



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

PROVINCE OF THE WESTERN CAPE

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PROVINCIAL NOTICE

The following Provincial Notice is published for general information.

DR H.C. MALILA,
DIRECTOR-GENERAL

Provincial Building,
Wale Street,
Cape Town.

P.N. 8/2022

PROVINSIALE KENNISGEWING

Die volgende Provinsiale Kennisgewing word vir algemene inligting gepubliseer.

DR H.C. MALILA,
DIREKTEUR-GENERAAL

Provinsiale Wetgewer-gebou,
Waalstraat,
Kaapstad.

28 January 2022

PROVINCIAL NOTICE

Local Government: Municipal Finance Management Act
Second Quarter Consolidated Statement: 2021/22

**LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT
QUARTERLY CONSOLIDATED STATEMENT:
QUARTER 2 ENDING 31 DECEMBER 2021**

I, Mr David Maynier, Provincial Minister of 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 2021) of the 2021/22 municipal financial year.

The Provincial Treasury uses National Treasury's 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 26th day of January 2022.

MR D MAYNIER
PROVINCIAL MINISTER OF FINANCE AND ECONOMIC OPPORTUNITIES

SUMMARY ON THE STATE OF LOCAL GOVERNMENT REVENUE AND EXPENDITURE: SECOND QUARTER CONSOLIDATED STATEMENT FOR THE PERIOD 1 OCTOBER 2021 – 31 DECEMBER 2021

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 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 by the tenth working day of each month 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 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 misalignments on capital funding and expenditure.

The areas of concern include:

- The incorrect use of the mSCOA chart and segments, balance sheet budgeting, movement accounting and basic municipal accounting practices by municipalities.
- Some municipalities are either not budgeting, transacting and reporting directly from their core financial system; have not purchased all the modules of their core financial system; or have not upgraded to the Enterprise Resource Planning (mSCOA enabling) version of their financial system.
- Municipalities are not locking their adopted budgets and their financial systems at month-end to ensure prudent financial management. The Local Government Database and Reporting System will therefore lock all submission periods within the reporting period at the end of each quarter to enforce municipalities to lock their budgets and close their financial system in the next reporting year.

Although improvements have been observed in some areas, the credibility of mSCOA data strings remains a concern. 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. Municipalities should refer to the guidance provided in the mSCOA circulars issued by the National Treasury to classify their transactions correctly.

Western Cape municipalities remain committed to improving the quality of financial information with support from National and Provincial Treasury.

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

AGGREGATED TRENDS

1. On aggregate, Western Cape municipalities spent 41.5 per cent or R34.54 billion of the total original expenditure budget of R83.16 billion by the end of the second quarter on 31 December 2021 (operating expenditure accounted for R31.56 billion and capital expenditure for R2.98 billion).
2. In respect of revenue, aggregate billing and other revenue amounted to 46.8 per cent or R38.23 billion of the total original revenue budget of R81.76 billion (operating revenue accounted for R35.52 billion and capital revenue for R2.71 billion).
3. Aggregate operating revenue for the period ended 31 December 2021 amounted to R35.52 billion or 50.6 per cent of the original operating revenue budget of R70.14 billion. This represents a slight underperformance of 1.9 per cent compared to the year-to-date budget, mainly as a result of under recoveries reported on transfers and subsidies (4.9 per cent).
4. Service charges and property rates are the largest revenue sources, contributing 49.4 per cent and 20.6 per cent, respectively towards the total original operating revenue budget of R70.14 billion. The 2021/22 quarter 2 results show R17.21 billion in revenue generated from service charges (49.7 per cent of the R34.62 billion original budget) and R7.33 billion revenue in property rates (50.8 per cent of the R14.45 billion original budget). These amounts represent billed revenue and not actual revenue collected. Stringent debt collection strategies must be applied to realise the planned revenue.
5. A slight under performance relative to the year-to-date budget is noted in property rates (1.1 per cent) and services charges (1.42 per cent) at mid-year. In the current economic and fiscal environment, municipalities are advised to closely monitor underperforming revenue items and adjust spending patterns within their affordability envelope.
6. To-date municipalities spent R31.56 billion or 44.1 per cent of their aggregated R71.54 billion original operating expenditure budget. Employee related cost remain the highest cost driver for this quarter amounting to R11.31 billion, followed by materials and bulk purchases of R10.48 billion and other expenditure amounting to R6.65 billion. Many municipalities implemented the new wage agreement for local government in this quarter, which resulted in increased spending on cost of employment. The wage agreement confirms an annual salary increase of 3.5 per cent in 2021/22 and a once-off cash allowance (R4 000 to employees earning up to R12 500 and R3 500 to employees earning more than R12 501). These increases in the wage bill are crowding out other spending, including spending on capital projects that would support future economic growth and service delivery. Considering the fiscal constraints, municipalities are encouraged to exercise prudent financial management and maximising the value of spending is crucial.
7. Western Cape municipalities reflect spending of R2.98 billion or 25.6 per cent against the R11.62 billion original capital budget. The City of Cape Town is the largest contributor to the overall capital performance and reported spending of R1.81 billion or 21.8 per cent of their original capital budget of R8.33 billion. This amount is less than the actual performance of 22.7 per cent reported in the municipal C-schedules and the difference is currently being assessed for correction. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported capital expenditure performance of R308.44 million or 34.1 per cent against their combined capital budget of R904.6 million. The capital budget spending for district municipalities amounted to R5.73 million or 3.4 per cent of their total budget of R166.45 million and local municipalities' capital spending

amounted to R852.56 million or 38.4 per cent against their R2.22 billion capital budget. Amongst the contributing factors to under-spending are delays in the supply chain processes. but capital expenditure is likely to increase later in the year. Some municipalities have indicated that the capital budget will be reprioritised with the February adjustment budget. However, infrastructure investment has been identified as a lever for economic growth and a concerted effort to fully implement capital projects is encouraged.

8. In aggregate, the Western Cape municipalities fund 62.2 per cent of their total planned capital investment from own funding. This is comprised of borrowing (29.4 per cent) and internally generated funds (32.8 per cent).
9. Capital spending against borrowings amounted to R824.08 million or 24.1 per cent against the original borrowing budget of R3.41 billion. Capital spending funded from transfers recognised amounted to R1.02 billion or 23.2 per cent against the R4.40 billion budgeted. Spending on internally generated funds amounted to R867.7 million or 22.8 per cent against the R3.81 billion original budget for internally generated funds.
10. Aggregate municipal consumer debtors as at 31 December 2021 amounted to R12.02 billion. The largest share is owed by households, which account for R8.92 billion or 74.2 per cent of the total.
11. Debtors older than 90 days amount to R8.06 billion or 67 per cent of the total outstanding debtors of R12.02 billion. This includes historic debt that has accumulated over an extended period, interest on arrears and other recoveries.
12. A quarter-on-quarter reduction on 8.9 per cent is noted in outstanding debtors from R13.20 billion as at the end of quarter 1 to R12.02 billion as at the end of quarter 2 of 2021/22. A slight improvement in collection rates is also evident and municipalities must continue to strictly implement debt collection and credit control measures to protect the collection of revenue needed to fund services.
13. In aggregate, Western Cape municipalities reported outstanding creditors of R518.41 million as at 31 December 2021. The total outstanding creditors older than 30 days amount to R244.70 million or 47.2 per cent of the total. Municipalities cited various reasons for payments that are owed for more than 30 days. Bespoke support initiatives and engagements are held with municipalities that reported high outstanding creditor balances.
14. The total cash and cash equivalents reported by municipalities as at the end of quarter 2 amount to R32.2 billion. This amount is not aligned with figures in the MBRR schedules reported to municipal councils as explained above.
15. Provincial Treasury will continue to provide support to municipalities including guidance and support with mSCOA implementation, budget verifications, annual budget and in-year monitoring training, financial management capacity building training initiatives, quarterly Chief Financial Officers' and Municipal Accountants Forums as well as facilitating the reduction of government debt owed to municipalities in conjunction with various government departments.

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Table 1 Summary - Consolidated Budget Statement for the 2nd Quarter Ending 31 December 2021

Description	2020/21	Budget year 2021/22								
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD %	YTD Budget	YTD Variance	Full Year Forecast
Financial Performance										
Property rates	13 498 040	14 447 797	14 447 343	4 105 290	3 227 539	7 332 828	50,8	7 415 494	(82 666)	14 447 343
Service charges	31 087 618	34 616 841	34 619 426	9 107 082	8 099 823	17 206 905	49,7	17 454 605	(247 699)	34 619 426
Investment revenue	1 210 665	1 222 013	1 222 076	281 088	287 718	568 806	46,5	608 804	(39 998)	1 222 076
Transfers and subsidies	9 496 396	9 508 694	9 652 384	2 663 092	2 779 575	5 442 667	57,2	5 724 323	(281 656)	9 652 384
Other own revenue	8 412 983	10 344 155	10 364 994	2 115 504	2 851 781	4 967 286	48,0	4 989 546	(22 260)	10 364 994
Total Revenue (excluding capital transfers and contributions)	63 705 701	70 139 501	70 306 224	18 272 056	17 246 436	35 518 492	50,6	36 192 772	(674 280)	70 306 224
Employee costs	22 226 365	23 178 807	23 199 654	4 908 266	6 400 254	11 308 520	48,8	11 826 609	(518 089)	23 199 654
Remuneration of councillors	455 506	504 468	504 423	113 223	104 849	218 072	43,2	250 322	(32 251)	504 423
Depreciation & asset impairment	4 455 144	4 725 485	4 729 064	925 753	1 135 712	2 061 466	43,6	2 244 286	(182 821)	4 729 064
Finance charges	1 378 220	1 342 615	1 342 615	212 570	391 179	603 749	45,0	661 679	(57 930)	1 342 615
Materials and bulk purchases	17 635 430	22 059 582	22 064 664	4 900 222	5 580 756	10 480 978	47,5	10 446 138	34 840	22 064 664
Transfers and subsidies	525 534	636 375	678 832	136 013	105 984	241 996	38,0	313 396	(71 400)	678 832
Other expenditure	17 422 817	19 089 110	19 198 535	3 090 802	3 555 120	6 645 923	34,8	7 983 669	(1 337 747)	19 198 535
Total Expenditure	64 099 015	71 536 441	71 717 787	14 286 850	17 273 854	31 560 704	44,1	33 726 101	(2 165 397)	71 717 787
Surplus/(Deficit)	(393 314)	(1 396 941)	(1 411 563)	3 985 206	(27 418)	3 957 788	- 283,3	2 466 671	1 491 117	(1 411 563)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 685 374	4 289 809	4 477 214	246 102	747 853	993 955	23,2	1 268 170	(274 215)	4 477 214
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)	631 561	254 738	262 861	77 473	77 448	154 921	60,8	126 651	28 270	262 861
Surplus/(Deficit) after capital transfers & contributions	2 923 621	3 147 607	3 328 512	4 308 781	797 883	5 106 664	162,2	3 861 492	1 245 172	3 328 512
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 923 621	3 147 607	3 328 512	4 308 781	797 883	5 106 664	162,2	3 861 492	1 245 172	3 328 512
Capital expenditure & funds sources										
Capital expenditure	7 734 417	11 619 998	12 585 984	1 092 911	1 887 474	2 980 385	25,6	4 273 929	(1 293 544)	12 585 984
Transfers recognised - capital	1 730 286	4 398 381	4 588 993	287 032	731 915	1 018 947	23,2	1 339 379	(320 432)	4 588 993
Borrowing	273 886	3 412 478	3 442 268	264 027	560 053	824 080	24,1	1 242 629	(418 549)	3 442 268
Internally generated funds	5 045 968	3 808 988	4 554 124	284 974	582 722	867 696	22,8	1 691 661	(823 965)	4 554 124
Total sources of capital funds	7 050 140	11 619 848	12 585 384	836 033	1 874 691	2 710 724	23,3	4 273 669	(1 562 946)	12 585 384
Financial position										
Total current assets	2 024 326 362	27 005 165	29 760 539	1 021 461 838	1 314 276	1 022 776 114	3 787,3	6 997 087	1 015 779 027	29 760 539
Total non current assets	94 801 765	108 656 635	110 100 969	80 447 969	6 617 165	87 065 134	80,1	25 487 239	61 577 895	110 100 969
Total current liabilities	2 012 133 741	17 570 155	17 474 798	1 009 018 541	622 661	1 009 641 203	5 746,3	3 522 684	1 006 118 519	17 474 798
Total non current liabilities	20 418 441	23 792 097	23 915 600	15 978 094	52 153	16 030 246	67,4	4 390 393	11 639 853	23 915 600
Community wealth/Equity	83 736 901	91 369 010	95 547 551	72 887 951	6 407 803	79 295 754	86,8	20 577 377	58 718 377	95 547 551
Cash flows										
Net cash from (used) operating	51 803 787	91 016 423	10 468 104	4 681 736	10 834 426	15 516 162	17,0	2 892 287	12 623 875	10 468 104
Net cash from (used) investing	(990 107)	(11 275 932)	(12 589 949)	6 061 135	(3 058 348)	3 002 787	- 26,6	1 735 809	1 266 977	(12 589 949)
Net cash from (used) financing	(86 342)	3 080 695	2 915 375	(468 231)	(60 478)	(528 709)	- 17,2	(193 969)	(334 740)	2 915 375
Cash/cash equivalents at the year end	64 634 437	96 326 861	14 477 524	24 104 494	8 096 003	32 200 498	33,4	7 272 425	24 928 073	14 477 524

Table 2 Aggregated Revenue and Expenditure Budget Performance Per Category for the 2nd Quarter Ending 31 December 2021

R thousands	Budget			Adjusted Budget			Year to date: 31 December 2021			
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of Budget
Metro	48 446 962	8 325 971	56 772 933	48 494 391	8 842 420	57 336 811	21 788 077	1 813 667	23 601 744	41,6%
Secondary Cities	7 189 128	904 600	8 093 727	7 212 590	1 113 225	8 325 815	3 058 411	308 436	3 366 847	41,6%
District Municipalities	1 666 396	166 445	1 832 841	1 672 544	168 707	1 841 251	783 129	5 732	788 861	43,0%
Local Municipalities	14 233 955	2 222 983	16 456 938	14 338 262	2 461 632	16 799 894	5 931 086	852 550	6 783 636	41,2%
Total	71 536 441	11 619 998	83 156 440	71 717 787	12 585 984	84 303 771	31 560 704	2 980 385	34 541 089	41,5%

R thousands	Budget			Adjusted Budget			Year to date: 31 December 2021			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Total Revenue as % of Budget
Metro	47 512 224	8 325 971	55 838 195	47 556 323	8 842 420	56 398 743	24 220 601	1 789 917	26 010 518	46,6%
Secondary Cities	7 141 722	904 600	8 046 322	7 158 488	1 113 225	8 271 713	3 410 055	308 436	3 718 490	46,2%
District Municipalities	1 648 568	166 445	1 815 013	1 653 255	168 307	1 821 562	920 153	5 588	925 741	51,0%
Local Municipalities	13 836 987	2 222 833	16 059 820	13 938 159	2 461 432	16 399 591	6 967 684	606 783	7 574 467	47,2%
Total	70 139 501	11 619 848	81 759 349	70 306 224	12 585 384	82 891 608	35 518 492	2 710 724	38 229 216	46,8%

Table 3 Operating Revenue for the 2nd Quarter Ending 31 December 2021

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	47 512 224	47 556 323	24 220 601	51,0%	12 238 459	11 982 142
Total Metros		47 512 224	47 556 323	24 220 601	51,0%	12 238 459	11 982 142
Matzikama	WC011	439 355	439 355	192 061	43,7%	98 092	93 970
Cederberg	WC012	346 091	346 091	171 796	49,6%	83 598	88 197
Bergrivier	WC013	421 416	420 425	216 862	51,5%	114 892	101 969
Saldanha Bay	WC014	1 205 124	1 229 782	581 623	48,3%	305 956	275 666
Swartland	WC015	907 049	945 221	445 498	49,1%	226 169	219 330
West Coast	DC1	437 684	437 684	254 856	58,2%	110 243	144 613
Total West Coast		3 756 719	3 818 559	1 862 696	49,6%	938 950	923 745
Witzenberg	WC022	702 723	711 056	359 326	51,1%	217 966	141 360
Drakenstein	WC023	2 608 798	2 621 178	1 307 660	50,1%	635 140	672 520
Stellenbosch	WC024	2 020 051	2 020 051	996 768	49,3%	539 226	457 543
Breede Valley	WC025	1 302 088	1 302 188	561 187	43,1%	293 655	267 532
Langeberg	WC026	854 415	858 521	408 476	47,8%	285 374	123 101
Cape Winelands DM	DC2	426 521	426 521	238 807	56,0%	124 042	114 765
Total Cape Winelands		7 914 596	7 939 516	3 872 224	48,9%	2 095 403	1 776 821
Theewaterskloof	WC031	612 319	613 174	294 810	48,1%	159 382	135 428
Overstrand	WC032	1 416 839	1 409 953	724 851	51,2%	360 798	364 053
Cape Agulhas	WC033	385 404	385 404	207 502	53,8%	119 468	88 034
Swellendam	WC034	319 636	326 019	169 134	52,9%	86 136	82 998
Overberg	DC3	255 224	254 346	141 059	55,3%	63 841	77 218
Total Overberg		2 989 422	2 988 895	1 537 356	51,4%	789 625	747 731
Kannaland	WC041	186 419	186 419	83 741	44,9%	50 756	32 986
Hessequa	WC042	562 896	566 318	336 395	59,8%	213 242	123 152
Mossel Bay	WC043	1 271 795	1 293 884	619 393	48,7%	329 129	290 264
George	WC044	2 512 874	2 517 259	1 105 626	44,0%	555 456	550 170
Oudtshoorn	WC045	635 263	635 496	418 282	65,8%	299 863	118 419
Bitou	WC047	785 441	785 441	407 152	51,8%	153 665	253 487
Knysna	WC048	972 827	973 523	510 623	52,5%	314 791	195 831
Garden Route	DC4	420 694	426 259	256 721	61,0%	131 323	125 398
Total Garden Route		7 348 209	7 384 600	3 737 933	50,9%	2 048 225	1 689 708
Laingsburg	WC051	93 356	93 356	51 153	54,8%	31 457	19 697
Prince Albert	WC052	77 849	77 849	41 377	53,2%	22 111	19 266
Beaufort West	WC053	338 682	338 682	166 441	49,1%	91 164	75 278
Central Karoo	DC5	108 445	108 445	28 711	26,5%	16 662	12 048
Total Central Karoo		618 332	618 332	287 683	46,5%	161 394	126 289
Total Western Cape		70 139 501	70 306 224	35 518 492	50,6%	18 272 056	17 246 436

Table 4 Operating Revenue Per Source for the 2nd Quarter Ending 31 December 2021

R thousands	Demarcation Code	Original Budget	Adjusted Budget Revenue	YTD Actual	YTD %	Property Rates	Service Charges	Investment Revenue	Transfers and Subsidies	Other Own Revenue
WESTERN CAPE										
Cape Town	CPT	47 512 224	47 556 323	24 220 601	51,0%	5 220 667	11 378 690	458 096	3 187 815	3 975 332
Total Metros		47 512 224	47 556 323	24 220 601	51,0%	5 220 667	11 378 690	458 096	3 187 815	3 975 332
Matzikama	WC011	439 355	439 355	192 061	43,7%	28 920	100 819	294	53 777	8 252
Cederberg	WC012	346 091	346 091	171 796	49,6%	27 640	86 498	90	48 564	9 003
Bergivier	WC013	421 416	420 425	216 862	51,5%	46 069	111 124	3 703	42 351	13 615
Saldanha Bay	WC014	1 205 124	1 229 782	581 623	48,3%	136 335	342 150	15 674	54 457	33 007
Swartland	WC015	907 049	945 221	445 498	49,1%	72 828	260 356	3 182	92 254	16 879
West Coast	DC1	437 684	437 684	254 856	58,2%	-	56 053	2 946	23 896	171 961
Total West Coast		3 756 719	3 818 559	1 862 696	49,6%	311 792	957 001	25 888	315 298	252 717
Witzenberg	WC022	702 723	711 056	359 326	51,1%	60 751	202 093	1 609	72 088	22 785
Drakenstein	WC023	2 608 798	2 621 178	1 307 660	50,1%	226 693	864 646	2 658	147 483	66 181
Stellenbosch	WC024	2 020 051	2 020 051	996 768	49,3%	246 722	536 707	8 239	127 085	78 016
Breede Valley	WC025	1 302 088	1 302 188	561 187	43,1%	103 503	324 945	4 648	109 971	18 121
Langeberg	WC026	854 415	858 521	408 476	47,8%	93 431	199 152	4 372	99 526	11 995
Cape Winelands DM	DC2	426 521	426 521	238 807	56,0%	-	-	4 961	185 370	48 476
Total Cape Winelands		7 914 596	7 939 516	3 872 224	48,9%	731 101	2 127 542	26 486	741 522	245 573
Theewaterskloof	WC031	612 319	613 174	294 810	48,1%	79 799	135 609	3 248	58 929	17 225
Overstrand	WC032	1 416 839	1 409 953	724 851	51,2%	139 604	403 945	8 116	102 056	71 130
Cape Agulhas	WC033	385 404	385 404	207 502	53,8%	53 097	112 658	1 601	30 059	10 087
Swellendam	WC034	319 636	326 019	169 134	52,9%	24 650	75 556	1 981	34 742	32 205
Overberg	DC3	255 224	254 346	141 059	55,3%	-	5 320	1 136	116 550	18 053
Total Overberg		2 989 422	2 988 895	1 537 356	51,4%	297 150	733 089	16 083	342 334	148 700
Kannaland	WC041	186 419	186 419	83 741	44,9%	12 968	49 926	546	16 967	3 335
Hessequa	WC042	562 896	566 318	336 395	59,8%	112 845	145 642	7 359	41 886	28 662
Mossel Bay	WC043	1 271 795	1 293 884	619 393	48,7%	87 490	418 442	17 125	63 377	32 960
George	WC044	2 512 874	2 517 259	1 105 626	44,0%	182 806	622 528	7 411	233 161	59 721
Oudtshoorn	WC045	635 263	635 496	418 282	65,8%	104 536	228 938	2 331	64 215	18 261
Bitou	WC047	785 441	785 441	407 152	51,8%	79 624	203 010	1 935	98 131	24 451
Knysna	WC048	972 827	973 523	510 623	52,5%	159 964	238 266	925	93 037	18 431
Garden Route	DC4	420 694	426 259	256 721	61,0%	-	-	2 819	129 939	123 963
Total Garden Route		7 348 209	7 384 600	3 737 933	50,9%	740 233	1 906 752	40 451	740 714	309 784
Laingsburg	WC051	93 356	93 356	51 153	54,8%	4 661	14 428	241	9 688	22 135
Prince Albert	WC052	77 849	77 849	41 377	53,2%	2 726	14 473	1 069	21 623	1 487
Beaufort West	WC053	338 682	338 682	166 441	49,1%	24 497	74 932	119	57 086	9 807
Central Karoo	DC5	108 445	108 445	28 711	26,5%	-	-	374	26 586	1 751
Total Central Karoo		618 332	618 332	287 683	46,5%	31 885	103 832	1 802	114 983	35 180
Total Western Cape		70 139 501	70 306 224	35 518 492	50,6%	7 332 828	17 206 905	568 806	5 442 667	4 967 286

Table 5 Operating Expenditure for the 2nd Quarter Ending 31 December 2021

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	48 446 962	48 494 391	21 788 077	45,0%	9 827 454	11 960 623
Total Metros		48 446 962	48 494 391	21 788 077	45,0%	9 827 454	11 960 623
Matzikama	WC011	437 019	437 019	171 403	39,2%	79 832	91 571
Cederberg	WC012	363 736	363 736	166 109	45,7%	83 779	82 330
Bergrivier	WC013	435 278	437 961	206 109	47,4%	97 436	108 673
Saldanha Bay	WC014	1 277 131	1 301 789	593 375	46,5%	286 493	306 881
Swartland	WC015	898 053	937 341	379 272	42,2%	156 910	222 362
West Coast	DC1	448 565	448 565	224 210	50,0%	92 425	131 785
Total West Coast		3 859 781	3 926 411	1 740 478	45,1%	796 876	943 603
Witzenberg	WC022	774 922	782 551	290 424	37,5%	127 276	163 148
Drakenstein	WC023	2 660 568	2 672 745	1 295 113	48,7%	529 428	765 686
Stellenbosch	WC024	2 017 490	2 017 490	718 846	35,6%	331 863	386 982
Brede Valley	WC025	1 287 175	1 287 275	440 247	34,2%	213 734	226 513
Langeberg	WC026	880 465	879 167	278 121	31,6%	187 180	90 940
Cape Winelands DM	DC2	427 477	427 477	178 046	41,7%	76 906	101 140
Total Cape Winelands		8 048 098	8 066 706	3 200 796	39,8%	1 466 387	1 734 410
Theewaterskloof	WC031	622 978	623 833	258 149	41,4%	120 175	137 974
Overstrand	WC032	1 495 006	1 495 096	670 979	44,9%	297 332	373 647
Cape Agulhas	WC033	394 952	394 952	176 350	44,7%	80 217	96 133
Swellendam	WC034	346 593	349 887	156 650	45,2%	71 730	84 920
Overberg	DC3	253 950	254 933	124 672	49,1%	48 629	76 043
Total Overberg		3 113 480	3 118 701	1 386 800	44,5%	618 083	768 717
Kannaland	WC041	191 830	191 830	102 489	53,4%	68 409	34 080
Hessequa	WC042	596 710	600 132	233 882	39,2%	91 567	142 315
Mossel Bay	WC043	1 366 440	1 388 503	505 999	37,0%	238 306	267 693
George	WC044	2 511 069	2 522 355	1 044 452	41,6%	469 541	574 911
Oudtshoorn	WC045	656 324	657 824	316 190	48,2%	153 066	163 124
Bitou	WC047	720 763	720 763	375 386	52,1%	169 389	205 997
Knysna	WC048	972 105	972 105	397 266	40,9%	178 929	218 337
Garden Route	DC4	428 166	433 331	204 914	47,9%	89 115	115 799
Total Garden Route		7 443 406	7 486 842	3 180 580	42,7%	1 458 322	1 722 257
Laingsburg	WC051	98 616	98 616	51 103	51,8%	23 096	28 007
Prince Albert	WC052	79 346	79 368	34 514	43,5%	18 767	15 747
Beaufort West	WC053	338 513	338 513	127 069	37,5%	64 128	62 941
Central Karoo	DC5	108 238	108 238	51 287	47,4%	13 738	37 549
Total Central Karoo		624 713	624 735	263 972	42,3%	119 728	144 245
Total Western Cape		71 536 441	71 717 787	31 560 704	44,1%	14 276 938	17 267 235

Table 6 Operating Expenditure Per Item for the 2nd Quarter Ending 31 December 2021

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD 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	48 446 962	48 494 391	21 788 077	45,0%	7 698 259	79 535	1 529 717	369 083	7 323 062	162 860	4 625 562
Total Metros		48 446 962	48 494 391	21 788 077	45,0%	7 698 259	79 535	1 529 717	369 083	7 323 062	162 860	4 625 562
Matzikama	WC011	437 019	437 019	171 403	39,2%	85 725	3 604	-	1 850	62 199	1 045	16 979
Cederberg	WC012	363 736	363 736	166 109	45,7%	71 142	2 448	10 621	4 573	42 104	149	35 071
Bergrivier	WC013	435 278	437 961	206 109	47,4%	74 276	3 280	12 232	7 336	60 333	4 136	44 516
Saldanha Bay	WC014	1 277 131	1 301 789	593 375	46,5%	228 344	6 107	76 379	10 431	170 006	163	101 945
Swartland	WC015	898 053	937 341	379 272	42,2%	126 889	5 264	45 629	5 676	148 764	2 102	44 949
West Coast	DC1	448 565	448 565	224 210	50,0%	104 672	3 217	(1)	321	44 104	611	71 286
Total West Coast		3 859 781	3 926 411	1 740 478	45,1%	691 048	23 921	144 860	30 187	527 511	8 207	314 745
Witzenberg	WC022	774 922	782 551	290 424	37,5%	103 972	4 904	15 078	76	120 682	1 690	44 022
Drakenstein	WC023	2 660 568	2 672 745	1 295 113	48,7%	385 754	15 434	121 346	90 847	521 465	3 422	156 844
Stellenbosch	WC024	2 017 490	2 017 490	718 846	35,6%	281 320	8 776	-	17 801	267 897	11 239	131 813
Breede Valley	WC025	1 287 175	1 287 275	440 247	34,2%	161 667	8 795	2	10 712	186 438	2 035	70 596
Langeberg	WC026	880 465	879 167	278 121	31,6%	64 206	3 655	17 153	3 351	152 721	707	36 328
Cape Winelands DM	DC2	427 477	427 477	178 046	41,7%	108 965	5 956	4 488	-	9 670	10 664	38 304
Total Cape Winelands		8 048 098	8 066 706	3 200 796	39,8%	1 105 885	47 519	158 067	122 787	1 258 875	29 757	477 907
Theewaterskloof	WC031	622 978	623 833	258 149	41,4%	115 196	5 840	12	4 905	54 177	974	77 045
Overstrand	WC032	1 495 006	1 495 096	670 979	44,9%	226 886	5 546	72 837	21 378	181 932	6 043	156 357
Cape Agulhas	WC033	394 952	394 952	176 350	44,7%	80 207	2 521	5 928	933	62 923	940	22 899
Swellendam	WC034	346 593	349 887	156 650	45,2%	57 435	2 547	5 598	1 393	47 287	385	42 006
Overberg	DC3	253 950	254 933	124 672	49,1%	62 862	2 853	2 307	1 467	28 019	-	27 163
Total Overberg		3 113 480	3 118 701	1 386 800	44,5%	542 586	19 307	86 682	30 076	374 338	8 341	325 471
Kannaland	WC041	191 830	191 830	102 489	53,4%	35 575	1 781	5 291	122	10 991	-	48 729
Hessequa	WC042	596 710	600 132	233 882	39,2%	94 714	3 911	14 787	8 111	75 724	1 708	34 927
Mossel Bay	WC043	1 366 440	1 388 503	505 999	37,0%	163 054	5 995	-	4 342	216 367	3 470	112 772
George	WC044	2 511 069	2 522 355	1 044 452	41,6%	292 758	10 994	78 675	14 855	317 850	16 772	312 549
Oudtshoorn	WC045	656 324	657 824	316 190	48,2%	134 785	5 272	17 353	4 807	105 755	572	47 647
Bitou	WC047	720 763	720 763	375 386	52,1%	145 869	2 847	18 015	5 853	80 469	3 535	118 798
Knysna	WC048	972 105	972 105	397 266	40,9%	139 004	4 455	-	11 545	123 674	483	118 105
Garden Route	DC4	428 166	433 331	204 914	47,9%	139 235	5 004	2 075	-	12 668	3 405	42 527
Total Garden Route		7 443 406	7 486 842	3 180 580	42,7%	1 144 994	40 260	136 195	49 636	943 497	29 945	836 053
Laingsburg	WC051	98 616	98 616	51 103	51,8%	15 563	1 626	3 025	75	6 827	2 416	21 571
Prince Albert	WC052	79 346	79 368	34 514	43,5%	10 659	1 571	2 920	28	8 395	100	10 840
Beaufort West	WC053	338 513	338 513	127 069	37,5%	64 758	3 040	-	1 901	35 869	250	21 251
Central Karoo	DC5	108 238	108 238	51 287	47,4%	34 768	1 294	-	(24)	2 605	121	12 523
Total Central Karoo		624 713	624 735	263 972	42,3%	125 748	7 531	5 945	1 980	53 696	2 887	66 184
Total Western Cape		71 536 441	71 717 787	31 560 704	44,1%	11 308 520	218 072	2 061 466	603 749	10 480 978	241 996	6 645 923

Table 7 Capital Revenue for the 2nd Quarter Ending 31 December 2021

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	8 325 971	8 842 420	1 789 917	21,5%	553 989	1 235 929
Total Metros		8 325 971	8 842 420	1 789 917	21,5%	553 989	1 235 929
Matzikama	WC011	71 730	71 730	26 082	36,4%	6 344	19 738
Cederberg	WC012	51 262	52 467	9 008	17,6%	4 814	4 195
Bergrivier	WC013	56 187	59 459	12 153	21,6%	1 829	10 324
Saldanha Bay	WC014	269 142	374 108	49 351	18,3%	12 677	36 674
Swartland	WC015	166 436	166 040	72 952	43,8%	11 061	61 891
West Coast	DC1	13 730	13 730	2 889	21,0%	1 244	1 645
Total West Coast		628 486	737 533	172 435	27,4%	37 968	134 467
Witzenberg	WC022	89 094	90 695	16 903	19,0%	8 333	8 570
Drakenstein	WC023	128 103	171 970	44 701	34,9%	14 081	30 620
Stellenbosch	WC024	406 054	471 680	115 912	28,5%	23 615	92 297
Breede Valley	WC025	151 230	156 251	39 805	26,3%	16 443	23 362
Langeberg	WC026	101 759	114 662	11 497	11,3%	6 632	4 864
Cape Winelands DM	DC2	68 838	68 838	185	0,3%	-	185
Total Cape Winelands		945 078	1 074 097	229 001	24,2%	69 103	159 898
Theewaterskloof	WC031	181 136	199 316	38 853	21,4%	15 265	23 589
Overstrand	WC032	274 775	270 324	57 160	20,8%	9 512	47 648
Cape Agulhas	WC033	53 873	53 873	8 290	15,4%	2 061	6 228
Swellendam	WC034	49 990	78 698	35 920	71,9%	6 404	29 516
Overberg	DC3	4 989	6 851	1 513	30,3%	517	995
Total Overberg		564 763	609 062	141 736	25,1%	33 759	107 976
Kannaland	WC041	23 767	23 767	9 518	40,0%	2 255	7 263
Hessequa	WC042	107 297	114 564	44 118	41,1%	5 085	39 033
Mossel Bay	WC043	241 589	254 465	68 921	28,5%	33 069	35 852
George	WC044	370 443	469 575	147 823	39,9%	57 501	90 323
Oudtshoorn	WC045	51 387	76 639	20 958	40,8%	4 077	16 881
Bitou	WC047	90 316	90 316	26 770	29,6%	17 175	9 595
Knysna	WC048	143 644	161 226	41 416	28,8%	14 117	27 299
Garden Route	DC4	76 173	76 173	1 002	1,3%	117	885
Total Garden Route		1 104 617	1 266 725	360 526	32,6%	133 395	227 132
Laingsburg	WC051	14 461	14 461	1 125	7,8%	504	621
Prince Albert	WC052	10 292	13 505	7 951	77,3%	2 336	5 615
Beaufort West	WC053	23 465	24 865	8 032	34,2%	4 979	3 053
Central Karoo	DC5	2 716	2 716	-	0,0%	-	-
Total Central Karoo		50 934	55 547	17 108	33,6%	7 819	9 289
Total Western Cape		11 619 848	12 585 384	2 710 724	23,3%	836 033	1 874 691

Table 8 Capital Revenue Per Source for the 2nd Quarter Ending 31 December 2021

R thousands	Demarcation Code	Original Budget Revenue	Adjusted Budget Revenue	YTD Actual Revenue	%	Transfers recognised-capital	Borrowing	Internally generated funds
WESTERN CAPE								
Cape Town	CPT	8 325 971	8 842 420	1 789 917	21,5%	599 176	609 830	580 912
Total Metros		8 325 971	8 842 420	1 789 917	21,5%	599 176	609 830	580 912
Matzikama	WC011	71 730	71 730	26 082	36,4%	26 082	-	-
Cederberg	WC012	51 262	52 467	9 008	17,6%	6 695	743	1 570
Bergrivier	WC013	56 187	59 459	12 153	21,6%	2 528	6 103	3 522
Saldanha Bay	WC014	269 142	374 108	49 351	18,3%	11 816	2 601	34 933
Swartland	WC015	166 436	166 040	72 952	43,8%	25 663	-	47 289
West Coast	DC1	13 730	13 730	2 889	21,0%	30	-	2 859
Total West Coast		628 486	737 533	172 435	27,4%	72 814	9 447	90 174
Witzenberg	WC022	89 094	90 695	16 903	19,0%	15 354	-	1 549
Drakenstein	WC023	128 103	171 970	44 701	34,9%	34 398	-	10 303
Stellenbosch	WC024	406 054	471 680	115 912	28,5%	33 859	36 364	45 689
Breede Valley	WC025	151 230	156 251	39 805	26,3%	7 572	-	32 233
Langeberg	WC026	101 759	114 662	11 497	11,3%	7 902	-	3 595
Cape Winelands DM	DC2	68 838	68 838	185	0,3%	4	-	180
Total Cape Winelands		945 078	1 074 097	229 001	24,2%	99 089	36 364	93 548
Theewaterskloof	WC031	181 136	199 316	38 853	21,4%	16 078	19 031	3 744
Overstrand	WC032	274 775	270 324	57 160	20,8%	27 961	22 589	6 610
Cape Agulhas	WC033	53 873	53 873	8 290	15,4%	4 220	2 512	1 557
Swellendam	WC034	49 990	78 698	35 920	71,9%	30 752	3 242	1 926
Overberg	DC3	4 989	6 851	1 513	30,3%	161	-	1 352
Total Overberg		564 763	609 062	141 736	25,1%	79 172	47 374	15 190
Kannaland	WC041	23 767	23 767	9 518	40,0%	8 906	-	612
Hessequa	WC042	107 297	114 564	44 118	41,1%	36 808	5 793	1 516
Mossel Bay	WC043	241 589	254 465	68 921	28,5%	16 994	10 079	41 848
George	WC044	370 443	469 575	147 823	39,9%	45 801	72 298	29 725
Oudtshoorn	WC045	51 387	76 639	20 958	40,8%	9 781	6 427	4 750
Bitou	WC047	90 316	90 316	26 770	29,6%	22 104	-	4 666
Knysna	WC048	143 644	161 226	41 416	28,8%	11 863	26 370	3 184
Garden Route	DC4	76 173	76 173	1 002	1,3%	-	99	903
Total Garden Route		1 104 617	1 266 725	360 526	32,6%	152 257	121 065	87 205
Laingsburg	WC051	14 461	14 461	1 125	7,8%	1 125	-	-
Prince Albert	WC052	10 292	13 505	7 951	77,3%	7 670	-	280
Beaufort West	WC053	23 465	24 865	8 032	34,2%	7 645	-	387
Central Karoo	DC5	2 716	2 716	-	0,0%	-	-	-
Total Central Karoo		50 934	55 547	17 108	33,6%	16 440	-	668
Total Western Cape		11 619 848	12 585 384	2 710 724	23,3%	1 018 947	824 080	867 696

Table 9 Capital Expenditure for the 2nd Quarter Ending 31 December 2021

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	8 325 971	8 842 420	1 813 667	21,8%	565 220	1 248 448
Total Metros		8 325 971	8 842 420	1 813 667	21,8%	565 220	1 248 448
Matzikama	WC011	71 730	71 730	26 082	36,4%	6 344	19 738
Cederberg	WC012	51 262	52 467	9 008	17,6%	4 814	4 195
Bergrivier	WC013	56 187	59 459	12 153	21,6%	1 829	10 324
Saldanha Bay	WC014	269 142	374 108	49 351	18,3%	12 677	36 674
Swartland	WC015	166 436	166 040	72 952	43,8%	11 061	61 891
West Coast	DC1	13 730	13 730	2 889	21,0%	1 244	1 645
Total West Coast		628 486	737 533	172 435	27,4%	37 968	134 467
Witzenberg	WC022	89 244	90 845	16 903	18,9%	8 333	8 570
Drakenstein	WC023	128 103	171 970	44 701	34,9%	14 081	30 620
Stellenbosch	WC024	406 054	471 680	115 912	28,5%	23 615	92 297
Breede Valley	WC025	151 230	156 251	39 805	26,3%	16 443	23 362
Langeberg	WC026	101 759	114 662	11 650	11,4%	6 668	4 982
Cape Winelands DM	DC2	68 838	68 838	185	0,3%	-	185
Total Cape Winelands		945 228	1 074 247	229 154	24,2%	69 139	160 015
Theewaterskloof	WC031	181 136	199 316	38 853	21,4%	15 265	23 589
Overstrand	WC032	274 775	270 324	57 160	20,8%	9 512	47 648
Cape Agulhas	WC033	53 873	53 873	8 290	15,4%	2 061	6 228
Swellendam	WC034	49 990	78 748	35 926	71,9%	6 407	29 519
Overberg	DC3	4 989	6 851	1 513	30,3%	517	995
Total Overberg		564 763	609 112	141 742	25,1%	33 763	107 979
Kannaland	WC041	23 767	23 767	9 518	40,0%	2 255	7 263
Hessequa	WC042	107 297	114 564	44 118	41,1%	5 085	39 033
Mossel Bay	WC043	241 589	254 465	314 529	130,2%	278 677	35 852
George	WC044	370 443	469 575	147 823	39,9%	57 501	90 323
Oudtshoorn	WC045	51 387	76 639	20 958	40,8%	4 077	16 881
Bitou	WC047	90 316	90 316	26 770	29,6%	17 175	9 595
Knysna	WC048	143 644	161 226	41 416	28,8%	14 117	27 299
Garden Route	DC4	76 173	76 573	1 146	1,5%	117	1 029
Total Garden Route		1 104 617	1 267 125	606 278	54,9%	379 002	227 276
Laingsburg	WC051	14 461	14 461	1 125	7,8%	504	621
Prince Albert	WC052	10 292	13 505	7 951	77,3%	2 336	5 615
Beaufort West	WC053	23 465	24 865	8 032	34,2%	4 979	3 053
Central Karoo	DC5	2 716	2 716	-	0,0%	-	-
Total Central Karoo		50 934	55 547	17 108	33,6%	7 819	9 289
Total Western Cape		11 619 998	12 585 984	2 980 385	25,6%	1 092 911	1 887 474

Table 10 Aggregated Debtors Age Analysis for the 2nd Quarter Ending 31 December 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	540 312	16,2%	126 324	3,8%	95 891	2,9%	2 569 330	77,1%	3 331 857
Electricity	1 082 515	59,1%	94 321	5,2%	70 889	3,9%	583 247	31,9%	1 830 971
Property Rates	984 225	31,7%	164 226	5,3%	111 211	3,6%	1 842 904	59,4%	3 102 566
Waste Water Management	305 447	18,9%	57 450	3,6%	47 012	2,9%	1 206 876	74,6%	1 616 785
Waste Management	199 478	16,2%	48 649	4,0%	37 677	3,1%	945 227	76,8%	1 231 029
Property Rental Debtors	61 350	7,1%	1 462	0,2%	1 381	0,2%	804 269	92,6%	868 462
Interest on Arrear Debtor									
Accounts	75 581	14,6%	36 165	7,0%	36 266	7,0%	369 758	71,4%	517 770
Unauthorised, irregular, fruitless and wasteful Expenditure	-		-		-		-		
Other	-126 990	26,6%	-54 991	11,5%	-31 837	6,7%	-264 281	55,3%	-478 099
Total	3 121 919	26,0%	473 605	3,9%	368 489	3,1%	8 057 328	67,0%	12 021 342
Debtors Age Analysis By Customer Group									
Organs of State	140 063	171,8%	37 777	46,3%	26 647	32,7%	-122 960	-150,8%	81 527
Commercial	1 301 188	51,1%	133 568	5,2%	87 654	3,4%	1 022 759	40,2%	2 545 169
Households	1 605 009	18,0%	343 479	3,9%	253 314	2,8%	6 714 243	75,3%	8 916 045
Other	75 660	15,8%	-41 218	-8,6%	874	0,2%	443 286	92,6%	478 601
Total Debtors	3 121 919	26,0%	473 605	3,9%	368 489	3,1%	8 057 328	67,0%	12 021 342
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	2 057 252	26,9%	248 248	3,2%	226 264	3,0%	5 123 838	66,9%	7 655 602
Total Metros	2 057 252	26,9%	248 248	3,2%	226 264	3,0%	5 123 838	66,9%	7 655 602
Matzikama	11 520	10,1%	8 623	7,5%	6 252	5,5%	87 942	76,9%	114 337
Cederberg	11 407	8,6%	7 086	5,4%	5 369	4,1%	108 026	81,9%	131 887
Bergrivier	14 321	12,5%	7 036	6,2%	3 770	3,3%	89 117	78,0%	114 244
Saldanha Bay	69 932	25,9%	11 531	4,3%	6 805	2,5%	182 178	67,4%	270 445
Swartland	47 128	53,7%	9 849	11,2%	3 346	3,8%	27 399	31,2%	87 722
West Coast	14 232	91,0%	280	1,8%	192	1,2%	929	5,9%	15 633
Total West Coast	168 540	23,0%	44 404	6,0%	25 734	3,5%	495 590	67,5%	734 268
Witzenberg	48 507	16,0%	5 799	1,9%	5 000	1,6%	244 341	80,5%	303 648
Drakenstein	148 966	39,6%	23 031	6,1%	12 639	3,4%	191 664	50,9%	376 299
Stellenbosch	38 049	14,0%	9 292	3,4%	7 677	2,8%	216 565	79,7%	271 584
Breede Valley	60 552	25,7%	10 447	4,4%	8 013	3,4%	157 024	66,5%	236 036
Langeberg	44 080	38,7%	7 656	6,7%	4 633	4,1%	57 546	50,5%	113 914
Cape Winelands DM	305	47,3%	37	5,7%	1	0,2%	302	46,9%	645
Total Cape Winelands	340 459	26,1%	56 262	4,3%	37 963	2,9%	867 442	66,6%	1 302 126
Theewaterskloof	20 348	6,8%	21 980	7,3%	9 450	3,1%	248 539	82,8%	300 318
Overstrand	68 106	52,4%	3 105	2,4%	2 035	1,6%	56 812	43,7%	130 058
Cape Agulhas	18 126	25,6%	15 193	21,4%	3 147	4,4%	34 365	48,5%	70 831
Swellendam	16 122	36,7%	3 310	7,5%	2 707	6,2%	21 735	49,5%	43 873
Overberg	4 169	74,1%	173	3,1%	65	1,2%	1 217	21,6%	5 624
Total Overberg	126 872	23,0%	43 761	7,9%	17 404	3,2%	362 667	65,9%	550 704
Kannaland	4 264	5,7%	2 987	4,0%	2 655	3,5%	65 431	86,9%	75 337
Hessequa	35 589	47,7%	3 723	5,0%	2 587	3,5%	32 745	43,9%	74 644
Mossel Bay	62 998	34,3%	11 005	6,0%	10 327	5,6%	99 352	54,1%	183 681
George	115 417	31,5%	15 432	4,2%	11 874	3,2%	224 227	61,1%	366 950
Oudtshoorn	111 326	56,2%	8 124	4,1%	6 016	3,0%	72 678	36,7%	198 145
Bitou	32 513	11,6%	13 804	4,9%	10 766	3,8%	224 183	79,7%	281 266
Knysna	40 128	11,5%	19 967	5,7%	10 621	3,1%	276 768	79,6%	347 484
Garden Route	436	-1,1%	352	0,9%	430	1,1%	38 668	99,1%	39 013
Total Garden Route	401 799	25,6%	75 393	4,8%	55 277	3,5%	1 034 051	66,0%	1 566 521
Laingsburg	3 088	26,6%	288	2,5%	1 180	10,2%	7 035	60,7%	11 591
Prince Albert	1 303	4,7%	1 435	5,2%	1 171	4,2%	23 869	85,9%	27 778
Beaufort West	22 584	13,1%	3 806	2,2%	3 492	2,0%	142 200	82,6%	172 082
Central Karoo	23	3,4%	8	1,2%	4	0,6%	635	94,9%	669
Total Central Karoo	26 997	12,7%	5 537	2,6%	5 847	2,8%	173 739	81,9%	212 121
Total Western Cape	3 121 919	26,0%	473 605	3,9%	368 489	3,1%	8 057 328	67,0%	12 021 342

Table 11 Aggregated Creditors Age Analysis for the 2nd Quarter Ending 31 December 2021

Creditors Age Analysis By Category	0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
	R'000		R'000		R'000		R'000		R'000
Bulk Electricity	138 112	43,8%	7 468	2,4%	6 348	2,0%	163 230	51,8%	315 158
Bulk Water	61	1,4%	1 212	27,8%	742	17,0%	2 349	53,8%	4 363
PAYE deductions	14 960	100,0%		0,0%		0,0%		0,0%	14 960
VAT (output less input) deductions	19 853	100,0%		0,0%		0,0%		0,0%	19 853
deductions	2 288	100,0%		0,0%		0,0%		0,0%	2 288
Loan repayments	60	2,5%		0,0%		0,0%	2 359	97,5%	2 419
Trade Creditors	93 295	72,0%	6 286	4,9%	1 774	1,4%	28 253	21,8%	129 609
Auditor General	2 040	10,4%	1 185	6,0%	52	0,3%	16 337	83,3%	19 614
Other	3 037	29,9%	320	3,2%	6	0,1%	6 778	66,8%	10 141
Total	273 705	52,8%	16 471	3,2%	8 924	1,7%	219 307	42,3%	518 406
Creditors Age Analysis By Municipality									
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	- 23 964	100%	-	0,0%	-	0,0%	- 11	0,0%	- 23 975
Total Metros	- 23 964	100%	-	0,0%	-	0,0%	- 11	0,0%	- 23 975
Matzikama	874	1%	10 044	15,4%	5 526	8,5%	48 627	74,7%	65 071
Cederberg	-	0%	-	0,0%	-	0,0%	33 104	100,0%	33 104
Bergrivier	-		-		-		-		-
Saldanha Bay	3 320	100%	-	0,0%	-	0,0%	-	0,0%	3 320
Swartland	39 480	99%	21	0,1%	126	0,3%	62	0,2%	39 689
West Coast	-	0%	5	52,7%	2	24,8%	2	22,5%	9
Total West Coast	43 674	31%	10 070	7,1%	5 654	4,0%	81 795	57,9%	141 192
Witzenberg	596	57%	295	28,1%	155	14,8%	3	0,3%	1 049
Drakenstein	67 950	100%	-	0,0%	-	0,0%	-	0,0%	67 950
Stellenbosch	32 695	100%	-	0,0%	-	0,0%	-	0,0%	32 695
Breede Valley	- 3 868	193%	1 615	-80,8%	2	-0,1%	251	-12,5%	- 2 000
Langeberg	616	100%	-	0,0%	-	0,0%	-	0,0%	616
Cape Winelands DM	-		-		-		-		-
Total Cape Winelands	97 989	98%	1 910	1,9%	157	0,2%	254	0,3%	100 310
Theewaterskloof	889	45%	1 084	54,8%	6	0,3%	-	0,0%	1 980
Overstrand	5 946	100%	-	0,0%	-	0,0%	-	0,0%	5 946
Cape Agulhas	-		-		-		-		-
Swellendam	5 829	97%	106	1,8%	3	0,1%	50	0,8%	5 988
Overberg	533	18%	-	0,0%	-	0,0%	2 360	81,6%	2 893
Total Overberg	13 197	79%	1 190	7,1%	9	0,1%	2 410	14,3%	16 806
Kannaland	7 483	12%	542	0,9%	982	1,6%	54 131	85,7%	63 139
Hessequa	30 685	100%	-	0,0%	-	0,0%	-	0,0%	30 685
Mossel Bay	13 059	98%	56	0,4%	28	0,2%	188	1,4%	13 332
George	67 491	99%	413	0,6%	-	0,0%	-	0,0%	67 904
Oudtshoorn	15 702	79%	639	3,2%	64	0,3%	3 569	17,9%	19 974
Bitou	823	93%	58	6,6%	-	0,0%	-	0,0%	881
Knysna	3 929	100%	-	0,0%	-	0,0%	-	0,0%	3 929
Garden Route	28	6%	-	0,0%	-	0,0%	471	94,5%	498
Total Garden Route	139 201	69%	1 708	0,9%	1 075	0,5%	58 359	29,1%	200 342
Laingsburg	-		-		-		-		-
Prince Albert	1 399	100%	-	0,0%	-	0,0%	-	0,0%	1 399
Beaufort West	866	1%	1 356	1,7%	1 973	2,5%	74 143	94,6%	78 338
Central Karoo	1 344	34%	237	5,9%	56	1,4%	2 357	59,0%	3 994
Total Central Karoo	3 608	4%	1 593	1,9%	2 029	2,4%	76 500	91,4%	83 730
Total Western Cape	273 705	52,8%	16 471	3,2%	8 924	1,7%	219 306	42,3%	518 406

