



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

PROVINCE OF THE WESTERN CAPE

PROVINSIE WES-KAAP

Provincial Gazette Extraordinary

8376

Friday, 29 January 2021

Buitengewone Provinsiale Koerant

8376

Vrydag, 29 Januarie 2021

Registered at the Post Office as a Newspaper

CONTENTS

*(*Reprints are obtainable at Room M21, Provincial Legislature Building, 7 Wale Street, Cape Town 8001.)*

No

Page

PROVINCIAL NOTICE

5	Local Government: Municipal Finance Management Act Quarterly Consolidated Statement: Quarter 2 Ending 31 December 2020	2
---	------------------------------------------------------------------------------------------------------------------------------------	---

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. 5/2021

29 January 2021

PROVINCIAL NOTICE

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

**LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT
QUARTERLY CONSOLIDATED STATEMENT:
QUARTER 2 ENDING 31 DECEMBER 2020**

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 second quarter (ending 31 December 2020) 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 29th day of January 2021.

MR D MAYNIER
MEC OF FINANCE AND ECONOMIC OPPORTUNITIES

Summary on the State of Local Government Revenue and Expenditure: Second Quarter Consolidated Statement for the period 1 October 2020 - 31 December 2020

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 second quarter, ending 31 December 2020.

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 December 2020. Discrepancies on key indicators were observed on the negative cash and cash equivalent budgets as well as the 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).

The above challenges are to be corrected in the 2020/21 Municipal Adjustment Budget process using the guidelines provided by National Treasury through mSCOA circulars 10 and 11 that provide further guidance to improve credibility of data strings, especially on cash flow misalignments. Based on such 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.

Aggregated Trends

1. On aggregate, Western Cape municipalities spent 40.9 per cent or R32.71 billion of the total adopted expenditure budget of R79.89 billion by the midpoint of the municipal financial year on 31 December 2020 (operating expenditure accounted for R29.18 billion and capital expenditure for R3.53 billion). In respect of revenue, aggregate billing and other revenue amounted to 48.0 per cent or R36.67 billion of the total adopted revenue budget of R76.44 billion (operating revenue accounted for R32.92 billion and capital revenue for R3.75 billion).
2. Aggregate operating revenue for the period ended 31 December 2020 amounted to R32.92 billion or 51.8 per cent of the original operating revenue budget of R63.51 billion, a negative variance of 0.9 per cent when compared to the year to date budget of R33.22 billion.
3. Service charges and property rates are the largest revenue sources, contributing 48.6 and 21.6 per cent respectively, towards the total operating revenue budget of R63.51 billion. As at the end of the second quarter service charges generated R15.19 billion (49.2 per cent of the R30.86 billion annual budget) and property rates generated R7.17 billion (52.3 per cent of the R13.7 billion annual 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 R5.81 billion or 62.1 per cent against the R9.35 billion budget as at 31 December 2020. Other own revenue is reported as R4.20 billion against the budget of R8.31 billion which represents an under-recovery of 6.2 per cent when compared to the year to date budget (R4.48 billion).
5. For the period under review municipalities spent R29.18 billion or 43.6 per cent of their aggregated R66.95 billion operating expenditure budget. This reflects an under performance of 7.5 per cent against the year to date budget of R31.55 billion.
6. The year to date operating expenditure for the City of Cape Town (Metro) amounts to R20.39 billion or 45.2 per cent of their R45.14 billion budget. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported spending of 40.5 per cent or R2.75 billion against their collective operating expenditure budget of R6.78 billion. District Municipalities reported spending R681.18 million or 42.3 per cent of their total operating budget, while the remaining Local Municipalities spent R5.35 billion or 39.9 per cent against their total operating budget of R13.41 billion.
7. Salaries and Wages are the largest contributor to the operating expenditure budget accounting for 33.6 per cent of the total operating expenditure, followed by other expenditure at 28.4 per cent. All other operating expenditure combined contributes 38 per cent. The highest operating expenditure items to-date are Employee related costs amounting to R10.50 billion followed by Materials and bulk purchases of R8.13 billion and Other expenditure amounting to R7.67 billion.
8. Western Cape municipalities spent R3.53 billion or 27.3 per cent against the R12.94 billion original 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 R2.21 billion or 22.9 per cent of their original capital budget of R9.68 billion. This amount is less than the year to date amount of R2.92 billion (30.2 per cent) reported in the municipal MBRR and the difference is currently being assessed for correction. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported capital expenditure performance of R287.35 million or 29.3 per cent against their combined original budget of R980.7 million. The capital budget spending for district municipalities amounted to R8.76 million or 15.5 per cent of their total budget of R56.44 million and local municipalities' capital spending amounted to R1.02 billion or 46 per cent of their R2.23 billion budget.
10. In aggregate, the Western Cape municipalities fund 66.9 per cent of their total planned capital investment from own funding. This is made up of borrowing (25.7 per cent) and internally generated funds (41.2 per cent).
11. Capital spending against borrowings amounted to R891.78 million or 26.9 per cent against budgeted borrowings of R3.32 billion. Capital spending funded from transfers recognised amounted to R956.01 million or 22.4 per cent against the R4.28 billion budgeted for and spending funded from internally generated funds amounted to R1.89 billion or 35.6 per cent against the R5.33 billion budgeted for.
12. Aggregate municipal consumer debtors as at 31 December 2020 amounted to R13.42 billion, which represents a slight increase of 1.6 per cent from R13.2 billion reported in Quarter 1 of 2020/21. The largest share is owed by households, which account for R9.89 billion or 73.7 per cent of the total. Household debt has increased by 7.9 per cent from the R9.17 billion reported in the previous quarter. Organs of state account for R202.54 million or 1.5 per cent of the total debt.
13. Debtors older than 90 days amount to R9.39 billion or 70 per cent of the total outstanding debtors of R13.42 billion. This amount represents an increase of 25.7 per cent from the R7.47 billion reported in quarter 2 of 2019/20. 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 R369.92 million as at 31 December 2020. The total outstanding creditors older than 30 days' amount to R119.91 million or 32.4 per cent of the total.
15. Of the above total creditors amount, R29.45 million (24.6 per cent) relates to creditors outstanding for more than 30 days in respect of Kannaland Municipality. This municipality is being assisted through a Financial Recovery Plan. A further R44.63 million (37.2 per cent) of the total outstanding creditors in excess of 30 days is owed by Cederberg Municipality and R28.76 million (24 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 2 amount to R22.78 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 2 nd Quarter Ending 31 December 2020	7
Table 2:	Aggregated Revenue and Expenditure Budget Performance Per Category for the 2 nd Quarter Ending 31 December 2020	8
Table 3:	Operating Revenue for the 2 nd Quarter Ending 31 December 2020.....	9
Table 4:	Operating Revenue Per Source for the 2 nd Quarter Ending 31 December 2020.....	10
Table 5:	Operating Expenditure for the 2 nd Quarter Ending 31 December 2020	11
Table 6:	Operating Expenditure Per Item for the 2 nd Quarter Ending 31 December 2020	12
Table 7:	Capital Revenue for the 2 nd Quarter Ending 31 December 2020.....	13
Table 8:	Capital Revenue Per Source for the 2 nd Quarter Ending 31 December 2020.....	14
Table 9:	Capital Expenditure for the 2 nd Quarter Ending 31 December 2020.....	15
Table 10:	Aggregated Debtors Age Analysis for the 2 nd Quarter Ending 31 December 2020.....	16
Table 11:	Aggregated Creditors Age Analysis for the 2 nd Quarter Ending 31 December 2020.....	17

Table 1: Summary - Consolidated Budget Statement for the 2nd Quarter Ending 31 December 2020

Description	2019/20	Budget year 2020/21								
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance										
Property rates	13 083 343	13 697 916	13 701 463	3 979 651	3 190 623	7 170 274	6 853 811	316 463	4.6%	13 701 463
Service charges	30 314 168	30 862 039	30 862 458	7 947 192	7 246 800	15 193 991	15 586 734	(392 743)	-2.5%	30 862 458
Investment revenue	1 776 809	1 292 841	1 275 065	299 575	250 665	550 239	616 880	(66 641)	-10.8%	1 275 065
Transfers and subsidies	8 372 989	9 354 379	10 199 782	2 808 024	3 001 310	5 809 335	5 688 896	120 439	2.1%	10 199 782
Other own revenue	8 058 109	8 307 509	8 274 935	1 992 602	2 207 624	4 200 226	4 477 922	(277 696)	-6.2%	8 274 935
Total Revenue (excluding capital transfers and contributions)	61 605 418	63 514 684	64 313 703	17 027 043	15 897 022	32 924 065	33 224 243	(300 178)	-0.9%	64 313 703
Employee costs	19 080 641	22 486 742	22 405 652	4 724 036	5 772 216	10 496 252	11 065 288	(569 036)	-5.1%	22 405 652
Remuneration of councillors	457 630	506 156	505 094	107 767	110 672	218 439	241 659	(23 220)	-9.6%	505 094
Depreciation & asset impairment	4 392 602	4 967 247	4 964 845	827 736	988 123	1 815 859	2 439 764	(623 905)	-25.6%	4 964 845
Finance charges	1 343 647	1 378 768	1 374 694	219 621	394 597	614 218	684 544	(70 326)	-10.3%	1 374 694
Materials and bulk purchases	16 832 938	17 936 830	18 012 883	4 128 331	4 003 302	8 131 633	8 576 144	(444 511)	-5.2%	18 012 883
Transfers and subsidies	677 098	667 672	652 977	113 695	115 238	228 933	270 065	(41 132)	-15.2%	652 977
Other expenditure	16 458 337	19 004 863	19 057 762	3 166 539	4 504 093	7 670 631	8 273 544	(602 913)	-7.3%	19 057 762
Total Expenditure	59 242 892	66 948 277	66 973 907	13 287 725	15 888 241	29 175 965	31 551 007	(2 375 042)	-7.5%	66 973 907
Surplus/(Deficit)	2 362 526	(3 433 593)	(2 660 205)	3 739 318	8 782	3 748 100	1 673 235	2 074 864	124.0%	(2 660 205)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 038 091	4 144 903	2 676 333	321 423	489 324	810 747	1 201 198	(390 452)	-32.5%	2 676 333
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)	389 404	242 129	239 098	77 151	64 252	141 403	111 998	29 405	26.3%	239 098
Surplus/(Deficit) after capital transfers & contributions	5 790 021	953 439	255 226	4 137 892	562 357	4 700 249	2 986 431	1 713 818	57.4%	255 226
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 790 021	953 439	255 226	4 137 892	562 357	4 700 249	2 986 431	1 713 818	57.4%	255 226
Capital expenditure & funds sources										
Capital expenditure	6 333 678	12 943 839	12 522 146	1 873 392	1 658 495	3 531 887	4 840 661	(1 308 775)	-27.0%	12 522 146
Transfers recognised - capital	1 823 057	4 276 042	2 767 618	392 306	563 703	956 009	1 274 932	(318 923)	-25.0%	2 767 618
Borrowing	2 218 735	3 319 075	3 303 828	352 374	539 407	891 781	914 059	(22 278)	-2.4%	3 303 828
Internally generated funds	869 723	5 325 304	6 303 752	758 580	1 138 691	1 897 271	2 512 662	(615 391)	-24.5%	6 303 752
Total sources of capital funds	4 911 514	12 920 421	12 375 198	1 503 260	2 241 801	3 745 061	4 701 653	(956 592)	-20.3%	12 375 198
Financial position										
Total current assets	25 896 263	23 333 218	25 734 419	(86 920 275)	530 411 490	443 491 215	4 246 922	439 244 293	10342.6%	25 734 419
Total non current assets	83 100 984	104 697 714	104 159 781	76 198 669	4 452 984	80 651 653	26 491 854	54 159 799	204.4%	104 159 781
Total current liabilities	11 780 911	14 070 774	15 791 510	(102 893 875)	530 440 809	427 546 934	2 201 835	425 345 098	19317.8%	15 791 510
Total non current liabilities	18 506 824	25 282 736	25 052 778	17 245 146	463 874	17 709 020	3 959 225	13 749 795	347.3%	25 052 778
Community wealth/Equity	73 544 656	87 954 555	89 027 107	71 077 943	3 274 133	74 352 076	21 709 713	52 642 362	242.5%	89 027 107
Cash flows										
Net cash from (used) operating	7 725 871	48 608 640	52 871 318	1 586 152	2 500 766	4 086 918	5 893 685	(1 806 768)	-30.7%	52 871 318
Net cash from (used) investing	(694 271)	1 062 742	(1 123 565)	564 227	3 867 432	4 431 660	2 271 468	2 160 192	95.1%	(1 123 565)
Net cash from (used) financing	172 866	2 805 403	2 577 898	(133 510)	(352 770)	(486 280)	(244 046)	(242 234)	99.3%	2 577 898
Cash/cash equivalents at the year end	21 826 921	66 773 255	69 337 969	16 045 996	22 776 669	22 776 669	8 982 992	13 793 677	153.6%	69 337 969

*Note: 2019/20 Audited Financial Statements are due by the end of February 2021

Table 2: Aggregated Revenue and Expenditure Budget Performance Per Category for the 2nd Quarter Ending 31 December 2020

R thousands	Budget			Adjusted Budget			Year to date: 31 December 2020			
	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	45 233 394	8 750 630	53 984 023	20 393 681	2 212 345	22 606 027	41.2%
Secondary Cities	6 782 337	980 698	7 763 035	6 741 330	1 174 463	7 915 793	2 747 773	287 351	3 035 124	39.1%
District Municipalities	1 612 074	56 437	1 668 511	1 621 456	66 749	1 688 206	681 179	8 755	689 934	41.4%
Local Municipalities	13 409 362	2 225 347	15 634 709	13 377 727	2 530 304	15 908 031	5 353 333	1 023 435	6 376 768	40.8%
Total	66 948 277	12 943 839	79 892 116	66 973 907	12 522 146	79 496 053	29 175 965	3 531 887	32 707 852	40.9%

R thousands	Budget			Adjusted Budget			Year to date: 31 December 2020			
	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	43 028 400	8 750 630	51 779 029	22 498 601	2 772 256	25 270 857	48.5%
Secondary Cities	6 665 540	980 698	7 646 238	6 640 243	1 174 463	7 814 706	2 943 391	287 351	3 230 742	42.3%
District Municipalities	1 591 450	56 437	1 647 887	1 607 819	59 695	1 667 513	838 778	8 761	847 539	51.4%
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%
Total	63 514 684	12 920 421	76 435 105	64 313 703	12 375 198	76 688 900	32 924 065	3 745 061	36 669 126	48.0%

Table 3: Operating Revenue for the 2nd Quarter Ending 31 December 2020

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual
WESTERN CAPE							
Cape Town	CPT	42 443 103	43 028 400	22 498 601	53.0%	11 339 579	11 159 022
Total Metros		42 443 103	43 028 400	22 498 601	53.0%	11 339 579	11 159 022
Matzikama	WC011	393 342	393 342	182 895	46.5%	92 507	90 388
Cederberg	WC012	331 416	340 498	160 844	48.5%	88 375	72 469
Bergrivier	WC013	364 467	370 019	197 720	54.2%	104 948	92 772
Saldanha Bay	WC014	1 190 993	1 163 871	571 388	48.0%	299 363	272 024
Swartland	WC015	783 171	800 905	410 292	52.4%	210 900	199 392
West Coast	DC1	426 996	431 589	212 307	49.7%	105 715	106 592
Total West Coast		3 490 385	3 500 225	1 735 446	49.7%	901 809	833 637
Witzenberg	WC022	590 666	613 584	302 135	51.2%	182 997	119 138
Drakenstein	WC023	2 431 220	2 386 797	1 133 531	46.6%	581 863	551 668
Stellenbosch	WC024	1 899 731	1 919 443	882 217	46.4%	493 322	388 895
Breedee Valley	WC025	1 155 495	1 110 973	521 535	45.1%	269 890	251 645
Langeberg	WC026	754 923	772 416	407 528	54.0%	229 173	178 355
Cape Winelands DM	DC2	434 175	434 518	231 993	53.4%	118 832	113 161
Total Cape Winelands		7 266 210	7 237 730	3 478 940	47.9%	1 876 077	1 602 863
Theewaterskloof	WC031	592 894	610 060	219 740	37.1%	126 591	93 149
Overstrand	WC032	1 255 185	1 249 770	689 007	54.9%	341 398	347 609
Cape Agulhas	WC033	380 393	384 642	193 502	50.9%	108 112	85 389
Swellendam	WC034	297 561	306 054	151 937	51.1%	74 799	77 138
Overberg	DC3	237 092	239 272	130 891	55.2%	62 703	68 188
Total Overberg		2 763 125	2 789 799	1 385 076	50.1%	713 603	671 473
Kannaland	WC041	163 710	177 158	85 253	52.1%	43 746	41 507
Hessequa	WC042	537 770	542 259	321 715	59.8%	208 445	113 269
Mossel Bay	WC043	1 150 504	1 201 023	585 234	50.9%	302 911	282 324
George	WC044	2 334 589	2 334 004	927 643	39.7%	438 246	489 397
Oudtshoorn	WC045	619 403	632 010	378 318	61.1%	275 972	102 346
Bitou	WC047	757 406	775 833	391 777	51.7%	198 142	193 635
Knysna	WC048	1 004 214	1 023 094	617 694	61.5%	457 298	160 396
Garden Route	DC4	392 172	400 579	209 379	53.4%	105 322	104 056
Total Garden Route		6 959 768	7 085 960	3 517 014	50.5%	2 030 083	1 486 931
Laingsburg	WC051	93 561	96 743	53 642	57.3%	25 369	28 273
Prince Albert	WC052	69 353	72 215	41 106	59.3%	25 584	15 522
Beaufort West	WC053	328 165	400 772	160 032	48.8%	84 880	75 153
Central Karoo	DC5	101 015	101 861	54 209	53.7%	30 060	24 149
Total Central Karoo		592 094	671 590	308 989	52.2%	165 892	143 097
Total Western Cape		63 514 684	64 313 703	32 924 065	51.8%	17 027 043	15 897 022

Table 4: Operating Revenue Per Source for the 2nd Quarter Ending 31 December 2020

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	43 028 400	22 498 601	53.0%	5 167 575	9 938 306	446 277	3 685 932	3 260 511
Total Metros		42 443 103	43 028 400	22 498 601	53.0%	5 167 575	9 938 306	446 277	3 685 932	3 260 511
Matzikama	WC011	393 342	393 342	182 895	46.5%	30 216	90 716	19	53 837	8 107
Cederberg	WC012	331 416	340 498	160 844	48.5%	27 109	78 852	95	45 917	8 871
Bergrivier	WC013	364 467	370 019	197 720	54.2%	44 019	95 584	2 417	44 574	11 125
Saldanha Bay	WC014	1 190 993	1 163 871	571 388	48.0%	127 737	308 962	15 123	93 055	26 512
Swartland	WC015	783 171	800 905	410 292	52.4%	68 744	234 818	1 640	90 855	14 236
West Coast	DC1	426 996	431 589	212 307	49.7%	-	54 333	2 267	24 794	130 913
Total West Coast		3 490 385	3 500 225	1 735 446	49.7%	297 825	863 264	21 561	353 032	199 764
Witzenberg	WC022	590 666	613 584	302 135	51.2%	55 359	177 412	1 561	62 156	5 647
Drakenstein	WC023	2 431 220	2 386 797	1 133 531	46.6%	189 057	788 029	1 838	72 170	82 438
Stellenbosch	WC024	1 899 731	1 919 443	882 217	46.4%	232 726	435 919	10 844	142 392	60 334
Breede Valley	WC025	1 155 495	1 110 973	521 535	45.1%	92 720	284 662	3 806	119 891	20 455
Langeberg	WC026	754 923	772 416	407 528	54.0%	59 676	246 523	5 062	86 169	10 098
Cape Winelands DM	DC2	434 175	434 518	231 993	53.4%	-	-	6 277	184 718	40 998
Total Cape		7 266 210	7 237 730	3 478 940	47.9%	629 538	1 932 546	29 388	667 496	219 971
Theewaterskloof	WC031	592 894	610 060	219 740	37.1%	74 968	127 058	1 992	7 302	8 420
Overstrand	WC032	1 255 185	1 249 770	689 007	54.9%	131 776	359 292	7 566	110 837	79 536
Cape Agulhas	WC033	380 393	384 642	193 502	50.9%	50 503	99 318	1 169	29 585	12 926
Swellendam	WC034	297 561	306 054	151 937	51.1%	22 634	69 241	1 583	38 256	20 223
Overberg	DC3	237 092	239 272	130 891	55.2%	-	6 506	862	110 108	13 414
Total Overberg		2 763 125	2 789 799	1 385 076	50.1%	279 881	661 415	13 172	296 088	134 519
Kannaland	WC041	163 710	177 158	85 253	52.1%	11 912	43 197	510	27 477	2 157
Hessequa	WC042	537 770	542 259	321 715	59.8%	101 879	128 689	4 333	48 531	38 283
Mossel Bay	WC043	1 150 504	1 201 023	585 234	50.9%	81 507	375 413	17 315	87 277	23 723
George	WC044	2 334 589	2 334 004	927 643	39.7%	170 876	517 551	7 503	194 530	37 182
Oudtshoorn	WC045	619 403	632 010	378 318	61.1%	97 915	203 739	2 899	63 212	10 553
Bitou	WC047	757 406	775 833	391 777	51.7%	79 494	191 703	2 626	105 190	12 764
Knysna	WC048	1 004 214	1 023 094	617 694	61.5%	228 663	235 719	1 724	127 168	24 420
Garden Route	DC4	392 172	400 579	209 379	53.4%	-	-	1 602	5 062	202 715
Total Garden Route		6 959 768	7 085 960	3 517 014	50.5%	772 248	1 696 011	38 511	658 448	351 796
Laingsburg	WC051	93 561	96 743	53 642	57.3%	4 411	12 670	239	19 004	17 318
Prince Albert	WC052	69 353	72 215	41 106	59.3%	3 161	13 940	1 090	21 346	1 568
Beaufort West	WC053	328 165	400 772	160 032	48.8%	15 635	75 840	-	62 017	6 541
Central Karoo	DC5	101 015	101 861	54 209	53.7%	-	-	-	45 971	8 238
Total Central Karoo		592 094	671 590	308 989	52.2%	23 207	102 450	1 330	148 338	33 665
Total Western Cape		63 514 684	64 313 703	32 924 065	51.8%	7 170 274	15 193 991	550 239	5 809 335	4 200 226

Table 5: Operating Expenditure for the 2nd Quarter Ending 31 December 2020

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual
WESTERN CAPE							
Cape Town	CPT	45 144 504	45 233 394	20 393 681	45.2%	9 357 461	11 015 136
Total Metros		45 144 504	45 233 394	20 393 681	45.2%	9 357 461	11 015 136
Matzikama	WC011	402 270	402 270	158 456	39.4%	81 608	76 848
Cederberg	WC012	357 618	368 127	153 258	42.9%	71 143	82 114
Bergrivier	WC013	378 594	351 880	174 900	46.2%	83 963	90 937
Saldanha Bay	WC014	1 264 782	1 224 284	473 376	37.4%	228 297	245 079
Swartland	WC015	797 919	799 457	293 484	36.8%	138 165	155 320
West Coast	DC1	432 665	434 124	183 314	42.4%	75 337	107 977
Total West Coast		3 633 847	3 580 141	1 436 788	39.5%	678 513	758 275
Witzenberg	WC022	682 493	691 825	264 037	38.7%	126 726	137 311
Drakenstein	WC023	2 515 184	2 450 670	1 193 705	47.5%	469 207	724 498
Stellenbosch	WC024	1 887 463	1 907 155	659 915	35.0%	289 676	370 240
Breede Valley	WC025	1 074 875	1 014 647	289 231	26.9%	120 982	168 249
Langeberg	WC026	777 862	786 354	326 105	41.9%	160 997	165 108
Cape Winelands DM	DC2	437 622	437 965	173 348	39.6%	72 722	100 627
Total Cape Winelands		7 375 500	7 288 616	2 906 341	39.4%	1 240 309	1 666 032
Theewaterskloof	WC031	613 736	630 452	252 195	41.1%	112 616	139 580
Overstrand	WC032	1 342 010	1 336 541	591 832	44.1%	262 427	329 406
Cape Agulhas	WC033	385 623	378 507	155 523	40.3%	71 021	84 501
Swellendam	WC034	322 891	326 893	130 599	40.4%	57 437	73 162
Overberg	DC3	239 858	239 126	115 864	48.3%	52 471	63 392
Total Overberg		2 904 119	2 911 519	1 246 013	42.9%	555 972	690 041
Kannaland	WC041	163 186	174 294	61 100	37.4%	28 273	32 827
Hessequa	WC042	572 688	577 168	229 896	40.1%	94 553	135 343
Mossel Bay	WC043	1 308 556	1 348 369	464 234	35.5%	221 464	242 770
George	WC044	2 379 689	2 383 505	894 152	37.6%	389 390	504 762
Oudtshoorn	WC045	657 130	657 168	300 546	45.7%	140 373	160 173
Bitou	WC047	755 626	772 688	351 286	46.5%	152 490	198 796
Knysna	WC048	1 036 076	1 011 405	498 455	48.1%	244 722	253 733
Garden Route	DC4	401 232	409 639	179 979	44.9%	80 468	99 511
Total Garden Route		7 274 184	7 334 236	2 979 647	41.0%	1 351 731	1 627 915
Laingsburg	WC051	98 907	102 132	48 368	48.9%	19 489	28 879
Prince Albert	WC052	69 345	72 207	36 607	52.8%	20 071	16 536
Beaufort West	WC053	347 175	351 060	99 846	28.8%	46 671	53 175
Central Karoo	DC5	100 697	100 603	28 674	28.5%	12 088	16 586
Total Central Karoo		616 124	626 001	213 496	34.7%	98 319	115 177
Total Western Cape		66 948 277	66 973 907	29 175 965	43.6%	13 282 305	15 872 577

Table 6: Operating Expenditure Per Item for the 2nd Quarter Ending 31 December 2020

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	45 233 394	20 393 681	45.2%	7 206 602	83 212	1 409 863	386 620	5 324 213	163 161	5 820 011
Total Metros		45 144 504	45 233 394	20 393 681	45.2%	7 206 602	83 212	1 409 863	386 620	5 324 213	163 161	5 820 011
Matzikama	WC011	402 270	402 270	158 456	39.4%	84 837	3 635	-	859	55 426	1 205	12 494
Cederberg	WC012	357 618	368 127	153 258	42.9%	64 326	2 676	9 919	4 282	36 524	44	35 487
Bergrivier	WC013	378 594	351 880	174 900	46.2%	68 640	3 335	11 966	4 098	54 159	2 685	30 018
Saldanha Bay	WC014	1 264 782	1 224 284	473 376	37.4%	218 188	6 068	-	11 347	164 509	1 910	71 353
Swartland	WC015	797 919	799 457	293 484	36.8%	117 419	5 462	-	6 056	125 201	1 679	37 668
West Coast	DC1	432 665	434 124	183 314	42.4%	97 397	3 406	3 511	420	28 642	657	49 280
Total West Coast		3 633 847	3 580 141	1 436 788	39.5%	650 809	24 582	25 397	27 062	464 461	8 178	236 299
Witzenberg	WC022	682 493	691 825	264 037	38.7%	100 702	4 949	2	152	101 768	714	55 750
Drakenstein	WC023	2 515 184	2 450 670	1 193 705	47.5%	333 483	15 482	119 176	91 866	450 551	4 426	178 720
Stellenbosch	WC024	1 887 463	1 907 155	659 915	35.0%	274 301	9 243	127	14 576	214 421	9 183	138 065
Breede Valley	WC025	1 074 875	1 014 647	289 231	26.9%	52 442	3 074	-	11 385	163 835	5 301	53 195
Langeberg	WC026	777 862	786 354	326 105	41.9%	93 804	5 197	-	2 145	187 045	1 329	36 586
Cape Winelands DM	DC2	437 622	437 965	173 348	39.6%	106 943	6 313	4 310	-	13 195	3 960	38 628
Total Cape Winelands		7 375 500	7 288 616	2 906 341	39.4%	961 674	44 257	123 614	120 123	1 130 814	24 913	500 945
Theewaterskloof	WC031	613 736	630 452	252 195	41.1%	109 051	6 073	10 945	5 006	50 364	-	70 756
Overstrand	WC032	1 342 010	1 336 541	591 832	44.1%	214 214	5 576	70 925	20 543	150 243	2 767	127 564
Cape Agulhas	WC033	385 623	378 507	155 523	40.3%	73 022	2 843	5 686	1 313	55 333	742	16 584
Swellendam	WC034	322 891	326 893	130 599	40.4%	52 485	2 668	5 710	1 527	37 266	246	30 697
Overberg	DC3	239 858	239 126	115 864	48.3%	61 674	2 878	1 490	1 691	26 449	-	21 681
Total Overberg		2 904 119	2 911 519	1 246 013	42.9%	510 446	20 038	94 756	30 081	319 656	3 755	267 282
Kannaland	WC041	163 186	174 294	61 100	37.4%	27 812	1 072	1	117	25 144	-	6 954
Hessequa	WC042	572 688	577 168	229 896	40.1%	90 487	3 956	13 218	6 002	68 541	1 174	46 518
Mossel Bay	WC043	1 308 556	1 348 369	464 234	35.5%	154 222	5 870	8 034	3 479	189 435	4 059	99 134
George	WC044	2 379 689	2 383 505	894 152	37.6%	280 252	10 688	84 134	16 929	265 233	11 921	224 995
Oudshoorn	WC045	657 130	657 168	300 546	45.7%	132 840	5 397	17 988	4 623	92 352	1 816	45 529
Bitou	WC047	755 626	772 688	351 286	46.5%	129 403	3 182	16 360	6 901	69 632	3 699	122 109
Knysna	WC048	1 036 076	1 011 405	498 455	48.1%	132 235	4 315	15 296	10 948	131 877	2 700	201 084
Garden Route	DC4	401 232	409 639	179 979	44.9%	128 384	4 647	2 334	-	11 009	567	33 037
Total Garden Route		7 274 184	7 334 236	2 979 647	41.0%	1 075 636	39 126	157 367	48 999	853 223	25 935	779 360
Laingsburg	WC051	98 907	102 132	48 368	48.9%	14 807	1 333	2 854	5	4 872	2 489	22 008
Prince Albert	WC052	69 345	72 207	36 607	52.8%	12 305	1 584	1 992	-	7 068	110	13 548
Beaufort West	WC053	347 175	351 060	99 846	28.8%	50 090	2 623	16	1 329	25 330	387	20 071
Central Karoo	DC5	100 697	100 603	28 674	28.5%	13 883	1 683	-	-	1 996	5	11 107
Total Central Karoo		616 124	626 001	213 496	34.7%	91 085	7 223	4 862	1 334	39 266	2 991	66 734
Total Western Cape		66 948 277	66 973 907	29 175 965	43.6%	10 496 252	218 439	1 815 859	614 218	8 131 633	228 933	7 670 631

Table 7: Capital Revenue for the 2nd Quarter Ending 31 December 2020

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual
WESTERN CAPE							
Cape Town	CPT	9 666 369	8 750 630	2 772 256	28.7%	1 109 942	1 662 314
Total Metros		9 666 369	8 750 630	2 772 256	28.7%	1 109 942	1 662 314
Matzikama	WC011	88 118	74 959	(13 957)	(15.8%)	3 655	(17 612)
Cederberg	WC012	66 219	114 141	17 484	26.4%	5 054	12 430
Bergrivier	WC013	43 336	46 747	13 289	30.7%	3 456	9 833
Saldanha Bay	WC014	260 198	318 361	99 290	38.2%	38 289	61 001
Swartland	WC015	212 436	210 664	66 854	31.5%	21 315	45 539
West Coast	DC1	9 518	11 164	2 780	29.2%	338	2 442
Total West Coast		679 825	776 036	185 741	27.3%	72 107	113 634
Witzenberg	WC022	88 764	80 778	18 077	20.4%	3 280	14 797
Drakenstein	WC023	216 972	217 275	75 634	34.9%	34 359	41 275
Stellenbosch	WC024	375 750	483 711	147 011	39.1%	63 649	83 362
Breede Valley	WC025	99 914	94 444	22 323	22.3%	3 767	18 556
Langeberg	WC026	79 802	86 735	34 042	42.7%	17 074	16 968
Cape Winelands DM	DC2	29 891	29 891	779	2.6%	34	745
Total Cape Winelands		891 093	992 834	297 866	33.4%	122 163	175 703
Theewaterskloof	WC031	138 660	159 740	22 915	16.5%	6 413	16 502
Overstrand	WC032	303 738	296 158	83 743	27.6%	24 562	59 181
Cape Agulhas	WC033	62 490	65 063	17 750	28.4%	4 693	13 057
Swellendam	WC034	22 124	35 854	7 006	31.7%	138	6 869
Overberg	DC3	8 465	9 771	634	7.5%	244	390
Total Overberg		535 478	566 586	132 049	24.7%	36 050	95 999
Kannaland	WC041	63 321	35 773	8 344	13.2%	4 833	3 512
Hessequa	WC042	105 121	118 635	16 597	15.8%	6 915	9 682
Mossel Bay	WC043	206 579	236 076	93 272	45.2%	40 702	52 570
George	WC044	387 975	473 477	64 706	16.7%	19 127	45 580
Oudtshoorn	WC045	82 644	123 440	21 843	26.4%	8 594	13 249
Bitou	WC047	73 578	70 773	33 106	45.0%	9 451	23 655
Knysna	WC048	157 938	166 460	60 979	38.6%	29 844	31 135
Garden Route	DC4	8 135	7 765	4 580	56.3%	4 193	387
Total Garden Route		1 085 292	1 232 399	303 427	28.0%	123 658	179 769
Laingsburg	WC051	10 006	20 809	43 357	433.3%	36 011	7 346
Prince Albert	WC052	16 034	10 877	4 807	30.0%	1 369	3 438
Beaufort West	WC053	35 897	23 923	5 570	15.5%	1 960	3 610
Central Karoo	DC5	428	1 104	(12)	(2.8%)	-	(12)
Total Central Karoo		62 365	56 712	53 722	86.1%	39 340	14 382
Total Western Cape		12 920 421	12 375 198	3 745 061	29.0%	1 503 260	2 241 801

Table 8: Capital Revenue Per Source for the 2nd Quarter Ending 31 December 2020

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	8 750 630	2 772 256	28.7%	493 832	740 368	1 538 056
	Total Metros		9 666 369	8 750 630	2 772 256	28.7%	493 832	740 368	1 538 056
	Matzikama	WC011	88 118	74 959	(13 957)	(15.8%)	7 643	-	(21 600)
	Cederberg	WC012	66 219	114 141	17 484	26.4%	17 120	-	365
	Bergrivier	WC013	43 336	46 747	13 289	30.7%	5 426	4 231	3 632
	Saldanha Bay	WC014	260 198	318 361	99 290	38.2%	14 438	10 406	74 445
	Swartland	WC015	212 436	210 664	66 854	31.5%	37 956	-	28 898
	West Coast	DC1	9 518	11 164	2 780	29.2%	507	-	2 273
	Total West Coast		679 825	776 036	185 741	27.3%	83 090	14 637	88 013
	Witzenberg	WC022	88 764	80 778	18 077	20.4%	11 706	-	6 371
	Drakenstein	WC023	216 972	217 275	75 634	34.9%	56 931	-	18 703
	Stellenbosch	WC024	375 750	483 711	147 011	39.1%	32 343	9 585	105 083
	Breede Valley	WC025	99 914	94 444	22 323	22.3%	16 849	-	5 474
	Langeberg	WC026	79 802	86 735	34 042	42.7%	19 589	7 000	7 452
	Cape Winelands DM	DC2	29 891	29 891	779	2.6%	61	-	717
	Total Cape Winelands		891 093	992 834	297 866	33.4%	137 480	16 586	143 800
	Theewaterskloof	WC031	138 660	159 740	22 915	16.5%	16 387	3 746	2 782
	Overstrand	WC032	303 738	296 158	83 743	27.6%	40 788	21 035	21 921
	Cape Agulhas	WC033	62 490	65 063	17 750	28.4%	7 626	7 712	2 412
	Swellendam	WC034	22 124	35 854	7 006	31.7%	5 153	-	1 853
	Overberg	DC3	8 465	9 771	634	7.5%	141	-	494
	Total Overberg		535 478	566 586	132 049	24.7%	70 094	32 493	29 462
	Kannaland	WC041	63 321	35 773	8 344	13.2%	8 344	-	-
	Hessequa	WC042	105 121	118 635	16 597	15.8%	2 830	6 793	6 974
	Mossel Bay	WC043	206 579	236 076	93 272	45.2%	27 311	24 778	41 182
	George	WC044	387 975	473 477	64 706	16.7%	24 372	19 422	20 912
	Oudtshoorn	WC045	82 644	123 440	21 843	26.4%	13 330	5 267	3 246
	Bitou	WC047	73 578	70 773	33 106	45.0%	12 434	11 805	8 866
	Knysna	WC048	157 938	166 460	60 979	38.6%	29 740	19 632	11 608
	Garden Route	DC4	8 135	7 765	4 580	56.3%	-	-	4 580
	Total Garden Route		1 085 292	1 232 399	303 427	28.0%	118 361	87 697	97 369
	Laingsburg	WC051	10 006	20 809	43 357	433.3%	43 047	-	310
	Prince Albert	WC052	16 034	10 877	4 807	30.0%	4 807	-	-
	Beaufort West	WC053	35 897	23 923	5 570	15.5%	5 297	-	273
	Central Karoo	DC5	428	1 104	(12)	(2.8%)	-	-	(12)
	Total Central Karoo		62 365	56 712	53 722	86.1%	53 151	-	571
	Total Western Cape		12 920 421	12 375 198	3 745 061	29.0%	956 009	891 781	1 897 271

Table 9: Capital Expenditure for the 2nd Quarter Ending 31 December 2020

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual
WESTERN CAPE							
Cape Town	CPT	9 681 357	8 750 630	2 212 345	22.9%	1 135 386	1 076 959
Total Metros		9 681 357	8 750 630	2 212 345	22.9%	1 135 386	1 076 959
Matzikama	WC011	88 118	81 078	(11 856)	(13.5%)	3 655	(15 511)
Cederberg	WC012	66 219	114 141	17 484	26.4%	5 054	12 430
Bergrivier	WC013	43 336	88 205	15 459	35.7%	5 161	10 299
Saldanha Bay	WC014	260 198	318 361	99 290	38.2%	38 289	61 001
Swariland	WC015	212 436	210 664	66 854	31.5%	21 315	45 539
West Coast	DC1	9 518	11 164	2 780	29.2%	338	2 442
Total West Coast		679 825	823 612	190 012	28.0%	73 812	116 200
Witzenberg	WC022	88 764	80 778	18 077	20.4%	3 280	14 797
Drakenstein	WC023	216 972	217 275	75 634	34.9%	34 359	41 275
Stellenbosch	WC024	375 750	483 711	147 011	39.1%	63 649	83 362
Breede Valley	WC025	99 914	94 444	22 323	22.3%	3 767	18 556
Langeberg	WC026	79 802	86 735	104 179	130.5%	87 211	16 968
Cape Winelands DM	DC2	29 891	29 891	779	2.6%	34	745
Total Cape Winelands		891 093	992 834	368 003	41.3%	192 300	175 703
Theewaterskloof	WC031	138 660	233 682	22 915	16.5%	6 413	16 502
Overstrand	WC032	303 738	296 158	83 743	27.6%	24 562	59 181
Cape Agulhas	WC033	62 490	65 238	17 804	28.5%	4 693	13 112
Swellendam	WC034	22 124	35 854	7 006	31.7%	2 109	4 897
Overberg	DC3	8 465	9 771	634	7.5%	244	390
Total Overberg		535 478	640 704	132 103	24.7%	38 022	94 081
Kannaland	WC041	63 321	35 785	8 344	13.2%	4 833	3 512
Hessequa	WC042	105 121	118 635	16 597	15.8%	6 915	9 682
Mossel Bay	WC043	206 579	236 076	299 199	144.8%	246 629	52 570
George	WC044	387 975	473 477	64 706	16.7%	19 127	45 580
Oudtshoorn	WC045	82 644	123 440	9 977	12.1%	(3 272)	13 249
Bitou	WC047	73 578	70 773	33 106	45.0%	9 451	23 655
Knysna	WC048	157 938	166 460	132 220	83.7%	100 371	31 848
Garden Route	DC4	8 135	14 820	4 574	56.2%	4 193	382
Total Garden Route		1 085 292	1 239 466	568 723	52.4%	388 246	180 477
Laingsburg	WC051	10 006	20 809	49 173	491.5%	41 827	7 346
Prince Albert	WC052	24 464	24 429	5 969	24.4%	1 839	4 131
Beaufort West	WC053	35 897	28 559	5 570	15.5%	1 960	3 610
Central Karoo	DC5	428	1 104	(12)	(2.8%)	-	(12)
Total Central Karoo		70 794	74 901	60 700	85.7%	45 625	15 075
Total Western Cape		12 943 839	12 522 146	3 531 887	27.3%	1 873 392	1 658 495

Table 10: Aggregated Debtors Age Analysis for the 2nd Quarter Ending 31 December 2020

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	504 033	14.4%	150 726	4.3%	106 398	3.0%	2 746 066	78.3%	3 507 223
Electricity	917 961	52.7%	146 800	8.4%	53 785	3.1%	624 745	35.8%	1 743 291
Property Rates	984 342	30.7%	216 010	6.7%	139 934	4.4%	1 865 178	58.2%	3 205 464
Waste Water Management	285 320	17.2%	74 657	4.5%	52 877	3.2%	1 241 398	75.0%	1 654 252
Waste Management	192 766	14.1%	55 014	4.0%	39 577	2.9%	1 079 748	79.0%	1 367 104
Property Rental Debtors	100 879	12.3%	14 871	1.8%	14 318	1.7%	689 628	84.1%	819 696
Interest on Arrear Debtor Accounts	92 273	5.7%	49 291	3.1%	47 221	2.9%	1 418 566	88.3%	1 607 351
Unauthorised, irregular, fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-
Other	-103 324	21.4%	-68 216	14.1%	-36 579	7.6%	-275 827	57.0%	-483 946
Total	2 974 251	22.2%	639 153	4.8%	417 531	3.1%	9 389 500	70.0%	13 420 435
Debtors Age Analysis By Customer Group	-	-	-	-	-	-	-	-	-
Organs of State	142 392	70.3%	43 272	21.4%	26 398	13.0%	-9 524	-4.7%	202 537
Commercial	1 359 881	49.3%	204 771	7.4%	124 540	4.5%	1 071 732	38.8%	2 760 923
Households	1 596 581	16.1%	402 878	4.1%	285 250	2.9%	7 601 973	76.9%	9 886 682
Other	-124 603	-21.8%	-11 767	-2.1%	-18 656	-3.3%	725 319	127.2%	570 293
Total Debtors	2 974 251	22.2%	639 153	4.8%	417 531	3.1%	9 389 500	70.0%	13 420 435
Debtors Age Analysis By Municipality	-	-	-	-	-	-	-	-	-
Cape Town	1 966 562	21.0%	431 301	4.6%	270 707	2.9%	6 686 570	71.5%	9 355 140
Total Metros	1 966 562	21.0%	431 301	4.6%	270 707	2.9%	6 686 570	71.5%	9 355 140
Matzikama	14 856	13.1%	8 241	7.3%	4 386	3.9%	85 518	75.7%	113 000
Cederberg	13 272	9.0%	9 482	6.4%	7 006	4.7%	118 179	79.9%	147 939
Bergrivier	13 847	11.3%	7 171	5.9%	4 573	3.7%	96 742	79.1%	122 334
Saldanha Bay	62 798	22.4%	14 128	5.0%	10 905	3.9%	192 774	68.7%	280 605
Swartland	42 838	50.6%	9 949	11.7%	4 268	5.0%	27 626	32.6%	84 680
West Coast	12 805	88.6%	203	1.4%	196	1.4%	1 252	8.7%	14 455
Total West Coast	160 415	21.0%	49 175	6.4%	31 334	4.1%	522 089	68.4%	763 013
Witzenberg	40 624	15.9%	7 027	2.7%	5 341	2.1%	203 117	79.3%	256 109
Drakenstein	136 350	37.3%	25 262	6.9%	15 332	4.2%	188 316	51.6%	365 261
Stellenbosch	77 786	27.1%	9 248	3.2%	9 758	3.4%	190 307	66.3%	287 099
Breedee Valley	51 680	25.7%	9 370	4.7%	7 024	3.5%	133 227	66.2%	201 301
Langeberg	42 759	37.9%	5 248	4.7%	2 773	2.5%	61 928	54.9%	112 709
Cape Winelands DM	264	19.9%	8	0.6%	161	12.1%	892	67.4%	1 325
Total Cape Winelands	349 464	28.6%	56 163	4.6%	40 389	3.3%	777 788	63.6%	1 223 805
Theewaterskloof	23 623	8.8%	12 465	4.7%	8 521	3.2%	223 169	83.3%	267 778
Overstrand	60 616	52.7%	3 739	3.3%	2 239	1.9%	48 349	42.1%	114 942
Cape Agulhas	18 052	27.2%	5 398	8.1%	3 555	5.3%	39 469	59.4%	66 474
Swellendam	15 258	39.5%	3 593	9.3%	2 425	6.3%	17 344	44.9%	38 619
Overberg	1 430	58.3%	444	18.1%	41	1.7%	537	21.9%	2 451
Total Overberg	118 978	24.3%	25 638	5.2%	16 780	3.4%	328 867	67.1%	490 263
Kannaland	3 957	4.2%	2 135	2.3%	1 769	1.9%	86 696	91.7%	94 556
Hessequa	31 827	46.3%	3 120	4.5%	2 284	3.3%	31 444	45.8%	68 675
Mossel Bay	59 424	43.4%	10 638	7.8%	6 403	4.7%	60 545	44.2%	137 010
George	89 771	28.5%	14 695	4.7%	11 472	3.6%	199 536	63.2%	315 474
Oudtshoorn	104 132	56.8%	8 829	4.8%	5 572	3.0%	64 793	35.3%	183 326
Bitou	38 605	11.2%	16 150	4.7%	13 784	4.0%	276 003	80.1%	344 542
Knysna	35 443	12.6%	13 285	4.7%	9 786	3.5%	221 981	79.1%	280 495
Garden Route	1 400	3.7%	824	2.2%	746	2.0%	34 369	92.0%	37 340
Total Garden Route	364 560	24.9%	69 675	4.8%	51 816	3.5%	975 367	66.7%	1 461 418
Laingsburg	2 254	20.3%	233	2.1%	316	2.8%	8 324	74.8%	11 127
Prince Albert	1 639	7.6%	1 330	6.2%	956	4.4%	17 580	81.7%	21 506
Beaufort West	10 378	11.0%	5 639	6.0%	5 232	5.6%	72 915	77.4%	94 163
Central Karoo	-	-	-	-	-	-	-	-	-
Total Central Karoo	14 272	11.3%	7 202	5.7%	6 504	5.1%	98 819	77.9%	126 797
Total Western Cape	2 974 251	22.2%	639 153	4.8%	417 531	3.1%	9 389 500	70.0%	13 420 435

Table 11: Aggregated Creditors Age Analysis for the 2nd Quarter Ending 31 December 2020

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	146 932	72.2%	8 210	4.0%	4 879	2.4%	43 575	21.4%	203 595
Bulk Water	5 483	88.8%	693	11.2%		0.0%		0.0%	6 176
PAYE deductions	12 676	100.0%		0.0%		0.0%		0.0%	12 676
VAT (output less input)	13 891	100.0%		0.0%		0.0%		0.0%	13 891
Pensions / Retirement deductions									
Loan repayments	60	3.2%		0.0%		0.0%	1 835	96.8%	1 895
Trade Creditors	62 286	56.3%	4 709	4.3%	2 598	2.3%	41 117	37.1%	110 711
Auditor General	1 560	19.0%	491	6.0%	46	0.6%	6 115	74.5%	8 212
Other	7 122	55.8%	208	1.6%	24	0.2%	5 408	42.4%	12 762
Total	250 010	67.6%	14 310	3.9%	7 548	2.0%	98 050	26.5%	369 917

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	- 6 924	104.4%	15	-0.2%	943	-14.2%	- 667	10.1%	- 6 633
Total Metros	- 6 924	104.4%	15	-0.2%	943	-14.2%	- 667	10.1%	- 6 633
Matzikama	258	4.1%	5 257	83.1%	603	9.5%	209	3.3%	6 327
Cederberg	-	0.0%	2	0.0%	-	0.0%	44 632	100.0%	44 634
Bergervier	23	100.0%	-	0.0%	-	0.0%	-	0.0%	23
Saldanha Bay	2 595	95.3%	7	0.2%	-	0.0%	120	4.4%	2 722
Swartland	4 758	93.9%	239	4.7%	5	0.1%	63	1.2%	5 065
West Coast	377	78.9%	2	0.5%	99	20.7%	-	0.0%	477
Total West Coast	8 011	13.5%	5 507	9.3%	706	1.2%	45 024	76.0%	59 248
Witzenberg	233	66.1%	64	18.1%	33	9.2%	23	6.6%	352
Drakenstein	56 706	99.6%	-	0.0%	-	0.0%	241	0.4%	56 947
Stellenbosch	58 226	100.0%	-	0.0%	-	0.0%	-	0.0%	58 226
Breede Valley	-	0.0%	1	1.4%	12	12.5%	86	86.1%	100
Langeberg	45	100.0%	-	0.0%	-	0.0%	-	0.0%	45
Cape Winelands DM	760	56.4%	567	42.1%	21	1.5%	-	0.0%	1 348
Total Cape Winelands	115 970	99.1%	633	0.5%	66	0.1%	350	0.3%	117 018
Theewaterskloof	-	-	-	-	-	-	-	-	-
Overstrand	5 465	100.0%	-	0.0%	-	0.0%	-	0.0%	5 465
Cape Agulhas	-	0.0%	1	45.2%	1	43.4%	-	0.0%	2
Swellendam	1 680	100.0%	-	0.0%	-	0.0%	-	0.0%	1 680
Overberg	189	9.3%	-	0.0%	-	0.0%	1 836	90.7%	2 025
Total Overberg	7 333	80.0%	1	0.0%	1	0.0%	1 836	20.0%	9 171
Kannaland	2 704	8.4%	6 033	18.8%	5 074	15.8%	18 343	57.0%	32 155
Hessequa	27 131	100.0%	-	0.0%	-	0.0%	-	0.0%	27 131
Mossel Bay	5 472	94.3%	310	5.4%	-	0.0%	18	0.3%	5 800
George	63 239	98.9%	220	0.3%	465	0.7%	-	0.0%	63 923
Oudtshoorn	13 760	79.8%	27	0.2%	-	0.0%	3 454	20.0%	17 240
Bitou	10 088	87.8%	312	2.7%	155	1.4%	933	8.1%	11 488
Knysna	1 952	100.0%	-	0.0%	-	0.0%	-	0.0%	1 952
Garden Route	39	2.6%	859	56.9%	43	2.8%	569	37.7%	1 509
Total Garden Route	124 384	77.2%	7 761	4.8%	5 737	3.6%	23 316	14.5%	161 198
Laingsburg	-	-	-	-	-	-	-	-	-
Prince Albert	1 040	100.0%	-	0.0%	-	0.0%	-	0.0%	1 040
Beaufort West	187	0.6%	393	1.4%	95	0.3%	28 276	97.7%	28 951
Central Karoo	7	-9.7%	1	-0.8%	-	0.0%	85	110.5%	77
Total Central Karoo	1 235	4.1%	394	1.3%	95	0.3%	28 191	94.2%	29 914
Total Western Cape	250 010	67.6%	14 310	3.9%	7 548	2.0%	98 050	26.5%	369 917

