



Western Cape Government • Wes-Kaapse Regering • URhulumente weNtshona Koloni

PROVINCE OF THE WESTERN CAPE

PROVINSIE WES-KAAP

# Provincial Gazette Extraordinary

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Friday, 30 April 2021

# Buitengewone Provinsiale Koerant

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## CONTENTS

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No

Page

### PROVINCIAL NOTICE

38	Local Government: Municipal Finance Management Act Quarterly Consolidated Statement: Quarter 3 Ending 31 March 2021 .....	2
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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.

P.N. 38/2021

**PROVINSIALE KENNISGEWING**

Die volgende Provinsiale Kennisgewing word vir algemene inligting gepubliseer.

DR H.C. MALILA,  
DIREKTEUR-GENERAAL

Provinsiale Wetgewer-gebou,  
Waalstraat,  
Kaapstad.

30 April 2021

**PROVINCIAL NOTICE**

Local Government: Municipal Finance Management Act  
Third Quarter Consolidated Statement: 2020/21

**LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT  
QUARTERLY CONSOLIDATED STATEMENT:  
QUARTER 3 ENDING 31 MARCH 2021**

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 third quarter (ending 31 March 2021) of the 2020/21 municipal financial year.

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 30th day of April 2021.

**MR D MAYNIER**  
**MEC OF FINANCE AND ECONOMIC OPPORTUNITIES**

## **Summary on the State of Local Government Revenue and Expenditure: Third Quarter Consolidated Statement for the period 1 January 2021 - 31 March 2021**

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### **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 third quarter, ending 31 March 2021.

### **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 31 March 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 the mSCOA circulars 10 and 11 to improve the credibility of data strings. Improvements are noted in some municipalities cash flow alignment and further assessments will be performed on the 2021/22 budget data strings. Given support from both National and Provincial Treasuries, Western Cape municipalities are committed to improving the quality of financial information.

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](http://mfma.treasury.gov.za).

## Aggregated Trends

1. On aggregate, Western Cape municipalities spent 62.6 per cent or R48.38 billion of the total adjusted expenditure budget of R77.38 billion by the third quarter of the municipal financial year on 31 March 2021 (operating expenditure accounted for R43.39 billion and capital expenditure for R5.03 billion). In respect of revenue, aggregate billing and other revenue amounted to 70.1 per cent or R53.61 billion of the total adjusted revenue budget of R74.8 billion (operating revenue accounted for R48.39 billion and capital revenue for R5.23 billion).
2. Aggregate operating revenue for the period ended 31 March 2021 amounted to R48.39 billion or 75.6 per cent of the adjusted operating revenue budget of R63.98 billion, representing a negative variance of 1.7 per cent when compared to the year to date budget of R49.25 billion. This is a result of under performances reported on all operating revenue items except for other revenue.
3. Service charges and property rates are the largest revenue sources, contributing 48 and 21.5 per cent, respectively towards the total operating adjusted revenue budget of R63.98 billion. As at the end of the third quarter service charges generated R22.99 billion (74.8 per cent of the R30.72 billion adjusted budget) and property rates generated R10.28 billion (74.9 per cent of the R13.73 billion adjusted budget). These amounts represent billed revenue and not actual revenue collected. Therefore, municipalities must apply stringent debt collection strategies to realise their planned revenue.
4. Transfers and subsidies revenue are reported as R7.74 billion or 82.8 per cent against the R10.24 billion adjusted budget as at 31 March 2021. Other own revenue is reported as R6.53 billion against the adjusted budget of R7.96 billion which represents an over recovery of 0.9 per cent when compared to the year to date budget (R6.47 billion).
5. For the period under review municipalities spent R43.39 billion or 65.4 per cent of their aggregated R66.36 billion operating adjusted expenditure budget. This reflects an under performance of 6.1 per cent against the year to date budget of R46.2 billion.
6. The year to date operating expenditure for the City of Cape Town (Metro) amounts to R30.04 billion or 67.2 per cent of their R44.73 billion adjusted expenditure budget. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported spending of 60.5 per cent or R4.04 billion against their collective adjusted operating expenditure budget of R6.67 billion. District Municipalities reported spending of R1.07 billion or 65.1 per cent against their total adjusted operating budget, while the remaining Local Municipalities spent R8.24 billion or 62 per cent against their total adjusted operating budget of R13.31 billion.
7. Salaries and Wages are the main cost driver to the adjusted operating expenditure budget accounting for 33.3 per cent, followed by other expenditure of 28.9 per cent. All other operating expenditure combined contributes 37.8 per cent. The highest operating expenditure items to-date are Employee related costs amounting to R15.7 billion followed by Materials and bulk purchases of R11.9 billion and Other expenditure amounting to R11.49 billion.
8. Western Cape municipalities spent R5.03 billion or 45.6 per cent against the R11.02 billion adjusted capital budget. However, the capital expenditure 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 described above and municipalities are assessing reports for correction in the ensuing periods.

9. The City of Cape Town is the largest contributor to the overall capital performance and reported spending of R3.19 billion or 43.0 per cent of their adjusted capital budget of R7.43 billion. This amount is less than the year to date amount of R4.05 billion (54.8 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 R438.05 million or 45.1 per cent against their combined adjusted budget of R970.41 million. The capital budget spending for district municipalities amounted to R10.44 million or 25.1 per cent of their total adjusted budget of R41.65 million and local municipalities' capital spending amounted to R1.39 billion or 53.7 per cent against their R2.58 billion adjusted capital budget.
10. In aggregate, the Western Cape municipalities fund 70.6 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 (64.8 per cent).
11. Capital spending against borrowings amounted to R254.24 million or 40.4 per cent against the adjusted borrowing budget of R628.97 million. Capital spending funded from transfers recognised amounted to R1.59 billion or 49.9 per cent against the R3.18 billion budgeted and spending on internally generated funds amounted to R3.38 billion or 48.3 per cent against the R7.01 billion adjusted budget for internally generated funds.
12. Aggregate municipal consumer debtors as at 31 March 2021 amounted to R13.38 billion, which represents a slight decrease of 0.3 per cent from R13.42 billion reported in quarter 2 of 2020/21. The largest share is owed by households, which account for R9.78 billion or 73.0 per cent of the total, noting a slight decline of 1.1 per cent from the R9.89 billion reported in the previous quarter. Organs of state account for R258.91 million or 2.0 per cent of the total debt.
13. Debtors older than 90 days amount to R9.43 billion or 70.5 per cent of the total outstanding debtors of R13.38 billion. This amount represents a decrease of 0.4 per cent from the R9.39 billion reported in quarter 2 of 2020/21. These amounts include historic debt that has accumulated over an extended period, interest on arrears and other recoveries.
14. In aggregate, Western Cape municipalities reported outstanding creditors of R439.27 million as at 31 March 2021. The total outstanding creditors older than 30 days amount to R113.31 million or 25.8 per cent of the total.
15. Of the above total creditors amount, R33.76 million (29.8 per cent) relates to creditors outstanding for more than 30 days in respect of Kannaland Municipality. This municipality is being assisted with a Financial Recovery Plan. A further R33.84 million (29.9 per cent) of the total outstanding creditors in excess of 30 days is owed by Cederberg Municipality and R27.05 million (23.9 per cent) is owed by Beaufort West Municipality. These amounts are largely owed to Eskom, Auditor General and other trade creditors.
16. The total cash and cash equivalents reported by municipalities as at the end of quarter 3 amount to R24.69 billion. This amount is not aligned to 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.

**LIST OF TABLES**

Table 1: Summary - Consolidated Budget Statement for the 3 <sup>rd</sup> Quarter Ending 31 March 2021...	7
Table 2: Aggregated Revenue and Expenditure Budget Performance Per Category for the 3 <sup>rd</sup> Quarter Ending 31 March 2021 .....	8
Table 3: Operating Revenue for the 3 <sup>rd</sup> Quarter Ending 31 March 2021 .....	9
Table 4: Operating Revenue Per Source for the 3 <sup>rd</sup> Quarter Ending 31 March 2021 .....	10
Table 5: Operating Expenditure for the 3 <sup>rd</sup> Quarter Ending 31 March 2021 .....	11
Table 6: Operating Expenditure Per Item for the 3 <sup>rd</sup> Quarter Ending 31 March 2021 .....	12
Table 7: Capital Revenue for the 3 <sup>rd</sup> Quarter Ending 31 March 2021 .....	13
Table 8: Capital Revenue Per Source for the 3 <sup>rd</sup> Quarter Ending 31 March 2021 .....	14
Table 9: Capital Expenditure for the 3 <sup>rd</sup> Quarter Ending 31 March 2021 .....	15
Table 10: Aggregated Debtors Age Analysis for the 3 <sup>rd</sup> Quarter Ending 31 March 2021.....	16
Table 11: Aggregated Creditors Age Analysis for the 3 <sup>rd</sup> Quarter Ending 31 March 2021 .....	17

**Table 1: Summary - Consolidated Budget Statement for the 3rd Quarter Ending 31 March 2021**

Description	2019/20	Budget year 2020/21									
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	Full Year Forecast
<b>Financial Performance</b>											
Property rates	13 082 794	13 697 916	13 732 324	3 979 651	3 190 623	3 114 079	10 284 353	10 381 663	(97 309)	13 732 324	
Service charges	30 336 807	30 862 039	30 721 108	7 947 192	7 246 800	7 793 925	22 987 916	23 139 919	(152 002)	30 721 108	
Investment revenue	1 777 129	1 292 841	1 328 277	299 575	250 665	297 899	848 139	1 002 218	(154 079)	1 328 277	
Transfers and subsidies	8 357 659	9 354 379	10 235 176	2 808 024	3 001 310	1 931 768	7 741 103	8 252 000	(510 897)	10 235 176	
Other own revenue	8 075 773	8 307 509	7 962 681	1 992 602	2 207 624	2 325 452	6 525 678	6 469 417	56 261	7 962 681	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>61 630 162</b>	<b>63 514 684</b>	<b>63 979 566</b>	<b>17 027 043</b>	<b>15 897 022</b>	<b>15 463 124</b>	<b>48 387 189</b>	<b>49 245 216</b>	<b>(858 027)</b>	<b>63 979 566</b>	
Employee costs	19 087 245	22 486 742	22 067 066	4 724 036	5 772 216	5 204 127	15 700 379	16 225 312	(524 933)	22 067 066	
Remuneration of councillors	458 332	506 156	504 283	107 767	110 672	117 225	335 664	362 684	(27 020)	504 283	
Depreciation & asset impairment	4 555 176	4 967 247	4 702 081	827 736	988 123	985 550	2 801 409	3 226 903	(425 493)	4 702 081	
Finance charges	1 340 604	1 378 768	1 380 921	219 621	394 597	230 961	845 179	952 758	(107 579)	1 380 921	
Materials and bulk purchases	16 874 673	17 936 830	17 843 349	4 128 331	4 003 302	3 769 961	11 901 595	12 334 834	(433 240)	17 843 349	
Transfers and subsidies	614 313	667 672	683 341	113 695	115 238	94 396	323 329	468 501	(145 172)	683 341	
Other expenditure	16 610 085	19 004 863	19 174 328	3 166 539	4 504 093	3 816 401	11 487 032	12 624 786	(1 137 754)	19 174 328	
<b>Total Expenditure</b>	<b>59 540 428</b>	<b>66 948 277</b>	<b>66 355 369</b>	<b>13 287 725</b>	<b>15 888 241</b>	<b>14 218 621</b>	<b>43 394 587</b>	<b>46 195 778</b>	<b>(2 801 191)</b>	<b>66 355 369</b>	
<b>Surplus/(Deficit)</b>	<b>2 089 734</b>	<b>(3 433 593)</b>	<b>(2 375 803)</b>	<b>3 739 318</b>	<b>8 782</b>	<b>1 244 502</b>	<b>4 992 602</b>	<b>3 049 439</b>	<b>1 943 164</b>	<b>(2 375 803)</b>	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 035 411	4 144 903	3 097 832	321 423	489 324	618 999	1 429 745	1 924 603	(494 858)	3 097 832	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	393 790	242 129	281 253	77 151	64 252	75 607	217 010	191 809	25 201	281 253	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>5 518 935</b>	<b>953 439</b>	<b>1 003 282</b>	<b>4 137 892</b>	<b>562 357</b>	<b>1 939 108</b>	<b>6 639 357</b>	<b>5 165 851</b>	<b>1 473 507</b>	<b>1 003 282</b>	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>5 518 935</b>	<b>953 439</b>	<b>1 003 282</b>	<b>4 137 892</b>	<b>562 357</b>	<b>1 939 108</b>	<b>6 639 357</b>	<b>5 165 851</b>	<b>1 473 507</b>	<b>1 003 282</b>	
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>6 467 957</b>	<b>12 943 839</b>	<b>11 022 789</b>	<b>1 873 392</b>	<b>1 658 495</b>	<b>1 496 517</b>	<b>5 028 404</b>	<b>6 842 617</b>	<b>(1 814 213)</b>	<b>11 022 789</b>	
Transfers recognised - capital	1 882 956	4 276 042	3 183 848	392 306	563 703	633 320	1 589 330	2 045 296	(455 967)	3 183 848	
Borrowing	2 266 770	3 319 075	628 968	352 374	539 407	(637 542)	254 238	396 447	(142 208)	628 968	
Internally generated funds	945 246	5 325 304	7 008 575	758 580	1 138 691	1 485 912	3 383 183	4 214 131	(830 948)	7 008 575	
<b>Total sources of capital funds</b>	<b>5 094 971</b>	<b>12 920 421</b>	<b>10 821 391</b>	<b>1 503 260</b>	<b>2 241 801</b>	<b>1 481 690</b>	<b>5 226 751</b>	<b>6 655 874</b>	<b>(1 429 123)</b>	<b>10 821 391</b>	
<b>Financial position</b>											
Total current assets	26 986 476	23 333 218	32 143 483	(86 920 275)	530 411 490	106 282 674	549 773 889	6 471 401	543 302 488	32 143 483	
Total non current assets	88 416 026	104 697 714	104 998 294	76 198 669	4 452 984	2 812 703	83 464 356	30 937 675	52 526 681	104 998 294	
Total current liabilities	12 499 230	14 070 774	16 087 013	(102 893 875)	530 440 809	107 060 540	534 607 474	3 197 352	531 410 122	16 087 013	
Total non current liabilities	19 161 068	25 282 736	21 590 491	17 245 146	463 874	54 042	17 763 062	4 709 281	13 053 781	21 590 491	
Community wealth/Equity	79 114 065	87 954 555	98 700 369	71 077 943	3 274 133	134 927	74 487 003	24 507 338	49 979 664	98 700 369	
<b>Cash flows</b>											
Net cash from (used) operating	8 508 854	48 608 140	51 741 248	1 582 903	2 486 937	3 197 899	7 267 739	8 244 899	(977 160)	51 741 248	
Net cash from (used) investing	(683 561)	1 501 873	(1 171 118)	564 227	3 868 256	(1 019 666)	3 412 817	3 385 165	27 652	(1 171 118)	
Net cash from (used) financing	(190 904)	2 718 537	363 039	193 630	352 770	9 881	556 281	472 901	83 380	363 039	
<b>Cash/cash equivalents at the year end</b>	<b>22 202 354</b>	<b>67 125 017</b>	<b>66 592 401</b>	<b>15 190 195</b>	<b>22 614 171</b>	<b>24 689 869</b>	<b>24 689 869</b>	<b>12 502 248</b>	<b>12 187 621</b>	<b>66 592 401</b>	

\*Note: Central Karoo Municipality's In year reporting for the month ending March 2021 is excluded due to non-submission.

**Table 2: Aggregated Revenue and Expenditure Budget Performance Per Category for the 3<sup>rd</sup> Quarter Ending 31 March 2021**

R thousands	Budget			Adjusted Budget			Year to date: 31 March 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	30 042 268	3 190 788	33 233 055	63,7%
Secondary Cities	6 782 337	980 698	7 763 035	6 673 380	970 408	7 643 788	4 037 398	438 048	4 475 446	58,6%
District Municipalities	1 612 074	56 437	1 668 511	1 643 733	41 645	1 685 378	1 069 952	10 437	1 080 389	64,1%
Local Municipalities	13 409 362	2 225 347	15 634 709	13 306 623	2 584 772	15 891 395	8 244 969	1 389 131	9 634 100	60,6%
<b>Total</b>	<b>66 948 277</b>	<b>12 943 839</b>	<b>79 892 116</b>	<b>66 355 369</b>	<b>11 022 789</b>	<b>77 378 158</b>	<b>43 394 587</b>	<b>5 028 404</b>	<b>48 422 991</b>	<b>62,6%</b>

R thousands	Budget			Adjusted Budget			Year to date: 31 March 2021			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Total Expenditure as % of Adjusted
Metro	42 443 103	9 666 369	52 109 472	42 895 031	7 401 997	50 297 028	33 316 257	3 734 569	37 050 826	71,1%
Secondary Cities	6 665 540	980 698	7 646 238	6 596 761	970 408	7 567 169	4 298 459	438 048	4 736 507	61,9%
District Municipalities	1 591 450	56 437	1 647 887	1 615 028	36 609	1 651 637	1 261 575	10 410	1 271 985	77,2%
Local Municipalities	12 814 591	2 216 917	15 031 508	13 037 241	2 390 410	15 427 651	6 643 295	676 693	7 319 988	48,7%
<b>Total</b>	<b>63 514 684</b>	<b>12 920 421</b>	<b>76 435 105</b>	<b>63 979 566</b>	<b>10 821 391</b>	<b>74 800 957</b>	<b>48 387 189</b>	<b>5 226 751</b>	<b>53 613 940</b>	<b>70,1%</b>

\*Note: Central Karoo Municipality's In year reporting for the month ending March 2021 is excluded due to non-submission



**Table 3: Operating Revenue for the 3<sup>rd</sup> Quarter Ending 31 March 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
<b>WESTERN CAPE</b>								
Cape Town	CPT	42 443 103	42 895 031	33 316 257	77,7%	11 339 579	11 159 022	10 817 656
<b>Total Metros</b>		<b>42 443 103</b>	<b>42 895 031</b>	<b>33 316 257</b>	<b>77,7%</b>	<b>11 339 579</b>	<b>11 159 022</b>	<b>10 817 656</b>
Matzikama	WC011	393 342	368 405	252 785	68,6%	92 507	90 388	69 891
Cederberg	WC012	331 416	345 013	227 826	66,0%	88 375	72 469	66 982
Bergrivier	WC013	364 467	390 116	288 073	73,8%	104 948	92 772	90 353
Saldanha Bay	WC014	1 190 993	1 163 871	846 497	72,7%	299 363	272 024	275 110
Swartland	WC015	783 171	802 132	604 842	75,4%	210 900	199 392	194 549
West Coast	DC1	426 996	443 324	328 447	74,1%	105 715	106 592	116 140
<b>Total West Coast</b>		<b>3 490 385</b>	<b>3 512 862</b>	<b>2 548 470</b>	<b>72,5%</b>	<b>901 809</b>	<b>833 637</b>	<b>813 025</b>
Wizenberg	WC022	590 666	616 347	434 208	70,4%	182 997	119 138	132 073
Drakenstein	WC023	2 431 220	2 427 406	1 686 477	69,5%	581 863	551 668	552 946
Stellenbosch	WC024	1 899 731	1 830 846	1 298 698	70,9%	493 322	388 895	416 481
Breede Valley	WC025	1 155 495	1 120 269	786 182	70,2%	269 890	251 645	264 646
Langeberg	WC026	754 923	781 659	597 822	76,5%	229 173	178 355	190 294
Cape Winelands DM	DC2	434 175	414 765	350 002	84,4%	118 832	113 161	118 008
<b>Total Cape Winelands</b>		<b>7 266 210</b>	<b>7 191 292</b>	<b>5 153 389</b>	<b>71,7%</b>	<b>1 876 077</b>	<b>1 602 863</b>	<b>1 674 449</b>
Theewaterskloof	WC031	592 894	565 880	322 879	57,1%	126 591	93 149	103 139
Overstrand	WC032	1 255 185	1 251 076	1 016 906	81,3%	341 398	347 609	327 899
Cape Agulhas	WC033	380 393	384 642	271 357	70,5%	108 112	85 389	77 855
Swellendam	WC034	297 561	311 383	212 353	68,2%	74 799	77 138	60 416
Overberg	DC3	237 092	255 057	201 709	79,1%	62 703	68 188	70 818
<b>Total Overberg</b>		<b>2 763 125</b>	<b>2 768 039</b>	<b>2 025 203</b>	<b>73,2%</b>	<b>713 603</b>	<b>671 473</b>	<b>640 127</b>
Kannaland	WC041	163 710	170 980	123 286	72,1%	43 746	41 507	38 033
Hessequa	WC042	537 770	539 508	422 239	78,3%	208 445	113 269	100 524
Mossel Bay	WC043	1 150 504	1 199 226	933 869	77,9%	302 911	282 324	348 634
George	WC044	2 334 589	2 338 509	1 313 284	56,2%	438 246	489 397	385 640
Oudtshoorn	WC045	619 403	595 999	501 617	84,2%	275 972	102 346	123 299
Bitou	WC047	757 406	755 076	546 163	72,3%	198 142	193 635	154 385
Knysna	WC048	1 004 214	952 444	750 828	78,8%	457 298	160 396	133 134
Garden Route	DC4	392 172	400 022	317 749	79,4%	105 322	104 056	108 370
<b>Total Garden Route</b>		<b>6 959 768</b>	<b>6 951 763</b>	<b>4 909 034</b>	<b>70,6%</b>	<b>2 030 083</b>	<b>1 486 931</b>	<b>1 392 020</b>
Laingsburg	WC051	93 561	84 103	69 993	83,2%	25 369	28 273	16 351
Prince Albert	WC052	69 353	73 844	62 926	85,2%	25 584	15 522	21 820
Beaufort West	WC053	328 165	400 772	238 249	59,4%	84 880	75 153	78 216
Central Karoo	DC5	101 015	101 861	63 668	62,5%	30 060	24 149	9 460
<b>Total Central Karoo</b>		<b>592 094</b>	<b>660 579</b>	<b>434 835</b>	<b>65,8%</b>	<b>165 892</b>	<b>143 097</b>	<b>125 846</b>
<b>Total Western Cape</b>		<b>63 514 684</b>	<b>63 979 566</b>	<b>48 387 189</b>	<b>75,6%</b>	<b>17 027 043</b>	<b>15 897 022</b>	<b>15 463 124</b>

\*Note: Central Karoo Municipality's In year reporting for the month ending March 2021 is excluded due to non-submission

**Table 4: Operating Revenue Per Source for the 3<sup>rd</sup> Quarter Ending 31 March 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
<b>WESTERN CAPE</b>										
Cape Town	CPT	42 443 103	42 895 031	33 316 257	77,7%	7 683 729	15 004 266	659 870	4 903 748	5 064 644
<b>Total Metros</b>		<b>42 443 103</b>	<b>42 895 031</b>	<b>33 316 257</b>	<b>77,7%</b>	<b>7 683 729</b>	<b>15 004 266</b>	<b>659 870</b>	<b>4 903 748</b>	<b>5 064 644</b>
Matzikama	WC011	393 342	368 405	252 785	68,6%	41 201	138 435	213	62 271	10 665
Cederberg	WC012	331 416	345 013	227 826	66,0%	37 676	112 989	453	62 996	13 712
Bergrivier	WC013	364 467	390 116	288 073	73,8%	61 595	149 699	3 801	56 809	16 169
Saldanha Bay	WC014	1 190 993	1 163 871	846 497	72,7%	186 103	476 942	21 756	119 900	41 797
Swartland	WC015	783 171	802 132	604 842	75,4%	101 078	355 371	9 890	116 404	22 099
West Coast	DC1	426 996	443 324	328 447	74,1%	-	90 081	4 455	26 332	207 578
<b>Total West Coast</b>		<b>3 490 385</b>	<b>3 512 862</b>	<b>2 548 470</b>	<b>72,5%</b>	<b>427 653</b>	<b>1 323 516</b>	<b>40 569</b>	<b>444 711</b>	<b>312 021</b>
Witzenberg	WC022	590 666	616 347	434 208	70,4%	67 696	263 656	2 322	88 491	12 043
Drakenstein	WC023	2 431 220	2 427 406	1 686 477	69,5%	266 396	1 199 060	3 155	123 396	94 471
Stellenbosch	WC024	1 899 731	1 830 846	1 298 698	70,9%	313 330	666 614	15 882	187 500	115 372
Breedee Valley	WC025	1 155 495	1 120 269	786 182	70,2%	124 197	445 944	6 523	157 879	51 639
Langeberg	WC026	754 923	781 659	597 822	76,5%	59 528	405 225	7 421	110 802	14 847
Cape Winelands DM	DC2	434 175	414 765	350 002	84,4%	-	-	18 144	247 823	84 035
<b>Total Cape</b>		<b>7 266 210</b>	<b>7 191 292</b>	<b>5 153 389</b>	<b>71,7%</b>	<b>831 146</b>	<b>2 980 498</b>	<b>53 447</b>	<b>915 891</b>	<b>372 407</b>
Theewaterskloof	WC031	592 894	565 880	322 879	57,1%	96 941	190 070	5 686	11 964	18 218
Overstrand	WC032	1 255 185	1 251 076	1 016 906	81,3%	196 480	549 603	18 297	143 069	109 457
Cape Agulhas	WC033	380 393	384 642	271 357	70,5%	63 578	145 385	2 091	41 893	18 409
Swellendam	WC034	297 561	311 383	212 353	68,2%	32 632	103 393	2 507	51 016	22 805
Overberg	DC3	237 092	255 057	201 709	79,1%	-	9 640	1 243	168 344	22 482
<b>Total Overberg</b>		<b>2 763 125</b>	<b>2 768 039</b>	<b>2 025 203</b>	<b>73,2%</b>	<b>389 631</b>	<b>998 091</b>	<b>29 825</b>	<b>416 286</b>	<b>191 371</b>
Kannaland	WC041	163 710	170 980	123 286	72,1%	15 582	66 152	813	36 402	4 338
Hessequa	WC042	537 770	539 508	422 239	78,3%	101 508	196 309	6 544	61 759	56 118
Mossel Bay	WC043	1 150 504	1 199 226	933 869	77,9%	120 053	577 243	27 960	172 151	36 462
George	WC044	2 334 589	2 338 509	1 313 284	56,2%	246 316	786 544	12 780	197 889	69 755
Oudtshoorn	WC045	619 403	595 999	501 617	84,2%	97 882	289 304	4 124	93 993	16 314
Bitou	WC047	757 406	755 076	546 163	72,3%	113 235	285 161	3 913	114 560	29 293
Knysna	WC048	1 004 214	952 444	750 828	78,8%	226 556	317 683	2 430	165 209	38 950
Garden Route	DC4	392 172	400 022	317 749	79,4%	-	-	3 806	33 832	280 111
<b>Total Garden Route</b>		<b>6 959 768</b>	<b>6 951 763</b>	<b>4 909 034</b>	<b>70,6%</b>	<b>921 132</b>	<b>2 518 397</b>	<b>62 369</b>	<b>875 796</b>	<b>531 340</b>
Laingsburg	WC051	93 561	84 103	69 993	83,2%	4 432	19 138	356	24 137	21 929
Prince Albert	WC052	69 353	73 844	62 926	85,2%	3 915	21 258	1 703	33 304	2 745
Beaufort West	WC053	328 165	400 772	238 249	59,4%	22 715	122 751	0	80 719	12 064
Central Karoo	DC5	101 015	101 861	63 668	62,5%	-	-	-	46 510	17 158
<b>Total Central Karoo</b>		<b>592 094</b>	<b>660 579</b>	<b>434 835</b>	<b>65,8%</b>	<b>31 062</b>	<b>163 148</b>	<b>2 059</b>	<b>184 671</b>	<b>53 895</b>
<b>Total Western Cape</b>		<b>63 514 684</b>	<b>63 979 566</b>	<b>48 387 189</b>	<b>75,6%</b>	<b>10 284 353</b>	<b>22 987 916</b>	<b>848 139</b>	<b>7 741 103</b>	<b>6 525 678</b>

\*Note: Central Karoo Municipality's In year reporting for the month ending March 2021 is excluded due to non-submission

**Table 5: Operating Expenditure for the 3<sup>rd</sup> Quarter Ending 31 March 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
<b>WESTERN CAPE</b>								
Cape Town	CPT	45 144 504	44 731 634	30 042 268	67,2%	9 362 881	11 030 800	9 648 586
<b>Total Metros</b>		<b>45 144 504</b>	<b>44 731 634</b>	<b>30 042 268</b>	<b>67,2%</b>	<b>9 362 881</b>	<b>11 030 800</b>	<b>9 648 586</b>
Matzikama	WC011	402 270	380 143	236 662	62,3%	81 608	76 848	78 206
Cederberg	WC012	357 618	350 051	241 118	68,9%	71 143	82 114	87 860
Bergrivier	WC013	378 594	364 635	266 035	73,0%	83 963	90 937	91 135
Saldanha Bay	WC014	1 264 782	1 224 284	701 774	57,3%	228 297	245 079	228 398
Swartland	WC015	797 919	799 656	430 004	53,8%	138 165	155 320	136 519
West Coast	DC1	432 665	455 790	288 631	63,3%	75 337	107 977	105 317
<b>Total West Coast</b>		<b>3 633 847</b>	<b>3 574 559</b>	<b>2 164 224</b>	<b>60,5%</b>	<b>678 513</b>	<b>758 275</b>	<b>727 436</b>
Witzenberg	WC022	682 493	706 240	394 807	55,9%	126 726	137 311	130 770
Drakenstein	WC023	2 515 184	2 530 541	1 677 887	66,3%	469 207	724 498	484 182
Stellenbosch	WC024	1 887 463	1 827 464	988 138	54,1%	289 676	370 240	328 223
Breede Valley	WC025	1 074 875	1 097 324	624 816	56,9%	120 982	168 249	335 585
Langeberg	WC026	777 862	817 154	515 622	63,1%	160 997	165 108	189 517
Cape Winelands DM	DC2	437 622	416 091	268 122	64,4%	72 722	100 627	94 774
<b>Total Cape Winelands</b>		<b>7 375 500</b>	<b>7 394 813</b>	<b>4 469 392</b>	<b>60,4%</b>	<b>1 240 309</b>	<b>1 666 032</b>	<b>1 563 051</b>
Theewaterskloof	WC031	613 736	596 113	359 885	60,4%	112 616	139 580	107 690
Overstrand	WC032	1 342 010	1 344 123	883 863	65,8%	262 427	329 406	292 031
Cape Agulhas	WC033	385 623	387 670	244 973	63,2%	71 021	84 501	89 451
Swellendam	WC034	322 891	334 538	187 741	56,1%	57 437	73 162	57 141
Overberg	DC3	239 858	255 054	187 216	73,4%	52 471	63 392	71 353
<b>Total Overberg</b>		<b>2 904 119</b>	<b>2 917 498</b>	<b>1 863 679</b>	<b>63,9%</b>	<b>555 972</b>	<b>690 041</b>	<b>617 665</b>
Kannaland	WC041	163 186	177 767	102 943	57,9%	28 273	32 827	41 843
Hessequa	WC042	572 688	576 702	343 214	59,5%	94 553	135 343	113 318
Mossel Bay	WC043	1 308 556	1 289 617	730 988	56,7%	221 464	242 770	266 755
George	WC044	2 379 689	2 315 375	1 371 373	59,2%	389 390	504 762	477 221
Oudshoorn	WC045	657 130	639 600	443 940	69,4%	140 373	160 173	143 394
Bitou	WC047	755 626	753 603	571 826	75,9%	152 490	198 796	220 540
Knysna	WC048	1 036 076	951 311	690 666	72,6%	244 722	253 733	192 211
Garden Route	DC4	401 232	416 194	292 816	70,4%	80 468	99 511	112 837
<b>Total Garden Route</b>		<b>7 274 184</b>	<b>7 120 171</b>	<b>4 547 764</b>	<b>63,9%</b>	<b>1 351 731</b>	<b>1 627 915</b>	<b>1 568 118</b>
Laingsburg	WC051	98 907	97 460	69 365	71,2%	19 489	28 879	20 996
Prince Albert	WC052	69 345	67 571	51 732	76,6%	20 071	16 536	15 124
Beaufort West	WC053	347 175	351 060	152 996	43,6%	46 671	53 175	53 150
Central Karoo	DC5	100 697	100 603	33 168	33,0%	12 088	16 586	4 494
<b>Total Central Karoo</b>		<b>616 124</b>	<b>616 694</b>	<b>307 260</b>	<b>49,8%</b>	<b>98 319</b>	<b>115 177</b>	<b>93 764</b>
<b>Total Western Cape</b>		<b>66 948 277</b>	<b>66 355 369</b>	<b>43 394 587</b>	<b>65,4%</b>	<b>13 287 725</b>	<b>15 888 241</b>	<b>14 218 621</b>

\*Note: Central Karoo Municipality's In year reporting for the month ending March 2021 is excluded due to non-submission

**Table 6: Operating Expenditure Per Item for the 3<sup>rd</sup> Quarter Ending 31 March 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
<b>WESTERN CAPE</b>												
Cape Town	CPT	45 144 504	44 731 634	30 042 268	67,2%	10 655 297	124 757	2 153 261	584 465	7 699 580	216 883	8 608 025
<b>Total Metros</b>		<b>45 144 504</b>	<b>44 731 634</b>	<b>30 042 268</b>	<b>67,2%</b>	<b>10 655 297</b>	<b>124 757</b>	<b>2 153 261</b>	<b>584 465</b>	<b>7 699 580</b>	<b>216 883</b>	<b>8 608 025</b>
Matzikama	WC011	402 270	380 143	236 662	62,3%	124 078	5 456	-	1 603	83 194	1 205	21 126
Cederberg	WC012	357 618	350 051	241 118	68,9%	93 798	4 027	15 104	7 954	61 643	245	58 346
Bergrivier	WC013	378 594	364 635	266 035	73,0%	100 166	4 985	17 726	8 415	80 486	3 871	50 386
Saldanha Bay	WC014	1 264 782	1 224 284	701 774	57,3%	318 693	9 184	-	15 764	246 815	2 458	108 859
Swartland	WC015	797 919	799 656	430 004	53,8%	172 385	8 200	-	6 150	182 633	2 284	58 351
West Coast	DC1	432 665	455 790	288 631	63,3%	142 773	5 146	6 308	699	52 575	869	80 261
<b>Total West Coast</b>		<b>3 633 847</b>	<b>3 574 559</b>	<b>2 164 224</b>	<b>60,5%</b>	<b>951 893</b>	<b>36 999</b>	<b>39 139</b>	<b>40 586</b>	<b>707 346</b>	<b>10 933</b>	<b>377 329</b>
Witzenberg	WC022	682 493	706 240	394 807	55,9%	147 816	7 423	2	154	155 251	1 151	83 011
Drakenstein	WC023	2 515 184	2 530 541	1 677 887	66,3%	528 099	23 292	119 176	91 866	643 183	5 367	266 905
Stellenbosch	WC024	1 887 463	1 827 464	988 138	54,1%	405 867	13 770	4	14 576	316 051	9 855	228 015
Breede Valley	WC025	1 074 875	1 097 324	624 816	56,9%	211 960	12 256	29 431	16 944	241 981	4 997	107 248
Langeberg	WC026	777 862	817 154	515 622	63,1%	153 028	7 935	2 536	3 008	292 273	1 512	55 330
Cape Winelands DM	DC2	437 622	416 091	268 122	64,4%	158 399	9 476	5 785	-	24 314	6 879	63 268
<b>Total Cape Winelands</b>		<b>7 375 500</b>	<b>7 394 813</b>	<b>4 469 392</b>	<b>60,4%</b>	<b>1 605 169</b>	<b>74 152</b>	<b>156 933</b>	<b>126 548</b>	<b>1 673 053</b>	<b>29 761</b>	<b>803 777</b>
Theewaterskloof	WC031	613 736	596 113	359 885	60,4%	161 209	9 115	16 294	6 679	76 516	100	89 972
Overstrand	WC032	1 342 010	1 344 123	883 863	65,8%	317 833	8 398	106 395	24 405	223 650	6 576	196 607
Cape Agulhas	WC033	385 623	387 670	244 973	63,2%	109 161	4 268	8 528	1 332	93 951	1 628	26 106
Swellendam	WC034	322 891	334 538	187 741	56,1%	76 872	4 001	7 997	2 800	53 594	828	41 649
Overberg	DC3	239 858	255 054	187 216	73,4%	89 259	4 446	2 982	2 496	54 963	-	33 071
<b>Total Overberg</b>		<b>2 904 119</b>	<b>2 917 498</b>	<b>1 863 679</b>	<b>63,9%</b>	<b>754 335</b>	<b>30 228</b>	<b>142 195</b>	<b>37 711</b>	<b>502 673</b>	<b>9 131</b>	<b>387 405</b>
Kannaland	WC041	163 186	177 767	102 943	57,9%	44 165	1 617	9 167	250	33 709	160	13 875
Hessequa	WC042	572 688	576 702	343 214	59,5%	133 044	5 871	19 914	6 002	105 958	1 539	70 885
Mossel Bay	WC043	1 308 556	1 289 617	730 988	56,7%	232 383	8 817	63 698	3 468	277 933	5 379	139 311
George	WC044	2 379 689	2 315 375	1 371 373	59,2%	411 624	16 268	126 205	16 929	386 520	32 984	380 844
Oudshoorn	WC045	657 130	639 600	443 940	69,4%	195 775	8 214	31 272	7 405	133 361	2 057	65 858
Bitou	WC047	755 626	753 603	571 826	75,9%	198 961	4 773	24 650	7 322	115 773	5 314	215 032
Knysna	WC048	1 036 076	951 311	690 666	72,6%	195 928	6 538	23 895	12 675	180 048	3 900	267 683
Garden Route	DC4	401 232	416 194	292 816	70,4%	189 679	6 800	3 572	-	28 984	687	63 093
<b>Total Garden Route</b>		<b>7 274 184</b>	<b>7 120 171</b>	<b>4 547 764</b>	<b>63,9%</b>	<b>1 601 558</b>	<b>58 896</b>	<b>302 374</b>	<b>54 050</b>	<b>1 262 286</b>	<b>52 020</b>	<b>1 216 581</b>
Laingsburg	WC051	98 907	97 460	69 365	71,2%	21 814	2 089	4 282	12	7 718	3 769	29 680
Prince Albert	WC052	69 345	67 571	51 732	76,6%	18 277	2 369	2 988	-	10 050	260	17 787
Beaufort West	WC053	347 175	351 060	152 996	43,6%	76 164	4 150	238	1 807	36 347	567	33 723
Central Karoo	DC5	100 697	100 603	33 168	33,0%	15 873	2 024	-	-	2 541	5	12 725
<b>Total Central Karoo</b>		<b>616 124</b>	<b>616 694</b>	<b>307 260</b>	<b>49,8%</b>	<b>132 128</b>	<b>10 632</b>	<b>7 508</b>	<b>1 820</b>	<b>56 656</b>	<b>4 601</b>	<b>93 915</b>
<b>Total Western Cape</b>		<b>66 948 277</b>	<b>66 355 369</b>	<b>43 394 587</b>	<b>65,4%</b>	<b>15 700 379</b>	<b>335 664</b>	<b>2 801 409</b>	<b>845 179</b>	<b>11 901 595</b>	<b>323 329</b>	<b>11 487 032</b>

\*Note: Central Karoo Municipality's In year reporting for the month ending March 2021 is excluded due to non-submission

**Table 7: Capital Revenue for the 3<sup>rd</sup> Quarter Ending 31 March 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
<b>WESTERN CAPE</b>								
Cape Town	CPT	9 666 369	7 401 997	3 734 569	50,5%	1 109 942	1 662 314	962 313
<b>Total Metros</b>		<b>9 666 369</b>	<b>7 401 997</b>	<b>3 734 569</b>	<b>50,5%</b>	<b>1 109 942</b>	<b>1 662 314</b>	<b>962 313</b>
Mazikama	WC011	88 118	76 263	26 548	34,8%	3 655	(17 612)	40 505
Cederberg	WC012	66 219	80 347	26 690	33,2%	5 054	12 430	9 206
Bergrivier	WC013	43 336	53 238	20 021	37,6%	3 456	9 833	6 732
Saldanha Bay	WC014	260 198	318 361	122 175	38,4%	38 289	61 001	22 884
Swartland	WC015	212 436	212 205	99 997	47,1%	21 315	45 539	33 143
West Coast	DC1	9 518	13 466	3 865	28,7%	338	2 442	1 085
<b>Total West Coast</b>		<b>679 825</b>	<b>753 881</b>	<b>299 295</b>	<b>39,7%</b>	<b>72 107</b>	<b>113 634</b>	<b>113 554</b>
Witzenberg	WC022	88 764	87 200	42 182	48,4%	3 280	14 797	24 105
Drakenstein	WC023	216 972	231 020	139 010	60,2%	34 359	41 275	63 376
Stellenbosch	WC024	375 750	454 464	207 683	45,7%	63 649	83 362	60 671
Breede Valley	WC025	99 914	132 830	58 148	43,8%	3 767	18 556	35 825
Langeberg	WC026	79 802	96 013	37 743	39,3%	17 074	16 968	3 701
Cape Winelands DM	DC2	29 891	8 573	1 211	14,1%	34	745	432
<b>Total Cape Winelands</b>		<b>891 093</b>	<b>1 010 100</b>	<b>485 976</b>	<b>48,1%</b>	<b>122 163</b>	<b>175 703</b>	<b>188 110</b>
Theewaterskloof	WC031	138 660	134 888	37 105	27,5%	6 413	16 502	14 190
Overstrand	WC032	303 738	280 086	124 078	44,3%	24 562	59 181	40 335
Cape Agulhas	WC033	62 490	65 063	28 967	44,5%	4 693	13 057	11 217
Swellendam	WC034	22 124	45 936	12 295	26,8%	138	6 869	5 289
Overberg	DC3	8 465	4 744	728	15,3%	244	390	93
<b>Total Overberg</b>		<b>535 478</b>	<b>530 717</b>	<b>203 172</b>	<b>38,3%</b>	<b>36 050</b>	<b>95 999</b>	<b>71 124</b>
Kannaland	WC041	63 321	37 550	8 463	22,5%	4 833	3 512	119
Hessequa	WC042	105 121	114 652	32 659	28,5%	6 915	9 682	16 062
Mossel Bay	WC043	206 579	252 925	133 501	52,8%	40 702	52 570	40 229
George	WC044	387 975	284 924	91 356	32,1%	19 127	45 580	26 650
Oudshoorn	WC045	82 644	106 039	28 446	26,8%	8 594	13 249	6 603
Bitou	WC047	73 578	84 763	45 317	53,5%	9 451	23 655	12 211
Knysna	WC048	157 938	161 250	94 151	58,4%	29 844	31 135	33 172
Garden Route	DC4	8 135	8 722	4 599	52,7%	4 193	387	19
<b>Total Garden Route</b>		<b>1 085 292</b>	<b>1 050 824</b>	<b>438 492</b>	<b>41,7%</b>	<b>123 658</b>	<b>179 769</b>	<b>135 065</b>
Laingsburg	WC051	10 006	26 003	49 330	189,7%	36 011	7 346	5 973
Prince Albert	WC052	16 034	22 841	6 727	29,5%	1 369	3 438	1 920
Beaufort West	WC053	35 897	23 923	9 181	38,4%	1 960	3 610	3 612
Central Karoo	DC5	428	1 104	8	0,7%	-	(12)	20
<b>Total Central Karoo</b>		<b>62 365</b>	<b>73 872</b>	<b>65 247</b>	<b>88,3%</b>	<b>39 340</b>	<b>14 382</b>	<b>11 525</b>
<b>Total Western Cape</b>		<b>12 920 421</b>	<b>10 821 391</b>	<b>5 226 751</b>	<b>48,3%</b>	<b>1 503 260</b>	<b>2 241 801</b>	<b>1 481 690</b>

\*Note: Central Karoo Municipality's In year reporting for the month ending March 2021 is excluded due to non-submission

**Table 8: Capital Revenue Per Source for the 3<sup>rd</sup> Quarter Ending 31 March 2021**

R thousands	Original Budget	Adjusted Budget Revenue	Year to Date Revenue	Year to Date Revenue %	Transfers recognised-capital	Borrowing	Internally generated funds
<b>WESTERN CAPE</b>							
Cape Town CPT	9 666 369	7 401 997	3 734 569	38,6%	908 693	11 539	2 814 337
<b>Total Metros</b>	<b>9 666 369</b>	<b>7 401 997</b>	<b>3 734 569</b>	<b>38,6%</b>	<b>908 693</b>	<b>11 539</b>	<b>2 814 337</b>
Matzikama WC011	88 118	76 263	26 548	30,1%	25 898	-	650
Cederberg WC012	66 219	80 347	26 690	40,3%	26 164	-	526
Bergrivier WC013	43 336	53 238	20 021	46,2%	5 923	6 520	7 577
Saldanha Bay WC014	260 198	318 361	122 175	47,0%	19 283	2 332	100 560
Swartland WC015	212 436	212 205	99 997	47,1%	52 450	-	47 547
West Coast DC1	9 518	13 466	3 865	40,6%	507	-	3 358
<b>Total West Coast</b>	<b>679 825</b>	<b>753 881</b>	<b>299 295</b>	<b>44,0%</b>	<b>130 226</b>	<b>8 852</b>	<b>160 217</b>
Witzenberg WC022	88 764	87 200	42 182	47,5%	32 133	-	10 049
Drakenstein WC023	216 972	231 020	139 010	64,1%	99 286	-	39 724
Stellenbosch WC024	375 750	454 464	207 683	55,3%	50 415	26 881	130 386
Breede Valley WC025	99 914	132 830	58 148	58,2%	33 602	-	24 547
Langeberg WC026	79 802	96 013	37 743	47,3%	21 247	7 314	9 181
Cape Winelands DM DC2	29 891	8 573	1 211	4,1%	62	-	1 148
<b>Total Cape Winelands</b>	<b>891 093</b>	<b>1 010 100</b>	<b>485 976</b>	<b>54,5%</b>	<b>236 745</b>	<b>34 195</b>	<b>215 036</b>
Theewaterskloof WC031	138 660	134 888	37 105	26,8%	19 543	13 449	4 112
Overstrand WC032	303 738	280 086	124 078	40,9%	56 585	30 706	36 787
Cape Agulhas WC033	62 490	65 063	28 967	46,4%	9 714	14 592	4 661
Swellendam WC034	22 124	45 936	12 295	55,6%	9 237	-	3 057
Overberg DC3	8 465	4 744	728	8,6%	174	-	554
<b>Total Overberg</b>	<b>535 478</b>	<b>530 717</b>	<b>203 172</b>	<b>37,9%</b>	<b>95 253</b>	<b>58 748</b>	<b>49 171</b>
Kannaland WC041	63 321	37 550	8 463	13,4%	8 463	-	-
Hessequa WC042	105 121	114 652	32 659	31,1%	7 274	12 857	12 527
Mossel Bay WC043	206 579	252 925	133 501	64,6%	41 490	31 708	60 303
George WC044	387 975	284 924	91 356	23,5%	23 166	38 122	30 068
Oudtshoorn WC045	82 644	106 039	28 446	34,4%	16 755	8 294	3 396
Bitou WC047	73 578	84 763	45 317	61,6%	21 007	11 805	12 505
Knysna WC048	157 938	161 250	94 151	59,6%	37 471	38 118	18 562
Garden Route DC4	8 135	8 722	4 599	56,5%	-	-	4 599
<b>Total Garden Route</b>	<b>1 085 292</b>	<b>1 050 824</b>	<b>438 492</b>	<b>40,4%</b>	<b>155 628</b>	<b>140 905</b>	<b>141 960</b>
Laingsburg WC051	10 006	26 003	49 330	493,0%	49 020	-	310
Prince Albert WC052	16 034	22 841	6 727	42,0%	5 441	-	1 287
Beaufort West WC053	35 897	23 923	9 181	25,6%	8 325	-	857
Central Karoo DC5	428	1 104	8	1,9%	-	-	8
<b>Total Central Karoo</b>	<b>62 365</b>	<b>73 872</b>	<b>65 247</b>	<b>104,6%</b>	<b>62 785</b>	<b>-</b>	<b>2 462</b>
<b>Total Western Cape</b>	<b>12 920 421</b>	<b>10 821 391</b>	<b>5 226 751</b>	<b>40,5%</b>	<b>1 589 330</b>	<b>254 238</b>	<b>3 383 183</b>

\*Note: Central Karoo Municipality's In year reporting for the month ending March 2021 is excluded due to non-submission



**Table 9: Capital Expenditure for the 3<sup>rd</sup> Quarter Ending 31 March 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	
<b>WESTERN CAPE</b>									
	Cape Town	CPT	9 681 357	7 425 963	3 190 788	43,0%	1 135 386	1 076 959	978 442
	<b>Total Metros</b>		<b>9 681 357</b>	<b>7 425 963</b>	<b>3 190 788</b>	<b>43,0%</b>	<b>1 135 386</b>	<b>1 076 959</b>	<b>978 442</b>
	Matzikama	WC011	88 118	76 263	26 548	34,8%	3 655	(15 511)	38 404
	Cederberg	WC012	66 219	80 347	26 690	33,2%	5 054	12 430	9 206
	Bergrivier	WC013	43 336	53 238	22 267	41,8%	5 161	10 299	6 808
	Saldanha Bay	WC014	260 198	318 361	122 175	38,4%	38 289	61 001	22 884
	Swartland	WC015	212 436	212 205	99 997	47,1%	21 315	45 539	33 143
	West Coast	DC1	9 518	13 466	3 865	28,7%	338	2 442	1 085
	<b>Total West Coast</b>		<b>679 825</b>	<b>753 881</b>	<b>301 542</b>	<b>40,0%</b>	<b>73 812</b>	<b>116 200</b>	<b>111 530</b>
	Witzenberg	WC022	88 764	87 200	42 182	48,4%	3 280	14 797	24 105
	Drakenstein	WC023	216 972	231 020	139 010	60,2%	34 359	41 275	63 376
	Stellenbosch	WC024	375 750	454 464	207 683	45,7%	63 649	83 362	60 671
	Breede Valley	WC025	99 914	132 830	58 148	43,8%	3 767	18 556	35 825
	Langeberg	WC026	79 802	96 013	107 888	112,4%	87 211	16 968	3 709
	Cape Winelands DM	DC2	29 891	8 573	1 211	14,1%	34	745	432
	<b>Total Cape Winelands</b>		<b>891 093</b>	<b>1 010 100</b>	<b>556 121</b>	<b>55,1%</b>	<b>192 300</b>	<b>175 703</b>	<b>188 118</b>
	Theewaterskloof	WC031	138 660	208 850	37 105	17,8%	6 413	16 502	14 190
	Overstrand	WC032	303 738	280 086	124 078	44,3%	24 562	59 181	40 335
	Cape Agulhas	WC033	62 490	154 663	29 111	18,8%	4 693	13 112	11 307
	Swellendam	WC034	22 124	45 936	12 295	26,8%	2 109	4 897	5 289
	Overberg	DC3	8 465	4 744	728	15,3%	244	390	93
	<b>Total Overberg</b>		<b>535 478</b>	<b>694 279</b>	<b>203 316</b>	<b>29,3%</b>	<b>38 022</b>	<b>94 081</b>	<b>71 213</b>
	Kannaland	WC041	63 321	37 550	8 463	22,5%	4 833	3 512	119
	Hessequa	WC042	105 121	114 652	32 659	28,5%	6 915	9 682	16 062
	Mossel Bay	WC043	206 579	252 925	339 428	134,2%	246 629	52 570	40 229
	George	WC044	387 975	284 924	91 356	32,1%	19 127	45 580	26 650
	Oudtshoorn	WC045	82 644	106 039	16 579	15,6%	(3 272)	13 249	6 603
	Bitou	WC047	73 578	84 763	45 317	53,5%	9 451	23 655	12 211
	Knysna	WC048	157 938	161 250	165 392	102,6%	100 371	31 848	33 172
	Garden Route	DC4	8 135	13 758	4 626	33,6%	4 193	382	51
	<b>Total Garden Route</b>		<b>1 085 292</b>	<b>1 055 861</b>	<b>703 820</b>	<b>66,7%</b>	<b>388 246</b>	<b>180 477</b>	<b>135 097</b>
	Laingsburg	WC051	10 006	26 003	55 146	212,1%	41 827	7 346	5 973
	Prince Albert	WC052	24 464	27 039	8 482	31,4%	1 839	4 131	2 512
	Beaufort West	WC053	35 897	28 559	9 181	32,1%	1 960	3 610	3 612
	Central Karoo	DC5	428	1 104	8	0,7%	-	(12)	20
	<b>Total Central Karoo</b>		<b>70 794</b>	<b>82 705</b>	<b>72 817</b>	<b>88,0%</b>	<b>45 625</b>	<b>15 075</b>	<b>12 117</b>
	<b>Total Western Cape</b>		<b>12 943 839</b>	<b>11 022 789</b>	<b>5 028 404</b>	<b>45,6%</b>	<b>1 873 392</b>	<b>1 658 495</b>	<b>1 496 517</b>

\*Note: Central Karoo Municipality's In year reporting for the month ending March 2021 is excluded due to non-submission.

**Table 10: Aggregated Debtors Age Analysis for the 3<sup>rd</sup> Quarter Ending 31 March 2021**

Debtors Age Analysis By Income Source	0-30 Days		31-60 Days		61-90 Days		90+ Days		Total
	R'000	%	R'000	%	R'000	%	R'000	%	
Water	528 756	15,3%	149 300	4,3%	88 398	2,6%	2 698 146	77,9%	3 464 601
Electricity	959 558	55,5%	107 074	6,2%	44 663	2,6%	618 495	35,8%	1 729 790
Property Rates	910 835	28,9%	224 724	7,1%	110 796	3,5%	1 900 793	60,4%	3 147 147
Waste Water Management	279 294	17,2%	73 134	4,5%	43 572	2,7%	1 227 792	75,6%	1 623 791
Waste Management	189 758	15,0%	52 295	4,1%	35 340	2,8%	988 766	78,1%	1 266 158
Property Rental Debtors	96 354	11,5%	14 312	1,7%	13 996	1,7%	716 556	85,2%	841 217
Interest on Arrear Debtor Accounts	87 740	5,4%	43 221	2,7%	42 267	2,6%	1 449 184	89,3%	1 622 413
Unauthorised, irregular, fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-
Other	-79 545	25,6%	-48 019	15,4%	-18 640	6,0%	-164 803	53,0%	-311 007
<b>Total</b>	<b>2 972 750</b>	<b>22,2%</b>	<b>616 040</b>	<b>4,6%</b>	<b>360 392</b>	<b>2,7%</b>	<b>9 434 927</b>	<b>70,5%</b>	<b>13 384 110</b>
Debtors Age Analysis By Customer Group									
Organs of State	135 305	52,3%	55 670	21,5%	20 431	7,9%	47 503	18,3%	258 910
Commercial	1 374 119	49,5%	180 030	6,5%	97 684	3,5%	1 123 855	40,5%	2 775 688
Households	1 569 816	16,1%	401 008	4,1%	243 771	2,5%	7 560 945	77,3%	9 775 541
Other	-106 490	-18,6%	-20 668	-3,6%	-1 494	-0,3%	702 624	122,4%	573 972
<b>Total Debtors</b>	<b>2 972 750</b>	<b>22,2%</b>	<b>616 040</b>	<b>4,6%</b>	<b>360 392</b>	<b>2,7%</b>	<b>9 434 927</b>	<b>70,5%</b>	<b>13 384 110</b>

Debtors Age Analysis By Municipality	0-30 Days		31-60 Days		61-90 Days		90+ Days		Total
	R'000	%	R'000	%	R'000	%	R'000	%	
Cape Town	1 959 588	21,2%	417 318	4,5%	218 181	2,4%	6 627 982	71,9%	9 223 069
<b>Total Metros</b>	<b>1 959 588</b>	<b>21,2%</b>	<b>417 318</b>	<b>4,5%</b>	<b>218 181</b>	<b>2,4%</b>	<b>6 627 982</b>	<b>71,9%</b>	<b>9 223 069</b>
Matzikama	16 798	14,7%	6 674	5,8%	4 130	3,6%	86 823	75,9%	114 425
Cederberg	11 613	7,8%	8 382	5,6%	6 086	4,1%	122 942	82,5%	149 023
Bergrivier	16 530	13,2%	8 068	6,5%	4 738	3,8%	95 625	76,5%	124 961
Saldanha Bay	68 073	25,0%	11 341	4,2%	7 684	2,8%	184 715	68,0%	271 813
Swartland	42 817	46,8%	11 632	12,7%	5 129	5,6%	31 899	34,9%	91 476
West Coast	12 969	87,3%	490	3,3%	156	1,1%	1 248	8,4%	14 863
<b>Total West Coast</b>	<b>168 799</b>	<b>22,0%</b>	<b>46 587</b>	<b>6,1%</b>	<b>27 923</b>	<b>3,6%</b>	<b>523 253</b>	<b>68,3%</b>	<b>766 561</b>
Witzenberg	43 598	16,3%	6 332	2,4%	5 321	2,0%	211 992	79,3%	267 243
Drakenstein	156 699	39,6%	28 555	7,2%	14 270	3,6%	195 705	49,5%	395 229
Stellenbosch	74 389	26,3%	5 942	2,1%	5 604	2,0%	196 862	69,6%	282 796
Breede Valley	55 710	27,0%	6 329	3,1%	6 355	3,1%	138 072	66,9%	206 465
Langeberg	49 340	41,4%	5 570	4,7%	10 387	8,7%	53 973	45,3%	119 271
Cape Winelands DM	300	30,6%	1	0,1%	16	1,6%	662	67,6%	980
<b>Total Cape Winelands</b>	<b>380 036</b>	<b>29,9%</b>	<b>52 729</b>	<b>4,1%</b>	<b>41 953</b>	<b>3,3%</b>	<b>797 266</b>	<b>62,7%</b>	<b>1 271 985</b>
Theewaterskloof	23 738	8,6%	12 321	4,4%	8 191	3,0%	233 184	84,1%	277 435
Overstrand	63 567	52,9%	2 931	2,4%	2 112	1,8%	51 471	42,9%	120 081
Cape Agulhas	15 995	25,8%	4 886	7,9%	3 008	4,9%	38 071	61,4%	61 959
Swellendam	15 864	40,0%	2 264	5,7%	1 013	2,6%	20 472	51,7%	39 613
Overberg	4 317	81,1%	175	3,3%	251	4,7%	578	10,9%	5 321
<b>Total Overberg</b>	<b>123 481</b>	<b>24,5%</b>	<b>22 576</b>	<b>4,5%</b>	<b>14 575</b>	<b>2,9%</b>	<b>343 776</b>	<b>68,2%</b>	<b>504 408</b>
Kannaland	4 321	4,3%	2 344	2,3%	1 931	1,9%	91 481	91,4%	100 078
Hessequa	31 812	47,1%	3 239	4,8%	2 099	3,1%	30 330	44,9%	67 480
Mossel Bay	61 442	41,3%	10 223	6,9%	7 535	5,1%	69 727	46,8%	148 927
George	91 772	27,9%	14 016	4,3%	11 250	3,4%	211 612	64,4%	328 650
Oudshoorn	68 313	43,5%	10 075	6,4%	7 181	4,6%	71 338	45,5%	156 908
Bitou	30 306	9,8%	12 390	4,0%	10 596	3,4%	256 048	82,8%	309 340
Knysna	37 309	13,0%	13 989	4,9%	9 744	3,4%	226 290	78,8%	287 333
Garden Route	675	1,7%	1 220	3,1%	978	2,5%	36 719	92,7%	39 592
<b>Total Garden Route</b>	<b>325 950</b>	<b>22,7%</b>	<b>67 498</b>	<b>4,7%</b>	<b>51 315</b>	<b>3,6%</b>	<b>993 546</b>	<b>69,1%</b>	<b>1 438 308</b>
Laingsburg	2 054	18,7%	370	3,4%	321	2,9%	8 269	75,1%	11 014
Prince Albert	1 368	5,8%	2 207	9,3%	1 401	5,9%	18 689	79,0%	23 665
Beaufort West	11 473	7,9%	6 755	4,7%	4 725	3,3%	122 147	84,2%	145 100
Central Karoo									
<b>Total Central Karoo</b>	<b>14 896</b>	<b>8,3%</b>	<b>9 333</b>	<b>5,2%</b>	<b>6 446</b>	<b>3,6%</b>	<b>149 105</b>	<b>82,9%</b>	<b>179 779</b>
<b>Total Western Cape</b>	<b>2 972 750</b>	<b>22,2%</b>	<b>616 040</b>	<b>4,6%</b>	<b>360 392</b>	<b>2,7%</b>	<b>9 434 927</b>	<b>70,5%</b>	<b>13 384 110</b>

\*Note: Central Karoo Municipality's outstanding debtors for the month ending March 2021 is excluded due to non-submission.



**Table 11: Aggregated Creditors Age Analysis for the 3<sup>rd</sup> Quarter Ending 31 March 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	%	
Bulk Electricity	151 451	71,8%	14 125	6,7%	2 821	1,3%	42 485	20,1%	210 881
Bulk Water	40	4,7%	812	95,3%		0,0%		0,0%	852
PAYE deductions	18 314	98,8%		0,0%		0,0%	221	1,2%	18 535
VAT (output less input)	40 502	100,0%		0,0%		0,0%		0,0%	40 502
Pensions / Retirement deductions							311	100,0%	311
Loan repayments	60	3,0%		0,0%		0,0%	1 966	97,0%	2 026
Trade Creditors	101 692	71,1%	-2 021	-1,4%	2 083	1,5%	41 304	28,9%	143 059
Auditor General	202	3,1%	985	15,0%	73	1,1%	5 320	80,8%	6 581
Other	13 705	82,9%	54	0,3%	-30	-0,2%	2 796	16,9%	16 524
<b>Total</b>	<b>325 966</b>	<b>74,2%</b>	<b>13 955</b>	<b>3,2%</b>	<b>4 947</b>	<b>1,1%</b>	<b>94 402</b>	<b>21,5%</b>	<b>439 271</b>

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	%	
Cape Town	- 15 580	80,0%	- 3 831	19,7%	- 183	0,9%	112	-0,6%	- 19 482
<b>Total Metros</b>	<b>- 15 580</b>	<b>80,0%</b>	<b>- 3 831</b>	<b>19,7%</b>	<b>- 183</b>	<b>0,9%</b>	<b>112</b>	<b>-0,6%</b>	<b>- 19 482</b>
Matzikama	755	4,5%	10 835	64,0%	4 329	25,6%	1 021	6,0%	16 940
Cederberg	6 385	15,9%	-	0,0%	-	0,0%	33 835	84,1%	40 221
Bergrivier	2	100,0%	-	0,0%	-	0,0%	-	0,0%	2
Saldanha Bay	1 986	96,1%	-	0,0%	-	0,0%	80	3,9%	2 066
Swartland	7 747	98,4%	64	0,8%	-	0,0%	61	0,8%	7 871
West Coast	43	8,5%	96	18,9%	-	0,0%	369	72,7%	507
<b>Total West Coast</b>	<b>16 918</b>	<b>25,0%</b>	<b>10 994</b>	<b>16,3%</b>	<b>4 329</b>	<b>6,4%</b>	<b>35 366</b>	<b>52,3%</b>	<b>67 607</b>
Witzenberg	661	97,0%	18	2,7%	2	0,3%	-	0,0%	681
Drakenstein	66 767	100,0%	3	0,0%	-	0,0%	-	0,0%	66 770
Stellenbosch	98 275	100,0%	-	0,0%	-	0,0%	-	0,0%	98 275
Breede Valley	207	69,9%	88	29,8%	1	0,3%	-	0,0%	296
Langeberg	2 805	100,0%	-	0,0%	-	0,0%	-	0,0%	2 805
Cape Winelands DM	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
<b>Total Cape Winelands</b>	<b>168 715</b>	<b>99,9%</b>	<b>110</b>	<b>0,1%</b>	<b>3</b>	<b>0,0%</b>	<b>-</b>	<b>0,0%</b>	<b>168 828</b>
Theewaterskloof	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Overstrand	4 673	100,0%	-	0,0%	-	0,0%	-	0,0%	4 673
Cape Agulhas	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Swellendam	27 632	106,6%	- 33	-0,1%	- 33	-0,1%	- 1 634	-6,3%	25 932
Overberg	- 345	-21,3%	-	0,0%	-	0,0%	1 967	121,3%	1 622
<b>Total Overberg</b>	<b>31 960</b>	<b>99,2%</b>	<b>- 33</b>	<b>-0,1%</b>	<b>- 33</b>	<b>-0,1%</b>	<b>333</b>	<b>1,0%</b>	<b>32 226</b>
Kannaland	5 530	14,1%	5 407	13,8%	559	1,4%	27 790	70,7%	39 286
Hessequa	27 761	100,0%	-	0,0%	-	0,0%	-	0,0%	27 761
Mossel Bay	8 709	92,4%	539	5,7%	160	1,7%	18	0,2%	9 425
George	61 921	99,8%	87	0,1%	15	0,0%	6	0,0%	62 029
Oudtshoorn	612	13,5%	284	6,3%	1	0,0%	3 643	80,2%	4 540
Bibu	9 826	98,0%	21	0,2%	-	0,0%	176	1,8%	10 023
Knysna	5 268	100,0%	-	0,0%	-	0,0%	-	0,0%	5 268
Garden Route	4 002	91,2%	249	5,7%	31	0,7%	107	2,4%	4 390
<b>Total Garden Route</b>	<b>123 630</b>	<b>76,0%</b>	<b>6 587</b>	<b>4,0%</b>	<b>766</b>	<b>0,5%</b>	<b>31 739</b>	<b>19,5%</b>	<b>162 722</b>
Laingsburg									
Prince Albert	110	100,0%	-	0,0%	-	0,0%	-	0,0%	110
Beaufort West	213	0,8%	129	0,5%	65	0,2%	26 852	98,5%	27 259
Central Karoo									
<b>Total Central Karoo</b>	<b>323</b>	<b>1,2%</b>	<b>129</b>	<b>0,5%</b>	<b>65</b>	<b>0,2%</b>	<b>26 852</b>	<b>98,1%</b>	<b>27 369</b>
<b>Total Western Cape</b>	<b>325 966</b>	<b>74,2%</b>	<b>13 955</b>	<b>3,2%</b>	<b>4 947</b>	<b>1,1%</b>	<b>94 402</b>	<b>21,5%</b>	<b>439 271</b>

\*Note: Central Karoo Municipality's outstanding creditors for the month ending March 2021 is excluded due to non-submission





