

# 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 November 2014

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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 November 2014

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

No comments for November 2014

#### **1.1.3 Other information**

No comments for November 2014

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

That Council takes cognisance of the monthly budget statement and supporting documentation for November 2014.

## **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 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 508 577 748	R 183 329 669	R 325 248 079	64%
<b>Operating Revenue</b>	R 477 648 231	R 194 349 535	R 283 298 696	59%
<b>Capital</b>	R 81 073 971	R 21 621 763	R 59 452 208	73%

### 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) - M05 November							
Description	Budget Year 2014/15						
	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	75 587	5 268	36 589	31 746	4 843	15%	75 587
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	14 917	78 200	79 439	(1 239)	-2%	189 053
Service charges - water revenue	34 803	3 348	12 393	12 641	(248)	-2%	34 803
Service charges - sanitation revenue	26 837	1 922	10 366	11 688	(1 322)	-11%	26 837
Service charges - refuse revenue	20 210	1 428	7 888	8 244	(355)	-4%	20 210
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	351	1 748	1 355	393	29%	3 252
Interest earned - external investments	9 894	16	111	4 123	(4 012)	-97%	9 894
Interest earned - outstanding debtors	1 340	148	772	558	214	38%	1 340
Dividends received	-	-	-	-	-	-	-
Fines	4 041	523	2 941	1 684	1 257	75%	4 041
Licences and permits	3 157	284	1 656	1 316	340	26%	3 157
Agency services	2 666	218	1 338	1 111	227	20%	2 666
Transfers recognised - operational	53 427	14 364	31 422	32 378	(956)	-3%	53 427
Other revenue	11 670	1 564	6 772	4 862	1 909	39%	11 670
Gains on disposal of PPE	200	-	2 154	-	2 154	#DIV/0!	200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>436 136</b>	<b>44 349</b>	<b>194 350</b>	<b>191 144</b>	<b>3 206</b>	<b>1.7%</b>	<b>436 136</b>

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 November 2014. The YTD variance for Property rates for November stands at 15%. 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 11% below YTD budget projections and the variance for water stands at -2%. Revenue received from Fines stands at 75% above YTD budget projections. Grants and Subsidies received variance currently stands at -3%. Revenue received for the month of November 2014 was R44.3 million with a variance of 1.7% above the budgeted projections.

## Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November							
Description	Budget Year 2014/15						
	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	140 164	15 451	54 326	58 419	(4 093)	-7%	140 164
Remuneration of councillors	8 288	647	3 208	2 970	239	8%	8 288
Debt impairment	12 113	-	-	-	-	-	12 113
Depreciation & asset impairment	76 645	6 234	37 403	31 935	5 468	17%	76 645
Finance charges	14 644	3	11	7 331	(7 320)	-100%	14 644
Bulk purchases	161 610	9 631	59 301	76 737	(17 437)	-23%	161 610
Contracted services	4 026	299	1 403	1 677	(275)	-16%	4 026
Transfers and grants	2 083	64	1 263	868	395	45%	2 083
Other expenditure	74 514	6 308	26 415	31 048	(4 633)	-15%	74 514
Loss on disposal of PPE	2 144	-	-	-	-	-	2 144
<b>Total Expenditure</b>	<b>496 232</b>	<b>38 636</b>	<b>183 330</b>	<b>210 986</b>	<b>(27 656)</b>	<b>-13.1%</b>	<b>496 232</b>
<b>Surplus/(Deficit)</b>	<b>(60 096)</b>	<b>5 713</b>	<b>11 020</b>	<b>(19 842)</b>	<b>30 862</b>	<b>(0)</b>	<b>(60 096)</b>
Transfers recognised - capital	27 666	-	-	-	-	-	27 666
Contributions recognised - capital	1 500	-	-	625	(625)	(0)	1 500
Contributed assets	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(30 930)</b>	<b>5 713</b>	<b>11 020</b>	<b>(19 217)</b>			<b>(30 930)</b>
Taxation	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(30 930)</b>	<b>5 713</b>	<b>11 020</b>	<b>(19 217)</b>			<b>(30 930)</b>
Attributable to minorities	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(30 930)</b>	<b>5 713</b>	<b>11 020</b>	<b>(19 217)</b>			<b>(30 930)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(30 930)</b>	<b>5 713</b>	<b>11 020</b>	<b>(19 217)</b>			<b>(30 930)</b>

Overall, operating expenditure is currently at 13.1% below our budgeted expenditure projection up until 30 November 2014. Employee related costs currently stand at 7% below 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 45% above the projected YTD expenditure. Expenditure for the month of October 2014 was R38.6 million with a variance of 13.1% below the budgeted projections.

## Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November							
Vote Description	Budget Year 2014/15						
	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	-	-	-	-	-	-	-
Vote 2 - Civil Services	40 954	3 086	11 456	17 063	(5 607)	-33%	40 954
Vote 3 - Council	-	-	-	-	-	-	-
Vote 4 - Electricity Services	-	-	-	-	-	-	-
Vote 5 - Financial Services	1 000	481	484	350	134	38%	1 000
Vote 6 - Development Services	-	-	-	-	-	-	-
Vote 7 - Municipal Manager	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>41 954</b>	<b>3 567</b>	<b>11 940</b>	<b>17 413</b>	<b>(5 473)</b>	<b>-31%</b>	<b>41 954</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Corporate Services	1 817	3	70	21	50	241%	1 817
Vote 2 - Civil Services	19 316	1 146	4 712	5 783	(1 072)	-19%	19 316
Vote 3 - Council	814	4	100	4	97	2758%	814
Vote 4 - Electricity Services	12 232	1 266	3 324	2 302	1 023	44%	12 232
Vote 5 - Financial Services	30	24	840	1 111	(271)	-24%	30
Vote 6 - Development Services	4 164	5	9	84	(75)	-89%	4 164
Vote 7 - Municipal Manager	20	-	-	5	(5)	-100%	20
Vote 8 - Protection Services	728	179	626	583	43	7%	728
<b>Total Capital single-year expenditure</b>	<b>39 120</b>	<b>2 626</b>	<b>9 681</b>	<b>9 892</b>	<b>(211)</b>	<b>-2%</b>	<b>39 120</b>
<b>Total Capital Expenditure</b>	<b>81 074</b>	<b>6 194</b>	<b>21 622</b>	<b>27 306</b>	<b>(5 684)</b>	<b>-21%</b>	<b>81 074</b>

### Capital Expenditure:

The total capital expenditure as at 30 November 2014 amounts to R6.1million which is 21% below our projected expenditure.

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 November 2014

### 3.4 Remedial or corrective steps

No steps need to be taken

**WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November**

Description of financial indicator	Basis of calculation	Budget Year 2014/15		
		Original Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	18.4%		4.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	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%
Gearing	Long Term Borrowing/ Funds & Reserves	31664.2%		31664.2%
<b><u>Liquidity</u></b>				
Current Ratio	Current assets/current liabilities	248.8%		248.8%
Liquidity Ratio	Monetary Assets/Current Liabilities	178.5%		178.5%
<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%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	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%	98.98%	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	5.8%	8.99%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.4%	19.89%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue	32.1%		32.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	34.0%	3.57%	4.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	20.9%	19%	5.3%
<b><u>IDP regulation financial viability indicators</u></b>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	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 - M05 November							
Description	Budget Year 2014/15						
	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	75 587	5 268	36 589	31 746	4 843	15%	75 587
Service charges	270 902	21 615	108 847	112 012	(3 165)	-3%	270 902
Investment revenue	9 894	16	111	4 123	(4 012)	-97%	11 234
Transfers recognised - operational	53 427	14 364	31 422	32 378	(956)	-3%	53 427
Other own revenue	26 325	3 087	17 381	10 885	6 495	60%	26 325
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>436 136</b>	<b>44 349</b>	<b>194 350</b>	<b>191 144</b>	<b>3 206</b>	<b>2%</b>	<b>437 475</b>
Employee costs	140 164	15 451	54 326	58 419	(4 093)	-7%	140 164
Remuneration of Councillors	8 288	647	3 208	2 970	239	8%	8 288
Depreciation & asset impairment	76 645	6 234	37 403	31 935	5 468	17%	76 645
Finance charges	14 644	3	11	7 331	(7 320)	-100%	14 644
Materials and bulk purchases	161 610	9 631	59 301	76 737	(17 437)	-23%	161 610
Transfers and grants	2 083	64	1 263	868	395		2 083
Other expenditure	92 797	6 607	27 817	32 725	(4 908)	-15%	92 797
<b>Total Expenditure</b>	<b>496 232</b>	<b>38 636</b>	<b>183 330</b>	<b>210 986</b>	<b>(27 656)</b>	<b>-13%</b>	<b>496 232</b>
<b>Surplus/(Deficit)</b>	<b>(60 096)</b>	<b>5 713</b>	<b>11 020</b>	<b>(19 842)</b>	<b>30 862</b>	<b>-156%</b>	<b>(58 756)</b>
Transfers recognised - capital	27 666	-	-	-	-		27 666
Contributions & Contributed assets	1 500	-	-	625	(625)	-100%	1 500
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(30 930)</b>	<b>5 713</b>	<b>11 020</b>	<b>(19 217)</b>	<b>30 237</b>	<b>-157%</b>	<b>(29 590)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(30 930)</b>	<b>5 713</b>	<b>11 020</b>	<b>(19 217)</b>	<b>30 237</b>	<b>-157%</b>	<b>(29 590)</b>
<b>Capital expenditure &amp; funds sources</b>							
<b>Capital expenditure</b>	<b>81 074</b>	<b>6 194</b>	<b>21 622</b>	<b>27 306</b>	<b>(5 684)</b>	<b>-21%</b>	<b>81 074</b>
Capital transfers recognised	27 666	3 749	12 171	8 453	3 717	44%	27 666
Public contributions & donations	1 500	-	-	625	(625)	-100%	1 500
Borrowing	-	-	-	-	-		-
Internally generated funds	51 908	2 445	9 451	18 227	(8 776)	-48%	51 908
<b>Total sources of capital funds</b>	<b>81 074</b>	<b>6 194</b>	<b>21 622</b>	<b>27 306</b>	<b>(5 684)</b>	<b>-21%</b>	<b>81 074</b>
<b>Financial position</b>							
Total current assets	248 026		36 580				248 026
Total non current assets	1 799 434		2 920				1 799 434
Total current liabilities	99 701		14 089				99 701
Total non current liabilities	186 305		(38)				186 305
<b>Community wealth/Equity</b>	<b>1 761 454</b>		<b>25 449</b>				<b>1 761 454</b>
<b>Cash flows</b>							
Net cash from (used) operating	77 624	-	(173 703)	31 468	(205 171)	-652%	77 624
Net cash from (used) investing	(80 850)	-	(18 360)	(24 602)	6 242	-25%	(80 850)
Net cash from (used) financing	(3 247)	-	645	210	434	206%	(3 247)
<b>Cash/cash equivalents at the month/year end</b>	<b>177 980</b>	<b>-</b>	<b>31 576</b>	<b>191 531</b>	<b>(159 955)</b>	<b>-84%</b>	<b>177 980</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	5 116	438	424	231	210	7 443	43 738
<b>Creditors Age Analysis</b>							
Total Creditors	88	4	-	-	-	-	6 276



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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November							
Description	Budget Year 2014/15						
	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>141 006</b>	<b>13 251</b>	<b>56 102</b>	<b>52 913</b>	3 190	6%	<b>141 006</b>
Executive and council	33 761	1 428	4 429	3 006	1 423	47%	33 761
Budget and treasury office	106 070	11 741	51 337	49 425	1 913	4%	106 070
Corporate services	1 175	81	336	482	(146)	-30%	1 175
<b>Community and public safety</b>	<b>14 585</b>	<b>956</b>	<b>4 909</b>	<b>3 796</b>	1 113	29%	<b>14 585</b>
Community and social services	6 868	74	390	347	43	12%	6 868
Sport and recreation	2 881	321	1 465	957	508	53%	2 881
Public safety	4 560	525	2 955	2 377	579	24%	4 560
Housing	276	36	98	115	(17)	-15%	276
Health	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>9 021</b>	<b>717</b>	<b>3 983</b>	<b>3 295</b>	688	21%	<b>9 021</b>
Planning and development	1 898	204	871	790	80	10%	1 898
Road transport	7 123	513	3 112	2 504	607	24%	7 123
Environmental protection	-	-	-	-	-	-	-
<b>Trading services</b>	<b>300 669</b>	<b>29 424</b>	<b>129 348</b>	<b>131 692</b>	(2 344)	-2%	<b>300 669</b>
Electricity	191 178	15 169	80 907	80 877	30	0%	191 178
Water	39 418	3 896	15 983	15 535	448	3%	39 418
Waste water management	41 481	6 935	19 622	21 588	(1 966)	-9%	41 481
Waste management	28 591	3 423	12 836	13 692	(856)	-6%	28 591
<b>Other</b>	<b>21</b>	<b>2</b>	<b>8</b>	<b>9</b>	<b>(0)</b>	<b>-3%</b>	<b>21</b>
<b>Total Revenue - Standard</b>	<b>465 302</b>	<b>44 349</b>	<b>194 350</b>	<b>191 704</b>	<b>2 646</b>	<b>1%</b>	<b>465 302</b>
<b>Expenditure - Standard</b>							
<b>Governance and administration</b>	<b>90 433</b>	<b>9 000</b>	<b>31 895</b>	<b>33 398</b>	(1 503)	-5%	<b>90 433</b>
Executive and council	18 847	3 025	10 901	7 189	3 712	52%	18 847
Budget and treasury office	43 921	3 702	9 893	14 963	(5 069)	-34%	43 921
Corporate services	27 666	2 273	11 100	11 247	(146)	-1%	27 666
<b>Community and public safety</b>	<b>53 786</b>	<b>5 729</b>	<b>20 415</b>	<b>22 759</b>	(2 344)	-10%	<b>53 786</b>
Community and social services	13 904	1 365	5 237	5 882	(646)	-11%	13 904
Sport and recreation	16 353	2 206	6 863	6 949	(86)	-1%	16 353
Public safety	21 743	1 980	7 559	9 217	(1 658)	-18%	21 743
Housing	1 786	178	756	711	45	6%	1 786
Health	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>64 437</b>	<b>5 706</b>	<b>27 183</b>	<b>26 657</b>	526	2%	<b>64 437</b>
Planning and development	11 522	1 065	4 194	4 627	(433)	-9%	11 522
Road transport	52 914	4 641	22 989	22 031	959	4%	52 914
Environmental protection	-	-	-	-	-	-	-
<b>Trading services</b>	<b>286 580</b>	<b>18 159</b>	<b>103 379</b>	<b>110 032</b>	(6 653)	-6%	<b>286 580</b>
Electricity	175 831	10 296	66 454	73 398	(6 943)	-9%	175 831
Water	46 278	3 632	17 031	15 443	1 588	10%	46 278
Waste water management	37 507	1 887	9 933	10 171	(238)	-2%	37 507
Waste management	26 963	2 344	9 960	11 020	(1 060)	-10%	26 963
<b>Other</b>	<b>996</b>	<b>42</b>	<b>458</b>	<b>416</b>	<b>42</b>	<b>10%</b>	<b>996</b>
<b>Total Expenditure - Standard</b>	<b>496 232</b>	<b>38 636</b>	<b>183 330</b>	<b>193 263</b>	<b>(9 933)</b>	<b>-5%</b>	<b>496 232</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(30 930)</b>	<b>5 713</b>	<b>11 020</b>	<b>(1 559)</b>	<b>12 579</b>	<b>-807%</b>	<b>(30 930)</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) - M05 November							
Vote Description	Budget Year 2014/15						
	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	6 899	66	297	451	(154)	-34.1%	6 899
Vote 2 - Civil Services	112 288	14 379	49 130	51 396	(2 267)	-4.4%	112 288
Vote 3 - Council	33 761	1 428	4 429	3 006	1 423	47.3%	33 761
Vote 4 - Electricity Services	191 178	15 169	80 907	80 877	30	0.0%	191 178
Vote 5 - Financial Services	106 070	11 741	51 337	49 425	1 913	3.9%	106 070
Vote 6 - Development Services	4 699	536	2 293	1 737	555	32.0%	4 699
Vote 7 - Municipal Manager	-	-	-	-	-	-	-
Vote 8 - Protection Services	10 406	1 029	5 957	4 812	1 145	23.8%	10 406
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>465 302</b>	<b>44 349</b>	<b>194 350</b>	<b>191 704</b>	<b>2 646</b>	<b>1.4%</b>	<b>465 302</b>
<b>Expenditure by Vote</b>							
Vote 1 - Corporate Services	20 024	1 900	7 876	8 371	(495)	-5.9%	20 024
Vote 2 - Civil Services	184 253	14 795	68 733	67 083	1 650	2.5%	184 253
Vote 3 - Council	14 327	2 624	9 205	5 197	4 009	77.1%	14 327
Vote 4 - Electricity Services	183 743	10 296	66 454	73 398	(6 943)	-9.5%	183 743
Vote 5 - Financial Services	43 921	3 703	9 900	14 969	(5 069)	-33.9%	43 921
Vote 6 - Development Services	16 907	1 623	6 151	6 862	(711)	-10.4%	16 907
Vote 7 - Municipal Manager	4 520	967	4 714	5 317	(603)	-11.3%	4 520
Vote 8 - Protection Services	28 537	2 727	10 296	12 067	(1 771)	-14.7%	28 537
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>496 232</b>	<b>38 636</b>	<b>183 330</b>	<b>193 263</b>	<b>(9 933)</b>	<b>-5.1%</b>	<b>496 232</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(30 930)</b>	<b>5 713</b>	<b>11 020</b>	<b>(1 559)</b>	<b>12 579</b>	<b>-807.0%</b>	<b>(30 930)</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) - M05 November							
Description	Budget Year 2014/15						
	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	75 587	5 268	36 589	31 746	4 843	15%	75 587
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	14 917	78 200	79 439	(1 239)	-2%	189 053
Service charges - water revenue	34 803	3 348	12 393	12 641	(248)	-2%	34 803
Service charges - sanitation revenue	26 837	1 922	10 366	11 688	(1 322)	-11%	26 837
Service charges - refuse revenue	20 210	1 428	7 888	8 244	(355)	-4%	20 210
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	351	1 748	1 355	393	29%	3 252
Interest earned - external investments	9 894	16	111	4 123	(4 012)	-97%	9 894
Interest earned - outstanding debtors	1 340	148	772	558	214	38%	1 340
Dividends received	-	-	-	-	-	-	-
Fines	4 041	523	2 941	1 684	1 257	75%	4 041
Licences and permits	3 157	284	1 656	1 316	340	26%	3 157
Agency services	2 666	218	1 338	1 111	227	20%	2 666
Transfers recognised - operational	53 427	14 364	31 422	32 378	(956)	-3%	53 427
Other revenue	11 670	1 564	6 772	4 862	1 909	39%	11 670
Gains on disposal of PPE	200	-	2 154	-	2 154	#DIV/0!	200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>436 136</b>	<b>44 349</b>	<b>194 350</b>	<b>191 144</b>	<b>3 206</b>	<b>1.7%</b>	<b>436 136</b>
<b>Expenditure By Type</b>							
Employee related costs	140 164	15 451	54 326	58 419	(4 093)	-7%	140 164
Remuneration of councillors	8 288	647	3 208	2 970	239	8%	8 288
Debt impairment	12 113	-	-	-	-	-	12 113
Depreciation & asset impairment	76 645	6 234	37 403	31 935	5 468	17%	76 645
Finance charges	14 644	3	11	7 331	(7 320)	-100%	14 644
Bulk purchases	161 610	9 631	59 301	76 737	(17 437)	-23%	161 610
Other materials	-	-	-	-	-	-	-
Contracted services	4 026	299	1 403	1 677	(275)	-16%	4 026
Transfers and grants	2 083	64	1 263	868	395	45%	2 083
Other expenditure	74 514	6 308	26 415	31 048	(4 633)	-15%	74 514
Loss on disposal of PPE	2 144	-	-	-	-	-	2 144
<b>Total Expenditure</b>	<b>496 232</b>	<b>38 636</b>	<b>183 330</b>	<b>210 986</b>	<b>(27 656)</b>	<b>-13.1%</b>	<b>496 232</b>
<b>Surplus/(Deficit)</b>							
Transfers recognised - capital	27 666	-	-	-	-	-	27 666
Contributions recognised - capital	1 500	-	-	625	(625)	(0)	1 500
Contributed assets	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(30 930)</b>	<b>5 713</b>	<b>11 020</b>	<b>(19 217)</b>			<b>(30 930)</b>
Taxation	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(30 930)</b>	<b>5 713</b>	<b>11 020</b>	<b>(19 217)</b>			<b>(30 930)</b>
Attributable to minorities	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(30 930)</b>	<b>5 713</b>	<b>11 020</b>	<b>(19 217)</b>			<b>(30 930)</b>
Share of surplus/ (deficit) of associate	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	<b>(30 930)</b>	<b>5 713</b>	<b>11 020</b>	<b>(19 217)</b>			<b>(30 930)</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) - M05 November							
Vote Description	Budget Year 2014/15						
	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	-	-	-	-	-	-	-
Vote 2 - Civil Services	40 954	3 086	11 456	17 063	(5 607)	-33%	40 954
Vote 3 - Council	-	-	-	-	-	-	-
Vote 4 - Electricity Services	-	-	-	-	-	-	-
Vote 5 - Financial Services	1 000	481	484	350	134	38%	1 000
Vote 6 - Development Services	-	-	-	-	-	-	-
Vote 7 - Municipal Manager	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>41 954</b>	<b>3 567</b>	<b>11 940</b>	<b>17 413</b>	<b>(5 473)</b>	<b>-31%</b>	<b>41 954</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Corporate Services	1 817	3	70	21	50	241%	1 817
Vote 2 - Civil Services	19 316	1 146	4 712	5 783	(1 072)	-19%	19 316
Vote 3 - Council	814	4	100	4	97	2758%	814
Vote 4 - Electricity Services	12 232	1 266	3 324	2 302	1 023	44%	12 232
Vote 5 - Financial Services	30	24	840	1 111	(271)	-24%	30
Vote 6 - Development Services	4 164	5	9	84	(75)	-89%	4 164
Vote 7 - Municipal Manager	20	-	-	5	(5)	-100%	20
Vote 8 - Protection Services	728	179	626	583	43	7%	728
<b>Total Capital single-year expenditure</b>	<b>39 120</b>	<b>2 626</b>	<b>9 681</b>	<b>9 892</b>	<b>(211)</b>	<b>-2%</b>	<b>39 120</b>
<b>Total Capital Expenditure</b>	<b>81 074</b>	<b>6 194</b>	<b>21 622</b>	<b>27 306</b>	<b>(5 684)</b>	<b>-21%</b>	<b>81 074</b>
<b>Capital Expenditure - Standard Classification</b>							
<b>Governance and administration</b>	<b>3 639</b>	<b>485</b>	<b>602</b>	<b>379</b>	<b>223</b>	<b>59%</b>	<b>3 639</b>
Executive and council	834	4	100	9	92	1077%	834
Budget and treasury office	1 030	481	487	363	125	34%	1 030
Corporate services	1 775	-	15	8	7	92%	1 775
<b>Community and public safety</b>	<b>6 566</b>	<b>580</b>	<b>1 738</b>	<b>994</b>	<b>745</b>	<b>75%</b>	<b>6 566</b>
Community and social services	3 310	7	62	97	(36)	-37%	3 310
Sport and recreation	1 632	393	1 048	313	735	235%	1 632
Public safety	728	179	626	583	43	7%	728
Housing	896	1	3	-	3	#DIV/0!	896
Health	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>11 249</b>	<b>99</b>	<b>1 396</b>	<b>3 420</b>	<b>(2 024)</b>	<b>-59%</b>	<b>11 249</b>
Planning and development	114	28	41	44	(3)	-8%	114
Road transport	11 135	71	1 355	3 375	(2 020)	-60%	11 135
Environmental protection	-	-	-	-	-	-	-
<b>Trading services</b>	<b>59 619</b>	<b>5 030</b>	<b>17 885</b>	<b>22 514</b>	<b>(4 628)</b>	<b>-21%</b>	<b>59 619</b>
Electricity	12 232	1 290	4 161	3 400	761	22%	12 232
Water	2 939	654	668	627	42	7%	2 939
Waste water management	42 593	3 086	12 707	17 075	(4 369)	-26%	42 593
Waste management	1 856	-	349	1 412	(1 063)	-75%	1 856
<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>81 074</b>	<b>6 194</b>	<b>21 622</b>	<b>27 306</b>	<b>(5 684)</b>	<b>-21%</b>	<b>81 074</b>
<b>Funded by:</b>							
National Government	23 918	3 745	12 128	8 361	3 767	45%	23 918
Provincial Government	3 748	4	42	93	(50)	-54%	3 748
District Municipality	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>27 666</b>	<b>3 749</b>	<b>12 171</b>	<b>8 453</b>	<b>3 717</b>	<b>44%</b>	<b>27 666</b>
<b>Public contributions &amp; donations</b>	<b>1 500</b>	<b>-</b>	<b>-</b>	<b>625</b>	<b>(625)</b>	<b>-100%</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>2 445</b>	<b>9 451</b>	<b>18 227</b>	<b>(8 776)</b>	<b>-48%</b>	<b>51 908</b>
<b>Total Capital Funding</b>	<b>81 074</b>	<b>6 194</b>	<b>21 622</b>	<b>27 306</b>	<b>(5 684)</b>	<b>-21%</b>	<b>81 074</b>

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

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M05 November			
Description	Budget Year 2014/15		
	Original Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>			
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	177 980	48 604	177 980
Call investment deposits	–	–	–
Consumer debtors	60 350	9 227	60 350
Other debtors	2 132	(20 771)	2 132
Current portion of long-term receivables	24	–	24
Inventory	7 540	(481)	7 540
<b>Total current assets</b>	<b>248 026</b>	<b>36 580</b>	<b>248 026</b>
<b>Non current assets</b>			
Long-term receivables	350	–	350
Investments	–	–	–
Investment property	31 778	–	31 778
Investments in Associate	–	–	–
Property, plant and equipment	1 766 049	2 920	1 766 049
Agricultural	–	–	–
Biological assets	–	–	–
Intangible assets	490	–	490
Other non-current assets	767	–	767
<b>Total non current assets</b>	<b>1 799 434</b>	<b>2 920</b>	<b>1 799 434</b>
<b>TOTAL ASSETS</b>	<b>2 047 460</b>	<b>39 500</b>	<b>2 047 460</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Bank overdraft	–	–	–
Borrowing	4 094	–	4 094
Consumer deposits	7 717	428	7 717
Trade and other payables	81 768	15 429	81 768
Provisions	6 122	(1 767)	6 122
<b>Total current liabilities</b>	<b>99 701</b>	<b>14 089</b>	<b>99 701</b>
<b>Non current liabilities</b>			
Borrowing	133 551	(38)	133 551
Provisions	52 754	–	52 754
<b>Total non current liabilities</b>	<b>186 305</b>	<b>(38)</b>	<b>186 305</b>
<b>TOTAL LIABILITIES</b>	<b>286 006</b>	<b>14 051</b>	<b>286 006</b>
<b>NET ASSETS</b>	<b>1 761 454</b>	<b>25 449</b>	<b>1 761 454</b>
<b>COMMUNITY WEALTH/EQUITY</b>			
Accumulated Surplus/(Deficit)	1 761 033	25 449	1 761 033
Reserves	422	–	422
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 761 454</b>	<b>25 449</b>	<b>1 761 454</b>

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

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M05 November							
Description	2013/14	Budget Year 2014/15					
	Audited Outcome	Original Budget	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	332 539	354 705	275 289	154 084	121 205	79%	354 705
Government - operating	38 924	53 427	56 814	32 378	24 436	75%	53 427
Government - capital	24 567	53 105	12 500	-	12 500	#DIV/0!	53 105
Interest	9 917	11 165	111	4 681	(4 570)	-98%	11 165
Dividends	-	-	-	-	-		-
<b>Payments</b>							
Suppliers and employees	(313 247)	378 050	517 472	158 795	(358 677)	-226%	378 050
Finance charges	(8 486)	14 644	11	12	1	9%	14 644
Transfers and Grants	(1 293)	2 083	934	868	(66)	-8%	2 083
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>82 922</b>	<b>77 624</b>	<b>(173 703)</b>	<b>31 468</b>	<b>512 313</b>	<b>1628%</b>	<b>77 624</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
Proceeds on disposal of PPE	1 550	200	2 154	200	1 954	977%	200
Decrease (Increase) in non-current debtors	-	-	-	-	-		-
Decrease (increase) other non-current receivables	60	24	-	635	(635)	-100%	24
Decrease (increase) in non-current investments	-	-	-	-	-		-
<b>Payments</b>							
Capital assets	(86 828)	81 074	20 514	25 436	4 922	19%	81 074
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(85 218)</b>	<b>(80 850)</b>	<b>(18 360)</b>	<b>(24 602)</b>	<b>(6 242)</b>	<b>25%</b>	<b>(80 850)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Short term loans	-	-	-	-	-		-
Borrowing long term/refinancing	82	-	-	-	-		-
Increase (decrease) in consumer deposits	-	505	683	210	472	225%	505
<b>Payments</b>							
Repayment of borrowing	(6 868)	3 752	38	-	(38)	#DIV/0!	3 752
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(6 785)</b>	<b>(3 247)</b>	<b>645</b>	<b>210</b>	<b>(434)</b>	<b>-206%</b>	<b>(3 247)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(9 082)</b>	<b>(6 474)</b>	<b>(191 419)</b>	<b>7 077</b>			<b>(6 474)</b>
Cash/cash equivalents at beginning:	219 211	184 454	222 995	184 454			184 454
Cash/cash equivalents at month/year end:	210 129	177 980	31 576	191 531			177 980

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November														
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 Receiv ables from Ex change Transactions - Water	1200	3 735	770	416	91	75	59	66	1 144	6 357	1 435	-	-	
Trade and Other Receiv ables from Ex change Transactions - Electricity	1300	12 063	2 198	532	33	29	15	13	659	15 543	750	-	-	
Receiv ables from Non-ex change Transactions - Property Rates	1400	5 072	932	2 309	115	126	66	50	2 579	11 249	2 936	-	-	
Receiv ables from Ex change Transactions - Waste Water Management	1500	1 776	590	630	90	78	26	22	1 215	4 427	1 431	-	-	
Receiv ables from Ex change Transactions - Waste Management	1600	1 583	469	664	76	63	47	41	1 103	4 045	1 329	-	-	
Receiv ables from Ex change Transactions - Property Rental Debtors	1700	21	14	1	0	0	0	0	13	50	14	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	1 018	142	56	34	52	16	17	730	2 066	849	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>25 267</b>	<b>5 116</b>	<b>4 609</b>	<b>438</b>	<b>424</b>	<b>231</b>	<b>210</b>	<b>7 443</b>	<b>43 738</b>	<b>8 746</b>	<b>-</b>	<b>-</b>	
<b>2013/14 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	635	16	96	4	6	4	4	62	827	79	-	-	
Commercial	2300	10 526	1 126	214	21	52	14	17	383	12 352	486	-	-	
Households	2400	13 185	3 744	3 579	367	326	197	176	6 389	27 963	7 455	-	-	
Other	2500	920	230	720	46	40	17	14	609	2 596	726	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>25 267</b>	<b>5 116</b>	<b>4 609</b>	<b>438</b>	<b>424</b>	<b>231</b>	<b>210</b>	<b>7 443</b>	<b>43 738</b>	<b>8 746</b>	<b>-</b>	<b>-</b>	

After doing a monthly comparison of outstanding debt, 90 days and older decreased to R8 746 256 when compared to October's report which amounted to R13 504 244. There was a decrease of R 4 590 580 in outstanding debt for 150 days and older.

Total Outstanding Debt has decreased from R48.3 million in November 2013 to R43.7million in November 2014.

## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November												
Description R thousands	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		
<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	6 162	88	22	4	-	-	-	-	6 276	2 737	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>6 162</b>	<b>88</b>	<b>22</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 276</b>	<b>2 737</b>	

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November								
Investments by maturity Name of institution & investment ID R thousands	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
	Yrs/Months							
<b>Municipality</b>								
ABSA	364 Days	Fixed Deposit	28 June 2015	-	7.38%	100 000	-	100 000
ABSA		Call Account			5.75%	19 280	5 551	24 830
STANDARD BANK	214 Days	Fixed Deposit	30 Jan 2015		6.75%	100 000	-	100 000
<b>Municipality sub-total</b>				-		219 280	5 551	224 830
<b>Entities</b>								
N/A								
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		<b>219 280</b>	<b>5 551</b>	<b>224 830</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 - M05 November							
Description	Budget Year 2014/15						
	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>	<b>46 690</b>	<b>364</b>	<b>20 291</b>	<b>20 291</b>	<b>-</b>		<b>46 690</b>
Local Government Equitable Share	43 093	-	17 058	17 058	-		43 093
Municipal Systems Improvement	934	-	934	934	-		934
Finance Management	1 450	-	1 450	1 450	-		1 450
EPWP Incentive	1 213	364	849	849	-		1 213
<b>Provincial Government:</b>	<b>6 597</b>	<b>-</b>	<b>2 139</b>	<b>2 139</b>	<b>-</b>		<b>6 597</b>
Libraries	5 319	-	2 139	2 139	-		5 319
Proclaimed Roads Subsidy	1 060	-	-	-	-		1 060
Ilinge Lethu Centre	218	-	-	-	-		218
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<i>[insert description]</i>					-		
<b>Other grant providers:</b>	<b>140</b>	<b>309</b>	<b>794</b>	<b>794</b>	<b>-</b>		<b>140</b>
<i>Cleanest Town</i>	-	-	-	-	-		-
<i>Disaster Fund</i>	140	309	794	794	-		140
<b>Total Operating Transfers and Grants</b>	<b>53 427</b>	<b>673</b>	<b>23 224</b>	<b>23 224</b>	<b>-</b>		<b>53 427</b>
<b>Capital Transfers and Grants</b>							
<b>National Government:</b>	<b>23 918</b>	<b>9 000</b>	<b>10 985</b>	<b>10 985</b>	<b>-</b>		<b>23 918</b>
Municipal Infrastructure Grant (MIG)	19 918	9 000	9 485	9 485	-		19 918
Energy Efficiency and Demand Side Management Grant	4 000	-	1 500	1 500	-		4 000
<b>Provincial Government:</b>	<b>29 187</b>	<b>2 344</b>	<b>3 432</b>	<b>3 432</b>	<b>-</b>		<b>29 187</b>
<i>Human Settlements</i>	28 539	2 344	2 829	2 829	-		28 539
<i>Libraries</i>	498	-	453	453	-		498
<i>Sport and Recreation</i>	150	-	150	150	-		150
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<i>[insert description]</i>					-		
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Transfers and Grants</b>	<b>53 105</b>	<b>11 344</b>	<b>14 417</b>	<b>14 417</b>	<b>-</b>		<b>53 105</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>106 532</b>	<b>12 017</b>	<b>37 642</b>	<b>37 642</b>	<b>-</b>		<b>106 532</b>

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November							
Description	Budget Year 2014/15						
	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>46 690</b>	<b>4 058</b>	<b>18 323</b>	<b>15 905</b>	<b>2 418</b>	<b>15.2%</b>	<b>46 690</b>
Local Government Equitable Share	43 093	3 633	16 715	14 036	2 679	19.1%	43 093
Municipal Systems Improvement	934	79	286	389	(103)	-26.6%	934
Finance Management	1 450	110	470	627	(158)	-25.1%	1 450
EPWP Incentive	1 213	236	853	853	-		1 213
Other transfers and grants [insert description]					-		
<b>Provincial Government:</b>	<b>6 597</b>	<b>703</b>	<b>6 088</b>	<b>2 746</b>	<b>3 342</b>	<b>#DIV/0!</b>	<b>6 737</b>
Libraries	5 319	607	2 146	2 292	(146)	-6.4%	5 319
Proclaimed Roads Subsidy	1 060	15	38	178	(140)	-78.5%	1 060
Ilinge Lethu Centre	218	81	279	218	61	28.1%	218
Disaster Fund	140	-	136	58	78	133.1%	140
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]					-		
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total operating expenditure of Transfers and Grants:</b>	<b>53 287</b>	<b>4 761</b>	<b>24 411</b>	<b>18 652</b>	<b>5 759</b>	<b>30.9%</b>	<b>53 427</b>
<b>Capital expenditure of Transfers and Grants</b>							
<b>National Government:</b>	<b>23 918</b>	<b>3 745</b>	<b>12 128</b>	<b>8 361</b>	<b>3 767</b>	<b>45.1%</b>	<b>23 918</b>
Municipal Infrastructure Grant (MIG)	19 918	3 732	12 091	8 161	3 930	48.2%	19 918
Energy Efficiency and Demand Side Management Grant	4 000	12	38	200	(162)	-81.1%	4 000
Other capital transfers [insert description]					-		
<b>Provincial Government:</b>	<b>3 748</b>	<b>4</b>	<b>42</b>	<b>93</b>	<b>(50)</b>	<b>-54.3%</b>	<b>3 748</b>
Human Settlements	3 100	1	3	20	(17)	-84.6%	3 100
Libraries	498	3	39	10	29	291.8%	498
Pedestrian Pathways: Darling (Phase 2)	-	-	-	-	-		-
Sport and Recreation	150	-	-	63	(63)	-100.0%	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>27 666</b>	<b>3 749</b>	<b>12 171</b>	<b>8 453</b>	<b>3 717</b>	<b>44.0%</b>	<b>27 666</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>80 953</b>	<b>8 510</b>	<b>36 582</b>	<b>27 105</b>	<b>9 477</b>	<b>35.0%</b>	<b>81 093</b>

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

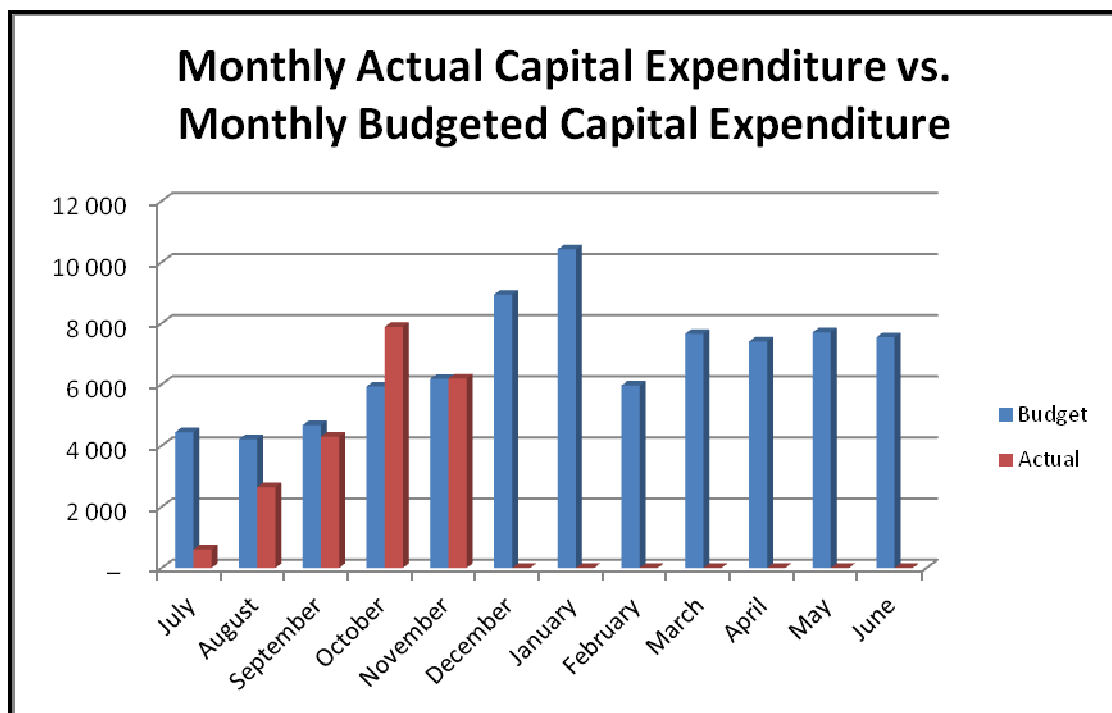
### 9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November							
Budget Year 2014/15							
Summary of Employee and Councillor remuneration	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
	B						D
<b>Councillors (Political Office Bearers plus Other)</b>							
Basic Salaries and Wages	5 108	411	2 042	2 042	-		5 108
Pension and UIF Contributions	761	62	301	301	-		761
Medical Aid Contributions	238	21	98	98	-		238
Motor Vehicle Allowance	1 796	116	570	570	-		1 796
Cellphone Allowance	385	40	198	198	-		385
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-		-
<b>Sub Total - Councillors</b>	<b>8 288</b>	<b>649</b>	<b>3 209</b>	<b>3 209</b>	<b>-</b>		<b>8 288</b>
<b>Senior Managers of the Municipality</b>							
Basic Salaries and Wages	5 082	434	2 168	2 168	-		5 082
Pension and UIF Contributions	1 151	91	456	456	-		1 151
Medical Aid Contributions	283	23	117	117	-		283
Overtime	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	949	83	407	407	-		949
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	436	38	264	264	-		436
Payments in lieu of leave	-	-	-	-	-		-
Long service awards	58	52	114	114	-		58
Post-retirement benefit obligations	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>	<b>7 957</b>	<b>722</b>	<b>3 528</b>	<b>3 528</b>	<b>-</b>		<b>7 957</b>
<b>% increase</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Other Municipal Staff</b>							
Basic Salaries and Wages	87 648	11 843	37 203	39 919	(2 716)	-7%	87 648
Pension and UIF Contributions	13 824	1 132	5 481	5 767	(286)	-5%	13 824
Medical Aid Contributions	6 218	492	2 429	2 590	(161)	-6%	6 218
Overtime	4 562	372	1 440	1 900	(461)	-24%	4 562
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	6 136	477	2 397	2 543	(146)	-6%	6 136
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	407	37	184	169	14	9%	407
Other benefits and allowances	6 320	430	1 779	2 834	(1 056)	-37%	6 320
Payments in lieu of leave	1 478	-	-	-	-		1 478
Long service awards	703	(52)	(114)	203	(317)	-156%	703
Post-retirement benefit obligations	4 910	-	-	7	(7)	-100%	4 910
<b>Sub Total - Other Municipal Staff</b>	<b>132 207</b>	<b>14 730</b>	<b>50 799</b>	<b>55 934</b>	<b>(5 135)</b>	<b>-9%</b>	<b>132 207</b>
<b>% increase</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>140 164</b>	<b>15 451</b>	<b>54 326</b>	<b>59 461</b>	<b>(5 135)</b>	<b>-9%</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 - M05 November							
Month	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
<b>R thousands</b>							
<b>Monthly expenditure performance trend</b>							
July	4 439	609	609	4 439	3 830	86.3%	1%
August	4 211	2 642	3 251	8 649	5 398	62.4%	4%
September	4 671	4 293	7 544	13 321	5 776	43.4%	9%
October	5 933	7 883	15 428	19 254	3 826	19.9%	19%
November	6 183	6 194	21 622	25 436	3 815	15.0%	27%
December	8 936	–		34 373	–		
January	10 423	–		44 796	–		
February	5 966	–		50 762	–		
March	7 658	–		58 419	–		
April	7 402	–		65 821	–		
May	7 708	–		73 529	–		
June	7 545	–		81 074	–		
<b>Total Capital expenditure</b>	<b>81 074</b>	<b>21 622</b>					



## 11.3 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November							
Description	Budget Year 2014/15						
	Original 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>86</b>	<b>1 012</b>	<b>1 526</b>	<b>514</b>	<b>33.7%</b>	<b>6 346</b>
Infrastructure - Road transport	1 996	71	849	1 196	347	29.0%	1 996
<i>Roads, Pavements &amp; Bridges</i>	1 100	71	71	300	229	76.3%	1 100
<i>Storm water</i>	896	-	778	896	118	13.2%	896
Infrastructure - Electricity	4 250	15	163	330	167	50.6%	4 250
<i>Generation</i>	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	4 250	15	163	330	167	50.6%	4 250
<i>Street Lighting</i>	-	-	-	-	-	-	-
Infrastructure - Water	100	-	-	-	-	-	100
<i>Dams &amp; Reservoirs</i>	100	-	-	-	-	-	100
<i>Water purification</i>	-	-	-	-	-	-	-
<i>Reticulation Water</i>	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-
<b>Community</b>	<b>3 100</b>	<b>-</b>	<b>2</b>	<b>20</b>	<b>18</b>	<b>90.8%</b>	<b>3 100</b>
Social rental housing	-	-	-	-	-	-	-
Other Community	3 100	-	2	20	18	90.8%	3 100
<b>Other assets</b>	<b>6 363</b>	<b>587</b>	<b>1 877</b>	<b>1 603</b>	<b>(274)</b>	<b>-17.1%</b>	<b>6 363</b>
General v vehicles	-	-	-	-	-	-	-
Specialised v vehicles	-	-	-	-	-	-	-
Plant & equipment	400	47	343	421	78	18.4%	400
Computers - hardware/equipment	2 310	505	1 338	1 099	(239)	-22%	2 310
Furniture and other office equipment	1 463	33	100	83	(17)	-20.5%	1 463
Abattoirs	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-
Other Land	1 250	-	-	-	-	-	1 250
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-
Other	940	1	96	-	(96)	#DIV/0!	940
<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>-</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>673</b>	<b>2 890</b>	<b>3 149</b>	<b>258</b>	<b>8.2%</b>	<b>15 808</b>

**WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November**

Description	Budget Year 2014/15						
	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>58 019</b>	<b>4 994 173</b>	<b>14 832</b>	<b>20 525</b>	<b>5 692</b>	<b>27.7%</b>	<b>58 019</b>
Infrastructure - Road transport	9 877	-	213	2 150	1 937		9 877
<i>Roads, Pavements &amp; Bridges</i>	9 377	-	213	2 000	1 787		9 377
<i>Storm water</i>	500	-	-	150	150	100.0%	500
Infrastructure - Electricity	4 450	1 229 197	2 154	700	(1 454)	-207.8%	4 450
<i>Generation</i>	-	-	-	-	-		-
<i>Transmission &amp; Reticulation</i>	4 450	1 229 197	2 154	700	(1 454)	-207.8%	4 450
<i>Street Lighting</i>	-	-	-	-	-		-
Infrastructure - Water	2 738	678 776	1 009	611	(398)	-65.1%	2 738
<i>Dams &amp; Reservoirs</i>	540	-	-	-	-		540
<i>Water purification</i>	-	-	-	-	-		-
<i>Reticulation Water</i>	2 198	678 776	1 009	611	(398)	-65.1%	2 198
Infrastructure - Sanitation	40 954	3 086 200	11 456	17 063	5 607	32.9%	40 954
<i>Reticulation</i>	40 954	-	-	-	-		40 954
<i>Sewerage purification</i>	-	3 086 200	11 456	17 063	5 607	32.9%	-
Infrastructure - Other	-	-	-	-	-		-
<b>Community</b>	<b>944</b>	<b>800</b>	<b>192</b>	<b>250</b>	<b>58</b>	<b>23.1%</b>	<b>944</b>
Sportsfields & stadia	600	800	1	250	249	100%	600
Cemeteries	344	-	191	-	(191)		344
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	-	-	-	-	-		-
Other Community	-	-	-	-	-		-
<b>Investment properties</b>	<b>-</b>	<b>1 260</b>	<b>3</b>	<b>-</b>	<b>(3)</b>	<b>#DIV/0!</b>	<b>-</b>
Housing development	-	1 260	3	-	(3)	#DIV/0!	-
Other	-	-	-	-	-		-
<b>Other assets</b>	<b>6 303</b>	<b>524 982</b>	<b>3 704</b>	<b>3 030</b>	<b>(674)</b>	<b>-22.2%</b>	<b>6 303</b>
General vehicles	5 253	524 982	3 127	1 630	(1 497)	-91.9%	5 253
Specialised vehicles	-	-	349	1 400	1 051	75.0%	-
Plant & equipment	-	-	227	-	(227)	#DIV/0!	-
Other	1 050	-	-	-	-		1 050
<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>-</b>	<b>-</b>	<b>-</b>	<b>352</b>	<b>352</b>	<b>100.0%</b>	<b>-</b>
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>65 266</b>	<b>5 521 215</b>	<b>18 731</b>	<b>24 157</b>	<b>5 426</b>	<b>22.5%</b>	<b>65 266</b>
<b>Specialised vehicles</b>	<b>-</b>	<b>-</b>	<b>349</b>	<b>1 400</b>	<b>1 051</b>	<b>0</b>	<b>-</b>
Refuse	-	-	349	1 400	1 051	0	-

## 11.4 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November							
Description	Budget Year 2014/15						
	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>7 300</b>	<b>489</b>	<b>3 684</b>	<b>4 817</b>	<b>1 133</b>	<b>23.5%</b>	<b>7 300</b>
Infrastructure - Road transport	3 665	97	1 080	1 503	423	28.2%	3 665
<i>Roads, Pavements &amp; Bridges</i>	277	15	38	115	77	67%	277
<i>Storm water</i>	3 388	82	1 042	1 388	346	24.9%	3 388
Infrastructure - Electricity	1 199	58	625	499	(126)	-25.1%	1 199
<i>Transmission &amp; Reticulation</i>	744	40	379	310	(69)	-22.2%	744
<i>Street Lighting</i>	455	18	246	190	(57)	-30.0%	455
Infrastructure - Water	976	35	218	407	188	46.3%	976
<i>Reticulation Water</i>	976	35	218	407	188	46.3%	976
Infrastructure - Sanitation	1 459	32	348	670	322	48.1%	1 459
<i>Reticulation Sewerage</i>	1 459	32	348	670	322	48.1%	1 459
<i>Sewerage purification</i>	-	-	-	-	-	-	-
Infrastructure - Other	-	267	1 413	1 737	324	18.7%	-
<i>Waste Management</i>	-	267	1 413	1 737	324	18.7%	-
<b>Community</b>	<b>1 612</b>	<b>661</b>	<b>997</b>	<b>669</b>	<b>(328)</b>	<b>-49.1%</b>	<b>1 612</b>
Sportsfields & stadia	393	45	162	164	2	1%	393
Swimming pools	846	552	643	352	(291)	-83%	846
Recreational facilities	207	34	96	86	(9)	-11%	207
Fire, safety & emergency	45	26	31	16	(16)	-98%	45
Security and policing	2	-	-	1	1	100%	2
Cemeteries	79	-	31	33	2	6%	79
Social rental housing	40	4	34	17	(17)	-103.0%	40
Other	-	-	-	-	-	-	-
<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>11 296</b>	<b>515</b>	<b>2 263</b>	<b>2 998</b>	<b>735</b>	<b>24.5%</b>	<b>11 296</b>
General vehicles	4 061	319	1 159	1 708	550	32.2%	4 061
Specialised v vehicles	4 171	-	-	-	-	-	4 171
Plant & equipment	855	58	318	391	73	18.7%	855
Computers - hardware/equipment	-	-	-	-	-	-	-
Furniture and other office equipment	610	14	93	254	160	63%	610
Other Buildings	1 600	125	694	645	(48)	-7.5%	1 600
<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>-</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>1 665</b>	<b>6 944</b>	<b>8 484</b>	<b>1 539</b>	<b>18.1%</b>	<b>20 208</b>
<b>Specialised vehicles</b>	<b>4 171</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 171</b>
Refuse	4 171	-	-	-	-	-	4 171

- Repairs and Maintenance is 18.1% below our budgeted expenditure projection for the month of November 2014.

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November**

Description	Budget Year 2014/15						
	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>61 102</b>	<b>4 939</b>	<b>29 631</b>	<b>30 244</b>	613	2.0%	<b>61 102</b>
Infrastructure - Road transport	27 510	2 139	12 836	13 449	613	4.6%	27 510
<i>Roads, Pavements &amp; Bridges</i>	27 460	2 135	12 810	13 423	613	4.6%	27 460
<i>Storm water</i>	50	4	25	25	-		50
Infrastructure - Electricity	11 596	966	5 798	5 798	-		11 596
<i>Generation</i>	-	-	-	-	-		-
<i>Transmission &amp; Reticulation</i>	11 592	966	5 796	5 796	-		11 592
<i>Street Lighting</i>	4	0	2	2	-		4
Infrastructure - Water	10 297	858	5 149	5 149	-		10 297
<i>Dams &amp; Reservoirs</i>	1 625	135	813	813	-		1 625
<i>Water purification</i>	52	4	26	26	-		52
<i>Reticulation</i>	8 620	718	4 310	4 310	-		8 620
Infrastructure - Sanitation	11 390	949	5 695	5 695	-		11 390
<i>Reticulation</i>	10 186	849	5 093	5 093	-		10 186
<i>Sewerage purification</i>	1 205	100	602	602	-		1 205
Infrastructure - Other	309	26	154	154	-		309
<i>Waste Management</i>	287	24	143	143	-		287
<i>Other</i>	22	2	11	11	-		22
<b>Community</b>	<b>4 474</b>	<b>373</b>	<b>2 237</b>	<b>2 237</b>	-		<b>4 474</b>
Parks & gardens	49	4	25	25	-		49
Sportsfields & stadia	1 024	85	512	512	-		1 024
Swimming pools	33	3	17	17	-		33
Community halls	790	66	395	395	-		790
Libraries	383	32	191	191	-		383
Recreational facilities	529	44	264	264	-		529
Fire, safety & emergency	139	12	70	70	-		139
Security and policing	710	59	355	355	-		710
Clinics	489	41	244	244	-		489
Museums & Art Galleries	38	3	19	19	-		38
Cemeteries	26	2	13	13	-		26
Social rental housing	13	1	6	6	-		13
Other	251	21	126	126	-		251
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Investment properties</b>	<b>353</b>	<b>29</b>	<b>176</b>	<b>176</b>	<b>-</b>		<b>353</b>
Housing development	353	29	176	176	-		353
<b>Other assets</b>	<b>10 556</b>	<b>880</b>	<b>5 278</b>	<b>5 278</b>	<b>-</b>		<b>10 556</b>
General vehicles	2 918	243	1 459	1 459	-		2 918
Specialised vehicles	1 191	99	595	595	-		1 191
Plant & equipment	2 310	193	1 155	1 155	-		2 310
Computers - hardware/equipment	456	38	228	228	-		456
Furniture and other office equipment	1 387	116	694	694	-		1 387
Civic Land and Buildings	1 492	124	746	746	-		1 492
Other Buildings	766	64	383	383	-		766
Other Land	27	2	13	13	-		27
Other	10	1	5	5	-		10
<b>Agricultural assets</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>Intangibles</b>	<b>159</b>	<b>13</b>	<b>80</b>	<b>80</b>	<b>-</b>		<b>159</b>
Computers - software & programming	159	13	80	80	-		159
<b>Total Depreciation</b>	<b>76 645</b>	<b>6 234</b>	<b>37 403</b>	<b>38 016</b>	<b>613</b>	<b>1.6%</b>	<b>76 645</b>
<b>Specialised vehicles</b>	<b>1 191</b>	<b>99</b>	<b>595</b>	<b>595</b>	<b>-</b>		<b>1 191</b>
Refuse	1 158	97	579	579	-		1 158
Fire	33	3	16	16	-		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 November 2014 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

10 December 2014