

## Supporting Table SC7 – Grant expenditure

## WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

| Description   | 2014/15         | Budget Year 2015/16 |                 |                |               |               |              |                |                    |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|   | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>  |                 |                     |                 |                |               |               |              |                |                    |
| <b>EXPENDITURE</b>  |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>        |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                                 | -               | 3 111               | 3 111           | 150            | 1 249         | 1 249         | -            |                | 67 709             |
| Local Government Equitable Share                            |                 |                     |                 |                |               |               | -            |                | 64 598             |
| Finance Management  |                 | 1 450               | 1 450           | 38             | 215           | 215           | -            |                | 1 450              |
| Municipal Systems Improvement                               |                 |                     |                 |                |               |               | -            |                |                    |
| EPWP Incentive  |                 | 1 661               | 1 661           | 112            | 1 034         | 1 034         | -            |                | 1 661              |
| <b>Provincial Government:</b>                               | -               | 22 615              | 22 615          | 5 184          | 10 635        | 10 635        | -            |                | 22 615             |
| Housing   |                 | 17 141              | 17 141          | 4 674          | 7 345         | 7 345         | -            |                | 17 141             |
| Provincial Library Grant                                    |                 | 5 288               | 5 288           | 509            | 3 270         | 3 270         | -            |                | 5 288              |
| Community Development Worker Grant                          |                 | 72                  | 72              | 1              | 20            | 20            | -            |                | 72                 |
| Main Road Subsidy   |                 | 114                 | 114             |                |               |               | -            |                | 114                |
| <b>District Municipality:</b>                               | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other grant providers:</b>                               | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total operating expenditure of Transfers and Grants:</b> | -               | 25 726              | 25 726          | 5 334          | 11 884        | 11 884        | -            |                | 90 324             |
| <b>Capital expenditure of Transfers and Grants</b>          |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                                 | -               | 30 347              | 30 347          | 3 729          | 8 232         | 8 232         | -            |                | 30 347             |
| Municipal Infrastructure Grant (MIG)                        |                 | 21 417              | 21 417          | 2 410          | 6 587         | 6 587         | -            |                | 21 417             |
| Municipal Systems Improvement                               |                 | 930                 | 930             | 158            | 310           | 310           | -            |                | 930                |
| INEP  |                 | 8 000               | 8 000           | 1 161          | 1 335         | 1 335         | -            |                | 8 000              |
| <b>Provincial Government:</b>                               | -               | 33 007              | 33 007          | 4 046          | 22 730        | 22 730        | -            |                | 33 007             |
| Housing   |                 | 29 973              | 29 973          | 2 907          | 20 627        | 20 627        | -            |                | 29 973             |
| Provincial Library Grant                                    |                 | 3 034               | 3 034           | 1 139          | 2 102         | 2 102         | -            |                | 3 034              |
| District Municipality:                                      | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other grant providers:</b>                               | -               | 1 000               | 1 000           | -              | -             | -             | -            |                | 1 000              |
| National Lotto  |                 | 1 000               | 1 000           |                |               |               | -            |                | 1 000              |
| <b>Total capital expenditure of Transfers and Grants</b>    | -               | 64 354              | 64 354          | 7 774          | 30 962        | 30 962        | -            |                | 64 354             |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>            | -               | 90 080              | 90 080          | 13 108         | 42 846        | 42 846        | -            |                | 154 678            |

Grant expenditure is monitored against grant receipts.

## Expenditure on councillor and board members allowances and employee benefits

### Supporting Table SC8

#### WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

| Summary of Employee and Councillor remuneration                 | 2014/15         | Budget Year 2015/16 |                 |                |                |                |                |                |                    |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
|   | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>  |                 |                     |                 |                |                |                |                |                |                    |
| <b><u>Councillors (Political Office Bearers plus Other)</u></b> |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages  |                 | 8 037               | 8 037           | 632            | 3 751          | 4 018          | (268)          | -7%            | 8 037              |
| Pension and UIF Contributions                                   |                 |                     |                 |                |                |                | -              |                |                    |
| Medical Aid Contributions                                       |                 |                     |                 |                |                |                | -              |                |                    |
| Motor Vehicle Allowance   |                 |                     |                 |                |                |                | -              |                |                    |
| Cellphone Allowance   |                 | 638                 | 638             | 51             | 301            | 319            | (18)           | -5%            | 638                |
| Housing Allowances  |                 |                     |                 |                |                |                | -              |                |                    |
| Other benefits and allowances                                   |                 |                     |                 |                |                |                | -              |                |                    |
| <b>Sub Total - Councillors</b>                                  | <b>-</b>        | <b>8 674</b>        | <b>8 674</b>    | <b>683</b>     | <b>4 052</b>   | <b>4 337</b>   | <b>(285)</b>   | <b>-7%</b>     | <b>8 674</b>       |
| <b><u>Senior Managers of the Municipality</u></b>               |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages  |                 | 9 735               | 9 735           | 795            | 4 772          | 4 867          | (96)           | -2%            | 9 735              |
| Pension and UIF Contributions                                   |                 |                     |                 |                |                |                | -              |                |                    |
| Medical Aid Contributions                                       |                 |                     |                 |                |                |                | -              |                |                    |
| Overtime  |                 |                     |                 |                |                |                | -              |                |                    |
| Performance Bonus   |                 |                     |                 |                |                |                | -              |                |                    |
| Motor Vehicle Allowance   |                 |                     |                 |                |                |                | -              |                |                    |
| Cellphone Allowance   |                 | 154                 | 154             | 13             | 77             | 77             | -              |                | 154                |
| Housing Allowances  |                 |                     |                 |                |                |                | -              |                |                    |
| Other benefits and allowances                                   |                 |                     |                 |                |                |                | -              |                |                    |
| Payments in lieu of leave                                       |                 |                     |                 |                |                |                | -              |                |                    |
| Long service awards   |                 |                     |                 |                |                |                | -              |                |                    |
| Post-retirement benefit obligations                             |                 |                     |                 |                |                |                | -              |                |                    |
| <b>Sub Total - Senior Managers of Municipality</b>              | <b>-</b>        | <b>9 889</b>        | <b>9 889</b>    | <b>808</b>     | <b>4 849</b>   | <b>4 944</b>   | <b>(96)</b>    | <b>-2%</b>     | <b>9 889</b>       |
| <b><u>Other Municipal Staff</u></b>                             |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages  |                 | 189 457             | 189 457         | 14 260         | 94 020         | 95 048         | (1 028)        | -1%            | 189 457            |
| Pension and UIF Contributions                                   |                 | 31 735              | 31 735          | 2 348          | 14 441         | 14 678         | (237)          | -2%            | 31 735             |
| Medical Aid Contributions                                       |                 | 11 618              | 11 618          | 771            | 4 820          | 5 277          | (456)          | -9%            | 11 618             |
| Overtime  |                 | 15 046              | 15 046          | 1 408          | 6 055          | 6 457          | (402)          | -6%            | 15 046             |
| Performance Bonus   |                 |                     |                 |                |                |                | -              |                |                    |
| Motor Vehicle Allowance   |                 | 11 314              | 11 314          | 780            | 4 751          | 4 950          | (199)          | -4%            | 11 314             |
| Cellphone Allowance   |                 | 1 348               | 1 348           | 101            | 642            | 634            | 7              | 1%             | 1 348              |
| Housing Allowances  |                 | 1 002               | 1 002           | 107            | 508            | 472            | 37             | 8%             | 1 002              |
| Other benefits and allowances                                   |                 | 10 621              | 10 621          | 880            | 5 262          | 5 001          | 262            | 5%             | 10 621             |
| Provision for Accrued Leave                                     |                 | 729                 | 729             | 61             | 365            | 365            | -              |                | 729                |
| Provision for Long service awards                               |                 | 1 802               | 1 802           | 147            | 867            | 867            | -              |                | 1 802              |
| Provision for Bonus   |                 | 455                 | 455             | 38             | 227            | 227            | -              |                | 455                |
| Post-retirement benefit obligations                             |                 | 6 578               | 6 578           | 548            | 3 289          | 3 289          | -              |                | 6 578              |
| <b>Sub Total - Other Municipal Staff</b>                        | <b>-</b>        | <b>281 705</b>      | <b>281 705</b>  | <b>21 449</b>  | <b>135 247</b> | <b>137 263</b> | <b>(2 017)</b> | <b>-1%</b>     | <b>281 705</b>     |
| <b>Total Parent Municipality</b>                                |                 | <b>300 268</b>      | <b>300 268</b>  | <b>22 940</b>  | <b>144 147</b> | <b>146 545</b> | <b>(2 398)</b> | <b>-2%</b>     | <b>300 268</b>     |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>                  | <b>-</b>        | <b>300 268</b>      | <b>300 268</b>  | <b>22 940</b>  | <b>144 147</b> | <b>146 545</b> | <b>(2 398)</b> | <b>-2%</b>     | <b>300 268</b>     |
| <b>TOTAL MANAGERS AND STAFF</b>                                 | <b>-</b>        | <b>291 593</b>      | <b>291 593</b>  | <b>22 257</b>  | <b>140 095</b> | <b>142 208</b> | <b>(2 113)</b> | <b>-1%</b>     | <b>291 593</b>     |

## Financial Performance

### Supporting Table SC2

#### WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

| Description of financial indicator                          | Basis of calculation   | 2014/15         | Budget Year 2015/16 |                 |                  |                    |
|---|--|-----------------|---------------------|-----------------|------------------|--------------------|
|   |  | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual    | Full Year Forecast |
| <b><u>Borrowing Management</u></b>                          |  |                 |                     |                 |                  |                    |
| Capital Charges to Operating Expenditure                    | Interest & principal paid/Operating Expenditure  | 0.0%            | 16.4%               | 16.4%           | 3.5%             | 5.8%               |
| Borrowed funding of 'own' capital expenditure               | Borrowings/Capital expenditure excl. transfers and grants                                      | 0.0%            | 31.1%               | 31.7%           | 27.8%            | 31.1%              |
| <b><u>Safety of Capital</u></b>                             |  |                 |                     |                 |                  |                    |
| Debt to Equity  | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves                           | 0.0%            | 18.9%               | 18.9%           | 17.0%            | 18.9%              |
| Gearing   | Long Term Borrowing/ Funds & Reserves  | 0.0%            | 15774.5%            | 15774.5%        | 15366.1%         | 15774.5%           |
| <b><u>Liquidity</u></b>                                     |  |                 |                     |                 |                  |                    |
| Current Ratio   | Current assets/current liabilities   | 0.0%            | 119.2%              | 119.2%          | 175.8%           | 119.2%             |
| Liquidity Ratio   | Monetary Assets/Current Liabilities  | 0.0%            | 55.9%               | 55.9%           | 97.0%            | 55.9%              |
| <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  | 0.0%            | 10.7%               | 10.7%           | 24.2%            | 10.7%              |
| Longstanding Debtors Recovered                              | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                                      | 0.0%            | 0.0%                | 0.0%            | 0.0%             | 0.0%               |
| <b><u>Creditors Management</u></b>                          |  |                 |                     |                 |                  |                    |
| Creditors System Efficiency                                 | % of Creditors Paid Within Terms (within MFMA s 65(e))   |                 | 98.0%               | 98.0%           |                  | 98.0%              |
| <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         |                 | 6.0%                | 6.0%            | 6.2%             | 6.0%               |
| Water Distribution Losses                                   | % Volume (units purchased and own source less units sold)/Total units purchased and own source |                 | 20.2%               | 20.2%           | 18.4%            | 20.2%              |
| Employee costs  | Employee costs/Total Revenue - capital revenue   | 0.0%            | 32.6%               | 32.6%           | 30.1%            | 32.6%              |
| Repairs & Maintenance                                       | R&M/Total Revenue - capital revenue  | 0.0%            | 0.0%                | 0.0%            | 0.0%             | 0.0%               |
| Interest & Depreciation                                     | I&D/Total Revenue - capital revenue  | 0.0%            | 17.7%               | 17.7%           | 3.3%             | 6.2%               |
| <b><u>IDP regulation financial viability indicators</u></b> |  |                 |                     |                 |                  |                    |
| i. Debt coverage  | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year   |                 | 22.4                | 22.4            | Annual Indicator | 22.4               |
| ii. O/S Service Debtors to Revenue                          | Total outstanding service debtors/annual revenue received for services                         |                 | 12.9%               | 12.9%           | Annual Indicator | 12.9%              |
| iii. Cost coverage  | (Available cash + Investments)/monthly fixed operational expenditure                           |                 | 1.5                 | 1.5             | Annual Indicator | 1.5                |

## Capital programme performance

### Supporting Table SC12

#### WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

| Month  | 2014/15         | Budget Year 2015/16 |                 |                |               |               |              |                |                            |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands                                  |                 |                     |                 |                |               |               |              |                |                            |
| <b>Monthly expenditure performance trend</b> |                 |                     |                 |                |               |               |              |                |                            |
| July   |                 | 100                 | 100             | 227            | 227           | 100           | (127)        | -127.0%        | 0%                         |
| August                                       |                 | 719                 | 719             | 9 788          | 10 015        | 819           | (9 196)      | -1122.4%       | 10%                        |
| September                                    |                 | 2 454               | 2 454           | 14 612         | 24 627        | 3 273         | (21 354)     | -652.4%        | 24%                        |
| October                                      |                 | 9 714               | 9 714           | 3 390          | 28 017        | 12 987        | (15 030)     | -115.7%        | 27%                        |
| November                                     |                 | 9 931               | 9 931           | 6 454          | 34 471        | 22 918        | (11 552)     | -50.4%         | 33%                        |
| December                                     |                 | 8 931               | 8 931           | 12 084         | 46 555        | 31 850        | (14 705)     | -46.2%         | 45%                        |
| January                                      |                 | 1 005               | 1 005           |                |               | 32 855        | -            |                |                            |
| February                                     |                 | 7 151               | 7 151           |                |               | 40 006        | -            |                |                            |
| March  |                 | 9 671               | 9 671           |                |               | 49 676        | -            |                |                            |
| April  |                 | 9 285               | 9 285           |                |               | 58 962        | -            |                |                            |
| May  |                 | 11 048              | 11 048          |                |               | 70 010        | -            |                |                            |
| June   |                 | 33 904              | 35 469          |                |               | 105 479       | -            |                |                            |
| <b>Total Capital expenditure</b>             | -               | 103 914             | 105 479         | 46 555         |               |               |              |                |                            |

The capital budget spending is 46% ahead of the expected YTD budget.

## Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

| Description   | 2014/15         | Budget Year 2015/16 |                 |                |               |               |              |                |                    |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|   | Audited Outcome | Original Budget     | Adjusted 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>   | -               | 44 873              | 46 438          | 5 535          | 14 542        | 14 742        | 200          | 1.4%           | 44 873             |
| Infrastructure - Road transport                                   | -               | 14 979              | 14 979          | 2 206          | 6 570         | 6 192         | (378)        | -6.1%          | 14 979             |
| <i>Roads, Pavements &amp; Bridges</i>                             |                 | 12 103              | 12 103          | 2 093          | 3 980         | 4 034         | 54           | 1.3%           | 12 103             |
| <i>Storm water</i>  |                 | 2 877               | 2 877           | 113            | 2 590         | 2 157         | (432)        | -20.0%         | 2 877              |
| Infrastructure - Electricity                                      | -               | 21 726              | 23 291          | 3 223          | 7 154         | 6 405         | (749)        | -11.7%         | 21 726             |
| <i>Generation</i>   |                 |                     |                 |                |               |               | -            |                |                    |
| <i>Transmission &amp; Reticulation</i>                            |                 | 21 726              | 23 291          | 3 223          | 7 154         | 6 405         | (749)        | -11.7%         | 21 726             |
| <i>Street Lighting</i>  |                 |                     |                 |                |               |               | -            |                |                    |
| Infrastructure - Water  | -               | 4 737               | 4 737           | 106            | 478           | 1 005         | 527          | 52.4%          | 4 737              |
| <i>Dams &amp; Reservoirs</i>                                      |                 |                     |                 |                |               |               | -            |                |                    |
| <i>Water purification</i>   |                 |                     |                 |                |               |               | -            |                |                    |
| <i>Reticulation</i>   |                 | 4 737               | 4 737           | 106            | 478           | 1 005         | 527          | 52.4%          | 4 737              |
| Infrastructure - Sanitation                                       | -               | 3 420               | 3 420           | -              | 340           | 1 140         | 800          | 70.1%          | 3 420              |
| <i>Reticulation</i>   |                 |                     |                 |                |               |               | -            |                |                    |
| <i>Sewerage purification</i>                                      |                 | 3 420               | 3 420           |                | 340           | 1 140         | 800          | 70.1%          | 3 420              |
| Infrastructure - Other  | -               | 10                  | 10              | -              | -             | -             | -            |                | 10                 |
| <i>Waste Management</i>   |                 | 10                  | 10              |                |               |               | -            |                | 10                 |
| <b>Community</b>  | -               | 35 611              | 35 611          | 4 112          | 22 903        | 7 301         | (15 602)     | -213.7%        | 35 611             |
| Parks & gardens   |                 |                     |                 |                |               |               | -            |                |                    |
| Sportsfields & stadia   |                 | 1 823               | 1 823           | 4              | 46            | 912           | 866          | 95.0%          | 1 823              |
| Libraries   |                 | 3 080               | 3 080           | 1 139          | 2 102         | 1 027         | (1 076)      | -104.8%        | 3 080              |
| Recreational facilities   |                 |                     |                 |                |               |               | -            |                |                    |
| Fire, safety & emergency  |                 | 295                 | 295             | 63             | 127           | 148           | 20           | 13.9%          | 295                |
| Security and policing   |                 |                     |                 |                |               |               | -            |                |                    |
| Cemeteries  |                 |                     |                 |                |               |               | -            |                |                    |
| Social rental housing   |                 | 29 973              | 29 973          | 2 907          | 20 627        | 4 995         | (15 632)     | -312.9%        | 29 973             |
| Other   |                 | 440                 | 440             |                |               | 220           | 220          | 100.0%         | 440                |
| <b>Heritage assets</b>  | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Investment properties</b>                                      | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other assets</b>   | -               | 2 673               | 2 673           | 164            | 586           | 851           | 265          | 31.2%          | 2 673              |
| General vehicles  |                 | 120                 | 120             |                |               |               | -            |                | 120                |
| Computers - hardware/equipment                                    |                 | 2 528               | 2 528           | 164            | 586           | 843           | 257          | 30.5%          | 2 528              |
| Furniture and other office equipment                              |                 |                     |                 |                |               |               | -            |                |                    |
| Other   |                 | 25                  | 25              |                |               | 8             | 8            | 100.0%         | 25                 |
| <b>Intangibles</b>  | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Computers - software & programming                                |                 |                     |                 |                |               |               | -            |                |                    |
| Other   |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Total Capital Expenditure on new assets</b>                    | -               | 83 156              | 84 721          | 9 811          | 38 030        | 22 894        | (15 137)     | -66.1%         | 83 156             |

A25/36

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

| Description   | 2014/15         | Budget Year 2015/16 |                 |                |               |               |              |                |                    |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|   | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>   | -               | 16 600              | 16 600          | 1 949          | 8 169         | 8 263         | 94           | 1.1%           | 16 600             |
| Infrastructure - Road transport   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Roads, Pavements & Bridges  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Infrastructure - Electricity  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Generation  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Transmission & Reticulation   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Street Lighting   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Infrastructure - Water  | -               | 11 653              | 11 653          | 1 949          | 7 942         | 7 963         | 21           | 0.3%           | 11 653             |
| Dams & Reservoirs   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water purification  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reticulation  | -               | 11 653              | 11 653          | 1 949          | 7 942         | 7 963         | 21           | 0.3%           | 11 653             |
| Infrastructure - Sanitation   | -               | 4 947               | 4 947           | -              | 227           | 300           | 73           | 24.4%          | 4 947              |
| Reticulation  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sewerage purification   | -               | 4 947               | 4 947           | -              | 227           | 300           | 73           | 24.4%          | 4 947              |
| Infrastructure - Other  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Management  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community</b>  | -               | 4 158               | 4 158           | 324            | 356           | 693           | 337          | 48.7%          | 4 158              |
| Parks & gardens   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sportsfields & stadia   | -               | 4 158               | 4 158           | 324            | 356           | 693           | 337          | 48.7%          | 4 158              |
| Swimming pools  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Community halls   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Libraries   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Recreational facilities   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Fire, safety & emergency  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Security and policing   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Cemeteries  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Social rental housing   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Heritage assets</b>  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Investment properties</b>  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing development   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other assets</b>   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| General vehicles  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Specialised vehicles  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Expenditure on renewal of</b>                                    | <b>-</b>        | <b>20 758</b>       | <b>20 758</b>   | <b>2 273</b>   | <b>8 525</b>  | <b>8 956</b>  | <b>431</b>   | <b>4.8%</b>    | <b>20 758</b>      |

## Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

| Description   | 2014/15         | Budget Year 2015/16 |                 |                |               |               |              |                |                    |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|   | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>   | -               | 111 449             | 111 449         | 12 469         | 47 994        | 55 725        | 7 731        | 13.9%          | 111 449            |
| Infrastructure - Road transport                                     | -               | 57 090              | 57 090          | 6 270          | 20 760        | 28 545        | 7 785        | 27.3%          | 57 090             |
| <i>Roads, Pavements &amp; Bridges</i>                               |                 | 51 401              | 51 401          | 5 338          | 18 428        | 25 700        | 7 272        | 28.3%          | 51 401             |
| <i>Storm water</i>  |                 | 5 689               | 5 689           | 931            | 2 332         | 2 844         | 513          | 18.0%          | 5 689              |
| Infrastructure - Electricity  | -               | 16 835              | 16 835          | 2 542          | 8 228         | 8 417         | 189          | 2.3%           | 16 835             |
| <i>Generation</i>   |                 |                     |                 |                |               |               | -            |                |                    |
| <i>Transmission &amp; Reticulation</i>                              |                 | 16 835              | 16 835          | 2 542          | 8 228         | 8 417         | 189          | 2.3%           | 16 835             |
| <i>Street Lighting</i>  |                 |                     |                 |                |               |               | -            |                |                    |
| Infrastructure - Water  | -               | 22 874              | 22 874          | 2 344          | 11 074        | 11 437        | 363          | 3.2%           | 22 874             |
| <i>Dams &amp; Reservoirs</i>  |                 |                     |                 |                |               |               | -            |                |                    |
| <i>Water purification</i>   |                 |                     |                 |                |               |               | -            |                |                    |
| <i>Reticulation</i>   |                 | 22 874              | 22 874          | 2 344          | 11 074        | 11 437        | 363          | 3.2%           | 22 874             |
| Infrastructure - Sanitation   | -               | 12 159              | 12 159          | 1 122          | 6 265         | 6 080         | (185)        | -3.0%          | 12 159             |
| <i>Reticulation</i>   |                 |                     |                 |                |               |               | -            |                |                    |
| <i>Sewerage purification</i>  |                 | 12 159              | 12 159          | 1 122          | 6 265         | 6 080         | (185)        | -3.0%          | 12 159             |
| Infrastructure - Other  | -               | 2 492               | 2 492           | 191            | 1 666         | 1 246         | (421)        | -33.8%         | 2 492              |
| <i>Waste Management</i>   |                 | 2 492               | 2 492           | 191            | 1 666         | 1 246         | (421)        | -33.8%         | 2 492              |
| <b>Community</b>  | -               | 4 546               | 4 546           | 619            | 1 969         | 2 273         | 304          | 13.4%          | 4 546              |
| Parks & gardens   |                 | 2 084               | 2 084           | 237            | 1 004         | 1 042         | 38           | 3.7%           | 2 084              |
| Sportsfields & stadia   |                 | 588                 | 588             | 89             | 170           | 294           | 124          | 42.1%          | 588                |
| Swimming pools  |                 | 483                 | 483             | 148            | 218           | 242           | 24           | 9.9%           | 483                |
| Community halls   |                 | 564                 | 564             | 30             | 208           | 282           | 74           | 26.3%          | 564                |
| Libraries   |                 | 99                  | 99              | 1              | 21            | 50            | 29           | 58.7%          | 99                 |
| Recreational facilities   |                 |                     |                 |                |               |               | -            |                |                    |
| Fire, safety & emergency  |                 |                     |                 |                |               |               | -            |                |                    |
| Security and policing   |                 |                     |                 |                |               |               | -            |                |                    |
| Cemeteries  |                 | 27                  | 27              | 2              | 18            | 14            | (4)          | -31.2%         | 27                 |
| Social rental housing   |                 |                     |                 |                |               |               | -            |                |                    |
| Other   |                 | 701                 | 701             | 111            | 331           | 350           | 19           | 5.5%           | 701                |
| <b>Heritage assets</b>  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Investment properties</b>  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing development   |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Other assets</b>   | -               | 5 081               | 5 081           | 525            | 2 240         | 2 541         | 301          | 11.9%          | 5 081              |
| General vehicles  |                 |                     |                 |                |               |               | -            |                |                    |
| Specialised vehicles  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Plant & equipment   |                 |                     |                 |                |               |               | -            |                |                    |
| Computers - hardware/equipment                                      |                 |                     |                 |                |               |               | -            |                |                    |
| Other Buildings   |                 | 661                 | 661             | 28             | 111           | 331           | 220          | 66.5%          | 661                |
| Other   |                 | 4 420               | 4 420           | 496            | 2 129         | 2 210         | 81           | 3.7%           | 4 420              |
| <b>Agricultural assets</b>  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Biological assets</b>  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Intangibles</b>  | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Repairs and Maintenance Expendit</b>                       | -               | 121 077             | 121 077         | 13 612         | 52 202        | 60 539        | 8 337        | 13.8%          | 121 077            |

## Supporting Table SC13d

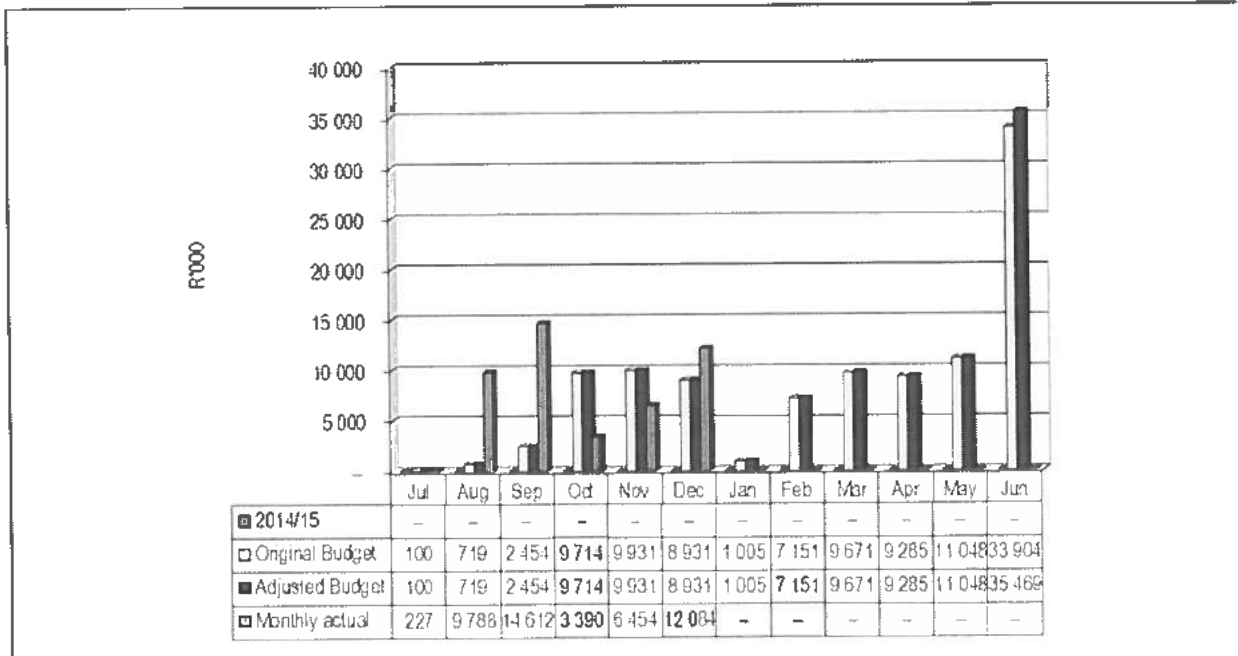
## WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

| Description                                  | 2014/15         | Budget Year 2015/16 |                 |                |               |               |              |                |                    |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                           |                 |                     |                 |                |               |               |              |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b> |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                        | -               | 94 154              | 94 154          | 7 846          | 47 077        | 47 077        | -            |                | 94 154             |
| Infrastructure - Road transport              | -               | 32 235              | 32 235          | 2 686          | 16 117        | 16 117        | -            |                | 32 235             |
| Roads, Pavements & Bridges                   |                 | 29 645              | 29 645          | 2 470          | 14 823        | 14 823        | -            |                | 29 645             |
| Storm water                                  |                 | 2 590               | 2 590           | 216            | 1 295         | 1 295         | -            |                | 2 590              |
| Infrastructure - Electricity                 | -               | 20 158              | 20 158          | 1 680          | 10 079        | 10 079        | -            |                | 20 158             |
| Generation                                   |                 |                     |                 |                |               |               | -            |                |                    |
| Transmission & Reticulation                  |                 | 20 158              | 20 158          | 1 680          | 10 079        | 10 079        | -            |                | 20 158             |
| Street Lighting                              |                 |                     |                 |                |               |               | -            |                |                    |
| Infrastructure - Water                       | -               | 19 981              | 19 981          | 1 665          | 9 990         | 9 990         | -            |                | 19 981             |
| Dams & Reservoirs                            |                 |                     |                 |                |               |               | -            |                |                    |
| Water purification                           |                 |                     |                 |                |               |               | -            |                |                    |
| Reticulation                                 |                 | 19 981              | 19 981          | 1 665          | 9 990         | 9 990         | -            |                | 19 981             |
| Infrastructure - Sanitation                  | -               | 17 034              | 17 034          | 1 420          | 8 517         | 8 517         | -            |                | 17 034             |
| Reticulation                                 |                 | 17 034              | 17 034          | 1 420          | 8 517         | 8 517         | -            |                | 17 034             |
| Sewerage purification                        |                 |                     |                 |                |               |               | -            |                |                    |
| Infrastructure - Other                       | -               | 4 746               | 4 746           | 395            | 2 373         | 2 373         | -            |                | 4 746              |
| Waste Management                             |                 | 3 930               | 3 930           | 327            | 1 965         | 1 965         | -            |                | 3 930              |
| Other  |                 | 816                 | 816             | 68             | 408           | 408           | -            |                | 816                |
| <b>Community</b>                             | -               | 3 601               | 3 601           | 300            | 1 800         | 1 800         | -            |                | 3 601              |
| Recreational facilities                      |                 | 3 601               | 3 601           | 300            | 1 800         | 1 800         | -            |                | 3 601              |
| <b>Heritage assets</b>                       | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Investment properties</b>                 | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other assets</b>                          | -               | 12 481              | 12 481          | 1 040          | 6 240         | 6 240         | -            |                | 12 481             |
| General vehicles                             |                 |                     |                 |                |               |               | -            |                |                    |
| Specialised vehicles                         | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Plant & equipment                            |                 |                     |                 |                |               |               | -            |                |                    |
| Computers - hardware/equipment               |                 |                     |                 |                |               |               | -            |                |                    |
| Furniture and other office equipment         |                 |                     |                 |                |               |               | -            |                |                    |
| Civic Land and Buildings                     |                 | 5 685               | 5 685           | 474            | 2 842         | 2 842         | -            |                | 5 685              |
| Other Buildings                              |                 |                     |                 |                |               |               | -            |                |                    |
| Other Land                                   |                 |                     |                 |                |               |               | -            |                |                    |
| Surplus Assets - (Investment or Inventory)   |                 |                     |                 |                |               |               | -            |                |                    |
| Other  |                 | 6 796               | 6 796           | 566            | 3 398         | 3 398         | -            |                | 6 796              |
| <b>Agricultural assets</b>                   | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Biological assets</b>                     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Intangibles</b>                           | -               | 1 126               | 1 126           | 94             | 563           | 563           | -            |                | 1 126              |
| Computers - software & programming           |                 |                     |                 |                |               |               | -            |                |                    |
| Other  |                 | 1 126               | 1 126           | 94             | 563           | 563           | -            |                | 1 126              |
| <b>Total Depreciation</b>                    | -               | 111 362             | 111 362         | 9 280          | 55 681        | 55 681        | -            |                | 111 362            |

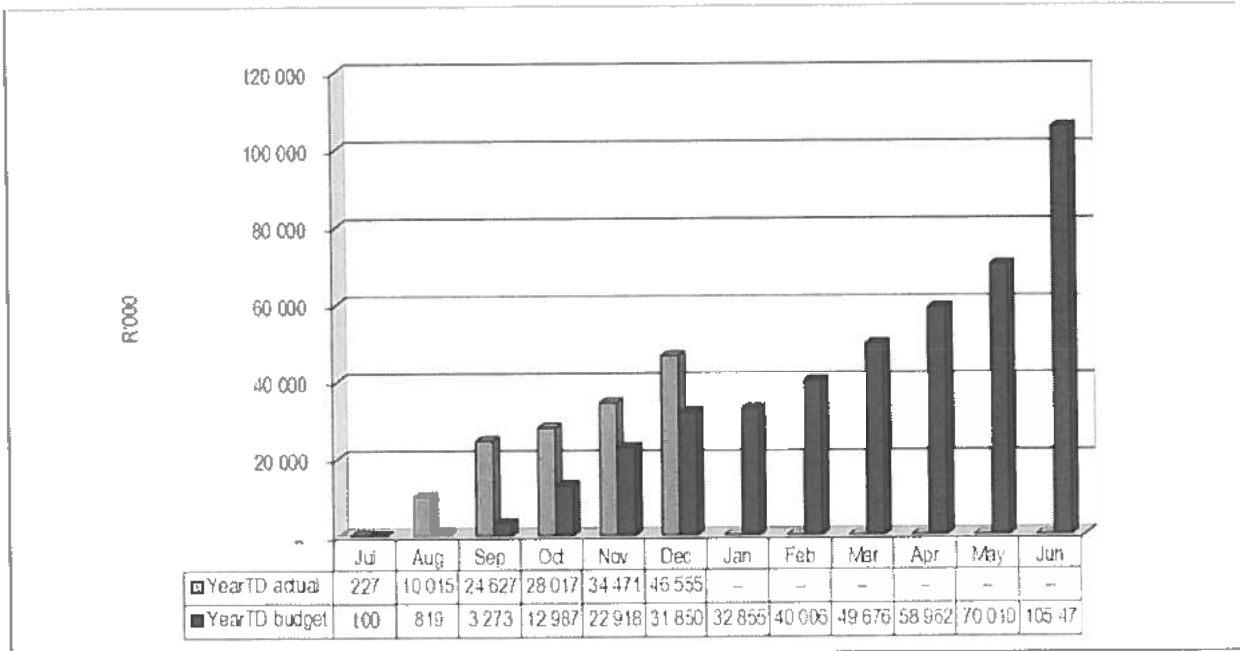
**Other supporting documentation**

**Section 71 charts**

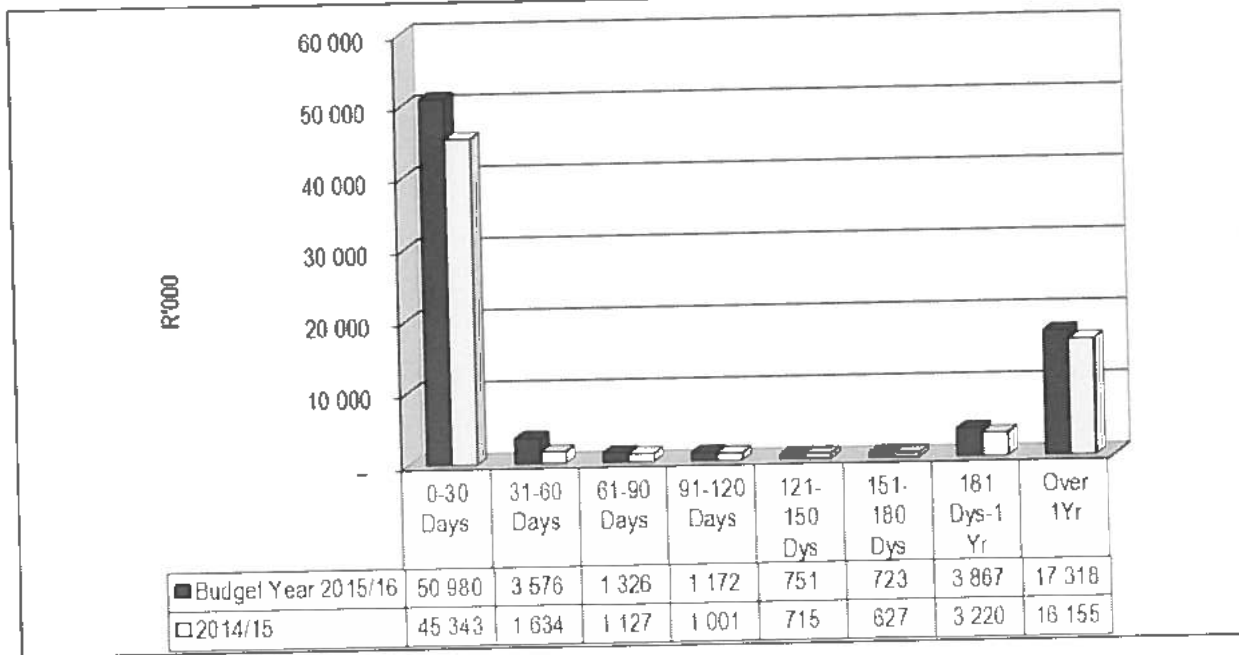
**Capital expenditure monthly trend - actual vs target**



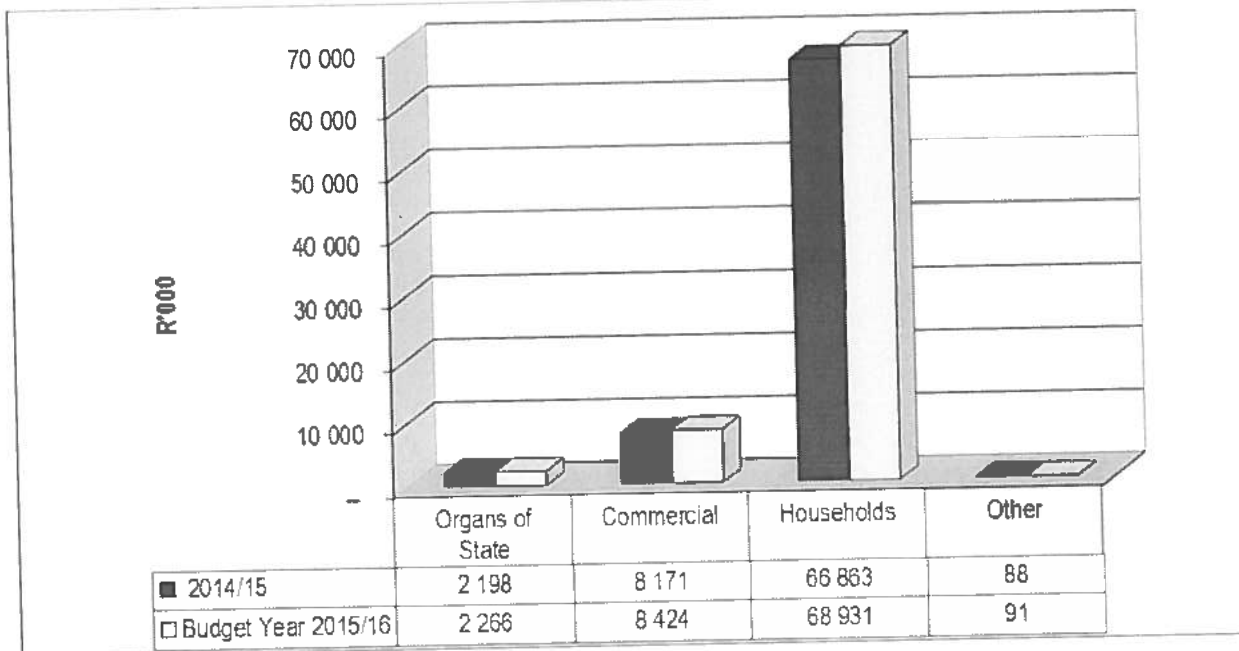
**Capital expenditure – YTD actual vs YTD trend**



**Debtors Age Analysis**



**Debtors by Type**



**Creditor Payments**

