



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

PROVINCE OF THE WESTERN CAPE

PROVINSIE WES-KAAP

# Provincial Gazette Extraordinary

# Buitengewone Provinsiale Koerant

8873

8873

Wednesday, 31 January 2024

Woensdag, 31 Januarie 2024

*Registered at the Post Office as a Newspaper*

## CONTENTS

*(\*Reprints are obtainable at Room M21, Provincial Legislature Building, 7 Wale Street, Cape Town 8001.)*

### PROVINCIAL NOTICE

11	Local Government: Municipal Finance Management Act Quarterly Consolidated Statement: Quarter 2 Ending 31 December 2023.....	2
----	---	---

**PROVINCIAL NOTICE**

The following Provincial Notice is published for general information.

DR HC MALILA,  
DIRECTOR-GENERAL

Provincial Building,  
Wale Street,  
Cape Town.

**P.N. 11/2024**

**PROVINSIALE KENNISGEWING**

Die volgende Provinsiale Kennisgewing word vir algemene inligting gepubliseer.

DR HC MALILA,  
DIREKTEUR-GENERAAL

Provinsiale Wetgewer-gebou,  
Waalstraat,  
Kaapstad.

**31 January 2024**

**PROVINCIAL NOTICE**

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

**LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT  
QUARTERLY CONSOLIDATED STATEMENT:  
QUARTER 2 ENDING 31 DECEMBER 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 second quarter (ending 31 December 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 30th day of January 2024.

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

## **SUMMARY ON THE STATE OF LOCAL GOVERNMENT REVENUE AND EXPENDITURE: SECOND QUARTER CONSOLIDATED STATEMENT FOR THE PERIOD 1 OCTOBER 2023 - 31 DECEMBER 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 second quarter, ending 31 December 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 December 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 January 2024 and detailed information for each municipality is available to the public in the section 71 files published at [mfma.treasury.gov.za](http://mfma.treasury.gov.za).

**AGGREGATED TRENDS AGGREGATED TRENDS**

1. In aggregate, Western Cape municipalities spent R43.61 billion or 42.0 per cent of the total approved expenditure budget of R102.62 billion by the end of the second quarter on 31 December 2023 (actual operating expenditure accounted for R38.49 billion and actual capital expenditure for R5.12 billion).
2. In respect of revenue, aggregate billing and other revenue amounted to R49.64 billion or 48.2 per cent of the total approved revenue budget of R91.26 billion (actual operating revenue accounted for R44.52 billion and actual funds utilised to fund the capital budget amounted to R5.12 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 underperformed by R10.05 million or 0.1 per cent against the Year-to-Date (YTD) budget of R8.44 billion. However, an overperformance from service charges of R119.92 million or 0.6 per cent against the YTD is noted. This is mainly due to overperformances of R153.07 million (4.8 per cent) and R32.91 million (1.9 per cent) in respect of Service charges – Water as well as Service charges - Waste Water, respectively. 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 R38.49 billion or 44.3 per cent of their aggregated R86.80 billion approved operating expenditure budget. Employee related costs is the highest cost driver, amounting to R12.78 billion or 33.2 per cent of the total operating expenditure to date, followed by inventory consumed and bulk purchases of R12.55 billion or 32.6 per cent and other expenditure amounting to R9.50 billion or 24.7 per cent of total operating expenditure.
6. Aggregated operating expenditure underperformed by R2.14 billion or 5.3 per cent against the year-to-date operating budget as at the end of December 2023. A year-on-year comparison indicates an increase in operating expenditure of R3.87 million or 11.2 per cent, growth that exceeds inflation.
7. As at the end of December 2023, an aggregated operating surplus of R6.03 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 R5.12 billion or 32.4 per cent of their aggregated R15.82 billion approved capital budget to date. Spending is slow with an underperformance of 20.1 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 55.4 per cent higher than at the same point last year.
9. The City of Cape Town reported capital spending of R3.52 billion (31.9 per cent of the approved budget) which is an underperformance of 5.2 per cent against the year-to-date budget. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported aggregated capital expenditure performance of R635.51 million or 32.0 per cent against their combined capital budget of R1.99 billion. Local municipalities' capital spending amounted to R912.16 million or 36.7 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 planned to fund 70.1 per cent of their total 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 to-date amounted to R2.13 billion or 27.3 per cent of the budgeted borrowings of R7.80 billion (Q2; R1.39 billion or 17.9 per cent). Capital spending funded from transfers to-date amounted to R1.88 billion or 39.7 per cent of the budgeted amount of R4.73 billion (Q2; R1.27 billion or 26.9 per cent). Internally generated funds utilised to-date amounted to R1.11 billion or 33.7 per cent of the approved budget of R3.28 billion (Q2; R732.4 million or 22.3 per cent).
12. The aggregate municipal consumer debtors balance as at 31 December 2023 amounted to R15.61 billion. The bulk of the outstanding debt is owed by households, which account for R11.16 billion or 71.4 per cent of the total outstanding debt.
13. Debtors older than 90 days amounted to R10.34 billion or 66.2 per cent of the total outstanding debtors of R15.61 billion. This includes historic debt that has accumulated over an extended period, interest on arrears and other recoveries. Debtors over 90 days increased by R271.55 million or 2.7 per cent during the second quarter.
14. Quarter-on-quarter outstanding debtors have increased by R268.30 million or 1.7 per cent, from the R15.35 billion reported at the end of the September 2023.
15. In aggregate, Western Cape municipalities reported outstanding creditors of R573.38 million as at 31 December 2023. Outstanding creditors older than 30 days amounted to R288.37 million or 50.5 per cent of the total outstanding creditors. Total outstanding creditors have decreased by R26.92 million or 4.5 per cent when compared to the outstanding creditors of R598.30 million reported as at the end of September 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 more than R250 million in outstanding payments overdue for more than 30 days. Each of the four (4) municipalities have been approved to participate in the Municipal Debt Relief programme.
17. The total cash and cash equivalents reported by municipalities as at the end of the second quarter amounted to R21.71 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.

**LIST OF TABLES**

Table 1	Summary - Consolidated Budget Statement for the 2 <sup>nd</sup> Quarter Ending 31 December 2023.....	6
Table 2	Aggregated Revenue and Expenditure Budget Performance Per Category for the 2 <sup>nd</sup> Quarter Ending 31 December 2023 .....	7
Table 3	Operating Revenue for the 2 <sup>nd</sup> Quarter Ending 31 December 2023 .....	8
Table 4	Operating Revenue Per Source for the 2 <sup>nd</sup> Quarter Ending 31 December 2023 .....	9
Table 5	Operating Expenditure for the 2 <sup>nd</sup> Quarter Ending 31 December 2023 .....	10
Table 6	Operating Expenditure Per Item for the 2 <sup>nd</sup> Quarter Ending 31 December 2023.....	11
Table 7	Capital Revenue for the 2 <sup>nd</sup> Quarter Ending 31 December 2023 .....	12
Table 8	Capital Revenue Per Source for the 2 <sup>nd</sup> Quarter Ending 31 December 2023.....	13
Table 9	Capital Expenditure for the 2 <sup>nd</sup> Quarter Ending 31 December 2023 .....	14
Table 10	Aggregated Debtors Age Analysis for the 2 <sup>nd</sup> Quarter Ending 31 December 2023 .....	15
Table 11	Aggregated Creditors Age Analysis for the 2 <sup>nd</sup> Quarter Ending 31 December 2023 .....	16

**Table 1 Summary - Consolidated Budget Statement for the 2<sup>nd</sup> Quarter Ending 31 December 2023**

Description	2022/23	Budget year 2023/24								
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD %	YTD Budget	YTD Variance	Full Year Forecast
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	15 361 792	16 031 853	16 031 825	4 627 617	3 804 828	8 432 446	52,6%	8 442 492	(10 046)	16 031 825
Service charges	36 057 145	41 821 250	41 812 146	10 838 094	10 109 103	20 947 197	50,1%	20 827 290	119 907	41 812 146
Investment revenue	2 085 880	1 737 261	1 742 187	551 095	534 838	1 085 932	62,5%	819 482	266 450	1 742 187
Transfer and subsidies - Operational	10 301 593	11 348 236	11 438 748	3 488 282	3 271 125	6 759 406	59,6%	6 582 180	177 227	11 438 748
Other own revenue	14 820 636	14 951 181	14 963 069	2 721 383	4 576 092	7 297 475	48,8%	7 094 235	203 240	14 963 069
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>78 627 047</b>	<b>85 889 781</b>	<b>85 987 975</b>	<b>22 226 471</b>	<b>22 295 986</b>	<b>44 522 457</b>	<b>51,8%</b>	<b>43 765 679</b>	<b>756 778</b>	<b>85 987 975</b>
Employee costs	22 944 753	27 019 837	27 011 456	5 691 910	7 083 691	12 775 601	47,3%	13 722 913	(947 312)	27 011 456
Remuneration of councillors	488 341	530 507	530 746	131 620	118 511	250 131	47,1%	256 393	(6 262)	530 746
Depreciation and amortisation	5 051 403	5 400 756	5 400 756	1 134 290	1 395 857	2 530 146	46,8%	2 621 686	(91 540)	5 400 756
Finance charges	1 406 331	1 574 133	1 570 604	226 235	439 234	665 469	42,3%	749 169	(83 700)	1 570 604
Inventory consumed and bulk purchases	24 869 104	28 957 734	28 977 476	5 642 974	6 904 342	12 547 317	43,3%	13 342 766	(795 449)	28 977 476
Transfers and subsidies	530 828	539 943	554 849	106 301	112 485	218 786	40,5%	251 108	(32 322)	554 849
Other expenditure	21 332 380	22 779 605	22 855 449	3 722 725	5 782 234	9 504 960	41,7%	9 692 039	(187 079)	22 855 449
<b>Total Expenditure</b>	<b>76 623 140</b>	<b>86 802 516</b>	<b>86 901 336</b>	<b>16 656 056</b>	<b>21 836 355</b>	<b>38 492 411</b>	<b>44,3%</b>	<b>40 636 074</b>	<b>(2 143 664)</b>	<b>86 901 336</b>
<b>Surplus/(Deficit)</b>	<b>2 003 907</b>	<b>(912 734)</b>	<b>(913 361)</b>	<b>5 570 416</b>	<b>459 631</b>	<b>6 030 046</b>	<b>-660,7%</b>	<b>3 129 605</b>	<b>2 900 441</b>	<b>(913 361)</b>
Transfers and subsidies - capital (monetary allocations)	3 728 413	4 808 628	4 934 383	539 316	1 203 026	1 742 342	36,2%	1 977 523	(235 180)	4 934 383
Transfers and subsidies - capital (in-kind)	88 384	4 781	4 781	40	70	110	2,3%	2 391	(2 280)	4 781
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>5 820 704</b>	<b>3 900 675</b>	<b>4 025 803</b>	<b>6 109 772</b>	<b>1 662 727</b>	<b>7 772 499</b>	<b>199,3%</b>	<b>5 109 518</b>	<b>2 662 981</b>	<b>4 025 803</b>
Share of Surplus/Deficit attributable to Associate	172	-	-	27	-	27	-	-	27	-
<b>Surplus/(Deficit) for the year</b>	<b>5 820 876</b>	<b>3 900 675</b>	<b>4 025 803</b>	<b>6 109 798</b>	<b>1 662 727</b>	<b>7 772 526</b>	<b>199,3%</b>	<b>5 109 518</b>	<b>2 663 008</b>	<b>4 025 803</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>10 037 832</b>	<b>15 815 064</b>	<b>17 026 228</b>	<b>1 719 446</b>	<b>3 398 392</b>	<b>5 117 838</b>	<b>32,4%</b>	<b>6 407 962</b>	<b>(1 290 124)</b>	<b>17 026 228</b>
Transfers recognised - capital	3 432 229	4 731 009	4 858 574	604 885	1 271 516	1 876 401	39,7%	2 097 859	(221 458)	4 858 574
Borrowing	2 492 804	7 801 187	7 860 636	739 987	1 392 910	2 132 897	27,3%	2 524 765	(391 868)	7 860 636
Internally generated funds	3 795 665	3 279 444	4 301 511	373 470	732 412	1 105 882	33,7%	1 783 126	(677 244)	4 301 511
<b>Total sources of capital funds</b>	<b>9 720 698</b>	<b>15 811 641</b>	<b>17 020 722</b>	<b>1 718 342</b>	<b>3 396 837</b>	<b>5 115 179</b>	<b>32,4%</b>	<b>6 405 750</b>	<b>(1 290 571)</b>	<b>17 020 722</b>
<b>Financial position</b>										
Total current assets	33 836 619	29 537 805	30 021 387	33 546 559	1 629 387	35 175 946	119,1%	27 591 141	7 584 805	30 021 387
Total non current assets	111 957 894	118 664 337	119 806 665	104 637 387	6 466 740	111 104 127	93,6%	41 362 429	69 741 699	119 806 665
Total current liabilities	20 234 438	19 623 246	20 450 596	14 925 467	(858 454)	14 067 013	71,7%	4 881 204	9 185 809	20 450 596
Total non current liabilities	20 397 441	26 874 179	27 304 790	19 023 395	928 397	19 951 792	74,2%	6 959 348	12 992 444	27 304 790
Community wealth/Equity	100 728 705	101 689 251	102 157 730	98 792 902	6 389 489	105 182 391	103,4%	33 273 742	71 908 649	102 157 730
<b>Cash flows</b>										
Net cash from (used) operating	24 163 935	11 047 369	11 299 616	5 139 014	1 464 896	6 603 911	59,8%	24 304 638	(17 700 728)	11 299 616
Net cash from (used) investing	(8 617 704)	(13 955 419)	(16 581 102)	(8 726 266)	3 452 608	(5 273 657)	37,8%	(3 822 342)	(1 451 315)	(16 581 102)
Net cash from (used) financing	9 476	4 962 989	4 966 512	10 658	(50 265)	(39 607)	-0,8%	27 643	(67 251)	4 966 512
<b>Cash/cash equivalents at the year end</b>	<b>33 767 895</b>	<b>18 817 020</b>	<b>17 089 741</b>	<b>15 946 528</b>	<b>21 714 345</b>	<b>21 714 345</b>	<b>115,4%</b>	<b>26 295 343</b>	<b>(4 580 998)</b>	<b>17 089 741</b>

**Table 2 Aggregated Revenue and Expenditure Budget Performance Per Municipal Category for the 2<sup>nd</sup> Quarter Ending 31 December 2023**

R thousands	Original Budget			Adjusted Budget			Year to date: 31 December 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	59 401 310	11 374 233	70 775 543	26 883 358	3 520 319	30 403 676	43,2
Secondary Cities District	8 388 368	1 985 266	10 373 633	8 396 535	2 438 845	10 835 380	3 517 528	635 514	4 153 041	40,0
Municipalities	1 905 024	311 224	2 216 248	1 909 433	324 641	2 234 075	853 470	49 850	903 320	40,8
Local Municipalities	17 125 287	2 483 705	19 608 992	17 194 057	2 888 509	20 082 566	7 238 055	912 156	8 150 211	41,6
<b>Total</b>	<b>86 802 516</b>	<b>15 815 064</b>	<b>102 617 580</b>	<b>86 901 336</b>	<b>17 026 228</b>	<b>103 927 563</b>	<b>38 492 411</b>	<b>5 117 838</b>	<b>43 610 249</b>	<b>42,5</b>

R thousands	Original Budget			Adjusted Budget			Year to date: 31 December 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	58 895 715	11 374 233	70 269 948	31 088 801	3 520 319	34 609 120	49,5
Secondary Cities District	8 395 154	1 985 266	10 380 420	8 396 346	2 438 845	10 835 191	4 014 529	635 514	4 650 043	44,8
Municipalities	1 884 495	311 224	2 195 719	1 889 733	324 641	2 214 374	854 154	49 850	904 004	41,2
Local Municipalities	16 719 800	2 480 281	19 200 081	16 806 181	2 883 003	19 689 183	8 564 972	909 496	9 474 469	49,3
<b>Total</b>	<b>85 889 781</b>	<b>15 811 641</b>	<b>101 701 422</b>	<b>85 987 975</b>	<b>17 020 722</b>	<b>103 008 697</b>	<b>44 522 457</b>	<b>5 115 179</b>	<b>49 637 636</b>	<b>48,8</b>



**Table 3 Operating Revenue Per Municipality for the 2<sup>nd</sup> Quarter Ending 31 December 2023**

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	2022/23 YTD Comparison
<b>WESTERN CAPE</b>								
City of Cape Town	CPT	58 890 332	58 895 715	31 088 801	52,8	14 956 844	16 131 957	27 217 380
<b>Total Metros</b>		<b>58 890 332</b>	<b>58 895 715</b>	<b>31 088 801</b>	<b>52,8</b>	<b>14 956 844</b>	<b>16 131 957</b>	<b>27 217 380</b>
Matzikama	WC011	478 159	486 690	233 933	48,9	121 469	112 463	209 742
Cederberg	WC012	371 050	373 608	206 577	55,7	114 178	92 399	195 614
Bergrivier	WC013	527 674	529 230	273 900	51,9	140 542	133 358	237 417
Saldanha Bay	WC014	1 548 310	1 553 216	762 626	49,3	374 690	387 936	680 681
Swartland	WC015	1 085 098	1 086 243	547 145	50,4	278 119	269 026	505 236
West Coast District	DC1	503 013	503 013	171 637	34,1	84 570	87 067	291 915
<b>Total West Coast</b>		<b>4 513 304</b>	<b>4 532 002</b>	<b>2 195 817</b>	<b>48,7</b>	<b>1 113 568</b>	<b>1 082 249</b>	<b>2 120 605</b>
Witzenberg	WC022	857 781	864 683	450 855	52,6	273 490	177 365	413 562
Drakenstein	WC023	2 992 382	2 993 574	1 470 553	49,1	785 699	684 854	1 410 758
Stellenbosch	WC024	2 284 927	2 284 701	1 180 894	51,7	669 257	511 638	1 108 279
Breede Valley	WC025	1 473 841	1 473 841	638 515	43,3	337 456	301 059	458 948
Langeberg	WC026	1 064 867	1 076 622	519 427	48,8	318 034	201 393	529 774
Cape Winelands District	DC2	475 184	475 184	238 553	50,2	115 452	123 102	244 314
<b>Total Cape Winelands</b>		<b>9 148 983</b>	<b>9 168 605</b>	<b>4 498 797</b>	<b>49,2</b>	<b>2 499 387</b>	<b>1 999 410</b>	<b>4 165 635</b>
Theewaterskloof	WC031	740 342	742 307	387 648	52,4	221 890	165 758	334 930
Overstrand	WC032	1 676 577	1 676 378	903 772	53,9	442 282	461 490	785 308
Cape Agulhas	WC033	455 677	455 677	243 670	53,5	139 523	104 147	213 912
Swellendam	WC034	421 913	425 329	206 798	49,0	85 151	121 648	159 541
Overberg District	DC3	273 479	275 085	134 629	49,2	64 761	69 868	143 175
<b>Total Overberg</b>		<b>3 567 987</b>	<b>3 574 776</b>	<b>1 876 518</b>	<b>52,6</b>	<b>953 608</b>	<b>922 910</b>	<b>1 636 865</b>
Kannaland	WC041	226 346	226 346	111 101	49,1	57 027	54 075	90 248
Hessequa	WC042	696 827	699 783	388 290	55,7	267 307	120 983	338 569
Mossel Bay	WC043	1 571 780	1 581 176	771 241	49,1	371 651	399 591	705 602
George	WC044	3 117 845	3 118 071	1 363 082	43,7	691 009	672 074	1 182 667
Oudtshoorn	WC045	843 659	869 176	510 850	60,6	367 014	143 836	443 504
Bitou	WC047	901 055	905 497	464 928	51,6	239 310	225 618	413 732
Knysna	WC048	1 164 594	1 164 594	635 965	54,6	387 272	248 693	557 397
Garden Route District	DC4	517 937	518 223	264 061	51,0	134 177	129 885	252 954
<b>Total Garden Route</b>		<b>9 040 044</b>	<b>9 082 866</b>	<b>4 509 519</b>	<b>49,9</b>	<b>2 514 765</b>	<b>1 994 754</b>	<b>3 984 673</b>
Laingsburg	WC051	106 305	106 305	54 499	51,3	30 874	23 626	51 157
Prince Albert	WC052	88 734	90 269	51 445	58,0	28 642	22 803	53 662
Beaufort West	WC053	419 211	419 211	201 787	48,1	111 447	90 340	174 661
Central Karoo District	DC5	114 881	118 227	45 273	39,4	17 337	27 937	62 737
<b>Total Central Karoo</b>		<b>729 130</b>	<b>734 011</b>	<b>353 004</b>	<b>48,4</b>	<b>188 299</b>	<b>164 706</b>	<b>342 217</b>
<b>Total Western Cape</b>		<b>85 889 781</b>	<b>85 987 975</b>	<b>44 522 457</b>	<b>51,8</b>	<b>22 226 471</b>	<b>22 295 986</b>	<b>39 467 374</b>

**Table 4 Operating Revenue Per Source for the 2<sup>nd</sup> Quarter Ending 31 December 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
<b>WESTERN CAPE</b>										
City of Cape Town	CPT	58 890 332	58 895 715	31 088 801	52,8	5 947 435	14 273 777	780 923	4 114 395	5 972 272
<b>Total Metros</b>		<b>58 890 332</b>	<b>58 895 715</b>	<b>31 088 801</b>	<b>52,8</b>	<b>5 947 435</b>	<b>14 273 777</b>	<b>780 923</b>	<b>4 114 395</b>	<b>5 972 272</b>
Matzikama	WC011	478 159	486 690	233 933	48,9	29 066	115 683	952	67 661	20 571
Cederberg	WC012	371 050	373 608	206 577	55,7	41 677	89 449	1 469	56 682	17 300
Bergrivier	WC013	527 674	529 230	273 900	51,9	57 478	122 332	9 073	56 963	28 054
Saldanha Bay	WC014	1 548 310	1 553 216	762 626	49,3	167 981	385 963	35 866	111 356	61 460
Swartland	WC015	1 085 098	1 086 243	547 145	50,4	84 624	304 710	5 517	121 566	30 727
West Coast District	DC1	503 013	503 013	171 637	34,1	-	73 813	11 923	17 572	68 329
<b>Total West Coast</b>		<b>4 513 304</b>	<b>4 532 002</b>	<b>2 195 817</b>	<b>48,7</b>	<b>380 826</b>	<b>1 091 949</b>	<b>64 800</b>	<b>431 800</b>	<b>226 441</b>
Witzenberg	WC022	857 781	864 683	450 855	52,6	69 499	228 466	11 166	107 147	34 576
Drakenstein	WC023	2 992 382	2 993 574	1 470 553	49,1	248 816	1 013 333	29 768	92 664	85 972
Stellenbosch	WC024	2 284 927	2 284 701	1 180 894	51,7	278 539	640 279	28 744	141 320	92 013
Breede Valley	WC025	1 473 841	1 473 841	638 515	43,3	117 640	352 498	8 328	131 136	28 914
Langeberg	WC026	1 064 867	1 076 622	519 427	48,8	100 673	305 348	16 925	81 435	15 048
Cape Winelands District	DC2	475 184	475 184	238 553	50,2	-	-	10 102	195 402	33 049
<b>Total Cape Winelands</b>		<b>9 148 983</b>	<b>9 168 605</b>	<b>4 498 797</b>	<b>49,2</b>	<b>815 167</b>	<b>2 539 923</b>	<b>105 033</b>	<b>749 102</b>	<b>289 571</b>
Theewaterskloof	WC031	740 342	742 307	387 648	52,4	94 361	153 126	3 265	105 285	31 612
Overstrand	WC032	1 676 577	1 676 378	903 772	53,9	170 838	482 657	21 776	130 389	98 112
Cape Agulhas	WC033	455 677	455 677	243 670	53,5	61 883	123 612	4 064	34 230	19 882
Swellendam	WC034	421 913	425 329	206 798	49,0	29 960	85 550	5 351	54 777	31 161
Overberg District	DC3	273 479	275 085	134 629	49,2	-	8 377	3 721	102 157	20 374
<b>Total Overberg</b>		<b>3 567 987</b>	<b>3 574 776</b>	<b>1 876 518</b>	<b>52,6</b>	<b>357 043</b>	<b>853 321</b>	<b>38 176</b>	<b>426 837</b>	<b>201 140</b>
Kannaland	WC041	226 346	226 346	111 101	49,1	14 188	56 805	821	30 057	9 230
Hessequa	WC042	696 827	699 783	388 290	55,7	129 168	144 593	4 443	49 887	60 200
Mossel Bay	WC043	1 571 780	1 581 176	771 241	49,1	110 940	464 907	33 683	105 582	56 130
George	WC044	3 117 845	3 118 071	1 363 082	43,7	231 626	665 127	35 745	298 643	131 941
Oudtshoorn	WC045	843 659	869 176	510 850	60,6	128 300	276 061	6 183	75 933	24 372
Bitou	WC047	901 055	905 497	464 928	51,6	90 026	214 620	5 096	114 168	41 018
Knysna	WC048	1 164 594	1 164 594	635 965	54,6	191 723	267 712	1 172	97 097	78 261
Garden Route District	DC4	517 937	518 223	264 061	51,0	-	-	4 198	141 121	118 743
<b>Total Garden Route</b>		<b>9 040 044</b>	<b>9 082 866</b>	<b>4 509 519</b>	<b>49,9</b>	<b>895 970</b>	<b>2 089 824</b>	<b>91 341</b>	<b>912 488</b>	<b>519 896</b>
Laingsburg	WC051	106 305	106 305	54 499	51,3	4 976	14 287	393	18 594	16 249
Prince Albert	WC052	88 734	90 269	51 445	58,0	3 555	16 313	3 058	24 471	4 048
Beaufort West	WC053	419 211	419 211	201 787	48,1	27 473	67 803	1 292	69 902	35 316
Central Karoo District	DC5	114 881	118 227	45 273	39,4	-	-	916	11 817	32 541
<b>Total Central Karoo</b>		<b>729 130</b>	<b>734 011</b>	<b>353 004</b>	<b>48,4</b>	<b>36 004</b>	<b>98 403</b>	<b>5 659</b>	<b>124 784</b>	<b>88 154</b>
<b>Total Western Cape</b>		<b>85 889 781</b>	<b>85 987 975</b>	<b>44 522 457</b>	<b>51,8</b>	<b>8 432 446</b>	<b>20 947 197</b>	<b>1 085 932</b>	<b>6 759 406</b>	<b>7 297 475</b>

**Table 5 Operating Expenditure Per Municipality for the 2<sup>nd</sup> Quarter Ending 31 December 2023**

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct- Dec Actual	2022/23 YTD Comparison
<b>WESTERN CAPE</b>								
City of Cape Town	CPT	59 383 837	59 401 310	26 883 358	45,3	11 431 154	15 452 204	23 930 347
<b>Total Metros</b>		<b>59 383 837</b>	<b>59 401 310</b>	<b>26 883 358</b>	<b>45,3</b>	<b>11 431 154</b>	<b>15 452 204</b>	<b>23 930 347</b>
Matzikama	WC011	468 088	474 914	195 436	41,8	99 802	95 634	200 121
Cederberg	WC012	394 800	396 551	176 197	44,6	86 451	89 746	181 586
Bergivier	WC013	540 375	540 370	247 917	45,9	116 045	131 871	222 390
Saldanha Bay	WC014	1 609 772	1 614 855	690 141	42,9	340 476	349 665	639 577
Swartland	WC015	1 071 330	1 073 385	435 527	40,7	184 988	250 539	421 468
West Coast District	DC1	506 374	506 374	237 584	46,9	96 821	140 764	284 869
<b>Total West Coast</b>		<b>4 590 740</b>	<b>4 606 450</b>	<b>1 982 802</b>	<b>43,2</b>	<b>924 583</b>	<b>1 058 219</b>	<b>1 950 011</b>
Witzenberg	WC022	912 737	915 454	323 590	35,5	155 353	168 237	315 783
Drakenstein	WC023	3 064 960	3 066 152	1 431 527	46,7	597 500	834 026	1 344 391
Stellenbosch	WC024	2 258 349	2 259 623	795 800	35,2	795 800	-	751 959
Brede Valley	WC025	1 483 960	1 483 960	523 912	35,3	240 579	283 333	349 439
Langeberg	WC026	1 070 958	1 075 186	455 027	42,5	217 834	237 192	391 611
Cape Winelands District	DC2	475 184	475 184	204 979	43,1	83 794	121 185	171 614
<b>Total Cape Winelands</b>		<b>9 266 148</b>	<b>9 275 559</b>	<b>3 734 835</b>	<b>40,3</b>	<b>2 090 861</b>	<b>1 643 974</b>	<b>3 324 795</b>
Theewaterskloof	WC031	762 763	764 728	414 645	54,4	195 748	218 897	412 019
Overstrand	WC032	1 742 212	1 742 013	813 786	46,7	350 108	463 678	727 026
Cape Agulhas	WC033	454 206	454 206	225 068	49,6	110 810	114 258	200 645
Swellendam	WC034	456 060	458 189	185 561	40,7	70 812	114 749	152 787
Overberg District	DC3	276 811	278 413	124 584	45,0	52 389	72 195	130 957
<b>Total Overberg</b>		<b>3 692 051</b>	<b>3 697 549</b>	<b>1 763 643</b>	<b>47,8</b>	<b>779 866</b>	<b>983 777</b>	<b>1 623 435</b>
Kannaland	WC041	240 912	240 912	127 813	53,1	37 514	90 300	75 010
Hessequa	WC042	728 258	731 213	306 830	42,1	145 802	161 028	263 240
Mossel Bay	WC043	1 642 480	1 651 107	642 570	39,1	280 116	362 454	651 193
George	WC044	3 065 058	3 070 760	1 290 201	42,1	574 412	715 789	1 121 601
Oudtshoorn	WC045	876 497	902 082	357 831	40,8	171 540	186 292	339 181
Bitou	WC047	900 274	904 766	349 577	38,8	166 428	183 148	349 896
Knysna	WC048	1 155 798	1 155 798	494 687	42,8	232 887	261 800	476 178
Garden Route District	DC4	532 204	532 490	229 727	43,2	103 440	126 287	214 365
<b>Total Garden Route</b>		<b>9 141 482</b>	<b>9 189 129</b>	<b>3 799 237</b>	<b>41,6</b>	<b>1 712 139</b>	<b>2 087 098</b>	<b>3 490 664</b>
Laingsburg	WC051	112 863	112 863	48 684	43,1	24 739	23 945	47 811
Prince Albert	WC052	88 733	89 293	43 260	48,8	23 174	20 087	50 561
Beaufort West	WC053	412 211	412 211	179 997	43,7	92 551	87 446	146 520
Central Karoo District	DC5	114 451	116 972	56 595	49,4	26 332	30 262	55 318
<b>Total Central Karoo</b>		<b>728 258</b>	<b>731 339</b>	<b>328 536</b>	<b>45,1</b>	<b>166 796</b>	<b>161 740</b>	<b>300 210</b>
<b>Total Western Cape</b>		<b>86 802 516</b>	<b>86 901 336</b>	<b>38 492 411</b>	<b>44,3</b>	<b>17 105 399</b>	<b>21 387 012</b>	<b>34 619 463</b>

**Table 6 Operating Expenditure Per Item for the 2<sup>nd</sup> Quarter Ending 31 December 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
<b>WESTERN CAPE</b>												
City of Cape Town	CPT	59 383 837	59 401 310	26 883 358	45,3	8 892 468	89 730	1 738 411	391 748	8 601 022	145 833	7 024 145
<b>Total Metros</b>		<b>59 383 837</b>	<b>59 401 310</b>	<b>26 883 358</b>	<b>45,3</b>	<b>8 892 468</b>	<b>89 730</b>	<b>1 738 411</b>	<b>391 748</b>	<b>8 601 022</b>	<b>145 833</b>	<b>7 024 145</b>
Matzikama	WC011	468 088	474 914	195 436	41,8	88 064	4 260	-	7 576	73 956	1 136	20 444
Cederberg	WC012	394 800	396 551	176 197	44,6	68 638	3 199	14 805	5 743	47 025	3	36 785
Bergivier	WC013	540 375	540 370	247 917	45,9	83 012	3 700	16 328	13 820	75 942	5 215	49 900
Saldanha Bay	WC014	1 609 772	1 614 855	690 141	42,9	249 964	7 275	82 573	15 942	230 565	229	103 594
Swartland	WC015	1 071 330	1 073 385	435 527	40,7	150 834	6 231	47 023	4 750	167 765	2 474	56 449
West Coast District	DC1	506 374	506 374	237 584	46,9	119 231	3 722	-	-	51 002	402	63 227
<b>Total West Coast</b>		<b>4 590 740</b>	<b>4 606 450</b>	<b>1 982 802</b>	<b>43,2</b>	<b>759 742</b>	<b>28 387</b>	<b>160 729</b>	<b>47 832</b>	<b>646 255</b>	<b>9 458</b>	<b>330 400</b>
Witzenberg	WC022	912 737	915 454	323 590	35,5	118 128	5 849	3	-	127 970	1 168	70 472
Drakenstein	WC023	3 064 960	3 066 152	1 431 527	46,7	410 757	17 954	132 090	84 503	599 058	1 827	185 338
Stellenbosch	WC024	2 258 349	2 259 623	795 800	35,2	141 273	3 538	82 656	25 147	376 024	10 936	156 226
Breede Valley	WC025	1 483 960	1 483 960	523 912	35,3	177 138	10 607	2	15 804	225 088	1 643	93 628
Langeberg	WC026	1 070 958	1 075 186	455 027	42,5	127 186	6 182	22 774	1 637	251 832	2 155	43 262
Cape Winelands District	DC2	475 184	475 184	204 979	43,1	119 644	7 571	-	-	12 072	6 238	59 454
<b>Total Cape Winelands</b>		<b>9 266 148</b>	<b>9 275 559</b>	<b>3 734 835</b>	<b>40,3</b>	<b>1 094 126</b>	<b>51 701</b>	<b>237 526</b>	<b>127 092</b>	<b>1 592 044</b>	<b>23 967</b>	<b>608 379</b>
Theewaterskloof	WC031	762 763	764 728	414 645	54,4	139 574	6 753	17 246	10 517	92 760	465	147 329
Overstrand	WC032	1 742 212	1 742 013	813 786	46,7	270 539	6 838	74 579	23 122	215 936	8 886	213 885
Cape Agulhas	WC033	454 206	454 206	225 068	49,6	90 231	3 344	5 654	3 673	85 201	615	36 348
Swellendam	WC034	456 060	458 189	185 561	40,7	60 326	3 006	8 089	2 007	52 210	355	59 567
Overberg District	DC3	276 811	278 413	124 584	45,0	73 261	3 505	1 767	1 039	21 482	-	23 530
<b>Total Overberg</b>		<b>3 692 051</b>	<b>3 697 549</b>	<b>1 763 643</b>	<b>47,8</b>	<b>633 931</b>	<b>23 446</b>	<b>107 335</b>	<b>40 359</b>	<b>467 589</b>	<b>10 322</b>	<b>480 661</b>
Kannaland	WC041	240 912	240 912	127 813	53,1	48 590	2 042	5 881	496	44 950	123	25 730
Hessequa	WC042	728 258	731 213	306 830	42,1	108 099	4 232	19 768	8 164	93 097	1 150	72 320
Mossel Bay	WC043	1 642 480	1 651 107	642 570	39,1	185 801	7 479	75 100	-	258 610	7 828	107 752
George	WC044	3 065 058	3 070 760	1 290 201	42,1	338 841	12 744	93 900	16 932	378 297	12 342	437 145
Oudtshoorn	WC045	876 497	902 082	357 831	40,8	141 786	5 776	25 131	5 238	126 360	578	52 963
Bitou	WC047	900 274	904 766	349 577	38,8	136 979	3 793	20 029	5 639	92 552	4 509	86 076
Knysna	WC048	1 155 798	1 155 798	494 687	42,8	153 140	4 843	24 672	20 053	153 918	460	137 600
Garden Route District	DC4	532 204	532 490	229 727	43,2	152 779	6 543	2 707	603	21 506	1 049	44 540
<b>Total Garden Route</b>		<b>9 141 482</b>	<b>9 189 129</b>	<b>3 799 237</b>	<b>41,6</b>	<b>1 266 015</b>	<b>47 453</b>	<b>267 188</b>	<b>57 126</b>	<b>1 169 290</b>	<b>28 039</b>	<b>964 126</b>
Laingsburg	WC051	112 863	112 863	48 684	43,1	16 669	1 890	2 959	-	7 389	966	18 811
Prince Albert	WC052	88 733	89 293	43 260	48,8	15 552	1 767	2 874	28	8 235	140	14 665
Beaufort West	WC053	412 211	412 211	179 997	43,7	63 081	3 169	13 124	1 284	47 740	-	51 599
Central Karoo District	DC5	114 451	116 972	56 595	49,4	34 016	2 589	-	-	7 754	61	12 174
<b>Total Central Karoo</b>		<b>728 258</b>	<b>731 339</b>	<b>328 536</b>	<b>45,1</b>	<b>129 319</b>	<b>9 415</b>	<b>18 957</b>	<b>1 312</b>	<b>71 117</b>	<b>1 167</b>	<b>97 248</b>
<b>Total Western Cape</b>		<b>86 802 516</b>	<b>86 901 336</b>	<b>38 492 411</b>	<b>44,3</b>	<b>12 775 601</b>	<b>250 131</b>	<b>2 530 146</b>	<b>665 469</b>	<b>12 547 317</b>	<b>218 786</b>	<b>9 504 960</b>

**Table 7 Capital Revenue Per Municipality for the 2<sup>nd</sup> Quarter Ending 31 December 2023**

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	2022/23 YTD Comparison	
<b>WESTERN CAPE</b>									
	City of Cape Town	CPT	11 034 869	11 374 233	3 520 319	31,9	1 175 807	2 344 512	2 164 887
	<b>Total Metros</b>		<b>11 034 869</b>	<b>11 374 233</b>	<b>3 520 319</b>	<b>31,9</b>	<b>1 175 807</b>	<b>2 344 512</b>	<b>2 164 887</b>
	Matzikama	WC011	51 648	56 763	18 986	36,8	9 405	9 581	18 734
	Cederberg	WC012	86 995	92 881	14 797	17,0	2 920	11 877	5 093
	Bergrivier	WC013	102 441	112 533	42 970	41,9	11 009	31 961	22 857
	Saldanha Bay	WC014	312 265	419 917	70 641	22,6	23 907	46 735	68 689
	Swartland	WC015	209 052	240 804	55 649	26,6	8 176	47 474	41 597
	West Coast District	DC1	38 500	38 500	3 579	9,3	66	3 512	4 836
	<b>Total West Coast</b>		<b>800 901</b>	<b>961 398</b>	<b>206 622</b>	<b>25,8</b>	<b>55 483</b>	<b>151 139</b>	<b>161 806</b>
	Witzenberg	WC022	73 264	84 342	28 688	39,2	10 014	18 673	37 784
	Drakenstein	WC023	457 423	450 105	154 002	33,7	14 550	139 453	61 017
	Stellenbosch	WC024	504 800	561 998	126 245	25,0	26 847	99 398	128 661
	Breede Valley	WC025	190 531	190 531	97 775	51,3	46 088	51 687	49 310
	Langeberg	WC026	119 474	179 367	68 048	57,0	17 867	50 180	24 949
	Cape Winelands District	DC2	107 669	108 619	18 818	17,5	6 244	12 574	3 018
	<b>Total Cape Winelands</b>		<b>1 453 161</b>	<b>1 574 962</b>	<b>493 576</b>	<b>34,0</b>	<b>121 611</b>	<b>371 965</b>	<b>304 740</b>
	Theewaterskloof	WC031	147 352	152 139	21 812	14,8	8 046	13 766	23 263
	Overstrand	WC032	209 409	205 819	56 055	26,8	15 307	40 748	59 263
	Cape Agulhas	WC033	59 933	59 933	19 345	32,3	8 594	10 751	(22 703)
	Swellendam	WC034	46 330	64 307	14 908	32,2	4 720	10 188	27 483
	Overberg District	DC3	6 355	13 896	7 049	110,9	1 639	5 410	1 230
	<b>Total Overberg</b>		<b>469 379</b>	<b>496 093</b>	<b>119 168</b>	<b>25,4</b>	<b>38 305</b>	<b>80 863</b>	<b>88 535</b>
	Kannaland	WC041	13 743	13 743	7 295	53,1	530	6 765	877
	Hessequa	WC042	110 382	194 952	54 466	49,3	14 838	39 629	32 332
	Mossel Bay	WC043	378 280	403 717	117 511	31,1	49 786	67 725	88 110
	George	WC044	1 023 043	1 426 742	355 266	34,7	117 830	237 436	275 662
	Oudtshoorn	WC045	59 490	64 484	28 870	48,5	11 627	17 243	44 647
	Bitou	WC047	109 432	136 464	27 863	25,5	4 075	23 788	6 916
	Knysna	WC048	110 739	113 533	116 419	105,1	106 359	10 059	164 672
	Garden Route District	DC4	158 300	162 400	20 313	12,8	(11 241)	31 554	2 842
	<b>Total Garden Route</b>		<b>1 963 408</b>	<b>2 516 034</b>	<b>728 003</b>	<b>37,1</b>	<b>293 804</b>	<b>434 199</b>	<b>616 059</b>
	Laingsburg	WC051	48 344	48 344	32 669	67,6	26 398	6 271	19 952
	Prince Albert	WC052	27 200	34 454	7 716	28,4	4 658	3 058	6 082
	Beaufort West	WC053	13 977	13 977	7 015	50,2	2 233	4 782	7 773
	Central Karoo District	DC5	400	1 226	92	23,0	43	49	87
	<b>Total Central Karoo</b>		<b>89 921</b>	<b>98 002</b>	<b>47 492</b>	<b>52,8</b>	<b>33 332</b>	<b>14 160</b>	<b>33 895</b>
	<b>Total Western Cape</b>		<b>15 811 641</b>	<b>17 020 722</b>	<b>5 115 179</b>	<b>32,4</b>	<b>1 718 342</b>	<b>3 396 837</b>	<b>3 369 922</b>

**Table 8 Capital Revenue Per Source for the 2<sup>nd</sup> Quarter Ending 31 December 2023**

R thousands	Demarcation Code	Original Budget	Adjusted Budget Revenue	YTD Actual Revenue	%	Transfers recognised-capital	Borrowing	Internally generated funds
<b>WESTERN CAPE</b>								
City of Cape Town	CPT	11 034 869	11 374 233	3 520 319	31,9	1 125 536	1 739 966	654 816
<b>Total Metros</b>		<b>11 034 869</b>	<b>11 374 233</b>	<b>3 520 319</b>	<b>31,9</b>	<b>1 125 536</b>	<b>1 739 966</b>	<b>654 816</b>
Matzikama	WC011	51 648	56 763	18 986	36,8	15 020	-	3 965
Cederberg	WC012	86 995	92 881	14 797	17,0	13 088	-	1 709
Bergrivier	WC013	102 441	112 533	42 970	41,9	20 917	15 654	6 399
Saldanha Bay	WC014	312 265	419 917	70 641	22,6	14 145	2 082	54 414
Swartland	WC015	209 052	240 804	55 649	26,6	26 815	-	28 834
West Coast District	DC1	38 500	38 500	3 579	9,3	-	-	3 579
<b>Total West Coast</b>		<b>800 901</b>	<b>961 398</b>	<b>206 622</b>	<b>25,8</b>	<b>89 985</b>	<b>17 736</b>	<b>98 901</b>
Witzenberg	WC022	73 264	84 342	28 688	39,2	18 718	2 063	7 906
Drakenstein	WC023	457 423	450 105	154 002	33,7	133 317	-	20 685
Stellenbosch	WC024	504 800	561 998	126 245	25,0	43 217	50 671	32 357
Breede Valley	WC025	190 531	190 531	97 775	51,3	19 323	37 401	41 051
Langeberg	WC026	119 474	179 367	68 048	57,0	22 607	(821)	46 261
Cape Winelands District	DC2	107 669	108 619	18 818	17,5	14	-	18 804
<b>Total Cape Winelands</b>		<b>1 453 161</b>	<b>1 574 962</b>	<b>493 576</b>	<b>34,0</b>	<b>237 197</b>	<b>89 314</b>	<b>167 065</b>
Theewaterskloof	WC031	147 352	152 139	21 812	14,8	8 045	10 730	3 037
Overstrand	WC032	209 409	205 819	56 055	26,8	24 091	25 565	6 399
Cape Agulhas	WC033	59 933	59 933	19 345	32,3	6 981	5 478	6 885
Swellendam	WC034	46 330	64 307	14 908	32,2	13 532	180	1 197
Overberg District	DC3	6 355	13 896	7 049	110,9	791	2 676	3 582
<b>Total Overberg</b>		<b>469 379</b>	<b>496 093</b>	<b>119 168</b>	<b>25,4</b>	<b>53 440</b>	<b>44 628</b>	<b>21 100</b>
Kannaland	WC041	13 743	13 743	7 295	53,1	7 295	-	-
Hessequa	WC042	110 382	194 952	54 466	49,3	23 768	22 337	8 362
Mossel Bay	WC043	378 280	403 717	117 511	31,1	28 026	34 155	55 329
George	WC044	1 023 043	1 426 742	355 266	34,7	183 292	100 403	71 571
Oudtshoorn	WC045	59 490	64 484	28 870	48,5	15 793	6 883	6 194
Bitou	WC047	109 432	136 464	27 863	25,5	10 586	12 797	4 481
Knysna	WC048	110 739	113 533	116 419	105,1	53 976	53 390	9 053
Garden Route District	DC4	158 300	162 400	20 313	12,8	4 523	11 287	4 503
<b>Total Garden Route</b>		<b>1 963 408</b>	<b>2 516 034</b>	<b>728 003</b>	<b>37,1</b>	<b>327 259</b>	<b>241 253</b>	<b>159 491</b>
Laingsburg	WC051	48 344	48 344	32 669	67,6	32 132	-	537
Prince Albert	WC052	27 200	34 454	7 716	28,4	5 718	-	1 997
Beaufort West	WC053	13 977	13 977	7 015	50,2	5 115	-	1 900
Central Karoo District	DC5	400	1 226	92	23,0	19	-	73
<b>Total Central Karoo</b>		<b>89 921</b>	<b>98 002</b>	<b>47 492</b>	<b>52,8</b>	<b>42 984</b>	<b>-</b>	<b>4 508</b>
<b>Total Western Cape</b>		<b>15 811 641</b>	<b>17 020 722</b>	<b>5 115 179</b>	<b>32,4</b>	<b>1 876 401</b>	<b>2 132 897</b>	<b>1 105 882</b>

**Table 9 Capital Expenditure Per Municipality for the 2<sup>nd</sup> Quarter Ending 31 December 2023**

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	2022/23 YTD Comparison
<b>WESTERN CAPE</b>								
City of Cape Town	CPT	11 034 869	11 374 233	3 520 319	31,9	1 175 807	2 344 512	2 167 537
<b>Total Metros</b>		<b>11 034 869</b>	<b>11 374 233</b>	<b>3 520 319</b>	<b>31,9</b>	<b>1 175 807</b>	<b>2 344 512</b>	<b>2 167 537</b>
Matzikama	WC011	51 648	56 763	18 986	36,8	9 405	9 581	18 734
Cederberg	WC012	86 995	93 272	14 797	17,0	2 920	11 877	5 093
Bergrivier	WC013	102 441	112 533	42 970	41,9	11 009	31 961	22 857
Saldanha Bay	WC014	312 265	419 917	70 641	22,6	23 907	46 735	68 689
Swartland	WC015	209 052	240 804	55 649	26,6	8 176	47 474	41 597
West Coast District	DC1	38 500	38 500	3 579	9,3	66	3 512	4 836
<b>Total West Coast</b>		<b>800 901</b>	<b>961 789</b>	<b>206 622</b>	<b>25,8</b>	<b>55 483</b>	<b>151 139</b>	<b>161 806</b>
Witzenberg	WC022	73 264	84 342	28 719	39,2	10 014	18 704	37 784
Drakenstein	WC023	457 423	450 105	154 002	33,7	14 550	139 453	61 017
Stellenbosch	WC024	504 800	561 998	126 245	25,0	26 847	99 398	128 661
Breede Valley	WC025	190 531	190 531	97 775	51,3	46 088	51 687	49 310
Langeberg	WC026	119 474	179 367	69 736	58,4	18 623	51 113	28 767
Cape Winelands District	DC2	107 669	108 619	18 818	17,5	6 244	12 574	3 018
<b>Total Cape Winelands</b>		<b>1 453 161</b>	<b>1 574 962</b>	<b>495 295</b>	<b>34,1</b>	<b>122 367</b>	<b>372 929</b>	<b>308 557</b>
Theewaterskloof	WC031	147 352	152 139	21 812	14,8	8 046	13 766	(42 259)
Overstrand	WC032	209 409	205 819	56 055	26,8	15 307	40 748	59 263
Cape Agulhas	WC033	59 933	59 933	19 345	32,3	8 594	10 751	(40 468)
Swellendam	WC034	46 330	64 307	14 908	32,2	4 720	10 188	27 483
Overberg District	DC3	6 355	13 896	7 049	110,9	1 639	5 410	1 230
<b>Total Overberg</b>		<b>469 379</b>	<b>496 093</b>	<b>119 168</b>	<b>25,4</b>	<b>38 305</b>	<b>80 863</b>	<b>5 249</b>
Kannaland	WC041	13 743	13 743	7 295	53,1	530	6 765	877
Hessequa	WC042	110 382	194 952	54 466	49,3	14 838	39 629	32 332
Mossel Bay	WC043	381 704	406 641	118 450	31,0	50 134	68 316	88 110
George	WC044	1 023 043	1 426 742	355 266	34,7	117 830	237 436	275 662
Oudtshoorn	WC045	59 490	64 484	28 870	48,5	11 627	17 243	44 647
Bitou	WC047	109 432	136 464	27 863	25,5	4 075	23 788	6 916
Knysna	WC048	110 739	113 533	116 419	105,1	106 359	10 059	164 672
Garden Route District	DC4	158 300	162 400	20 313	12,8	(11 241)	31 554	2 842
<b>Total Garden Route</b>		<b>1 966 832</b>	<b>2 518 959</b>	<b>728 942</b>	<b>37,1</b>	<b>294 152</b>	<b>434 791</b>	<b>616 059</b>
Laingsburg	WC051	48 344	48 344	32 669	67,6	26 398	6 271	19 952
Prince Albert	WC052	27 200	36 645	7 716	28,4	4 658	3 058	6 082
Beaufort West	WC053	13 977	13 977	7 015	50,2	2 233	4 782	7 773
Central Karoo District	DC5	400	1 226	92	23,0	43	49	87
<b>Total Central Karoo</b>		<b>89 921</b>	<b>100 192</b>	<b>47 492</b>	<b>52,8</b>	<b>33 332</b>	<b>14 160</b>	<b>33 895</b>
<b>Total Western Cape</b>		<b>15 815 064</b>	<b>17 026 228</b>	<b>5 117 838</b>	<b>32,4</b>	<b>1 719 446</b>	<b>3 398 392</b>	<b>3 293 103</b>

**Table 10 Aggregated Debtors Age Analysis for the 2<sup>nd</sup> Quarter Ending 31 December 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	895 237	21,9	144 693	3,5	123 123	3,0	2 922 136	71,5	4 085 188
Electricity	1 378 488	53,0	131 194	5,0	97 832	3,8	995 576	38,2	2 603 090
Receivables from Non-exchange Transactions - Property Rates	1 165 990	33,3	154 723	4,4	119 878	3,4	2 060 623	58,9	3 501 213
Management	411 946	20,6	74 360	3,7	60 596	3,0	1 448 967	72,6	1 995 869
Receivables from Exchange Transactions - Waste Management	258 022	16,7	55 765	3,6	43 995	2,9	1 184 658	76,8	1 542 440
Receivables from Exchange Transactions - Property Rental Debtors	87 650	8,5	12 806	1,2	(5 236)	- 0,5	932 005	90,7	1 027 224
Interest on Arrear Debtor Accounts	96 662	7,7	46 744	3,7	44 423	3,5	1 067 403	85,0	1 255 232
Recoverable unauthorised, irregular or fruitless and wasteful	-	-	-	-	-	-	-	-	-
Other	(65 924)	16,6	(25 306)	6,4	(28 895)	7,3	(275 874)	69,7	(395 999)
<b>Total</b>	<b>4 228 070</b>	<b>27,1</b>	<b>594 979</b>	<b>3,8</b>	<b>455 715</b>	<b>2,9</b>	<b>10 335 493</b>	<b>66,2</b>	<b>15 614 258</b>
<b>Debtors Age Analysis By Customer Group</b>									
Organs of State	191 157	110,0	35 950	19,4	28 842	11,6	(82 236)	- 17,0	173 713
Commercial	1 674 775	52,9	144 460	4,9	97 204	3,3	1 248 365	40,3	3 164 804
Households	2 132 211	19,1	393 553	4,0	295 777	3,1	8 334 475	75,1	11 156 015
Other	229 927	20,5	21 016	- 2,6	33 893	- 0,3	834 889	92,8	1 119 725
<b>Total Debtors</b>	<b>4 228 070</b>	<b>27,1</b>	<b>594 979</b>	<b>3,8</b>	<b>455 715</b>	<b>2,9</b>	<b>10 335 493</b>	<b>66,2</b>	<b>15 614 258</b>

Debtors Age Analysis By Municipality		0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
Demarcation Code		R'000		R'000		R'000		R'000		R'000
Cape Town	CPT	2 834 120	28,4	326 697	3,3	287 970	2,9	6 543 752	65,5	9 992 539
<b>Total Metros</b>		<b>2 834 120</b>	<b>28,4</b>	<b>326 697</b>	<b>3,3</b>	<b>287 970</b>	<b>2,9</b>	<b>6 543 752</b>	<b>65,5</b>	<b>9 992 539</b>
Matzikama	WC011	20 072	11,3	12 058	6,8	8 176	4,6	137 208	77,3	177 513
Cederberg	WC012	13 982	11,0	7 906	6,2	5 548	4,4	99 282	78,3	126 718
Bergrivier	WC013	(5 784)	- 5,1	9 643	8,5	7 352	6,4	102 893	90,2	114 105
Saldanha Bay	WC014	85 966	26,6	10 781	3,3	7 702	2,4	218 686	67,7	323 135
Swartland	WC015	61 002	52,9	11 432	9,9	3 607	3,1	39 167	34,0	115 208
West Coast	DC1	19 691	90,8	347	1,6	320	1,5	1 320	6,1	21 678
<b>Total West Coast</b>		<b>194 929</b>	<b>22,2</b>	<b>52 167</b>	<b>5,9</b>	<b>32 705</b>	<b>3,7</b>	<b>598 555</b>	<b>68,1</b>	<b>878 355</b>
Witzenberg	WC022	48 663	11,2	7 960	1,8	6 317	1,4	372 978	85,6	435 917
Drakenstein	WC023	202 325	37,8	32 025	6,0	17 966	3,4	283 408	52,9	535 724
Stellenbosch	WC024	99 509	21,5	8 652	1,9	10 222	2,2	343 945	74,4	462 328
Breede Valley	WC025	78 324	27,5	7 778	2,7	83	0,0	198 807	69,8	284 993
Langeberg	WC026	52 758	33,5	8 171	5,2	7 210	4,6	89 268	56,7	157 407
Cape Winelands DM	DC2	343	13,1	8	0,3	-	-	2 276	86,6	2 627
<b>Total Cape Winelands</b>		<b>481 921</b>	<b>25,6</b>	<b>64 595</b>	<b>3,4</b>	<b>41 798</b>	<b>2,2</b>	<b>1 290 683</b>	<b>68,7</b>	<b>1 878 996</b>
Theewaterskloof	WC031	31 720	9,1	19 346	5,6	12 302	3,5	284 774	81,8	348 143
Overstrand	WC032	92 745	48,8	10 057	5,3	6 711	3,5	80 505	42,4	190 018
Cape Agulhas	WC033	22 695	30,5	6 605	8,9	3 527	4,7	41 642	55,9	74 469
Swellendam	WC034	18 011	42,9	1 433	3,4	1 103	2,6	21 438	51,1	41 984
Overberg	DC3	3 199	39,8	2 312	28,8	105	1,3	2 421	30,1	8 037
<b>Total Overberg</b>		<b>168 369</b>	<b>25,4</b>	<b>39 754</b>	<b>6,0</b>	<b>23 748</b>	<b>3,6</b>	<b>430 780</b>	<b>65,0</b>	<b>662 651</b>
Kannaland	WC041	4 912	4,1	2 687	2,3	2 476	2,1	108 633	91,5	118 708
Hessequa	WC042	38 489	48,9	3 135	4,0	2 124	2,7	34 928	44,4	78 676
Mossel Bay	WC043	75 764	37,7	15 494	7,7	11 012	5,5	98 952	49,2	201 222
George	WC044	154 047	33,5	19 290	4,2	16 087	3,5	269 754	58,7	459 177
Oudtshoorn	WC045	144 197	61,3	8 091	3,4	6 539	2,8	76 375	32,5	235 202
Bitou	WC047	36 810	11,6	13 426	4,2	9 081	2,9	258 808	81,4	318 124
Knysna	WC048	54 045	11,9	23 243	5,1	15 053	3,3	361 919	79,7	454 260
Garden Route	DC4	16 350	19,4	19 359	22,9	577	0,7	48 151	57,0	84 436
<b>Total Garden Route</b>		<b>524 613</b>	<b>26,9</b>	<b>104 724</b>	<b>5,4</b>	<b>62 949</b>	<b>3,2</b>	<b>1 257 519</b>	<b>64,5</b>	<b>1 949 805</b>
Laingsburg	WC051	3 415	23,3	693	4,7	435	3,0	10 093	69,0	14 636
Prince Albert	WC052	1 878	7,3	1 601	6,2	1 650	6,4	20 672	80,1	25 800
Beaufort West	WC053	18 794	8,9	4 747	2,2	4 462	2,1	183 258	86,7	211 260
Central Karoo	DC5	31	14,3	3	1,5	-	-	181	84,2	215
<b>Total Central Karoo</b>		<b>24 118</b>	<b>9,6</b>	<b>7 043</b>	<b>2,8</b>	<b>6 546</b>	<b>2,6</b>	<b>214 204</b>	<b>85,0</b>	<b>251 911</b>
<b>Total Western Cape</b>		<b>4 228 070</b>	<b>27,1</b>	<b>594 979</b>	<b>3,8</b>	<b>455 715</b>	<b>2,9</b>	<b>10 335 493</b>	<b>66,2</b>	<b>15 614 258</b>



**Table 11 Aggregated Creditors Age Analysis for the 2<sup>nd</sup> Quarter Ending 31 December 2023**

Aggregated Creditors Age Analysis										
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		148 911	50,8	7 082	2,4	9 777	3,3	127 531	43,5	293 300
Bulk Water		130	1,0	2 518	19,4	-	-	10 306	79,6	12 954
PAYE deductions		22 817	99,0	-	-	-	-	221	1,0	23 038
VAT (output less input)		14 474	100,0	-	-	-	-	-	-	14 474
Pensions / Retirement deductions		-	-	-	-	-	-	330	100,0	330
Loan repayments		1 201	-	-	-	-	-	-	-	1 201
Trade Creditors		105 286	54,0	13 035	6,7	6 249	3,2	70 391	36,1	194 961
Auditor General		283	1,3	85	0,4	227	1,0	21 858	97,3	22 453
Other		(10 089)	- 116,4	1 065	12,3	2 324	26,8	15 370	177,3	8 671
<b>Total</b>		<b>283 013</b>	<b>49,5</b>	<b>23 786</b>	<b>4,2</b>	<b>18 578</b>	<b>3,3</b>	<b>246 007</b>	<b>43,1</b>	<b>571 383</b>
Creditors Age Analysis By Municipality		0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
		R'000		R'000		R'000		R'000		R'000
Cape Town CPT		(33 946)	100,0	-	-	-	-	-	-	(33 946)
<b>Total Metros</b>		<b>(33 946)</b>	<b>100,0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(33 946)</b>
Matzikama WC011		12 220	26,9	264	0,6	10	0,0	32 971	72,5	45 464
Cederberg WC012		14	0,2	6 154	84,5	-	-	1 117	15,3	7 284
Bergrivier WC013		10	100	-	-	-	-	-	-	10
Saldanha Bay WC014		1 857	93,3	134	6,7	-	-	-	-	1 991
Swartland WC015		3 165	96,7	48	1,5	-	-	58	1,8	3 272
West Coast DC1		-	-	591	22,5	1 626	61,8	414	15,7	2 630
<b>Total West Coast</b>		<b>17 266</b>	<b>28,5</b>	<b>7 190</b>	<b>11,9</b>	<b>1 635</b>	<b>2,7</b>	<b>34 559</b>	<b>57,0</b>	<b>60 651</b>
Witzenberg WC022		4 813	16,7	2 935	10,2	3 469	12,0	17 614	61,1	28 831
Drakenstein WC023		75 610	100,0	-	-	-	-	-	-	75 610
Stellenbosch WC024		21 268	100,0	-	-	-	-	-	-	21 268
Breede Valley WC025		-	-	75	13,2	10	1,8	482	85,0	567
Langeberg WC026		7 121	-	-	-	-	-	-	-	7 121
Cape Winelands DM DC2		-	-	-	-	-	-	-	-	-
<b>Total Cape Winelands</b>		<b>108 812</b>	<b>81,6</b>	<b>3 010</b>	<b>2,3</b>	<b>3 479</b>	<b>2,6</b>	<b>18 096</b>	<b>13,6</b>	<b>133 397</b>
Theewaterskloof WC031		3 200	91,7	148	4,2	111	3,2	31	0,9	3 489
Overstrand WC032		5 903	100,0	-	-	-	-	-	-	5 903
Cape Agulhas WC033		195	-	2	-	-	-	2 977	-	3 173
Swellendam WC034		(472)	-	147	-	122	-	(2 772)	-	(2 974)
Overberg DC3		641	99,9	-	-	-	-	1	0,1	642
<b>Total Overberg</b>		<b>9 466</b>	<b>92,5</b>	<b>296</b>	<b>2,9</b>	<b>233</b>	<b>2,3</b>	<b>237</b>	<b>2,3</b>	<b>10 233</b>
Kannaland WC041		6 316	8,2	1 929	2,5	10 851	14,1	57 716	75,1	76 812
Hessequa WC042		39 084	100,0	-	-	-	-	-	-	39 084
Mossel Bay WC043		9 591	62,3	4 702	30,5	1 141	7,4	(34)	0,2	15 401
George WC044		107 840	97,8	2 078	1,9	310	0,3	63	0,1	110 292
Oudtshoorn WC045		577	54,6	479	45,3	1	0,1	-	-	1 057
Bitou WC047		78	0,3	3 030	11,0	502	1,8	23 869	86,9	27 479
Knysna WC048		16 626	100,0	-	-	-	-	-	-	16 626
Garden Route DC4		44	4,0	333	30,2	-	-	726	65,8	1 104
<b>Total Garden Route</b>		<b>180 155</b>	<b>62,6</b>	<b>12 552</b>	<b>4,4</b>	<b>12 806</b>	<b>4,4</b>	<b>82 341</b>	<b>28,6</b>	<b>287 854</b>
Laingsburg WC051		941	95,4	-	-	-	-	46	4,6	987
Prince Albert WC052		267	-	-	-	-	-	-	-	267
Beaufort West WC053		-	-	703	0,6	424	0,4	109 424	99,0	110 551
Central Karoo DC5		51	3,7	35	2,5	-	-	1 304	93,8	1 390
<b>Total Central Karoo</b>		<b>1 259</b>	<b>1,1</b>	<b>737</b>	<b>0,7</b>	<b>424</b>	<b>0,4</b>	<b>110 774</b>	<b>97,9</b>	<b>113 194</b>
<b>Total Western Cape</b>		<b>283 013</b>	<b>49,5</b>	<b>23 786</b>	<b>4,2</b>	<b>18 578</b>	<b>3,3</b>	<b>246 007</b>	<b>43,1</b>	<b>571 383</b>





