



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

PROVINCE OF THE WESTERN CAPE

PROVINSIE WES-KAAP

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PROVINCIAL NOTICE

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PROVINCIAL NOTICE

The following Provincial Notice is published for general information.

DR HC MALILA,
DIRECTOR-GENERAL

Provincial Building,
Wale Street,
Cape Town.

P.N. 83/2024

PROVINSIALE KENNISGEWING

Die volgende Provinsiale Kennisgewing word vir algemene inligting gepubliseer.

DR HC MALILA,
DIREKTEUR-GENERAAL

Provinsiale Wetgewer-gebou,
Waalstraat,
Kaapstad.

29 July 2024

PROVINCIAL NOTICE

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

**LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT
QUARTERLY CONSOLIDATED STATEMENT:
QUARTER 4 ENDING 30 JUNE 2024 (PRELIMINARY RESULTS)**

I, Ms. Deidre Baartman, Provincial Minister of Finance in the Western Cape, in terms of section 71(7) of the Local Government: Municipal Finance Management Act (No. 56 of 2003), publish the consolidated statement on municipal budgets in the Western Cape Province. The consolidated statement reflects the financial performance of municipalities as at the end of the fourth quarter (ending 30 June 2024) of the 2023/24 municipal financial year. The performance reporting for this period presents the 2023/24 preliminary municipal budget performance outcomes and is subject to change with the finalisation of the municipal Annual Financial Statements.

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

Signed at Cape Town on this 26th day of July 2024.

**MS DEIDRÉ BAARTMAN
PROVINCIAL MINISTER OF FINANCE**

SUMMARY ON THE STATE OF LOCAL GOVERNMENT REVENUE AND EXPENDITURE: FOURTH QUARTER CONSOLIDATED STATEMENT FOR THE PERIOD 1 APRIL 2024 - 30 JUNE 2024 (PRELIMINARY RESULTS)

BACKGROUND

Section 71(7) of the Local Government: Municipal Finance Management Act (Act 56 of 2023) (MFMA) requires that the Provincial Treasury (PT) 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 PT to exercise oversight over municipalities in the Western Cape. It provides a high-level overview of the implementation of municipal budgets for the fourth quarter, ending 30 June 2024.

DATA USED

National Treasury's Local Government Database is the primary data source used for this publication. The quality of the report is subject to the credibility of the municipal Standard Chart of Accounts (mSCOA) data string information submitted by the tenth working day of each month and is compromised when municipalities fail to submit all the required data strings. It must be noted that the figures in the gazette exclude M12 Debtors and Creditors aging data for Kannaland Municipality as the Municipality failed to submit the required data strings. A non-compliance letter was sent to the Municipality.

Some anomalies were noted in the submissions made by municipalities which have a significant impact on the credibility of the financial information reported for the period ending 30 June 2024. Discrepancies observed include the negative cash and cash equivalent budgets and year-to-date actuals reported by some municipalities as well as misalignments of capital funding and expenditure.

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

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

The data presented in this gazette provides a summary of the budget implementation performance against key indicators for all municipalities in the province. The data used was extracted on 16 July 2024; detailed information for each municipality is available to the public in the section 71 files published at mfma.treasury.gov.za.

AGGREGATED TRENDS

1. In aggregate, Western Cape municipalities spent R93.73 billion or 88 per cent of the total adjusted expenditure budget of R106.49 billion by the end of the fourth quarter on 30 June 2024 (actual operating expenditure accounted for R80.47 billion and actual capital expenditure accounted for R13.27 billion).
2. In respect of revenue, aggregate billing and other revenue amounted to R100.14 billion or 95 per cent of the total adjusted revenue budget of R105.39 billion (actual operating revenue accounted for R86.94 billion and actual funds utilised to fund the capital budget amounted to R13.20 billion).
3. Service charges and property rates are the largest revenue sources, contributing 48.2 per cent and 18.6 per cent, respectively, towards the total operating revenue to date of R86.94 billion. This is consistent with past trends.
4. For the quarter under review property rates revenue overperformed by R121.24 million or 0.8 per cent against the Year-to-Date (YTD) budget of R16.05 billion. An overperformance from service charges of R126.19 million or 0.3 per cent against the YTD budget is noted. This is mainly due to overperformances of R303.26 million (4.5 per cent) and R106.36 million (3 per cent) in respect of Service charges – Water as well as Service charges - Waste Water Management, respectively.
5. To date, municipalities spent R80.47 billion or 90.4 per cent of their aggregated adjusted operating expenditure budget of R89.06 billion. Inventory consumed and bulk purchases expenditure is the highest cost driver, amounting to R26.38 billion or 32.8 per cent of the total operating expenditure to date, followed by employee related costs of R25.23 billion or 31.4 per cent and other expenditure amounting to R21.27 billion or 26.4 per cent of total operating expenditure to date.
6. Aggregated operating expenditure after the end of June 2024 underperformed by R8.59 billion or 9.6 per cent against the adjustment budget. A year-on-year comparison indicates an increase in operating expenditure of R3.81 billion or 4.96 per cent.
7. As at the end of June 2024, an aggregated operating surplus of R6.47 billion against an adjusted operating deficit budget of R992.86 million was reported. The surplus may be due to some municipalities reducing in-year spending in line with their limited available revenue and cash. However, it was also noted that several municipalities are not fully reporting 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. To-date, municipalities in the Western Cape spent R13.27 billion or 76.1 per cent of their aggregated adjusted capital budget of R17.43 billion. Spending is slow with an underperformance of R4.16 billion or 23.9 per cent in the current year when compared to the budgeted year-to-date performance. However, a year-on-year comparison indicates that capital spending by municipalities is 32.2 per cent higher than at the same point last year.
9. The City of Cape Town reported capital spending of R9.03 billion (79.3 per cent of the adjusted budget) which is an underperformance of 20.7 per cent against the year-to-date budget. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported aggregated capital expenditure performance of R1.73 billion or 63.9 per cent against their combined adjusted capital budget of R2.72 billion. Local municipalities' capital spending amounted to R2.36 billion or 77.5 per cent against their aggregated capital budget of R3.04 billion. Municipalities' capital spending is largely dependent on the timeous planning and completion of supply chain processes such as advertisement of bids, evaluation and awarding contracts to successful bidders.

10. In aggregate, Western Cape municipalities planned to fund 65.6 per cent of their total capital investment from own funding, an increase from the 64.9 per cent budgeted in the prior year. This comprises of internally generated funds (39.3 per cent) and borrowings (26.3 per cent).
11. Capital spending funded from borrowings to-date amounted to R3.32 billion or 72.9 per cent of the budgeted borrowings of R4.56 billion. For the quarter under review capital funding from borrowings is at R1.73 billion of which the City Cape Town reported an amount of R1.4 billion.
12. Capital spending funded from transfers to-date amounted to R4.42 billion or 74.1 per cent of the budgeted amount of R5.97 billion (Q4; R1.66 billion or 37.4 per cent). Internally generated funds utilised to-date amounted to R5.46 billion or 80.2 per cent of the adjusted budget of R6.80 billion (Q4; R2.24 billion or 41.1 per cent).
13. It was also noted that 10 municipalities in the Province reported capital expenditure that does not reconcile to the reported capital funding.
14. The aggregate municipal consumer debtors balance as at 30 June 2024 amounted to R15.43 billion. The bulk of the outstanding debt is owed by households, which account for R10.83 billion or 70.2 per cent of the total outstanding debt.
15. Debtors older than 90 days amounted to R10.42 billion or 67.6 per cent of the total outstanding debtors of R15.95 billion. This includes historic debt that has accumulated over an extended period, interest on arrears and other recoveries.
16. Quarter-on-quarter, total outstanding debtors have decreased by R520.84 million or 3.3 per cent from the R15.95 billion reported at the end of the March 2024. Debtors over 90 days decreased by R183.38 million or 1.7 per cent during the fourth quarter.
17. In aggregate, Western Cape municipalities reported outstanding creditors of R838.20 million as at 30 June 2024. Outstanding creditors older than 30 days amounted to R323.65 million or 38.6 per cent of the total outstanding creditors balance. Total outstanding creditors have increased by R153.04 million or 22.3 per cent when compared to the outstanding creditors of R685.16 million reported as at the end of March 2024. Municipalities cited various reasons for payments that are owed for more than 30 days.
18. Four (4) municipalities in the Western Cape – Cederberg, Matzikama, Beaufort West, Kannaland - collectively owe Eskom an amount of R281.09 million in outstanding payments overdue for more than 30 days. Each of these municipalities have been approved to participate in the Municipal Debt Relief programme. All four (4) municipalities are adhering to the terms and conditions of the debt relief programme. Concerningly, Theewaterskloof Municipality defaulted on its Free Basic electricity account of R1.94 million and is in the process of concluding a payment arrangement with Eskom.
19. Total cash and cash equivalents reported by municipalities as at the end of the fourth quarter amounted to R34.09 billion. However, this amount is overstated and does not align with balances in the Municipal Budget and Reporting Regulations (MBRR) schedules reported to municipal councils of R20.94 billion.
20. 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 collaboration with various government departments.

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Table 1 Summary - Consolidated Budget Statement for the 4th Quarter Ending 30 June 2024

Description	2022/23	Budget year 2023/24									
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD%	YTD Budget
Financial Performance											
Property rates	15 361 792	16 031 853	16 054 522	4 627 617	3 804 828	3 827 630	3 915 684	16 175 759	100,8	16 054 522	121 237
Service charges	36 060 691	41 821 250	41 763 035	10 838 094	10 109 103	10 370 608	10 571 424	41 889 229	100,3	41 763 035	126 194
Investment revenue	2 085 878	1 737 261	2 084 815	551 095	534 838	600 263	682 693	2 368 888	113,6	2 084 815	284 073
Transfer and subsidies - Operational	10 307 095	11 348 236	11 506 211	3 488 282	3 271 125	2 743 912	912 064	10 415 383	90,5	11 506 211	(1 090 828)
Other own revenue	14 879 411	14 965 956	16 654 969	2 725 879	4 577 167	3 348 955	5 436 011	16 088 012	96,6	16 654 969	(566 957)
Total Revenue (excluding capital transfers and contributions)	78 694 868	85 904 556	88 063 552	22 230 967	22 297 061	20 891 367	21 517 877	86 937 271	98,7	88 063 552	(1 126 282)
Employee costs	22 941 084	27 019 837	26 961 904	5 691 910	7 083 691	6 356 080	6 098 617	25 230 298	93,6	26 961 903	(1 731 605)
Remuneration of councillors	489 504	530 507	535 605	131 620	118 511	132 154	124 016	506 302	94,5	535 605	(29 303)
Depreciation and amortisation	5 043 442	5 400 756	5 538 837	1 134 290	1 395 857	1 261 548	1 424 062	5 215 756	94,2	5 538 838	(323 082)
Finance charges	1 412 497	1 574 133	1 578 914	226 235	439 234	218 029	452 704	1 336 202	84,6	1 578 914	(242 712)
Inventory consumed and bulk purchases	24 867 443	28 957 734	29 718 074	5 642 974	6 904 342	5 255 464	8 574 034	26 376 815	88,8	29 718 075	(3 341 260)
Transfers and subsidies	530 828	539 943	647 198	106 301	112 485	135 764	180 564	535 114	82,7	647 198	(112 084)
Other expenditure	21 375 211	22 779 605	24 075 883	3 722 725	5 782 234	4 989 203	6 771 214	21 265 377	88,3	24 075 883	(2 810 506)
Total Expenditure	76 660 009	86 802 516	89 056 415	16 656 056	21 836 355	18 348 241	23 625 211	80 465 863	90,4	89 056 415	(8 590 552)
Surplus/(Deficit)	2 034 859	(897 959)	(992 862)	5 574 911	460 706	2 543 126	(2 107 334)	6 471 408	651,8	(992 863)	7 464 271
Transfers and subsidies - capital (monetary allocations)	3 741 828	4 808 628	6 159 107	539 316	1 203 026	897 685	1 254 463	3 894 490	63,2	6 159 107	(2 264 617)
Transfers and subsidies - capital (in-kind)	88 384	4 781	23 839	40	70	1 706	34 997	36 813	154,4	23 839	12 974
Surplus/(Deficit) after capital transfers & contributions	5 865 072	3 915 450	5 190 083	6 114 267	1 663 802	3 442 516	(817 875)	10 402 711	200,4	5 190 083	5 212 628
Share of Surplus/Deficit attributable to Associate	172	-	-	27	-	-	81	108	-	-	108
Surplus/(Deficit) for the year	5 865 244	3 915 450	5 190 083	6 114 294	1 663 802	3 442 516	(817 794)	10 402 818	200,4	5 190 083	5 212 736
Capital expenditure & funds sources											
Capital expenditure	10 039 149	15 815 064	17 429 834	1 719 446	3 398 392	2 473 503	5 676 595	13 267 936	76,1	17 429 834	(4 161 898)
Transfers recognised - capital	3 393 186	4 725 978	5 969 200	604 885	1 271 516	892 285	1 655 097	4 423 782	74,1	5 969 200	(1 545 418)
Borrowing	2 492 860	7 801 187	4 558 097	739 987	1 392 910	(535 681)	1 725 862	3 323 078	72,9	4 558 097	(1 235 018)
Internally generated funds	3 789 308	3 279 444	6 802 400	373 470	732 412	2 108 407	2 242 348	5 456 637	80,2	6 802 400	(1 345 764)
Total sources of capital funds	9 675 354	15 806 610	17 329 697	1 718 342	3 396 837	2 465 011	5 623 308	13 203 498	76,2	17 329 697	(4 126 200)
Financial position											
Total current assets	32 907 415	29 537 805	30 725 240	33 546 559	1 629 387	1 125 090	195 523	36 496 559	118,8	30 725 240	5 771 318
Total non current assets	111 981 738	118 664 337	119 026 325	104 637 387	6 466 740	2 587 142	(665 532)	113 025 737	95,0	119 026 325	(6 000 588)
Total current liabilities	19 285 508	19 623 246	20 206 498	14 925 467	(858 454)	3 247 045	188 091	17 502 150	86,6	20 206 498	(2 704 348)
Total non current liabilities	20 410 424	26 874 179	23 450 087	19 023 395	928 397	522 025	78 212	20 552 029	87,6	23 450 087	(2 898 058)
Community wealth/Equity	101 170 100	101 689 251	106 284 150	98 792 902	6 389 489	(2 947 812)	186 117	102 420 696	96,4	106 284 150	(3 863 454)
Cash flows											
Net cash from (used) operating	24 192 083	11 047 369	11 220 807	5 139 014	1 464 896	13 823 927	3 020 562	23 448 400	209,0	11 220 807	12 227 594
Net cash from (used) investing	(8 573 900)	(13 475 533)	(15 219 900)	(2 176 636)	(585 236)	(7 228 590)	1 180 826	(8 809 635)	57,9	(15 219 900)	6 410 265
Net cash from (used) financing	(26 997)	5 542 427	2 276 399	(4 430)	(43 853)	(384 897)	301 024	(132 157)	5,8	2 276 399	(2 408 557)
Cash/cash equivalents at the year end	33 803 373	19 876 345	18 603 974	22 481 070	24 217 455	29 589 680	34 093 219	34 093 219	183,3	4 908 069	29 185 149

Table 2 Aggregated Revenue and Expenditure Budget Performance Per Municipal Category for the 4th Quarter Ending 30 June 2024

	Original Budget			Adjusted Budget			Year to date: 30 June 2024			
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of Budget
R thousands										
Metro	59 383 837	11 034 869	70 418 706	60 889 495	11 379 893	72 269 388	56 304 482	9 028 915	65 333 397	90,4
Secondary Cities District	8 388 368	1 985 266	10 373 633	8 665 754	2 716 198	11 381 952	7 164 923	1 734 969	8 899 892	78,2
Municipalities	1 905 024	311 224	2 216 248	1 983 613	292 367	2 275 980	1 806 242	146 300	1 952 541	85,8
Local Municipalities	17 125 287	2 483 705	19 608 992	17 517 552	3 041 376	20 558 928	15 190 217	2 357 752	17 547 968	85,4
Total	86 802 516	15 815 064	102 617 580	89 056 415	17 429 834	106 486 248	80 465 863	13 267 936	93 733 799	88,0

	Original Budget			Adjusted Budget			Year to date: 30 June 2024			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Total Revenue as % of Budget
R thousands										
Metro	58 890 332	11 034 869	69 925 201	60 520 762	11 379 893	71 900 655	60 838 557	9 028 915	69 867 473	97,2
Secondary Cities District	8 395 154	1 985 266	10 380 420	8 643 697	2 716 198	11 359 895	8 133 500	1 734 969	9 868 469	86,9
Municipalities	1 884 495	311 224	2 195 719	1 959 013	292 367	2 251 379	1 811 355	146 300	1 957 655	87,0
Local Municipalities	16 734 575	2 475 250	19 209 825	16 940 080	2 941 240	19 881 320	16 153 859	2 293 313	18 447 172	92,8
Total	85 904 556	15 806 610	101 711 166	88 063 552	17 329 697	105 393 250	86 937 271	13 203 498	100 140 768	95,0

Table 3 Operating Revenue Per Municipality for the 4th Quarter Ending 30 June 2024

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual	Quarter 4 Apr - June Actual
WESTERN CAPE									
	City of Cape Town	58 890 332	60 520 762	60 838 557	100,5	14 956 844	16 131 957	14 113 751	15 636 004
Total Metros		58 890 332	60 520 762	60 838 557	100,5	14 956 844	16 131 957	14 113 751	15 636 004
	Matzikama	478 159	499 486	441 678	88,4	121 469	112 463	113 381	94 365
	Cederberg	371 050	461 326	406 775	88,2	114 178	92 399	91 334	108 864
	Bergivier	527 674	518 997	505 799	97,5	140 542	133 358	125 096	106 803
	Saldanha Bay	1 548 310	1 559 709	1 516 263	97,2	374 690	387 936	390 472	363 165
	Swartland	1 085 098	1 132 514	1 109 058	97,9	278 119	269 026	258 544	303 369
	West Coast District	503 013	580 198	533 903	92,0	84 570	87 067	276 503	85 763
Total West Coast		4 513 304	4 752 229	4 513 476	95,0	1 113 568	1 082 249	1 255 329	1 062 330
	Witzenberg	857 781	909 621	823 071	90,5	273 490	177 365	208 966	163 250
	Drakenstein	2 992 382	3 093 956	2 999 276	96,9	785 699	684 854	827 434	701 289
	Stellenbosch	2 284 927	2 320 261	2 304 027	99,3	669 257	511 638	564 356	558 776
	Breede Valley	1 473 841	1 365 400	1 257 359	92,1	337 456	301 059	347 441	271 403
	Langeberg	1 064 867	1 042 591	985 700	94,5	318 034	201 393	257 420	208 854
	Cape Winelands District	475 184	510 870	470 851	92,2	115 452	123 102	132 900	99 398
Total Cape Winelands		9 148 983	9 242 699	8 840 285	95,6	2 499 387	1 999 410	2 338 518	2 002 969
	Theewaterskloof	740 342	732 370	673 188	91,9	221 890	165 758	153 114	132 425
	Overstrand	1 676 577	1 732 615	1 781 967	102,8	442 282	461 490	469 814	408 382
	Cape Agulhas	455 677	465 881	445 787	95,7	139 523	104 147	107 844	94 273
	Swellendam	436 688	472 221	429 290	90,9	85 151	121 648	118 262	104 230
	Overberg District	273 479	279 862	266 576	95,3	64 761	69 868	80 840	51 106
Total Overberg		3 582 762	3 682 948	3 596 808	97,7	953 608	922 910	929 873	790 417
	Kannaland	226 346	233 809	199 803	85,5	57 027	54 075	57 769	30 933
	Hessequa	696 827	689 584	649 051	94,1	267 307	120 983	141 792	118 969
	Mossel Bay	1 571 780	1 539 274	1 531 411	99,5	371 651	399 591	391 477	368 693
	George	3 117 845	3 229 481	2 830 197	87,6	691 009	672 074	740 663	726 452
	Oudtshoorn	843 659	879 222	801 531	91,2	367 014	143 836	153 301	137 380
	Bitou	901 055	908 263	868 401	95,6	239 310	225 618	211 456	192 017
	Knysna	1 164 594	1 168 729	1 129 968	96,7	387 272	248 693	279 544	214 459
	Garden Route District	517 937	468 633	436 697	93,2	134 177	129 885	124 745	47 891
Total Garden Route		9 040 044	9 116 995	8 447 059	92,7	2 514 765	1 994 754	2 100 747	1 836 793
	Laingsburg	106 305	105 715	96 674	91,4	30 874	23 626	20 194	21 981
	Prince Albert	88 734	86 117	86 988	101,0	28 642	22 803	21 351	14 192
	Beaufort West	419 211	436 638	414 095	94,8	111 447	90 340	87 084	125 224
	Central Karoo District	114 881	119 449	103 328	86,5	17 337	27 937	30 088	27 967
Total Central Karoo		729 130	747 920	701 086	93,7	188 299	164 706	158 718	189 364
Total Western Cape		85 904 556	88 063 552	86 937 271	98,7	22 226 471	22 295 986	20 896 937	21 517 877

Table 4 Operating Revenue Per Source for the 4th Quarter Ending 30 June 2024

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	YTD %	Property Rates	Service Charges	Investment Revenue	Transfers and Subsidies	Other Own Revenue
WESTERN CAPE										
City of Cape Town	CPT	58 890 332	60 520 762	60 838 557	103,3	11 964 656	28 193 673	1 569 735	6 134 654	12 975 839
Total Metros		58 890 332	60 520 762	60 838 557	103,3	11 964 656	28 193 673	1 569 735	6 134 654	12 975 839
Matzikama	WC011	478 159	499 486	441 678	92,4	51 355	250 113	1 495	98 687	40 028
Cederberg	WC012	371 050	461 326	406 775	109,6	73 864	184 115	4 528	114 820	29 449
Bergrivier	WC013	527 674	518 997	505 799	95,9	107 400	251 539	18 458	82 613	45 789
Saldanha Bay	WC014	1 548 310	1 559 709	1 516 263	97,9	327 316	824 980	75 760	151 691	136 515
Swartland	WC015	1 085 098	1 132 514	1 109 058	102,2	163 175	625 423	51 645	167 752	101 063
West Coast District	DC1	503 013	580 198	533 903	106,1	-	154 378	27 132	31 115	321 278
Total West Coast		4 513 304	4 752 229	4 513 476	100,0	723 110	2 290 548	179 018	646 677	674 123
Witzenberg	WC022	857 781	909 621	823 071	96,0	99 881	478 196	22 489	151 936	70 568
Drakenstein	WC023	2 992 382	3 093 956	2 999 276	100,2	466 404	2 094 053	73 657	228 348	136 813
Stellenbosch	WC024	2 284 927	2 320 261	2 304 027	100,8	484 454	1 273 030	57 312	216 025	273 205
Breede Valley	WC025	1 473 841	1 365 400	1 257 359	85,3	198 151	760 383	17 349	182 672	98 805
Langeberg	WC026	1 064 867	1 042 591	985 700	92,6	101 163	682 404	32 804	141 045	28 284
Cape Winelands District	DC2	475 184	510 870	470 851	99,1	-	-	89 962	265 588	115 302
Total Cape Winelands		9 148 983	9 242 699	8 840 285	96,6	1 350 053	5 288 067	293 572	1 185 615	722 978
Theewaterskloof	WC031	740 342	732 370	673 188	90,9	153 644	309 641	5 649	148 537	55 716
Overstrand	WC032	1 676 577	1 732 615	1 781 967	106,3	339 596	982 674	59 536	184 324	215 837
Cape Agulhas	WC033	455 677	465 881	445 787	97,8	94 125	253 628	8 667	51 362	38 005
Swellendam	WC034	436 688	472 221	429 290	98,3	56 594	172 556	12 493	113 355	74 293
Overberg District	DC3	273 479	279 862	266 576	97,5	-	16 963	7 470	202 487	39 656
Total Overberg		3 582 762	3 682 948	3 596 808	100,4	643 959	1 735 462	93 815	700 065	423 506
Kannaland	WC041	226 346	233 809	199 803	88,3	25 669	109 967	1 669	41 931	20 568
Hessequa	WC042	696 827	689 584	649 051	93,1	130 044	314 220	26 019	71 268	107 500
Mossel Bay	WC043	1 571 780	1 539 274	1 531 411	97,4	218 627	959 148	65 756	156 318	131 562
George	WC044	3 117 845	3 229 481	2 830 197	90,8	443 330	1 401 271	86 452	656 735	242 410
Oudtshoorn	WC045	843 659	879 222	801 531	95,0	128 895	472 917	14 297	129 430	55 992
Bitou	WC047	901 055	908 263	868 401	96,4	178 229	426 104	13 231	161 475	89 363
Knysna	WC048	1 164 594	1 168 729	1 129 968	97,0	311 563	507 564	2 131	145 452	163 258
Garden Route District	DC4	517 937	468 633	436 697	84,3	-	-	11 402	193 757	231 537
Total Garden Route		9 040 044	9 116 995	8 447 059	93,4	1 436 357	4 191 191	220 957	1 556 366	1 042 189
Laingsburg	WC051	106 305	105 715	96 674	90,9	5 025	27 865	1 268	29 972	32 545
Prince Albert	WC052	88 734	86 117	86 988	98,0	5 754	32 433	6 183	34 189	8 430
Beaufort West	WC053	419 211	436 638	414 095	98,8	46 845	129 991	2 684	99 717	134 858
Central Karoo District	DC5	114 881	119 449	103 328	89,9	-	-	1 656	28 128	73 544
Total Central Karoo		729 130	747 920	701 086	96,2	57 624	190 288	11 791	192 005	249 378
Total Western Cape		85 904 556	88 063 552	86 937 271	101,2	16 175 759	41 889 229	2 368 888	10 415 383	16 088 012

Table 5 Operating Expenditure Per Municipality for the 4th Quarter Ending 30 June 2024

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual	Quarter 4 Apr - June Actual
WESTERN CAPE									
City of Cape Town	CPT	59 383 837	60 889 495	56 304 482	92,5	11 431 154	15 452 204	12 483 782	16 937 342
Total Metros		59 383 837	60 889 495	56 304 482	92,5	11 431 154	15 452 204	12 483 782	16 937 342
Matzikama	WC011	468 088	511 368	378 122	73,9	99 802	95 634	80 564	102 122
Cederberg	WC012	394 800	479 693	413 063	86,1	86 451	89 746	94 092	142 774
Bergrivier	WC013	540 375	542 868	513 103	94,5	116 045	131 871	117 881	147 305
Saldanha Bay	WC014	1 609 772	1 597 321	1 402 947	87,8	340 476	349 665	345 540	367 267
Swartland	WC015	1 071 330	1 071 352	899 061	83,9	184 988	250 539	212 986	250 548
West Coast District	DC1	506 374	593 812	526 086	88,6	96 821	140 764	145 366	143 136
Total West Coast		4 590 740	4 796 414	4 132 383	86,2	924 583	1 058 219	996 428	1 153 152
Witzenberg	WC022	912 737	947 872	879 671	92,8	155 353	168 237	168 731	387 349
Drakenstein	WC023	3 064 960	3 130 031	2 601 645	83,1	597 500	834 026	545 259	624 859
Stellenbosch	WC024	2 258 349	2 360 377	1 900 278	80,5	1 900 278	-	610 269	(610 269)
Breede Valley	WC025	1 483 960	1 450 127	1 160 607	80,0	240 579	283 333	285 844	350 851
Langeberg	WC026	1 070 958	1 038 624	915 694	88,2	217 834	237 192	256 199	204 468
Cape Winelands District	DC2	475 184	510 870	430 753	84,3	83 794	121 185	110 796	114 978
Total Cape Winelands		9 266 148	9 437 902	7 888 647	83,6	3 195 339	1 643 974	1 977 099	1 072 236
Theewaterskloof	WC031	762 763	894 134	833 571	93,2	195 748	218 897	133 765	285 161
Overstrand	WC032	1 742 212	1 848 360	1 734 430	93,8	350 108	463 678	446 302	474 342
Cape Agulhas	WC033	454 206	465 147	428 692	92,2	110 810	114 258	96 106	107 518
Swellendam	WC034	456 060	497 677	399 918	80,4	70 812	114 749	108 885	105 472
Overberg District	DC3	276 811	279 800	269 554	96,3	52 389	72 195	77 601	67 369
Total Overberg		3 692 051	3 985 118	3 666 164	92,0	779 866	983 777	862 659	1 039 862
Kannaland	WC041	240 912	252 579	197 323	78,1	37 514	90 300	32 512	36 997
Hessequa	WC042	728 258	707 906	585 456	82,7	145 802	161 028	131 624	147 003
Mossel Bay	WC043	1 642 480	1 610 895	1 314 775	81,6	280 116	362 454	320 040	352 165
George	WC044	3 065 058	3 175 346	2 663 000	83,9	574 412	715 789	629 477	743 322
Oudtshoorn	WC045	876 497	908 744	752 916	82,9	171 540	186 292	188 836	206 249
Bitou	WC047	900 274	905 714	770 306	85,0	166 428	183 148	209 631	211 098
Knysna	WC048	1 155 798	1 167 404	1 009 163	86,4	232 887	261 800	238 232	276 244
Garden Route District	DC4	532 204	481 293	465 140	96,6	103 440	126 287	119 207	116 206
Total Garden Route		9 141 482	9 209 881	7 758 079	84,2	1 712 139	2 087 098	1 869 559	2 089 284
Laingsburg	WC051	112 863	99 080	93 649	94,5	24 739	23 945	20 302	24 664
Prince Albert	WC052	88 733	86 646	82 632	95,4	23 174	20 087	21 486	17 886
Beaufort West	WC053	412 211	434 042	425 118	97,9	92 551	87 446	90 188	154 933
Central Karoo District	DC5	114 451	117 837	114 708	97,3	26 332	30 262	26 738	31 375
Total Central Karoo		728 258	737 604	716 107	97,1	166 796	161 740	158 714	228 857
Total Western Cape		86 802 516	89 056 415	80 465 863	90,4	18 209 877	21 387 012	18 348 241	22 520 733

Table 6 Operating Expenditure Per Item for the 4th Quarter Ending 30 June 2024

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Expenditure	Year to date %	Employee costs	Remuneration of councillors	Depreciation & asset impairment	Finance charges	Inventory consumed and bulk purchases	Transfers and subsidies	Other expenditure
WESTERN CAPE												
	City of Cape Town	59 383 837	60 889 495	56 304 482	92,5	17 247 138	178 000	3 514 414	785 789	18 670 972	310 328	15 597 841
	Total Metros	59 383 837	60 889 495	56 304 482	92,5	17 247 138	178 000	3 514 414	785 789	18 670 972	310 328	15 597 841
	Matzikama	468 088	511 368	378 122	73,9	167 816	8 238	-	8 973	149 553	2 002	41 539
	Cederberg	394 800	479 693	413 063	86,1	130 358	6 081	28 606	8 556	109 111	3	130 348
	Bergrivier	540 375	542 868	513 103	94,5	164 170	7 328	39 094	27 614	156 764	8 992	109 141
	Saldanha Bay	1 609 772	1 597 321	1 402 947	87,8	502 939	13 991	167 188	21 068	468 220	1 449	228 091
	Swartland	1 071 330	1 071 352	899 061	83,9	295 711	12 005	96 500	6 875	357 753	4 424	125 793
	West Coast District	506 374	593 812	526 086	88,6	228 134	7 100	11 356	-	96 912	955	181 630
	Total West Coast	4 590 740	4 796 414	4 132 383	86,2	1 489 128	54 743	342 744	73 087	1 338 314	17 825	816 541
	Witzenberg	912 737	947 872	879 671	92,8	240 671	11 448	31 732	0	309 028	32 835	253 957
	Drakenstein	3 064 960	3 130 031	2 601 645	83,1	777 121	34 557	132 090	167 603	1 082 286	14 405	393 582
	Stellenbosch	2 258 349	2 360 377	1 900 278	80,5	589 029	24 375	217 238	49 186	640 967	20 442	359 042
	Breede Valley	1 483 960	1 450 127	1 160 607	80,0	367 962	20 467	97 877	30 995	443 332	3 001	196 973
	Langeberg	1 070 958	1 038 624	915 694	88,2	258 299	11 830	44 403	3 143	476 908	3 299	117 811
	Cape Winelands District	475 184	510 870	430 753	84,3	223 386	14 607	11 725	-	25 845	13 155	142 034
	Total Cape Winelands	9 266 148	9 437 902	7 888 647	83,6	2 456 468	117 284	535 065	250 928	2 978 366	87 137	1 463 400
	Theewaterskloof	762 763	894 134	833 571	93,2	276 711	13 189	34 020	21 060	132 597	479	355 514
	Overstrand	1 742 212	1 848 360	1 734 430	93,8	525 476	12 730	149 155	46 737	448 550	16 512	535 270
	Cape Agulhas	454 206	465 147	428 692	92,2	176 744	5 932	11 295	6 016	161 589	1 893	65 223
	Swellendam	456 060	497 677	399 918	80,4	118 631	5 623	18 880	3 027	103 078	1 102	149 578
	Overberg District	276 811	279 800	269 554	96,3	143 868	6 763	3 654	2 104	53 256	1 674	58 235
	Total Overberg	3 692 051	3 985 118	3 666 164	92,0	1 241 431	44 238	217 003	78 944	899 071	21 659	1 163 819
	Kannaland	240 912	252 579	197 323	78,1	87 637	3 647	10 781	499	53 104	208	41 446
	Hessequa	728 258	707 906	585 456	82,7	209 165	8 471	36 271	15 781	188 647	1 834	125 286
	Mossel Bay	1 642 480	1 610 895	1 314 775	81,6	380 202	14 419	140 982	18 047	508 205	11 000	241 920
	George	3 065 058	3 175 346	2 663 000	83,9	664 000	25 562	225 579	42 606	757 818	68 637	878 799
	Oudshoorn	876 497	908 744	752 916	82,9	275 305	12 588	54 514	18 641	279 267	3 077	109 525
	Bitou	900 274	905 714	770 306	85,0	336 996	7 300	37 429	10 751	191 951	9 095	176 785
	Knysna	1 155 798	1 167 404	1 009 163	86,4	301 319	9 821	58 018	38 896	300 704	1 118	299 286
	Garden Route District	532 204	481 293	465 140	96,6	294 520	12 142	4 963	603	54 319	2 211	96 381
	Total Garden Route	9 141 482	9 209 881	7 758 079	84,2	2 549 143	93 950	568 538	145 824	2 334 015	97 181	1 969 429
	Laingsburg	112 863	99 080	93 649	94,5	32 557	3 607	5 919	0	13 993	345	37 229
	Prince Albert	88 733	86 646	82 632	95,4	31 608	3 324	5 269	12	16 897	277	25 245
	Beaufort West	412 211	434 042	425 118	97,9	121 248	6 018	26 805	1 618	107 572	-	161 856
	Central Karoo District	114 451	117 837	114 708	97,3	61 578	5 139	-	-	17 614	361	30 016
	Total Central Karoo	728 258	737 604	716 107	97,1	246 990	18 088	37 992	1 630	156 077	983	254 347
	Total Western Cape	86 802 516	89 056 415	80 465 863	90,4	25 230 298	506 302	5 215 756	1 336 202	26 376 815	535 114	21 265 377

Table 7 Capital Revenue Per Municipality for the 4th Quarter Ending 30 June 2024

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual	Quarter 4 Apr - June Actual
WESTERN CAPE									
City of Cape Town	CPT	11 034 869	11 379 893	9 028 915	79,3	1 175 807	2 344 512	1 687 418	3 821 179
Total Metros		11 034 869	11 379 893	9 028 915	79,3	1 175 807	2 344 512	1 687 418	3 821 179
Matzikama	WC011	51 648	58 916	48 720	82,7	9 405	9 581	4 952	24 783
Cederberg	WC012	86 995	53 664	39 992	74,5	2 920	11 877	13 950	11 246
Bergrivier	WC013	102 441	114 529	105 877	92,4	11 009	31 961	19 419	43 489
Saldanha Bay	WC014	312 265	333 253	199 034	59,7	23 907	46 735	41 675	86 717
Swartland	WC015	209 052	248 690	252 143	101,4	8 176	47 474	37 477	159 016
West Coast District	DC1	38 500	151 738	49 797	32,8	66	3 512	18 421	27 797
Total West Coast		800 901	960 790	695 563	72,4	55 483	151 139	135 893	353 048
Witzenberg	WC022	73 264	84 846	77 314	91,1	10 014	18 673	12 801	35 826
Drakenstein	WC023	457 423	495 742	442 671	89,3	14 550	139 453	76 450	212 219
Stellenbosch	WC024	504 800	491 726	359 118	73,0	26 847	99 398	85 821	147 052
Breede Valley	WC025	190 531	293 274	231 111	78,8	46 088	51 687	53 293	80 044
Langeberg	WC026	119 474	181 385	128 374	70,8	17 867	50 180	19 747	40 580
Cape Winelands District	DC2	107 669	70 220	39 031	55,6	6 244	12 574	4 434	15 778
Total Cape Winelands		1 453 161	1 617 193	1 277 620	79,0	121 611	371 965	252 546	531 498
Theewaterskloof	WC031	147 352	216 855	94 344	43,5	8 046	13 766	34 771	37 762
Overstrand	WC032	209 409	210 649	170 636	81,0	15 307	40 748	17 469	97 112
Cape Agulhas	WC033	59 933	58 060	49 285	84,9	8 594	10 751	5 714	24 227
Swellendam	WC034	41 549	70 122	47 372	67,6	4 720	10 188	13 972	18 492
Overberg District	DC3	6 355	14 322	10 553	73,7	1 639	5 410	1 848	1 656
Total Overberg		464 598	570 007	372 190	65,3	38 305	80 863	73 774	179 248
Kannaland	WC041	13 743	16 026	8 565	53,4	530	6 765	1 053	217
Hessequa	WC042	110 382	203 959	112 617	55,2	14 838	39 629	25 332	32 818
Mossel Bay	WC043	378 030	379 574	295 158	77,8	49 786	67 725	62 420	115 227
George	WC044	1 023 043	1 728 729	933 180	54,0	117 830	237 436	164 605	413 308
Oudtshoorn	WC045	59 490	68 367	60 960	89,2	11 627	17 243	11 601	20 489
Bitou	WC047	109 432	128 793	102 580	79,6	4 075	23 788	14 638	60 079
Knysna	WC048	110 739	118 887	178 045	149,8	106 359	10 059	22 147	39 480
Garden Route District	DC4	158 300	52 116	45 961	88,2	(11 241)	31 554	7 996	17 652
Total Garden Route		1 963 158	2 696 452	1 737 065	64,4	293 804	434 199	309 793	699 269
Laingsburg	WC051	48 344	48 432	57 067	117,8	26 398	6 271	3 958	20 440
Prince Albert	WC052	27 200	37 047	19 216	51,9	4 658	3 058	1 225	10 275
Beaufort West	WC053	13 977	15 912	14 903	93,7	2 233	4 782	(168)	8 056
Central Karoo District	DC5	400	3 971	959	24,1	43	49	572	295
Total Central Karoo		89 921	105 362	92 145	87,5	33 332	14 160	5 586	39 066
Total Western Cape		15 806 610	17 329 697	13 203 498	76,2	1 718 342	3 396 837	2 465 011	5 623 308

Table 8 Capital Revenue Per Source for the 4th Quarter Ending 30 June 2024

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual Revenue	%	Transfers recognised-capital	Borrowing	Internally generated funds
WESTERN CAPE								
City of Cape Town	CPT	11 034 869	11 379 893	9 028 915	79,3	2 414 489	2 473 931	4 140 495
Total Metros		11 034 869	11 379 893	9 028 915	79,3	2 414 489	2 473 931	4 140 495
Matzikama	WC011	51 648	58 916	48 720	82,7	42 302	-	6 418
Cederberg	WC012	86 995	53 664	39 992	74,5	24 228	-	15 764
Bergrivier	WC013	102 441	114 529	105 877	92,4	55 050	32 661	18 166
Saldanha Bay	WC014	312 265	333 253	199 034	59,7	37 047	3 549	158 438
Swartland	WC015	209 052	248 690	252 143	101,4	117 894	-	134 248
West Coast District	DC1	38 500	151 738	49 797	32,8	633	38 005	11 158
Total West Coast		800 901	960 790	695 563	72,4	277 154	74 215	344 194
Witzenberg	WC022	73 264	84 846	77 314	91,1	38 255	(0)	39 059
Drakenstein	WC023	457 423	495 742	442 671	89,3	366 538	-	76 134
Stellenbosch	WC024	504 800	491 726	359 118	73,0	103 308	123 996	131 815
Breede Valley	WC025	190 531	293 274	231 111	78,8	97 659	56 382	77 070
Langeberg	WC026	119 474	181 385	128 374	70,8	30 524	(821)	98 671
Cape Winelands District	DC2	107 669	70 220	39 031	55,6	1 666	-	37 364
Total Cape Winelands		1 453 161	1 617 193	1 277 620	79,0	637 950	179 556	460 113
Theewaterskloof	WC031	147 352	216 855	94 344	43,5	56 862	31 375	6 107
Overstrand	WC032	209 409	210 649	170 636	81,0	92 791	65 495	12 350
Cape Agulhas	WC033	59 933	58 060	49 285	84,9	16 661	14 600	18 024
Swellendam	WC034	41 549	70 122	47 372	67,6	36 069	3 489	7 814
Overberg District	DC3	6 355	14 322	10 553	73,7	842	4 076	5 635
Total Overberg		464 598	570 007	372 190	65,3	203 224	119 035	49 930
Kannaland	WC041	13 743	16 026	8 565	53,4	8 090	-	475
Hessequa	WC042	110 382	203 959	112 617	55,2	40 484	(0)	72 132
Mossel Bay	WC043	378 030	379 574	295 158	77,8	59 259	88 769	147 129
George	WC044	1 023 043	1 728 729	933 180	54,0	503 314	249 265	180 601
Oudtshoorn	WC045	59 490	68 367	60 960	89,2	31 204	15 887	13 869
Bitou	WC047	109 432	128 793	102 580	79,6	43 650	35 265	23 664
Knysna	WC048	110 739	118 887	178 045	149,8	104 288	61 458	12 298
Garden Route District	DC4	158 300	52 116	45 961	88,2	12 640	25 696	7 625
Total Garden Route		1 963 158	2 696 452	1 737 065	64,4	802 930	476 340	457 794
Laingsburg	WC051	48 344	48 432	57 067	117,8	56 530	-	537
Prince Albert	WC052	27 200	37 047	19 216	51,9	15 687	-	3 529
Beaufort West	WC053	13 977	15 912	14 903	93,7	14 986	-	(83)
Central Karoo District	DC5	400	3 971	959	24,1	831	-	127
Total Central Karoo		89 921	105 362	92 145	87,5	88 034	-	4 110
Total Western Cape		15 806 610	17 329 697	13 203 498	76,2	4 423 782	3 323 078	5 456 637

Table 9 Capital Expenditure Per Municipality for the 4th Quarter Ending 30 June 2024

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual	Quarter 4 Apr - June Actual	
WESTERN CAPE										
	City of Cape Town	CPT	11 034 869	11 379 893	9 028 915	81,8	1 175 807	2 344 512	1 687 418	3 821 179
	Total Metros		11 034 869	11 379 893	9 028 915	81,8	1 175 807	2 344 512	1 687 418	3 821 179
	Matzikama	WC011	51 648	58 916	48 720	94,3	9 405	9 581	4 952	24 783
	Cederberg	WC012	86 995	53 664	39 992	46,0	2 920	11 877	14 341	10 854
	Bergrivier	WC013	102 441	114 529	105 877	103,4	11 009	31 961	19 419	43 489
	Saldanha Bay	WC014	312 265	333 253	199 034	63,7	23 907	46 735	41 675	86 717
	Swartland	WC015	209 052	248 690	252 143	120,6	8 176	47 474	37 477	159 016
	West Coast District	DC1	38 500	151 738	49 797	129,3	66	3 512	18 421	27 797
	Total West Coast		800 901	960 790	695 563	86,8	55 483	151 139	136 285	352 657
	Witzenberg	WC022	73 264	84 846	77 314	105,5	10 014	18 704	12 819	35 776
	Drakenstein	WC023	457 423	495 742	442 671	96,8	14 550	139 453	76 450	212 219
	Stellenbosch	WC024	504 800	491 726	359 118	71,1	26 847	99 398	85 821	147 052
	Breede Valley	WC025	190 531	293 274	231 111	121,3	46 088	51 687	53 293	80 044
	Langeberg	WC026	119 474	181 385	128 374	107,4	18 623	51 113	20 791	37 847
	Cape Winelands District	DC2	107 669	70 220	39 031	36,3	6 244	12 574	4 434	15 778
	Total Cape Winelands		1 453 161	1 617 193	1 277 620	87,9	122 367	372 929	253 608	528 716
	Theewaterskloof	WC031	147 352	216 855	94 344	64,0	8 046	13 766	34 919	37 613
	Overstrand	WC032	209 409	210 649	170 636	81,5	15 307	40 748	18 360	96 222
	Cape Agulhas	WC033	59 933	58 060	49 285	82,2	8 594	10 751	5 714	24 227
	Swellendam	WC034	41 549	70 122	47 372	114,0	4 720	10 188	13 972	18 492
	Overberg District	DC3	6 355	14 322	10 553	166,1	1 639	5 410	1 848	1 656
	Total Overberg		464 598	570 007	372 190	80,1	38 305	80 863	74 813	178 209
	Kannaland	WC041	13 743	16 026	8 565	62,3	530	6 765	1 053	217
	Hessequa	WC042	110 382	203 959	112 617	102,0	14 838	39 629	25 332	32 818
	Mossel Bay	WC043	378 030	379 574	295 158	78,1	50 134	68 316	67 967	108 740
	George	WC044	1 023 043	1 728 729	933 180	91,2	117 830	237 436	164 605	413 308
	Oudtshoorn	WC045	59 490	68 367	60 960	102,5	11 627	17 243	11 601	20 489
	Bitou	WC047	109 432	128 793	102 580	93,7	4 075	23 788	14 638	60 079
	Knysna	WC048	110 739	118 887	178 045	160,8	106 359	10 059	22 147	39 480
	Garden Route District	DC4	158 300	52 116	45 961	29,0	(11 241)	31 554	7 996	17 652
	Total Garden Route		1 963 158	2 696 452	1 737 065	88,5	294 152	434 791	315 340	692 782
	Laingsburg	WC051	48 344	48 432	57 067	118,0	26 398	6 271	3 958	20 440
	Prince Albert	WC052	27 200	37 047	19 216	70,6	4 658	3 058	1 358	10 143
	Beaufort West	WC053	13 977	15 912	14 903	106,6	2 233	4 782	152	7 736
	Central Karoo District	DC5	400	3 971	959	239,7	43	49	572	295
	Total Central Karoo		89 921	105 362	92 145	102,5	33 332	14 160	6 039	38 614
	Total Western Cape		15 806 610	17 329 697	13 203 498	83,5	1 719 446	3 398 392	2 473 503	5 612 157

Table 10 Aggregated Debtors Age Analysis for the 4th Quarter Ending 30 June 2024

Debtors Age Analysis By Income Source		0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
		R'000		R'000		R'000		R'000		R'000
Trade and Other Receivables from Exchange Transactions - Water		701 702	18,2	151 956	3,9	138 303	3,6	2 868 998	74,3	3 860 959
Trade and Other Receivables from Exchange Transactions - Electricity		1 463 132	54,4	109 291	4,1	60 444	2,2	1 057 121	39,3	2 689 988
Receivables from Non-exchange Transactions - Property Rates		1 112 651	33,1	135 681	4,0	124 006	3,7	1 992 102	59,2	3 364 440
Receivables from Exchange Transactions - Waste Water Management		360 593	19,3	72 315	3,9	67 097	3,6	1 371 838	73,3	1 871 843
Receivables from Exchange Transactions - Waste Management		234 954	15,7	51 577	3,5	44 978	3,0	1 161 279	77,8	1 492 788
Receivables from Exchange Transactions - Property Rental Debtors		115 409	11,3	14 442	1,4	14 764	1,4	875 092	85,8	1 019 707
Interest on Arrear Debtor Accounts		102 936	7,8	48 354	3,7	46 366	3,5	1 125 331	85,1	1 322 987
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		0	-	0	-	0	-	0	-	0
Other		-71 636	36,6	-19 107	9,8	-75 987	38,9	-28 839	14,7	-195 569
Total		4 019 741	26,1	564 508	3,7	419 971	2,7	10 422 923	67,6	15 427 142
Debtors Age Analysis By Customer Group		0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
		R'000		R'000		R'000		R'000		R'000
Organs of State		166 778	48,2	37 423	10,8	22 597	11,6	118 955	- 17,0	345 753
Commercial		1 610 605	51,8	132 347	4,3	122 727	3,3	1 241 094	40,3	3 106 774
Households		1 987 576	18,4	384 171	3,5	338 736	3,1	8 115 900	75,1	10 826 383
Other		254 782	22,2	10 566	0,9	-64 089	- 0,3	946 973	92,8	1 148 232
Total Debtors		4 019 741	26,1	564 508	3,7	419 971	2,7	10 422 923	67,6	15 427 142
Debtors Age Analysis By Municipality		0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
Demarcation Code		R'000		R'000		R'000		R'000		R'000
Cape Town CPT		2 760 532	27,8	311 378	3,1	235 059	2,4	6 637 222	66,7	9 944 192
Total Metros		2 760 532	27,8	311 378	3,1	235 059	2,4	6 637 222	66,7	9 944 192
Matzikama WC011		23 875	11,8	12 747	6,3	8 600	4,2	157 286	77,7	202 507
Cederberg WC012		18 241	13,1	7 871	5,7	5 758	4,1	107 305	77,1	139 175
Bergrivier WC013		21 143	14,3	9 828	6,7	5 641	3,8	111 134	75,2	147 745
Saldanha Bay WC014		84 167	25,3	11 892	3,6	7 612	2,3	229 178	68,9	332 849
Swarfland WC015		58 516	52,2	11 157	9,9	2 355	2,1	40 149	35,8	112 177
West Coast DC1		11 012	85,4	194	1,5	192	1,5	1 503	11,7	12 901
Total West Coast		216 954	22,9	53 688	5,7	30 158	3,2	646 554	68,2	947 354
Witzenberg WC022		44 943	15,0	6 679	2,2	5 250	1,7	243 329	81,1	300 200
Drakenstein WC023		163 906	31,8	27 108	5,3	17 356	3,4	307 476	59,6	515 847
Stellenbosch WC024		121 261	23,6	9 856	1,9	10 071	2,0	372 181	72,5	513 370
Breede Valley WC025		58 108	20,7	7 572	2,7	7 452	2,7	208 058	74,0	281 190
Langeberg WC026		46 822	29,3	8 242	5,2	6 471	4,1	98 161	61,5	159 696
Cape Winelands DM DC2		297	11,4	4	0,1	2	0,1	2 308	88,4	2 611
Total Cape Winelands		435 337	24,6	59 460	3,4	46 603	2,6	1 231 513	69,5	1 772 913
Theewaterskloof WC031		29 414	8,7	13 761	4,1	9 535	2,8	286 551	84,5	339 261
Overstrand WC032		100 856	49,2	7 933	3,9	5 576	2,7	90 571	44,2	204 937
Cape Agulhas WC033		23 111	27,2	8 620	10,2	4 183	4,9	48 928	57,7	84 841
Swellendam WC034		20 497	44,7	1 078	2,4	1 040	2,3	23 247	50,7	45 862
Overberg DC3		3 060	36,0	2 745	32,3	70	0,8	2 620	30,8	8 495
Total Overberg		176 938	25,9	34 138	5,0	20 403	3,0	451 917	66,1	683 396
Kannaland WC041		-	-	-	-	-	-	-	-	-
Hessequa WC042		40 203	47,7	3 375	4,0	2 649	3,1	38 067	45,2	84 294
Mossel Bay WC043		81 481	35,9	18 247	8,0	13 787	6,1	113 458	50,0	226 972
George WC044		150 623	30,2	19 388	3,9	17 730	3,6	311 630	62,4	499 371
Oudtshoorn WC045		35 698	24,6	9 715	6,7	6 788	4,7	92 861	64,0	145 063
Bitou WC047		35 121	10,5	10 874	3,2	7 875	2,3	281 707	83,9	335 577
Knysna WC048		58 682	12,8	22 257	4,9	15 000	3,3	360 981	79,0	456 920
Garden Route DC4		1 754	2,1	15 813	18,9	18 002	21,5	48 182	57,5	83 750
Total Garden Route		403 561	22,0	99 669	5,4	81 830	4,5	1 246 887	68,1	1 831 947
Laingsburg WC051		2 271	16,8	-	-	592	4,4	10 654	78,8	13 517
Prince Albert WC052		1 728	6,2	1 591	5,7	1 481	5,3	23 256	82,9	28 056
Beaufort West WC053		22 341	10,9	4 573	2,2	3 823	1,9	174 583	85,0	205 320
Central Karoo DC5		78	17,5	10	2,3	21	4,7	338	75,5	447
Total Central Karoo		26 418	10,7	6 174	2,5	5 918	2,4	208 830	84,4	247 341
Total Western Cape		4 019 741	26,1	564 507	3,7	419 971	2,7	10 422 923	67,6	15 427 142

Table 11 Aggregated Creditors Age Analysis for the 4th Quarter Ending 30 June 2024

Creditors Age Analysis By Category	0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
	R'000		R'000		R'000		R'000		R'000
Bulk Electricity	135 426	40,4	17 254	5,1	0	-	182 630	54,5	335 309
Bulk Water	2 434	15,6	2 720	17,4	35	0,2	10 461	66,8	15 650
PAYE deductions	23 802	100,0	0	-	0	-	0	-	23 802
VAT (output less input)	15 912	100,0	0	-	0	-	0	-	15 912
Pensions / Retirement deductions	0		0		0		0		0
Loan repayments	530	-	0		0		0		530
Trade Creditors	320 750	78,6	53 191	13,0	12 119	3,0	21 959	5,4	408 019
Auditor General	219	1,5	119	0,8	116	0,8	13 924	96,8	14 379
Other	15 476	62,9	8 543	34,7	135	0,6	448	1,8	24 602
Total	514 549	61,4	81 827	9,8	12 405	1,5	229 422	27,4	838 203
Creditors Age Analysis By Municipality									
Creditors Age Analysis By Municipality	0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
	R'000		R'000		R'000		R'000		R'000
Cape Town	-37 567	99,8	-55	0,1	-21	0,1	11,1	0,0	-37 654
Total Metros	-37 567	99,8	-55	0,1	-21	0,1	11,1	0,0	-37 654
Matzikama WC011	36 397	20,6	21 020	11,9	1 947		117 406		176 770
Cederberg WC012	19 003	97,0	147	0,7			441	2,3	19 591
Bergrivier WC013	24 410	100,0							24 410
Saldanha Bay WC014	7 321	91,6	13	0,2	58	0,7	598	7,5	7 990
Swartland WC015	15 298	100,0							15 298
West Coast DC1	206	12,2	1 483	87,6	2	0,1	1	0,1	1 692
Total West Coast	102 635	41,8	22 662	9,2	2 008	0,8	118 446	48,2	245 751
Witzenberg WC022	9 495	99,5	46	0,5			0		9 542
Drakenstein WC023					1				0
Stellenbosch WC024	71 351	100,0							71 351
Breede Valley WC025	1 257	33,0	2 514	66,1			34	0,9	3 806
Langeberg WC026									0
Cape Winelands DM DC2	2 543	100,0							2 543
Total Cape Winelands	84 646	97,0	2 561	2,9			34	0,0	87 241
Theewaterskloof WC031	15 087	26,2	33 244	57,8	8 612	15,0	539	0,9	57 483
Overstrand WC032	5 220	100,0							5 220
Cape Agulhas WC033	20 587	89,1	699	3,0	81	0,4	1 728	7,5	23 095
Swellendam WC034							0		0
Overberg DC3							1	100,0	1
Total Overberg	40 894	47,7	33 943	39,6	8 693	10,1	2 268	2,6	85 798
Kannaland WC041							0		0
Hessequa WC042	43 658	100,0							43 658
Mossel Bay WC043	62 297	93,1	4 515	6,8	102	0,2	-31	0,0	66 882
George WC044	148 748	96,9	3 417	2,2	539	0,4	833	0,5	153 537
Oudtshoorn WC045	1 126	100,0							1 126
Bitou WC047	22 378	81,4	5 120	18,6					27 498
Knysna WC048	21 269	100,0							21 269
Garden Route DC4	7 136	79,2	740	8,2	110	1,2	1 022	11,3	9 008
Total Garden Route	306 612	94,9	13 791	4,3	752	0,2	1 824	0,6	322 978
Laingsburg WC051	1 490	97,0					46	3,0	1 536
Prince Albert WC052							0		0
Beaufort West WC053	15 301	11,6	8 795	6,7	903	0,7	106 813	81,0	131 812
Central Karoo DC5	537	72,5	130	17,5	71	9,5	3	0,4	741
Total Central Karoo	17 328	12,9	8 925	6,7	973	0,7	106 862	79,7	134 088
Total Western Cape	514 549	61,4	81 827	9,8	12 405	1,5	229 422	27,4	838 203

