href="mailto:sramaele@wr-dm.gov.za">sramaele@wr-dm.gov.za</a>			Fax:			
Description	No. of Councillors	A. Basic salary	B. Cellphone and data allowances	C. Sitting allowances	D. Travelling expenses	F. Other benefits and allowances	F. Total monthly expenditure
<b>Municipal Councillors: Full-Time</b>							
Executive Mayor	1	76 721.33	3 700.00	-	-	804.21	81 225.54
Speaker	1	32 937.93	2 000.00	-	-	349.38	35 287.31
Member of Mayoral Committee	8	437 616.22	27 900.00	-	-	3 112.52	468 628.74
Chief Whips	1	29 127.75	2 000.00	-	-	311.28	31 439.03
Chairperson of Section 79 Committees	1	60 159.11	3 700.00	-	-	638.59	64 497.70
<b>Municipal Councillors: Part-Time</b>							
Councillors	32	195 576.39	73 300.00	39 771.20	30 349.60	4 428.95	343 426.14
<b>TOTAL</b>		<b>832 138.73</b>	<b>112 600.00</b>	<b>39 771.20</b>	<b>30 349.60</b>	<b>9 644.93</b>	<b>1 024 504.46</b>
<b>Comments:</b>							
Municipal Manager :	ME Koloi				Date:	2023/06/27	

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

	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4
		First National Bank (WRDM)	Standard Bank (WRDM)	Standard Bank Fixed Investment (WRDM)	Short term Investment WRDM
<b>Bank:</b>		622777660872	21307350	0	
<b>Account number:</b>		Yes	Yes	-	-
Bank reconciliation/s compiled and attached					
Month:(End of Quarter)	June	June	June	June	June
Opening cash book balance at beginning of quarter	32 127 655	734 260	779 969	15 000 000	15 613 427
Add Receipts for quarter	26 133 091	25 314 510	612 734	121 562	84 285
Less Payments for quarter	-39 755 477	-14 830 280	-3 635	-15 121 562	-9 800 000
<b>Closing cash book balance at end of quarter</b>	<b>18 505 270</b>	<b>11 218 490</b>	<b>1 389 067</b>	<b>-</b>	<b>5 897 712</b>
<b>GL Account Balance</b>				-	-
Payments for the month	-39 755 477	-14 830 280	-3 635	-15 121 562	-9 800 000
Recoveries from Employees / Suppliers (Amount to be entered as negative)	-	-	-	-	-
Non cash items (for the period)	-	-	-	-	-
Commitments (for the period)	-	-	-	-	-
Input VAT (for the period) (Amount to be entered as negative)	-	-	-	-	-
Accruals at end of month	-	-	-	-	-
Accruals at beginning of month (Amount to be entered as negative)	-	-	-	-	-
<b>Total</b>	<b>-39 755 477</b>	<b>-14 830 280</b>	<b>-3 635</b>	<b>-15 121 562</b>	<b>-9 800 000</b>
Actual capital expenditure for the quarter	-	-	-	-	-
Actual operating expenditure for the quarter	-39 755 477	-14 830 280	-3 635	-15 121 562	-9 800 000
Section 11(4) expenditure	-	-	-	-	-
<b>Total</b>	<b>-39 755 477</b>	<b>-14 830 280</b>	<b>-3 635</b>	<b>-15 121 562</b>	<b>-9 800 000</b>
<b>a) to defray expenditure appropriated in terms of an approved budget;</b>	<b>-39 755 477</b>	<b>-14 830 280</b>	<b>-3 635</b>	<b>-15 121 562</b>	<b>-9 800 000</b>
<b>b) to defray expenditure authorised in terms of section 26(4);</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>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)</i>					
Was any payment made in terms of (b) Yes/No	No	No	No	No	No
<b>c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>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.</i>					
Was any payment made in terms of (c) Yes/No	No	No	No	No	No
<b>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;</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>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</i>					
Was any payment made in terms of (d) Yes/No	No	No	No	No	No
<b>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 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>i) money collected by the municipality on behalf of that person or organ of state by agreement; or (VAT, motor vehicle licensing)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ii) any insurance or other payments received by the municipality for that person or organ of state;</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Was any payment made in terms of (e) Yes/No	No	No	No	No	No
<b>f) to refund money incorrectly paid into a bank account;</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Was any payment made in terms of (f) Yes/No	No	No	No	No	No
<b>g) to refund guarantees, sureties and security deposits; (refund of consumer deposits)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Was any payment made in terms of (g) Yes/No	No	No	No	No	No
<b>h) for cash management and investment purposes in accordance with section 13; (inter- bank transactions)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Was any payment made in terms of (h) Yes/No	No	No	No	No	No
<b>i) to defray increased expenditure in terms of section 31; or</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>S31 Shifting of funds between multi-year appropriations</i>					
Was any payment made in terms of (i) Yes/No	No	No	No	No	No
<b>j) for such other purposes as may be prescribed. (making guarantees, store purchases, petty cash, loan repayments, leave payout, provisions)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Was any payment made in terms of (j) Yes/No	No	No	No	No	No
Specify					