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PROVINCE OF THE WESTERN CAPE

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PROVINCIAL NOTICE

The following Provincial Notice is published for general information.

DR H.C. MALILA,
DIRECTOR-GENERAL

Provincial Building,
Wale Street,
Cape Town.

PROVINSIALE KENNISGEWING

Die volgende Provinsiale Kennisgewing word vir algemene inligting gepubliseer.

DR H.C. MALILA,
DIREKTEUR-GENERAAL

Provinsiale Wetgewer-gebou,
Waalstraat,
Kaapstad.

P.N. 78/2021

30 July 2021

PROVINCIAL NOTICE

LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT
QUARTERLY CONSOLIDATED STATEMENT:
QUARTER 4 ENDING 30 JUNE 2021 (PRELIMINARY RESULTS)

I, Mr David Maynier, Provincial MEC for Finance and Economic Opportunities in the Western Cape, in terms of section 71(7) of the Local Government: Municipal Finance Management Act (No. 56 of 2003), publish the consolidated statement on municipal budgets in the Western Cape Province. The consolidated statement reflects the financial performance of municipalities as at the end of the fourth quarter (ending 30 June 2021) of the 2020/21 municipal financial year. The performance reporting for this period presents the 2020/21 preliminary municipal budget performance outcomes and is subject to change with the finalisation of the municipal Annual Financial Statements.

The Provincial Treasury is using the National Treasury Database as the primary source for the information reported in this publication. Although every effort has been made to compile a reliable set of numbers, the quality and completeness of the information is affected by the credibility of reports submitted by municipalities.

Signed at Cape Town on this 29th day of July 2021.

MR D MAYNIER

MEC FOR FINANCE AND ECONOMIC OPPORTUNITIES

SUMMARY ON THE STATE OF LOCAL GOVERNMENT REVENUE AND EXPENDITURE: FOURTH QUARTER CONSOLIDATED STATEMENT FOR THE PERIOD 1 APRIL 2021 – 30 JUNE 2021 (PRELIMINARY RESULTS)

BACKGROUND

Section 71 (7) of the Municipal Finance Management Act (MFMA) requires that the Provincial Treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity.

This publication forms part of the In-Year Management, Monitoring and Reporting System for Local Government which enables the Provincial Treasury to exercise oversight over municipalities in the Western Cape. It provides a high-level review of the implementation of municipal budgets for the fourth quarter, ending 30 June 2021. The performance reporting for this period presents the 2020/21 preliminary municipal budget performance outcomes and is subject to change with the finalisation of the municipal Annual Financial Statements.

DATA USED

National Treasury's Local Government Database is the primary data source used for this publication. The quality of the report is subject to the credibility of the municipal Standard Chart of Accounts (mSCOA) data string information submitted and is compromised when municipalities fail to submit all the required data strings.

Some anomalies were noted in the submissions made by municipalities which have a significant impact on the credibility of the financial information reported for the period ending 30 June 2021. Discrepancies on key indicators were observed on the negative cash and cash equivalent budgets and year-to-date actuals reported by some municipalities as well as misalignment on capital funding and expenditure.

The following were noted as contributing factors to inconsistencies between the Municipal Budget and Reporting Regulation (MBRR) schedules and mSCOA data strings:

- Incorrect use of movements account in the mSCOA;
- The use of incorrect mSCOA segments;
- Some Municipalities budgeting and transacting outside the core financial system;
- Errors in the linkages of MBRR tables and mSCOA data strings in the National Treasury Database.

The municipal capital and cash flow budget performance presented in this publication may not align to the performance reported by municipalities to their respective Councils in their Financial Management Reports (FMR).

Guidelines were provided to address the above challenges by National Treasury in terms of mSCOA circulars 10 and 11 to improve the credibility of data strings. Improvements are noted in some municipalities cash flow alignment and further improvements can be expected in the 2021/22 budget performance cycle. Western Cape municipalities are committed to improving the quality of financial information with support from National and Provincial Treasury.

The data presented in this gazette provides a summary of budget implementation performance against key indicators for all municipalities in the province. Detailed information for each municipality is available to the public in the section 71 files published at mfma.treasury.gov.za.

AGGREGATED TRENDS

1. Preliminary data on financial performance for the 2020/21 municipal financial year indicates that Western Cape municipalities are adjusting to the fiscal impacts of the Covid-19 pandemic. Twenty-three (23) municipalities under recovered on their operating revenue budget due to the on-going effects of the pandemic.
2. Municipalities have responded to this pressure by slowing expenditure where possible. On aggregate, Western Cape municipalities spent 87.6 per cent or R67.86 billion of the total adjusted expenditure budget of R77.46 billion by the end of the municipal financial year on 30 June 2021 (operating expenditure accounted for R60.28 billion and capital expenditure for R7.58 billion).
3. In respect of revenue, aggregate billing and other revenue amounted to 94.1 per cent or R70.18 billion of the total adjusted revenue budget of R74.61 billion (operating revenue accounted for R62.35 billion and capital revenue for R7.83 billion).
4. Aggregate operating revenue for the period ended 30 June 2021 amounted to R62.35 billion or 97.7 per cent of the adjusted operating revenue budget of R63.8 billion, representing a negative variance of 2.3 per cent mainly as a result of under recoveries reported on transfers and subsidies (12.1 per cent), and investment revenue (13.3 per cent).
5. Service charges and property rates are the largest revenue sources, contributing 48 and 21.5 per cent, respectively towards the total adjusted operating revenue budget of R63.8 billion. The 2021 preliminary results show R30.7 billion in revenue generated from service charges (100.2 per cent of the R30.65 billion adjusted budget) and R13.46 billion revenue in property rates (98 per cent of the R13.73 billion adjusted budget). These amounts represent billed revenue and not actual revenue collected. Stringent debt collection strategies must be applied to realise the planned revenue.
6. For the 2020/21 financial year municipalities spent R60.28 billion or 90.7 per cent of their aggregated R66.45 billion operating adjusted expenditure budget. The highest operating expenditure items for the 2020/21 financial year are employee related costs amounting to R20.89 billion followed by materials and bulk purchases of R17.05 billion and other expenditure amounting to R16.13 billion.
7. The year to date operating expenditure for the City of Cape Town (Metro) amounts to R41.6 billion or 93 per cent of their R44.73 billion adjusted expenditure budget. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported spending of 82.7 per cent or R5.53 billion against their collective adjusted operating expenditure budget of R6.68 billion. District Municipalities reported spending of R1.47 billion or 87.7 per cent against their total adjusted operating budget, while the remaining Local Municipalities spent R11.67 billion or 87.4 per cent against their total adjusted operating budget of R13.35 billion. ¹
8. Western Cape municipalities reflect spending R7.58 billion or 68.9 per cent against the R11.01 billion adjusted capital budget. The capital expenditure amounts reflected in the data strings is lower than the actual capital spending reported by some municipalities in their Financial Management Reports (FMR) that were presented to their respective Councils. These disparities are mainly the result of mSCOA challenges which are still experienced by several municipalities.
9. The City of Cape Town is the largest contributor to the overall capital performance and reported spending of R4.77 billion or 64.2 per cent of their adjusted capital budget of R7.43 billion. This amount is less than the actual performance of 82.3 per cent reported in the municipal MBRR report and the difference is currently being assessed for correction. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported capital expenditure performance of R713.06 million or 73.1 per cent against their combined adjusted budget of R975.25 million. The capital budget

spending for district municipalities amounted to R17.07 million or 39.6 per cent of their total adjusted budget of R43.10 million and local municipalities' capital spending amounted to R2.09 billion or 81.3 per cent against their R2.57 billion adjusted capital budget. Amongst the contributing factors to under spending are delays in the supply chain processes which were further exacerbated by the effects of the Covid-19 pandemic this year. Capital expenditure is also likely to increase upon the finalization of year-end processes and the Annual Financial Statements.

10. In aggregate, the Western Cape municipalities fund 70.7 per cent of their total planned capital investment from own funding. This is made up of borrowing (5.8 per cent) and internally generated funds (64.9 per cent).
11. Capital spending against borrowings amounted to R438.94 million or 69.7 per cent against the adjusted borrowing budget of R629.69 million. Capital spending funded from transfers recognised amounted to R2.32 billion or 73.2 per cent against the R3.16 billion budgeted. Spending on internally generated funds amounted to R5.08 billion or 72.4 per cent against the R7.02 billion adjusted budget for internally generated funds.
12. Aggregate municipal consumer debtors as at 30 June 2021 amounted to R10.82 billion, which represents a significant decrease of 19.2 per cent from R13.38 billion reported in quarter 3 of 2020/21. The largest share is owed by households, which account for R7.51 billion or 69.5 per cent of the total, noting a decline of 23.2 per cent from the R9.78 billion reported in the previous quarter. Organs of state account for R283.46 million or 2.6 per cent of the total debt.
13. Debtors older than 90 days amount to R7.19 billion or 66.5 per cent of the total outstanding debtors of R10.82 billion which include historic debt that has accumulated over an extended period, interest on arrears and other recoveries. This amount represents a decrease of 30.1 per cent from the R9.43 billion reported in quarter 3 of 2020/21. This decline can be attributed to the write-off of impaired debt by several municipalities in the last quarter.
14. In aggregate, Western Cape municipalities reported preliminary outstanding creditors of R840.38 million as at 30 June 2021. The total outstanding creditors older than 30 days amount to R175.20 million or 20.8 per cent of the total. Municipalities cited various reasons for payments that are owed for more than 30 days.
15. Four (4) municipalities account for most of the outstanding creditor balances over 30 days and bespoke support initiatives and engagements are held with these municipalities.
16. The total cash and cash equivalents reported by municipalities as at the end of quarter 4 amount to R31.88 billion. This amount is not aligned with figures in the MBRR schedules reported to municipal councils as explained above.
17. Provincial Treasury will continue to provide support to municipalities including guidance in respect of the Covid-19 response, support with mSCOA implementation, budget verifications, Annual Budget and In-Year Monitoring training, capacity building training initiatives, quarterly Chief Financial Officers' and Municipal Accountants Forums as well as facilitating the reduction of government debt owed to municipalities in conjunction with various government departments.

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Table 1: Summary - Consolidated Budget Statement for the 4th Quarter Ending 30 June 2021

Description	2019/20	Budget year 2020/21									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	Full Year Forecast
Financial Performance											
Property rates	13 075 692	13 697 916	13 732 824	3 979 651	3 190 623	3 114 079	3 175 396	13 459 749	13 732 824	(273 075)	13 732 824
Service charges	30 350 547	30 862 039	30 650 615	7 947 192	7 246 800	7 795 429	7 713 215	30 702 635	30 650 615	52 021	30 650 615
Investment revenue	1 777 261	1 292 841	1 327 437	299 575	250 665	298 016	302 025	1 150 280	1 327 437	(177 157)	1 327 437
Transfers and subsidies	8 364 051	9 354 379	10 251 792	2 808 024	3 001 310	1 933 373	1 270 949	9 013 656	10 251 792	(1 238 136)	10 251 792
Other own revenue	8 231 130	8 307 509	7 836 070	1 992 602	2 207 624	2 331 021	1 488 197	8 019 444	7 836 070	183 374	7 836 070
Total Revenue (excluding capital transfers and contributions)	61 798 681	63 514 684	63 798 738	17 027 043	15 897 022	15 471 917	13 949 782	62 345 765	63 798 738	(1 452 973)	63 798 738
Employee costs	19 161 403	22 486 742	22 088 874	4 724 036	5 772 216	5 219 746	5 178 078	20 894 076	22 088 878	(1 194 801)	22 088 874
Remuneration of councillors	458 619	506 156	503 245	107 767	110 672	117 856	116 098	452 393	503 245	(50 852)	503 245
Depreciation & asset impairment	4 559 645	4 967 247	4 702 081	827 736	988 123	986 219	1 202 485	4 004 563	4 702 081	(697 519)	4 702 081
Finance charges	1 345 716	1 378 768	1 379 860	219 621	394 597	230 961	409 111	1 254 290	1 379 860	(125 570)	1 379 860
Materials and bulk purchases	16 925 686	17 936 830	17 853 387	4 128 331	4 003 302	3 773 008	5 146 311	17 050 952	17 853 387	(802 435)	17 853 387
Transfers and subsidies	615 611	667 672	685 308	113 695	115 238	94 515	170 761	494 209	685 308	(191 100)	685 308
Other expenditure	16 612 997	19 004 863	19 233 417	3 166 539	4 504 093	3 821 687	4 636 449	16 128 767	19 233 418	(3 104 650)	19 233 417
Total Expenditure	59 679 678	66 948 277	66 446 172	13 287 725	15 888 241	14 243 992	16 859 293	60 279 251	66 446 177	(6 166 927)	66 446 172
Surplus/(Deficit)	2 119 004	(3 433 593)	(2 647 435)	3 739 318	8 782	1 227 925	(2 909 510)	2 066 514	(2 647 439)	4 713 953	(2 647 435)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 040 104	4 144 903	3 075 618	321 423	489 324	618 999	572 003	2 001 748	3 075 618	(1 073 870)	3 075 618
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	395 312	242 129	285 818	77 151	64 252	75 607	107 429	324 440	285 818	38 622	285 818
Surplus/(Deficit) after capital transfers & contributions	5 554 419	953 439	714 001	4 137 892	562 357	1 922 531	(2 230 078)	4 392 702	713 997	3 678 705	714 001
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 554 419	953 439	714 001	4 137 892	562 357	1 922 531	(2 230 078)	4 392 702	713 997	3 678 705	714 001
Capital expenditure & funds sources											
Capital expenditure	6 495 998	12 943 839	11 011 052	1 873 392	1 658 495	1 495 999	2 556 668	7 584 553	11 011 052	(3 426 499)	11 011 052
Transfers recognised - capital	1 905 442	4 276 042	3 164 817	392 306	563 703	632 748	727 416	2 316 173	3 164 817	(848 644)	3 164 817
Borrowing	2 266 821	3 319 075	629 688	352 374	539 407	(637 542)	184 702	438 941	629 688	(190 748)	629 688
Internally generated funds	950 825	5 325 304	7 019 762	758 580	1 138 691	1 485 965	1 696 617	5 079 854	7 019 762	(1 939 908)	7 019 762
Total sources of capital funds	5 123 088	12 920 421	10 814 267	1 503 260	2 241 801	1 481 171	2 608 736	7 834 968	10 814 267	(2 979 299)	10 814 267
Financial position											
Total current assets	26 825 776	23 333 218	32 102 542	(86 920 275)	530 411 490	106 289 769	(289 415 359)	260 365 625	3 454 194	256 911 431	32 102 542
Total non current assets	88 647 313	104 697 714	105 031 755	76 198 669	4 452 984	2 812 097	5 275 514	88 739 264	37 003 873	51 735 392	105 031 755
Total current liabilities	12 510 142	14 070 774	16 144 781	(102 893 875)	530 440 809	107 084 138	(287 670 220)	246 960 851	5 042 541	241 918 310	16 144 781
Total non current liabilities	19 211 619	25 282 736	21 754 681	17 245 146	463 874	54 042	641 284	18 404 346	6 181 879	12 222 467	21 754 681
Community wealth/Equity	79 081 488	87 954 555	98 800 093	71 077 943	3 274 133	134 394	5 347 131	79 833 601	28 798 905	51 034 696	98 800 093
Cash flows											
Net cash from (used) operating	8 534 645	48 634 552	51 226 990	1 580 712	2 488 561	3 196 180	3 733 344	10 998 798	51 226 990	(40 228 192)	51 226 990
Net cash from (used) investing	(725 621)	1 566 762	(1 239 335)	564 227	3 868 256	(1 019 666)	3 118 643	6 531 461	4 654 224	1 877 237	(1 239 335)
Net cash from (used) financing	74 006	2 980 941	262 003	(133 510)	(395 287)	(9 881)	41 927	(496 751)	(135 759)	(360 992)	262 003
Cash/cash equivalents at the year end	22 449 607	67 478 721	65 967 602	14 860 864	21 538 408	23 593 274	31 881 171	31 881 171	56 155 349	(24 274 178)	65 967 602

Note: The preliminary results for Cape Agulhas municipality only show data to the end May 2021 due to late submission of their June 2021 reporting

Table 2: Aggregated Revenue and Expenditure Budget Performance Per Category for the 4th Quarter Ending 30 June 2021

R thousands	Budget			Adjusted Budget			Year to date: 30 June 2021			
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of Budget
Metro	45 144 504	9 681 357	54 825 861	44 731 634	7 425 963	52 157 597	41 604 697	4 767 880	46 372 577	88,9%
Secondary Cities	6 782 337	980 698	7 763 035	6 681 908	975 254	7 657 162	5 528 389	713 064	6 241 453	81,5%
District Municipalities	1 612 074	56 437	1 668 511	1 678 401	43 095	1 721 496	1 472 159	17 065	1 489 224	86,5%
Local Municipalities	13 409 362	2 225 347	15 634 709	13 354 230	2 566 739	15 920 969	11 674 006	2 086 544	13 760 550	86,4%
Total	66 948 277	12 943 839	79 892 116	66 446 172	11 011 052	77 457 224	60 279 251	7 584 553	67 863 804	87,6%

R thousands	Budget			Adjusted Budget			Year to date: 30 June 2021			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Total Revenue as % of Adjusted
Metro	42 443 103	9 666 369	52 109 472	42 895 031	7 401 997	50 297 028	42 527 468	5 297 855	47 825 322	95,1%
Secondary Cities	6 665 540	980 698	7 646 238	6 605 249	975 254	7 580 503	5 908 995	713 064	6 622 059	87,4%
District Municipalities	1 591 450	56 437	1 647 887	1 506 781	38 066	1 544 846	1 576 434	19 838	1 596 272	103,3%
Local Municipalities	12 814 591	2 216 917	15 031 508	12 791 677	2 398 950	15 190 627	12 332 868	1 804 211	14 137 080	93,1%
Total	63 514 684	12 920 421	76 435 105	63 798 738	10 814 267	74 613 005	62 345 765	7 834 968	70 180 733	94,1%

Note: The preliminary results for Cape Agulhas municipality only show data to the end May 2021 due to late submission of their June 2021 reporting

Table 3: Operating Revenue for the 4th Quarter Ending 30 June 2021

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - March Actual	Quarter 4 April-June Actual
WESTERN CAPE									
Cape Town	CPT	42 443 103	42 895 031	42 527 468	99,1%	11 339 579	11 159 022	10 817 656	9 211 211
Total Metros		42 443 103	42 895 031	42 527 468	99,1%	11 339 579	11 159 022	10 817 656	9 211 211
Matzikama	WC011	393 342	368 508	334 046	90,6%	92 507	90 388	69 891	81 260
Cederberg	WC012	331 416	333 995	309 289	92,6%	88 375	72 469	66 982	81 463
Bergivier	WC013	364 467	390 412	386 696	99,0%	104 948	92 772	90 353	98 623
Saldanha Bay	WC014	1 190 993	1 165 572	1 101 152	94,5%	299 363	272 024	275 110	254 655
Swariland	WC015	783 171	802 132	789 094	98,4%	210 900	199 392	194 549	184 252
West Coast	DC1	426 996	443 324	413 689	93,3%	105 715	106 592	116 140	85 242
Total West Coast		3 490 385	3 503 942	3 333 966	95,1%	901 809	833 637	813 025	785 496
Witzenberg	WC022	590 666	615 772	593 352	96,4%	182 997	119 138	132 073	159 144
Drakenstein	WC023	2 431 220	2 429 221	2 285 169	94,1%	581 863	551 668	552 946	598 692
Stellenbosch	WC024	1 899 731	1 834 273	1 643 191	89,6%	493 322	388 895	416 481	344 493
Breed Valley	WC025	1 155 495	1 120 269	995 446	88,9%	269 890	251 645	264 646	209 264
Langeberg	WC026	754 923	783 655	755 107	96,4%	229 173	178 355	190 294	157 285
Cape Winelands DM	DC2	434 175	414 765	407 811	98,3%	118 832	113 161	118 008	57 809
Total Cape Winelands		7 266 210	7 197 955	6 680 076	92,8%	1 876 077	1 602 863	1 674 449	1 526 687
Theewaterskloof	WC031	592 894	565 880	654 578	115,7%	126 591	93 149	103 139	331 700
Overstrand	WC032	1 255 185	1 251 076	1 292 896	103,3%	341 398	347 609	327 899	275 989
Cape Agulhas	WC033	380 393	384 642	326 264	84,9%	108 112	85 389	77 855	54 907
Swellendam	WC034	297 561	300 316	299 743	99,8%	74 799	77 138	60 416	87 390
Overberg	DC3	237 092	255 057	253 690	99,5%	62 703	68 188	70 818	51 981
Total Overberg		2 763 125	2 756 972	2 827 171	102,6%	713 603	671 473	640 127	801 968
Kannaland	WC041	163 710	170 980	151 916	88,8%	43 746	41 507	38 033	28 629
Hessequa	WC042	537 770	539 338	518 008	96,0%	208 445	113 269	100 524	95 770
Mossel Bay	WC043	1 150 504	1 199 203	1 215 444	101,4%	302 911	282 324	348 634	281 575
George	WC044	2 334 589	2 341 755	1 980 635	84,6%	438 246	489 397	385 640	667 351
Oudshoorn	WC045	619 403	595 999	577 585	96,9%	275 972	102 346	123 299	75 968
Bibb	WC047	757 406	755 076	725 979	96,1%	198 142	193 635	154 385	179 816
Knysna	WC048	1 004 214	955 228	849 224	88,9%	457 298	160 396	133 134	98 396
Garden Route	DC4	392 172	280 946	387 191	137,8%	105 322	104 056	108 370	69 442
Total Garden Route		6 959 768	6 838 525	6 405 982	93,7%	2 030 083	1 486 931	1 392 020	1 496 948
Laingsburg	WC051	93 561	84 103	86 865	103,3%	25 369	28 273	16 351	16 872
Prince Albert	WC052	69 353	73 844	77 076	104,4%	25 584	15 522	21 820	14 150
Beaufort West	WC053	328 165	335 677	293 109	87,3%	84 880	75 153	79 720	53 357
Central Karoo	DC5	101 015	112 689	114 053	101,2%	30 060	24 149	16 749	43 095
Total Central Karoo		592 094	606 312	571 102	94,2%	165 892	143 097	134 640	127 473
Total Western Cape		63 514 684	63 798 738	62 345 765	97,7%	17 027 043	15 897 022	15 471 917	13 949 782

Note: The preliminary results for Cape Agulhas municipality only show data to the end May 2021 due to late submission of their June 2021 reporting

Table 4: Operating Revenue Per Source for the 4th Quarter Ending 30 June 2021

R thousands		Original Budget	Adjusted Budget Revenue	Year to Date Revenue	YTD %	Property Rates	Service Charges	Investment Revenue	Transfers and Subsidies	Other Own Revenue
WESTERN CAPE										
Cape Town	CPT	42 443 103	42 895 031	42 527 468	99,1%	10 252 977	20 084 682	841 481	5 297 727	6 050 600
Total Metros		42 443 103	42 895 031	42 527 468	99,1%	10 252 977	20 084 682	841 481	5 297 727	6 050 600
Matzikama	WC011	393 342	368 508	334 046	90,6%	52 730	185 284	269	80 868	14 894
Cederberg	WC012	331 416	333 995	309 289	92,6%	48 155	151 018	496	77 037	32 583
Bergivier	WC013	364 467	390 412	386 696	99,0%	79 212	188 254	4 984	73 215	41 031
Saldanha Bay	WC014	1 190 993	1 165 572	1 101 152	94,5%	244 313	646 619	29 069	123 466	57 685
Swartland	WC015	783 171	802 132	789 094	98,4%	133 192	470 345	36 438	120 518	28 601
West Coast	DC1	426 996	443 324	413 689	93,3%	-	122 489	9 601	27 527	254 072
Total West Coast		3 490 385	3 503 942	3 333 966	95,1%	557 602	1 764 008	80 858	502 631	428 866
Witzenberg	WC022	590 666	615 772	593 352	96,4%	80 674	373 297	3 093	118 208	18 080
Drakenstein	WC023	2 431 220	2 429 221	2 285 169	94,1%	343 711	1 605 845	5 220	215 039	115 354
Stellenbosch	WC024	1 899 731	1 834 273	1 643 191	89,6%	394 484	898 188	19 515	199 897	131 106
Breede Valley	WC025	1 155 495	1 120 269	995 446	88,9%	155 978	607 679	9 012	160 988	61 788
Langeberg	WC026	754 923	783 655	755 107	96,4%	59 486	547 979	10 443	115 015	22 184
Cape Winelands DM	DC2	434 175	414 765	407 811	98,3%	-	-	39 745	248 411	119 656
Total Cape		7 266 210	7 197 955	6 680 076	92,8%	1 034 333	4 032 989	87 028	1 057 558	468 168
Theewaterskloof	WC031	592 894	565 880	654 578	115,7%	122 728	251 002	8 754	220 177	51 918
Overstrand	WC032	1 255 185	1 251 076	1 292 896	103,3%	261 222	723 918	28 668	145 996	133 091
Cape Agulhas	WC033	380 393	384 642	326 264	84,9%	72 370	178 599	2 509	50 461	22 325
Swellendam	WC034	297 561	300 316	299 743	99,8%	42 797	140 808	3 507	66 166	46 466
Overberg	DC3	237 092	255 057	253 690	99,5%	-	12 449	1 795	208 916	30 531
Total Overberg		2 763 125	2 756 972	2 827 171	102,6%	499 117	1 306 777	45 234	691 714	284 330
Kannaland	WC041	163 710	170 980	151 916	88,8%	19 337	88 014	1 150	37 916	5 499
Hessequa	WC042	537 770	539 338	518 008	96,0%	101 568	260 020	9 502	65 468	81 450
Mossel Bay	WC043	1 150 504	1 199 203	1 215 444	101,4%	159 206	778 255	36 682	188 895	52 407
George	WC044	2 334 589	2 341 755	1 980 635	84,6%	322 755	1 057 051	17 300	485 935	97 594
Oudtshoorn	WC045	619 403	595 999	577 585	96,9%	97 889	353 962	5 601	96 221	23 913
Bitou	WC047	757 406	755 076	725 979	96,1%	149 321	374 891	6 485	150 761	44 520
Knysna	WC048	1 004 214	955 228	849 224	88,9%	227 434	390 882	3 210	174 911	52 787
Garden Route	DC4	392 172	280 946	387 191	137,8%	-	-	12 506	38 636	336 049
Total Garden Route		6 959 768	6 838 525	6 405 982	93,7%	1 077 509	3 303 075	92 436	1 238 743	694 219
Laingsburg	WC051	93 561	84 103	86 865	103,3%	4 454	25 490	498	26 992	29 431
Prince Albert	WC052	69 353	73 844	77 076	104,4%	4 742	28 323	2 410	36 957	4 644
Beaufort West	WC053	328 165	335 677	293 109	87,3%	29 016	157 292	56	89 762	16 984
Central Karoo	DC5	101 015	112 689	114 053	101,2%	-	-	279	71 571	42 202
Total Central Karoo		592 094	606 312	571 102	94,2%	38 211	211 105	3 243	225 283	93 261
Total Western Cape		63 514 684	63 798 738	62 345 765	97,7%	13 459 749	30 702 635	1 150 280	9 013 656	8 019 444

Note: The preliminary results for Cape Agulhas municipality only show data to the end May 2021 due to late submission of their June 2021 reporting

Table 5: Operating Expenditure for the 4th Quarter Ending 30 June 2021

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - March Actual	Quarter 4 April-June Actual
WESTERN CAPE									
Cape Town	CPT	45 144 504	44 731 634	41 604 697	93,0%	9 362 881	11 030 800	9 648 586	11 562 430
Total Metros		45 144 504	44 731 634	41 604 697	93,0%	9 362 881	11 030 800	9 648 586	11 562 430
Matzikama	WC011	402 270	386 079	327 110	84,7%	81 608	76 848	78 206	90 448
Cederberg	WC012	357 618	364 470	324 658	89,1%	71 143	82 114	87 860	83 540
Bergivier	WC013	378 594	405 705	419 175	103,3%	83 963	90 937	91 135	153 139
Saldanha Bay	WC014	1 264 782	1 224 284	1 092 888	89,3%	228 297	245 079	228 398	391 115
Swartland	WC015	797 919	799 656	698 615	87,4%	138 165	155 320	136 519	268 611
West Coast	DC1	432 665	455 790	400 287	87,8%	75 337	107 977	105 317	111 657
Total West Coast		3 633 847	3 635 984	3 262 733	89,7%	678 513	758 275	727 436	1 098 509
Witzenberg	WC022	682 493	703 537	553 403	78,7%	126 726	137 311	130 770	158 596
Drakenstein	WC023	2 515 184	2 532 356	2 271 227	89,7%	469 207	724 498	484 182	593 339
Stellenbosch	WC024	1 887 463	1 830 931	1 346 973	73,6%	289 676	370 240	328 223	358 835
Breede Valley	WC025	1 074 875	1 097 324	889 557	81,1%	120 982	168 249	335 585	264 741
Langeberg	WC026	777 862	817 162	696 239	85,2%	160 997	165 108	189 517	180 617
Cape Winelands DM	DC2	437 622	416 091	357 063	85,8%	72 722	100 627	95 443	88 272
Total Cape Winelands		7 375 500	7 397 401	6 114 461	82,7%	1 240 309	1 666 032	1 563 720	1 644 400
Theewaterskloof	WC031	613 736	596 113	546 011	91,6%	112 616	139 580	107 690	186 126
Overstrand	WC032	1 342 010	1 344 123	1 220 441	90,8%	262 427	329 406	292 031	336 577
Cape Agulhas	WC033	385 623	387 670	294 437	76,0%	71 021	84 501	89 451	49 464
Swellendam	WC034	322 891	316 678	271 603	85,8%	57 437	73 162	57 141	83 863
Overberg	DC3	239 858	255 054	237 485	93,1%	52 471	63 392	71 353	50 269
Total Overberg		2 904 119	2 899 638	2 569 978	88,6%	555 972	690 041	617 665	706 299
Kannaland	WC041	163 186	177 767	131 466	74,0%	28 273	32 827	41 843	28 524
Hessequa	WC042	572 688	576 532	454 191	78,8%	94 553	135 343	113 318	110 978
Mossel Bay	WC043	1 308 556	1 289 944	992 674	77,0%	221 464	242 770	266 755	261 685
George	WC044	2 379 689	2 318 621	1 910 189	82,4%	389 390	504 762	477 221	538 817
Oudshoorn	WC045	657 130	639 600	613 744	96,0%	140 373	160 173	143 394	169 804
Bitou	WC047	755 626	753 603	817 920	108,5%	152 490	198 796	220 540	246 095
Knysna	WC048	1 036 076	951 811	919 584	96,6%	244 722	253 733	192 211	228 919
Garden Route	DC4	401 232	439 477	408 510	93,0%	80 468	99 511	112 837	115 694
Total Garden Route		7 274 184	7 147 356	6 248 279	87,4%	1 351 731	1 627 915	1 568 118	1 700 514
Laingsburg	WC051	98 907	97 460	92 327	94,7%	19 489	28 879	20 996	22 963
Prince Albert	WC052	69 345	67 571	78 414	116,0%	20 071	16 536	15 124	26 683
Beaufort West	WC053	347 175	357 140	239 547	67,1%	46 671	53 175	61 037	78 664
Central Karoo	DC5	100 697	111 988	68 814	61,4%	12 088	16 586	21 309	18 831
Total Central Karoo		616 124	634 160	479 103	75,5%	98 319	115 177	118 466	147 140
Total Western Cape		66 948 277	66 446 172	60 279 251	90,7%	13 287 725	15 888 241	14 243 992	16 859 293

Note: The preliminary results for Cape Agulhas municipality only show data to the end May 2021 due to late submission of their June 2021 reporting

Table 6: Operating Expenditure Per Item for the 4th Quarter Ending 30 June 2021

R thousands		Original Budget	Adjusted Budget Expenditure	Year to Date Expenditure	Year to Date %	Employee costs	Remuneration of councillors	Depreciation & asset impairment	Finance charges	Materials and bulk purchases	Transfers and subsidies	Other expenditure
WESTERN CAPE												
Cape Town	CPT	45 144 504	44 731 634	41 604 697	93,0%	14 127 274	166 417	2 886 070	778 709	11 318 038	303 037	12 025 152
Total Metros		45 144 504	44 731 634	41 604 697	93,0%	14 127 274	166 417	2 886 070	778 709	11 318 038	303 037	12 025 152
Matzikama	WC011	402 270	386 079	327 110	84,7%	161 040	7 264	1	2 933	122 246	1 419	32 207
Cederberg	WC012	357 618	364 470	324 658	89,1%	123 390	5 561	20 039	10 730	82 739	460	81 740
Bergrivier	WC013	378 594	405 705	419 175	103,3%	133 745	6 864	27 567	23 409	118 855	6 039	102 697
Saldanha Bay	WC014	1 264 782	1 224 284	1 092 888	89,3%	418 061	12 299	145 206	19 550	338 554	2 766	156 452
Swartland	WC015	797 919	799 656	698 615	87,4%	228 489	11 742	85 382	11 934	260 342	2 974	97 752
West Coast	DC1	432 665	455 790	400 287	87,8%	189 005	6 875	7 730	1 088	80 089	1 414	114 087
Total West Coast		3 633 847	3 635 984	3 262 733	89,7%	1 253 730	50 604	285 926	69 643	1 002 825	15 070	584 935
Witzenberg	WC022	682 493	703 537	553 403	78,7%	194 988	9 897	2	244	224 935	6 534	116 803
Drakenstein	WC023	2 515 184	2 532 356	2 271 227	89,7%	705 404	31 101	119 176	179 598	874 411	8 601	352 936
Stellenbosch	WC024	1 887 463	1 830 931	1 346 973	73,6%	531 339	18 411	6	28 233	421 048	10 621	337 315
Breede Valley	WC025	1 074 875	1 097 324	889 557	81,1%	293 884	16 867	80 194	22 365	324 228	4 179	147 841
Langeberg	WC026	777 862	817 162	696 239	85,2%	207 177	10 701	9 979	4 873	390 624	2 127	70 758
Cape Winelands DM	DC2	437 622	416 091	357 063	85,8%	207 145	12 653	8 655	-	28 285	12 173	88 152
Total Cape Winelands		7 375 500	7 397 401	6 114 461	82,7%	2 139 937	99 630	218 012	235 313	2 263 530	44 236	1 113 804
Theewaterskloof	WC031	613 736	596 113	546 011	91,6%	215 893	12 166	24 408	16 289	112 918	19 992	144 346
Overstrand	WC032	1 342 010	1 344 123	1 220 441	90,8%	419 649	11 219	130 054	48 813	306 951	8 582	295 173
Cape Agulhas	WC033	385 623	387 670	294 437	76,0%	131 966	5 218	10 545	1 332	110 988	2 714	31 675
Swellendam	WC034	322 891	316 678	271 603	85,8%	101 853	5 319	10 663	2 982	70 037	1 085	79 665
Overberg	DC3	239 858	255 054	237 485	93,1%	117 432	5 969	3 875	3 066	62 326	380	44 437
Total Overberg		2 904 119	2 899 638	2 569 978	88,6%	986 793	39 890	179 545	72 482	663 220	32 752	595 296
Kannaland	WC041	163 186	177 767	131 466	74,0%	62 581	2 453	12 222	422	37 691	246	15 852
Hessequa	WC042	572 688	576 532	454 191	78,8%	174 517	7 839	24 400	11 875	136 881	1 909	96 769
Mossel Bay	WC043	1 308 556	1 289 944	992 674	77,0%	311 158	11 812	87 233	6 110	373 326	6 188	196 846
George	WC044	2 379 689	2 318 621	1 910 189	82,4%	546 242	21 853	156 987	34 390	517 005	67 390	566 322
Oudtshoorn	WC045	657 130	639 600	613 744	96,0%	259 792	10 994	41 646	5 841	195 122	1 961	98 388
Bitou	WC047	755 626	753 603	817 920	108,5%	265 975	6 250	32 765	13 284	147 209	5 545	346 892
Knysna	WC048	1 036 076	951 811	919 584	96,6%	258 860	8 781	33 507	21 955	232 068	5 988	358 426
Garden Route	DC4	401 232	439 477	408 510	93,0%	306 322	10 445	35 430	38	67 143	3 256	(14 124)
Total Garden Route		7 274 184	7 147 356	6 248 279	87,4%	2 185 447	80 426	424 190	93 916	1 706 446	92 484	1 665 370
Laingsburg	WC051	98 907	97 460	92 327	94,7%	28 635	2 874	5 709	12	10 463	5 537	39 096
Prince Albert	WC052	69 345	67 571	78 414	116,0%	24 832	3 254	4 874	522	15 060	260	29 612
Beaufort West	WC053	347 175	357 140	239 547	67,1%	113 759	5 711	238	3 692	63 939	593	51 615
Central Karoo	DC5	100 697	111 988	68 814	61,4%	33 670	3 586	-	-	7 430	240	23 887
Total Central Karoo		616 124	634 160	479 103	75,5%	200 896	15 426	10 821	4 227	96 893	6 631	144 210
Total Western Cape		66 948 277	66 446 172	60 279 251	90,7%	20 894 076	452 393	4 004 563	1 254 290	17 050 952	494 209	16 128 767

Note: The preliminary results for Cape Agulhas municipality only show data to the end May 2021 due to late submission of their June 2021 reporting

Table 7: Capital Revenue for the 4th Quarter Ending 30 June 2021

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - March Actual	Quarter 4 April-June Actual
WESTERN CAPE									
Cape Town	CPT	9 666 369	7 401 997	5 297 855	71,6%	1 109 942	1 662 314	962 313	1 563 286
Total Metros		9 666 369	7 401 997	5 297 855	71,6%	1 109 942	1 662 314	962 313	1 563 286
Matzikama	WC011	88 118	75 963	47 625	62,7%	3 655	(17 612)	40 505	21 077
Cederberg	WC012	66 219	45 727	42 501	92,9%	5 054	12 430	9 206	15 811
Bergrivier	WC013	43 336	56 200	49 445	88,0%	3 456	9 833	6 732	29 424
Saldanha Bay	WC014	260 198	318 361	172 039	54,0%	38 289	61 001	22 884	49 864
Swartland	WC015	212 436	212 205	205 053	96,6%	21 315	45 539	33 143	105 056
West Coast	DC1	9 518	13 466	9 794	72,7%	338	2 442	1 085	5 929
Total West Coast		679 825	721 922	526 456	72,9%	72 107	113 634	113 554	227 161
Witzenberg	WC022	88 764	86 190	66 014	76,6%	3 280	14 797	24 105	23 832
Drakenstein	WC023	216 972	239 059	204 455	85,5%	34 359	41 275	63 376	65 445
Stellenbosch	WC024	375 750	453 880	321 752	70,9%	63 649	83 362	60 671	114 069
Breede Valley	WC025	99 914	132 830	121 740	91,7%	3 767	18 556	35 825	63 592
Langeberg	WC026	79 802	109 322	57 635	52,7%	17 074	16 968	3 701	19 892
Cape Winelands DM	DC2	29 891	8 573	2 329	27,2%	34	745	432	1 119
Total Cape Winelands		891 093	1 029 854	773 925	75,1%	122 163	175 703	188 110	287 949
Theewaterskloof	WC031	138 660	134 888	84 131	62,4%	6 413	16 502	14 190	47 027
Overstrand	WC032	303 738	280 086	217 830	77,8%	24 562	59 181	40 335	93 752
Cape Agulhas	WC033	62 490	65 063	37 369	57,4%	4 693	13 057	11 217	8 402
Swellendam	WC034	22 124	46 232	21 206	45,9%	138	6 869	5 289	8 912
Overberg	DC3	8 465	4 744	3 090	65,1%	244	390	93	2 362
Total Overberg		535 478	531 013	363 627	68,5%	36 050	95 999	71 124	160 455
Kannaland	WC041	63 321	37 550	12 673	33,7%	4 833	3 512	119	4 210
Hessequa	WC042	105 121	113 655	80 513	70,8%	6 915	9 682	16 062	47 854
Mossel Bay	WC043	206 579	253 641	203 177	80,1%	40 702	52 570	40 229	69 676
George	WC044	387 975	282 315	186 857	66,2%	19 127	45 580	26 650	95 501
Oudtshoorn	WC045	82 644	106 039	81 167	76,5%	8 594	13 249	6 603	52 722
Bitou	WC047	73 578	84 763	72 584	85,6%	9 451	23 655	12 211	27 267
Knysna	WC048	157 938	166 699	143 998	86,4%	29 844	31 135	32 591	50 428
Garden Route	DC4	8 135	8 729	4 473	51,2%	4 193	387	19	(125)
Total Garden Route		1 085 292	1 053 391	785 443	74,6%	123 658	179 769	134 484	347 532
Laingsburg	WC051	10 006	26 003	54 111	208,1%	36 011	7 346	5 973	4 781
Prince Albert	WC052	16 034	22 841	12 221	53,5%	1 369	3 438	1 920	5 493
Beaufort West	WC053	35 897	24 692	21 178	85,8%	1 960	3 610	3 612	11 997
Central Karoo	DC5	428	2 554	153	6,0%	-	(12)	82	82
Total Central Karoo		62 365	76 091	87 663	115,2%	39 340	14 382	11 587	22 353
Total Western Cape		12 920 421	10 814 267	7 834 968	72,5%	1 503 260	2 241 801	1 481 171	2 608 736

Note: The preliminary results for Cape Agulhas municipality only show data to the end May 2021 due to late submission of their June 2021 reporting

Table 8: Capital Revenue Per Source for the 4th Quarter Ending 30 June 2021

R thousands		Original Budget	Adjusted Budget Revenue	Year to Date Revenue	Year to Date Revenue %	Transfers recognised-capital	Borrowing	Internally generated funds
WESTERN CAPE								
Cape Town	CPT	9 666 369	7 401 997	5 297 855	71,6%	1 248 516	628	4 048 710
Total Metros		9 666 369	7 401 997	5 297 855	71,6%	1 248 516	628	4 048 710
Matzikama	WC011	88 118	75 963	47 625	62,7%	46 208	-	1 416
Cederberg	WC012	66 219	45 727	42 501	92,9%	41 407	-	1 094
Bergrivier	WC013	43 336	56 200	49 445	88,0%	22 316	11 274	15 854
Saldanha Bay	WC014	260 198	318 361	172 039	54,0%	27 291	2 332	142 416
Swartland	WC015	212 436	212 205	205 053	96,6%	75 982	-	129 071
West Coast	DC1	9 518	13 466	9 794	72,7%	31	-	9 763
Total West Coast		679 825	721 922	526 456	72,9%	213 236	13 606	299 614
Witzenberg	WC022	88 764	86 190	66 014	76,6%	51 588	-	14 426
Drakenstein	WC023	216 972	239 059	204 455	85,5%	138 916	-	65 539
Stellenbosch	WC024	375 750	453 880	321 752	70,9%	66 005	69 763	185 984
Breede Valley	WC025	99 914	132 830	121 740	91,7%	52 463	-	69 277
Langeberg	WC026	79 802	109 322	57 635	52,7%	28 362	8 900	20 372
Cape Winelands DM	DC2	29 891	8 573	2 329	27,2%	129	-	2 200
Total Cape Winelands		891 093	1 029 854	773 925	75,1%	337 463	78 664	357 798
Theewaterskloof	WC031	138 660	134 888	84 131	62,4%	42 677	31 044	10 410
Overstrand	WC032	303 738	280 086	217 830	77,8%	79 345	42 359	96 127
Cape Agulhas	WC033	62 490	65 063	37 369	57,4%	11 439	19 681	6 249
Swellendam	WC034	22 124	46 232	21 206	45,9%	16 046	-	5 160
Overberg	DC3	8 465	4 744	3 090	65,1%	2 359	-	730
Total Overberg		535 478	531 013	363 627	68,5%	151 866	93 084	118 676
Kannaland	WC041	63 321	37 550	12 673	33,7%	12 275	-	398
Hessequa	WC042	105 121	113 655	80 513	70,8%	16 013	48 297	16 204
Mossel Bay	WC043	206 579	253 641	203 177	80,1%	64 657	38 629	99 891
George	WC044	387 975	282 315	186 857	66,2%	61 435	47 465	77 957
Oudtshoorn	WC045	82 644	106 039	81 167	76,5%	52 019	15 628	13 520
Bitou	WC047	73 578	84 763	72 584	85,6%	28 861	11 805	31 917
Knysna	WC048	157 938	166 699	143 998	86,4%	46 595	91 134	6 269
Garden Route	DC4	8 135	8 729	4 473	51,2%	-	-	4 473
Total Garden Route		1 085 292	1 053 391	785 443	74,6%	281 855	252 959	250 629
Laingsburg	WC051	10 006	26 003	54 111	208,1%	53 801	-	310
Prince Albert	WC052	16 034	22 841	12 221	53,5%	9 816	-	2 404
Beaufort West	WC053	35 897	24 692	21 178	85,8%	19 588	-	1 590
Central Karoo	DC5	428	2 554	153	6,0%	32	-	121
Total Central Karoo		62 365	76 091	87 663	115,2%	83 237	-	4 426
Total Western Cape		12 920 421	10 814 267	7 834 968	72,5%	2 316 173	438 941	5 079 854

Note: The preliminary results for Cape Agulhas municipality only show data to the end May 2021 due to late submission of their June 2021 reporting

Table 9: Capital Expenditure for the 4th Quarter Ending 30 June 2021

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - March Actual	Quarter 4 April-June Actual
WESTERN CAPE									
Cape Town	CPT	45 144 504	44 731 634	41 604 697	93,0%	9 362 881	11 030 800	9 648 586	11 562 430
Total Metros		45 144 504	44 731 634	41 604 697	93,0%	9 362 881	11 030 800	9 648 586	11 562 430
Matzikama	WC011	402 270	386 079	327 110	84,7%	81 608	76 848	78 206	90 448
Cederberg	WC012	357 618	364 470	324 658	89,1%	71 143	82 114	87 860	83 540
Bergrivier	WC013	378 594	405 705	419 175	103,3%	83 963	90 937	91 135	153 139
Saldanha Bay	WC014	1 264 782	1 224 284	1 092 888	89,3%	228 297	245 079	228 398	391 115
Swartland	WC015	797 919	799 656	698 615	87,4%	138 165	155 320	136 519	268 611
West Coast	DC1	432 665	455 790	400 287	87,8%	75 337	107 977	105 317	111 657
Total West Coast		3 633 847	3 635 984	3 262 733	89,7%	678 513	758 275	727 436	1 098 509
Witzenberg	WC022	682 493	703 537	553 403	78,7%	126 726	137 311	130 770	158 596
Drakenstein	WC023	2 515 184	2 532 356	2 271 227	89,7%	469 207	724 498	484 182	593 339
Stellenbosch	WC024	1 887 463	1 830 931	1 346 973	73,6%	289 676	370 240	328 223	358 835
Breede Valley	WC025	1 074 875	1 097 324	889 557	81,1%	120 982	168 249	335 585	264 741
Langeberg	WC026	777 862	817 162	696 239	85,2%	160 997	165 108	189 517	180 617
Cape Winelands DM	DC2	437 622	416 091	357 063	85,8%	72 722	100 627	95 443	88 272
Total Cape Winelands		7 375 500	7 397 401	6 114 461	82,7%	1 240 309	1 666 032	1 563 720	1 644 400
Theewaterskloof	WC031	613 736	596 113	546 011	91,6%	112 616	139 580	107 690	186 126
Overstrand	WC032	1 342 010	1 344 123	1 220 441	90,8%	262 427	329 406	292 031	336 577
Cape Agulhas	WC033	385 623	387 670	294 437	76,0%	71 021	84 501	89 451	49 464
Swellendam	WC034	322 891	316 678	271 603	85,8%	57 437	73 162	57 141	83 863
Overberg	DC3	239 858	255 054	237 485	93,1%	52 471	63 392	71 353	50 269
Total Overberg		2 904 119	2 899 638	2 569 978	88,6%	555 972	690 041	617 665	706 299
Kannaland	WC041	163 186	177 767	131 466	74,0%	28 273	32 827	41 843	28 524
Hessequa	WC042	572 688	576 532	454 191	78,8%	94 553	135 343	113 318	110 978
Mossel Bay	WC043	1 308 556	1 289 944	992 674	77,0%	221 464	242 770	266 755	261 685
George	WC044	2 379 689	2 318 621	1 910 189	82,4%	389 390	504 762	477 221	538 817
Oudshoorn	WC045	657 130	639 600	613 744	96,0%	140 373	160 173	143 394	169 804
Bitou	WC047	755 626	753 603	817 920	108,5%	152 490	198 796	220 540	246 095
Knysna	WC048	1 036 076	951 811	919 584	96,6%	244 722	253 733	192 211	228 919
Garden Route	DC4	401 232	439 477	408 510	93,0%	80 468	99 511	112 837	115 694
Total Garden Route		7 274 184	7 147 356	6 248 279	87,4%	1 351 731	1 627 915	1 568 118	1 700 514
Laingsburg	WC051	98 907	97 460	92 327	94,7%	19 489	28 879	20 996	22 963
Prince Albert	WC052	69 345	67 571	78 414	116,0%	20 071	16 536	15 124	26 683
Beaufort West	WC053	347 175	357 140	239 547	67,1%	46 671	53 175	61 037	78 664
Central Karoo	DC5	100 697	111 988	68 814	61,4%	12 088	16 586	21 309	18 831
Total Central Karoo		616 124	634 160	479 103	75,5%	98 319	115 177	118 466	147 140
Total Western Cape		66 948 277	66 446 172	60 279 251	90,7%	13 287 725	15 888 241	14 243 992	16 859 293

Note: The preliminary results for Cape Agulhas municipality only show data to the end May 2021 due to late submission of their June 2021 reporting

Table 10: Aggregated Debtors Age Analysis for the 4th Quarter Ending 30 June 2021

Debtors Age Analysis By Income Source	0-30 Days R'000	%	31-60 Days R'000	%	61-90 Days R'000	%	90+ Days R'000	%	Total R'000
Water	470 009	14,8%	126 170	4,0%	84 022	2,6%	2 492 476	78,6%	3 172 676
Electricity	1 066 209	59,9%	90 294	5,1%	34 516	1,9%	589 345	33,1%	1 780 364
Property Rates	934 749	30,4%	201 662	6,6%	90 443	2,9%	1 844 960	60,1%	3 071 813
Waste Water Management	244 903	16,6%	62 017	4,2%	39 973	2,7%	1 132 352	76,5%	1 479 244
Waste Management	182 875	15,3%	46 976	3,9%	29 757	2,5%	937 254	78,3%	1 196 862
Property Rental Debtors	3 381	8,1%	1 102	2,6%	1 518	3,6%	35 907	85,7%	41 908
Interest on Arrear Debtor Accounts	41 332	13,1%	4 397	1,4%	4 369	1,4%	264 849	84,1%	314 946
Unauthorised, irregular, fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-
Other	-84 753	34,9%	-36 434	15,0%	-19 374	8,0%	-102 252	42,1%	-242 813
Total	2 858 706	26,4%	496 183	4,6%	265 223	2,5%	7 194 890	66,5%	10 815 001
Debtors Age Analysis By Customer Group									
Organs of State	145 554	51,3%	43 206	15,2%	23 069	8,1%	71 632	25,3%	283 461
Commercial	1 246 386	51,4%	140 942	5,8%	66 659	2,7%	972 936	40,1%	2 426 924
Households	1 376 252	18,3%	321 902	4,3%	184 798	2,5%	5 628 190	74,9%	7 511 143
Other	90 513	15,3%	-9 868	-1,7%	-9 303	-1,6%	522 132	88,0%	593 473
Total Debtors	2 858 706	26,4%	496 183	4,6%	265 223	2,5%	7 194 890	66,5%	10 815 001

Debtors Age Analysis By Municipality	0-30 Days R'000	%	31-60 Days R'000	%	61-90 Days R'000	%	90+ Days R'000	%	Total R'000
Cape Town	1 913 129	27,3%	328 157	4,7%	142 471	2,0%	4 611 948	65,9%	6 995 705
Total Metros	1 913 129	27,3%	328 157	4,7%	142 471	2,0%	4 611 948	65,9%	6 995 705
Matzikama	18 761	18,0%	7 499	7,2%	4 505	4,3%	73 277	70,4%	104 042
Cederberg	13 731	10,7%	7 312	5,7%	5 513	4,3%	102 311	79,4%	128 866
Bergvriervier	16 484	14,2%	6 427	5,5%	4 035	3,5%	89 369	76,8%	116 315
Saldanha Bay	62 431	23,2%	10 501	3,9%	7 198	2,7%	189 347	70,3%	269 478
Swartland	40 454	53,3%	9 164	12,1%	1 698	2,2%	24 651	32,4%	75 966
West Coast	5 381	86,1%	324	5,2%	77	1,2%	470	7,5%	6 252
Total West Coast	157 242	22,4%	41 228	5,9%	23 026	3,3%	479 425	68,4%	700 920
Witzenberg	49 841	18,0%	5 408	2,0%	5 002	1,8%	216 944	78,3%	277 197
Drakenstein	143 367	37,8%	20 399	5,4%	13 445	3,5%	202 007	53,3%	379 218
Stellenbosch	84 953	30,0%	7 800	2,8%	8 051	2,8%	182 088	64,4%	282 892
Breede Valley	60 787	27,8%	6 663	3,0%	6 342	2,9%	144 946	66,3%	218 737
Langeberg	32 801	32,8%	4 359	4,4%	2 508	2,5%	60 412	60,4%	100 079
Cape Winelands DM	425	35,4%	24	2,0%	38	3,1%	715	59,5%	1 201
Total Cape Winelands	372 174	29,6%	44 652	3,5%	35 386	2,8%	807 111	64,1%	1 259 323
Theewaterskloof	22 485	8,7%	10 990	4,3%	7 681	3,0%	216 122	84,0%	257 278
Overstrand	58 673	50,9%	2 455	2,1%	1 742	1,5%	52 396	45,5%	115 266
Cape Agulhas	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Swellendam	19 511	46,6%	2 156	5,2%	919	2,2%	19 276	46,0%	41 862
Overberg	1 692	55,8%	179	5,9%	305	10,1%	859	28,3%	3 034
Total Overberg	102 360	24,5%	15 781	3,8%	10 647	2,6%	288 653	69,1%	417 441
Kannaland	4 324	4,1%	2 191	2,1%	1 964	1,9%	96 286	91,9%	104 765
Hessequa	30 484	47,1%	2 996	4,6%	2 270	3,5%	28 967	44,8%	64 718
Mossel Bay	59 859	38,3%	10 981	7,0%	7 342	4,7%	77 919	49,9%	156 101
George	110 669	31,7%	15 592	4,5%	12 405	3,6%	210 513	60,3%	349 179
Oudtshoorn	29 207	25,7%	8 395	7,4%	6 487	5,7%	69 732	61,3%	113 820
Bitou	30 403	11,3%	10 145	3,8%	9 071	3,4%	219 917	81,6%	269 537
Knysna	44 177	14,7%	13 279	4,4%	11 250	3,7%	231 825	77,1%	300 532
Garden Route	1 183	3,1%	375	1,0%	768	2,0%	36 419	94,0%	38 746
Total Garden Route	310 307	22,2%	63 954	4,6%	51 559	3,7%	971 577	69,5%	1 397 398
Laingsburg	1 382	15,0%	235	2,5%	187	2,0%	7 421	80,4%	9 225
Prince Albert	920	3,9%	1 256	5,3%	1 149	4,8%	20 463	86,0%	23 788
Beaufort West	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Central Karoo	1 192	0,0%	920	0,0%	796	0,0%	8 292	0,0%	11 201
Total Central Karoo	3 494	7,9%	2 411	5,5%	2 133	4,8%	36 176	81,8%	44 214
Total Western Cape	2 858 706	26,4%	496 183	4,6%	265 223	2,5%	7 194 890	66,5%	10 815 001

Note: The preliminary results exclude Cape Agulhas municipality's debtors reporting due to late submission of their June 2021 reporting

Table 11: Aggregated Creditors Age Analysis for the 4th Quarter Ending 30 June 2021

Creditors Age Analysis By Category	0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
	R'000		R'000		R'000		R'000		R'000
Bulk Electricity	252 800	69,2%	20 113	5,5%	18 352	5,0%	74 260	20,3%	365 525
Bulk Water	4 408	69,1%	518	8,1%	697	10,9%	759	11,9%	6 381
PAYE deductions	20 215	100,0%		0,0%		0,0%		0,0%	20 215
VAT (output less input)	18 722	100,0%		0,0%		0,0%		0,0%	18 722
Pensions / Retirement deductions							-1	100,0%	-1
Loan repayments	60	1,7%	1 336	38,3%		0,0%	2 097	60,0%	3 494
Trade Creditors	332 946	89,4%	11 236	3,0%	3 633	1,0%	24 467	6,6%	372 282
Auditor General	131	1,5%	110	1,2%	695	7,9%	7 857	89,4%	8 793
Other	35 904	79,8%	3 351	7,5%	1 017	2,3%	4 700	10,5%	44 971
Total	665 185	79,2%	36 664	4,4%	24 395	2,9%	114 139	13,6%	840 382

Creditors Age Analysis By Municipality	0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
	R'000		R'000		R'000		R'000		R'000
Cape Town	- 32 201	108,3%	- 33	0,1%	- 1	0,0%	2 499	-8,4%	- 29 736
Total Metros	- 32 201	108,3%	- 33	0,1%	- 1	0,0%	2 499	-8,4%	- 29 736
Matzikama	22 553	31,2%	17 109	23,7%	13 763	19,0%	18 865	26,1%	72 290
Cederberg	9 726	21,5%	-	0,0%	7 092	15,6%	28 524	62,9%	45 342
Bergervier	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Saldanha Bay	14 247	99,4%	-	0,0%	-	0,0%	80	0,6%	14 327
Swartland	6 567	99,0%	-	0,0%	5	0,1%	61	0,9%	6 633
West Coast	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Total West Coast	53 094	38,3%	17 109	12,3%	20 860	15,1%	47 530	34,3%	138 592
Witzenberg	6 652	97,4%	180	2,6%	-	0,0%	-	0,0%	6 832
Drakenstein	178 102	100,0%	-	0,0%	-	0,0%	-	0,0%	178 102
Stellenbosch	140 947	100,0%	-	0,0%	-	0,0%	-	0,0%	140 947
Breede Valley	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Langeberg	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Cape Winelands DM	5 216	0,0%	-	0,0%	-	0,0%	-	0,0%	5 216
Total Cape Winelands	330 917	99,9%	180	0,1%	-	0,0%	-	0,0%	331 097
Theewaterskloof	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Overstrand	4 759	100,0%	-	0,0%	-	0,0%	-	0,0%	4 759
Cape Agulhas	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Swellendam	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Overberg	-	0,0%	-	0,0%	-	0,0%	2 098	100,0%	2 098
Total Overberg	4 759	69,4%	-	0,0%	-	0,0%	2 098	30,6%	6 858
Kannaland	8 001	15,8%	7 759	15,3%	837	1,6%	34 190	67,3%	50 786
Hessequa	31 551	100,0%	-	0,0%	-	0,0%	-	0,0%	31 551
Mossel Bay	85 828	99,9%	35	0,0%	1	0,0%	33	0,0%	85 896
George	98 817	99,8%	91	0,1%	122	0,1%	2	0,0%	99 031
Oudtshoorn	8 259	70,2%	52	0,4%	2	0,0%	3 452	29,3%	11 766
Bitou	3 883	82,9%	637	13,6%	70	1,5%	96	2,0%	4 687
Knysna	43 352	100,0%	-	0,0%	-	0,0%	-	0,0%	43 352
Garden Route	9 192	68,7%	2 499	18,7%	535	4,0%	1 144	8,6%	13 371
Total Garden Route	288 882	84,9%	11 073	3,3%	1 567	0,5%	38 917	11,4%	340 440
Laingsburg	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Prince Albert	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Beaufort West	19 558	37,0%	8 336	15,8%	1 831	3,5%	23 180	43,8%	52 906
Central Karoo	175	77,2%	-	0,0%	137	60,3%	85	-37,6%	227
Total Central Karoo	19 734	37,1%	8 336	15,7%	1 968	3,7%	23 095	43,5%	53 133
Total Western Cape	665 185	79,2%	36 664	4,4%	24 395	2,9%	114 139	13,6%	840 382

Note: The preliminary results exclude Cape Agulhas municipality's creditors reporting due to late submission of their June 2021 reporting

