



Western Cape  
Government

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Provincial Treasury

**LOCAL GOVERNMENT:  
MUNICIPAL FINANCE  
MANAGEMENT ACT QUARTERLY  
CONSOLIDATED STATEMENT**

QUARTER 2 ENDING 31 DECEMBER 2025

# Local Government: Municipal Finance Management Act

## Second Quarter Consolidated Statement: 2025/26

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## **SUMMARY ON THE STATE OF LOCAL GOVERNMENT REVENUE AND EXPENDITURE: SECOND QUARTER CONSOLIDATED STATEMENT FOR THE PERIOD 1 OCTOBER 2025 - 31 DECEMBER 2025**

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### **A. BACKGROUND**

This publication complies with the requirement in section 71(7) of the Local Government: Municipal Finance Management Act (No. 56 of 2003), that the Provincial Treasury must publish a consolidated statement on the state of municipal budgets. The consolidated statement reflects the financial performance of municipalities as at the end of the second quarter (ending 31 December 2025) of the 2025/26 municipal financial year.

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 period ending 31 December 2025.

### **B. 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 2025. 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 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 timeline 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 both 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 January 2026 and detailed information for each municipality is available to the public in the section 71 files published at [mfma.treasury.gov.za](http://mfma.treasury.gov.za)

## C. AGGREGATED TRENDS

1. In aggregate, Western Cape municipalities spent R53.42 billion or 43.4 per cent of the total expenditure budget of R122.98 billion by the end of the second quarter (actual operating expenditure accounted for R46.46 billion and actual capital expenditure for R6.96 billion).
2. In respect of revenue, aggregate billing and other revenue (R53.99 billion) and capital funding utilised (R6.89 billion) amounted to R60.88 billion or 49 per cent of the total revenue budgets of R122.58 billion.
3. Service charges and property rates are the largest revenue sources, contributing to 48.3 per cent and 17.8 per cent, respectively, towards the total year-to-date operating revenue generated of R53.99 billion. This is consistent with past trends.
4. For the quarter under review property rates overperformed by R348.20 million or 3.8 per cent against the year-to-date budget amount of R9.28 billion. Service charges - Waste Management underperformed against the budget by R53.69 million (3.4 per cent).
5. To date, municipalities spent R46.46 billion or 44.4 per cent of their aggregated operating expenditure budget of R104.54 billion. Inventory consumed and bulk purchases is the highest cost driver to date amounting to R16.32 billion or 35.1 per cent of the total of the total operating expenditure. This is followed by Employee related costs of R14.68 billion or 31.6 per cent and other expenditure amounted to R11.34 billion or 24.4 per cent of the total year-to-date expenditure.
6. The aggregated operating expenditure underperformed by R3.26 billion or 6.6 per cent against the year-to-date operating budget as at the end of December 2025. A year-on-year comparison indicates an increase in operating expenditure of R4 billion or 8.6 per cent.
7. As at the end of December 2025, an aggregated operating surplus of R7.53 billion was reported against an operating deficit budget of R357.38 million. However, it was 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 R6.96 billion or 37.8 per cent of their aggregated R18.44 billion capital budgets to date. Spending on capital remains slow with an underperformance of R1.22 billion or 14.9 per cent when compared to the year-to-date budget performance. Capital expenditure commitments were reported to be R6.49 billion, of which R5.04 billion relates to the City of Cape Town. When commitments are considered, capital expenditure is at 72.9 per cent of the total aggregated original capital budget of R18.44 billion. Encouragingly, a year-on-year comparison shows that capital spending collectively improved by 9.5 per cent when compared to the same point last year.
9. The City of Cape Town reported capital spending of R5.09 billion (39.3 per cent of the original budget) which is an underperformance of 5.4 per cent against the year-to-date budget of R5.38 billion. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported aggregated capital expenditure performance of R859.87 million or 38 per cent against their combined capital budget of R2.26 billion. Local municipalities' capital spending amounted to R992.04 million or 33.2 per cent against their aggregated capital budget of R2.98 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 68.4 per cent of their total capital investment from own funding. This comprises of internally generated funds (32.9 per cent) and borrowings (35.5 per cent).
11. Capital spending funded from borrowing to date amounted to R2.19 billion or 33.5 per cent of the budgeted borrowings of R6.53 billion. This includes borrowings from the City Cape Town of R1.67 billion against its year-to-date budget of R1.68 billion.
12. Capital spending funded from transfers to date amounted to R2.32 billion or 39.8 per cent of the budgeted amount of R5.81 billion. Internally generated funds utilised to date amounted to R2.4 billion or 39.6 per cent of the original budget of R6.06 billion.
13. Five (5) municipalities in the Province reported capital expenditure that does not reconcile to the reported capital funding utilised.
14. The aggregate municipal consumer debtors balance as at 31 December 2025 amounted to R16.06 billion. Households account for the largest portion of the outstanding debt, amounting to R11.20 billion or 69.7 per cent of the total. Debtors older than 90 days amounted to R10.33 billion or 64.3 per cent of the total outstanding debtors. This includes historic debt that has accumulated over an extended period, interest on arrears and other recoveries.
15. Outstanding debtors decreased by R59.77 million or 0.4 per cent, from the R16.12 billion reported at the end of September 2025. Debtors over 90 days decreased by R110.66 million or 1.1 per cent during the second quarter.
16. In aggregate, Western Cape municipalities reported outstanding creditors of R623.93 million as at 31 December 2025. Outstanding creditors older than 30 days amounted to R349.55 million or 56 per cent of the total outstanding creditors. Total outstanding creditors decreased by R361.22 million or 36.7 per cent when compared to the previous quarter's outstanding creditors of R985.15 million reported as at the end of September 2025. Municipalities cited various reasons for payments that are owed for more than 30 days.
17. Three (3) of the four (4) municipalities currently under the Municipal Debt Relief programme are in compliance with the programme. One (1) municipality in the Western Cape is partially compliant due to the failure to make timely payments on its bulk account. In response, the Provincial Treasury has met with the municipality to address the non-compliance. Furthermore, one (1) municipality, which is not participating in the debt relief programme, received a breach notice from Eskom due to payment defaults. Ongoing engagements are held between the affected Municipalities and Eskom to address both current and arrear account balances.
18. Beaufort West, Kannaland and Theewaterskloof Municipalities are currently under section 139 (5) interventions and are implementing financial recovery plans (FRP) towards improved sustainability. Provincial Treasury is closely monitoring the implementation of the recovery plans.
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, and other intergovernmental structures in conjunction with other government departments.

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**Table 1 Summary - Consolidated Budget Statement for the 2<sup>nd</sup> Quarter Ending 31 December 2025**

Description	2024/25	Budget year 2025/26								
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD %	Full Year Forecast
<b>Financial Performance</b>										
Property rates	17 413 716	18 727 782	18 730 144	5 076 821	4 556 156	9 632 977	9 284 781	348 196	3.75%	18 730 144
Service charges	47 615 312	51 533 512	51 567 094	13 449 613	12 631 496	26 081 108	26 068 980	12 129	0.05%	51 567 094
Investment revenue	2 518 943	1 579 401	1 602 330	586 810	697 384	1 284 193	795 656	488 537	61.40%	1 602 330
Transfer and subsidies - Operational	11 384 242	12 311 032	12 292 181	4 047 160	3 487 080	7 534 240	7 301 986	232 255	3.18%	12 292 181
Other own revenue	18 577 351	20 035 121	20 221 909	4 211 314	5 244 635	9 455 949	9 416 282	39 667	0.42%	20 221 909
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>97 509 564</b>	<b>104 186 848</b>	<b>104 413 659</b>	<b>27 371 718</b>	<b>26 616 750</b>	<b>53 988 468</b>	<b>52 867 685</b>	<b>1 120 782</b>	<b>2.12%</b>	<b>104 413 659</b>
Employee costs	27 369 513	30 831 469	30 844 444	6 438 329	8 237 973	14 676 303	15 601 041	(924 738)	-5.93%	30 844 444
Remuneration of councillors	528 719	572 300	572 503	125 161	137 156	262 318	284 129	(21 811)	-7.68%	572 503
Depreciation and amortisation	5 750 533	6 141 763	6 120 264	1 384 641	1 484 626	2 869 266	3 007 339	(138 073)	-4.59%	6 120 264
Finance charges	1 610 893	2 139 371	2 137 159	293 096	484 865	777 961	1 037 850	(259 890)	-25.04%	2 137 159
Inventory consumed and bulk purchases	33 291 271	36 913 683	36 957 435	7 849 433	8 467 219	16 316 652	17 105 437	(788 785)	-4.61%	36 957 435
Transfers and subsidies	623 087	614 629	639 703	103 357	111 277	214 635	296 059	(81 424)	-27.50%	639 703
Other expenditure	24 316 766	27 331 010	27 611 810	4 620 522	6 719 602	11 340 124	12 382 968	(1 042 844)	-8.42%	27 611 810
<b>Total Expenditure</b>	<b>93 490 782</b>	<b>104 544 225</b>	<b>104 883 318</b>	<b>20 814 539</b>	<b>25 642 718</b>	<b>46 457 257</b>	<b>49 714 822</b>	<b>(3 257 565)</b>	<b>-6.55%</b>	<b>104 883 318</b>
<b>Surplus/(Deficit)</b>	<b>4 018 782</b>	<b>(357 377)</b>	<b>(469 659)</b>	<b>6 557 178</b>	<b>974 032</b>	<b>7 531 210</b>	<b>3 152 863</b>	<b>4 378 347</b>	<b>138.87%</b>	<b>(469 659)</b>
Transfers and subsidies - capital (monetary allocations)	5 385 140	5 816 539	6 158 289	684 357	1 475 819	2 160 177	2 596 312	(436 135)	-16.80%	6 158 289
Transfers and subsidies - capital (in-kind)	171 342	46 050	70 791	279	570	850	34 273	(33 423)	-97.52%	70 791
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>9 575 264</b>	<b>5 505 213</b>	<b>5 759 421</b>	<b>7 241 815</b>	<b>2 450 422</b>	<b>9 692 236</b>	<b>5 783 448</b>	<b>3 908 789</b>	<b>67.59%</b>	<b>5 759 421</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	0.00%	-
<b>Surplus/(Deficit) for the year</b>	<b>9 575 264</b>	<b>5 505 213</b>	<b>5 759 421</b>	<b>7 241 815</b>	<b>2 450 422</b>	<b>9 692 236</b>	<b>5 783 448</b>	<b>3 908 789</b>	<b>67.59%</b>	<b>5 759 421</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>15 040 097</b>	<b>18 438 947</b>	<b>19 803 776</b>	<b>2 512 939</b>	<b>4 451 465</b>	<b>6 964 404</b>	<b>8 184 537</b>	<b>(1 220 133)</b>	<b>-14.91%</b>	<b>19 803 776</b>
Transfers recognised - capital	5 059 807	5 811 095	6 095 351	803 040	1 512 540	2 315 580	2 682 374	(366 794)	-13.67%	6 095 351
Borrowing	6 419 748	6 526 519	6 596 736	605 890	1 579 192	2 185 082	2 437 134	(252 052)	-10.34%	6 596 736
Internally generated funds	2 848 397	6 055 284	7 040 939	1 035 862	1 359 163	2 395 025	3 030 791	(635 766)	-20.98%	7 040 939
<b>Total sources of capital funds</b>	<b>14 327 952</b>	<b>18 392 897</b>	<b>19 733 026</b>	<b>2 444 792</b>	<b>4 450 895</b>	<b>6 895 687</b>	<b>8 150 299</b>	<b>(1 254 612)</b>	<b>-15.39%</b>	<b>19 733 026</b>
<b>Financial position</b>										
Total current assets	40 365 377	39 581 018	40 703 295	14 119 232	24 328 438	38 447 670	43 149 917	(4 702 247)	-10.90%	40 703 295
Total non current assets	128 984 887	140 195 167	141 616 463	51 784 428	84 438 186	136 222 614	125 877 240	10 345 373	8.22%	141 616 463
Total current liabilities	22 765 109	22 984 909	25 269 264	2 958 492	14 173 685	17 132 177	24 242 899	(7 110 722)	-29.33%	25 269 264
Total non current liabilities	23 390 789	31 722 934	31 782 545	11 813 934	14 051 461	25 865 395	25 732 553	132 842	0.52%	31 782 545
Community wealth/Equity	118 052 155	124 878 405	125 089 505	44 981 247	78 416 334	123 397 581	110 473 632	12 923 949	11.70%	125 089 505
<b>Cash flows</b>										
Net cash from (used) operating	28 589 871	13 351 869	13 429 459	6 147 281	4 847 387	10 994 668	13 269 769	(2 275 100)	-17.14%	13 429 459
Net cash from (used) investing	(12 316 359)	(17 495 122)	(18 519 481)	(7 548 555)	(3 911 326)	(11 459 881)	(7 799 655)	(3 660 226)	46.93%	(18 519 481)
Net cash from (used) financing	1 531 542	4 783 368	4 832 180	2 738 342	(420 421)	2 317 921	327 385	1 990 536	608.01%	4 832 180
<b>Cash/cash equivalents at the year end</b>	<b>38 942 651</b>	<b>24 020 074</b>	<b>23 527 950</b>	<b>9 244 438</b>	<b>25 388 111</b>	<b>25 388 111</b>	<b>28 170 538</b>	<b>(2 782 427)</b>	<b>-9.88%</b>	<b>23 527 950</b>

**Table 2 Aggregated Revenue and Expenditure Budget Performance per Municipal Category for the 2<sup>nd</sup> Quarter Ending 31 December 2025**

R thousands	Original Budget			Adjusted Budget			Year to date: 31 December 2025			
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of Budget
Metro	71 663 224	12 937 678	84 600 902	71 762 933	13 676 014	85 438 947	32 421 634	5 089 661	37 511 295	43.9
Secondary Cities	10 325 436	2 263 675	12 589 111	10 338 932	2 574 136	12 913 068	4 333 937	859 856	5 193 793	40.2
District										
Municipalities	2 077 526	253 846	2 331 372	2 091 149	302 983	2 394 133	941 841	22 849	964 690	40.3
Local										
Municipalities	20 478 039	2 983 749	23 461 788	20 690 304	3 250 642	23 940 946	8 759 846	992 038	9 751 883	40.7
<b>Total</b>	<b>104 544 225</b>	<b>18 438 947</b>	<b>122 983 172</b>	<b>104 883 318</b>	<b>19 803 776</b>	<b>124 687 094</b>	<b>46 457 257</b>	<b>6 964 404</b>	<b>53 421 661</b>	<b>43.4</b>

R thousands	Original Budget			Adjusted Budget			Year to date: 31 December 2025			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Total Revenue as % of Budget
Metro	71 161 512	12 937 678	84 099 189	71 261 220	13 676 014	84 937 234	37 624 392	5 089 661	42 714 053	50.3
Secondary Cities	10 445 194	2 263 675	12 708 868	10 423 982	2 574 136	12 998 118	4 806 691	859 856	5 666 547	43.6
District										
Municipalities	2 075 734	253 846	2 329 580	2 078 858	302 983	2 381 841	1 117 371	22 849	1 140 220	47.9
Local										
Municipalities	20 504 408	2 937 699	23 442 108	20 649 598	3 179 892	23 829 491	10 440 014	923 320	11 363 334	47.7
<b>Total</b>	<b>104 186 848</b>	<b>18 392 897</b>	<b>122 579 746</b>	<b>104 413 659</b>	<b>19 733 026</b>	<b>124 146 685</b>	<b>53 988 468</b>	<b>6 895 687</b>	<b>60 884 154</b>	<b>49.0</b>

**Table 3 Operating Revenue per Municipality for the 2<sup>nd</sup> Quarter Ending 31 December 2025**

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual
<b>WESTERN CAPE</b>							
City of Cape Town	CPT	71 161 512	71 261 220	37 624 392	52.9	18 845 092	18 779 300
<b>Total Metros</b>		<b>71 161 512</b>	<b>71 261 220</b>	<b>37 624 392</b>	<b>52.9</b>	<b>18 845 092</b>	<b>18 779 300</b>
Matzikama	WC011	620 244	620 244	301 986	48.7	150 735	151 251
Cederberg	WC012	514 610	517 808	273 962	53.2	138 578	135 383
Bergrivier	WC013	649 658	649 658	343 766	52.9	180 364	163 401
Saldanha Bay	WC014	1 889 743	1 902 664	951 879	50.4	444 905	506 974
Swartland	WC015	1 485 925	1 583 575	777 278	52.3	352 421	424 857
West Coast District	DC1	606 729	606 729	298 014	49.1	124 017	173 998
<b>Total West Coast</b>		<b>5 766 910</b>	<b>5 880 679</b>	<b>2 946 885</b>	<b>51.1</b>	<b>1 391 021</b>	<b>1 555 864</b>
Witzenberg	WC022	982 936	992 874	509 641	51.8	293 161	216 480
Drakenstein	WC023	3 706 184	3 706 184	1 927 216	52.0	968 482	958 735
Stellenbosch	WC024	2 869 321	2 876 765	1 358 048	47.3	677 965	680 084
Breede Valley	WC025	1 833 296	1 834 620	880 479	48.0	480 584	399 894
Langeberg	WC026	1 181 765	1 186 438	635 324	53.8	323 492	311 832
Cape Winelands District	DC2	483 177	483 277	298 309	61.7	151 623	146 686
<b>Total Cape Winelands</b>		<b>11 056 680</b>	<b>11 080 158</b>	<b>5 609 017</b>	<b>50.7</b>	<b>2 895 307</b>	<b>2 713 710</b>
Theewaterskloof	WC031	850 549	850 677	448 999	52.8	241 593	207 406
Overstrand	WC032	2 017 871	2 017 871	1 061 077	52.6	542 639	518 438
Cape Agulhas	WC033	558 404	558 404	289 664	51.9	160 566	129 098
Swellendam	WC034	541 946	544 139	267 696	49.4	144 249	123 447
Overberg District	DC3	306 812	309 392	181 975	59.3	81 580	100 395
<b>Total Overberg</b>		<b>4 275 582</b>	<b>4 280 483</b>	<b>2 249 411</b>	<b>52.6</b>	<b>1 170 627</b>	<b>1 078 784</b>
Kannaland	WC041	254 396	254 396	130 794	51.4	67 953	62 841
Hessequa	WC042	807 340	807 340	404 229	50.1	200 759	203 470
Mossel Bay	WC043	1 962 973	1 963 104	955 963	48.7	467 561	488 402
George	WC044	3 869 689	3 841 033	1 521 426	39.3	836 022	685 404
Oudtshoorn	WC045	1 067 512	1 067 512	629 953	59.0	415 244	214 709
Bitou	WC047	1 072 557	1 072 557	502 636	46.9	273 485	229 152
Knysna	WC048	1 433 458	1 444 050	756 516	52.8	451 782	304 734
Garden Route District	DC4	554 413	554 856	264 037	47.6	149 844	114 193
<b>Total Garden Route</b>		<b>11 022 338</b>	<b>11 004 849</b>	<b>5 165 555</b>	<b>46.9</b>	<b>2 862 649</b>	<b>2 302 906</b>
Laingsburg	WC051	114 559	114 559	47 461	41.4	28 074	19 387
Prince Albert	WC052	110 343	112 786	43 825	39.7	26 935	16 890
Beaufort West	WC053	554 322	554 322	226 886	40.9	121 586	105 300
Central Karoo District	DC5	124 603	124 603	75 035	60.2	30 426	44 609
<b>Total Central Karoo</b>		<b>903 827</b>	<b>906 270</b>	<b>393 208</b>	<b>43.5</b>	<b>207 022</b>	<b>186 186</b>
<b>Total Western Cape</b>		<b>104 186 848</b>	<b>104 413 659</b>	<b>53 988 468</b>	<b>51.8</b>	<b>27 371 718</b>	<b>24 068 746</b>

**Table 4 Operating Revenue per source for the 2<sup>nd</sup> Quarter Ending 31 December 2025**

R thousands	Demarcation Code	Original Budget	Adjusted Budget Revenue	YTD Actual	YTD %	Property Rates	Service Charges	Investment Revenue	Transfers and Subsidies	Other Own Revenue
<b>WESTERN CAPE</b>										
City of Cape Town	CPT	71 161 512	71 261 220	37 624 392	52.9	6 829 147	17 602 166	919 196	4 571 450	7 702 434
<b>Total Metros</b>		<b>71 161 512</b>	<b>71 261 220</b>	<b>37 624 392</b>	<b>52.9</b>	<b>6 829 147</b>	<b>17 602 166</b>	<b>919 196</b>	<b>4 571 450</b>	<b>7 702 434</b>
Matzikama	WC011	620 244	620 244	301 986	48.7	32 833	156 245	1 177	88 679	23 051
Cederberg	WC012	514 610	517 808	273 962	53.2	43 160	116 674	5 668	70 492	37 967
Bergrivier	WC013	649 658	649 658	343 766	52.9	68 232	161 655	10 009	71 291	32 578
Saldanha Bay	WC014	1 889 743	1 902 664	951 879	50.4	198 427	521 323	37 481	121 305	73 343
Swartland	WC015	1 485 925	1 583 575	777 278	52.3	108 425	401 593	7 641	229 944	29 675
West Coast District	DC1	606 729	606 729	298 014	49.1	-	86 697	11 054	19 783	180 480
<b>Total West Coast</b>		<b>5 766 910</b>	<b>5 880 679</b>	<b>2 946 885</b>	<b>51.1</b>	<b>451 079</b>	<b>1 444 186</b>	<b>73 030</b>	<b>601 494</b>	<b>377 095</b>
Witzenberg	WC022	982 936	992 874	509 641	51.8	79 719	263 731	8 980	118 726	38 484
Drakenstein	WC023	3 706 184	3 706 184	1 927 216	52.0	288 968	1 283 382	50 317	190 165	114 384
Stellenbosch	WC024	2 869 321	2 876 765	1 358 048	47.3	324 344	702 454	26 488	181 540	123 223
Breede Valley	WC025	1 833 296	1 834 620	880 479	48.0	136 281	531 398	10 033	151 080	51 686
Langeberg	WC026	1 181 765	1 186 438	635 324	53.8	57 808	444 945	8 102	102 199	22 270
Cape Winelands District	DC2	483 177	483 277	298 309	61.7	-	-	43 568	207 406	47 334
<b>Total Cape Winelands</b>		<b>11 056 680</b>	<b>11 080 158</b>	<b>5 609 017</b>	<b>50.7</b>	<b>887 121</b>	<b>3 225 909</b>	<b>147 488</b>	<b>951 116</b>	<b>397 383</b>
Theewaterskloof	WC031	850 549	850 677	448 999	52.8	104 909	205 765	1 079	106 399	30 847
Overstrand	WC032	2 017 871	2 017 871	1 061 077	52.6	195 022	593 687	20 859	145 700	105 809
Cape Agulhas	WC033	558 404	558 404	289 664	51.9	69 058	156 093	1 900	38 772	23 840
Swellendam	WC034	541 946	544 139	267 696	49.4	35 273	111 971	8 230	34 150	78 072
Overberg District	DC3	306 812	309 392	181 975	59.3	-	10 082	3 814	66 096	101 983
<b>Total Overberg</b>		<b>4 275 582</b>	<b>4 280 483</b>	<b>2 249 411</b>	<b>52.6</b>	<b>404 262</b>	<b>1 077 598</b>	<b>35 883</b>	<b>391 117</b>	<b>340 551</b>
Kannaland	WC041	254 396	254 396	130 794	51.4	15 241	73 894	790	32 848	8 021
Hessequa	WC042	807 340	807 340	404 229	50.1	82 092	185 105	5 212	52 098	79 721
Mossel Bay	WC043	1 962 973	1 963 104	955 963	48.7	148 945	559 115	28 861	126 778	92 265
George	WC044	3 869 689	3 841 033	1 521 426	39.3	269 042	862 298	42 645	227 932	119 509
Oudtshoorn	WC045	1 067 512	1 067 512	629 953	59.0	175 311	324 858	8 062	89 950	31 772
Bitou	WC047	1 072 557	1 072 557	502 636	46.9	114 245	249 150	11 298	72 992	54 952
Knysna	WC048	1 433 458	1 444 050	756 516	52.8	217 525	336 907	4 153	120 099	77 831
Garden Route District	DC4	554 413	554 856	264 037	47.6	-	1 105	2 875	151 966	108 092
<b>Total Garden Route</b>		<b>11 022 338</b>	<b>11 004 849</b>	<b>5 165 555</b>	<b>46.9</b>	<b>1 022 401</b>	<b>2 592 432</b>	<b>103 896</b>	<b>874 662</b>	<b>572 164</b>
Laingsburg	WC051	114 559	114 559	47 461	41.4	6 202	18 515	593	19 785	2 366
Prince Albert	WC052	110 343	112 786	43 825	39.7	4 096	16 201	1 675	14 662	7 191
Beaufort West	WC053	554 322	554 322	226 886	40.9	28 669	104 099	1 862	77 781	14 475
Central Karoo District	DC5	124 603	124 603	75 035	60.2	-	-	571	32 173	42 291
<b>Total Central Karoo</b>		<b>903 827</b>	<b>906 270</b>	<b>393 208</b>	<b>43.5</b>	<b>38 967</b>	<b>138 816</b>	<b>4 700</b>	<b>144 402</b>	<b>66 323</b>
<b>Total Western Cape</b>		<b>104 186 848</b>	<b>104 413 659</b>	<b>53 988 468</b>	<b>51.8</b>	<b>9 632 977</b>	<b>26 081 108</b>	<b>1 284 193</b>	<b>7 534 240</b>	<b>9 455 949</b>

**Table 5 Operating Expenditure per Municipality for the 2<sup>nd</sup> Quarter Ending 31 December 2025**

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual
<b>WESTERN CAPE</b>							
City of Cape Town	CPT	71 663 224	71 762 933	32 421 634	45.2	14 555 908	17 865 726
<b>Total Metros</b>		<b>71 663 224</b>	<b>71 762 933</b>	<b>32 421 634</b>	<b>45.2</b>	<b>14 555 908</b>	<b>17 865 726</b>
Matzikama	WC011	580 111	580 111	236 111	40.7	111 306	124 805
Cederberg	WC012	514 020	517 434	227 925	44.3	111 740	116 184
Bergrivier	WC013	663 115	663 115	297 873	44.9	140 494	157 379
Saldanha Bay	WC014	1 943 259	1 956 180	867 095	44.6	403 101	463 994
Swartland	WC015	1 458 809	1 515 259	614 002	42.1	256 944	357 058
West Coast District	DC1	609 032	619 532	259 771	42.7	109 276	150 495
<b>Total West Coast</b>		<b>5 768 346</b>	<b>5 851 630</b>	<b>2 502 776</b>	<b>43.4</b>	<b>1 132 860</b>	<b>1 369 916</b>
Witzenberg	WC022	1 019 335	1 026 846	417 760	41.0	193 400	224 360
Drakenstein	WC023	3 677 015	3 676 738	1 700 897	46.3	832 218	868 679
Stellenbosch	WC024	2 741 081	2 748 525	1 092 978	39.9	341 000	751 978
Breede Valley	WC025	1 797 137	1 796 636	594 242	33.1	310 468	283 775
Langeberg	WC026	1 131 330	1 245 887	612 585	54.1	302 125	310 460
Cape Winelands District	DC2	483 177	483 277	214 242	44.3	88 686	125 556
<b>Total Cape Winelands</b>		<b>10 849 075</b>	<b>10 977 909</b>	<b>4 632 703</b>	<b>42.7</b>	<b>2 067 896</b>	<b>2 564 807</b>
Theewaterskloof	WC031	884 103	884 252	388 167	43.9	179 028	209 140
Overstrand	WC032	2 112 340	2 112 340	983 104	46.5	426 967	556 136
Cape Agulhas	WC033	544 816	544 816	238 688	43.8	120 137	118 551
Swellendam	WC034	564 230	565 612	259 714	46.0	118 834	140 880
Overberg District	DC3	306 767	309 347	153 024	49.9	69 315	83 710
<b>Total Overberg</b>		<b>4 412 256</b>	<b>4 416 367</b>	<b>2 022 697</b>	<b>45.8</b>	<b>914 280</b>	<b>1 108 417</b>
Kannaland	WC041	262 857	262 857	105 362	40.1	50 803	54 559
Hessequa	WC042	805 898	805 898	335 078	41.6	137 879	197 199
Mossel Bay	WC043	1 976 793	1 978 507	834 624	42.2	392 869	441 755
George	WC044	3 907 341	3 913 669	1 540 062	39.4	638 651	901 412
Oudtshoorn	WC045	1 083 927	1 083 927	458 248	42.3	222 288	235 960
Bitou	WC047	1 072 310	1 072 310	441 017	41.1	184 870	256 147
Knysna	WC048	1 262 374	1 272 966	533 363	42.3	233 881	299 482
Garden Route District	DC4	554 063	554 506	249 892	45.1	114 599	135 293
<b>Total Garden Route</b>		<b>10 925 563</b>	<b>10 944 640</b>	<b>4 497 646</b>	<b>41.2</b>	<b>1 975 840</b>	<b>2 521 806</b>
Laingsburg	WC051	124 954	124 954	54 730	43.8	24 272	30 458
Prince Albert	WC052	124 396	128 474	51 903	41.7	21 467	30 437
Beaufort West	WC053	551 925	551 925	208 255	37.7	90 400	117 855
Central Karoo District	DC5	124 486	124 486	64 912	52.1	31 616	33 296
<b>Total Central Karoo</b>		<b>925 761</b>	<b>929 839</b>	<b>379 801</b>	<b>41.0</b>	<b>167 754</b>	<b>212 047</b>
<b>Total Western Cape</b>		<b>104 544 225</b>	<b>104 883 318</b>	<b>46 457 257</b>	<b>44.4</b>	<b>20 814 539</b>	<b>25 430 672</b>

**Table 6 Operating Expenditure per Item for the 2<sup>nd</sup> Quarter Ending 31 December 2025**

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
<b>WESTERN CAPE</b>												
	City of Cape Town CPT	71 663 224	71 762 933	32 421 634	45.2	10 091 914	94 078	1 968 354	473 069	11 365 838	146 285	8 282 095
	<b>Total Metros</b>	<b>71 663 224</b>	<b>71 762 933</b>	<b>32 421 634</b>	<b>45.2</b>	<b>10 091 914</b>	<b>94 078</b>	<b>1 968 354</b>	<b>473 069</b>	<b>11 365 838</b>	<b>146 285</b>	<b>8 282 095</b>
	Matzikama WC011	580 111	580 111	236 111	40.7	99 218	3 980	-	1 193	110 277	1 298	20 144
	Cederberg WC012	514 020	517 434	227 925	44.3	78 996	3 163	15 014	5 476	65 667	6	59 604
	Bergrivier WC013	663 115	663 115	297 873	44.9	102 350	3 756	14 818	8 499	95 097	6 506	66 846
	Saldanha Bay WC014	1 943 259	1 956 180	867 095	44.6	280 742	7 040	90 283	7 908	317 786	439	162 897
	Swartland WC015	1 458 809	1 515 259	614 002	42.1	174 109	6 147	56 147	2 156	231 405	1 992	142 046
	West Coast District DC1	609 032	619 532	259 771	42.7	134 817	3 582	-	5 976	34 248	91	81 058
	<b>Total West Coast</b>	<b>5 768 346</b>	<b>5 851 630</b>	<b>2 502 776</b>	<b>43.4</b>	<b>870 231</b>	<b>27 667</b>	<b>176 262</b>	<b>31 208</b>	<b>854 480</b>	<b>10 332</b>	<b>532 595</b>
	Witzenberg WC022	1 019 335	1 026 846	417 760	41.0	145 748	6 035	18 603	757	182 527	868	63 223
	Drakenstein WC023	3 677 015	3 676 738	1 700 897	46.3	442 690	17 567	133 227	75 170	795 047	4 127	233 069
	Stellenbosch WC024	2 741 081	2 748 525	1 092 978	39.9	350 780	11 457	82 099	25 340	416 161	5 273	201 868
	Breedee Valley WC025	1 797 137	1 796 636	594 242	33.1	195 605	10 357	(1)	18 995	278 805	1 555	88 926
	Langeberg WC026	1 131 330	1 245 887	612 585	54.1	169 533	6 046	28 623	1 117	349 216	2 522	55 528
	Cape Winelands District DC2	483 177	483 277	214 242	44.3	133 379	7 469	3 942	4 867	6 521	2 127	55 938
	<b>Total Cape Winelands</b>	<b>10 849 075</b>	<b>10 977 909</b>	<b>4 632 703</b>	<b>42.7</b>	<b>1 437 734</b>	<b>58 930</b>	<b>266 493</b>	<b>126 246</b>	<b>2 028 276</b>	<b>16 472</b>	<b>698 551</b>
	Theewaterskloof WC031	884 103	884 252	388 167	43.9	145 865	6 605	17 546	12 533	78 999	379	126 240
	Overstrand WC032	2 112 340	2 112 340	983 104	46.5	285 462	6 917	83 606	24 656	278 183	9 060	295 220
	Cape Agulhas WC033	544 816	544 816	238 688	43.8	98 134	3 423	5 292	1 485	91 176	793	38 385
	Swellendam WC034	564 230	565 612	259 714	46.0	72 585	2 911	9 924	1 604	66 965	443	105 281
	Overberg District DC3	306 767	309 347	153 024	49.9	87 731	3 439	1 859	554	26 120	798	32 523
	<b>Total Overberg</b>	<b>4 412 256</b>	<b>4 416 367</b>	<b>2 022 697</b>	<b>45.8</b>	<b>689 777</b>	<b>23 295</b>	<b>118 226</b>	<b>40 833</b>	<b>541 444</b>	<b>11 473</b>	<b>597 650</b>
	Kannaland WC041	262 857	262 857	105 362	40.1	54 440	1 956	5 491	532	29 034	119	13 790
	Hessequa WC042	805 898	805 898	335 078	41.6	124 499	4 563	23 199	5 993	118 599	1 375	56 850
	Mossel Bay WC043	1 976 793	1 978 507	834 624	42.2	220 747	7 509	77 482	15 912	327 858	6 445	178 671
	George WC044	3 907 341	3 913 669	1 540 062	39.4	397 281	13 210	133 064	45 273	478 200	12 204	460 830
	Oudtshoorn WC045	1 083 927	1 083 927	458 248	42.3	166 547	6 622	27 257	14 586	166 256	1 381	75 598
	Bitou WC047	1 072 310	1 072 310	441 017	41.1	155 635	3 647	21 140	8 230	123 207	3 766	125 391
	Knysna WC048	1 262 374	1 272 966	533 363	42.3	168 843	4 941	26 051	14 802	171 824	4 243	142 658
	Garden Route District DC4	554 063	554 506	249 892	45.1	156 739	6 794	3 782	-	25 707	370	56 500
	<b>Total Garden Route</b>	<b>10 925 563</b>	<b>10 944 640</b>	<b>4 497 646</b>	<b>41.2</b>	<b>1 444 732</b>	<b>49 242</b>	<b>317 467</b>	<b>105 328</b>	<b>1 440 685</b>	<b>29 904</b>	<b>1 110 287</b>
	Laingsburg WC051	124 954	124 954	54 730	43.8	18 990	1 803	6 088	727	10 342	15	16 764
	Prince Albert WC052	124 396	128 474	51 903	41.7	15 351	1 469	2 742	9	9 895	-	22 438
	Beaufort West WC053	551 925	551 925	208 255	37.7	69 738	3 203	13 043	539	57 679	-	64 053
	Central Karoo District DC5	124 486	124 486	64 912	52.1	37 833	2 632	592	-	8 012	153	15 691
	<b>Total Central Karoo</b>	<b>925 761</b>	<b>929 839</b>	<b>379 801</b>	<b>41.0</b>	<b>141 913</b>	<b>9 106</b>	<b>22 465</b>	<b>1 275</b>	<b>85 928</b>	<b>168</b>	<b>118 946</b>
	<b>Total Western Cape</b>	<b>104 544 225</b>	<b>104 883 318</b>	<b>46 457 257</b>	<b>44.4</b>	<b>14 676 303</b>	<b>262 318</b>	<b>2 869 266</b>	<b>777 961</b>	<b>16 316 652</b>	<b>214 635</b>	<b>11 340 124</b>

**Table 7 Capital Revenue per Municipality for the 2<sup>nd</sup> Quarter Ending 31 December 2025**

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual
<b>WESTERN CAPE</b>							
City of Cape Town	CPT	12 937 678	13 676 014	5 089 661	39.3	1 817 080	3 272 580
<b>Total Metros</b>		<b>12 937 678</b>	<b>13 676 014</b>	<b>5 089 661</b>	<b>39.3</b>	<b>1 817 080</b>	<b>3 272 580</b>
Matzikama	WC011	47 231	47 231	16 551	35.0	8 987	7 564
Cederberg	WC012	78 459	89 012	13 770	17.6	2 008	11 762
Bergrivier	WC013	96 547	96 547	26 736	27.7	11 134	15 603
Saldanha Bay	WC014	361 462	461 395	51 168	14.2	18 599	32 569
Swartland	WC015	293 799	280 050	111 289	37.9	24 466	86 824
West Coast District	DC1	15 340	26 278	4 876	31.8	1 451	3 426
<b>Total West Coast</b>		<b>892 838</b>	<b>1 000 514</b>	<b>224 391</b>	<b>25.1</b>	<b>66 645</b>	<b>157 746</b>
Witzenberg	WC022	80 047	85 161	35 031	43.8	3 741	31 290
Drakenstein	WC023	714 166	716 748	212 684	29.8	39 833	172 851
Stellenbosch	WC024	642 490	677 609	171 850	26.7	51 099	120 752
Breede Valley	WC025	186 345	193 980	70 786	38.0	31 400	39 386
Langeberg	WC026	136 176	176 572	50 772	37.3	17 908	32 865
Cape Winelands District	DC2	112 650	123 439	10 845	9.6	4 193	6 652
<b>Total Cape Winelands</b>		<b>1 871 874</b>	<b>1 973 508</b>	<b>551 969</b>	<b>29.5</b>	<b>148 173</b>	<b>403 796</b>
Theewaterskloof	WC031	88 780	89 665	21 741	24.5	6 443	15 298
Overstrand	WC032	258 346	258 346	79 541	30.8	21 403	58 138
Cape Agulhas	WC033	41 826	41 826	11 817	28.3	1 560	10 257
Swellendam	WC034	102 616	114 045	22 914	22.3	3 309	19 604
Overberg District	DC3	14 878	40 204	2 195	14.8	7	2 188
<b>Total Overberg</b>		<b>506 445</b>	<b>544 085</b>	<b>138 208</b>	<b>27.3</b>	<b>32 722</b>	<b>105 486</b>
Kannaland	WC041	13 721	13 721	8 195	59.7	5 614	2 582
Hessequa	WC042	187 628	189 560	81 432	43.4	44 868	36 564
Mossel Bay	WC043	402 929	460 891	118 177	29.3	34 813	83 363
George	WC044	907 018	1 179 779	475 322	52.4	159 022	316 300
Oudtshoorn	WC045	81 519	83 878	11 407	14.0	4 967	6 440
Bitou	WC047	181 908	190 392	64 474	35.4	26 547	37 928
Knysna	WC048	172 585	178 980	83 646	48.5	67 813	15 832
Garden Route District	DC4	108 921	111 005	4 636	4.3	4 429	206
<b>Total Garden Route</b>		<b>2 056 230</b>	<b>2 408 206</b>	<b>847 289</b>	<b>41.2</b>	<b>348 073</b>	<b>499 216</b>
Laingsburg	WC051	43 260	43 260	23 994	55.5	21 521	2 473
Prince Albert	WC052	20 497	23 363	10 323	50.4	6 996	3 327
Beaufort West	WC053	62 018	62 018	9 555	15.4	3 316	6 239
Central Karoo District	DC5	2 057	2 057	296	14.4	264	32
<b>Total Central Karoo</b>		<b>127 833</b>	<b>130 698</b>	<b>44 169</b>	<b>34.6</b>	<b>32 097</b>	<b>12 072</b>
<b>Total Western Cape</b>		<b>18 392 897</b>	<b>19 733 026</b>	<b>6 895 687</b>	<b>37.5</b>	<b>2 444 792</b>	<b>4 450 895</b>

**Table 8 Capital Revenue per Source for the 2<sup>nd</sup> Quarter Ending 31 December 2025**

R thousands	Demarcation Code	Original Budget	Adjusted Budget Revenue	YTD Actual Revenue	%	Transfers recognised-capital	Borrowing	Internally generated funds	
<b>WESTERN CAPE</b>									
	City of Cape Town	CPT	12 937 678	13 676 014	5 089 661	39.3	1 542 782	1 666 858	1 880 021
	<b>Total Metros</b>		<b>12 937 678</b>	<b>13 676 014</b>	<b>5 089 661</b>	<b>39.3</b>	<b>1 542 782</b>	<b>1 666 858</b>	<b>1 880 021</b>
	Matzikama	WC011	47 231	47 231	16 551	35.0	15 462	-	1 090
	Cederberg	WC012	78 459	89 012	13 770	17.6	11 441	-	2 329
	Bergrivier	WC013	96 547	96 547	26 736	27.7	11 533	5 409	9 794
	Saldanha Bay	WC014	361 462	461 395	51 168	14.2	10 676	317	40 175
	Swartland	WC015	293 799	280 050	111 289	37.9	63 676	-	47 613
	West Coast District	DC1	15 340	26 278	4 876	31.8	1 444	-	3 432
	<b>Total West Coast</b>		<b>892 838</b>	<b>1 000 514</b>	<b>224 391</b>	<b>25.1</b>	<b>114 232</b>	<b>5 726</b>	<b>104 433</b>
	Witzenberg	WC022	80 047	85 161	35 031	43.8	10 364	8 014	16 653
	Drakenstein	WC023	714 166	716 748	212 684	29.8	173 253	-	39 431
	Stellenbosch	WC024	642 490	677 609	171 850	26.7	49 002	24 291	98 557
	Breede Valley	WC025	186 345	193 980	70 786	38.0	40 520	5 039	25 228
	Langeberg	WC026	136 176	176 572	50 772	37.3	18 583	-	32 189
	Cape Winelands District	DC2	112 650	123 439	10 845	9.6	64	-	10 781
	<b>Total Cape Winelands</b>		<b>1 871 874</b>	<b>1 973 508</b>	<b>551 969</b>	<b>29.5</b>	<b>291 786</b>	<b>37 344</b>	<b>222 839</b>
	Theewaterskloof	WC031	88 780	89 665	21 741	24.5	19 087	(1 015)	3 670
	Overstrand	WC032	258 346	258 346	79 541	30.8	28 223	32 112	19 207
	Cape Agulhas	WC033	41 826	41 826	11 817	28.3	6 077	-	5 740
	Swellendam	WC034	102 616	114 045	22 914	22.3	15 910	1 837	5 167
	Overberg District	DC3	14 878	40 204	2 195	14.8	448	1 145	603
	<b>Total Overberg</b>		<b>506 445</b>	<b>544 085</b>	<b>138 208</b>	<b>27.3</b>	<b>69 744</b>	<b>34 078</b>	<b>34 386</b>
	Kannaland	WC041	13 721	13 721	8 195	59.7	8 195	-	-
	Hessequa	WC042	187 628	189 560	81 432	43.4	42 116	15 407	23 909
	Mossel Bay	WC043	402 929	460 891	118 177	29.3	16 181	56 360	45 636
	George	WC044	907 018	1 179 779	475 322	52.4	87 356	331 633	56 333
	Oudtshoorn	WC045	81 519	83 878	11 407	14.0	4 808	3 198	3 401
	Bitou	WC047	181 908	190 392	64 474	35.4	32 135	29 120	3 219
	Knysna	WC048	172 585	178 980	83 646	48.5	65 020	750	17 876
	Garden Route District	DC4	108 921	111 005	4 636	4.3	-	4 609	27
	<b>Total Garden Route</b>		<b>2 056 230</b>	<b>2 408 206</b>	<b>847 289</b>	<b>41.2</b>	<b>255 812</b>	<b>441 076</b>	<b>150 401</b>
	Laingsburg	WC051	43 260	43 260	23 994	55.5	23 954	-	40
	Prince Albert	WC052	20 497	23 363	10 323	50.4	7 687	-	2 637
	Beaufort West	WC053	62 018	62 018	9 555	15.4	9 479	-	76
	Central Karoo District	DC5	2 057	2 057	296	14.4	105	-	192
	<b>Total Central Karoo</b>		<b>127 833</b>	<b>130 698</b>	<b>44 169</b>	<b>34.6</b>	<b>41 225</b>	<b>-</b>	<b>2 945</b>
	<b>Total Western Cape</b>		<b>18 392 897</b>	<b>19 733 026</b>	<b>6 895 687</b>	<b>37.5</b>	<b>2 315 580</b>	<b>2 185 082</b>	<b>2 395 025</b>

**Table 9 Capital Expenditure per Municipality for the 2nd Quarter Ending 31 December 2025**

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual
<b>WESTERN CAPE</b>							
City of Cape Town	CPT	12 937 678	13 676 014	5 089 661	39.3	1 817 080	3 272 580
<b>Total Metros</b>		<b>12 937 678</b>	<b>13 676 014</b>	<b>5 089 661</b>	<b>39.3</b>	<b>1 817 080</b>	<b>3 272 580</b>
Matzikama	WC011	93 231	93 231	16 551	17.8	8 987	7 564
Cederberg	WC012	78 459	89 012	13 770	17.6	2 008	11 762
Bergrivier	WC013	96 547	96 547	26 736	27.7	11 134	15 603
Saldanha Bay	WC014	361 462	461 395	51 738	14.3	18 599	33 139
Swartland	WC015	293 799	280 050	111 289	37.9	24 466	86 824
West Coast District	DC1	15 340	26 278	4 876	31.8	1 451	3 426
<b>Total West Coast</b>		<b>938 838</b>	<b>1 046 514</b>	<b>224 961</b>	<b>24.0</b>	<b>66 645</b>	<b>158 316</b>
Witzenberg	WC022	80 047	85 161	35 031	43.8	3 741	31 290
Drakenstein	WC023	714 166	716 748	212 684	29.8	39 833	172 851
Stellenbosch	WC024	642 490	677 609	171 850	26.7	51 099	120 752
Breede Valley	WC025	186 345	193 980	70 786	38.0	31 400	39 386
Langeberg	WC026	136 176	176 572	50 772	37.3	17 908	32 865
Cape Winelands District	DC2	112 650	123 439	10 845	9.6	4 193	6 652
<b>Total Cape Winelands</b>		<b>1 871 874</b>	<b>1 973 508</b>	<b>551 969</b>	<b>29.5</b>	<b>148 173</b>	<b>403 796</b>
Theewaterskloof	WC031	88 830	114 415	21 772	24.5	6 474	15 298
Overstrand	WC032	258 346	258 346	79 541	30.8	21 403	58 138
Cape Agulhas	WC033	41 826	41 826	11 817	28.3	1 560	10 257
Swellendam	WC034	102 616	114 045	22 914	22.3	3 309	19 604
Overberg District	DC3	14 878	40 204	2 195	14.8	7	2 188
<b>Total Overberg</b>		<b>506 495</b>	<b>568 835</b>	<b>138 239</b>	<b>27.3</b>	<b>32 753</b>	<b>105 486</b>
Kannaland	WC041	13 721	13 721	8 195	59.7	5 614	2 582
Hessequa	WC042	187 628	189 560	81 432	43.4	44 868	36 564
Mossel Bay	WC043	402 929	460 891	119 468	29.6	36 105	83 363
George	WC044	907 018	1 179 779	475 322	52.4	159 022	316 300
Oudtshoorn	WC045	81 519	83 878	77 574	95.2	71 134	6 440
Bitou	WC047	181 908	190 392	64 474	35.4	26 547	37 928
Knysna	WC048	172 585	178 980	83 646	48.5	67 813	15 832
Garden Route District	DC4	108 921	111 005	4 636	4.3	4 429	206
<b>Total Garden Route</b>		<b>2 056 230</b>	<b>2 408 206</b>	<b>914 748</b>	<b>44.5</b>	<b>415 532</b>	<b>499 216</b>
Laingsburg	WC051	43 260	43 260	24 652	57.0	22 179	2 473
Prince Albert	WC052	20 497	23 363	10 323	50.4	6 996	3 327
Beaufort West	WC053	62 018	62 018	9 555	15.4	3 316	6 239
Central Karoo District	DC5	2 057	2 057	296	14.4	264	32
<b>Total Central Karoo</b>		<b>127 833</b>	<b>130 698</b>	<b>44 827</b>	<b>35.1</b>	<b>32 755</b>	<b>12 072</b>
<b>Total Western Cape</b>		<b>18 438 947</b>	<b>19 803 776</b>	<b>6 964 404</b>	<b>37.8</b>	<b>2 512 939</b>	<b>4 451 465</b>

**Table 10 Aggregated Debtors Age Analysis for the 2nd Quarter Ending 31 December 2025**

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	%	
Debtors Age Analysis By Income Source									
Trade and Other	900 631	21.3	175 956	4.2	112 293	2.7	3 030 270	71.8	4 219 150
Trade and Other	1 547 817	53.1	161 379	5.5	101 227	3.5	1 102 398	37.8	2 912 821
Receivables from Non-	1 223 712	34.5	168 015	4.7	105 028	3.0	2 050 818	57.8	3 547 574
Receivables from	450 556	21.1	86 717	4.1	66 165	3.1	1 535 059	71.8	2 138 496
Receivables from	262 998	16.1	66 938	4.1	46 211	2.8	1 256 287	77.0	1 632 435
Receivables from	150 823	14.4	18 210	1.7	867	0.1	877 588	83.8	1 047 489
Interest on Arrear Debtor Recoverable	104 983	12.0	50 606	5.8	47 063	5.4	671 962	76.8	874 614
unauthorised, irregular or Other	0	-	0	-	0	-	0	-	-
	-75 975	24.2	-18 014	5.7	-21 495	6.8	-198 524	63.2	-314 009
<b>Total</b>	<b>4 565 545</b>	<b>28.4</b>	<b>709 807</b>	<b>4.4</b>	<b>457 359</b>	<b>2.8</b>	<b>10 325 858</b>	<b>64.3</b>	<b>16 058 570</b>
<b>Debtors Age Analysis By</b>									
Organs of State	224 202	73.6	51 635	16.9	40 395	11.6	-11 558	3.8	304 674
Commercial	1 745 876	56.8	138 580	4.5	73 120	3.3	1 114 730	36.3	3 072 305
Households	2 288 920	20.4	453 890	4.1	292 080	3.1	8 161 889	72.9	11 196 778
Other	306 547	20.6	65 703	4.4	51 765	0.3	1 060 798	71.4	1 484 812
<b>Total Debtors</b>	<b>4 565 545</b>	<b>28.4</b>	<b>709 807</b>	<b>4.4</b>	<b>457 359</b>	<b>2.8</b>	<b>10 325 858</b>	<b>64.3</b>	<b>16 058 570</b>
<b>Debtors Age Analysis By Municipality</b>									
<b>WESTERN CAPE</b>									
Cape Town	2 874 218	32.3	353 923	4.0	246 647	2.8	5 425 902	61.0	8 900 691
<b>Total Metros</b>	<b>2 874 218</b>	<b>32.3</b>	<b>353 923</b>	<b>4.0</b>	<b>246 647</b>	<b>2.8</b>	<b>5 425 902</b>	<b>61.0</b>	<b>8 900 691</b>
Matzikama	21 997	7.7	17 798	6.2	11 074	3.9	236 352	82.3	287 221
Cederberg	16 474	12.3	9 389	7.0	5 092	3.8	103 253	76.9	134 208
Bergrivier	25 735	21.5	12 022	10.0	5 513	4.6	76 469	63.9	119 739
Saldanha Bay	101 155	25.9	12 699	3.3	8 736	2.2	267 724	68.6	390 314
Swartland	75 191	50.1	14 998	10.0	4 717	3.1	55 043	36.7	149 948
West Coast	23 082	44.7	589	1.1	487	0.9	27 454	53.2	51 611
<b>Total West Coast</b>	<b>263 633</b>	<b>23.3</b>	<b>67 496</b>	<b>6.0</b>	<b>35 618</b>	<b>3.1</b>	<b>766 295</b>	<b>67.6</b>	<b>1 133 042</b>
Witzenberg	54 049	12.8	8 539	2.0	7 959	1.9	351 048	83.3	421 595
Drakenstein	234 959	37.8	33 276	5.3	19 334	3.1	334 793	53.8	622 362
Stellenbosch	87 778	18.1	8 350	1.7	-	-	388 926	80.2	485 053
Breede Valley	86 955	22.8	10 585	2.8	11 030	2.9	273 192	71.6	381 762
Langeberg	88 378	27.4	29 528	9.2	17 552	5.5	186 550	57.9	322 008
Cape Winelands DM	276	16.4	-	-	2	0.1	1 404	83.4	1 682
<b>Total Cape Winelands</b>	<b>552 395</b>	<b>24.7</b>	<b>90 279</b>	<b>4.0</b>	<b>55 878</b>	<b>2.5</b>	<b>1 535 912</b>	<b>68.7</b>	<b>2 234 463</b>
Theewaterskloof	50 424	11.6	20 861	4.8	12 577	2.9	349 817	80.7	433 679
Overstrand	115 566	55.0	9 250	4.4	7 812	3.7	77 463	36.9	210 091
Cape Agulhas	24 897	23.4	9 665	9.1	5 264	4.9	66 778	62.6	106 604
Swellendam	23 011	44.2	1 563	3.0	1 803	3.5	25 636	49.3	52 013
Overberg	4 234	58.6	129	1.8	49	0.7	2 807	38.9	7 219
<b>Total Overberg</b>	<b>218 132</b>	<b>26.9</b>	<b>41 468</b>	<b>5.1</b>	<b>27 505</b>	<b>3.4</b>	<b>522 501</b>	<b>64.5</b>	<b>809 606</b>
Kannaland	9 987.42	5.3	4 110	2.2	3 824	-	169 261	90.4	187 183
Hessequa	37 876	38.1	6 821	6.9	3 917	3.9	50 855	51.1	99 468
Mossel Bay	94 630	32.6	19 439	6.7	12 924	4.5	162 982	56.2	289 974
George	227 829	31.5	48 255	6.7	22 795	3.2	424 336	58.7	723 216
Oudtshoorn	133 637	46.7	17 205	6.0	11 066	3.9	124 546	43.5	286 455
Bitou	42 310	10.0	13 678	3.2	11 020	2.6	356 946	84.2	423 953
Knysna	62 527	10.5	27 178	4.6	18 600	3.1	485 867	81.8	594 172
Garden Route	22 592	19.4	13 044	11.2	741	0.6	79 797	68.7	116 174
<b>Total Garden Route</b>	<b>631 388</b>	<b>23.2</b>	<b>149 730</b>	<b>5.5</b>	<b>84 888</b>	<b>3.1</b>	<b>1 854 589</b>	<b>68.2</b>	<b>2 720 595</b>
Laingsburg	2 499	12.6	850	4.3	848	4.3	15 686	78.9	19 883
Prince Albert	1 106	3.3	1 965	5.9	1 329	4.0	28 675	86.7	33 075
Beaufort West	22 160	10.7	4 094	2.0	4 647	2.2	175 887	85.1	206 787
Central Karoo	14	3.3	1	0.3	1	0.1	412	96.3	427
<b>Total Central Karoo</b>	<b>25 779</b>	<b>9.9</b>	<b>6 910</b>	<b>2.7</b>	<b>6 824</b>	<b>2.6</b>	<b>220 659</b>	<b>84.8</b>	<b>260 172</b>
<b>Total Western Cape</b>	<b>4 565 545</b>	<b>28.4</b>	<b>709 807</b>	<b>4.4</b>	<b>457 359</b>	<b>2.8</b>	<b>10 325 858</b>	<b>64.3</b>	<b>16 058 570</b>

**Table 11 Aggregated Creditors Age Analysis for the 2nd Quarter Ending 31 December 2025**

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	138 413	41.2	7 529	2.2	6 430	1.9	183 954	54.7	<b>336 326</b>
Bulk Water	1 312	7.9	0	-	0	-	15 246	92.1	<b>16 559</b>
PAYE deductions	20 393	98.9	0	-	0	-	221	1.1	<b>20 614</b>
VAT (output less input)	31 001	100.0	0	-	0	-	0	-	<b>31 001</b>
Pensions / Retirement	2 789	90.0	0	-	0	-	311	10.0	<b>3 101</b>
Loan repayments	0	-	0	-	0	-	0	-	<b>0</b>
Trade Creditors	12 501	15.5	16 369	20.3	5 689	7.0	46 172	57.2	<b>80 731</b>
Auditor General	3 348	5.8	4 143	7.2	4 087	7.1	45 699	79.8	<b>57 277</b>
Other	64 623	82.5	454	0.6	-404	- 0.5	13 653	17.4	<b>78 326</b>
Medical Aid deductions	0	-	0	-	0	-	0	-	<b>0</b>
<b>Total</b>	<b>274 381</b>	<b>44.0</b>	<b>28 495</b>	<b>4.6</b>	<b>15 802</b>	<b>2.5</b>	<b>305 256</b>	<b>48.9</b>	<b>623 934</b>
Creditors Age Analysis By Municipality	0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
	R'000		R'000		R'000		R'000		R'000
<b>WESTERN CAPE</b>									
Cape Town	-61 883	96.6	-807	1.3	-1 366	2.1	8.7	0.0	-64 065
<b>Total Metros</b>	<b>-61 883</b>	<b>96.6</b>	<b>-807</b>	<b>1.3</b>	<b>-1 366</b>	<b>2.1</b>	<b>8.7</b>	<b>0.0</b>	<b>-64 065</b>
Matzikama	22 887	24.4	190	0.2	0	-	70 807	75.4	93 884
Cederberg	-	-	0	-	0	-	5 194	100.0	5 194
Bergrivier	-	-	0	-	0	-	-	-	0
Saldanha Bay	1 340	99.7	0	-	0	-	3.6	0.3	1 343
Swartland	4 025	93.6	272	6.3	0	-	4.1	0.1	4 301
West Coast	2	2.2	71	97.8	0	-	-	-	72
<b>Total West Coast</b>	<b>28 254</b>	<b>27.0</b>	<b>533</b>	<b>0.5</b>	<b>0</b>	<b>-</b>	<b>76 009</b>	<b>72.5</b>	<b>104 795</b>
Witzenberg	6 697	20.9	1 143	3.6	5 430	17.0	18 757.3	58.6	32 027
Drakenstein	108 691	100.0	0	-	0	-	-	-	108 691
Stellenbosch	27 748	100.0	0	-	0	-	-	-	27 748
Breede Valley	-100 000	100.2	3	0.0	0	-	232.8	0.2	-99 764
Langeberg	71 190	100.0	0	-	0	-	-	-	71 190
Cape Winelands DM	66	100.0	0	-	0	-	-	-	66
<b>Total Cape Winelands</b>	<b>114 392</b>	<b>81.7</b>	<b>1 147</b>	<b>0.8</b>	<b>5 430</b>	<b>3.9</b>	<b>18 990</b>	<b>13.6</b>	<b>139 958</b>
Theewaterskloof	1 449	14.4	297	2.9	2 085	20.7	6 246.7	62.0	10 078
Overstrand	7 056	100.0	0	-	0	-	-	-	7 056
Cape Agulhas	399	64.0	134	21.4	0	-	90.7	14.6	623
Swellendam	442	15.1	470	16.1	-26	0.9	3 809.0	130.3	-2 923
Overberg	370	8.5	84	1.9	59	1.4	3 818.9	88.1	4 333
<b>Total Overberg</b>	<b>9 717</b>	<b>50.7</b>	<b>984</b>	<b>5.1</b>	<b>2 119</b>	<b>11.1</b>	<b>6 347</b>	<b>33.1</b>	<b>19 168</b>
Kannaland	15 061	12.5	8 959	7.4	6 716	5.6	90 030.0	74.5	120 766
Hessequa	67 870	100.0	0	-	0	-	-	-	67 870
Mossel Bay	34 837	80.6	8 370	19.4	174	0.4	147.3	0.3	43 234
George	58 363	89.6	4 035	6.2	2 434	3.7	316.1	0.5	65 148
Oudtshoorn	64	75.6	12	14.6	2	2.1	6.6	7.7	85
Bitou	2 350	99.6	3	0.1	7	0.3	-	-	2 360
Knysna	1 543	77.5	167	8.4	0	-	280.9	14.1	1 991
Garden Route	-	-	1 160	47.8	218	9.0	1 047.5	43.2	2 426
<b>Total Garden Route</b>	<b>180 088</b>	<b>59.3</b>	<b>22 706</b>	<b>7.5</b>	<b>9 552</b>	<b>3.1</b>	<b>91 534</b>	<b>30.1</b>	<b>303 880</b>
Laingsburg	115	4.5	5	0.2	1	0.0	2 451.5	95.3	2 572
Prince Albert	1 995	100.0	0	-	0	-	-	-	1 995
Beaufort West	405	0.4	3 293	2.9	67	0.1	109 895.4	96.7	113 660
Central Karoo	1 297	65.9	635	32.2	0	-	37.4	1.9	1 970
<b>Total Central Karoo</b>	<b>3 812</b>	<b>3.2</b>	<b>3 932</b>	<b>3.3</b>	<b>68</b>	<b>0.1</b>	<b>112 384</b>	<b>93.5</b>	<b>120 197</b>
<b>Total Western Cape</b>	<b>274 381</b>	<b>44.0</b>	<b>28 495</b>	<b>4.6</b>	<b>15 802</b>	<b>2.5</b>	<b>305 256</b>	<b>48.9</b>	<b>623 934</b>

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**Provincial Treasury**

**Chief Directorate: Local Government Public Finance**

**Chief Director: Steven Kenyon**

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**Western Cape  
Government**