

ITEM 02

BUDGET AND TREASURY OFFICE: 2024/2025 QUARTERLY FINANCIAL REPORT FOR THE QUARTER ENDING 31 DECEMBER 2024

5/1

PURPOSE

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

INTRODUCTION

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

FINANCIAL PERSPECTIVE

No financial implications

ANNEXURE

Attached as *Annexure* is the quarterly financial report ending 31 December 2024.

RECOMMENDATIONS THAT:

1. In terms of the Municipal Finance Management Act, 2003 (Act no 56 of 2003), Council takes note of the Quarterly Financial Report of the West Rand District Municipality for the quarter ending 31 December 2024.
2. In terms of the Municipal Finance Management Act, 2003 (Act no. 56 of 2003), Council takes note of the Quarterly report on salaries and wages of the West Rand District Municipality for the quarter ending 31 December 2024.
3. In terms of the Municipal Finance Management Act, 2003 (Act no. 56 of 2003), Council takes note of the Quarterly report on bank account withdrawals of the West Rand District Municipality for the quarter ending 31 December 2024.
4. The quarterly report be placed on the WRDM website.

1R,1P,1A,1S

1 REGION, 1 PLAN, 1 ACTION
1 SYSTEM



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



West Rand
District Municipality

2024/2025 Quarterly Financial Report 31 December 2024

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IN-YEAR BUDGET STATEMENT TABLES: QUARTER ENDED 31 December 2024

The financial results for the quarter ended 31 December 2024 are attached and consists of the following tables:

MBRR TABLES:

- 1) Table C2: Quarter 1 Budget Statement - Financial Performance (Revenue and Expenditure by Functional Classification)
- 2) Table C4: Quarter 1 Budget Statement – Financial Performance (Revenue and Expenditure)
- 3) Table C5: Quarter 1 Budget Statement – Capital Expenditure by vote, standard classification and funding
- 4) Table C6: Quarter 1 Budget Statement – Financial Position
- 5) Table C7: Quarter 1 Budget Statement – Cash Flow
- 6) Table SC3: Quarter 1 Budget Statement – Aged Debtors
- 7) Table SC4: Quarter 1 Budget Statement – Aged Creditors
- 8) Table SC5: Quarter 1 Budget Statement – Investment Portfolio
- 9) Table SC7: Quarter 1 Budget Statement – Transfer and grant expenditures
- 10) Table SC8: Quarter 1 Budget Statement – Councillor and staff benefits
- 11) Table 16: Councillors remuneration.



Abbreviations

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

1 INTRODUCTION

1.1. PURPOSE

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

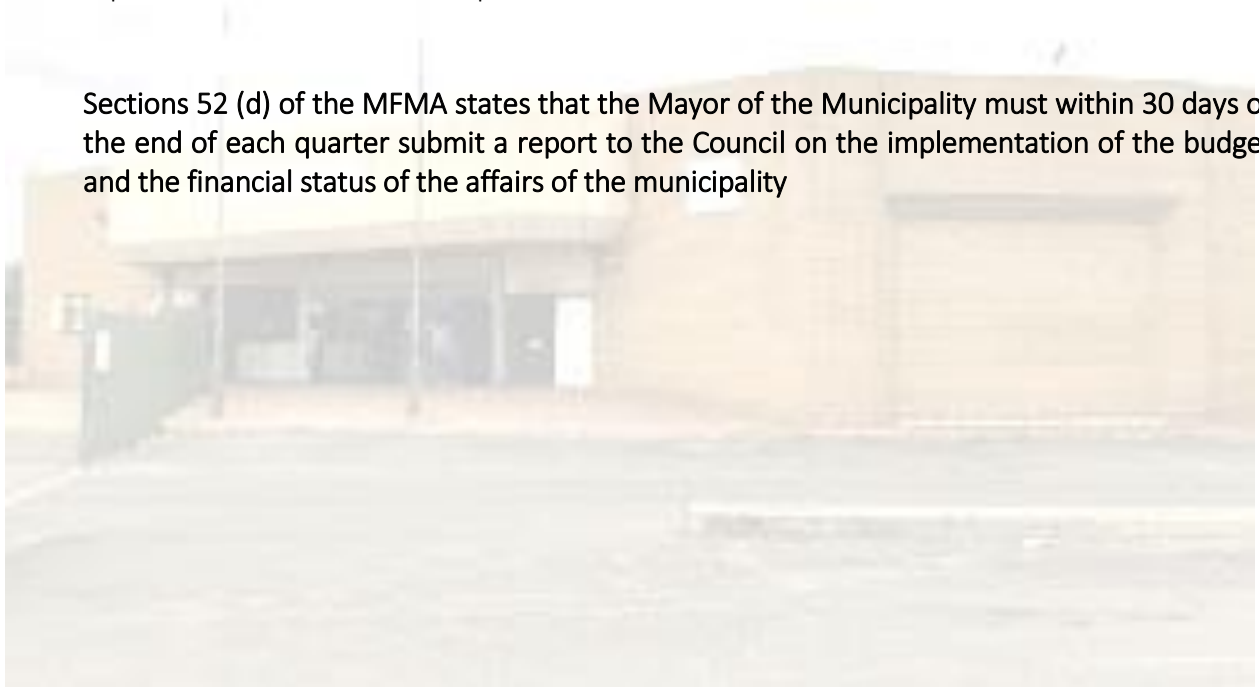
1.2. STRATEGIC OBJECTIVE

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

1.3. Legislative Background

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

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



2 STATEMENT OF FINANCIAL PERFORMANCE

2.1 TABLE 1: SUMMARY OF THE TOTAL BUDGET PERFORMANCE

Description	2024/25 Budget (R'000)	Actual performance to date (in R and as a % of the Original Budget)		YTD Budget Original Budget (R'000)
		(R'000)	%	
TOTAL REVENUE COLLECTED	397,322	233,810	59%	198,661
TOTAL REVENUE RECOGNISED	397,322	223,376	56%	198,661
TOTAL EXPENDITURE	(397,321)	(174,106)	44%	(198,660)
Operational expenditure	(392,621)	(173,928)	44%	(196,310)
Capital expenditure	(4,700)	(178)	4%	(2,350)
SURPLUS/(DEFICIT)- including capital expenditure	1	49,270	-	-
SURPLUS/(DEFICIT) -excluding capital expenditure	1	49,092	-	-

Note: Positive Revenue & Negative (Expenditure)

2.1.1 In the 2024/25 financial year the municipality has anticipated to raise a total revenue R397,3 million which is inclusive of operational and capital grants. The total revenue of **R223** million has been recognised (representing 56%) of the annual budgeted revenue. This amount is mainly contributed by revenue received from grants (National and Provincial). The municipality is mostly funded by transfers and subsidies from National and Provincial Government. The SC6 table as part of the annexure has been attached detailing the performance of the grants

2.1.2 The total expenditure budget for the 2024/25 financial year that amounts to R397,3 million is inclusive of capital and operating expenditure (**44%** of the total approve expenditure budget for the year).

2.1.3 The summary statement of financial performance in Table 3 and 5 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

2.1.4 The main cost drivers of the expenditure are **employee related costs**.

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

Gauteng: West Rand (DC48) - Table C2 Monthly Budgeted Financial Performance by Functional Classification for period ending (Q2) 31 December 2024

Description	Ref	2023/24	Budget year 2024/25						
		Audited Outcome	Original Budget	Monthly Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue - Functional									
<i>Municipal governance and administration</i>		82 145	130 132	42 753	73 310	65 066	8 244	13%	130 132
Executive and council		23 812	37 194	7 618	17 789	18 597	(808)	-4%	37 194
Finance and administration		51 193	92 938	35 136	55 521	46 469	9 052	19%	92 938
<i>Community and public safety</i>		172 976	166 723	34 830	100 636	83 361	17 275	21%	166 723
Public safety		124 256	115 539	24 220	68 278	57 770	10 508	18%	115 539
Health		48 720	51 183	10 610	32 358	25 592	6 767	26%	51 183
<i>Economic and environmental services</i>		106 295	100 467	20 576	49 197	50 234	(1 036)	-2%	100 467
Planning and development		106 295	100 467	20 576	49 197	50 234	(1 036)	-2%	100 467
Total Revenue - Functional	2	361 930	397 322	98 209	223 376	199 011	24 366	12%	397 322
Expenditure - Functional									
<i>Municipal governance and administration</i>		115 579	130 520	8 776	55 815	65 260	(9 445)	-14%	130 520
Executive and council		41 125	37 250	2 508	20 812	18 625	2 186	12%	37 250
Finance and administration		74 455	93 269	6 268	35 004	46 635	(11 631)	-25%	93 269
<i>Community and public safety</i>		164 463	166 396	11 244	82 578	83 198	(620)	-1%	166 396
Public safety		115 091	115 262	7 792	56 401	57 631	(1 230)	-2%	115 262
Health		49 372	51 135	3 452	26 177	25 567	610	2%	51 135
<i>Economic and environmental services</i>		79 919	100 405	15 973	35 713	50 202	(14 490)	-29%	100 405
Planning and development		79 919	100 405	15 973	35 713	50 202	(14 490)	-29%	100 405
Total Expenditure - Functional	3	359 961	397 321	35 994	174 106	198 660	(24 555)	-12%	397 321
		1 969	1	62 215	49 271	350	48 921	13964%	1

NB: mSCOA version 6.8 Of 2024/25

- 2.2.1 The overall performance as at end of December 2024 indicates that the municipality has realised a year to date surplus of R49,2 million as per income and expenditure summary by municipal function. The year to date over-collection was due to the second trench of equitable share that was apportioned to all departments and a second distribution on impairment of investment (VBS) that amount to R14 million.
- 2.2.2 The function that contributes the largest year to date expenditure is Public Safety with a total of R56,4 million (32%) from the overall expenditure due to employee related costs.
- 2.2.3 The Regional Planning and Economic Development and Finance and Administration functions contributes the second largest year to date expenditure with a total of R35,5 Million (20%) and R35 million (20%) of the total expenditure incurred in December 2024 respectively .
- 2.2.4 The Finance and Administration Function is inclusive Finance and Corporate department with the total expenditure of R6,2 million contributes 17% of the total expenditure for the quarter of December 2024.
- 2.2.5 The functions with the lowest expenditure to date are Executive and Council function and Health function which constitutes of 12% and 15% respectively.
- 2.2.6 The profitability ratio presented below, is at a positive **22%**. This indicates that the municipality's year to date financial performance is at a surplus as at 31 December 2024.

Description	Basis of calculation	% Profit/ (Deficit)
Profitability ratio	Surplus/ Total revenue	22%

2.3 Table 3: FINANCIAL PERFORMANCE REVENUE BY TYPE

This table shows income raised by the municipality for the quarter ended 31 December 2024

Gauteng: West Rand (DC48) - Table C4 Monthly Budgeted Financial Performance for period ending (Q2) 31 December 2024

Description	Ref	2023/24	Budget year 2024/25						
		Audited Outcome	Original Budget	Monthly Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Sale of Goods and Rendering of Services		1 285	11 038	666	1 764	5 519	(3 755)	-68%	11 038
Interest earned from Current and Non Current Assets		6 312	6 759	405	2 267	3 379	(1 113)	-33%	6 759
Rental from Fixed Assets		2 094	3 252	162	1 197	1 626	(429)	-26%	3 252
Licence and permits		533	734	-	9	367	(358)	-98%	734
Operational Revenue		914	41 370	14 157	14 214	20 685	(6 471)	-31%	41 370
Non-Exchange Revenue									
Transfer and subsidies - Operational		269 970	329 919	82 762	203 926	164 960	38 967	24%	329 919
Other Gains		-	650	-	-	325	(325)	-100%	650
Total Revenue (excluding capital transfers and contributions)		281 462	393 722	98 152	223 376	196 861	26 515	13%	393 722

NB: NDPG and Rural Asset Management Grants are gazetted as capital and recognised as operational grants under financial performance as per mSCOA classification.

2.3.1 The total operational revenue recognised for the period ended 31 December 2024 amounted to R98 million. The overall collections of total revenue was mainly contributed by the operational grants, sale of goods, rental of facilities and interest received from short term investments.

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

2.3.3 The interest received was realised from Current and Non-Current Assets amounts to R405 thousand for the month and a total of R2,2 million collected to date. The collections are due to grants received and not yet utilised, however, the funds are made available for withdrawal as and when needed.

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

2.3.5 The breakdown of sale of goods and rendering of services for the quarter ended 31 December 2024 is made up from the following sources as presented on the table below:

Item Description	Monthly Income	YTD Income
Sales of Goods and Rendering of Services: Fire Services	557,043	1,355,518
Building Plan Fees	12,026	72,283
Sale of tender documents	5,250	36,902
Health Clearance Certificates	91,981	258,789
Donaldson Dam	-	40,409
TOTAL	666,300	1,763,901

The breakdown of Donaldson Dam revenue as at 31 December 2024 is made up from the following sources as presented on the table below:

Item Description	Monthly Income	YTD Income
Donaldson Dam	-	40,409
TOTAL	-	40,409

The breakdown of Operational Revenue is as follows:

Item Description	Monthly Income	YTD Income
VBS second distribution	14,157,326	14,157,326
Commission - Handing Fees	-	56,626
TOTAL	14,157,326	14,213,975



Table 4: GRANTS RECEIVED FOR THE QUARTER ENDED 31 December 2024

The table for transfers and subsidies received by the municipality as at the quarter ended 31 December 2024

DC48 West Rand - Supporting Table SC6 Monthly Budget Statement - Transfers and Grant Receipts - Q2

Description	Ref	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:		246 573	-	81 374	185 167	185 542	(375)	0%	246 573
Local Government Equitable Share		53 548	-	-	53 548	53 548	-	0.0%	53 548
RSC Levy Replacement		190 575	-	81 374	129 544	129 544	-		190 575
Finance Management		1 200	-	-	1 200	1 200	-		1 200
EPWP Incentive		1 250	-	-	875	1 250	(375)	-30.0%	1 250
Provincial Government:		16 668	-	-	7 841	16 668	(5 227)	(0.31)	16 668
Health Subsidy		13 068	-	-	7 841	13 068	(5 227)	-40.0%	13 068
District Municipality:		3 600	-	-	3 600	-	-	0.0%	3 600
Fire Rescue Services		3 600	-	-	3 600	3 600	-	0.0%	3 600
Disaster management		-	-	-	-	-	-		-
Other grant providers:		3 000	-	-	131	1 500	(1 369)	-91%	3 000
LG SETA		3 000	-	-	131	1 500	(1 369)	-91%	3 000
Total Operating Transfers and Grants	5	266 241	-	81 374	196 738	203 710	(6 972)	-3%	266 241
Capital Transfers and Grants									
National Government:		67 278	-	-	25 521	65 823	(40 302)	-61%	67 278
Neighbourhood Development Partnership		64 367	-	-	23 483	64 367	(40 884)	-63.5%	64 367
Rural Roads Asset Management Systems		2 911	-	-	2 038	1 456	583	40.0%	2 911
Total Capital Transfers and Grants	5	67 278	-	-	25 521	65 823	(40 302)	-61%	67 278
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	333 519	-	81 374	222 259	269 533	(47 273)	-18%	333 519

2.3.6 The total year-to-date transfers and subsidies received for the 2024/25 financial year amount to **R222,2 million** which is made up of R196, million and R25,5 million for operational and capital commitments respectively. The grants are the main revenue contributor which is an indication that the municipality is grant dependent while seeking other sources of revenue to maintain financial stability.

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

Grants for the month ended 31 December 2024						
Grants	(A) Gazetted 2024/2025	(B) Roll-over 2024/2025	(C) Received per bank statement 2024/2025	(D) Spent to date 2024/2025	(E) Unspent 2024/2025 (B+C-D)	(F) % Spent to date 2024/2025 (D/C+B)
FMG	1,200,000	-	1,200,000	567,874	632,126	47%
EPWP	1,250,000	-	875,000	534,982	340,018	61%
Health subsidy	13,068,000	-	7,840,800	6,978,312	862,488	89%
Fire & Rescue Services Capital	3,600,000	-	3,600,000	-	3,600,000	0%
Rural Asset Management Grants	2,911,000	-	2,038,000	1,521,671	516,329	75%
Neighbourhood Development Partnership	64,367,000	-	23,483,000	19,000,543	4,482,457	81%
TOTAL "R"	86,396,000	-	39,036,800	28,603,383	10,433,417	

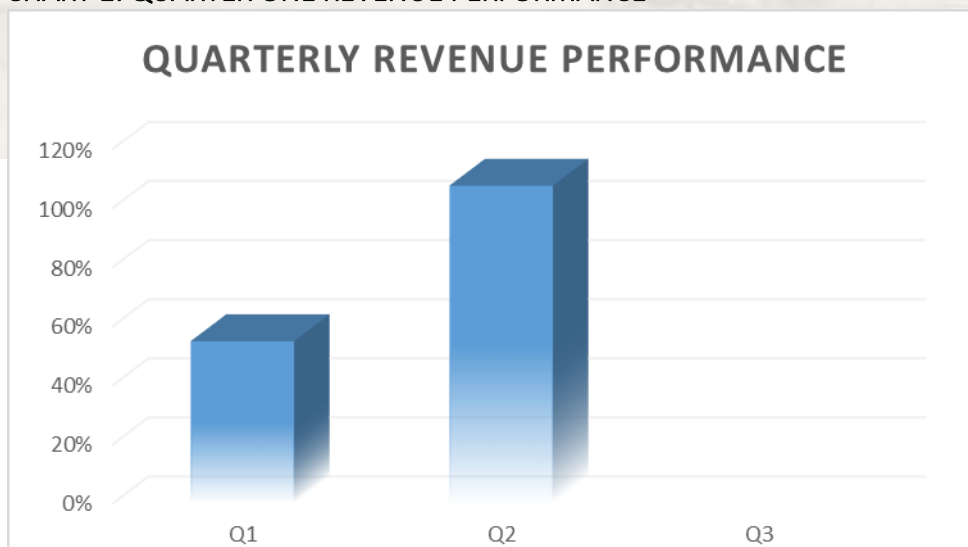
2.3.7.1 The above table depicts year to date conditional grants movement. The municipality has received **R39 million**, which is made up of the 46% of the total conditional grants gazetted during the year.

2.3.7.2 The municipality has received the full gazetted amount for the Financial Management Grant and Fire Services capital grant.

2.3.7.3 The Provincial Government has transferred the Healthy subsidy of 60% of the gazetted amount for HIV/AIDS programme/projects for West Rand Region.

2.3.7.4 In terms of mSCOA reporting classification, revenue recognition for conditional grants is only considered once the expense has been incurred by the municipality (grants spent). In turn, a liability (unspent grants) should be recognised for the particular grant not yet utilised. The unspent grants of R10,4 million are recorded as liability and grants spent to date of R28,6 million be recognised as revenue.

CHART 1: QUARTER ONE REVENUE PERFORMANCE



The above chart represents the quarter one revenue % of the total revenue raised as at 31 December 2024

Table 5: FINANCIAL PERFORMANCE EXPENDITURE BY TYPE

This table shows expenditure incurred by the municipality for the quarter ended 31 December 2024
Gauteng: West Rand (DC48) - Table C4 Monthly Budgeted Financial Performance for period ending (Q2) 31 December 2024

Description	Ref	Budget year 2024/25							
		2023/24	Original Budget	Monthly Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands		Audited Outcome							
Expenditure									
Employee related costs	-	214 867	238 454	18 677	112 530	119 227	(6 697)	-6%	238 454
Remuneration of councillors		13 282	14 809	1 080	6 279	7 404	(1 125)	-15%	14 809
Inventory consumed		782	410	45	240	205	35	17%	410
Debt impairment		536	1 731			865	(865)	-100%	1 731
Depreciation and amortisation		5 349	6 594	550	3 139	3 297	(158)	-5%	6 594
Interest		8 851	11 747	40	396	5 873	(5 477)	-93%	11 747
Contracted services		74 084	73 056	8 682	23 567	36 528	(12 961)	-35%	73 056
Transfers and subsidies		12 242	13 068		6 978	6 534	444	7%	13 068
Operational costs		26 543	32 752	6 918	20 977	16 376	4 601	28%	32 752
Total Expenditure		356 535	392 621	35 994	174 106	196 311	(22 204)	-11%	392 621

2.3.8 The total year to date operating expenditure amounts to **R174 million** which represents 44% of the year to date operational budget.

2.3.9 The total employee related costs including councillors' remuneration is 68% of the total budgeted expenditure incurred as at end of December 2024. The major portion of equitable share is utilised for employee costs due to limited revenue streams in the municipality.

2.3.10 The reported year to date interest charges of R40 thousand on overdue account was billed by Rand West City LM for utilities, however the amount will be written off after receiving a credit note on amount paid as per payment arrangement.

2.3.11 The over spending on inventory consumed was due to requisition demand from departments for consumables and other materials including stationery and cleaning materials.

2.3.12 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 period under review is made up of the following sources presented below:

Item Description	Monthly Expenditure	YTD Expenditure
Security Services	400,109	2,139,714
Maintenance of equipment	-	32,533
Maintenance of vehicles	-	245,477
Audit Committee	48,628	295,492
Accounting & Auditing Services	-	156,522
Legal services	753,392	1,623,666
Burial Services	-	46,696
Actuaries	-	26,200
NDPG projects	7,480,289	19,000,543
TOTAL CONTRACTED SERVICES	8,682,418	23,566,843

The breakdown of other expenditure for the quarter ended 31 December 2024 is made up of the following sources presented below:

Item Description	Monthly Expenditure	YTD Expenditure
Bank charges	4,514	20,161
Advertising	16,871	131,562
Communication (Telephone & Cellular)	230,796	629,550
Software licences	348,678	2,644,087
Professional Bodies Membership Fees	-	9,200
Membership Fees	500,000	1,000,000
Wet fuel	300,000	900,000
External Audit fees	2,000,000	5,481,701
Learnership and Internships	377,857	599,080
Skills Development Fund Levy	156,680	764,564
Insurance	-	1,588,249
Workmen's Compensation Fund	969,609	2,911,627
Travel and Subsistence	9,860	90,240
Vehicle Tracking	-	12,537
Motor Vehicle licence	-	19,427
Municipal Services	2,000,000	4,139,087
Lease – Furniture and equipment	-	31,773
Refund	3,500	3,500
TOTAL OTHER EXPENDITURE	6,918,365	20,976,345

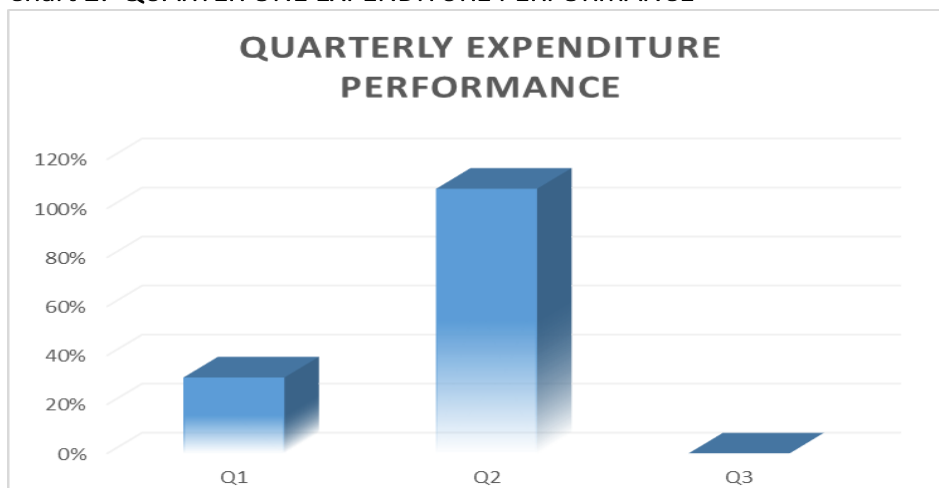
The breakdown of Donaldson Dam expenditure for the quarter ended 31 December 2024 is made up of the following sources presented below:

Item Description	Monthly Expenditure	YTD Expenditure
Employee Cost	30,500	197,825
Security Services	80,022	480,132
TOTAL EXPENDITURE	110,522	677,957

The breakdown of Merafong flora expenditure for the quarter ended 31 December 2024 is made up of the following sources presented below:

Item Description	Quarterly Expenditure	YTD Expenditure
Employee Cost	99,500	631,975
Security Services	80,022	480,132
TOTAL EXPENDITURE	179,522	1,112,107

Chart 2: QUARTER ONE EXPENDITURE PERFORMANCE



The above chart represents the quarter one expenditure % of the total expenditure as at the 31 December 2024.

3 DEBTORS AND CREDITORS

3.1 TABLE 6: DEBTORS AGE ANALYSIS – QUARTER ENDED 31 December 2024

Description	NT Code	Budget Year 2024/25										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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Other	1900	339	121	145	144	147	133	132	4,340	5,502	4,896	-	7,226
Total By Income Source	2000	339	121	145	144	147	133	132	4,340	5,502	4,896	-	7,226
107656.6 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	7,226	7,226	7,226	-	7,226
Commercial	2300	339	121	145	144	147	133	132	4,340	5,502	4,896	-	-
Total By Customer Group	2600	339	121	145	144	147	133	132	11,566	12,728	12,122	-	7,226

3.1.1 Debtors who are 90 days and older for WRDM is **R12,7 million** as at 31 December 2024. The longer an account is outstanding, it imposes high risk of collection to the municipality and can be reviewed as impaired if non-payment status persists, below is a detailed aging analysis per debtor.

Debtors ageing analysis breakdown

Debtors Name	Description of services rendered	Total
Adel	Rental	607,163
Adel JUT 2	Rental	1,267,446
Adel JUT 3	Rental	11,676
NYDA	Rental	131,928
Jumbo Liquors	Rental	35,208
Capitec Bank Limited	Rental	315,972
BP South Africa (PTY) LTD	Rental	13,593
United Meat and Chicken	Rental	2,121,840
Department of Health	Rental	234,397
South African Municipal Workers (Vacant)	Rental	678,524
Jumbo Furniture (Vacant)	Rental	198,495
Rand West City Local Municipality	Contributions	1,825,500
Merafong City Local Municipality	Contributions	5,400,000
Total		12,728,447

The status quo in the implementation of the credit control policy is attached as an **Annexure** to the financial report.

3.2 TABLE 7: CREDITORS AGE ANALYSIS – QUARTER ENDED 31 December 2024

DC48 West Rand - Supporting Table SC4 Budget Monthly Statement - aged creditors - Q2

Description	NT Code	Budget Year 2024/25									Total
		0 Days	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands											
Creditors Age Analysis By Customer Type											
Trade Creditors	0700	-	538	537	581	21 831	-	-	-	-	23 487
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	27 155	-	-	-	-	-	-	37 287	64 442
3.3 Total By Customer Type	1000	-	27 693	537	581	21 831	-	-	-	37 287	87 929

3.2.1 The municipality is currently owing the suppliers a total amount of **R23 million** as at 31 December 2024. The trade creditors from the supply of goods and services reflected on the table includes the trade and other payables that are payable in 30 days with no dispute and those that are paid in terms of payments arrangements as indicated from the explanatory tables below.

3.2.2 The other creditors constitute a balance of R64 million includes Human Settlement Grant accumulated from previous financial years, accumulated leave payables to employees and the Department of labour.

3.2.3 The main contribution from the trade creditors are within 120 days. The main creditor being the local municipality for utilities expenses. The total creditors from suppliers contribute 27% and other creditors is 73% towards the creditor's age analysis. Other suppliers are paid timeously, within 30 days as and when there is cash available to meet short term commitments.

- 3.2.4 The municipality has payment arrangements with those creditors that are in arrears to comply with and improve adherence to section 65(2) (e) of the MFMA. The institution is obliged to honour payment arrangement terms as the interest charges will remain suspended. The creditors that are paid in terms of payment arrangements are Rand West CLM and the Department of Labour for compensation fund
- 3.2.5 The creditors from the above table are included in the Statement of Financial Position hence the negative net community wealth and low current ratio.
- 3.2.6 The municipality is honouring the payment arrangements with long outstanding creditors:
- Rand West City LM;
 - SALGA and
 - Department of labour



The breakdown of the creditors' age analysis by customer balance for the quarter ended 31 December 2024 is made up as follows:

Creditor Code 202412	Creditor Name	Description of services rendered	30days	60days	90days	120days	Total
99348	MABOTWANE SECURITY SERVICES CC	Security Services		-	-	177,821	177,821
2077	NOZUKO NXUSANI INCORPORATED	Legal Services	-	-	-	570,025	570,025
99339	PK FINANCIAL CONSULTANTS	VAT review services	-	-	-	320,460	320,460
6857	RAND WEST CLM (DONALDSON)	Municipal Services	-	48,863	48,282	1,510,786	1,607,930
99902	RAND WEST CITY LOCAL MUNICIPAL	Municipal Services	537,736	488,126	532,787	12,760,291	14,318,940
13852	SALGA	Membership fees	-	-	-	6,491,265	6,491,265
Total			537,736	536,989	581,069	21,830,108	23,485,902

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

Creditors (other accrual)	Amount
Leave payable (days not taken)	27,155,332
Human Settlement Grant	30,444,044
Department of Labour – Compensation Fund	6,842,466
Total	64,441,842

Unspent conditional grants	Amount
Neighbourhood Development Partnership Grant	4,482,457
Health Subsidy	862,488
Financial Management Grant	632,126
Expanded Public Works Programmes	340,018
Rural Assets Management Grant	516,326
Fire grant	3,600,00
Total unspent grants	10,433,417

3.2.8 The municipality has a leave payable balance of R27,1 million by 31 December 2024 due to accumulated leave accrued to employees in terms of the main collective agreement. The accumulated leave payables is limited to 48 days per employee.

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

3.2.10 The municipality has entered in a payment arrangement with Department of labour to settle the outstanding amount and maintain the current debt.

4 CAPITAL EXPENDITURE, REPAIRS AND MAINTENANCE EXPENDITURE

4.1. Table 8: Repairs and Maintenance Expenditure (RME) for the quarter ended 31 December 2024

Repairs and Maintenance as per department	Description	2024/25 Original budget	Monthly Expenditure	Year to date actual	YTD budget
Public Safety	Fire Vehicles	729,400.00	-	162,655	364,700,00
Finance	Pool Vehicles	100,000.00	-	69,778	50,000,00
Corporate Services	Computer Equipment	170,000.00	-	-	85,000,00
Corporate Services	Municipal Properties	729,400.00	-	13,044	364,700,00
Total Repairs and Maintenance		1,728,800.00	-	R245,477	864,400

4.1.1 The Repairs and Maintenance expenditure incurred for the year to date actual expenditure of R245 thousand against approved budget.

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

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

4.1.4 The municipality is intending to repair municipal properties which can be more costly using the same budget allocation. Partly, the procurement process for repairs and maintenance of the municipal properties is ongoing.

4.2. SUMMARY OF CAPITAL BUDGET

Table 9: CAPITAL BUDGET PERFORMANCE FOR THE QUARTER ENDED 31 December 2024

	2024/25 Approved Original Budget	Actual spend to date (in R and as a % of the Approved Budget)		Pro rata Original Budget to date
	R	R	%	R
EXPENDITURE (Excl. VAT)	4,086,957	154,783	4%	2,043,479
VAT @ 15%	613,043	23,217	-	306,522
EXPENDITURE (Incl. VAT)	4,700,000	178,000	4%	2,350,001

4.2.1. The table below represents the capital expenditure as at 31 December 2024 per functional classification and funding:

Gauteng: West Rand (DC48) - Table C5 Quarterly Budgeted Capital Expenditure by Functional Classification and Funding for quarter ending 31 December 2024

Description R thousands	Ref	Budget year 2024/25						
		Original Budget	Q02 Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Capital Expenditure - Functional								
Municipal governance and administration		1 100	32	178	550	(372)	-68%	1 100
Finance and administration		1 100	32	178	550	(372)	-68%	1 100
Community and public safety		3 600	-	-	1 800	(1 800)	-100%	3 600
Public safety		3 600			1 800	(1 800)	-100%	3 600
Total Capital Expenditure - Functional	3	4 700	32	178	2 350	(2 172)	-168%	4 700
Funded by								
National Government		78		47	39	8	20%	78
Provincial Government		3 600			1 800	(1 800)	-100%	3 600
Transfers recognised - capital		3 678	-	47	1 839	(1 792)	-80%	3 678
Internally generated funds		1 022	32	131	511	(380)	-74%	1 022
Total Capital Funding		4 700	32	178	2 350	(2 172)	-92%	4 700

4.2.2. The municipality has a total budget of R4,7 million for capital expenditure with the year to date expenditure of R178 thousand.

4.2.3. The capital expenditure that will be funded by Provincial government is fire services equipment under Public Safety. The computers and ICT equipment will be funded by own revenue generated and grant from the National government. The computer equipment that were acquired as capital assets are computer equipment

4.2.4. The process of purchasing fire equipment is under the procurement process.

5. CASH FLOW POSITION

5.1. TABLE 10: CASH FLOW – QUARTER ENDED 31 December 2024

DC48 West Rand - Table C7 Monthly Budget Statement - Cashflow - Q2

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts		352,212	383,072	114,113	270,150	191,536			377,165
Other revenue		5,229	43,646	16,228	21,456	21,823	(367)	-2%	43,646
Government - operating	1	263,183	262,641	97,474	239,853	131,321	108,533	83%	262,641
Government - capital	1	77,488	70,878	–	5,638	35,439	(29,801)	-84%	70,878
Interest		6,312	5,907	410	3,203	2,954	249	8%	–
Payments		(355,327)	(384,296)	(35,994)	(211,861)	(192,148)			(393,365)
Suppliers and employees		(334,233)	(359,481)	(35,994)	(204,883)	(179,741)	(25,143)	14%	(368,550)
Finance charges		(8,851)	(11,747)	–	–	(5,874)	5,874	-100%	(11,747)
Transfers and Grants		(12,242)	(13,068)	–	(6,978)	(6,534)	(444)	7%	(13,068)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(3,114)	(1,224)	78,119	58,288	(612)	58,900	(0)	(16,200)
Payments									
Capital assets		(5,796)	(4,700)	–	(146)	(2,350)	2,204	-94%	(4,700)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(5,796)	(4,700)	–	(146)	(2,350)	2,204	(0)	(4,700)
NET INCREASE/ (DECREASE) IN CASH HELD		(8,910)	(5,924)	78,119	58,142				
Cash/cash equivalents at beginning:	2	18,526	3,117	9,615	9,585				3,117
Cash/cash equivalents at month/year end:	2	9,615	(2,807)		67,728				(2,807)

5.2. TABLE 11: FREE CASH FLOW ANALYSIS

Total Application of cash and investments:	Closing balance (R '000)
WRDM (FNB transactional account)	323,636
WRDM (Standard bank transactional accounts)	49,776
Call Account Investment – WRDM (Standard bank)	46,845
Call Account Investment – WRDM (FNB)	509,673
Standard bank Fixed Deposit Account	20,000
Total cash available	67,728
Unspent conditional grants	(10,433)
Free cash flow surplus	57,295
Commitments	(42,500)
January 2025	(21,400)
February 2025	(21,100)
Cash flow Surplus by 28 February 2025	14,795

5.2.1. A summary of the cash flow statement as at end of December 2024 is reflected in the table above with the closing balance of R67,7 million.

5.2.2. The additional table for cash flow analysis indicates the affordability status and confirms that the municipality is partially relieved for the next two months due to funds recovered from the impaired investment (VBS) during the month of December 2024.

5.2.3. The municipality will remain with a surplus of R14 million after deducting unspent conditional grants and commitments. It will assist the municipality to sustain its normal operations for the remaining months before receiving a third trench of equitable share.

5.2.4. The municipality has not received all the grant as they were gazetted which will assist in running daily operations and honour commitments in the current financial year.

5.3. TABLE 12: SHORT TERM INVESTMENT AND RESERVE FOR THE QUARTER ENDED 31 December 2024

DC48 West Rand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2

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 Withdrawals (4)	Investment Top Up	Closing Balance
Municipality														
FNB Call Account		N/A	Call account	Yes	Fixed					506	3	-	-	509
Standardbank Fixed Deposit		1 months	Fixed Deposit	Yes	Fixed					20,000	-	-	-	20,000
Standardbank Call Account		N/A	Call account	Yes	Fixed					4,579	406	(56,084)	97,944	46,844
TOTAL INVESTMENTS AND INTEREST	2									25,086	408	(56,084)	97,944	67,354

5.3.1. During the quarter ended 31 December 2024, withdrawals of R56 million were made from the Standard Bank and FNB Call Accounts for operational expenditure. The call account type is available on demand while ring-fencing conditional grants



6. FINANCIAL POSITION

6.1 TABLE 13: FINANCIAL POSITION FOR THE QUARTER ENDED 31 December 2024

DC48 West Rand - Table C6 Monthly Budget Statement - Financial Position - Q2

Description	Ref	2023/24	Budget year 2024/25		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		2 948	18 526	373	18 526
Call investment deposits		6 668	–	67 354	–
Investment		–	–	–	–
Consumer debtors		4 100	4 431	12 825	4 431
Inventory		283	238	171	238
Total current assets		13 998	23 195	80 723	23 195
Non current assets					
Investment property		9 200	9 200	9 200	9 200
Property, plant and equipment		60 077	59 631	59 631	59 631
Biological		78	162	162	162
Total non current assets		69 355	68 993	68 993	68 993
TOTAL ASSETS		83 354	92 188	149 716	92 188
LIABILITIES					
Current liabilities					
Unspent Conditional Grants		–	15 408	10 433	15 408
Transfers payables		33 034	–	–	–
Vat payable		1 706	1 977	1 706	1 977
Employee Benefit Obligation		2 448	–	2 448	–
Trade and other payables		66 533	100 058	87 928	100 058
Provisions		12 746	14 744	12 746	14 744
Total current liabilities		116 466	132 187	115 261	132 187
Non current liabilities					
Employee benefit obligation		50 428	–	50 428	–
Provisions		28 382	73 890	28 382	73 890
Total non current liabilities		78 810	73 890	78 810	73 890
TOTAL LIABILITIES		195 276	206 077	194 071	206 077
NET ASSETS	2	(111 922)	(113 889)	(44 354)	206 077
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		(111 922)	(113 889)	(44 354)	(113 889)
Reserves		–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(111 922)	(113 889)	(44 354)	(113 889)

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

Number	Description	Basis of calculation	YTD 2024/25
1	Current ratio	Current assets/ Current liabilities	0,70:1
2	Liquidity ratio	(Current assets – Inventory)/ Current liabilities	0,70:1
3	Working capital	Current assets – Current liabilities	(34,538) 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 quarters. It compares the municipality's current assets to its current liabilities with a standard norm of 1.5 and 3. The ratio of 0,70:1 shows that the municipality's ability to meet its short term obligation for the reporting period is slightly below the norm. 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 0,70:1 shows that the municipality will partially be able to meet its current obligations within the period of one quarter.

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

7. The key summary of the financial risks associated with the financial performance to date

- The current ratio is at 0,70:1 which is below the standard norm of 1.5 and 3.
- The salary bill for the month is at 68% of the total expenditure which higher than the standard norm of 25% to 45% of the total expenditure
- Long outstanding debtors.
- The annual inflation increase is 4.9% against the equitable share annual increase of 2.3%
- Limited revenue streams to change financial the status of the unfunded budget to funded budget.

8. STAFF EXPENDITURE REPORT

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

- Salaries and wages;
- Contributions for pensions and medical aid;
- Travel, motor car, accommodation, subsistence and other allowances;
- Housing benefits and allowances;
- Overtime payments;
- Any other type of benefit or allowance related to staff

a. KEY DATA: HUMAN RESOURCES

Details	Annual Budget	YTD 2024/2025
Employee costs as % of total expenditure	65%	79%
Number of permanent employees	362	341
Number of temporary employees	50	18

b. TABLE 14: COUNCILLORS AND STAFF BENEFITS

DC48 West Rand - Supporting Table SC8 Monthly Budget Statement - Councillor and Staff Benefits - Q2

Summary of Employee and Councillor remuneration R thousands	Ref	Budget year 2024/25						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	B						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages		11 120	866	5 212	5 560	(348)	-6%	11 120
Motor Vehicle Allowance		2 138	184	918	1 069	(151)	-14%	2 138
Cellphone Allowance		1 551	30	149	776	(627)	-81%	1 551
Sub Total - Councillors		14 809	1 080	6 279	7 405	(1 126)	-15%	14 809
% increase	4							
Senior Managers of the Municipality	3							
Basic Salaries and Wages		7 488	503	3 018	3 744	(726)	-19%	7 488
Motor Vehicle Allowance		798	-	-	399	(399)	-100%	
Other benefits and allowances		477	-	2	239	(237)	-99%	477
Sub Total - Senior Managers of Municipality		8 763	503	3 020	4 381	(1 362)	-31%	7 965
% increase	4	26.4%						14.9%
Other Municipal Staff								
Basic Salaries and Wages		150 085	13 373	72 589	75 043	(2 454)	-3%	150 085
Pension and UIF Contributions		30 698	2 208	13 046	15 349	(2 303)	-15%	30 698
Medical Aid Contributions		13 696	1 120	5 648	6 848	(1 200)	-18%	13 696
Overtime		9 072	392	3 526	4 536	(1 010)	-22%	9 072
Performance Bonus		10 404	358	6 345	5 202	1 143	22%	10 404
Motor Vehicle Allowance		11 004	571	7 402	5 502	1 900	35%	11 004
Cellphone Allowance		17	1	6	8	(2)	-28%	17
Housing Allowances		1 232	61	404	616	(212)	-34%	1 232
Other benefits and allowances		3 481	50	367	1 740	(1 373)	-79%	3 481
Payments in lieu of leave		4	39	177	2	175	8576%	4
Sub Total - Other Municipal Staff		229 691	18 173	109 510	114 846	(5 336)	-5%	229 691
% increase	4	13.5%						13.5%
Total Parent Municipality		253 263	19 756	118 809	126 631	(7 823)	-6%	252 465

Table 15: COUNCILLORS REMUNERATION

MONTHLY COUNCILLOR								
requested to submit a completed schedule								
DECLARATION: The Municipal Manager (or a delegate) is required to certify the correctness and accuracy of information provided in this report.								
Municipal Name:	West Rand DM			Mun Code		DC48		
Municipal Grading:	Grade 4			Financial Year:		2024/25		
Reporting Month:	December			Total Number of Councillors:		44		
Contact Person:	Sam Ramaele			Telephone:		011 411 5010		
E-Mail Address:	sramaele@wr-dm.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	59,728.18	3,917.00	-	19,909.40	-	-	83,554.58
Speaker	1	34,189.50	2,117.00	-	-	-	-	36,306.50
Member of Mayoral Committee	8	369,675.09	27,736.00	-	53,427.59	-	-	450,838.68
Chief Whips	1	59,728.17	3,917.00	-	-	-	-	63,645.17
Chairperson of Section 79 Committees	1	57,976.00	3,917.00	-	-	-	-	61,893.00
Municipal Councillors: Part-Time								
Councillors	33	182,716.91	83,944.00	73,129.00	44,104.06	-	-	383,893.97
TOTAL		764,013.85	125,548.00	73,129.00	117,441.05	-	-	1,080,131.90
Comments:								
Municipal Manager :	ME Koloj				Date:	12/31/2024		



Table 17: WITHDRAWAL STATEMENT
 WITHDRAWAL STATEMENT FOR THE QUARTER ENDED 31 December 2024

Primary bank account refers to any banks account as defined in terms of Section 8 of the MFMA.

	Consolidated	Bank 1	Bank 4	Primary Bank Account	Bank 2	Bank 3
Bank:		First National Bank (WRDM)	First National Bank - Call Account (WRDM)	Standandard Bank (WRDM)	Standard Bank Fixed Investment (WRDM)	Standandard Bank Call Account (WRDM)
Account number:		622777660872	62835844334	21307350	658833952	658833952
Bank reconciliation/s compiled and attached		Yes	-	Yes	-	-
Month:(End of Quarter)	December	December	December	December	December	December
Opening cash book balance at beginning of quarter	25,281,750	182,773	506,404	13,244	20,000,000	4,579,329
Add Receipts for quarter	232,472,626	141,233	3,269	133,978,593	-	98,349,531
Less Payments for quarter	-190,026,818	-371	-	-133,942,060	-	-56,084,387
Closing cash book balance at end of quarter	67,727,557	323,636	509,673	49,776	20,000,000	46,844,473
GL Account Balance					-	-
Payments for the month	-190,026,818	-371	-	-133,942,060	-	-56,084,387
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	-190,026,818	-371	-	-133,942,060	-	-56,084,387
Actual capital expenditure for the quarter	-	-	-	-	-	-
Actual operating expenditure for the quarter	-190,026,818	-371	-	-133,942,060	-	-56,084,387
Section 11(4) expenditure	-	-	-	-	-	-
Total	-190,026,818	-371	-	-133,942,060	-	-56,084,387

