



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

PROVINCE OF THE WESTERN CAPE

PROVINSIE WES-KAAP

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PROVINCIAL NOTICE

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PROVINCIAL NOTICE

The following Provincial Notice is published for general information.

DR H.C. MALILA,
DIRECTOR-GENERAL

Provincial Building,
Wale Street,
Cape Town.

PROVINSIALE KENNISGEWING

Die volgende Provinsiale Kennisgewing word vir algemene inligting gepubliseer.

DR H.C. MALILA,
DIREKTEUR-GENERAAL

Provinsiale Wetgewer-gebou,
Waalstraat,
Kaapstad.

P.N. 50/2022**29 April 2022****PROVINCIAL NOTICE**

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

**LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT
QUARTERLY CONSOLIDATED STATEMENT:
QUARTER 3 ENDING 31 MARCH 2022**

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 third quarter (ending 31 March 2022) 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 April 2022.

**MR D MAYNIER
PROVINCIAL MINISTER OF FINANCE AND ECONOMIC OPPORTUNITIES**

SUMMARY ON THE STATE OF LOCAL GOVERNMENT REVENUE AND EXPENDITURE: THIRD QUARTER CONSOLIDATED STATEMENT FOR THE PERIOD 1 JANUARY 2022 – 31 MARCH 2022

BACKGROUND

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

This publication forms part of the In-Year Management, Monitoring and Reporting System for Local Government which enables the Provincial Treasury to exercise oversight over municipalities in the Western Cape. It provides a high-level review of the implementation of municipal budgets for the third quarter, ending 31 March 2022.

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 March 2022. 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 and weaknesses in balance sheet budgeting, movement accounting and basic municipal accounting practices in 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 extracted on 20 April 2022. 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 62.2 per cent or R52.57 billion of the total adjusted expenditure budget of R84.56 billion by the end of the third quarter on 31 March 2022 (operating expenditure accounted for R48.09 billion and capital expenditure for R4.49 billion).
2. In respect of revenue, aggregate billing and other revenue amounted to 70.4 per cent or R58.47 billion of the total adjusted revenue budget of R83.10 billion (operating revenue accounted for R54.27 billion and capital revenue for R4.20 billion).
3. Aggregate operating revenue for the period ended 31 March 2022 amounted to R54.27 billion or 73.8 per cent of the adjusted operating revenue budget of R73.56 billion. This represents a slight underperformance of 3.6 per cent compared to the year-to-date budget, mainly as a result of under recoveries reported on other own revenue (14.9 per cent).
4. Service charges and property rates are the largest revenue sources, contributing 46.9 per cent and 19.7 per cent, respectively towards the total adjusted operating revenue budget of R73.56 billion. The 2021/22 quarter three results show R26.08 billion in revenue generated from service charges (75.6 per cent of the R34.51 billion adjusted budget) and R10.71 billion revenue in property rates (73.9 per cent of the R14.48 billion adjusted budget). These amounts represent billed revenue and not actual revenue collected. Stringent debt collection strategies must be applied to realise the planned revenue.
5. Under performances are noted in other own revenue (14.9 per cent), investment revenue (6.33 per cent), transfers and subsidies (3.0 per cent), property rates (2.2 per cent) and services charges (1.42 per cent) at the end of March 2022. In the current economic and fiscal environment, municipalities are advised to closely monitor underperforming revenue items and adjust spending patterns to remain within their affordability envelope.
6. To date municipalities spent R48.09 billion or 64.1 per cent of their aggregated R75.02 billion operating adjusted expenditure budget. Employee related costs remain the highest cost driver to date, amounting to R16.66 billion, followed by materials and bulk purchases of R16.13 billion and other expenditure amounting to R10.55 billion. Many municipalities implemented the wage agreement for local government in the second quarter, which resulted in increased spending on cost of employment. Municipalities need to contain costs, more especially consumption related spending, exercise prudent financial management, and eradicate wasteful use of public resources.
7. Western Cape municipalities adjusted their capital budgets downwards to R9.54 billion from R11.62 billion. Capital spending of R4.49 billion or 47.0 per cent against the R9.54 billion adjusted capital budget was reported. The capital expenditure amount reflected in the data strings is lower than the actual capital spending reported by some municipalities in the Financial Management Reports that were presented to their respective Councils. The City of Cape Town reported spending of R2.8 billion or 45.8 per cent of their adjusted capital budget of R6.11 billion. However, from the M09 2021/22 C-schedules the Metro indicated actual YTD capital spending of R2.93 billion against an Adjustment Budget amount of R6.11 billion (48 per cent). The Metro indicated that the difference between the YTD MBRR actuals and the mSCOA data strings is due to settlement processes which still need to be coded correctly. A solution is currently being investigated. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported aggregated capital expenditure performance of R448.86 million or 43.7 per cent against their combined capital adjusted budget of R1.03 billion. The capital budget spending for district municipalities amounted to R14.25 million or 21.5 per cent of their total adjusted budget of R66.4 million whilst local municipalities' capital spending amounted to R1.22 billion or 52.2 per cent against their aggregated R2.34 billion adjusted

capital budget. Amongst the contributing factors to under-spending are delays in supply chain processes. Based on previous year's trends, capital expenditure is likely to increase in the next quarter.

8. In aggregate, Western Cape municipalities fund 64.4 per cent of their total planned capital investment from own funding. This is comprised of borrowing (19.6 per cent) and internally generated funds (44.8 per cent).
9. Capital spending against borrowings amounted to R801.51 million or 42.9 per cent against the adjusted borrowing budget of R1.87 billion. Capital spending funded from transfers recognised amounted to R1.60 billion or 47.2 per cent against the R3.40 billion adjusted budgeted amount. Spending on internally generated funds amounted to R1.80 billion or 42.0 per cent against the R4.28 billion adjusted budget for internally generated funds. Infrastructure investment is a lever for economic growth and a conscious effort to fully implement capital projects is encouraged.
10. Aggregate municipal consumer debtors as at 31 March 2022 amounted to R12.64 billion. The bulk of the outstanding debt is owed by households, which account for R9.16 billion or 72.5 per cent of the total outstanding debt.
11. Debtors older than 90 days amount to R8.39 billion or 66.4 per cent of the total outstanding debtors of R12.64 billion. This includes historic debt that has accumulated over an extended period, interest on arrears and other recoveries.
12. A quarter-on-quarter increase of 5.1 per cent is noted in outstanding debtors, from R12.02 billion at the end of quarter two to R12.64 billion at the end of quarter three of 2021/22.
13. In aggregate, Western Cape municipalities reported outstanding creditors of R617.20 million at 31 March 2022. The total outstanding creditors older than 30 days amount to R277.59 million or 45.0 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 three amount to R31.59 billion. However, 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, Covid-19 response, capacity building training initiatives, quarterly Chief Financial Officers' and Municipal Accountants Fora 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 3rd Quarter Ending 31 March 2022

Description	2020/21	Budget year 2021/22									
	R thousands Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD %	YTD Budget	YTD Variance	Full Year Forecast
Financial Performance											
Property rates	13 498 040	14 447 797	14 479 040	4 105 290	3 227 200	3 373 109	10 705 599	73,9%	10 946 865	(241 266)	14 479 040
Service charges	31 086 796	34 616 841	34 513 490	9 107 082	8 186 505	8 790 555	26 084 142	75,6%	26 061 400	22 742	34 513 490
Investment revenue	1 211 690	1 222 013	1 260 223	281 088	290 039	309 421	880 547	69,9%	940 006	(59 459)	1 260 223
Transfers and subsidies	9 578 522	9 508 694	10 148 556	2 663 092	2 754 952	2 582 567	8 000 611	78,8%	8 251 093	(250 482)	10 148 556
Other own revenue	8 412 867	10 344 155	13 159 262	2 115 504	2 854 186	3 626 846	8 596 537	65,3%	10 101 800	(1 505 263)	13 159 262
Total Revenue (excluding capital transfers and contributions)	63 787 915	70 139 501	73 560 571	18 272 056	17 312 882	18 682 498	54 267 436	73,8%	56 301 163	(2 033 727)	73 560 571
Employee costs	22 236 875	23 178 807	23 487 855	4 908 266	6 442 326	5 308 355	16 658 946	70,9%	17 157 023	(498 077)	23 487 855
Remuneration of councillors	455 819	504 468	491 748	113 223	106 422	115 058	334 703	68,1%	362 979	(28 276)	491 748
Depreciation & asset impairment	4 455 813	4 725 485	4 803 811	925 753	1 135 712	1 167 218	3 228 684	67,2%	3 439 212	(210 528)	4 803 811
Finance charges	1 364 120	1 342 615	1 342 068	212 570	389 570	217 297	819 438	61,1%	862 406	(42 968)	1 342 068
Materials and bulk purchases	17 637 445	22 059 582	24 094 068	4 900 222	5 642 508	5 589 696	16 132 426	67,0%	16 695 174	(562 749)	24 094 068
Transfers and subsidies	607 661	636 375	738 277	136 013	106 249	116 363	358 625	48,6%	505 839	(147 214)	738 277
Other expenditure	17 422 037	19 089 110	20 059 846	3 090 802	3 558 269	3 904 546	10 553 617	52,6%	12 796 886	(2 243 269)	20 059 846
Total Expenditure	64 179 769	71 536 441	75 017 671	14 286 850	17 381 056	16 418 533	48 086 439	64,1%	51 819 518	(3 733 079)	75 017 671
Surplus/(Deficit)	(391 853)	(1 396 941)	(1 457 100)	3 985 206	(68 174)	2 263 965	6 180 997	-42,2%	4 481 645	1 699 352	(1 457 100)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 685 216	4 289 809	3 275 853	246 102	753 721	581 589	1 581 412	48,3%	2 022 350	(440 938)	3 275 853
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	307 432	77 473	77 622	104 431	259 526	84,4%	209 846	49 680	307 432
Surplus/(Deficit) after capital transfers & contributions	2 924 924	3 147 607	2 126 185	4 308 781	763 168	2 949 985	8 021 935	377,3%	6 713 841	1 308 094	2 126 185
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 924 924	3 147 607	2 126 185	4 308 781	763 168	2 949 985	8 021 935	377,3%	6 713 841	1 308 094	2 126 185
Capital expenditure & funds sources											
Capital expenditure	7 728 212	11 619 998	9 544 571	1 092 911	1 892 687	1 502 000	4 487 598	47,0%	5 600 767	(1 113 169)	9 544 571
Transfers recognised - capital	1 728 399	4 398 381	3 396 949	287 032	737 753	580 208	1 604 993	47,2%	2 178 576	(573 584)	3 396 949
Borrowing	273 886	3 412 478	1 866 690	264 027	560 053	(22 567)	801 513	42,9%	960 305	(158 792)	1 866 690
Internally generated funds	5 045 703	3 808 988	4 277 553	284 974	582 112	929 819	1 796 904	42,0%	2 458 877	(661 973)	4 277 553
Total sources of capital funds	7 047 989	11 619 848	9 541 192	836 033	1 879 918	1 487 459	4 203 410	44,1%	5 597 759	(1 394 349)	9 541 192
Financial position											
Total current assets	2 024 322 123	27 005 165	27 418 524	1 021 461 838	1 279 172	3 692 172	1 026 433 183	3743,6%	38 236 806	988 196 376	27 418 524
Total non current assets	94 782 289	108 656 635	106 844 501	80 447 969	6 622 133	2 530 567	89 600 669	83,9%	31 243 590	58 357 079	106 844 501
Total current liabilities	2 012 115 866	17 570 155	15 461 189	1 009 018 541	627 241	2 031 105	1 011 676 887	6543,3%	4 808 026	1 006 868 861	15 461 189
Total non current liabilities	20 470 830	23 792 097	22 620 160	15 978 094	52 153	88 159	16 118 406	71,3%	5 218 180	10 900 226	22 620 160
Community wealth/Equity	83 677 242	91 369 010	95 732 654	72 887 951	6 407 803	1 320 367	80 616 121	84,2%	53 294 315	27 321 805	95 732 654
Cash flows											
Net cash from (used) operating	52 223 140	91 016 423	8 451 448	4 681 736	3 645 813	7 228 532	15 556 081	184,1%	33 092 102	(17 536 021)	8 451 448
Net cash from (used) investing	(1 050 243)	(11 275 864)	(9 063 368)	6 061 135	(3 063 358)	(2 271 338)	726 439	-8,0%	2 677 042	(1 950 604)	(9 063 368)
Net cash from (used) financing	1 991	2 889 126	376 990	(2 537)	(24 797)	(7 435)	(34 769)	-9,2%	13 779	(48 548)	376 990
Cash/cash equivalents at the year end	65 088 304	96 135 359	17 332 528	24 570 189	25 508 235	(18 484 764)	31 593 659	182,3%	39 090 244	(7 496 585)	17 332 528

Table 2: Aggregated Revenue and Expenditure Budget Performance Per Category for the 3rd Quarter Ending 31 March 2022

R thousands	Original Budget			Adjusted Budget			Year to date: 31 March 2022			
	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	51 395 762	6 108 082	57 503 845	33 181 141	2 800 468	35 981 609	62,6%
Secondary Cities	7 189 128	904 600	8 093 727	7 277 747	1 027 430	8 305 177	4 387 268	448 862	4 836 130	58,2%
District Municipalities	1 666 396	166 445	1 832 841	1 787 320	66 403	1 853 724	1 238 337	14 245	1 252 582	67,6%
Local Municipalities	14 233 955	2 222 983	16 456 938	14 556 842	2 342 655	16 899 497	9 279 693	1 224 024	10 503 717	62,2%
Total	71 536 441	11 619 998	83 156 440	75 017 671	9 544 571	84 562 242	48 086 439	4 487 598	52 574 037	62,2%

R thousands	Budget			Adjusted Budget			Year to date: 31 March 2022			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Total Revenue as % of Adjusted Budget
Metro	47 512 224	8 325 971	55 838 195	50 546 295	6 108 082	56 654 377	37 534 672	2 764 012	40 298 684	71,1%
Secondary Cities	7 141 722	904 600	8 046 322	7 204 718	1 027 430	8 232 148	5 070 809	448 862	5 519 670	67,1%
District Municipalities	1 648 568	166 445	1 815 013	1 761 616	63 553	1 825 169	1 342 450	13 365	1 355 815	74,3%
Local Municipalities	13 836 987	2 222 833	16 059 820	14 047 943	2 342 126	16 390 069	10 319 505	977 171	11 296 677	68,9%
Total	70 139 501	11 619 848	81 759 349	73 560 571	9 541 192	83 101 763	54 267 436	4 203 410	58 470 846	70,4%

Table 3: Operating Revenue for the 3rd Quarter Ending 31 March 2022

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mrch Actual
WESTERN CAPE								
Cape Town	CPT	47 512 224	50 546 295	37 534 672	74,3%	12 238 459	11 982 142	13 314 071
Total Metros		47 512 224	50 546 295	37 534 672	74,3%	12 238 459	11 982 142	13 314 071
Matzikama	WC011	439 355	393 006	284 205	72,3%	98 092	93 970	92 143
Cederberg	WC012	346 091	357 642	262 221	73,3%	83 598	88 197	90 426
Bergrivier	WC013	421 416	432 050	313 683	72,6%	114 892	101 969	96 822
Saldanha Bay	WC014	1 205 124	1 230 477	921 845	74,9%	305 956	275 666	340 223
Swartland	WC015	907 049	947 435	660 064	69,7%	226 169	219 330	214 566
West Coast	DC1	437 684	529 711	419 819	79,3%	110 243	144 613	164 963
Total West Coast		3 756 719	3 890 321	2 861 838	73,6%	938 950	923 745	999 143
Witzenberg	WC022	702 723	716 903	530 312	74,0%	217 966	141 360	170 986
Drakenstein	WC023	2 608 798	2 620 781	1 951 195	74,5%	635 140	672 520	643 535
Stellenbosch	WC024	2 020 051	1 982 761	1 463 616	73,8%	539 226	457 543	466 848
Breede Valley	WC025	1 302 088	1 305 548	822 657	63,0%	293 655	267 532	261 469
Langeberg	WC026	854 415	878 244	693 018	78,9%	285 374	123 101	284 543
Cape Winelands DM	DC2	426 521	422 717	338 848	80,2%	124 042	114 765	100 041
Total Cape Winelands		7 914 596	7 926 955	5 799 646	73,2%	2 095 403	1 776 821	1 927 422
Theewaterskloof	WC031	612 319	611 090	460 859	75,4%	159 382	135 428	166 049
Overstrand	WC032	1 416 839	1 438 403	1 085 404	75,5%	360 798	364 053	360 553
Cape Agulhas	WC033	385 404	390 647	294 808	75,5%	119 468	88 034	87 306
Swellendam	WC034	319 636	344 140	249 014	72,4%	86 136	82 998	79 880
Overberg	DC3	255 224	260 243	179 384	68,9%	63 841	77 218	38 325
Total Overberg		2 989 422	3 044 524	2 269 469	74,5%	789 625	747 731	732 113
Kannaland	WC041	186 419	176 492	139 872	79,3%	50 756	32 986	56 130
Hessequa	WC042	562 896	572 342	439 668	76,8%	213 242	123 152	103 273
Mossel Bay	WC043	1 271 795	1 296 156	991 159	76,5%	329 129	290 264	371 766
George	WC044	2 512 874	2 601 175	1 655 997	63,7%	555 456	550 170	550 371
Oudtshoorn	WC045	635 263	645 512	534 570	82,8%	299 863	118 419	116 288
Bitou	WC047	785 441	787 523	569 376	72,3%	153 665	253 487	162 224
Knysna	WC048	972 827	1 013 955	705 819	69,6%	314 791	195 831	195 196
Garden Route	DC4	420 694	436 806	364 766	83,5%	131 323	125 398	108 045
Total Garden Route		7 348 209	7 529 960	5 401 227	71,7%	2 048 225	1 689 708	1 663 293
Laingsburg	WC051	93 356	90 994	78 900	86,7%	31 457	19 697	27 747
Prince Albert	WC052	77 849	77 849	58 765	75,5%	22 111	19 266	17 388
Beaufort West	WC053	338 682	341 534	223 286	65,4%	91 164	75 278	56 845
Central Karoo	DC5	108 445	112 139	39 633	35,3%	16 662	12 048	10 923
Total Central Karoo		618 332	622 516	400 585	64,3%	161 394	126 289	112 902
Total Western Cape		70 139 501	73 560 571	54 267 436	73,8%	18 272 056	17 246 436	18 748 944

Table 4: Operating Revenue Per Source for the 3rd Quarter Ending 31 March 2022

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	50 546 295	37 534 672	74,3%	7 887 497	17 151 833	696 592	4 753 302	7 045 449
	Total Metros		47 512 224	50 546 295	37 534 672	74,3%	7 887 497	17 151 833	696 592	4 753 302	7 045 449
	Matzikama	WC011	439 355	393 006	284 205	72,3%	39 953	155 953	471	72 944	14 883
	Cederberg	WC012	346 091	357 642	262 221	73,3%	38 495	128 974	521	81 117	13 114
	Bergrivier	WC013	421 416	432 050	313 683	72,6%	65 379	164 913	5 571	57 482	20 338
	Saldanha Bay	WC014	1 205 124	1 230 477	921 845	74,9%	198 544	529 848	24 467	115 751	53 235
	Swartland	WC015	907 049	947 435	660 064	69,7%	107 148	397 420	4 097	126 804	24 595
	West Coast	DC1	437 684	529 711	419 819	79,3%	-	94 195	7 802	24 899	292 923
	Total West Coast		3 756 719	3 890 321	2 861 838	73,6%	449 519	1 471 304	42 929	478 998	419 089
	Witzenberg	WC022	702 723	716 903	530 312	74,0%	74 938	307 491	3 171	107 978	36 734
	Drakenstein	WC023	2 608 798	2 620 781	1 951 195	74,5%	321 050	1 345 816	5 063	194 849	84 416
	Stellenbosch	WC024	2 020 051	1 982 761	1 463 616	73,8%	334 311	805 772	11 503	170 658	141 372
	Breede Valley	WC025	1 302 088	1 305 548	822 657	63,0%	138 071	501 505	7 496	146 707	28 877
	Langeberg	WC026	854 415	878 244	693 018	78,9%	92 964	467 039	10 680	101 962	20 373
	Cape Winelands DM	DC2	426 521	422 717	338 848	80,2%	-	-	14 504	249 235	75 109
	Total Cape Winelands		7 914 596	7 926 955	5 799 646	73,2%	961 334	3 427 623	52 419	971 390	386 881
	Theewaterskloof	WC031	612 319	611 090	460 859	75,4%	104 219	204 422	4 573	120 200	27 445
	Overstrand	WC032	1 416 839	1 438 403	1 085 404	75,5%	208 185	618 199	17 360	139 888	101 771
	Cape Agulhas	WC033	385 404	390 647	294 808	75,5%	66 867	169 191	2 867	39 502	16 381
	Swellendam	WC034	319 636	344 140	249 014	72,4%	35 174	114 626	2 981	46 729	49 503
	Overberg	DC3	255 224	260 243	179 384	68,9%	-	7 986	1 746	144 508	25 144
	Total Overberg		2 989 422	3 044 524	2 269 469	74,5%	414 446	1 114 424	29 528	490 827	220 244
	Kannaland	WC041	186 419	176 492	139 872	79,3%	19 449	77 670	797	36 720	5 236
	Hessequa	WC042	562 896	572 342	439 668	76,8%	113 145	221 812	6 558	57 019	41 133
	Mossel Bay	WC043	1 271 795	1 296 156	991 159	76,5%	128 667	641 429	26 088	136 861	58 114
	George	WC044	2 512 874	2 601 175	1 655 997	63,7%	265 172	879 259	10 886	408 858	91 822
	Oudtshoorn	WC045	635 263	645 512	534 570	82,8%	104 544	314 509	3 632	85 939	25 947
	Bitou	WC047	785 441	787 523	569 376	72,3%	118 415	306 497	2 576	98 881	43 007
	Knysna	WC048	972 827	1 013 955	705 819	69,6%	202 011	340 022	1 247	131 503	31 036
	Garden Route	DC4	420 694	436 806	364 766	83,5%	-	-	4 530	184 191	176 046
	Total Garden Route		7 348 209	7 529 960	5 401 227	71,7%	951 403	2 781 197	56 313	1 139 973	472 341
	Laingsburg	WC051	93 356	90 994	78 900	86,7%	4 682	17 683	354	23 094	33 086
	Prince Albert	WC052	77 849	77 849	58 765	75,5%	3 551	22 134	1 641	28 842	2 598
	Beaufort West	WC053	338 682	341 534	223 286	65,4%	33 167	97 943	228	77 744	14 204
	Central Karoo	DC5	108 445	112 139	39 633	35,3%	-	-	544	36 443	2 647
	Total Central Karoo		618 332	622 516	400 585	64,3%	41 400	137 761	2 767	166 123	52 535
	Total Western Cape		70 139 501	73 560 571	54 267 436	73,8%	10 705 599	26 084 142	880 547	8 000 611	8 596 537

Table 5: Operating Expenditure for the 3rd Quarter Ending 31 March 2022

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual
WESTERN CAPE								
Cape Town	CPT	48 446 962	51 395 762	33 181 141	64,6%	9 817 543	11 954 003	11 409 595
Total Metros		48 446 962	51 395 762	33 181 141	64,6%	9 817 543	11 954 003	11 409 595
Matzikama	WC011	437 019	420 419	285 254	67,8%	79 832	91 571	113 851
Cederberg	WC012	363 736	395 052	275 033	69,6%	83 779	82 330	108 924
Bergrivier	WC013	435 278	454 431	306 568	67,5%	97 436	108 673	100 459
Saldanha Bay	WC014	1 277 131	1 305 031	856 840	65,7%	286 493	306 881	263 466
Swartland	WC015	898 053	939 555	570 895	60,8%	156 910	222 362	191 623
West Coast	DC1	448 565	537 339	378 580	70,5%	92 425	131 785	154 369
Total West Coast		3 859 781	4 051 827	2 673 171	66,0%	796 876	943 603	932 692
Witzenberg	WC022	774 922	768 637	457 878	59,6%	127 276	163 148	167 454
Drakenstein	WC023	2 660 568	2 674 498	1 775 837	66,4%	529 428	765 686	480 724
Stellenbosch	WC024	2 017 490	1 977 195	1 055 140	53,4%	331 863	386 982	336 294
Breede Valley	WC025	1 287 175	1 322 198	726 691	55,0%	213 734	226 513	286 444
Langeberg	WC026	880 465	899 850	580 793	64,5%	187 180	90 940	302 672
Cape Winelands DM	DC2	427 477	423 925	276 420	65,2%	76 906	101 140	98 374
Total Cape Winelands		8 048 098	8 066 303	4 872 758	60,4%	1 466 387	1 734 410	1 671 962
Theewaterskloof	WC031	622 978	641 239	406 028	63,3%	120 175	137 974	147 879
Overstrand	WC032	1 495 006	1 520 768	1 003 202	66,0%	297 332	373 647	332 224
Cape Agulhas	WC033	394 952	398 279	258 134	64,8%	80 217	96 133	81 785
Swellendam	WC034	346 593	366 320	242 132	66,1%	71 730	84 920	85 482
Overberg	DC3	253 950	258 661	191 492	74,0%	48 629	76 043	66 820
Total Overberg		3 113 480	3 185 266	2 100 989	66,0%	618 083	768 717	714 189
Kannaland	WC041	191 830	204 637	159 727	78,1%	68 409	34 080	57 238
Hessequa	WC042	596 710	606 180	348 964	57,6%	91 567	142 315	115 082
Mossel Bay	WC043	1 366 440	1 374 032	835 118	60,8%	238 306	267 693	329 119
George	WC044	2 511 069	2 626 054	1 556 291	59,3%	469 541	574 911	511 839
Oudtshoorn	WC045	656 324	670 790	475 201	70,8%	153 066	163 124	159 011
Bitou	WC047	720 763	724 152	565 506	78,1%	169 389	205 997	190 120
Knysna	WC048	972 105	1 013 029	610 855	60,3%	178 929	218 337	213 589
Garden Route	DC4	428 166	453 742	316 348	69,7%	89 115	115 799	111 433
Total Garden Route		7 443 406	7 672 617	4 868 011	63,4%	1 458 322	1 722 257	1 687 431
Laingsburg	WC051	98 616	103 556	70 684	68,3%	23 096	28 007	19 581
Prince Albert	WC052	79 346	79 368	50 111	63,1%	18 767	15 747	15 597
Beaufort West	WC053	338 513	349 319	194 077	55,6%	64 128	62 941	67 008
Central Karoo	DC5	108 238	113 653	75 498	66,4%	13 738	37 549	24 211
Total Central Karoo		624 713	645 896	390 370	60,4%	119 728	144 245	126 397
Total Western Cape		71 536 441	75 017 671	48 086 439	64,1%	14 276 938	17 267 235	16 542 266

Table 6: Operating Expenditure Per Item for the 3rd Quarter Ending 31 March 2022

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	51 395 762	33 181 141	64,6%	11 273 469	119 182	2 291 638	552 550	11 247 622	233 072	7 463 608
Total Metros		48 446 962	51 395 762	33 181 141	64,6%	11 273 469	119 182	2 291 638	552 550	11 247 622	233 072	7 463 608
Matzikama	WC011	437 019	420 419	285 254	67,8%	126 898	5 492	13 039	4 388	99 451	1 234	34 752
Cederberg	WC012	363 736	395 052	275 033	69,6%	103 712	3 709	18 214	8 352	71 520	238	69 289
Bergrivier	WC013	435 278	454 431	306 568	67,5%	110 936	4 950	17 741	10 006	90 745	5 280	66 911
Saldanha Bay	WC014	1 277 131	1 305 031	856 840	65,7%	333 234	9 285	113 843	13 766	246 987	798	138 927
Swartland	WC015	898 053	939 555	570 895	60,8%	188 048	8 019	67 918	5 676	216 120	2 855	82 261
West Coast	DC1	448 565	537 339	378 580	70,5%	153 821	4 941	6 884	395	94 367	648	117 523
Total West Coast		3 859 781	4 051 827	2 673 171	66,0%	1 016 649	36 396	237 639	42 583	819 189	11 052	509 663
Witzenberg	WC022	774 922	768 637	457 878	59,6%	159 467	7 396	22 351	76	187 196	1 630	79 761
Drakenstein	WC023	2 660 568	2 674 498	1 775 837	66,4%	549 497	23 168	121 346	90 847	748 678	13 685	228 615
Stellenbosch	WC024	2 017 490	1 977 195	1 055 140	53,4%	409 860	14 886	67	18 297	397 903	11 873	202 253
Breede Valley	WC025	1 287 175	1 322 198	726 691	55,0%	245 677	13 227	69 255	15 929	277 066	2 742	102 793
Langeberg	WC026	880 465	899 850	580 793	64,5%	146 555	7 886	25 525	2 735	336 681	1 498	59 912
Cape Winelands DM	DC2	427 477	423 925	276 420	65,2%	162 350	9 193	6 693	-	18 209	13 675	66 300
Total Cape Winelands		8 048 098	8 066 303	4 872 758	60,4%	1 673 407	75 757	245 237	127 885	1 965 734	45 103	739 636
Theewaterskloof	WC031	622 978	641 239	406 028	63,3%	170 371	8 863	14 113	6 609	80 756	1 034	124 281
Overstrand	WC032	1 495 006	1 520 768	1 003 202	66,0%	340 665	8 427	109 247	24 766	270 405	9 599	240 093
Cape Agulhas	WC033	394 952	398 279	258 134	64,8%	118 456	3 685	8 876	933	92 881	1 472	31 832
Swellendam	WC034	346 593	366 320	242 132	66,1%	85 270	3 882	10 665	2 561	71 117	407	68 230
Overberg	DC3	253 950	258 661	191 492	74,0%	93 574	4 551	3 453	2 158	44 834	249	42 672
Total Overberg		3 113 480	3 185 266	2 100 989	66,0%	808 337	29 408	146 355	37 027	559 993	12 761	507 107
Kannaland	WC041	191 830	204 637	159 727	78,1%	52 583	2 706	9 524	444	41 523	120	52 827
Hessequa	WC042	596 710	606 180	348 964	57,6%	141 959	6 030	21 891	8 111	116 619	2 820	51 533
Mossel Bay	WC043	1 366 440	1 374 032	835 118	60,8%	244 808	9 251	87 797	4 342	319 431	4 997	164 491
George	WC044	2 511 069	2 626 054	1 556 291	59,3%	440 402	17 083	118 166	14 857	469 885	38 632	457 268
Oudtshoorn	WC045	656 324	670 790	475 201	70,8%	198 663	8 012	31 377	8 522	158 732	1 246	68 649
Bitou	WC047	720 763	724 152	565 506	78,1%	217 542	4 525	27 023	6 241	119 737	3 612	186 826
Knysna	WC048	972 105	1 013 029	610 855	60,3%	204 128	6 743	3	13 397	194 824	625	191 135
Garden Route	DC4	428 166	453 742	316 348	69,7%	207 086	8 021	3 118	-	28 863	3 491	65 768
Total Garden Route		7 443 406	7 672 617	4 868 011	63,4%	1 707 171	62 371	298 899	55 914	1 449 615	55 543	1 238 498
Laingsburg	WC051	98 616	103 556	70 684	68,3%	22 777	2 411	4 538	75	10 103	125	30 655
Prince Albert	WC052	79 346	79 368	50 111	63,1%	16 511	2 356	4 378	50	11 907	210	14 698
Beaufort West	WC053	338 513	349 319	194 077	55,6%	93 422	4 611	-	3 434	61 064	375	31 170
Central Karoo	DC5	108 238	113 653	75 498	66,4%	47 203	2 211	-	(80)	7 198	384	18 582
Total Central Karoo		624 713	645 896	390 370	60,4%	179 914	11 589	8 916	3 478	90 272	1 094	95 106
Total Western Cape		71 536 441	75 017 671	48 086 439	64,1%	16 658 946	334 703	3 228 684	819 438	16 132 426	358 625	10 553 617

Table 7: Capital Revenue for the 3rd Quarter Ending 31 March 2022

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual
WESTERN CAPE								
Cape Town	CPT	8 325 971	6 108 082	2 764 012	45,3%	553 989	1 235 929	974 095
Total Metros		8 325 971	6 108 082	2 764 012	45,3%	553 989	1 235 929	974 095
Matzikama	WC011	71 730	78 602	43 047	54,8%	6 344	19 738	16 965
Cederberg	WC012	51 262	71 339	31 952	44,8%	4 814	4 195	22 944
Bergrivier	WC013	56 187	57 636	26 831	46,6%	1 829	10 324	14 678
Saldanha Bay	WC014	269 142	225 556	71 451	31,7%	12 677	36 674	22 100
Swartland	WC015	166 436	170 040	103 819	61,1%	11 061	61 891	30 867
West Coast	DC1	13 730	20 340	7 622	37,5%	1 244	1 645	4 733
Total West Coast		628 486	623 514	284 722	45,7%	37 968	134 467	112 287
Witzenberg	WC022	89 094	80 908	39 343	48,6%	8 333	8 570	22 440
Drakenstein	WC023	128 103	165 872	75 904	45,8%	14 081	30 620	31 204
Stellenbosch	WC024	406 054	398 108	157 227	39,5%	23 615	92 297	41 315
Breede Valley	WC025	151 230	154 778	69 980	45,2%	16 443	23 362	30 175
Langeberg	WC026	101 759	108 633	35 315	32,5%	6 632	4 864	23 818
Cape Winelands DM	DC2	68 838	15 507	571	3,7%	-	185	386
Total Cape Winelands		945 078	923 806	378 339	41,0%	69 103	159 898	149 338
Theewaterskloof	WC031	181 136	155 058	56 516	36,4%	15 265	23 589	17 663
Overstrand	WC032	274 775	239 979	94 760	39,5%	9 512	47 648	37 600
Cape Agulhas	WC033	53 873	56 821	18 448	32,5%	2 061	6 228	10 159
Swellendam	WC034	49 990	99 864	58 878	59,0%	6 404	29 516	22 958
Overberg	DC3	4 989	8 585	2 559	29,8%	517	995	1 046
Total Overberg		564 763	560 307	231 160	41,3%	33 759	107 976	89 424
Kannaland	WC041	23 767	26 626	11 068	41,6%	2 255	7 263	1 550
Hessequa	WC042	107 297	123 919	63 287	51,1%	5 085	39 033	19 170
Mossel Bay	WC043	241 589	275 212	98 981	36,0%	33 069	35 852	30 059
George	WC044	370 443	463 450	215 730	46,5%	57 501	90 323	67 907
Oudtshoorn	WC045	51 387	121 895	36 286	29,8%	4 077	16 881	15 329
Bitou	WC047	90 316	71 781	38 253	53,3%	17 175	9 595	11 483
Knysna	WC048	143 644	157 973	59 404	37,6%	14 117	27 299	17 988
Garden Route	DC4	76 173	16 407	2 577	15,7%	117	885	1 575
Total Garden Route		1 104 617	1 257 264	525 587	41,8%	133 395	227 132	165 061
Laingsburg	WC051	14 461	26 839	2 118	7,9%	504	621	993
Prince Albert	WC052	10 292	13 505	8 511	63,0%	2 336	5 615	560
Beaufort West	WC053	23 465	25 160	8 924	35,5%	4 979	3 053	892
Central Karoo	DC5	2 716	2 716	38	1,4%	-	-	38
Total Central Karoo		50 934	68 219	19 590	28,7%	7 819	9 289	2 482
Total Western Cape		11 619 848	9 541 192	4 203 410	44,1%	836 033	1 874 691	1 492 686

Table 8: Capital Revenue Per Source for the 3rd Quarter Ending 31 March 2022

R thousands	Demarcation Code	Original Budget	Adjusted Budget Revenue	YTD Actual Revenue	%	Transfers recognised-capital	Borrowing	Internally generated funds
WESTERN CAPE								
Cape Town	CPT	8 325 971	6 108 082	2 764 012	45,3%	954 778	482 690	1 326 544
Total Metros		8 325 971	6 108 082	2 764 012	45,3%	954 778	482 690	1 326 544
Matzikama	WC011	71 730	78 602	43 047	54,8%	42 448	-	599
Cederberg	WC012	51 262	71 339	31 952	44,8%	29 402	689	1 861
Bergivier	WC013	56 187	57 636	26 831	46,6%	10 020	9 300	7 511
Saldanha Bay	WC014	269 142	225 556	71 451	31,7%	19 099	3 363	48 988
Swartland	WC015	166 436	170 040	103 819	61,1%	28 875	-	74 944
West Coast	DC1	13 730	20 340	7 622	37,5%	210	-	7 412
Total West Coast		628 486	623 514	284 722	45,7%	130 055	13 352	141 315
Witzenberg	WC022	89 094	80 908	39 343	48,6%	37 197	-	2 146
Drakenstein	WC023	128 103	165 872	75 904	45,8%	52 587	-	23 317
Stellenbosch	WC024	406 054	398 108	157 227	39,5%	31 257	65 717	60 253
Breede Valley	WC025	151 230	154 778	69 980	45,2%	12 081	-	57 899
Langeberg	WC026	101 759	108 633	35 315	32,5%	24 794	-	10 520
Cape Winelands DM	DC2	68 838	15 507	571	3,7%	16	-	555
Total Cape Winelands		945 078	923 806	378 339	41,0%	157 932	65 717	154 691
Theewaterskloof	WC031	181 136	155 058	56 516	36,4%	20 944	30 054	5 517
Overstrand	WC032	274 775	239 979	94 760	39,5%	46 286	34 811	13 663
Cape Agulhas	WC033	53 873	56 821	18 448	32,5%	10 568	4 854	3 026
Swellendam	WC034	49 990	99 864	58 878	59,0%	49 766	3 281	5 830
Overberg	DC3	4 989	8 585	2 559	29,8%	676	-	1 883
Total Overberg		564 763	560 307	231 160	41,3%	128 240	73 002	29 919
Kannaland	WC041	23 767	26 626	11 068	41,6%	10 828	-	240
Hessequa	WC042	107 297	123 919	63 287	51,1%	47 809	0	15 479
Mossel Bay	WC043	241 589	275 212	98 981	36,0%	26 676	10 845	61 460
George	WC044	370 443	463 450	215 730	46,5%	77 457	101 689	36 583
Oudtshoorn	WC045	51 387	121 895	36 286	29,8%	14 317	15 362	6 607
Bitou	WC047	90 316	71 781	38 253	53,3%	23 081	-	15 172
Knysna	WC048	143 644	157 973	59 404	37,6%	16 228	37 889	5 286
Garden Route	DC4	76 173	16 407	2 577	15,7%	-	968	1 609
Total Garden Route		1 104 617	1 257 264	525 587	41,8%	216 397	166 753	142 437
Laingsburg	WC051	14 461	26 839	2 118	7,9%	2 118	-	-
Prince Albert	WC052	10 292	13 505	8 511	63,0%	7 997	-	513
Beaufort West	WC053	23 465	25 160	8 924	35,5%	7 455	-	1 469
Central Karoo	DC5	2 716	2 716	38	1,4%	21	-	17
Total Central Karoo		50 934	68 219	19 590	28,7%	17 591	-	1 999
Total Western Cape		11 619 848	9 541 192	4 203 410	44,1%	1 604 993	801 513	1 796 904

Table 9: Capital Expenditure for the 3rd Quarter Ending 31 March 2022

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual
WESTERN CAPE								
Cape Town	CPT	8 325 971	6 108 082	2 800 468	45,8%	565 220	1 248 448	986 801
Total Metros		8 325 971	6 108 082	2 800 468	45,8%	565 220	1 248 448	986 801
Matzikama	WC011	71 730	78 602	43 047	54,8%	6 344	19 738	16 965
Cederberg	WC012	51 262	71 339	31 952	44,8%	4 814	4 195	22 944
Bergrivier	WC013	56 187	57 636	26 831	46,6%	1 829	10 324	14 678
Saldanha Bay	WC014	269 142	225 556	71 451	31,7%	12 677	36 674	22 100
Swartland	WC015	166 436	170 040	103 819	61,1%	11 061	61 891	30 867
West Coast	DC1	13 730	20 340	7 622	37,5%	1 244	1 645	4 733
Total West Coast		628 486	623 514	284 722	45,7%	37 968	134 467	112 287
Witzenberg	WC022	89 244	81 098	39 343	48,5%	8 333	8 570	22 440
Drakenstein	WC023	128 103	165 872	75 904	45,8%	14 081	30 620	31 204
Stellenbosch	WC024	406 054	398 108	157 227	39,5%	23 615	92 297	41 315
Breede Valley	WC025	151 230	154 778	69 980	45,2%	16 443	23 362	30 175
Langeberg	WC026	101 759	108 633	36 546	33,6%	6 668	4 982	24 897
Cape Winelands DM	DC2	68 838	15 507	571	3,7%	-	185	386
Total Cape Winelands		945 228	923 996	379 571	41,1%	69 139	160 015	150 417
Theewaterskloof	WC031	181 136	155 098	56 516	36,4%	15 265	23 589	17 663
Overstrand	WC032	274 775	239 979	94 760	39,5%	9 512	47 648	37 600
Cape Agulhas	WC033	53 873	56 971	18 448	32,4%	2 061	6 228	10 159
Swellendam	WC034	49 990	99 914	58 891	58,9%	6 407	29 519	22 965
Overberg	DC3	4 989	8 585	2 559	29,8%	517	995	1 046
Total Overberg		564 763	560 547	231 173	41,2%	33 763	107 979	89 431
Kannaland	WC041	23 767	26 639	11 068	41,5%	2 255	7 263	1 550
Hessequa	WC042	107 297	123 919	63 287	51,1%	5 085	39 033	19 170
Mossel Bay	WC043	241 589	275 212	344 588	125,2%	278 677	35 852	30 059
George	WC044	370 443	463 450	215 730	46,5%	57 501	90 323	67 907
Oudtshoorn	WC045	51 387	121 982	36 286	29,7%	4 077	16 881	15 329
Bitou	WC047	90 316	71 781	38 253	53,3%	17 175	9 595	11 483
Knysna	WC048	143 644	157 973	59 404	37,6%	14 117	27 299	17 988
Garden Route	DC4	76 173	19 257	3 456	17,9%	117	1 029	2 310
Total Garden Route		1 104 617	1 260 213	772 074	61,3%	379 002	227 276	165 796
Laingsburg	WC051	14 461	26 839	2 118	7,9%	504	621	993
Prince Albert	WC052	10 292	13 505	8 511	63,0%	2 336	5 615	560
Beaufort West	WC053	23 465	25 160	8 924	35,5%	4 979	3 053	892
Central Karoo	DC5	2 716	2 716	38	1,4%	-	-	38
Total Central Karoo		50 934	68 219	19 590	28,7%	7 819	9 289	2 482
Total Western Cape		11 619 998	9 544 571	4 487 598	47,0%	1 092 911	1 887 474	1 507 213

Table 10: Aggregated Debtors Age Analysis for the 3rd Quarter Ending 31 March 2022

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		R'000
Water	611 424	17,5%	144 294	4,1%	86 981	2,5%	2 652 787	75,9%	3 495 486
Electricity	1 322 331	64,1%	113 637	5,5%	60 734	2,9%	566 494	27,5%	2 063 196
Property Rates	917 753	30,2%	171 978	5,7%	81 813	2,7%	1 866 629	61,4%	3 038 172
Waste Water Management	303 042	18,4%	67 839	4,1%	41 056	2,5%	1 236 421	75,0%	1 648 359
Waste Management	202 254	16,0%	50 996	4,0%	33 077	2,6%	979 401	77,4%	1 265 728
Property Rental Debtors	62 415	7,0%	11 988	1,3%	12 467	1,4%	809 143	90,3%	896 013
Interest on Arrear Debtor Accounts	77 235	12,6%	37 306	6,1%	35 409	5,8%	464 457	75,6%	614 408
Unauthorised, irregular, fruitless and wasteful Expenditure	-	0,0%	-	0,0%	-	0,0%	-	0,0%	
Other	-114 811	29,9%	-67 392	17,6%	-15 697	4,1%	-185 549	48,4%	-383 449
Total	3 381 643	26,8%	530 646	4,2%	335 840	2,7%	8 389 783	66,4%	12 637 913
Debtors Age Analysis By Customer Group									
Organs of State	136 393	94,8%	32 432	22,5%	16 829	11,7%	-41 718	-29,0%	143 936
Commercial	1 344 860	51,4%	149 225	5,7%	70 865	2,7%	1 053 843	40,2%	2 618 794
Households	1 637 906	17,9%	372 937	4,1%	229 518	2,5%	6 921 002	75,5%	9 161 363
Other	262 484	36,8%	-23 948	-3,4%	18 629	2,6%	456 656	64,0%	713 819
Total Debtors	3 381 643	26,8%	530 646	4,2%	335 840	2,7%	8 389 783	66,4%	12 637 913
Debtors Age Analysis By Municipality									
Cape Town	2 256 329	27,6%	323 782	4,0%	210 278	2,6%	5 396 891	65,9%	8 187 280
Total Metros	2 256 329	27,6%	323 782	4,0%	210 278	2,6%	5 396 891	65,9%	8 187 280
Matzikama	15 932	13,0%	8 243	6,7%	5 191	4,2%	93 614	76,1%	122 980
Cederberg	11 842	8,7%	8 021	5,9%	5 614	4,1%	110 827	81,3%	136 304
Bergrivier	15 901	13,5%	11 032	9,4%	3 691	3,1%	87 354	74,0%	117 979
Saldanha Bay	72 323	26,6%	8 177	3,0%	5 938	2,2%	185 023	68,2%	271 461
Swartland	50 947	55,4%	12 075	13,1%	2 787	3,0%	26 091	28,4%	91 900
West Coast	14 950	90,5%	277	1,7%	219	1,3%	1 071	6,5%	16 517
Total West Coast	181 894	24,0%	47 826	6,3%	23 439	3,1%	503 980	66,6%	757 140
Witzenberg	55 983	17,5%	5 846	1,8%	4 894	1,5%	252 823	79,1%	319 546
Drakenstein	190 642	44,9%	26 367	6,2%	12 260	2,9%	195 481	46,0%	424 750
Stellenbosch	84 484	27,2%	5 887	1,9%	5 704	1,8%	214 647	69,1%	310 722
Breede Valley	60 880	26,2%	5 995	2,6%	6 170	2,7%	159 014	68,5%	232 059
Langeberg	51 652	41,0%	7 400	5,9%	4 574	3,6%	62 436	49,5%	126 063
Cape Winelands DM	251	41,5%	26	4,3%	1	0,1%	326	54,0%	604
Total Cape Winelands	443 893	31,4%	51 522	3,6%	33 602	2,4%	884 727	62,6%	1 413 745
Theewaterskloof	22 903	7,4%	14 875	4,8%	10 066	3,3%	261 286	84,5%	309 130
Overstrand	65 653	50,2%	3 357	2,6%	2 343	1,8%	59 548	45,5%	130 901
Cape Agulhas	20 598	29,1%	5 089	7,2%	2 984	4,2%	42 018	59,4%	70 690
Swellendam	-		-		-		-		-
Overberg	1 506	35,4%	142	3,3%	137	3,2%	2 464	58,0%	4 249
Total Overberg	110 660	21,5%	23 463	4,6%	15 531	3,0%	365 317	70,9%	514 970
Kannaland	5 963	7,1%	3 065	3,6%	2 603	3,1%	72 507	86,2%	84 139
Hessequa	35 185	48,4%	3 908	5,4%	2 374	3,3%	31 288	43,0%	72 755
Mossel Bay	66 536	33,2%	11 400	5,7%	7 897	3,9%	114 597	57,2%	200 430
George	121 578	32,5%	12 984	3,5%	11 170	3,0%	227 818	61,0%	373 550
Oudtshoorn	73 797	45,6%	7 442	4,6%	4 335	2,7%	76 392	47,2%	161 966
Bitou	33 181	11,9%	10 857	3,9%	9 358	3,4%	225 763	80,9%	279 158
Knysna	40 934	11,9%	27 322	7,9%	9 331	2,7%	267 297	77,5%	344 884
Garden Route	1 380	3,3%	690	1,7%	363	0,9%	38 923	94,1%	41 356
Total Garden Route	378 553	24,3%	77 669	5,0%	47 432	3,0%	1 054 585	67,7%	1 558 238
Laingsburg	2 080	19,0%	351	3,2%	3	0,0%	8 524	77,8%	10 958
Prince Albert	1 247	4,3%	1 459	5,0%	1 270	4,3%	25 242	86,4%	29 219
Beaufort West	6 964	4,2%	4 564	2,8%	3 835	2,3%	150 153	90,7%	165 517
Central Karoo	22	2,6%	9	1,1%	451	53,3%	364	43,0%	846
Total Central Karoo	10 314	5,0%	6 384	3,1%	5 558	2,7%	184 283	89,2%	206 539
Total Western Cape	3 381 643	26,8%	530 646	4,2%	335 840	2,7%	8 389 783	66,4%	12 637 913

Table 11: Aggregated Creditors Age Analysis for the 3rd Quarter Ending 31 March 2022

Creditors Age Analysis By Category	0-30 Days		31-60 Days		61-90 Days		90+ Days		Total
	R'000	%	R'000	%	R'000	%	R'000	%	
Bulk Electricity	136 882	39,4%	21 069	6,1%	38 063	11,0%	151 360	43,6%	347 373
Bulk Water	620	13,6%	1 821	39,9%	431	9,4%	1 695	37,1%	4 568
PAYE deductions	20 696	100,0%		0,0%		0,0%		0,0%	20 696
VAT (output less input)	14 086	100,0%		0,0%		0,0%		0,0%	14 086
Pensions / Retirement deductions	1 771	100,0%		0,0%		0,0%		0,0%	1 771
Loan repayments	60	2,4%		0,0%		0,0%	2 447	97,6%	2 507
Trade Creditors	158 335	79,3%	9 686	4,9%	3 901	2,0%	27 644	13,9%	199 566
Auditor General	1 446	8,6%	1 665	9,9%	738	4,4%	12 912	77,0%	16 762
Other	5 715	57,9%	1 413	14,3%	112	1,1%	2 630	26,6%	9 871
Total	339 611	55,0%	35 655	5,8%	43 245	7,0%	198 688	32,2%	617 200

Creditors Age Analysis By Municipality	0-30 Days		31-60 Days		61-90 Days		90+ Days		Total
	R'000	%	R'000	%	R'000	%	R'000	%	
Cape Town	6 779	100,0%	3	0,0%	2	0,0%	5	-0,1%	6 779
Total Metros	6 779	100,0%	3	0,0%	2	0,0%	5	-0,1%	6 779
Matzikama	5 376	6,5%	6 338	7,7%	9 123	11,0%	61 896	74,8%	82 732
Cederberg	8 983	20,4%	10 572	24,1%	786	1,8%	23 591	53,7%	43 932
Bergrivier	131	100,0%	-	0,0%	-	0,0%	-	0,0%	131
Saldanha Bay	3 974	100,0%	-	0,0%	-	0,0%	-	0,0%	3 974
Swartland	29 568	98,9%	270	0,9%	1	0,0%	59	0,2%	29 898
West Coast	9	0,6%	1 472	99,2%	-	0,0%	2	0,1%	1 483
Total West Coast	48 041	29,6%	18 652	11,5%	9 909	6,1%	85 548	52,8%	162 150
Witzenberg	869	60,1%	576	39,9%	-	0,0%	-	0,0%	1 445
Drakenstein	59 612	100,0%	-	0,0%	-	0,0%	-	0,0%	59 612
Stellenbosch	66 329	100,0%	-	0,0%	-	0,0%	-	0,0%	66 329
Breede Valley	886	77,8%	253	22,2%	-	0,0%	-	0,0%	1 139
Langeberg	1 617	100,0%	-	0,0%	-	0,0%	-	0,0%	1 617
Cape Winelands DM	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Total Cape Winelands	129 313	99,4%	830	0,6%	-	0,0%	-	0,0%	130 143
Theewaterskloof	2 489	76,1%	478	14,6%	115	3,5%	188	5,8%	3 270
Overstrand	4 787	100,0%	-	0,0%	-	0,0%	-	0,0%	4 787
Cape Agulhas	-	0,0%	2	100,0%	-	0,0%	-	0,0%	2
Swellendam	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Overberg	3	0,1%	-	0,0%	-	0,0%	2 448	99,9%	2 451
Total Overberg	7 279	69,3%	480	4,6%	115	1,1%	2 636	25,1%	10 510
Kannaland	6 294	11,9%	2 821	5,4%	23 487	44,6%	20 111	38,2%	52 712
Hessequa	33 080	100,0%	-	0,0%	-	0,0%	-	0,0%	33 080
Mossel Bay	12 158	95,1%	351	2,7%	77	0,6%	195	1,5%	12 782
George	90 483	96,4%	2 824	3,0%	488	0,5%	35	0,0%	93 830
Oudtshoorn	4 105	51,0%	277	3,4%	48	0,6%	3 623	45,0%	8 053
Bitou	1 262	98,1%	-	0,0%	25	1,9%	-	0,0%	1 287
Knysna	10 940	100,0%	-	0,0%	-	0,0%	-	0,0%	10 940
Garden Route	148	19,6%	4	0,5%	142	18,9%	459	61,0%	752
Total Garden Route	158 469	74,2%	6 277	2,9%	24 267	11,4%	24 424	11,4%	213 436
Laingsburg	57	100,0%	-	0,0%	-	0,0%	-	0,0%	57
Prince Albert	1 706	100,0%	-	0,0%	-	0,0%	-	0,0%	1 706
Beaufort West	1 386	1,4%	8 415	8,3%	8 113	8,0%	83 533	82,3%	101 446
Central Karoo	139	3,1%	1 005	22,2%	844	18,6%	2 542	56,1%	4 530
Total Central Karoo	3 288	3,1%	9 420	8,7%	8 956	8,3%	86 075	79,9%	107 739
Total Western Cape	339 611	55,0%	35 655	5,8%	43 245	7,0%	198 688	32,2%	617 200

