

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	Budget Year 2014/15											
	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	Actual Bad Debts Written Off against Debtors	Impaired - Bad Debts i.t.o Council Policy
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	12 135	446	204	126	108	112	573	2 556	16 260	3 475	94	4 124
Trade and Other Receivables from Exchange Transactions - Electricity	10 946	253	143	118	116	105	481	1 887	14 049	2 707	28	1 228
Receivables from Non-exchange Transactions - Property Rates	12 316	350	225	165	168	167	838	1 958	16 187	3 296	86	3 779
Receivables from Exchange Transactions - Waste Water Management	5 891	279	112	89	86	81	373	1 702	8 613	2 331	63	2 760
Receivables from Exchange Transactions - Waste Management	4 225	131	89	70	96	68	298	1 179	6 157	1 711	35	1 522
Receivables from Exchange Transactions - Property Rental Debtors	184	12	9	9	9	4	17	108	352	146	5	214
Interest on Arrear Debtor Accounts	59	32	26	24	29	35	260	3 985	4 450	4 333	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 259	165	188	105	136	95	515	2 211	5 675	3 063	62	2 733
Total By Income Source	48 016	1 669	995	707	749	667	3 354	15 586	71 743	21 063	374	16 359
2013/14 - totals only	40 768	1 793	1 018	900	671	681	3 567	14 971	64 369	20 790		
Debtors Age Analysis By Customer Group												
Organs of State	705	10	22	16	21	30	212	150	1 165	429	-	-
Commercial	6 641	250	62	25	32	26	149	562	7 746	794	14	624
Households	40 999	1 405	906	662	691	606	2 968	14 496	62 733	19 424	359	15 735
Other	(328)	5	5	5	5	4	26	378	98	416	-	-
Total By Customer Group	48 016	1 669	995	707	749	667	3 354	15 586	71 743	21 063	374	16 359

The increased debtors results primarily from the year-on-year increase in billings from increased tariffs at the start of the new financial year. This conclusion can be drawn from the increase in the 0-30 days (current) debtors.

Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
2014					
July	6 707	3 380 401	25 312	32 019	20.95%
August	6 754	3 445 538	25 323	32 077	21.06%
September	6 787	3 478 481	25 278	32 065	21.17%
October	6 811	3 491 939	25 248	32 059	21.25%
November	6 871	3 523 219	25 188	32 059	21.43%
December	6 879	3 523 975	25 184	32 063	21.45%
2015					
January	6 874	3 534 060	25 187	32 061	21.44%
February	6 867	3 519 406	25 192	32 059	21.42%
March	6 813	3 493 292	25 246	32 059	21.25%

Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days	Older than 90 days
2014/15											
June									0	0	0
May									0	0	0
April									0	0	0
March	48 015 959	1 669 314	994 850	707 227	748 854	666 671	3 354 091	15 586 177	71 743 145	23 727 186	21 063 021
February	51 498 213	1 674 898	970 765	879 085	756 121	820 989	3 242 591	15 619 897	75 462 558	23 964 345	21 318 682
January	53 526 534	1 525 182	1 056 428	887 207	889 560	637 109	3 242 557	15 688 534	77 453 112	23 926 578	21 344 968
December	46 368 826	1 514 662	1 023 404	959 559	685 466	664 871	3 178 795	15 509 796	69 905 379	23 536 554	20 998 488
November	47 840 253	1 678 825	1 191 565	815 207	763 985	720 817	3 223 342	15 530 619	71 764 613	23 924 360	21 053 970
October	45 088 960	2 739 014	978 467	859 443	778 230	691 071	3 158 221	15 440 013	69 733 419	24 644 459	20 926 979
September	46 339 807	1 494 208	1 062 779	898 730	770 427	629 082	3 186 388	15 451 882	69 833 303	23 493 496	20 936 509
Augustus	46 985 962	1 496 643	1 072 568	867 040	682 671	638 983	3 313 154	15 272 132	70 329 153	23 343 191	20 773 980
July	48 340 306	1 606 250	1 095 723	779 178	717 927	600 015	3 493 980	15 089 303	71 722 682	23 382 376	20 680 403

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2014/15									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-									-	1 326
Bulk Water	0200										-	
PAYE deductions	0300	-									-	2 549
VAT (output less input)	0400	-									-	
Pensions / Retirement deductions	0500	3 380									3 380	
Loan repayments	0600	-									-	
Trade Creditors	0700	6 244									6 244	3 786
Auditor General	0800	-									-	
Other	0900	-									-	
Total By Customer Type	1000	9 624	-	-	-	-	-	-	-	-	9 624	7 660

Supporting Table SC4 reflects current creditors at the end of March 2015.

The payment of creditors is within the requirements of the MFMA.

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
Municipality								
LIBERTY 15934476	15 YEARS		01/09/2025	50		7 750	125	7 925
LIBERTY 21196964	14 YEARS		01/09/2025	77		11 941	260	12 278
MOMENTUM MP 3853776	14 YEARS		01/07/2026	(2)		1 459	30	1 488
ABSA 4074809272	DAILY	CALL		2	5.5%	403		405
ABSA 9284200168	DEP PLUS	CALL		119	5.8%	24 438	-	24 557
ABSA 9295906141	DAILY	CALL		120	5.8%	24 826	(500)	24 445
NEDBANK 1232086916	32 DAYS	FIXED	27/03/2015	277	6.3%	50 000	(50 277)	-
NEDBANK 1232086916	4 DAYS	FIXED	31/03/2015	31	5.7%	50 000	(50 031)	-
NEDBANK 1232086916	34 DAYS	FIXED	04/05/2015		6.3%		50 000	50 000
STANDARD BANK 288434005/011	34 DAYS	FIXED	04/05/2015		6.3%		50 000	50 000
TOTAL INVESTMENTS AND INTEREST				674		170 817	(393)	171 098

Surplus cash not immediately required is invested in call and monthly deposits.

Long term investments relate to the sinking fund investments.

Allocations and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	44 493	54 673	56 511	15 361	56 511	56 511	-		56 511
Local Government Equitable Share	41 949	52 021	52 021	14 089	52 021	52 021	-		52 021
Finance Management	1 300	884	1 450		1 450	1 450	-		1 450
EPWP Incentive	1 244	1 768	1 768		1 768	1 768	-		1 768
							-		
Municipal Disaster Recovery Grant			1 272	1 272	1 272	1 272	-		1 272
Provincial Government:	4 673	3 734	4 371	597	4 137	4 137	-		4 371
Housing		183	288		288	288	-		288
Emergency Housing Programme (EHP)		220	220				-		220
Provincial Library Grant	805	3 182	3 182		3 182	3 182	-		3 182
Community Development Worker Grant	49	52	70		70	70	-		70
Main Road Subsidy	2 651	97	97	83	83	83	-		97
Thusong Service centre grant	218						-		
Nelson Mandela commemoration Grant	100						-		
Greenest Municipality	50						-		
Financial Management Support Grant	800		514	515	515	515	-		514
							-		
<i>Other grant providers:</i>	-	-	185	-	-	-	-		185
Friedrich Naumann Foundation			185				-		185
Total Operating Transfers and Grants	49 166	58 407	61 067	15 958	60 648	60 648	-		61 067
Capital Transfers and Grants									
National Government:	26 608	24 174	23 608	3 639	23 608	23 608	-		23 608
Municipal Infrastructure Grant (MIG)	18 755	20 674	20 674	3 639	20 674	20 674	-		20 674
Finance Management		566	-		-	-	-		-
Municipal Systems Improvement	890	934	934		934	934	-		934
INEP	3 000	2 000	2 000		2 000	2 000	-		2 000
Neighbourhood Development Partnership	3 963						-		
Other capital transfers [insert description]							-		
Provincial Government:	27 477	10 060	25 319	6 088	28 937	28 937	-		25 319
Housing	26 395	7 810	23 169	6 088	26 787	26 787	-		23 169
Sport & Recreation Grant	100	100	-				-		-
Provincial Library Grant		2 150	2 150		2 150	2 150	-		2 150
Public transport non-motorised infrastructure grant	982						-		
Other grant providers:	-	1 051	2 051	-	1 000	1 000	-		2 051
<i>DWA ACIP</i>		1 000	1 000		1 000	1 000	-		1 000
Spaces 4 Sport		51	51				-		51
National lotto			1 000				-		1 000
Total Capital Transfers and Grants	54 085	35 285	50 978	9 727	53 545	53 545	-		50 978
TOTAL RECEIPTS OF TRANSFERS & GRANTS	103 252	93 692	112 045	25 685	114 193	114 193	-		112 045

Grant receipts are monitored according to the payment schedules.

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	3 084	2 652	3 218	180	1 430	1 430	-		3 218
Local Government Equitable Share							-		
Finance Management	1 300	884	1 450	42	598	598	-		1 450
EPWP Incentive	1 244	1 768	1 768	137	832	832	-		1 768
Municipal Systems Improvement	540						-		
Municipal Disaster Recovery Grant							-		
Provincial Government:	22 802	3 734	4 409	71	3 742	3 742	-		4 654
Housing	18 669	183	288		105	105	-		288
Emergency Housing Programme (EHP)		220	220				-		220
Provincial Library Grant	795	3 182	3 182		3 182	3 182	-		3 182
Community Development Worker Grant	49	52	70	16	53	53	-		70
Financial Management Support Grant	155		514	55	306	306	-		759
Thusong Service centre grant	218								
Nelson Mandela commemoration Grant	100								
Greenest Municipality	12		38						38
HCE	47								
Mobility Strategy	106								
Main Road Subsidy	2 651	97	97		97	97	-		97
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	185	-	185	185	-		-
Friedrich Naumann Foundation			185		185	185	-		
Total operating expenditure of Transfers and Grants:	25 886	6 386	7 812	251	5 357	5 357	-		7 872
Capital expenditure of Transfers and Grants									
National Government:	25 094	24 174	24 174	1 816	12 514	12 514	-		24 174
Municipal Infrastructure Grant (MIG)	18 755	20 674	20 674	1 309	11 332	11 332	-		20 674
Finance Management		566	566				-		566
Municipal Systems Improvement	350	934	934				-		934
INEP	2 026	2 000	2 000	506	1 182	1 182	-		2 000
Neighbourhood Development Partnership	3 963						-		
Provincial Government:	12 996	10 060	26 793	5 947	19 172	19 172	-		26 793
Housing	10 404	7 810	24 543	5 883	18 615	18 615	-		24 543
Sport & Recreation Grant	100	100	100						100
Public transport non-motorised infrastructure grant	2 482								
Provincial Library Grant	10	2 150	2 150	63	557	557	-		2 150
Other grant providers:	-	2 134	2 051	-	1 000	1 000	-		2 051
'DWA ACIP		1 000	1 000		1 000	1 000	-		1 000
'Spaces 4 Sport		51	51						51
Eskom Rebate/National Lotto		1 083	1 000				-		1 000
Total capital expenditure of Transfers and Grants	38 090	36 368	53 018	7 762	32 686	32 686	-		53 018
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	63 976	42 754	60 829	8 013	38 043	38 043	-		60 890

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

WC032 Overstrand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Budget Year 2014/15				
	Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
EPWP Incentive				-	
Municipal Systems Improvement				-	
Municipal Disaster Recovery Grant				-	
Provincial Government:	566	-	566	-	
Housing	321		321	-	
Provincial Library Grant				-	
Community Development Worker Grant				-	
Main Road Subsidy				-	
Financial Management Support Grant	245		245	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total operating expenditure of Approved Roll-overs	566	-	566	-	
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Municipal Infrastructure Grant (MIG)				-	
Finance Management				-	
Municipal Systems Improvement				-	
INEP				-	
Other capital transfers (insert description)				-	
Provincial Government:	2 061	-	1 000	1 061	51.5%
Housing	2 061		1 000	1 061	51.5%
0				-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	2 061	-	1 000	1 061	51.5%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	2 627	-	1 566	1 061	40.4%

A Roll over application was submitted to Provincial Treasury by the end of August 2014 for the unspent FMSG and Housing funds. The process was finalized and the approval from Provincial Treasury was received at the end of November 2014.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	7 415	7 968	7 911	596	5 336	5 933	(597)	-10%	7 911
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance	518	548	605	51	417	453	(37)	-8%	605
Housing Allowances							-		
Other benefits and allowances							-		
Sub Total - Councillors	7 933	8 516	8 516	647	5 753	6 387	(634)	-10%	8 516
Senior Managers of the Municipality									
Basic Salaries and Wages	8 566	9 190	9 190	766	6 893	6 893	-		9 190
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Overtime							-		
Performance Bonus							-		
Motor Vehicle Allowance							-		
Cellphone Allowance	139	163	163	13	108	108	-		163
Housing Allowances							-		
Other benefits and allowances							-		
Payments in lieu of leave							-		
Long service awards							-		
Post-retirement benefit obligations							-		
Sub Total - Senior Managers of Municipality	8 706	9 354	9 354	779	7 001	7 001	-		9 354
Other Municipal Staff									
Basic Salaries and Wages	158 389	175 220	171 229	12 605	126 972	128 422	(1 450)	-1%	171 229
Pension and UIF Contributions	25 104	29 321	29 321	2 283	20 210	21 991	(1 782)	-8%	29 321
Medical Aid Contributions	8 828	11 463	11 463	820	6 932	7 642	(710)	-9%	11 463
Overtime	14 370	13 913	13 913	1 036	9 673	8 197	1 476	18%	13 913
Performance Bonus		-	-	-	-	-	-		-
Motor Vehicle Allowance	9 750	11 760	11 760	805	7 227	7 840	(612)	-8%	11 760
Cellphone Allowance	1 541	1 474	1 474	104	928	928	-		1 474
Housing Allowances	967	1 018	1 018	79	700	700	-		1 018
Other benefits and allowances	9 944	11 118	11 118	928	8 115	6 763	1 352	20%	11 118
Payments in lieu of leave	1 659	2 350	2 350	196	1 762	1 762	-		2 350
Long service awards	3 587	1 200	1 291	108	969	969	-		1 291
Post-retirement benefit obligations	17 799	11 875	11 925	994	8 944	8 944	-		11 925
Sub Total - Other Municipal Staff	251 939	270 713	266 863	19 957	192 432	194 158	(1 725)	-1%	266 863
TOTAL SALARY, ALLOWANCES & BENEFITS	268 577	288 582	284 732	21 383	205 186	207 545	(2 359)	-1%	284 732
TOTAL MANAGERS AND STAFF	260 645	280 066	276 217	20 736	199 433	201 158	(1 725)	-1%	276 217

SDBIP

The results of the SDBIP for the third quarter ended 31 March 2015 will be included in a separate comprehensive report to be tabled in Council.

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	2.3%	17.8%	16.1%	3.2%	5.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	58.9%	48.0%	41.5%	40.1%	41.5%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	17.0%	17.5%	17.5%	18.0%	17.5%
Gearing	Long Term Borrowing/ Funds & Reserves	15300.9%	21294.4%	16045.6%	16316.9%	16045.6%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	117.9%	128.1%	137.1%	224.9%	137.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	42.4%	57.2%	59.3%	142.3%	59.3%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.5%	12.4%	13.3%	16.2%	13.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	97.8%	95.0%	95.0%	95.0%	95.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.7%	6.7%	5.8%	6.7%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.5%	20.2%	20.2%	20.2%	20.2%
Employee costs	Employee costs/Total Revenue - capital revenue	35.4%	35.7%	34.1%	32.8%	34.1%
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	18.9%	19.7%	18.5%	3.2%	6.5%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	16.9	22.4	22.4	Annual Indicator	22.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	10.4%	14.2%	14.2%	Annual Indicator	14.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.3	1.6	1.6	4.0	1.6

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	7 724	–	–		7 724	–		
August	11 416	7 539	7 539	2 668	2 668	7 539	4 871	64.6%	3%
September	15 798	7 061	7 061	5 907	8 576	14 600	6 024	41.3%	9%
October	4 426	8 993	7 993	5 597	14 173	22 592	8 420	37.3%	15%
November	4 002	4 385	4 385	8 111	22 284	26 977	4 693	17.4%	23%
December	7 794	9 498	7 498	15 052	37 336	34 474	(2 861)	-8.3%	38%
January	2 910	7 604	7 604	671	38 006	42 079	4 072	9.7%	39%
February	7 811	6 486	8 517	9 297	47 303	50 596	3 293	6.5%	48%
March	15 322	6 893	9 020	15 164	62 467	59 617	(2 851)	-4.8%	64%
April	5 445	7 743	10 470			70 086	–		
May	14 253	4 673	7 400			77 486	–		
June	30 795	19 122	40 102			117 588	–		
Total Capital expenditure	119 972	97 721	117 588	62 467					

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	50 127	34 500	34 003	6 969	18 980	18 328	(652)	-3.6%	34 003
Infrastructure - Road transport	9 203	800	1 332	2	312	543	231	42.6%	1 332
<i>Roads, Pavements & Bridges</i>	9 160						-		
<i>Storm water</i>	43	800	1 332	2	312	543	231	42.6%	1 332
Infrastructure - Electricity	23 776	13 900	13 900	2 920	5 754	5 600	(154)	-2.7%	13 900
<i>Generation</i>							-		
<i>Transmission & Reticulation</i>	23 776	13 900	13 900	2 920	5 754	5 600	(154)	-2.7%	13 900
<i>Street Lighting</i>							-		
Infrastructure - Water	7 300	-	580	113	113	105	(9)	-8.1%	580
<i>Dams & Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>	7 300		580	113	113	105	(9)	-8.1%	580
Infrastructure - Sanitation	8 449	9 600	8 892	1 304	4 864	4 500	(364)	-8.1%	8 892
<i>Reticulation</i>							-		
<i>Sewerage purification</i>	8 449	9 600	8 892	1 304	4 864	4 500	(364)	-8.1%	8 892
Infrastructure - Other	1 400	10 200	9 300	2 630	7 937	7 580	(357)	-4.7%	9 300
<i>Waste Management</i>	1 400	10 200	9 300	2 630	7 937	7 580	(357)	-4.7%	9 300
Community	13 896	18 266	32 970	6 881	19 175	18 518	(657)	-3.5%	32 970
Parks & gardens							-		
Sportsfields & stadia	5 471	151	1 051		127	30	(98)	-327.8%	1 051
Libraries		2 000	2 000	63	382	850	468	55.1%	2 000
Recreational facilities							-		
Fire, safety & emergency							-		
Security and policing							-		
Cemeteries							-		
Social rental housing	4 943	12 480	26 324	6 553	17 281	16 488	(793)	-4.8%	26 324
Other	3 482	3 635	3 595	265	1 386	1 150	(236)	-20.5%	3 595
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	8 918	16 815	17 776	122	2 046	4 020	1 974	49.1%	17 776
General vehicles	4 520	10 525	10 525			694	694	100.0%	10 525
Computers - hardware/equipment	957	2 548	2 682		825	950	125	13.1%	2 682
Furniture and other office equipment		2 508	2 369	61	510	1 463	953	65.1%	2 369
Other	3 441	1 235	2 200	61	710	913	203	22.2%	2 200
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming							-		
Other							-		
Total Capital Expenditure on new assets	72 941	69 581	84 749	13 972	40 201	40 866	665	1.6%	84 749

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	39 529	25 200	28 384	1 192	18 300	15 415	(2 885)	-18.7%	28 384
Infrastructure - Road transport	6 892	5 400	6 300	-	3 841	3 150	(691)	-21.9%	6 300
Roads, Pavements & Bridges	6 892	5 400	6 300		3 841	3 150	(691)	-21.9%	6 300
Storm water							-		
Infrastructure - Electricity	12 955	3 100	3 100	944	1 119	1 808	689	38.1%	3 100
Generation							-		
Transmission & Reticulation	12 955	3 100	3 100	944	1 119	1 808	689	38.1%	3 100
Street Lighting							-		
Infrastructure - Water	16 331	12 800	15 805	-	11 593	7 467	(4 127)	-55.3%	15 805
Dams & Reservoirs							-		
Water purification							-		
Reticulation	16 331	12 800	15 805		11 593	7 467	(4 127)	-55.3%	15 805
Infrastructure - Sanitation	1 711	3 900	3 179	247	1 747	2 990	1 243	41.6%	3 179
Reticulation							-		
Sewerage purification	1 711	3 900	3 179	247	1 747	2 990	1 243	41.6%	3 179
Infrastructure - Other	1 641	-	-	-	-	-	-		-
Waste Management	1 641						-		
Community	5 686	2 939	4 454	-	3 966	3 335	(630)	-18.9%	4 454
Parks & gardens							-		
Sportsfields & stadia	225	2 939	1 565		512	1 650	1 138	69.0%	1 565
Swimming pools							-		
Community halls							-		
Libraries							-		
Recreational facilities							-		
Fire, safety & emergency							-		
Security and policing							-		
Cemeteries							-		
Social rental housing	5 461		2 889		3 454	1 685	(1 769)	-105.0%	2 889
Other							-		
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Housing development							-		
Other							-		
Other assets	1 817	-	-	-	-	-	-		-
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of	47 032	28 139	32 838	1 192	22 266	18 751	(3 515)	-18.7%	32 838

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	129 145	136 752	136 752	8 912	92 303	91 168	(1 134)	-1.2%	136 752
Infrastructure - Road transport	63 749	68 540	68 540	4 985	40 959	45 693	4 734	10.4%	68 540
<i>Roads, Pavements & Bridges</i>	60 016	62 232	62 232	4 443	36 626	41 488	4 862	11.7%	62 232
<i>Storm water</i>	3 732	6 308	6 308	542	4 333	4 205	(128)	-3.0%	6 308
Infrastructure - Electricity	20 488	25 491	25 491	(269)	18 989	16 994	(1 995)	-11.7%	25 491
<i>Generation</i>							-		
<i>Transmission & Reticulation</i>	20 488	25 491	25 491	(269)	18 989	16 994	(1 995)	-11.7%	25 491
<i>Street Lighting</i>							-		
Infrastructure - Water	27 931	26 775	26 775	2 479	18 997	17 850	(1 147)	-6.4%	26 775
<i>Dams & Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>	27 931	26 775	26 775	2 479	18 997	17 850	(1 147)	-6.4%	26 775
Infrastructure - Sanitation	15 486	14 146	14 146	1 580	11 723	9 431	(2 292)	-24.3%	14 146
<i>Reticulation</i>							-		
<i>Sewerage purification</i>	15 486	14 146	14 146	1 580	11 723	9 431	(2 292)	-24.3%	14 146
Infrastructure - Other	1 491	1 800	1 800	138	1 634	1 200	(434)	-36.2%	1 800
<i>Waste Management</i>	1 491	1 800	1 800	138	1 634	1 200	(434)	-36.2%	1 800
Community	7 349	9 298	9 298	681	4 933	6 198	1 265	20.4%	9 298
Parks & gardens	2 504	2 819	2 819	310	2 179	1 879	(300)	-15.9%	2 819
Sportsfields & stadia	853	1 023	1 023	69	393	682	289	42.4%	1 023
Swimming pools	279	302	302	51	262	201	(60)	-30.0%	302
Community halls	814	906	906	65	500	604	104	17.2%	906
Libraries	194	171	171	8	43	114	71	62.4%	171
Recreational facilities							-		
Fire, safety & emergency	787	1 185	1 185	45	539	790	251	31.8%	1 185
Security and policing	575	781	781	83	485	521	35	6.8%	781
Cemeteries	53	53	53	2	27	35	8	23.1%	53
Social rental housing	224	335	335	38	134	223	90	40.1%	335
Other	1 066	1 724	1 724	11	372	1 149	777	67.6%	1 724
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development							-		
Other assets	13 864	16 218	16 218	2 037	9 817	10 812	995	9.2%	16 218
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment							-		
Computers - hardware/equipment	4 441	6 157	6 157	1 244	3 566	4 105	539	13.1%	6 157
Other Buildings	824	1 214	1 214	88	586	809	224	27.7%	1 214
Other	8 599	8 846	8 846	704	5 665	5 898	233	3.9%	8 846
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expendit	150 358	162 268	162 268	11 631	107 053	108 179	1 126	1.0%	162 268

Supporting Table SC13d

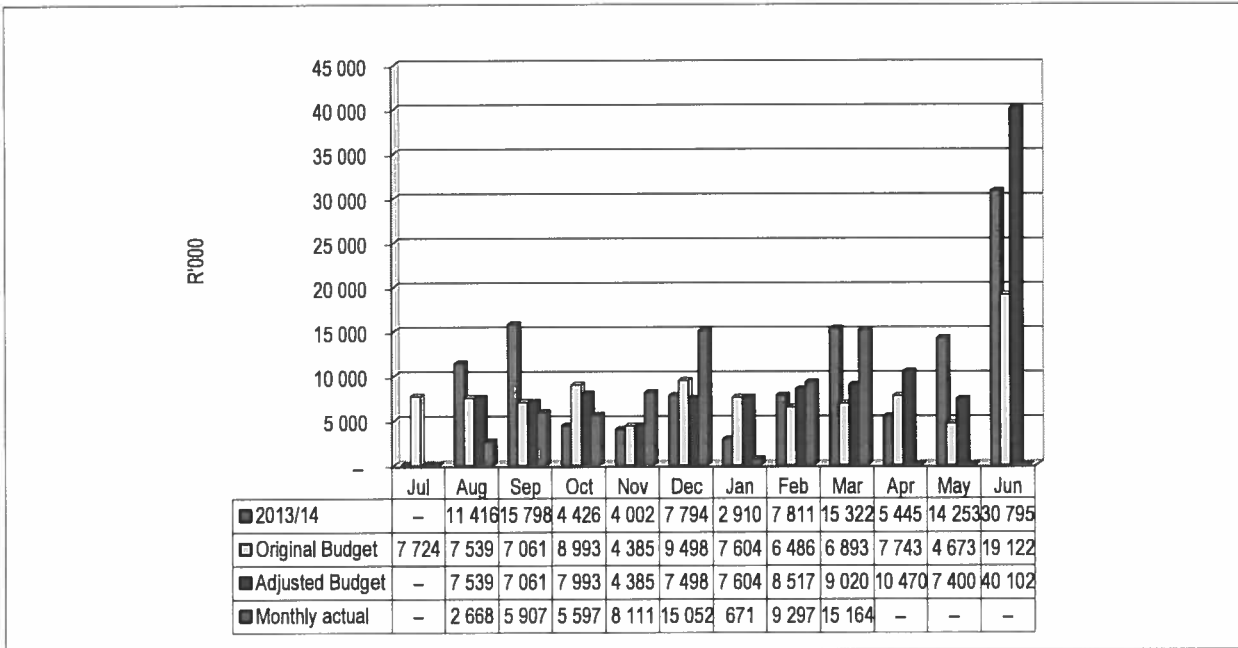
WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	85 101	93 344	91 038	7 756	68 449	68 279	(170)	-0.2%	91 038
Infrastructure - Road transport	30 210	31 514	31 612	2 634	23 709	23 709	(0)	0.0%	31 612
<i>Roads, Pavements & Bridges</i>	27 965	29 493	29 367	2 447	22 025	22 025	(0)	0.0%	29 367
<i>Storm water</i>	2 245	2 021	2 245	187	1 684	1 684	(0)	0.0%	2 245
Infrastructure - Electricity	18 887	22 789	21 569	1 797	16 177	16 177	(0)	0.0%	21 569
<i>Generation</i>							-		
<i>Transmission & Reticulation</i>	18 887	22 789	21 569	1 797	16 177	16 177	(0)	0.0%	21 569
<i>Street Lighting</i>							-		
Infrastructure - Water	18 974	20 368	18 533	1 571	13 926	13 900	(26)	-0.2%	18 533
<i>Dams & Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>	18 974	20 368	18 533	1 571	13 926	13 900	(26)	-0.2%	18 533
Infrastructure - Sanitation	14 103	15 067	17 128	1 571	12 989	12 846	(144)	-1.1%	17 128
<i>Reticulation</i>	14 103	15 067	15 067	1 399	11 444	11 300	(144)	-1.3%	15 067
<i>Sewerage purification</i>			2 061	172	1 545	1 545	-		2 061
Infrastructure - Other	2 928	3 607	2 196	183	1 647	1 647	0	0.0%	2 196
<i>Waste Management</i>	2 928	3 607	2 196	183	1 647	1 647	0	0.0%	2 196
<i>Other</i>							-		
Community	2 961	4 822	3 305	275	2 478	2 478	-		3 305
Recreational facilities	2 961	4 822	3 305	275	2 478	2 478	-		3 305
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	10 670	10 216	10 236	683	7 507	7 677	170	2.2%	10 236
General vehicles	2 588	2 360	2 360	197	1 770	1 770	-		2 360
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment							-		
Computers - hardware/equipment	2 213	1 948	2 002	167	1 502	1 502	-		2 002
Furniture and other office equipment	261	254	322	27	242	242	-		322
Other Buildings	5 608	5 654	5 551	293	3 993	4 163	170	4.1%	5 551
Other Land							-		
Surplus Assets - (Investment or Inventory)							-		
Other							-		
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	629	883	883	74	662	662	-		883
Computers - software & programming	629	883	883	74	662	662	-		883
Other							-		
Total Depreciation	99 361	109 265	105 461	8 788	79 096	79 096	0	0.0%	105 461

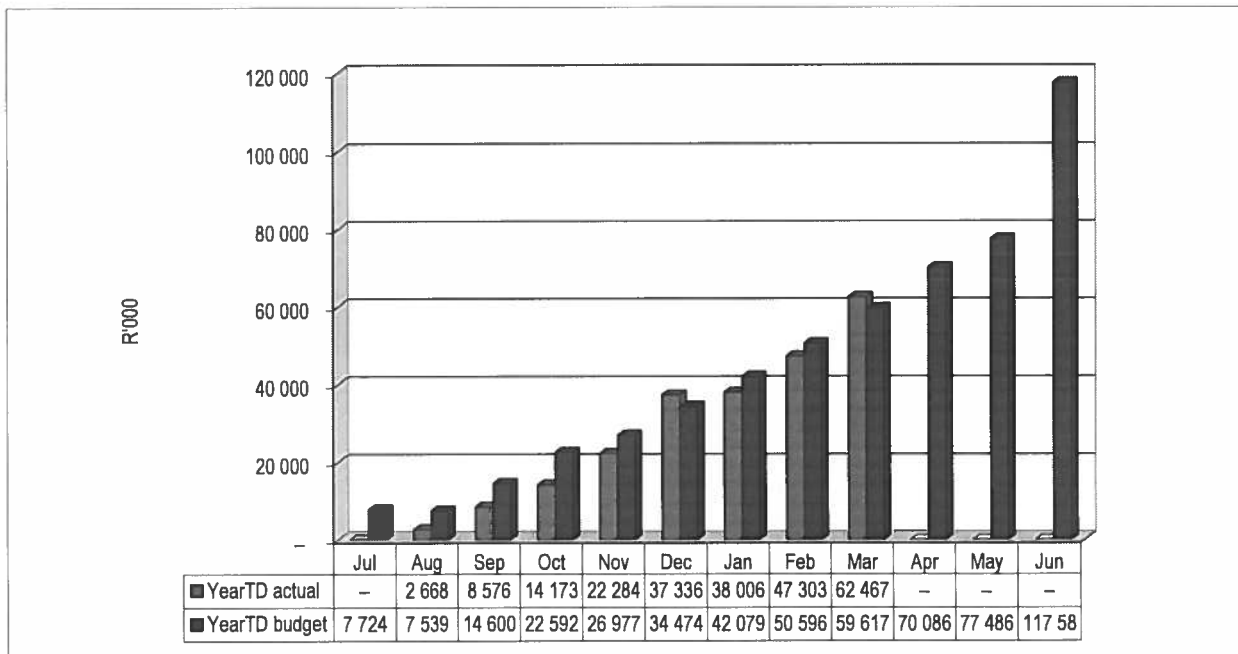
Other supporting documentation

Section 71 charts

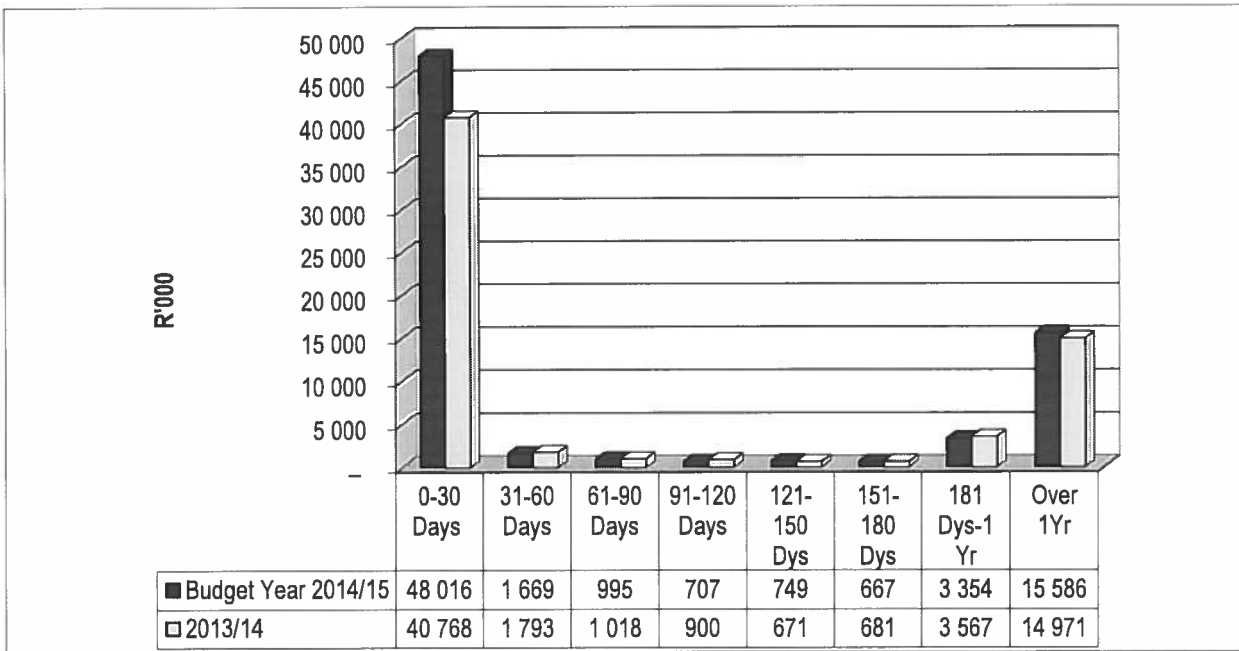
Capital expenditure monthly trend - actual vs target



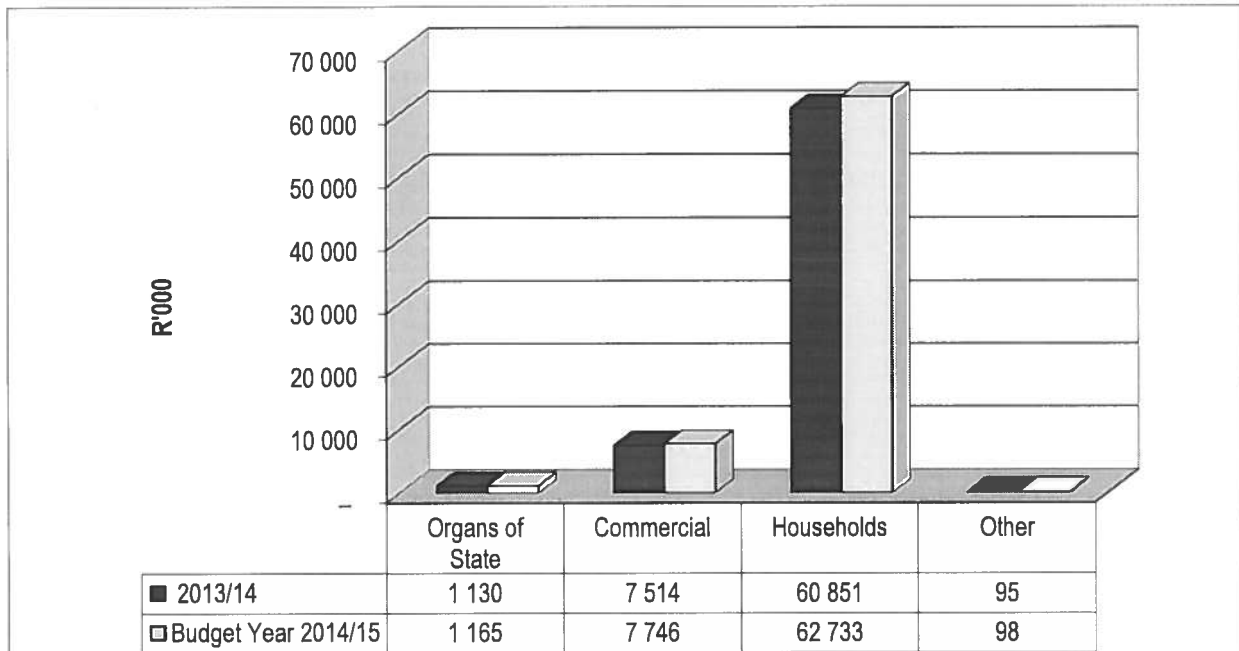
Capital expenditure – YTD actual vs YTD trend



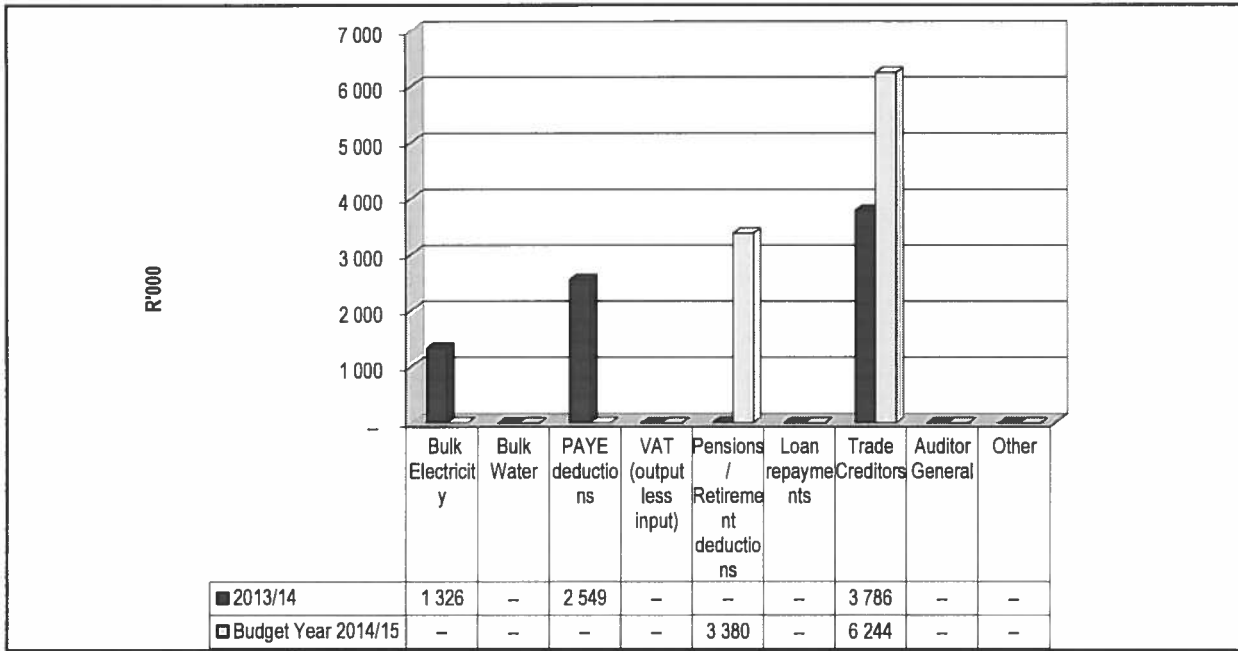
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification**QUALITY CERTIFICATE**

I, Coenie Groenewald, the Municipal Manager of Overstrand Municipality, hereby certify that the –

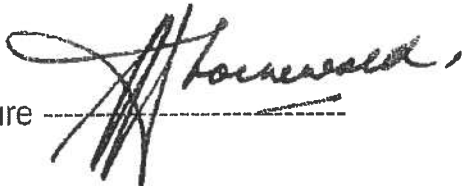
Quarterly Budget Report

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

Print name **CC Groenewald**

Municipal Manager of **Overstrand Municipality (WC032)**

Signature -----



Date -----

17.04.2015