



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 H.C. MALILA,
DIRECTOR-GENERAL

Provincial Building,
Wale Street,
Cape Town.

PROVINSIALE KENNISGEWING

Die volgende Provinsiale Kennisgewing word vir algemene inligting gepubliseer.

DR H.C. MALILA,
DIREKTEUR-GENERAAL

Provinsiale Wetgewer-gebou,
Waalstraat,
Kaapstad.

P.N. 45/2023**28 April 2023****PROVINCIAL NOTICE**

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

LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT
QUARTERLY CONSOLIDATED STATEMENT:
QUARTER 3 ENDING 31 MARCH 2023

I, Ms. Mireille Wenger, Provincial Minister of Finance and Economic Opportunities in the Western Cape, in terms of section 71(7) of the Local Government: Municipal Finance Management Act (No. 56 of 2003), publish the consolidated statement on municipal budgets in the Western Cape Province. The consolidated statement reflects the financial performance of municipalities as at the end of the third quarter (ending 31 March 2023) of the 2022/23 municipal financial year.

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

Signed at Cape Town on this 27th day of April 2023.

MS MIREILLE WENGER
PROVINCIAL MINISTER OF FINANCE AND ECONOMIC OPPORTUNITIES

SUMMARY ON THE STATE OF LOCAL GOVERNMENT REVENUE AND EXPENDITURE: THIRD QUARTER CONSOLIDATED STATEMENT FOR THE PERIOD 1 JANUARY 2023 - 31 MARCH 2023

BACKGROUND

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

This publication forms part of the In-Year Management, Monitoring and Reporting System for Local Government which enables the Provincial Treasury (PT) to exercise oversight over municipalities in the Western Cape. It provides a high-level review of the implementation of municipal budgets for the third quarter, ending 31 March 2023.

DATA USED

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

Some anomalies were noted in the submissions made by municipalities which have a significant impact on the credibility of the financial information reported for the period ending 31 March 2023. Discrepancies on key indicators were observed on the negative cash and cash equivalent budgets and year-to-date actuals reported by some municipalities as well as misalignments on capital funding and expenditure.

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

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

The data presented in this gazette provides a summary of the budget implementation performance against key indicators for all municipalities in the province. This data used was extracted on 21 April 2023 and detailed information for each municipality is available to the public in the section 71 files published at mfma.treasury.gov.za.

AGGREGATED TRENDS

1. In aggregate, Western Cape municipalities spent R58.78 billion or 63.5 per cent of the total adjusted expenditure budget of R92.63 billion by the end of the third quarter on 31 March 2023 (actual operating expenditure accounted for R52.48 billion and actual capital expenditure for R6.31 billion).

2. In respect of revenue, aggregate billing and other revenue amounted to R66.05 billion or 72.5 per cent of the total adjusted revenue budget of R91.05 billion (actual operating revenue accounted for R59.67 billion and actual capital revenue for R6.38 billion).
3. The aggregate operating revenue for the period ended 31 March 2023 amounted to R59.67 billion or 75.7 per cent of the operating adjusted revenue budget of R78.84 billion, which represents an over performance of 0.2 per cent against year-to-date budget projections.
4. Service charges and property rates are the largest revenue sources, contributing 47.4 per cent and 19.4 per cent respectively towards the total adjusted operating revenue budget of R78.84 billion. This is consistent with past trends.
5. For the quarter under review property rates overperformed by R60.48 million or 0.5 per cent, the overperformance is mainly due to some property rates being levied on an annual basis in July 2022, rather than monthly. However, an underperformance in service charges of 2.5 per cent is noted. This is due to the underperformance of R785.52 million or 4.1 per cent in respect of electricity revenue which is attributable to the ongoing loadshedding. The service charges and property rates revenue represent billed revenue and not actual revenue collected. Municipalities must stringently implement debt collection strategies to realise planned revenue.
6. To date municipalities spent R52.48 billion or 65.3 per cent of their aggregated R80.42 billion adjusted operating expenditure budget. Employee related costs is the highest cost driver, amounting to R17.67 billion or 33.7 per cent of the total operating expenditure to date, followed by inventory consumed and bulk purchases of R16.77 billion or 32.0 per cent and other expenditure amounting to R12.88 billion or 24.5 per cent of total operating expenditure to date.
7. Operating expenditure underperformed by R3.70 billion or 6.6 per cent against the year-to-date operating budget as at the end of March 2023. A year-on-year comparison indicates an increase in operating expenditure of 9.1 per cent, growth that exceeds inflation.
8. As at the end of March 2023, an aggregated operating surplus of R7.19 billion against an adjusted operating deficit budget of R1.58 billion was reported. The surplus may be due to some municipalities reducing spending in-year in line with their limited available revenue and cash. However, it was also noted that several municipalities are not fully reporting on their non-cash items (debt impairment and depreciation), this significantly understates the operating expenditure reported to date and results in an exaggerated operating surplus.
9. Municipalities in the Western Cape spent R6.31 billion or 51.6 per cent of their aggregated R12.21 billion adjusted capital budget to date. Spending has improved but an underperformance of R547.23 million or 8.0 per cent was noted when compared to the budgeted year-to-date performance of R6.85 billion. The year-on-year comparison shows an increase in actual spending in the current year of 40.6 per cent.
10. The City of Cape Town reported capital spending of R4.56 billion (58.7 per cent of the adjusted budget) which is an overperformance of 18.8 per cent against the year-to-date budget. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported aggregated capital expenditure performance of R661.53 million or 41.5 per cent against their combined capital budget of R1.59 billion. The consolidated capital spending for district municipalities amounted to R24.54 million or 21.6 per cent of their total adjusted budget of R113.86 million. Local municipalities' capital spending amounted to R1.07 billion or 38.8 per cent against their aggregated capital budget of R2.75 billion. Municipalities' capital spending is largely dependent on the timeous completion of supply chain processes such as advertisement of bids, evaluating and awarding of the contracts to successful

bidders. Many municipalities in the province revised their capital budgets during the February adjustments budget process.

11. In aggregate, Western Cape municipalities fund 64.3 per cent of their total planned capital investment from own funding (a decrease from the 64.4 per cent budgeted in the prior year). This comprises of internally generated funds (39.5 per cent) and borrowings (24.8 per cent). 15 municipalities planned to take up loans when adopting their budgets for 2022/23. At the end of March 2023 only eleven (11) municipalities have taken up new loans in the current year.
12. Capital spending funded from borrowings amounted to R1.58 billion or 52.2 per cent against the budgeted borrowing of R3.03 billion. Capital spending funded from transfers amounted to R2.40 billion or 54.9 per cent against the budgeted amount of R4.36 billion. Internally generated funds utilised amounted to R2.41 billion or 49.9 per cent against the budget of R4.82 billion.
13. The aggregate municipal consumer debtors balance as at 31 March 2023 amounted to R13.90 billion. The bulk of the outstanding debt is owed by households, which account for R10.13 billion or 72.9 per cent of the total outstanding debt.
14. Debtors older than 90 days amounted to R9.48 billion or 68.2 per cent of the total outstanding debtors of R13.90 billion. This includes historic debt that has accumulated over an extended period, interest on arrears and other recoveries.
15. Outstanding debtors have increased by R267.37 million or 2.0 per cent, from the R13.64 billion reported at the end of the second quarter of 2022/23 to R13.90 billion at the end of the third quarter of 2022/23. Debtors over 90 days increased by R433.09 million or 4.8 per cent during the third quarter.
16. In aggregate, Western Cape municipalities reported outstanding creditors of R697.54 million as at 31 March 2023. Total outstanding creditors older than 30 days amounted to R388.76 million or 55.7 per cent of the total. Municipalities cited various reasons for payments that are owed for more than 30 days.
17. Four (4) municipalities in the Western Cape collectively owe Eskom an amount of R279.2 million in outstanding payments overdue for more than 30 days. Each of the four (4) municipalities has a repayment arrangement in place with Eskom.
18. The total cash and cash equivalents reported by municipalities as at the end of the third quarter amounted to R91.7 billion. However, this amount is overstated and does not align with figures in the Municipal Budget and Reporting Regulations (MBRR) schedules reported to municipal councils.
19. Provincial Treasury will continue to provide support to municipalities including guidance and support with mSCOA implementation, budget verifications, annual budget and in-year monitoring workshops, capacity building training initiatives, quarterly Chief Financial Officers' and Municipal Accountants Fora as well as facilitating the reduction of government debt owed to municipalities in conjunction with various government departments.

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Table 1 Summary - Consolidated Budget Statement for the 3rd Quarter Ending 31 March 2023

Description	2021/22	Budget year 2022/23									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD %	YTD Budget	YTD Variance	Full Year Forecast
Financial Performance											
Property rates	14 186 093	15 242 219	15 280 757	4 395 558	3 593 844	3 618 487	11 607 889	76,0	11 547 408	60 481	15 280 757
Service charges	35 118 485	37 694 010	37 391 287	9 761 508	8 528 315	8 918 293	27 208 115	72,8	27 900 697	(692 582)	37 391 287
Investment revenue	1 326 091	1 495 327	1 752 928	369 995	456 837	520 474	1 347 307	76,9	1 232 999	114 307	1 752 928
Transfers and subsidies	12 301 316	10 363 095	10 613 011	3 058 609	2 810 628	2 782 105	8 651 343	81,5	8 754 472	(103 129)	10 613 011
Other own revenue	11 469 629	13 161 030	13 798 344	2 790 035	3 701 963	4 360 632	10 852 630	78,7	10 105 166	747 464	13 798 344
Total Revenue (excluding capital transfers and contributions)	74 401 614	77 955 680	78 836 327	20 375 705	19 091 588	20 199 991	59 667 284	75,7	59 540 743	126 541	78 836 327
Employee costs	22 559 053	25 438 579	25 368 303	5 346 696	6 534 204	5 787 264	17 668 163	69,6	18 494 672	(826 509)	25 368 303
Remuneration of councillors	460 565	500 075	506 253	124 592	114 059	120 785	359 437	71,0	376 836	(17 399)	506 253
Depreciation & asset impairment	4 858 441	4 983 770	5 096 692	988 001	1 252 275	1 385 428	3 625 704	71,1	3 685 787	(60 083)	5 096 692
Finance charges	1 346 295	1 466 091	1 363 615	202 570	399 551	213 246	815 366	59,8	889 533	(74 167)	1 363 615
Materials and bulk purchases	24 526 883	25 485 287	25 978 791	5 483 072	5 531 665	5 757 615	16 772 352	64,6	17 967 910	(1 195 558)	25 978 791
Transfers and subsidies	569 663	558 186	615 636	103 106	98 415	152 433	353 953	57,5	415 382	(61 429)	615 636
Other expenditure	18 892 853	20 550 619	21 488 384	3 442 852	4 998 406	4 440 494	12 881 752	59,9	14 345 290	(1 463 537)	21 488 384
Total Expenditure	73 213 752	78 982 607	80 417 674	15 690 888	18 928 575	17 857 265	52 476 728	65,3	56 175 410	(3 698 682)	80 417 674
Surplus/(Deficit)	1 187 863	(1 026 927)	(1 581 347)	4 684 818	163 013	2 342 726	7 190 557	- 454,7	3 365 333	3 825 224	(1 581 347)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 030 511	3 886 979	4 416 207	469 033	707 243	682 664	1 858 940	42,1	2 771 030	(912 090)	4 416 207
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	25 748	7 200	5 364	-	-	2 870	2 870	53,5	3 981	(1 111)	5 364
Surplus/(Deficit) after capital transfers & contributions	4 244 122	2 867 252	2 840 223	5 153 851	870 256	3 028 259	9 052 366	318,7	6 140 344	2 912 022	2 840 223
Share of surplus/ (deficit) of associate	323	-	-	54	27	65	145	-	-	145	-
Surplus/(Deficit) for the year	4 244 445	2 867 252	2 840 223	5 153 904	870 283	3 028 324	9 052 512	318,7	6 140 344	2 912 168	2 840 223
Capital expenditure & funds sources											
Capital expenditure	6 589 707	11 758 174	12 214 326	1 226 571	2 066 533	3 015 080	6 308 183	51,6	6 855 409	(547 226)	12 214 326
Transfers recognised - capital	1 948 699	3 831 802	4 362 440	572 290	708 493	1 114 744	2 395 528	54,9	2 715 608	(320 080)	4 362 440
Borrowing	1 228 168	3 458 301	3 026 188	303 628	522 522	754 482	1 580 633	52,2	1 531 387	49 246	3 026 188
Internally generated funds	3 259 089	4 455 503	4 822 438	429 815	833 172	1 142 629	2 405 617	49,9	2 606 616	(200 999)	4 822 438
Total sources of capital funds	6 435 956	11 745 606	12 211 066	1 305 734	2 064 188	3 011 856	6 381 777	52,3	6 853 610	(471 833)	12 211 066
Financial position											
Total current assets	29 408 906	23 887 651	29 124 204	26 298 248	2 727 022	2 811 538	31 836 808	109,3	28 844 286	2 992 522	29 124 204
Total non current assets	106 701 366	109 690 993	114 082 839	94 702 984	10 703 353	3 591 967	108 998 303	95,5	107 818 152	1 180 151	114 082 839
Total current liabilities	17 202 825	15 266 285	18 369 834	10 830 138	1 652 942	2 894 970	15 378 049	83,7	17 016 254	(1 638 204)	18 369 834
Total non current liabilities	19 926 548	23 407 049	23 105 335	19 491 623	1 092 080	62 102	20 645 805	89,4	20 803 022	(157 217)	23 105 335
Community wealth/Equity	95 633 805	94 906 961	101 395 221	86 076 358	9 621 448	775 529	96 473 335	95,1	97 151 603	(678 268)	101 395 221
Cash flows											
Net cash from (used) operating	95 722 611	9 025 651	97 105 887	30 834 300	27 117 429	23 627 920	81 579 649	84,0	2 934 589	78 645 060	97 105 887
Net cash from (used) investing	(7 109 148)	(11 009 344)	(10 719 853)	(501 539)	(4 248 286)	(2 516 296)	(7 266 120)	67,8	(4 241 540)	(3 024 580)	(10 719 853)
Net cash from (used) financing	40 676	1 484 323	657 213	(4 649)	(23 921)	(37 516)	(66 085)	- 10,1	121 476	(187 561)	657 213
Cash/cash equivalents at the year end	106 188 246	14 980 098	105 821 729	45 823 339	70 497 378	91 714 043	91 714 043	86,7	16 032 113	75 681 929	105 821 729

Note: The Quarter 3 results for Kannaland Municipality only show data to the end of February 2023 due to their submission of a Schedule G application to allow the late submission of data for March 2023.

Table 2 Aggregated Revenue and Expenditure Budget Performance Per Category for the 3rd Quarter Ending 31 March 2023

	Budget			Adjusted Budget			Year to date: 31 March 2023			
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of Budget
R thousands										
Metro	54 039 500	7 527 791	61 567 291	54 745 400	7 759 224	62 504 624	36 386 692	4 556 573	40 943 265	65,5
Secondary Cities	7 848 092	1 327 866	9 175 957	8 012 018	1 592 703	9 604 721	4 815 011	661 525	5 476 535	57,0
District Municipalities	1 745 066	279 227	2 024 293	1 906 280	113 858	2 020 138	1 323 094	24 543	1 347 638	66,7
Local Municipalities	15 349 950	2 623 290	17 973 240	15 753 976	2 748 540	18 502 517	9 951 931	1 065 542	11 017 473	59,5
Total	78 982 607	11 758 174	90 740 781	80 417 674	12 214 326	92 632 000	52 476 728	6 308 183	58 784 911	63,5

	Budget			Adjusted Budget			Year to date: 31 March 2023			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Total Revenue as % of Budget
R thousands										
Metro	53 434 043	7 527 791	60 961 834	54 009 573	7 759 224	61 768 797	41 538 393	4 554 026	46 092 420	74,6
Secondary Cities	7 818 253	1 327 866	9 146 118	7 782 299	1 592 703	9 375 002	5 494 756	661 525	6 156 281	65,7
District Municipalities	1 722 774	276 227	1 999 001	1 879 142	113 794	1 992 936	1 473 039	24 543	1 497 582	75,1
Local Municipalities	14 980 611	2 613 722	17 594 333	15 165 313	2 745 344	17 910 657	11 161 096	1 141 682	12 302 779	68,7
Total	77 955 680	11 745 606	89 701 287	78 836 327	12 211 066	91 047 392	59 667 284	6 381 777	66 049 061	72,5

Note: The Quarter 3 results for Kannaland Municipality only show data to the end of February 2023 due to their submission of a Schedule G application to allow the late submission of data for March 2023.

Table 3 Operating Revenue for the 3rd Quarter Ending 31 March 2023

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct- Dec Actual	Quarter 3 Jan - Mrch Actual
WESTERN CAPE								
City of Cape Town	CPT	53 434 043	54 009 573	41 538 393	76,9	13 702 195	13 515 185	14 321 014
Total Metros		53 434 043	54 009 573	41 538 393	76,9	13 702 195	13 515 185	14 321 014
Matzikama	WC011	429 938	443 969	311 318	70,1	111 607	98 135	101 576
Cederberg	WC012	384 997	377 243	275 219	73,0	110 238	85 376	79 605
Bergrivier	WC013	472 147	473 059	345 042	72,9	124 762	112 655	107 625
Saldanha Bay	WC014	1 341 240	1 369 780	1 041 137	76,0	331 787	348 894	360 456
Swartland	WC015	1 016 875	1 019 127	724 179	71,1	263 715	241 521	218 943
West Coast District	DC1	464 999	562 278	454 112	80,8	118 006	173 909	162 197
Total West Coast		4 110 195	4 245 457	3 151 006	74,2	1 060 115	1 060 490	1 030 401
Witzenberg	WC022	748 205	767 216	588 118	76,7	241 178	172 384	174 556
Drakenstein	WC023	2 836 566	2 793 827	2 071 303	74,1	734 897	675 861	660 544
Stellenbosch	WC024	2 103 783	2 089 954	1 607 327	76,9	620 847	487 432	499 047
Breede Valley	WC025	1 390 473	1 407 894	918 274	65,2	304 713	154 235	459 326
Langeberg	WC026	965 406	985 012	743 686	75,5	309 056	220 718	213 912
Cape Winelands District	DC2	424 952	462 186	331 836	71,8	129 200	115 114	87 522
Total Cape Winelands		8 469 384	8 506 088	6 260 542	73,6	2 339 891	1 825 745	2 094 906
Theewaterskloof	WC031	652 911	676 678	484 511	71,6	197 366	137 563	149 582
Overstrand	WC032	1 498 153	1 511 017	1 146 852	75,9	387 309	397 999	361 544
Cape Agulhas	WC033	417 313	432 284	306 517	70,9	124 318	89 594	92 605
Swellendam	WC034	345 317	341 903	255 591	74,8	90 851	68 690	96 050
Overberg District	DC3	253 440	258 965	213 910	82,6	70 484	72 691	70 735
Total Overberg		3 167 134	3 220 848	2 407 380	74,7	870 328	766 537	770 515
Kannaland	WC041	192 782	193 021	115 043	59,6	49 906	40 342	24 795
Hessequa	WC042	637 373	642 886	497 266	77,3	227 787	110 782	158 696
Mossel Bay	WC043	1 349 344	1 388 136	1 021 670	73,6	349 858	355 744	316 068
George	WC044	2 877 904	2 898 518	1 816 127	62,7	576 052	606 615	633 460
Oudtshoorn	WC045	705 420	690 434	570 779	82,7	314 370	129 134	127 275
Bitou	WC047	822 693	805 062	630 556	78,3	211 971	201 761	216 824
Knysna	WC048	1 062 059	1 081 113	804 297	74,4	346 388	211 009	246 900
Garden Route District	DC4	469 150	482 321	381 665	79,1	135 505	117 368	128 791
Total Garden Route		8 116 725	8 181 490	5 837 401	71,3	2 211 837	1 772 755	1 852 809
Laingsburg	WC051	99 443	88 473	62 168	70,3	29 272	21 885	11 011
Prince Albert	WC052	79 620	98 767	71 347	72,2	30 783	22 879	17 685
Beaufort West	WC053	368 904	372 238	247 530	66,5	97 546	77 115	72 868
Central Karoo District	DC5	110 233	113 392	91 517	80,7	33 738	28 998	28 780
Total Central Karoo		658 200	672 871	472 562	70,2	191 339	150 877	130 345
Total Western Cape		77 955 680	78 836 327	59 667 284	75,7	20 375 705	19 091 588	20 199 991

Note: The Quarter 3 results for Kannaland Municipality only show data to the end of February 2023 due to their submission of a Schedule G application to allow the late submission of data for March 2023.

Table 4 Operating Revenue Per Source for the 3rd Quarter Ending 31 March 2023

R thousands	Demarcation Code	Original Budget	Adjusted Budget Revenue	YTD Actual	YTD %	Property Rates	Service Charges	Investment Revenue	Transfers and Subsidies	Other Own Revenue
WESTERN CAPE										
City of Cape Town	CPT	53 434 043	54 009 573	41 538 393	76,9	8 585 626	17 994 309	1 009 963	5 093 566	8 854 929
Total Metros		53 434 043	54 009 573	41 538 393	76,9	8 585 626	17 994 309	1 009 963	5 093 566	8 854 929
Matzikama	WC011	429 938	443 969	311 318	70,1	38 854	162 978	1 054	84 783	23 649
Cederberg	WC012	384 997	377 243	275 219	73,0	54 927	124 340	1 195	79 704	15 054
Bergivier	WC013	472 147	473 059	345 042	72,9	73 385	168 600	8 488	69 020	25 550
Saldanha Bay	WC014	1 341 240	1 369 780	1 041 137	76,0	224 203	558 581	40 613	129 674	88 065
Swartland	WC015	1 016 875	1 019 127	724 179	71,1	114 608	392 905	6 292	167 038	43 337
West Coast District	DC1	464 999	562 278	454 112	80,8	-	100 816	13 369	26 880	313 046
Total West Coast		4 110 195	4 245 457	3 151 006	74,2	505 976	1 508 220	71 010	557 099	508 700
Witzenberg	WC022	748 205	767 216	588 118	76,7	81 088	322 381	9 091	127 451	48 107
Drakenstein	WC023	2 836 566	2 793 827	2 071 303	74,1	335 172	1 413 012	22 506	209 683	90 931
Stellenbosch	WC024	2 103 783	2 089 954	1 607 327	76,9	357 681	857 189	29 570	193 837	169 050
Breede Valley	WC025	1 390 473	1 407 894	918 274	65,2	144 236	502 578	9 657	163 235	98 567
Langeberg	WC026	965 406	985 012	743 686	75,5	96 721	484 556	20 060	124 267	18 082
Cape Winelands District	DC2	424 952	462 186	331 836	71,8	-	-	18 630	253 945	59 260
Total Cape Winelands		8 469 384	8 506 088	6 260 542	73,6	1 014 897	3 579 716	109 515	1 072 418	483 996
Theewaterskloof	WC031	652 911	676 678	484 511	71,6	107 565	205 620	8 671	132 385	30 270
Overstrand	WC032	1 498 153	1 511 017	1 146 852	75,9	221 627	626 722	28 268	153 644	116 591
Cape Agulhas	WC033	417 313	432 284	306 517	70,9	72 355	168 842	5 725	41 375	18 219
Swellendam	WC034	345 317	341 903	255 591	74,8	37 870	115 926	4 871	47 796	49 128
Overberg District	DC3	253 440	258 965	213 910	82,6	-	9 455	3 236	175 951	25 268
Total Overberg		3 167 134	3 220 848	2 407 380	74,7	439 417	1 126 566	50 771	551 151	239 475
Kannaland	WC041	192 782	193 021	115 043	59,6	17 035	68 946	1 073	20 289	7 700
Hessequa	WC042	637 373	642 886	497 266	77,3	119 625	219 280	10 605	84 187	63 569
Mossel Bay	WC043	1 349 344	1 388 136	1 021 670	73,6	144 540	649 310	38 703	100 214	88 903
George	WC044	2 877 904	2 898 518	1 816 127	62,7	293 665	926 779	30 741	427 300	137 642
Oudtshoorn	WC045	705 420	690 434	570 779	82,7	116 491	320 429	7 972	92 955	32 932
Bitou	WC047	822 693	805 062	630 556	78,3	114 347	317 134	4 421	144 201	50 454
Knysna	WC048	1 062 059	1 081 113	804 297	74,4	210 759	342 032	1 212	141 122	109 170
Garden Route District	DC4	469 150	482 321	381 665	79,1	-	-	6 130	187 790	187 744
Total Garden Route		8 116 725	8 181 490	5 837 401	71,3	1 016 462	2 843 910	100 858	1 198 058	678 113
Laingsburg	WC051	99 443	88 473	62 168	70,3	5 156	16 206	320	23 200	17 287
Prince Albert	WC052	79 620	98 767	71 347	72,2	4 128	30 207	2 799	30 899	3 314
Beaufort West	WC053	368 904	372 238	247 530	66,5	36 226	108 982	1 119	86 914	14 288
Central Karoo District	DC5	110 233	113 392	91 517	80,7	-	-	952	38 038	52 528
Total Central Karoo		658 200	672 871	472 562	70,2	45 511	155 394	5 190	179 051	87 416
Total Western Cape		77 955 680	78 836 327	59 667 284	75,7	11 607 889	27 208 115	1 347 307	8 651 343	10 852 630

Note: The Quarter 3 results for Kannaland Municipality only show data to the end of February 2023 due to their submission of a Schedule G application to allow the late submission of data for March 2023.

Table 5 Operating Expenditure for the 3rd Quarter Ending 31 March 2023

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct- Dec Actual	Quarter 3 Jan - Mar Actual
WESTERN CAPE								
City of Cape Town	CPT	54 039 500	54 745 400	36 386 692	66,5	10 808 110	13 122 236	12 456 345
Total Metros		54 039 500	54 745 400	36 386 692	66,5	10 808 110	13 122 236	12 456 345
Matzikama	WC011	425 726	454 206	295 612	65,1	93 085	107 035	95 491
Cederberg	WC012	395 428	404 252	273 077	67,6	96 525	85 061	91 491
Bergrivier	WC013	488 069	490 206	325 356	66,4	102 986	119 404	102 966
Saldanha Bay	WC014	1 397 638	1 447 208	955 977	66,1	313 896	325 681	316 400
Swartland	WC015	1 029 332	1 025 576	612 587	59,7	175 195	246 273	191 119
West Coast District	DC1	470 354	570 059	428 859	75,2	97 698	187 172	143 990
Total West Coast		4 206 547	4 391 506	2 891 470	65,8	879 386	1 070 625	941 458
Witzenberg	WC022	799 484	830 734	470 331	56,6	157 057	158 725	154 549
Drakenstein	WC023	2 878 003	2 886 130	1 824 436	63,2	536 326	808 064	480 046
Stellenbosch	WC024	2 102 065	2 119 665	1 309 338	61,8	335 495	416 463	557 379
Breede Valley	WC025	1 355 751	1 397 862	748 413	53,5	210 906	138 532	398 974
Langeberg	WC026	955 099	981 577	610 748	62,2	203 780	187 831	219 137
Cape Winelands District	DC2	427 080	462 186	288 032	62,3	73 326	98 288	116 418
Total Cape Winelands		8 517 482	8 678 152	5 251 298	60,5	1 516 891	1 807 904	1 926 503
Theewaterskloof	WC031	671 602	694 799	549 511	79,1	203 856	208 163	137 492
Overstrand	WC032	1 594 971	1 610 448	1 055 522	65,5	316 524	410 502	328 496
Cape Agulhas	WC033	409 161	432 831	294 141	68,0	106 098	94 547	93 496
Swellendam	WC034	380 981	373 865	237 342	63,5	67 241	85 546	84 555
Overberg District	DC3	253 346	264 698	192 665	72,8	56 237	74 721	61 707
Total Overberg		3 310 061	3 376 642	2 329 181	69,0	749 956	873 479	705 746
Kannaland	WC041	218 716	219 080	103 407	47,2	29 815	45 195	28 397
Hessequa	WC042	656 476	663 315	429 588	64,8	107 022	156 218	166 348
Mossel Bay	WC043	1 403 188	1 444 173	941 598	65,2	310 105	341 088	290 405
George	WC044	2 868 024	3 006 224	1 681 236	55,9	492 035	629 566	559 635
Oudtshoorn	WC045	735 144	761 616	487 605	64,0	168 372	170 809	148 424
Bitou	WC047	818 774	855 301	521 996	61,0	168 258	181 638	172 101
Knysna	WC048	1 061 275	1 078 836	693 452	64,3	226 837	249 341	217 274
Garden Route District	DC4	487 297	496 081	329 709	66,5	96 532	117 833	115 344
Total Garden Route		8 248 894	8 524 627	5 188 593	60,9	1 598 976	1 891 689	1 697 929
Laingsburg	WC051	109 885	77 458	61 586	79,5	24 399	23 412	13 775
Prince Albert	WC052	79 618	97 590	67 164	68,8	19 474	31 087	16 603
Beaufort West	WC053	363 631	413 043	216 914	52,5	69 529	76 991	70 394
Central Karoo District	DC5	106 989	113 256	83 830	74,0	24 167	31 151	28 512
Total Central Karoo		660 124	701 346	429 494	61,2	137 569	162 641	129 285
Total Western Cape		78 982 607	80 417 674	52 476 728	65,3	15 690 888	18 928 575	17 857 265

Note: The Quarter 3 results for Kannaland Municipality only show data to the end of February 2023 due to their submission of a Schedule G application to allow the late submission of data for March 2023.

Table 6 Operating Expenditure Per Item for the 3rd Quarter Ending 31 March 2023

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Expenditure	Year to date %	Employee costs	Remuneration of councillors	Depreciation & asset impairment	Finance charges	Materials and bulk purchases	Transfers and subsidies	Other expenditure
WESTERN CAPE												
City of Cape Town	CPT	54 039 500	54 745 400	36 386 692	66,5	12 051 501	127 565	2 425 208	525 324	11 714 414	215 155	9 327 523
Total Metros		54 039 500	54 745 400	36 386 692	66,5	12 051 501	127 565	2 425 208	525 324	11 714 414	215 155	9 327 523
Matzikama	WC011	425 726	454 206	295 612	65,1	128 617	5 671	5 344	11 928	109 481	1 309	33 262
Cederberg	WC012	395 428	404 252	273 077	67,6	97 669	4 245	20 510	11 386	72 108	289	66 870
Bergvriër	WC013	488 069	490 206	325 356	66,4	118 082	5 144	22 142	9 563	94 017	6 021	70 388
Saldanha Bay	WC014	1 397 638	1 447 208	955 977	66,1	347 202	9 660	120 455	15 242	303 237	1 084	159 098
Swartland	WC015	1 029 332	1 025 576	612 587	59,7	206 718	8 414	68 107	5 218	215 686	3 697	104 747
West Coast District	DC1	470 354	570 059	428 859	75,2	162 764	5 095	7 894	65	113 174	1 286	138 581
Total West Coast		4 206 547	4 391 506	2 891 470	65,8	1 061 052	38 228	244 452	53 401	907 703	13 686	572 947
Witzenberg	WC022	799 484	830 734	470 331	56,6	166 189	8 164	-	64	191 442	1 330	103 142
Drakenstein	WC023	2 878 003	2 886 130	1 824 436	63,2	558 409	24 150	130 692	89 338	747 505	21 543	252 800
Stellenbosch	WC024	2 102 065	2 119 665	1 309 338	61,8	409 490	16 640	194 229	24 058	411 281	14 964	238 677
Breedse Valley	WC025	1 355 751	1 397 862	748 413	53,5	258 234	13 687	69 371	14 797	264 438	1 010	126 875
Langeberg	WC026	955 099	981 577	610 748	62,2	171 328	8 110	27 993	2 617	346 897	1 766	52 037
Cape Winelands District	DC2	427 080	462 186	288 032	62,3	166 742	10 122	6 890	-	26 381	8 497	69 400
Total Cape Winelands		8 517 482	8 678 152	5 251 298	60,5	1 730 391	80 872	429 176	130 874	1 987 944	49 110	842 931
Theewaterskloof	WC031	671 602	694 799	549 511	79,1	190 307	9 348	23 188	7 465	111 857	12 458	194 888
Overstrand	WC032	1 594 971	1 610 448	1 055 522	65,5	364 715	8 947	97 730	25 816	272 475	10 162	275 677
Cape Agulhas	WC033	409 161	432 831	294 141	68,0	122 706	4 149	8 120	2 324	111 354	1 810	43 678
Swellendam	WC034	380 981	373 865	237 342	63,5	82 196	4 010	11 447	2 479	65 505	429	71 276
Overberg District	DC3	253 346	264 698	192 665	72,8	99 937	4 644	2 719	1 964	44 855	-	38 545
Total Overberg		3 310 061	3 376 642	2 329 181	69,0	859 861	31 098	143 204	40 048	606 046	24 860	624 065
Kannaland	WC041	218 716	219 080	103 407	47,2	53 023	3 130	7 527	905	18 297	80	20 445
Hessequa	WC042	656 476	663 315	429 588	64,8	151 544	6 068	29 642	6 958	129 816	1 280	104 281
Mossel Bay	WC043	1 403 188	1 444 173	941 598	65,2	258 658	10 138	100 701	6 833	325 020	10 420	229 828
George	WC044	2 868 024	3 006 224	1 681 236	55,9	465 013	18 684	134 821	16 740	477 244	30 135	538 598
Oudtshoorn	WC045	735 144	761 616	487 605	64,0	199 334	8 771	30 026	10 096	154 096	1 966	83 316
Bitou	WC047	818 774	855 301	521 996	61,0	224 378	5 112	28 049	4 877	121 839	3 715	134 026
Knysna	WC048	1 061 275	1 078 836	693 452	64,3	215 138	7 412	40 296	13 737	197 135	273	219 462
Garden Route District	DC4	487 297	496 081	329 709	66,5	213 618	9 612	3 334	-	40 277	1 760	61 109
Total Garden Route		8 248 894	8 524 627	5 188 593	60,9	1 780 707	68 927	374 396	60 147	1 463 724	49 628	1 391 064
Laingsburg	WC051	109 885	77 458	61 586	79,5	23 608	2 497	4 859	0	10 043	15	20 563
Prince Albert	WC052	79 618	97 590	67 164	68,8	20 627	2 282	4 076	126	11 514	260	28 279
Beaufort West	WC053	363 631	413 043	216 914	52,5	94 257	4 694	-	5 447	61 260	458	50 799
Central Karoo District	DC5	106 989	113 256	83 830	74,0	46 159	3 273	333	-	9 704	780	23 581
Total Central Karoo		660 124	701 346	429 494	61,2	184 651	12 746	9 268	5 573	92 521	1 514	123 222
Total Western Cape		78 982 607	80 417 674	52 476 728	65,3	17 668 163	359 437	3 625 704	815 366	16 772 352	353 953	12 881 752

Note: The Quarter 3 results for Kannaland Municipality only show data to the end of February 2023 due to their submission of a Schedule G application to allow the late submission of data for March 2023.

Table 7 Capital Revenue for the 3rd Quarter Ending 31 March 2023

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual
WESTERN CAPE								
City of Cape Town	CPT	7 527 791	7 759 224	4 554 026	58,7	805 538	1 359 348	2 389 140
Total Metros		7 527 791	7 759 224	4 554 026	58,7	805 538	1 359 348	2 389 140
Matzikama	WC011	49 720	48 830	30 333	62,1	11 707	7 026	11 599
Cederberg	WC012	70 530	83 517	13 098	15,7	876	4 217	8 005
Bergrivier	WC013	83 155	82 910	37 604	45,4	8 321	14 536	14 747
Saldanha Bay	WC014	369 573	309 975	107 305	34,6	19 559	49 131	38 616
Swartland	WC015	191 096	178 840	83 832	46,9	5 375	36 222	42 236
West Coast District	DC1	14 223	27 646	9 470	34,3	1 652	3 184	4 634
Total West Coast		778 296	731 718	281 643	38,5	47 490	114 316	119 837
Witzenberg	WC022	92 143	100 691	55 413	55,0	19 344	18 440	17 628
Drakenstein	WC023	130 609	196 054	92 920	47,4	29 300	31 717	31 903
Stellenbosch	WC024	409 273	378 709	179 425	47,4	21 323	107 338	50 764
Breede Valley	WC025	318 550	398 936	108 653	27,2	22 052	27 259	59 343
Langeberg	WC026	126 294	156 086	41 967	26,9	10 034	14 916	17 018
Cape Winelands District	DC2	124 183	31 087	7 857	25,3	137	2 881	4 840
Total Cape Winelands		1 201 053	1 261 564	486 236	38,5	102 190	202 550	181 496
Theewaterskloof	WC031	158 760	193 052	43 462	22,5	(9 415)	32 677	20 199
Overstrand	WC032	236 020	206 216	79 325	38,5	26 740	32 524	20 062
Cape Agulhas	WC033	70 616	71 629	(6 227) -	8,7	(34 756)	12 053	16 476
Swellendam	WC034	59 893	85 764	48 015	56,0	7 347	20 136	20 532
Overberg District	DC3	10 274	15 320	2 293	15,0	30	1 200	1 064
Total Overberg		535 562	571 981	166 868	29,2	(10 054)	98 589	78 333
Kannaland	WC041	12 919	14 106	887	6,3	7	870	10
Hessequa	WC042	90 237	102 392	50 305	49,1	12 141	20 191	17 972
Mossel Bay	WC043	284 937	281 029	135 467	48,2	49 353	38 757	47 357
George	WC044	787 983	1 017 940	389 179	38,2	119 653	156 009	113 518
Oudtshoorn	WC045	92 047	112 633	58 955	52,3	12 199	32 449	14 308
Bitou	WC047	98 450	102 148	20 359	19,9	459	6 457	13 443
Knysna	WC048	117 574	121 211	182 381	150,5	148 410	16 262	17 709
Garden Route District	DC4	126 642	38 441	4 836	12,6	352	2 490	1 994
Total Garden Route		1 610 790	1 789 901	842 371	47,1	342 575	273 485	226 311
Laingsburg	WC051	24 039	24 120	22 012	91,3	13 185	6 767	2 060
Prince Albert	WC052	16 342	21 776	7 803	35,8	3 253	2 829	1 721
Beaufort West	WC053	50 828	49 481	20 732	41,9	1 508	6 265	12 959
Central Karoo District	DC5	906	1 300	87	6,7	49	38	-
Total Central Karoo		92 114	96 677	50 634	52,4	17 995	15 900	16 739
Total Western Cape		11 745 606	12 211 066	6 381 777	52,3	1 305 734	2 064 188	3 011 856

Note: The Quarter 3 results for Kannaland Municipality only show data to the end of February 2023 due to their submission of a Schedule G application to allow the late submission of data for March 2023.

Table 8 Capital Revenue Per Source for the 3rd Quarter Ending 31 March 2023

R thousands	Demarcation Code	Original Budget	Adjusted Budget Revenue	YTD Actual Revenue	%	Transfers recognised-capital	Borrowing	Internally generated funds
WESTERN CAPE								
City of Cape Town	CPT	7 527 791	7 759 224	4 554 026	58,7	1 518 200	1 105 691	1 930 136
Total Metros		7 527 791	7 759 224	4 554 026	58,7	1 518 200	1 105 691	1 930 136
Matzikama	WC011	49 720	48 830	30 333	62,1	28 993	-	1 340
Cederberg	WC012	70 530	83 517	13 098	15,7	12 054	118	926
Bergrivier	WC013	83 155	82 910	37 604	45,4	13 745	14 529	9 331
Saldanha Bay	WC014	369 573	309 975	107 305	34,6	15 700	5 484	86 121
Swartland	WC015	191 096	178 840	83 832	46,9	34 731	-	49 101
West Coast District	DC1	14 223	27 646	9 470	34,3	1 323	-	8 147
Total West Coast		778 296	731 718	281 643	38,5	106 547	20 130	154 966
Witzenberg	WC022	92 143	100 691	55 413	55,0	44 733	-	10 680
Drakenstein	WC023	130 609	196 054	92 920	47,4	73 940	-	18 980
Stellenbosch	WC024	409 273	378 709	179 425	47,4	66 313	59 415	53 697
Breede Valley	WC025	318 550	398 936	108 653	27,2	24 610	56 473	27 570
Langeberg	WC026	126 294	156 086	41 967	26,9	23 112	1 033	17 822
Cape Winelands District	DC2	124 183	31 087	7 857	25,3	61	-	7 797
Total Cape Winelands		1 201 053	1 261 564	486 236	38,5	232 769	116 921	136 545
Theewaterskloof	WC031	158 760	193 052	43 462	22,5	18 857	23 706	899
Overstrand	WC032	236 020	206 216	79 325	38,5	55 259	15 160	8 906
Cape Agulhas	WC033	70 616	71 629	(6 227)	-8,7	9 068	8 243	(23 538)
Swellendam	WC034	59 893	85 764	48 015	56,0	39 578	4 722	3 715
Overberg District	DC3	10 274	15 320	2 293	15,0	-	-	2 293
Total Overberg		535 562	571 981	166 868	29,2	122 761	51 832	(7 725)
Kannaland	WC041	12 919	14 106	887	6,3	-	-	887
Hessequa	WC042	90 237	102 392	50 305	49,1	17 125	23 630	9 550
Mossel Bay	WC043	284 937	281 029	135 467	48,2	48 497	18 623	68 348
George	WC044	787 983	1 017 940	389 179	38,2	195 233	108 664	85 282
Oudtshoorn	WC045	92 047	112 633	58 955	52,3	39 378	12 892	6 685
Bitou	WC047	98 450	102 148	20 359	19,9	7 182	8 946	4 232
Knysna	WC048	117 574	121 211	182 381	150,5	59 673	112 714	9 994
Garden Route District	DC4	126 642	38 441	4 836	12,6	1 178	590	3 068
Total Garden Route		1 610 790	1 789 901	842 371	47,1	368 266	286 059	188 046
Laingsburg	WC051	24 039	24 120	22 012	91,3	21 839	-	173
Prince Albert	WC052	16 342	21 776	7 803	35,8	4 597	-	3 206
Beaufort West	WC053	50 828	49 481	20 732	41,9	20 510	-	222
Central Karoo District	DC5	906	1 300	87	6,7	39	-	48
Total Central Karoo		92 114	96 677	50 634	52,4	46 985	-	3 649
Total Western Cape		11 745 606	12 211 066	6 381 777	52,3	2 395 528	1 580 633	2 405 617

Note: The Quarter 3 results for Kannaland Municipality only show data to the end of February 2023 due to their submission of a Schedule G application to allow the late submission of data for March 2023.

Table 9 Capital Expenditure for the 3rd Quarter Ending 31 March 2023

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual
WESTERN CAPE								
City of Cape Town	CPT	7 527 791	7 759 224	4 556 573	58,7	806 594	1 360 943	2 389 036
Total Metros		7 527 791	7 759 224	4 556 573	58,7	806 594	1 360 943	2 389 036
Matzikama	WC011	49 720	48 830	30 333	62,1	11 707	7 026	11 599
Cederberg	WC012	70 530	83 517	13 098	15,7	876	4 217	8 005
Bergrivier	WC013	83 155	82 910	37 604	45,4	8 321	14 536	14 747
Saldanha Bay	WC014	369 573	309 975	107 305	34,6	19 559	49 131	38 616
Swartland	WC015	191 096	178 840	83 832	46,9	5 375	36 222	42 236
West Coast District	DC1	14 223	27 646	9 470	34,3	1 652	3 184	4 634
Total West Coast		778 296	731 718	281 643	38,5	47 490	114 316	119 837
Witzenberg	WC022	92 143	100 691	55 413	55,0	19 344	18 440	17 628
Drakenstein	WC023	130 609	196 054	92 920	47,4	29 300	31 717	31 903
Stellenbosch	WC024	409 273	378 709	179 425	47,4	21 323	107 338	50 764
Breede Valley	WC025	318 550	398 936	108 653	27,2	22 052	27 259	59 343
Langeberg	WC026	126 294	156 086	47 881	30,7	13 765	15 002	19 114
Cape Winelands District	DC2	124 183	31 087	7 857	25,3	137	2 881	4 840
Total Cape Winelands		1 201 053	1 261 564	492 149	39,0	105 921	202 636	183 592
Theewaterskloof	WC031	158 778	194 868	(21 913)	-11,2	(75 600)	33 341	20 346
Overstrand	WC032	236 020	206 216	79 325	38,5	26 740	32 524	20 062
Cape Agulhas	WC033	70 616	71 629	(23 992)	-33,5	(52 521)	12 053	16 476
Swellendam	WC034	59 893	85 764	48 015	56,0	7 347	20 136	20 532
Overberg District	DC3	10 274	15 320	2 293	15,0	30	1 200	1 064
Total Overberg		535 580	573 797	83 728	14,6	(94 004)	99 253	78 479
Kannaland	WC041	12 919	14 106	887	6,3	7	870	10
Hessequa	WC042	90 237	102 392	50 305	49,1	12 141	20 191	17 972
Mossel Bay	WC043	284 937	281 029	136 569	48,6	49 353	38 757	48 459
George	WC044	787 983	1 017 940	389 179	38,2	119 653	156 009	113 518
Oudtshoorn	WC045	92 047	112 633	58 955	52,3	12 199	32 449	14 308
Bitou	WC047	98 450	102 148	20 344	19,9	459	6 457	13 428
Knysna	WC048	127 124	121 211	182 381	150,5	148 410	16 262	17 709
Garden Route District	DC4	126 642	38 505	4 836	12,6	352	2 490	1 994
Total Garden Route		1 620 340	1 789 965	843 457	47,1	342 575	273 485	227 398
Laingsburg	WC051	24 039	24 120	22 012	91,3	13 185	6 767	2 060
Prince Albert	WC052	16 342	21 926	7 803	35,6	3 253	2 829	1 721
Beaufort West	WC053	50 828	50 711	20 732	40,9	1 508	6 265	12 959
Central Karoo District	DC5	3 906	1 300	87	6,7	49	38	-
Total Central Karoo		95 114	98 057	50 634	51,6	17 995	15 900	16 739
Total Western Cape		11 758 174	12 214 326	6 308 183	51,6	1 226 571	2 066 533	3 015 080

Note: The Quarter 3 results for Kannaland Municipality only show data to the end of February 2023 due to their submission of a Schedule G application to allow the late submission of data for March 2023.

Table 10 Aggregated Debtors Age Analysis for the 3rd Quarter Ending 31 March 2023

Debtors Age Analysis By Income Source		0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
		R'000		R'000		R'000		R'000		R'000
Trade and Other Receivables from Exchange Transactions - Water		631 495	17,1	155 516	4,2	119 780	3,2	2 784 130	75,4	3 690 921
Trade and Other Receivables from Exchange Transactions - Electricity		1 079 600	49,9	83 424	3,9	54 076	2,5	945 236	43,7	2 162 336
Receivables from Non-exchange Transactions - Property Rates		1 047 564	32,5	166 431	5,2	117 618	3,6	1 893 155	58,7	3 224 767
Receivables from Exchange Transactions - Waste Water Management		343 139	19,1	77 030	4,3	54 570	3,0	1 324 426	73,6	1 799 165
Receivables from Exchange Transactions - Waste Management		231 178	16,4	55 279	3,9	43 430	3,1	1 080 398	76,6	1 410 285
Receivables from Exchange Transactions - Property Rental Debtors		70 826	7,2	13 883	1,4	15 167	1,5	890 419	89,9	990 296
Interest on Arrear Debtor Accounts		95 414	10,1	43 372	4,6	40 151	4,3	763 567	81,0	942 503
Other		-52 008	16,4	-42 016	13,3	-25 083	7,9	-197 764	62,4	-316 871
Total		3 447 208	24,8	552 920	4,0	419 707	3,0	9 483 567	68,2	13 903 402
Debtors Age Analysis By Customer Group										
Organs of State		158 713	86,0	35 857	19,4	21 339	11,6	-31 364	- 17,0	184 546
Commercial		1 395 254	51,5	133 772	4,9	90 408	3,3	1 091 670	40,3	2 711 104
Households		1 804 789	17,8	406 303	4,0	310 620	3,1	7 610 284	75,1	10 131 997
Other		88 452	10,1	-23 014	- 2,6	-2 660	- 0,3	812 977	92,8	875 755
Total Debtors		3 447 208	24,8	552 920	4,0	419 707	3,0	9 483 567	68,2	13 903 402

Debtors Age Analysis By Municipality		Demarcation Code	0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
			R'000		R'000		R'000		R'000		R'000
Cape Town		CPT	2 233 310	24,7	331 544	3,7	278 926	3,1	6 214 273	68,6	9 058 053
Total Metros			2 233 310	24,7	331 544	3,7	278 926	3,1	6 214 273	68,6	9 058 053
Matzikama		WC011	14 114	9,7	10 027	6,9	7 902	5,4	113 030	77,9	145 074
Cederberg		WC012	13 456	10,6	7 986	6,3	5 387	4,2	100 118	78,9	126 947
Bergivier		WC013	18 698	14,8	7 456	5,9	4 783	3,8	95 745	75,6	126 681
Saldanha Bay		WC014	96 035	30,5	10 276	3,3	7 502	2,4	200 945	63,8	314 758
Swartland		WC015	46 679	50,8	10 735	11,7	2 937	3,2	31 550	34,3	91 902
West Coast		DC1	14 535	86,5	397	2,4	535	3,2	1 329	7,9	16 795
Total West Coast			203 517	24,8	46 877	5,7	29 046	3,5	542 717	66,0	822 157
Witzenberg		WC022	53 332	14,0	6 410	1,7	5 791	1,5	314 350	82,7	379 883
Drakenstein		WC023	184 048	38,2	26 188	5,4	15 601	3,2	256 163	53,1	482 001
Stellenbosch		WC024	85 331	24,2	5 963	1,7	5 596	1,6	255 625	72,5	352 515
Breede Valley		WC025	62 062	23,5	6 208	2,4	6 732	2,5	189 092	71,6	264 094
Langeberg		WC026	52 603	35,3	7 805	5,2	5 121	3,4	83 358	56,0	148 887
Cape Winelands DM		DC2	233	39,6	7	1,1	2	0,3	347	59,0	589
Total Cape Winelands			437 610	26,9	52 581	3,2	38 843	2,4	1 098 936	67,5	1 627 970
Theewaterskloof		WC031	22 976	8,0	15 669	5,5	10 070	3,5	236 825	82,9	285 539
Overstrand		WC032	69 409	49,3	4 315	3,1	2 766	2,0	64 293	45,7	140 783
Cape Agulhas		WC033	19 487	30,7	8 812	13,9	3 448	5,4	31 720	50,0	63 467
Swellendam		WC034	18 767	45,3	1 075	2,6	676	1,6	20 934	50,5	41 451
Overberg		DC3	1 932	54,7	161	4,6	60	1,7	1 382	39,1	3 535
Total Overberg			132 571	24,8	30 033	5,6	17 020	3,2	355 153	66,4	534 776
Kannaland		WC041	0	0	0	0	0	0	0	0	0
Hessequa		WC042	34 263	47,1	3 483	4,8	1 979	2,7	33 076	45,4	72 801
Mossel Bay		WC043	65 429	40,7	12 524	7,8	6 330	3,9	76 417	47,6	160 701
George		WC044	139 237	30,6	18 412	4,1	13 849	3,0	282 831	62,3	454 329
Oudtshoorn		WC045	74 166	43,2	8 522	5,0	5 859	3,4	83 073	48,4	171 619
Bitou		WC047	37 118	12,5	10 238	3,4	8 859	3,0	241 338	81,1	297 554
Knysna		WC048	44 543	11,9	18 547	5,0	11 680	3,1	299 891	80,0	374 660
Garden Route		DC4	22 851	27,7	13 155	15,9	1 382	1,7	45 172	54,7	82 560
Total Garden Route			417 608	25,9	84 881	5,3	49 938	3,1	1 061 797	65,8	1 614 224
Laingsburg		WC051	2 198	16,8	584	4,5	516	3,9	9 816	74,9	13 114
Prince Albert		WC052	1 505	7,3	1 469	7,1	1 042	5,0	16 699	80,6	20 716
Beaufort West		WC053	18 790	8,9	4 945	2,3	4 373	2,1	183 474	86,7	211 583
Central Karoo		DC5	98	12,2	4	0,5	4	0,4	702	86,9	808
Total Central Karoo			22 592	9,2	7 003	2,8	5 935	2,4	210 691	85,6	246 221
Total Western Cape			3 447 208	24,8	552 920	4,0	419 707	3,0	9 483 567	68,2	13 903 402

Note: The Quarter 3 results for Kannaland Municipality is excluded due to their submission of a Schedule G application to allow the late submission of data for March 2023.

Table 11 Aggregated Creditors Age Analysis for the 3rd Quarter Ending 31 March 2023

Creditors Age Analysis By Category		0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
		R'000		R'000		R'000		R'000		R'000
Bulk Electricity		162 236	36,3	8 849	2,0	9 535	2,1	266 237	59,6	446 857
Bulk Water		37	0,4	1 268	13,0	1 645	16,8	6 826	69,8	9 777
PAYE deductions		15 358	100,0	-	-	-	-	-	-	15 358
VAT (output less input)		25 899	100,0	-	-	-	-	-	-	25 899
Pensions / Retirement deductions										
Loan repayments		1								1
Trade Creditors		105 798	67,5	5 524	3,5	11 231	7,2	34 238	21,8	156 791
Auditor General		126	0,4	-245	0,7	1 385	4,0	33 138	96,3	34 405
Other		-676	8,0	1 928	22,8	190	2,2	7 013	83,0	8 455
Total		308 779	44,3	17 324	2,5	23 987	3,4	347 452	49,8	697 543
Creditors Age Analysis By Municipality		0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
		R'000		R'000		R'000		R'000		R'000
Cape Town	CPT	- 17 354	91,3	- 1 774	9,3	190	1,0	- 71	0,4	- 19 009
Total Metros		- 17 354	91,3	- 1 774	9,3	190	1,0	- 71	0,4	- 19 009
Matzikama	WC011	11 697	9,1	10 867	8,4	5 935	4,6	100 623	77,9	129 122
Cederberg	WC012	9 097	15,9	35	0,1	89	0,2	47 988	83,9	57 210
Bergervier	WC013	140	100,0	-	-	-	-	-	-	140
Saldanha Bay	WC014	3 162	100,0	-	-	-	-	-	-	3 162
Swartland	WC015	9 955	99,3	9	0,1	-	-	59	0,6	10 022
West Coast	DC1	179	63,2	- 13	4,4	117	41,3	-	-	284
Total West Coast		34 229	17,1	10 898	5,5	6 142	3,1	148 670	74,4	199 939
Witzenberg	WC022	1 343	47,2	1 502	52,8	-	-	-	-	2 845
Drakenstein	WC023	73 325	100,0	-	-	-	-	-	-	73 325
Stellenbosch	WC024	31 141	100,0	-	-	-	-	-	-	31 141
Breede Valley	WC025	210	2,0	445	4,3	9 469	91,9	178	1,7	10 303
Langeberg	WC026	2 019	100,0	-	-	-	-	-	-	2 019
Cape Winelands DM	DC2	72		-		-		-		72
Total Cape Winelands		108 111	90,3	1 947	1,6	9 469	7,9	178	0,1	119 706
Theewaterskloof	WC031	692	71,6	4	0,4	-	-	270	27,9	965
Overstrand	WC032	-	-	-	-	-	-	1 136	100,0	1 136
Cape Agulhas	WC033	3 151		-		-		-		3 151
Swellendam	WC034	15 852	98,8	53	0,3	93	0,6	40	0,2	16 038
Overberg	DC3	94	99,1	-	-	-	-	1	0,9	95
Total Overberg		19 789	92,5	57	0,3	93	0,4	1 446	6,8	21 386
Kannaland	WC041	5 144	6,9	- 172	0,2	4 108	5,5	65 481	87,8	74 562
Hessequa	WC042	32 649	100,0	-	-	-	-	-	-	32 649
Mossel Bay	WC043	16 923	99,4	94	0,6	13	0,1	2	0,0	17 033
George	WC044	82 622	95,5	2 115	2,4	7	0,0	1 787	2,1	86 532
Oudtshoorn	WC045	18 334	97,4	406	2,2	76	0,4	- 0	0,0	18 816
Bitou	WC047	1 440	94,4	-	-	56	3,7	29	1,9	1 526
Knysna	WC048	2 869	100,0	-	-	-	-	-	-	2 869
Garden Route	DC4	479	24,9	657	34,1	129	6,7	660	34,3	1 925
Total Garden Route		160 460	68,0	3 101	1,3	4 390	1,9	67 960	28,8	235 910
Laingsburg	WC051	-								
Prince Albert	WC052	1 265	94,9	68	5,1	-	-	-	-	1 334
Beaufort West	WC053	999	0,7	2 850	2,1	3 700	2,7	129 154	94,5	136 703
Central Karoo	DC5	1 278	81,2	178	11,3	2	0,1	115	7,3	1 574
Total Central Karoo		3 543	2,5	3 097	2,2	3 702	2,7	129 269	92,6	139 611
Total Western Cape		308 779	44,3	17 324	2,5	23 987	3,4	347 452	49,8	697 543

Note: The Quarter 3 results for Kannaland Municipality is excluded due to their submission of a Schedule G application to allow the late submission of data for March 2023.

