

**7.  
QUARTERLY BUDGET REPORT FOR DECEMBER 2015**

**5/1/17-2015/2016**

**B A King**

**14 January 2016**

**(028) 313 8154**

**Corporate Head Office**

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**1. Executive Summary**

Report prepared as part of the financial reporting obligations arising from section 52(d) of the Local Government: Municipal Finance Management Act, 2003 (MFMA).

**2. Service Delivery and Budget Implementation Plan - IGNITE**

Directorate Finance  
Financial Services

**3. Compliance with Strategic Priority**

Provision of democratic, accountable and ethical governance

**4. Delegated Authority**

None

**5. Legal Requirements**

Local Government: Municipal Finance Management Act, (Act 56 of 2003)[MFMA]

**6. Background/Discussion/Evaluation/Conclusion**

**Background**

This report has been prepared as part of the financial reporting obligations arising from the MFMA. The MFMA requires the Executive Mayor to report to Council on a quarterly basis on the state of the Municipality's budget.

**Discussion**

Legislation requires that certain financial and performance information is disclosed in the quarterly monitoring report. The report has been prepared according to the standard reporting formats issued by National Treasury.

**7. Financial Implications**

None

**8. Staff Implications**

None

**9. Comments from other Departments, Divisions and Administrations**

None

**10. Annexures**

Annexure A: Quarterly Budget Report for December 2015

**RECOMMENDATION TO THE COUNCIL:**

that the budget report for the quarter ended December 2015, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003, **be noted**.

**RESPONSIBLE OFFICIAL :****BA KING****TARGET DATE FOR IMPLEMENTATION :****TO BE NOTED**

# OVERSTRAND MUNICIPALITY



## Quarterly Budget Report

### December 2015

#### **In-Year Report of the Municipality**

Prepared in terms of Section 52(d) of the Local Government: Municipal Finance Management Act (Act 56 of 2003) & Section 31 of the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009.

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## Glossary

**Adjustments budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

**Budget** – The financial plan of the Municipality.

**Capital expenditure** - Spending on assets such as infrastructure, land & buildings minor assets etc. Any capital expenditure must be reflected as an asset on the Municipality's statement of financial position.

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

**Equitable share** – An unconditional grant paid to municipalities. It is predominantly targeted towards funding the Indigent Policy.

**FMG** – Financial Management Grant.

**GFS** – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

**GRAP** – Generally Recognised Accounting Practice. The standard for municipal accounting.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality.

**MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

**MFMA** – Local Government: Municipal Finance Management Act (56/2003). The principle legislation relating to municipal financial management.

**MIG** – Municipal Infrastructure Grant.

**MTREF** – Medium Term Revenue and Expenditure Framework (MTREF). The medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes financial information of the previous and current year.

**NDPG** – Neighbourhood Development Partnership Grant.

**Operating expenditure** – Spending on the day to day expenses of the Municipality such as salaries and wages, repairs and maintenance etc.

**Rates** – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**SDBIP** – Service Delivery and Budget Implementation Plan (SDBIP). A detailed plan comprising annual and quarterly performance information.

**Strategic objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

**Vote** – A main appropriation segment of the budget. In Overstrand Municipality this relates to the directorate level for operating expenditure and the GFS classification for capital expenditure.

**YTD** – Year to date

## **PART 1 – IN-YEAR REPORT**

### **Mayor's Report**

#### ***1.1 In-Year Report – Quarterly Budget Report***

##### **1.1.1 Implementation of the budget in accordance with the SDBIP**

The results of the SDBIP for the second quarter ended 31 December 2015 will be tabled in a separate comprehensive report to council.

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

None. All the major sources of revenue are currently within acceptable norms.

##### **1.1.3 Other relevant information**

Overstrand Municipality was appointed as one of the official national pilot sites for the implementation of mSCOA (Standard Chart of Accounts). The 2015/2016 Budget was compiled according to the mSCOA classification framework and the below results reflects the second quarter's financial position. We still have to report according to the standard reports of the budget reporting regulations.

YTD Actual operating revenue at the end of the second quarter for 2015/2016 is at 51.59% of the budgeted revenue. The expenditure reflects spending of 45.49% against the budgeted expenditure. Capital expenditure amounts to R46.55m, or 44.14% of the total adjusted budget of R105.4m, at the end of December 2015.

The Mid -Year Review process was undertaken during November/December 2015 and the outcome will be tabled in January 2016. Additional Grant funding amounting to R7 256 000 was received from Provincial Treasury in the second quarter in respect of Financial Management Support Grant (FMSG), Housing & Thusong Centre. An adjustments budget relating to these amounts will be tabled in January 2016.

Outstanding consumer debtors remain stable and only reflect the year-on-year increase from increased tariffs as from 1 July 2015. The increase in the current debtors for December 2015 is as a result of seasonal usage over the holiday period.

The positive cash flow remains stable with no indication of a decline.

## Resolutions

### *IN-YEAR REPORTS 2015/2016*

This is the resolution that will be presented to Council when the In-Year Report is tabled:

#### ***RECOMMENDATION:***

That the report for the quarter ended December 2015, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003, **be noted**.

## **Executive Summary**

The Auditor General has completed the audit of the 2014/2015 financial statements and the 'Audit Outcome' for 2014/2015 will be included with the tabling of the Annual Report on 22 January 2016.

### **Revenue by Source**

The Year-to-Date actual revenue is 0.96% above the YTD budget projections at the end of December 2015.

### **Borrowings**

The balance of borrowings amounts to R421m at the end of December 2015.

### **Operating expenditure by vote & type**

Current expenditure is 1.50% below YTD budget projections as at December 2015.

### **Capital expenditure**

YTD Capital expenditure amounts to R46.55m or 44.14% of the total adjusted budget of R105.4m. The current capital commitments of orders in progress amounts to R13.6m giving total capital spend and committed at 57.06% at the end of December 2015. The capital expenditure is progressing more rapidly than anticipated, due to spending on the housing projects.

### **Cash flows**

The municipality started the year with a positive cash balance of R104,9 million. The December closing balance is R151.9 million. Refer to Supporting Table SC9 for more details on the cash position.

### **Allocations received (National & Provincial Grants)**

Housing Grant totaling R2.68m was received during December 2015.

### **Spending on Grants**

Spending on grants amounts to R13.10m for December 2015 which includes FMG, MSIG, MIG, INEP, Housing, Library Grant, CDW & EPWP.

## Material variances

The table below summarises variances for projected revenue and expenditure.

<b>WC032 Overstrand - Supporting Table SC1 Material variance explanations - M06 December</b>			
<b>Description</b>	<b>Variance</b>	<b>Reasons for material deviations</b>	<b>Remedial or corrective steps/remarks</b>
<b><u>Revenue By Source</u></b>	0.96%	Not material	
<b><u>Expenditure By Type</u></b>	-1.50%	Not material	
<b><u>Capital Expenditure</u></b>	46.17%	Capital Commitments = R13.6m	
<b><u>Financial Position</u></b>			
In order			
<b><u>Cash Flow</u></b>			
In order			

## Performance in relation to SDBIP targets

See the comprehensive report tabled in Council.

## Remedial or corrective steps

No remedial or corrective steps are required at this time.

## In-year budget statement tables

Table C1: s71 Monthly Budget Statement Summary

## WC032 Overstrand - Table C1 Monthly Budget Statement Summary - 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>Financial Performance</b>									
Property rates	-	163 621	163 621	13 544	83 913	83 107	805	1%	163 621
Service charges	-	566 784	566 784	49 440	280 255	277 943	2 313	1%	566 784
Investment revenue	-	6 348	6 348	843	5 860	4 496	1 363	30%	6 348
Transfers recognised - operational	-	90 324	90 324	6 473	62 405	62 405	-		90 324
Other own revenue	-	67 957	67 957	6 495	33 670	33 730	(61)	-0%	67 957
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>895 035</b>	<b>895 035</b>	<b>76 794</b>	<b>466 102</b>	<b>461 682</b>	<b>4 421</b>	<b>1%</b>	<b>895 035</b>
Employee costs	-	291 593	291 593	22 257	140 095	142 208	(2 113)	-1%	291 593
Remuneration of Councillors	-	8 674	8 674	683	4 052	4 337	(285)	-7%	8 674
Depreciation & asset impairment	-	111 362	111 362	9 280	55 681	55 681	-		111 362
Finance charges	-	46 895	46 895	8 511	15 553	15 553	-		46 895
Materials and bulk purchases	-	251 374	251 374	22 758	114 801	118 450	(3 649)	-3%	251 374
Transfers and grants	-	48 497	48 497	3 955	25 297	25 297	-		48 497
Other expenditure	-	206 135	206 135	20 238	83 343	83 969	(627)	-1%	206 135
<b>Total Expenditure</b>	-	<b>964 529</b>	<b>964 529</b>	<b>87 681</b>	<b>438 821</b>	<b>445 495</b>	<b>(6 674)</b>	<b>-1%</b>	<b>964 529</b>
<b>Surplus/(Deficit)</b>	-	<b>(69 494)</b>	<b>(69 494)</b>	<b>(10 887)</b>	<b>27 281</b>	<b>16 186</b>	<b>11 094</b>	<b>69%</b>	<b>(69 494)</b>
Transfers recognised - capital	-	63 354	63 354	6 636	28 889	28 889	-		63 354
Contributions & Contributed assets	-	1 000	1 000	-	-	-	-		1 000
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>(5 140)</b>	<b>(5 140)</b>	<b>(4 251)</b>	<b>56 170</b>	<b>45 076</b>	<b>11 094</b>	<b>25%</b>	<b>(5 140)</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(5 140)</b>	<b>(5 140)</b>	<b>(4 251)</b>	<b>56 170</b>	<b>45 076</b>	<b>11 094</b>	<b>25%</b>	<b>(5 140)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>103 914</b>	<b>105 479</b>	<b>12 084</b>	<b>46 555</b>	<b>31 850</b>	<b>14 705</b>	<b>46%</b>	<b>103 914</b>
Capital transfers recognised	-	64 354	64 354	7 774	30 962	16 115	14 847	92%	64 354
Public contributions & donations	-	462	462	300	300	231	69	30%	462
Borrowing	-	32 346	33 419	2 619	12 919	13 089	(170)	-1%	32 346
Internally generated funds	-	6 753	7 245	1 391	2 373	2 415	(42)	-2%	6 753
<b>Total sources of capital funds</b>	-	<b>103 914</b>	<b>105 479</b>	<b>12 084</b>	<b>46 555</b>	<b>31 850</b>	<b>14 705</b>	<b>46%</b>	<b>103 914</b>
<b>Financial position</b>									
Total current assets	-	207 929	207 929		275 485				207 929
Total non current assets	-	3 320 511	3 320 511		3 299 658				3 320 511
Total current liabilities	-	174 459	174 459		156 705				174 459
Total non current liabilities	-	617 668	617 668		588 511				617 668
<b>Community wealth/Equity</b>	-	<b>2 736 314</b>	<b>2 736 314</b>		<b>2 829 926</b>				<b>2 736 314</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	110 861	110 861	(8 673)	107 582	107 342	(241)	-0%	110 861
Net cash from (used) investing	-	(110 144)	(111 709)	(12 790)	(49 886)	(49 886)	-		(110 144)
Net cash from (used) financing	-	7 409	7 409	(2 981)	(10 693)	(10 693)	-		7 409
<b>Cash/cash equivalents at the month/year end</b>	-	<b>97 547</b>	<b>97 547</b>	<b>-</b>	<b>151 990</b>	<b>137 748</b>	<b>(14 242)</b>	<b>-10%</b>	<b>113 113</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	50 980	3 576	1 326	1 172	751	723	3 867	17 318	79 713
<b>Creditors Age Analysis</b>									
Total Creditors	3 482	-	-	-	-	-	-	-	3 482

**Table C2: Monthly Budget Statement – Financial Performance (standard classification)**

**WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - 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>Revenue - Standard</b>									
<i>Governance and administration</i>	–	255 994	255 994	17 094	149 206	147 344	1 862	1%	255 994
Executive and council	–	64 861	64 861	130	48 690	48 690	–		64 861
Budget and treasury office	–	180 339	180 339	15 025	93 889	93 175	714	1%	180 339
Corporate services	–	10 795	10 795	1 939	6 627	5 479	1 148	21%	10 795
<i>Community and public safety</i>	–	101 843	101 843	12 905	51 954	49 493	2 461	5%	101 843
Community and social services	–	4 657	4 657	263	2 200	2 366	(166)	-7%	4 657
Sport and recreation	–	11 942	11 942	2 495	4 528	5 971	(1 443)	-24%	11 942
Public safety	–	37 676	37 676	2 540	17 062	16 976	86	1%	37 676
Housing	–	47 567	47 567	7 607	28 164	24 180	3 984	16%	47 567
<i>Economic and environmental services</i>	–	20 033	20 033	2 709	9 029	9 082	(53)	-1%	20 033
Planning and development	–	9 043	9 043	724	5 794	4 597	1 197	26%	9 043
Road transport	–	10 890	10 890	1 985	3 217	4 435	(1 218)	-27%	10 890
Environmental protection	–	101	101	–	18	50	(32)	-64%	101
<i>Trading services</i>	–	581 518	581 518	50 723	284 803	284 652	150	0%	581 518
Electricity	–	346 361	346 361	28 218	163 475	165 015	(1 540)	-1%	346 361
Water	–	106 211	106 211	10 692	52 894	53 991	(1 097)	-2%	106 211
Waste water management	–	69 402	69 402	6 631	37 629	35 280	2 349	7%	69 402
Waste management	–	59 544	59 544	5 182	30 805	30 368	438	1%	59 544
<i>Other</i>	–	–	–	–	–	–	–		–
<b>Total Revenue - Standard</b>	–	<b>959 389</b>	<b>959 389</b>	<b>83 430</b>	<b>494 992</b>	<b>490 571</b>	<b>4 421</b>	<b>1%</b>	<b>959 389</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	–	237 278	237 278	20 178	114 182	113 261	921	1%	237 278
Executive and council	–	92 565	92 565	7 528	45 377	45 379	(2)	0%	92 565
Budget and treasury office	–	69 750	69 750	5 512	33 383	32 841	542	2%	69 750
Corporate services	–	74 963	74 963	7 138	35 421	35 040	381	1%	74 963
<i>Community and public safety</i>	–	141 933	141 933	15 649	64 078	62 792	1 286	2%	141 933
Community and social services	–	31 368	31 368	2 390	15 007	13 943	1 064	8%	31 368
Sport and recreation	–	18 220	18 220	2 835	8 520	8 427	93	1%	18 220
Public safety	–	69 453	69 453	5 489	31 589	31 460	129	0%	69 453
Housing	–	22 892	22 892	4 935	8 963	8 963	–		22 892
<i>Economic and environmental services</i>	–	132 046	132 046	13 618	61 194	59 554	1 639	3%	132 046
Planning and development	–	40 308	40 308	3 135	18 756	18 978	(222)	-1%	40 308
Road transport	–	84 786	84 786	10 075	39 925	37 575	2 349	6%	84 786
Environmental protection	–	6 952	6 952	409	2 513	3 001	(488)	-16%	6 952
<i>Trading services</i>	–	453 273	453 273	38 236	199 368	209 889	(10 521)	-5%	453 273
Electricity	–	257 278	257 278	20 999	117 931	124 612	(6 681)	-5%	257 278
Water	–	78 253	78 253	7 519	31 661	33 290	(1 630)	-5%	78 253
Waste water management	–	63 478	63 478	5 560	27 025	28 698	(1 673)	-6%	63 478
Waste management	–	54 264	54 264	4 158	22 751	23 288	(537)	-2%	54 264
<i>Other</i>	–	–	–	–	–	–	–		–
<b>Total Expenditure - Standard</b>	–	<b>964 529</b>	<b>964 529</b>	<b>87 681</b>	<b>438 821</b>	<b>445 495</b>	<b>(6 674)</b>	<b>-1%</b>	<b>964 529</b>
<b>Surplus/ (Deficit) for the year</b>	–	<b>(5 140)</b>	<b>(5 140)</b>	<b>(4 251)</b>	<b>56 170</b>	<b>45 076</b>	<b>11 094</b>	<b>25%</b>	<b>(5 140)</b>

This table reflects the operating budget (Financial Performance) in the standard classifications which are the GFS Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main GFS classifications are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

### Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote 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>Revenue by Vote</b>									
Vote 1 - Council	-	64 808	64 808	19	48 557	48 557	-		64 808
Vote 2 - Municipal Manager	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	991	991	226	654	496	159	32.1%	991
Vote 4 - Finance	-	180 339	180 339	15 025	93 889	93 175	714	0.8%	180 339
Vote 5 - Community Services	-	272 957	272 957	29 097	137 571	138 226	(655)	-0.5%	272 957
Vote 6 - Local Economic Development	-	3 091	3 091	267	2 061	1 511	551	36.4%	3 091
Vote 7 - Infrastructure & Planning	-	399 527	399 527	36 255	195 197	191 631	3 567	1.9%	399 527
Vote 8 - Protection Services	-	37 676	37 676	2 540	17 062	16 976	86	0.5%	37 676
<b>Total Revenue by Vote</b>	-	<b>959 389</b>	<b>959 389</b>	<b>83 430</b>	<b>494 992</b>	<b>490 571</b>	<b>4 421</b>	<b>0.9%</b>	<b>959 389</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	-	71 496	71 496	5 619	35 168	35 188	(20)	-0.1%	71 496
Vote 2 - Municipal Manager	-	4 489	4 489	348	2 153	2 244	(92)	-4.1%	4 489
Vote 3 - Management Services	-	43 327	43 327	2 904	19 178	21 279	(2 101)	-9.9%	43 327
Vote 4 - Finance	-	69 750	69 750	5 512	33 383	32 845	538	1.6%	69 750
Vote 5 - Community Services	-	341 492	341 492	36 250	159 773	157 005	2 768	1.8%	341 492
Vote 6 - Local Economic Development	-	8 731	8 731	653	4 478	4 006	472	11.8%	8 731
Vote 7 - Infrastructure & Planning	-	355 793	355 793	30 906	153 099	161 467	(8 368)	-5.2%	355 793
Vote 8 - Protection Services	-	69 453	69 453	5 489	31 589	31 460	128	0.4%	69 453
<b>Total Expenditure by Vote</b>	-	<b>964 529</b>	<b>964 529</b>	<b>87 681</b>	<b>438 821</b>	<b>445 495</b>	<b>(6 674)</b>	<b>-1.5%</b>	<b>964 529</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(5 140)</b>	<b>(5 140)</b>	<b>(4 251)</b>	<b>56 170</b>	<b>45 076</b>	<b>11 094</b>	<b>24.6%</b>	<b>(5 140)</b>

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Council; Municipal Manager; Management Services; Finance; Community Services; Local Economic Development; Infrastructure & Planning and Protection Services.

Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent. During the financial year some of the figures are influenced by transactions that occur annually only.

**Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)**

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and 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>Revenue By Source</b>									
Property rates		162 730	162 730	13 509	83 562	82 721	841	1%	162 730
Property rates - penalties & collection charges		891	891	35	350	386	(36)	-9%	891
Service charges - electricity revenue		338 877	338 877	27 095	162 121	163 790	(1 669)	-1%	338 877
Service charges - water revenue		102 045	102 045	10 564	52 325	50 172	2 153	4%	102 045
Service charges - sanitation revenue		66 375	66 375	6 614	35 040	33 740	1 300	4%	66 375
Service charges - refuse revenue		59 488	59 488	5 168	30 769	30 240	529	2%	59 488
Rental of facilities and equipment		11 859	11 859	2 450	6 489	6 176	313	5%	11 859
Interest earned - external investments		6 348	6 348	843	5 860	4 496	1 363	30%	6 348
Interest earned - outstanding debtors		2 437	2 437	232	1 327	1 218	108	9%	2 437
Fines		31 859	31 859	2 064	13 266	14 602	(1 336)	-9%	31 859
Licences and permits		2 190	2 190	166	1 089	1 095	(6)	-1%	2 190
Agency services		2 970	2 970	309	1 525	1 485	40	3%	2 970
Transfers recognised - operational		90 324	90 324	6 473	62 405	62 405	-		90 324
Other revenue		16 643	16 643	1 275	9 974	9 154	820	9%	16 643
Gains on disposal of PPE							-		
<b>contributions)</b>	-	<b>895 035</b>	<b>895 035</b>	<b>76 794</b>	<b>466 102</b>	<b>461 682</b>	<b>4 421</b>	<b>1%</b>	<b>895 035</b>
<b>Expenditure By Type</b>									
Employee related costs		291 593	291 593	22 257	140 095	142 208	(2 113)	-1%	291 593
Remuneration of councillors		8 674	8 674	683	4 052	4 337	(285)	-7%	8 674
Debt impairment		22 792	22 792	1 899	11 396	11 396	-		22 792
Depreciation & asset impairment		111 362	111 362	9 280	55 681	55 681	-		111 362
Finance charges		46 895	46 895	8 511	15 553	15 553	-		46 895
Bulk purchases		193 573	193 573	14 721	91 982	94 367	(2 385)	-3%	193 573
Other materials		57 801	57 801	8 037	22 819	24 084	(1 264)	-5%	57 801
Contracted services		125 322	125 322	12 115	38 238	41 774	(3 536)	-8%	125 322
Transfers and grants		48 497	48 497	3 955	25 297	25 297	-		48 497
Other expenditure		58 021	58 021	6 224	33 709	30 800	2 909	9%	58 021
Loss on disposal of PPE							-		
<b>Total Expenditure</b>	-	<b>964 529</b>	<b>964 529</b>	<b>87 681</b>	<b>438 821</b>	<b>445 495</b>	<b>(6 674)</b>	<b>-1%</b>	<b>964 529</b>
<b>Surplus/(Deficit)</b>	-	<b>(69 494)</b>	<b>(69 494)</b>	<b>(10 887)</b>	<b>27 281</b>	<b>16 186</b>	<b>11 094</b>	<b>69%</b>	<b>(69 494)</b>
Transfers recognised - capital		63 354	63 354	6 636	28 889	28 889	-		63 354
Contributions recognised - capital		1 000	1 000				-		1 000
Contributed assets							-		
<b>Surplus/(Deficit) after capital transfers &amp; Taxation</b>	-	<b>(5 140)</b>	<b>(5 140)</b>	<b>(4 251)</b>	<b>56 170</b>	<b>45 076</b>			<b>(5 140)</b>
<b>Surplus/(Deficit) after taxation</b>	-	<b>(5 140)</b>	<b>(5 140)</b>	<b>(4 251)</b>	<b>56 170</b>	<b>45 076</b>			<b>(5 140)</b>
<b>Surplus/(Deficit) attributable to municipality</b>	-	<b>(5 140)</b>	<b>(5 140)</b>	<b>(4 251)</b>	<b>56 170</b>	<b>45 076</b>			<b>(5 140)</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	-	<b>(5 140)</b>	<b>(5 140)</b>	<b>(4 251)</b>	<b>56 170</b>	<b>45 076</b>			<b>(5 140)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.96% above the YTD budget.

Current expenditure is 1.50% below YTD budget projections for December 2015.

**Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)**

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December

Vote 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>Multi-Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	21 911	21 911	1 467	9 437	9 733	(296)	-3%	21 911
Vote 6 - Local Economic Development	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	11 451	13 016	-	3 931	3 974	(43)	-1%	11 451
Vote 8 - Protection Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	-	<b>33 362</b>	<b>34 927</b>	<b>1 467</b>	<b>13 367</b>	<b>13 706</b>	<b>(339)</b>	<b>-2%</b>	<b>33 362</b>
<b>Total Capital Expenditure</b>	-	<b>103 914</b>	<b>105 479</b>	<b>12 084</b>	<b>46 555</b>	<b>31 850</b>	<b>14 705</b>	<b>46%</b>	<b>103 914</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	-	2 648	2 648	164	586	662	(76)	-12%	2 648
Executive and council							-		
Budget and treasury office							-		
Corporate services		2 648	2 648	164	586	662	(76)	-12%	2 648
<b>Community and public safety</b>	-	39 768	39 768	4 437	23 258	7 141	16 117	226%	39 768
Community and social services		3 520	3 520	1 139	2 102	1 173	929	79%	3 520
Sport and recreation		5 981	5 981	328	401	997	(595)	-60%	5 981
Public safety		295	295	63	127	123	4	3%	295
Housing		29 973	29 973	2 907	20 627	4 848	15 779	325%	29 973
Health							-		
<b>Economic and environmental services</b>	-	12 128	12 128	2 093	3 980	4 045	(64)	-2%	12 128
Planning and development		25	25			10	(10)	-100%	25
Road transport		12 103	12 103	2 093	3 980	4 034	(54)	-1%	12 103
Environmental protection							-		
<b>Trading services</b>	-	49 370	50 935	5 391	18 731	20 002	(1 271)	-6%	49 370
Electricity		21 726	23 291	3 223	7 154	7 376	(222)	-3%	21 726
Water		16 390	16 390	2 055	8 420	8 878	(458)	-5%	16 390
Waste water management		11 244	11 244	113	3 157	3 748	(591)	-16%	11 244
Waste management		10	10				-		10
<b>Total Capital Expenditure - Standard Classification</b>	-	<b>103 914</b>	<b>105 479</b>	<b>12 084</b>	<b>46 555</b>	<b>31 850</b>	<b>14 705</b>	<b>46%</b>	<b>103 914</b>
<b>Funded by:</b>									
National Government		30 347	30 347	3 729	8 232	8 598	(366)	-4%	30 347
Provincial Government		33 007	33 007	4 046	22 730	7 517	15 213	202%	33 007
District Municipality							-		
Other transfers and grants		1 000	1 000				-		1 000
<b>Transfers recognised - capital</b>	-	<b>64 354</b>	<b>64 354</b>	<b>7 774</b>	<b>30 962</b>	<b>16 115</b>	<b>14 847</b>	<b>92%</b>	<b>64 354</b>
Public contributions & donations		462	462	300	300	231	69	30%	462
Borrowing		32 346	33 419	2 619	12 919	13 089	(170)	-1%	32 346
Internally generated funds		6 753	7 245	1 391	2 373	2 415	(42)	-2%	6 753
<b>Total Capital Funding</b>	-	<b>103 914</b>	<b>105 479</b>	<b>12 084</b>	<b>46 555</b>	<b>31 850</b>	<b>14 705</b>	<b>46%</b>	<b>103 914</b>

Capital expenditure is 46% above the YTD budget at December 2015.

**Table C6: Monthly Budget Statement - Financial Position**  
**WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M06 December**

Description	2014/15	Budget Year 2015/16			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash		97 547	97 547	27 351	97 547
Call investment deposits			-	124 639	
Consumer debtors		51 774	51 774	62 919	51 774
Other debtors		44 112	44 112	49 965	44 112
Current portion of long-term receivables		13	13	13	13
Inventory		14 483	14 483	10 598	14 483
<b>Total current assets</b>	-	<b>207 929</b>	<b>207 929</b>	<b>275 485</b>	<b>207 929</b>
<b>Non current assets</b>					
Long-term receivables		41	41	47	41
Investments		28 455	28 455	26 489	28 455
Investment property		164 501	164 501	159 761	164 501
Investments in Associate					
Property, plant and equipment		3 122 147	3 122 147	3 108 599	3 122 147
Agricultural					
Biological assets					
Intangible assets		5 368	5 368	4 762	5 368
Other non-current assets					
<b>Total non current assets</b>	-	<b>3 320 511</b>	<b>3 320 511</b>	<b>3 299 658</b>	<b>3 320 511</b>
<b>TOTAL ASSETS</b>	-	<b>3 528 441</b>	<b>3 528 441</b>	<b>3 575 143</b>	<b>3 528 441</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing		28 113	28 113	25 660	28 113
Consumer deposits		43 801	43 801	42 606	43 801
Trade and other payables		74 229	74 229	60 123	74 229
Provisions		28 317	28 317	28 317	28 317
<b>Total current liabilities</b>	-	<b>174 459</b>	<b>174 459</b>	<b>156 705</b>	<b>174 459</b>
<b>Non current liabilities</b>					
Borrowing		415 999	415 999	395 369	415 999
Provisions		201 669	201 669	193 143	201 669
<b>Total non current liabilities</b>	-	<b>617 668</b>	<b>617 668</b>	<b>588 511</b>	<b>617 668</b>
<b>TOTAL LIABILITIES</b>	-	<b>792 127</b>	<b>792 127</b>	<b>745 216</b>	<b>792 127</b>
<b>NET ASSETS</b>	-	<b>2 736 314</b>	<b>2 736 314</b>	<b>2 829 926</b>	<b>2 736 314</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		2 733 677	2 733 677	2 827 353	2 733 677
Reserves		2 637	2 637	2 573	2 637
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	-	<b>2 736 314</b>	<b>2 736 314</b>	<b>2 829 926</b>	<b>2 736 314</b>

The statement of financial position is in line with expectations for the financial year.

Table C7: Monthly Budget Statement - Cash Flow

## WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - 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>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges		163 800	163 800	10 312	82 624	82 583	41	0%	163 800
Service charges		567 409	567 409	49 567	277 345	277 558	(213)	0%	567 409
Other revenue		76 884	76 884	5 835	33 867	33 957	(90)	0%	76 884
Government - operating		90 324	90 324	6 473	62 405	62 405	-		90 324
Government - capital		64 354	64 354	6 636	28 889	28 889	-		64 354
Interest		8 784	8 784	1 074	7 186	7 186	-		8 784
Dividends							-		-
<b>Payments</b>									
Suppliers and employees		(765 303)	(765 303)	(76 105)	(343 883)	(344 387)	(503)	0%	(765 303)
Finance charges		(46 895)	(46 895)	(8 511)	(15 553)	(15 553)	-		(46 895)
Transfers and Grants		(48 497)	(48 497)	(3 955)	(25 297)	(25 297)	-		(48 497)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>-</b>	<b>110 861</b>	<b>110 861</b>	<b>(8 673)</b>	<b>107 582</b>	<b>107 342</b>	<b>(241)</b>	<b>0%</b>	<b>110 861</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (increase) in non-current debtors		-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		18	18	7	8	8	-		18
Decrease (increase) in non-current investments		(6 248)	(6 248)	(713)	(3 340)	(3 340)	-		(6 248)
<b>Payments</b>									
Capital assets		(103 914)	(105 479)	(12 084)	(46 555)	(46 555)	-		(103 914)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-</b>	<b>(110 144)</b>	<b>(111 709)</b>	<b>(12 790)</b>	<b>(49 886)</b>	<b>(49 886)</b>	<b>-</b>		<b>(110 144)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		(1 135)	(1 135)	-	-	-	-		(1 135)
Borrowing long term/refinancing		30 000	30 000	-	-	-	-		30 000
Increase (decrease) in consumer deposits		2 479	2 479	17	863	863	-		2 479
<b>Payments</b>									
Repayment of borrowing		(23 936)	(23 936)	(2 998)	(11 556)	(11 556)	-		(23 936)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>7 409</b>	<b>7 409</b>	<b>(2 981)</b>	<b>(10 693)</b>	<b>(10 693)</b>	<b>-</b>		<b>7 409</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>-</b>	<b>8 126</b>	<b>6 561</b>	<b>(24 444)</b>	<b>47 003</b>	<b>46 762</b>			<b>8 126</b>
Cash/cash equivalents at beginning:		89 421	90 986		104 987	90 986			104 987
Cash/cash equivalents at month/year end:		97 547	97 547		151 990	137 748			113 113

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R151.9 million.

The municipality started the year with a positive cash balance of R104,9 million. The December closing balance is R151.9 million. Refer to Supporting Table SC9 for more details on the cash position.

## Supporting Table SC9: Monthly Budget Statement – Actual & revised targets for cash receipts & cash flows

### WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Budget Year 2015/16											
	July Outcome	August Outcome	Sept Outcome	October	Nov	Dec	January	Feb	March	April	May	June Budget
<b>R thousands</b>												
<b>Cash Receipts By Source</b>												
Property rates	5 085	8 620	11 255	11 191	11 426	10 312						105 021
Property rates - penalties & collection charges	65	62	56	65	67	35						541
Service charges - electricity revenue	21 074	25 610	25 570	24 619	24 122	24 047						194 207
Service charges - water revenue	5 153	13 140	12 569	11 773	12 079	10 920						36 523
Service charges - sanitation revenue	570	5 041	6 417	6 145	5 928	6 659						35 688
Service charges - refuse	774	7 336	7 884	7 543	7 206	7 940						20 872
Rental of facilities and equipment	707	599	1 350	679	815	2 348						5 375
Interest earned - external investments	626	1 144	988	1 483	775	843						488
Interest earned - outstanding debtors	219	221	214	210	232	232						1 110
Fines	527	4 221	2 195	2 155	2 104	2 064						18 593
Licences and permits	192	186	192	174	179	166						1 101
Agency services	262	206	227	258	264	309						1 445
Transfer receipts - operating	27 390	590	1 015	3 440	23 498	6 473						27 920
Other revenue	(526)	1 258	2 205	3 164	1 631	914						19 347
<b>Cash Receipts by Source</b>	<b>62 118</b>	<b>68 233</b>	<b>72 137</b>	<b>72 900</b>	<b>90 325</b>	<b>73 261</b>	-	-	-	-	-	468 230
<b>Other Cash Flows by Source</b>												-
Transfer receipts - capital	227	4 381	11 003	1 991	4 652	6 636						34 464
Contributions & Contributed assets												1 000
Proceeds on disposal of PPE												-
Borrowing long term/refinancing												30 000
Increase in consumer deposits	170	71	297	219	88	17						1 617
Receipt of non-current debtors	-	-	-	-	-	-						-
Receipt of non-current receivables	0	0	0	0	0	7						10
Change in non-current investments	(429)	(648)	(506)	(897)	(147)	(713)						(2 908)
<b>Total Cash Receipts by Source</b>	<b>62 086</b>	<b>72 037</b>	<b>82 931</b>	<b>74 213</b>	<b>94 918</b>	<b>79 208</b>	-	-	-	-	-	531 278
<b>Cash Payments by Type</b>												-
Employee related costs	18 684	20 185	23 173	21 220	34 244	21 800						145 711
Remuneration of councillors	668	663	663	699	683	683						4 616
Interest paid	123	670	1 108	3 888	1 253	8 511						31 342
Bulk purchases - Electricity	3 279	23 866	22 228	14 295	13 592	14 721						101 591
Bulk purchases - Water & Sewer												-
Other materials	1 212	1 935	2 553	5 164	3 918	8 037						34 981
Contracted services	1 367	5 457	6 473	6 301	6 526	12 115						87 084
Grants and subsidies paid - other municipalities												-
Grants and subsidies paid - other	3 352	5 758	4 328	3 957	3 947	3 955						23 200
General expenses	(27 142)	(552)	20 917	6 247	4 809	18 750						71 890
<b>Cash Payments by Type</b>	<b>1 543</b>	<b>57 982</b>	<b>81 443</b>	<b>61 771</b>	<b>68 971</b>	<b>88 570</b>	-	-	-	-	-	500 416
<b>Other Cash Flows/Payments by Type</b>												-
Capital assets	227	9 788	14 612	3 390	6 454	12 084						57 359
Repayment of borrowing	1 075	713	828	4 891	1 052	2 998						12 380
<b>Total Cash Payments by Type</b>	<b>2 844</b>	<b>68 483</b>	<b>96 882</b>	<b>70 051</b>	<b>76 477</b>	<b>103 652</b>	-	-	-	-	-	570 155
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>59 241</b>	<b>3 554</b>	<b>(13 951)</b>	<b>4 162</b>	<b>18 441</b>	<b>(24 444)</b>	-	-	-	-	-	(38 877)
Cash/cash equivalents at the month/year beginning	104 987	164 228	167 782	153 831	157 993	176 434	151 990	151 990	151 990	151 990	151 990	151 990
Cash/cash equivalents at the month/year end	164 228	167 782	153 831	157 993	176 434	151 990	151 990	151 990	151 990	151 990	151 990	113 113

This supporting table gives details of information summarised in Table C7.

## PART 2 – SUPPORTING DOCUMENTATION

### Debtors' analysis

#### Supporting Table SC3 Debtors' age analysis

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.To Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	12 022	420	276	140	117	114	570	2 601	16 261	3 543	247	3 478
Trade and Other Receivables from Exchange Transactions - Electricity	1300	12 454	332	184	156	122	111	470	2 170	16 000	3 030	70	3 629
Receivables from Non-exchange Transactions - Property Rates	1400	13 790	473	275	544	182	150	653	2 253	18 321	3 782	25	4 196
Receivables from Exchange Transactions - Waste Water Management	1500	6 197	203	129	100	85	74	342	1 791	8 920	2 391	35	2 090
Receivables from Exchange Transactions - Waste Management	1600	4 472	168	98	74	126	62	267	1 284	6 551	1 813	68	1 631
Receivables from Exchange Transactions - Property Rental Debtors	1700	242	37	8	6	2	3	30	113	442	154	-	103
Interest on Arrear Debtor Accounts	1810	47	62	35	40	33	39	297	4 730	5 285	5 141	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 755	1 880	320	112	84	169	1 238	2 375	7 933	3 978	60	1 850
<b>Total By income Source</b>	<b>2000</b>	<b>50 980</b>	<b>3 576</b>	<b>1 326</b>	<b>1 172</b>	<b>751</b>	<b>723</b>	<b>3 867</b>	<b>17 318</b>	<b>79 713</b>	<b>23 831</b>	<b>505</b>	<b>16 977</b>
<b>2014/15 - totals only</b>		<b>45 343</b>	<b>1 634</b>	<b>1 127</b>	<b>1 001</b>	<b>715</b>	<b>627</b>	<b>3 220</b>	<b>16 155</b>	<b>69 821</b>	<b>21 717</b>	<b>374</b>	<b>16 359</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	486	1 087	53	378	19	26	51	167	2 266	641	-	203
Commercial	2300	7 251	168	90	39	43	36	113	684	8 424	914	19	614
Households	2400	43 560	2 310	1 176	744	685	657	3 674	16 125	68 931	21 885	485	16 158
Other	2500	(317)	10	8	11	5	4	29	342	91	390	-	2
<b>Total By Customer Group</b>	<b>2600</b>	<b>50 980</b>	<b>3 576</b>	<b>1 326</b>	<b>1 172</b>	<b>751</b>	<b>723</b>	<b>3 867</b>	<b>17 318</b>	<b>79 713</b>	<b>23 831</b>	<b>505</b>	<b>16 977</b>

Debtors' levels remain stable. The increased debtors results 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.

Debtors' levels at the end of December 2015 indicate an increase due to the seasonal billing over the holiday period.

### Summary of Indigent Households

#### Indigent Household Statistics

	Indigent Households	Amount	Other Households	Total Households	
<b>2 015</b>					
July	8 337	3 352 279	23 998	32 335	25.78%
August	8 336	5 479 944	24 348	32 684	25.50%
September	8 124	4 328 481	24 548	32 672	24.87%
October	7 352	3 956 639	25 312	32 664	22.51%
November	7 302	3 946 768	25 478	32 780	22.28%
December	7 317	3 954 562	25 626	32 943	22.21%
<b>2016</b>					
January					
February					
March					
April					
May					
June					

## 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
<b>2015/16</b>											
June											
May											
April											
March											
February											
January											
December	50 979 761	3 575 536	1 326 225	1 171 863	751 095	722 960	3 867 237	17 317 935	79 712 612	28 732 851	23 831 090
November	50 643 681	1 865 830	1 382 058	883 165	1 207 525	716 440	3 302 097	17 250 921	77 251 716	26 608 035	23 360 147
October	49 425 659	1 871 479	1 091 183	917 433	1 256 247	684 420	3 393 009	17 188 366	75 827 795	26 402 136	23 439 474
September	48 308 730	1 643 242	1 609 916	963 407	757 166	752 650	3 326 448	16 930 901	74 292 460	25 983 730	22 730 572
Augustus	50 057 274	2 342 293	1 199 288	879 106	834 921	808 181	3 292 068	16 645 645	76 056 775	26 001 502	22 459 921
July	51 621 817	1 729 149	1 088 910	946 724	893 543	663 928	3 250 785	16 514 546	76 709 402	25 087 584	22 269 526

## Government Debt

Overstrand Municipality as at 31/12/2015	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	1 400 476	1 333 064	61 337	6 075
WCED 2251	262 036	262 036	0	0
OTHER 2210+2255	23 500	23 500	0	0
HEALTH 2252	116 344	107 709	7 901	734
TPW 2256	345 336	4 287	324 650	16 398
HOUSING 2253+2215	118 802	103 740	14 694	367
<b>TOTAL OUTSTANDING</b>	<b>2 266 492</b>	<b>1 834 335</b>	<b>408 582</b>	<b>23 575</b>

## Creditors' analysis

## Supporting Table SC4

## WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2015/16								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300	2 550								2 550
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	932								932
Auditor General	0800									-
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>3 482</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 482</b>

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

The payment of creditors is within requirements of the MFMA.