

# 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 Budget Statement August 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 August 2015

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

No comments for August 2015

#### **1.1.3 Other information**

No comments for August 2015

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

That Council takes cognisance of the monthly budget statement and supporting documentation for August 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 69 483 280	R 509 848 367	88%
<b>Operating Revenue</b>	R 564 444 651	R 97 867 696	R 466 576 955	83%
<b>Capital</b>	R 92 885 408	R 2 545 499	R 90 339 909	97%

### 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) - M02 August							
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	11 872	18 509	22 878	(4 370)	-19%	78 939
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	208 823	20 256	38 401	35 253	3 149	9%	208 823
Service charges - water revenue	41 620	2 863	5 134	4 118	1 015	25%	41 620
Service charges - sanitation revenue	25 137	2 307	4 561	6 952	(2 391)	-34%	25 137
Service charges - refuse revenue	17 610	1 761	3 405	3 387	18	1%	17 610
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 349	183	413	335	78	23%	3 349
Interest earned - external investments	8 300	21	21	146	(124)	-85%	8 300
Interest earned - outstanding debtors	1 376	125	244	191	54	28%	1 376
Dividends received	-	-	-	-	-	-	-
Fines	25 735	356	923	3 612	(2 689)	-74%	25 735
Licences and permits	3 273	310	648	592	56	9%	3 273
Agency services	2 799	256	595	437	158	36%	2 799
Transfers recognised - operational	62 706	-	21 572	14 663	6 909	47%	62 706
Other revenue	16 868	1 261	2 322	2 399	(76)	-3%	16 868
Gains on disposal of PPE	200	1 020	1 119	2	1 117	68816%	200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>496 737</b>	<b>42 592</b>	<b>97 868</b>	<b>94 964</b>	<b>2 903</b>	<b>3.1%</b>	<b>496 737</b>

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 August 2015.

- The variance for Sanitation stands at 34% 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 25% and 9% above YTD budget projections.
- Revenue received from Fines is at 74% 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 August 2015 was **R42.592 million** and stands at **3.1%** above the budgeted projections.

## Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August							
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	10 335	19 992	24 331	(4 339)	-18%	156 706
Remuneration of councillors	9 530	683	1 367	1 446	(80)	-5%	9 530
Debt impairment	34 381	-	-	5 730	(5 730)	-100%	34 381
Depreciation & asset impairment	78 876	6 375	12 751	13 146	(395)	-3%	78 876
Finance charges	20 199	2	2	4	(2)	-49%	20 199
Bulk purchases	187 316	21 675	24 913	23 564	1 350	6%	187 316
Other materials	-	-	-	-	-	-	-
Contracted services	3 660	266	521	508	13	3%	3 660
Transfers and grants	2 137	33	265	568	(303)	-53%	2 137
Other expenditure	70 158	6 071	9 672	7 487	2 185	29%	70 158
Loss on disposal of PPE	2 144	-	-	-	-	-	2 144
<b>Total Expenditure</b>	<b>565 108</b>	<b>45 440</b>	<b>69 483</b>	<b>76 784</b>	<b>(7 301)</b>	<b>-9.5%</b>	<b>565 108</b>
<b>Surplus/(Deficit)</b>	<b>(68 371)</b>	<b>(2 848)</b>	<b>28 384</b>	<b>18 180</b>	<b>10 205</b>	<b>0</b>	<b>(68 371)</b>
Transfers recognised - capital	51 984	-	-	7 502	(7 502)	(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>(2 848)</b>	<b>28 384</b>	<b>25 681</b>			<b>(14 887)</b>
Taxation	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(14 887)</b>	<b>(2 848)</b>	<b>28 384</b>	<b>25 681</b>			<b>(14 887)</b>
Attributable to minorities	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(14 887)</b>	<b>(2 848)</b>	<b>28 384</b>	<b>25 681</b>			<b>(14 887)</b>
Share of surplus/ (deficit) of associate	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	<b>(14 887)</b>	<b>(2 848)</b>	<b>28 384</b>	<b>25 681</b>			<b>(14 887)</b>

- Employee related costs currently stand at 18% below the YTD budget projections. There are currently 20 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 53% 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 August 2015 was **R45.440 million** and stands at **9.5%** below the budgeted projections.

## Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August							
Vote Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<b>Capital Expenditure - Standard Classification</b>							
<i><b>Governance and administration</b></i>	<b>12 665</b>	<b>2</b>	<b>28</b>	<b>4</b>	24	574%	<b>12 665</b>
Executive and council	810	–	–	2	(2)	-100%	810
Budget and treasury office	915	2	27	3	25	986%	915
Corporate services	10 940	1	1	–	1	#DIV/0!	10 940
<i><b>Community and public safety</b></i>	<b>30 441</b>	<b>38</b>	<b>64</b>	<b>3 036</b>	(2 972)	-98%	<b>30 441</b>
Community and social services	4 710	1	1	1 647	(1 646)	-100%	4 710
Sport and recreation	4 867	12	29	360	(331)	-92%	4 867
Public safety	314	–	–	29	(29)	-100%	314
Housing	20 550	26	34	1 000	(966)	-97%	20 550
Health	–	–	–	–	–		–
<i><b>Economic and environmental services</b></i>	<b>32 444</b>	<b>1 791</b>	<b>2 170</b>	<b>1 500</b>	670	45%	<b>32 444</b>
Planning and development	60	2	2	–	2	#DIV/0!	60
Road transport	32 384	1 789	2 168	1 500	668	45%	32 384
Environmental protection	–	–	–	–	–		–
<i><b>Trading services</b></i>	<b>17 335</b>	<b>134</b>	<b>284</b>	<b>395</b>	(111)	-28%	<b>17 335</b>
Electricity	7 542	118	268	395	(127)	-32%	7 542
Water	6 048	12	12	–	12	#DIV/0!	6 048
Waste water management	3 730	4	4	–	4	#DIV/0!	3 730
Waste management	15	–	–	–	–		15
<i><b>Other</b></i>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>Total Capital Expenditure - Standard Classification</b>	<b>92 885</b>	<b>1 965</b>	<b>2 545</b>	<b>4 935</b>	<b>(2 389)</b>	<b>-48%</b>	<b>92 885</b>
<b>Funded by:</b>							
National Government	20 709	1 766	2 145	1 500	645	43%	20 709
Provincial Government	31 275	24	50	1 875	(1 825)	-97%	31 275
District Municipality	–	–	–	–	–		–
Other transfers and grants	–	–	–	–	–		–
<b>Transfers recognised - capital</b>	<b>51 984</b>	<b>1 790</b>	<b>2 195</b>	<b>3 375</b>	<b>(1 180)</b>	<b>-35%</b>	<b>51 984</b>
<b>Public contributions &amp; donations</b>	<b>1 500</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>8 500</b>
<b>Internally generated funds</b>	<b>30 901</b>	<b>175</b>	<b>350</b>	<b>1 560</b>	<b>(1 209)</b>	<b>-78%</b>	<b>30 901</b>
<b>Total Capital Funding</b>	<b>92 885</b>	<b>1 965</b>	<b>2 545</b>	<b>4 935</b>	<b>(2 389)</b>	<b>-48%</b>	<b>92 885</b>

- Total capital expenditure as at 31 August 2015 amounts to **R1 965 172** and stands at **48%** 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 August 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 - M02 August					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2015/16		
			Original Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</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 excl. transfers and grants		9.2%	0.0%	9.2%
<b>Safety of Capital</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>Liquidity</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>Revenue Management</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>Creditors Management</b>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	99.7%	95.0%
<b>Funding of Provisions</b>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<b>Other Indicators</b>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	5.8%	9.6%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15.4%	31.4%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue		31.5%	20.4%	31.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		34.0%	1.72%	4.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.9%	13%	6.0%
<b>IDP regulation financial viability indicators</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 - M02 August							
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	11 872	18 509	22 878	(4 370)	-19%	78 939
Service charges	293 191	27 186	51 501	49 710	1 791	4%	293 191
Investment revenue	8 300	21	21	146	(124)	-85%	9 676
Transfers recognised - operational	62 706	–	21 572	14 663	6 909	47%	62 706
Other own revenue	53 601	3 512	6 265	7 567	(1 302)	-17%	53 601
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>496 737</b>	<b>42 592</b>	<b>97 868</b>	<b>94 964</b>	<b>2 903</b>	<b>3%</b>	<b>498 112</b>
Employee costs	156 706	10 335	19 992	24 331	(4 339)	-18%	156 706
Remuneration of Councillors	9 530	683	1 367	1 446	(80)	-5%	9 530
Depreciation & asset impairment	78 876	6 375	12 751	13 146	(395)	-3%	78 876
Finance charges	20 199	2	2	4	(2)	-49%	20 199
Materials and bulk purchases	187 316	21 675	24 913	23 564	1 350	6%	187 316
Transfers and grants	2 137	33	265	568	(303)		2 137
Other expenditure	110 343	6 337	10 193	13 726	(3 532)	-26%	110 343
<b>Total Expenditure</b>	<b>565 108</b>	<b>45 440</b>	<b>69 483</b>	<b>76 784</b>	<b>(7 301)</b>	<b>-10%</b>	<b>565 108</b>
<b>Surplus/(Deficit)</b>	<b>(68 371)</b>	<b>(2 848)</b>	<b>28 384</b>	<b>18 180</b>	<b>10 205</b>	<b>56%</b>	<b>(66 995)</b>
Transfers recognised - capital	51 984	–	–	7 502	(7 502)	-100%	51 984
Contributions & Contributed assets	1 500	–	–	–	–		1 500
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(14 887)</b>	<b>(2 848)</b>	<b>28 384</b>	<b>25 681</b>	<b>2 703</b>	<b>11%</b>	<b>(13 511)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>(14 887)</b>	<b>(2 848)</b>	<b>28 384</b>	<b>25 681</b>	<b>2 703</b>	<b>11%</b>	<b>(13 511)</b>
<b>Capital expenditure &amp; funds sources</b>							
<b>Capital expenditure</b>	<b>92 885</b>	<b>1 965</b>	<b>2 545</b>	<b>4 935</b>	<b>(2 389)</b>	<b>-48%</b>	<b>92 885</b>
Capital transfers recognised	51 984	1 790	2 195	3 375	(1 180)	-35%	51 984
Public contributions & donations	1 500	–	–	–	–		1 500
Borrowing	8 500	–	–	–	–		8 500
Internally generated funds	<b>30 901</b>	<b>175</b>	<b>350</b>	<b>1 560</b>	<b>(1 209)</b>	<b>-78%</b>	<b>30 901</b>
<b>Total sources of capital funds</b>	<b>92 885</b>	<b>1 965</b>	<b>2 545</b>	<b>4 935</b>	<b>(2 389)</b>	<b>-48%</b>	<b>92 885</b>
<b>Financial position</b>							
Total current assets	246 002		5 447				246 002
Total non current assets	1 832 356		(10 205)				1 832 356
Total current liabilities	99 740		(33 075)				99 740
Total non current liabilities	192 331		(8)				192 331
<b>Community wealth/Equity</b>	<b>1 786 288</b>		<b>28 325</b>				<b>1 786 288</b>
<b>Cash flows</b>							
Net cash from (used) operating	974 750	3 661	(108 085)	(338)	(107 746)	31845%	974 750
Net cash from (used) investing	94 609	(833)	(1 148)	(7 843)	6 696	-85%	94 609
Net cash from (used) financing	14 839	129	209	49	160	325%	14 839
<b>Cash/cash equivalents at the month/year end</b>	<b>1 272 320</b>	<b>–</b>	<b>79 099</b>	<b>179 990</b>	<b>(100 891)</b>	<b>-56%</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	5 762	603	466	444	393	7 438	50 826
<b>Creditors Age Analysis</b>							
Total Creditors	8	–	–	–	–	–	5 519



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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August							
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>13 184</b>	<b>25 112</b>	<b>17 548</b>	7 565	43%	<b>109 904</b>
Executive and council	555	4	15	76	(61)	-80%	555
Budget and treasury office	107 784	13 130	24 981	17 236	7 745	45%	107 784
Corporate services	1 565	50	116	236	(120)	-51%	1 565
<b>Community and public safety</b>	<b>62 453</b>	<b>551</b>	<b>1 374</b>	<b>9 146</b>	(7 772)	-85%	<b>62 453</b>
Community and social services	14 060	78	170	1 585	(1 414)	-89%	14 060
Sport and recreation	8 032	107	253	834	(582)	-70%	8 032
Public safety	26 129	350	920	4 355	(3 435)	-79%	26 129
Housing	14 233	15	31	2 372	(2 341)	-99%	14 233
Health	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>34 141</b>	<b>753</b>	<b>1 667</b>	<b>5 690</b>	(4 023)	-71%	<b>34 141</b>
Planning and development	1 929	170	373	321	51	16%	1 929
Road transport	32 212	583	1 294	5 368	(4 074)	-76%	32 212
Environmental protection	-	-	-	-	-	-	-
<b>Trading services</b>	<b>343 700</b>	<b>28 103</b>	<b>69 711</b>	<b>73 117</b>	(3 406)	-5%	<b>343 700</b>
Electricity	211 931	20 422	39 950	38 199	1 752	5%	211 931
Water	52 114	3 003	8 340	8 219	121	1%	52 114
Waste water management	49 269	2 775	13 112	18 101	(4 989)	-28%	49 269
Waste management	30 387	1 903	8 309	8 598	(289)	-3%	30 387
<b>Other</b>	<b>22</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>(0)</b>	<b>-3%</b>	<b>22</b>
<b>Total Revenue - Standard</b>	<b>550 221</b>	<b>42 592</b>	<b>97 868</b>	<b>105 504</b>	<b>(7 636)</b>	<b>-7%</b>	<b>550 221</b>
<b>Expenditure - Standard</b>							
<b>Governance and administration</b>	<b>96 509</b>	<b>6 305</b>	<b>11 482</b>	<b>11 773</b>	(291)	-2%	<b>96 509</b>
Executive and council	20 048	2 198	3 439	3 392	46	1%	20 048
Budget and treasury office	44 977	2 086	3 902	4 686	(784)	-17%	44 977
Corporate services	31 485	2 021	4 141	3 695	447	12%	31 485
<b>Community and public safety</b>	<b>71 831</b>	<b>5 004</b>	<b>9 028</b>	<b>10 690</b>	(1 662)	-16%	<b>71 831</b>
Community and social services	15 939	940	1 991	2 301	(310)	-13%	15 939
Sport and recreation	16 558	982	1 906	2 261	(355)	-16%	16 558
Public safety	37 968	1 325	2 402	5 949	(3 547)	-60%	37 968
Housing	1 365	1 758	2 730	179	2 550	1423%	1 365
Health	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>68 524</b>	<b>4 923</b>	<b>9 304</b>	<b>5 789</b>	3 515	61%	<b>68 524</b>
Planning and development	11 889	714	1 370	1 787	(417)	-23%	11 889
Road transport	56 635	4 209	7 934	4 002	3 932	98%	56 635
Environmental protection	-	-	-	-	-	-	-
<b>Trading services</b>	<b>327 093</b>	<b>29 176</b>	<b>39 557</b>	<b>37 113</b>	2 444	7%	<b>327 093</b>
Electricity	198 062	22 018	27 377	25 740	1 637	6%	198 062
Water	57 885	3 639	5 308	4 142	1 166	28%	57 885
Waste water management	42 187	1 849	3 504	2 819	685	24%	42 187
Waste management	28 959	1 670	3 368	4 413	(1 045)	-24%	28 959
<b>Other</b>	<b>1 151</b>	<b>32</b>	<b>111</b>	<b>230</b>	<b>(119)</b>	<b>-52%</b>	<b>1 151</b>
<b>Total Expenditure - Standard</b>	<b>565 108</b>	<b>45 440</b>	<b>69 483</b>	<b>65 596</b>	<b>3 888</b>	<b>6%</b>	<b>565 108</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(14 887)</b>	<b>(2 848)</b>	<b>28 384</b>	<b>39 908</b>	<b>(11 524)</b>	<b>-29%</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) - M02 August							
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	109	1 655	(1 546)	-93.4%	9 929
Vote 2 - Civil Services	164 635	7 781	30 062	40 144	(10 081)	-25.1%	164 635
Vote 3 - Council	125	4	15	21	(6)	-28.3%	125
Vote 4 - Electricity Services	211 931	20 422	39 950	38 199	1 752	4.6%	211 931
Vote 5 - Financial Services	107 784	13 130	24 981	17 236	7 745	44.9%	107 784
Vote 6 - Development Services	23 168	290	586	2 825	(2 240)	-79.3%	23 168
Vote 7 - Municipal Manager	430	-	-	55	(55)	-100.0%	430
Vote 8 - Protection Services	32 218	567	1 244	1 015	230	22.7%	32 218
<b>Total Revenue by Vote</b>	<b>550 221</b>	<b>42 241</b>	<b>96 948</b>	<b>101 149</b>	<b>(4 201)</b>	<b>-4.2%</b>	<b>550 221</b>
<b>Expenditure by Vote</b>							
Vote 1 - Corporate Services	23 138	1 353	2 746	3 365	(619)	-18.4%	23 138
Vote 2 - Civil Services	208 428	12 738	22 756	17 849	4 908	27.5%	208 428
Vote 3 - Council	14 645	1 842	2 743	2 670	73	2.7%	14 645
Vote 4 - Electricity Services	206 577	22 018	27 377	25 740	1 637	6.4%	206 577
Vote 5 - Financial Services	44 977	2 086	3 904	4 689	(785)	-16.7%	44 977
Vote 6 - Development Services	17 111	2 697	4 592	2 533	2 059	81.3%	17 111
Vote 7 - Municipal Manager	5 403	954	2 142	1 881	262	13.9%	5 403
Vote 8 - Protection Services	44 830	807	1 422	1 626	(204)	-12.6%	44 830
<b>Total Expenditure by Vote</b>	<b>565 108</b>	<b>44 496</b>	<b>67 682</b>	<b>60 352</b>	<b>7 330</b>	<b>12.1%</b>	<b>565 108</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(14 887)</b>	<b>(2 254)</b>	<b>29 266</b>	<b>40 797</b>	<b>(11 531)</b>	<b>-28.3%</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) - M02 August							
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	11 872	18 509	22 878	(4 370)	-19%	78 939
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	208 823	20 256	38 401	35 253	3 149	9%	208 823
Service charges - water revenue	41 620	2 863	5 134	4 118	1 015	25%	41 620
Service charges - sanitation revenue	25 137	2 307	4 561	6 952	(2 391)	-34%	25 137
Service charges - refuse revenue	17 610	1 761	3 405	3 387	18	1%	17 610
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 349	183	413	335	78	23%	3 349
Interest earned - external investments	8 300	21	21	146	(124)	-85%	8 300
Interest earned - outstanding debtors	1 376	125	244	191	54	28%	1 376
Dividends received	-	-	-	-	-	-	-
Fines	25 735	356	923	3 612	(2 689)	-74%	25 735
Licences and permits	3 273	310	648	592	56	9%	3 273
Agency services	2 799	256	595	437	158	36%	2 799
Transfers recognised - operational	62 706	-	21 572	14 663	6 909	47%	62 706
Other revenue	16 868	1 261	2 322	2 399	(76)	-3%	16 868
Gains on disposal of PPE	200	1 020	1 119	2	1 117	68816%	200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>496 737</b>	<b>42 592</b>	<b>97 868</b>	<b>94 964</b>	<b>2 903</b>	<b>3.1%</b>	<b>496 737</b>
<b>Expenditure By Type</b>							
Employee related costs	156 706	10 335	19 992	24 331	(4 339)	-18%	156 706
Remuneration of councillors	9 530	683	1 367	1 446	(80)	-5%	9 530
Debt impairment	34 381	-	-	5 730	(5 730)	-100%	34 381
Depreciation & asset impairment	78 876	6 375	12 751	13 146	(395)	-3%	78 876
Finance charges	20 199	2	2	4	(2)	-49%	20 199
Bulk purchases	187 316	21 675	24 913	23 564	1 350	6%	187 316
Other materials	-	-	-	-	-	-	-
Contracted services	3 660	266	521	508	13	3%	3 660
Transfers and grants	2 137	33	265	568	(303)	-53%	2 137
Other expenditure	70 158	6 071	9 672	7 487	2 185	29%	70 158
Loss on disposal of PPE	2 144	-	-	-	-	-	2 144
<b>Total Expenditure</b>	<b>565 108</b>	<b>45 440</b>	<b>69 483</b>	<b>76 784</b>	<b>(7 301)</b>	<b>-9.5%</b>	<b>565 108</b>
<b>Surplus/(Deficit)</b>	<b>(68 371)</b>	<b>(2 848)</b>	<b>28 384</b>	<b>18 180</b>	<b>10 205</b>	<b>0</b>	<b>(68 371)</b>
Transfers recognised - capital	51 984	-	-	7 502	(7 502)	(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>(2 848)</b>	<b>28 384</b>	<b>25 681</b>			<b>(14 887)</b>
Taxation	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(14 887)</b>	<b>(2 848)</b>	<b>28 384</b>	<b>25 681</b>			<b>(14 887)</b>
Attributable to minorities	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(14 887)</b>	<b>(2 848)</b>	<b>28 384</b>	<b>25 681</b>			<b>(14 887)</b>
Share of surplus/ (deficit) of associate	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	<b>(14 887)</b>	<b>(2 848)</b>	<b>28 384</b>	<b>25 681</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) - M02 August							
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	-	17	250	(233)	-93%	7 360
Vote 5 - Financial Services	600	2	27	-	27	#DIV/0!	600
<b>Total Capital Multi-year expenditure</b>	<b>9 960</b>	<b>2</b>	<b>45</b>	<b>250</b>	<b>(205)</b>	<b>-82%</b>	<b>9 960</b>
<b>Single Year expenditure appropriation</b>							
Vote 1 - Corporate Services	8 970	1	1	-	1	#DIV/0!	8 970
Vote 2 - Civil Services	39 744	1 818	2 197	1 610	587	36%	39 744
Vote 3 - Council	805	-	-	1	(1)	-100%	805
Vote 4 - Electricity Services	7 542	118	268	395	(127)	-32%	7 542
Vote 5 - Financial Services	315	-	-	3	(3)	-100%	315
Vote 6 - Development Services	25 230	26	35	2 647	(2 612)	-99%	25 230
Vote 7 - Municipal Manager	5	-	-	1	(1)	-100%	5
Vote 8 - Protection Services	314	-	-	29	(29)	-100%	314
<b>Total Capital single-year expenditure</b>	<b>82 925</b>	<b>1 964</b>	<b>2 501</b>	<b>4 685</b>	<b>(2 184)</b>	<b>-47%</b>	<b>82 925</b>
<b>Total Capital Expenditure</b>	<b>92 885</b>	<b>1 965</b>	<b>2 545</b>	<b>4 935</b>	<b>(2 389)</b>	<b>-48%</b>	<b>92 885</b>
<b>Capital Expenditure - Standard Classification</b>							
<b>Governance and administration</b>	<b>12 665</b>	<b>2</b>	<b>28</b>	<b>4</b>	<b>24</b>	<b>574%</b>	<b>12 665</b>
Executive and council	810	-	-	2	(2)	-100%	810
Budget and treasury office	915	2	27	3	25	986%	915
Corporate services	10 940	1	1	-	1	#DIV/0!	10 940
<b>Community and public safety</b>	<b>30 441</b>	<b>38</b>	<b>64</b>	<b>3 036</b>	<b>(2 972)</b>	<b>-98%</b>	<b>30 441</b>
Community and social services	4 710	1	1	1 647	(1 646)	-100%	4 710
Sport and recreation	4 867	12	29	360	(331)	-92%	4 867
Public safety	314	-	-	29	(29)	-100%	314
Housing	20 550	26	34	1 000	(966)	-97%	20 550
Health	-	-	-	-	-		-
<b>Economic and environmental services</b>	<b>32 444</b>	<b>1 791</b>	<b>2 170</b>	<b>1 500</b>	<b>670</b>	<b>45%</b>	<b>32 444</b>
Planning and development	60	2	2	-	2	#DIV/0!	60
Road transport	32 384	1 789	2 168	1 500	668	45%	32 384
Environmental protection	-	-	-	-	-		-
<b>Trading services</b>	<b>17 335</b>	<b>134</b>	<b>284</b>	<b>395</b>	<b>(111)</b>	<b>-28%</b>	<b>17 335</b>
Electricity	7 542	118	268	395	(127)	-32%	7 542
Water	6 048	12	12	-	12	#DIV/0!	6 048
Waste water management	3 730	4	4	-	4	#DIV/0!	3 730
Waste management	15	-	-	-	-		15
<b>Other</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>1 965</b>	<b>2 545</b>	<b>4 935</b>	<b>(2 389)</b>	<b>-48%</b>	<b>92 885</b>
<b>Funded by:</b>							
National Government	20 709	1 766	2 145	1 500	645	43%	20 709
Provincial Government	31 275	24	50	1 875	(1 825)	-97%	31 275
District Municipality	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-		-
<b>Transfers recognised - capital</b>	<b>51 984</b>	<b>1 790</b>	<b>2 195</b>	<b>3 375</b>	<b>(1 180)</b>	<b>-35%</b>	<b>51 984</b>
<b>Public contributions &amp; donations</b>	<b>1 500</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>8 500</b>
<b>Internally generated funds</b>	<b>30 901</b>	<b>175</b>	<b>350</b>	<b>1 560</b>	<b>(1 209)</b>	<b>-78%</b>	<b>30 901</b>
<b>Total Capital Funding</b>	<b>92 885</b>	<b>1 965</b>	<b>2 545</b>	<b>4 935</b>	<b>(2 389)</b>	<b>-48%</b>	<b>92 885</b>

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

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M02 August			
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	(1 023)	182 619
Call investment deposits	-	-	-
Consumer debtors	48 160	10 071	48 160
Other debtors	8 895	(3 375)	8 895
Current portion of long-term receivables	24	-	24
Inventory	6 304	(225)	6 304
<b>Total current assets</b>	<b>246 002</b>	<b>5 447</b>	<b>246 002</b>
<b>Non current assets</b>			
Long-term receivables	185	-	185
Investments	-	-	-
Investment property	27 956	-	27 956
Investments in Associate	-	-	-
Property, plant and equipment	1 802 607	(10 205)	1 802 607
Agricultural	-	-	-
Biological assets	-	-	-
Intangible assets	841	-	841
Other non-current assets	767	-	767
<b>Total non current assets</b>	<b>1 832 356</b>	<b>(10 205)</b>	<b>1 832 356</b>
<b>TOTAL ASSETS</b>	<b>2 078 358</b>	<b>(4 758)</b>	<b>2 078 358</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Bank overdraft	-	-	-
Borrowing	5 399	-	5 399
Consumer deposits	9 032	126	9 032
Trade and other payables	78 308	(32 878)	78 308
Provisions	7 001	(323)	7 001
<b>Total current liabilities</b>	<b>99 740</b>	<b>(33 075)</b>	<b>99 740</b>
<b>Non current liabilities</b>			
Borrowing	134 984	(8)	134 984
Provisions	57 347	-	57 347
<b>Total non current liabilities</b>	<b>192 331</b>	<b>(8)</b>	<b>192 331</b>
<b>TOTAL LIABILITIES</b>	<b>292 071</b>	<b>(33 082)</b>	<b>292 071</b>
<b>NET ASSETS</b>	<b>1 786 288</b>	<b>28 325</b>	<b>1 786 288</b>
<b>COMMUNITY WEALTH/EQUITY</b>			
Accumulated Surplus/(Deficit)	1 699 032	28 325	1 699 032
Reserves	87 256	-	87 256
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 786 288</b>	<b>28 325</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 - M02 August							
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	54 598	220 101	28 930	191 171	661%	353 523
Government - operating	35 757	2 017	34 188	-	34 188	#DIV/0!	35 757
Government - capital	62 706	-	4 000	3 751	249	7%	62 706
Interest	66 939	21	21	140	(118)	-85%	66 939
Dividends	9 607	-	-	-	-		9 607
<b>Payments</b>							
Suppliers and employees	(423 881)	52 948	366 187	32 958	(333 229)	-1011%	(423 881)
Finance charges	(20 199)	2	2	-	(2)	#DIV/0!	(20 199)
Transfers and Grants	(2 137)	26	207	201	(6)	-3%	(2 137)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>974 750</b>	<b>3 661</b>	<b>(108 085)</b>	<b>(338)</b>	<b>558 727</b>	<b>-165133%</b>	<b>974 750</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
Proceeds on disposal of PPE	1 700	1 020	1 119	-	1 119	#DIV/0!	1 700
Decrease (increase) in non-current debtors	24	-	-	2	(2)	-100%	24
Decrease (increase) other non-current receivables	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-		-
<b>Payments</b>							
Capital assets	(92 885)	1 852	2 267	7 845	5 579	71%	(92 885)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>94 609</b>	<b>(833)</b>	<b>(1 148)</b>	<b>(7 843)</b>	<b>(6 696)</b>	<b>85%</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	137	217	49	168	340%	591
<b>Payments</b>							
Repayment of borrowing	(5 748)	8	8	-	(8)	#DIV/0!	(5 748)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>14 839</b>	<b>129</b>	<b>209</b>	<b>49</b>	<b>(160)</b>	<b>-325%</b>	<b>14 839</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>1 084 198</b>	<b>2 957</b>	<b>(109 023)</b>	<b>(8 133)</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		79 099	179 990			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 - M02 August													
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	2 889	768	176	160	160	155	136	1 266	5 710	1 877	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16 587	2 185	118	113	27	20	13	601	19 664	774	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	10 496	1 321	145	93	56	50	53	2 578	14 790	2 828	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 012	636	140	111	96	83	84	1 212	4 373	1 586	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 820	565	116	94	83	75	71	1 237	4 062	1 560	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	21	15	1	1	0	0	0	2	40	3	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 074	273	124	31	44	62	36	542	2 187	716	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>34 898</b>	<b>5 762</b>	<b>820</b>	<b>603</b>	<b>466</b>	<b>444</b>	<b>393</b>	<b>7 438</b>	<b>50 826</b>	<b>9 345</b>	<b>-</b>	<b>-</b>
<b>2014/15 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	4 568	11	6	2	1	1	5	96	4 690	105	-	-
Commercial	2300	13 294	1 209	99	110	22	17	13	248	15 012	409	-	-
Households	2400	15 244	4 152	670	470	424	413	368	6 543	28 283	8 217	-	-
Other	2500	1 792	391	45	22	18	14	8	551	2 841	613	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>34 898</b>	<b>5 762</b>	<b>820</b>	<b>603</b>	<b>466</b>	<b>444</b>	<b>393</b>	<b>7 438</b>	<b>50 826</b>	<b>9 345</b>	<b>-</b>	<b>-</b>

After doing a monthly comparison of outstanding debt, 90 days and older decreased to R 9 345 045 when compared to July's report which amounted to R9 615 373. There was a decrease of R281 517 in outstanding debt for 150 days and older.

Total Outstanding Debt has decreased from R54.069 million in August 2014 to R50.826 million in August 2015, which is R3 243 101.

## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
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	5 511	8	-	-	-	-	-	-	5 519	4 969
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5 511</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 519</b>	<b>4 969</b>

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August									
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	
	Yrs/Months								
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%	17 993	(9 611)	8 381	
ABSA		Call Account			6.0%	21 820	312	22 132	
<b>Municipality sub-total</b>				-		239 813	(9 299)	230 514	
<b>Entities</b>									
N/A									
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		239 813	(9 299)	230 514	



## 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 - M02 August							
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>RECEIPTS:</b>							
<b>Operating Transfers and Grants</b>							
<b>National Government:</b>	55 337	474	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	474	-		1 185
<b>Provincial Government:</b>	7 369	1 543	5 747	5 747	-		7 369
Community Development Workers	36	-	-	-	-		36
Human Settlements	-	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>2 017</b>	<b>8 601</b>	<b>30 173</b>	<b>-</b>		<b>62 706</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	-	4 016	4 016	-		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	-	-	-	-		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>-</b>	<b>8 016</b>	<b>8 016</b>	<b>-</b>		<b>66 939</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>129 645</b>	<b>2 017</b>	<b>16 616</b>	<b>38 188</b>	<b>-</b>		<b>129 645</b>

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August							
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>3 392</b>	<b>7 853</b>	<b>8 970</b>	<b>(1 117)</b>	<b>-12.4%</b>	<b>55 337</b>
Local Government Equitable Share	51 772	3 168	7 374	8 431	(1 057)	-12.5%	51 772
Municipal Systems Improvement	930	-	27	-	27	#DIV/0!	930
Finance Management	1 450	123	235	321	(87)	-27.0%	1 450
EPWP Incentive	1 185	100	217	217	-	-	1 185
<b>Provincial Government:</b>	<b>7 369</b>	<b>2 000</b>	<b>3 267</b>	<b>3 524</b>	<b>(257)</b>	<b>-192.1%</b>	<b>7 369</b>
Community Development Workers	36	1	2	6	(4)	-70.8%	36
Human Settlements	-	1 665	2 513	2 513	-	-	-
Libraries	6 185	334	752	956	(204)	-21.3%	6 185
Proclaimed Roads Subsidy	1 148	-	-	49	(49)	-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>4</b>	<b>46</b>	<b>46</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disaster Fund	-	4	46	46	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>62 706</b>	<b>5 395</b>	<b>11 167</b>	<b>12 540</b>	<b>(1 373)</b>	<b>-11.0%</b>	<b>62 706</b>
<b>Capital expenditure of Transfers and Grants</b>							
<b>National Government:</b>	<b>20 709</b>	<b>379</b>	<b>2 145</b>	<b>1 500</b>	<b>645</b>	<b>43.0%</b>	<b>20 709</b>
Municipal Infrastructure Grant (MIG)	20 709	379	2 145	1 500	645	43.0%	20 709
<b>Provincial Government:</b>	<b>31 275</b>	<b>24</b>	<b>50</b>	<b>1 875</b>	<b>(1 825)</b>	<b>-97.3%</b>	<b>31 275</b>
Proclaimed Roads Subsidy	8 800	-	-	-	-	-	8 800
Human Settlements	18 550	24	33	-	33	#DIV/0!	18 550
RSEP/VPUU Municipal Projects	1 500	-	17	1 875	(1 858)	-99.1%	1 500
Libraries	2 425	-	-	-	-	-	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>403</b>	<b>2 195</b>	<b>3 375</b>	<b>(1 180)</b>	<b>-35.0%</b>	<b>51 984</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>114 690</b>	<b>5 798</b>	<b>13 362</b>	<b>15 915</b>	<b>(2 553)</b>	<b>-16.0%</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 - M02 August							
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	817	817	-		6 116
Pension and UIF Contributions	915	61	122	122	-		915
Medical Aid Contributions	284	23	45	45	-		284
Motor Vehicle Allowance	1 746	153	307	307	-		1 746
Cellphone Allowance	547	38	77	77	-		547
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-		-
<b>Sub Total - Councillors</b>	<b>9 608</b>	<b>683</b>	<b>1 367</b>	<b>1 367</b>	<b>-</b>		<b>9 608</b>
<b>Senior Managers of the Municipality</b>							
Basic Salaries and Wages	5 602	462	920	920	-		5 602
Pension and UIF Contributions	1 265	97	194	194	-		1 265
Medical Aid Contributions	310	26	53	53	-		310
Overtime	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	851	89	178	178	-		851
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	583	41	173	173	-		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>716</b>	<b>1 518</b>	<b>1 518</b>	<b>-</b>		<b>8 611</b>
<b>Other Municipal Staff</b>							
Basic Salaries and Wages	93 467	6 580	13 146	14 449	(1 303)	-9%	93 467
Pension and UIF Contributions	15 105	1 151	2 307	2 534	(227)	-9%	15 105
Medical Aid Contributions	6 945	558	1 105	1 155	(51)	-4%	6 945
Overtime	4 486	286	298	747	(450)	-60%	4 486
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	7 378	566	1 119	1 193	(74)	-6%	7 378
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	700	39	75	113	(38)	-33%	700
Other benefits and allowances	6 117	440	424	688	(264)	-38%	6 117
Payments in lieu of leave	1 217	-	-	-	-		1 217
Long service awards	1 814	-	-	-	-		1 814
Post-retirement benefit obligations	10 866	-	-	7	(7)	-100%	10 866
<b>Sub Total - Other Municipal Staff</b>	<b>148 095</b>	<b>9 619</b>	<b>18 474</b>	<b>20 886</b>	<b>(2 413)</b>	<b>-12%</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>11 018</b>	<b>21 358</b>	<b>23 771</b>	<b>(2 413)</b>	<b>-10%</b>	<b>166 314</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>156 706</b>	<b>10 335</b>	<b>19 992</b>	<b>22 404</b>	<b>(2 413)</b>	<b>-11%</b>	<b>156 706</b>

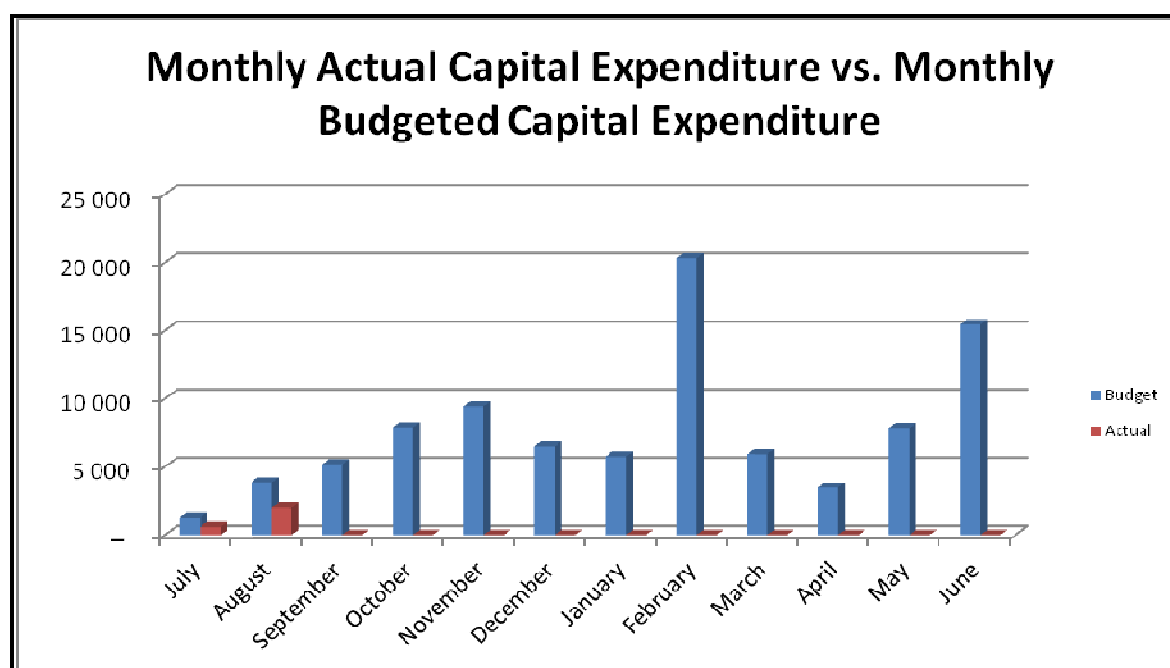
## Section 10 – Material variances to the SDBIP

- No material variances as at 31 August 2015.

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August							
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	–	–	10 316	–	–	–
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>2 545</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 - M02							
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	1	1	1 000	999	99.9%	-
Infrastructure - Road transport	17 649	-	-	-	-		-
<i>Roads, Pavements &amp; Bridges</i>	7 449	-	-	-	-		-
<i>Storm water</i>	10 200	-	-	-	-		-
Infrastructure - Electricity	4 700	1	1	1 000	999	99.9%	-
<i>Transmission &amp; Reticulation</i>	4 700	1	1	1 000	999	99.9%	-
Infrastructure - Water	5 280	-	-	-	-		-
<i>Dams &amp; Reservoirs</i>	5 280	-	-	-	-		-
<i>Reticulation Water</i>	-	-	-	-	-		-
Infrastructure - Sanitation	3 550	-	-	-	-		-
<i>Reticulation</i>	3 550	-	-	-	-		-
Infrastructure - Other	-	-	-	-	-		-
<b>Community</b>	11 823	-	17	2 002	1 984	99.1%	1 500
Sportsfields & stadia	3 317	-	-	110	110	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	-	-	1 642	1 642	100.0%	-
<b>Heritage assets</b>	-	-	-	-	-		-
Buildings	-	-	-	-	-		-
Other	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-		-
Housing development	-	-	-	-	-		-
Other	-	-	-	-	-		-
<b>Other assets</b>	10 690	80	115	46	(69)	-148.5%	-
General vehicles	-	-	-	-	-		-
Specialised vehicles	-	-	-	-	-		-
Plant & equipment	-	-	-	-	-		-
Computers - hardware/equipment	600	2	27	-	(27)	#DIV/0!	-
Furniture and other office equipment	790	54	55	46	(8)	-18.1%	-
Other Buildings	-	-	-	-	-		-
Other Land	8 500	-	-	-	-		-
Other	800	24	33	-	(33)	#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>81</b>	<b>133</b>	<b>3 048</b>	<b>2 915</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 - M02 August**

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>1 881</b>	<b>2 409</b>	<b>1 810</b>	(599)	-33.1%	<b>37 602</b>
Infrastructure - Road transport	24 910	1 766	2 145	1 500	(645)		24 910
<i>Roads, Pavements &amp; Bridges</i>	24 610	1 766	2 145	1 500	(645)		24 610
<i>Storm water</i>	300	-	-	-	-		300
Infrastructure - Electricity	6 200	115	264	310	46	14.7%	6 200
<i>Generation</i>	-	-	-	-	-		-
<i>Transmission &amp; Reticulation</i>	6 200	115	264	310	46	14.7%	6 200
<i>Street Lighting</i>	-	-	-	-	-		-
Infrastructure - Water	2 832	-	-	-	-		2 832
<i>Dams &amp; Reservoirs</i>	270	-	-	-	-		270
<i>Water purification</i>	-	-	-	-	-		-
<i>Reticulation Water</i>	2 562	-	-	-	-		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>3</b>	<b>3</b>	<b>77</b>	<b>74</b>	<b>95.9%</b>	<b>1 592</b>
General vehicles	560	-	-	-	-		560
Specialised vehicles	-	-	-	-	-		-
Plant & equipment	-	-	-	-	-		-
Other	1 002	3	3	72	69	95.7%	1 002
<b>Agricultural assets</b>	-	-	-	-	-		-
<b>Biological assets</b>	-	-	-	-	-		-
<b>Intangibles</b>	-	-	-	-	-		-
Computers - softw are & programming	-	-	-	-	-		-
Other	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of existing ass</b>	<b>39 194</b>	<b>1 884</b>	<b>2 412</b>	<b>1 887</b>	<b>(525)</b>	<b>-27.8%</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 - M02 August							
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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>							
<b>Infrastructure</b>	<b>11 626</b>	<b>920</b>	<b>1 352</b>	<b>1 937</b>	<b>585</b>	<b>30.2%</b>	<b>11 626</b>
Infrastructure - Road transport	3 561	506	542	593	51	8.6%	3 561
<i>Roads, Pavements &amp; Bridges</i>	291	-	-	49	49	100%	291
<i>Storm water</i>	3 270	506	542	545	2	0.4%	3 270
Infrastructure - Electricity	1 011	64	129	168	40	23.5%	1 011
<i>Transmission &amp; Reticulation</i>	721	47	95	120	25	20.6%	721
<i>Street Lighting</i>	290	17	33	48	15	30.7%	290
Infrastructure - Water	957	40	71	159	89	55.7%	957
<i>Reticulation Water</i>	957	40	71	159	89	55.7%	957
Infrastructure - Sanitation	1 617	13	41	269	228	84.6%	1 617
<i>Reticulation Sewerage</i>	1 617	13	41	269	228	84.6%	1 617
Infrastructure - Other	4 481	297	569	746	178	23.8%	4 481
<i>Waste Management</i>	4 481	297	569	746	178	23.8%	4 481
<b>Community</b>	<b>653</b>	<b>18</b>	<b>18</b>	<b>109</b>	<b>91</b>	<b>83.7%</b>	<b>653</b>
Sportsfields & stadia	250	8	8	42	33	80%	250
Swimming pools	100	-	-	17	17	100%	100
Recreational facilities	194	1	1	32	31	96%	194
Fire, safety & emergency	17	-	-	3	3	100%	17
Security and policing	-	-	-	-	-	-	-
Cemeteries	62	4	4	10	6	59%	62
Social rental housing	30	4	4	5	1	18.2%	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>260</b>	<b>314</b>	<b>1 379</b>	<b>1 065</b>	<b>77.2%</b>	<b>8 279</b>
General vehicles	4 725	109	112	787	675	85.7%	4 725
Specialised vehicles	-	-	-	-	-	-	-
Plant & equipment	933	52	84	155	71	46.0%	933
Computers - hardware/equipment	-	-	-	-	-	-	-
Furniture and other office equipment	581	32	32	97	65	67%	581
Civic Land and Buildings	-	-	-	-	-	-	-
Other Buildings	2 040	68	86	340	254	74.7%	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>1 198</b>	<b>1 684</b>	<b>3 425</b>	<b>1 741</b>	<b>50.8%</b>	<b>20 559</b>

- Repairs and Maintenance is **49.18%** below our budgeted expenditure projection for the month of August 2015.

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August**

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>10 430</b>	<b>10 825</b>	395	3.6%	<b>64 949</b>
Infrastructure - Road transport	28 427	2 171	4 343	4 738	395	8.3%	28 427
<i>Roads, Pavements &amp; Bridges</i>	28 412	2 170	4 340	4 735	395	8.3%	28 412
<i>Storm water</i>	16	1	3	3	-		16
Infrastructure - Electricity	12 313	1 026	2 052	2 052	-		12 313
<i>Transmission &amp; Reticulation</i>	4 413	368	735	735	-		4 413
<i>Street Lighting</i>	7 900	658	1 317	1 317	-		7 900
Infrastructure - Water	10 565	880	1 761	1 761	-		10 565
<i>Dams &amp; Reservoirs</i>	1 771	148	295	295	-		1 771
<i>Water purification</i>	57	5	9	9	-		57
<i>Reticulation</i>	8 737	728	1 456	1 456	-		8 737
Infrastructure - Sanitation	13 144	1 095	2 191	2 191	-		13 144
<i>Reticulation</i>	11 939	995	1 990	1 990	-		11 939
<i>Sewerage purification</i>	1 205	100	201	201	-		1 205
Infrastructure - Other	500	42	83	83	-		500
<i>Waste Management</i>	479	40	80	80	-		479
<i>Other</i>	21	2	4	4	-		21
<b>Community</b>	<b>4 514</b>	<b>376</b>	<b>752</b>	<b>752</b>	-		<b>4 514</b>
Parks & gardens	49	4	8	8	-		49
Sportsfields & stadia	1 031	86	172	172	-		1 031
Swimming pools	33	3	6	6	-		33
Community halls	790	66	132	132	-		790
Libraries	383	32	64	64	-		383
Recreational facilities	496	41	83	83	-		496
Fire, safety & emergency	139	12	23	23	-		139
Security and policing	636	53	106	106	-		636
Clinics	489	41	81	81	-		489
Museums & Art Galleries	34	3	6	6	-		34
Cemeteries	25	2	4	4	-		25
Social rental housing	13	1	2	2	-		13
Other	397	33	66	66	-		397
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Investment properties</b>	<b>233</b>	<b>19</b>	<b>39</b>	<b>39</b>	<b>-</b>		<b>233</b>
Housing development	233	19	39	39	-		233
<b>Other assets</b>	<b>9 020</b>	<b>752</b>	<b>1 503</b>	<b>1 503</b>	<b>-</b>		<b>9 020</b>
General vehicles	1 853	154	309	309	-		1 853
Specialised vehicles	999	83	166	166	-		999
Plant & equipment	1 975	165	329	329	-		1 975
Computers - hardware/equipment	503	42	84	84	-		503
Furniture and other office equipment	1 329	111	221	221	-		1 329
Civic Land and Buildings	1 492	124	249	249	-		1 492
Other Buildings	828	69	138	138	-		828
Other Land	31	3	5	5	-		31
Other	10	1	2	2	-		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>27</b>	<b>27</b>	<b>-</b>		<b>159</b>
Computers - software & programming	159	13	27	27	-		159
<b>Total Depreciation</b>	<b>78 876</b>	<b>6 375</b>	<b>12 751</b>	<b>13 146</b>	<b>395</b>	<b>3.0%</b>	<b>78 876</b>
<b>Specialised vehicles</b>	<b>999</b>	<b>83</b>	<b>166</b>	<b>166</b>	<b>-</b>		<b>999</b>
Refuse	966	81	161	161	-		966
Fire	33	3	5	5	-		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 August 2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



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

Date 10 September 2015