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## **STATISTICAL RELEASE**

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# Quarterly financial statistics of selected municipalities

Quarter ended December 2025

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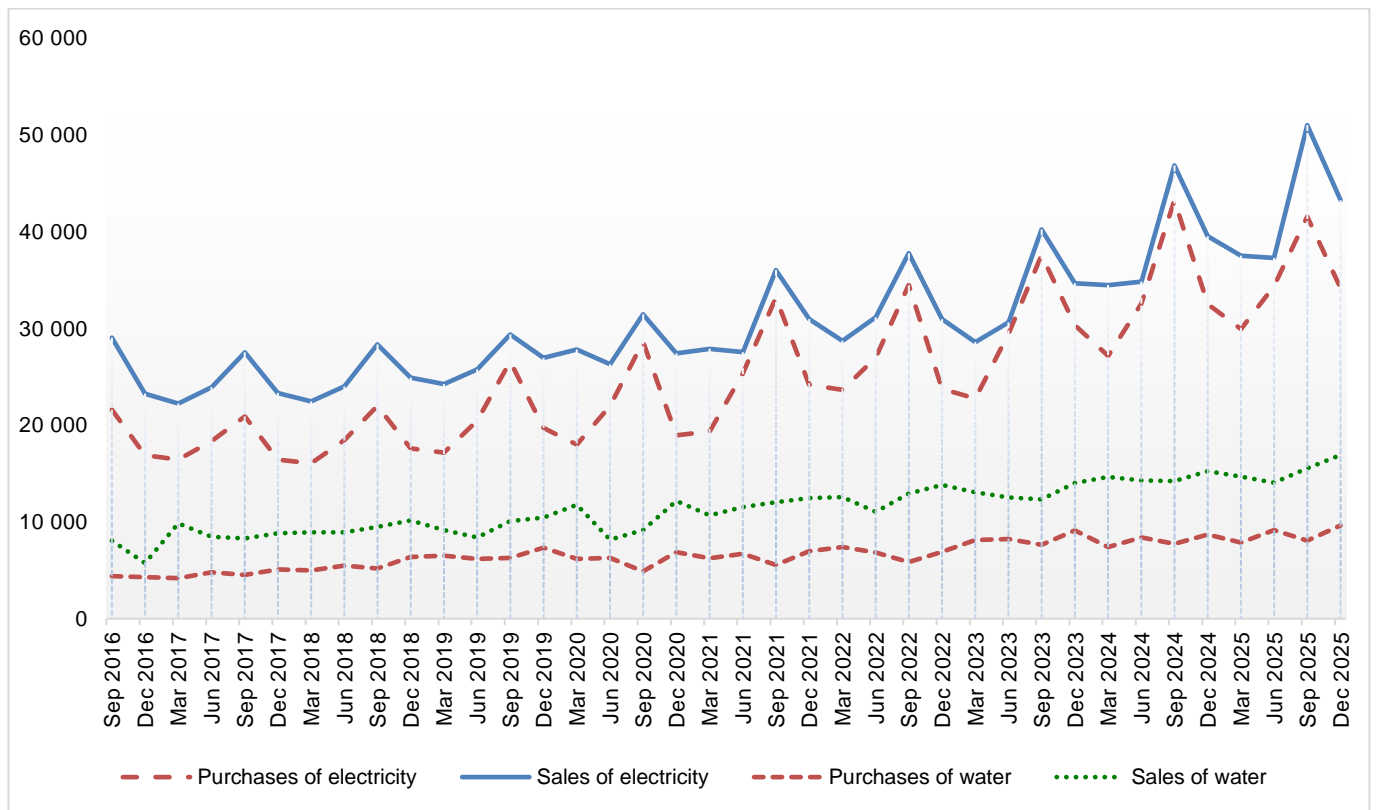
**Key findings**

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

Item	Quarter ended				
	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25
	Year-on-year % change				
Purchases of water	-4,5	6,1	9,1	4,4	10,8
Sales of water	8,5	0,3	-1,6	9,3	11,1
Purchases of electricity	7,2	10,2	5,5	-3,9	5,0
Sales of electricity	14,0	8,8	7,0	8,9	9,4

Table A shows annual growth rates for the purchases and sales of water and electricity. Purchases of water increased by 10,8% in the quarter ended December 2025 compared with the quarter ended December 2024 and sales of water increased by 11,1%. Purchases and sales of electricity increased by 5,0% and 9,4% respectively, over the same period.

**Figure 1 – Purchases and sales of water and electricity, R million**



*Risenga Maluleke*  
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 Statistician-General

**Table 1 – Combined consolidated statement of financial performance of municipalities for the quarters ended December 2024, March 2025, June 2025, September 2025 and December 2025: Expenditure**

Expenditure	December 2024	March 2025	June 2025	September 2025*	December 2025	Quarter-on-quarter difference between Sep. 2025 and Dec. 2025	Year-on-year difference between Dec. 2024 and Dec. 2025
	<b>R million</b>						
Employee-related costs	36 426	33 065	34 512	34 816	38 108	3 292	1 682
Remuneration of councillors	994	979	935	913	985	72	-9
Finance costs	3 551	2 430	3 518	2 370	3 334	964	-217
Loss on disposal of assets	53	154	639	53	108	55	55
Debt impairment	3 644	6 978	9 141	9 036	5 536	-3 500	1 892
<b>Contracted services:</b>							
Consultants and professional services	3 131	2 543	4 440	1 563	2 912	1 349	-219
Contractors	6 528	5 033	8 934	3 927	6 807	2 880	279
Outsourced services	5 411	5 007	6 810	4 180	6 719	2 539	1 308
<b>Operating leases:</b>							
Buildings and infrastructure	581	663	232	640	595	-45	14
Computer, furniture and office equipment	81	75	127	44	65	21	-16
Transport assets, machinery and equipment	315	233	321	149	273	124	-42
Other operating leases	116	109	131	102	114	12	-2
Inventory consumed	3 626	3 118	3 676	2 316	4 095	1 779	469
Depreciation, amortisation and impairment	8 239	8 737	11 070	7 057	8 802	1 745	563
<b>Bulk purchases:</b>							
Purchases of water	8 694	7 854	9 148	8 062	9 636	1 574	942
Purchases of electricity	32 497	29 930	34 351	41 501	34 134	-7 367	1 637
Other bulk purchases	3	2	3	5	4	-1	1
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	65	98	276	69	105	36	40
Tertiary institutions of higher learning	12	10	11	0	0	0	-12
Households or individuals	498	439	468	154	257	103	-241
Non-profit institutions	20	174	53	21	15	-6	-5
Other transfers and subsidies	612	404	660	651	933	282	321
<b>Operational costs:</b>							
Advertising, publicity and marketing	166	166	242	115	165	50	-1
Bank charges, facility and card fees	187	119	132	226	148	-78	-39
Communication	219	263	251	153	216	63	-3
Courier and delivery services	11	12	12	8	9	1	-2
Entertainment costs	11	9	11	8	10	2	-1
External audit fees	655	242	100	84	725	641	70
Hire charges	450	484	442	311	392	81	-58
Insurance underwriting	453	173	181	812	348	-464	-105
Printing, publications and books	62	84	102	55	84	29	22
Professional bodies, membership and subscriptions	90	118	180	273	157	-116	67
Transport costs	35	32	54	23	40	17	5
Travel and subsistence	225	173	212	187	242	55	17
Wet fuel	363	487	473	265	595	330	232
Other operational costs	5 032	4 060	6 167	4 974	5 361	387	329
Other expenditure	7 153	8 583	10 430	5 839	7 985	2 146	832
Taxation	10	8	5	18	7	-11	-3
Surplus	39 464	37 133	16 148	69 910	45 878	-24 032	6 414
<b>Total expenditure</b>	<b>169 683</b>	<b>160 181</b>	<b>164 598</b>	<b>200 890</b>	<b>185 899</b>	<b>-14 991</b>	<b>16 216</b>

\* Some figures have been revised.

**Table 2 – Combined consolidated statement of financial performance of municipalities for the quarters ended December 2024, March 2025, June 2025, September 2025 and December 2025: Revenue**

Revenue	December 2024	March 2025	June 2025	September 2025*	December 2025	Quarter-on-quarter difference between Sep. 2025 and Dec. 2025	Year-on-year difference between Dec. 2024 and Dec. 2025
	R million						
<b>Property rates from:</b>							
Residential	12 927	9 249	10 599	16 756	13 997	-2 759	1 070
Commercial or business	7 599	10 779	10 075	10 237	8 812	-1 425	1 213
State	892	650	734	1 035	709	-326	-183
Other (includes agricultural, municipal, etc.)	1 823	2 206	3 130	2 539	2 135	-404	312
Property rates – penalties imposed and collection charges	14	12	11	11	12	1	-2
<b>Service charges:</b>							
Sales of water	15 223	14 668	14 037	15 538	16 909	1 371	1 686
Sales of electricity	39 492	37 488	37 247	50 970	43 223	-7 747	3 731
Refuse removal charges	3 902	3 944	3 979	4 415	4 524	109	622
Sewerage and sanitation charges	5 950	6 165	6 106	6 654	6 646	-8	696
Other service charges (e.g. fresh produce market)	154	95	536	163	182	19	28
<b>Interest on:</b>							
Investments	1 634	1 634	1 894	1 510	1 601	91	-33
Receivables	4 812	4 503	5 731	5 153	5 382	229	570
Dividends	0	3	0	0	0	0	0
Fines, penalties and forfeits	869	1 637	1 400	907	1 315	408	446
Licences and permits	199	206	194	230	212	-18	13
Agency services	769	722	784	658	554	-104	-215
Rental	671	654	775	764	721	-43	50
Sales of goods and rendering of services	1 220	874	1 025	872	897	25	-323
Gains on the disposal of assets	42	58	88	41	87	46	45
<b>Government transfers and subsidies received:</b>							
Capital	8 067	7 492	11 488	5 171	11 509	6 338	3 442
Operational	29 749	25 152	9 816	39 065	32 747	-6 318	2 998
Other transfers and subsidies (incl. contributions and donations)	453	305	229	398	317	-81	-136
Operational revenue	5 622	6 989	8 493	6 403	6 596	193	974
Deficit	27 600	24 696	36 227	31 400	26 812	-4 588	-788
<b>Total revenue</b>	<b>169 683</b>	<b>160 181</b>	<b>164 598</b>	<b>200 890</b>	<b>185 899</b>	<b>-14 991</b>	<b>16 216</b>

\* Some figures have been revised.

**Table 3 – Consolidated statement of financial performance of municipalities for rates and general services for the quarters ended December 2024, March 2025, June 2025, September 2025 and December 2025: Expenditure**

Expenditure	December 2024	March 2025	June 2025	September 2025*	December 2025	Quarter-on-quarter difference between Sep. 2025 and Dec. 2025	Year-on-year difference between Dec. 2024 and Dec. 2025
	R million						
Employee-related costs	23 470	21 260	22 162	22 105	24 425	2 320	955
Remuneration of councillors	994	979	935	913	985	72	-9
Finance costs	1 743	1 353	1 899	1 505	2 177	672	434
Loss on disposal of assets	11	100	537	29	82	53	71
Debt impairment	948	2 793	2 346	2 522	1 530	-992	582
<b>Contracted services:</b>							
Consultants and professional services	1 865	1 591	2 440	1 054	1 715	661	-150
Contractors	2 304	1 666	3 389	1 438	2 053	615	-251
Outsourced services	2 330	2 040	2 776	1 780	2 653	873	323
<b>Operating leases:</b>							
Buildings and infrastructure	178	257	104	234	220	-14	42
Computer, furniture and office equipment	65	56	96	29	46	17	-19
Transport assets, machinery and equipment	216	174	231	76	198	122	-18
Other operating leases	68	68	75	74	75	1	7
Inventory consumed	740	724	1 116	590	724	134	-16
Depreciation, amortisation and impairment	2 313	2 439	2 611	2 016	2 440	424	127
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	46	71	217	58	87	29	41
Tertiary institutions of higher learning	5	3	4	0	0	0	-5
Households	327	130	222	38	35	-3	-292
Non-profit institutions	19	169	51	17	14	-3	-5
Other transfers and subsidies paid	569	242	521	599	893	294	324
<b>Operational costs:</b>							
Advertising, publicity and marketing	127	122	194	72	132	60	5
Bank charges, facility and card fees	179	114	126	221	143	-78	-36
Communication	174	212	211	116	165	49	-9
Courier and delivery services	11	12	12	8	9	1	-2
Entertainment	11	9	11	8	10	2	-1
External audit fees	589	227	95	75	660	585	71
Hire charges	108	109	151	70	124	54	16
Insurance underwriting	344	148	171	739	320	-419	-24
Printing, publications and books	53	77	87	44	77	33	24
Professional bodies, membership and subscriptions	86	115	166	244	137	-107	51
Transport costs	34	28	52	22	37	15	3
Travel and subsistence	180	140	170	138	185	47	5
Wet fuel	220	299	291	130	407	277	187
Other operational costs	2 189	2 051	3 314	2 911	2 769	-142	580
Other expenditure	2 142	2 974	3 349	1 935	2 502	567	360
Taxation	0	0	0	0	0	0	0
Surplus	26 891	24 745	10 566	41 635	29 026	-12 609	2 135
<b>Total expenditure</b>	<b>71 549</b>	<b>67 497</b>	<b>60 698</b>	<b>83 445</b>	<b>77 055</b>	<b>-6 390</b>	<b>5 506</b>

\* Some figures have been revised.

**Table 4 – Consolidated statement of financial performance of municipalities for rates and general services for the quarters ended December 2024, March 2025, June 2025, September 2025 and December 2025: Revenue**

Revenue	December 2024	March 2025	June 2025	September 2025*	December 2025	Quarter-on-quarter difference between Sep. 2025 and Dec. 2025	Year-on-year difference between Dec. 2024 and Dec. 2025
	R million						
<b>Property rates from:</b>							
Residential	12 927	9 249	10 599	16 756	13 997	-2 759	1 070
Commercial or business	7 599	10 779	10 075	10 237	8 812	-1 425	1 213
State	892	650	734	1 035	709	-326	-183
Other (includes agricultural, municipal, etc.)	1 823	2 206	3 130	2 539	2 135	-404	312
Property rates – penalties imposed and collection charges	14	12	11	11	12	1	-2
<b>Interest on:</b>							
Investments	1 567	1 581	1 784	1 459	1 554	95	-13
Receivables	1 689	1 627	2 468	1 743	1 827	84	138
Dividends	0	0	0	0	0	0	0
Fines, penalties and forfeits	847	1 595	1 348	874	1 229	355	382
Licences and permits	51	67	56	77	71	-6	20
Agency services	379	376	394	356	197	-159	-182
Rental	317	271	372	395	353	-42	36
Sales of goods and rendering of services	546	479	625	534	534	0	-12
Gains on the disposal of assets	33	38	52	29	47	18	14
<b>Government transfers and subsidies received:</b>							
Capital	1 925	1 331	2 345	1 054	2 053	999	128
Operational	21 457	16 949	6 086	26 451	23 245	-3 206	1 788
Other transfers and subsidies (incl. contributions and donations)	395	253	59	275	158	-117	-237
Operational revenue	4 107	5 357	4 463	4 933	4 493	-440	386
Deficit	14 981	14 677	16 097	14 687	15 629	942	648
<b>Total revenue</b>	<b>71 549</b>	<b>67 497</b>	<b>60 698</b>	<b>83 445</b>	<b>77 055</b>	<b>-6 390</b>	<b>5 506</b>

\* Some figures have been revised.

**Table 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the quarters ended December 2024, March 2025, June 2025, September 2025 and December 2025: Expenditure**

Expenditure	December 2024	March 2025	June 2025	September 2025*	December 2025	Quarter-on-quarter difference between Sep. 2025 and Dec. 2025	Year-on-year difference between Dec. 2024 and Dec. 2025
	R million						
Employee-related costs	12 956	11 805	12 350	12 711	13 683	972	727
Finance costs	1 808	1 077	1 619	865	1 157	292	-651
Loss on disposal of assets	42	54	102	24	26	2	-16
Debt impairment	2 696	4 185	6 795	6 514	4 006	-2 508	1 310
<b>Contracted services:</b>							
Consultancy and professional services	1 266	952	2 000	509	1 197	688	-69
Contractors	4 224	3 367	5 545	2 489	4 754	2 265	530
Outsourced services	3 081	2 967	4 034	2 400	4 066	1 666	985
<b>Operating leases:</b>							
Buildings and infrastructure	403	406	128	406	375	-31	-28
Computer, furniture and office equipment	16	19	31	15	19	4	3
Transport assets, machinery and equipment	99	59	90	73	75	2	-24
Other operating leases	48	41	56	28	39	11	-9
Inventory consumed	2 886	2 394	2 560	1 726	3 371	1 645	485
Depreciation, amortisation and impairment loss	5 926	6 298	8 459	5 041	6 362	1 321	436
<b>Bulk purchases:</b>							
Purchases of water	8 694	7 854	9 148	8 062	9 636	1 574	942
Purchases of electricity	32 497	29 930	34 351	41 501	34 134	-7 367	1 637
Other bulk purchases	3	2	3	5	4	-1	1
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	19	27	59	11	18	7	-1
Tertiary institutions of higher learning	7	7	7	0	0	0	-7
Households	171	309	246	116	222	106	51
Non-profit institutions	1	5	2	4	1	-3	0
Other grants paid	43	162	139	52	40	-12	-3
<b>Operational costs:</b>							
Advertising, promotions and marketing	39	44	48	43	33	-10	-6
Bank charges, facility and card fees	8	5	6	5	5	0	-3
Communication	45	51	40	37	51	14	6
Courier and delivery services	0	0	0	0	0	0	0
Entertainment	0	0	0	0	0	0	0
External audit fees	66	15	5	9	65	56	-1
Hire charges	342	375	291	241	268	27	-74
Insurance underwriting	109	25	10	73	28	-45	-81
Printing, publications and books	9	7	15	11	7	-4	-2
Professional bodies, membership and subscriptions	4	3	14	29	20	-9	16
Transport costs	1	4	2	1	3	2	2
Travel and subsistence	45	33	42	49	57	8	12
Wet fuel	143	188	182	135	188	53	45
Other operational costs	2 843	2 009	2 853	2 063	2 592	529	-251
Other expenditure	5 011	5 609	7 081	3 904	5 483	1 579	472
Taxation	10	8	5	18	7	-11	-3
Surplus	12 573	12 388	5 582	28 275	16 852	-11 423	4 279
<b>Total expenditure</b>	<b>98 134</b>	<b>92 684</b>	<b>103 900</b>	<b>117 445</b>	<b>108 844</b>	<b>-8 601</b>	<b>10 710</b>

\* Some figures have been revised.

**Table 6 – Consolidated statement of financial performance of municipalities for housing and trading services for the quarters ended December 2024, March 2025, June 2025, September 2025 and December 2025: Revenue**

Revenue	December 2024	March 2025	June 2025	September 2025*	December 2025	Quarter-on-quarter difference between Sep. 2025 and Dec. 2025	Year-on-year difference between Dec. 2024 and Dec. 2025
	R million						
<b>Interest on:</b>							
Investments	67	53	110	51	47	-4	-20
Receivables	3 123	2 876	3 263	3 410	3 555	145	432
Dividends	0	3	0	0	0	0	0
Fines, penalties and forfeits	22	42	52	33	86	53	64
Licences and permits	148	139	138	153	141	-12	-7
Agency services	390	346	390	302	357	55	-33
Rental	354	383	403	369	368	-1	14
Sales of goods and rendering of services	674	395	400	338	363	25	-311
Gains on the disposal of assets	9	20	36	12	40	28	31
<b>Service charges:</b>							
Sales of water	15 223	14 668	14 037	15 538	16 909	1 371	1 686
Sales of electricity	39 492	37 488	37 247	50 970	43 223	-7 747	3 731
Refuse removal charges	3 902	3 944	3 979	4 415	4 524	109	622
Sewerage and sanitation charges	5 950	6 165	6 106	6 654	6 646	-8	696
Other service charges (e.g. fresh produce market)	154	95	536	163	182	19	28
<b>Government transfers and subsidies received:</b>							
Capital	6 142	6 161	9 143	4 117	9 456	5 339	3 314
Operational	8 292	8 203	3 730	12 614	9 502	-3 112	1 210
Other transfers and subsidies (incl. contributions and donations)	58	52	170	123	159	36	101
Operational revenue	1 515	1 632	4 030	1 470	2 103	633	588
Deficit	12 619	10 019	20 130	16 713	11 183	-5 530	-1 436
<b>Total revenue</b>	<b>98 134</b>	<b>92 684</b>	<b>103 900</b>	<b>117 445</b>	<b>108 844</b>	<b>-8 601</b>	<b>10 710</b>

\* Some figures have been revised.

**Annexure A – 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	5 563	14,1	12 041	31,5
Dec 2021	6 969	1,4	12 447	2,3
Mar 2022	7 390	18,6	12 568	17,6
Jun 2022	6 836	2,0	11 050	-4,2
Sep 2022	5 856	5,3	12 915	7,3
Dec 2022	6 910	-0,8	13 829	11,1
Mar 2023	8 116	9,8	13 060	3,9
Jun 2023	8 218	20,2	12 529	13,4
Sep 2023	7 651	30,7	12 343	-4,4
Dec 2023	9 108	31,8	14 032	1,5
Mar 2024	7 400	-8,8	14 630	12,0
Jun 2024	8 386	2,0	14 268	13,9
Sep 2024	7 722	0,9	14 215	15,2
Dec 2024	8 694	-4,5	15 223	8,5
Mar 2025	7 854	6,1	14 668	0,3
Jun 2025	9 148	9,1	14 037	-1,6
Sep 2025*	8 062	4,4	15 538	9,3
Dec 2025	9 636	10,8	16 909	11,1

\* Some figures have been revised.

**Annexure B – 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	33 155	16,0	36 004	14,5
Dec 2021	24 158	27,6	30 942	12,9
Mar 2022	23 634	22,3	28 707	3,0
Jun 2022	26 963	6,4	31 125	13,1
Sep 2022	34 467	4,0	37 735	4,8
Dec 2022	23 733	-1,8	30 927	0,0
Mar 2023	22 756	-3,7	28 568	-0,5
Jun 2023	29 466	9,3	30 597	-1,7
Sep 2023	37 545	8,9	40 202	6,5
Dec 2023	30 304	27,7	34 655	12,1
Mar 2024	27 148	19,3	34 455	20,6
Jun 2024	32 558	10,5	34 819	13,8
Sep 2024	43 207	15,1	46 802	16,4
Dec 2024	32 497	7,2	39 492	14,0
Mar 2025	29 930	10,2	37 488	8,8
Jun 2025	34 351	5,5	37 247	7,0
Sep 2025*	41 501	-3,9	50 970	8,9
Dec 2025	34 134	5,0	43 223	9,4

\* 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 uMhlathuze 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	OR 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	Lekwa 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	KwaZulu-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	Msukaligwa LM	Local/non-secondary city	B	Mpumalanga
59	Ngwathe LM	Local/non-secondary city	B	Free State
60	King Cetshwayo DM	District	C	KwaZulu-Natal
61	UMgungundlovu DM	District	C	KwaZulu-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-Phofung 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	Dawid Kruiper LM	Local/non-secondary city	B	Northern Cape
72	Uthukela DM	District	C	KwaZulu-Natal
73	iLembe DM	District	C	KwaZulu-Natal
74	Ngaka Modiri Molema DM	District	C	North West
75	Zululand DM	District	C	KwaZulu-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	Swartland 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	KwaZulu-Natal
84	Thaba Chweu LM	Local/non-secondary city	B	Mpumalanga
85	Dr JS Moroka 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-Phalaborwa 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	KwaZulu-Natal
93	Inkosi Langalibalele LM	Local/non-secondary city	B	KwaZulu-Natal
94	Elias Motsoaledi LM	Local/non-secondary city	B	Limpopo
95	Harry Gwala DM	District	C	KwaZulu-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	KwaZulu-Natal
107	Umzinyathi DM	District	C	KwaZulu-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	KwaZulu-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	KwaZulu-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>mSCOA 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	mSCOA 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
Quarter ended March 2026	June 2026

### 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 2024 quarter:	99,2% (of 130)
March 2025 quarter:	99,2% (of 130)
June 2025 quarter:	98,5% (of 130)
September 2025 quarter:	100% (of 130)
December 2025 quarter:	100% (of 130)

### 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 could not integrate their reporting systems (such as payroll and municipal systems) into the newly upgraded mSCOA-compliant system.
- 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 2025 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 2024, March 2025, June 2025, September 2025 and December 2025. The survey is designed to collect 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 Since the quarter ended September 2020, Stats SA has conducted a quarterly survey 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 September 2016. Prior to this period, 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 accounts 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 resulting from alignment to mSCOA.
- Imputation** 5 A historical method is used to impute 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) currently uses the unweighted imputation method.
- Revised figures** 6 Revised figures are mainly due to late submission of data to Stats SA, or respondents reporting revisions or corrections to their figures. The reasons for routine revisions are outlined in the following schedule. Any unscheduled revisions will be promptly indicated in relevant tables to maintain transparency and accuracy.

Statistical release	Reason for revision	Period subject to revision
Dec-25	Additional information from respondents	Dec-24 - Sep-25
Mar-26	Additional information from respondents	Sep-25 - Dec-25
	Benchmarked against the Financial Census of Municipalities (P9114)	Sep-24 - Jun-25
Jun-26	Additional information from respondents	Sep-25 - Mar-26
Sep-26	Additional information from respondents	Jun-26

<b>Rounding-off of figures</b>	<b>7</b>	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.
<b>Related publications</b>	<b>8</b>	<p>Users may wish to refer to the following Stats SA publications:</p> <ul style="list-style-type: none"> <li>• P0441      <i>Gross domestic product;</i></li> <li>• P0277      <i>Quarterly employment statistics.</i></li> <li>• P9110      <i>Quarterly financial statistics of municipalities (discontinued);</i></li> <li>• P9101      <i>Capital expenditure of the public sector;</i></li> <li>• P9114      <i>Financial census of municipalities;</i></li> <li>• P9119.4    <i>Financial statistics of consolidated general government;</i></li> </ul>
<b>Symbols and abbreviations used</b>	<b>9</b>	<p>GRAP    Generally Recognised Accounting Practice  mSCOA   Municipal Standard Chart of Accounts  QES      Quarterly employment statistics  SIC      Standard Industrial Classification of All Economic Activities  Stats SA   Statistics South Africa  0        Nil or not applicable  *        Revised figures</p>

## 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>	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.
<b>Housing services</b>	Housing includes all activities associated with the municipal provision of housing.
<b>Licences or permits</b>	This item provides accounts for the granting of licences or permits associated with a regulatory function administered by the municipality.
<b>Local municipality</b>	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).
<b>Metropolitan municipality</b>	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).
<b>Municipality</b>	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).
<b>Operating leases</b>	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.
<b>Operational costs including other operational costs not covered separately</b>	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.
<b>Operational revenue</b>	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.

<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

Stats SA publishes approximately 300 different statistical releases each year. It is not economically viable to produce them in more than one of South Africa's 12 official languages. Since the releases are used extensively locally and by international economic and social-scientific communities, Stats SA releases are published in English only.

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