



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

PROVINCE OF THE WESTERN CAPE

PROVINSIE WES-KAAP

Provincial Gazette Extraordinary

Buitengewone Provinsiale Koerant

8915

8915

Tuesday, 30 April 2024

Dinsdag, 30 April 2024

Registered at the Post Office as a Newspaper

CONTENTS

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

PROVINCIAL NOTICE

43	Local Government: Municipal Finance Management Act Quarterly Consolidated Statement: Quarter 3 Ending 31 March 2024	2
----	---	---

PROVINCIAL NOTICE

The following Provincial Notice is published for general information.

DR HC MALILA,
DIRECTOR-GENERAL

Provincial Building,
Wale Street,
Cape Town.

P.N. 43/2024

PROVINSIALE KENNISGEWING

Die volgende Provinsiale Kennisgewing word vir algemene inligting gepubliseer.

DR HC MALILA,
DIREKTEUR-GENERAAL

Provinsiale Wetgewer-gebou,
Waalstraat,
Kaapstad.

30 April 2024

PROVINCIAL NOTICE

Local Government: Municipal Finance Management Act
Third Quarter Consolidated Statement: 2023/24

**LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT
QUARTERLY CONSOLIDATED STATEMENT:
QUARTER 3 ENDING 31 MARCH 2024**

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 third quarter (ending 31 March 2024) of the 2023/24 municipal financial year.

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

Signed at Cape Town on this 29th day of April 2024.

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

SUMMARY ON THE STATE OF LOCAL GOVERNMENT REVENUE AND EXPENDITURE: THIRD QUARTER CONSOLIDATED STATEMENT FOR THE PERIOD 1 JANUARY 2024 - 31 MARCH 2024

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 third quarter, ending 31 March 2024.

DATA USED

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

Some anomalies were noted in the submissions made by municipalities which have a significant impact on the credibility of the financial information reported for the period ending 31 March 2024. 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 16 April 2024 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 R64.43 billion or 60.9 per cent of the total adjusted expenditure budget of R105.79 billion by the end of the third quarter on 31 March 2024 (actual operating expenditure accounted for R56.84 billion and actual capital expenditure for R7.59 billion).
2. In respect of revenue, aggregate billing and other revenue amounted to R73.00 billion or 69.7 per cent of the total adjusted revenue budget of R104.70 billion (actual operating revenue accounted for R65.42 billion and actual funds utilised to fund the capital budget amounted to R7.58 billion).
3. Service charges and property rates are the largest revenue sources, contributing 47.5 per cent and 18.3 per cent, respectively, towards the total adjusted operating revenue budget of R87.89 billion. This is consistent with past trends.
4. For the quarter under review property rates underperformed by R95.48 million or 0.8 per cent against the Year-to-Date (YTD) budget of R12.36 billion. An underperformance from service charges of R429.13 million or 1.4 per cent against the YTD budget is noted. This is mainly due to underperformances of R484.7 million (2.22 per cent) and R32.95 million (1.7 per cent) in respect of Service charges – Water as well as Service charges - Waste Management, respectively. Service charges and property rates revenue represent billed revenue and not actual revenue collected.
5. To date municipalities spent R56.84 billion or 64.0 per cent of their aggregated adjusted operating expenditure budget of R88.87 billion. Employee related costs is the highest cost driver, amounting to R19.13 billion or 33.7 per cent of the total operating expenditure to date, followed by Inventory consumed and bulk purchases of R17.80 billion or 31.3 per cent of the total operating expenditure to date and other expenditure amounting to R14.49 billion or 25.5 per cent of total operating expenditure.
6. Aggregated operating expenditure underperformed by R2.00 billion or 3.65 per cent against the year-to-date operating budget as at the end of March 2024. A year-on-year comparison indicates an increase in operating expenditure of R4.36 million or 8.3 per cent.
7. As at the end of March 2024, an aggregated operating surplus of R8.58 billion against an adjusted operating deficit budget of R981.28 million was reported. The surplus may be due to some municipalities reducing in-year spending 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.
8. Municipalities in the Western Cape spent R7.59 billion or 44.9 per cent of their aggregated R16.92 billion adjusted capital budget to date. Spending is slow with an underperformance of R2.47 billion or 24.6 per cent in the current year when compared to the budgeted year-to-date performance. However, a year-on-year comparison shows capital spending by municipalities is 20.3 per cent higher than at the same point last year.
9. The City of Cape Town reported capital spending of R5.21 billion (46.0 per cent of the adjusted budget) which is an underperformance of 15.9 per cent against the year-to-date budget. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported aggregated capital expenditure performance of R962.39 million or 42.6 per cent against their combined adjusted capital budget of R1.99 billion. Local municipalities' capital spending amounted to R1.34 billion or 43.7 per cent against their aggregated capital budget of R3.06 billion. Municipalities' capital spending is largely dependent on the timeous planning and completion of supply chain processes such as advertisement of bids and evaluating and awarding contracts to successful bidders.

10. In aggregate, Western Cape municipalities planned to fund 67.6 per cent of their total capital investment from own funding, an increase from the 64.9 per cent budgeted in the prior year. This comprises of internally generated funds (40.5 per cent) and borrowings (27.1 per cent).
11. Capital spending funded from borrowings to-date amounted to R1.6 billion or 35.1 per cent of the budgeted borrowings of R4.56 billion. For the quarter under review capital funding from borrowings reduced by R535.68 million or 11.8 per cent of which the City Cape Town reported a negative amount of R816 million against its borrowing funding source. The Metro reported (FMR: M07-2023/24) that savings on expenditure items will be set aside to reduce borrowing and to fund the Metro's capital programme.
12. Capital spending funded from transfers to-date amounted to R2.77 billion or 50.9 per cent of the budgeted amount of R5.44 billion (Q3; R892.29 million or 16.4 per cent). Internally generated funds utilised to-date amounted to R3.21 billion or 47.9 per cent of the approved budget of R6.81 billion (Q3; R2.11 billion or 30.9 per cent).
13. The aggregate municipal consumer debtors balance as at 31 March 2024 amounted to R15.95 billion. The bulk of the outstanding debt is owed by households, which account for R11.34 billion or 71.1 per cent of the total outstanding debt.
14. Debtors older than 90 days amounted to R10.61 billion or 66.5 per cent of the total outstanding debtors of R15.95 billion. This includes historic debt that has accumulated over an extended period, interest on arrears and other recoveries.
15. Quarter-on-quarter outstanding debtors have increased by R333.73 million or 2.1 per cent, from the R15.61 billion reported at the end of the December 2023. Debtors over 90 days increased by R270.81 million or 2.6 per cent during the third quarter.
16. In aggregate, Western Cape municipalities reported outstanding creditors of R685.16 million as at 31 March 2024. Outstanding creditors older than 30 days amounted to R332.76 million or 48.6 per cent of the total outstanding creditors. Total outstanding creditors have increased by R113.78 million or 19.9 per cent when compared to the outstanding creditors of R571.38 million reported as at the end of December 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 R283.75 million in outstanding payments overdue for more than 30 days. Each of the four (4) municipalities have been approved to participate in the Municipal Debt Relief programme. All four (4) municipalities are adhering to the terms and conditions of the debt relief programme.
18. The total cash and cash equivalents reported by municipalities as at the end of the third quarter amounted to R29.59 billion. However, this amount is overstated and does not align with balances 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.

LIST OF TABLES

Table 1	Summary - Consolidated Budget Statement for the 3 rd Quarter Ending 31 March 2024	6
Table 2	Aggregated Revenue and Expenditure Budget Performance Per Category for the 3 rd Quarter Ending 31 March 2024	7
Table 3	Operating Revenue for the 3 rd Quarter Ending 31 March 2024.....	8
Table 4	Operating Revenue Per Source for the 3 rd Quarter Ending 31 March 2024.....	9
Table 5	Operating Expenditure for the 3 rd Quarter Ending 31 March 2024	10
Table 6	Operating Expenditure Per Item for the 3 rd Quarter Ending 31 March 2024	11
Table 7	Capital Revenue for the 3 rd Quarter Ending 31 March 2024	12
Table 8	Capital Revenue Per Source for the 3 rd Quarter Ending 31 March 2024	13
Table 9	Capital Expenditure for the 3 rd Quarter Ending 31 March 2024.....	14
Table 10	Aggregated Debtors Age Analysis for the 3 rd Quarter Ending 31 March 2024.....	15
Table 11	Aggregated Creditors Age Analysis for the 3 rd Quarter Ending 31 March 2024.....	16

Table 1 Summary - Consolidated Budget Statement for the 3rd Quarter Ending 31 March 2024

Description	2022/23	Budget year 2023/24									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD %	YTD Budget	YTD Variance	Full Year Forecast
R thousands											
Financial Performance											
Property rates	15 361 792	16 031 853	16 055 631	4 627 617	3 804 828	3 827 630	12 260 075	76,4	12 355 555	(95 480)	16 055 631
Service charges	36 060 521	41 821 250	41 708 700	10 838 094	10 109 103	10 370 608	31 317 805	75,1	31 746 937	(429 132)	41 708 700
Investment revenue	2 085 880	1 737 261	2 069 960	551 095	534 838	600 263	1 686 195	81,5	1 512 400	173 795	2 069 960
Transfer and subsidies - Operational	10 305 951	11 348 236	11 429 862	3 488 282	3 271 125	2 743 912	9 503 318	83,1	9 438 468	64 851	11 429 862
Other own revenue	14 839 513	14 965 956	16 622 426	2 725 879	4 577 167	3 348 955	10 652 001	64,1	12 049 339	(1 397 339)	16 622 426
Total Revenue (excluding capital transfers and contributions)	78 653 656	85 904 556	87 886 579	22 230 967	22 297 061	20 891 367	65 419 394	74,4	67 102 698	(1 683 304)	87 886 579
Employee costs	22 941 240	27 019 837	26 987 509	5 691 910	7 083 691	6 356 080	19 131 681	70,9	12 781 286	6 350 396	26 987 509
Remuneration of councillors	489 287	530 507	534 374	131 620	118 511	132 154	382 285	71,5	387 654	(5 369)	534 374
Depreciation and amortisation	5 042 549	5 400 756	5 531 347	1 134 290	1 395 857	1 261 548	3 791 694	68,5	3 853 239	(61 545)	5 531 347
Finance charges	1 406 331	1 574 133	1 559 930	226 235	439 234	218 029	883 498	56,6	1 018 640	(135 142)	1 559 930
Inventory consumed and bulk purchases	24 869 105	28 957 734	29 637 365	5 642 974	6 904 342	5 255 464	17 802 781	60,1	20 338 985	(2 536 204)	29 637 365
Transfers and subsidies	530 828	539 943	653 744	106 301	112 485	135 764	354 550	54,2	428 612	(74 062)	653 744
Other expenditure	21 340 280	22 779 605	23 963 589	3 722 725	5 782 234	4 989 203	14 494 162	60,5	16 029 542	(1 535 380)	23 963 589
Total Expenditure	76 619 619	86 802 516	88 867 858	16 656 056	21 836 355	18 348 241	56 840 652	64,0	54 837 957	2 002 695	88 867 858
Surplus/(Deficit)	2 034 037	(897 959)	(981 279)	5 574 911	460 706	2 543 126	8 578 742	(8,74)	12 264 741	(3 685 999)	(981 279)
Transfers and subsidies - capital (monetary allocations)	3 741 627	4 808 628	5 631 573	539 316	1 203 026	897 685	2 640 027	46,9	3 534 591	(894 564)	5 631 573
Transfers and subsidies - capital (in-kind)	88 384	4 781	6 376	40	70	1 706	1 816	28,5	7 763	(5 947)	6 376
Surplus/(Deficit) after capital transfers & contributions	5 864 048	3 915 450	4 656 670	6 114 267	1 663 802	3 442 516	11 220 586	2,41	15 807 095	(4 586 510)	4 656 670
Associate	172	-	-	27	-	-	27	-	-	27	-
Surplus/(Deficit) for the year	5 864 221	3 915 450	4 656 670	6 114 294	1 663 802	3 442 516	11 220 613	2,41	15 807 095	(4 586 483)	4 656 670
Capital expenditure & funds sources											
Capital expenditure	10 037 942	15 815 064	16 921 387	1 719 446	3 398 392	2 473 503	7 591 341	44,9	10 062 904	(2 471 563)	16 921 387
Transfers recognised - capital	3 392 967	4 725 978	5 441 275	604 885	1 271 516	892 285	2 768 685	50,9	3 603 749	(835 064)	5 441 275
Borrowing	2 492 804	7 801 187	4 556 112	739 987	1 392 910	(535 681)	1 597 216	35,1	2 448 857	(851 641)	4 556 112
Internally generated funds	3 789 523	3 279 444	6 815 464	373 470	732 412	2 108 407	3 214 289	47,2	3 913 490	(699 201)	6 815 464
Total sources of capital funds	9 675 294	15 806 610	16 812 851	1 718 342	3 396 837	2 465 011	7 580 190	45,1	9 966 096	(2 385 906)	16 812 851
Financial position											
Total current assets	32 889 919	29 537 805	30 639 495	33 546 559	1 629 387	1 125 090	36 301 036	118,5	17 223 643	19 077 393	30 639 495
Total non current assets	111 977 021	118 664 337	118 547 572	104 637 387	6 466 740	2 587 142	113 691 269	95,9	48 983 764	64 707 506	118 547 572
Total current liabilities	19 282 566	19 623 246	20 177 391	14 925 467	(858 454)	3 247 045	17 314 058	85,8	5 307 965	12 006 094	20 177 391
Total non current liabilities	20 400 634	26 874 179	23 456 018	19 023 395	928 397	522 025	20 473 817	87,3	7 678 973	12 794 844	23 456 018
Community wealth/Equity	101 160 617	101 689 251	105 729 521	98 792 902	6 389 489	(2 947 812)	102 234 580	96,7	46 363 721	55 870 859	105 729 521
Cash flows											
Net cash from (used) operating	24 163 935	11 047 369	10 745 197	5 139 014	1 464 896	13 823 927	20 427 838	190,1	10 763 724	9 664 114	10 745 197
Net cash from (used) investing	(8 572 885)	(13 475 533)	(14 700 761)	(2 176 636)	(585 236)	(7 228 590)	(9 990 462)	68,0	(3 970 494)	(6 019 967)	(14 700 761)
Net cash from (used) financing	(27 449)	5 542 427	1 622 368	(4 430)	(43 853)	(384 897)	(433 181)	-26,7	(144 120)	(289 061)	1 622 368
Cash/cash equivalents at the year end	33 775 789	19 876 345	18 033 844	22 481 070	24 217 455	29 589 680	29 589 680	164,1	13 213 778	16 375 902	18 033 844

Table 2 Aggregated Revenue and Expenditure Budget Performance Per Municipal Category for the 3rd Quarter Ending 31 March 2024

R thousands	Original Budget			Adjusted Budget			Year to date: 31 March 2024			
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of Budget
Metro	59 383 837	11 034 869	70 418 706	60 904 495	11 309 338	72 213 833	39 367 140	5 207 737	44 574 877	61,7
Secondary Cities District	8 388 368	1 985 266	10 373 633	8 578 113	2 256 909	10 835 022	5 302 533	962 390	6 264 923	57,8
Municipalities	1 905 024	311 224	2 216 248	1 986 276	293 609	2 279 885	1 333 179	83 122	1 416 300	62,1
Local Municipalities	17 125 287	2 483 705	19 608 992	17 398 973	3 061 531	20 460 504	10 837 800	1 338 093	12 175 893	59,5
Total	86 802 516	15 815 064	102 617 580	88 867 858	16 921 387	105 789 245	56 840 652	7 591 341	64 431 993	60,9

R thousands	Original Budget			Adjusted Budget			Year to date: 31 March 2024			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Total Revenue as % of Budget
Metro	58 890 332	11 034 869	69 925 201	60 535 762	11 309 338	71 845 100	45 202 553	5 207 737	50 410 290	70,2
Secondary Cities District	8 395 154	1 985 266	10 380 420	8 554 013	2 256 909	10 810 923	6 146 983	962 390	7 109 373	65,8
Municipalities	1 884 495	311 224	2 195 719	1 959 697	293 609	2 253 306	1 499 230	83 122	1 582 352	70,2
Local Municipalities	16 734 575	2 475 250	19 209 825	16 837 106	2 952 995	19 790 101	12 570 628	1 326 941	13 897 570	70,2
Total	85 904 556	15 806 610	101 711 166	87 886 579	16 812 851	104 699 430	65 419 394	7 580 190	72 999 584	69,7

Table 3 Operating Revenue Per Municipality for the 3rd Quarter Ending 31 March 2024

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual
WESTERN CAPE								
City of Cape Town	CPT	58 890 332	60 535 762	45 202 553	74,7	14 956 844	16 131 957	14 113 751
Total Metros		58 890 332	60 535 762	45 202 553	74,7	14 956 844	16 131 957	14 113 751
Matzikama	WC011	478 159	471 350	347 313	73,7	121 469	112 463	113 381
Cederberg	WC012	371 050	420 896	297 911	70,8	114 178	92 399	91 334
Bergrivier	WC013	527 674	516 560	398 996	77,2	140 542	133 358	125 096
Saldanha Bay	WC014	1 548 310	1 559 709	1 153 098	73,9	374 690	387 936	390 472
Swartland	WC015	1 085 098	1 132 514	805 689	71,1	278 119	269 026	258 544
West Coast District	DC1	503 013	580 198	448 140	77,2	84 570	87 067	276 503
Total West Coast		4 513 304	4 681 226	3 451 146	73,7	1 113 568	1 082 249	1 255 329
Witzenberg	WC022	857 781	909 873	659 821	72,5	273 490	177 365	208 966
Drakenstein	WC023	2 992 382	3 027 497	2 297 987	75,9	785 699	684 854	827 434
Stellenbosch	WC024	2 284 927	2 320 261	1 745 251	75,2	669 257	511 638	564 356
Breedevale	WC025	1 473 841	1 365 400	985 956	72,2	337 456	301 059	347 441
Langeberg	WC026	1 064 867	1 042 591	776 847	74,5	318 034	201 393	257 420
Cape Winelands District	DC2	475 184	510 870	371 454	72,7	115 452	123 102	132 900
Total Cape Winelands		9 148 983	9 176 492	6 837 315	74,5	2 499 387	1 999 410	2 338 518
Theewaterskloof	WC031	740 342	732 443	540 763	73,8	221 890	165 758	153 114
Overstrand	WC032	1 676 577	1 732 615	1 373 585	79,3	442 282	461 490	469 814
Cape Agulhas	WC033	455 677	465 881	351 514	75,5	139 523	104 147	107 844
Swellendam	WC034	436 688	440 104	325 060	73,9	85 151	121 648	118 262
Overberg District	DC3	273 479	280 546	215 469	76,8	64 761	69 868	80 840
Total Overberg		3 582 762	3 651 589	2 806 391	76,9	953 608	922 910	929 873
Kannaland	WC041	226 346	233 809	168 871	72,2	57 027	54 075	57 769
Hessequa	WC042	696 827	689 584	530 082	76,9	267 307	120 983	141 792
Mossel Bay	WC043	1 571 780	1 539 274	1 162 718	75,5	371 651	399 591	391 477
George	WC044	3 117 845	3 206 255	2 103 745	65,6	691 009	672 074	740 663
Oudtshoorn	WC045	843 659	879 222	664 152	75,5	367 014	143 836	153 301
Bitou	WC047	901 055	908 263	676 384	74,5	239 310	225 618	211 456
Knysna	WC048	1 164 594	1 168 729	915 509	78,3	387 272	248 693	279 544
Garden Route District	DC4	517 937	468 633	388 806	83,0	134 177	129 885	124 745
Total Garden Route		9 040 044	9 093 769	6 610 267	72,7	2 514 765	1 994 754	2 100 747
Laingsburg	WC051	106 305	105 715	74 694	70,7	30 874	23 626	20 194
Prince Albert	WC052	88 734	85 939	72 796	84,7	28 642	22 803	21 351
Beaufort West	WC053	419 211	436 638	288 871	66,2	111 447	90 340	87 084
Central Karoo District	DC5	114 881	119 449	75 361	63,1	17 337	27 937	30 088
Total Central Karoo		729 130	747 741	511 722	68,4	188 299	164 706	158 718
Total Western Cape		85 904 556	87 886 579	65 419 394	74,4	22 226 471	22 295 986	20 896 937

Table 4 Operating Revenue Per Source for the 3rd Quarter Ending 31 March 2024

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	58 890 332	60 535 762	45 202 553	74,7	8 914 158	21 098 626	1 206 589	5 643 291	8 339 890
Total Metros		58 890 332	60 535 762	45 202 553	74,7	8 914 158	21 098 626	1 206 589	5 643 291	8 339 890
Matzikama	WC011	478 159	471 350	347 313	73,7	40 200	185 061	1 048	91 390	29 614
Cederberg	WC012	371 050	420 896	297 911	70,8	57 753	135 867	2 594	77 341	24 355
Bergrivier	WC013	527 674	516 560	398 996	77,2	82 268	189 373	13 649	76 875	36 831
Saldanha Bay	WC014	1 548 310	1 559 709	1 153 098	73,9	247 433	605 316	55 327	147 319	97 702
Swartland	WC015	1 085 098	1 132 514	805 689	71,1	124 117	465 267	7 958	164 826	43 522
West Coast District	DC1	503 013	580 198	448 140	77,2	-	115 970	17 618	28 486	286 065
Total West Coast		4 513 304	4 681 226	3 451 146	73,7	551 771	1 696 854	98 195	586 237	518 089
Witzenberg	WC022	857 781	909 873	659 821	72,5	85 327	355 880	17 429	145 395	55 791
Drakenstein	WC023	2 992 382	3 027 497	2 297 987	75,9	356 757	1 557 337	49 227	221 730	112 936
Stellenbosch	WC024	2 284 927	2 320 261	1 745 251	75,2	381 011	954 273	42 688	196 352	170 927
Breede Valley	WC025	1 473 841	1 365 400	985 956	72,2	157 732	554 220	12 368	177 668	83 969
Langeberg	WC026	1 064 867	1 042 591	776 847	74,5	101 013	509 346	24 556	120 552	21 380
Cape Winelands District	DC2	475 184	510 870	371 454	72,7	-	-	22 028	262 735	86 690
Total Cape Winelands		9 148 983	9 176 492	6 837 315	74,5	1 081 839	3 931 057	168 296	1 124 431	531 692
Theewaterskloof	WC031	740 342	732 443	540 763	73,8	123 650	229 331	4 196	141 298	42 288
Overstrand	WC032	1 676 577	1 732 615	1 373 585	79,3	255 600	739 147	36 621	180 593	161 625
Cape Agulhas	WC033	455 677	465 881	351 514	75,5	78 046	189 659	6 014	47 411	30 385
Swellendam	WC034	436 688	440 104	325 060	73,9	43 161	130 538	8 088	87 468	55 805
Overberg District	DC3	273 479	280 546	215 469	76,8	-	12 616	5 573	168 221	29 060
Total Overberg		3 582 762	3 651 589	2 806 391	76,9	500 457	1 301 291	60 491	624 990	319 162
Kannaland	WC041	226 346	233 809	168 871	72,2	21 071	88 326	1 192	40 258	18 024
Hessequa	WC042	696 827	689 584	530 082	76,9	129 188	232 045	11 037	68 591	89 220
Mossel Bay	WC043	1 571 780	1 539 274	1 162 718	75,5	164 381	708 841	49 597	150 530	89 369
George	WC044	3 117 845	3 206 255	2 103 745	65,6	336 062	1 024 859	55 381	503 614	183 829
Oudtshoorn	WC045	843 659	879 222	664 152	75,5	128 802	375 069	9 414	107 130	43 736
Bitou	WC047	901 055	908 263	676 384	74,5	133 904	321 842	7 985	150 732	61 921
Knysna	WC048	1 164 594	1 168 729	915 509	78,3	251 254	387 483	1 549	138 838	136 384
Garden Route District	DC4	517 937	468 633	388 806	83,0	-	-	7 946	192 179	188 681
Total Garden Route		9 040 044	9 093 769	6 610 267	72,7	1 164 664	3 138 466	144 100	1 351 872	811 165
Laingsburg	WC051	106 305	105 715	74 694	70,7	5 001	20 121	771	24 787	24 013
Prince Albert	WC052	88 734	85 939	72 796	84,7	4 745	24 206	4 566	32 932	6 346
Beaufort West	WC053	419 211	436 638	288 871	66,2	37 441	107 185	1 907	93 515	48 824
Central Karoo District	DC5	114 881	119 449	75 361	63,1	-	-	1 279	21 263	52 819
Total Central Karoo		729 130	747 741	511 722	68,4	47 187	151 512	8 523	172 497	132 003
Total Western Cape		85 904 556	87 886 579	65 419 394	74,4	12 260 075	31 317 805	1 686 195	9 503 318	10 652 001

Table 5 Operating Expenditure Per Municipality for the 3rd Quarter Ending 31 March 2024

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual	
WESTERN CAPE									
	City of Cape Town	CPT	59 383 837	60 904 495	39 367 140	64,6	11 431 154	15 452 204	12 483 782
	Total Metros		59 383 837	60 904 495	39 367 140	64,6	11 431 154	15 452 204	12 483 782
	Matzikama	WC011	468 088	481 345	276 000	57,3	99 802	95 634	80 564
	Cederberg	WC012	394 800	427 027	270 289	63,3	86 451	89 746	94 092
	Bergrivier	WC013	540 375	547 127	365 798	66,9	116 045	131 871	117 881
	Saldanha Bay	WC014	1 609 772	1 597 321	1 035 680	64,8	340 476	349 665	345 540
	Swartland	WC015	1 071 330	1 071 352	648 513	60,5	184 988	250 539	212 986
	West Coast District	DC1	506 374	593 812	382 951	64,5	96 821	140 764	145 366
	Total West Coast		4 590 740	4 717 983	2 979 231	63,1	924 583	1 058 219	996 428
	Witzenberg	WC022	912 737	948 840	492 322	51,9	155 353	168 237	168 731
	Drakenstein	WC023	3 064 960	3 073 573	1 976 786	64,3	597 500	834 026	545 259
	Stellenbosch	WC024	2 258 349	2 360 377	1 406 069	59,6	346 456	449 343	610 269
	Breede Valley	WC025	1 483 960	1 450 127	809 756	55,8	240 579	283 333	285 844
	Langeberg	WC026	1 070 958	1 037 713	711 226	68,5	217 834	237 192	256 199
	Cape Winelands District	DC2	475 184	510 870	315 775	61,8	83 794	121 185	110 796
	Total Cape Winelands		9 266 148	9 381 500	5 711 933	60,9	1 641 517	2 093 317	1 977 099
	Theewaterskloof	WC031	762 763	893 595	548 410	61,4	195 748	218 897	133 765
	Overstrand	WC032	1 742 212	1 848 360	1 260 088	68,2	350 108	463 678	446 302
	Cape Agulhas	WC033	454 206	465 147	321 173	69,0	110 810	114 258	96 106
	Swellendam	WC034	456 060	458 189	294 446	64,3	70 812	114 749	108 885
	Overberg District	DC3	276 811	282 464	202 185	71,6	52 389	72 195	77 601
	Total Overberg		3 692 051	3 947 755	2 626 303	66,5	779 866	983 777	862 659
	Kannaland	WC041	240 912	252 579	160 326	63,5	37 514	90 300	32 512
	Hessequa	WC042	728 258	707 906	438 454	61,9	145 802	161 028	131 624
	Mossel Bay	WC043	1 642 480	1 610 895	962 609	59,8	280 116	362 454	320 040
	George	WC044	3 065 058	3 144 163	1 919 679	61,1	574 412	715 789	629 477
	Oudtshoorn	WC045	876 497	908 744	546 667	60,2	171 540	186 292	188 836
	Bitou	WC047	900 274	905 714	559 207	61,7	166 428	183 148	209 631
	Knysna	WC048	1 155 798	1 167 404	732 919	62,8	232 887	261 800	238 232
	Garden Route District	DC4	532 204	481 293	348 934	72,5	103 440	126 287	119 207
	Total Garden Route		9 141 482	9 178 698	5 668 795	61,8	1 712 139	2 087 098	1 869 559
	Laingsburg	WC051	112 863	99 080	68 985	69,6	24 739	23 945	20 302
	Prince Albert	WC052	88 733	86 467	64 746	74,9	23 174	20 087	21 486
	Beaufort West	WC053	412 211	434 042	270 185	62,2	92 551	87 446	90 188
	Central Karoo District	DC5	114 451	117 837	83 333	70,7	26 332	30 262	26 738
	Total Central Karoo		728 258	737 426	487 250	66,1	166 796	161 740	158 714
	Total Western Cape		86 802 516	88 867 858	56 840 652	64,0	16 656 056	21 836 355	18 348 241

Table 6 Operating Expenditure Per Item for the 3rd Quarter Ending 31 March 2024

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Expenditure	Year to date %	Employee costs	Remuneration of councillors	Depreciation & asset impairment	Finance charges	Inventory consumed and bulk purchases	Transfers and subsidies	Other expenditure
WESTERN CAPE												
City of Cape Town	CPT	59 383 837	60 904 495	39 367 140	64,6	13 108 714	134 003	2 621 481	587 519	11 993 656	219 320	10 702 446
Total Metros		59 383 837	60 904 495	39 367 140	64,6	13 108 714	134 003	2 621 481	587 519	11 993 656	219 320	10 702 446
Matzikama	WC011	468 088	481 345	276 000	57,3	128 446	6 249	-	2 224	107 245	1 625	30 211
Cederberg	WC012	394 800	427 027	270 289	63,3	100 139	4 638	21 615	5 897	73 929	3	64 069
Bergrivier	WC013	540 375	547 127	365 798	66,9	123 389	5 533	27 067	17 766	110 444	7 062	74 537
Saldanha Bay	WC014	1 609 772	1 597 321	1 035 680	64,8	376 519	10 653	124 067	15 065	350 501	968	157 908
Swartland	WC015	1 071 330	1 071 352	648 513	60,5	223 237	9 103	70 217	4 750	246 952	4 323	89 931
West Coast District	DC1	506 374	593 812	382 951	64,5	173 010	5 374	-	-	76 361	439	127 767
Total West Coast		4 590 740	4 717 983	2 979 231	63,1	1 124 739	41 549	242 966	45 702	965 432	14 419	544 423
Witzenberg	WC022	912 737	948 840	492 322	51,9	180 336	8 625	3	-	208 393	4 661	90 304
Drakenstein	WC023	3 064 960	3 073 573	1 976 786	64,3	592 775	26 189	132 090	84 503	864 902	3 192	273 136
Stellenbosch	WC024	2 258 349	2 360 377	1 406 069	59,6	439 975	17 171	126 325	25 147	533 969	13 835	249 647
Breede Valley	WC025	1 483 960	1 450 127	809 756	55,8	269 972	15 537	32 953	23 577	327 112	2 253	138 353
Langeberg	WC026	1 070 958	1 037 713	711 226	68,5	193 052	8 991	33 626	2 433	392 146	2 759	78 218
Cape Winelands District	DC2	475 184	510 870	315 775	61,8	171 245	11 079	8 495	-	16 083	8 290	100 583
Total Cape Winelands		9 266 148	9 381 500	5 711 933	60,9	1 847 354	87 592	333 492	135 661	2 342 604	34 990	930 241
Theewaterskloof	WC031	762 763	893 595	548 410	61,4	207 268	9 910	25 465	12 361	93 110	433	199 863
Overstrand	WC032	1 742 212	1 848 360	1 260 088	68,2	400 885	10 020	111 866	25 841	326 016	12 630	372 831
Cape Agulhas	WC033	454 206	465 147	321 173	69,0	133 719	4 703	8 349	3 673	120 099	1 203	49 428
Swellendam	WC034	456 060	458 189	294 446	64,3	89 569	4 206	14 160	2 973	76 746	680	106 112
Overberg District	DC3	276 811	282 464	202 185	71,6	107 966	5 130	2 740	1 587	42 493	1 023	41 247
Total Overberg		3 692 051	3 947 755	2 626 303	66,5	939 406	33 970	162 581	46 435	658 464	15 967	769 480
Kannaland	WC041	240 912	252 579	160 326	63,5	72 171	2 967	8 821	499	45 730	128	30 009
Hessequa	WC042	728 258	707 906	438 454	61,9	158 451	6 352	29 648	8 164	138 827	1 659	95 353
Mossel Bay	WC043	1 642 480	1 610 895	962 609	59,8	282 929	10 957	112 250	-	380 917	10 484	165 072
George	WC044	3 065 058	3 144 163	1 919 679	61,1	500 571	19 155	140 850	16 932	559 887	47 919	634 365
Oudtshoorn	WC045	876 497	908 744	546 667	60,2	208 974	9 528	39 693	12 128	194 755	1 703	79 887
Bitou	WC047	900 274	905 714	559 207	61,7	253 055	5 553	30 043	5 704	142 860	5 649	116 343
Knysna	WC048	1 155 798	1 167 404	732 919	62,8	226 114	7 332	36 954	22 225	230 880	502	208 912
Garden Route District	DC4	532 204	481 293	348 934	72,5	223 828	9 502	4 061	603	41 166	1 424	68 350
Total Garden Route		9 141 482	9 178 698	5 668 795	61,8	1 926 092	71 346	402 320	66 256	1 735 022	69 468	1 398 290
Laingsburg	WC051	112 863	99 080	68 985	69,6	24 370	2 748	4 439	0	10 207	29	27 191
Prince Albert	WC052	88 733	86 467	64 746	74,9	23 787	2 606	4 311	45	12 411	140	21 447
Beaufort West	WC053	412 211	434 042	270 185	62,2	92 357	4 720	20 104	1 881	72 319	-	78 804
Central Karoo District	DC5	114 451	117 837	83 333	70,7	44 862	3 750	-	-	12 666	215	21 840
Total Central Karoo		728 258	737 426	487 250	66,1	185 376	13 825	28 854	1 926	107 603	384	149 282
Total Western Cape		86 802 516	88 867 858	56 840 652	64,0	19 131 681	382 285	3 791 694	883 498	17 802 781	354 550	14 494 162

Table 7 Capital Revenue Per Municipality for the 3rd Quarter Ending 31 March 2024

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual
WESTERN CAPE								
City of Cape Town	CPT	11 034 869	11 309 338	5 207 737	46,0	1 175 807	2 344 512	1 687 418
Total Metros		11 034 869	11 309 338	5 207 737	46,0	1 175 807	2 344 512	1 687 418
Matzikama	WC011	51 648	63 461	23 938	37,7	9 405	9 581	4 952
Cederberg	WC012	86 995	80 651	28 747	35,6	2 920	11 877	13 950
Bergrivier	WC013	102 441	110 441	62 389	56,5	11 009	31 961	19 419
Saldanha Bay	WC014	312 265	333 253	112 317	33,7	23 907	46 735	41 675
Swartland	WC015	209 052	248 690	93 126	37,4	8 176	47 474	37 477
West Coast District	DC1	38 500	151 738	21 999	14,5	66	3 512	18 421
Total West Coast		800 901	988 233	342 515	34,7	55 483	151 139	135 893
Witzenberg	WC022	73 264	84 922	41 489	48,9	10 014	18 673	12 801
Drakenstein	WC023	457 423	495 742	230 452	46,5	14 550	139 453	76 450
Stellenbosch	WC024	504 800	491 726	212 066	43,1	26 847	99 398	85 821
Breedee Valley	WC025	190 531	293 274	151 068	51,5	46 088	51 687	53 293
Langeberg	WC026	119 474	179 853	87 795	48,8	17 867	50 180	19 747
Cape Winelands District	DC2	107 669	70 220	23 252	33,1	6 244	12 574	4 434
Total Cape Winelands		1 453 161	1 615 737	746 121	46,2	121 611	371 965	252 546
Theewaterskloof	WC031	147 352	215 835	56 582	26,2	8 046	13 766	34 771
Overstrand	WC032	209 409	210 649	73 524	34,9	15 307	40 748	17 469
Cape Agulhas	WC033	59 933	58 060	25 058	43,2	8 594	10 751	5 714
Swellendam	WC034	41 549	59 526	28 880	48,5	4 720	10 188	13 972
Overberg District	DC3	6 355	15 564	8 897	57,2	1 639	5 410	1 848
Total Overberg		464 598	559 633	192 942	34,5	38 305	80 863	73 774
Kannaland	WC041	13 743	16 026	8 349	52,1	530	6 765	1 053
Hessequa	WC042	110 382	203 959	79 799	39,1	14 838	39 629	25 332
Mossel Bay	WC043	378 030	379 574	179 931	47,4	49 786	67 725	62 420
George	WC044	1 023 043	1 269 441	519 871	41,0	117 830	237 436	164 605
Oudtshoorn	WC045	59 490	68 367	40 471	59,2	11 627	17 243	11 601
Bitou	WC047	109 432	128 793	42 501	33,0	4 075	23 788	14 638
Knysna	WC048	110 739	118 887	138 565	116,6	106 359	10 059	22 147
Garden Route District	DC4	158 300	52 116	28 309	54,3	(11 241)	31 554	7 996
Total Garden Route		1 963 158	2 237 163	1 037 796	46,4	293 804	434 199	309 793
Laingsburg	WC051	48 344	48 432	36 627	75,6	26 398	6 271	3 958
Prince Albert	WC052	27 200	34 431	8 940	26,0	4 658	3 058	1 225
Beaufort West	WC053	13 977	15 912	6 847	43,0	2 233	4 782	(168)
Central Karoo District	DC5	400	3 971	664	16,7	43	49	572
Total Central Karoo		89 921	102 746	53 078	51,7	33 332	14 160	5 586
Total Western Cape		15 806 610	16 812 851	7 580 190	45,1	1 718 342	3 396 837	2 465 011

Table 8 Capital Revenue Per Source for the 3rd Quarter Ending 31 March 2024

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	11 034 869	11 309 338	5 207 737	46,0	1 625 671	1 076 898	2 505 168
Total Metros		11 034 869	11 309 338	5 207 737	46,0	1 625 671	1 076 898	2 505 168
Matzikama	WC011	51 648	63 461	23 938	37,7	19 362	-	4 575
Cederberg	WC012	86 995	80 651	28 747	35,6	24 469	-	4 278
Bergrivier	WC013	102 441	110 441	62 389	56,5	31 178	23 011	8 200
Saldanha Bay	WC014	312 265	333 253	112 317	33,7	21 192	6 459	84 666
Swartland	WC015	209 052	248 690	93 126	37,4	55 176	-	37 951
West Coast District	DC1	38 500	151 738	21 999	14,5	-	15 241	6 758
Total West Coast		800 901	988 233	342 515	34,7	151 376	44 711	146 428
Witzenberg	WC022	73 264	84 922	41 489	48,9	27 627	3 370	10 492
Drakenstein	WC023	457 423	495 742	230 452	46,5	191 922	-	38 530
Stellenbosch	WC024	504 800	491 726	212 066	43,1	58 101	77 297	76 668
Breede Valley	WC025	190 531	293 274	151 068	51,5	55 745	45 907	49 415
Langeberg	WC026	119 474	179 853	87 795	48,8	26 263	(821)	62 352
Cape Winelands District	DC2	107 669	70 220	23 252	33,1	83	-	23 169
Total Cape Winelands		1 453 161	1 615 737	746 121	46,2	359 741	125 753	260 627
Theewaterskloof	WC031	147 352	215 835	56 582	26,2	33 110	19 966	3 506
Overstrand	WC032	209 409	210 649	73 524	34,9	37 521	27 899	8 105
Cape Agulhas	WC033	59 933	58 060	25 058	43,2	9 893	6 553	8 612
Swellendam	WC034	41 549	59 526	28 880	48,5	24 249	1 464	3 167
Overberg District	DC3	6 355	15 564	8 897	57,2	842	3 442	4 613
Total Overberg		464 598	559 633	192 942	34,5	105 615	59 323	28 004
Kannaland	WC041	13 743	16 026	8 349	52,1	8 349	-	-
Hessequa	WC042	110 382	203 959	79 799	39,1	28 962	(0)	50 837
Mossel Bay	WC043	378 030	379 574	179 931	47,4	44 558	49 577	85 796
George	WC044	1 023 043	1 269 441	519 871	41,0	277 991	139 244	102 637
Oudtshoorn	WC045	59 490	68 367	40 471	59,2	20 687	12 576	7 208
Bitou	WC047	109 432	128 793	42 501	33,0	17 310	17 759	7 432
Knysna	WC048	110 739	118 887	138 565	116,6	73 128	55 233	10 204
Garden Route District	DC4	158 300	52 116	28 309	54,3	5 781	16 140	6 387
Total Garden Route		1 963 158	2 237 163	1 037 796	46,4	476 765	290 531	270 501
Laingsburg	WC051	48 344	48 432	36 627	75,6	36 090	-	537
Prince Albert	WC052	27 200	34 431	8 940	26,0	6 659	-	2 281
Beaufort West	WC053	13 977	15 912	6 847	43,0	6 178	-	669
Central Karoo District	DC5	400	3 971	664	16,7	589	-	75
Total Central Karoo		89 921	102 746	53 078	51,7	49 517	-	3 561
Total Western Cape		15 806 610	16 812 851	7 580 190	45,1	2 768 685	1 597 216	3 214 289

Table 9 Capital Expenditure Per Municipality for the 3rd Quarter Ending 31 March 2024

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual
WESTERN CAPE								
City of Cape Town	CPT	11 034 869	11 309 338	5 207 737	46,0	1 175 807	2 344 512	1 687 418
Total Metros		11 034 869	11 309 338	5 207 737	46,0	1 175 807	2 344 512	1 687 418
Matzikama	WC011	51 648	63 461	23 938	37,7	9 405	9 581	4 952
Cederberg	WC012	86 995	81 042	29 138	36,0	2 920	11 877	14 341
Bergrivier	WC013	102 441	110 441	62 389	56,5	11 009	31 961	19 419
Saldanha Bay	WC014	312 265	333 253	112 317	33,7	23 907	46 735	41 675
Swartland	WC015	209 052	248 690	93 126	37,4	8 176	47 474	37 477
West Coast District	DC1	38 500	151 738	21 999	14,5	66	3 512	18 421
Total West Coast		800 901	988 624	342 907	34,7	55 483	151 139	136 285
Witzenberg	WC022	73 264	84 976	41 538	48,9	10 014	18 704	12 819
Drakenstein	WC023	457 423	495 742	230 452	46,5	14 550	139 453	76 450
Stellenbosch	WC024	504 800	491 726	212 066	43,1	26 847	99 398	85 821
Breede Valley	WC025	190 531	293 274	151 068	51,5	46 088	51 687	53 293
Langeberg	WC026	119 474	179 853	90 528	50,3	18 623	51 113	20 791
Cape Winelands District	DC2	107 669	70 220	23 252	33,1	6 244	12 574	4 434
Total Cape Winelands		1 453 161	1 615 791	748 903	46,3	122 367	372 929	253 608
Theewaterskloof	WC031	147 352	221 855	56 731	25,6	8 046	13 766	34 919
Overstrand	WC032	209 409	211 644	74 414	35,2	15 307	40 748	18 360
Cape Agulhas	WC033	59 933	58 060	25 058	43,2	8 594	10 751	5 714
Swellendam	WC034	46 330	64 307	28 880	44,9	4 720	10 188	13 972
Overberg District	DC3	6 355	15 564	8 897	57,2	1 639	5 410	1 848
Total Overberg		469 379	571 430	193 981	33,9	38 305	80 863	74 813
Kannaland	WC041	13 743	16 026	8 349	52,1	530	6 765	1 053
Hessequa	WC042	110 382	204 262	79 799	39,1	14 838	39 629	25 332
Mossel Bay	WC043	381 704	471 716	186 417	39,5	50 134	68 316	67 967
George	WC044	1 023 043	1 269 441	519 871	41,0	117 830	237 436	164 605
Oudtshoorn	WC045	59 490	68 367	40 471	59,2	11 627	17 243	11 601
Bitou	WC047	109 432	128 793	42 501	33,0	4 075	23 788	14 638
Knysna	WC048	110 739	118 887	138 565	116,6	106 359	10 059	22 147
Garden Route District	DC4	158 300	52 116	28 309	54,3	(11 241)	31 554	7 996
Total Garden Route		1 966 832	2 329 609	1 044 283	44,8	294 152	434 791	315 340
Laingsburg	WC051	48 344	48 432	36 627	75,6	26 398	6 271	3 958
Prince Albert	WC052	27 200	36 622	9 073	24,8	4 658	3 058	1 358
Beaufort West	WC053	13 977	17 571	7 167	40,8	2 233	4 782	152
Central Karoo District	DC5	400	3 971	664	16,7	43	49	572
Total Central Karoo		89 921	106 596	53 531	50,2	33 332	14 160	6 039
Total Western Cape		15 815 064	16 921 387	7 591 341	44,9	1 719 446	3 398 392	2 473 503

Table 10 Aggregated Debtors Age Analysis for the 3rd Quarter Ending 31 March 2024

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		821 700	20,2	172 048	4,2	139 658	3,4	2 931 008	72,1	4 064 413
Electricity		1 428 500	53,2	110 777	4,1	64 841	2,4	1 080 726	40,3	2 684 844
Receivables from Non-exchange Transactions - Property Rates		1 140 004	33,0	144 178	4,2	128 467	3,7	2 045 753	59,2	3 458 402
Management		408 614	20,8	80 849	4,1	66 538	3,4	1 412 501	71,8	1 968 502
Receivables from Exchange Transactions - Waste Management		256 783	16,0	57 549	3,6	47 075	2,9	1 245 386	77,5	1 606 793
Receivables from Exchange Transactions - Property Rental Debtors		102 299	9,7	14 360	1,4	16 034	1,5	920 726	87,4	1 053 419
Interest on Arrear Debtor Accounts		113 360	8,3	51 831	3,8	44 349	3,3	1 152 939	84,6	1 362 479
Recoverable unauthorised, irregular or fruitless and Other		0	-	0	-	0	-	0	-	0
9 226		-	3,7	-61 333	24,4	-16 025	6,4	-182 736	72,8	-250 868
Total		4 280 486	26,8	570 260	3,6	490 936	3,1	10 606 303	66,5	15 947 985
Debtors Age Analysis By Customer Group										
Organs of State		176 776	78,0	30 643	13,5	15 601	11,6	3 620	- 17,0	226 640
Commercial		1 706 694	53,0	131 540	4,1	108 498	3,3	1 275 538	40,3	3 222 269
Households		2 143 879	18,9	411 444	3,6	345 916	3,1	8 434 873	75,1	11 336 112
Other		253 137	21,8	3 367	0,3	20 921	0,3	892 273	92,8	1 162 964
Total Debtors		4 280 486	26,8	570 260	3,6	490 936	3,1	10 606 303	66,5	15 947 985
Debtors Age Analysis By Municipality										
Demarcation Code		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		2 811 895	27,9	288 806	2,9	314 883	3,1	6 676 503	66,2	10 092 087
Total Metros		2 811 895	27,9	288 806	2,9	314 883	3,1	6 676 503	66,2	10 092 087
Matzikama WC011		24 195	12,6	12 943	6,7	9 630	5,0	145 819	75,7	192 586
Cederberg WC012		15 560	11,7	9 035	6,8	5 520	4,1	103 003	77,4	133 118
Bergrivier WC013		24 339	16,4	10 952	7,4	5 912	4,0	107 470	72,3	148 673
Saldanha Bay WC014		91 146	26,7	15 342	4,5	8 615	2,5	226 890	66,3	341 993
Swartland WC015		59 083	52,4	12 908	11,4	2 817	2,5	38 050	33,7	112 858
West Coast DC1		18 064	84,6	783	3,7	773	3,6	1 743	8,2	21 362
Total West Coast		232 387	24,4	61 963	6,5	33 266	3,5	622 974	65,5	950 589
Witzenberg WC022		58 542	12,6	7 819	1,7	6 648	1,4	391 807	84,3	464 816
Drakenstein WC023		216 000	38,5	29 405	5,2	18 397	3,3	296 712	52,9	560 513
Stellenbosch WC024		110 984	22,9	9 075	1,9	8 594	1,8	355 175	73,4	483 828
Breede Valley WC025		85 377	28,6	6 429	2,2	6 737	2,3	199 609	66,9	298 152
Langeberg WC026		63 608	37,1	8 354	4,9	4 899	2,9	94 459	55,1	171 321
Cape Winelands DM DC2		226	8,7	90	3,5	1	0,0	2 289	87,8	2 606
Total Cape Winelands		534 735	27,0	61 172	3,1	45 276	2,3	1 340 052	67,6	1 981 235
Theewaterskloof WC031		41 281	11,4	36 956	10,2	14 815	4,1	268 844	74,3	361 896
Overstrand WC032		98 223	48,5	7 852	3,9	6 221	3,1	90 381	44,6	202 676
Cape Agulhas WC033		23 119	28,6	8 573	10,6	4 489	5,6	44 683	55,3	80 863
Swellendam WC034		19 642	44,2	1 509	3,4	977	2,2	22 275	50,2	44 403
Overberg DC3		2 305	33,8	425	6,2	67	1,0	4 014	58,9	6 811
Total Overberg		184 570	26,5	55 315	7,9	26 568	3,8	430 196	61,8	696 649
Kannaland WC041		9 478	7,1	3 928	2,9	2 811	2,1	116 940	87,8	133 157
Hessequa WC042		40 114	49,3	3 412	4,2	2 075	2,5	35 833	44,0	81 434
Mossel Bay WC043		80 096	37,0	16 500	7,6	11 549	5,3	108 459	50,1	216 605
George WC044		153 727	31,8	20 294	4,2	17 637	3,6	291 755	60,4	483 414
Oudtshoorn WC045		88 894	45,8	8 484	4,4	6 754	3,5	90 047	46,4	194 179
Bitou WC047		36 282	11,1	10 680	3,3	8 352	2,6	271 776	83,1	327 091
Knysna WC048		55 816	12,6	23 740	5,4	15 356	3,5	348 495	78,6	443 407
Garden Route DC4		25 153	30,7	8 764	10,7	524	0,6	47 362	57,9	81 804
Total Garden Route		489 561	25,0	95 802	4,9	65 059	3,3	1 310 668	66,8	1 961 090
Laingsburg WC051		2 556	18,8	643	4,7	420	3,1	9 953	73,3	13 572
Prince Albert WC052		1 935	7,2	1 633	6,1	1 291	4,8	21 947	81,9	26 806
Beaufort West WC053		22 793	10,1	4 770	2,1	4 173	1,9	193 825	85,9	225 561
Central Karoo DC5		54	13,8	156	39,5	-	-	185	46,8	395
Total Central Karoo		27 339	10,3	7 202	2,7	5 884	2,2	225 909	84,8	266 334
Total Western Cape		4 280 486	26,8	570 260	3,6	490 936	3,1	10 606 303	66,5	15 947 985

Table 11 Aggregated Creditors Age Analysis for the 3rd Quarter Ending 31 March 2024

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		179 028	44,3	84	0,0	7	0,0	225 351	55,7	404 470
Bulk Water		310	2,9	-	-	-	-	10 306	97,1	10 616
PAYE deductions		22 031	99,0	-	-	-	-	221	1,0	22 252
VAT (output less input)		16 050	100,0	-	-	-	-	0	-	16 050
Pensions / Retirement deductions		-	-	-	-	-	-	330	100,0	330
Loan repayments		-	-	-	-	-	-	0	-	0
Trade Creditors		130 403	71,9	8 055	4,4	2 119	1,2	40 885	22,5	181 462
Auditor General		2 565	9,9	1 100	4,3	542	2,1	21 580	83,7	25 787
Other		2 010	8,3	6 800	28,1	238	1,0	15 145	62,6	24 194
Total		352 398	51,4	16 040	2,3	2 905	0,4	313 818	45,8	685 161
Creditors Age Analysis By Municipality										
Creditors Age Analysis By Municipality		0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
		R'000		R'000		R'000		R'000		R'000
Cape Town CPT		-20 168	98,7	-252	1,2	0	-	5,8	0,0	-20 426
Total Metros		-20 168	98,7	-252	1,2	0	-	5,8	0,0	-20 426
Matzikama WC011		15 805	94,7	884	5,3	0	-	-	-	16 689
Cederberg WC012		2 146	1,8	-	-	-	-	119 814	98,2	121 960
Bergrivier WC013		124	10,0	-	-	-	-	1 117	90,0	1 241
Saldanha Bay WC014		2 447	92,4	202	7,6	-	-	0	-	2 649
Swartland WC015		13 708	98,6	45	0,3	153	1,1	-	-	13 906
West Coast DC1		-	-	6 640	99,1	60	0,9	2	0,0	6 702
Total West Coast		34 231	21,0	7 770	4,8	214	0,1	120 932	74,1	163 146
Witzenberg WC022		15 246	80,6	2 378	12,6	488	2,6	1	4,2	18 910
Drakenstein WC023		75 610	84,2	-	-	-	-	14	15,8	89 794
Stellenbosch WC024		17 816	100,0	-	-	-	-	-	-	17 816
Breede Valley WC025		79	87,7	2	2,6	9	9,7	-	-	90
Langeberg WC026		3 422	99,7	-	-	-	-	0	0,3	3 432
Cape Winelands DM DC2		-	-	-	-	-	-	-	-	0
Total Cape Winelands		112 173	86,3	2 380	1,8	497	0,4	14 992	11,5	130 042
Theewaterskloof WC031		959	74,2	317	24,5	16	1,3	-	-	1 293
Overstrand WC032		5 922	97,7	-	-	-	-	0	2,3	6 060
Cape Agulhas WC033		5 048	97,6	120	2,3	5	0,1	0	-	5 173
Swellendam WC034		2 066	39,5	-34	0,6	218	4,2	2 979	57,0	5 229
Overberg DC3		88	3,2	-	-	-	-	-2 812	103,2	-2 725
Total Overberg		14 082	93,7	404	2,7	240	1,6	305	2,0	15 031
Kannaland WC041		8 235	78,0	1 510	14,3	806	7,6	1	0,0	10 552
Hessequa WC042		40 268	38,2	-	-	-	-	65	61,8	105 365
Mossel Bay WC043		12 907	95,2	647	4,8	4	0,0	0	-	13 558
George WC044		107 046	97,8	1 911	1,7	541	0,5	-58	0,1	109 441
Oudtshoorn WC045		21 490	98,1	16	0,1	39	0,2	0	1,7	21 915
Bitou WC047		17	1,8	919	98,1	2	0,2	-	-	937
Knysna WC048		16 076	99,6	-	-	-	-	0	0,4	16 145
Garden Route DC4		-	-	-	-	23	100,0	0	-	23
Total Garden Route		206 039	74,1	5 004	1,8	1 413	0,5	65 480	23,6	277 936
Laingsburg WC051		954	56,8	-	-	-	-	726	43,2	1 680
Prince Albert WC052		3 308	98,6	-	-	-	-	46	1,4	3 354
Beaufort West WC053		464	28,1	654	39,5	536	32,4	0	-	1 654
Central Karoo DC5		1 314	1,2	80	0,1	6	0,0	111 343	98,8	112 743
Total Central Karoo		6 041	5,1	734	0,6	542	0,5	112 115	93,9	119 432
Total Western Cape		352 398	51,4	16 040	2,3	2 905	0,4	313 818	45,8	685 161

