

# 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 September 2015

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# **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 September 2015

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

No comments for September 2015

#### **1.1.3 Other information**

No comments for September 2015

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

That Council takes cognisance of the monthly and quarterly budget statement and supporting documentation for September 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>YTD Actual</b>	<b>Variance</b>	<b>Variance %</b>
<b>Operating Expenditure</b>	R 579 331 647	R 114 517 663	R 464 813 984	80%
<b>Operating Revenue</b>	R 564 444 651	R 134 267 964	R 430 176 687	76%
<b>Capital</b>	R 92 885 408	R 5 793 247	R 87 092 161	94%

### 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) - M03 September							
Description	Budget Year 2015/16						
	Original 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	78 939	6 444	24 953	29 061	(4 108)	-14%	78 939
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	208 823	19 204	57 605	52 382	5 223	10%	208 823
Service charges - water revenue	41 620	2 782	7 916	5 860	2 056	35%	41 620
Service charges - sanitation revenue	25 137	2 250	6 811	8 208	(1 397)	-17%	25 137
Service charges - refuse revenue	17 610	1 643	5 048	4 790	257	5%	17 610
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 349	338	751	600	151	25%	3 349
Interest earned - external investments	8 300	22	43	146	(103)	-71%	8 300
Interest earned - outstanding debtors	1 376	131	375	282	93	33%	1 376
Dividends received	-	-	-	-	-	-	-
Fines	25 735	325	1 247	5 646	(4 399)	-78%	25 735
Licences and permits	3 273	305	953	854	99	12%	3 273
Agency services	2 799	291	886	666	221	33%	2 799
Transfers recognised - operational	62 706	-	21 572	14 663	6 909	47%	62 706
Other revenue	16 868	1 315	3 637	3 592	45	1%	16 868
Gains on disposal of PPE	200	1 351	2 470	2	2 469	152052%	200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>496 737</b>	<b>36 400</b>	<b>134 268</b>	<b>126 752</b>	<b>7 516</b>	<b>5.9%</b>	<b>496 737</b>

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 September 2015.

- The variance for Sanitation stands at 17% below YTD budget projections. The high variance is due to a change in the tariff policy, where accounts are not levied for the full year at the beginning of the financial year anymore.
- Water and electricity stands at 35% and 10% above YTD budget projections.
- Revenue received from Fines is at 78% below YTD budget projections. A portion of Fines are only recognised at 30 June 2016 due to the change in accounting policy and the introduction of GRAP 23. The budgeted cash flow will be corrected in the B-schedule.
- Transfers recognised – operational currently stands at 47% above YTD budget projections.
- Revenue received for the month of September 2015 was **R36.4 million** and stands at **5.9%** above the budgeted projections.

## Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>							
<b>Expenditure By Type</b>							
Employee related costs	156 706	12 486	32 478	37 147	(4 669)	-13%	156 706
Remuneration of councillors	9 530	683	2 050	2 170	(119)	-5%	9 530
Debt impairment	34 381	-	-	8 595	(8 595)	-100%	34 381
Depreciation & asset impairment	78 876	6 375	19 126	19 719	(593)	-3%	78 876
Finance charges	20 199	2	4	14	(10)	-71%	20 199
Bulk purchases	187 316	17 480	42 393	46 970	(4 577)	-10%	187 316
Other materials	-	-	-	-	-	-	-
Contracted services	3 660	284	805	806	(1)	0%	3 660
Transfers and grants	2 137	358	622	905	(283)	-31%	2 137
Other expenditure	70 158	6 907	17 038	12 861	4 178	32%	70 158
Loss on disposal of PPE	2 144	-	-	-	-	-	2 144
<b>Total Expenditure</b>	<b>565 108</b>	<b>44 575</b>	<b>114 518</b>	<b>129 187</b>	<b>(14 669)</b>	<b>-11.4%</b>	<b>565 108</b>
<b>Surplus/(Deficit)</b>	<b>(68 371)</b>	<b>(8 175)</b>	<b>19 750</b>	<b>(2 435)</b>	<b>22 186</b>	<b>(0)</b>	<b>(68 371)</b>
Transfers recognised - capital	51 984	-	-	11 252	(11 252)	(0)	51 984
Contributions recognised - capital	1 500	-	-	-	-	-	1 500
Contributed assets	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(14 887)</b>	<b>(8 175)</b>	<b>19 750</b>	<b>8 817</b>			<b>(14 887)</b>
Taxation	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(14 887)</b>	<b>(8 175)</b>	<b>19 750</b>	<b>8 817</b>			<b>(14 887)</b>
Attributable to minorities	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(14 887)</b>	<b>(8 175)</b>	<b>19 750</b>	<b>8 817</b>			<b>(14 887)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(14 887)</b>	<b>(8 175)</b>	<b>19 750</b>	<b>8 817</b>			<b>(14 887)</b>

- Employee related costs currently stand at 13% below the YTD budget projections. There are currently 11 permanent vacancies not filled.
- Debt impairment is 100% below YTD budget projections and is only recognised at 30 June 2016. The budgeted cash flow will be corrected in the B-schedule.
- Grants and subsidies paid is 31% below the projected YTD expenditure. Organizations are required to submit their annual financial statements in order for the transfers to take place.
- Expenditure for the month of September 2015 was **R44.5 million** and stands at **11.4%** below the budgeted projections.

## Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M03 September							
Vote Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>							
<b>Capital Expenditure - Standard Classification</b>							
<b>Governance and administration</b>	12 665	206	234	526	(292)	-55%	12 665
Executive and council	810	-	-	3	(3)	-100%	810
Budget and treasury office	915	205	232	504	(272)	-54%	915
Corporate services	10 940	2	3	20	(17)	-87%	10 940
<b>Community and public safety</b>	30 441	24	88	5 031	(4 943)	-98%	30 441
Community and social services	4 710	7	8	2 957	(2 949)	-100%	4 710
Sport and recreation	4 867	1	30	525	(495)	-94%	4 867
Public safety	314	10	10	49	(39)	-79%	314
Housing	20 550	6	41	1 500	(1 459)	-97%	20 550
Health	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	32 444	2 149	4 318	2 510	1 808	72%	32 444
Planning and development	60	2	4	-	4	#DIV/0!	60
Road transport	32 384	2 147	4 315	2 510	1 805	72%	32 384
Environmental protection	-	-	-	-	-	-	-
<b>Trading services</b>	17 335	869	1 152	1 096	57	5%	17 335
Electricity	7 542	353	621	716	(95)	-13%	7 542
Water	6 048	515	527	380	147	39%	6 048
Waste water management	3 730	1	5	-	5	#DIV/0!	3 730
Waste management	15	-	-	-	-	-	15
<b>Other</b>	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>92 885</b>	<b>3 248</b>	<b>5 793</b>	<b>9 163</b>	<b>(3 369)</b>	<b>-37%</b>	<b>92 885</b>
<b>Funded by:</b>							
National Government	20 709	2 576	4 721	2 700	2 021	75%	20 709
Provincial Government	31 275	2	52	3 320	(3 268)	-98%	31 275
District Municipality	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>51 984</b>	<b>2 578</b>	<b>4 773</b>	<b>6 020</b>	<b>(1 247)</b>	<b>-21%</b>	<b>51 984</b>
<b>Public contributions &amp; donations</b>	<b>1 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 500</b>
<b>Borrowing</b>	<b>8 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 500</b>
<b>Internally generated funds</b>	<b>30 901</b>	<b>669</b>	<b>1 020</b>	<b>3 143</b>	<b>(2 123)</b>	<b>-68%</b>	<b>30 901</b>
<b>Total Capital Funding</b>	<b>92 885</b>	<b>3 248</b>	<b>5 793</b>	<b>9 163</b>	<b>(3 369)</b>	<b>-37%</b>	<b>92 885</b>

- Total capital expenditure as at 30 September 2015 amounts to **R3 247 748** and stands at **37%** below our projected expenditure.

### The reason for this under spending is:

- R 500 000 for Phola Park/ Ilinge Lethu UISP Electrical Services project wasn't spent as projected. The Phola Park/ Ilinge Lethu housing project experienced a delay since the previous financial year.
- R 1 625 000 was not spent on the Box city - business centres, still awaiting funding approval.

## 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 September 2015

## 3.4 Remedial or corrective steps - Matters of concern will be addressed in the Adjustment Budget. Standard year-end transactions will be processed in June 2016.

## PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2015/16		
			Original Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		17.5%	18.4%	5.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		9.2%	0.0%	9.2%
<b><u>Safety of Capital</u></b>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.2%	12.5%	12.2%
Gearing	Long Term Borrowing/ Funds & Reserves		155%	31664.2%	154.7%
<b><u>Liquidity</u></b>					
Current Ratio	Current assets/current liabilities	1	246.6%	248.8%	246.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		183.1%	178.5%	183.1%
<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		11.5%	14.4%	11.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		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%	99.7%	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%	8.64%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15.4%	25.76%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue		31.5%	24.2%	31.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		34.0%	2.38%	4.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.9%	14%	6.0%
<b><u>IDP regulation financial viability indicators</u></b>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within		26.5	N/a	26.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.9%	N/a	17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		5.8	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 - M03 September							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>							
<b>Financial Performance</b>							
Property rates	78 939	6 444	24 953	29 061	(4 108)	-14%	78 939
Service charges	293 191	25 879	77 380	71 240	6 140	9%	293 191
Investment revenue	8 300	22	43	146	(103)	-71%	9 676
Transfers recognised - operational	62 706	–	21 572	14 663	6 909	47%	62 706
Other own revenue	53 601	4 056	10 320	11 642	(1 322)	-11%	53 601
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>496 737</b>	<b>36 400</b>	<b>134 268</b>	<b>126 752</b>	<b>7 516</b>	<b>6%</b>	<b>498 112</b>
Employee costs	156 706	12 486	32 478	37 147	(4 669)	-13%	156 706
Remuneration of Councillors	9 530	683	2 050	2 170	(119)	-5%	9 530
Depreciation & asset impairment	78 876	6 375	19 126	19 719	(593)	-3%	78 876
Finance charges	20 199	2	4	14	(10)	-71%	20 199
Materials and bulk purchases	187 316	17 480	42 393	46 970	(4 577)	-10%	187 316
Transfers and grants	2 137	358	622	905	(283)		2 137
Other expenditure	110 343	7 191	17 843	22 262	(4 419)	-20%	110 343
<b>Total Expenditure</b>	<b>565 108</b>	<b>44 575</b>	<b>114 518</b>	<b>129 187</b>	<b>(14 669)</b>	<b>-11%</b>	<b>565 108</b>
<b>Surplus/(Deficit)</b>	<b>(68 371)</b>	<b>(8 175)</b>	<b>19 750</b>	<b>(2 435)</b>	<b>22 186</b>	<b>-911%</b>	<b>(66 995)</b>
Transfers recognised - capital	51 984	–	–	11 252	(11 252)	-100%	51 984
Contributions & Contributed assets	1 500	–	–	–	–		1 500
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(14 887)</b>	<b>(8 175)</b>	<b>19 750</b>	<b>8 817</b>	<b>10 933</b>	<b>124%</b>	<b>(13 511)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>(14 887)</b>	<b>(8 175)</b>	<b>19 750</b>	<b>8 817</b>	<b>10 933</b>	<b>124%</b>	<b>(13 511)</b>
<b>Capital expenditure &amp; funds sources</b>							
<b>Capital expenditure</b>	<b>92 885</b>	<b>3 248</b>	<b>5 793</b>	<b>9 163</b>	<b>(3 369)</b>	<b>-37%</b>	<b>92 885</b>
Capital transfers recognised	51 984	2 578	4 773	6 020	(1 247)	-21%	51 984
Public contributions & donations	1 500	–	–	–	–		1 500
Borrowing	8 500	–	–	–	–		8 500
Internally generated funds	<b>30 901</b>	<b>669</b>	<b>1 020</b>	<b>3 143</b>	<b>(2 123)</b>	<b>-68%</b>	<b>30 901</b>
<b>Total sources of capital funds</b>	<b>92 885</b>	<b>3 248</b>	<b>5 793</b>	<b>9 163</b>	<b>(3 369)</b>	<b>-37%</b>	<b>92 885</b>
<b>Financial position</b>							
Total current assets	246 002		–				246 002
Total non current assets	1 832 356		–				1 832 356
Total current liabilities	99 740		–				99 740
Total non current liabilities	192 331		–				192 331
<b>Community wealth/Equity</b>	<b>1 786 288</b>		–				<b>1 786 288</b>
<b>Cash flows</b>							
Net cash from (used) operating	974 750	3 661	(107 278)	(338)	(106 939)	31606%	974 750
Net cash from (used) investing	94 609	(833)	(2 884)	(7 843)	4 960	-63%	94 609
Net cash from (used) financing	14 839	129	298	49	248	505%	14 839
<b>Cash/cash equivalents at the month/year end</b>	<b>1 272 320</b>	<b>–</b>	<b>78 259</b>	<b>179 990</b>	<b>(101 731)</b>	<b>-57%</b>	<b>1 272 320</b>
<b>Debtors &amp; creditors analysis</b>	<b>31-60 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	5 964	636	526	415	414	7 435	48 974
<b>Creditors Age Analysis</b>							
Total Creditors	14	–	–	–	–	–	1 198



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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>							
<b>Revenue - Standard</b>							
<b>Governance and administration</b>	<b>109 904</b>	<b>8 132</b>	<b>33 245</b>	<b>25 136</b>	<b>8 108</b>	<b>32%</b>	<b>109 904</b>
Executive and council	555	7	22	114	(92)	-81%	555
Budget and treasury office	107 784	8 018	32 999	24 669	8 330	34%	107 784
Corporate services	1 565	107	223	354	(131)	-37%	1 565
<b>Community and public safety</b>	<b>62 453</b>	<b>693</b>	<b>2 067</b>	<b>13 855</b>	<b>(11 788)</b>	<b>-85%</b>	<b>62 453</b>
Community and social services	14 060	90	261	2 377	(2 117)	-89%	14 060
Sport and recreation	8 032	264	516	1 388	(872)	-63%	8 032
Public safety	26 129	324	1 244	6 532	(5 288)	-81%	26 129
Housing	14 233	15	46	3 558	(3 512)	-99%	14 233
Health	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>34 141</b>	<b>863</b>	<b>2 529</b>	<b>8 534</b>	<b>(6 005)</b>	<b>-70%</b>	<b>34 141</b>
Planning and development	1 929	256	629	482	147	31%	1 929
Road transport	32 212	607	1 900	8 052	(6 152)	-76%	32 212
Environmental protection	-	-	-	-	-	-	-
<b>Trading services</b>	<b>343 700</b>	<b>26 710</b>	<b>96 421</b>	<b>96 707</b>	<b>(286)</b>	<b>0%</b>	<b>343 700</b>
Electricity	211 931	19 353	59 304	56 162	3 142	6%	211 931
Water	52 114	2 926	11 266	10 422	844	8%	52 114
Waste water management	49 269	2 658	15 771	20 034	(4 264)	-21%	49 269
Waste management	30 387	1 773	10 081	10 089	(7)	0%	30 387
<b>Other</b>	<b>22</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>(0)</b>	<b>-3%</b>	<b>22</b>
<b>Total Revenue - Standard</b>	<b>550 221</b>	<b>36 400</b>	<b>134 268</b>	<b>144 238</b>	<b>(9 970)</b>	<b>-7%</b>	<b>550 221</b>
<b>Expenditure - Standard</b>							
<b>Governance and administration</b>	<b>96 509</b>	<b>5 848</b>	<b>17 367</b>	<b>17 657</b>	<b>(289)</b>	<b>-2%</b>	<b>96 509</b>
Executive and council	20 048	1 437	4 877	5 097	(220)	-4%	20 048
Budget and treasury office	44 977	2 446	6 376	7 069	(693)	-10%	44 977
Corporate services	31 485	1 964	6 114	5 491	623	11%	31 485
<b>Community and public safety</b>	<b>71 831</b>	<b>6 598</b>	<b>15 707</b>	<b>16 042</b>	<b>(334)</b>	<b>-2%</b>	<b>71 831</b>
Community and social services	15 939	1 171	3 164	3 446	(283)	-8%	15 939
Sport and recreation	16 558	1 364	3 302	3 351	(50)	-1%	16 558
Public safety	37 968	1 823	4 273	8 975	(4 702)	-52%	37 968
Housing	1 365	2 240	4 969	269	4 700	1748%	1 365
Health	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>68 524</b>	<b>5 483</b>	<b>14 862</b>	<b>8 669</b>	<b>6 194</b>	<b>71%</b>	<b>68 524</b>
Planning and development	11 889	1 129	2 499	2 681	(181)	-7%	11 889
Road transport	56 635	4 354	12 363	5 988	6 375	106%	56 635
Environmental protection	-	-	-	-	-	-	-
<b>Trading services</b>	<b>327 093</b>	<b>26 500</b>	<b>66 323</b>	<b>66 977</b>	<b>(654)</b>	<b>-1%</b>	<b>327 093</b>
Electricity	198 062	18 094	45 493	49 237	(3 745)	-8%	198 062
Water	57 885	3 998	9 325	7 081	2 244	32%	57 885
Waste water management	42 187	2 269	5 847	4 157	1 690	41%	42 187
Waste management	28 959	2 139	5 658	6 502	(844)	-13%	28 959
<b>Other</b>	<b>1 151</b>	<b>146</b>	<b>258</b>	<b>257</b>	<b>1</b>	<b>0%</b>	<b>1 151</b>
<b>Total Expenditure - Standard</b>	<b>565 108</b>	<b>44 575</b>	<b>114 518</b>	<b>109 601</b>	<b>4 917</b>	<b>4%</b>	<b>565 108</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(14 887)</b>	<b>(8 175)</b>	<b>19 750</b>	<b>34 637</b>	<b>(14 887)</b>	<b>-43%</b>	<b>(14 887)</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) - M03 September							
Vote Description	Budget Year 2015/16						
	Original 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	9 929	47	208	2 482	(2 274)	-91.6%	9 929
Vote 2 - Civil Services	164 635	7 781	37 533	48 383	(10 850)	-22.4%	164 635
Vote 3 - Council	125	4	22	31	(9)	-29.2%	125
Vote 4 - Electricity Services	211 931	20 422	59 304	56 162	3 142	5.6%	211 931
Vote 5 - Financial Services	107 784	13 130	32 999	24 669	8 330	33.8%	107 784
Vote 6 - Development Services	23 168	290	1 117	4 375	(3 258)	-74.5%	23 168
Vote 7 - Municipal Manager	430	-	-	82	(82)	-100.0%	430
Vote 8 - Protection Services	32 218	917	3 085	8 054	(4 969)	-61.7%	32 218
<b>Total Revenue by Vote</b>	<b>550 221</b>	<b>42 592</b>	<b>134 268</b>	<b>144 238</b>	<b>(9 970)</b>	<b>-6.9%</b>	<b>550 221</b>
<b>Expenditure by Vote</b>							
Vote 1 - Corporate Services	23 138	1 353	4 414	4 959	(545)	-11.0%	23 138
Vote 2 - Civil Services	208 428	13 096	37 628	27 352	10 276	37.6%	208 428
Vote 3 - Council	14 645	1 843	3 801	4 014	(213)	-5.3%	14 645
Vote 4 - Electricity Services	206 577	22 040	45 493	49 237	(3 745)	-7.6%	206 577
Vote 5 - Financial Services	44 977	2 114	6 378	7 073	(694)	-9.8%	44 977
Vote 6 - Development Services	17 111	2 699	8 247	3 795	4 452	117.3%	17 111
Vote 7 - Municipal Manager	5 403	954	2 967	2 821	146	5.2%	5 403
Vote 8 - Protection Services	44 830	1 800	5 589	10 350	(4 761)	-46.0%	44 830
<b>Total Expenditure by Vote</b>	<b>565 108</b>	<b>45 899</b>	<b>114 518</b>	<b>109 601</b>	<b>4 917</b>	<b>4.5%</b>	<b>565 108</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(14 887)</b>	<b>(3 307)</b>	<b>19 750</b>	<b>34 637</b>	<b>(14 887)</b>	<b>-43.0%</b>	<b>(14 887)</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) - M03 September							
Description	Budget Year 2015/16						
	Original 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	78 939	6 444	24 953	29 061	(4 108)	-14%	78 939
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	208 823	19 204	57 605	52 382	5 223	10%	208 823
Service charges - water revenue	41 620	2 782	7 916	5 860	2 056	35%	41 620
Service charges - sanitation revenue	25 137	2 250	6 811	8 208	(1 397)	-17%	25 137
Service charges - refuse revenue	17 610	1 643	5 048	4 790	257	5%	17 610
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 349	338	751	600	151	25%	3 349
Interest earned - external investments	8 300	22	43	146	(103)	-71%	8 300
Interest earned - outstanding debtors	1 376	131	375	282	93	33%	1 376
Dividends received	-	-	-	-	-	-	-
Fines	25 735	325	1 247	5 646	(4 399)	-78%	25 735
Licences and permits	3 273	305	953	854	99	12%	3 273
Agency services	2 799	291	886	666	221	33%	2 799
Transfers recognised - operational	62 706	-	21 572	14 663	6 909	47%	62 706
Other revenue	16 868	1 315	3 637	3 592	45	1%	16 868
Gains on disposal of PPE	200	1 351	2 470	2	2 469	152052%	200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>496 737</b>	<b>36 400</b>	<b>134 268</b>	<b>126 752</b>	<b>7 516</b>	<b>5.9%</b>	<b>496 737</b>
<b>Expenditure By Type</b>							
Employee related costs	156 706	12 486	32 478	37 147	(4 669)	-13%	156 706
Remuneration of councillors	9 530	683	2 050	2 170	(119)	-5%	9 530
Debt impairment	34 381	-	-	8 595	(8 595)	-100%	34 381
Depreciation & asset impairment	78 876	6 375	19 126	19 719	(593)	-3%	78 876
Finance charges	20 199	2	4	14	(10)	-71%	20 199
Bulk purchases	187 316	17 480	42 393	46 970	(4 577)	-10%	187 316
Other materials	-	-	-	-	-	-	-
Contracted services	3 660	284	805	806	(1)	0%	3 660
Transfers and grants	2 137	358	622	905	(283)	-31%	2 137
Other expenditure	70 158	6 907	17 038	12 861	4 178	32%	70 158
Loss on disposal of PPE	2 144	-	-	-	-	-	2 144
<b>Total Expenditure</b>	<b>565 108</b>	<b>44 575</b>	<b>114 518</b>	<b>129 187</b>	<b>(14 669)</b>	<b>-11.4%</b>	<b>565 108</b>
<b>Surplus/(Deficit)</b>							
Transfers recognised - capital	51 984	-	-	11 252	(11 252)	(0)	51 984
Contributions recognised - capital	1 500	-	-	-	-	-	1 500
Contributed assets	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(14 887)</b>	<b>(8 175)</b>	<b>19 750</b>	<b>8 817</b>			<b>(14 887)</b>
Taxation	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(14 887)</b>	<b>(8 175)</b>	<b>19 750</b>	<b>8 817</b>			<b>(14 887)</b>
Attributable to minorities	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(14 887)</b>	<b>(8 175)</b>	<b>19 750</b>	<b>8 817</b>			<b>(14 887)</b>
Share of surplus/ (deficit) of associate	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	<b>(14 887)</b>	<b>(8 175)</b>	<b>19 750</b>	<b>8 817</b>			<b>(14 887)</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) - M03 September							
Vote Description	Budget Year 2015/16						
	Original 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	2 000	-	-	-	-	-	2 000
Vote 2 - Civil Services	7 360	1	18	375	(357)	-95%	7 360
Vote 3 - Council	-	-	-	-	-	-	-
Vote 4 - Electricity Services	-	-	-	-	-	-	-
Vote 5 - Financial Services	600	-	27	200	(173)	-86%	600
Vote 6 - Development Services	-	-	-	-	-	-	-
Vote 7 - Municipal Manager	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>9 960</b>	<b>1</b>	<b>45</b>	<b>575</b>	<b>(530)</b>	<b>-92%</b>	<b>9 960</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Corporate Services	8 970	2	3	20	(17)	-87%	8 970
Vote 2 - Civil Services	39 744	2 665	4 861	3 040	1 821	60%	39 744
Vote 3 - Council	805	-	-	1	(1)	-100%	805
Vote 4 - Electricity Services	7 542	353	621	716	(95)	-13%	7 542
Vote 5 - Financial Services	315	205	205	304	(99)	-33%	315
Vote 6 - Development Services	25 230	14	49	4 457	(4 409)	-99%	25 230
Vote 7 - Municipal Manager	5	-	-	1	(1)	-100%	5
Vote 8 - Protection Services	314	10	10	49	(39)	-79%	314
<b>Total Capital single-year expenditure</b>	<b>82 925</b>	<b>3 247</b>	<b>5 748</b>	<b>8 588</b>	<b>(2 840)</b>	<b>-33%</b>	<b>82 925</b>
<b>Total Capital Expenditure</b>	<b>92 885</b>	<b>3 248</b>	<b>5 793</b>	<b>9 163</b>	<b>(3 369)</b>	<b>-37%</b>	<b>92 885</b>
<b>Capital Expenditure - Standard Classification</b>							
<b>Governance and administration</b>	<b>12 665</b>	<b>206</b>	<b>234</b>	<b>526</b>	<b>(292)</b>	<b>-55%</b>	<b>12 665</b>
Executive and council	810	-	-	3	(3)	-100%	810
Budget and treasury office	915	205	232	504	(272)	-54%	915
Corporate services	10 940	2	3	20	(17)	-87%	10 940
<b>Community and public safety</b>	<b>30 441</b>	<b>24</b>	<b>88</b>	<b>5 031</b>	<b>(4 943)</b>	<b>-98%</b>	<b>30 441</b>
Community and social services	4 710	7	8	2 957	(2 949)	-100%	4 710
Sport and recreation	4 867	1	30	525	(495)	-94%	4 867
Public safety	314	10	10	49	(39)	-79%	314
Housing	20 550	6	41	1 500	(1 459)	-97%	20 550
Health	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>32 444</b>	<b>2 149</b>	<b>4 318</b>	<b>2 510</b>	<b>1 808</b>	<b>72%</b>	<b>32 444</b>
Planning and development	60	2	4	-	4	#DIV/0!	60
Road transport	32 384	2 147	4 315	2 510	1 805	72%	32 384
Environmental protection	-	-	-	-	-	-	-
<b>Trading services</b>	<b>17 335</b>	<b>869</b>	<b>1 152</b>	<b>1 096</b>	<b>57</b>	<b>5%</b>	<b>17 335</b>
Electricity	7 542	353	621	716	(95)	-13%	7 542
Water	6 048	515	527	380	147	39%	6 048
Waste water management	3 730	1	5	-	5	#DIV/0!	3 730
Waste management	15	-	-	-	-	-	15
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	<b>92 885</b>	<b>3 248</b>	<b>5 793</b>	<b>9 163</b>	<b>(3 369)</b>	<b>-37%</b>	<b>92 885</b>
<b>Funded by:</b>							
National Government	20 709	2 576	4 721	2 700	2 021	75%	20 709
Provincial Government	31 275	2	52	3 320	(3 268)	-98%	31 275
District Municipality	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>51 984</b>	<b>2 578</b>	<b>4 773</b>	<b>6 020</b>	<b>(1 247)</b>	<b>-21%</b>	<b>51 984</b>
<b>Public contributions &amp; donations</b>	<b>1 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 500</b>
<b>Borrowing</b>	<b>8 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 500</b>
<b>Internally generated funds</b>	<b>30 901</b>	<b>669</b>	<b>1 020</b>	<b>3 143</b>	<b>(2 123)</b>	<b>-68%</b>	<b>30 901</b>
<b>Total Capital Funding</b>	<b>92 885</b>	<b>3 248</b>	<b>5 793</b>	<b>9 163</b>	<b>(3 369)</b>	<b>-37%</b>	<b>92 885</b>

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

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M03 September			
Description	Budget Year 2015/16		
	Original Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>			
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	182 619	241 182	182 619
Call investment deposits	-	-	-
Consumer debtors	48 160	52 748	48 160
Other debtors	8 895	27 996	8 895
Current portion of long-term receivables	24	1 333	24
Inventory	6 304	9 427	6 304
<b>Total current assets</b>	<b>246 002</b>	<b>332 686</b>	<b>246 002</b>
<b>Non current assets</b>			
Long-term receivables	185	211	185
Investments	-	-	-
Investment property	27 956	26 639	27 956
Investments in Associate	-	-	-
Property, plant and equipment	1 802 607	1 750 941	1 802 607
Agricultural	-	-	-
Biological assets	-	-	-
Intangible assets	841	3 047	841
Other non-current assets	767	770	767
<b>Total non current assets</b>	<b>1 832 356</b>	<b>1 781 608</b>	<b>1 832 356</b>
<b>TOTAL ASSETS</b>	<b>2 078 358</b>	<b>2 114 294</b>	<b>2 078 358</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Bank overdraft	-	-	-
Borrowing	5 399	3 994	5 399
Consumer deposits	9 032	8 871	9 032
Trade and other payables	78 308	44 021	78 308
Provisions	7 001	6 010	7 001
<b>Total current liabilities</b>	<b>99 740</b>	<b>62 896</b>	<b>99 740</b>
<b>Non current liabilities</b>			
Borrowing	134 984	133 468	134 984
Provisions	57 347	56 903	57 347
<b>Total non current liabilities</b>	<b>192 331</b>	<b>190 371</b>	<b>192 331</b>
<b>TOTAL LIABILITIES</b>	<b>292 071</b>	<b>253 267</b>	<b>292 071</b>
<b>NET ASSETS</b>	<b>1 786 288</b>	<b>1 861 027</b>	<b>1 786 288</b>
<b>COMMUNITY WEALTH/EQUITY</b>			
Accumulated Surplus/(Deficit)	1 699 032	1 760 795	1 699 032
Reserves	87 256	100 232	87 256
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 786 288</b>	<b>1 861 027</b>	<b>1 786 288</b>

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

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M03 September							
Description	Budget Year 2015/16						
	Original 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	353 523	59 423	279 524	103 082	176 441	171%	353 523
Government - operating	35 757	2 404	36 593	14 663	21 930	150%	35 757
Government - capital	62 706	-	4 000	11 252	(7 252)	-64%	62 706
Interest	66 939	22	43	414	(371)	-90%	66 939
Dividends	9 607	-	-	-	-		9 607
<b>Payments</b>							
Suppliers and employees	(423 881)	60 799	426 986	99 129	(327 857)	-331%	(423 881)
Finance charges	(20 199)	2	4	-	(4)	#DIV/0!	(20 199)
Transfers and Grants	(2 137)	241	448	905	457	51%	(2 137)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>974 750</b>	<b>807</b>	<b>(107 278)</b>	<b>29 377</b>	<b>518 153</b>	<b>1764%</b>	<b>974 750</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
Proceeds on disposal of PPE	1 700	1 351	2 470	-	2 470	#DIV/0!	1 700
Decrease (Increase) in non-current debtors	24	-	-	6	(6)	-100%	24
Decrease (increase) other non-current receivables	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-		-
<b>Payments</b>							
Capital assets	(92 885)	3 087	5 354	16 927	11 573	68%	(92 885)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>94 609</b>	<b>(1 736)</b>	<b>(2 884)</b>	<b>(16 921)</b>	<b>(14 038)</b>	<b>83%</b>	<b>94 609</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Short term loans	-	-	-	-	-		-
Borrowing long term/refinancing	8 500	-	-	-	-		8 500
Increase (decrease) in consumer deposits	591	96	313	148	165	112%	591
<b>Payments</b>							
Repayment of borrowing	(5 748)	8	15	-	(15)	#DIV/0!	(5 748)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>14 839</b>	<b>88</b>	<b>298</b>	<b>148</b>	<b>(150)</b>	<b>-102%</b>	<b>14 839</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>1 084 198</b>	<b>(841)</b>	<b>(109 864)</b>	<b>12 604</b>			<b>1 084 198</b>
Cash/cash equivalents at beginning:	188 123		188 123	188 123			188 123
Cash/cash equivalents at month/year end:	1 272 320		78 259	200 726			1 272 320

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September													
Description	NT Code	Budget Year 2015/16										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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 133	754	225	146	139	147	147	1 328	6 018	1 906	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16 140	2 340	189	98	107	24	17	580	19 495	826	-	-
Receivables from Non-ex change Transactions - Property Rates	1400	8 246	1 290	462	94	74	48	45	2 532	12 791	2 793	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 047	674	202	108	95	86	77	1 224	4 512	1 589	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 786	589	182	91	82	74	69	1 226	4 098	1 541	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	20	17	1	0	0	0	0	2	42	4	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	869	301	81	99	29	36	60	544	2 018	767	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>32 241</b>	<b>5 964</b>	<b>1 343</b>	<b>636</b>	<b>526</b>	<b>415</b>	<b>414</b>	<b>7 435</b>	<b>48 974</b>	<b>9 425</b>	<b>-</b>	<b>-</b>
<b>2014/15 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2 595	4	6	6	1	1	1	91	2 706	100	-	-
Commercial	2300	13 385	905	139	81	103	18	17	260	14 909	479	-	-
Households	2400	14 557	4 661	999	519	403	379	384	6 542	28 444	8 226	-	-
Other	2500	1 704	395	198	29	19	18	12	543	2 915	619	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>32 241</b>	<b>5 964</b>	<b>1 343</b>	<b>636</b>	<b>526</b>	<b>415</b>	<b>414</b>	<b>7 435</b>	<b>48 974</b>	<b>9 425</b>	<b>-</b>	<b>-</b>

After doing a monthly comparison of outstanding debt, 90 days and older increased to R 9 425 424 when compared to Augusts' report which amounted to R9 345 045. There was a monthly decrease of R12 050 in outstanding debt for 150 days and older.

Total Outstanding Debt has decreased from R52 182 817 million in September 2014 to R48 974 037 million in September 2015, which is R1 851 988.

## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September												
Description	NT Code	Budget Year 2015/16									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	1 184	14	-	-	-	-	-	-	-	1 198	2 956
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 184</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 198</b>	<b>2 956</b>

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September									
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	365 Days	Fixed Deposit	30 June 2015		7.90%	100 000	-	100 000	
NEDBANK	365 Days	Fixed Deposit	30 June 2015		7.90%	100 000	-	100 000	
ABSA		Call Account			5.80%	8 381	(3 935)	4 446	
ABSA		Call Account			6.0%	22 132	109	22 241	
<b>Municipality sub-total</b>						230 514	(3 826)	226 688	
<b>Entities</b>									
N/A									
<b>TOTAL INVESTMENTS AND INTEREST</b>						<b>230 514</b>	<b>(3 826)</b>	<b>226 688</b>	



## 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 - M03 September							
Description	Budget Year 2015/16						
	Original 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>	55 337	-	2 854	24 426	-		55 337
Local Government Equitable Share	51 772	-	21 572	21 572	-		51 772
Municipal Systems Improvement	930	-	930	930	-		930
Finance Management	1 450	-	1 450	1 450	-		1 450
EPWP Incentive	1 185	-	474	474	-		1 185
<b>Provincial Government:</b>	7 369	154	5 783	5 783	-		8 912
Community Development: Workers	36	36	36	36	-		36
Human Settlements	-	118	1 543	1 543	-		1 543
Libraries	6 185	-	4 203	4 203	-		6 185
Proclaimed Roads Subsidy	1 148	-	-	-	-		1 148
<b>District Municipality:</b>	-	-	-	-	-		-
<i>[insert description]</i>							
<b>Other grant providers:</b>	-	-	-	-	-		-
<i>Cleanest Town</i>	-	-	-	-	-		-
<i>Disaster Fund</i>	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	<b>62 706</b>	<b>154</b>	<b>8 637</b>	<b>30 209</b>	<b>-</b>		<b>64 249</b>
<b>Capital Transfers and Grants</b>							
<b>National Government:</b>	20 709	-	4 000	4 000	-		20 709
Municipal Infrastructure Grant (MIG)	20 709	-	4 000	4 000	-		20 709
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-		-
<b>Provincial Government:</b>	46 230	750	4 766	4 766	-		46 230
<i>Human Settlements</i>	33 505	-	4 016	4 016	-		33 505
<i>Libraries</i>	2 425	-	-	-	-		2 425
<i>RSEP/VPUU Municipal Projects</i>	1 500	750	750	750	-		1 500
<i>Proclaimed Roads Subsidy</i>	8 800	-	-	-	-		8 800
<b>District Municipality:</b>	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>66 939</b>	<b>750</b>	<b>8 766</b>	<b>8 766</b>	<b>-</b>		<b>66 939</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>129 645</b>	<b>904</b>	<b>17 402</b>	<b>38 974</b>	<b>-</b>		<b>131 188</b>

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September							
Description	Budget Year 2015/16						
	Original 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>55 337</b>	<b>3 529</b>	<b>11 377</b>	<b>13 703</b>	<b>(2 326)</b>	<b>-17.0%</b>	<b>55 337</b>
Local Government Equitable Share	51 772	3 258	10 642	12 890	(2 248)	-17.4%	51 772
Municipal Systems Improvement	930	-	27	-	27	#DIV/0!	930
Finance Management	1 450	143	378	482	(104)	-21.7%	1 450
EPWP Incentive	1 185	128	331	331	-	-	1 185
<b>Provincial Government:</b>	<b>7 369</b>	<b>2 546</b>	<b>5 786</b>	<b>6 106</b>	<b>(320)</b>	<b>-191.8%</b>	<b>7 369</b>
Community Development Workers	36	1	2	9	(7)	-74.9%	36
Human Settlements	-	2 084	4 597	4 597	-	-	-
Libraries	6 185	462	1 187	1 428	(241)	-16.9%	6 185
Proclaimed Roads Subsidy	1 148	-	-	73	(73)	-100.0%	1 148
<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>46</b>	<b>46</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disaster Fund	-	-	46	46	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>62 706</b>	<b>6 075</b>	<b>17 210</b>	<b>19 856</b>	<b>(2 646)</b>	<b>-13.3%</b>	<b>62 706</b>
<b>Capital expenditure of Transfers and Grants</b>							
<b>National Government:</b>	<b>20 709</b>	<b>2 576</b>	<b>4 721</b>	<b>2 700</b>	<b>2 021</b>	<b>74.9%</b>	<b>20 709</b>
Municipal Infrastructure Grant (MIG)	20 709	2 576	4 721	2 700	2 021	74.9%	20 709
<b>Provincial Government:</b>	<b>31 275</b>	<b>2</b>	<b>52</b>	<b>3 320</b>	<b>(3 268)</b>	<b>-98.4%</b>	<b>31 275</b>
Proclaimed Roads Subsidy	8 800	-	-	-	-	-	8 800
Human Settlements	18 550	2	35	-	35	#DIV/0!	18 550
RSEP/VPUU Municipal Projects	1 500	-	17	3 300	(3 283)	-99.5%	1 500
Libraries	2 425	-	-	20	(20)	-100.0%	2 425
<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>51 984</b>	<b>2 578</b>	<b>4 773</b>	<b>6 020</b>	<b>(1 247)</b>	<b>-20.7%</b>	<b>51 984</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>114 690</b>	<b>8 653</b>	<b>21 983</b>	<b>25 876</b>	<b>(3 892)</b>	<b>-15.0%</b>	<b>114 690</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 - M03 September							
Budget Year 2015/16							
Summary of Employee and Councillor remuneration	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<b>Councillors (Political Office Bearers plus Other)</b>							
Basic Salaries and Wages	6 116	408	1 225	1 225	-		6 116
Pension and UIF Contributions	915	61	183	183	-		915
Medical Aid Contributions	284	22	67	67	-		284
Motor Vehicle Allowance	1 746	154	462	462	-		1 746
Cellphone Allowance	547	38	115	115	-		547
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-		-
<b>Sub Total - Councillors</b>	<b>9 608</b>	<b>684</b>	<b>2 051</b>	<b>2 051</b>	<b>-</b>		<b>9 608</b>
<b>Senior Managers of the Municipality</b>							
Basic Salaries and Wages	5 602	483	1 425	1 425	-		5 602
Pension and UIF Contributions	1 265	102	300	300	-		1 265
Medical Aid Contributions	310	26	80	80	-		310
Overtime	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	851	72	232	232	-		851
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	583	31	195	195	-		583
Payments in lieu of leave	-	-	-	-	-		-
Long service awards	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>	<b>8 611</b>	<b>715</b>	<b>2 231</b>	<b>2 231</b>	<b>-</b>		<b>8 611</b>
<b>Other Municipal Staff</b>							
Basic Salaries and Wages	93 467	8 184	21 309	21 630	(320)	-1%	93 467
Pension and UIF Contributions	15 105	1 395	3 698	3 791	(93)	-2%	15 105
Medical Aid Contributions	6 945	583	1 688	1 733	(45)	-3%	6 945
Overtime	4 486	422	720	1 121	(401)	-36%	4 486
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	7 378	569	1 705	1 824	(119)	-7%	7 378
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	700	82	158	169	(12)	-7%	700
Other benefits and allowances	6 117	535	969	1 097	(128)	-12%	6 117
Payments in lieu of leave	1 217	-	-	-	-		1 217
Long service awards	1 814	-	-	-	-		1 814
Post-retirement benefit obligations	10 866	-	-	10	(10)	-100%	10 866
<b>Sub Total - Other Municipal Staff</b>	<b>148 095</b>	<b>11 772</b>	<b>30 247</b>	<b>31 376</b>	<b>(1 128)</b>	<b>-4%</b>	<b>148 095</b>
<b>Total Municipal Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>166 314</b>	<b>13 170</b>	<b>34 529</b>	<b>35 658</b>	<b>(1 128)</b>	<b>-3%</b>	<b>166 314</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>156 706</b>	<b>12 486</b>	<b>32 478</b>	<b>33 606</b>	<b>(1 128)</b>	<b>-3%</b>	<b>156 706</b>

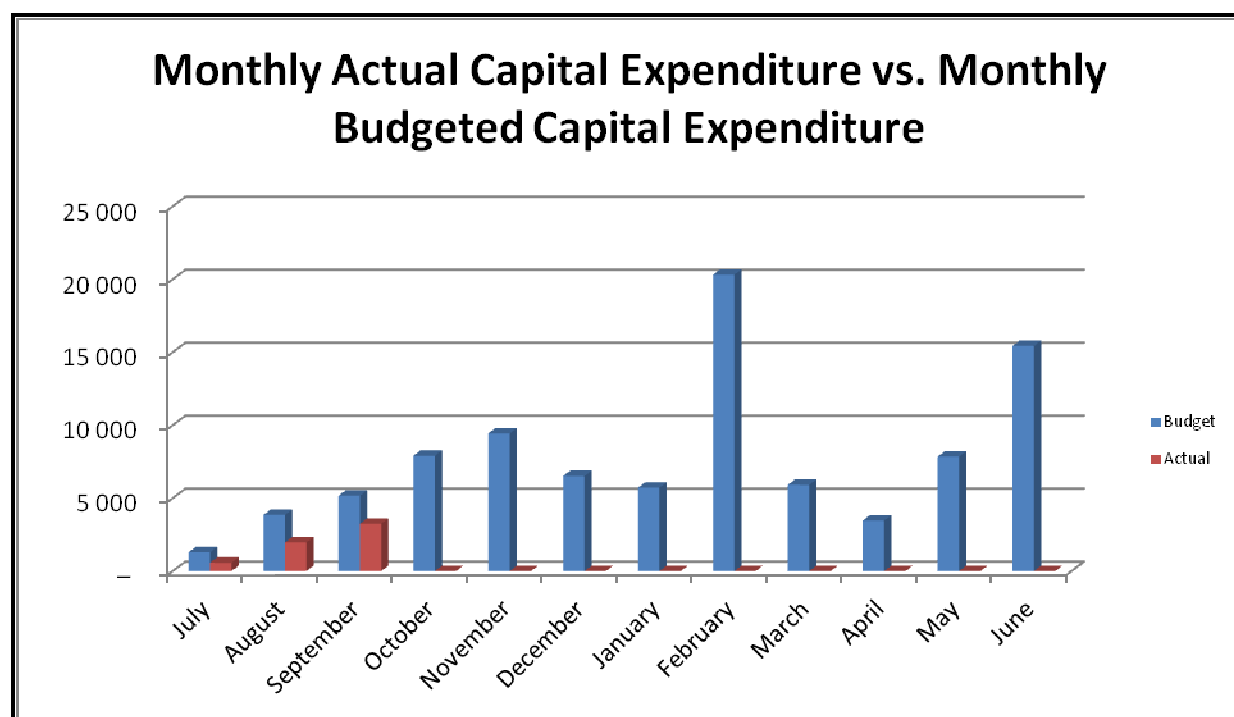
## Section 10 – Material variances to the SDBIP

- No material variances as at 30 September 2015.

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September							
Month	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>							
<b>Monthly expenditure performance trend</b>							
July	1 293	580	580	1 293	713	55.1%	1%
August	3 854	1 965	2 545	5 147	2 602	50.5%	3%
September	5 169	3 248	5 793	10 316	4 523	43.8%	6%
October	7 904	–		18 220	–		
November	9 437	–		27 658	–		
December	6 526	–		34 184	–		
January	5 723	–		39 906	–		
February	20 319	–		60 225	–		
March	5 912	–		66 137	–		
April	3 467	–		69 605	–		
May	7 845	–		77 450	–		
June	15 435	–		92 885	–		
<b>Total Capital expenditure</b>	<b>92 885</b>	<b>5 793</b>					



## Section 11 – Other Supporting Documentation

### 12.1 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>							
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	31 179	81	82	1 680	1 598	95.1%	-
Infrastructure - Road transport	17 649	-	-	-	-	-	-
<i>Roads, Pavements &amp; Bridges</i>	7 449	-	-	-	-	-	-
<i>Storm water</i>	10 200	-	-	-	-	-	-
Infrastructure - Electricity	4 700	5	6	1 500	1 494	99.6%	-
<i>Transmission &amp; Reticulation</i>	4 700	5	6	1 500	1 494	99.6%	-
Infrastructure - Water	5 280	77	77	180	103	57.4%	-
<i>Dams &amp; Reservoirs</i>	5 280	77	77	180	103	57.4%	-
<i>Reticulation Water</i>	-	-	-	-	-	-	-
Infrastructure - Sanitation	3 550	-	-	-	-	-	-
<i>Reticulation</i>	3 550	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-
<b>Community</b>	11 823	-	17	3 465	3 448	99.5%	1 500
Sportsfields & stadia	3 317	-	-	140	140	100.0%	-
Swimming pools	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-
Libraries	2 355	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-
Other Community	4 650	-	-	2 950	2 950	100.0%	-
<b>Heritage assets</b>	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Other assets</b>	10 690	24	139	312	173	55.6%	-
General vehicles	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-
Computers - hardware/equipment	600	-	27	200	173	86%	-
Furniture and other office equipment	790	22	77	112	35	31.6%	-
Other Buildings	-	-	-	-	-	-	-
Other Land	8 500	-	-	-	-	-	-
Other	800	2	35	-	(35)	#DIV/0!	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>53 691</b>	<b>105</b>	<b>239</b>	<b>5 457</b>	<b>5 219</b>	<b>95.6%</b>	<b>1 500</b>

**WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September**

Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>							
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	<b>37 602</b>	<b>2 743</b>	<b>5 152</b>	<b>3 320</b>	<b>(1 832)</b>	<b>-55.2%</b>	<b>37 602</b>
Infrastructure - Road transport	24 910	2 146	4 291	2 500	(1 791)		24 910
<i>Roads, Pavements &amp; Bridges</i>	24 610	2 146	4 291	2 500	(1 791)		24 610
<i>Storm water</i>	300	-	-	-	-		300
Infrastructure - Electricity	6 200	166	431	620	189	30.5%	6 200
<i>Generation</i>	-	-	-	-	-		-
<i>Transmission &amp; Reticulation</i>	6 200	166	431	620	189	30.5%	6 200
<i>Street Lighting</i>	-	-	-	-	-		-
Infrastructure - Water	2 832	430	430	200	(230)	-115.2%	2 832
<i>Dams &amp; Reservoirs</i>	270	-	-	-	-		270
<i>Water purification</i>	-	-	-	-	-		-
<i>Reticulation Water</i>	2 562	430	430	200	(230)	-115.2%	2 562
Infrastructure - Sanitation	3 660	-	-	-	-		3 660
<i>Reticulation</i>	3 660	-	-	-	-		3 660
<i>Sewerage purification</i>	-	-	-	-	-		-
Infrastructure - Other	-	-	-	-	-		-
<b>Community</b>	-	-	-	-	-		-
Sportsfields & stadia	-	-	-	-	-		-
Cemeteries	-	-	-	-	-		-
<b>Heritage assets</b>	-	-	-	-	-		-
Buildings	-	-	-	-	-		-
Other Community	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-		-
Housing development	-	-	-	-	-		-
Other	-	-	-	-	-		-
<b>Other assets</b>	<b>1 592</b>	<b>399</b>	<b>402</b>	<b>386</b>	<b>(17)</b>	<b>-4.3%</b>	<b>1 592</b>
General vehicles	560	396	396	300	(96)	-32.1%	560
Specialised vehicles	-	-	-	-	-		-
Plant & equipment	-	-	-	-	-		-
Other	1 002	3	6	78	72	92.3%	1 002
<b>Agricultural assets</b>	-	-	-	-	-		-
<b>Biological assets</b>	-	-	-	-	-		-
<b>Intangibles</b>	-	-	-	-	-		-
Computers - software & programming	-	-	-	-	-		-
Other	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>39 194</b>	<b>3 142</b>	<b>5 554</b>	<b>3 706</b>	<b>(1 849)</b>	<b>-49.9%</b>	<b>39 194</b>

## 12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September							
Description	Budget Year 2015/16						
	Original 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>11 626</b>	<b>908</b>	<b>2 260</b>	<b>2 905</b>	<b>645</b>	<b>22.2%</b>	<b>11 626</b>
Infrastructure - Road transport	3 561	231	774	890	116	13.0%	3 561
<i>Roads, Pavements &amp; Bridges</i>	291	-	-	73	73	100%	291
<i>Storm water</i>	3 270	231	774	817	43	5.3%	3 270
Infrastructure - Electricity	1 011	106	235	253	18	7.1%	1 011
<i>Transmission &amp; Reticulation</i>	721	94	189	180	(9)	-5.0%	721
<i>Street Lighting</i>	290	12	45	72	27	37.3%	290
Infrastructure - Water	957	163	234	239	5	2.2%	957
<i>Reticulation Water</i>	957	163	234	239	5	2.2%	957
Infrastructure - Sanitation	1 617	128	170	404	235	58.0%	1 617
<i>Reticulation Sewerage</i>	1 617	128	170	404	235	58.0%	1 617
Infrastructure - Other	4 481	279	848	1 120	271	24.2%	4 481
<i>Waste Management</i>	4 481	279	848	1 120	271	24.2%	4 481
<b>Community</b>	<b>653</b>	<b>88</b>	<b>106</b>	<b>163</b>	<b>58</b>	<b>35.4%</b>	<b>653</b>
Sportsfields & stadia	250	54	62	62	1	1%	250
Swimming pools	100	26	26	25	(1)	-3%	100
Recreational facilities	194	3	4	48	45	92%	194
Fire, safety & emergency	17	-	-	4	4	100%	17
Security and policing	-	-	-	-	-	-	-
Cemeteries	62	-	4	16	11	73%	62
Social rental housing	30	6	10	7	(2)	-28.4%	30
<b>Heritage assets</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>
Other	-	-	-	-	-	-	-
<b>Other assets</b>	<b>8 279</b>	<b>512</b>	<b>826</b>	<b>2 070</b>	<b>1 243</b>	<b>60.1%</b>	<b>8 279</b>
General vehicles	4 725	339	452	1 181	730	61.8%	4 725
Specialised vehicles	-	-	-	-	-	-	-
Plant & equipment	933	66	150	233	83	35.8%	933
Computers - hardware/equipment	-	-	-	-	-	-	-
Furniture and other office equipment	581	1	33	145	113	77%	581
Civic Land and Buildings	-	-	-	-	-	-	-
Other Buildings	2 040	106	192	510	317	62.3%	2 040
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>List sub-class</i>	-	-	-	-	-	-	-
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>List sub-class</i>	-	-	-	-	-	-	-
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>20 559</b>	<b>1 508</b>	<b>3 192</b>	<b>5 138</b>	<b>1 946</b>	<b>37.87%</b>	<b>20 559</b>

- Repairs and Maintenance is **37.87%** below our budgeted expenditure projection for the month of September 2015.

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September**

Description	Budget Year 2015/16						
	Original 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>64 949</b>	<b>5 215</b>	<b>15 645</b>	<b>16 237</b>	-		<b>64 949</b>
Infrastructure - Road transport	28 427	2 171	6 514	7 107	-		28 427
<i>Roads, Pavements &amp; Bridges</i>	28 412	2 170	6 510	7 103	-		28 412
<i>Storm water</i>	16	1	4	4	-		16
Infrastructure - Electricity	12 313	1 026	3 078	3 078	-		12 313
<i>Transmission &amp; Reticulation</i>	4 413	368	1 103	1 103	-		4 413
<i>Street Lighting</i>	7 900	658	1 975	1 975	-		7 900
Infrastructure - Water	10 565	880	2 641	2 641	-		10 565
<i>Dams &amp; Reservoirs</i>	1 771	148	443	443	-		1 771
<i>Water purification</i>	57	5	14	14	-		57
<i>Reticulation</i>	8 737	728	2 184	2 184	-		8 737
Infrastructure - Sanitation	13 144	1 095	3 286	3 286	-		13 144
<i>Reticulation</i>	11 939	995	2 985	2 985	-		11 939
<i>Sewerage purification</i>	1 205	100	301	301	-		1 205
Infrastructure - Other	500	42	125	125	-		500
<i>Waste Management</i>	479	40	120	120	-		479
<i>Other</i>	21	2	5	5	-		21
<b>Community</b>	<b>4 514</b>	<b>376</b>	<b>1 129</b>	<b>1 129</b>	-		<b>4 514</b>
Parks & gardens	49	4	12	12	-		49
Sportsfields & stadia	1 031	86	258	258	-		1 031
Swimming pools	33	3	8	8	-		33
Community halls	790	66	198	198	-		790
Libraries	383	32	96	96	-		383
Recreational facilities	496	41	124	124	-		496
Fire, safety & emergency	139	12	35	35	-		139
Security and policing	636	53	159	159	-		636
Clinics	489	41	122	122	-		489
Museums & Art Galleries	34	3	8	8	-		34
Cemeteries	25	2	6	6	-		25
Social rental housing	13	1	3	3	-		13
Other	397	33	99	99	-		397
<b>Heritage assets</b>	-	-	-	-	-		-
<b>Investment properties</b>	<b>233</b>	<b>19</b>	<b>58</b>	<b>58</b>	-		<b>233</b>
Housing development	233	19	58	58	-		233
<b>Other assets</b>	<b>9 020</b>	<b>752</b>	<b>2 255</b>	<b>2 255</b>	-		<b>9 020</b>
General vehicles	1 853	154	463	463	-		1 853
Specialised vehicles	999	83	250	250	-		999
Plant & equipment	1 975	165	494	494	-		1 975
Computers - hardware/equipment	503	42	126	126	-		503
Furniture and other office equipment	1 329	111	332	332	-		1 329
Civic Land and Buildings	1 492	124	373	373	-		1 492
Other Buildings	828	69	207	207	-		828
Other Land	31	3	8	8	-		31
Other	10	1	2	2	-		10
<b>Agricultural assets</b>	-	-	-	-	-		-
<b>Biological assets</b>	-	-	-	-	-		-
<b>Intangibles</b>	<b>159</b>	<b>13</b>	<b>40</b>	<b>40</b>	-		<b>159</b>
Computers - software & programming	159	13	40	40	-		159
<b>Total Depreciation</b>	<b>78 876</b>	<b>6 375</b>	<b>19 126</b>	<b>19 719</b>	<b>2 170</b>	11.3%	<b>78 876</b>
<b>Specialised vehicles</b>	<b>999</b>	<b>83</b>	<b>250</b>	<b>250</b>	-		<b>999</b>
Refuse	966	81	242	242	-		966
Fire	33	3	8	8	-		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 September 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



Date 12 October 2015