



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

PROVINCE OF THE WESTERN CAPE

PROVINSIE WES-KAAP

Provincial Gazette Extraordinary

8707

Monday, 30 January 2023

Buitengewone Provinsiale Koerant

8707

Maandag, 30 Januarie 2023

Registered at the Post Office as a Newspaper

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PROVINCIAL NOTICE

The following Provincial Notice is published for general information.

DR H.C. MALILA,
DIRECTOR-GENERAL

Provincial Building,
Wale Street,
Cape Town.

P.N. 8/2023

PROVINSIALE KENNISGEWING

Die volgende Provinsiale Kennisgewing word vir algemene inligting gepubliseer.

DR H.C. MALILA,
DIREKTEUR-GENERAAL

Provinsiale Wetgewer-gebou,
Waalstraat,
Kaapstad.

30 January 2023

PROVINCIAL NOTICE

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

**LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT
QUARTERLY CONSOLIDATED STATEMENT:
QUARTER 2 ENDING 31 DECEMBER 2022**

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 second quarter (ending 31 December 2022) of the 2022/23 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 27th day of January 2023.

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

SUMMARY ON THE STATE OF LOCAL GOVERNMENT REVENUE AND EXPENDITURE: SECOND QUARTER CONSOLIDATED STATEMENT FOR THE PERIOD 1 OCTOBER 2022 - 31 DECEMBER 2022

BACKGROUND

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

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

DATA USED

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

Some anomalies were noted in the submissions made by municipalities which have a significant impact on the credibility of the financial information reported for the period ending 31 December 2022. Discrepancies on key indicators were observed on the negative cash and cash equivalent budgets and year-to-date actuals reported by some municipalities as well as misalignments on capital funding and expenditure.

In an effort 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 20 January 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. On aggregate, Western Cape municipalities spent R37.91 billion or 41.8 per cent of the total expenditure budget of R90.74 billion by the end of the second quarter on 31 December 2022 (actual operating expenditure accounted for R34.62 billion and actual capital expenditure for R3.29 billion).
2. In respect of revenue, aggregate billing and other revenue amounted to R42.84 billion or 47.8 per cent of the total revenue budget of R89.70 billion (actual operating revenue accounted for R39.47 billion and actual capital revenue for R3.37 billion).

3. The aggregate operating revenue for the period ended 31 December 2022 amounted to R39.47 billion or 50.6 per cent of the operating revenue budget of R77.96 billion which represents an over performance of 2.9 per cent against year-to-date projections.
4. Service charges and property rates are the largest revenue sources, contributing 48.4 per cent and 19.6 per cent, respectively towards the total operating revenue budget of R77.96 billion. This is consistent with past trends.
5. For the quarter under review property rates overperformed by R171.88 million or 2.2 per cent, the overperformance is mainly due to some property rates being levied on an annual basis in July 2022, rather than monthly. However, a slight underperformance in service charges of 2.8 per cent is noted. This is due to the underperformance of R526.02 million or 4 per cent in respect of the electricity revenue which may be attributable to the ongoing loadshedding. 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 R34.62 billion or 43.8 per cent of their aggregated R78.98 billion operating expenditure budget. Employee related costs is the highest cost driver, amounting to R11.88 billion or 34.3 per cent of the total operating expenditure to date, followed by materials and bulk purchases of R11.01 billion or 31.8 per cent and other expenditure amounting to R8.44 billion or 24.4 per cent of total operating expenditure to date.
7. Operating expenditure underperformed by R2.86 billion or 7.6 per cent against the year-to-date operating budget as at the end of December 2022. A year-on-year comparison indicates an increase in operating expenditure of 9.3 per cent, growth that exceeds inflation.
8. As at the end of December 2022, an aggregated operating surplus of R4.85 billion against a budgeted operating deficit of R1.03 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 yet reporting on their non-cash items (debt impairment and depreciation), this significantly understates the operating expenditure to date and results in an exaggerated operating surplus.
9. Municipalities in the Western Cape spent R3.29 billion or 28.0 per cent of their aggregated R11.76 billion capital budget to date. Spending is slow with an underperformance of 24.1 per cent when compared to the budgeted year-to-date performance. However, the year-on-year comparison shows an increase in actual spending in the current year of 10.3 per cent.
10. The City of Cape Town reported spending of R2.17 billion (28.8 per cent of the original budget) which is an underperformance of 6.1 per cent against the year-to-date budget. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported aggregated capital expenditure performance of R465.34 million or 35.0 per cent against their combined capital budget of R1.33 billion which is an underperformance of 16.7 per cent against the aggregated year-to-date budget. The consolidated capital budget spending for district municipalities amounted to R12.01 million or 4.3 per cent of their total budget of R279.23 million which is an underperformance of 85.1 per cent against the aggregated year-to-date budget. Local municipalities' capital spending amounted to R648.21 million or 24.7 per cent against their aggregated capital budget of R2.62 billion representing an underperformance of 53.3 per cent against their aggregated year-to-date budget. Municipalities' capital spending is largely dependent on the timeous completion of supply chain processes such as advertisement of bids, evaluating and awarding of the contracts to successful bidders. These processes will likely be accelerated as the financial year progresses or budgets will be revised during the adjustment budget process.

11. In aggregate, Western Cape municipalities fund 67.4 per cent of their total planned capital investment from own funding (an increase from the 62.1 per cent budgeted in the prior year). This comprises internally generated funds (37.9 per cent) and borrowings (29.4 per cent). 15 municipalities planned to take up loans when adopting their final budgets. Only two (2) municipalities have taken up new loans in the current year. The planned borrowing budget may be revised downwards during the main adjustments budget process, given higher interest rates and greater uncertainty.
12. Capital spending funded from borrowings amounted to R826.15 million or 23.9 per cent against the borrowing budget of R3.46 billion. Capital spending funded from transfers amounted to R1.28 billion or 33.4 per cent against the budgeted amount of R3.83 billion. Internally generated funds utilised amounted to R1.26 billion or 28.3 per cent against the budget of R4.46 billion.
13. The aggregate municipal consumer debtors balance as at 31 December 2022 amounted to R13.64 billion. The bulk of the outstanding debt is owed by households, which account for R9.91 billion or 72.7 per cent of the total outstanding debt.
14. Debtors older than 90 days amounted to R9.05 billion or 66.4 per cent of the total outstanding debtors of R13.64 billion. This includes historic debt that has accumulated over an extended period, interest on arrears and other recoveries.
15. Outstanding debtors have increased by R168.99 million or 1.3 per cent, from the R13.47 billion reported at the end of the first quarter of 2022/23 to R13.64 billion at the end of the second quarter of 2022/23. Debtors over 90 days increased by R207.55 million or 2.4 per cent during the second quarter.
16. In aggregate, Western Cape municipalities reported outstanding creditors of R540.17 million as at 31 December 2022. Total outstanding creditors older than 30 days amounted to R272.49 million or 50.4 per cent of the total. 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 R267.82 million in outstanding payments overdue for more than 30 days. Each of the four (4) municipalities has engaged Eskom on their repayment arrangements.
18. The total cash and cash equivalents reported by municipalities as at the end of the second quarter amounted to R70.5 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 2nd Quarter Ending 31 December 2022

Description	2021/22	Budget year 2022/23								
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD %	YTD Budget	YTD Variance
Financial Performance										
Property rates	14 186 093	15 242 219	15 242 219	4 395 558	3 593 844	7 989 402	52,4	7 817 526	171 877	15 242 219
Service charges	35 151 064	37 716 283	37 668 858	9 766 721	8 533 429	18 300 150	48,5	18 824 157	(524 007)	37 668 858
Investment revenue	1 325 999	1 495 337	1 530 444	369 995	456 837	826 833	55,3	737 547	89 286	1 530 444
Transfers and subsidies	9 613 832	10 363 095	10 464 500	3 058 609	2 810 628	5 869 238	56,6	3 991 867	1 877 371	10 464 500
Other own revenue	13 822 900	13 138 747	13 178 080	2 784 875	3 696 876	6 481 751	49,3	7 000 061	(518 310)	13 178 080
Total Revenue (excluding capital transfers & contributions)	74 099 888	77 955 680	78 084 102	20 375 759	19 091 615	39 467 374	50,6	38 371 158	1 096 217	78 084 102
Employee costs	22 558 050	25 438 579	25 433 713	5 346 696	6 534 204	11 880 899	46,7	12 926 562	(1 045 662)	25 433 713
Remuneration of councillors	460 567	500 075	500 690	124 592	114 059	238 651	47,7	248 044	(9 392)	500 690
Depreciation & asset impairment	4 867 746	4 983 770	4 989 645	988 001	1 252 275	2 240 276	45,0	2 479 511	(239 236)	4 989 645
Finance charges	1 349 584	1 466 823	1 480 975	202 748	399 721	602 469	41,1	697 518	(95 049)	1 480 975
Materials and bulk purchases	24 526 978	25 485 287	25 492 221	5 483 072	5 531 665	11 014 737	43,2	11 862 235	(847 498)	25 492 221
Transfers and subsidies	569 666	558 186	576 616	103 106	98 415	201 521	36,1	276 414	(74 893)	576 616
Other expenditure	18 921 619	20 549 888	20 681 246	3 442 673	4 998 236	8 440 909	41,1	8 987 220	(546 311)	20 681 246
Total Expenditure	73 254 210	78 982 607	79 155 105	15 690 888	18 928 575	34 619 463	43,8	37 477 504	(2 858 041)	79 155 105
Surplus/(Deficit)	845 678	(1 026 927)	(1 071 004)	4 684 872	163 040	4 847 912	- 472,1	893 654	3 954 258	(1 071 004)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 975 928	3 721 705	3 794 641	451 303	684 094	1 135 397	30,5	1 612 790	(477 393)	3 794 641
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	407 560	172 473	138 114	17 730	23 149	40 879	23,7	41 900	(1 021)	138 114
Surplus/(Deficit) after capital transfers & contributions	4 229 166	2 867 252	2 861 752	5 153 904	870 283	6 024 188	210,1	2 548 344	3 475 844	2 861 752
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 229 166	2 867 252	2 861 752	5 153 904	870 283	6 024 188	210,1	2 548 344	3 475 844	2 861 752
Capital expenditure & funds sources										
Capital expenditure	6 579 904	11 758 174	12 184 605	1 226 571	2 066 533	3 293 103	28,0	4 337 672	(1 044 569)	12 184 605
Transfers recognised - capital	1 938 467	3 831 802	3 906 625	572 290	708 493	1 280 783	33,4	1 684 283	(403 499)	3 906 625
Borrowing	1 228 168	3 458 301	3 423 811	303 628	522 522	826 151	23,9	998 960	(172 809)	3 423 811
Internally generated funds	3 259 089	4 455 503	4 840 770	429 815	833 172	1 262 988	28,3	1 643 172	(380 184)	4 840 770
Total sources of capital funds	6 425 723	11 745 606	12 171 205	1 305 734	2 064 188	3 369 922	28,7	4 326 414	(956 493)	12 171 205
Financial position										
Total current assets	29 411 790	23 887 651	28 257 823	26 298 248	2 727 022	29 025 270	121,5	29 957 258	(931 989)	28 257 823
Total non current assets	106 705 030	109 690 993	113 013 208	94 702 984	10 703 353	105 406 337	96,1	102 249 956	3 156 380	113 013 208
Total current liabilities	17 186 227	15 266 285	18 651 612	10 830 138	1 652 942	12 483 080	81,8	14 885 961	(2 402 881)	18 651 612
Total non current liabilities	19 937 731	23 407 049	23 980 856	19 491 623	1 092 080	20 583 702	87,9	20 902 020	(318 317)	23 980 856
Community wealth/Equity	95 635 575	94 906 961	98 441 591	86 076 358	9 621 448	95 697 807	100,8	92 342 420	3 355 387	98 441 591
Cash flows										
Net cash from (used) operating	95 722 365	9 025 651	8 988 271	30 834 300	27 117 429	57 951 729	642,1	25 706 073	32 245 657	8 988 271
Net cash from (used) investing	(7 109 144)	(11 009 344)	(10 080 625)	(501 539)	(4 248 286)	(4 749 825)	43,1	(5 725 987)	976 163	(10 080 625)
Net cash from (used) financing	40 673	1 698 098	1 715 392	(4 649)	(23 921)	(28 570)	- 1,7	83 247	(111 817)	1 715 392
Cash/cash equivalents at the year end	106 188 003	15 193 873	16 755 863	45 823 339	70 497 378	70 497 378	464,0	35 132 673	35 364 705	16 755 863

Table 2 Aggregated Revenue and Expenditure Budget Performance Per Category for the 2nd Quarter Ending 31 December 2022

R thousands	Budget			Adjusted Budget			Year to date: 31 December 2022			
	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	54 039 500	7 779 984	61 819 483	23 930 347	2 167 537	26 097 883	42.4
Secondary Cities	7 848 092	1 327 866	9 175 957	7 883 735	1 291 206	9 174 941	3 217 951	465 340	3 683 291	40.1
District Municipalities	1 745 066	279 227	2 024 293	1 797 155	283 189	2 080 344	857 124	12 013	869 136	42.9
Local Municipalities	15 349 950	2 623 290	17 973 240	15 434 715	2 830 226	18 264 942	6 614 042	648 214	7 262 256	40.4
Total	78 982 607	11 752 132	90 734 739	79 155 105	12 184 605	91 339 711	34 619 463	3 293 103	37 912 566	41.8

R thousands	Budget			Adjusted Budget			Year to date: 31 December 2022			
	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	53 434 043	7 779 984	61 214 026	27 217 380	2 164 887	29 382 266	48.2
Secondary Cities	7 818 253	1 327 866	9 146 118	7 815 554	1 291 206	9 106 760	3 701 705	465 340	4 167 045	45.6
District Municipalities	1 722 774	276 227	1 999 001	1 775 931	280 189	2 056 120	995 094	12 013	1 007 107	50.4
Local Municipalities	14 980 611	2 613 722	17 594 333	15 058 573	2 819 827	17 878 400	7 553 196	727 682	8 280 878	47.1
Total	77 955 680	11 745 606	89 701 287	78 084 102	12 171 205	90 255 307	39 467 374	3 369 922	42 837 296	47.8

Table 3 Operating Revenue for the 2nd Quarter Ending 31 December 2022

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct- Dec Actual	2021/22 YTD Comparison
WESTERN CAPE								
City of Cape Town	CPT	53 434 043	53 434 043	27 217 380	50.9	13 702 195	13 515 185	24 220 601
Total Metros		53 434 043	53 434 043	27 217 380	50.9	13 702 195	13 515 185	24 220 601
Matzikama	WC011	429 938	441 620	209 742	48.8	111 607	98 135	192 061
Cederberg	WC012	384 997	386 027	195 614	50.8	110 238	85 376	171 796
Bergrivier	WC013	472 147	475 181	237 417	50.3	124 762	112 655	216 862
Saldanha Bay	WC014	1 341 240	1 348 891	680 681	50.8	331 787	348 894	581 623
Swartland	WC015	1 016 875	1 019 127	505 236	49.7	263 715	241 521	445 498
West Coast District	DC1	464 999	464 999	291 915	62.8	118 006	173 909	254 856
Total West Coast		4 110 195	4 135 846	2 120 605	51.6	1 060 115	1 060 490	1 862 696
Witzenberg	WC022	748 205	758 121	413 562	55.3	241 178	172 384	359 326
Drakenstein	WC023	2 836 566	2 830 107	1 410 758	49.7	734 897	675 861	1 307 660
Stellenbosch	WC024	2 103 783	2 089 954	1 108 279	52.7	620 847	487 432	996 768
Breede Valley	WC025	1 390 473	1 390 473	458 948	33.0	304 713	154 235	561 187
Langeberg	WC026	965 406	973 064	529 774	54.9	309 056	220 718	474 921
Cape Winelands District	DC2	424 952	443 364	244 314	57.5	129 200	115 114	238 807
Total Cape Winelands		8 469 384	8 485 083	4 165 635	49.2	2 339 891	1 825 745	3 938 670
Theewaterskloof	WC031	652 911	660 630	334 930	51.3	197 366	137 563	294 810
Overstrand	WC032	1 498 153	1 498 188	785 308	52.4	387 309	397 999	724 851
Cape Agulhas	WC033	417 313	417 313	213 912	51.3	124 318	89 594	207 502
Swellendam	WC034	345 317	347 707	159 541	46.2	90 851	68 690	169 134
Overberg District	DC3	253 440	262 684	143 175	56.5	197 366	(54 191)	141 059
Total Overberg		3 167 134	3 186 521	1 636 865	51.7	997 210	639 655	1 537 356
Kannaland	WC041	192 782	192 782	90 248	46.8	49 906	40 342	83 741
Hessequa	WC042	637 373	636 427	338 569	53.1	227 787	110 782	336 395
Mossel Bay	WC043	1 349 344	1 357 973	705 602	52.3	349 858	355 744	619 393
George	WC044	2 877 904	2 895 494	1 182 667	41.1	576 052	606 615	1 105 626
Oudtshoorn	WC045	705 420	705 420	443 504	62.9	314 370	129 134	418 282
Bitou	WC047	822 693	832 632	413 732	50.3	211 971	201 761	407 152
Knysna	WC048	1 062 059	1 068 791	557 397	52.5	346 388	211 009	510 623
Garden Route District	DC4	469 150	494 651	252 954	53.9	49 906	203 048	256 721
Total Garden Route		8 116 725	8 184 170	3 984 673	49.1	2 126 238	1 858 435	3 737 933
Laingsburg	WC051	99 443	99 443	51 157	51.4	29 272	21 885	51 153
Prince Albert	WC052	79 620	79 860	53 662	67.4	30 783	22 879	41 377
Beaufort West	WC053	368 904	368 904	174 661	47.3	97 546	77 115	166 441
Central Karoo District	DC5	110 233	110 233	62 737	56.9	33 738	28 998	28 711
Total Central Karoo		658 200	658 440	342 217	52.0	191 339	150 877	287 683
Total Western Cape		77 955 680	78 084 102	39 467 374	50.6	20 416 988	19 050 386	35 584 938

Table 4 Operating Revenue Per Source for the 2nd Quarter Ending 31 December 2022

R thousands	Demarcation Code	Original Budget	Adjusted Budget Revenue	YTD Actual	YTD %	Property Rates	Service Charges	Investment Revenue	Transfers and Subsidies	Other Own Revenue
WESTERN CAPE										
City of Cape Town	CPT	53 434 043	53 434 043	27 217 380	50,9	5 746 887	12 193 501	637 495	3 387 721	5 251 777
Total Metros		53 434 043	53 434 043	27 217 380	50,9	5 746 887	12 193 501	637 495	3 387 721	5 251 777
Matzikama	WC011	429 938	441 620	209 742	48,8	28 158	109 750	848	60 718	10 268
Cederberg	WC012	384 997	386 027	195 614	50,8	39 648	85 194	750	60 640	9 383
Bergrivier	WC013	472 147	475 181	237 417	50,3	51 534	113 788	5 318	48 471	18 307
Saldanha Bay	WC014	1 341 240	1 348 891	680 681	50,8	151 772	366 385	25 001	92 958	44 564
Swartland	WC015	1 016 875	1 019 127	505 236	49,7	77 192	270 111	4 177	127 517	26 240
West Coast District	DC1	464 999	464 999	291 915	62,8	-	61 391	4 743	25 654	200 126
Total West Coast		4 110 195	4 135 846	2 120 605	51,6	348 304	1 006 619	40 837	415 958	308 887
Witzenberg	WC022	748 205	758 121	413 562	55,3	66 690	226 784	5 786	84 016	30 286
Drakenstein	WC023	2 836 566	2 830 107	1 410 758	49,7	234 427	943 917	12 182	148 098	72 135
Stellenbosch	WC024	2 103 783	2 089 954	1 108 279	52,7	262 732	594 667	18 942	136 524	95 414
Breedee Valley	WC025	1 390 473	1 390 473	458 948	33,0	95 893	273 887	4 972	64 069	20 127
Langeberg	WC026	965 406	973 064	529 774	54,9	96 914	316 161	12 597	92 213	11 889
Cape Winelands District	DC2	424 952	443 364	244 314	57,5	-	-	6 040	181 889	56 385
Total Cape Winelands		8 469 384	8 485 083	4 165 635	49,2	756 656	2 355 416	60 518	706 810	286 235
Theewaterskloof	WC031	652 911	660 630	334 930	51,3	80 963	135 938	5 744	92 682	19 602
Overstrand	WC032	1 498 153	1 498 188	785 308	52,4	148 715	421 833	13 002	110 686	91 071
Cape Agulhas	WC033	417 313	417 313	213 912	51,3	56 743	113 442	3 450	29 438	10 839
Swellendam	WC034	345 317	347 707	159 541	46,2	26 387	76 214	2 857	34 051	20 031
Overberg District	DC3	253 440	262 684	143 175	56,5	-	6 238	1 672	117 641	17 623
Total Overberg		3 167 134	3 186 521	1 636 865	51,7	312 809	753 666	26 725	384 498	159 167
Kannaland	WC041	192 782	192 782	90 248	46,8	12 754	52 815	741	19 411	4 527
Hessequa	WC042	637 373	636 427	338 569	53,1	118 620	145 871	2 672	44 787	26 620
Mossel Bay	WC043	1 349 344	1 357 973	705 602	52,3	97 903	423 677	25 131	95 181	63 710
George	WC044	2 877 904	2 895 494	1 182 667	41,1	202 638	577 906	17 384	290 510	94 229
Oudtshoorn	WC045	705 420	705 420	443 504	62,9	115 973	236 171	5 013	66 821	19 525
Bitou	WC047	822 693	832 632	413 732	50,3	77 035	206 311	2 406	98 581	29 399
Knysna	WC048	1 062 059	1 068 791	557 397	52,5	164 874	239 171	985	100 249	52 118
Garden Route District	DC4	469 150	494 651	252 954	53,9	-	-	3 742	130 498	118 713
Total Garden Route		8 116 725	8 184 170	3 984 673	49,1	789 796	1 881 923	58 073	846 039	408 842
Laingsburg	WC051	99 443	99 443	51 157	51,4	5 133	10 674	193	15 706	19 451
Prince Albert	WC052	79 620	79 860	53 662	67,4	3 098	23 889	1 674	22 526	2 475
Beaufort West	WC053	368 904	368 904	174 661	47,3	26 719	74 463	664	62 169	10 646
Central Karoo District	DC5	110 233	110 233	62 737	56,9	-	-	653	27 812	34 271
Total Central Karoo		658 200	658 440	342 217	52,0	34 950	109 025	3 184	128 214	66 844
Total Western Cape		77 955 680	78 084 102	39 467 374	50,6	7 989 402	18 300 150	826 833	5 869 238	6 481 751

Table 5 Operating Expenditure for the 2nd Quarter Ending 31 December 2022

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct- Dec Actual	2021/22 YTD Comparison
WESTERN CAPE								
City of Cape Town	CPT	54 039 500	54 039 500	23 930 347	44,3	10 808 110	13 122 236	21 788 077
Total Metros		54 039 500	54 039 500	23 930 347	44,3	10 808 110	13 122 236	21 788 077
Matzikama	WC011	425 726	438 218	200 121	47,0	93 085	107 035	171 403
Cederberg	WC012	395 428	400 198	181 586	45,9	96 525	85 061	166 109
Bergrivier	WC013	488 069	489 188	222 390	45,6	102 986	119 404	206 109
Saldanha Bay	WC014	1 397 638	1 405 290	639 577	45,8	313 896	325 681	593 375
Swartland	WC015	1 029 332	1 025 576	421 468	40,9	175 195	246 273	379 272
West Coast District	DC1	470 354	470 354	284 869	60,6	97 698	187 172	224 210
Total West Coast		4 206 547	4 228 823	1 950 011	46,4	879 386	1 070 625	1 740 478
Witzenberg	WC022	799 484	801 640	315 783	39,5	157 057	158 725	290 424
Drakenstein	WC023	2 878 003	2 871 544	1 344 391	46,7	536 326	808 064	1 295 113
Stellenbosch	WC024	2 102 065	2 119 665	751 959	35,8	335 495	416 463	718 846
Breede Valley	WC025	1 355 751	1 354 896	349 439	25,8	210 906	138 532	441 052
Langeberg	WC026	955 099	972 935	391 611	41,0	203 780	187 831	384 518
Cape Winelands District	DC2	427 080	445 492	171 614	40,2	73 326	98 288	178 046
Total Cape Winelands		8 517 482	8 566 172	3 324 795	39,0	1 516 891	1 807 904	3 307 999
Theewaterskloof	WC031	671 602	683 122	412 019	61,3	203 856	208 163	258 149
Overstrand	WC032	1 594 971	1 595 006	727 026	45,6	316 524	410 502	670 979
Cape Agulhas	WC033	409 161	409 161	200 645	49,0	106 098	94 547	176 350
Swellendam	WC034	380 981	383 092	152 787	40,1	67 241	85 546	156 650
Overberg District	DC3	253 346	262 677	130 957	51,7	56 237	74 721	124 672
Total Overberg		3 310 061	3 333 058	1 623 435	49,0	749 956	873 479	1 386 800
Kannaland	WC041	218 716	218 716	75 010	34,3	29 815	45 195	102 489
Hessequa	WC042	656 476	655 530	263 240	40,1	107 022	156 218	233 882
Mossel Bay	WC043	1 403 188	1 417 681	651 193	46,4	310 105	341 088	505 999
George	WC044	2 868 024	2 892 527	1 121 601	39,1	492 035	629 566	1 044 452
Oudtshoorn	WC045	735 144	735 264	339 181	46,1	168 372	170 809	316 190
Bitou	WC047	818 774	825 357	349 896	42,7	168 258	181 638	375 386
Knysna	WC048	1 061 275	1 070 272	476 178	44,9	226 837	249 341	397 266
Garden Route District	DC4	487 297	511 643	214 365	44,0	96 532	117 833	204 914
Total Garden Route		8 248 894	8 326 990	3 490 664	42,3	1 598 976	1 891 689	3 180 579
Laingsburg	WC051	109 885	109 885	47 811	43,5	24 399	23 412	51 103
Prince Albert	WC052	79 618	80 056	50 561	63,5	19 474	31 087	34 514
Beaufort West	WC053	363 631	363 631	146 520	40,3	69 529	76 991	127 069
Central Karoo District	DC5	106 989	106 989	55 318	51,7	24 167	31 151	51 287
Total Central Karoo		660 124	660 562	300 210	45,5	137 569	162 641	263 972
Total Western Cape		78 982 607	79 155 105	34 619 463	43,8	15 690 888	18 928 575	31 667 906

Table 6 Operating Expenditure Per Item for the 2nd Quarter Ending 31 December 2022

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Expenditure	Year to date %	Employee costs	Remuneration of councillors	Depreciation & asset impairment	Finance charges	Materials and bulk purchases	Transfers and subsidies	Other expenditure
WESTERN CAPE												
City of Cape Town	CPT	54 039 500	54 039 500	23 930 347	44,3	8 136 887	85 262	1 610 398	350 387	7 556 583	127 213	6 063 617
Total Metros		54 039 500	54 039 500	23 930 347	44,3	8 136 887	85 262	1 610 398	350 387	7 556 583	127 213	6 063 617
Matzikama	WC011	425 726	438 218	200 121	47,0	88 489	3 800	5 344	6 765	70 756	798	24 170
Cederberg	WC012	395 428	400 198	181 586	45,9	67 490	2 865	14 075	6 566	45 066	9	45 516
Bergivier	WC013	488 069	489 188	222 390	45,6	79 224	3 431	14 334	8 528	64 131	4 832	47 911
Saldanha Bay	WC014	1 397 638	1 405 290	639 577	45,8	229 127	6 430	79 244	10 013	207 612	384	106 767
Swartland	WC015	1 029 332	1 025 576	421 468	40,9	139 939	5 601	45 764	5 218	149 793	3 062	72 093
West Coast District	DC1	470 354	470 354	284 869	60,6	110 811	3 423	-	300	76 695	535	93 106
Total West Coast		4 206 547	4 228 823	1 950 011	46,4	715 079	25 549	158 760	37 389	614 053	9 619	389 563
Witzenberg	WC022	799 484	801 640	315 783	39,5	111 677	5 472	-	51	129 603	903	68 076
Drakenstein	WC023	2 878 003	2 871 544	1 344 391	46,7	387 084	15 747	130 692	89 338	553 061	366	168 102
Stellenbosch	WC024	2 102 065	2 119 665	751 959	35,8	272 623	11 341	-	24 058	288 241	13 065	142 631
Breede Valley	WC025	1 355 751	1 354 896	349 439	25,8	141 200	7 517	-	8 341	156 819	715	34 847
Langeberg	WC026	955 099	972 935	391 611	41,0	109 466	5 420	-	1 739	234 934	969	39 083
Cape Winelands District	DC2	427 080	445 492	171 614	40,2	109 996	6 736	4 542	-	5 604	4 759	39 977
Total Cape Winelands		8 517 482	8 566 172	3 324 795	39,0	1 132 046	52 233	135 234	123 527	1 368 263	20 777	492 716
Theewaterskloof	WC031	671 602	683 122	412 019	61,3	126 821	6 266	12 705	6 823	61 403	10 868	187 133
Overstrand	WC032	1 594 971	1 595 006	727 026	45,6	243 768	6 049	73 298	22 065	190 504	6 778	184 564
Cape Agulhas	WC033	409 161	409 161	200 645	49,0	82 664	2 811	5 413	835	79 344	1 268	28 310
Swellendam	WC034	380 981	383 092	152 787	40,1	56 157	2 981	7 466	1 432	44 537	159	40 055
Overberg District	DC3	253 346	262 677	130 957	51,7	67 994	3 105	1 813	1 340	31 646	-	25 060
Total Overberg		3 310 061	3 333 058	1 623 435	49,0	577 404	21 213	100 695	32 495	407 433	19 074	465 122
Kannaland	WC041	218 716	218 716	75 010	34,3	38 739	1 984	3 226	804	14 052	-	16 205
Hessequa	WC042	656 476	655 530	263 240	40,1	103 071	4 018	20 858	6 958	81 022	907	46 406
Mossel Bay	WC043	1 403 188	1 417 681	651 193	46,4	169 920	6 793	56 208	6 833	222 092	8 247	181 098
George	WC044	2 868 024	2 892 527	1 121 601	39,1	311 190	12 449	79 423	16 740	339 936	8 794	353 068
Oudtshoorn	WC045	735 144	735 264	339 181	46,1	134 875	5 941	21 925	6 441	110 367	915	58 717
Bitou	WC047	818 774	825 357	349 896	42,7	142 645	3 472	18 709	4 694	82 269	3 430	94 677
Knysna	WC048	1 061 275	1 070 272	476 178	44,9	145 396	4 884	26 465	12 635	136 289	204	150 304
Garden Route District	DC4	487 297	511 643	214 365	44,0	147 048	6 507	2 086	-	20 736	1 429	36 560
Total Garden Route		8 248 894	8 326 990	3 490 664	42,3	1 192 884	46 049	228 900	55 107	1 006 764	23 925	937 035
Laingsburg	WC051	109 885	109 885	47 811	43,5	15 843	1 690	3 239	0	7 021	10	20 006
Prince Albert	WC052	79 618	80 056	50 561	63,5	13 397	1 476	2 717	28	8 276	178	24 489
Beaufort West	WC053	363 631	363 631	146 520	40,3	66 366	3 143	-	3 537	40 710	229	32 534
Central Karoo District	DC5	106 989	106 989	55 318	51,7	30 991	2 037	333	-	5 633	496	15 827
Total Central Karoo		660 124	660 562	300 210	45,5	126 598	8 346	6 289	3 565	61 641	914	92 857
Total Western Cape		78 982 607	79 155 105	34 619 463	43,8	11 880 899	238 651	2 240 276	602 469	11 014 737	201 521	8 440 909

Table 7 Capital Revenue for the 2nd Quarter Ending 31 December 2022

R thousands	Demar- cation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	2021/22 YTD Comparison
WESTERN CAPE								
City of Cape Town	CPT	7 527 791	7 779 984	2 164 887	28,8	805 538	1 359 348	1 789 917
Total Metros		7 527 791	7 779 984	2 164 887	28,8	805 538	1 359 348	1 789 917
Matzikama	WC011	49 720	48 327	18 734	37,7	11 707	7 026	26 082
Cederberg	WC012	70 530	77 835	5 093	7,2	876	4 217	9 008
Bergrivier	WC013	83 155	79 903	22 857	27,5	8 321	14 536	12 153
Saldanha Bay	WC014	369 573	453 797	68 689	18,6	19 559	49 131	49 351
Swartland	WC015	191 096	167 895	41 597	21,8	5 375	36 222	72 952
West Coast District	DC1	14 223	14 223	4 836	34,0	1 652	3 184	2 889
Total West Coast		778 296	841 981	161 806	20,8	47 490	114 316	172 435
Witzenberg	WC022	92 143	111 253	37 784	41,0	19 344	18 440	16 903
Drakenstein	WC023	130 609	130 412	61 017	46,7	29 300	31 717	44 701
Stellenbosch	WC024	409 273	357 534	128 661	31,4	21 323	107 338	115 912
Breede Valley	WC025	318 550	327 891	49 310	15,5	22 052	27 259	39 805
Langeberg	WC026	126 294	157 643	24 949	19,8	10 034	14 916	16 723
Cape Winelands District	DC2	124 183	124 183	3 018	2,4	137	2 881	185
Total Cape Winelands		1 201 053	1 208 916	304 740	25,4	102 190	202 550	234 228
Theewaterskloof	WC031	158 760	170 933	23 263	14,7	(9 415)	32 677	38 853
Overstrand	WC032	236 020	236 020	59 263	25,1	26 740	32 524	57 160
Cape Agulhas	WC033	70 616	70 616	(22 703)	-32,2	(34 756)	12 053	8 290
Swellendam	WC034	59 893	72 201	27 483	45,9	7 347	20 136	35 920
Overberg District	DC3	10 274	13 080	1 230	12,0	30	1 200	1 513
Total Overberg		535 562	562 849	88 535	16,5	(10 054)	98 589	141 736
Kannaland	WC041	12 919	12 919	877	6,8	7	870	9 518
Hessequa	WC042	90 237	98 327	32 332	35,8	12 141	20 191	44 118
Mossel Bay	WC043	284 937	305 910	88 110	30,9	49 353	38 757	68 921
George	WC044	787 983	803 260	275 662	35,0	119 653	156 009	147 823
Oudtshoorn	WC045	92 047	101 369	44 647	48,5	12 199	32 449	20 958
Bitou	WC047	98 450	107 711	6 916	7,0	459	6 457	26 770
Knysna	WC048	117 574	124 222	164 672	140,1	148 410	16 262	41 416
Garden Route District	DC4	126 642	127 797	2 842	2,2	352	2 490	1 002
Total Garden Route		1 610 790	1 681 516	616 059	38,2	342 575	273 485	360 526
Laingsburg	WC051	24 039	24 039	19 952	83,0	13 185	6 767	1 125
Prince Albert	WC052	16 342	20 187	6 082	37,2	3 253	2 829	7 951
Beaufort West	WC053	50 828	50 828	7 773	15,3	1 508	6 265	8 032
Central Karoo District	DC5	906	906	87	9,6	49	38	-
Total Central Karoo		92 114	95 959	33 895	36,8	17 995	15 900	17 108
Total Western Cape		11 745 606	12 171 205	3 369 922	28,7	1 305 734	2 064 188	2 715 951

Note: Cape Agulhas municipality erroneously reported negative amounts.

Table 8 Capital Revenue Per Source for the 2nd Quarter Ending 31 December 2022

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	7 779 984	2 164 887	28,8	697 577	469 734	997 575
Total Metros		7 527 791	7 779 984	2 164 887	28,8	697 577	469 734	997 575
Matzikama	WC011	49 720	48 327	18 734	37,7	18 240	-	494
Cederberg	WC012	70 530	77 835	5 093	7,2	4 883	118	93
Bergrivier	WC013	83 155	79 903	22 857	27,5	7 826	7 781	7 250
Saldanha Bay	WC014	369 573	453 797	68 689	18,6	13 993	7 892	46 804
Swartland	WC015	191 096	167 895	41 597	21,8	18 655	-	22 941
West Coast District	DC1	14 223	14 223	4 836	34,0	87	-	4 749
Total West Coast		778 296	841 981	161 806	20,8	63 684	15 791	82 331
Witzenberg	WC022	92 143	111 253	37 784	41,0	32 014	-	5 770
Drakenstein	WC023	130 609	130 412	61 017	46,7	43 496	-	17 521
Stellenbosch	WC024	409 273	357 534	128 661	31,4	37 420	52 111	39 130
Breede Valley	WC025	318 550	327 891	49 310	15,5	6 532	34 194	8 585
Langeberg	WC026	126 294	157 643	24 949	19,8	12 522	-	12 427
Cape Winelands District	DC2	124 183	124 183	3 018	2,4	54	677	2 287
Total Cape Winelands		1 201 053	1 208 916	304 740	25,4	132 038	86 981	85 720
Theewaterskloof	WC031	158 760	170 933	23 263	14,7	13 579	15 363	(5 679)
Overstrand	WC032	236 020	236 020	59 263	25,1	42 757	10 043	6 463
Cape Agulhas	WC033	70 616	70 616	(22 703)	-32,2	3 546	3 805	(30 054)
Swellendam	WC034	59 893	72 201	27 483	45,9	22 733	3 545	1 205
Overberg District	DC3	10 274	13 080	1 230	12,0	-	-	1 230
Total Overberg		535 562	562 849	88 535	16,5	82 615	32 756	(26 836)
Kannaland	WC041	12 919	12 919	877	6,8	-	-	877
Hessequa	WC042	90 237	98 327	32 332	35,8	14 206	12 625	5 502
Mossel Bay	WC043	284 937	305 910	88 110	30,9	33 285	11 282	43 544
George	WC044	787 983	803 260	275 662	35,0	136 799	84 729	54 134
Oudtshoorn	WC045	92 047	101 369	44 647	48,5	29 870	9 849	4 929
Bitou	WC047	98 450	107 711	6 916	7,0	3 356	1 401	2 160
Knysna	WC048	117 574	124 222	164 672	140,1	56 282	100 542	7 849
Garden Route District	DC4	126 642	127 797	2 842	2,2	89	461	2 292
Total Garden Route		1 610 790	1 681 516	616 059	38,2	273 886	220 888	121 285
Laingsburg	WC051	24 039	24 039	19 952	83,0	19 912	-	41
Prince Albert	WC052	16 342	20 187	6 082	37,2	3 258	-	2 824
Beaufort West	WC053	50 828	50 828	7 773	15,3	7 773	-	-
Central Karoo District	DC5	906	906	87	9,6	39	-	48
Total Central Karoo		92 114	95 959	33 895	36,8	30 983	-	2 912
Total Western Cape		11 745 606	12 171 205	3 369 922	28,7	1 280 783	826 151	1 262 988

Note: Cape Agulhas municipality erroneously reported negative amounts.

Table 9 Capital Expenditure for the 2nd Quarter Ending 31 December 2022

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	2021/22 YTD Comparison
WESTERN CAPE								
City of Cape Town	CPT	7 527 791	7 779 984	2 167 537	28,8	806 594	1 360 943	1 813 667
Total Metros		7 527 791	7 779 984	2 167 537	28,8	806 594	1 360 943	1 813 667
Matzikama	WC011	49 720	48 327	18 734	37,7	11 707	7 026	26 082
Cederberg	WC012	70 530	77 835	5 093	7,2	876	4 217	9 008
Bergrivier	WC013	83 155	79 903	22 857	27,5	8 321	14 536	12 153
Saldanha Bay	WC014	369 573	453 797	68 689	18,6	19 559	49 131	49 351
Swartland	WC015	191 096	167 895	41 597	21,8	5 375	36 222	72 952
West Coast District	DC1	14 223	14 223	4 836	34,0	1 652	3 184	2 889
Total West Coast		778 296	841 981	161 806	20,8	47 490	114 316	172 435
Witzenberg	WC022	92 143	111 253	37 784	41,0	19 344	18 440	16 903
Drakenstein	WC023	130 609	130 412	61 017	46,7	29 300	31 717	44 701
Stellenbosch	WC024	409 273	357 534	128 661	31,4	21 323	107 338	115 912
Breede Valley	WC025	318 550	327 891	49 310	15,5	22 052	27 259	39 805
Langeberg	WC026	126 294	157 643	28 767	22,8	13 765	15 002	16 863
Cape Winelands District	DC2	124 183	124 183	3 018	2,4	137	2 881	185
Total Cape Winelands		1 201 053	1 208 916	308 557	25,7	105 921	202 636	234 367
Theewaterskloof	WC031	158 778	171 783	(42 259)	-26,6	(75 600)	33 341	38 853
Overstrand	WC032	236 020	236 020	59 263	25,1	26 740	32 524	57 160
Cape Agulhas	WC033	70 616	70 616	(40 468)	-57,3	(52 521)	12 053	8 290
Swellendam	WC034	59 893	72 201	27 483	45,9	7 347	20 136	35 926
Overberg District	DC3	10 274	13 080	1 230	12,0	30	1 200	1 513
Total Overberg		535 580	563 699	5 249	1,0	(94 004)	99 253	141 742
Kannaland	WC041	12 919	12 919	877	6,8	7	870	9 518
Hessequa	WC042	90 237	98 327	32 332	35,8	12 141	20 191	44 118
Mossel Bay	WC043	284 937	305 910	88 110	30,9	49 353	38 757	314 529
George	WC044	787 983	803 260	275 662	35,0	119 653	156 009	147 823
Oudtshoorn	WC045	92 047	101 369	44 647	48,5	12 199	32 449	20 958
Bitou	WC047	98 450	107 711	6 916	7,0	459	6 457	26 770
Knysna	WC048	127 124	133 772	164 672	129,5	148 410	16 262	41 416
Garden Route District	DC4	126 642	127 797	2 842	2,2	352	2 490	1 146
Total Garden Route		1 620 340	1 691 066	616 059	38,0	342 575	273 485	606 278
Laingsburg	WC051	24 039	24 039	19 952	83,0	13 185	6 767	1 125
Prince Albert	WC052	16 342	20 187	6 082	37,2	3 253	2 829	7 951
Beaufort West	WC053	50 828	50 828	7 773	15,3	1 508	6 265	8 032
Central Karoo District	DC5	3 906	3 906	87	2,2	49	38	-
Total Central Karoo		95 114	98 959	33 895	35,6	17 995	15 900	17 108
Total Western Cape		11 758 174	12 184 605	3 293 103	28,0	1 226 571	2 066 533	2 985 598

Note: Theewaterskloof and Cape Agulhas municipalities erroneously reported negative amounts.

Table 10 Aggregated Debtors Age Analysis for the 2nd Quarter Ending 31 December 2022

Debtors Age Analysis By Income Source	0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
	R'000		R'000		R'000		R'000		R'000
Trade and Other Receivables from Exchange Transactions - Water	646 704	17,9	123 013	3,4	124 470	3,4	2 725 493	75,3	3 619 679
Trade and Other Receivables from Exchange Transactions - Electricity	1 220 372	53,0	106 887	4,6	186 323	8,1	786 879	34,2	2 300 460
Receivables from Non-exchange Transactions - Property Rates	1 092 408	32,8	160 352	4,8	145 640	4,4	1 927 641	58,0	3 326 041
Receivables from Exchange Transactions - Waste Water Management	358 926	20,1	64 668	3,6	53 923	3,0	1 307 386	73,2	1 784 903
Receivables from Exchange Transactions - Waste Management	233 871	16,9	53 420	3,9	47 787	3,5	1 046 822	75,8	1 381 899
Receivables from Exchange Transactions - Property Rental Debtors	66 274	6,9	16 155	1,7	9 981	1,0	873 608	90,4	966 018
Interest on Arrear Debtor Accounts	83 511	9,9	40 157	4,7	38 147	4,5	684 909	80,9	846 724
Other	-197 935	33,6	-57 314	9,7	-32 178	5,5	-302 261	51,3	-589 688
Total	3 504 130	25,7	507 338	3,7	574 092	4,2	9 050 476	66,4	13 636 035
Debtors Age Analysis By Customer Group									
Organs of State	184 231	157,3	34 981	29,9	33 871	28,9	-135 975	116,1	117 108
Commercial	1 491 912	52,6	123 937	4,4	112 433	4,0	1 107 200	39,0	2 835 483
Households	1 831 787	18,5	355 804	3,6	326 085	3,3	7 394 779	74,6	9 908 455
Other	-3 800	0,5	-7 385	1,0	101 702	13,1	684 472	88,3	774 989
Total Debtors	3 504 130	25,7	507 338	3,7	574 092	4,2	9 050 476	66,4	13 636 035

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	2 231 297	25,6	295 606	3,4	426 015	4,9	5 766 314	66,1	8 719 232
Total Metros		2 231 297	25,6	295 606	3,4	426 015	4,9	5 766 314	66,1	8 719 232
Matzikama	WC011	17 845	12,7	9 451	6,7	6 925	4,9	105 816	75,6	140 037
Cederberg	WC012	13 191	10,7	8 333	6,7	5 063	4,1	97 271	78,5	123 858
Bergrivier	WC013	17 462	14,2	8 960	7,3	4 259	3,5	91 884	75,0	122 565
Saldanha Bay	WC014	80 044	27,6	12 141	4,2	7 652	2,6	190 018	65,6	289 855
Swartland	WC015	49 586	51,5	10 984	11,4	3 286	3,4	32 506	33,7	96 362
West Coast	DC1	15 619	90,2	342	2,0	148	0,9	1 202	6,9	17 311
Total West Coast		193 748	24,5	50 210	6,4	27 333	3,5	518 698	65,7	789 988
Witzenberg	WC022	60 901	16,1	6 885	1,8	6 553	1,7	302 770	80,3	377 108
Drakenstein	WC023	181 554	37,9	33 078	6,9	19 212	4,0	245 718	51,2	479 562
Stellenbosch	WC024	82 331	24,1	6 182	1,8	5 550	1,6	246 938	72,4	341 001
Brede Valley	WC025	63 955	23,5	282	0,1	6 978	2,6	201 244	73,9	272 460
Langeberg	WC026	47 657	34,3	7 216	5,2	5 341	3,8	78 710	56,7	138 925
Cape Winelands DM	DC2	185	33,9	4	0,7	-	-	358	65,4	547
Total Cape Winelands		436 583	27,1	53 648	3,3	43 634	2,7	1 075 738	66,8	1 609 603
Theewaterskloof	WC031	22 673	8,5	14 500	5,5	8 865	3,3	219 234	82,6	265 272
Overstrand	WC032	73 593	50,7	3 995	2,8	2 722	1,9	64 966	44,7	145 277
Cape Agulhas	WC033	18 493	29,4	8 130	12,9	3 278	5,2	32 911	52,4	62 812
Swellendam	WC034	18 466	46,0	1 093	2,7	919	2,3	19 662	49,0	40 140
Overberg	DC3	1 977	41,7	1 475	31,1	58	1,2	1 234	26,0	4 744
Total Overberg		135 202	26,1	29 193	5,6	15 842	3,1	338 007	65,2	518 245
Kannaland	WC041	3 637	3,5	3 072	3,0	2 727	2,6	93 566	90,8	103 001
Hessequa	WC042	36 948	48,1	3 184	4,1	2 143	2,8	34 616	45,0	76 891
Mossel Bay	WC043	67 561	44,1	9 834	6,4	6 121	4,0	69 631	45,5	153 146
George	WC044	130 906	30,6	16 876	3,9	16 152	3,8	264 236	61,7	428 170
Oudtshoorn	WC045	120 369	56,5	8 129	3,8	5 377	2,5	79 207	37,2	213 082
Bitou	WC047	31 389	11,1	10 763	3,8	9 449	3,3	231 274	81,8	282 875
Knysna	WC048	43 805	10,7	18 310	4,5	12 630	3,1	333 810	81,7	408 555
Garden Route	DC4	48 214	52,2	1 926	2,1	497	0,5	41 726	45,2	92 364
Total Garden Route		482 828	27,5	72 094	4,1	55 096	3,1	1 148 066	65,3	1 758 085
Laingsburg	WC051	2 928	21,5	535	3,9	414	3,0	9 722	71,5	13 599
Prince Albert	WC052	2 136	10,2	1 533	7,3	1 234	5,9	16 050	76,6	20 954
Beaufort West	WC053	19 377	9,4	4 519	2,2	4 523	2,2	177 182	86,2	205 601
Central Karoo	DC5	29	4,0	-	-	-	-	699	96,0	728
Total Central Karoo		24 471	10,2	6 587	2,7	6 171	2,6	203 653	84,5	240 882
Total Western Cape		3 504 130	25,7	507 337	3,7	574 092	4,2	9 050 476	66,4	13 636 035

Table 11 Aggregated Creditors Age Analysis for the 2nd Quarter Ending 31 December 2022

Creditors Age Analysis By Category	0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
	R'000		R'000		R'000		R'000		R'000
Bulk Electricity	156 516	48,8	11 726	3,7	12 031	3,8	140 137	43,7	320 410
Bulk Water	-749 -	9,2	651	8,0	2 474	30,4	5 769	70,8	8 146
PAYE deductions	15 726	98,6	-	-	-	-	221	1,4	15 947
VAT (output less input)	24 211	100,0	-	-	-	-	-	-	24 211
Pensions / Retirement deductions	-	-	-	-	-	-	330	100,0	330
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	78 114	54,6	-21 730 -	15,2	5 292	3,7	81 517	56,9	143 193
Auditor General	1 783	5,9	1 302	4,3	2 478	8,1	24 877	81,7	30 440
Other	-7 921	316,1	797 -	31,8	797 -	31,8	3 822 -	152,5	-2 506
Total	267 680	49,6	-7 254 -	1,3	23 071	4,3	256 674	47,5	540 171

Creditors 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	- 23 302	96,2	- 623	2,6	- 76	0,3	- 210	0,9	- 24 211
Total Metros		- 23 302	96,2	- 623	2,6	- 76	0,3	- 210	0,9	- 24 211
Matzikama	WC011	130	6,4	1 875	93,0	10	0,5	-	-	2 015
Cederberg	WC012	973	2,0	-	-	-	-	47 988	98,0	48 961
Bergrivier	WC013	1	100,0	-	-	-	-	-	-	1
Saldanha Bay	WC014	2 275	70,4	968	29,9	-	-	9 -	0,3	3 234
Swartland	WC015	9 202	93,8	281	2,9	95	1,0	237	2,4	9 814
West Coast	DC1	23	13,8	139	83,3	5	2,8	-	-	166
Total West Coast		12 604	19,6	3 262	5,1	109	0,2	48 217	75,1	64 191
Witzenberg	WC022	210	71,8	82	28,2	-	-	-	-	292
Drakenstein	WC023	87 637	100,0	-	-	-	-	-	-	87 637
Stellenbosch	WC024	17 934	100,0	-	-	-	-	-	-	17 934
Breede Valley	WC025	- 19 036 -	11 857,5	- 33 605 -	20 933,0	395	246,3	52 406	32 644,2	161
Langeberg	WC026	170	100,0	-	-	-	-	-	-	170
Cape Winelands DM	DC2	-	-	-	-	-	-	-	-	-
Total Cape Winelands		86 915	81,8	- 33 523 -	31,6	395	0,4	52 406	49,3	106 194
Theewaterskloof	WC031	344	84,6	62	15,2	1	0,1	-	-	406
Overstrand	WC032	1 136	100,0	-	-	-	-	-	-	1 136
Cape Agulhas	WC033	-	-	-	-	-	-	-	-	-
Swellendam	WC034	12 433	123,5	9	0,1	- 35 -	0,3	- 2 337 -	23,2	10 070
Overberg	DC3	349	99,8	-	-	-	-	1	0,2	350
Total Overberg		14 261	119,2	71	0,6	- 34 -	0,3	- 2 336 -	19,5	11 962
Kannaland	WC041	12 472	16,5	6 124	8,1	13 538	18,0	43 244	57,4	75 378
Hessequa	WC042	36 295	100,0	-	-	-	-	-	-	36 295
Mossel Bay	WC043	15 708	82,7	2 009	10,6	1 161	6,1	108	0,6	18 986
George	WC044	70 380	89,3	6 539	8,3	1 244	1,6	670	0,9	78 834
Oudtshoorn	WC045	14 439	97,8	182	1,2	119	0,8	26	0,2	14 766
Bitou	WC047	559	32,6	81	4,7	960	56,1	113	6,6	1 712
Knysna	WC048	23 674	100,0	-	-	-	-	-	-	23 674
Garden Route	DC4	34	3,1	31	2,8	171	15,6	863	78,5	1 098
Total Garden Route		173 561	69,2	14 965	6,0	17 193	6,9	45 024	18,0	250 744
Laingsburg	WC051	767	100,0	-	-	-	-	-	-	767
Prince Albert	WC052	1 605	97,4	-	-	43	2,6	-	-	1 648
Beaufort West	WC053	783	0,6	8 519	6,6	5 434	4,2	113 477	88,5	128 213
Central Karoo	DC5	486	73,4	75	11,3	6	1,0	95	14,3	662
Total Central Karoo		3 640	2,8	8 594	6,5	5 484	4,2	113 572	86,5	131 290
Total Western Cape		267 680	49,6	- 7 254 -	1,3	23 071	4,3	256 674	47,5	540 171

