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## **STATISTICAL RELEASE**

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# Quarterly financial statistics of selected municipalities

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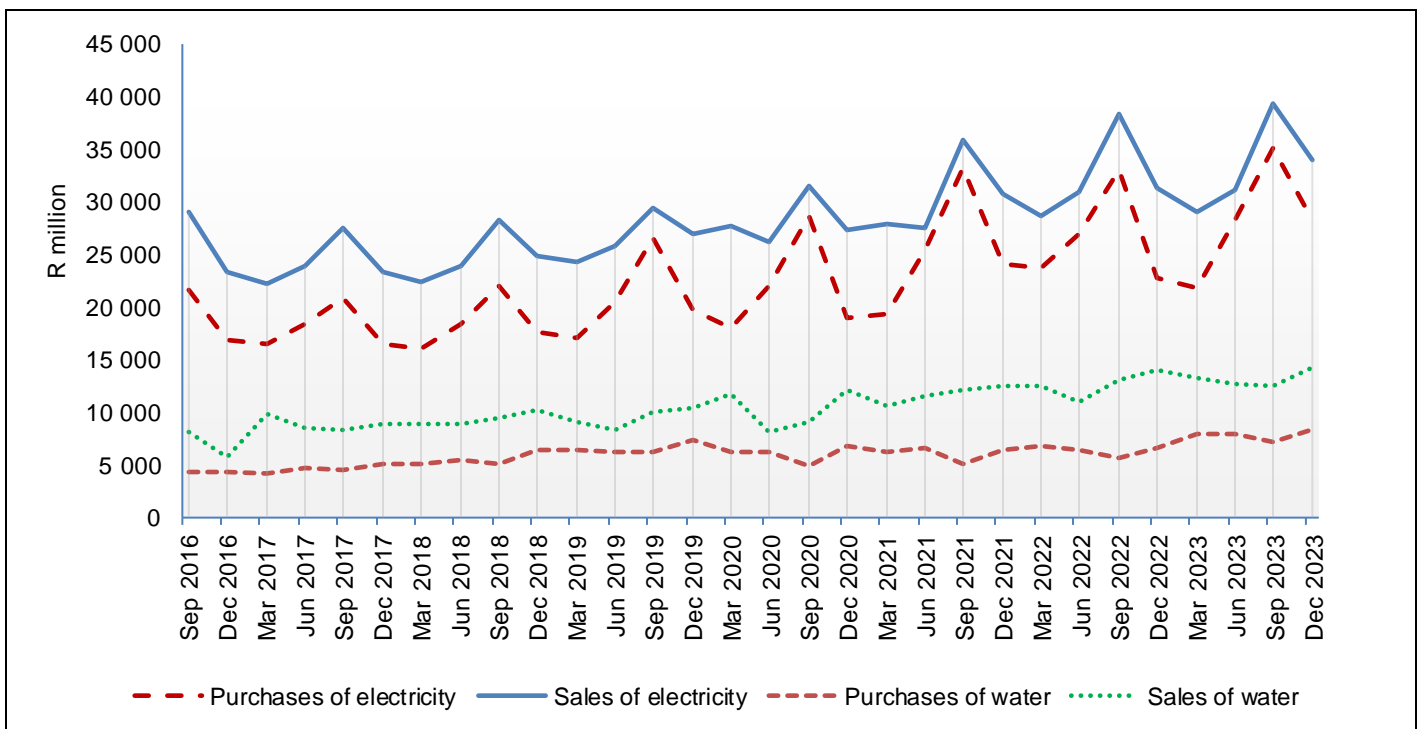
### Key findings

**Table A – Purchases and sales of water and electricity**

Item	Quarter ended				
	Dec-22	Mar-23	Jun-23	Sep-23	Dec-23
	Year-on-year % change				
Purchases of water	3,3	14,4	25,2	26,4	24,8
Sales of water	12,9	5,6	15,3	-5,2	1,5
Purchases of electricity	-5,6	-7,5	5,0	6,0	23,8
Sales of electricity	1,7	1,3	0,1	2,7	8,1

Table A shows annual growth rates in the purchases and sales of water and electricity. Purchases of water increased by 24,8% from the quarter ended December 2022 to the quarter ended December 2023 while sales of water increased by 1,5%. Purchases and sales of electricity increased by 23,8% and 8,1% respectively over the same period.

**Figure 1 – Purchases and sales of water and electricity**



**Risenga Maluleke**  
**Statistician-General**

**Table 1 – Combined consolidated statement of financial performance of municipalities: Expenditure**

Expenditure	December 2022*	March 2023*	June 2023*	September 2023*	December 2023	Quarter-on-quarter difference between Sep. 2023 and Dec. 2023	Year-on-year difference between Dec. 2022 and Dec. 2023
	R million						
Employee-related costs	31 827	29 173	30 821	30 506	33 831	3 325	2 004
Remuneration of councillors	878	859	878	881	968	87	90
Finance costs	2 575	2 703	4 454	2 232	3 028	796	453
Loss on disposal of assets	1 444	940	776	38	1 348	1 310	-96
Debt impairment	4 387	6 172	6 489	8 466	4 840	-3 626	453
<b>Contracted services:</b>							
Consultants and professional services	1 441	1 249	2 100	1 146	2 179	1 033	738
Contractors	6 013	6 009	9 737	4 297	6 639	2 342	626
Outsourced services	4 680	4 344	5 781	3 526	5 198	1 672	518
<b>Operating leases:</b>							
Buildings and infrastructure	323	740	284	258	1 011	753	688
Computer, furniture and office equipment	88	48	81	55	71	16	-17
Transport assets, machinery and equipment	556	533	911	187	315	128	-241
Other operating leases	117	76	134	68	123	55	6
Inventory consumed	2 132	2 130	2 704	1 814	2 546	732	414
Depreciation, amortisation and impairment	7 539	7 141	8 794	6 285	7 302	1 017	-237
<b>Bulk purchases:</b>							
Purchases of water	6 708	7 879	7 978	7 188	8 371	1 183	1 663
Purchases of electricity	22 809	21 870	28 319	35 108	28 230	-6 878	5 421
Other bulk purchases	5	1	3	5	3	-2	-2
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	128	142	143	284	221	-63	93
Tertiary institutions of higher learning	0	1	10	18	10	-8	10
Households or individuals	177	213	201	130	212	82	35
Non-profit institutions	29	39	32	20	20	0	-9
Other transfers and subsidies	438	470	531	362	806	444	368
<b>Operational costs:</b>							
Advertising, publicity and marketing	127	128	197	97	157	60	30
Bank charges, facility and card fees	152	129	132	134	190	56	38
Communication	228	223	308	153	207	54	-21
Courier and delivery services	20	26	47	24	18	-6	-2
Entertainment costs	18	21	36	7	21	14	3
External audit fees	477	247	127	88	585	497	108
Hire charges	263	329	421	230	392	162	129
Insurance underwriting	234	229	290	635	653	18	419
Printing, publications and books	55	53	140	42	75	33	20
Professional bodies, membership and subscriptions	88	82	308	279	89	-190	1
Transport costs	22	24	28	14	28	14	6
Travel and subsistence	167	152	208	136	193	57	26
Wet fuel	601	584	869	413	447	34	-154
Other operational costs	3 368	3 488	4 779	4 637	5 811	1 174	2 443
Other expenditure	3 927	5 083	19 520	5 788	8 119	2 331	4 192
Taxation	0	1	1	3	11	8	11
Surplus	38 048	35 128	8 847	55 897	38 076	-17 821	28
<b>Total expenditure</b>	<b>142 089</b>	<b>138 659</b>	<b>147 419</b>	<b>171 451</b>	<b>162 344</b>	<b>-9 107</b>	<b>20 255</b>

\* Some figures have been revised.

**Table 2 – Combined consolidated statement of financial performance of municipalities: Revenue**

Revenue	December 2022*	March 2023*	June 2023*	September 2023*	December 2023	Quarter-on-quarter difference between Sep. 2023 and Dec. 2023	Year-on-year difference between Dec. 2022 and Dec. 2023
	R million						
<b>Property rates from:</b>							
Residential	9 655	9 243	10 808	12 951	10 210	-2 741	555
Commercial or business	7 504	8 103	8 011	10 299	8 873	-1 426	1 369
State	874	931	888	1 191	717	-474	-157
Other (includes agricultural, municipal, etc.)	1 933	1 919	2 613	2 487	1 913	-574	-20
Property rates – penalties imposed and collection charges	107	124	155	163	170	7	63
<b>Service charges:</b>							
Sales of water	14 053	13 271	12 731	12 443	14 258	1 815	205
Sales of electricity	31 387	28 992	31 051	39 344	33 925	-5 419	2 538
Refuse removal charges	3 410	3 491	3 668	3 894	3 767	-127	357
Sewerage and sanitation charges	5 548	5 612	5 485	5 822	5 909	87	361
Other service charges (e.g. fresh produce market)	76	29	837	166	85	-81	9
<b>Interest on:</b>							
Investments	1 033	1 316	1 772	1 636	2 272	636	1 239
Receivables	3 151	3 304	3 886	3 702	3 991	289	840
Dividends	0	0	0	0	9	9	9
Fines, penalties and forfeits	905	1 002	2 234	879	1 046	167	141
Licences and permits	191	194	243	226	204	-22	13
Agency services	537	561	1 075	474	774	300	237
Rental	555	742	679	655	664	9	109
Sales of goods and rendering of services	829	1 297	2 092	712	866	154	37
Gains on the disposal of assets	51	50	121	18	36	18	-15
<b>Government transfers and subsidies received:</b>							
Capital	8 440	6 541	14 875	5 640	9 757	4 117	1 317
Operational	21 815	22 401	10 472	33 162	27 023	-6 139	5 208
Other transfers and subsidies (incl. contributions and donations)	192	199	270	279	250	-29	58
Operational revenue	5 948	5 455	4 825	6 637	6 779	142	831
Deficit	23 895	23 882	28 628	28 671	28 846	175	4 951
<b>Total revenue</b>	<b>142 089</b>	<b>138 659</b>	<b>147 419</b>	<b>171 451</b>	<b>162 344</b>	<b>-9 107</b>	<b>20 255</b>

\* Some figures have been revised.

**Table 3 – Consolidated statement of financial performance of municipalities for rates and general services: Expenditure**

Expenditure	December 2022	March 2023	June 2023*	September 2023*	December 2023	Quarter-on-quarter difference between Sep. 2023 and Dec. 2023	Year-on-year difference between Dec. 2022 and Dec. 2023
	R million						
Employee-related costs	20 380	18 564	19 843	19 616	21 776	2 160	1 396
Remuneration of councillors	878	859	878	881	968	87	90
Finance costs	1 547	1 692	2 521	1 703	1 974	271	427
Loss on disposal of assets	17	22	147	20	15	-5	-2
Debt impairment	1 372	1 576	2 975	2 287	1 870	-417	498
<b>Contracted services:</b>							
Consultants and professional services	962	922	1 428	871	1 215	344	253
Contractors	1 908	1 861	3 547	1 617	2 239	622	331
Outsourced services	1 935	1 738	2 267	1 588	2 189	601	254
<b>Operating leases:</b>							
Buildings and infrastructure	204	133	77	134	320	186	116
Computer, furniture and office equipment	43	43	58	33	47	14	4
Transport assets, machinery and equipment	229	225	492	125	187	62	-42
Other operating leases	81	53	83	45	81	36	0
Inventory consumed	612	643	986	410	766	356	154
Depreciation, amortisation and impairment	2 217	2 182	2 791	1 760	2 058	298	-159
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	128	142	97	276	203	-73	75
Tertiary institutions of higher learning	0	1	10	5	2	-3	2
Households	36	37	45	32	47	15	11
Non-profit institutions	26	16	21	17	16	-1	-10
Other transfers and subsidies paid	293	330	419	306	738	432	445
<b>Operational costs:</b>							
Advertising, publicity and marketing	91	91	149	69	118	49	27
Bank charges, facility and card fees	147	124	127	128	184	56	37
Communication	196	189	255	121	161	40	-35
Courier and delivery services	20	26	47	24	18	-6	-2
Entertainment	16	20	35	7	21	14	5
External audit fees	433	221	107	69	507	438	74
Hire charges	80	94	83	66	80	14	0
Insurance underwriting	164	167	189	550	553	3	389
Printing, publications and books	40	44	88	34	66	32	26
Professional bodies, membership and subscriptions	86	78	297	277	86	-191	0
Transport	17	17	20	9	16	7	-1
Travel and subsistence	131	112	161	108	153	45	22
Wet fuel	294	349	549	234	246	12	-48
Other operational costs	1 910	2 097	2 994	3 023	2 220	-803	310
Other expenditure	1 242	1 847	7 430	1 818	3 113	1 295	1 871
Taxation	0	0	0	0	0	0	0
Surplus	23 350	22 660	8 325	38 749	27 304	-11 445	3 954
<b>Total expenditure</b>	<b>61 085</b>	<b>59 175</b>	<b>59 541</b>	<b>77 012</b>	<b>71 557</b>	<b>-5 455</b>	<b>10 472</b>

\* Some figures have been revised.

**Table 4 – Consolidated statement of financial performance of municipalities for rates and general services: Revenue**

Revenue	December 2022	March 2023	June 2023*	September 2023*	December 2023	Quarter-on-quarter difference between Sep. 2023 and Dec. 2023	Year-on-year difference between Dec. 2022 and Dec. 2023
	R million						
<b>Property rates from:</b>							
Residential	9 655	9 243	10 808	12 951	10 210	-2 741	555
Commercial or business	7 504	8 103	8 011	10 299	8 873	-1 426	1 369
State	874	931	888	1 191	717	-474	-157
Other (includes agricultural, municipal, etc.)	1 933	1 919	2 613	2 487	1 913	-574	-20
Property rates – penalties imposed and collection charges	107	124	155	163	170	7	63
<b>Interest on:</b>							
Investments	994	1 283	1 687	1 457	2 073	616	1 079
Receivables	1 377	1 455	1 649	1 642	1 826	184	449
Dividends	0	0	0	0	2	2	2
Fines, penalties and forfeits	886	981	2 195	869	1 019	150	133
Licences and permits	47	54	109	74	62	-12	15
Agency services	207	260	378	219	456	237	249
Rental	287	353	402	346	362	16	75
Sales of goods and rendering of services	472	785	1 574	431	510	79	38
Gains on the disposal of assets	17	23	79	18	32	14	15
<b>Government transfers and subsidies received:</b>							
Capital	1 898	1 778	6 437	1 836	2 685	849	787
Operational	16 025	15 819	5 078	24 916	21 071	-3 845	5 046
Other transfers and subsidies (incl. contributions and donations)	82	87	86	176	91	-85	9
Operational revenue	4 759	3 655	2 838	5 269	5 147	-122	388
Deficit	13 961	12 322	14 554	12 668	14 338	1 670	377
<b>Total revenue</b>	<b>61 085</b>	<b>59 175</b>	<b>59 541</b>	<b>77 012</b>	<b>71 557</b>	<b>-5 455</b>	<b>10 472</b>

\* Some figures have been revised.

**Table 5 – Consolidated statement of financial performance of municipalities for housing and trading services: Expenditure**

Expenditure	December 2022*	March 2023*	June 2023*	September 2023*	December 2023	Quarter-on-quarter difference between Sep. 2023 and Dec. 2023	Year-on-year difference between Dec. 2022 and Dec. 2023
	R million						
Employee-related costs	11 447	10 609	10 978	10 890	12 055	1 165	608
Finance costs	1 028	1 011	1 933	529	1 054	525	26
Loss on disposal of assets	1 427	918	629	18	1 333	1 315	-94
Debt impairment	3 015	4 596	3 514	6 179	2 970	-3 209	-45
<b>Contracted services:</b>							
Consultancy and professional fees	479	327	672	275	964	689	485
Contractors	4 105	4 148	6 190	2 680	4 400	1 720	295
Outsourced services	2 745	2 606	3 514	1 938	3 009	1 071	264
<b>Operating leases:</b>							
Buildings and infrastructure	119	607	207	124	691	567	572
Computer, furniture and office equipment	45	5	23	22	24	2	-21
Transport assets, machinery and equipment	327	308	419	62	128	66	-199
Other operating leases	36	23	51	23	42	19	6
Inventory consumed	1 520	1 487	1 718	1 404	1 780	376	260
Depreciation, amortisation and impairment loss	5 322	4 959	6 003	4 525	5 244	719	-78
<b>Bulk purchases:</b>							
Purchases of water	6 708	7 879	7 978	7 188	8 371	1 183	1 663
Purchases of electricity	22 809	21 870	28 319	35 108	28 230	-6 878	5 421
Other bulk purchases	5	1	3	5	3	-2	-2
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	0	0	46	8	18	10	18
Tertiary institutions of higher learning	0	0	0	13	8	-5	8
Households	141	176	156	98	165	67	24
Non-profit institutions	3	23	11	3	4	1	1
Other grants paid	145	140	112	56	68	12	-77
<b>Operational costs:</b>							
Advertising, promotions and marketing	36	37	48	28	39	11	3
Bank charges, facility and card fees	5	5	5	6	6	0	1
Communication	32	34	53	32	46	14	14
Courier and delivery services	0	0	0	0	0	0	0
Entertainment	2	1	1	0	0	0	-2
External audit fees	44	26	20	19	78	59	34
Hire charges	183	235	338	164	312	148	129
Insurance underwriting	70	62	101	85	100	15	30
Printing, publications and books	15	9	52	8	9	1	-6
Professional bodies, membership and subscriptions	2	4	11	2	3	1	1
Transport	5	7	8	5	12	7	7
Travel and subsistence	36	40	47	28	40	12	4
Wet fuel	307	235	320	179	201	22	-106
Other operational costs	1 458	1 391	1 785	1 614	3 591	1 977	2 133
Other expenditure	2 685	3 236	12 090	3 970	5 006	1 036	2 321
Taxation	0	1	1	3	11	8	11
Surplus	14 698	12 468	522	17 148	10 772	-6 376	-3 926
<b>Total expenditure</b>	<b>81 004</b>	<b>79 484</b>	<b>87 878</b>	<b>94 439</b>	<b>90 787</b>	<b>-3 652</b>	<b>9 783</b>

\* Some figures have been revised.



**Table 6 – Consolidated statement of financial performance of municipalities for housing and trading services: Revenue**

Revenue	December 2022*	March 2023*	June 2023*	September 2023*	December 2023	Quarter-on-quarter difference between Sep. 2023 and Dec. 2023	Year-on-year difference between Dec. 2022 and Dec. 2023
	R million						
<b>Interest on:</b>							
Investments	39	33	85	179	199	20	160
Receivables	1 774	1 849	2 237	2 060	2 165	105	391
Dividends	0	0	0	0	7	7	7
Fines, penalties and forfeits	19	21	39	10	27	17	8
Licences and permits	144	140	134	152	142	-10	-2
Agency services	330	301	697	255	318	63	-12
Rental	268	389	277	309	302	-7	34
Sales of goods and rendering of services	357	512	518	281	356	75	-1
Gains on the disposal of assets	34	27	42	0	4	4	-30
<b>Service charges:</b>							
Sales of water	14 053	13 271	12 731	12 443	14 258	1 815	205
Sales of electricity	31 387	28 992	31 051	39 344	33 925	-5 419	2 538
Refuse removal charges	3 410	3 491	3 668	3 894	3 767	-127	357
Sewerage and sanitation charges	5 548	5 612	5 485	5 822	5 909	87	361
Other service charges (e.g. fresh produce market)	76	29	837	166	85	-81	9
<b>Government transfers and subsidies received:</b>							
Capital	6 542	4 763	8 438	3 804	7 072	3 268	530
Operational	5 790	6 582	5 394	8 246	5 952	-2 294	162
Other transfers and subsidies (incl. contributions and donations)	110	112	184	103	159	56	49
Operational revenue	1 189	1 800	1 987	1 368	1 632	264	443
Deficit	9 934	11 560	14 074	16 003	14 508	-1 495	4 574
<b>Total revenue</b>	<b>81 004</b>	<b>79 484</b>	<b>87 878</b>	<b>94 439</b>	<b>90 787</b>	<b>-3 652</b>	<b>9 783</b>

\* Some figures have been revised.

**Annexure A – Actual value and percentage change of purchases and sales of water**

Quarter ended	Purchases of water		Sales of water	
	Actual (unadjusted)		Actual (unadjusted)	
	R million	Year-on-year % change	R million	Year-on-year % change
Sep 2016	4 398		8 082	
Dec 2016	4 313		5 746	
Mar 2017	4 192		9 837	
Jun 2017	4 795		8 459	
Sep 2017	4 520	2,8	8 284	2,5
Dec 2017	5 100	18,2	8 828	53,6
Mar 2018	5 006	19,4	8 923	-9,3
Jun 2018	5 487	14,4	8 916	5,4
Sep 2018	5 179	14,6	9 493	14,6
Dec 2018	6 393	25,4	10 156	15,0
Mar 2019	6 498	29,8	9 167	2,7
Jun 2019	6 186	12,7	8 385	-6,0
Sep 2019	6 295	21,5	10 067	6,0
Dec 2019	7 354	15,0	10 449	2,9
Mar 2020	6 189	-4,8	11 767	28,4
Jun 2020	6 278	1,5	8 150	-2,8
Sep 2020	4 877	-22,5	9 159	-9,0
Dec 2020	6 872	-6,6	12 165	16,4
Mar 2021	6 232	0,7	10 686	-9,2
Jun 2021	6 702	6,8	11 538	41,6
Sep 2021	5 184	6,3	12 036	31,4
Dec 2021	6 494	-5,5	12 442	2,3
Mar 2022	6 887	10,5	12 563	17,6
Jun 2022	6 370	-5,0	11 045	-4,3
Sep 2022	5 685	9,7	13 123	9,0
Dec 2022	6 708	3,3	14 053	12,9
Mar 2023	7 879	14,4	13 271	5,6
Jun 2023	7 978	25,2	12 731	15,3
Sep 2023*	7 188	26,4	12 443	-5,2
Dec 2023	8 371	24,8	14 258	1,5

\* Some figures have been revised.

**Annexure B – Actual value and percentage change of purchases and sales of electricity**

Quarter ended	Purchases of electricity		Sales of electricity	
	Actual (unadjusted)		Actual (unadjusted)	
	R million	Year-on-year % change	R million	Year-on-year % change
Sep 2016	21 570		29 027	
Dec 2016	16 906		23 252	
Mar 2017	16 418		22 219	
Jun 2017	18 332		23 910	
Sep 2017	20 885	-3,2	27 508	-5,2
Dec 2017	16 436	-2,8	23 319	0,3
Mar 2018	16 050	-2,2	22 445	1,0
Jun 2018	18 454	0,7	23 985	0,3
Sep 2018	21 994	5,3	28 323	3,0
Dec 2018	17 570	6,9	24 903	6,8
Mar 2019	17 164	6,9	24 231	8,0
Jun 2019	20 450	10,8	25 751	7,4
Sep 2019	26 585	20,9	29 367	3,7
Dec 2019	19 715	12,2	26 935	8,2
Mar 2020	17 983	4,8	27 805	14,7
Jun 2020	21 979	7,5	26 268	2,0
Sep 2020	28 576	7,5	31 439	7,1
Dec 2020	18 935	-4,0	27 405	1,7
Mar 2021	19 323	7,5	27 877	0,3
Jun 2021	25 339	15,3	27 527	4,8
Sep 2021	33 175	16,1	35 896	14,2
Dec 2021	24 172	27,7	30 849	12,6
Mar 2022	23 648	22,4	28 621	2,7
Jun 2022	26 979	6,5	31 032	12,7
Sep 2022	33 126	-0,1	38 296	6,7
Dec 2022	22 809	-5,6	31 387	1,7
Mar 2023	21 870	-7,5	28 992	1,3
Jun 2023*	28 319	5,0	31 051	0,1
Sep 2023*	35 108	6,0	39 344	2,7
Dec 2023	28 230	23,8	33 925	8,1

\* Some figures have been revised.

**Annexure C – Top 130 municipalities in terms of total expenditure**

Rank based on total expenditure	Municipality	Type	Category	Province
1	City of Johannesburg MM	Metro	A	Gauteng
2	City of Cape Town MM	Metro	A	Western Cape
3	eThekweni MM	Metro	A	KwaZulu-Natal
4	Ekurhuleni MM	Metro	A	Gauteng
5	City of Tshwane MM	Metro	A	Gauteng
6	Nelson Mandela Bay MM	Metro	A	Eastern Cape
7	Mangaung MM	Metro	A	Free State
8	Emfuleni LM	Local/secondary city	B	Gauteng
9	Buffalo City MM	Metro	A	Eastern Cape
10	Msunduzi LM	Local/secondary city	B	KwaZulu-Natal
11	Rustenburg LM	Local/secondary city	B	North West
12	Polokwane LM	Local/secondary city	B	Limpopo
13	City of Mbombela LM	Local/secondary city	B	Mpumalanga
14	Emalaheni (MP) LM	Local/secondary city	B	Mpumalanga
15	Matjhabeng LM	Local/secondary city	B	Free State
16	Mogale City LM	Local/secondary city	B	Gauteng
17	City of Matlosana LM	Local/secondary city	B	North West
18	City of uMhlatuze LM	Local/secondary city	B	KwaZulu-Natal
19	Newcastle LM	Local/secondary city	B	KwaZulu-Natal
20	Madibeng LM	Local/secondary city	B	North West
21	Drakenstein LM	Local/secondary city	B	Western Cape
22	Rand West LM	Local/non-secondary city	B	Gauteng
23	Govan Mbeki LM	Local/secondary city	B	Mpumalanga
24	Sol Plaatje LM	Local/secondary city	B	Northern Cape
25	George LM	Local/secondary city	B	Western Cape
26	JB Marks LM	Local/secondary city	B	North West
27	Merafong City LM	Local/non-secondary city	B	Gauteng
28	O.R. Tambo DM	District	C	Eastern Cape
29	Amathole DM	District	C	Eastern Cape
30	Steve Tshwete LM	Local/secondary city	B	Mpumalanga
31	Vhembe DM	District	C	Limpopo
32	Stellenbosch LM	Local/secondary city	B	Western Cape
33	KwaDukuza LM	Local/non-secondary city	B	KwaZulu-Natal
34	King Sabata Dalindyebo LM	Local/non-secondary city	B	Eastern Cape
35	Mopani DM	District	C	Limpopo
36	Greater Tzaneen LM	Local/non-secondary city	B	Limpopo
37	Chris Hani DM	District	C	Eastern Cape
38	Bushbuckridge LM	Local/non-secondary city	B	Mpumalanga
39	Midvaal LM	Local/non-secondary city	B	Gauteng
40	Ugu DM	District	C	KwaZulu-Natal
41	Mogalakwena LM	Local/non-secondary city	B	Limpopo
42	Ray Nkonyeni LM	Local/non-secondary city	B	KwaZulu-Natal
43	Metsimaholo LM	Local/non-secondary city	B	Free State
44	Saldanha Bay LM	Local/non-secondary city	B	Western Cape

**Annexure C – Top 130 municipalities in terms of total expenditure (continued)**

Rank based on total expenditure	Municipality	Type	Category	Province
45	Overstrand LM	Local/non-secondary city	B	Western Cape
46	Sekhukhune DM	District	C	Limpopo
47	Breede Valley LM	Local/non-secondary city	B	Western Cape
48	Lekw a LM	Local/non-secondary city	B	Mpumalanga
49	Makhado LM	Local/non-secondary city	B	Limpopo
50	Mossel Bay LM	Local/non-secondary city	B	Western Cape
51	Moses Kotane LM	Local/non-secondary city	B	North West
52	Mahikeng LM	Local/non-secondary city	B	North West
53	Fetakgomo/Greater Tubatse LM	Local/non-secondary city	B	Limpopo
54	Alfred Duma LM	Local/non-secondary city	B	Kw aZulu-Natal
55	Moqhaka LM	Local/non-secondary city	B	Free State
56	Dihlabeng LM	Local/non-secondary city	B	Free State
57	Nkomazi LM	Local/non-secondary city	B	Mpumalanga
58	Msukaligw a LM	Local/non-secondary city	B	Mpumalanga
59	Ngw athe LM	Local/non-secondary city	B	Free State
60	King Cetshw ayo DM	District	C	Kw aZulu-Natal
61	UMgungundlovu DM	District	C	Kw aZulu-Natal
62	Knysna LM	Local/non-secondary city	B	Western Cape
63	Lesedi LM	Local/non-secondary city	B	Gauteng
64	Mookgopong/Modimolle LM	Local/non-secondary city	B	Limpopo
65	Maluti-A-Phof ung LM	Local/non-secondary city	B	Free State
66	Mkhondo LM	Local/non-secondary city	B	Mpumalanga
67	Kouga LM	Local/non-secondary city	B	Eastern Cape
68	Enoch Mgijima LM	Local/non-secondary city	B	Eastern Cape
69	Thembisile Hani LM	Local/non-secondary city	B	Mpumalanga
70	Capricorn DM	District	C	Limpopo
71	Daw id Kruiper LM	Local/non-secondary city	B	Northern Cape
72	Uthukela DM	District	C	Kw aZulu-Natal
73	iLembe DM	District	C	Kw aZulu-Natal
74	Ngaka Modiri Molema DM	District	C	North West
75	Zululand DM	District	C	Kw aZulu-Natal
76	Langeberg LM	Local/non-secondary city	B	Western Cape
77	Thulamela LM	Local/non-secondary city	B	Limpopo
78	Oudtshoorn LM	Local/non-secondary city	B	Western Cape
79	Sw artland LM	Local/non-secondary city	B	Western Cape
80	Bitou LM	Local/non-secondary city	B	Western Cape
81	Joe Gqabi DM	District	C	Eastern Cape
82	Setsoto LM	Local/non-secondary city	B	Free State
83	Umkhanyakude DM	District	C	Kw aZulu-Natal
84	Thaba Chw eu LM	Local/non-secondary city	B	Mpumalanga
85	Dr JS Moro ka LM	Local/non-secondary city	B	Mpumalanga
86	Moretele LM	Local/non-secondary city	B	North West
87	Witzenberg LM	Local/non-secondary city	B	Western Cape
88	Greater Giyani LM	Local/non-secondary city	B	Limpopo
89	Ba-Phalaborw a LM	Local/non-secondary city	B	Limpopo
90	Lephalale LM	Local/non-secondary city	B	Limpopo

**Annexure C – Top 130 municipalities in terms of total expenditure (concluded)**

Rank based on total expenditure	Municipality	Type	Category	Province
91	Dr Ruth Segomotsi Mompati DM	District	C	North West
92	Abaqulusi LM	Local/non-secondary city	B	Kw aZulu-Natal
93	Inkosi Langalibalele LM	Local/non-secondary city	B	Kw aZulu-Natal
94	Elias Motsoaledi LM	Local/non-secondary city	B	Limpopo
95	Harry Gwala DM	District	C	Kw aZulu-Natal
96	Makana LM	Local/non-secondary city	B	Eastern Cape
97	Alfred Nzo DM	District	C	Eastern Cape
98	Victor Khanye LM	Local/non-secondary city	B	Mpumalanga
99	Ditsobotla LM	Local/non-secondary city	B	North West
100	Theewaterskloof LM	Local/non-secondary city	B	Western Cape
101	Makhuduthamaga LM	Local/non-secondary city	B	Limpopo
102	Chief Albert Luthuli LM	Local/non-secondary city	B	Mpumalanga
103	Bela-Bela LM	Local/non-secondary city	B	Limpopo
104	Lepelle-Nkumpi LM	Local/non-secondary city	B	Limpopo
105	Sedibeng DM	District	C	Gauteng
106	uMngeni LM	Local/non-secondary city	B	Kw aZulu-Natal
107	Umzinyathi DM	District	C	Kw aZulu-Natal
108	Gert Sibande DM	District	C	Mpumalanga
109	Umzimvubu LM	Local/non-secondary city	B	Eastern Cape
110	Maquassi Hills LM	Local/non-secondary city	B	North West
111	Ga-Segonyana LM	Local/non-secondary city	B	Northern Cape
112	uMlalazi LM	Local/non-secondary city	B	Kw aZulu-Natal
113	Dr Beyers Naude LM	Local/non-secondary city	B	Eastern Cape
114	Nala LM	Local/non-secondary city	B	Free State
115	Gamagara LM	Local/non-secondary city	B	Northern Cape
116	Nketoana LM	Local/non-secondary city	B	Free State
117	Hessequa LM	Local/non-secondary city	B	Western Cape
118	Nkangala DM	District	C	Mpumalanga
119	Mantsopa LM	Local/non-secondary city	B	Free State
120	West Rand DM	District	C	Gauteng
121	Raymond Mhlaba LM	Local/non-secondary city	B	Eastern Cape
122	Garden Route DM	District	C	Western Cape
123	Ulundi LM	Local/non-secondary city	B	Kw aZulu-Natal
124	Naledi LM	Local/non-secondary city	B	North West
125	Cape Winelands DM	District	C	Western Cape
126	Musina LM	Local/non-secondary city	B	Limpopo
127	Kopanong LM	Local/non-secondary city	B	Free State
128	Matatiele LM	Local/non-secondary city	B	Eastern Cape
129	West Coast DM	District	C	Western Cape
130	Dr. Pixley Ka Isaka Seme LM	Local/non-secondary city	B	Mpumalanga

**Annexure D – Changes brought about by mSCOA classification**

<b>Expenditure</b>	
<b>Pre-mSCOA classification</b>	<b>m SCOA classification</b>
Employee-related costs	No change
Remuneration of board of directors/councillors	Remuneration of councillors
Interest paid	Finance costs
Loss on the disposal of property, plant and equipment	Loss on disposal of assets
Bad debts	Debt impairment
Contracted services	<b>Contracted services:</b> Consultants and professional services Contractors (new variable) Outsourced services (new variable)
Collection costs	Falls away – it went to other operational costs
Depreciation and amortisation	Depreciation, amortisation and impairment
Impairment loss (PPE)	Combined with depreciation and amortisation
Repairs and maintenance	Falls away – it went to other contracted services
<b>Bulk purchases:</b>	<b>No change</b>
Purchases of water	No change
Purchases of electricity	No change
Other bulk purchases	No change
	<b>Operating leases:</b>
	Buildings and infrastructure (new variable)
	Computer, furniture and office equipment (new variable)
	Transport assets, machinery and equipment (new variable)
	Other operating leases (new variable)
	Inventory consumed (new variable)
<b>Grants and subsidies paid to:</b>	<b>Transfers and subsidies paid to:</b>
Other local government institutions	No change
Tertiary institutions of higher learning	No change
Households or individuals	No change
Non-profit institutions serving households	No change
Other	Other transfers and subsidies
<b>General expenditure:</b>	<b>Operational costs:</b>
Accommodation, travelling and subsistence	Travel and subsistence
Advertising, promotions and marketing	Advertising, publicity and marketing
Audit fees	External audit fees
Bank charges	Bank charges, facility and card fees
Cleaning services	Falls away – it went to other contracted services / other operational costs
Consultancy and professional fees	Falls under contracted services
Entertainment costs	No change
Fuel and oil	Wet fuel
Hiring of plant and equipment	Hire charges
Insurance costs	Insurance underwriting
Pharmaceutical	Falls away – it went to other operational costs
Postal and courier services	Courier and delivery services
Printing and stationery	Printing, publications and books
Rebates for property rates	Falls away – it went to other expenditure
Rebates for service charges	Falls away – it went to other expenditure
Rental of land, buildings and other structures	Catered for under operating leases
Rental of office equipment	Catered for under operating leases
Security services	Falls away – it went to other contracted services
Subscriptions and membership fees	Professional bodies, membership and subscriptions
Telecommunication services	Communication
Training and education	Falls away – it went to other operational costs
Transport costs	No change
	Other operational costs
Other expenditure	No change
Taxation	No change
Surplus	No change
<b>Total expenditure</b>	<b>No change</b>

**Annexure D – Changes brought about by mSCOA classification (concluded)**

Revenue	
Pre-mSCOA classification	m SCOA classification
<b>Property rates from:</b>	<b>No change</b>
Residential	No change
Commercial or business	No change
State	No change
Other (includes agricultural, municipal, etc.)	No change
Property rates - penalties imposed and collection charges	No change
<b>Service charges:</b>	<b>No change</b>
Sales of water	No change
Sales of electricity	No change
Refuse removal charges	No change
Sewerage and sanitation charges	No change
Other service charges (e.g. fresh produce market)	No change
<b>Interest earned from:</b>	<b>Interest on:</b>
External investments	Investments
Outstanding debtors	Receivables
Dividends received	Dividends
Fines	Fines, penalties and forfeits
Licences and permits	No change
Income for agency services	Agency services
Rental of facilities and equipment	Rental
Bad debts recovered	Falls away – now under operational revenue
	Sales of goods and rendering of services (new variable)
Public contributions and donations (including PPE)	Moves to transfers and subsidies received
Gains on the disposal of property, plant and equipment	Gains on the disposal of assets
<b>Grants and subsidies from:</b>	<b>Government transfers and subsidies received:</b>
National government	Catered for under operational transfers
Provincial government	Catered for under operational transfers
Local government	Catered for under operational transfers
Spent conditional grant	Catered for under capital transfers
	Capital (new variable)
	Operational (new variable)
Other	Other transfers and subsidies (incl. contributions and donations)
Other income	Operational revenue
Deficit	No change
<b>Total income</b>	<b>Total revenue</b>



## Notes

### Forthcoming issue

Issue

Expected release date

March 2024

June 2024

### Purpose of survey

The *Quarterly financial statistics of selected municipalities* (QFSSM) (statistical release P9110.1) is a quarterly survey that obtains financial information from institutions that are determined to be municipalities in terms of the Local Government: Municipal Structures Act 1998 (Act No. 117 of 1998). The results of the survey are used to compile estimates of national accounts in order to calculate the gross domestic product (GDP) and its components; by the fiscal and monetary authorities for policy formulation; and for the analysis of local government finances.

### Response rates

December 2022 quarter:	99% (of 130)
March 2023 quarter:	99% (of 130)
June 2023 quarter:	99% (of 130)
September 2023 quarter:	98% (of 130)
December 2023 quarter:	97% (of 130)

### Imputation

Imputations were performed for four municipalities (City of Tshwane metropolitan municipality and Merafong City local municipality did not respond and the figures for Ditsobotla and Kopanong local municipalities were not usable).

### Cautionary note

The QFSSM survey provides quarterly financial updates based on preliminary figures from municipalities. Please refer to the annual *Financial census of municipalities* (statistical release P9114), where most results are based on audited figures, for a more in-depth report.

### Implementation of Municipal Standard Chart of Accounts (mSCOA)

The implementation of mSCOA caused a few municipalities to experience challenges with their newly upgraded or acquired systems. The following were some of the most common issues:

- i. municipalities were not able to integrate their reporting systems (such as payroll and municipal systems) into the newly upgraded mSCOA-compliant system; and
- ii. municipalities experienced difficulty in capturing figures into the new systems – this was primarily a problem for municipalities that were moving from one system to another.

**Stats SA is working with the affected municipalities and other stakeholders to resolve the issues reported above. The data for the quarter ended December 2023 are preliminary (see explanatory note 6 on page 16: Revised figures).**

## Explanatory notes

- Introduction** 1 The purpose of the quarterly financial statistics survey of selected municipalities is to provide stakeholders with information for allowing analysis and assessment of the state of local government finances.
- This publication contains estimates for the quarters ended December 2022, March 2023, June 2023, September 2023 and December 2023. The survey is designed to obtain financial information of local government institutions relating to the consolidated statement of financial performance of municipalities for:
- rates and general services; and
  - housing and trading services.
- Survey methodology and design** 2 With effect from the quarter ended December 2020, Stats SA has conducted a quarterly survey of selected municipalities which focuses on the largest 130 municipalities, which include metropolitan municipalities, secondary cities, other large local municipalities and district municipalities (see Annexure C on page 10 for a full list of these municipalities). The ranking of municipalities was based on their total expenditures as of the 2017/2018 annual financial statements from the largest to the smallest. This quarterly survey represents approximately 85 percent of the total value when the full scope of municipalities is surveyed. Data for 130 municipalities were available since December 2016. Prior to this, there were re-demarcation issues which resulted in the scope reduction. So not all 130 can be extracted from the 278, 283, and 284, etc. municipalities that were there before 2016. A similar survey called *Financial Census of Municipalities* (P9114) inclusive of the other municipalities is conducted annually.
- The statistical unit for the collection of information is the municipality.
- Scope of the survey** 3 According to note 2, the survey covers quarterly financial information for 130 selected municipalities. Consequently, there is comparable information available for this new scope because it is included in a collection of 257 municipalities that collects, processes, analyses and publishes *Quarterly financial statistics of municipalities* (P9110).
- Classification and accounting standards** 4 For the purposes of classification of local government institutions according to activities, Statistics South Africa (Stats SA) used the *Standard Industrial Classification of All Economic Activities* (SIC), Fifth Edition, Report No.09-90-02 of January 1993. Activities of local government institutions also adhere to the accounting standards and requirements in terms of the Generally Recognised Accounting Practice (GRAP).
- The Municipal Standard Chart of Accounts (mSCOA) was initially rolled out (piloted-tested) in some municipalities in 2016. Since then, it has been implemented in all municipalities beginning in 2017. As part of the general ledger, which forms part of the books of account containing a standard list of all available accounts, this framework provides the method and format for recording and classifying financial transaction information. See Annexure D for changes made as a result of the alignment to mSCOA.
- Imputation** 5 A historical method is used to impute for non-response. Historical imputation is when a previous value of a non-respondent is used for the imputation of a current value. This value may be brought forward unchanged (un-weighted historical imputation), or have some kind of movement applied to it (weighted historical imputation). QFSSM (P9110.1) uses the unweighted imputation method currently.
- Revised figures** 6 Estimates for the current quarter are preliminary. Figures will be revised if respondents report revisions or corrections to their figures and also if the data were received late by Stats SA (after the cut-off date for submitting their questionnaires).
- Rounding-off of figures** 7 The figures in the tables have been rounded off to the nearest digit shown and as a result there may be slight discrepancies between the sums of the constituent items and the totals shown.

- Related publications**
- 8 Users may wish to refer to the following Stats SA publications:
- P9110 *Quarterly financial statistics of municipalities (discontinued);*
  - P9101 *Capital expenditure of the public sector;*
  - P9114 *Financial census of municipalities;*
  - P9119.4 *Financial statistics of consolidated general government;*
  - P0441 *Gross domestic product; and*
  - P0277 *Quarterly employment statistics.*
- Symbols and abbreviations used**
- 9
- |          |   |
|----------|---|
| GDP      | Gross domestic product  |
| GRAP     | Generally Recognised Accounting Practice                      |
| mSCOA    | Municipal Standard Chart of Accounts                          |
| QES      | Quarterly employment statistics                               |
| QFSSM    | Quarterly financial statistics of selected municipalities     |
| SIC      | Standard Industrial Classification of All Economic Activities |
| Stats SA | Statistics South Africa                                       |
| 0        | Nil or not applicable   |
| *        | Revised   |

## Glossary of the selected terms

<b>Agency services</b>	The guideline underlying agency services is that the municipality performs a service on behalf of another entity. The amounts collected on behalf of the principal are not revenue. Instead, revenue is the amount of any commission received or receivable for the collection or handling of the gross flows.
<b>Consolidated statement of financial performance</b>	The aggregate or consolidated statement of financial performance (previously referred to as income statement) reports the institution's financial performance during a specific period of time. This statement covers all the revenue and expenditure of an entity over a specific period of time.
<b>Consultants and professional services</b>	Consulting services refer to specialist services and skills provided that are required for the achievement of a specific objective, with the aim of providing expert and professional advice on a time and material basis. It is unnecessary to maintain these skills in-house, since they are required on a once-off or temporary basis. Therefore, a consultant is a professional person appointed by the municipality to provide technical and specialist advice or to assist with the design and implementation of specific projects or programmes.
<b>Contracted services</b>	This group of accounts consists of outsourced services, consultants and professional services, and contractors. See above and below for descriptions of these.
<b>Contractors</b>	Contractors are required to provide services that are not the core business of the municipality. It is normally not cost effective to maintain these skills within the department. Contractors include costs associated with the use of contracted individuals or businesses on projects or tasks. This does not include amounts payable to contractors in respect of provision of services such as cleaning and security even if a staff element can be identified. Note also that it is common practice that the said contractor provides all the materials required for the project – the tenders are for the whole project, materials included.
<b>Current expenditure</b>	Current expenditure refers to transactions that decrease the net worth of the institution, including interest paid, compensation of employees, grants and subsidies paid and depreciation, but excluding the acquisition of fixed capital. It consists of the total expenditure of rates and general services (excluding the surplus) and the total expenditure of housing and trading services (excluding the surplus).
<b>Debt impairment</b>	Impaired debt is debt of any kind that is unlikely to be paid in full. This results in a loss of value of the amounts that an entity has pending to claim from its customers for the goods or services delivered.
<b>Depreciation, amortisation and impairment</b>	<p>Depreciation is the systematic allocation of the cost of an asset from the statement of financial position to depreciation expense on the statement of financial performance over the useful life of the asset.</p> <p>Amortisation is the systematic allocation of the discount, premium or issue cost of a financial instrument over the life of the instrument, or an intangible asset over a certain period.</p> <p>Impairment is a permanent reduction in the value of an asset. It may occur as a result of an unusual or one-time event, such as a change in legal or economic conditions, a change in consumer demand, or damage that impacts an asset.</p>
<b>District municipality</b>	District municipality refers to a municipality that has a municipal executive and legislative authority in an area that includes more than one municipality and which is described in section 155(1) of the Constitution as a category C municipality. Refer to the Local Government: Municipal Structures Act, 1998 (Act No.117 of 1998).

<b>Employee-related costs</b>	<p>Employee-related costs include payment to full-time and part-time employees irrespective of whether the remuneration is paid out of revenue capital or any other account.</p> <p>Employee-related costs also include:</p> <ul style="list-style-type: none"> <li>• basic compensation;</li> <li>• allowances;</li> <li>• contributions to other benefit funds of employees such as medical aid, pension fund contributions, group life, etc. (excluding unemployment insurance and workmen's compensation, etc. which may be looked upon as a form of insurance and would appear under general expenditure), and other benefits such as housing subsidies; and</li> <li>• uniform and clothing allowances (clothing, boots, overalls etc. supplied to uniformed employees).</li> </ul> <p>Also refer to the <i>Quarterly employment statistics</i> (QES) – statistical release P0277, which measures employment and gross earnings of all employees on a given municipal payroll.</p>
<b>Fines, penalties and forfeits</b>	<p>This item consists of all compulsory receipts imposed by a court or quasi-judicial body considered to be non-exchange revenue, e.g. traffic fines, fines for illegal connections, disconnection fees, motor vehicle licences, tender withdrawals, retentions, unclaimed money or deposits etc.</p>
<b>Housing services</b>	<p>Housing includes all activities associated with the municipal provision of housing.</p>
<b>Licences or permits</b>	<p>This item provides accounts for the granting of licences or permits associated with a regulatory function administered by the municipality.</p>
<b>Local municipality</b>	<p>Local municipality refers to municipalities that share municipal executive and legislative authority in its area with a district municipality within whose area it falls that is described in section 155(1) of the Constitution as a category B municipality. Refer to the Local Government: Municipal Structures Act, 1998 (Act No.117 of 1998).</p>
<b>Metropolitan municipality</b>	<p>Metropolitan municipality refers to an institution that has municipal executive and legislative authority in an area that includes more than one municipality and which is described in section 155(1) of the Constitution as a category A municipality. Refer to the Local Government: Municipal Structures Act, 1998 (Act No.117 of 1998).</p>
<b>Municipality</b>	<p>Municipality is a generic term describing the 'unit' of government in the local spheres responsible for local government in a geographically demarcated area and includes district, local and metropolitan municipalities. A municipality is an institution consisting of a municipal council (elected political representatives) and the municipal administration (appointed officials). Refer to the Local Government: Municipal Structures Act, 1998 (Act No.117 of 1998).</p>
<b>Operating leases</b>	<p>These are leases other than a finance lease. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.</p>
<b>Operational costs including other operational costs not covered separately</b>	<p>This group of accounts provides for all expenditure items not specifically provided for in any other category and replaces the customary "miscellaneous, general, sundry, other, etc." classification. An operating expense is a day-to-day expense such as sales and administration, or research and development, accounting expenses, licence fees, advertising, office expenses, utilities such as telephone, insurance, property management, travel and vehicle expenses.</p>
<b>Operational revenue</b>	<p>This group of accounts provides for "all other types of revenue" not specifically provided for in the revenue accounts, e.g. administrative handling fees, bad debts recovered, breakages recovered, collection charges, commission, incidental cash surpluses, insurance refunds, skills development levy refunds, agricultural activities, etc.</p>

<b>Other expenditure</b>	<p>The following are included in other expenditure:</p> <ul style="list-style-type: none"><li>• departmental charges/fees;</li><li>• books and magazines;</li><li>• licences and trade licences;</li><li>• workshops;</li><li>• refreshments; and</li><li>• sundries.</li></ul>
<b>Outsourced services</b>	<p>Refers to activities performed by the municipality through external providers rather than the municipality's own staff. Reasons for such arrangements include temporary incapacity and cost savings (e.g. cleaning, security and recruitment).</p>
<b>Rates and general services</b>	<p>Rates and general services refer to municipal services that are not economically self-supporting and are financed by imposing assessment and other rates, the receipt of subsidies, and other contributions. This includes ambulance services, fire control (or fire-fighting), health services (clinics, old-age homes), roads and storm water drainage, parks and recreation (libraries, cultural activities, museums, sport administration, community halls, swimming pools, sports grounds, nature reserves, etc.), sewerage and cleansing, traffic (licensing offices) and other services (city engineers, administration, personnel, legal services, city treasurer, etc.).</p>
<b>Sale of goods and rendering of services</b>	<p>This category consists of sales and services rendered provided that the municipality produced or partially produced the good or service. Goods include goods produced by the municipality for the purpose of sale, such as publications, and goods purchased for resale, such as merchandise or land and other property held for resale. The rendering of services typically involves the performance by the municipality of an agreed task over an agreed period of time. Examples of services rendered by entities for which revenue is typically received in exchange may include the provision of housing, management of water facilities, management of toll roads, and management of transfer payments.</p>
<b>Service charges</b>	<p>This group of accounts provides for the typical services rendered by the municipality as "exchange transactions", for example electricity, water, waste water management and waste management.</p>
<b>Trading services</b>	<p>Trading services are services for which the tariffs are determined in such a way that the provision of the service should yield a trading profit (market-related goods and services). These include waste management (refuse removal, solid waste disposal [landfill sites], street cleaning, recycling, etc.), waste water management (sewerage, storm water management and public toilets), water (water distribution, water storage, etc.), electricity (electricity distribution, electricity generation, street lighting, etc.), etc.</p>
<b>Transfers and subsidies paid</b>	<p>Transfers and subsidies include all unrequited payments made by the municipality to other institutions, businesses and individuals; it does not constitute final expenditure by the municipality. A payment is unrequited provided that the municipality does not receive anything directly in return for the transfer to the other party.</p> <p>Subsidies are unrequited payments that municipalities make to public corporations and private enterprises. These payments usually have a direct policy outcome, either by subsidising the price of goods and services or by influencing the level of production.</p>
<b>Transfers and subsidies received</b>	<p>This category includes all unrequited, voluntary receipts from other parties. Thus, an entry should be made under this item when the municipality does not provide anything of similar value directly in return for the transfer from the other party and the transfer is voluntary. Subsidies are unrequited payments that municipalities obtain from public and private enterprises. These payments usually have a direct policy outcome, either by subsidising the price of goods and services or by influencing the level of production.</p>

## General information

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