

OCTOBER 13, 2020

1R,1P,1A,1S

1 REGION, 1 PLAN, 1 ACTION
1 SYSTEM



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



Mogale City
Local Municipality



RAND WEST CITY

West Rand
District Municipality

2020/2021 QUARTERLY FINANCIAL REPORT

30 SEPTEMBER 2020

Contents

1	INTRODUCTION	4
1.1.	PURPOSE.....	4
1.2.	STRATEGIC OBJECTIVE	4
1.3.	BACKGROUND.....	4
2	STATEMENT OF FINANCIAL PERFORMANCE.....	5
2.1	TABLE 1: SUMMARY OF THE OPERATIONAL BUDGET PERFORMANCE.....	5
2.2	Table 2: FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE BY MUNICIPAL VOTE)	6
2.3	Table 3: FINANCIAL PERFORMANCE REVENUE BY TYPE	7
2.4	Table 4: GRANTS RECEIVED BY THE MUNICIPALITY FOR THE QUARTER ENDED 30 SEPTEMBER 2020	9
	Chart 1: Quarterly Revenue Performance	10
	Chart 2: Total Revenue by Source.....	10
2.5	Table 6: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE	11
	Chart 4: Total Expenditure by Source	14
4	DEBTORS AND CREDITORS.....	15
3.1	TABLE 7: DEBTORS AGE ANALYSIS - QUARTER ENDED 30 SEPTEMBER 2020	15
3.2	TABLE 8: CREDITORS AGE ANALYSIS - QUARTER ENDED 30 SEPTEMBER 2020	15
5	SUMMARY OF CAPITAL BUDGET.....	25
5.1	CAPITAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 30 SEPTEMBER 2020.....	25
6	CASH FLOW POSITION	26
6.1	CASH FLOW - QUARTER ENDED 30 SEPTEMBER 2020	26
6.2	SHORT TERM INVESTMENT AND RESERVE FOR THE QUARTER ENDED 30 SEPTEMBER 2020 ...	28
6	FINANCIAL POSITION	29
6.1	FINANCIAL POSITION FOR THE QUARTER ENDED 30 SEPTEMBER 2020	29
7	STAFF EXPENDITURE REPORT	30
7.1	KEY DATA: HUMAN RESOURCES	30
7.2	Table 15: COUNCILLORS AND STAFF BENEFITS.....	31
7.3	COUNCILLORS REMUNERATION	32

IN-YEAR BUDGET STATEMENT TABLES: QUARTER ENDED 30 SEPTEMBER 2020

The financial results for the quarter ended 30 September 2020 are attached and consists of the following tables:

MBRR TABLES:

- 1) Table C3: Quarterly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal vote)
- 2) Table C4: Quarterly Budget Statement – Financial Performance (Revenue and Expenditure)
- 3) Table C5: Quarterly Budget Statement – Capital Expenditure by vote, standard classification and funding
- 4) Table C6: Quarterly Budget Statement – Financial Position
- 5) Table C7: Quarterly Budget Statement – Cash Flow
- 6) Table SC3: Quarterly Budget Statement – Aged Debtors
- 7) Table SC4: Quarterly Budget Statement – Aged Creditors
- 8) Table SC5: Quarterly Budget Statement – Investment Portfolio
- 9) Table SC7: Quarterly Budget Statement – Transfer and grant expenditures
- 10) Table SC8: Quarterly Budget Statement – Councillor and staff benefits
- 11) Table SC13c: Quarterly Budget Statement – Repairs and Maintenance
- 12) Table 16: Councillors remuneration
- 13) Quarterly Consolidated Report on Withdrawals

Abbreviations

CCTV:	Closed Circuit Television
EPWP:	Expanded public works programme
YTD:	Year to date
LG SETA:	Local Government Sector Education and Training Authority
GDARD:	Gauteng Department of Agriculture and Rural Development
MMC:	Member of Mayoral Committee
FMG:	Financial Management Grant
NDPG:	Neighbourhood development partnership grant
MFMA:	Municipal Finance Management Act
MSIG:	Municipal Systems Improvement Grant
MWIG:	Municipal water infrastructure grant
WRDM:	West Rand District Municipality
WRDA:	West Rand Development Agency

1 INTRODUCTION

1.1. PURPOSE

The purpose of this report is to inform Section 80 committee (Finance portfolio) 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. 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 that specific financial particulars be reported on and in the format prescribed.

“Section 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 states of the affairs of the municipality”.

“Section 71 (1) of the MFMA states that, the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for that month and for the financial year up to the end of that month.”

“Section 28 of the Government Notice 32141, the quarterly budget statement of a municipality must be in the format specified in Schedule C and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”

2 STATEMENT OF FINANCIAL PERFORMANCE

2.1 TABLE 1: SUMMARY OF THE OPERATIONAL BUDGET PERFORMANCE

	2020/21 Original Budget	Actual income/spend to date (in R and as a % of the Original Budget)		YTD Original Budget
	R '000	R'000	%	R '000
REVENUE	261 957	109 817	42%	65 489
TOTAL EXPENDITURE	(260 795)	(58 472)	(23%)	65 199
SURPLUS/ (DEFICIT)	1 162	51 346	4 326%	290

Note: Positive Revenue & Negative (Expenditure)

- 2.1.1. During the 2020/21 financial year the municipality has anticipated to raise **R261 957** millions in consolidated revenue which is inclusive of operational grants.
- 2.1.2. To date total revenue of **R109 817** million has been recorded (representing **42%**) of the total original revenue budget. This amount is mainly contributed by revenue received from grants (National and Provincial). SC6 as part of the annexure has been attached detailing the performance of the grants. The municipality is mostly funded by transfers and subsidies from National and Provincial Government.
- 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 **R58 472** million has been spent on the operational original budget, (this amounts to **23%** 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)

This table shows both income and expenditure for the quarter ended 30 September 2020 from the operational approved budget per municipal vote.

DC48 West Rand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote	1							
Vote 1 - Corporate Governance		9 750	–	3 871	2 437	1 434	58,8%	9 750
Vote 2 - Municipal Manager & Support		14 151	–	5 807	3 538	2 269	64,1%	14 151
Vote 3 - Corporate Services		30 817	966	12 868	7 704	5 163	67,0%	30 817
Vote 4 - Budget & Treasury Office		30 022	1 441	10 901	7 506	3 395	45,2%	30 022
Vote 5 - Health & Social Development		47 422	5 334	20 827	11 856	8 972	75,7%	47 422
Vote 6 - Public safety		104 873	54	44 705	26 218	18 486	70,5%	104 873
Vote 7 - Regional planning & Economic Development		24 472	–	10 797	6 118	4 679	76,5%	24 472
Vote 8 - Development Agency		450	35	42	113	(70)	-62,5%	450
Total Revenue by Vote	2	261 957	7 830	109 817	65 489	44 328	67,7%	261 957
Expenditure by Vote	1							
Vote 1 - Corporate Governance		24 364	1 731	5 323	6 091	(768)	-12,6%	24 364
Vote 2 - Municipal Manager & Support		16 244	611	1 925	4 061	(2 136)	-52,6%	16 244
Vote 3 - Corporate Services		38 953	2 777	7 974	9 738	(1 764)	-18,1%	38 953
Vote 4 - Budget & Treasury Office		21 441	1 543	4 114	5 360	(1 246)	-23,2%	21 441
Vote 5 - Health & Social Development		42 552	2 564	9 969	10 638	(669)	-6,3%	42 552
Vote 6 - Public safety		94 723	7 899	23 604	23 681	(76)	-0,3%	94 723
Vote 7 - Regional planning & Economic Development		19 942	1 700	4 859	4 985	(127)	-2,5%	19 942
Vote 8 - Development Agency		2 577	288	703	644	59	9,2%	2 577
Total Expenditure by Vote	2	260 795	19 115	58 472	65 199	(6 727)	-10,3%	260 795
Surplus/ (Deficit) for the year	2	1 162	(11 286)	51 346	290	51 055	17576,1%	1 162

2.2.1 The above table indicates that to date, the municipality is at a consolidated **surplus of R51 346 million**.

2.2.2 The profitability ratio presented below is at **(46%)** as at 30 September 2020. This indicates that the municipality's financial performance is at a surplus of 46% of the total revenue collected to date.

Description	Basis of calculation	% Profit/ (Deficit)
Profitability ratio	Surplus/ Total revenue	46%

2.2.3 The table below indicates the reasons of material variances to date:

Revenue	
All departments	The over-collection variance is mainly due to the Equitable Share received during July 2020. This will average out in the subsequent months.
West Rand Development Agency	The reason being slow collection on Donaldson revenue due to Covid-19 lockdown restrictions level for July and August 2020.

Expenditure	
All departments	The invoices from the major expenses have not been received by the municipality. The impact of expenditure items will realise during the subsequent months and be in-par with the original budget figures

2.3 Table 3: FINANCIAL PERFORMANCE REVENUE BY TYPE

This table shows income raised by the municipality for the quarter ended 30 September 2020 from the operational approved by source.

DC48 West Rand - Table C4 Consolidated Quarterly Budget Statement - Financial Performance (revenue and expenditure) Q1 First Qu:

Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Rental of facilities and equipment		1 961	144	432	490	(58)	-12%	1 961
Interest earned - external investments		750	0	1	188	(186)	-99%	750
Interest earned - outstanding debtors		427	20	40	107	(66)	-62%	427
Licences and permits		400	88	96	100	(4)	-4%	400
Transfers and subsidies		239 295	6 005	104 045	59 824	44 221	74%	239 295
Other revenue		16 510	1 572	3 372	4 127	(755)	-18%	16 510
Total Revenue (excluding capital transfers and contributions)		259 342	7 830	107 986	64 836	43 151	67%	259 342
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 615		1 831	654	1 177	180%	2 615
Total Revenue (including capital transfers and contributions)		261 957	7 830	109 817	65 489	44 328	68%	261 957

DC48 West Rand - Table C4 Parent Quarterly Budget Statement - Financial Performance (revenue and expenditure) Q1 First Quai

Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Rental of facilities and equipment		1 961	144	432	490	(58)	-12%	1 961
Interest earned - external investments		750	0	1	188	(186)	-99%	750
Interest earned - outstanding debtors		427	20	40	107	(66)	-62%	427
Licences and permits		400	88	96	100	(4)	-4%	400
Transfers and subsidies		239 295	6 005	104 045	59 824	44 221	74%	239 295
Other revenue		16 060	1 536	3 330	4 015	(685)	-17%	16 060
Total Revenue (excluding capital transfers and contributions)		258 892	7 794	107 944	64 723	43 221	67%	258 892
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 615		1 831	654	1 177	180%	2 615
Total Revenue (excluding capital transfers and contribution		261 507	7 794	109 775	65 377	44 399	68%	261 507

2.3.1 Consolidated revenue as at end of the quarter ended 30 September 2020 amounted to **R109 817 million**. This represents **42%** of the total revenue budget approved on the 29th of June 2020.

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

2.3.3 The breakdown of other revenue for the quarter ended 30 September 2020 is made up from the following sources presented below:

Item Description	Amount
Sales of Goods and Rendering of Services: Fire Services	54 236
Service Charges: Electricity	62 341
Operational Revenue: SARS Refund	1 419 902
Operational Revenue: Subsidiary (WRDA)	35 644
TOTAL	1 572 123

2.3.4 The table below provides detailed explanations on material variances:

DC48 West Rand - Supporting Table SC1 Material variance explanations - Q1 First Quarter				
Re	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue by source			
	Rental of facilities and equipment	-12%	Escalations on rental income will be included from October 2020, increasing the rental revenue accrued by the municipality	Adjust the rentals of the consumer debtors as per the SLA based on the escalation clause per consumer debtor
	Interest earned - external investments	-99%	Accrued interest will be captured on records when it has been confirmed by the bank.	Journalise the interest accrued on a monthly basis as based on the FNB call account statement
	Interest earned - outstanding debtors	-62%	The biggest consumer debtor, BP has managed to reduce its outstanding balance. As a result, the anticipated interest is below the projected amounts.	Based on the 6 months actual amounts, adjust during the adjustment budget process
	Transfers and subsidies	74%	Budgeted grants are not received on a monthly basis, therefore the variance will exist until all budgeted grants have been received by the municipality	Ensure the correct allocation of grants on a monthly basis to ensure that all grants received have been accounted for
	Other revenue	-19%	The following transactions have not yet occurred: Sale of mayor's house Sale of other assets Fines & penalties	Follow-through with the sale of municipal assets to be disposed by sale in order to improve the municipality's cash flow
	Transfers and subsidies - capital (monetary)	180%	Budgeted grants are not received on a monthly basis, therefore the variance will exist until all budgeted grants have been received by the municipality	Ensure the correct allocation of grants on a monthly basis to ensure that all grants received have been accounted for

2.4 Table 4: GRANTS RECEIVED BY THE MUNICIPALITY FOR THE QUARTER ENDED 30 SEPTEMBER 2020

This table shows transfers and subsidies received by the municipality as at the quarter ended 30 September 2020 from the operational approved budget.

DC48 West Rand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:	1,2							
Operating Transfers and Grants								
National Government:		225 766	—	98 040	56 442	31 853	56,4%	225 766
Local Government Equitable Share		42 470	—	42 470	10 618	31 853	300,0%	42 470
RSC Levy Replacement		181 276	—	54 315	45 319			181 276
Municipal Systems Improvement		—	—	—	—			—
Finance Management		1 000	—	1 000	250			1 000
EPWP Incentive		1 020	—	255	255			1 020
Disaster Management Grant	3	—	—	—	—	—		—
Provincial Government:		11 949	5 246	5 246	2 987	2 440	81,7%	11 949
Health Subsidy		11 223	5 246	5 246	2 806	2 440	87,0%	11 223
Performance Management Services		726	—	—	182			726
Library Grant		—	—	—	—	—		—
Fire and Rescue services	4	—	—	—	—	—		—
Other grant providers:		1 580	759	759	395	364	92,2%	1 580
LG SETA		1 580	759	759	395	364	92,2%	1 580
Total Operating Transfers and Grants	5	239 295	6 005	104 045	59 824	34 657	57,9%	239 295
Capital Transfers and Grants								
National Government:		2 615	1 831	1 831	654	1 177	180,1%	2 615
Rural Roads Asset Management Systems		2 615	1 831	1 831	654	1 177	180,1%	2 615
Total Capital Transfers and Grants	5	2 615	1 831	1 831	654	1 177	180,1%	2 615
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	241 910	7 836	105 876	60 478	35 834	59,3%	241 910

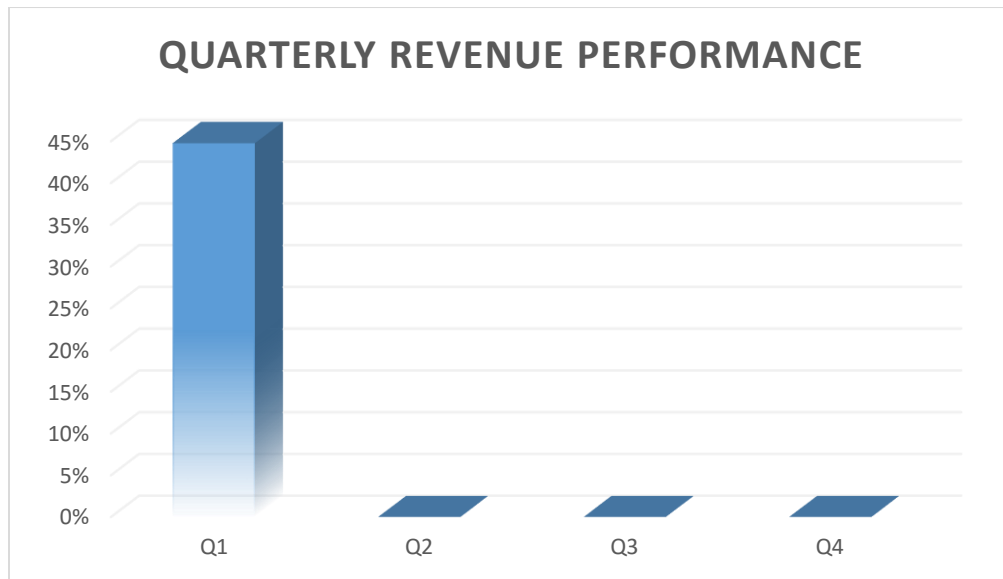
2.4.1 The total transfers and grants received to date amount to R105 876 million, made up of R104 045 million and R1, 831 million for operational and capital purposes respectively.

2.4.2 The table below presents the total conditional transfers and grants not spent as per their conditions:

Name of grant	Gazetted	Received	Roll-over	Monthly Actual	Spent to date	Unspent
Finance Management	1 000 000	1 000 000	-	44 787	152 361	847 639
EPWP Incentive	1 020 000	255 000	-	92 900	92 900	162 100
Health Subsidy	11 223 000	5 246 000	814 983	-	-	6 060 983
Performance Management Services	726 000	-	-	-	-	-
Rural Roads Asset Management Systems	2 615 000	1 831 000	503 136	46 678	144 534	2 189 602
	16 584 000	8 332 000	1 318 119	184 365	389 795	9 260 324

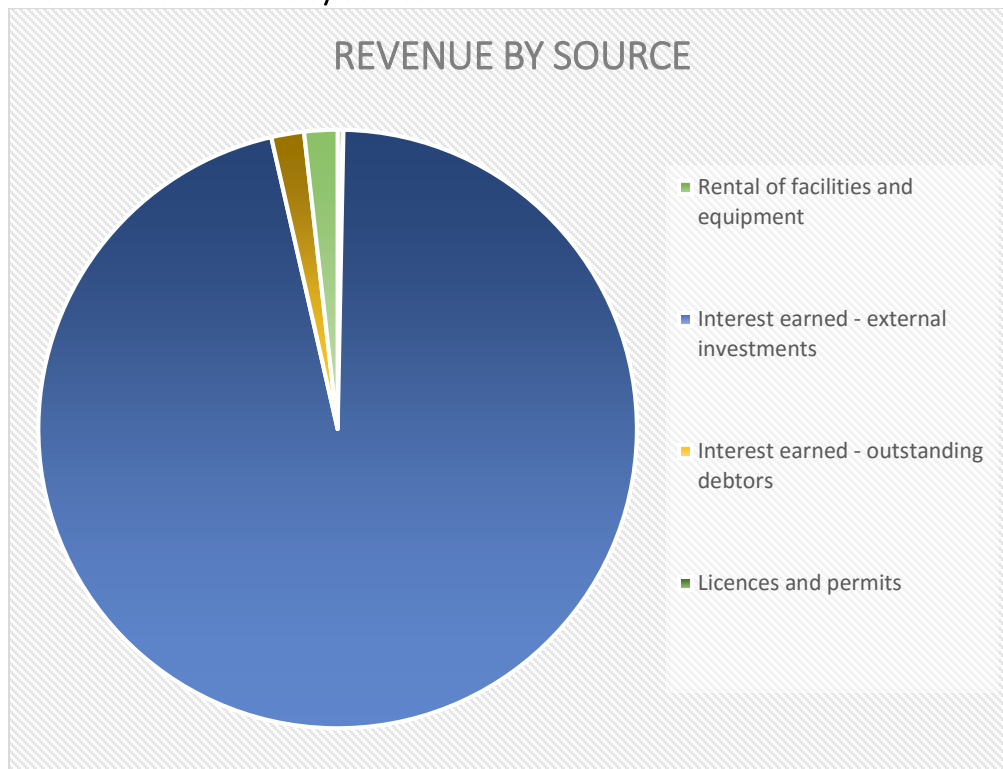
2.4.3 The roll-over application for the HIV/ Aids grant has been rejected by Gauteng Provincial Treasury, therefore the funds will have to be returned.

Chart 1: Quarterly Revenue Performance



The above chart represents the quarterly revenue % of the total revenue raised as at the quarter ended 30 September 2020.

Chart 2: Total Revenue by Source



The above chart represents the total revenue by source, per source as a percentage of the total revenue raised as at the quarter ended 30 September 2020.

2.5 Table 6: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE

This table shows expenditure incurred by the municipality for the quarter ended 30 September 2020 from the operational approved budget by source.

DC48 West Rand - Table C4 Consolidated Quarterly Budget Statement - Financial Performance (revenue and expenditure) Q1 First Quarter								
Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
<u>Expenditure By Type</u>								
Employee related costs		189 656	16 604	49 185	47 414	1 771	6%	189 656
Remuneration of councillors		13 931	1 027	3 096	3 483	(386)	-11%	13 931
Depreciation & asset impairment		7 000	–	–	1 750	(1 750)	-100%	7 000
Other materials		220	3	10	55	(45)	-81%	220
Contracted services		9 324	302	809	2 331	(1 522)	-65%	9 324
Transfers and subsidies		11 223	–	–	2 806	(2 806)	-100%	11 223
Other expenditure		29 441	1 275	5 052	7 360	(2 308)	-33%	29 441
Losses		–	–	319	–	319	100%	–
Total Expenditure		260 795	19 210	58 472	65 199	(6 727)	-9%	260 795

DC48 West Rand - Table C4 Parent Quarterly Budget Statement - Financial Performance (revenue and expenditure) Q1 First Quarter								
Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
Expenditure By Type								
Employee related costs		189 656	16 604	49 185	47 414	1 771	6%	189 656
Remuneration of councillors		13 931	1 027	3 096	3 483	(386)	-11%	13 931
Depreciation & asset impairment		7 000	–	–	1 750	(1 750)	-100%	7 000
Other materials		220	3	10	55	(45)	-81%	220
Contracted services		9 324	302	809	2 331	(1 522)	-65%	9 324
Transfers and subsidies		11 223			2 806	(2 806)	-100%	11 223
Other expenditure		26 864	987	4 254	6 716	(2 462)	-33%	26 864
Losses		–	–	319	–	319	#DIV/0!	–
Total Expenditure		258 218	18 922	57 673	64 555	(6 881)	-9%	258 218

2.5.1 Consolidated expenditure as at end of the quarter ended 30 September 2020 amounted to **R58 472 million**. This represents **23%** of the total original expenditure budget approved on the 29th of June 2020.

2.5.2 The total employee related amount represents **85%** of the total expenditure incurred as at the quarter ended 30 September 2020.

2.5.3 The breakdown of contracted services for the quarter ended 30 September 2020 is made up of the following sources presented below:

Item Description	Amount
Contractors: Security services	243 935
Consultants and Professional Services: Legal Cost	58 099
TOTAL CONTRACTED SERVICES	302 034

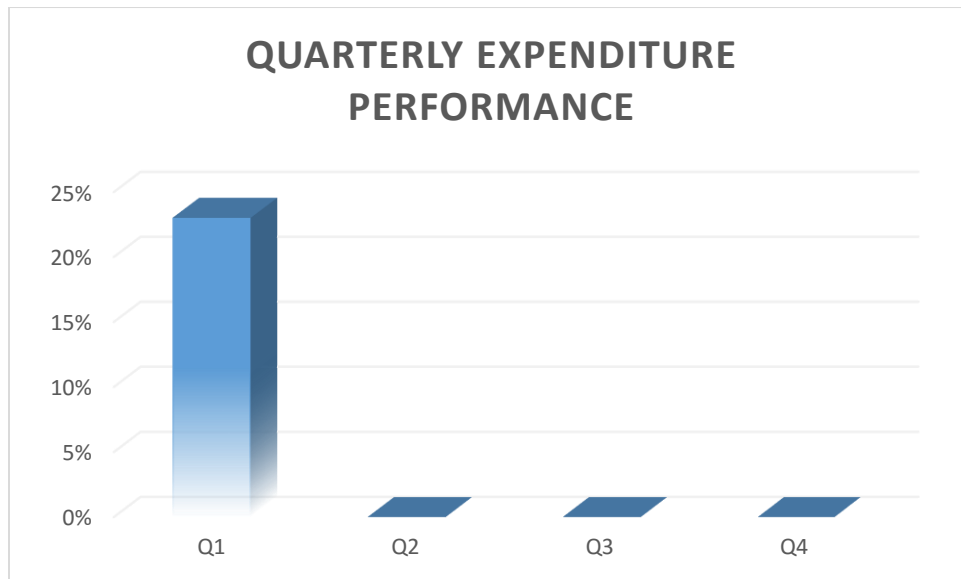
2.5.4 The breakdown of other expenditure for the quarter ended 30 September 2020 is made up of the following sources presented below:

Item Description	Amount
Operating Leases: Furniture and Office Equipment	140
Wet fuel	95 000
Bank Charges Facility and Card Fees: Bank Accounts	24 293
Cellular Contract (Subscription and Calls)	75 720
Learnerships and Internships	402 154
Skills Development Fund Levy	137 724
Advertising Publicity and Marketing: Municipal Newsletters	32 330
External Computer Service: Software Licences	207 088
Communication: Telephone Fax Telegraph and Telex	12 612
Operational costs: Subsidiary expenditure (WRDA)	288 221
TOTAL OTHER EXPENDITURE	1 275 283

2.5.5 The table below provides detailed explanations on material variances:

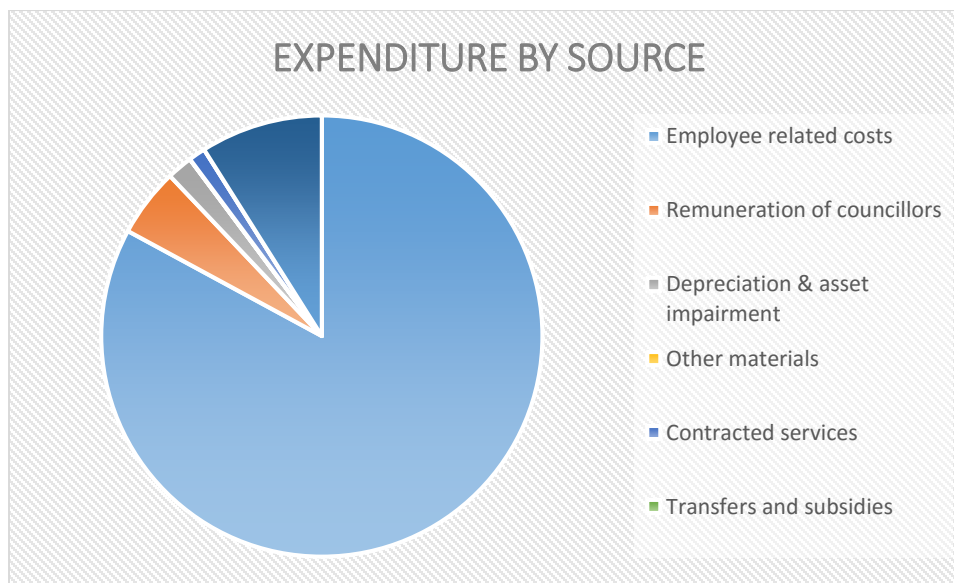
DC48 West Rand - Supporting Table SC1 Material variance explanations - Q1 First Quarter				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Expenditure By Source</u>			
	Employee related costs	6%	38% of employees have received their bonuses as opposed to the forecasted 25% based on an even apportionment	Based on the 6 months actual amounts, adjust during the adjustment budget process. Monitor the employee related costs in order to effectively manage the costs, etc, overtime.
	Remuneration of councillors	-11%	The amount was budgeted was based on the concurrence from COGTA on remuneration of councilors	Based on the 6 months actual amounts, adjust during the adjustment budget process. This will also be based on the increase application for councilors remuneration for the 2020/2021 financial year.
	Depreciation & asset impairment	-100%	No depreciation has been included in the municipality's financial records due to the extension on the submission of annual financial statements of the 2019/2020 financial year.	Interim journals will be passed for depreciation after the interim asset verification of the 2020/2021 financial year to ensure reporting of accurate financial records.
	Other materials	-81%	As a result of cost containment measures, the municipality managed to save on the use of consumables.	Based on the 6 months actual amounts, adjust during the adjustment budget process. This will also be based on the projected use of consumables for the 2020/2021 financial year.
	Contracted services	-65%	The following expenses have not been incurred by the municipality to date: Contracted services for the rural roads asset management grant (awaiting invoices based on progress of project) Audit committee services Performance management system (no invoice has been received to date) VAT consultants (services commences late September 2020)	Follow-up on the rural roads project and accrue invoices for services performed and any other services which have already commenced. Based on the 6 months actual amounts, adjust during the adjustment budget process. This will also be based on the projected use of contracted services for the 2020/2021 financial year.
	Transfers and subsidies	-100%	The HIV/ Aids grant was received the September fiscal period. As a result, the funds are anticipated to be transferred to the local municipalities during the October fiscal period.	Ensure that the funds allocated to the local municipalities as per the MOU are transferred to the local municipalities promptly.
	Other expenditure	-42%	Numerous other expenditure items have not been incurred by the municipality, namely: Membership fees (no invoice received to date from SALGA) Municipal charges (no invoice received to date from RWCLM) Audit fees (no invoice received to date due to the extension of the submission of annual financial statements) Uniforms for fire services personnel Workmen's compensation (year-end)	For invoices not yet received, communicate with the suppliers to send the invoices to ensure accurate and complete financial records. For budgeted items with possible adjustments, assess the possible occurrence of events leading to the transaction and where necessary, adjust the expenditure items during the adjustment budget process.
	Losses	100%	Over and above the above mentioned items, arbitration awards were budgeted for under the 2020/2021 financial year which will be adjusted during the adjustment budget process. The invoice was raised during the previous financial years. Due to foreign exchange differences, the payment exceeded the amount initially recognised. This was not budgeted for.	This will be reported as unauthorised expenditure and actions will be taken based on MPAC recommendations.

Chart 2: Quarterly Expenditure Performance



The above chart represents the quarterly expenditure % of the total expenditure incurred as at the quarter ended 30 September 2020.

Chart 4: Total Expenditure by Source



The above chart represents the total expenditure by source, per source as a percentage of the total expenditure incurred as at the quarter ended 30 September 2020.

4 DEBTORS AND CREDITORS

3.1 TABLE 7: DEBTORS AGE ANALYSIS - QUARTER ENDED 30 SEPTEMBER 2020

DC48 West Rand - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

DC48 West Rand - Supporting Table SL3 Monthly Budget Statement - aged debtors - Q1 First Quarter													
Description	NT Code	Budget Year 2020/21										Total over 90 days	Impairment Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Other	1900	258	186	166	1 581	147	145	131	20 202	22 815	22 206	3 293	
Total By Income Source	2000	258	186	166	1 581	147	145	131	20 202	22 815	22 206	3 293	
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	14 200	14 200	14 200	-	
Commercial	2300	258	186	166	1 581	147	145	131	2 709	5 321	4 713	-	
Other	2500	-	-	-	-	-	-	-	3 293	3 293	3 293	3 293	
Total By Customer Group	2600	258	186	166	1 581	147	145	131	20 202	22 815	22 206	3 293	

3.1.1 Debtors who are 90 days and older for WRDM is **R22 206 million** as at 30 September 2020.

3.1.2 The current outstanding debtors have been accrued from previous financial years.

3.1.3 Letters of demand have been issued to the commercial debtors to settle outstanding amount owed to the Municipality and should that not be adhered to, credit control processes will be undertaken by the Municipality's legal department.

3.1.4 The table below represents the summary of outstanding debts from local municipalities for regional transformation and contributions towards the West Rand Development Agency:

Municipality	Opening Balance	Invoices	Payments	Closing Balance
Mogale City Local Municipality	6 800 000	-	-	6 800 000
Merafong City Local Municipality	7 400 000	-	-	7 400 000
	14 200 000	-	-	14 200 000

3.1.5 No municipality has made payment on the outstanding debt for the quarter ended 30 September 2020.

3.2 TABLE 8: CREDITORS AGE ANALYSIS - QUARTER ENDED 30 SEPTEMBER 2020

DC48 West Rand - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

DC48 West Rand - Supporting Table S04 Monthly Budget Statement - aged creditors - Q1 First Quarter										
Description	NT Code	Budget Year 2020/21								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
PAYE deductions	0300	2 959	—	—	—	—	—	—	—	2 959
Pensions / Retirement deductions	0500	3 140	—	—	—	—	—	—	—	3 140
Trade Creditors	0700	1 063	629	629	13 050	19 746	—	—	—	35 116
Auditor General	0800	—	—	—	828	622	—	—	—	1 451
Other	0900	32 561	2 518	—	1 318	30 444	—	—	—	66 842
Total By Customer Type	1000	39 723	3 147	629	15 197	50 812	—	—	—	109 508

3.2.1 The breakdown of the creditors' age analysis by customer balance for the quarter ended 30 September 2020 is made up as follows:

Creditor Code	Creditor Name	Nature of services	0days	30days	60days	90days	120days	Total
99769	AFRIRENT (PTY) LTD	Amount relates to the leasing of vehicles	-	-	-	1 222 280	1 079 695	2 301 975
437	AUDITOR GENERAL SOUTH AFRICA	External audit services provided by Audit General for the fiscal period ended 31 July 2019	-	-	-	828 498	622 291	1 450 789
99040	AVE AND UZU SERVICE AND SUPPLI	The amount relates to IT services	-	4 250	-	-	-	4 250
2884	BEN TSOMANE	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
7138	BRILLIANT TELECOMMUNICATIONS (Recapitalisation of library services	-	-	-	816 547	2 404 338	3 220 885
2090	BUTHELEZI ALFRED PHOISA	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99620	DITSEBE MAPHEFO GLORY	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000

99893	DLOMO KHOTSO	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
2394	GUDU ZAMUXOLO LENNOX	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99899	GXINISHE LONIA MAPHEFO	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99864	HLENGANE GEORGINA	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99856	JWAGA THEMBA	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
6739	KATAKE ATTORNEYS INC	Legal and advisory services to WRDM	-	-	-	176 628	-	176 628
99662	KHENENE THANDEKA CYNTHIA	Services are in line with the Labour intensive programme as outlined by National Government	2 000	-	-	-	-	2 000
99858	KHOZA LOLITA	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
6757	KONE STAFFING SOLUTIONS	Advertising services for the WRDM	37 179	-	-	-	-	37 179
1773	Kunene Maila Attorneys	Legal and advisory services to WRDM	-	-	-	572 800	-	572 800

6662	L O TANTSI FIRE TRAINING	LG SETA training facilitators	311 040	-	-	-	-	311 040
2112	LEBABO EPHRAIM KATLEHO	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99870	LEKOKO DAYSMAN WILLIAM	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99836	LESUTHU QETO ORAL	The amount relates to EPWP stipends.	1 900	-	-	-	-	1 900
99348	MABOTWANE SECURITY SERVICES CC	Provision of security services for premises of the West Rand District Municipality	280 526	280 526	280 526	1 299 925	580 166	2 721 669
6773	MAFATLE TSHEGOFATSO	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
5641	MAFOKO SECURITY PATROLS (PTY)	Provision of security services provided during previous years	-	-	-	-	4 538 582	4 538 582
2274	MAFULAKO FRIEDHELM NALEDI	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
6774	MAJOLA MAKHOSAZANA	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99866	MALEPE KELEBETSE INGRIT	Services are in line with the Labour intensive programme	2 000	-	-	-	-	2 000

		as outlined by National Government						
6772	MALETSOA BAFEDILE SUZAN	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
2874	MANUEL WILLY JOSEPH	Services are in line with the Labour intensive programme as outlined by National Government	2 000	-	-	-	-	2 000
99290	MARCE PROJECTS PTY LTD	Leasing of rescue vehicles and fire engines	-	-	-	909 744	-	909 744
6769	MATSI KARLOS TSHEPO	The amount relates to EPWP stipends.	1 700	-	-	-	-	1 700
99664	MBUZI NYAMEKA	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
6778	MKWANAZI JOHANNES FANYANA	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99853	MNIKINA YALEKA PATIENCE	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99854	MNXEBA VUYOKAZI VIOLET	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000

2811	MOFOKENG AGNES	Services are in line with the Labour intensive programme as outlined by National Government	2 000	-	-	-	-	2 000
2165	MOKGATLA JEFFREY TUELO	Services are in line with the Labour intensive programme as outlined by National Government	2 000	-	-	-	-	2 000
99850	MOLAPISI NEO EUGENE	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99869	MOLIKI SYLVIA MAPULE	Services are in line with the Labour intensive programme as outlined by National Government	2 000	-	-	-	-	2 000
99663	MOSIA REBECCA NTEBALENG	The amount relates to EPWP stipends.	1 900	-	-	-	-	1 900
6777	MOTLHANKANA LESEGO BLESSING	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99665	MSINDWANA PRINCE VUSUMZI	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
2536	MTHEMBU BONGANI JACOB	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000

5927	MUNSOFT	Amount relates to monthly service fees for utilisation of financial management system	238 151	238 151	238 151	1 689 854	520 231	2 924 539
2077	NOZUKO NXUSANI INCORPORATED	Legal and advisory services to WRDM	-	-	-	141 565	428 460	570 025
99722	NTSHIKANISO NONKOSI	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99867	OLIFANT MAGDELINE THATOENG	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99851	PHARUMELE PETER LETLHOGONOLO	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99859	PHIRI EMILY	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
6775	PHOKOMPE TSHEPO JOHN	The amount relates to EPWP stipends.	1 600	-	-	-	-	1 600
99339	PK FINANCIAL CONSULTANTS	Preparation and submission of VAT returns to SARS	-	-	-	-	320 460	320 460
99902	RAND WEST CITY LOCAL MUNICIPAL	Outstanding payments for water and lights providedby Rand West City	-	-	-	5 959 690	5 120 987	11 080 677

99377	RENAISSANCE CHARTERED ACCOUNTA	Verification and conditional assessment of useful life	-	-	-	151 790	-	151 790
13852	SALGA	Invoices relate to SALGA membership fees charged annually	-	-	-	-	4 496 075	4 496 075
6771	SEATLHOLO AMOGELANG EMMANUEL	The amount relates to EPWP stipends.	1 800	-	-	-	-	1 800
99849	SEBOLAO TUMELO ITUMELENG	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
2515	SELEBOGO ISRAEL MODISE	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99860	SELEKE EUGINIA NTHABISENG	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
6776	SEREBOLO DIPUO MARGARETE	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99634	SETLHODI SOLOMON TSIETSI	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
477	SUPA QUICK RANDFONTEIN	Repairs and maintenance of municipal vehicles	1 921	-	-	-	-	1 921

163	TELKOM SA LIMITED	Telephone services for the fire emergency service department	14 456	-	-	-	-	14 456
2330	TIBA MOSHAHLAMA CAROLINE	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
99846	TSHALATSI LESEGO LUCAS	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
2852	TSIE ELISA KENALEMANG	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
185	VODACOM SERVICE PROVIDER CO (P	Cellphone allowances and 3G cards provided to WRDM employees	86 274	-	-	-	0	86 274
2993	VUSO PAULINA	The amount relates to EPWP stipends.	2 000	-	-	-	-	2 000
87	ZEVOLI 151 (PTY) LTD T/A NASHU	Lease of printing machines offered by Nashua to West Rand District Municipality	161	105 588	110 491	109 568	256 666	582 473
Company Total			1 062 609	628 515	629 168	13 878 889	20 367 950	36 567 130

3.2.2 Other creditors breakdown is presented below:

Other accruals –

Creditors	Total
Leave payable (days not taken)	23 852 037
Arbitration award	666 732
Third parties benefits	2 618 086
	27 136 855

Deferred Income (Unspent conditional grants) –

Creditors	Total
Rural Asset Management	2 189 602
Distressed Mining Town	30 444 344
HIV/ Aids grant	6 060 983
Expanded Public Works Program Grant	162 100
Finance Management Grant	847 639
	39 704 668

5 SUMMARY OF CAPITAL BUDGET

5.1 CAPITAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 30 SEPTEMBER 2020

	2020/21 Original Budget	Actual spend to date (in R and as a % of the Original Budget)		Pro rata Budget to date
	R	R	%	R
EXPENDITURE	4 650 000	3 128 969	67%	1 162 500

5.1.1 The table below represents the capital expenditure as at 30 September 2020 per functional classification and funding:

DC48 West Rand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		–	4 650	–	–	3 129	1 163	1 966	169%	4 650
Finance and administration			4 650	–	–	3 129	1 163	1 966	169%	4 650
Total Capital Expenditure - Functional Classification	3	–	4 650	–	–	3 129	1 163	1 966	169%	4 650
Funded by:										
Internally generated funds			4 650	–	–	3 129	1 163	1 966	169%	4 650
Total Capital Funding		–	4 650	–	–	3 129	1 163	1 966	169%	4 650

5.1.2 The municipality has received the following list of vehicles as at 30 September 2020:

Description	Amount (R')
Supply and Delivery Of X 5 Vehicles (Mahindra)	1 301 655
Supply and Delivery Of X 6 Vehicles (Toyota)	1 376 933
Supply and Delivery Of X 3 Vehicles (Nissan)	422 085

6 CASH FLOW POSITION

6.1 CASH FLOW - QUARTER ENDED 30 SEPTEMBER 2020

DC48 West Rand - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Other revenue		19 297	1 726	3 923	4 824	(901)	-19%	19 297
Transfers and Subsidies - Operational		239 295	6 005	104 045	59 824	44 221	74%	239 295
Transfers and Subsidies - Capital		2 615	–	1 831	654	1 177	180%	2 615
Interest		–	0	1	–	1	#DIV/0!	–
Payments								
Suppliers and employees		(246 134)	(30 606)	(82 571)	(61 534)	21 038	-34%	(246 134)
Transfers and Grants		(11 223)	–	–	(2 806)	(2 806)	100%	(11 223)
NET CASH FROM/(USED) OPERATING ACTIVITIES		3 850	(22 874)	27 229	963	(26 267)	-2729%	3 850
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE		800	–	–	200	(200)	-100%	800
Payments								
Capital assets		(4 650)	–	3 129	(1 163)	(4 291)	369%	(4 650)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3 850)	–	3 129	(963)	(4 091)	425%	(3 850)
CASH FLOWS FROM FINANCING ACTIVITIES								
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		–	(22 874)	30 358	–			–
Cash/cash equivalents at beginning:		–		4 487	–			–
Cash/cash equivalents at month/year end:		–		34 845	–			–

5.1.1 A summary of the cash flow for the year is reflected in the table above.

Municipality	Closing balance
West Rand District Municipality	2 258 179
Call Account Investment - WRDM	29 809 612
West Rand Development Agency	141 814
Call Account Investment - WRDA	2 365 585

DC48 West Rand - Table C7 Parent Quarterly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Other revenue		19 297	1 726	3 923	4 824	(901)	-19%	19 297
Transfers and Subsidies - Operational		239 295	6 005	104 045	59 824	44 221	74%	239 295
Transfers and Subsidies - Capital		2 615	–	1 831	654	1 177	180%	2 615
Interest		–	0	1	–	1	#DIV/0!	–
Payments								
Suppliers and employees		(246 134)	(30 337)	(82 267)	(61 534)	20 733	-34%	(246 134)
Finance charges		–	–	–	–	–		–
Transfers and Grants		(11 223)	–	–	(2 806)	(2 806)	100%	(11 223)
NET CASH FROM/(USED) OPERATING ACTIVITIES		3 850	(22 605)	27 534	963	(26 571)	-2761%	3 850
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE		800	–	–	200	(200)	-100%	800
Payments								
Capital assets		(4 650)	–	3 129	(1 163)	(4 291)	369%	(4 650)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3 850)	–	3 129	(963)	(4 091)	425%	(3 850)
CASH FLOWS FROM FINANCING ACTIVITIES								
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		–	(22 605)	30 663	–			–
Cash/cash equivalents at beginning:		–		1 405	–			–
Cash/cash equivalents at month/year end:		–		32 068	–			–

5.1.2 A summary of the cash flow for the year is reflected in the table above.

Municipality	Closing balance
West Rand District Municipality	2 258 179
Call Account Investment - WRDM	29 809 612

5.1.3 The total cash received includes cash received for operating activities such as grants, fire prevention fees and other general income.

6.2 SHORT TERM INVESTMENT AND RESERVE FOR THE QUARTER ENDED 30 SEPTEMBER 2020

DC48 West Rand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

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 *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB Call Account		N/A	Call account	Yes	Fixed	6,35%				39 794	102	(15 647)	5 557	29 807
Standard Bank Money Market		N/A	Call account	Yes	Fixed					3	—	—	—	3
Municipality sub-total										39 797		(15 647)	5 557	29 810
Entities														
FNB Call Account		N/A	Call account	Yes	Fixed	6,35%				3 028	7	(400)	—	2 636
Entities sub-total										3 028		(400)	—	2 636
TOTAL INVESTMENTS AND INTEREST	2									42 825		(16 047)	5 557	32 445

5.2.1 During the first quarter of 2020/2021, additional investments were made to top-up the overall WRDM investments.

5.2.2 During the quarter ended 30 September 2020, withdrawals were made from the call account in order to settle salaries, other employee related costs and critical creditors.

6 FINANCIAL POSITION

6.1 FINANCIAL POSITION FOR THE QUARTER ENDED 30 SEPTEMBER 2020

DC48 West Rand - Table C6 Monthly Budget Statement - Financial Position - Q1 First

Description	Ref	Budget Year 2020/21		
		Original Budget	YearTD actual	Full Year Forecast
R thousands	1			
<u>ASSETS</u>				
Current assets				
Cash		–	2 400	–
Call investment deposits		–	32 445	–
Other debtors		17 995	19 521	17 995
Inventory		136	92	136
Total current assets		18 131	54 459	18 131
Non current assets				
Long-term receivables		–	254	–
Investment property		5 800	6 900	5 800
Property, plant and equipment		68 141	55 618	68 141
Biological		338	264	338
Other non-current assets		14 579	14 579	14 579
Total non current assets		88 859	77 616	88 859
TOTAL ASSETS		106 989	132 074	106 989
<u>LIABILITIES</u>				
Current liabilities				
Trade and other payables		96 547	109 508	96 547
Provisions		16 520	54 055	16 520
Total current liabilities		113 067	163 563	113 067
Non current liabilities				
Provisions		56 637	42 995	56 637
Total non current liabilities		56 637	42 995	56 637
TOTAL LIABILITIES		169 704	206 558	169 704
NET ASSETS	2	(62 715)	(74 484)	(62 715)
<u>COMMUNITY WEALTH/EQUITY</u>				
Accumulated Surplus/(Deficit)		(62 715)	(74 484)	(62 715)
TOTAL COMMUNITY WEALTH/EQUITY	2	(62 715)	(74 484)	(62 715)

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

Number	Description	Basis of calculation	YTD 1 st QUARTER 2020/2021
1	Current ratio	Current assets/ Current liabilities	0,33:1
2	Liquidity ratio	(Current assets – Inventory)/ Current liabilities	0,33:1
3	Working capital	Current assets – Current liabilities	(R109 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. The ratio of 0,33:1 shows that the municipality will not be able to meet its current obligations.

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 0,33:1 shows that the municipality will not be able to meet its current obligations.

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	Original Budget	1 st Quarter 2020/2021
Employee costs as % of total expenditure	72%	85%
Number of permanent employees	400	380
Number of temporary employees	50	45
Total number of leave days due	25,000	21,655

7.2 Table 15: COUNCILLORS AND STAFF BENEFITS

DC48 West Rand - Supporting Table SC8 Quarterly Budget Statement - councillor and staff benefits - Q1 First Quarter								
Summary of Employee and Councillor remuneration	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
	1	B						D
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages		13 931	1 027	3 096	3 483	(386)	-11%	13 931
Sub Total - Councillors		13 931	1 027	3 096	3 483	(386)	-11%	13 931
<u>Senior Managers of the Municipality</u>	3							
Basic Salaries and Wages		6 090	440	1 471	1 522	(51)	-3%	6 090
Performance Bonus		507	–	–	127	(127)	-100%	507
Motor Vehicle Allowance		1 400	72	216	350	(134)	-38%	1 400
Other benefits and allowances		217	–	–	54	(54)	-100%	217
Sub Total - Senior Managers of Municipality		8 214	512	1 687	2 053	(366)	-18%	8 214
<u>Other Municipal Staff</u>								
Basic Salaries and Wages		118 113	10 135	29 457	29 528	(71)	0%	118 113
Pension and UIF Contributions		22 690	2 134	5 675	5 672	3	0%	22 690
Medical Aid Contributions		11 361	1 069	2 941	2 840	101	4%	11 361
Overtime		850	80	200	212	(13)	-6%	850
Performance Bonus		12 043	1 133	5 222	3 011	2 211	73%	12 043
Motor Vehicle Allowance		6 290	592	1 479	1 572	(94)	-6%	6 290
Cellphone Allowance		24	2	6	6	(0)	-6%	24
Housing Allowances		1 046	98	246	262	(16)	-6%	1 046
Other benefits and allowances		5 104	480	1 350	1 276	74	6%	5 104
Payments in lieu of leave		3 922	369	922	980	(58)	-6%	3 922
Long service awards		–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–		–
Sub Total - Other Municipal Staff		181 442	16 091	47 498	45 361	2 137	5%	181 442
Total Parent Municipality		203 587	17 630	52 282	50 897	1 385	3%	203 587

7.3 COUNCILLORS REMUNERATION

PUBLIC OFFICE-BE+B1:J21ARERS ACT, ACT NO. 20 of 1998								
MONTHLY COUNCILLOR								
requested to submit a completed								
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 5			Financial Year:		2020/21		
Reporting Month:	September			Total Number of Councillors:		44		
Contact Person:	Sam Ramaele			Telephone:		011 411 5010		
E-Mail Address:	sramaele@wvr.dl.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	56 497,48	3 700,00	-	-	-	15 125,00	75 322,48
Speaker	1	48 400,34	3 700,00	-	16 133,45	-	-	68 233,79
Member of Mayoral Committee	7	288 554,24	19 100,00	-	94 156,76	-	-	401 811,00
Chief Whips	1	45 375,29	3 700,00	-	15 125,10	-	-	64 200,39
Chairperson of Section 79 Committees	1	24 960,25	2 000,00	-	9 284,00	-	-	36 244,25
Municipal Councillors: Part-Time								
Councillors	33	220 202,00	84 700,00	21 420,00	54 571,04	-	-	380 893,04
TOTAL		683 989,60	116 900,00	21 420,00	189 270,35	0	15 125,00	1 026 704,95
Comments:								
Municipal Manager (Acting/Delegate):	ME Koloi				Date:	2020-10-09		

8 QUARTERLY CONSOLIDATED REPORT ON WITHDRAWALS

Primary bank account refers to any banks account as defined in terms of Section 8 of the MFMA.						
	Consolidated	Primary Bank Account	Bank 2	Bank 3	Bank 4	Bank 5
Bank:		First National Bank (WRDM)	First National Bank Call Account (WRDM)	Standard Bank (WRDM)	First National Bank (WRDA)	First National Bank Call Account (WRDA)
Account number:		622777660872	21307350	0	6,2792E+10	0
Bank reconciliation/s compiled and attached		Yes	Yes	No	No	No
Month:(End of Quarter)	June	June	June	June	June	June
Opening cash book balance at beginning of quarter	51 235 668	6 688 059	39 794 047	1 723 073	2 141	3 028 348
Add Receipts for quarter	25 210 267	17 645 168	5 659 304	1 470 662	427 895	7 237
Less Payments for quarter	-41 603 707	-23 566 099	-15 646 705	-1 702 682	-288 221	-400 000
Closing cash book balance at end of quarter	34 842 227	767 128	29 806 647	1 491 053	141 815	2 635 585
GL Account Balance						
Payments for the month	-41 603 707	-23 566 099	-15 646 705	-1 702 682	-288 221	-400 000
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)	-	-	-	-	-	-
Total	-41 603 707	-23 566 099	-15 646 705	-1 702 682	-288 221	-400 000
Actual capital expenditure for the quarter	-	-	-	-	-	-
Actual operating expenditure for the quarter	-41 603 707	-23 566 099	-15 646 705	-1 702 682	-288 221	-400 000
Section 11(4) expenditure	-	-	-	-	-	-
Total	-41 603 707	-23 566 099	-15 646 705	-1 702 682	-288 221	-400 000

a) to defray expenditure appropriated in terms of an approved budget;	-41 603 707	-23 566 099	-15 646 705	-1 702 682	-288 221	-400 000
b) to defray expenditure authorised in terms of section 26(4);	-	-	-	-	-	-
<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	No
c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	-	-	-	-	-	-
<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	No
d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;	-	-	-	-	-	-
<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	No
e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -	-	-	-	-	-	-
i) money collected by the municipality on behalf of that person or organ of state by agreement; or (VAT, motor vehicle licensing)	-	-	-	-	-	-
ii) any insurance or other payments received by the municipality for that person or organ of state;	-	-	-	-	-	-
Was any payment made in terms of (e) Yes/No	No	No	No	No	No	No
f) to refund money incorrectly paid into a bank account;	-	-	-	-	-	-
Was any payment made in terms of (f) Yes/No	No	No	No	No	No	No
g) to refund guarantees, sureties and security deposits; (refund of consumer deposits)	-	-	-	-	-	-
Was any payment made in terms of (g) Yes/No	No	No	No	No	No	No
h) for cash management and investment purposes in accordance with section 13; (inter- bank transactions)	-	-	-	-	-	-
Was any payment made in terms of (h) Yes/No	No	No	No	No	No	No
i) to defray increased expenditure in terms of section 31; or <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	No
j) for such other purposes as may be prescribed. (making guarantees, store purchases, petty cash, loan repayments, leave payout, provisions)	-	-	-	-	-	-
Was any payment made in terms of (j) Yes/No	No	No	No	No	No	No
Specify						