

# WC015 Swartland Municipality

## In - Year Report of Municipalities

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



## Monthly & Quarterly Budget Statement March 2015

# Table of Contents

## **PART 1: IN-YEAR REPORT**

- Section 1 - Mayor's Report
- Section 2 - Resolutions
- Section 3 - Executive Summary
- Section 4 - In-year budget statement tables

## **PART 2: SUPPORTING DOCUMENTATION**

- Section 5 - Debtors' analysis
- Section 6 - Creditors' analysis
- Section 7 - Investment portfolio analysis
- Section 8 - Allocation and grant receipts and expenditure
- Section 9 - Councillor and board members allowances and Employee benefits
- Section 10 - Material variances to the SDBIP
- Section 11 - Capital programme performance
- Section 12 - Other supporting documentation
- Section 13 - Municipal manager's quality certification

# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

### **1.1 In-Year Report – Monthly Budget Statement**

#### **1.1.1 Implementation of budget in terms of SDBIP**

No comments for March 2015

#### **1.1.2 Financial problems or risks facing the municipality**

No comments for March 2015

#### **1.1.3 Other information**

No comments for March 2015

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

That Council takes cognisance of the monthly and quarterly budget statement and supporting documentation for March 2015.

## **Section 3 – Executive Summary**

### **3.1 Introduction**

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a monthly report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality’s budget.

### **3.2 Consolidated performance**

The following table summarises the overall position on the capital and operating Budgets

	<b>Original Budget</b>	<b>Adjustment Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>Variance %</b>
<b>Operating Expenditure</b>	R 508 577 748	R 558 781 947	R 327 818 841	R 230 963 106	41%
<b>Operating Revenue</b>	R 477 648 231	R 543 239 243	R 338 290 520	R 204 948 723	38%
<b>Capital</b>	R 81 073 971	R 107 495 708	R 51 706 008	R 55 789 700	52%

### 3.2.1 Revenue by Source Against annual budget (original approved and latest adjustments)

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue By Source</b>								
Property rates	75 587	73 860	5 048	58 614	56 690	1 923	3%	73 860
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	188 276	15 250	139 466	143 792	(4 326)	-3%	188 276
Service charges - water revenue	34 803	33 788	3 908	28 667	26 501	2 166	8%	33 788
Service charges - sanitation revenue	26 837	21 177	1 925	18 262	20 128	(1 866)	-9%	21 177
Service charges - refuse revenue	20 210	16 592	1 435	13 789	15 423	(1 635)	-11%	16 592
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	3 252	404	2 949	2 439	511	21%	3 252
Interest earned - external investments	9 894	9 894	(0)	4 110	7 421	(3 311)	-45%	9 894
Interest earned - outstanding debtors	1 340	1 340	125	1 307	1 005	302	30%	1 340
Dividends received	-	-	-	-	-	-	-	-
Fines	4 041	25 141	558	5 306	3 030	2 276	75%	25 141
Licences and permits	3 157	3 157	314	2 840	2 368	472	20%	3 157
Agency services	2 666	2 666	255	2 373	1 999	374	19%	2 666
Transfers recognised - operational	53 427	89 723	11 671	43 093	43 198	(105)	0%	89 723
Other revenue	11 670	11 810	1 577	12 102	8 752	3 349	38%	11 810
Gains on disposal of PPE	200	200	2 113	5 413	200	5 213	2607%	200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>436 136</b>	<b>480 874</b>	<b>44 583</b>	<b>338 291</b>	<b>332 947</b>	<b>5 344</b>	<b>1.6%</b>	<b>480 874</b>

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 March 2015. The YTD variance for Property rates for March stands at 3%. This is due to some accounts that are levied for the full year at the beginning of the financial year and a system error that was rectified. The variance for Sanitation stands at 9% less than YTD budget projections and the variance for water stands at 8% above projected revenue. Revenue received from Fines stands at 75% above YTD budget projections. The high YTD actual for Gains on disposal of PPE is attributed to the Sale of Assets from the auction in November 2014 which amounted to R1.145 million and Sale of Land amounts to R4.244 million. Revenue received for the month of March 2015 was R44.5 million with a variance of 1.6% above the budgeted projections.

## Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Expenditure By Type</b>								
Employee related costs	140 164	144 877	9 990	95 158	105 222	(10 064)	-10%	144 877
Remuneration of councillors	8 288	8 450	647	5 796	6 119	(323)	-5%	8 450
Debt impairment	12 113	28 163	-	-	-	-		28 163
Depreciation & asset impairment	76 645	76 645	6 234	56 105	57 484	(1 379)	-2%	76 645
Finance charges	14 644	14 644	2	7 434	7 341	92	1%	14 644
Bulk purchases	161 610	161 610	12 094	107 938	120 752	(12 815)	-11%	161 610
Other materials	-	-	-	-	-	-		-
Contracted services	4 026	3 698	289	2 628	3 019	(391)	-13%	3 698
Transfers and grants	2 083	2 083	65	1 547	1 563	(16)	-1%	2 083
Other expenditure	74 514	104 121	4 661	51 214	55 886	(4 672)	-8%	104 121
Loss on disposal of PPE	2 144	2 144	-	-	-	-		2 144
<b>Total Expenditure</b>	<b>496 232</b>	<b>546 436</b>	<b>33 981</b>	<b>327 819</b>	<b>357 386</b>	<b>(29 567)</b>	<b>-8.3%</b>	<b>546 436</b>
<b>Surplus/(Deficit)</b>	<b>(60 096)</b>	<b>(65 562)</b>	<b>10 602</b>	<b>10 472</b>	<b>(24 439)</b>	<b>34 911</b>	<b>(0)</b>	<b>(65 562)</b>
Transfers recognised - capital	27 666	48 520	-	-	-	-		48 520
Contributions recognised - capital	1 500	1 500	-	-	1 125	(1 125)	(0)	1 500
Contributed assets	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(30 930)</b>	<b>(15 543)</b>	<b>10 602</b>	<b>10 472</b>	<b>(23 314)</b>			<b>(15 543)</b>
Taxation	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>	<b>(30 930)</b>	<b>(15 543)</b>	<b>10 602</b>	<b>10 472</b>	<b>(23 314)</b>			<b>(15 543)</b>
Attributable to minorities	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(30 930)</b>	<b>(15 543)</b>	<b>10 602</b>	<b>10 472</b>	<b>(23 314)</b>			<b>(15 543)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(30 930)</b>	<b>(15 543)</b>	<b>10 602</b>	<b>10 472</b>	<b>(23 314)</b>			<b>(15 543)</b>

Overall, operating expenditure is currently at 8.3% below our budgeted expenditure projection up until 31 March 2015. Employee related costs currently stand at 10% under the YTD budget projections. Swartland is very reluctant to write-off bad debts as we do not want to foster the habit of non-payment even though we make provision for it. Grants and subsidies paid is 1% below the projected YTD expenditure. Expenditure for the month of March 2015 was R33.9 million with a variance of 8.3% below the budgeted projections.

## Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March								
Vote Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Multi-Year expenditure appropriation</b>								
Vote 1 - Corporate Services	-	-	-	-	-	-	-	-
Vote 2 - Civil Services	40 954	40 954	4	21 140	33 830	(12 690)	-38%	40 954
Vote 3 - Council	-	-	-	-	-	-	-	-
Vote 4 - Electricity Services	-	-	-	-	-	-	-	-
Vote 5 - Financial Services	1 000	1 700	111	660	1 700	(1 040)	-61%	1 700
Vote 6 - Development Services	-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>41 954</b>	<b>42 654</b>	<b>115</b>	<b>21 800</b>	<b>35 530</b>	<b>(13 730)</b>	<b>-39%</b>	<b>42 654</b>
<b>Single Year expenditure appropriation</b>								
Vote 1 - Corporate Services	1 817	1 830	485	1 008	571	437	77%	1 830
Vote 2 - Civil Services	19 316	20 359	4 425	16 442	15 202	1 240	8%	20 359
Vote 3 - Council	814	814	362	623	641	(19)	-3%	814
Vote 4 - Electricity Services	12 232	12 024	3 876	9 332	9 188	144	2%	12 024
Vote 5 - Financial Services	30	30	2	1 696	1 925	(229)	-12%	30
Vote 6 - Development Services	4 164	28 964	3	65	9 886	(9 821)	-99%	28 964
Vote 7 - Municipal Manager	20	20	5	20	18	2	14%	20
Vote 8 - Protection Services	728	801	1	720	719	1	0%	801
<b>Total Capital single-year expenditure</b>	<b>39 120</b>	<b>64 842</b>	<b>9 159</b>	<b>29 906</b>	<b>38 149</b>	<b>(8 243)</b>	<b>-22%</b>	<b>64 842</b>
<b>Total Capital Expenditure</b>	<b>81 074</b>	<b>107 496</b>	<b>9 274</b>	<b>51 706</b>	<b>73 680</b>	<b>(21 974)</b>	<b>-30%</b>	<b>107 496</b>

### Capital Expenditure:

The total capital expenditure as at 31 March 2015 amounts to R9.2 million which is 30% below our projected expenditure. Capital expenditure will rapidly increase in the months to follow.

Refer to Table C5 for more detail.

### 3.2.2 Reports, tables, charts & explanations

Summary tables or charts are included under the section Other Supporting Documentation.

### 3.3 Material variances from SDBIP

No comments for March 2015

### 3.4 Remedial or corrective steps

No steps need to be taken

**WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March**

Description of financial indicator	Basis of calculation	Ref	Budget Year 2014/15			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		18.4%	18.4%	18.4%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.5%	12.5%	12.5%	11.1%
Gearing	Long Term Borrowing/ Funds & Reserves		31664.2%	31664.2%	31664.2%	153.1%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	1	248.8%	248.8%	248.8%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		178.5%	178.5%	178.5%	229.1%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14.4%	14.4%	14.4%	11.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	99.4%	95.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	5.8%	5.8%	6.52%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15.4%	15.4%	16.96%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue		32.1%	32.1%	28.1%	30.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		34.0%	34.0%	4.13%	4.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.9%	20.9%	19%	4.8%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within		26.5	21.29	N/a	26.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.9%	9.9%	N/a	17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		5.8	0.5	N/a	5.5

# Section 4 – In-year budget statement tables

## 4.1 Monthly budget statements

### 4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M09 March								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	75 587	73 860	5 048	58 614	56 690	1 923	3%	73 860
Service charges	270 902	259 832	22 518	200 184	205 844	(5 660)	-3%	259 832
Investment revenue	9 894	9 894	(0)	4 110	7 421	(3 311)	-45%	11 234
Transfers recognised - operational	53 427	89 723	11 671	43 093	43 198	(105)	-0%	89 723
Other own revenue	26 325	47 565	5 346	32 290	19 794	12 496	63%	47 565
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>436 136</b>	<b>480 874</b>	<b>44 583</b>	<b>338 291</b>	<b>332 947</b>	<b>5 344</b>	<b>2%</b>	<b>482 213</b>
Employee costs	140 164	144 877	9 990	95 158	105 222	(10 064)	-10%	144 877
Remuneration of Councillors	8 288	8 450	647	5 796	6 119	(323)	-5%	8 450
Depreciation & asset impairment	76 645	76 645	6 234	56 105	57 484	(1 379)	-2%	76 645
Finance charges	14 644	14 644	2	7 434	7 341	92	1%	14 644
Materials and bulk purchases	161 610	161 610	12 094	107 938	120 752	(12 815)	-11%	161 610
Transfers and grants	2 083	2 083	65	1 547	1 563	(16)		2 083
Other expenditure	92 797	138 126	4 949	53 842	58 905	(5 063)	-9%	138 126
<b>Total Expenditure</b>	<b>496 232</b>	<b>546 436</b>	<b>33 981</b>	<b>327 819</b>	<b>357 386</b>	<b>(29 567)</b>	<b>-8%</b>	<b>546 436</b>
<b>Surplus/(Deficit)</b>	<b>(60 096)</b>	<b>(65 562)</b>	<b>10 602</b>	<b>10 472</b>	<b>(24 439)</b>	<b>34 911</b>	<b>-143%</b>	<b>(64 222)</b>
Transfers recognised - capital	27 666	48 520	-	-	-	-		48 520
Contributions & Contributed assets	1 500	1 500	-	-	1 125	(1 125)	-100%	1 500
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(30 930)</b>	<b>(15 543)</b>	<b>10 602</b>	<b>10 472</b>	<b>(23 314)</b>	<b>33 786</b>	<b>-145%</b>	<b>(14 203)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(30 930)</b>	<b>(15 543)</b>	<b>10 602</b>	<b>10 472</b>	<b>(23 314)</b>	<b>33 786</b>	<b>-145%</b>	<b>(14 203)</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>81 074</b>	<b>107 496</b>	<b>9 274</b>	<b>51 706</b>	<b>73 680</b>	<b>(21 974)</b>	<b>-30%</b>	<b>107 496</b>
Capital transfers recognised	27 666	48 520	4 135	24 305	32 406	(8 102)	-25%	48 520
Public contributions & donations	1 500	1 500	-	-	-	-		1 500
Borrowing	-	-	-	-	-	-		-
Internally generated funds	51 908	57 476	5 139	27 401	41 273	(13 872)	-34%	57 476
<b>Total sources of capital funds</b>	<b>81 074</b>	<b>107 496</b>	<b>9 274</b>	<b>51 706</b>	<b>73 680</b>	<b>(21 974)</b>	<b>-30%</b>	<b>107 496</b>
<b>Financial position</b>								
Total current assets	248 026	250 943		44 597				250 943
Total non current assets	1 799 434	1 820 514		20 537				1 820 514
Total current liabilities	99 701	82 116		35 207				82 116
Total non current liabilities	186 305	188 167		(1 800)				188 167
<b>Community wealth/Equity</b>	<b>1 761 454</b>	<b>1 801 175</b>		<b>31 727</b>				<b>1 801 175</b>
<b>Cash flows</b>								
Net cash from (used) operating	77 624	75 691	10 851	(163 181)	43 717	(206 897)	-473%	75 691
Net cash from (used) investing	(80 850)	(107 275)	(7 057)	(44 665)	(57 076)	12 411	-22%	(107 275)
Net cash from (used) financing	(3 247)	(3 288)	122	(720)	(1 497)	777	-52%	(3 288)
<b>Cash/cash equivalents at the month/year end</b>	<b>177 980</b>	<b>188 123</b>	<b>-</b>	<b>14 429</b>	<b>169 597</b>	<b>(155 168)</b>	<b>-91%</b>	<b>188 123</b>
<b>Debtors &amp; creditors analysis</b>								
	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>								
Total By Income Source	4 579	922	633	426	318	2 867	6 759	42 271
<b>Creditors Age Analysis</b>								
Total Creditors	277	18	-	-	-	-	-	2 994



## 4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue - Standard</b>								
<i><b>Governance and administration</b></i>	<b>141 006</b>	<b>185 353</b>	<b>12 951</b>	<b>92 068</b>	<b>68 029</b>	24 039	35%	<b>185 353</b>
Executive and council	33 761	90 906	4	4 435	4 013	422	11%	90 906
Budget and treasury office	106 070	93 272	12 746	86 855	63 149	23 706	38%	93 272
Corporate services	1 175	1 175	201	779	868	(89)	-10%	1 175
<i><b>Community and public safety</b></i>	<b>14 585</b>	<b>35 689</b>	<b>977</b>	<b>8 689</b>	<b>6 026</b>	2 663	44%	<b>35 689</b>
Community and social services	6 868	6 872	87	683	625	58	9%	6 872
Sport and recreation	2 881	2 881	310	2 516	2 155	361	17%	2 881
Public safety	4 560	25 660	564	5 329	3 039	2 290	75%	25 660
Housing	276	276	16	160	207	(47)	-22%	276
Health	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	<b>9 021</b>	<b>9 161</b>	<b>925</b>	<b>7 074</b>	<b>6 135</b>	940	15%	<b>9 161</b>
Planning and development	1 898	2 038	344	1 682	1 528	154	10%	2 038
Road transport	7 123	7 123	581	5 393	4 607	786	17%	7 123
Environmental protection	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>	<b>300 669</b>	<b>300 669</b>	<b>29 729</b>	<b>230 443</b>	<b>233 477</b>	(3 034)	-1%	<b>300 669</b>
Electricity	191 178	191 178	15 399	142 395	143 932	(1 537)	-1%	191 178
Water	39 418	39 418	4 133	33 080	30 534	2 546	8%	39 418
Waste water management	41 481	41 481	6 778	33 832	35 347	(1 515)	-4%	41 481
Waste management	28 591	28 591	3 419	21 137	23 665	(2 528)	-11%	28 591
<i><b>Other</b></i>	<b>21</b>	<b>21</b>	<b>2</b>	<b>15</b>	<b>16</b>	<b>(0)</b>	<b>-1%</b>	<b>21</b>
<b>Total Revenue - Standard</b>	<b>465 302</b>	<b>530 893</b>	<b>44 583</b>	<b>338 291</b>	<b>313 683</b>	<b>24 608</b>	<b>8%</b>	<b>530 893</b>
<b>Expenditure - Standard</b>								
<i><b>Governance and administration</b></i>	<b>90 433</b>	<b>121 351</b>	<b>4 707</b>	<b>56 061</b>	<b>76 934</b>	(20 872)	-27%	<b>121 351</b>
Executive and council	18 847	55 412	1 161	20 205	31 916	(11 711)	-37%	55 412
Budget and treasury office	43 921	36 914	1 444	16 420	29 169	(12 749)	-44%	36 914
Corporate services	27 666	29 024	2 102	19 436	15 848	3 588	23%	29 024
<i><b>Community and public safety</b></i>	<b>53 786</b>	<b>73 172</b>	<b>3 668</b>	<b>35 566</b>	<b>36 482</b>	(917)	-3%	<b>73 172</b>
Community and social services	13 904	16 982	980	9 079	9 701	(622)	-6%	16 982
Sport and recreation	16 353	16 748	1 126	11 584	10 553	1 031	10%	16 748
Public safety	21 743	37 777	1 454	13 862	15 386	(1 523)	-10%	37 777
Housing	1 786	1 665	109	1 040	842	198	24%	1 665
Health	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	<b>64 437</b>	<b>65 970</b>	<b>5 224</b>	<b>46 192</b>	<b>27 553</b>	18 639	68%	<b>65 970</b>
Planning and development	11 522	11 130	793	7 495	8 042	(546)	-7%	11 130
Road transport	52 914	54 841	4 431	38 697	19 511	19 186	98%	54 841
Environmental protection	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>	<b>286 580</b>	<b>287 595</b>	<b>20 356</b>	<b>189 261</b>	<b>175 939</b>	13 322	8%	<b>287 595</b>
Electricity	175 831	176 397	11 941	114 560	119 879	(5 319)	-4%	176 397
Water	46 278	46 596	4 388	34 043	23 850	10 193	43%	46 596
Waste water management	37 507	37 574	1 945	22 738	15 106	7 632	51%	37 574
Waste management	26 963	27 028	2 083	17 921	17 104	817	5%	27 028
<i><b>Other</b></i>	<b>996</b>	<b>1 019</b>	<b>26</b>	<b>738</b>	<b>732</b>	<b>6</b>	<b>1%</b>	<b>1 019</b>
<b>Total Expenditure - Standard</b>	<b>496 232</b>	<b>549 106</b>	<b>33 981</b>	<b>327 819</b>	<b>317 640</b>	<b>10 179</b>	<b>3%</b>	<b>549 106</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(30 930)</b>	<b>(18 213)</b>	<b>10 602</b>	<b>10 472</b>	<b>(3 957)</b>	<b>14 429</b>	<b>-365%</b>	<b>(18 213)</b>

### 4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March								
Vote Description	Budget Year 2014/15							
	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>								
Vote 1 - Corporate Services	6 899	6 899	154	672	811	(139)	-17.2%	6 899
Vote 2 - Civil Services	112 288	112 288	14 493	89 302	90 592	(1 290)	-1.4%	112 288
Vote 3 - Council	33 761	90 906	4	4 435	4 013	422	10.5%	90 906
Vote 4 - Electricity Services	191 178	191 178	15 399	142 395	143 932	(1 537)	-1.1%	191 178
Vote 5 - Financial Services	106 070	93 272	12 746	86 855	63 149	23 706	37.5%	93 272
Vote 6 - Development Services	4 699	4 843	655	4 080	3 665	415	11.3%	4 843
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	10 406	31 506	1 133	10 553	7 521	3 032	40.3%	31 506
<b>Total Revenue by Vote</b>	<b>465 302</b>	<b>530 893</b>	<b>44 583</b>	<b>338 291</b>	<b>313 683</b>	<b>24 608</b>	<b>7.8%</b>	<b>530 893</b>
<b>Expenditure by Vote</b>								
Vote 1 - Corporate Services	20 024	21 779	1 419	13 648	14 617	(969)	-6.6%	21 779
Vote 2 - Civil Services	184 253	186 869	14 386	128 643	85 880	42 764	49.8%	186 869
Vote 3 - Council	14 327	50 871	829	17 217	28 659	(11 442)	-39.9%	50 871
Vote 4 - Electricity Services	183 743	184 227	11 941	114 560	119 879	(5 319)	-4.4%	184 227
Vote 5 - Financial Services	43 921	36 914	1 445	16 431	29 180	(12 749)	-43.7%	36 914
Vote 6 - Development Services	16 907	16 356	1 142	10 625	11 321	(696)	-6.2%	16 356
Vote 7 - Municipal Manager	4 520	4 541	896	8 249	8 261	(12)	-0.2%	4 541
Vote 8 - Protection Services	28 537	44 878	1 923	18 447	19 844	(1 397)	-7.0%	44 878
<b>Total Expenditure by Vote</b>	<b>496 232</b>	<b>546 436</b>	<b>33 981</b>	<b>327 819</b>	<b>317 640</b>	<b>10 179</b>	<b>3.2%</b>	<b>546 436</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(30 930)</b>	<b>(15 543)</b>	<b>10 602</b>	<b>10 472</b>	<b>(3 957)</b>	<b>14 429</b>	<b>-364.6%</b>	<b>(15 543)</b>

#### 4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue By Source</b>								
Property rates	75 587	73 860	5 048	58 614	56 690	1 923	3%	73 860
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	188 276	15 250	139 466	143 792	(4 326)	-3%	188 276
Service charges - water revenue	34 803	33 788	3 908	28 667	26 501	2 166	8%	33 788
Service charges - sanitation revenue	26 837	21 177	1 925	18 262	20 128	(1 866)	-9%	21 177
Service charges - refuse revenue	20 210	16 592	1 435	13 789	15 423	(1 635)	-11%	16 592
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	3 252	404	2 949	2 439	511	21%	3 252
Interest earned - external investments	9 894	9 894	(0)	4 110	7 421	(3 311)	-45%	9 894
Interest earned - outstanding debtors	1 340	1 340	125	1 307	1 005	302	30%	1 340
Dividends received	-	-	-	-	-	-	-	-
Fines	4 041	25 141	558	5 306	3 030	2 276	75%	25 141
Licences and permits	3 157	3 157	314	2 840	2 368	472	20%	3 157
Agency services	2 666	2 666	255	2 373	1 999	374	19%	2 666
Transfers recognised - operational	53 427	89 723	11 671	43 093	43 198	(105)	0%	89 723
Other revenue	11 670	11 810	1 577	12 102	8 752	3 349	38%	11 810
Gains on disposal of PPE	200	200	2 113	5 413	200	5 213	2607%	200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>436 136</b>	<b>480 874</b>	<b>44 583</b>	<b>338 291</b>	<b>332 947</b>	<b>5 344</b>	<b>1.6%</b>	<b>480 874</b>
<b>Expenditure By Type</b>								
Employee related costs	140 164	144 877	9 990	95 158	105 222	(10 064)	-10%	144 877
Remuneration of councillors	8 288	8 450	647	5 796	6 119	(323)	-5%	8 450
Debt impairment	12 113	28 163	-	-	-	-	-	28 163
Depreciation & asset impairment	76 645	76 645	6 234	56 105	57 484	(1 379)	-2%	76 645
Finance charges	14 644	14 644	2	7 434	7 341	92	1%	14 644
Bulk purchases	161 610	161 610	12 094	107 938	120 752	(12 815)	-11%	161 610
Other materials	-	-	-	-	-	-	-	-
Contracted services	4 026	3 698	289	2 628	3 019	(391)	-13%	3 698
Transfers and grants	2 083	2 083	65	1 547	1 563	(16)	-1%	2 083
Other expenditure	74 514	104 121	4 661	51 214	55 886	(4 672)	-8%	104 121
Loss on disposal of PPE	2 144	2 144	-	-	-	-	-	2 144
<b>Total Expenditure</b>	<b>496 232</b>	<b>546 436</b>	<b>33 981</b>	<b>327 819</b>	<b>357 386</b>	<b>(29 567)</b>	<b>-8.3%</b>	<b>546 436</b>
<b>Surplus/(Deficit)</b>	<b>(60 096)</b>	<b>(65 562)</b>	<b>10 602</b>	<b>10 472</b>	<b>(24 439)</b>	<b>34 911</b>	<b>(0)</b>	<b>(65 562)</b>
Transfers recognised - capital	27 666	48 520	-	-	-	-	-	48 520
Contributions recognised - capital	1 500	1 500	-	-	1 125	(1 125)	(0)	1 500
Contributed assets	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(30 930)</b>	<b>(15 543)</b>	<b>10 602</b>	<b>10 472</b>	<b>(23 314)</b>			<b>(15 543)</b>
Taxation	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(30 930)</b>	<b>(15 543)</b>	<b>10 602</b>	<b>10 472</b>	<b>(23 314)</b>			<b>(15 543)</b>
Attributable to minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(30 930)</b>	<b>(15 543)</b>	<b>10 602</b>	<b>10 472</b>	<b>(23 314)</b>			<b>(15 543)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(30 930)</b>	<b>(15 543)</b>	<b>10 602</b>	<b>10 472</b>	<b>(23 314)</b>			<b>(15 543)</b>

#### 4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March								
Vote Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Capital Expenditure - Standard Classification</b>								
<b><i>Governance and administration</i></b>	<b>3 639</b>	<b>4 553</b>	<b>918</b>	<b>1 770</b>	<b>2 396</b>	(626)	-26%	<b>4 553</b>
Executive and council	834	834	367	643	659	(16)	-2%	834
Budget and treasury office	1 030	1 730	112	673	1 720	(1 047)	-61%	1 730
Corporate services	1 775	1 988	439	454	17	437	2586%	1 988
<b><i>Community and public safety</i></b>	<b>6 566</b>	<b>31 388</b>	<b>253</b>	<b>2 610</b>	<b>13 089</b>	(10 479)	-80%	<b>31 388</b>
Community and social services	3 310	170	49	615	637	(22)	-3%	170
Sport and recreation	1 632	1 581	202	1 271	1 930	(659)	-34%	1 581
Public safety	728	801	1	720	719	1	0%	801
Housing	896	28 836	-	3	9 803	(9 800)	-100%	28 836
<b><i>Economic and environmental services</i></b>	<b>11 249</b>	<b>11 771</b>	<b>3 889</b>	<b>9 464</b>	<b>7 864</b>	1 600	20%	<b>11 771</b>
Planning and development	114	114	16	57	83	(25)	-31%	114
Road transport	11 135	11 656	3 872	9 406	7 781	1 625	21%	11 656
Environmental protection	-	-	-	-	-	-		-
<b><i>Trading services</i></b>	<b>59 619</b>	<b>59 784</b>	<b>4 215</b>	<b>37 863</b>	<b>50 331</b>	(12 468)	-25%	<b>59 784</b>
Electricity	12 232	12 024	3 877	11 016	11 093	(77)	-1%	12 024
Water	2 939	3 450	319	2 362	2 111	251	12%	3 450
Waste water management	42 593	42 281	4	22 461	35 108	(12 647)	-36%	42 281
Waste management	1 856	2 030	15	2 024	2 019	5	0%	2 030
<b>Total Capital Expenditure - Standard Classification</b>	<b>81 074</b>	<b>107 496</b>	<b>9 274</b>	<b>51 706</b>	<b>73 680</b>	<b>(21 974)</b>	<b>-30%</b>	<b>107 496</b>
<b>Funded by:</b>								
National Government	23 918	23 918	3 927	23 605	22 963	642	3%	23 918
Provincial Government	3 748	24 602	207	699	9 443	(8 744)	-93%	24 602
Other transfers and grants	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>	<b>27 666</b>	<b>48 520</b>	<b>4 135</b>	<b>24 305</b>	<b>32 406</b>	<b>(8 102)</b>	<b>-25%</b>	<b>48 520</b>
<b>Public contributions &amp; donations</b>	<b>1 500</b>	<b>1 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>1 500</b>
<b>Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Internally generated funds</b>	<b>51 908</b>	<b>57 476</b>	<b>5 139</b>	<b>27 401</b>	<b>41 273</b>	<b>(13 872)</b>	<b>-34%</b>	<b>57 476</b>
<b>Total Capital Funding</b>	<b>81 074</b>	<b>107 496</b>	<b>9 274</b>	<b>51 706</b>	<b>73 680</b>	<b>(21 974)</b>	<b>-30%</b>	<b>107 496</b>

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M09 March				
Description	Budget Year 2014/15			
	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>				
<b>ASSETS</b>				
<b>Current assets</b>				
Cash	177 980	188 123	55 759	188 123
Call investment deposits	-	-	-	-
Consumer debtors	60 350	47 598	12 370	47 598
Other debtors	2 132	8 895	(23 676)	8 895
Current portion of long-term receivables	24	24	-	24
Inventory	7 540	6 304	144	6 304
<b>Total current assets</b>	<b>248 026</b>	<b>250 943</b>	<b>44 597</b>	<b>250 943</b>
<b>Non current assets</b>				
Long-term receivables	350	209	-	209
Investments	-	-	-	-
Investment property	31 778	28 189	-	28 189
Investments in Associate	-	-	-	-
Property, plant and equipment	1 766 049	1 790 348	20 537	1 790 348
Agricultural	-	-	-	-
Biological assets	-	-	-	-
Intangible assets	490	1 000	-	1 000
Other non-current assets	767	767	-	767
<b>Total non current assets</b>	<b>1 799 434</b>	<b>1 820 514</b>	<b>20 537</b>	<b>1 820 514</b>
<b>TOTAL ASSETS</b>	<b>2 047 460</b>	<b>2 071 457</b>	<b>65 134</b>	<b>2 071 457</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Bank overdraft	-	-	-	-
Borrowing	4 094	4 080	-	4 080
Consumer deposits	7 717	8 441	634	8 441
Trade and other payables	81 768	62 990	37 102	62 990
Provisions	6 122	6 605	(2 529)	6 605
<b>Total current liabilities</b>	<b>99 701</b>	<b>82 116</b>	<b>35 207</b>	<b>82 116</b>
<b>Non current liabilities</b>				
Borrowing	133 551	133 551	(1 800)	133 551
Provisions	52 754	54 616	-	54 616
<b>Total non current liabilities</b>	<b>186 305</b>	<b>188 167</b>	<b>(1 800)</b>	<b>188 167</b>
<b>TOTAL LIABILITIES</b>	<b>286 006</b>	<b>270 283</b>	<b>33 407</b>	<b>270 283</b>
<b>NET ASSETS</b>	<b>1 761 454</b>	<b>1 801 175</b>	<b>31 727</b>	<b>1 801 175</b>
<b>COMMUNITY WEALTH/EQUITY</b>				
Accumulated Surplus/(Deficit)	1 761 033	1 713 919	31 727	1 713 919
Reserves	422	87 256	-	87 256
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 761 454</b>	<b>1 801 175</b>	<b>31 727</b>	<b>1 801 175</b>

#### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M09 March								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Ratepayers and other	354 705	354 667	50 780	492 327	281 123	211 204	75%	354 667
Government - operating	53 427	89 620	16 711	86 761	43 198	43 562	101%	89 620
Government - capital	53 105	53 119	7 418	19 918	-	19 918	#DIV/0!	53 119
Interest	11 165	9 894	-	4 110	8 426	(4 316)	-51%	9 894
Dividends	-	-	-	-	-	-		-
<b>Payments</b>								
Suppliers and employees	378 050	(414 882)	63 993	757 812	280 126	(477 685)	-171%	(414 882)
Finance charges	14 644	(14 644)	2	7 434	7 341	(92)	-1%	(14 644)
Transfers and Grants	2 083	(2 083)	63	1 051	1 563	512	33%	(2 083)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>77 624</b>	<b>75 691</b>	<b>10 851</b>	<b>(163 181)</b>	<b>43 717</b>	<b>747 634</b>	<b>1710%</b>	<b>75 691</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	200	200	2 113	5 413	200	5 213	2607%	200
Decrease (Increase) in non-current debtors	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	24	21	-	-	1 143	(1 143)	-100%	21
Decrease (increase) in non-current investments	-	-	-	-	-	-		-
<b>Payments</b>								
Capital assets	81 074	(107 496)	9 170	50 079	58 419	8 340	14%	(107 496)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(80 850)</b>	<b>(107 275)</b>	<b>(7 057)</b>	<b>(44 665)</b>	<b>(57 076)</b>	<b>(12 411)</b>	<b>22%</b>	<b>(107 275)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	505	478	132	1 080	379	702	185%	478
<b>Payments</b>								
Repayment of borrowing	3 752	(3 766)	10	1 800	1 876	76	4%	(3 766)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(3 247)</b>	<b>(3 288)</b>	<b>122</b>	<b>(720)</b>	<b>(1 497)</b>	<b>(777)</b>	<b>52%</b>	<b>(3 288)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(6 474)</b>	<b>(34 872)</b>	<b>3 915</b>	<b>(208 566)</b>	<b>(14 857)</b>			<b>(34 872)</b>
Cash/cash equivalents at beginning:	184 454	222 995		222 995	184 454			222 995
Cash/cash equivalents at month/year end:	177 980	188 123		14 429	169 597			188 123

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March														
Description	NT Code	Budget Year 2014/15										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				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	4 366	1 127	360	200	133	76	258	1 090	7 609	1 757	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	12 052	1 473	69	30	23	16	289	544	14 495	901	-	-	
Receivables from Non-ex change Transactions - Property Rates	1400	4 858	796	165	89	58	39	1 377	2 254	9 637	3 818	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	1 951	573	168	131	99	83	419	1 096	4 521	1 829	-	-	
Receivables from Exchange Transactions - Waste Management	1600	1 593	470	134	104	82	67	485	1 022	3 957	1 760	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	20	17	1	1	0	0	0	13	52	15	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	930	123	25	78	31	35	39	740	2 001	923	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>25 768</b>	<b>4 579</b>	<b>922</b>	<b>633</b>	<b>426</b>	<b>318</b>	<b>2 867</b>	<b>6 759</b>	<b>42 271</b>	<b>11 003</b>	<b>-</b>	<b>-</b>	
<b>2013/14 - totals only</b>										-	-			
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	665	35	3	2	9	5	63	63	845	142	-	-	
Commercial	2300	10 888	722	66	29	8	6	42	303	12 063	388	-	-	
Households	2400	13 247	3 664	820	582	390	298	2 328	5 903	27 232	9 502	-	-	
Other	2500	968	159	32	19	19	9	434	491	2 131	971	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>25 768</b>	<b>4 579</b>	<b>922</b>	<b>633</b>	<b>426</b>	<b>318</b>	<b>2 867</b>	<b>6 759</b>	<b>42 271</b>	<b>11 003</b>	<b>-</b>	<b>-</b>	

After doing a monthly comparison of outstanding debt, 90 days and older decreased to R 11 002 726 when compared to February's report which amounted to R11 398 872. There was a decrease of R 530 965 in outstanding debt for 150 days and older.

Total Outstanding Debt has decreased from R45.5 million in **March 2014** to R42.2 million in **March 2015**, which is R3.2 million.

## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March											
Description	NT Code	Budget Year 2014/15									Prior year totals for chart (same period)
		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	Total	
R thousands											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 699	277	18	-	-	-	-	-	2 994	2 903
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>2 699</b>	<b>277</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 994</b>	<b>2 903</b>

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March									
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month	R thousands
<b>Municipality</b>									
ABSA	364 Days	Fixed Deposit	28 June 2015		7.38%	100 000	-	100 000	
ABSA		Call Account			5.75%	26 399	17 901	44 300	
STANDARD BANK	151 Days	Fixed Deposit	30 Jun 2015		6.92%	100 000	-	100 000	
<b>Municipality sub-total</b>				-		226 399	17 901	244 300	
<b>Entities</b>									
N/A									
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		226 399	17 901	244 300	



# Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	46 690	46 690	11 671	3 597	46 690	-		46 690
Local Government Equitable Share	43 093	43 093	11 671	43 093	43 093	-		43 093
Municipal Systems Improvement	934	934	-	934	934	-		934
Finance Management	1 450	1 450	-	1 450	1 450	-		1 450
EPWP Incentive	1 213	1 213	-	1 213	1 213	-		1 213
<b>Provincial Government:</b>	6 597	42 621	1 060	7 214	7 214	-		6 597
Community Development Workers	-	59	-	59	59	-		-
Housing	-	35 465	-	-	-	-		-
Libraries	5 319	5 305	-	5 364	5 364	-		5 319
Proclaimed Roads Subsidy	1 060	1 060	1 060	1 060	1 060	-		1 060
Ilinge Lethu Centre	218	222	-	222	222	-		218
Financial Management Support Grant - Annual Report	-	160	-	160	160	-		-
Performance Management	-	-	-	-	-	-		-
Financial Management Support Grant - Long term financial Plan	-	350	-	350	350	-		-
<b>District Municipality:</b>	-	-	-	-	-	-		-
<i>[insert description]</i>								
<b>Other grant providers:</b>	140	352	205	514	514	-		140
<i>Cleanest Town</i>	-	-	-	-	-	-		-
<i>Disaster Fund</i>	140	352	205	514	514	-		140
<b>Total Operating Transfers and Grants</b>	53 427	89 663	12 935	11 325	54 418	-		53 427
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	23 918	23 918	10 418	29 918	29 918	-		23 918
Municipal Infrastructure Grant (MIG)	19 918	19 918	7 418	19 918	19 918	-		19 918
Energy Efficiency and Demand Side Management Grant	4 000	4 000	3 000	10 000	10 000	-		4 000
<b>Provincial Government:</b>	29 187	29 201	775	14 066	14 066	-		29 187
<i>Human Settlements</i>	28 539	28 539	775	13 463	13 463	-		28 539
<i>Libraries</i>	498	512	-	453	453	-		498
<i>Sport and Recreation</i>	150	150	-	150	150	-		150
<b>District Municipality:</b>	-	-	-	-	-	-		-
<i>[insert description]</i>								
<b>Other grant providers:</b>	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	53 105	53 119	11 193	43 984	43 984	-		53 105
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	106 532	142 782	24 129	55 309	98 402	-		106 532

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>46 690</b>	<b>46 690</b>	<b>3 516</b>	<b>31 899</b>	<b>39 570</b>	<b>(7 670)</b>	<b>-19.4%</b>	<b>46 690</b>
Local Government Equitable Share	43 093	43 093	3 414	29 452	36 559	(7 107)	-19.4%	43 093
Municipal Systems Improvement	934	934	14	383	700	(318)	-45.4%	934
Finance Management	1 450	1 450	88	852	1 097	(246)	-22.4%	1 450
EPWP Incentive	1 213	1 213	-	1 213	1 213	-		1 213
<b>Provincial Government:</b>	<b>6 597</b>	<b>42 661</b>	<b>450</b>	<b>13 854</b>	<b>13 375</b>	<b>479</b>	<b>-49.7%</b>	<b>42 661</b>
Community Development Workers	-	59	2	2	44	(42)	-96.3%	59
Housing	-	35 465	-	7 982	7 982	-		35 465
Libraries	5 319	5 305	401	3 866	3 866	-		5 305
Proclaimed Roads Subsidy	1 060	1 060	-	1 335	1 060	275	26.0%	1 060
Ilinge Lethu Centre	218	222	48	472	222	250	112.6%	222
Housing Consumer Education Grant	-	19	-	-	14	(14)	-100.0%	19
Financial Management Support Grant - Annual Report	-	181	-	147	136	11	8.0%	181
Financial Management Support Grant : Long Term Fin Plan	-	350	-	50	50	-		350
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Other grant providers:</b>	<b>140</b>	<b>371</b>	<b>-</b>	<b>136 270.35</b>	<b>274</b>	<b>(137)</b>	<b>-50.2%</b>	<b>371</b>
Cleanest Town	-	20	-	-	10	(10)	-100.0%	20
Disaster Fund	140	352	-	136	264	(128)	-48.3%	352
<b>Total operating expenditure of Transfers and Grants:</b>	<b>53 427</b>	<b>89 723</b>	<b>3 966</b>	<b>45 889</b>	<b>53 218</b>	<b>(7 329)</b>	<b>-13.8%</b>	<b>89 723</b>
<b>Capital expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>23 918</b>	<b>23 918</b>	<b>3 927</b>	<b>23 605</b>	<b>22 963</b>	<b>642</b>	<b>2.8%</b>	<b>23 918</b>
Municipal Infrastructure Grant (MIG)	19 918	19 918	273	19 833	19 138	695	3.6%	19 918
Energy Efficiency and Demand Side Management Grant	4 000	4 000	3 654	3 772	3 825	(53)	-1.4%	4 000
Other capital transfers [insert description]	-	-	-	-	-	-		-
<b>Provincial Government:</b>	<b>4 644</b>	<b>24 602</b>	<b>207</b>	<b>785</b>	<b>9 529</b>	<b>(8 744)</b>	<b>-91.8%</b>	<b>24 602</b>
Human Settlements	3 996	23 940	-	89	8 889	(8 800)	-99.0%	23 940
Libraries	498	512	36	525	512	13	2.6%	512
Sport and Recreation	150	150	171	171	128	43	33.3%	150
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>	<b>28 562</b>	<b>48 520</b>	<b>4 135</b>	<b>24 390</b>	<b>32 492</b>	<b>(8 102)</b>	<b>-24.9%</b>	<b>48 520</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>81 989</b>	<b>138 242</b>	<b>8 101</b>	<b>70 279</b>	<b>85 710</b>	<b>(15 431)</b>	<b>-18.0%</b>	<b>138 242</b>

## Section 9 – Expenditure on Councillor, Senior Managers and Other Staff

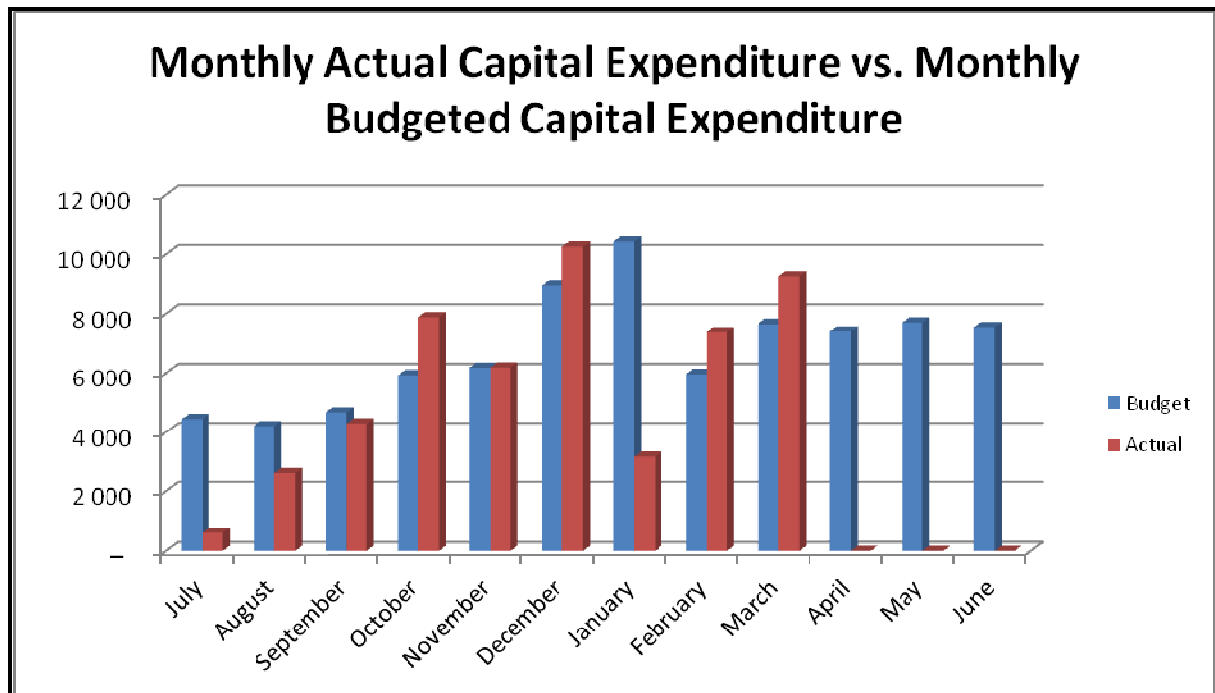
### 9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March								
Summary of Employee and Councillor remuneration	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	5 108	5 108	409	3 270	3 270	-		5 108
Pension and UIF Contributions	761	761	61	486	486	-		761
Medical Aid Contributions	238	238	23	188	188	-		238
Motor Vehicle Allowance	1 796	1 796	114	912	912	-		1 796
Cellphone Allowance	385	547	40	318	318	-		385
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-		-
<b>Sub Total - Councillors</b>	<b>8 288</b>	<b>8 450</b>	<b>647</b>	<b>5 174</b>	<b>5 174</b>	<b>-</b>		<b>8 288</b>
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	5 082	5 082	432	3 465	3 465	-		5 082
Pension and UIF Contributions	1 151	1 151	91	729	729	-		1 151
Medical Aid Contributions	283	283	24	192	192	-		283
Overtime	-	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	949	949	80	647	647	-		949
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	436	436	73	472	472	-		436
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	58	58	-	114	114	-		58
Post-retirement benefit obligations	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>	<b>7 957</b>	<b>7 957</b>	<b>700</b>	<b>5 620</b>	<b>5 620</b>	<b>-</b>		<b>7 957</b>
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	87 648	86 598	6 424	63 671	66 311	(2 640)	-4%	87 648
Pension and UIF Contributions	13 824	13 635	1 094	9 963	10 311	(348)	-3%	13 824
Medical Aid Contributions	6 218	6 201	537	4 545	4 651	(106)	-2%	6 218
Overtime	4 562	4 562	348	3 322	3 437	(116)	-3%	4 562
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	6 136	6 023	476	4 361	4 570	(209)	-5%	6 136
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	407	407	37	333	335	(2)	-1%	407
Other benefits and allowances	6 320	6 904	373	3 458	4 559	(1 101)	-24%	6 320
Payments in lieu of leave	1 478	1 478	-	-	-	-		1 478
Long service awards	703	1 505	-	(114)	(114)	-		703
Post-retirement benefit obligations	4 910	9 607	-	-	25	(25)	-100%	4 910
<b>Sub Total - Other Municipal Staff</b>	<b>132 207</b>	<b>136 921</b>	<b>9 290</b>	<b>89 538</b>	<b>94 086</b>	<b>(4 548)</b>	<b>-5%</b>	<b>132 207</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>140 164</b>	<b>144 877</b>	<b>9 990</b>	<b>95 158</b>	<b>99 706</b>	<b>(4 548)</b>	<b>-5%</b>	<b>140 164</b>

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March								
Month	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands								
<b>Monthly expenditure performance trend</b>								
July	4 439	609	609	609	609	(0)	0.0%	1%
August	4 211	2 642	2 642	3 251	3 251	(0)	0.0%	4%
September	4 671	4 293	4 293	7 544	7 544	-		9%
October	5 933	7 883	7 883	15 428	15 428	-		19%
November	6 183	6 194	6 194	21 622	21 622	-		27%
December	8 936	10 256	10 256	31 878	31 878	-		39%
January	10 423	9 922	3 183	35 061	41 800	6 739	16.1%	43%
February	5 966	11 678	7 371	42 432	53 478	11 046	20.7%	52%
March	7 658	15 140	9 274	51 706	68 618	16 912	24.6%	64%
April	7 402	12 034	-		80 652	-		
May	7 708	11 639	-		92 292	-		
June	7 545	15 204	-		107 496	-		
<b>Total Capital expenditure</b>	<b>81 074</b>	<b>107 496</b>	<b>51 706</b>					



## 11.3 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>6 346</b>	<b>32 767</b>	<b>3 764</b>	<b>5 551</b>	<b>13 672</b>	<b>8 121</b>	<b>59.4%</b>	<b>6 346</b>
Infrastructure - Road transport	1 996	16 456	80	1 458	7 546	6 088	80.7%	1 996
<i>Roads, Pavements &amp; Bridges</i>	1 100	935	80	680	650	(30)	-4.7%	1 100
<i>Storm water</i>	896	15 521	-	778	6 896	6 118	88.7%	896
Infrastructure - Electricity	4 250	8 250	3 684	4 008	5 041	1 033	20.5%	4 250
<i>Generation</i>	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	4 250	8 250	3 684	4 008	5 041	1 033	20.5%	4 250
<i>Street Lighting</i>	-	-	-	-	-	-	-	-
Infrastructure - Water	100	3 561	-	86	1 086	1 000	92.1%	100
<i>Dams &amp; Reservoirs</i>	100	186	-	-	-	-	-	100
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation Water</i>	-	3 375	-	86	1 086	1 000	92.1%	-
Infrastructure - Sanitation	-	4 500	-	-	-	-	-	-
<i>Reticulation</i>	-	4 500	-	-	-	-	-	-
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-
<b>Community</b>	<b>3 100</b>	<b>100</b>	<b>36</b>	<b>140</b>	<b>290</b>	<b>150</b>	<b>51.8%</b>	<b>3 100</b>
Social rental housing	-	100	-	-	-	-	-	-
Other Community	3 100	-	36	140	140	0	0.1%	3 100
<b>Other assets</b>	<b>6 363</b>	<b>8 754</b>	<b>1 072</b>	<b>4 441</b>	<b>5 232</b>	<b>791</b>	<b>15.1%</b>	<b>6 363</b>
General vehicles	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	400	415	127	1 273	1 280	6	0.5%	400
Computers - hardware/equipment	2 310	3 097	122	1 935	3 124	1 189	38%	2 310
Furniture and other office equipment	1 463	1 413	24	177	198	21	10.6%	1 463
Abattoirs	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-
Other Buildings	-	700	-	-	-	-	-	-
Other Land	1 250	1 250	439	439	-	(439)	#DIV/0!	1 250
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-
Other	940	1 880	361	618	630	12	2.0%	940
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure on new assets</b>	<b>15 808</b>	<b>41 621</b>	<b>4 873</b>	<b>10 133</b>	<b>19 194</b>	<b>9 062</b>	<b>47.2%</b>	<b>15 808</b>



## 11.4 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>7 300</b>	<b>8 360</b>	<b>1 154</b>	<b>8 449</b>	<b>9 319</b>	<b>869</b>	<b>9.3%</b>	<b>7 300</b>
Infrastructure - Road transport	3 665	4 725	563	3 463	3 477	14	0.4%	3 665
<i>Roads, Pavements &amp; Bridges</i>	277	1 337	-	1 335	1 001	(334)	-33%	277
<i>Storm water</i>	3 388	3 388	563	2 128	2 476	348	14.0%	3 388
Infrastructure - Electricity	1 199	1 199	73	889	897	8	0.9%	1 199
<i>Transmission &amp; Reticulation</i>	744	744	58	590	556	(35)	-6.3%	744
<i>Street Lighting</i>	455	455	16	299	341	43	12.5%	455
Infrastructure - Water	976	976	108	608	729	121	16.6%	976
<i>Reticulation Water</i>	976	976	108	608	729	121	16.6%	976
Infrastructure - Sanitation	1 459	1 459	143	900	1 207	306	25.4%	1 459
<i>Reticulation Sewerage</i>	1 459	1 459	143	900	1 207	306	25.4%	1 459
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	267	2 589	3 010	420	14.0%	-
<i>Waste Management</i>	-	-	267	2 589	3 010	420	14.0%	-
<b>Community</b>	<b>1 612</b>	<b>1 652</b>	<b>55</b>	<b>1 202</b>	<b>1 227</b>	<b>25</b>	<b>2.0%</b>	<b>1 612</b>
Sportsfields & stadia	393	393	26	274	298	24	8%	393
Swimming pools	846	846	5	664	634	(30)	-5%	846
Recreational facilities	207	207	2	136	147	11	8%	207
Fire, safety & emergency	45	45	-	33	27	(6)	-22%	45
Security and policing	2	2	-	-	2	2	100%	2
Cemeteries	79	79	14	45	59	15	25%	79
Social rental housing	40	80	8	51	60	9	14.4%	40
Other	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>11 296</b>	<b>10 981</b>	<b>552</b>	<b>4 306</b>	<b>5 262</b>	<b>956</b>	<b>18.2%</b>	<b>11 296</b>
General vehicles	4 061	3 761	241	2 121	2 933	813	27.7%	4 061
Specialised vehicles	4 171	4 171	-	-	-	-	-	4 171
Plant & equipment	855	855	118	601	738	137	18.6%	855
Computers - hardware/equipment	-	-	-	-	-	-	-	-
Furniture and other office equipment	610	555	34	217	413	196	47%	610
Other Buildings	1 600	1 640	159	1 366	1 177	(189)	-16.1%	1 600
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>20 208</b>	<b>20 993</b>	<b>1 761</b>	<b>13 957</b>	<b>15 808</b>	<b>1 850</b>	<b>11.7%</b>	<b>20 208</b>
<b>Specialised vehicles</b>	<b>4 171</b>	<b>4 171</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 171</b>
Refuse	4 171	4 171	-	-	-	-	-	4 171

- Repairs and Maintenance is 11.7% below our budgeted expenditure projection for the month of March 2015.

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March**

Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Depreciation by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>61 102</b>	<b>61 102</b>	<b>4 939</b>	<b>44 447</b>	<b>44 447</b>	-		<b>61 102</b>
Infrastructure - Road transport	27 510	27 510	2 139	19 253	19 253	-		27 510
<i>Roads, Pavements &amp; Bridges</i>	27 460	27 460	2 135	19 216	19 216	-		27 460
<i>Storm water</i>	50	50	4	38	38	-		50
Infrastructure - Electricity	11 596	11 596	966	8 697	8 697	-		11 596
<i>Generation</i>	-	-	-	-	-	-		-
<i>Transmission &amp; Reticulation</i>	11 592	11 592	966	8 694	8 694	-		11 592
<i>Street Lighting</i>	4	4	0	3	3	-		4
Infrastructure - Water	10 297	10 297	858	7 723	7 723	-		10 297
<i>Dams &amp; Reservoirs</i>	1 625	1 625	135	1 219	1 219	-		1 625
<i>Water purification</i>	52	52	4	39	39	-		52
<i>Reticulation</i>	8 620	8 620	718	6 465	6 465	-		8 620
Infrastructure - Sanitation	11 390	11 390	949	8 543	8 543	-		11 390
<i>Reticulation</i>	10 186	10 186	849	7 639	7 639	-		10 186
<i>Sewerage purification</i>	1 205	1 205	100	904	904	-		1 205
Infrastructure - Other	309	309	26	231	231	-		309
<i>Waste Management</i>	287	287	24	215	215	-		287
<i>Other</i>	22	22	2	16	16	-		22
<b>Community</b>	<b>4 474</b>	<b>4 474</b>	<b>373</b>	<b>3 356</b>	<b>3 356</b>	-		<b>4 474</b>
Parks & gardens	49	49	4	37	37	-		49
Sportsfields & stadia	1 024	1 024	85	768	768	-		1 024
Swimming pools	33	33	3	25	25	-		33
Community halls	790	790	66	593	593	-		790
Libraries	383	383	32	287	287	-		383
Recreational facilities	529	529	44	397	397	-		529
Fire, safety & emergency	139	139	12	104	104	-		139
Security and policing	710	710	59	532	532	-		710
Clinics	489	489	41	366	366	-		489
Museums & Art Galleries	38	38	3	28	28	-		38
Cemeteries	26	26	2	20	20	-		26
Social rental housing	13	13	1	10	10	-		13
Other	251	251	21	189	189	-		251
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Investment properties</b>	<b>353</b>	<b>353</b>	<b>29</b>	<b>265</b>	<b>265</b>	<b>-</b>		<b>353</b>
Housing development	353	353	29	265	265	-		353
<b>Other assets</b>	<b>10 556</b>	<b>10 556</b>	<b>880</b>	<b>7 917</b>	<b>7 917</b>	<b>-</b>		<b>10 556</b>
General v vehicles	2 918	2 918	243	2 189	2 189	-		2 918
Specialised vehicles	1 191	1 191	99	893	893	-		1 191
Plant & equipment	2 310	2 310	193	1 733	1 733	-		2 310
Computers - hardware/equipment	456	456	38	342	342	-		456
Furniture and other office equipment	1 387	1 387	116	1 040	1 040	-		1 387
Civic Land and Buildings	1 492	1 492	124	1 119	1 119	-		1 492
Other Buildings	766	766	64	575	575	-		766
Other Land	27	27	2	20	20	-		27
Other	10	10	1	7	7	-		10
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Intangibles</b>	<b>159</b>	<b>159</b>	<b>13</b>	<b>119</b>	<b>119</b>	<b>-</b>		<b>159</b>
Computers - software & programming	159	159	13	119	119	-		159
<b>Total Depreciation</b>	<b>76 645</b>	<b>76 645</b>	<b>6 234</b>	<b>56 105</b>	<b>56 105</b>	<b>-</b>		<b>76 645</b>
<b>Specialised vehicles</b>	<b>1 191</b>	<b>1 191</b>	<b>99</b>	<b>893</b>	<b>893</b>	<b>-</b>		<b>1 191</b>
Refuse	1 158	1 158	97	869	869	-		1 158
Fire	33	33	3	24	24	-		33



## Section 13 – Municipal manager’s quality certification

### QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -  
(mark as appropriate)


- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of March 2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



A handwritten signature in black ink, appearing to read 'Joggie Scholtz', is written over a horizontal line.

Date

14 April 2015