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1 SYSTEM



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



Mogale City  
Local Municipality



West Rand  
District Municipality

## 2021/2022 Quarterly Financial Report 31 March 2022



## Contents

Abbreviations .....	3
1 INTRODUCTION .....	4
1.1. PURPOSE .....	5
1.2. STRATEGIC OBJECTIVE .....	5
1.3. Legislative Background .....	5
2.1 TABLE 1: SUMMARY OF THE OPERATIONAL BUDGET PERFORMANCE .....	0
2.2 Table 2: FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE BY MUNICIPAL VOTE) .....	1
2.3 Table 3: FINANCIAL PERFORMANCE REVENUE BY TYPE .....	2
2.4 Table 4: GRANTS RECEIVED FOR THE QUARTER ENDED 31 March 2022 .....	3
2.5 Table 6: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE .....	5
Chart 2: Quarterly Expenditure Performance.....	7
3 DEBTORS AND CREDITORS.....	8
3.1 TABLE 7: DEBTORS AGE ANALYSIS - QUARTER ENDED 31 March 2022 .....	8
3.2 TABLE 8: CREDITORS AGE ANALYSIS - QUARTER ENDED 31 March 2022 .....	9
4 SUMMARY OF CAPITAL BUDGET .....	12
4.1 CAPITAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 31 March 2022 .....	12
5 Cash Flow position.....	14
5.1 CASH FLOW – QUARTER ENDED 31 March 2022 .....	14
5.3 SHORT TERM INVESTMENT AND RESERVE FOR THE QUARTER ENDED 31 March 2022 .....	15
6 FINANCIAL POSITION .....	16
6.1 FINANCIAL POSITION FOR THE QUARTER ENDED 31 March 2022.....	16
7 STAFF EXPENDITURE REPORT .....	17
7.1 KEY DATA: HUMAN RESOURCES .....	17
7.2 Table 15: COUNCILLORS AND STAFF BENEFITS .....	18
7.3 Table 16: COUNCILLORS REMUNERATION .....	19
7.4 Table 17: QUARTERLY CONSOLIDATED REPORT ON WITHDRAWALS.....	18

## IN-YEAR BUDGET STATEMENT TABLES: QUARTER ENDED 31 March2022

The financial results for the Quarter ended 31 March2022 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 16: Councillors remuneration.
- 12) Table 17: Quarterly consolidated report on withdrawals



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



### 1.1. 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 quarter submit a report to the Council on the implementation of the budget and the financial status 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 monthly 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.”

## STATEMENT OF FINANCIAL PERFORMANCE

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

	2021/22 Adjusted Budget  R '000	Actual income spent to date (in R and as a % of the Adjusted Budget)		YTD Adjusted Budget  R '000
		R'000	%	
REVENUE	262,171	261,876	100%	196,628
TOTAL EXPENDITURE	(259,240)	(188,213)	(73%)	(194,430)
SURPLUS/ (DEFICIT)	2,931	73,663		2,198

Note: Positive Revenue & Negative (Expenditure)

- 2.1.1 During the 2021/22 financial year the municipality has anticipated to raise an adjusted revenue of **R262,171** million which is inclusive of operational and capital grants.
- 2.1.2 To date total revenue of **R261,876** million has been recorded (representing **99%**) of the total adjusted budget revenue. This amount is mainly contributed by revenue received from grants (National and Provincial). The municipality is mostly funded by transfers and subsidies from National and Provincial Government. The SC6 table as part of the annexure has been attached detailing the performance of the grants.
- 2.1.3 VBS investments which were impaired during 2017/18 financial year because of the bank going under curatorship, the municipality managed to recover R5,303 million thus far through the first distribution account and will continue to claim from other distribution accounts. The funds were received during the reporting period ended 31 March 2022.
- 2.1.4 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.
- 2.1.5 To date, a total of **R188,213** million has been spent on the operational original budget, (this amounts to **73%** of the total approved expenditure budget for the year).
- 2.1.6 The main cost drivers of the expenditure are **employee related costs**.

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

This table shows both income and expenditure for the quarter ended 31 March 2022 from the approved original budget per municipal vote.

DC48 West Rand - Table C3 Quarterly Budget Statement - Financial Performance (revenue & expenditure)- Q3 Third Quarter

Vote Description	Ref	Budget Year 2021/22							
		Original Budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>	1								
Vote 1 - Corporate Governance		9 651	9 651	2 049	8 756	7 238	1 518	21,0%	9 651
Vote 2 - Municipal Manager & Support		13 901	13 901	2 951	12 996	10 426	2 570	24,7%	13 901
Vote 3 - Corporate Services		30 253	30 274	7 958	31 669	22 705	8 963	39,5%	30 274
Vote 4 - Budget & Treasury Office		23 403	28 396	6 281	25 736	21 297	4 439	20,8%	28 396
Vote 5 - Health & Social Development		46 056	45 856	9 751	46 273	34 392	11 881	34,5%	45 856
Vote 6 - Public safety		112 214	110 702	23 591	112 457	83 027	29 430	35,4%	110 702
Vote 7 - Regional planning & Economic Development		23 417	23 391	4 992	23 989	17 543	6 446	36,7%	23 391
<b>Total Revenue by Vote</b>	2	<b>258 895</b>	<b>262 171</b>	<b>57 572</b>	<b>261 876</b>	<b>196 629</b>	<b>65 248</b>	<b>33,2%</b>	<b>262 171</b>
<b>Expenditure by Vote</b>	1								
Vote 1 - Corporate Governance		24 496	24 496	1 675	14 653	18 372	(3 719)	-20,2%	24 496
Vote 2 - Municipal Manager & Support		15 964	15 964	1 110	7 995	11 973	(3 978)	-33,2%	15 964
Vote 3 - Corporate Services		35 586	38 234	3 062	28 189	28 676	(487)	-1,7%	38 234
Vote 4 - Budget & Treasury Office		20 734	22 201	1 479	15 292	16 651	(1 358)	-8,2%	22 201
Vote 5 - Health & Social Development		42 816	41 213	2 631	34 389	30 910	3 480	11,3%	41 213
Vote 6 - Public safety		96 065	96 934	8 099	73 900	72 701	1 200	1,7%	96 934
Vote 7 - Regional planning & Economic Development		20 193	20 198	1 426	13 794	15 148	(1 354)	-8,9%	20 198
<b>Total Expenditure by Vote</b>	2	<b>255 854</b>	<b>259 240</b>	<b>19 481</b>	<b>188 213</b>	<b>194 430</b>	<b>(6 217)</b>	<b>-3,2%</b>	<b>259 240</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>3 041</b>	<b>2 931</b>	<b>38 091</b>	<b>73 663</b>	<b>2 198</b>	<b>71 464</b>	<b>3250,7%</b>	<b>2 931</b>

2.2.1 The above table indicates that to date, the municipality is at a **surplus of R73,663 million** due to second trench of equitable share that was received from National Government.

2.2.2 Public safety is the largest function with the total expenditure amount of R 73,900 million (39%) of the overall year to date expenditure of R188,213 million.

2.2.3 The profitability ratio presented below is at **(28%)** as at 31 March 2022 due to grants received during the current financial year with no cash backed reserves realised from previous year's financial performance. This indicates that the municipality's financial performance is at a surplus for the quarter ending 31 March 2022.

Description	Basis of calculation	% Profit/ (Deficit)
Profitability ratio	Surplus/ Total revenue	28%



### 2.3 Table 3: FINANCIAL PERFORMANCE REVENUE BY TYPE

This table shows income raised by the municipality for the quarter ended 31 March 2022 from the approved original budget by source.

DC48 West Rand - Table C4 Quarterly Budget Statement - Financial Performance (revenue & expenditure)- Q3 Third Quarter

2019/20 West Rand - Table 6: Quarterly Budget Statement - Financial Performance (Revenue & Expenditure) - 4 <sup>th</sup> Quarter									
Description	Ref	Budget Year 2021/22							
		Original Budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Revenue By Source</u>									
Rental of facilities and equipment		2 067	2 190	236	1 308	1 643	(335)	-20%	2 190
Interest earned - external investments		750	2 053	237	1 089	1 539	(451)	-29%	2 053
Interest earned - outstanding debtors		450	195	26	192	146	46	31%	195
Licences and permits		400	200	—	4	150	(146)	-97%	200
Reversal on impairment of investment		—	5 328	—	5 328	3 996	1 332	33%	5 328
Transfers and subsidies		238 413	238 490	55 839	240 289	178 867	61 422	34%	238 490
Other revenue		7 434	4 064	1 234	4 014	3 048	966	32%	4 064
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		9 381	9 651	—	9 651	7 238	2 413	33%	9 651
Total Revenue (including capital transfers and contributions)		258 895	262 171	57 572	261 876	196 628	65 248	17%	262 171

2.3.1 The Municipality's revenue as at 31 March 2022 amounted to **R261,876** million, this represents **99.9%** of the total adjusted budget revenue approved on the 24<sup>th</sup> February 2022. The overall over-collections was due to 99% grant received from National government.

2.3.2 Revenue realised from rental of facilities and equipment as at 31 March 2022 is at R1,308 million, representing 60% of the adjusted budget allocation. The reasons for under collection includes the negative economic impacts of COVID-19, other businesses that use municipal properties are closed due to economic conditions.

2.3.3 The interest received from external investment realised from the short-term investments to date is at 53% of its total adjusted budget with the assumption that the upward adjustment will only cover the remaining three months of the current financial year. The over collections are due to conditional grants received and not yet utilised, however, the funds are always available for withdrawal when needed.

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

2.3.5 The breakdown of other revenue for the quarter ended 31 March 2022 is made up from the following sources as presented on the table below:

Item Description	Amount
Sales of Goods and Rendering of Services: Fire Services	93,247
Operational Revenue (Donaldson Dam)	26,865
VAT Recoveries	16,784
Health Certificates	18,003
Service charges (electricity)	1,079,502
<b>TOTAL</b>	<b>1,234,401</b>



## 2.4 Table 4: GRANTS RECEIVED FOR THE QUARTER ENDED 31 MARCH 2022

This table shows transfers and subsidies received by the municipality as at the quarter ended 31 March 2022 from the approved original budget.

DC48 West Rand - Supporting Table SC6 Quarterly Budget Statement - Transfers & Grants- Q3 Third Quarter

Supporting Table 666 Quarterly Budget Statement: Transfers & Grants - Q3 Third Quarter										
Description	Ref	2020/21	Budget year 2021/22							
		Audited Outcome	Original Budget	Adjusted 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	224 679	224 679	55 648	224 555	224 679	(124)	-11%	224 679
Local Government Equitable Share		42 470	45 139	45 139	—	45 139	45 139	—	0,0%	45 139
RSC Levy Replacement		181 276	177 450	177 450	55 648	177 450	177 450	—	0,0%	177 450
Municipal Systems Improvement			—		—	—	—	—	0,0%	—
Finance Management		1 000	1 000	1 000	—	1 000	1 000	—	0,0%	1 000
EPWP Incentive		1 020	1 090	1 090	—	966	1 090	(124)	-11,4%	1 090
Disaster Management Grant	3		—		—	—	—	—	0,0%	—
Provincial Government:		11 223	12 364	11 201	—	11 201	11 201	—	0%	11 201
Health Subsidy		11 223	11 364	10 201	—	10 201	10 201	—	0,0%	10 201
GRAP 17		—	1 000	1 000	—	1 000	1 000	—	0,0%	1 000
Other grant providers:		—	1 100	2 610	191	3 246	2 610	636	24%	2 610
LG SETA			1 100	2 610	191	3 246	2 610	636	24,4%	2 610
Total Operating Transfers and Grants	5	236 989	238 143	238 490	55 839	239 002	238 490	512	0,2%	238 490
Capital Transfers and Grants										
National Government:		3 118	2 651	2 651	—	2 651	2 651	—	0,0%	2 651
Rural Roads Asset Management Systems		3 118	2 651	2 651	—	2 651	2 651	—	0,0%	2 651
Provincial Government:			7 000	7 000	—	7 000	7 000	—	0,0%	7 000
Fire Rescue Serives			7 000	7 000	—	7 000	7 000	—	0,0%	7 000
Total Capital Transfers and Grants	5	3 118	9 651	9 651	—	9 651	9 651	—	0,0%	9 651
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	240 107	247 794	248 141	55 839	248 653	248 141	512	0,2%	248 141

2.4.1 The total transfers and grants received to date amount to R248,653 million, made up of R239,002 million and R9,651 million for operational and capital purposes respectively. The grants is contributing 99% of the total revenue received to date. That is an indication that the municipality is grant dependent while seeking other sources of revenue to maintain financial stability.

2.4.2 Other grants that were not anticipated to be received or refunded will be properly disclosed on the adjustment budget to avoid unauthorised expenditure.

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

Description	Gazetted	Received	Roll-over	Monthly Actual	Spent to date	Unspent
Finance Management Grant	1 000 000,00	1 000 000,00	-	51 760,84	618 157,42	381 842,58
Fire & Rescue Services	7 000 000,00	7 000 000,00	-	-	-	7 000 000,00
EPWP Incentive	1 090 000,00	1 090 000,00	-	121 436,00	857 016,00	232 984,00
GRAP 17	1 000 000,00	1 000 000,00	-	-	-	1 000 000,00
Health Subsidy	11 364 000,00	11 364 000,00	- 1 163 000,00	-	11 364 000,00	-
Rural Roads Asset Management Systems	2 651 000,00	2 651 000,00	-	459 913,36	1 829 249,56	821 750,44
	<b>24 105 000,00</b>	<b>24 105 000,00</b>	<b>- 1 163 000,00</b>	<b>633 110,20</b>	<b>14 668 422,98</b>	<b>9 436 577,02</b>

2.4.3.1 The above table depicts year to date conditional grants movement. From the total grants gazetted 95% has received and the remaining portion is expected to be received before end of the financial year. The unspent grant constitute 41% of the total amount received and the slow movement on grant expenditure may cause negative impact on business operations if current status persist in the next reporting period, which is unlikely.

2.4.3.2 The grant was received from Provincial CoGTA to assist with the purchase of medium pumper fire engine. The service provider has been appointed and is presently building the fire engine. The municipality is awaiting for the completion result of the first phase to release payment to the supplier.

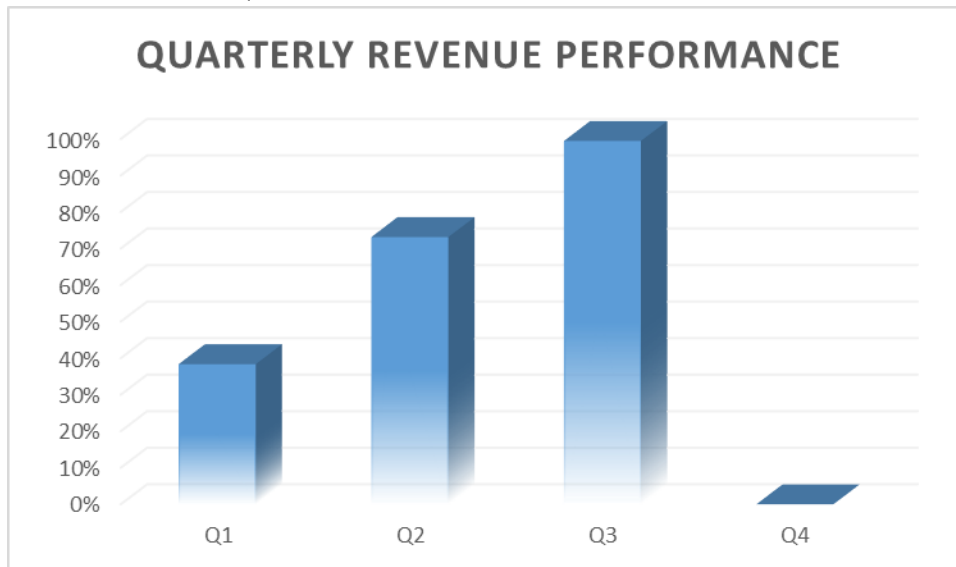
2.4.3.3 The GRAP 17 grant has not spent due to slow movement of the tender process, however project is undergoing. This grant will be channelled to maintain physical asset (PPE) by ensuring that asset registers are maintained and updated in compliance with GRAP 17.

2.4.3.4 The HIV/ Aids subsidy has been paid over to the relevant municipalities.

2.4.3.5 The Economic development received Rural Roads Asset Management Systems grant of R2,651 million and incurred an expenditure of 69% to date.



## 2.4.4 CHART 1: QUARTERLY REVENUE PERFORMANCE



The above chart represents the quarterly revenue % of the total revenue raised as at 31 March 2022

## 2.5 Table 6: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE

This table shows expenditure incurred by the municipality for the quarter ended 31 March 2022 from the approved original budget by source.

DC48 West Rand - Table C4 Quarterly Budget Statement - Financial Performance (revenue & expenditure)- Q3 Third Quarter

Description	Ref	Budget Year 2021/22							
		Original Budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Expenditure By Type									
Employee related costs		196 249	196 249	15 689	143 864	147 187	(3 324)	-2%	196 249
Remuneration of councillors		13 931	13 931	990	8 013	10 448	(2 435)	-23%	13 931
Depreciation & asset impairment		4 000	4 000	–	–	3 000	(3 000)	-100%	4 000
Finance charges		–	747	27	550	560	(11)	-2%	747
Other materials		220	220	2	50	165	(115)	-70%	220
Contracted services		8 961	12 255	1 310	8 336	9 192	(855)	-9%	12 255
Transfers and subsidies		11 364	10 201	–	11 363	7 651	3 712	49%	10 201
Other expenditure		21 129	21 636	1 464	16 038	16 227	(189)	-1%	21 636
Total Expenditure		255 854	259 240	19 481	188 213	194 430	(6 217)	-3%	259 240

2.5.1 The Municipality's expenditure as at end of the quarter ended 31 March 2022 amounted to **R19,481** and the year to date performance against approved budget is R188,213 million which represents **73%** of the total adjusted budget expenditure approved on the 24<sup>th</sup> of February 2022.

- 2.5.2 The total employee related amount represents **73%** of the total expenditure incurred as at the quarter ended 31 March 2022. It contributes a portion of 55% to the total expenditure of the adjusted budget.
- 2.5.3 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.
- 2.5.4 During the quarter 31 March 2022 the municipality spent lesser amount on consumables.
- 2.5.5 The finance charges for the reporting quarter ended 31 March 2022 amounted to R27 thousand .The interest was charged by local municipality on outstanding municipal account for utilities and the budget was not allocated hence the interest was not anticipated, it was considered during the adjustment budget.
- 2.5.6 The amount spent on contracted services and other operational expenditure for the quarter are listed are listed below.

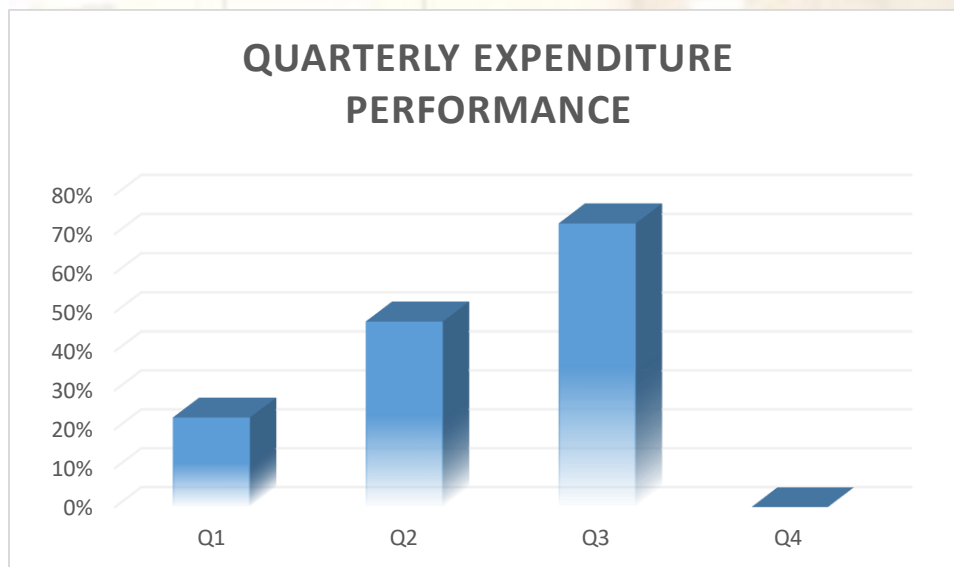
The breakdown of contracted services for the quarter ended 31 March 2022 is made up of the following sources presented below:

Item Description	Amount
VAT Services	1,387
Maintenance of Municipal Assets	156,196
Audit Committee	107,614
Legal advise & litigation	478,427
Security Services	272,634
Business and advisory	172,795
Burial Services	120,521
<b>TOTAL CONTRACTED SERVICES</b>	<b>1,309,574</b>

The breakdown of other expenditure for the quarter ended 31 March 2022 is made up of the following sources presented below:

Item Description	Amount
Insurance	3,432
Bank charges	3,220
Membership fees	4,494
Telegraph and Telex	14,284
Advertising and staff recruitment	41,389
Motor vehicle licenses & registration	33,669
Operating lease (furniture & equipment)	123,878
Municipal Services	392,759
External Audit Fees	295,863
Software licenses	226,306
Learnerships & Internships	190,800
Skills Development Fund Ley	134,078
<b>TOTAL OTHER EXPENDITURE</b>	<b>1,464,172</b>

**Chart 2: Quarterly Expenditure Performance**



*The above chart represents the quarterly expenditure % of the total expenditure as at the 31 March 2022.*

### 3 DEBTORS AND CREDITORS

#### 3.1 TABLE 7: DEBTORS AGE ANALYSIS - QUARTER ENDED 31 MARCH 2022

DC48 West Rand - Supporting Table SC3 Quarterly Budget Statement - Debtors- Q3 Third Quarter

Debtors Age Analysis By Income Source													
Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Other	1900	359	248	254	274	261	236	1 205	11 600	14 438	13 576		3 293
Total By Income Source	2000	359	248	254	274	261	236	1 205	11 600	14 438	13 576	-	3 293
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	5 400	5 400	5 400		-
Commercial	2300	359	248	254	274	261	236	1 205	2 906	5 745	4 883		-
Other	2500	-	-	-	-	-	-	-	3 293	3 293	3 293		3 293
Total By Customer Group	2600	359	248	254	274	261	236	1 205	11 600	14 438	13 576	-	3 293

3.1.1 Debtors who are 90 days and older for WRDM is **R13,576 million** as at 31 March 2022.

3.1.2 The larger proportion of current outstanding debtors have been accrued from previous financial years including the amount owing by commercial customers that are no longer active. The commercial debtors are the largest debtor with the contribution of 40% followed by the contribution to be collected from local municipalities.

3.1.3 The debtors with an amount of R3,293 million was found impaired. The municipality will follow the municipal policies for the impairment of bad debts treatment.

3.1.4 The municipality is currently struggling to receive rental income timeously from commercial debtors. 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.

3.1.5 The municipality suffered losses as a result of subsidy which was granted to West Rand Development Agency on the years basis without local municipalities contributing. This resulted in local municipalities owing regional contributions because of these commitments for regional transformation.

Municipality	Opening Balance	Invoices	Payments	Closing Balance
Merafong City Local Municipality	5,400,000	-	-	5,400,000

### 3.2 TABLE 8: CREDITORS AGE ANALYSIS - QUARTER ENDED 28 MARCH 2022

DC48 West Rand - Supporting Table SC4 Quarterly Budget Statement - Creditors- Q3 Third Quarter

Description	NT Code	Budget Year 2021/22								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	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Trade Creditors	0700	—	1 744	473	471	23 035	—	—	—	25 722
Auditor General	0800	—	—	—	50	733	—	—	—	783
Other	0900	25 518	—	—	—	—	—	—	30 444	55 962
<b>Total By Customer Type</b>	<b>1000</b>	<b>25 518</b>	<b>1 744</b>	<b>473</b>	<b>521</b>	<b>23 768</b>	<b>—</b>	<b>—</b>	<b>30 444</b>	<b>82 468</b>

3.2.1 The municipality is owing the suppliers a total amount of R25,722 million as at the end of 31 March 2022 . The main contribution is from the creditors within 120 days which constitutes 97% of the total creditors and 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 is making arrangements with those creditors that are in arrears to comply with and improve section 65(2) (e) of the MFMA.





3.2.3 The breakdown of the creditors' age analysis by customer balance for the Quarter ended 31 March 2022 is made up as follows:

Creditor Code	Creditor Name	Description of services rendered (R'000)	0days	30days	60days	90days	120days	Total
7230	APEX BUSINESS SYSTEMS	Maintenance of municipal assets.		142,460				142,460
437	AUDITOR GENERAL SOUTH AFRICA	External Audit fees.				50,244	733,199	783,443
7199	LESELA CONSULTING	Vetting and screening.		6,090				6,090
99348	MABOTWANE SECURITY SERVICES CC	Security services.		313,529			177,821	491,350
5641	MAFOKO SECURITY PATROLS (PTY)	Provision of security services provided during previous years.					500,000	500,000
99688	MICROSOFT IRELAND OPERATIONS	Maintenance of Software.		446,511				446,511
2077	NOZUKO NXUSANI INCORPORATED	Legal and advisory services to WRDM					570,025	570,025
99339	PK FINANCIAL CONSULTANTS	Preparation and submission of VAT returns to SARS					320,460	320,460
5562	RAND WEST BRAKE AND CLUTCH	Repairs and maintenance		162,853				162,853
6857	RAND WEST C L M (DONALDSON)	Rates and taxes for Donaldson Dam		49,875	49,641	49,496	428,317	577,329
99902	RAND WEST CITY LOCAL MUNICIPAL	Outstanding payments for water and lights provided by Rand West City		407,734	422,870	421,341	16,112,650	17,364,594
13852	SALGA	Invoices relate to SALGA membership charged annually					4,925,369	4,925,369
7231	SIEGO SERVICE & TRADE	Supply of stationery.		63,980				63,980
98705	TVNB MANZI FUNERAL PARLOUR	Burial services		138,600				138,600
6865	TWANANANI TRADING ENTERPRISE	Maintenance of vehicles.		12,420				12,420
Total				1,744,052	472,511	521,081	23,767,841	26,505,484

3.2.4 Other creditors for other accruals and deferred income on unspent conditional grants breakdown is presented below:

Creditors (other accrual)	Amount ('R000)
Leave payable (days not taken)	25,518,098

Creditors (unspent conditional grants)	Amount ('R000)
Rural Asset Management	821,750
Distressed Mining Town	30,444,344
Expanded Public Works Program Grant	232,984
Finance Management Grant	381,843
Fire Rescue Services	7,000,000
GRAP 17	1,000,000
	<b>39,880,921</b>

3.2.1 The municipality has a leave payable balance of R25,518 million by 31 March 2022 due to accumulated leave accrued to employees in terms of the main collective agreement. This amount is expected to increase as employees accumulate more years of services. A sum of R66 thousand has been paid towards payments this benefits as at 31 March 2022.

#### 4 SUMMARY OF CAPITAL BUDGET

##### 4.1 CAPITAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 31 March2022

	2021/22 Adjusted Budget	Actual spend to date (in R and as a % of the Original Budget)		Pro rata Budget to date
	R	R	%	R
EXPENDITURE (Excl. VAT)	5,100,000	-	-	3,825,000
VAT @ 15%	900,000	-	-	675,000
EXPENDITURE (Incl. VAT)	6,000,000	-	-	4,500,000

4.1.1 The table below represents the capital expenditure as at 31 March2022 per functional classification and funding:

DC48 West Rand -Table C5 Quarterly Budget Statement - Capital Expenditure (municipal vote,functional classification and funding)- Q3 Third

Vote Description	Ref	Budget year 2021/22							
		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>		600	500	-	-	375	(375)	-100%	500
Finance and administration		600	500	-	-	375	(375)	-100%	500
<i>Community and public safety</i>		7 000	5 500	-	-	4 125	(4 125)	-100%	5 500
Public safety		7 000	5 500	-	-	4 125	(4 125)	-100%	5 500
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>7 600</b>	<b>6 000</b>	-	-	<b>4 500</b>	<b>(4 500)</b>	<b>-100%</b>	<b>6 000</b>
<b>Funded by:</b>									
Provincial Government		7 000	5 500	-	-	4 125	(4 125)	-100%	-
Transfers recognised - capital		7 000	5 500	-	-	4 125	(4 125)	-100%	-
Internally generated funds		600	500	-	-	375	(375)	-100%	6 000
<b>Total Capital Funding</b>		<b>7 600</b>	<b>6 000</b>	-	-	<b>4 500</b>	<b>(4 500)</b>	<b>-100%</b>	<b>6 000</b>

3.1.1 The municipality has received the capital grants of R7 million for Fire Rescue Services and savings of R1,5 million were realised from the purchase of fire engine will be utilised for vehicles maintenance and fire rescue uniforms in public safety.

3.1.2 The service provider is appointed and is currently at the final stage of building fire engine. There is no capital expenditure reported at end of the quarter ended 31 March 2022, the payment will be made after delivery of the fire truck before end of the financial year.

3.1.3 The capital expenditure will be recognised once the asset is bought and brought into use.

- 3.1.4 The procurement process for computer equipment is done, the municipality is expecting the delivery from the service provide. The expenditure incurred will be reported after all computers have been received by the municipality.



## 4 Cash Flow position

### 4.1 CASH FLOW – QUARTER ENDED 31 March2022

DC48 West Rand - Table C7 Quarterly Budget Statement - Cash Flow- Q3 Third Quarter

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Other revenue		16 896	14 350	9 579	9 257	20 442	10 763	9 680	90%	9 579
Transfers and Subsidies - Operational		241 318	238 143	238 490	55 839	238 838	178 607	60 230	34%	238 490
Transfers and Subsidies - Capital		3 118	9 651	9 651	–	9 651	7 238	2 413	33%	9 651
Interest		1 075	750	1 498	237	1 180	563	618	110%	1 498
<b>Payments</b>										
Suppliers and employees		(261 525)	(244 730)	(241 601)	(33 622)	(206 572)	(183 548)	23 024	-13%	(241 601)
Transfers and Grants		–	(11 364)	(10 201)	–	(10 200)	(8 523)	1 677	-20%	(10 201)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>881</b>	<b>6 800</b>	<b>7 416</b>	<b>31 711</b>	<b>53 339</b>	<b>5 100</b>	<b>(48 239)</b>	<b>-946%</b>	<b>7 416</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		–	800	–	–	–	600	(600)	-100%	–
<b>Payments</b>										
Capital assets		(4 040)	(7 600)	(6 000)	–	–	(5 700)	(5 700)	100%	(6 000)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4 040)</b>	<b>(6 800)</b>	<b>(6 000)</b>	<b>–</b>	<b>–</b>	<b>(5 100)</b>	<b>(5 100)</b>	<b>100%</b>	<b>(6 000)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(3 158)</b>	<b>–</b>	<b>1 416</b>	<b>31 711</b>	<b>53 339</b>	<b>–</b>			<b>1 416</b>
Cash/cash equivalents at beginning:		4 481	–	1 323		1 323	–			1 323
Cash/cash equivalents at month/year end:		1 323	–	2 739		54 662	–			2 739

### 4.2 Free flow analyses

Total Application of cash and investments:	Closing balance (‘R000)
WRDM (Primary account FNB)	96
Call Account Investment – WRDM	53,879
Standard Bank	687
<b>Total cash available</b>	<b>54,662</b>
Unspent conditional grants	(9,436)
<b>Free cash flow</b>	<b>45,226</b>
April 2022 obligations	(17,126)
May 2022 obligations	(16,846)
June 2022 obligations	(16,846)
<b>Total obligations</b>	<b>(50,818)</b>
<b>Cash available by end of June 2022</b>	<b>(5,592)</b>

- 4.2.1 A summary of the cash flow for the quarter ended 31 March 2022 is reflected in the table above.
- 4.2.2 Other revenue received for the period ended 31 March 2022 mainly consists of rental of equipment and facilities, fire prevention fees and VAT recoveries.
- 4.2.3 The municipality received a total of R55 million of its Equitable Share allocation, the funds are currently not committed are invested in the call account to realise interest income and they will be available for withdrawals as and when required.
- 4.2.4 The municipality further received R190 thousand from the LG SETA grant.
- 4.2.5 The table in short indicates affordability status and confirms that although the equitable share allocation has been received during the period ending 31 March 2022, the municipality is still under financial distress hence the implementing of financial recovery plan and the financial turnaround strategy.
- 4.2.6 The reported cash and cash equivalent of R54,661 million at the end of 31 March 2022 from the cash flow statement reflects that there will not be sufficient funds in order to cover normal operations after considering short term obligations.
- 4.2.7 Although it is unlikely that all the “applications” will be paid at once, this remains a legitimate financial obligation to be met in the near future.

#### 4.3 SHORT TERM INVESTMENT AND RESERVE FOR THE QUARTER ENDED 31 MARCH 2022

DC48 West Rand - Supporting Table SC5 Quarterly Budget Statement - investment portfolio - Q3 Third Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	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	3,35%				12 964	133	(14 818)	55 600	53 879
Standard Bank		NA	Call account	Yes	Fixed					3	-	-	-	3
Standard Bank Fixed Investment Account		N/A	96 Days	Yes	Fixed	4,50%				9 000	104	(9 104)	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>21 967</b>	<b>236</b>	<b>(23 922)</b>	<b>55 600</b>	<b>53 882</b>

- 4.3.1 During the quarter ended 31 March 2022, withdrawals were made from the Call Account for operational expenditure. The call account type is available on demand while ring-fencing conditional grants.
- 4.3.2 Interest of R132 and R103 thousand was realised on the Call Account and Standard Bank Fixed deposit respectively. The funds invested on the Standard Bank Fixed Deposit account were withdrawn as the investment had reached its maturity at the end of the quarter, it is anticipated that the funds will further be reinvested until the expenditure for its intended use has been incurred.

## 6 FINANCIAL POSITION

### 6.1 FINANCIAL POSITION FOR THE QUARTER ENDED 31 MARCH 2022

**DC48 West Rand- Table C6 Quarterly Budget Statement- Financial Position- Q3 Third Quarter**

Description	Ref	2020/21	Budget year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		1 323	–	2 739	783	–
Call investment deposits		–	–	–	53 879	–
Consumer debtors		3 820	–	–	–	–
Other debtors		2 640	10 995	6 995	14 438	10 995
Inventory		86	220	290	149	220
<b>Total current assets</b>		<b>7 869</b>	<b>11 215</b>	<b>10 024</b>	<b>69 249</b>	<b>11 215</b>
<b>Non current assets</b>						
Long-term receivables		255	–	255	255	–
Investment property		6 300	7 200	6 300	6 300	7 200
Property, plant and equipment		64 056	68 378	64 056	64 056	68 378
Biological		91	264	91	91	264
Other non-current assets		290	–	–	–	–
<b>Total non current assets</b>		<b>70 992</b>	<b>75 842</b>	<b>70 702</b>	<b>70 702</b>	<b>75 842</b>
<b>TOTAL ASSETS</b>		<b>78 860</b>	<b>87 057</b>	<b>80 726</b>	<b>139 951</b>	<b>87 057</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Trade and other payables		108 923	69 741	71 070	82 468	69 741
Provisions		13 913	14 826	15 754	30 992	14 826
<b>Total current liabilities</b>		<b>122 836</b>	<b>84 567</b>	<b>86 824</b>	<b>113 459</b>	<b>84 567</b>
<b>Non current liabilities</b>						
Provisions		62 409	56 637	62 409	62 409	56 637
<b>Total non current liabilities</b>		<b>62 409</b>	<b>56 637</b>	<b>62 409</b>	<b>62 409</b>	<b>56 637</b>
<b>TOTAL LIABILITIES</b>		<b>185 245</b>	<b>141 204</b>	<b>149 233</b>	<b>175 868</b>	<b>141 204</b>
<b>NET ASSETS</b>	2	<b>(106 385)</b>	<b>(54 147)</b>	<b>(68 507)</b>	<b>(35 918)</b>	<b>(54 147)</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		(106 385)	(54 147)	(68 507)	(35 918)	(54 147)
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>(106 385)</b>	<b>(54 147)</b>	<b>(68 507)</b>	<b>(35 918)</b>	<b>(54 147)</b>

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



Number	Description	Basis of calculation	YTD 2021/22
1	Current ratio	Current assets/ Current liabilities	0,61:1
2	Liquidity ratio	(Current assets – Inventory)/ Current liabilities	0,61:1
3	Working capital	Current assets – Current liabilities	(44,210 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 0,61:1 shows that the municipality will not be able to meet current obligation towards end of the financial year. This ratio will vary from quarter to quarter 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 0,61:1 shows that the municipality will not be able to meet its current obligations as expected.

**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 2021/2022
Employee costs as % of total expenditure	76%	73%
Number of permanent employees	400	395
Number of temporary employees	50	18
Total number of leave days due	25,000	12,613

## 7.2 Table 15: COUNCILLORS AND STAFF BENEFITS

DC48 West Rand Supporting Table SC8 - Quarterly Budget Statement - Councillors and Staff benefits- Q3 Third Quarter

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget year 2021/22					
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
	1	A	B					D
<b><u>Councillors (Political Office Bearers plus Other)</u></b>								
Basic Salaries and Wages		12 751	13 910	990	10 327	10 433	(105)	-1%
<b>Sub Total - Councillors</b>		<b>12 751</b>	<b>13 910</b>	<b>990</b>	<b>10 327</b>	<b>10 433</b>	<b>(105)</b>	<b>-1%</b>
<b><u>Senior Managers of the Municipality</u></b>								
Basic Salaries and Wages		5 176	8 500	474	3 852	6 375	(2 523)	-40%
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 176</b>	<b>8 500</b>	<b>474</b>	<b>3 852</b>	<b>6 375</b>	<b>(2 523)</b>	<b>-40%</b>
<b><u>Other Municipal Staff</u></b>								
Basic Salaries and Wages		120 974	122 218	10 516	89 661	91 664	(2 002)	-2%
Pension and UIF Contributions		23 323	23 478	2 052	19 117	17 609	1 509	9%
Medical Aid Contributions		12 020	11 756	1 012	8 942	8 817	125	1%
Overtime		79	879	475	5 571	659	4 912	745%
Performance Bonus		9 312	12 462	210	7 003	9 347	(2 343)	-25%
Motor Vehicle Allowance		9 386	6 509	836	7 393	4 882	2 511	51%
Cellphone Allowance			25	1	9	19	(10)	-53%
Housing Allowances		1 145	1 083	42	360	812	(452)	-56%
Other benefits and allowances		17 495	5 282	37	367	3 962	(3 595)	-91%
Payments in lieu of leave		3 820	4 058	33	1 588	3 044	(1 455)	-48%
<b>Sub Total - Other Municipal Staff</b>		<b>197 555</b>	<b>187 750</b>	<b>15 215</b>	<b>140 011</b>	<b>140 813</b>	<b>(801)</b>	<b>-1%</b>
<b>Total Parent Municipality</b>		<b>215 482</b>	<b>210 160</b>	<b>16 678</b>	<b>154 191</b>	<b>157 620</b>	<b>(3 429)</b>	<b>-2%</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								
<b>DECLARATION: The Municipal Manager (or a delegate) is required to certify the correctness and accuracy of information provided in this report.</b>								
Municipal Name:	West Rand DM			Mun Code		DC48		
Municipal Grading	Grade 4			Financial Year:		2021/22		
Reporting Month:	March			Total Number of Councillors:		44		
Contact Person:	Sam Ramaele			Telephone:		011 411 5010		
E-Mail Address:	<a href="mailto:sramaele@wvrdm.gov.za">sramaele@wvrdm.gov.za</a>			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
<b>Municipal Councillors: Full-Time</b>								
Executive Mayor	1	50 915,00	2 000,00	-	-	-	-	52 915,00
Speaker	1	36 017,33	2 000,00	-	-	-	-	38 017,33
Member of Mayoral Committee	7	216 518,66	19 100,00	-	72 172,90	-	-	307 791,56
Chief Whips	1	41 899,18	3 700,00	-	13 966,40	-	-	59 565,58
Chairperson of Section 79 Committees	1	40 670,06	3 700,00	-	13 556,69	-	-	57 926,75
<b>Municipal Councillors: Part-Time</b>								
Councillors	33	256 320,27	86 900,00	68 400,20	61 867,65	-	-	473 488,12
<b>TOTAL</b>		<b>642 340,50</b>	<b>117 400,00</b>	<b>68 400,20</b>	<b>161 563,64</b>	<b>0</b>	<b>-</b>	<b>989 704,34</b>
<b>Comments:</b>								
Municipal Manager (Acting/Delegate):	ME Koloi				Date:	2022/03/31		

7.4 Table 17: QUARTERLY CONSOLIDATED REPORT ON WITHDRAWAL

	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		Yes	Yes	-	-
Month:(End of Quarter)	March	March	March	March	March
Opening cash book balance at beginning of quarter	22 951 065	367 222	619 621	9 000 000	12 964 222
Add Receipts for quarter	65 333 173	9 531 151	69 414	-	55 732 608
Less Payments for quarter	-33 622 320	-9 802 738	-1 677	-9 000 000	-14 817 906
<b>Closing cash book balance at end of quarter</b>	<b>54 661 918</b>	<b>95 635</b>	<b>687 359</b>	<b>-</b>	<b>53 878 924</b>
<b>GL Account Balance</b>				-	-
Payments for the month	-33 622 320	-9 802 738	-1 677	-9 000 000	-14 817 906
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>-33 622 320</b>	<b>-9 802 738</b>	<b>-1 677</b>	<b>-9 000 000</b>	<b>-14 817 906</b>
Actual capital expenditure for the quarter	-	-	-	-	-
Actual operating expenditure for the quarter	-33 622 320	-9 802 738	-1 677	-9 000 000	-14 817 906
Section 11(4) expenditure	-	-	-	-	-
<b>Total</b>	<b>-33 622 320</b>	<b>-9 802 738</b>	<b>-1 677</b>	<b>-9 000 000</b>	<b>-14 817 906</b>

