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PROVINCE OF THE WESTERN CAPE

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PROVINCIAL NOTICE

The following Provincial Notice is published for general information.

DR H.C. MALILA,
DIRECTOR-GENERAL

Provincial Building,
Wale Street,
Cape Town.

PROVINSIALE KENNISGEWING

Die volgende Provinsiale Kennisgewing word vir algemene inligting gepubliseer.

DR H.C. MALILA,
DIREKTEUR-GENERAAL

Provinsiale Wetgewer-gebou,
Waalstraat,
Kaapstad.

P.N. 77/2023

28 July 2023

PROVINCIAL NOTICE

Local Government: Municipal Finance Management Act
Fourth Quarter Consolidated Statement: 2022/23

**LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT
QUARTERLY CONSOLIDATED STATEMENT:
QUARTER 4 ENDING 30 JUNE 2023 (PRELIMINARY RESULTS)**

I, Ms. Mireille Wenger, 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 fourth quarter (ending 30 June 2023) of the 2022/23 municipal financial year. The performance reporting for this period presents the 2022/23 preliminary municipal budget performance outcomes and is subject to change with the finalisation of the municipal Annual Financial Statements.

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 July 2023.

**MS MIREILLE WENGER
PROVINCIAL MINISTER OF FINANCE AND ECONOMIC OPPORTUNITIES**

SUMMARY ON THE STATE OF LOCAL GOVERNMENT REVENUE AND EXPENDITURE: FOURTH QUARTER CONSOLIDATED STATEMENT FOR THE PERIOD 1 APRIL 2023 - 30 JUNE 2023 (PRELIMINARY RESULTS)

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 (PT) to exercise oversight over municipalities in the Western Cape. It provides a high-level review of the implementation of municipal budgets for the fourth quarter, ending 30 June 2023.

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 30 June 2023. 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.

To assist municipalities to submit credible mSCOA data strings, PT has institutionalised an mSCOA segments use analysis tool which is shared with municipalities on a monthly basis. PT also has technical engagements with municipalities to discuss mSCOA findings. Municipalities are required to develop an action plan indicating specific timelines to resolve issues identified so that PT can keep track of the progress made by municipalities monthly.

Despite the challenges, Western Cape municipalities are committed to improving the quality of information with support from the National and Provincial Treasuries.

The data presented in this gazette provides a summary of the budget implementation performance against key indicators for all municipalities in the province. The data used was extracted on 18 July 2023 and detailed information for each municipality is available to the public in the section 71 files published at mfma.treasury.gov.za.

AGGREGATED TRENDS

1. In aggregate, Western Cape municipalities spent R82.60 billion or 88.9 per cent of the total adjusted expenditure budget of R92.90 billion by the end of the fourth quarter on 30 June 2023 (actual operating expenditure accounted for R71.89 billion and actual capital expenditure for R10.71 billion).
2. In respect of revenue, aggregate billing and other revenue amounted to R87.30 billion or 95.7 per cent of the total adjusted revenue budget of R91.26 billion (actual operating revenue accounted for R76.52 billion and actual capital revenue for R10.77 billion).
3. The aggregate operating revenue for the period ended 30 June 2023 amounted to R72.52 billion or 97.0 per cent of the adjusted operating revenue budget of R78.86 billion.
4. Service charges and property rates are the largest revenue sources, contributing 47.3 per cent and 19.4 per cent respectively towards the total adjusted operating revenue budget of R78.86 billion. This is consistent with past trends.
5. For the quarter under review property rates overperformed by R84.82 million or 0.6 per cent, this could be due to property developments completed during year, upgrades and additions made to properties which increase property rates base value resulting in more revenue. However, an underperformance from service charges of 3.6 per cent is noted. This is due to the underperformance of R1.33 billion or 5.2 per cent on electricity revenue which is due to the ongoing load shedding. The service charges and property rates revenue represent billed revenue and not actual revenue collected. Municipalities must stringently implement debt collection strategies to realise planned revenue.
6. To date municipalities spent R71.89 billion or 89.3 per cent of their aggregated R80.49 billion adjusted operating expenditure budget. Employee related costs is the highest cost driver, amounting to R23.48 billion or 32.7 per cent of the total operating expenditure to date, followed by inventory consumed and bulk purchases of R22.43 billion or 31.2 per cent and other expenditure amounting to R18.95 billion or 26.4 per cent of total operating expenditure to date.
7. Operating expenditure underperformed by R8.61 billion or 10.7 per cent against the year-to-date operating budget as at the end of June 2023. A year-on-year comparison indicates an increase in operating expenditure of 8.2 per cent, growth that exceeds inflation.
8. As at the end of June 2023, an aggregated operating surplus of R4.63 billion against an adjusted operating deficit budget of R1.64 billion was reported. The surplus may be due to some municipalities reducing spending in-year in line with their limited available revenue and cash. However, it was also noted that several municipalities are not fully reporting on their non-cash items (debt impairment and depreciation), this significantly understates the operating expenditure reported to date and results in an exaggerated operating surplus.
9. Municipalities in the Western Cape spent R10.71 billion or 86.3 per cent of their aggregated R12.41 billion adjusted capital budget to date. Spending has improved but municipalities still recorded underspending by R1.70 billion or 13.7 per cent at year-end. The year-on-year comparison shows an increase of 45.5 per cent in actual capital spending in the current year.
10. The City of Cape Town reported capital spending of R7.45 billion (94.9 per cent of the adjusted budget) which is an underperformance of 5.1 per cent against the year-to-date budget. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported aggregated capital expenditure performance of R1.18 billion or 68.6 per cent against their combined capital budget of R1.72 billion. The consolidated capital spending for district municipalities amounted to R62.69 million or 54.6 per cent of their total adjusted budget of R114.89 million. Local municipalities' capital spending amounted to R2.02 billion or 74.1 per cent against their aggregated capital budget of R2.72 billion. Municipalities'

capital spending is largely dependent on the timeous planning and completion of supply chain processes such as advertisement of bids, evaluating and awarding of the contracts to successful bidders. Many municipalities in the province revised their capital budgets during the February adjustments budget process.

11. In aggregate, Western Cape municipalities funded 63.5 per cent of their total planned capital investment from own funding (a decrease from the 64.1 per cent budgeted in the prior year). This comprises of internally generated funds (39.1 per cent) and borrowings (24.4 per cent).
12. Capital spending funded from borrowings amounted to R2.73 billion or 90.5 per cent of the budgeted borrowing of R3.02 billion. Capital spending funded from transfers amounted to R3.95 billion or 87.1 per cent of the budgeted amount of R4.53 billion. Internally generated funds utilised amounted to R4.09 billion or 84.3 per cent of the adjusted budget of R4.85 billion.
13. The aggregate municipal consumer debtors balance as at 30 June 2023 amounted to R14.25 billion. The bulk of the outstanding debt is owed by households, which account for R10.32 billion or 72.4 per cent of the total outstanding debt.
14. Debtors older than 90 days amounted to R9.85 billion or 69.1 per cent of the total outstanding debtors of R14.25 billion. This includes historic debt that has accumulated over an extended period, interest on arrears and other recoveries. Debtors over 90 days increased by R365.40 million or 3.9 per cent during the fourth quarter.
15. Year-on-year outstanding debtors have increased by R1.58 billion or 12.5 per cent, from the R12.66 billion reported at the end of the June 2022.
16. In aggregate, Western Cape municipalities reported outstanding creditors of R964.69 million as at 30 June 2023. Outstanding creditors older than 30 days amounted to R386.66 million or 40.1 per cent of the total outstanding creditors. Total outstanding creditors have increased by R267.15 million when compared to the outstanding creditors of R697.54 million reported as at the end of March 2023. Municipalities cited various reasons for payments that are owed for more than 30 days.
17. Four (4) municipalities in the Western Cape collectively owe Eskom an amount of R295.91 million in outstanding payments overdue for more than 30 days. Each of the four (4) municipalities has a repayment arrangement in place with Eskom and has applied for the Municipal Debt Relief programme.
18. The total cash and cash equivalents reported by municipalities as at the end of the fourth quarter amounted to R96.4 billion. However, this amount is overstated and does not align with figures in the Municipal Budget and Reporting Regulations (MBRR) schedules reported to municipal councils.
19. Provincial Treasury will continue to provide support to municipalities including guidance and support with mSCOA implementation, budget verifications, annual budget and in-year monitoring workshops, 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 4th Quarter Ending 30 June 2023

Description	2021/22	Budget year 2022/23									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD %	YTD Budget	YTD Variance
Financial Performance											
Property rates	14 186 093	15 242 219	15 282 069	4 395 558	3 593 844	3 620 619	3 756 868	15 366 889	100,6	15 282 069	84 820
Service charges	35 118 485	37 694 010	37 289 068	9 761 508	8 528 315	8 935 137	8 716 961	35 941 921	96,4	37 289 068	(1 347 146)
Investment revenue	1 326 091	1 495 327	1 773 704	369 995	456 837	520 620	578 348	1 925 801	108,6	1 773 704	152 097
Transfers and subsidies	12 301 316	10 363 095	10 717 125	3 058 609	2 810 628	2 794 303	891 508	9 555 048	89,2	10 717 125	(1 162 077)
Other own revenue	11 469 629	13 161 030	13 793 518	2 790 035	3 701 963	4 369 101	2 870 193	13 731 292	99,5	13 793 518	(62 226)
Total Revenue (excluding capital transfers and contributions)	74 401 614	77 955 680	78 855 483	20 375 705	19 091 588	20 239 780	16 813 878	76 520 951	97,0	78 855 483	(2 334 532)
Employee costs	22 559 053	25 438 579	25 315 492	5 346 696	6 534 204	5 795 786	5 798 317	23 475 002	92,7	25 315 494	(1 840 492)
Remuneration of councillors	460 565	500 075	505 736	124 592	114 059	121 470	118 602	478 723	94,7	505 736	(27 013)
Depreciation & asset impairment	4 858 441	4 983 770	5 106 213	988 001	1 252 275	1 397 644	1 176 720	4 814 640	94,3	5 106 213	(291 573)
Finance charges	1 346 295	1 466 091	1 376 297	202 570	399 551	213 626	423 314	1 239 060	90,0	1 376 297	(137 236)
Materials and bulk purchases	24 526 883	25 485 287	26 006 563	5 483 072	5 531 665	5 764 448	5 654 622	22 433 806	86,3	26 006 564	(3 572 758)
Transfers and subsidies	569 663	558 186	626 029	103 106	98 415	152 642	147 697	501 860	80,2	626 029	(124 170)
Other expenditure	18 892 853	20 550 619	21 556 979	3 442 852	4 998 406	4 448 821	6 055 106	18 945 185	87,9	21 556 979	(2 611 794)
Total Expenditure	73 213 752	78 982 607	80 493 309	15 690 888	18 928 575	17 894 438	19 374 376	71 888 276	89,3	80 493 312	(8 605 036)
Surplus/(Deficit)	1 187 863	(1 026 927)	(1 637 826)	4 684 818	163 013	2 345 342	(2 560 498)	4 632 675	- 282,9	(1 637 829)	6 270 504
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 030 511	3 886 979	4 586 801	469 033	707 243	684 612	1 048 187	2 909 075	63,4	4 586 801	(1 677 726)
Transfers and subsidies -capital (in-kind)	25 748	7 200	27 701	-	-	2 870	25 527	28 397	102,5	27 701	696
Surplus/(Deficit) after capital transfers	4 244 122	2 867 252	2 976 676	5 153 851	870 256	3 032 824	(1 486 785)	7 570 147	254,3	2 976 673	4 593 474
Share of surplus/ (deficit) of associate	323	-	-	54	27	65	27	172		-	172
Surplus/(Deficit) for the year	4 244 445	2 867 252	2 976 676	5 153 904	870 283	3 032 889	(1 486 758)	7 570 319	254,3	2 976 673	4 593 646
Capital expenditure & funds sources											
Capital expenditure	6 589 707	11 758 174	12 405 444	1 226 571	2 066 533	3 016 927	4 400 147	10 710 177	86,3	12 405 444	(1 695 267)
Transfers recognised - capital	1 948 699	3 831 802	4 530 116	572 290	708 493	1 116 513	1 550 647	3 947 943	87,1	4 530 116	(582 173)
Borrowing	1 228 168	3 458 301	3 022 710	303 628	522 522	754 482	1 154 339	2 734 972	90,5	3 022 710	(287 738)
Internally generated funds	3 259 089	4 455 503	4 849 576	429 815	833 172	1 142 707	1 681 971	4 087 666	84,3	4 849 576	(761 910)
Total sources of capital funds	6 435 956	11 745 606	12 402 402	1 305 734	2 064 188	3 013 702	4 386 958	10 770 581	86,8	12 402 402	(1 631 821)
Financial position											
Total current assets	29 408 906	23 887 651	28 198 810	26 298 248	2 727 022	2 836 272	1 109 867	32 971 409	116,9	28 055 327	4 916 082
Total non current assets	106 701 366	109 690 993	113 482 441	94 702 984	10 703 353	3 581 597	7 917 083	116 905 017	103,0	112 682 765	4 222 251
Total current liabilities	17 202 825	15 266 285	17 425 769	10 830 138	1 652 942	2 904 767	1 686 582	17 074 429	98,0	17 296 153	(221 724)
Total non current liabilities	19 926 548	23 407 049	23 059 957	19 491 623	1 092 080	62 102	2 270 024	22 915 829	99,4	22 909 453	6 376
Community wealth/Equity	95 633 805	94 906 961	101 033 388	86 076 358	9 621 448	775 530	6 401 543	102 874 880	101,8	100 370 350	2 504 530
Cash flows											
Net cash from (used) operating	95 172 611	9 025 651	10 097 843	30 834 300	27 117 429	23 644 703	3 133 916	84 730 348	839,1	10 097 843	74 632 505
Net cash from (used) investing	(7 109 148)	(11 009 344)	(17 506 394)	(364 149)	(4 248 286)	(2 516 428)	(901 277)	(8 030 140)	45,9	(10 903 133)	2 872 993
Net cash from (used) financing	40 676	1 484 323	791 040	(4 649)	(23 921)	(37 516)	2 154 635	2 088 550	264,0	791 040	1 297 510
Cash/cash equivalents at the year end	105 638 246	14 980 098	12 204 741	45 960 729	70 634 768	91 868 083	96 382 088	96 382 088	789,7	17 378 147	79 003 941

Table 2 Aggregated Revenue and Expenditure Budget Performance Per Municipal Category for the 4th Quarter Ending 30 June 2023

R thousands	Budget			Adjusted Budget			Year to date: 30 June 2023			
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of Budget
Metro	54 039 500	7 527 791	61 567 291	54 815 815	7 844 227	62 660 042	50 101 196	7 445 754	57 546 950	91,8
Secondary Cities	7 848 092	1 327 866	9 175 957	7 943 799	1 722 029	9 665 828	6 555 832	1 182 094	7 737 926	80,1
District	1 745 066	279 227	2 024 293	1 912 162	114 888	2 027 050	1 745 680	62 686	1 808 366	89,2
Local Municipalities	15 349 950	2 623 290	17 973 240	15 821 533	2 724 300	18 545 833	13 485 569	2 019 643	15 505 212	83,6
Total	78 982 607	11 758 174	90 740 781	80 493 309	12 405 444	92 898 753	71 888 276	10 710 177	82 598 453	88,9

R thousands	Budget			Adjusted Budget			Year to date: 30 June 2023			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Total Revenue as % of Budget
Metro	53 434 043	7 527 791	60 961 834	54 083 679	7 844 227	61 927 906	53 274 755	7 447 065	60 721 819	98,1
Secondary Cities	7 818 253	1 327 866	9 146 118	7 708 683	1 722 029	9 430 711	7 237 856	1 182 094	8 419 950	89,3
District	1 722 774	276 227	1 999 001	1 886 062	114 824	2 000 886	1 809 345	62 622	1 871 967	93,6
Local Municipalities	14 980 611	2 613 722	17 594 333	15 177 060	2 721 322	17 898 382	14 198 996	2 078 801	16 277 797	90,9
Total	77 955 680	11 745 606	89 701 287	78 855 483	12 402 402	91 257 885	76 520 951	10 770 581	87 291 532	95,7

Table 3 Operating Revenue Per Municipality for the 4th Quarter Ending 30 June 2023

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	Quarter 4 April - June Actual	
WESTERN CAPE										
	City of Cape Town	CPT	53 434 043	54 083 679	53 274 755	98,5	13 702 195	13 515 185	14 321 014	11 736 361
	Total Metros		53 434 043	54 083 679	53 274 755	98,5	13 702 195	13 515 185	14 321 014	11 736 361
	Matzikama	WC011	429 938	431 899	383 505	88,8	111 607	98 135	101 576	72 188
	Cederberg	WC012	384 997	372 876	345 167	92,6	110 238	85 376	79 605	69 948
	Bergrivier	WC013	472 147	473 059	435 535	92,1	124 762	112 655	107 625	90 493
	Saldanha Bay	WC014	1 341 240	1 369 780	1 331 605	97,2	331 787	348 894	360 456	290 468
	Swartland	WC015	1 016 875	1 019 127	953 033	93,5	263 715	241 521	218 943	228 854
	West Coast District	DC1	464 999	562 278	547 622	97,4	118 006	173 909	162 197	93 510
	Total West Coast		4 110 195	4 229 020	3 996 466	94,5	1 060 115	1 060 490	1 030 401	845 460
	Witzenberg	WC022	748 205	767 216	741 020	96,6	241 178	172 384	174 556	152 902
	Drakenstein	WC023	2 836 566	2 720 211	2 662 807	97,9	734 897	675 861	660 544	591 505
	Stellenbosch	WC024	2 103 783	2 089 954	2 094 835	100,2	620 847	487 432	499 047	487 509
	Breede Valley	WC025	1 390 473	1 407 907	1 152 754	81,9	304 713	154 235	459 326	234 480
	Langeberg	WC026	965 406	985 012	901 269	91,5	309 056	220 718	213 912	157 583
	Cape Winelands District	DC2	424 952	462 186	438 361	94,8	129 200	115 114	87 522	106 525
	Total Cape Winelands		8 469 384	8 432 485	7 991 045	94,8	2 339 891	1 825 745	2 094 906	1 730 503
	Theewaterskloof	WC031	652 911	678 479	609 990	89,9	197 366	137 563	149 582	125 479
	Overstrand	WC032	1 498 153	1 509 017	1 496 585	99,2	387 309	397 999	380 076	331 201
	Cape Agulhas	WC033	417 313	432 284	390 100	90,2	124 318	89 594	92 605	83 583
	Swellendam	WC034	345 317	342 880	323 005	94,2	90 851	68 690	96 050	67 414
	Overberg District	DC3	253 440	266 561	271 112	101,7	70 484	72 691	70 735	57 202
	Total Overberg		3 167 134	3 229 222	3 090 792	95,7	870 328	766 537	789 047	664 880
	Kannaland	WC041	192 782	193 021	172 274	89,3	49 906	40 342	46 051	35 975
	Hessequa	WC042	637 373	642 886	601 635	93,6	227 787	110 782	158 696	104 369
	Mossel Bay	WC043	1 349 344	1 388 136	1 396 965	100,6	349 858	355 744	316 068	375 295
	George	WC044	2 877 904	2 898 518	2 480 214	85,6	576 052	606 615	633 460	664 087
	Oudtshoorn	WC045	705 420	717 098	693 778	96,7	314 370	129 134	127 275	123 000
	Bitou	WC047	822 693	805 791	796 813	98,9	211 971	201 761	216 824	166 256
	Knysna	WC048	1 062 059	1 081 113	1 010 050	93,4	346 388	211 009	246 900	205 753
	Garden Route District	DC4	469 150	482 321	441 573	91,6	135 505	117 368	128 791	59 908
	Total Garden Route		8 116 725	8 208 883	7 593 302	92,5	2 211 837	1 772 755	1 874 066	1 734 644
	Laingsburg	WC051	99 443	88 473	80 781	91,3	29 272	21 885	11 011	18 613
	Prince Albert	WC052	79 620	98 767	83 042	84,1	30 783	22 879	17 685	11 695
	Beaufort West	WC053	368 904	372 238	300 091	80,6	97 546	77 115	72 868	52 561
	Central Karoo District	DC5	110 233	112 716	110 677	98,2	33 738	28 998	28 780	19 160
	Total Central Karoo		658 200	672 195	574 592	85,5	191 339	150 877	130 345	102 030
	Total Western Cape		77 955 680	78 855 483	76 520 951	97,0	20 375 705	19 091 588	20 239 780	16 813 878

Table 4 Operating Revenue Per Source for the 4th Quarter Ending 30 June 2023

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										
City of Cape Town	CPT	53 434 043	54 083 679	53 274 755	98,5	11 569 966	23 735 500	1 326 320	5 574 857	11 068 112
Total Metros		53 434 043	54 083 679	53 274 755	98,5	11 569 966	23 735 500	1 326 320	5 574 857	11 068 112
Matzikama	WC011	429 938	431 899	383 505	88,8	49 550	211 059	1 399	89 844	31 653
Cederberg	WC012	384 997	372 876	345 167	92,6	70 369	165 521	1 893	85 290	22 094
Bergrivier	WC013	472 147	473 059	435 535	92,1	95 278	220 823	12 430	74 590	32 413
Saldanha Bay	WC014	1 341 240	1 369 780	1 331 605	97,2	296 888	750 935	57 827	134 696	91 259
Swartland	WC015	1 016 875	1 019 127	953 033	93,5	152 117	521 722	58 939	167 038	53 217
West Coast District	DC1	464 999	562 278	547 622	97,4	-	139 068	23 935	30 115	354 504
Total West Coast		4 110 195	4 229 020	3 996 466	94,5	664 201	2 009 129	156 424	581 573	585 140
Witzenberg	WC022	748 205	767 216	741 020	96,6	98 157	437 204	13 286	130 655	61 717
Drakenstein	WC023	2 836 566	2 720 211	2 662 807	97,9	437 181	1 854 696	36 830	221 091	113 010
Stellenbosch	WC024	2 103 783	2 089 954	2 094 835	100,2	452 019	1 135 780	42 250	203 745	261 041
Breede Valley	WC025	1 390 473	1 407 907	1 152 754	81,9	180 067	675 167	13 415	165 990	118 115
Langeberg	WC026	965 406	985 012	901 269	91,5	96 635	624 794	27 132	129 247	23 460
Cape Winelands District	DC2	424 952	462 186	438 361	94,8	-	-	65 915	256 666	115 779
Total Cape Winelands		8 469 384	8 432 485	7 991 045	94,8	1 264 059	4 727 642	198 828	1 107 394	693 122
Theewaterskloof	WC031	652 911	678 479	609 990	89,9	133 752	274 423	11 389	147 092	43 335
Overstrand	WC032	1 498 153	1 509 017	1 496 585	99,2	297 101	832 849	45 427	164 551	156 656
Cape Agulhas	WC033	417 313	432 284	390 100	90,2	87 883	222 693	9 149	48 028	22 347
Swellendam	WC034	345 317	342 880	323 005	94,2	50 116	151 956	7 252	50 631	63 049
Overberg District	DC3	253 440	266 561	271 112	101,7	-	12 272	4 885	218 500	35 455
Total Overberg		3 167 134	3 229 222	3 090 792	95,7	568 852	1 494 192	78 102	628 802	320 843
Kannaland	WC041	192 782	193 021	172 274	89,3	25 562	100 720	1 788	31 157	13 048
Hessequa	WC042	637 373	642 886	601 635	93,6	119 983	290 446	17 652	95 672	77 883
Mossel Bay	WC043	1 349 344	1 388 136	1 396 965	100,6	192 123	882 721	54 856	139 495	127 770
George	WC044	2 877 904	2 898 518	2 480 214	85,6	384 703	1 233 607	52 447	597 837	211 620
Oudtshoorn	WC045	705 420	717 098	693 778	96,7	116 473	400 428	11 890	103 865	61 122
Bitou	WC047	822 693	805 791	796 813	96,9	151 804	420 859	8 035	151 092	65 022
Knysna	WC048	1 062 059	1 081 113	1 010 050	93,4	258 427	445 975	2 014	156 873	146 760
Garden Route District	DC4	469 150	482 321	441 573	91,6	-	-	9 700	188 278	243 595
Total Garden Route		8 116 725	8 208 883	7 593 302	92,5	1 249 075	3 774 756	158 382	1 464 269	946 820
Laingsburg	WC051	99 443	88 473	80 781	91,3	5 171	20 010	452	32 823	22 326
Prince Albert	WC052	79 620	98 767	83 042	84,1	5 073	37 472	4 071	32 154	4 271
Beaufort West	WC053	368 904	372 238	300 091	80,6	40 492	143 221	1 920	94 646	19 812
Central Karoo District	DC5	110 233	112 716	110 677	98,2	-	-	1 301	38 530	70 846
Total Central Karoo		658 200	672 195	574 592	85,5	50 736	200 703	7 745	198 153	117 255
Total Western Cape		77 955 680	78 855 483	76 520 951	97,0	15 366 889	35 941 921	1 925 801	9 555 048	13 731 292

Table 5 Operating Expenditure Per Municipality for the 4th Quarter Ending 30 June 2023

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	Quarter 4 April - June Actual
WESTERN CAPE									
City of Cape Town	CPT	54 039 500	54 815 815	50 101 196	91,4	10 808 110	13 122 236	12 456 345	13 714 504
Total Metros		54 039 500	54 815 815	50 101 196	91,4	10 808 110	13 122 236	12 456 345	13 714 504
Matzikama	WC011	425 726	477 793	382 748	80,1	93 085	107 035	95 491	87 136
Cederberg	WC012	395 428	404 936	362 818	89,6	96 525	85 061	91 491	89 741
Bergrivier	WC013	488 069	490 365	457 069	93,2	102 986	119 404	102 966	131 713
Saldanha Bay	WC014	1 397 638	1 447 208	1 286 724	88,9	313 896	325 681	316 400	330 747
Swartland	WC015	1 029 332	1 025 576	835 588	81,5	175 195	246 273	191 119	223 001
West Coast District	DC1	470 354	570 059	543 960	95,4	97 698	187 172	143 990	115 101
Total West Coast		4 206 547	4 415 937	3 868 909	87,6	879 386	1 070 625	941 458	977 439
Witzenberg	WC022	799 484	830 734	689 030	82,9	157 057	158 725	154 549	218 698
Drakenstein	WC023	2 878 003	2 817 933	2 465 315	87,5	536 326	808 064	480 046	640 878
Stellenbosch	WC024	2 102 065	2 119 665	1 752 917	82,7	335 495	416 463	557 379	443 579
Breede Valley	WC025	1 355 751	1 396 920	1 034 683	74,1	210 906	138 532	398 974	286 270
Langeberg	WC026	955 099	981 577	774 317	78,9	203 780	187 831	219 137	163 569
Cape Winelands District	DC2	427 080	462 186	391 892	84,8	73 326	98 288	116 648	103 631
Total Cape Winelands		8 517 482	8 609 014	7 108 153	82,6	1 516 891	1 807 904	1 926 733	1 856 625
Theewaterskloof	WC031	671 602	717 800	721 746	100,5	203 856	208 163	137 492	172 235
Overstrand	WC032	1 594 971	1 608 448	1 459 162	90,7	316 524	410 502	349 483	382 653
Cape Agulhas	WC033	409 161	432 831	378 330	87,4	106 098	94 547	93 496	84 189
Swellendam	WC034	380 981	373 743	312 316	83,6	67 241	85 546	84 555	74 975
Overberg District	DC3	253 346	271 395	256 510	94,5	56 237	74 721	61 707	63 846
Total Overberg		3 310 061	3 404 218	3 128 065	91,9	749 956	873 479	726 733	777 897
Kannaland	WC041	218 716	219 080	161 833	73,9	29 815	45 195	44 353	42 470
Hessequa	WC042	656 476	663 315	559 735	84,4	107 022	156 218	166 348	130 147
Mossel Bay	WC043	1 403 188	1 444 173	1 250 248	86,6	310 105	341 088	290 405	308 650
George	WC044	2 868 024	3 006 202	2 337 600	77,8	492 035	629 566	559 635	656 364
Oudtshoorn	WC045	735 144	788 280	708 702	89,9	168 372	170 809	148 424	221 097
Bitou	WC047	818 774	851 826	709 326	83,3	168 258	181 638	172 101	187 329
Knysna	WC048	1 061 275	1 078 836	927 226	85,9	226 837	249 341	217 274	233 774
Garden Route District	DC4	487 297	496 081	441 124	88,9	96 532	117 833	115 344	111 415
Total Garden Route		8 248 894	8 547 794	7 095 794	83,0	1 598 976	1 891 689	1 713 884	1 891 246
Laingsburg	WC051	109 885	77 458	74 585	96,3	24 399	23 412	13 775	12 999
Prince Albert	WC052	79 618	97 590	88 484	90,7	19 474	31 087	16 603	21 320
Beaufort West	WC053	363 631	413 043	310 897	75,3	69 529	76 991	70 394	93 982
Central Karoo District	DC5	106 989	112 441	112 193	99,8	24 167	31 151	28 512	28 363
Total Central Karoo		660 124	700 531	586 159	83,7	137 569	162 641	129 285	156 664
Total Western Cape		78 982 607	80 493 309	71 888 276	89,3	15 690 888	18 928 575	17 894 438	19 374 376

Table 6 Operating Expenditure Per Item for the 4th Quarter Ending 30 June 2023

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Expenditure	Year to date %	Employee Related Costs	Remuneration of Councillors	Depreciation & Asset Impairment	Finance Charges	Materials and Bulk Purchases	Transfers and Subsidies	Other Expenditure	
WESTERN CAPE													
	City of Cape Town	CPT	54 039 500	54 815 815	50 101 196	91,4	16 028 487	170 313	3 258 722	717 847	15 688 976	324 357	13 912 494
	Total Metros		54 039 500	54 815 815	50 101 196	91,4	16 028 487	170 313	3 258 722	717 847	15 688 976	324 357	13 912 494
	Matzikama	WC011	425 726	477 793	382 748	80,1	167 449	7 561	5 344	16 959	139 276	1 706	44 453
	Cederberg	WC012	395 428	404 936	362 818	89,6	126 442	5 697	26 141	15 606	97 567	358	91 006
	Bergivier	WC013	488 069	490 365	457 069	93,2	152 300	6 791	30 270	21 847	138 077	8 389	99 395
	Saldanha Bay	WC014	1 397 638	1 447 208	1 286 724	88,9	464 809	12 874	156 489	20 842	400 634	1 517	229 559
	Swartland	WC015	1 029 332	1 025 576	835 588	81,5	273 689	11 240	90 699	10 180	308 565	4 246	136 968
	West Coast District	DC1	470 354	570 059	543 960	95,4	215 303	6 589	9 753	65	126 546	2 482	183 222
	Total West Coast		4 206 547	4 415 937	3 868 909	87,6	1 399 992	50 753	318 696	85 499	1 210 667	18 698	784 603
	Witzenberg	WC022	799 484	830 734	689 030	82,9	221 374	10 778	30 782	79	263 993	2 158	159 866
	Drakenstein	WC023	2 878 003	2 817 933	2 465 315	87,5	729 303	32 090	130 692	176 391	1 002 755	24 847	369 236
	Stellenbosch	WC024	2 102 065	2 119 665	1 752 917	82,7	542 422	21 758	245 802	46 712	547 781	17 371	331 070
	Breede Valley	WC025	1 355 751	1 396 920	1 034 683	74,1	344 118	18 188	92 306	19 450	393 836	1 430	165 357
	Langeberg	WC026	955 099	981 577	774 317	78,9	231 129	10 817	37 252	3 188	408 409	2 156	81 365
	Cape Winelands District	DC2	427 080	462 186	391 892	84,8	218 809	13 599	9 516	-	36 411	12 034	101 523
	Total Cape Winelands		8 517 482	8 609 014	7 108 153	82,6	2 287 154	107 230	546 350	245 819	2 653 186	59 996	1 208 418
	Theewaterskloof	WC031	671 602	717 800	721 746	100,5	244 800	12 686	24 705	9 337	110 383	8 363	311 474
	Overstrand	WC032	1 594 971	1 608 448	1 459 162	90,7	487 043	11 857	146 596	47 775	363 515	14 682	387 695
	Cape Agulhas	WC033	409 161	432 831	378 330	87,4	160 842	5 587	10 826	4 304	138 574	2 673	55 524
	Swellendam	WC034	380 981	373 743	312 316	83,6	108 634	5 391	15 264	2 681	86 198	457	93 691
	Overberg District	DC3	253 346	271 395	256 510	94,5	132 260	6 195	3 627	2 572	56 765	987	54 104
	Total Overberg		3 310 061	3 404 218	3 128 065	91,9	1 133 579	41 716	201 017	66 668	755 434	27 161	902 489
	Kannaland	WC041	218 716	219 080	161 833	73,9	79 301	4 746	11 829	1 711	36 058	110	28 078
	Hessequa	WC042	656 476	663 315	559 735	84,4	199 580	8 088	35 487	13 365	175 585	1 659	125 971
	Mossel Bay	WC043	1 403 188	1 444 173	1 250 248	86,6	348 073	13 414	134 432	13 399	428 527	11 515	300 889
	George	WC044	2 868 024	3 006 202	2 337 600	77,8	616 640	24 587	165 185	34 744	651 227	43 353	801 863
	Oudtshoorn	WC045	735 144	788 280	708 702	89,9	276 710	11 835	47 582	16 835	228 028	2 588	125 124
	Bitou	WC047	818 774	851 826	709 326	83,3	299 957	6 728	35 767	8 776	162 701	5 576	189 821
	Knysna	WC048	1 061 275	1 078 836	927 226	85,9	287 864	9 787	43 688	28 428	260 692	1 669	295 099
	Garden Route District	DC4	487 297	496 081	441 124	88,9	278 464	12 693	4 632	-	51 202	3 201	90 931
	Total Garden Route		8 248 894	8 547 794	7 095 794	83,0	2 386 589	91 878	478 601	117 258	1 994 020	69 671	1 957 777
	Laingsburg	WC051	109 885	77 458	74 585	96,3	28 440	3 043	5 939	0	11 920	15	25 228
	Prince Albert	WC052	79 618	97 590	88 484	90,7	27 483	3 052	4 981	216	15 115	490	37 147
	Beaufort West	WC053	363 631	413 043	310 897	75,3	122 649	6 266	-	5 752	90 565	634	85 031
	Central Karoo District	DC5	106 989	112 441	112 193	99,8	60 629	4 473	333	-	13 924	837	31 998
	Total Central Karoo		660 124	700 531	586 159	83,7	239 200	16 834	11 253	5 968	131 523	1 976	179 404
	Total Western Cape		78 982 607	80 493 309	71 888 276	89,3	23 475 002	478 723	4 814 640	1 239 060	22 433 806	501 860	18 945 185

Table 7 Capital Revenue Per Municipality for the 4th Quarter Ending 30 June 2023

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	Quarter 4 April - June Actual
WESTERN CAPE									
City of Cape Town	CPT	7 527 791	7 844 227	7 447 065	94,9	805 538	1 359 348	2 389 140	2 893 038
Total Metros		7 527 791	7 844 227	7 447 065	94,9	805 538	1 359 348	2 389 140	2 893 038
Matzikama	WC011	49 720	53 567	47 280	88,3	11 707	7 026	11 599	16 947
Cederberg	WC012	70 530	62 952	32 802	52,1	876	4 217	8 005	19 704
Bergrivier	WC013	83 155	85 001	73 766	86,8	8 321	14 536	14 747	36 162
Saldanha Bay	WC014	369 573	309 975	173 319	55,9	19 559	49 131	38 616	66 014
Swartland	WC015	191 096	178 840	163 150	91,2	5 375	36 222	42 236	79 318
West Coast District	DC1	14 223	27 646	19 473	70,4	1 652	3 184	4 634	10 003
Total West Coast		778 296	717 981	509 791	71,0	47 490	114 316	119 837	228 148
Witzenberg	WC022	92 143	100 691	84 614	84,0	19 344	18 440	17 628	29 202
Drakenstein	WC023	130 609	196 054	163 895	83,6	29 300	31 717	31 903	70 975
Stellenbosch	WC024	409 273	378 709	300 169	79,3	21 323	107 338	50 764	120 744
Breede Valley	WC025	318 550	409 826	229 875	56,1	22 052	27 259	59 343	121 222
Langeberg	WC026	126 294	156 086	84 517	54,1	10 034	14 916	17 018	42 550
Cape Winelands District	DC2	124 183	31 087	14 286	46,0	137	2 881	4 840	6 429
Total Cape Winelands		1 201 053	1 272 454	877 358	69,0	102 190	202 550	181 496	391 123
Theewaterskloof	WC031	158 760	148 144	104 451	70,5	(9 415)	32 677	20 199	60 988
Overstrand	WC032	236 020	212 216	175 176	82,5	26 740	32 524	21 830	94 083
Cape Agulhas	WC033	70 616	71 629	20 031	28,0	(34 756)	12 053	16 476	26 258
Swellendam	WC034	59 893	95 700	58 089	60,7	7 347	20 136	20 532	10 074
Overberg District	DC3	10 274	15 470	5 198	33,6	30	1 200	1 064	2 905
Total Overberg		535 562	543 159	362 945	66,8	(10 054)	98 589	80 101	194 308
Kannaland	WC041	12 919	14 106	7 880	55,9	7	870	88	6 915
Hessequa	WC042	90 237	102 392	77 099	75,3	12 141	20 191	17 972	26 794
Mossel Bay	WC043	284 937	284 841	240 031	84,3	49 353	38 757	47 357	104 564
George	WC044	787 983	1 147 265	718 029	62,6	119 653	156 009	113 518	328 849
Oudtshoorn	WC045	92 047	116 615	110 141	94,4	12 199	32 449	14 308	51 186
Bitou	WC047	98 450	101 971	75 826	74,4	459	6 457	13 443	55 467
Knysna	WC048	117 574	121 211	225 604	186,1	148 410	16 262	17 709	43 223
Garden Route District	DC4	126 642	38 441	22 745	59,2	352	2 490	1 994	17 909
Total Garden Route		1 610 790	1 926 842	1 477 355	76,7	342 575	273 485	226 389	634 907
Laingsburg	WC051	24 039	24 120	36 364	150,8	13 185	6 767	2 060	14 352
Prince Albert	WC052	16 342	21 957	11 484	52,3	3 253	2 829	1 721	3 681
Beaufort West	WC053	50 828	49 481	47 301	95,6	1 508	6 265	12 959	26 569
Central Karoo District	DC5	906	2 179	918	42,1	49	38	-	831
Total Central Karoo		92 114	97 737	96 067	98,3	17 995	15 900	16 739	45 433
Total Western Cape		11 745 606	12 402 402	10 770 581	86,8	1 305 734	2 064 188	3 013 702	4 386 958

Table 8 Capital Revenue Per Source for the 4th Quarter Ending 30 June 2023

R thousands	Demarcation Code	Original Budget	Adjusted Budget Revenue	YTD Actual Revenue	%	Transfers Recognised - Capital	Borrowing	Internally Generated Funds
WESTERN CAPE								
City of Cape Town	CPT	7 527 791	7 844 227	7 447 065	94,9	2 381 232	1 914 771	3 151 062
Total Metros		7 527 791	7 844 227	7 447 065	94,9	2 381 232	1 914 771	3 151 062
Matzikama	WC011	49 720	53 567	47 280	88,3	41 502	-	5 778
Cederberg	WC012	70 530	62 952	32 802	52,1	29 023	-	3 779
Bergrivier	WC013	83 155	85 001	73 766	86,8	22 502	32 836	18 429
Saldanha Bay	WC014	369 573	309 975	173 319	55,9	32 220	8 504	132 595
Swartland	WC015	191 096	178 840	163 150	91,2	69 828	-	93 322
West Coast District	DC1	14 223	27 646	19 473	70,4	1 470	-	18 003
Total West Coast		778 296	717 981	509 791	71,0	196 545	41 340	271 906
Witzenberg	WC022	92 143	100 691	84 614	84,0	64 066	-	20 548
Drakenstein	WC023	130 609	196 054	163 895	83,6	100 428	-	63 468
Stellenbosch	WC024	409 273	378 709	300 169	79,3	111 616	84 279	104 275
Breede Valley	WC025	318 550	409 826	229 875	56,1	81 882	87 788	60 206
Langeberg	WC026	126 294	156 086	84 517	54,1	37 735	1 640	45 142
Cape Winelands District	DC2	124 183	31 087	14 286	46,0	522	-	13 764
Total Cape Winelands		1 201 053	1 272 454	877 358	69,0	396 249	173 707	307 402
Theewaterskloof	WC031	158 760	148 144	104 451	70,5	46 840	49 016	8 595
Overstrand	WC032	236 020	212 216	175 176	82,5	121 900	31 905	21 371
Cape Agulhas	WC033	70 616	71 629	20 031	28,0	18 360	18 247	(16 577)
Swellendam	WC034	59 893	95 700	58 089	60,7	45 705	7 360	5 024
Overberg District	DC3	10 274	15 470	5 198	33,6	658	364	4 177
Total Overberg		535 562	543 159	362 945	66,8	233 463	106 892	22 590
Kannaland	WC041	12 919	14 106	7 880	55,9	6 889	-	991
Hessequa	WC042	90 237	102 392	77 099	75,3	31 639	31 610	13 850
Mossel Bay	WC043	284 937	284 841	240 031	84,3	75 428	35 174	129 429
George	WC044	787 983	1 147 265	718 029	62,6	353 063	231 445	133 521
Oudtshoorn	WC045	92 047	116 615	110 141	94,4	69 112	26 236	14 794
Bitou	WC047	98 450	101 971	75 826	74,4	29 809	28 521	17 495
Knysna	WC048	117 574	121 211	225 604	186,1	82 706	131 902	10 995
Garden Route District	DC4	126 642	38 441	22 745	59,2	3 353	13 374	6 019
Total Garden Route		1 610 790	1 926 842	1 477 355	76,7	651 999	498 262	327 094
Laingsburg	WC051	24 039	24 120	36 364	150,8	36 191	-	173
Prince Albert	WC052	16 342	21 957	11 484	52,3	6 024	-	5 460
Beaufort West	WC053	50 828	49 481	47 301	95,6	45 406	-	1 895
Central Karoo District	DC5	906	2 179	918	42,1	835	-	83
Total Central Karoo		92 114	97 737	96 067	98,3	88 456	-	7 611
Total Western Cape		11 745 606	12 402 402	10 770 581	86,8	3 947 943	2 734 972	4 087 666

Table 9 Capital Expenditure Per Municipality for the 4th Quarter Ending 30 June 2023

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	Quarter 4 April - June Actual	
WESTERN CAPE										
	City of Cape Town	CPT	7 527 791	7 844 227	7 445 754	94,9	806 594	1 360 943	2 389 036	2 889 181
	Total Metros		7 527 791	7 844 227	7 445 754	94,9	806 594	1 360 943	2 389 036	2 889 181
	Matzikama	WC011	49 720	53 567	47 280	88,3	11 707	7 026	11 599	16 947
	Cederberg	WC012	70 530	62 952	32 802	52,1	876	4 217	8 005	19 704
	Bergrivier	WC013	83 155	85 001	73 766	86,8	8 321	14 536	14 747	36 162
	Saldanha Bay	WC014	369 573	309 975	173 319	55,9	19 559	49 131	38 616	66 014
	Swartland	WC015	191 096	178 840	163 150	91,2	5 375	36 222	42 236	79 318
	West Coast District	DC1	14 223	27 646	19 473	70,4	1 652	3 184	4 634	10 003
	Total West Coast		778 296	717 981	509 791	71,0	47 490	114 316	119 837	228 148
	Witzenberg	WC022	92 143	100 691	84 614	84,0	19 344	18 440	17 628	29 202
	Drakenstein	WC023	130 609	196 054	163 895	83,6	29 300	31 717	31 903	70 975
	Stellenbosch	WC024	409 273	378 709	300 169	79,3	21 323	107 338	50 764	120 744
	Breedee Valley	WC025	318 550	409 826	229 910	56,1	22 052	27 259	59 343	121 257
	Langeberg	WC026	126 294	156 086	92 950	59,6	13 765	15 002	19 114	45 069
	Cape Winelands District	DC2	124 183	31 087	14 286	46,0	137	2 881	4 840	6 429
	Total Cape Winelands		1 201 053	1 272 454	885 826	69,6	105 921	202 636	183 592	393 677
	Theewaterskloof	WC031	158 778	149 742	39 144	26,1	(75 600)	33 341	20 346	61 057
	Overstrand	WC032	236 020	212 216	175 176	82,5	26 740	32 524	21 830	94 083
	Cape Agulhas	WC033	70 616	71 629	2 266	3,2	(52 521)	12 053	16 476	26 258
	Swellendam	WC034	59 893	95 700	58 089	60,7	7 347	20 136	20 532	10 074
	Overberg District	DC3	10 274	15 470	5 198	33,6	30	1 200	1 064	2 905
	Total Overberg		535 580	544 757	279 874	51,4	(94 004)	99 253	80 248	194 377
	Kannaland	WC041	12 919	14 106	7 880	55,9	7	870	88	6 915
	Hessequa	WC042	90 237	102 392	77 099	75,3	12 141	20 191	17 972	26 794
	Mossel Bay	WC043	284 937	284 841	254 924	89,5	49 353	38 757	48 459	118 355
	George	WC044	787 983	1 147 265	718 029	62,6	119 653	156 009	113 518	328 849
	Oudtshoorn	WC045	92 047	116 615	110 141	94,4	12 199	32 449	14 308	51 186
	Bitou	WC047	98 450	101 971	75 826	74,4	459	6 457	13 428	55 482
	Knysna	WC048	127 124	121 211	225 604	186,1	148 410	16 262	17 709	43 223
	Garden Route District	DC4	126 642	38 505	22 809	59,2	352	2 490	1 994	17 973
	Total Garden Route		1 620 340	1 926 906	1 492 311	77,4	342 575	273 485	227 475	648 777
	Laingsburg	WC051	24 039	24 120	36 917	153,1	13 185	6 767	2 060	14 905
	Prince Albert	WC052	16 342	22 107	11 484	51,9	3 253	2 829	1 721	3 681
	Beaufort West	WC053	50 828	50 711	47 301	93,3	1 508	6 265	12 959	26 569
	Central Karoo District	DC5	3 906	2 179	918	42,1	49	38	-	831
	Total Central Karoo		95 114	99 118	96 620	97,5	17 995	15 900	16 739	45 986
	Total Western Cape		11 758 174	12 405 444	10 710 177	86,3	1 226 571	2 066 533	3 016 927	4 400 147

Table 10 Aggregated Debtors Age Analysis for the 4th Quarter Ending 30 June 2023

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
Trade and Other Receivables from Exchange Transactions - Water		575 277	15,6	156 891	4,2	97 290	2,6	2 867 908	77,6	3 697 366
Trade and Other Receivables from Exchange Transactions - Electricity		1 152 018	51,6	113 934	5,1	41 443	1,9	926 876	41,5	2 234 272
Receivables from Non-exchange Transactions - Property Rates		1 048 171	31,7	229 706	6,9	95 925	2,9	1 936 291	58,5	3 310 092
Receivables from Exchange Transactions - Waste Water Management		301 890	16,8	81 545	4,5	49 554	2,8	1 366 826	75,9	1 799 815
Receivables from Exchange Transactions - Waste Management		226 401	15,5	62 520	4,3	41 332	2,8	1 132 934	77,4	1 463 187
Receivables from Exchange Transactions - Property Rental Debtors		64 288	6,6	13 379	1,4	22 015	2,3	870 691	89,7	970 373
Interest on Arrear Debtor Accounts		94 101	9,0	45 191	4,3	44 992	4,3	867 027	82,5	1 051 312
Other		-106 029	38,0	-35 076	12,6	-18 134	6,5	-119 586	42,9	-278 825
Total		3 356 117	23,6	668 091	4,7	374 417	2,6	9 848 968	69,1	14 247 593
Debtors Age Analysis By Customer Group		0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
		R'000		R'000		R'000		R'000		R'000
Organs of State		143 060	53,3	32 528	19,4	20 469	11,6	72 341	17,0	268 398
Commercial		1 396 687	50,5	167 661	4,9	72 411	3,3	1 126 946	40,3	2 763 705
Households		1 705 672	16,5	457 595	4,0	276 349	3,1	7 877 785	75,1	10 317 400
Other		110 698	12,3	10 307	2,6	5 188	0,3	771 896	92,8	898 090
Total Debtors		3 356 117	23,6	668 091	4,7	374 417	2,6	9 848 968	69,1	14 247 593
Debtors Age Analysis By Municipality		0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
Demarcation Code		R'000		R'000		R'000		R'000		R'000
Cape Town CPT		2 288 973	24,5	438 490	3,7	230 180	3,1	6 377 135	68,6	9 334 778
Total Metros		2 288 973	24,7	438 490	3,7	230 180	3,1	6 377 135	68,6	9 334 778
Matzikama WC011		15 544	10,6	8 537	5,8	6 136	5,4	116 443	77,9	146 660
Cederberg WC012		15 819	11,9	8 171	6,3	6 697	4,2	102 290	78,9	132 976
Bergrivier WC013		17 467	13,5	7 910	5,9	4 381	3,8	99 640	75,6	129 398
Saldanha Bay WC014		68 633	25,1	8 605	3,3	6 789	2,4	189 391	63,8	273 417
Swartland WC015		47 396	50,5	8 382	11,7	1 795	3,2	36 257	34,3	93 829
West Coast DC1		2 919	73,0	282	2,4	109	3,2	687	7,9	3 997
Total West Coast		167 778	21,5	41 887	5,7	25 906	3,5	544 707	66,0	780 278
Witzenberg WC022		46 912	12,1	7 897	1,7	5 720	1,5	325 778	82,7	386 306
Drakenstein WC023		155 160	33,4	26 194	5,4	16 134	3,2	266 391	53,1	463 878
Stellenbosch WC024		97 688	23,5	6 118	1,7	6 482	1,6	306 136	72,5	416 425
Breede Valley WC025		74 123	26,5	6 713	2,4	6 673	2,5	191 715	71,6	279 224
Langeberg WC026		35 022	28,3	5 208	5,2	3 850	3,4	79 855	56,0	123 935
Cape Winelands DM DC2		451	47,8	28	1,1	76	0,3	388	59,0	943
Total Cape Winelands		409 356	24,5	52 157	3,2	38 935	2,4	1 170 263	67,5	1 670 712
Theewaterskloof WC031		22 117	7,8	15 348	5,5	8 728	3,5	238 494	82,9	284 687
Overstrand WC032		78 397	51,1	5 058	3,1	3 744	2,0	66 339	45,7	153 538
Cape Agulhas WC033		19 207	31,2	8 559	13,9	2 740	5,4	31 119	50,0	61 625
Swellendam WC034		16 271	44,8	870	2,6	976	1,6	18 200	50,5	36 317
Overberg DC3		2 612	67,4	228	4,6	67	1,7	968	39,1	3 876
Total Overberg		138 604	25,7	30 062	5,6	16 256	3,2	355 120	66,4	540 042
Kannaland WC041		6 205	5,1	2 793	0	2 677	0	109 684	0	121 358
Hessequa WC042		34 285	48,0	2 743	4,8	2 117	2,7	32 236	45,4	71 381
Mossel Bay WC043		81 162	45,8	11 329	7,8	6 243	3,9	78 313	47,6	177 047
George WC044		136 588	28,8	19 826	4,1	17 453	3,0	299 825	62,3	473 692
Oudtshoorn WC045		29 172	24,0	7 626	5,0	5 385	3,4	79 360	48,4	121 544
Bitou WC047		16 426	5,6	35 764	3,4	10 916	3,0	265 034	81,1	295 288
Knysna WC048		45 581	12,2	17 503	5,0	11 524	3,1	298 091	80,0	372 698
Garden Route DC4		13 619	22,6	1 440	15,9	617	1,7	44 692	54,7	60 369
Total Garden Route		330 185	19,5	99 024	5,3	56 933	3,1	1 207 235	65,8	1 693 377
Laingsburg WC051		1 646	13,7	485	4,5	474	3,9	9 427	74,9	12 033
Prince Albert WC052		1 713	7,6	1 275	7,1	1 350	5,0	18 308	80,6	22 646
Beaufort West WC053		17 839	9,2	4 711	2,3	4 358	2,1	166 186	86,7	193 094
Central Karoo DC5		23	3,7	-	0,5	24	0,4	586	86,9	633
Total Central Karoo		21 221	9,3	6 471	2,8	6 206	2,4	194 507	85,6	228 406
Total Western Cape		3 356 117	23,6	668 091	4,0	374 417	3,0	9 848 968	68,2	14 247 593

Table 11 Aggregated Creditors Age Analysis for the 4th Quarter Ending 30 June 2023

Creditors Age Analysis By Category	0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
	R'000		R'000		R'000		R'000		R'000
Bulk Electricity	306 533	54,4	12 527	2,2	9 230	1,6	235 401	41,8	563 692
Bulk Water	1 686	11,6	1 771	12,2	2 391	16,5	8 678	59,7	14 526
PAYE deductions	14 110	100,0	-	-	-	-	-	-	14 110
VAT (output less input)	10 469	100,0	-	-	-	-	-	-	10 469
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	1 185	-	-	-	-	-	1 185
Trade Creditors	244 585	76,8	24 733	7,8	5 839	1,8	43 412	13,6	318 569
Auditor General	150	0,5	81	0,3	149	0,5	30 629	98,8	31 010
Other	498	4,5	2 626	23,6	379	3,4	7 625	68,5	11 127
Total	578 031	59,9	42 923	4,4	17 987	1,9	325 746	33,8	964 687
Creditors Age Analysis By Municipality									
	0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
	R'000		R'000		R'000		R'000		R'000
Cape Town CPT	- 26 926	100,0	5 -	0,0	- 7	0,0	-	-	- 26 927
Total Metros	- 26 926	100,0	5 -	0,0	- 7	0,0	-	-	- 26 927
Matzikama WC011	25 821	14,7	19 497	11,1	11 649	6,6	118 404	67,5	175 372
Cederberg WC012	14 250	84,0	1 394	8,2	348	2,1	964	5,7	16 957
Bergrivier WC013	-	-	-	-	-	-	-	-	-
Saldanha Bay WC014	9 249	100,0	-	-	-	-	-	-	9 249
Swartland WC015	2 192	97,4	-	-	-	-	58	2,6	2 250
West Coast DC1	7 717	100,0	-	-	-	-	-	-	7 717
Total West Coast	59 230	28,0	20 891	9,9	11 998	5,7	119 427	56,5	211 545
Witzenberg WC022	8 785	98,4	144	1,6	-	-	-	-	8 929
Drakenstein WC023	103 043	100,0	-	-	-	-	-	-	103 043
Stellenbosch WC024	44 000	100,0	-	-	-	-	-	-	44 000
Breede Valley WC025	-	-	49	0,5	291	2,9	9 830	96,7	10 170
Langeberg WC026	-	-	-	-	-	-	-	-	-
Cape Winelands DM DC2	4 448	100,0	-	-	-	-	-	-	4 448
Total Cape Winelands	160 277	94,0	193	0,1	291	0,2	9 830	5,8	170 591
Theewaterskloof WC031	19 388	89,5	811	3,7	1 367	6,3	102	0,5	21 669
Overstrand WC032	5 310	100,0	-	-	-	-	-	-	5 310
Cape Agulhas WC033	31 096	-	2 237	-	-	-	190	-	33 523
Swellendam WC034	-	-	-	-	-	-	-	-	-
Overberg DC3	-	-	-	-	-	-	1	100,0	1
Total Overberg	55 794	92,2	3 049	5,0	1 367	2,3	292	0,5	60 503
Kannaland WC041	7 643	10,5	708	1,0	304	0,4	64 398	88,2	73 054
Hessequa WC042	43 905	100,0	-	-	-	-	-	-	43 905
Mossel Bay WC043	82 822	98,9	900	1,1	7	0,0	3	0,0	83 731
George WC044	114 742	99,8	186	0,2	-	-	-	-	114 927
Oudtshoorn WC045	31 299	100,0	-	-	-	-	5	0,0	31 303
Bitou WC047	17 770	82,6	3 349	15,6	59	0,3	325	1,5	21 503
Knysna WC048	12 247	100,0	-	-	-	-	-	-	12 247
Garden Route DC4	3 225	41,6	3 529	45,5	477	6,2	523	6,7	7 754
Total Garden Route	313 652	80,7	8 671	2,2	848	0,2	65 254	16,8	388 425
Laingsburg WC051	1 305	96,6	-	-	-	-	46	3,4	1 350
Prince Albert WC052	-	-	-	-	-	-	-	-	-
Beaufort West WC053	13 740	8,7	10 036	6,4	3 405	2,2	130 819	82,8	158 000
Central Karoo DC5	960	79,9	78	6,5	86	7,2	77	6,4	1 201
Total Central Karoo	16 005	10,0	10 114	6,3	3 491	2,2	130 942	81,6	160 551
Total Western Cape	578 031	59,9	42 923	4,4	17 987	1,9	325 745	33,8	964 687

