

PROVINCE OF THE WESTERN CAPE

# Provincial Gazette Extraordinary

8343

Friday, 30 October 2020

PROVINSIE WES-KAAP

# Buitengewone Provinsiale Koerant

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Vrydag, 30 Oktober 2020

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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. 113/2020

30 October 2020

**PROVINCIAL NOTICE**

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

**LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT  
QUARTERLY CONSOLIDATED STATEMENT:  
QUARTER 1 ENDING 30 SEPTEMBER 2020**

I, Mr David Maynier, Provincial MEC for Finance and Economic Opportunities in the Western Cape, in terms of section 71(7) of the Local Government: Municipal Finance Management Act (No. 56 of 2003), publish the consolidated statement on municipal budgets in the Western Cape Province. The consolidated statement reflects the financial performance of municipalities as at the end of the first quarter (ending 30 September 2020) of the 2020/21 municipal financial year.

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

Signed at Cape Town on this 30th day of October 2020.

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

## **Summary on the State of Local Government Revenue and Expenditure: First Quarter Consolidated Statement for the period 1 July 2020 - 30 September 2020**

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### **Background**

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

This publication forms part of the In-Year Management, Monitoring and Reporting System for Local Government which enables the Provincial Treasury to exercise oversight over municipalities in the Western Cape. It provides a high-level review of the implementation of municipal budgets for the first quarter, ending 30 September 2020

### **Data used**

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

A number of anomalies were noted in the submissions made by municipalities which have a significant impact on the credibility of the financial information reported for the period ending 30 September 2020. Key observations were made on the negative cash and cash equivalent budgets and year-to-date actuals reported by some municipalities as well as misalignment on capital funding and expenditure.

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

- Municipalities were not using the mSCOA segments correctly to populate their cash flow information;
- A number of municipalities did not use the movement accounts correctly in the mSCOA chart which distorts the figures reported in the cash flow tables;
- Some municipalities did not budget, transact or report directly in or from their financial systems; and
- There were errors in the linkages of the MBRR cash flow tables to the mSCOA data strings in the segment item: asset and liabilities on the Local Government Database.

The municipal capital and cash flow budget performance presented in this publication are therefore lower than the performance reported by municipalities to their respective Council's in their Financial Management Reports (FMR).

National and Provincial Treasuries are key stakeholders that drive the successful implementation of the mSCOA reform in municipalities and the training and capacity building initiatives and reference groups will continue. The National Treasury issued mSCOA circular 10 on 14 October 2020 which provides further guidance to improve the credibility of data strings, especially on cash flow misalignments and an updated mSCOA version will be issued in the next financial year.

Western Cape municipalities are committed to improving the quality of information with support from the National and Provincial Treasuries who are engaging municipalities regularly to resolve matters.

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

### **Aggregated Trends**

1. On aggregate, Western Cape municipalities spent 19 per cent or R15.16 billion of the total adopted expenditure budget of R79.87 billion by 30 September 2020 (operating expenditure accounted for R13.28 billion and capital expenditure for R1.88 billion). In respect of revenue, aggregate billing and other revenue amounted to 24.4 per cent or R18.66 billion (operating revenue accounted for R17.03 billion and capital revenue for R1.64 billion) of the total adopted revenue budget of R76.44 billion.
2. The aggregated operating revenue for the period ending 30 September 2020 amounted to R17.03 billion or 26.8 per cent of the total budget of R63.51 billion which represents a positive variance of 0.3 per cent when compared to the year to date budget of R16.98 billion.
3. Service charges and property rates are the largest revenue sources contributing 48.6 and 21.6 per cent, respectively towards the total operating revenue budget of R63.51 billion. As at the end of the first quarter R7.95 billion (of the R30.86 billion budget) and R3.98 billion (of the R13.7 billion budget) were generated from service charges and property rates. These amounts represent billed revenue and not actual revenue collected. Therefore, municipalities must apply stringent debt collection strategies to realise their planned revenue.
4. Transfers and subsidies revenue were reported as R2.81 billion or 30 per cent against the R9.35 billion budget as at 30 September 2020. Other own revenue is reported as R1.99 billion against the budget of R8.31 billion which represents an under-recovery of 11.3 per cent when compared to the year to date budget.
5. For the period under review municipalities spent R13.28 billion or 19.9 per cent of their aggregated R66.95 billion operating expenditure budget. This reflects an under performance of 13.2 per cent against the year to date budget of R15.3 billion.
6. The year to date operating expenditure for the City of Cape Town (Metro) amounts to R9.36 billion or 20.7 per cent of their R45.14 billion budget. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported spending of 16.9 per cent or R1.15 billion against their collective R6.78 billion operating expenditure budget. District Municipalities reported spending R293.1 million or 18.2 per cent of their total operating budget, while the remaining Local Municipalities spent R2.48 billion or 18.5 per cent against their total operating budget of R13.41 billion.
7. Salaries and Wages are the largest contributor to the operating expenditure budget accounting for 33.6 per cent of the total operating expenditure, followed by bulk purchases at 26.8 per cent. All other operating expenditure contributes 39.6 per cent towards the total operating expenditure budget. During the first quarter, the highest operating expenditure item was spending on employee costs amounting to R4.72 billion or 21.0 per cent against the budget of R22.49 billion, followed by materials and bulk purchases amounting to R4.13 billion or 23.0 per cent against the budget of R17.94 billion.
8. Western Cape municipalities spent R1.88 billion or 14.5 per cent against the R12.94 billion capital budget. However, the capital expenditure reflected in the data strings is lower than the actual capital spending reported by some municipalities in their Financial Management Reports (FMR) that were presented to their respective Councils. These disparities are mainly the result of mSCOA

challenges described above. Municipalities are continuously improving their reporting with the support of National and Provincial Treasuries.

9. The City of Cape Town is the largest contributor to the overall capital performance and reported spending R1.14 billion or 11.7 per cent of their capital budget of R9.68 billion.
10. Secondary cities reported capital expenditure performance of R117.14 million or 11.9 per cent against their combined budget of R980.7 million.
11. The capital budget spending for district municipalities amounted to R4.81 million or 8.5 per cent of their total budget of R56.44 million and local municipalities amounted to R622.35 million or 28 per cent of their R2.23 billion budget.
12. Capital spending against borrowings amounted to R395.16 million or 11.9 per cent against the budgeted borrowings of R3.32 billion, capital spending from transfers recognised amounted to R443.03 million or 10.4 per cent against the R4.28 billion budgeted for and spending from own funds amounted to R 799.85 million or 15 per cent against R5.33 billion budgeted for.
13. The largest source of capital funding as at 30 September 2020 is own funding representing 48.8 per cent, transfers and grants account for 27 per cent and borrowings for 24.1 per cent.
14. Aggregate municipal consumer debtors as at 30 September 2020 amounted to R13.2 billion, of which the largest share is owed by households, with R9.17 billion or 69.4 per cent of the total. There has been an increase of 1.2 per cent in household debt from the R9.06 billion reported in quarter 4 of 2019/20. Organs of state account for R222.91 million or 1.7 per cent of the total debt.
15. Debtors older than 90 days amount to R8.53 billion or 64.6 per cent of the total outstanding debtors of R13.2 billion. These amounts include historic debt that has accumulated over an extended period, interest on arrears and other recoveries.
16. In aggregate, Western Cape municipalities reported outstanding creditors R201.61 million as at 30 September 2020. The total outstanding creditors older than 30 days' amount to R98.43 million or 48.8 per cent.
17. From the above total creditors of R201.61 million, R41.59 million relates to Kannaland Municipality. This municipality is being assisted through a Financial Recovery Plan. A further R35.69 million of the total outstanding creditors in excess of 30 days are owed by Cederberg Municipality.
18. Provincial Treasury will continue to provide support to municipalities including guidance in respect of COVID-19 response, support with mSCOA implementation, budget verifications, Annual Budget and In-Year Monitoring training, capacity building training initiatives, quarterly Chief Financial Officers' and Municipal Accountants Forums as well as facilitating the reduction of government debt owed to municipalities in conjunction with various government departments.

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**Table 1: Summary - Consolidated Quarterly Budget Statement for 1<sup>st</sup> Quarter Ending 30 September 2020**

Description	2019/20	Budget year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>									
Property rates	10 407 923	13 697 916	13 701 293	3 979 651	3 979 651	3 478 238	501 413	14,4%	13 701 293
Service charges	21 388 579	30 862 039	30 781 120	7 947 192	7 947 192	7 916 794	30 398	0,4%	30 781 120
Investment revenue	1 361 292	1 292 841	1 276 659	299 575	299 575	295 487	4 087	1,4%	1 276 659
Transfers and subsidies	5 343 590	9 354 379	10 164 978	2 806 051	2 806 051	3 043 545	(237 494)	-7,8%	10 164 978
Other own revenue	6 095 500	8 307 509	8 277 939	1 992 628	1 992 628	2 245 399	(252 771)	-11,3%	8 277 939
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>44 596 885</b>	<b>63 514 684</b>	<b>64 201 989</b>	<b>17 025 095</b>	<b>17 025 095</b>	<b>16 979 463</b>	<b>45 632</b>	<b>0,3%</b>	<b>64 201 989</b>
Employee costs	13 524 016	22 486 742	22 397 422	4 724 036	4 724 036	5 472 288	(748 253)	-13,7%	22 397 422
Remuneration of councillors	205 516	506 156	505 094	107 767	107 767	120 441	(12 674)	-10,5%	505 094
Depreciation & asset impairment	3 253 259	4 967 247	4 966 344	827 736	827 736	1 191 564	(363 829)	-30,5%	4 966 344
Finance charges	857 563	1 378 768	1 374 145	219 621	219 621	317 880	(98 259)	-30,9%	1 374 145
Materials and bulk purchases	11 934 537	17 936 830	18 000 689	4 128 331	4 128 331	4 398 379	(270 047)	-6,1%	18 000 689
Transfers and subsidies	406 855	667 672	693 075	113 695	113 695	130 486	(16 791)	-12,9%	693 075
Other expenditure	12 307 512	19 004 863	18 901 100	3 163 094	3 163 094	3 670 408	(507 314)	-13,8%	18 901 100
<b>Total Expenditure</b>	<b>42 489 259</b>	<b>66 948 277</b>	<b>66 837 870</b>	<b>13 284 281</b>	<b>13 284 281</b>	<b>15 301 446</b>	<b>(2 017 165)</b>	<b>-13,2%</b>	<b>66 837 870</b>
<b>Surplus/(Deficit)</b>	<b>2 107 625</b>	<b>(3 433 593)</b>	<b>(2 635 881)</b>	<b>3 740 815</b>	<b>3 740 815</b>	<b>1 678 017</b>	<b>2 062 798</b>	<b>122,9%</b>	<b>(2 635 881)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 150 631	4 144 903	2 656 393	312 921	312 921	503 306	(190 385)	-37,8%	2 656 393
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)	224 057	242 129	235 899	77 151	77 151	56 941	20 210	35,5%	235 899
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4 482 313</b>	<b>953 439</b>	<b>256 411</b>	<b>4 130 887</b>	<b>4 130 887</b>	<b>2 238 264</b>	<b>1 892 623</b>	<b>84,6%</b>	<b>256 411</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>4 482 313</b>	<b>953 439</b>	<b>256 411</b>	<b>4 130 887</b>	<b>4 130 887</b>	<b>2 238 264</b>	<b>1 892 623</b>	<b>84,6%</b>	<b>256 411</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>4 207 822</b>	<b>12 943 839</b>	<b>12 416 755</b>	<b>1 879 680</b>	<b>1 879 680</b>	<b>2 078 162</b>	<b>(198 482)</b>	<b>-9,6%</b>	<b>12 416 755</b>
Transfers recognised - capital	1 105 198	4 276 042	2 842 513	443 031	443 031	601 986	(158 954)	-26,4%	2 842 513
Borrowing	1 979 774	3 319 075	3 364 034	395 163	395 163	344 910	50 253	14,6%	3 364 034
Internally generated funds	111 315	5 325 304	6 136 709	799 846	799 846	1 063 392	(263 546)	-24,8%	6 136 709
<b>Total sources of capital funds</b>	<b>3 196 287</b>	<b>12 920 421</b>	<b>12 343 256</b>	<b>1 638 040</b>	<b>1 638 040</b>	<b>2 010 288</b>	<b>(372 248)</b>	<b>-18,5%</b>	<b>12 343 256</b>
<b>Financial position</b>									
Total current assets	20 073 264	23 333 218	25 529 665	(87 236 759)	(87 236 759)	3 660 089	(90 896 848)	-2483,5%	25 529 665
Total non current assets	61 203 827	104 697 714	103 811 969	75 353 234	75 353 234	21 320 367	54 032 867	253,4%	103 811 969
Total current liabilities	8 485 932	14 070 774	15 649 352	(103 044 600)	(103 044 600)	1 272 189	(104 316 788)	-8199,8%	15 649 352
Total non current liabilities	14 196 936	25 282 736	25 201 653	17 060 219	17 060 219	3 351 295	13 708 924	409,1%	25 201 653
Community wealth/Equity	54 160 834	87 954 555	88 646 852	70 258 680	70 258 680	18 329 132	51 929 548	283,3%	88 646 852
<b>Cash flows</b>									
Net cash from (used) operating	1 439 919	48 528 809	54 265 460	3 167 899	3 167 899	2 919 529	248 371	8,5%	54 265 460
Net cash from (used) investing	(741 981)	974 556	(1 405 732)	564 227	564 227	1 045 896	(481 669)	-46,1%	(1 405 732)
Net cash from (used) financing	93 811	2 886 793	2 527 589	(129 618)	(129 618)	(19 446)	(110 171)	566,5%	2 527 589
<b>Cash/cash equivalents at the year end</b>	<b>12 620 414</b>	<b>66 686 629</b>	<b>69 764 941</b>	<b>18 137 596</b>	<b>18 137 596</b>	<b>5 149 744</b>	<b>12 987 851</b>	<b>252,2%</b>	<b>69 764 941</b>

Note: Draft 2019/20 Audited Financial Statements are due by 31 October 2020

**Table 2: Aggregated Revenue and Expenditure Budget Performance Per Category for 1st Quarter Ending 30 September 2020**

	Budget			Adjusted Budget			Year to date: 30 September 2020			
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of Budget
<b>R thousands</b>										
Metro	45 144 504	9 681 357	54 800 342	45 233 394	8 750 630	53 958 504	9 362 881	1 135 386	10 492 847	19,1%
Secondary Cities	6 782 337	980 698	7 763 035	6 719 953	1 045 197	7 829 667	1 148 273	117 135	1 265 408	16,3%
District Municipalities	1 612 074	56 437	1 668 511	1 622 122	72 329	1 694 451	293 085	4 808	297 893	17,9%
Local Municipalities	13 409 362	2 225 347	15 634 709	13 262 402	2 548 600	15 811 001	2 480 042	622 351	3 102 393	19,8%
<b>Total</b>	<b>66 948 277</b>	<b>12 943 839</b>	<b>79 866 597</b>	<b>66 837 870</b>	<b>12 416 755</b>	<b>79 293 623</b>	<b>13 284 281</b>	<b>1 879 680</b>	<b>15 158 541</b>	<b>19,0%</b>

	Budget			Adjusted Budget			Year to date: 30 September 2020			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Total Expenditure as % of Adjusted Budget
<b>R thousands</b>										
Metro	42 443 103	9 666 369	52 109 472	43 028 400	8 750 630	51 779 029	11 339 579	1 109 942	12 449 521	23,9%
Secondary Cities	6 665 540	980 698	7 646 238	6 622 987	1 045 197	7 710 234	1 513 431	117 135	1 630 566	21,3%
District Municipalities	1 591 450	56 437	1 647 887	1 608 052	62 070	1 670 122	422 631	4 808	427 439	25,9%
Local Municipalities	12 814 591	2 216 917	15 031 508	12 942 551	2 485 359	15 427 910	3 749 454	406 155	4 155 609	27,6%
<b>Total</b>	<b>63 514 684</b>	<b>12 920 421</b>	<b>76 435 105</b>	<b>64 201 989</b>	<b>12 343 256</b>	<b>76 587 295</b>	<b>17 025 095</b>	<b>1 638 040</b>	<b>18 663 136</b>	<b>24,4%</b>



**Table 3: Quarterly Operating Revenue for 1<sup>st</sup> Quarter Ending 30 September 2020**

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual
<b>WESTERN CAPE</b>						
Cape Town	CPT	42 443 103	43 028 400	11 339 579	26,7%	11 339 579
<b>Total Metros</b>		<b>42 443 103</b>	<b>43 028 400</b>	<b>11 339 579</b>	<b>26,7%</b>	<b>11 339 579</b>
Matzikama	WC011	393 342	392 229	92 507	23,5%	92 507
Cederberg	WC012	331 416	335 387	88 375	26,7%	88 375
Bergrivier	WC013	364 467	370 019	104 948	28,8%	104 948
Saldanha Bay	WC014	1 190 993	1 159 330	299 363	25,1%	299 363
Swartland	WC015	783 171	796 352	210 900	26,9%	210 900
West Coast	DC1	426 996	431 589	105 715	24,8%	105 715
<b>Total West Coast</b>		<b>3 490 385</b>	<b>3 484 907</b>	<b>901 809</b>	<b>25,8%</b>	<b>901 809</b>
Witzenberg	WC022	590 666	593 553	182 997	31,0%	182 997
Drakenstein	WC023	2 431 220	2 387 218	581 863	23,9%	581 863
Stellenbosch	WC024	1 899 731	1 920 559	493 322	26,0%	493 322
Breede Valley	WC025	1 155 495	1 156 636	269 890	23,4%	269 890
Langeberg	WC026	754 923	766 939	227 226	30,1%	227 226
Cape Winelands DM	DC2	434 175	434 619	118 832	27,4%	118 832
<b>Total Cape Winelands</b>		<b>7 266 210</b>	<b>7 259 524</b>	<b>1 874 130</b>	<b>25,8%</b>	<b>1 874 130</b>
Theewaterskloof	WC031	592 894	606 023	126 591	21,4%	126 591
Overstrand	WC032	1 255 185	1 249 770	341 398	27,2%	341 398
Cape Agulhas	WC033	380 393	380 393	108 112	28,4%	108 112
Swellendam	WC034	297 561	306 054	74 799	25,1%	74 799
Overberg	DC3	237 092	239 272	62 703	26,4%	62 703
<b>Total Overberg</b>		<b>2 763 125</b>	<b>2 781 512</b>	<b>713 603</b>	<b>25,8%</b>	<b>713 603</b>
Kannaland	WC041	163 710	177 158	43 746	26,7%	43 746
Hessequa	WC042	537 770	544 619	208 445	38,8%	208 445
Mossel Bay	WC043	1 150 504	1 201 023	302 911	26,3%	302 911
George	WC044	2 334 589	2 315 210	438 246	18,8%	438 246
Oudtshoorn	WC045	619 403	632 625	275 972	44,6%	275 972
Bitou	WC047	757 406	757 406	198 142	26,2%	198 142
Knysna	WC048	1 004 214	1 023 094	457 298	45,5%	457 298
Garden Route	DC4	392 172	400 712	105 322	26,9%	105 322
<b>Total Garden Route</b>		<b>6 959 768</b>	<b>7 051 846</b>	<b>2 030 083</b>	<b>29,2%</b>	<b>2 030 083</b>
Laingsburg	WC051	93 561	93 561	25 369	27,1%	25 369
Prince Albert	WC052	69 353	72 215	25 584	36,9%	25 584
Beaufort West	WC053	328 165	328 165	84 880	25,9%	84 880
Central Karoo	DC5	101 015	101 861	30 060	29,8%	30 060
<b>Total Central Karoo</b>		<b>592 094</b>	<b>595 801</b>	<b>165 892</b>	<b>28,0%</b>	<b>165 892</b>
<b>Total Western Cape</b>		<b>63 514 684</b>	<b>64 201 989</b>	<b>17 025 095</b>	<b>26,8%</b>	<b>17 025 095</b>

**Table 4: Operating Revenue Per Source as at 1<sup>st</sup> Quarter Ending 30 September 2020**

R thousands		Original Budget	Adjusted Budget Revenue	Year to Date Revenue	YTD %	Property Rates	Service Charges	Investment Revenue	Transfers and Subsidies	Other Own Revenue
<b>WESTERN CAPE</b>										
Cape Town	CPT	42 443 103	43 028 400	11 339 579	26,7%	2 570 947	5 212 290	241 671	1 706 355	1 608 315
<b>Total Metros</b>		<b>42 443 103</b>	<b>43 028 400</b>	<b>11 339 579</b>	<b>26,7%</b>	<b>2 570 947</b>	<b>5 212 290</b>	<b>241 671</b>	<b>1 706 355</b>	<b>1 608 315</b>
Matzikama	WC011	393 342	392 229	92 507	23,5%	18 678	43 038	84	27 356	3 352
Cederberg	WC012	331 416	335 387	88 375	26,7%	16 528	41 713	44	26 451	3 639
Bergrivier	WC013	364 467	370 019	104 948	28,8%	26 736	47 838	1 144	23 477	5 754
Saldanha Bay	WC014	1 190 993	1 159 330	299 363	25,1%	71 350	158 964	8 051	46 601	14 398
Swariland	WC015	783 171	796 352	210 900	26,9%	36 347	121 537	728	45 988	6 301
West Coast	DC1	426 996	431 589	105 715	24,8%	-	26 989	1 124	8 962	68 639
<b>Total West Coast</b>		<b>3 490 385</b>	<b>3 484 907</b>	<b>901 809</b>	<b>25,8%</b>	<b>169 639</b>	<b>440 078</b>	<b>11 173</b>	<b>178 836</b>	<b>102 083</b>
Witzenberg	WC022	590 666	593 553	182 997	31,0%	42 510	91 278	831	46 054	2 325
Drakenstein	WC023	2 431 220	2 387 218	581 863	23,9%	112 357	408 626	596	45 439	14 845
Stellenbosch	WC024	1 899 731	1 920 559	493 322	26,0%	152 338	255 335	6 966	68 761	9 922
Breedee Valley	WC025	1 155 495	1 156 636	269 890	23,4%	60 875	135 344	1 739	62 240	9 692
Langeberg	WC026	754 923	766 939	227 226	30,1%	59 790	118 300	2 679	41 165	5 291
Cape Winelands DM	DC2	434 175	434 619	118 832	27,4%	-	-	1 762	108 821	8 250
<b>Total Cape</b>		<b>7 266 210</b>	<b>7 259 524</b>	<b>1 874 130</b>	<b>25,8%</b>	<b>427 870</b>	<b>1 008 884</b>	<b>14 572</b>	<b>372 479</b>	<b>50 324</b>
Theewaterskloof	WC031	592 894	606 023	126 591	21,4%	55 504	66 123	1 289	2 097	1 579
Overstrand	WC032	1 255 185	1 249 770	341 398	27,2%	67 257	178 561	3 351	55 142	37 086
Cape Agulhas	WC033	380 393	380 393	108 112	28,4%	38 932	49 360	641	15 033	4 146
Swellendam	WC034	297 561	306 054	74 799	25,1%	12 833	35 330	819	17 576	8 241
Overberg	DC3	237 092	239 272	62 703	26,4%	-	3 833	213	52 770	5 887
<b>Total Overberg</b>		<b>2 763 125</b>	<b>2 781 512</b>	<b>713 603</b>	<b>25,8%</b>	<b>174 526</b>	<b>333 207</b>	<b>6 313</b>	<b>142 619</b>	<b>56 939</b>
Kannaland	WC041	163 710	177 158	43 746	26,7%	8 264	22 180	226	11 988	1 088
Hessequa	WC042	537 770	544 619	208 445	38,8%	102 288	73 178	4 613	21 718	6 648
Mossel Bay	WC043	1 150 504	1 201 023	302 911	26,3%	43 269	177 167	10 823	61 706	9 945
George	WC044	2 334 589	2 315 210	438 246	18,8%	95 342	244 455	5 611	73 692	19 147
Oudtshoorn	WC045	619 403	632 625	275 972	44,6%	98 050	131 368	1 599	36 551	8 404
Bitou	WC047	757 406	757 406	198 142	26,2%	44 296	93 790	914	52 872	6 269
Knysna	WC048	1 004 214	1 023 094	457 298	45,5%	228 641	158 519	932	58 255	10 951
Garden Route	DC4	392 172	400 712	105 322	26,9%	-	-	526	3 230	101 566
<b>Total Garden Route</b>		<b>6 959 768</b>	<b>7 051 846</b>	<b>2 030 083</b>	<b>29,2%</b>	<b>620 150</b>	<b>900 656</b>	<b>25 245</b>	<b>320 013</b>	<b>164 019</b>
Laingsburg	WC051	93 561	93 561	25 369	27,1%	4 390	6 416	99	8 431	6 033
Prince Albert	WC052	69 353	72 215	25 584	36,9%	2 409	7 046	502	14 757	871
Beaufort West	WC053	328 165	328 165	84 880	25,9%	9 719	38 614	-	32 101	4 445
Central Karoo	DC5	101 015	101 861	30 060	29,8%	-	-	-	30 459	(400)
<b>Total Central Karoo</b>		<b>592 094</b>	<b>595 801</b>	<b>165 892</b>	<b>28,0%</b>	<b>16 519</b>	<b>52 076</b>	<b>600</b>	<b>85 748</b>	<b>10 949</b>
<b>Total Western Cape</b>		<b>63 514 684</b>	<b>64 201 989</b>	<b>17 025 095</b>	<b>26,8%</b>	<b>3 979 651</b>	<b>7 947 192</b>	<b>299 575</b>	<b>2 806 051</b>	<b>1 992 628</b>

Table 5: Quarterly Operating Expenditure as at 1<sup>st</sup> Quarter Ending 30 September 2020

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual
<b>WESTERN CAPE</b>						
Cape Town	CPT	45 144 504	45 233 394	9 362 881	20,7%	9 362 881
<b>Total Metros</b>		<b>45 144 504</b>	<b>45 233 394</b>	<b>9 362 881</b>	<b>20,7%</b>	<b>9 362 881</b>
Matzikama	WC011	402 270	403 193	81 608	20,2%	81 608
Cederberg	WC012	357 618	304 998	71 143	23,3%	71 143
Bergrivier	WC013	378 594	351 880	83 963	23,9%	83 963
Saldanha Bay	WC014	1 264 782	1 235 392	228 297	18,5%	228 297
Swartland	WC015	797 919	798 282	138 165	17,3%	138 165
West Coast	DC1	432 665	434 124	75 337	17,4%	75 337
<b>Total West Coast</b>		<b>3 633 847</b>	<b>3 527 867</b>	<b>678 513</b>	<b>19,2%</b>	<b>678 513</b>
Witzenberg	WC022	682 493	687 540	126 726	18,4%	126 726
Drakenstein	WC023	2 515 184	2 451 351	469 207	19,1%	469 207
Stellenbosch	WC024	1 887 463	1 908 291	289 676	15,2%	289 676
Breede Valley	WC025	1 074 875	1 060 442	120 982	11,4%	120 982
Langeberg	WC026	777 862	780 592	160 997	20,6%	160 997
Cape Winelands DM	DC2	437 622	438 066	72 722	16,6%	72 722
<b>Total Cape Winelands</b>		<b>7 375 500</b>	<b>7 326 283</b>	<b>1 240 309</b>	<b>16,9%</b>	<b>1 240 309</b>
Theewaterskloof	WC031	613 736	546 386	112 616	20,6%	112 616
Overstrand	WC032	1 342 010	1 336 541	262 427	19,6%	262 427
Cape Agulhas	WC033	385 623	385 623	71 021	18,4%	71 021
Swellendam	WC034	322 891	326 893	57 437	17,6%	57 437
Overberg	DC3	239 858	239 126	52 471	21,9%	52 471
<b>Total Overberg</b>		<b>2 904 119</b>	<b>2 834 569</b>	<b>555 972</b>	<b>19,6%</b>	<b>555 972</b>
Kannaland	WC041	163 186	174 294	28 273	16,2%	28 273
Hessequa	WC042	572 688	579 528	94 553	16,3%	94 553
Mossel Bay	WC043	1 308 556	1 348 369	221 464	16,4%	221 464
George	WC044	2 379 689	2 360 310	389 390	16,5%	389 390
Oudtshoorn	WC045	657 130	657 130	140 373	21,4%	140 373
Bitou	WC047	755 626	755 626	152 490	20,2%	152 490
Knysna	WC048	1 036 076	1 011 405	241 278	23,9%	241 278
Garden Route	DC4	401 232	409 771	80 468	19,6%	80 468
<b>Total Garden Route</b>		<b>7 274 184</b>	<b>7 296 435</b>	<b>1 348 287</b>	<b>18,5%</b>	<b>1 348 287</b>
Laingsburg	WC051	98 907	98 907	19 489	19,7%	19 489
Prince Albert	WC052	69 345	72 207	20 071	27,8%	20 071
Beaufort West	WC053	347 175	347 175	46 671	13,4%	46 671
Central Karoo	DC5	100 697	101 035	12 088	12,0%	12 088
<b>Total Central Karoo</b>		<b>616 124</b>	<b>619 323</b>	<b>98 319</b>	<b>15,9%</b>	<b>98 319</b>
<b>Total Western Cape</b>		<b>66 948 277</b>	<b>66 837 870</b>	<b>13 284 281</b>	<b>19,9%</b>	<b>13 284 281</b>

**Table 6: Operating Expenditure Per Item as at 1<sup>st</sup> Quarter Ending 30 September 2020**

R thousands		Original Budget	Adjusted Budget Expenditure	Year to Date Expenditure	Year to Date %	Employee costs	Remuneration of councillors	Depreciation & asset impairment	Finance charges	Materials and bulk purchases	Transfers and subsidies	Other expenditure
<b>WESTERN CAPE</b>												
Cape Town	CPT	45 144 504	45 233 394	9 362 881	20,7%	3 249 795	41 643	701 745	193 101	2 659 286	79 681	2 437 630
<b>Total Metros</b>		<b>45 144 504</b>	<b>45 233 394</b>	<b>9 362 881</b>	<b>20,7%</b>	<b>3 249 795</b>	<b>41 643</b>	<b>701 745</b>	<b>193 101</b>	<b>2 659 286</b>	<b>79 681</b>	<b>2 437 630</b>
Matzikama	WC011	402 270	403 193	81 608	20,2%	38 387	1 806	-	199	36 322	348	4 544
Cederberg	WC012	357 618	304 998	71 143	23,3%	28 488	1 337	5 285	2 596	18 402	39	14 997
Bergrivier	WC013	378 594	351 880	83 963	23,9%	30 901	1 666	5 831	2 459	26 375	1 954	14 777
Saldanha Bay	WC014	1 264 782	1 235 392	228 297	18,5%	100 731	3 043	-	5 681	84 504	948	33 390
Swartland	WC015	797 919	798 282	138 165	17,3%	50 402	2 738	-	117	66 593	831	17 484
West Coast	DC1	432 665	434 124	75 337	17,4%	44 292	1 704	0	42	8 733	80	20 486
<b>Total West Coast</b>		<b>3 633 847</b>	<b>3 527 867</b>	<b>678 513</b>	<b>19,2%</b>	<b>293 201</b>	<b>12 295</b>	<b>11 117</b>	<b>11 093</b>	<b>240 929</b>	<b>4 201</b>	<b>105 678</b>
Witzenberg	WC022	682 493	687 540	126 726	18,4%	49 199	2 474	2	41	55 223	166	19 621
Drakenstein	WC023	2 515 184	2 451 351	469 207	19,1%	146 518	7 716	-	-	255 326	3 643	56 004
Stellenbosch	WC024	1 887 463	1 908 291	289 676	15,2%	123 270	4 636	-	-	106 685	8 744	46 341
Breede Valley	WC025	1 074 875	1 060 442	120 982	11,4%	(520)	-	-	5 795	85 691	4 339	25 677
Langeberg	WC026	777 862	780 592	160 997	20,6%	43 570	2 511	-	399	99 436	783	14 297
Cape Winelands DM	DC2	437 622	438 066	72 722	16,6%	49 327	3 153	-	-	3 442	727	16 074
<b>Total Cape Winelands</b>		<b>7 375 500</b>	<b>7 326 283</b>	<b>1 240 309</b>	<b>16,9%</b>	<b>411 364</b>	<b>20 491</b>	<b>2</b>	<b>6 234</b>	<b>605 804</b>	<b>18 402</b>	<b>178 013</b>
Theewaterskloof	WC031	613 736	546 386	112 616	20,6%	51 023	3 052	3	1 752	24 409	-	32 378
Overstrand	WC032	1 342 010	1 336 541	262 427	19,6%	95 118	2 810	35 469	1 432	77 147	-	50 450
Cape Agulhas	WC033	385 623	385 623	71 021	18,4%	32 927	1 417	2 841	-	25 495	529	7 812
Swellendam	WC034	322 891	326 893	57 437	17,6%	23 787	1 334	2 855	1 313	17 200	51	10 898
Overberg	DC3	239 858	239 126	52 471	21,9%	26 465	1 394	901	742	13 716	-	9 253
<b>Total Overberg</b>		<b>2 904 119</b>	<b>2 834 569</b>	<b>555 972</b>	<b>19,6%</b>	<b>229 321</b>	<b>10 006</b>	<b>42 069</b>	<b>5 239</b>	<b>157 967</b>	<b>580</b>	<b>110 790</b>
Kannaland	WC041	163 186	174 294	28 273	16,2%	10 092	501	-	45	15 216	-	2 420
Hessequa	WC042	572 688	579 528	94 553	16,3%	41 338	1 982	-	-	38 935	113	12 186
Mossel Bay	WC043	1 308 556	1 348 369	221 464	16,4%	76 301	2 945	-	-	97 910	1 445	42 863
George	WC044	2 379 689	2 360 310	389 390	16,5%	124 083	5 298	42 067	-	135 482	2 728	79 733
Oudtshoorn	WC045	657 130	657 130	140 373	21,4%	61 025	2 758	10 793	1 237	48 497	1 160	14 904
Bitou	WC047	755 626	755 626	152 490	20,2%	61 636	1 591	9 175	257	33 220	3 500	43 111
Knysna	WC048	1 036 076	1 011 405	241 278	23,9%	60 813	2 121	7 648	2 020	78 146	125	90 405
Garden Route	DC4	401 232	409 771	80 468	19,6%	58 328	2 420	1 167	-	4 252	182	14 119
<b>Total Garden Route</b>		<b>7 274 184</b>	<b>7 296 435</b>	<b>1 348 287</b>	<b>18,5%</b>	<b>493 615</b>	<b>19 616</b>	<b>70 850</b>	<b>3 558</b>	<b>451 657</b>	<b>9 251</b>	<b>299 740</b>
Laingsburg	WC051	98 907	98 907	19 489	19,7%	6 832	550	951	4	1 964	1 224	7 963
Prince Albert	WC052	69 345	72 207	20 071	27,8%	5 513	799	996	-	4 272	110	8 382
Beaufort West	WC053	347 175	347 175	46 671	13,4%	29 760	1 575	6	391	5 815	252	8 872
Central Karoo	DC5	100 697	101 035	12 088	12,0%	4 634	793	-	-	638	(6)	6 029
<b>Total Central Karoo</b>		<b>616 124</b>	<b>619 323</b>	<b>98 319</b>	<b>15,9%</b>	<b>46 739</b>	<b>3 717</b>	<b>1 954</b>	<b>396</b>	<b>12 688</b>	<b>1 580</b>	<b>31 245</b>
<b>Total Western Cape</b>		<b>66 948 277</b>	<b>66 837 870</b>	<b>13 284 281</b>	<b>19,9%</b>	<b>4 724 036</b>	<b>107 767</b>	<b>827 736</b>	<b>219 621</b>	<b>4 128 331</b>	<b>113 695</b>	<b>3 163 094</b>

Table 7: Quarterly Capital Revenue as at the 1<sup>st</sup> Quarter Ending 30 September 2020

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July Sept Actual
<b>WESTERN CAPE</b>						
Cape Town	CPT	9 666 369	8 750 630	1 109 942	11,5%	1 109 942
<b>Total Metros</b>		<b>9 666 369</b>	<b>8 750 630</b>	<b>1 109 942</b>	<b>11,5%</b>	<b>1 109 942</b>
Matzikama	WC011	88 118	150 982	3 655	4,1%	3 655
Cederberg	WC012	66 219	57 062	5 054	7,6%	5 054
Bergrivier	WC013	43 336	46 747	3 456	8,0%	3 456
Saldanha Bay	WC014	260 198	373 479	38 289	14,7%	38 289
Swartland	WC015	212 436	213 133	21 315	10,0%	21 315
West Coast	DC1	9 518	11 164	338	3,5%	338
<b>Total West Coast</b>		<b>679 825</b>	<b>852 566</b>	<b>72 107</b>	<b>10,6%</b>	<b>72 107</b>
Witzenberg	WC022	88 764	100 356	3 280	3,7%	3 280
Drakenstein	WC023	216 972	217 275	34 359	15,8%	34 359
Stellenbosch	WC024	375 750	371 550	63 649	16,9%	63 649
Breede Valley	WC025	99 914	118 389	3 767	3,8%	3 767
Langeberg	WC026	79 802	88 681	12 533	15,7%	12 533
Cape Winelands DM	DC2	29 891	29 891	34	0,1%	34
<b>Total Cape Winelands</b>		<b>891 093</b>	<b>926 142</b>	<b>117 621</b>	<b>13,2%</b>	<b>117 621</b>
Theewaterskloof	WC031	138 660	153 707	6 413	4,6%	6 413
Overstrand	WC032	303 738	296 158	24 562	8,1%	24 562
Cape Agulhas	WC033	62 490	62 490	4 693	7,5%	4 693
Swellendam	WC034	22 124	35 854	138	0,6%	138
Overberg	DC3	8 465	9 771	244	2,9%	244
<b>Total Overberg</b>		<b>535 478</b>	<b>557 980</b>	<b>36 050</b>	<b>6,7%</b>	<b>36 050</b>
Kannaland	WC041	63 321	35 773	4 833	7,6%	4 833
Hessequa	WC042	105 121	118 398	6 915	6,6%	6 915
Mossel Bay	WC043	206 579	236 076	40 702	19,7%	40 702
George	WC044	387 975	456 372	19 127	4,9%	19 127
Oudtshoorn	WC045	82 644	101 257	8 594	10,4%	8 594
Bitou	WC047	73 578	73 578	9 451	12,8%	9 451
Knysna	WC048	157 938	166 460	169 166	107,1%	169 166
Garden Route	DC4	8 135	10 140	4 193	51,5%	4 193
<b>Total Garden Route</b>		<b>1 085 292</b>	<b>1 198 054</b>	<b>262 980</b>	<b>24,2%</b>	<b>262 980</b>
Laingsburg	WC051	10 006	10 006	36 011	359,9%	36 011
Prince Albert	WC052	16 034	10 877	1 369	8,5%	1 369
Beaufort West	WC053	35 897	35 897	1 960	5,5%	1 960
Central Karoo	DC5	428	1 104	-	-	-
<b>Total Central Karoo</b>		<b>62 365</b>	<b>57 884</b>	<b>39 340</b>	<b>63,1%</b>	<b>39 340</b>
<b>Total Western Cape</b>		<b>12 920 421</b>	<b>12 343 256</b>	<b>1 638 040</b>	<b>12,7%</b>	<b>1 638 040</b>

**Table 8: Capital Revenue Per Source as at 1<sup>st</sup> Quarter Ending September 2020**

R thousands	Original Budget	Adjusted Budget Revenue	Year to Date Revenue	Year to Date Revenue %	Transfers recognised-capital	Borrowing	Internally generated funds
<b>WESTERN CAPE</b>							
Cape Town CPT	9 666 369	8 750 630	1 109 942	11,5%	198 590	299 903	611 449
<b>Total Metros</b>	<b>9 666 369</b>	<b>8 750 630</b>	<b>1 109 942</b>	<b>11,5%</b>	<b>198 590</b>	<b>299 903</b>	<b>611 449</b>
Matzikama WC011	88 118	150 982	3 655	4,1%	3 526	-	129
Cederberg WC012	66 219	57 062	5 054	7,6%	4 973	-	81
Bergrivier WC013	43 336	46 747	3 456	8,0%	2 623	214	619
Saldanha Bay WC014	260 198	373 479	38 289	14,7%	10 650	4 237	23 402
Swartland WC015	212 436	213 133	21 315	10,0%	11 445	-	9 870
West Coast DC1	9 518	11 164	338	3,5%	-	-	338
<b>Total West Coast</b>	<b>679 825</b>	<b>852 566</b>	<b>72 107</b>	<b>10,6%</b>	<b>33 218</b>	<b>4 452</b>	<b>34 438</b>
Witzenberg WC022	88 764	100 356	3 280	3,7%	1 702	-	1 577
Drakenstein WC023	216 972	217 275	34 359	15,8%	29 086	-	5 273
Stellenbosch WC024	375 750	371 550	63 649	16,9%	4 904	2 880	55 865
Breede Valley WC025	99 914	118 389	3 767	3,8%	1 029	-	2 738
Langeberg WC026	79 802	88 681	12 533	15,7%	11 993	11	529
Cape Winelands DM DC2	29 891	29 891	34	0,1%	-	-	34
<b>Total Cape Winelands</b>	<b>891 093</b>	<b>926 142</b>	<b>117 621</b>	<b>13,2%</b>	<b>48 714</b>	<b>2 891</b>	<b>66 016</b>
Theewaterskloof WC031	138 660	153 707	6 413	4,6%	4 878	743	792
Overstrand WC032	303 738	296 158	24 562	8,1%	14 779	5 329	4 454
Cape Agulhas WC033	62 490	62 490	4 693	7,5%	3 576	783	334
Swellendam WC034	22 124	35 854	138	0,6%	42	-	95
Overberg DC3	8 465	9 771	244	2,9%	-	-	244
<b>Total Overberg</b>	<b>535 478</b>	<b>557 980</b>	<b>36 050</b>	<b>6,7%</b>	<b>23 276</b>	<b>6 854</b>	<b>5 920</b>
Kannaland WC041	63 321	35 773	4 833	7,6%	4 833	-	-
Hessequa WC042	105 121	118 398	6 915	6,6%	494	3 553	2 868
Mossel Bay WC043	206 579	236 076	40 702	19,7%	11 154	13 653	15 895
George WC044	387 975	456 372	19 127	4,9%	9 623	3 236	6 268
Oudtshoorn WC045	82 644	101 257	8 594	10,4%	2 726	4 857	1 011
Bitou WC047	73 578	73 578	9 451	12,8%	2 270	4 219	2 963
Knysna WC048	157 938	166 460	169 166	107,1%	69 106	51 545	48 515
Garden Route DC4	8 135	10 140	4 193	51,5%	-	-	4 193
<b>Total Garden Route</b>	<b>1 085 292</b>	<b>1 198 054</b>	<b>262 980</b>	<b>24,2%</b>	<b>100 204</b>	<b>81 064</b>	<b>81 713</b>
Laingsburg WC051	10 006	10 006	36 011	359,9%	35 701	-	310
Prince Albert WC052	16 034	10 877	1 369	8,5%	1 369	-	-
Beaufort West WC053	35 897	35 897	1 960	5,5%	1 960	-	-
Central Karoo DC5	428	1 104	-	-	-	-	-
<b>Total Central Karoo</b>	<b>62 365</b>	<b>57 884</b>	<b>39 340</b>	<b>63,1%</b>	<b>39 030</b>	<b>-</b>	<b>310</b>
<b>Total Western Cape</b>	<b>12 920 421</b>	<b>12 343 256</b>	<b>1 638 040</b>	<b>12,7%</b>	<b>443 031</b>	<b>395 163</b>	<b>799 846</b>

**Table 9: Quarterly Capital Expenditure as at the 1<sup>st</sup> Quarter Ending 30 September 2020**

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual
<b>WESTERN CAPE</b>						
Cape Town	CPT	9 681 357	8 750 630	1 135 386	11,7%	1 135 386
<b>Total Metros</b>		<b>9 681 357</b>	<b>8 750 630</b>	<b>1 135 386</b>	<b>11,7%</b>	<b>1 135 386</b>
Matzikama	WC011	88 118	159 201	3 655	4,1%	3 655
Cederberg	WC012	66 219	57 062	5 054	7,6%	5 054
Bergrivier	WC013	43 336	88 205	5 161	11,9%	5 161
Saldanha Bay	WC014	260 198	373 479	38 289	14,7%	38 289
Swartland	WC015	212 436	213 133	21 315	10,0%	21 315
West Coast	DC1	9 518	11 164	338	3,5%	338
<b>Total West Coast</b>		<b>679 825</b>	<b>902 243</b>	<b>73 812</b>	<b>10,9%</b>	<b>73 812</b>
Witzenberg	WC022	88 764	100 356	3 280	3,7%	3 280
Drakenstein	WC023	216 972	217 275	34 359	15,8%	34 359
Stellenbosch	WC024	375 750	371 550	63 649	16,9%	63 649
Breede Valley	WC025	99 914	118 389	3 767	3,8%	3 767
Langeberg	WC026	79 802	88 681	12 533	15,7%	12 533
Cape Winelands DM	DC2	29 891	29 891	34	0,1%	34
<b>Total Cape Winelands</b>		<b>891 093</b>	<b>926 142</b>	<b>117 621</b>	<b>13,2%</b>	<b>117 621</b>
Theewaterskloof	WC031	138 660	153 707	6 413	4,6%	6 413
Overstrand	WC032	303 738	296 158	24 562	8,1%	24 562
Cape Agulhas	WC033	62 490	62 490	4 693	7,5%	4 693
Swellendam	WC034	22 124	35 854	2 109	9,5%	2 109
Overberg	DC3	8 465	9 771	244	2,9%	244
<b>Total Overberg</b>		<b>535 478</b>	<b>557 980</b>	<b>38 022</b>	<b>7,1%</b>	<b>38 022</b>
Kannaland	WC041	63 321	35 785	4 833	7,6%	4 833
Hessequa	WC042	105 121	118 398	6 915	6,6%	6 915
Mossel Bay	WC043	206 579	236 076	246 629	119,4%	246 629
George	WC044	387 975	456 372	19 127	4,9%	19 127
Oudtshoorn	WC045	82 644	101 257	8 594	10,4%	8 594
Bitou	WC047	73 578	73 578	9 451	12,8%	9 451
Knysna	WC048	157 938	166 460	169 472	107,3%	169 472
Garden Route	DC4	8 135	20 399	4 193	51,5%	4 193
<b>Total Garden Route</b>		<b>1 085 292</b>	<b>1 208 324</b>	<b>469 213</b>	<b>43,2%</b>	<b>469 213</b>
Laingsburg	WC051	10 006	10 006	41 827	418,0%	41 827
Prince Albert	WC052	24 464	24 429	1 839	7,5%	1 839
Beaufort West	WC053	35 897	35 897	1 960	5,5%	1 960
Central Karoo	DC5	428	1 104	-	-	-
<b>Total Central Karoo</b>		<b>70 794</b>	<b>71 435</b>	<b>45 625</b>	<b>64,4%</b>	<b>45 625</b>
<b>Total Western Cape</b>		<b>12 943 839</b>	<b>12 416 755</b>	<b>1 879 680</b>	<b>14,5%</b>	<b>1 879 680</b>



Table 10: Aggregated Debtors Age Analysis for the 1<sup>st</sup> Quarter Ending 30 September 2020

Debtors Age Analysis By Income Source	0-30 Days		31-60 Days		61-90 Days		90+ Days		Total
	R'000	%	R'000	%	R'000	%	R'000	%	
Water	610 796	17,3%	168 512	4,8%	113 873	3,2%	2 631 062	74,7%	3 524 243
Electricity	1 360 276	62,3%	124 697	5,7%	78 759	3,6%	619 301	28,4%	2 183 033
Property Rates	1 171 295	34,3%	322 123	9,4%	195 831	5,7%	1 722 658	50,5%	3 411 907
Waste Water Management	307 857	19,6%	73 348	4,7%	59 886	3,8%	1 132 667	72,0%	1 573 758
Waste Management	212 091	16,1%	61 023	4,6%	48 229	3,7%	994 217	75,6%	1 315 560
Property Rental Debtors	4 084	9,0%	2 189	4,8%	1 547	3,4%	37 391	82,7%	45 211
Interest on Arrear Debtor Accounts	102 395	6,4%	97 531	6,1%	37 907	2,4%	1 369 192	85,2%	1 607 025
Unauthorised, irregular, fruitless and wasteful Expenditure	-2 511	723,7%	51	-14,6%	10	-2,8%	2 103	-606,3%	-347
Other	-251 146	54,9%	-75 472	16,5%	-150 945	33,0%	19 789	-4,3%	-457 774
<b>Total</b>	<b>3 515 137</b>	<b>26,6%</b>	<b>774 001</b>	<b>5,9%</b>	<b>385 097</b>	<b>2,9%</b>	<b>8 528 382</b>	<b>64,6%</b>	<b>13 202 617</b>
<b>Debtors Age Analysis By Customer Group</b>									
Organs of State	42 900	19,2%	85 150	38,2%	-69 951	-31,4%	164 811	73,9%	222 911
Commercial	1 575 982	54,0%	241 070	8,3%	127 276	4,4%	976 132	33,4%	2 920 460
Households	1 778 729	19,4%	460 124	5,0%	330 090	3,6%	6 596 253	72,0%	9 165 195
Other	117 526	13,1%	-12 344	-1,4%	-2 317	-0,3%	791 185	88,5%	894 050
<b>Total Debtors</b>	<b>3 515 137</b>	<b>26,6%</b>	<b>774 001</b>	<b>5,9%</b>	<b>385 097</b>	<b>2,9%</b>	<b>8 528 382</b>	<b>64,6%</b>	<b>13 202 617</b>

Debtors Age Analysis By Municipality	0-30 Days		31-60 Days		61-90 Days		90+ Days		Total
	R'000	%	R'000	%	R'000	%	R'000	%	
Cape Town	2 280 720	25,1%	507 104	5,6%	175 618	1,9%	6 139 326	67,4%	9 102 768
<b>Total Metros</b>	<b>2 280 720</b>	<b>25,1%</b>	<b>507 104</b>	<b>5,6%</b>	<b>175 618</b>	<b>1,9%</b>	<b>6 139 326</b>	<b>67,4%</b>	<b>9 102 768</b>
Matzikama	13 211	12,0%	7 574	6,9%	8 893	8,1%	80 504	73,1%	110 182
Cederberg	12 288	8,6%	8 488	6,0%	11 054	7,8%	110 388	77,6%	142 217
Bergrivier	14 713	11,2%	8 359	6,3%	9 975	7,6%	98 849	74,9%	131 896
Saldanha Bay	66 074	23,6%	14 465	5,2%	18 197	6,5%	180 746	64,7%	279 482
Swartland	47 489	54,3%	14 863	17,0%	3 476	4,0%	21 574	24,7%	87 402
West Coast	11 707	85,9%	238	1,7%	252	1,8%	1 433	10,5%	13 630
<b>Total West Coast</b>	<b>165 481</b>	<b>21,6%</b>	<b>53 986</b>	<b>7,1%</b>	<b>51 847</b>	<b>6,8%</b>	<b>493 494</b>	<b>64,5%</b>	<b>764 809</b>
Witzenberg	51 612	20,4%	7 123	2,8%	6 395	2,5%	188 136	74,3%	253 266
Drakenstein	176 025	44,3%	27 674	7,0%	15 264	3,8%	178 054	44,8%	397 017
Stellenbosch	93 447	28,7%	54 074	16,6%	7 464	2,3%	170 796	52,4%	325 781
Breede Valley	71 567	35,4%	7 486	3,7%	8 670	4,3%	114 479	56,6%	202 202
Langeberg	33 402	31,9%	10 773	10,3%	3 208	3,1%	57 389	54,8%	104 772
Cape Winelands DM	217	18,6%	108	9,3%	1	0,1%	840	72,0%	1 166
<b>Total Cape Winelands</b>	<b>426 270</b>	<b>33,2%</b>	<b>107 239</b>	<b>8,4%</b>	<b>41 002</b>	<b>3,2%</b>	<b>709 694</b>	<b>55,3%</b>	<b>1 284 204</b>
Theewaterskloof	21 893	8,1%	16 409	6,1%	19 779	7,4%	210 758	78,4%	268 840
Overstrand	66 787	56,2%	2 860	2,4%	2 388	2,0%	46 859	39,4%	118 894
Cape Agulhas	17 262	22,0%	6 702	8,6%	19 587	25,0%	34 748	44,4%	78 300
Swellendam	18 117	46,0%	3 337	8,5%	1 557	4,0%	16 347	41,5%	39 357
Overberg	1 630	68,3%	151	6,3%	79	3,3%	525	22,0%	2 385
<b>Total Overberg</b>	<b>125 690</b>	<b>24,8%</b>	<b>29 458</b>	<b>5,8%</b>	<b>43 390</b>	<b>8,5%</b>	<b>309 237</b>	<b>60,9%</b>	<b>507 776</b>
Kannaland	5 014	5,5%	2 015	2,2%	1 745	1,9%	81 663	90,3%	90 437
Hessequa	36 961	52,6%	3 346	4,8%	2 963	4,2%	26 939	38,4%	70 210
Mossel Bay	59 547	43,8%	13 269	9,8%	7 956	5,9%	55 187	40,6%	135 959
George	103 545	33,4%	14 570	4,7%	10 671	3,4%	181 223	58,5%	310 010
Oudtshoorn	149 263	63,6%	9 844	4,2%	7 861	3,3%	67 868	28,9%	234 836
Bitou	41 310	12,1%	17 867	5,2%	17 242	5,1%	264 391	77,6%	340 810
Knysna	18 277	24,4%	5 253	7,0%	2 599	3,5%	48 902	65,2%	75 031
Garden Route	13	0,0%	1 207	3,4%	2 019	5,7%	32 329	91,0%	35 541
<b>Total Garden Route</b>	<b>413 904</b>	<b>32,0%</b>	<b>67 370</b>	<b>5,2%</b>	<b>53 056</b>	<b>4,1%</b>	<b>758 503</b>	<b>58,7%</b>	<b>1 292 833</b>
Laingsburg	4 220	36,6%	342	3,0%	405	3,5%	6 573	57,0%	11 539
Prince Albert	1 605	7,5%	1 484	7,0%	2 060	9,7%	16 157	75,8%	21 307
Beaufort West	97 310	45,0%	6 991	3,2%	17 648	8,2%	94 467	43,7%	216 416
Central Karoo	65	-6,7%	27	2,8%	72	7,4%	930	96,5%	964
<b>Total Central Karoo</b>	<b>103 071</b>	<b>41,2%</b>	<b>8 844</b>	<b>3,5%</b>	<b>20 184</b>	<b>8,1%</b>	<b>118 127</b>	<b>47,2%</b>	<b>250 226</b>
<b>Total Western Cape</b>	<b>3 515 137</b>	<b>26,6%</b>	<b>774 001</b>	<b>5,9%</b>	<b>385 097</b>	<b>2,9%</b>	<b>8 528 382</b>	<b>64,6%</b>	<b>13 202 617</b>



Table 11: Aggregated Creditors Age Analysis for the 1<sup>st</sup> Quarter Ending 30 September 2020

Creditors Age Analysis By Category	0-30 Days		31-60 Days		61-90 Days		90+ Days		Total
	R'000	%	R'000	%	R'000	%	R'000	%	
Bulk Electricity	149 436	74,5%	16 263	8,1%	16 378	8,2%	18 457	9,2%	200 535
Bulk Water	22	100,0%		0,0%		0,0%		0,0%	22
PAYE deductions	18 686	100,0%		0,0%		0,0%		0,0%	18 686
VAT (output less input)	18 274	100,0%		0,0%		0,0%		0,0%	18 274
Pensions / Retirement deductions		0,0%		0,0%		0,0%		0,0%	
Loan repayments		0,0%		0,0%		0,0%	1 704	100,0%	1 704
Trade Creditors	-99 557	149,4%	-502	0,8%	652	-1,0%	32 781	-49,2%	-66 626
Auditor General	1 537	18,8%	470	5,7%	78	0,9%	6 105	74,6%	8 189
Other	14 781	71,0%	222	1,1%	24	0,1%	5 802	27,9%	20 829
<b>Total</b>	<b>103 179</b>	<b>51,2%</b>	<b>16 453</b>	<b>8,2%</b>	<b>17 131</b>	<b>8,5%</b>	<b>64 850</b>	<b>32,2%</b>	<b>201 613</b>

Creditors Age Analysis By Municipality	0-30 Days		31-60 Days		61-90 Days		90+ Days		Total
	R'000	%	R'000	%	R'000	%	R'000	%	
Cape Town	- 202 062	96,3%	- 5 694	2,7%	- 929	0,4%	- 1 153	0,5%	- 209 838
<b>Total Metros</b>	<b>- 202 062</b>	<b>96,3%</b>	<b>- 5 694</b>	<b>2,7%</b>	<b>- 929</b>	<b>0,4%</b>	<b>- 1 153</b>	<b>0,5%</b>	<b>- 209 838</b>
Matzikama	12 727	69,1%	3 058	16,6%	1	0,0%	2 622	14,2%	18 408
Cederberg	2 957	7,7%	11 148	28,8%	11 199	29,0%	13 338	34,5%	38 642
Bergrivier	205	100,0%	-	0,0%	-	0,0%	-	0,0%	205
Saldanha Bay	1 544	92,7%	-	0,0%	121	7,3%	-	0,0%	1 666
Swartland	30 537	99,8%	-	0,0%	-	0,0%	61	0,2%	30 597
West Coast	53	4,1%	892	68,4%	324	24,8%	35	2,7%	1 305
<b>Total West Coast</b>	<b>48 024</b>	<b>52,9%</b>	<b>15 098</b>	<b>16,6%</b>	<b>11 645</b>	<b>12,8%</b>	<b>16 055</b>	<b>17,7%</b>	<b>90 822</b>
Witzenberg	390	93,0%	29	7,0%	-	0,0%	-	0,0%	419
Drakenstein	54 427	99,9%	62	0,1%	-	0,0%	-	0,0%	54 489
Stellenbosch	54 019	100,0%	-	0,0%	-	0,0%	-	0,0%	54 019
Breede Valley	568	54,9%	89	8,6%	378	36,5%	-	0,0%	1 036
Langeberg	2 650	100,0%	-	0,0%	-	0,0%	-	0,0%	2 650
Cape Winelands DM	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
<b>Total Cape Winelands</b>	<b>112 055</b>	<b>99,5%</b>	<b>180</b>	<b>0,2%</b>	<b>378</b>	<b>0,3%</b>	<b>-</b>	<b>0,0%</b>	<b>112 613</b>
Theewaterskloof	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Overstrand	5 549	100,0%	-	0,0%	-	0,0%	-	0,0%	5 549
Cape Agulhas	-	0,0%	-	0,0%	-	0,0%	162	100,0%	162
Swellendam	1 063	100,0%	-	0,0%	-	0,0%	-	0,0%	1 063
Overberg	253	-17,4%	-	0,0%	-	0,0%	1 705	117,4%	1 452
<b>Total Overberg</b>	<b>6 358</b>	<b>77,3%</b>	<b>-</b>	<b>0,0%</b>	<b>-</b>	<b>0,0%</b>	<b>1 867</b>	<b>22,7%</b>	<b>8 225</b>
Kannaland	6 955	16,7%	5 812	14,0%	5 409	13,0%	23 411	56,3%	41 587
Hessequa	38 883	100,0%	-	0,0%	-	0,0%	-	0,0%	38 883
Mossel Bay	15 595	97,1%	32	0,2%	191	1,2%	236	1,5%	16 054
George	63 030	99,1%	560	0,9%	31	0,0%	-	0,0%	63 620
Oudtshoorn	2 967	45,9%	2	0,0%	38	0,6%	3 454	53,5%	6 460
Bitou	2 464	75,8%	140	4,3%	48	1,5%	599	18,4%	3 251
Knysna	6 480	100,0%	-	0,0%	-	0,0%	-	0,0%	6 480
Garden Route	138	12,9%	81	7,6%	218	20,4%	631	59,0%	1 069
<b>Total Garden Route</b>	<b>136 512</b>	<b>76,9%</b>	<b>6 626</b>	<b>3,7%</b>	<b>5 936</b>	<b>3,3%</b>	<b>28 330</b>	<b>16,0%</b>	<b>177 404</b>
Laingsburg	-	0,0%	-	0,0%	-	0,0%	-	0,0%	-
Prince Albert	1 684	99,3%	12	0,7%	-	0,0%	-	0,0%	1 696
Beaufort West	296	1,4%	230	1,1%	101	0,5%	19 834	96,9%	20 461
Central Karoo	312	136,5%	1	0,4%	-	0,0%	84	-36,8%	229
<b>Total Central Karoo</b>	<b>2 293</b>	<b>10,2%</b>	<b>243</b>	<b>1,1%</b>	<b>101</b>	<b>0,5%</b>	<b>19 750</b>	<b>88,2%</b>	<b>22 386</b>
<b>Total Western Cape</b>	<b>103 179</b>	<b>51,2%</b>	<b>16 453</b>	<b>8,2%</b>	<b>17 131</b>	<b>8,5%</b>	<b>64 850</b>	<b>32,2%</b>	<b>201 613</b>