



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

PROVINCE OF THE WESTERN CAPE

PROVINSIE WES-KAAP

Provincial Gazette Extraordinary

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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. 106/2023

PROVINSIALE KENNISGEWING

Die volgende Provinsiale Kennisgewing word vir algemene inligting gepubliseer.

DR HC MALILA,
DIREKTEUR-GENERAAL

Provinsiale Wetgewer-gebou,
Waalstraat,
Kaapstad.

30 October 2023

PROVINCIAL NOTICE

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

**LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT
QUARTERLY CONSOLIDATED STATEMENT:
QUARTER 1 ENDING 30 SEPTEMBER 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 first quarter (ending 30 September 2023) of the 2023/24 municipal financial year.

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

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

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

SUMMARY ON THE STATE OF LOCAL GOVERNMENT REVENUE AND EXPENDITURE: FIRST QUARTER CONSOLIDATED STATEMENT FOR THE PERIOD 1 JULY 2023 - 30 SEPTEMBER 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 first quarter, ending 30 September 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 30 September 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.

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

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

The data presented in this gazette provides a summary of the budget implementation performance against key indicators for all municipalities in the province. The data used was extracted on 16 October 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 R18.38 billion or 17.7 per cent of the total approved expenditure budget of R103.82 billion by the end of the first quarter on 30 September 2023 (actual operating expenditure accounted for R16.66 billion and actual capital expenditure for R1.72 billion).
2. In respect of revenue, aggregate billing and other revenue amounted to R23.94 billion or 23.3 per cent of the total approved revenue budget of R91.26 billion (actual operating revenue accounted for R22.23 billion and actual capital revenue for R1.72 billion).
3. Service charges and property rates are the largest revenue sources, contributing 48.7 per cent and 18.7 per cent respectively towards the total approved operating revenue budget of R85.89 billion. This is consistent with past trends.
4. For the quarter under review property rates overperformed by R49.8 million or 1.1 per cent. The overperformance is mainly due to property rates levied on an annual basis in July 2023. However, an underperformance from service charges of 1.2 per cent is noted. This is mainly due to the underperformance of R183.35 million or 2.31 per cent on electricity revenue which is likely the result of ongoing load shedding. Service charges and property rates revenue represent billed revenue and not actual revenue collected. Municipalities must stringently implement debt collection strategies to realise this revenue.
5. To date municipalities spent R16.66 billion or 19.2 per cent of their aggregated R86.80 billion approved operating expenditure budget. Employee related costs is the highest cost driver, amounting to R5.69 billion or 21.1 per cent of the total operating expenditure to date, followed by inventory consumed and bulk purchases of R5.64 billion or 19.5 per cent and other expenditure amounting to R3.72 billion or 16.3 per cent of total operating expenditure.
6. Aggregated operating expenditure underperformed by R2.39 billion or 12.6 per cent against the year-to-date operating budget as at the end of September 2023. A year-on-year comparison indicates an increase in operating expenditure of R965.17 million or 6.2 per cent, growth that exceeds inflation.
7. As at the end of September 2023, an aggregated operating surplus of R5.57 billion against an approved operating deficit budget of R912.73 million was reported. The surplus may be due to some municipalities reducing in-year spending in line with their limited available revenue and cash. However, it was also noted that several municipalities are not fully reporting on their non-cash items (debt impairment and depreciation), this significantly understates the operating expenditure reported to date and results in an exaggerated operating surplus.
8. Municipalities in the Western Cape spent R1.72 billion or 10.9 per cent of their aggregated R15.82 billion approved capital budget to date. Spending is off to a slow start with an underperforming variance of 32.8 per cent in the current year when compared to the budgeted year-to-date performance. However, a year-on-year comparison shows capital spending by municipalities is 36.2 per cent larger than at the same point last year.
9. The City of Cape Town reported capital spending of R1.18 billion (10.7 per cent of the approved budget) which is an underperformance of 8.93 per cent against the year-to-date budget. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported aggregated capital expenditure performance of R159.23 million or 8.0 per cent against their combined capital budget of R1.99 billion. Local municipalities' capital spending amounted to R387.66 million or 15.6 per cent against their aggregated capital budget of R2.48 billion. Municipalities' capital spending is largely dependent on the timeous planning and completion of supply chain processes such as advertisement of bids and evaluating and awarding contracts to successful bidders.

10. In aggregate, Western Cape municipalities funded 70.1 per cent of their total planned capital investment from own funding, an increase from the 67.4 per cent budgeted in the prior year. This comprises of internally generated funds (20.7 per cent) and borrowings (49.3 per cent).
11. Capital spending funded from borrowings in the first quarter amounted to R739.99 million or 9.5 per cent of the budgeted borrowing of R7.80 billion. Capital spending funded from transfers amounted to R604.89 billion or 12.8 per cent of the budgeted amount of R4.73 billion. Internally generated funds utilised amounted to R373.47 million or 11.4 per cent of the approved budget of R15.81 billion.
12. The aggregate municipal consumer debtors balance as at 30 September 2023 amounted to R15.35 billion. The bulk of the outstanding debt is owed by households, which account for R10.83 billion or 70.6 per cent of the total outstanding debt.
13. Debtors older than 90 days amounted to R10.06 billion or 65.6 per cent of the total outstanding debtors of R15.35 billion. This includes historic debt that has accumulated over an extended period, interest on arrears and other recoveries. Debtors over 90 days increased by R214.97 million or 2.2 per cent during the first quarter.
14. Quarter-on-quarter outstanding debtors have increased by R1.1 billion or 7.7 per cent, from the R14.25 billion reported at the end of the June 2023.
15. In aggregate, Western Cape municipalities reported outstanding creditors of R786.01 million as at 30 September 2023. Outstanding creditors older than 30 days amounted to R417.48 million or 53.1 per cent of the total outstanding creditors. Total outstanding creditors have decreased by R178.67 million when compared to the outstanding creditors of R964.69 million reported as at the end of June 2023. Municipalities cited various reasons for payments that are owed for more than 30 days.
16. Four (4) municipalities in the Western Cape collectively owe Eskom an amount of R200.09 million in outstanding payments overdue for more than 30 days. Each of the four (4) municipalities have received approvals for the Municipal Debt Relief programme.
17. The total cash and cash equivalents reported by municipalities as at the end of the first quarter amounted to R15.95 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.
18. 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 1st Quarter Ending 30 September 2023

Description	2022/23	Budget year 2023/24								
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	YTD Actual	YTD %	YTD Budget	YTD Variance	Full Year Forecast
Financial Performance										
Property rates	15 361 858	16 031 853	16 031 825	4 627 617	4 627 617	28,9%	4 577 813	49 804	16 031 825	
Service charges	36 082 045	41 821 250	41 815 676	10 838 094	10 838 094	25,9%	10 969 236	(131 141)	41 815 676	
Investment revenue	2 085 756	1 737 261	1 740 945	551 095	551 095	31,7%	404 621	146 473	1 740 945	
Transfer and subsidies - Operational	10 307 819	11 348 236	11 405 764	3 488 282	3 488 282	30,7%	3 451 163	37 119	11 405 764	
Other own revenue	14 822 893	14 951 181	14 952 396	2 721 383	2 721 383	18,2%	3 252 364	(530 981)	14 952 396	
Total Revenue (excluding capital transfers and contributions)	78 660 370	85 889 781	85 946 606	22 226 471	22 226 471	25,9%	22 655 197	(428 726)	85 946 606	
Employee costs	22 947 050	27 019 837	27 028 391	5 691 910	5 691 910	21,1%	6 371 597	(679 686)	27 028 391	
Remuneration of councillors	488 341	530 507	530 487	131 620	131 620	24,8%	131 357	263	530 487	
Depreciation and amortisation	5 030 477	5 400 756	5 400 756	1 134 290	1 134 290	21,0%	1 228 408	(94 118)	5 400 756	
Finance charges	1 411 284	1 574 133	1 570 893	226 235	226 235	14,4%	312 096	(85 861)	1 570 893	
Inventory consumed and bulk purchases	24 868 916	28 957 734	28 944 369	5 642 974	5 642 974	19,5%	6 768 191	(1 125 217)	28 944 369	
Transfers and subsidies	530 570	539 943	560 327	106 301	106 301	19,7%	102 098	4 203	560 327	
Other expenditure	21 306 555	22 779 605	22 814 940	3 722 725	3 722 725	16,3%	4 135 365	(412 640)	22 814 940	
Total Expenditure	76 583 193	86 802 516	86 850 163	16 656 056	16 656 056	19,2%	19 049 112	(2 393 057)	86 850 163	
Surplus/(Deficit)	2 077 177	(912 734)	(903 557)	5 570 416	5 570 416	-610,3%	3 606 084	1 964 331	(903 557)	
Transfers and subsidies - capital (monetary allocations)	3 734 893	4 808 628	4 900 627	539 316	539 316	11,2%	790 859	(251 543)	4 900 627	
Transfers and subsidies - capital (in-kind)	88 384	4 781	4 781	40	40	0,8%	1 195	(1 155)	4 781	
Surplus/(Deficit) after capital transfers & contributions	5 900 454	3 900 675	4 001 851	6 109 772	6 109 772	156,6%	4 398 138	1 711 633	4 001 851	
Share of Surplus/Deficit attributable to Associate	172	-	-	27	27	-	-	27	-	
Surplus/(Deficit) for the year	5 900 626	3 900 675	4 001 851	6 109 798	6 109 798	156,6%	4 398 138	1 711 660	4 001 851	
Capital expenditure & funds sources										
Capital expenditure	10 225 779	15 815 064	16 973 962	1 719 446	1 719 446	10,9%	2 557 357	(837 911)	16 973 962	
Transfers recognised - capital	3 522 201	4 731 009	4 825 685	604 885	604 885	12,8%	784 414	(179 529)	4 825 685	
Borrowing	2 492 909	7 801 187	7 861 230	739 987	739 987	9,5%	876 074	(136 087)	7 861 230	
Internally generated funds	3 793 565	3 279 444	4 283 601	373 470	373 470	11,4%	895 380	(521 910)	4 283 601	
Total sources of capital funds	9 808 675	15 811 641	16 970 515	1 718 342	1 718 342	10,9%	2 555 867	(837 525)	16 970 515	
Financial position										
Total current assets	33 853 029	29 537 805	29 840 014	33 546 559	33 546 559	113,6%	19 165 722	14 380 836	29 840 014	
Total non current assets	112 050 874	118 664 337	119 875 319	104 637 387	104 637 387	88,2%	37 229 495	67 407 892	119 875 319	
Total current liabilities	20 200 908	19 623 246	20 572 238	14 925 467	14 925 467	76,1%	4 613 507	10 311 960	20 572 238	
Total non current liabilities	20 405 373	26 874 179	27 413 837	19 023 395	19 023 395	70,8%	6 346 615	12 676 781	27 413 837	
Community wealth/Equity	100 892 493	101 689 251	101 798 810	98 792 902	98 792 902	97,2%	29 524 289	69 268 613	101 798 810	
Cash flows										
Net cash from (used) operating	23 575 606	11 047 369	11 976 665	5 139 014	5 139 014	46,5%	12 695 160	(7 556 146)	11 976 665	
Net cash from (used) investing	(8 618 627)	(13 954 912)	(16 523 994)	(8 726 266)	(8 726 266)	62,5%	(1 504 022)	(7 222 243)	(16 523 994)	
Net cash from (used) financing	7 094	4 962 989	4 966 512	10 658	10 658	0,2%	40 436	(29 779)	4 966 512	
Cash/cash equivalents at the year end	33 145 139	18 817 527	17 403 592	15 946 528	15 946 528	84,7%	17 068 286	(1 121 758)	17 403 592	

Table 2 Aggregated Revenue and Expenditure Budget Performance Per Municipal Category for the 1st Quarter Ending 30 September 2023

R thousands	Original Budget			Adjusted Budget			Year to date: 30 September 2023			
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of Budget
Metro	59 383 837	11 034 869	70 418 706	59 417 660	11 456 861	70 874 521	11 431 154	1 175 807	12 606 961	17,9
Secondary Cities District Municipalities	8 388 368	1 985 266	10 373 633	8 394 069	2 432 060	10 826 129	1 518 369	159 227	1 677 597	16,2
Municipalities	1 905 024	311 224	2 216 248	1 905 310	321 311	2 226 621	362 776	(3 249)	359 527	16,2
Local Municipalities	17 125 287	2 483 705	19 608 992	17 133 124	2 763 729	19 896 853	3 343 756	387 661	3 731 417	19,0
Total	86 802 516	15 815 064	102 617 580	86 850 163	16 973 962	103 824 125	16 656 056	1 719 446	18 375 501	17,9

R thousands	Original Budget			Adjusted Budget			Year to date: 30 September 2023			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Total Revenue as % of Budget
Metro	58 890 332	11 034 869	69 925 201	58 924 155	11 456 861	70 381 016	14 956 844	1 175 807	16 132 651	23,1
Secondary Cities District Municipalities	8 395 154	1 985 266	10 380 420	8 395 380	2 432 060	10 827 441	2 145 964	159 227	2 305 192	22,2
Municipalities	1 884 495	311 224	2 195 719	1 884 781	321 311	2 206 092	416 296	(3 249)	413 047	18,8
Local Municipalities	16 719 800	2 480 281	19 200 081	16 742 290	2 760 283	19 502 573	4 707 366	386 557	5 093 924	26,5
Total	85 889 781	15 811 641	101 701 422	85 946 606	16 970 515	102 917 121	22 226 471	1 718 342	23 944 813	23,5

Table 3 Operating Revenue Per Municipality for the 1st Quarter Ending 30 September 2023

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Comparison 2022/23 YTD
WESTERN CAPE							
City of Cape Town	CPT	58 890 332	58 924 155	14 956 844	25,4	14 956 844	13 702 195
Total Metros		58 890 332	58 924 155	14 956 844	25,4	14 956 844	13 702 195
Matzikama	WC011	478 159	478 159	121 469	25,4	121 469	111 607
Cederberg	WC012	371 050	371 050	114 178	30,8	114 178	110 238
Bergrivier	WC013	527 674	529 230	140 542	26,6	140 542	124 762
Saldanha Bay	WC014	1 548 310	1 553 216	374 690	24,2	374 690	331 787
Swartland	WC015	1 085 098	1 085 563	278 119	25,6	278 119	263 715
West Coast District	DC1	503 013	503 013	84 570	16,8	84 570	118 006
Total West Coast		4 513 304	4 520 232	1 113 568	24,7	1 113 568	1 060 115
Witzenberg	WC022	857 781	864 683	273 490	31,9	273 490	241 178
Drakenstein	WC023	2 992 382	2 992 382	785 699	26,3	785 699	734 897
Stellenbosch	WC024	2 284 927	2 284 927	669 257	29,3	669 257	620 847
Breedee Valley	WC025	1 473 841	1 473 841	337 456	22,9	337 456	304 713
Langeberg	WC026	1 064 867	1 060 303	318 034	29,9	318 034	309 056
Cape Winelands District	DC2	475 184	475 184	115 452	24,3	115 452	129 200
Total Cape Winelands		9 148 983	9 151 321	2 499 387	27,3	2 499 387	2 339 891
Theewaterskloof	WC031	740 342	742 307	221 890	30,0	221 890	197 366
Overstrand	WC032	1 676 577	1 676 577	442 282	26,4	442 282	387 309
Cape Agulhas	WC033	455 677	455 677	139 523	30,6	139 523	124 318
Swellendam	WC034	421 913	423 504	85 151	20,2	85 151	90 851
Overberg District	DC3	273 479	273 479	64 761	23,7	64 761	70 484
Total Overberg		3 567 987	3 571 544	953 608	26,7	953 608	870 328
Kannaland	WC041	226 346	226 346	57 027	25,2	57 027	49 906
Hessequa	WC042	696 827	696 827	267 307	38,4	267 307	227 787
Mossel Bay	WC043	1 571 780	1 581 449	371 651	23,6	371 651	349 858
George	WC044	3 117 845	3 118 071	691 009	22,2	691 009	576 052
Oudtshoorn	WC045	843 659	843 659	367 014	43,5	367 014	314 370
Bitou	WC047	901 055	901 055	239 310	26,6	239 310	211 971
Knysna	WC048	1 164 594	1 164 594	387 272	33,3	387 272	346 388
Garden Route District	DC4	517 937	518 223	134 177	25,9	134 177	135 559
Total Garden Route		9 040 044	9 050 224	2 514 765	27,8	2 514 765	2 211 891
Laingsburg	WC051	106 305	106 305	30 874	29,0	30 874	29 272
Prince Albert	WC052	88 734	88 734	28 642	32,3	28 642	30 783
Beaufort West	WC053	419 211	419 211	111 447	26,6	111 447	97 546
Central Karoo District	DC5	114 881	114 881	17 337	15,1	17 337	33 738
Total Central Karoo		729 130	729 130	188 299	25,8	188 299	191 339
Total Western Cape		85 889 781	85 946 606	22 226 471	25,9	22 226 471	20 375 759

Table 4 Operating Revenue Per Source for the 1st Quarter Ending 30 September 2023

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	58 924 155	14 956 844	25,4	2 987 278	7 395 949	404 750	2 034 984	2 133 883
Total Metros		58 890 332	58 924 155	14 956 844	25,4	2 987 278	7 395 949	404 750	2 034 984	2 133 883
Matzikama	WC011	478 159	478 159	121 469	25,4	17 997	56 342	534	36 783	9 813
Cederberg	WC012	371 050	371 050	114 178	30,8	25 485	49 573	868	30 536	7 716
Bergivier	WC013	527 674	529 230	140 542	26,6	32 960	64 368	4 662	30 661	7 890
Saldanha Bay	WC014	1 548 310	1 553 216	374 690	24,2	88 955	179 594	17 399	58 885	29 857
Swartland	WC015	1 085 098	1 085 563	278 119	25,6	45 187	152 560	2 519	65 816	12 038
West Coast District	DC1	503 013	503 013	84 570	16,8	-	32 530	5 057	8 519	38 464
Total West Coast		4 513 304	4 520 232	1 113 568	24,7	210 584	534 968	31 038	231 199	105 778
Witzenberg	WC022	857 781	864 683	273 490	31,9	54 431	139 081	6 496	58 495	14 987
Drakenstein	WC023	2 992 382	2 992 382	785 699	26,3	143 364	512 689	12 155	91 428	26 063
Stellenbosch	WC024	2 284 927	2 284 927	669 257	29,3	176 482	342 108	14 282	83 724	52 660
Breede Valley	WC025	1 473 841	1 473 841	337 456	22,9	78 420	167 089	3 988	73 145	14 814
Langeberg	WC026	1 064 867	1 060 303	318 034	29,9	100 825	148 777	8 816	51 542	8 074
Cape Winelands District	DC2	475 184	475 184	115 452	24,3	-	-	3 658	108 707	3 088
Total Cape Winelands		9 148 983	9 151 321	2 499 387	27,3	553 522	1 309 744	49 395	467 040	119 686
Theewaterskloof	WC031	740 342	742 307	221 890	30,0	66 177	81 641	1 671	56 987	15 415
Overstrand	WC032	1 676 577	1 676 577	442 282	26,4	87 190	241 700	11 091	70 731	31 572
Cape Agulhas	WC033	455 677	455 677	139 523	30,6	45 754	62 885	1 915	19 469	9 499
Swellendam	WC034	421 913	423 504	85 151	20,2	16 768	43 473	2 467	20 185	2 258
Overberg District	DC3	273 479	273 479	64 761	23,7	-	4 168	1 478	50 541	8 575
Total Overberg		3 567 987	3 571 544	953 608	26,7	215 888	433 867	18 622	217 913	67 318
Kannaland	WC041	226 346	226 346	57 027	25,2	7 119	29 382	562	16 219	3 746
Hessequa	WC042	696 827	696 827	267 307	38,4	129 728	76 229	5 904	26 656	28 790
Mossel Bay	WC043	1 571 780	1 581 449	371 651	23,6	57 984	211 568	17 241	56 318	28 539
George	WC044	3 117 845	3 118 071	691 009	22,2	127 720	343 257	13 995	138 709	67 328
Oudtshoorn	WC045	843 659	843 659	367 014	43,5	127 907	183 039	3 083	40 896	12 089
Bitou	WC047	901 055	901 055	239 310	26,6	45 781	109 647	2 174	60 303	21 405
Knysna	WC048	1 164 594	1 164 594	387 272	33,3	139 162	153 420	636	55 542	38 512
Garden Route District	DC4	517 937	518 223	134 177	25,9	-	-	1 246	80 473	52 458
Total Garden Route		9 040 044	9 050 224	2 514 765	27,8	635 400	1 106 542	44 841	475 116	252 867
Laingsburg	WC051	106 305	106 305	30 874	29,0	4 951	7 310	160	10 379	8 074
Prince Albert	WC052	88 734	88 734	28 642	32,3	2 364	9 842	1 056	13 413	1 965
Beaufort West	WC053	419 211	419 211	111 447	26,6	17 629	39 872	757	38 231	14 958
Central Karoo District	DC5	114 881	114 881	17 337	15,1	-	-	475	8	16 853
Total Central Karoo		729 130	729 130	188 299	25,8	24 944	57 024	2 449	62 031	41 851
Total Western Cape		85 889 781	85 946 606	22 226 471	25,9	4 627 617	10 838 094	551 095	3 488 282	2 721 383

Table 5 Operating Expenditure Per Municipality for the 1st Quarter Ending 30 September 2023

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Comparison 2022/23 YTD
WESTERN CAPE							
City of Cape Town	CPT	59 383 837	59 417 660	11 431 154	19,2	11 431 154	10 808 110
Total Metros		59 383 837	59 417 660	11 431 154	19,2	11 431 154	10 808 110
Matzikama	WC011	468 088	468 088	99 802	21,3	99 802	93 085
Cederberg	WC012	394 800	394 800	86 451	21,9	86 451	96 525
Bergrivier	WC013	540 375	540 370	116 045	21,5	116 045	102 986
Saldanha Bay	WC014	1 609 772	1 614 855	340 476	21,2	340 476	313 896
Swartland	WC015	1 071 330	1 072 205	184 988	17,3	184 988	175 195
West Coast District	DC1	506 374	506 374	96 821	19,1	96 821	97 698
Total West Coast		4 590 740	4 596 693	924 583	20,1	924 583	879 386
Witzenberg	WC022	912 737	915 454	155 353	17,0	155 353	157 057
Drakenstein	WC023	3 064 960	3 064 960	597 500	19,5	597 500	536 326
Stellenbosch	WC024	2 258 349	2 258 349	346 456	15,3	346 456	335 495
Breedee Valley	WC025	1 483 960	1 483 960	240 579	16,2	240 579	210 906
Langeberg	WC026	1 070 958	1 058 911	217 834	20,3	217 834	203 780
Cape Winelands District	DC2	475 184	475 184	83 794	17,6	83 794	73 326
Total Cape Winelands		9 266 148	9 256 818	1 641 517	17,7	1 641 517	1 516 891
Theewaterskloof	WC031	762 763	764 728	195 748	25,7	195 748	203 856
Overstrand	WC032	1 742 212	1 742 212	350 108	20,1	350 108	316 524
Cape Agulhas	WC033	454 206	454 206	110 810	24,4	110 810	106 098
Swellendam	WC034	456 060	456 855	70 812	15,5	70 812	67 241
Overberg District	DC3	276 811	276 811	52 389	18,9	52 389	56 237
Total Overberg		3 692 051	3 694 811	779 866	21,1	779 866	749 956
Kannaland	WC041	240 912	240 912	37 514	15,6	37 514	29 815
Hessequa	WC042	728 258	728 258	145 802	20,0	145 802	107 022
Mossel Bay	WC043	1 642 480	1 650 934	280 116	17,1	280 116	310 105
George	WC044	3 065 058	3 070 760	574 412	18,7	574 412	492 035
Oudtshoorn	WC045	876 497	876 497	171 540	19,6	171 540	168 372
Bitou	WC047	900 274	900 274	166 428	18,5	166 428	168 258
Knysna	WC048	1 155 798	1 155 798	232 887	20,1	232 887	226 837
Garden Route District	DC4	532 204	532 490	103 440	19,4	103 440	96 532
Total Garden Route		9 141 482	9 155 923	1 712 139	18,7	1 712 139	1 598 976
Laingsburg	WC051	112 863	112 863	24 739	21,9	24 739	24 399
Prince Albert	WC052	88 733	88 733	23 174	26,1	23 174	19 474
Beaufort West	WC053	412 211	412 211	92 551	22,5	92 551	69 529
Central Karoo District	DC5	114 451	114 451	26 332	23,0	26 332	24 167
Total Central Karoo		728 258	728 258	166 796	22,9	166 796	137 569
Total Western Cape		86 802 516	86 850 163	16 656 056	19,2	16 656 056	15 690 888

Table 6 Operating Expenditure Per Item for the 1st Quarter Ending 30 September 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	59 383 837	59 417 660	11 431 154	19,2	3 975 041	50 780	866 719	195 935	3 563 136	66 345	2 713 198
	Total Metros		59 383 837	59 417 660	11 431 154	19,2	3 975 041	50 780	866 719	195 935	3 563 136	66 345	2 713 198
	Matzikama	WC011	468 088	468 088	99 802	21,3	39 486	2 226	-	4 168	43 454	375	10 093
	Cederberg	WC012	394 800	394 800	86 451	21,9	30 760	1 439	7 402	3 110	30 015	-	13 724
	Bergivier	WC013	540 375	540 370	116 045	21,5	36 804	1 980	8 164	4 240	37 639	3 169	24 050
	Saldanha Bay	WC014	1 609 772	1 614 855	340 476	21,2	125 392	3 961	41 206	4 844	126 346	146	38 582
	Swartland	WC015	1 071 330	1 072 205	184 988	17,3	66 723	3 343	-	-	87 574	1 655	25 692
	West Coast District	DC1	506 374	506 374	96 821	19,1	53 726	2 009	-	-	12 598	214	28 274
	Total West Coast		4 590 740	4 596 693	924 583	20,1	352 892	14 958	56 772	16 361	337 626	5 559	140 416
	Witzenberg	WC022	912 737	915 454	155 353	17,0	59 322	3 068	1	-	71 171	624	21 166
	Drakenstein	WC023	3 064 960	3 064 960	597 500	19,5	171 332	9 612	-	-	342 568	319	73 669
	Stellenbosch	WC024	2 258 349	2 258 349	346 456	15,3	0	-	60 875	-	221 189	9 609	54 783
	Breede Valley	WC025	1 483 960	1 483 960	240 579	16,2	86 362	5 678	2	8 109	117 815	1 293	21 319
	Langeberg	WC026	1 070 958	1 058 911	217 834	20,3	61 300	3 343	686	830	131 398	374	19 904
	Cape Winelands District	DC2	475 184	475 184	83 794	17,6	53 320	4 021	-	-	4 062	3 899	18 492
	Total Cape Winelands		9 266 148	9 256 818	1 641 517	17,7	431 637	25 721	61 565	8 940	888 202	16 119	209 333
	Theewaterskloof	WC031	762 763	764 728	195 748	25,7	67 877	2 917	8 626	(576)	31 025	349	85 530
	Overstrand	WC032	1 742 212	1 742 212	350 108	20,1	119 152	3 655	37 289	1 382	106 051	4 625	77 954
	Cape Agulhas	WC033	454 206	454 206	110 810	24,4	40 751	1 458	2 826	-	48 310	399	17 065
	Swellendam	WC034	456 060	456 855	70 812	15,5	27 503	1 363	4 044	1 528	26 815	224	9 335
	Overberg District	DC3	276 811	276 811	52 389	18,9	33 426	1 905	752	179	7 278	-	8 849
	Total Overberg		3 692 051	3 694 811	779 866	21,1	288 709	11 297	53 538	2 512	219 480	5 598	198 733
	Kannaland	WC041	240 912	240 912	37 514	15,6	23 097	1 090	2 940	1	7 254	10	3 121
	Hessequa	WC042	728 258	728 258	145 802	20,0	47 893	2 446	-	(38)	53 412	537	41 552
	Mossel Bay	WC043	1 642 480	1 650 934	280 116	17,1	91 154	4 013	-	-	136 195	5 731	43 023
	George	WC044	3 065 058	3 070 760	574 412	18,7	150 438	6 220	46 950	-	194 486	2 288	174 030
	Oudtshoorn	WC045	876 497	876 497	171 540	19,6	64 363	2 869	12 565	803	66 060	284	24 594
	Bitou	WC047	900 274	900 274	166 428	18,5	66 522	1 658	10 014	106	49 310	2 717	36 102
	Knysna	WC048	1 155 798	1 155 798	232 887	20,1	70 626	2 361	12 393	1 395	82 133	32	63 947
	Garden Route District	DC4	532 204	532 490	103 440	19,4	70 409	3 551	1 354	240	8 433	203	19 250
	Total Garden Route		9 141 482	9 155 923	1 712 139	18,7	584 503	24 208	86 217	2 507	597 282	11 802	405 620
	Laingsburg	WC051	112 863	112 863	24 739	21,9	7 442	879	1 480	-	4 418	735	9 785
	Prince Albert	WC052	88 733	88 733	23 174	26,1	7 625	928	1 437	21	5 654	140	7 368
	Beaufort West	WC053	412 211	412 211	92 551	22,5	28 734	1 584	6 562	(42)	23 718	-	31 996
	Central Karoo District	DC5	114 451	114 451	26 332	23,0	15 328	1 266	-	-	3 459	3	6 277
	Total Central Karoo		728 258	728 258	166 796	22,9	59 129	4 656	9 478	(21)	37 249	877	55 427
	Total Western Cape		86 802 516	86 850 163	16 656 056	19,2	5 691 910	131 620	1 134 290	226 235	5 642 974	106 301	3 722 725

Table 7 Capital Revenue Per Municipality for the 1st Quarter Ending 30 September 2023

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Comparison 2022/23 YTD
WESTERN CAPE							
City of Cape Town	CPT	11 034 869	11 456 861	1 175 807	10,7	1 175 807	833 156
Total Metros		11 034 869	11 456 861	1 175 807	10,7	1 175 807	833 156
Matzikama	WC011	51 648	51 648	9 405	18,2	9 405	11 707
Cederberg	WC012	86 995	86 995	2 920	3,4	2 920	876
Bergrivier	WC013	102 441	112 533	11 009	10,7	11 009	8 321
Saldanha Bay	WC014	312 265	419 917	23 907	7,7	23 907	19 559
Swartland	WC015	209 052	240 804	8 176	3,9	8 176	5 375
West Coast District	DC1	38 500	38 500	66	0,2	66	1 652
Total West Coast		800 901	950 397	55 483	6,9	55 483	47 490
Witzenberg	WC022	73 264	84 342	10 014	13,7	10 014	19 344
Drakenstein	WC023	457 423	465 409	14 550	3,2	14 550	29 300
Stellenbosch	WC024	504 800	539 910	26 847	5,3	26 847	21 323
Breede Valley	WC025	190 531	190 531	46 088	24,2	46 088	22 052
Langeberg	WC026	119 474	177 738	17 867	15,0	17 867	10 034
Cape Winelands District	DC2	107 669	108 619	6 244	5,8	6 244	137
Total Cape Winelands		1 453 161	1 566 548	121 611	8,4	121 611	102 190
Theewaterskloof	WC031	147 352	152 139	8 046	5,5	8 046	(9 415)
Overstrand	WC032	209 409	209 409	15 307	7,3	15 307	26 740
Cape Agulhas	WC033	59 933	59 933	8 594	14,3	8 594	(34 756)
Swellendam	WC034	46 330	54 433	4 720	10,2	4 720	7 347
Overberg District	DC3	6 355	13 892	1 639	25,8	1 639	30
Total Overberg		469 379	489 806	38 305	8,2	38 305	(10 054)
Kannaland	WC041	13 743	13 743	530	3,9	530	7
Hessequa	WC042	110 382	116 727	14 838	13,4	14 838	12 141
Mossel Bay	WC043	378 280	406 008	49 786	13,2	49 786	49 353
George	WC044	1 023 043	1 426 742	117 830	11,5	117 830	119 653
Oudtshoorn	WC045	59 490	63 685	11 627	19,5	11 627	12 199
Bitou	WC047	109 432	116 645	4 075	3,7	4 075	459
Knysna	WC048	110 739	113 533	106 359	96,0	106 359	148 410
Garden Route District	DC4	158 300	159 900	(11 241)	7,1	(11 241)	352
Total Garden Route		1 963 408	2 416 982	293 804	15,0	293 804	342 575
Laingsburg	WC051	48 344	48 344	26 398	54,6	26 398	13 185
Prince Albert	WC052	27 200	27 200	4 658	17,1	4 658	3 253
Beaufort West	WC053	13 977	13 977	2 233	16,0	2 233	1 508
Central Karoo District	DC5	400	400	43	10,8	43	49
Total Central Karoo		89 921	89 921	33 332	37,1	33 332	17 995
Total Western Cape		15 811 641	16 970 515	1 718 342	10,9	1 718 342	1 333 352

Table 8 Capital Revenue Per Source for the 1st Quarter Ending 30 September 2023

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual Revenue	%	Transfers recognised-capital	Borrowing	Internally generated funds
WESTERN CAPE								
	City of Cape Town	11 034 869	11 456 861	1 175 807	10,7	363 108	583 454	229 245
	Total Metros	11 034 869	11 456 861	1 175 807	10,7	363 108	583 454	229 245
	Matzikama	51 648	51 648	9 405	18,2	6 579	-	2 826
	Cederberg	86 995	86 995	2 920	3,4	2 892	-	28
	Bergrivier	102 441	112 533	11 009	10,7	6 274	3 858	877
	Saldanha Bay	312 265	419 917	23 907	7,7	5 763	1 511	16 633
	Swartland	209 052	240 804	8 176	3,9	3 192	-	4 983
	West Coast District	38 500	38 500	66	0,2	-	-	66
	Total West Coast	800 901	950 397	55 483	6,9	24 700	5 369	25 414
	Witzenberg	73 264	84 342	10 014	13,7	5 641	612	3 761
	Drakenstein	457 423	465 409	14 550	3,2	10 307	-	4 242
	Stellenbosch	504 800	539 910	26 847	5,3	11 148	7 399	8 299
	Breede Valley	190 531	190 531	46 088	24,2	6 046	24 877	15 166
	Langeberg	119 474	177 738	17 867	15,0	11 190	(821)	7 499
	Cape Winelands District	107 669	108 619	6 244	5,8	11	-	6 233
	Total Cape Winelands	1 453 161	1 566 548	121 611	8,4	44 344	32 067	45 200
	Theewaterskloof	147 352	152 139	8 046	5,5	4 685	2 551	810
	Overstrand	209 409	209 409	15 307	7,3	1 355	11 406	2 545
	Cape Agulhas	59 933	59 933	8 594	14,3	4 175	490	3 928
	Swellendam	46 330	54 433	4 720	10,2	4 102	-	618
	Overberg District	6 355	13 892	1 639	25,8	212	1 075	352
	Total Overberg	469 379	489 806	38 305	8,2	14 530	15 522	8 254
	Kannaland	13 743	13 743	530	3,9	530	-	-
	Hessequa	110 382	116 727	14 838	13,4	9 582	4 137	1 118
	Mossel Bay	378 280	406 008	49 786	13,2	15 801	11 686	22 299
	George	1 023 043	1 426 742	117 830	11,5	46 495	38 834	32 502
	Oudtshoorn	59 490	63 685	11 627	19,5	7 848	2 191	1 587
	Bitou	109 432	116 645	4 075	3,7	2 281	1 278	516
	Knysna	110 739	113 533	106 359	96,0	47 185	52 064	7 110
	Garden Route District	158 300	159 900	(11 241)	7,1	(1 767)	(6 615)	(2 859)
	Total Garden Route	1 963 408	2 416 982	293 804	15,0	127 955	103 576	62 274
	Lainsburg	48 344	48 344	26 398	54,6	25 861	-	537
	Prince Albert	27 200	27 200	4 658	17,1	3 928	-	730
	Beaufort West	13 977	13 977	2 233	16,0	459	-	1 773
	Central Karoo District	400	400	43	10,8	-	-	43
	Total Central Karoo	89 921	89 921	33 332	37,1	30 248	-	3 084
	Total Western Cape	15 811 641	16 970 515	1 718 342	10,9	604 885	739 987	373 470

Table 9 Capital Expenditure Per Municipality for the 1st Quarter Ending 30 September 2023

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Comparison 2022/23 YTD
WESTERN CAPE							
City of Cape Town	CPT	11 034 869	11 456 861	1 175 807	10,7	1 175 807	842 003
Total Metros		11 034 869	11 456 861	1 175 807	10,7	1 175 807	842 003
Matzikama	WC011	51 648	51 648	9 405	18,2	9 405	11 707
Cederberg	WC012	86 995	86 995	2 920	3,4	2 920	876
Bergrivier	WC013	102 441	112 533	11 009	10,7	11 009	8 321
Saldanha Bay	WC014	312 265	419 917	23 907	7,7	23 907	19 559
Swartland	WC015	209 052	240 804	8 176	3,9	8 176	5 375
West Coast District	DC1	38 500	38 500	66	0,2	66	1 652
Total West Coast		800 901	950 397	55 483	6,9	55 483	47 490
Witzenberg	WC022	73 264	84 342	10 014	13,7	10 014	19 344
Drakenstein	WC023	457 423	465 409	14 550	3,2	14 550	29 300
Stellenbosch	WC024	504 800	539 910	26 847	5,3	26 847	21 323
Breede Valley	WC025	190 531	190 531	46 088	24,2	46 088	22 052
Langeberg	WC026	119 474	177 738	18 623	15,6	18 623	13 765
Cape Winelands District	DC2	107 669	108 619	6 244	5,8	6 244	137
Total Cape Winelands		1 453 161	1 566 548	122 367	8,4	122 367	105 921
Theewaterskloof	WC031	147 352	152 139	8 046	5,5	8 046	(75 600)
Overstrand	WC032	209 409	209 409	15 307	7,3	15 307	26 740
Cape Agulhas	WC033	59 933	59 933	8 594	14,3	8 594	(52 521)
Swellendam	WC034	46 330	54 433	4 720	10,2	4 720	7 347
Overberg District	DC3	6 355	13 892	1 639	25,8	1 639	30
Total Overberg		469 379	489 806	38 305	8,2	38 305	(94 004)
Kannaland	WC041	13 743	13 743	530	3,9	530	7
Hessequa	WC042	110 382	116 727	14 838	13,4	14 838	12 141
Mossel Bay	WC043	381 704	409 454	50 134	13,1	50 134	49 353
George	WC044	1 023 043	1 426 742	117 830	11,5	117 830	119 653
Oudtshoorn	WC045	59 490	63 685	11 627	19,5	11 627	12 199
Bitou	WC047	109 432	116 645	4 075	3,7	4 075	459
Knysna	WC048	110 739	113 533	106 359	96,0	106 359	148 410
Garden Route District	DC4	158 300	159 900	(11 241)	-7,1	(11 241)	352
Total Garden Route		1 966 832	2 420 428	294 152	15,0	294 152	342 575
Laingsburg	WC051	48 344	48 344	26 398	54,6	26 398	13 185
Prince Albert	WC052	27 200	27 200	4 658	17,1	4 658	3 253
Beaufort West	WC053	13 977	13 977	2 233	16,0	2 233	1 508
Central Karoo District	DC5	400	400	43	10,8	43	49
Total Central Karoo		89 921	89 921	33 332	37,1	33 332	17 995
Total Western Cape		15 815 064	16 973 962	1 719 446	10,9	1 719 446	1 261 980

Table 10 Aggregated Debtors Age Analysis for the 1st Quarter Ending 30 September 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		647 254	17,4	134 218	3,6	108 795	2,9	2 823 845	76,0	3 714 112
Electricity		1 737 933	60,9	128 610	4,5	71 116	2,5	918 316	32,2	2 855 975
Receivables from Non-exchange Transactions - Property Rates		1 333 743	36,4	188 947	5,2	169 192	4,6	1 973 106	53,8	3 664 989
Management		391 007	20,9	70 794	3,8	51 858	2,8	1 352 746	72,5	1 866 406
Receivables from Exchange Transactions - Waste Management		286 105	18,4	58 593	3,8	47 210	3,0	1 162 740	74,8	1 554 647
Receivables from Exchange Transactions - Property Rental Debtors		77 776	7,7	17 015	1,7	1 177	0,1	911 098	90,5	1 007 066
Interest on Arrear Debtor Accounts		97 223	8,4	45 739	4,0	42 328	3,7	967 289	83,9	1 152 579
Recoverable unauthorised, irregular or fruitless and wasteful		-		-		-		-		-
Other		-305 619	65,1	-104 798	22,3	-14 199	3,0	-45 201	9,6	-469 817
Total		4 265 421	27,8	539 118	3,5	477 478	3,1	10 063 939	65,6	15 345 956
Debtors Age Analysis By Customer Group										
Organs of State		-15 368	19,7	-65 934	84,6	34 595	11,6	124 622	159,9	77 916
Commercial		1 941 495	56,6	170 512	5,0	105 283	3,3	1 211 714	35,3	3 429 004
Households		2 149 960	19,8	405 606	3,7	320 293	3,1	7 958 972	73,5	10 834 831
Other		189 334	18,9	28 934	2,9	17 306	0,3	768 631	76,5	1 004 205
Total Debtors		4 265 421	27,8	539 118	3,5	477 478	3,1	10 063 939	65,6	15 345 956
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		2 640 558	27,3	230 494	2,4	264 602	2,7	6 532 908	67,6	9 668 562
Total Metros		2 640 558	27,3	230 494	2,4	264 602	2,7	6 532 908	67,6	9 668 562
Matzikama WC011		20 986	12,4	11 569	6,9	10 070	6,0	126 007	74,7	168 632
Cederberg WC012		15 452	12,2	7 941	6,3	9 117	7,2	93 772	74,3	126 282
Bergrivier WC013		20 258	14,7	8 673	6,3	7 997	5,8	100 981	73,2	137 910
Saldanha Bay WC014		84 760	25,4	23 405	7,0	15 654	4,7	209 602	62,9	333 421
Swartland WC015		59 539	54,2	11 598	10,6	3 373	3,1	35 325	32,2	109 835
West Coast DC1		13 345	89,9	300	2,0	252	1,7	951	6,4	14 848
Total West Coast		214 341	24,1	63 485	7,1	46 462	5,2	566 638	63,6	890 927
Witzenberg WC022		73 481	17,0	8 028	1,9	5 334	1,2	346 198	79,9	433 040
Drakenstein WC023		215 222	41,0	29 067	5,5	16 849	3,2	264 356	50,3	525 494
Stellenbosch WC024		118 133	24,5	38 304	8,0	13 915	2,9	311 071	64,6	481 423
Breede Valley WC025		85 548	30,7	293	0,1	9 756	3,5	183 487	65,7	279 084
Langeberg WC026		52 458	33,6	19 890	12,7	3 620	2,3	80 363	51,4	156 331
Cape Winelands DM DC2		319	12,1	1	0,0	-	-	2 316	87,8	2 636
Total Cape Winelands		545 163	29,0	95 583	5,1	49 474	2,6	1 187 791	63,2	1 878 010
Theewaterskloof WC031		29 951	9,1	18 218	5,5	23 236	7,1	257 952	78,3	329 356
Overstrand WC032		95 471	50,9	10 245	5,5	7 458	4,0	74 467	39,7	187 641
Cape Agulhas WC033		26 538	30,8	7 286	8,5	19 713	22,9	32 538	37,8	86 075
Swellendam WC034		17 672	43,9	1 546	3,8	1 442	3,6	19 627	48,7	40 286
Overberg DC3		2 352	48,2	177	3,6	51	1,0	2 303	47,2	4 884
Total Overberg		171 984	26,5	37 472	5,8	51 899	8,0	386 887	59,7	648 243
Kannaland WC041		4 250	3,3	2 834	2,2	2 632	2,1	117 650	92,4	127 367
Hessequa WC042		43 578	54,4	2 968	3,7	1 975	2,5	31 561	39,4	80 083
Mossel Bay WC043		80 341	40,8	15 973	8,1	10 494	5,3	90 188	45,8	196 996
George WC044		164 512	36,1	19 980	4,4	13 627	3,0	257 179	56,5	455 297
Oudtshoorn WC045		203 171	67,8	8 497	2,8	5 835	1,9	82 341	27,5	299 844
Bitou WC047		39 100	12,3	11 722	3,7	9 158	2,9	258 929	81,2	318 909
Knysna WC048		117 122	25,5	23 204	5,0	12 922	2,8	306 524	66,7	459 772
Garden Route DC4		13 971	18,8	13 094	17,6	610	0,8	46 732	62,8	74 407
Total Garden Route		666 045	33,1	98 272	4,9	57 254	2,8	1 191 104	59,2	2 012 675
Laingsburg WC051		5 402	34,7	617	4,0	433	2,8	9 097	58,5	15 549
Prince Albert WC052		1 593	6,4	3 162	12,7	2 595	10,4	17 647	70,6	24 997
Beaufort West WC053		20 320	9,8	10 033	4,9	4 751	2,3	171 436	83,0	206 540
Central Karoo DC5		16	3,4	1	0,1	8	1,8	430	94,6	454
Total Central Karoo		27 331	11,0	13 812	5,6	7 787	3,1	198 610	80,2	247 540
Total Western Cape		4 265 421	27,8	539 118	3,5	477 478	3,1	10 063 939	65,6	15 345 956

Table 11 Aggregated Creditors Age Analysis for the 1st Quarter Ending 30 September 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		183 903	42,7	11 610	2,7	-	-	235 255	54,6	430 768
Bulk Water		55	0,5	52	0,5	-	-	10 306	99,0	10 412
PAYE deductions		24 101	99,1	-	-	-	-	221	0,9	24 322
VAT (output less input)		17 506	100,0	-	-	-	-	-	-	17 506
Pensions / Retirement deductions		-	-	-	-	-	-	330	100,0	330
Loan repayments		-	-	-	-	-	-	-	-	-
Trade Creditors		120 662	50,0	63 374	26,3	27 977	11,6	29 110	12,1	241 124
Auditor General		4 410	16,6	828	3,1	207	0,8	21 197	79,6	26 642
Other		17 893	51,3	1 039	3,0	44	0,1	15 932	45,6	34 908
Total		368 530	46,9	76 903	9,8	28 229	3,6	312 351	39,7	786 013
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		- 19 290	98,3	- 181	0,9	-	-	- 145	0,7	- 19 616
Total Metros		- 19 290	98,3	- 181	0,9	-	-	- 145	0,7	- 19 616
Matzikama WC011		14 346	9,7	848	0,6	20	0,0	133 148	89,7	148 361
Cederberg WC012		11 942	75,2	439	2,8	-	-	3 509	22,1	15 889
Bergrivier WC013		276	100	-	-	-	-	-	-	276
Saldanha Bay WC014		4 917	99,6	18	0,4	-	-	2	0,0	4 936
Swartland WC015		8 677	99,3	-	-	-	-	58	0,7	8 735
West Coast DC1		362	40,2	525	58,4	12	1,3	-	-	899
Total West Coast		40 519	22,6	1 830	1,0	32	0,0	136 716	76,3	179 096
Witzenberg WC022		11 892	28,2	27 102	64,4	3 113	7,4	-	-	42 108
Drakenstein WC023		80 931	100,0	-	-	-	-	-	-	80 931
Stellenbosch WC024		21 061	100,0	-	-	-	-	-	-	21 061
Breede Valley WC025		-	-	-	-	5	100,0	-	-	5
Langeberg WC026		1 974	-	-	-	-	-	-	-	1 974
Cape Winelands DM DC2		-	-	-	-	-	-	-	-	-
Total Cape Winelands		115 857	79,3	27 102	18,6	3 118	2,1	-	-	146 078
Theewaterskloof WC031		439	88,1	29	5,9	8	1,7	21	4,3	498
Overstrand WC032		6 484	100,0	-	-	-	-	-	-	6 484
Cape Agulhas WC033		716	-	862	-	-	-	4 990	-	6 568
Swellendam WC034		2 455	-	1 318	-	355	-	2 623	-	1 505
Overberg DC3		469	99,8	-	-	-	-	1	0,2	470
Total Overberg		10 563	68,0	2 210	14,2	363	2,3	2 389	15,4	15 525
Kannaland WC041		8 819	11,9	445	0,6	397	0,5	64 724	87,0	74 384
Hessequa WC042		48 264	100,0	-	-	-	-	-	-	48 264
Mossel Bay WC043		13 306	77,1	3 984	23,1	42	0,2	2	0,0	17 251
George WC044		96 285	96,0	3 554	3,5	218	0,2	247	0,2	100 303
Oudtshoorn WC045		20 334	96,8	669	3,2	1	0,0	-	-	21 004
Bitou WC047		754	1,6	23 663	49,2	23 646	49,2	-	-	48 063
Knysna WC048		27 673	100,0	-	-	-	-	-	-	27 673
Garden Route DC4		1 139	35,4	993	30,9	322	10,0	761	23,7	3 214
Total Garden Route		216 573	63,7	33 306	9,8	24 542	7,2	65 733	19,3	340 155
Laingsburg WC051		1 403	96,9	-	-	-	-	46	3,1	1 449
Prince Albert WC052		1 867	-	60	-	-	-	-	-	1 927
Beaufort West WC053		1 003	0,8	12 158	10,1	173	0,1	107 612	89,0	120 947
Central Karoo DC5		34	7,5	417	92,4	-	-	-	-	451
Total Central Karoo		4 307	3,5	12 636	10,1	173	0,1	107 658	86,3	124 775
Total Western Cape		368 530	46,9	76 903	9,8	28 228	3,6	312 351	39,7	786 013

