



**Western Cape
Government**

Provincial Treasury

LOCAL GOVERNMENT:
MUNICIPAL FINANCE MANAGEMENT ACT
QUARTERLY CONSOLIDATED STATEMENT

QUARTER 3 ENDING 31 MARCH 2025

Local Government: Municipal Finance Management Act
Third Quarter Consolidated Statement: 2024/25

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SUMMARY ON THE STATE OF LOCAL GOVERNMENT REVENUE AND EXPENDITURE: THIRD QUARTER CONSOLIDATED STATEMENT FOR THE PERIOD 1 JANUARY 2025 - 31 MARCH 2025

A. BACKGROUND

This publication complies with the requirement in section 71 (7) of the Local Government: Municipal Finance Management Act (No. 56 of 2003), that the Provincial Treasury must publish a consolidated statement on the state of municipal budgets. The consolidated statement reflects the financial performance of municipalities as at the end of the third quarter (ending 31 March 2025) of the 2024/25 municipal financial year. The performance reporting for this period presents the 2024/25 municipal budget performance outcomes and is subject to change with the finalisation of the municipal Annual Financial Statements (AFS).

This publication forms part of the In-Year Management, Monitoring and Reporting System for Local Government which enables the Provincial Treasury (PT) to exercise oversight over municipalities in the Western Cape. It provides a high-level review of the implementation of municipal budgets for the third quarter, ending 31 March 2025.

B. DATA USED

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

Some anomalies were noted in the submissions made by municipalities which have a significant impact on the credibility of the financial information reported for the period ending 31 March 2025. Discrepancies on key indicators were observed on the negative cash and cash equivalent budgets and year-to-date actuals reported by some municipalities as well as misalignments on capital funding and expenditure.

To assist municipalities to submit credible mSCOA data strings, PT has institutionalised an mSCOA segments use analysis 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 publication provides a summary of the budget implementation performance against key indicators for all municipalities in the province. The data used was extracted on 15 April 2025 and detailed information for each municipality is available to the public in the section 71 files published at mfma.treasury.gov.za.

C. AGGREGATED TRENDS

1. In aggregate, Western Cape municipalities spent R73.13 billion or 63.7 per cent of the total adjustment expenditure budget of R114.72 billion by the end of the third quarter ending 31 March 2025 (actual operating expenditure accounted for R64.15 billion and actual capital expenditure for R8.98 billion).
2. In respect of revenue, aggregate billing and other revenue amounted to R82.19 billion or 71.9 per cent of the total adjustment revenue budget of R114.27 billion (actual operating revenue accounted for R73.57 billion and actual funds utilised to fund the capital budget amounted to R8.62 billion).
3. Service charges and property rates are the largest revenue sources, contributing 48.2 per cent and 17.8 per cent, respectively, towards the total YTD operating revenue generated of R73.57 billion. This is consistent with past trends.
4. For the quarter under review property rates overperformed by R117.13 million or 0.9 per cent against the Year-to-Date (YTD) budget of R13 billion. Furthermore, an overperformance from service charges of R147.46 million or 0.4 per cent against the YTD budget of R35.33 million is noted.
5. To date, municipalities spent R64.15 billion or 66.6 per cent of their aggregated operating expenditure budget of R96.35 billion. Inventory consumed and bulk purchases is the highest cost driver, amounting to R22.64 billion or 35.3 per cent of total operating expenditure to date, followed by employee related costs of R19.94 billion or 31.1 per cent and other expenditure amounting to R15.52 billion or 24.2 per cent.
6. Aggregated operating expenditure underperformed by R3.35 million or 5 per cent against the year-to-date operating budget as at the end of March 2025. A year-on-year comparison indicates an increase in operating expenditure of R7.31 billion or 12.9 per cent, compared to the same point last year.
7. As at the end of March 2024, an aggregated operating surplus of R9.42 billion was reported against a year-to date budgeted surplus of R5.14 billion. However, it was noted that several municipalities are not fully reporting on their non-cash items (debt impairment and depreciation), this significantly understates the operating expenditure reported to date and results in an exaggerated operating surplus.
8. Municipalities in the Western Cape spent R8.98 billion or 48.9 per cent of their aggregated R18.37 billion capital budgets to date. Spending on capital remains slow with an underperformance of R2.43 billion or 21.3 per cent when compared to the budgeted year-to-date performance. Capital expenditure commitments were reported to be R4.09 billion of which R2.93 billion relates to the City of Cape Town. When commitments are considered, capital expenditure is 71.1 per cent of the total aggregated adjustment capital budget of R18.37 billion. Encouragingly, a year-on-year comparison reflects that capital spending by municipalities increased by R1.39 billion or 18.3 per cent compared to the same point last year.
9. The City of Cape Town reported capital spending of R5.93 billion (49.5 per cent of the adjustments budget) which is an underperformance of 16.6 per cent against the year-to-date budget. Secondary cities (Drakenstein, George and Stellenbosch municipalities) reported aggregated capital expenditure performance of R1.29 billion or 44.5 per cent against their combined capital budget of R2.90 billion. Local municipalities' capital spending amounted to R1.61 billion or 52.6 per cent against their aggregated capital budget of R3.05 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 64 per cent of their total capital investment from own funding, a slight increase from the 63.5 per cent budgeted in the prior year. To-date capital investment from own funding comprises of borrowings (47.9 per cent) and internally generated funds (19.2 per cent).
11. Capital spending funded from borrowings to-date amounted to R4.13 billion or 48.9 per cent of the adjusted budgeted borrowings of R8.45 billion. The includes borrowings from the City Cape Town of R3.58 billion against its YTD budgeted borrowing of R4.39 billion.
12. Capital spending funded from transfers to-date amounted to R2.84 billion or 43.2 per cent of the adjustments budgeted amount of R6.57 billion. Internally generated funds utilised to-date amounted to R1.65 billion or 50.9 per cent of the adjusted budget of R3.25 billion.
13. It was also noted that 6 (six) municipalities in the province reported capital expenditure that does not reconcile to the reported capital funding utilised.
14. The aggregate municipal consumer debtors balance as at 31 March 2025 amounted to R15.67 billion. The bulk of the outstanding debt is owed by households, which account for R10.77 billion or 68.7 per cent of the total outstanding debt. Debtors older than 90 days amounted to R10.38 billion or 66.3 per cent of the total outstanding debtors. This includes historic debt that has accumulated over an extended period, interest on arrears and other recoveries.
15. Quarter-on-quarter outstanding debtors decreased by R690.39 million or 4.2 per cent, from the R16.36 billion reported at the end of the December 2024. Debtors over 90 days decreased by R540.18 million or 4.9 per cent during the third quarter.
16. In aggregate, Western Cape municipalities reported outstanding creditors of R898.65 million as at 31 March 2025. Outstanding creditors older than 30 days amounted to R440.22 million or 48.9 per cent of the total outstanding creditors. Total outstanding creditors have increased by R155.45 million or 20.9 per cent when compared to the outstanding creditors of R743.20 million reported as at the end of December 2024. Municipalities cited various reasons for payments that are owed for more than 30 days.
17. Three (3) of the four municipalities are currently in compliance with the Eskom National Debt Relief Programme. However, one (1) municipality in the Western Cape failed to adhere to the programme's conditions, resulting in the issuance of breach notices in January 2025. In response, the Provincial Treasury has met with the municipality to address the non-compliance. Furthermore, one (1) municipality, which is not participating in the debt relief programme, received a breach notice from Eskom in March 2025 due to payment defaults. Payment arrangements are being negotiated with Eskom to address both current and arrear account balances.
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, and other Intergovernmental structures in conjunction with various government departments

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Table 1 Summary – Consolidated Budget Statement for the 3rd Quarter Ending 31 March 2025

Description	2023/24	Budget year 2024/25									
	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD%	YTD Budget	YTD Variance	Full Year Forecast
R thousands											
Financial Performance											
Property rates	16,195,255	17,272,761	17,324,069	4,742,236	4,189,736	4,187,934	13,119,906	75.7%	13,002,772	117,134	17,324,069
Service charges	42,452,851	45,622,472	46,897,032	12,525,820	11,392,279	11,561,206	35,479,306	75.7%	35,331,850	147,455	46,897,032
Investment revenue	2,472,407	1,814,385	1,925,005	590,551	584,217	610,337	1,785,105	92.7%	1,458,287	326,818	1,925,005
Transfer and subsidies - Operational	11,148,909	11,695,272	11,655,920	3,722,175	3,466,518	2,704,534	9,893,227	84.9%	9,757,985	135,242	11,655,920
Other own revenue	16,733,959	17,594,893	18,191,371	3,788,843	4,435,996	5,063,860	13,288,699	73.0%	13,081,182	207,517	18,191,371
Total Revenue (excluding capital transfers and contributions)	89,003,382	93,999,783	95,993,398	25,369,626	24,068,746	24,127,872	73,566,243	76.6%	72,632,076	934,167	95,993,398
Employee costs	25,414,358	28,584,167	28,491,680	5,936,437	7,195,655	6,808,354	19,940,446	70.0%	20,908,338	(967,892)	28,491,680
Remuneration of councillors	509,177	559,160	550,035	117,430	138,114	142,038	397,582	72.3%	403,640	(6,058)	550,035
Depreciation and amortisation	5,337,689	5,869,939	5,836,843	1,329,882	1,385,427	1,484,544	4,199,853	72.0%	4,394,650	(194,796)	5,836,843
Finance charges	1,517,053	1,900,176	1,816,755	295,736	423,465	305,861	1,025,062	56.4%	1,220,732	(195,669)	1,816,755
Inventory consumed and bulk purchases	29,192,029	32,341,051	33,271,608	7,885,426	7,406,889	7,352,549	22,644,864	68.1%	22,898,680	(253,815)	33,271,608
Transfers and subsidies	582,476	614,932	696,052	140,103	125,926	151,328	417,357	60.0%	485,226	(67,869)	696,052
Other expenditure	22,684,691	24,699,473	25,685,362	4,413,502	5,668,241	5,440,891	15,522,633	60.4%	17,185,034	(1,662,401)	25,685,362
Total Expenditure	85,237,474	94,568,898	96,348,335	20,118,515	22,343,718	21,685,565	64,147,798	66.6%	67,496,299	(3,348,501)	96,348,335
Surplus/(Deficit)	3,765,907	(569,114)	(354,937)	5,251,110	1,725,029	2,442,307	9,418,445		5,135,778	4,282,668	(354,937)
Transfers and subsidies - capital (monetary allocations)	4,712,981	6,010,764	6,628,788	653,758	1,241,126	926,851	2,821,735	42.6%	3,926,769	(1,105,035)	6,628,788
Transfers and subsidies - capital (in-kind)	160,557	-	105,978	79,985	198	65,239	145,422	137.2%	25,776	119,646	105,978
Surplus/(Deficit) after capital transfers & contributions	8,639,445	5,441,649	6,379,829	5,984,853	2,966,352	3,434,397	12,385,602	194.1%	9,088,322	3,297,280	6,379,829
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8,639,445	5,441,649	6,379,829	5,984,853	2,966,352	3,434,397	12,385,602	194.1%	9,088,322	3,297,280	6,379,829
Capital expenditure & funds sources											
Capital expenditure	13,785,635	17,961,595	18,368,320	2,173,830	4,184,185	2,620,335	8,978,351	48.9%	11,411,704	(2,433,353)	18,368,320
Transfers recognised - capital	4,558,300	5,981,862	6,572,878	617,120	1,289,482	935,440	2,842,042	43.2%	3,895,462	(1,053,420)	6,572,878
Borrowing	3,295,279	8,880,100	8,449,711	838,979	2,157,753	1,133,274	4,130,005	48.9%	5,335,561	(1,205,556)	8,449,711
Internally generated funds	5,622,138	3,099,528	3,249,995	439,451	734,593	478,683	1,652,727	50.9%	2,166,685	(513,958)	3,249,995
Total sources of capital funds	13,475,717	17,961,490	18,272,583	1,895,550	4,181,827	2,547,397	8,624,774	47.2%	11,397,708	(2,772,934)	18,272,583
Financial position											
Total current assets	36,720,028	35,424,129	37,086,384	(34,834,711)	(209,129)	5,052,760	(29,991,080)	-80.9%	11,647,188	(41,638,268)	37,086,384
Total non current assets	119,470,283	132,202,508	129,917,886	121,172,333	4,765,728	1,630,304	127,568,365	98.2%	56,331,475	71,236,890	129,917,886
Total current liabilities	23,258,161	22,500,903	20,004,257	(52,392,368)	(420,890)	5,685,110	(47,128,148)	-235.6%	5,913,185	(53,041,333)	20,004,257
Total non current liabilities	19,359,550	30,396,323	27,792,213	20,031,996	1,740,647	(2,007,477)	19,765,166	71.1%	9,450,817	10,314,349	27,792,213
Community wealth/Equity	107,439,432	114,700,978	119,263,003	114,532,900	3,961,410	(3,393,211)	115,101,098	96.5%	45,101,475	69,999,623	119,263,003
Cash flows											
Net cash from (used) operating	27,594,176	12,474,195	11,309,728	13,342,907	(30,818,196)	9,124,773	(8,350,516)	-73.8%	3,511,451	(11,861,967)	11,309,728
Net cash from (used) investing	(11,292,326)	(16,927,224)	(16,128,632)	(4,789,347)	(5,861,040)	(3,532,857)	(14,183,244)	87.9%	(4,448,737)	(9,734,507)	(16,128,632)
Net cash from (used) financing	(413,792)	5,510,052	5,233,489	76,488	1,553,993	2,060,924	3,691,405	70.5%	4,221	3,687,183	5,233,489
Cash/cash equivalents at the year end	36,336,622	18,694,320	20,910,722	29,608,450	(5,506,064)	2,088,566	2,088,566	10.0%	5,452,899	(3,364,334)	20,910,722
Collection Rate	108.43	94.95	93.75	104.80	104.45	99.42	102.94	1.10	26.65	5,854.12	93.75
Property rates	157.36	99.35	97.20	161.31	140.42	137.98	147.19	151.4%	22.54	13,984.16	97.20
Service charges	98.17	98.48	97.72	90.09	98.48	92.63	93.61	95.8%	29.53	15,447.77	97.72
Service charges - electricity revenue	103.79	99.86	99.19	92.21	104.54	96.61	97.49	98.3%	28.52	13,584.10	99.19
Service charges - water revenue	85.45	94.37	93.34	89.64	83.87	82.87	85.15	91.2%	27.79	12,180.04	93.34
Service charges - sanitation revenue	87.03	96.53	95.55	81.59	88.51	89.88	86.77	90.8%	32.36	5,342.16	95.55
Service charges - refuse revenue	86.36	96.50	95.49	76.33	84.29	83.15	81.13	85.0%	41.48	(2,295.92)	95.49
Interest earned - outstanding debtors	-	2.60	2.97	0.97	1.06	0.93	0.99	33.2%	2.95	(8.98)	2.97

Table 2 Aggregated Revenue and Expenditure Budget Performance Per Municipal Category for the 3rd Quarter Ending 31 March 2025

	Original Budget			Adjusted Budget			Year to date: 31 March 2025			
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	Total Expenditure as % of Budget
R thousands										
Metro	64 668 176	12 073 295	76 741 471	65 748 786	11 965 959	77 714 745	44 457 448	5 927 768	50 385 216	65,7
Secondary Cities District	9 342 226	2 590 294	11 932 521	9 468 003	2 897 550	12 365 553	5 950 123	1 290 035	7 240 158	60,7
Municipalities	1 961 390	376 874	2 338 264	2 031 935	450 926	2 482 861	1 402 630	152 756	1 555 387	66,5
Local Municipalities	18 597 105	2 921 132	21 518 238	19 099 611	3 053 884	22 153 496	12 337 597	1 607 791	13 945 388	64,8
Total	94 568 898	17 961 595	112 530 493	96 348 335	18 368 320	114 716 655	64 147 798	8 978 351	73 126 149	65,0

	Original Budget			Adjusted Budget			Year to date: 31 March 2025			
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	Total Revenue as % of Budget
R thousands										
Metro	64 280 886	12 073 295	76 354 181	65 603 310	11 965 959	77 569 269	51 174 099	5 927 768	57 101 867	74,8
Secondary Cities District	9 417 861	2 590 294	12 008 155	9 595 004	2 897 550	12 492 554	6 909 928	1 290 035	8 199 963	68,3
Municipalities	1 960 069	376 874	2 336 943	2 013 506	450 770	2 464 276	1 586 537	152 756	1 739 294	74,4
Local Municipalities	18 340 968	2 921 027	21 261 995	18 781 578	2 958 304	21 739 882	13 895 679	1 254 215	15 149 894	71,3
Total	93 999 783	17 961 490	111 961 274	95 993 398	18 272 583	114 265 981	73 566 243	8 624 774	82 191 018	73,4

Table 3 Operating Revenue Per Municipality for the 3rd Quarter Ending 31 March 2025

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual
WESTERN CAPE								
City of Cape Town	CPT	64,280,886	65,603,310	51,174,099	79.6	17,375,482	16,873,684	16,924,933
Total Metros		64,280,886	65,603,310	51,174,099	79.6	17,375,482	16,873,684	16,924,933
Matzikama	WC011	562,393	565,187	433,450	77.1	141,080	129,643	162,727
Cederberg	WC012	451,489	493,902	364,741	80.8	124,914	116,001	123,826
Bergrivier	WC013	583,355	614,145	479,596	82.2	168,549	147,491	163,555
Saldanha Bay	WC014	1,703,573	1,687,872	1,243,379	73.0	412,729	412,861	417,790
Swartland	WC015	1,212,935	1,237,783	924,583	76.2	318,518	303,062	303,003
West Coast District	DC1	543,151	566,967	420,561	77.4	132,879	165,835	121,847
Total West Coast		5,056,896	5,165,855	3,866,311	76.5	1,298,669	1,274,894	1,292,748
Witzenberg	WC022	964,887	972,233	731,848	75.8	319,107	193,340	219,401
Drakenstein	WC023	3,331,201	3,443,397	2,585,344	77.6	892,997	853,344	839,002
Stellenbosch	WC024	2,532,153	2,585,948	1,991,299	78.6	734,687	568,267	688,345
Breede Valley	WC025	1,609,689	1,628,958	1,058,991	65.8	381,547	340,834	336,611
Langeberg	WC026	1,078,943	1,096,427	853,468	79.1	242,957	292,253	318,258
Cape Winelands District	DC2	516,409	509,558	432,599	83.8	131,309	161,274	140,016
Total Cape Winelands		10,033,281	10,236,521	7,653,548	76.3	2,702,604	2,409,311	2,541,633
Theewaterskloof	WC031	787,657	781,073	575,529	73.1	234,432	172,385	168,712
Overstrand	WC032	1,837,261	1,946,903	1,528,442	83.2	518,249	499,191	511,001
Cape Agulhas	WC033	497,399	504,254	382,769	77.0	151,320	117,268	114,180
Swellendam	WC034	498,080	581,287	418,077	83.9	118,650	153,277	146,151
Overberg District	DC3	301,668	309,818	242,006	80.2	80,956	72,727	88,323
Total Overberg		3,922,065	4,123,335	3,146,822	80.2	1,103,607	1,014,848	1,028,367
Kannaland	WC041	251,773	251,773	157,236	62.5	35,320	68,774	53,142
Hessequa	WC042	729,521	733,152	514,954	70.6	183,049	158,318	173,587
Mossel Bay	WC043	1,695,346	1,734,466	1,319,418	77.8	465,746	427,355	426,317
George	WC044	3,554,507	3,565,658	2,333,285	65.6	771,419	872,631	689,234
Oudtshoorn	WC045	938,353	975,310	749,802	79.9	423,385	165,948	160,469
Bitou	WC047	973,266	986,878	706,346	72.6	255,925	193,180	257,242
Knysna	WC048	1,253,644	1,278,190	979,738	78.2	411,041	288,869	279,828
Garden Route District	DC4	476,418	503,142	381,322	80.0	131,785	130,696	118,840
Total Garden Route		9,872,828	10,028,570	7,142,101	72.3	2,677,670	2,305,772	2,158,659
Laingsburg	WC051	106,648	111,579	86,052	80.7	34,616	27,591	23,846
Prince Albert	WC052	105,328	103,705	77,153	73.2	31,164	27,191	18,798
Beaufort West	WC053	499,429	496,501	310,109	62.1	111,266	105,519	93,323
Central Karoo District	DC5	122,422	124,022	110,049	89.9	34,547	29,937	45,566
Total Central Karoo		833,827	835,807	583,362	70.0	211,592	190,238	181,532
Total Western Cape		93,999,783	95,993,398	73,566,243	78.3	25,369,626	24,068,746	24,127,872

Table 4 Operating Revenue Per Source for the 3rd Quarter Ending 31 March 2025

R thousands	Demarcation Code	Original Budget	Adjusted Budget Revenue	YTD Actual	YTD %	Property Rates	Service Charges	Investment Revenue	Transfers and Subsidies	Other Own Revenue
WESTERN CAPE										
City of Cape Town	CPT	64,280,886	65,603,310	51,174,099	79.6	9,511,657	23,862,121	1,198,444	5,917,588	10,684,289
Total Metros		64,280,886	65,603,310	51,174,099	79.6	9,511,657	23,862,121	1,198,444	5,917,588	10,684,289
Matzikama	WC011	562,393	565,187	433,450	77.1	41,085	222,494	1,031	96,807	72,034
Cederberg	WC012	451,489	493,902	364,741	80.8	58,267	153,948	6,598	95,606	50,322
Bergrivier	WC013	583,355	614,145	479,596	82.2	90,877	227,826	15,304	97,431	48,158
Saldanha Bay	WC014	1,703,573	1,687,872	1,243,379	73.0	269,552	675,956	58,554	151,445	87,873
Swartland	WC015	1,212,935	1,237,783	924,583	76.2	152,671	538,609	12,957	178,196	42,150
West Coast District	DC1	543,151	566,967	420,561	77.4	-	127,793	20,022	29,595	243,152
Total West Coast		5,056,896	5,165,855	3,866,311	76.5	612,451	1,946,627	114,465	649,079	543,689
Witzenberg	WC022	964,887	972,233	731,848	75.8	90,087	393,242	14,452	157,341	76,726
Drakenstein	WC023	3,331,201	3,443,397	2,585,344	77.6	385,865	1,749,632	61,573	234,990	153,284
Stellenbosch	WC024	2,532,153	2,585,948	1,991,299	78.6	415,999	1,090,991	45,887	228,262	210,160
Breede Valley	WC025	1,609,689	1,628,958	1,058,991	65.8	167,982	642,144	13,393	188,382	47,091
Langeberg	WC026	1,078,943	1,096,427	853,468	79.1	81,729	580,460	18,241	152,076	20,962
Cape Winelands District	DC2	516,409	509,558	432,599	83.8	-	-	66,598	269,067	96,934
Total Cape Winelands		10,033,281	10,236,521	7,653,548	76.3	1,141,661	4,456,470	220,142	1,230,119	605,156
Theewaterskloof	WC031	787,657	781,073	575,529	73.1	130,155	258,005	1,759	141,544	44,066
Overstrand	WC032	1,837,261	1,946,903	1,528,442	83.2	275,871	842,115	47,959	193,888	168,610
Cape Agulhas	WC033	497,399	504,254	382,769	77.0	83,570	213,508	3,747	49,989	31,955
Swellendam	WC034	498,080	581,287	418,077	83.9	47,565	156,055	12,615	57,062	144,780
Overberg District	DC3	301,668	309,818	242,006	80.2	-	14,501	5,743	87,814	133,948
Total Overberg		3,922,065	4,123,335	3,146,822	80.2	537,160	1,484,184	71,823	530,297	523,359
Kannaland	WC041	251,773	251,773	157,236	62.5	18,975	85,867	1,016	32,432	18,945
Hessequa	WC042	729,521	733,152	514,954	70.6	107,897	257,714	16,894	66,315	66,134
Mossel Bay	WC043	1,695,346	1,734,466	1,319,418	77.8	190,492	791,416	48,522	173,772	115,215
George	WC044	3,554,507	3,565,658	2,333,285	65.6	364,002	1,202,766	74,614	493,836	198,067
Oudtshoorn	WC045	938,353	975,310	749,802	79.9	162,297	418,658	10,587	113,432	44,827
Bitou	WC047	973,266	986,878	706,346	72.6	143,855	355,138	7,355	125,295	74,703
Knysna	WC048	1,253,644	1,278,190	979,738	78.2	278,430	424,362	2,926	154,393	119,628
Garden Route District	DC4	476,418	503,142	381,322	80.0	-	-	9,647	190,969	180,706
Total Garden Route		9,872,828	10,028,570	7,142,101	72.3	1,265,950	3,535,921	171,561	1,350,443	818,226
Laingsburg	WC051	106,648	111,579	86,052	80.7	5,638	25,667	1,095	25,400	28,252
Prince Albert	WC052	105,328	103,705	77,153	73.2	4,788	24,641	4,128	35,486	8,110
Beaufort West	WC053	499,429	496,501	310,109	62.1	40,600	143,676	2,227	98,858	24,748
Central Karoo District	DC5	122,422	124,022	110,049	89.9	-	-	1,220	55,957	52,872
Total Central Karoo		833,827	835,807	583,362	70.0	51,026	193,984	8,670	215,700	113,982
Total Western Cape		93,999,783	95,993,398	73,566,243	78.3	13,119,906	35,479,306	1,785,105	9,893,227	13,288,699

Table 5 Operating Expenditure Per Municipality for the 3rd Quarter Ending 31 March 2025

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - Mar Actual
WESTERN CAPE								
City of Cape Town	CPT	64 668 176	65 748 786	44 457 448	68,7	13 820 566	15 628 675	15 008 207
Total Metros		64 668 176	65 748 786	44 457 448	68,7	13 820 566	15 628 675	15 008 207
Matzikama	WC011	534 568	552 438	301 871	56,5	103 690	103 128	95 053
Cederberg	WC012	451 159	491 367	326 201	72,3	103 520	115 235	107 446
Bergrivier	WC013	591 416	635 640	416 410	70,4	119 035	144 999	152 376
Saldanha Bay	WC014	1 825 844	1 783 158	1 133 414	62,1	384 473	379 833	369 108
Swartland	WC015	1 189 046	1 210 971	723 098	60,8	238 085	255 350	229 663
West Coast District	DC1	542 288	587 223	388 460	71,6	94 913	157 279	136 268
Total West Coast		5 134 321	5 260 797	3 289 453	64,1	1 043 717	1 155 824	1 089 913
Witzenberg	WC022	996 730	988 103	569 578	57,1	205 156	145 463	218 958
Drakenstein	WC023	3 328 779	3 432 265	2 392 691	71,9	901 412	798 758	692 520
Stellenbosch	WC024	2 511 734	2 522 843	1 531 354	61,0	336 996	366 829	827 529
Breede Valley	WC025	1 617 631	1 625 131	1 060 024	65,5	307 262	306 241	446 522
Langeberg	WC026	1 109 354	1 145 661	841 076	75,8	251 257	285 519	304 300
Cape Winelands District	DC2	516 409	509 558	351 621	68,1	93 358	135 844	122 420
Total Cape Winelands		10 080 638	10 223 561	6 746 344	66,9	2 095 440	2 038 654	2 612 250
Theewaterskloof	WC031	787 445	834 254	585 071	74,3	180 966	185 099	219 007
Overstrand	WC032	1 944 209	2 042 734	1 337 495	68,8	396 312	515 972	425 211
Cape Agulhas	WC033	501 231	501 844	334 058	66,6	104 684	133 113	96 261
Swellendam	WC034	522 617	590 597	373 781	71,5	89 407	156 944	127 430
Overberg District	DC3	303 307	309 739	223 846	73,8	67 057	126 192	30 597
Total Overberg		4 058 808	4 279 169	2 854 251	70,3	838 425	1 117 320	898 506
Kannaland	WC041	250 576	250 576	154 331	61,6	40 852	60 745	52 734
Hessequa	WC042	737 167	735 864	448 269	60,8	118 503	189 959	139 807
Mossel Bay	WC043	1 723 454	1 815 063	1 379 024	80,0	635 486	383 900	359 638
George	WC044	3 501 713	3 512 895	2 026 078	57,9	587 597	783 083	655 398
Oudtshoorn	WC045	956 301	1 001 436	608 056	63,6	200 389	218 441	189 225
Bitou	WC047	970 877	983 608	564 631	58,2	173 590	181 498	209 543
Knysna	WC048	1 228 729	1 177 155	775 275	63,1	306 912	279 311	189 052
Garden Route District	DC4	476 268	501 990	348 638	73,2	104 053	122 615	121 970
Total Garden Route		9 845 085	9 978 587	6 304 303	64,0	2 167 383	2 219 551	1 917 368
Laingsburg	WC051	109 747	127 563	74 628	68,0	25 035	25 358	24 235
Prince Albert	WC052	99 607	112 326	68 215	68,5	24 793	22 125	21 297
Beaufort West	WC053	449 398	494 123	263 091	58,5	75 310	101 684	86 097
Central Karoo District	DC5	123 118	123 425	90 064	73,2	27 846	34 526	27 693
Total Central Karoo		781 870	857 436	495 999	63,4	152 984	183 693	159 321
Total Western Cape		94 568 898	96 348 335	64 147 798	67,8	20 118 515	22 343 718	21 685 565

Table 6 Operating Expenditure Per Item for the 3rd Quarter Ending 31 March 2025

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Expenditure	Year to date %	Employee costs	Remuneration of councillors	Depreciation & asset impairment	Finance charges	Inventory consumed and bulk purchases	Transfers and subsidies	Other expenditure
WESTERN CAPE												
City of Cape Town	CPT	64 668 176	65 748 786	44 457 448	68,7	13 561 614	139 301	2 839 179	644 913	15 873 497	222 558	11 176 385
Total Metros		64 668 176	65 748 786	44 457 448	68,7	13 561 614	139 301	2 839 179	644 913	15 873 497	222 558	11 176 385
Matzikama	WC011	534 568	552 438	301 871	56,5	132 674	6 235	-	1 564	126 028	1 379	33 990
Cederberg	WC012	451 159	491 367	326 201	72,3	104 170	4 817	21 941	8 150	93 258	21	93 843
Bergviver	WC013	591 416	635 640	416 410	70,4	139 024	5 839	21 250	18 491	129 682	6 774	95 351
Saldanha Bay	WC014	1 825 844	1 783 158	1 133 414	62,1	392 407	10 891	129 934	14 647	397 613	563	187 360
Swartland	WC015	1 189 046	1 210 971	723 098	60,8	240 746	9 524	78 841	2 040	297 729	2 627	91 591
West Coast District	DC1	542 288	587 223	388 460	71,6	182 399	5 631	1 943	4 579	61 104	267	132 537
Total West Coast		5 134 321	5 260 797	3 289 453	64,1	1 191 419	42 937	253 909	49 471	1 105 413	11 631	634 673
Witzenberg	WC022	996 730	988 103	569 578	57,1	204 851	8 893	-	-	251 088	16 104	88 641
Drakenstein	WC023	3 328 779	3 432 265	2 392 691	71,9	626 899	26 144	205 268	120 063	1 040 387	34 249	339 682
Stellenbosch	WC024	2 511 734	2 522 843	1 531 354	61,0	472 947	17 402	150 080	30 197	570 237	15 542	274 948
Breede Valley	WC025	1 617 631	1 625 131	1 060 024	65,5	283 540	16 051	83 722	27 733	386 702	2 589	259 687
Langeberg	WC026	1 109 354	1 145 661	841 076	75,8	212 045	9 059	34 612	1 834	462 734	3 876	116 916
Cape Winelands District	DC2	516 409	509 558	351 621	68,1	194 753	11 473	9 132	2 657	27 507	11 249	94 852
Total Cape Winelands		10 080 638	10 223 561	6 746 344	66,9	1 995 035	89 022	482 814	182 483	2 738 654	83 609	1 174 726
Theewaterskloof	WC031	787 445	834 254	585 071	74,3	210 037	9 798	24 674	15 222	104 506	4 931	215 904
Overstrand	WC032	1 944 209	2 042 734	1 337 495	68,8	399 159	10 084	118 831	25 949	352 215	13 009	418 248
Cape Agulhas	WC033	501 231	501 844	334 058	66,6	138 757	5 172	8 306	3 085	123 923	1 339	53 477
Swellendam	WC034	522 617	590 597	373 781	71,5	97 388	4 494	14 594	1 614	88 235	845	166 611
Overberg District	DC3	303 307	309 739	223 846	73,8	119 667	5 192	2 648	938	49 763	74	45 565
Total Overberg		4 058 808	4 279 169	2 854 251	70,3	965 009	34 739	169 053	46 807	718 641	20 198	899 804
Kannaland	WC041	250 576	250 576	154 331	61,6	71 247	2 701	8 223	117	44 038	355	27 651
Hessequa	WC042	737 167	735 864	448 269	60,8	168 236	6 905	32 851	7 150	153 296	2 135	77 696
Mossel Bay	WC043	1 723 454	1 815 063	1 379 024	80,0	340 089	12 191	123 834	21 287	576 288	8 907	296 428
George	WC044	3 501 713	3 512 895	2 026 078	57,9	530 158	20 834	153 966	26 790	654 955	56 204	583 172
Oudtshoorn	WC045	956 301	1 001 436	608 056	63,6	229 074	10 575	34 072	15 192	222 788	1 845	94 509
Bitou	WC047	970 877	983 608	564 631	58,2	223 807	5 704	30 666	7 298	163 515	8 231	125 410
Knysna	WC048	1 228 729	1 177 155	775 275	63,1	236 363	7 383	35 634	22 646	247 033	1 033	225 183
Garden Route District	DC4	476 268	501 990	348 638	73,2	227 769	10 796	4 061	-	37 211	341	68 461
Total Garden Route		9 845 085	9 978 587	6 304 303	64,0	2 026 743	77 088	423 307	100 480	2 099 124	79 050	1 498 511
Laingsburg	WC051	109 747	127 563	74 628	68,0	26 271	2 775	4 495	0	11 653	121	29 314
Prince Albert	WC052	99 607	112 326	68 215	68,5	25 428	2 643	4 612	70	15 658	128	19 674
Beaufort West	WC053	449 398	494 123	263 091	58,5	97 836	4 797	21 950	838	71 633	-	66 038
Central Karoo District	DC5	123 118	123 425	90 064	73,2	51 091	4 278	535	-	10 591	62	23 509
Total Central Karoo		781 870	857 436	495 999	63,4	200 625	14 494	31 592	908	109 534	311	138 535
Total Western Cape		94 568 898	96 348 335	64 147 798	67,8	19 940 446	397 582	4 199 853	1 025 062	22 644 864	417 357	15 522 633

Table 7 Capital Revenue Per Municipality for the 3rd Quarter Ending 31 March 2025

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - March Actual
WESTERN CAPE								
City of Cape Town	CPT	12 073 295	11 965 959	5 927 768	49,5	1 389 403	2 831 054	1 707 311
Total Metros		12 073 295	11 965 959	5 927 768	49,5	1 389 403	2 831 054	1 707 311
Matzikama	WC011	49 101	97 075	55 025	56,7	7 350	21 588	26 086
Cederberg	WC012	80 568	88 748	18 522	20,9	3 410	5 192	9 919
Bergivier	WC013	75 594	82 880	39 316	47,4	6 823	18 548	13 945
Saldanha Bay	WC014	326 853	336 033	118 344	35,2	17 655	68 473	32 217
Swartland	WC015	376 478	325 809	164 626	50,5	24 395	88 609	51 622
West Coast District	DC1	10 500	107 000	43 011	40,2	10 567	25 130	7 314
Total West Coast		919 093	1 037 545	438 844	42,3	70 201	227 541	141 103
Witzenberg	WC022	85 365	84 919	35 904	42,3	6 092	15 645	14 166
Drakenstein	WC023	766 225	583 586	261 857	44,9	36 423	154 148	71 286
Stellenbosch	WC024	599 345	524 513	205 869	39,2	27 343	101 935	76 591
Breede Valley	WC025	187 437	218 460	113 969	52,2	27 290	49 379	37 300
Langeberg	WC026	118 427	173 908	75 035	43,1	21 740	37 219	16 076
Cape Winelands District	DC2	127 179	135 413	62 235	46,0	14 994	26 114	21 127
Total Cape Winelands		1 883 978	1 720 797	754 869	43,9	133 881	384 440	236 548
Theewaterskloof	WC031	219 175	80 528	27 755	34,5	9 861	54 293	(36 399)
Overstrand	WC032	184 523	221 231	82 109	37,1	10 866	46 395	24 847
Cape Agulhas	WC033	72 876	72 517	28 364	39,1	1 472	10 384	16 508
Swellendam	WC034	61 004	67 727	25 471	37,6	5 760	10 831	8 880
Overberg District	DC3	11 505	13 870	4 803	34,6	331	1 319	3 153
Total Overberg		549 082	455 873	168 501	37,0	28 290	123 222	16 990
Kannaland	WC041	32 938	32 938	11 052	33,6	2 447	4 674	3 931
Hessequa	WC042	194 773	240 915	125 542	52,1	7 323	76 281	41 938
Mossel Bay	WC043	437 965	415 974	177 161	42,6	56 050	69 485	51 626
George	WC044	1 224 724	1 789 451	822 309	46,0	206 025	354 876	261 408
Oudtshoorn	WC045	67 627	74 126	(19 851)	26,8	(48 721)	18 152	10 718
Bitou	WC047	183 160	151 080	78 256	51,8	4 937	33 674	39 645
Knysna	WC048	88 819	99 106	41 937	42,3	12 293	19 244	10 399
Garden Route District	DC4	224 926	188 619	39 683	21,0	7 084	16 732	15 867
Total Garden Route		2 454 931	2 992 210	1 276 089	42,6	247 438	593 119	435 531
Laingsburg	WC051	22 782	32 503	21 429	65,9	7 815	10 717	2 897
Prince Albert	WC052	29 989	31 515	14 024	44,5	5 108	6 134	2 782
Beaufort West	WC053	25 575	30 313	20 226	66,7	12 876	5 183	2 167
Central Karoo District	DC5	2 765	5 868	3 025	51,6	538	418	2 069
Total Central Karoo		81 111	100 199	58 703	58,6	26 337	22 452	9 914
Total Western Cape		17 961 490	18 272 583	8 624 774	47,2	1 895 550	4 181 827	2 547 397

Table 8 Capital Revenue Per Source for the 3rd Quarter Ending 31 March 2025

R thousands	Demarcation Code	Original Budget	Adjusted Budget Revenue	YTD Actual Revenue	%	Transfers recognised-capital	Borrowing	Internally generated funds
WESTERN CAPE								
City of Cape Town	CPT	12,073,295	11,965,959	5,927,768	49.5	1,411,419	3,581,571	934,778
Total Metros		12,073,295	11,965,959	5,927,768	49.5	1,411,419	3,581,571	934,778
Matzikama	WC011	49,101	97,075	55,025	56.7	53,492	-	1,533
Cederberg	WC012	80,568	88,748	18,522	20.9	15,156	-	3,366
Bergivier	WC013	75,594	82,880	39,316	47.4	22,893	10,171	6,252
Saldanha Bay	WC014	326,853	336,033	118,344	35.2	24,138	-	94,206
Swartland	WC015	376,478	325,809	164,626	50.5	118,859	-	45,767
West Coast District	DC1	10,500	107,000	43,011	40.2	16	37,191	5,805
Total West Coast		919,093	1,037,545	438,844	42.3	234,553	47,362	156,930
Witzenberg	WC022	85,365	84,919	35,904	42.3	21,338	555	14,011
Drakenstein	WC023	766,225	583,586	261,857	44.9	203,910	-	57,947
Stellenbosch	WC024	599,345	524,513	205,869	39.2	85,857	48,621	71,391
Breede Valley	WC025	187,437	218,460	113,969	52.2	34,188	20,467	59,314
Langeberg	WC026	118,427	173,908	75,035	43.1	34,553	-	40,482
Cape Winelands District	DC2	127,179	135,413	62,235	46.0	394	57,057	4,784
Total Cape Winelands		1,883,978	1,720,797	754,869	43.9	380,241	126,700	247,928
Theewaterskloof	WC031	219,175	80,528	27,755	34.5	21,855	0	5,900
Overstrand	WC032	184,523	221,231	82,109	37.1	39,455	34,248	8,405
Cape Agulhas	WC033	72,876	72,517	28,364	39.1	11,542	10,464	6,357
Swellendam	WC034	61,004	67,727	25,471	37.6	11,074	6,262	8,135
Overberg District	DC3	11,505	13,870	4,803	34.6	549	539	3,715
Total Overberg		549,082	455,873	168,501	37.0	84,474	51,514	32,513
Kannaland	WC041	32,938	32,938	11,052	33.6	11,052	-	-
Hessequa	WC042	194,773	240,915	125,542	52.1	80,293	-	45,249
Mossel Bay	WC043	437,965	415,974	177,161	42.6	29,327	42,268	105,566
George	WC044	1,224,724	1,789,451	822,309	46.0	486,612	224,143	111,554
Oudtshoorn	WC045	67,627	74,126	(19,851) -	26.8	(15,646)	3,150	(7,355)
Bitou	WC047	183,160	151,080	78,256	51.8	55,798	10,988	11,470
Knysna	WC048	88,819	99,106	41,937	42.3	30,502	4,131	7,303
Garden Route District	DC4	224,926	188,619	39,683	21.0	1,773	38,178	(268)
Total Garden Route		2,454,931	2,992,210	1,276,089	42.6	679,711	322,858	273,520
Laingsburg	WC051	22,782	32,503	21,429	65.9	21,429	-	-
Prince Albert	WC052	29,989	31,515	14,024	44.5	9,786	-	4,237
Beaufort West	WC053	25,575	30,313	20,226	66.7	17,450	-	2,776
Central Karoo District	DC5	2,765	5,868	3,025	51.6	2,980	-	46
Total Central Karoo		81,111	100,199	58,703	58.6	51,644	-	7,059
Total Western Cape		17,961,490	18,272,583	8,624,774	47.2	2,842,042	4,130,005	1,652,727

Table 9 Capital Expenditure Per Municipality for the 3rd Quarter Ending 31 March 2025

R thousands	Demarcation Code	Original Budget	Adjusted Budget	YTD Actual	%	Quarter 1 July - Sept Actual	Quarter 2 Oct - Dec Actual	Quarter 3 Jan - March Actual
WESTERN CAPE								
City of Cape Town	CPT	12,073,295	11,965,959	5,927,768	49.5	1,389,403	2,831,054	1,707,311
Total Metros		12,073,295	11,965,959	5,927,768	49.5	1,389,403	2,831,054	1,707,311
Matzikama	WC011	49,101	97,075	55,025	56.7	7,350	21,588	26,086
Cederberg	WC012	80,568	88,748	18,522	20.9	3,410	5,192	9,919
Bergivier	WC013	75,594	82,880	39,316	47.4	6,823	18,548	13,945
Saldanha Bay	WC014	326,853	336,033	118,344	35.2	17,655	68,473	32,217
Swartland	WC015	376,478	325,809	164,626	50.5	24,395	88,609	51,622
West Coast District	DC1	10,500	107,000	43,011	40.2	10,567	25,130	7,314
Total West Coast		919,093	1,037,545	438,844	42.3	70,201	227,541	141,103
Witzenberg	WC022	85,365	84,919	35,904	42.3	6,092	15,645	14,166
Drakenstein	WC023	766,225	583,586	261,857	44.9	36,423	154,148	71,286
Stellenbosch	WC024	599,345	524,513	205,869	39.2	27,343	101,935	76,591
Breedie Valley	WC025	187,437	218,460	113,969	52.2	27,290	49,379	37,300
Langeberg	WC026	118,427	173,908	76,466	44.0	22,877	37,513	16,076
Cape Winelands District	DC2	127,179	135,413	62,235	46.0	14,994	26,114	21,127
Total Cape Winelands		1,883,978	1,720,797	756,301	44.0	135,018	384,734	236,548
Theewaterskloof	WC031	219,175	181,964	92,706	50.9	9,861	54,293	28,552
Overstrand	WC032	184,628	224,994	82,109	36.5	10,866	46,395	24,847
Cape Agulhas	WC033	72,876	72,517	28,364	39.1	1,472	10,384	16,508
Swellendam	WC034	61,004	67,727	25,471	37.6	5,760	10,831	8,880
Overberg District	DC3	11,505	13,870	4,803	34.6	331	1,319	3,153
Total Overberg		549,187	561,072	233,452	41.6	28,290	123,222	81,941
Kannaland	WC041	32,938	32,938	11,052	33.6	2,447	4,674	3,931
Hessequa	WC042	194,773	241,619	125,583	52.0	7,323	76,281	41,979
Mossel Bay	WC043	437,965	417,477	476,406	114.1	344,992	71,697	59,717
George	WC044	1,224,724	1,789,451	822,309	46.0	206,025	354,876	261,408
Oudtshoorn	WC045	67,627	74,126	(19,851)	-26.8	(48,721)	18,152	10,718
Bitou	WC047	183,160	151,080	78,256	51.8	4,937	33,674	39,645
Knysna	WC048	88,819	99,106	41,495	41.9	12,145	19,096	10,254
Garden Route District	DC4	224,926	188,619	39,683	21.0	7,084	16,732	15,867
Total Garden Route		2,454,931	2,994,417	1,574,934	52.6	536,232	595,183	443,519
Laingsburg	WC051	22,782	20,677	9,778	47.3	(3,836)	10,717	2,897
Prince Albert	WC052	29,989	31,515	14,024	44.5	5,108	6,134	2,782
Beaufort West	WC053	25,575	30,313	20,226	66.7	12,876	5,183	2,167
Central Karoo District	DC5	2,765	6,025	3,025	50.2	538	418	2,069
Total Central Karoo		81,111	88,530	47,052	53.1	14,686	22,452	9,914
Total Western Cape		17,961,595	18,368,320	8,978,351	48.9	2,173,830	4,184,185	2,620,335

Table 10 Aggregated Debtors Age Analysis for the 3rd Quarter Ending 31 March 2025

Debtors Age Analysis By Income Source			0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
			R'000		R'000		R'000		R'000		R'000
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water			849,542	20.2	166,470	4.0	102,510	2.4	3,085,303	73.4	4,203,824
Trade and Other Receivables from Exchange Transactions - Electricity			1,580,693	53.6	150,682	5.1	71,428	2.4	1,148,937	38.9	2,951,741
Receivables from Non-exchange Transactions - Property Rates			1,154,889	33.7	144,789	4.2	76,581	2.2	2,050,675	59.8	3,426,934
Receivables from Exchange Transactions - Waste Water Management			430,605	21.2	72,970	3.6	50,031	2.5	1,482,240	72.8	2,035,845
Receivables from Exchange Transactions - Waste Management			261,628	16.5	58,140	3.7	39,579	2.5	1,228,121	77.4	1,587,468
Receivables from Exchange Transactions - Property Rental Debtors			5,649	9.4	1,708	2.8	1,623	2.7	51,175	85.1	60,155
Interest on Arrear Debtor Accounts			125,808	7.3	53,048	3.1	49,338	2.9	1,498,173	86.8	1,726,365
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure											
Other			-153,342	47.3	-7,229	2.2	983	0.3	-164,726	50.8	-324,314
Total			4,255,472	27.2	640,578	4.1	392,073	2.5	10,379,898	66.2	15,668,018
Debtors Age Analysis By Customer Group											
Organs of State			274,077	60.0	77,511	17.0	28,700	11.6	76,380	17.0	456,668
Commercial			1,726,017	55.1	144,996	4.6	76,063	3.3	1,185,283	40.3	3,132,359
Households			2,085,435	19.4	401,769	3.7	263,678	3.1	8,017,523	75.1	10,768,405
Other			169,942	13.0	16,301	1.2	23,632	0.3	1,100,708	92.8	1,310,583
Total Debtors			4,255,471	27.2	640,577	4.1	392,073	2.5	10,379,894	66.2	15,668,015

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
WESTERN CAPE											
Cape Town		CPT	2,694,263	29.4	283,165	3.1	189,131	2.1	6,004,081	65.5	9,170,640
Total Metros			2,694,263	29.4	283,165	3.1	189,131	2.1	6,004,081	65.5	9,170,640
Matzikama		WC011	22,533	9.0	16,635	6.7	10,366	4.2	199,933	80.1	249,467
Cederberg		WC012	17,830	11.6	10,324	6.7	6,047	3.9	119,094	77.7	153,295
Bergrivier		WC013	26,201	23.9	14,711	13.4	5,657	5.2	63,201	57.6	109,770
Saldanha Bay		WC014	92,600	25.5	11,550	3.2	7,603	2.1	251,784	69.3	363,537
Swartland		WC015	69,213	52.1	14,385	10.8	3,024	2.3	46,150	34.8	132,774
West Coast		DC1	23,430	85.5	407	1.5	375	1.4	3,198	11.7	27,411
Total West Coast			251,807	24.3	68,012	6.6	33,072	3.2	683,360	65.9	1,036,254
Witzenberg		WC022	70,204	18.3	7,674	2.0	216	0.1	305,411	79.6	383,505
Drakenstein		WC023	229,868	38.1	34,585	5.7	18,549	3.1	320,861	53.1	603,863
Stellenbosch		WC024	95,250	18.9	11,025	2.2	9,208	1.8	387,483	77.0	502,967
Breede Valley		WC025	78,725	23.4	10,461	3.1	9,249	2.8	237,861	70.7	336,297
Langeberg		WC026	87,674	31.5	59,286	21.3	17,088	6.1	114,080	41.0	278,128
Cape Winelands DM		DC2	435	49.2	3	0.3	3	0.3	443	50.1	884
Total Cape Winelands			562,156	26.7	123,034	5.8	54,313	2.6	1,366,139	64.9	2,105,644
Theewaterskloof		WC031	35,233	9.0	19,773	5.0	10,283	2.6	326,599	83.3	391,888
Overstrand		WC032	100,027	46.8	7,678	3.6	6,027	2.8	99,915	46.8	213,647
Cape Agulhas		WC033	29,727	30.0	9,319	9.4	10,099	10.2	49,812	50.3	98,958
Swellendam		WC034	21,049	41.2	1,790	3.5	936	1.8	27,325	53.5	51,099
Overberg		DC3	3,010	50.5	1,372	23.0	100	1.7	1,474	24.7	5,956
Total Overberg			189,046	24.8	39,932	5.2	27,445	3.6	505,125	66.3	761,548
Kannaland		WC041	6,155	3.7	4,032	2.4	3,218	1.9	154,349	92.0	167,754
Hessequa		WC042	40,718	44.9	2,931	3.2	2,295	2.5	44,651	49.3	90,596
Mossel Bay		WC043	88,617	33.7	20,015	7.6	13,966	5.3	140,003	53.3	262,601
George		WC044	161,317	27.6	21,580	3.7	27,412	4.7	374,402	64.0	584,711
Oudtshoorn		WC045	106,652	47.1	10,302	4.5	6,950	3.1	102,641	45.3	226,545
Bitou		WC047	42,793	11.3	12,383	3.3	9,959	2.6	314,980	82.9	380,115
Knysna		WC048	62,811	12.0	24,040	4.6	15,136	2.9	423,074	80.6	525,060
Garden Route		DC4	22,531	21.9	23,997	23.3	2,666	2.6	53,887	52.3	103,080
Total Garden Route			531,594	22.7	119,280	5.1	81,602	3.5	1,607,987	68.7	2,340,462
Laingsburg		WC051	3,064	18.0	748	4.4	519	3.0	12,698	74.6	17,030
Prince Albert		WC052	1,700	5.2	1,668	5.1	1,548	4.8	27,594	84.9	32,509
Beaufort West		WC053	21,759	10.7	4,737	2.3	4,440	2.2	172,525	84.8	203,460
Central Karoo		DC5	83	17.5	1	0.2	-	-	392	82.5	475
Total Central Karoo			26,606	10.5	7,154	2.8	6,507	2.6	213,209	84.1	253,474
Total Western Cape			4,255,472	27.2	640,577	4.1	392,070	2.5	10,379,901	66.2	15,668,022

Table 11 Aggregated Creditors Age Analysis for the 3rd Quarter Ending 31 March 2025

Creditors Age Analysis By Category		0-30 Days	%	31-60 Days	%	61-90 Days	%	90+ Days	%	Total
		R'000		R'000		R'000		R'000		R'000
Bulk Electricity		241,657	47.5	16,863	3.3	1,279	0.3	249,411	49.0	509,210
Bulk Water		1,147	9.6	0	-	0	-	10,769	90.4	11,916
PAYE deductions		25,399	99.1	0	-	0	-	221	0.9	25,620
VAT (output less input)		19,828	100.0	0	-	0	-	-	-	19,828
Pensions / Retirement deductions		0		0		0		311		311
Loan repayments		0	-	0		0				0
Trade Creditors		86,174	45.9	19,364	10.3	1,960	1.0	80,356	42.8	187,854
Auditor General		1,402	3.0	2,333	5.1	2,106	4.6	40,152	87.3	45,993
Other		81,732	84.4	3,786	3.9	142	0.1	11,165	11.5	96,825
Medical Aid deductions		1,090	100.0	0	-	0				1,090
Total		458,429	51.0	42,346	4.7	5,487	0.6	392,385	43.7	898,647
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		-26,442	100.0	-2	0.0	-5	0.0	-	-	-26,449
Total Metros		-26,442	100.0	-2	0.0	-5	0.0	-	-	-26,449
Matzikama	WC011	17,653	18.9	92	0.1	111		75,361		93,217
Cederberg	WC012	6,789	77.5	110	1.3	109	1.2	1,752	20.0	8,760
Bergrivier	WC013	754	100.0	-	-	-	-	-	-	754
Saldanha Bay	WC014	4,624	100.0	-	-	-	-	0	-	4,624
Swartland	WC015	4,309	97.1	130	2.9	-	-	-	-	4,439
West Coast	DC1	1,234	95.5	47	3.6	-	-	11	0.9	1,292
Total West Coast		35,363	31.3	379	0.3	220	0.2	77,124	68.2	113,086
Witzenberg	WC022	3,685	13.0	2,534	8.9	1,026	3.6	21,103	74.4	28,348
Drakenstein	WC023	91,730	100.0	-	-	-	-	-	-	91,730
Stellenbosch	WC024	18,233	100.0	-	-	-	-	-	-	18,233
Breede Valley	WC025	230	219.0	-125	- 119.0	-	-	0	-	105
Langeberg	WC026	64,878	94.9	3,416	5.0	84	0.1	-	-	68,378
Cape Winelands DM	DC2 DC2	217	100.0	-	-	-	-	-	-	217
Total Cape Winelands		178,973	86.5	5,825	2.8	1,110	0.5	21,103	10.2	207,011
Theewaterskloof	WC031	3,697	3.5	5,557	5.3	1,890	1.8	94,340	89.4	105,484
Overstrand	WC032	6,064	100.0	-	-	-	-	-	-	6,064
Cape Agulhas	WC033	2,433	86.9	117	4.2	-	-	250	8.9	2,800
Swellendam	WC034	1,804	- 114.2	82	- 5.2	-44	2.8	-3,421	216.7	-1,579
Overberg	DC3	3,820	95.5	12	0.3	3	0.1	167	4.2	4,002
Total Overberg		17,818	15.3	5,768	4.9	1,849	1.6	91,336	78.2	116,771
Kannaland	WC041	16,150	15.2	8,384	7.9	1,940	1.8	79,441	75.0	105,915
Hessequa	WC042	58,244	100.0	-	-	-	-	-	-	58,244
Mossel Bay	WC043	59,736	82.8	12,130	16.8	64	0.1	212	0.3	72,142
George	WC044	107,639	99.4	654	0.6	24	0.0	4	0.0	108,321
Oudtshoorn	WC045	1,228	66.3	624	33.7	-	-	-	-	1,852
Bitou	WC047	-	-	1	4.3	22	95.7	-	-	23
Knysna	WC048	3,240	90.5	20	0.6	-	-	0	9.0	3,581
Garden Route	DC4	3	0.4	-	-	-	-	778	99.6	781
Total Garden Route		246,240	70.2	21,813	6.2	2,050	0.6	80,756	23.0	350,859
Laingsburg	WC051	1,573	69.2	516	22.7	-	-	183	8.1	2,272
Prince Albert	WC052	2,656	100.0	-	-	-	-	0	-	2,656
Beaufort West	WC053	542	0.4	7,656	5.9	255	0.2	121,880	93.5	130,333
Central Karoo	DC5	1,708	80.9	392	18.6	8	0.4	2	0.1	2,110
Total Central Karoo		6,479	4.7	8,564	6.2	263	0.2	122,065	88.9	137,371
Total Western Cape		458,431	51.0	42,347	4.7	5,487	0.6	392,384	43.7	898,649

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Provincial Treasury

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**Western Cape
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