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## **STATISTICAL RELEASE**

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# Quarterly financial statistics of selected municipalities

June 2025

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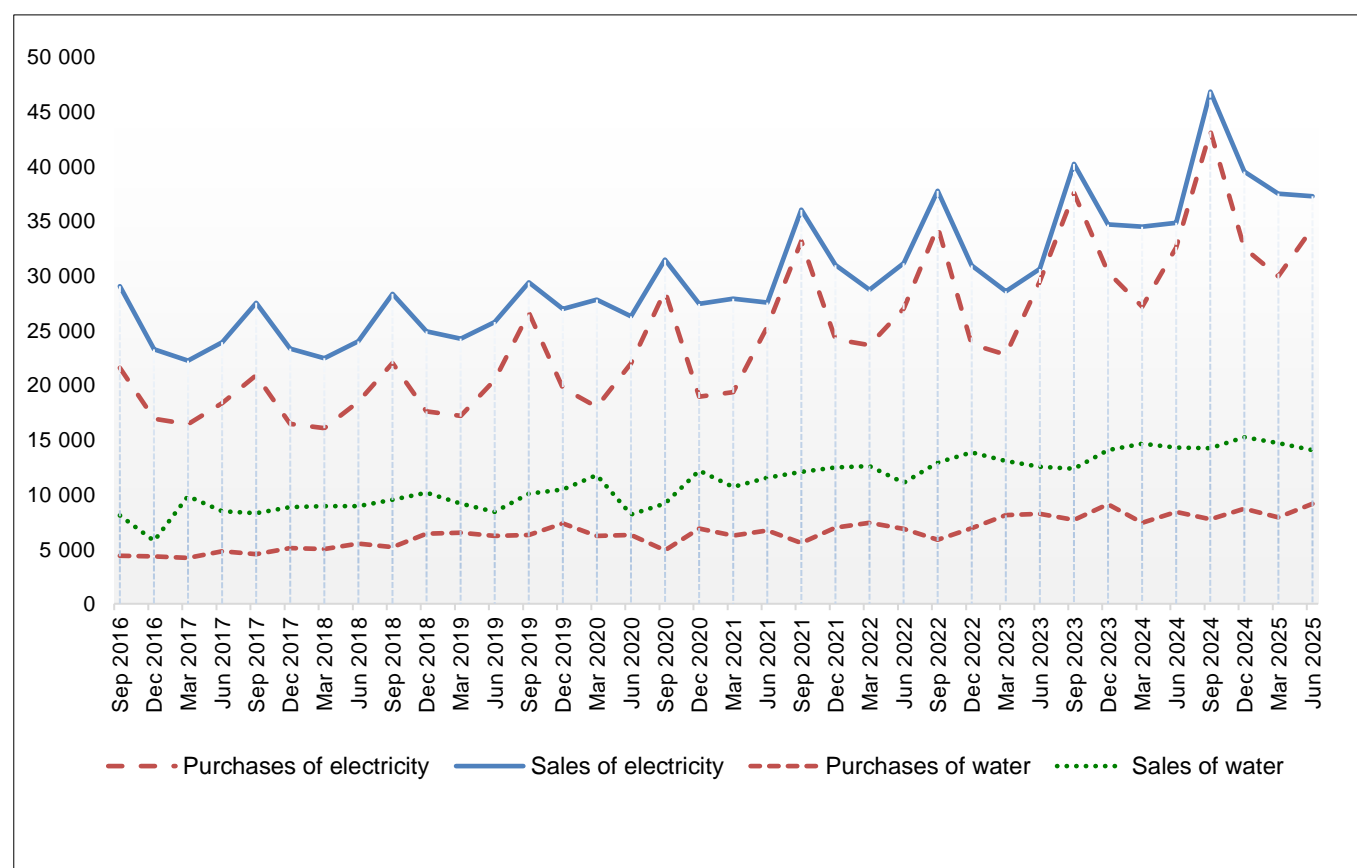
## Key findings

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

Item	Quarter ended				
	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25
	Year-on-year % change				
Purchases of water	2,0	1,1	-4,5	6,9	8,9
Sales of water	13,9	15,2	8,5	0,3	-1,6
Purchases of electricity	10,5	15,0	7,2	10,3	5,5
Sales of electricity	13,8	16,4	14,0	8,8	7,0

Table A shows annual growth rates for the purchases and sales of water and electricity. Purchases of water increased by 8,9% from the quarter ended June 2024 to the quarter ended June 2025, while sales of water decreased by 1,6%. Purchases of electricity increased by 5,5% and sales of electricity increased by 7,0% over the same period.

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



  
**Risenga Maluleke**  
 Statistician-General

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

Expenditure	June 2024	September 2024*	December 2024*	March 2025*	June 2025	Quarter-on-quarter difference between Mar. 2025 and Jun. 2025	Year-on-year difference between Jun. 2024 and Jun. 2025
	R million						
Employee-related costs	32 476	31 720	36 432	33 066	34 517	1 451	2 041
Remuneration of councillors	875	865	995	979	935	-44	60
Finance costs	5 046	1 904	3 535	2 439	3 512	1 073	-1 534
Loss on disposal of assets	341	113	53	154	637	483	296
Debt impairment	17 963	6 694	3 644	6 978	9 139	2 161	-8 824
<b>Contracted services:</b>							
Consultants and professional services	2 699	1 901	3 130	2 542	4 439	1 897	1 740
Contractors	6 552	3 647	6 536	5 039	8 948	3 909	2 396
Outsourced services	5 657	3 564	5 411	5 007	6 801	1 794	1 144
<b>Operating leases:</b>							
Buildings and infrastructure	97	578	581	663	233	-430	136
Computer, furniture and office equipment	61	43	81	75	127	52	66
Transport assets, machinery and equipment	868	147	315	232	320	88	-548
Other operating leases	352	83	116	109	156	47	-196
Inventory consumed	3 392	2 320	3 626	3 118	3 652	534	260
Depreciation, amortisation and impairment	10 396	7 447	8 246	8 736	11 071	2 335	675
<b>Bulk purchases:</b>							
Purchases of water	8 386	7 732	8 697	7 910	9 136	1 226	750
Purchases of electricity	32 558	43 194	32 492	29 939	34 348	4 409	1 790
Other bulk purchases	65	5	3	2	3	1	-62
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	430	115	65	98	276	178	-154
Tertiary institutions of higher learning	0	7	12	10	11	1	11
Households or individuals	358	406	506	440	469	29	111
Non-profit institutions	225	53	20	174	53	-121	-172
Other transfers and subsidies	635	341	611	403	660	257	25
<b>Operational costs:</b>							
Advertising, publicity and marketing	223	129	166	166	245	79	22
Bank charges, facility and card fees	129	177	187	119	132	13	3
Communication	322	148	218	263	251	-12	-71
Courier and delivery services	35	7	11	12	12	0	-23
Entertainment costs	8	9	11	9	11	2	3
External audit fees	120	93	660	241	101	-140	-19
Hire charges	834	275	450	484	442	-42	-392
Insurance underwriting	261	903	453	173	180	7	-81
Printing, publications and books	138	40	62	84	102	18	-36
Professional bodies, membership and subscriptions	183	270	88	118	180	62	-3
Transport costs	52	18	35	32	54	22	2
Travel and subsistence	206	156	226	171	213	42	7
Wet fuel	1 380	329	363	487	473	-14	-907
Other operational costs	7 194	4 038	5 031	4 073	6 155	2 082	-1 039
Other expenditure	971	6 413	7 245	8 672	10 553	1 881	9 582
Taxation	2	4	10	8	5	-3	3
Surplus	7 984	59 555	39 367	36 983	16 129	-20 854	8 145
<b>Total expenditure</b>	<b>149 474</b>	<b>185 443</b>	<b>169 690</b>	<b>160 208</b>	<b>164 681</b>	<b>4 473</b>	<b>15 207</b>

\* Some figures have been revised.

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

Revenue	June 2024	September 2024*	December 2024*	March 2025*	June 2025	Quarter-on-quarter difference between Mar. 2025 and Jun. 2025	Year-on-year difference between Jun. 2024 and Jun. 2025
	R million						
<b>Property rates from:</b>							
Residential	9 854	14 848	12 929	9 252	10 602	1 350	748
Commercial or business	7 214	9 965	7 598	10 779	10 075	-704	2 861
State	715	860	891	649	733	84	18
Other (includes agricultural, municipal, etc.)	2 897	2 710	1 822	2 205	3 129	924	232
Property rates – penalties imposed and collection charges	309	13	14	12	11	-1	-298
<b>Service charges:</b>							
Sales of water	14 268	14 213	15 225	14 671	14 040	-631	-228
Sales of electricity	34 819	46 806	39 497	37 490	37 250	-240	2 431
Refuse removal charges	3 643	4 057	3 903	3 945	3 979	34	336
Sewerage and sanitation charges	5 812	6 113	5 951	6 165	6 107	-58	295
Other service charges (e.g. fresh produce market)	460	77	154	95	536	441	76
<b>Interest on:</b>							
Investments	1 807	1 615	1 634	1 634	1 894	260	87
Receivables	5 164	4 504	4 812	4 505	5 733	1 228	569
Dividends	77	0	0	3	0	-3	-77
Fines, penalties and forfeits	1 561	886	868	1 637	1 398	-239	-163
Licences and permits	122	212	199	206	193	-13	71
Agency services	532	682	769	722	784	62	252
Rental	786	644	672	654	775	121	-11
Sales of goods and rendering of services	770	836	1 220	873	1 021	148	251
Gains on the disposal of assets	201	33	42	58	88	30	-113
<b>Government transfers and subsidies received:</b>							
Capital	15 034	5 143	8 073	7 504	11 493	3 989	-3 541
Operational	9 187	36 937	29 759	25 152	9 828	-15 324	641
Other transfers and subsidies (incl. contributions and donations)	613	540	453	305	229	-76	-384
Operational revenue	4 846	6 292	5 623	6 990	8 497	1 507	3 651
Deficit	28 783	27 457	27 582	24 702	36 286	11 584	7 503
<b>Total revenue</b>	<b>149 474</b>	<b>185 443</b>	<b>169 690</b>	<b>160 208</b>	<b>164 681</b>	<b>4 473</b>	<b>15 207</b>

\* Some figures have been revised.

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

Expenditure	June 2024	September 2024*	December 2024*	March 2025*	June 2025	Quarter-on-quarter difference between Mar. 2025 and Jun. 2025	Year-on-year difference between Jun. 2024 and Jun. 2025
	R million						
Employee-related costs	20 853	20 360	23 486	21 271	22 184	913	1 331
Remuneration of councillors	875	865	995	979	935	-44	60
Finance costs	3 319	1 117	1 727	1 362	1 893	531	-1 426
Loss on disposal of assets	324	110	11	100	537	437	213
Debt impairment	7 982	2 404	948	2 793	2 346	-447	-5 636
<b>Contracted services:</b>							
Consultants and professional services	1 805	1 216	1 864	1 590	2 440	850	635
Contractors	1 950	1 340	2 304	1 667	3 398	1 731	1 448
Outsourced services	2 470	1 504	2330	2040	2 768	728	298
<b>Operating leases:</b>							
Buildings and infrastructure	75	218	178	257	105	-152	30
Computer, furniture and office equipment	54	34	65	56	96	40	42
Transport assets, machinery and equipment	336	99	216	174	231	57	-105
Other operating leases	168	56	68	68	100	32	-68
Inventory consumed	1 211	601	740	724	1 114	390	-97
Depreciation, amortisation and impairment	3 377	2 157	2 313	2 439	2 611	172	-766
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	349	78	46	71	217	146	-132
Tertiary institutions of higher learning	0	1	5	3	4	1	4
Households	206	296	327	130	222	92	16
Non-profit institutions	219	20	19	169	51	-118	-168
Other transfers and subsidies paid	285	300	568	241	521	280	236
<b>Operational costs:</b>							
Advertising, publicity and marketing	180	93	127	122	197	75	17
Bank charges, facility and card fees	120	171	179	114	126	12	6
Communication	291	113	174	212	211	-1	-80
Courier and delivery services	34	7	11	12	12	0	-22
Entertainment	7	9	11	9	11	2	4
External audit fees	117	84	594	226	96	-130	-21
Hire charges	382	77	108	109	151	42	-231
Insurance underwriting	241	791	344	148	170	22	-71
Printing, publications and books	115	33	53	77	87	10	-28
Professional bodies, membership and subscriptions	179	265	84	115	166	51	-13
Transport costs	31	11	34	28	52	24	21
Travel and subsistence	166	126	181	138	171	33	5
Wet fuel	956	189	220	299	291	-8	-665
Other operational costs	3 975	2 520	2 188	2 051	3 315	1 264	-660
Other expenditure	492	2 036	2 143	2 975	3 349	374	2 857
Taxation	2	0	0	0	0	0	-2
Surplus	3 209	40 007	26 897	24 737	10 519	-14 218	7 310
<b>Total expenditure</b>	<b>56 355</b>	<b>79 308</b>	<b>71 558</b>	<b>67 506</b>	<b>60 697</b>	<b>-6 809</b>	<b>4 342</b>

\* Some figures have been revised.

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

Revenue	June 2024	September 2024*	December 2024*	March 2025*	June 2025	Quarter-on-quarter difference between Mar. 2025 and Jun. 2025	Year-on-year difference between Jun. 2024 and Jun. 2025
	R million						
<b>Property rates from:</b>							
Residential	9 854	14 848	12 929	9 252	10 602	1 350	748
Commercial or business	7 214	9 965	7 598	10 779	10 075	-704	2 861
State	715	860	891	649	733	84	18
Other (includes agricultural, municipal, etc.)	2 897	2 710	1 822	2 205	3 129	924	232
Property rates – penalties imposed and collection charges	309	13	14	12	11	-1	-298
<b>Interest on:</b>							
Investments	1 691	1 600	1 567	1 581	1 784	203	93
Receivables	2 369	1 893	1 689	1 629	2 470	841	101
Dividends	77	0	0	0	0	0	-77
Fines, penalties and forfeits	1 477	861	847	1 595	1 348	-247	-129
Licences and permits	67	58	51	67	56	-11	-11
Agency services	261	382	379	376	394	18	133
Rental	435	332	318	271	372	101	-63
Sales of goods and rendering of services	459	471	546	478	621	143	162
Gains on the disposal of assets	181	11	33	38	52	14	-129
<b>Government transfers and subsidies received:</b>							
Capital	3 906	1 368	1 925	1 331	2 345	1 014	-1 561
Operational	5 475	26 285	21 471	16 953	6 083	-10 870	608
Other transfers and subsidies (incl. contributions and donations)	444	515	395	253	59	-194	-385
Operational revenue	3 518	4 716	4 107	5 357	4 466	-891	948
Deficit	15 006	12 420	14 976	14 680	16 097	1 417	1 091
<b>Total revenue</b>	<b>56 355</b>	<b>79 308</b>	<b>71 558</b>	<b>67 506</b>	<b>60 697</b>	<b>-6 809</b>	<b>4 342</b>

\* Some figures have been revised.

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

Expenditure	June 2024	September 2024*	December 2024*	March 2025*	June 2025	Quarter-on-quarter difference between Mar. 2025 and Jun. 2025	Year-on-year difference between Jun. 2024 and Jun. 2025
	R million						
Employee-related costs	11 623	11 360	12 946	11 795	12 333	538	710
Finance costs	1 727	787	1 808	1 077	1 619	542	-108
Loss on disposal of assets	17	3	42	54	100	46	83
Debt impairment	9 981	4 290	2 696	4 185	6 793	2 608	-3 188
<b>Contracted services:</b>							
Consultancy and professional fees	894	685	1 266	952	1 999	1 047	1 105
Contractors	4 602	2 307	4 232	3 372	5 550	2 178	948
Outsourced services	3 187	2 060	3 081	2 967	4 033	1 066	846
<b>Operating leases:</b>							
Buildings and infrastructure	22	360	403	406	128	-278	106
Computer, furniture and office equipment	7	9	16	19	31	12	24
Transport assets, machinery and equipment	532	48	99	58	89	31	-443
Other operating leases	184	27	48	41	56	15	-128
Inventory consumed	2 181	1 719	2 886	2 394	2 538	144	357
Depreciation, amortisation and impairment loss	7 019	5 290	5 933	6 297	8 460	2 163	1 441
<b>Bulk purchases:</b>							
Purchases of water	8 386	7 732	8 697	7 910	9 136	1 226	750
Purchases of electricity	32 558	43 194	32 492	29 939	34 348	4 409	1 790
Other bulk purchases	65	5	3	2	3	1	-62
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	81	37	19	27	59	32	-22
Tertiary institutions of higher learning	0	6	7	7	7	0	7
Households	152	110	179	310	247	-63	95
Non-profit institutions	6	33	1	5	2	-3	-4
Other grants paid	350	41	43	162	139	-23	-211
<b>Operational costs:</b>							
Advertising, promotions and marketing	43	36	39	44	48	4	5
Bank charges, facility and card fees	9	6	8	5	6	1	-3
Communication	31	35	44	51	40	-11	9
Courier and delivery services	1	0	0	0	0	0	-1
Entertainment	1	0	0	0	0	0	-1
External audit fees	3	9	66	15	5	-10	2
Hire charges	452	198	342	375	291	-84	-161
Insurance underwriting	20	112	109	25	10	-15	-10
Printing, publications and books	23	7	9	7	15	8	-8
Professional bodies, membership and subscriptions	4	5	4	3	14	11	10
Transport costs	21	7	1	4	2	-2	-19
Travel and subsistence	40	30	45	33	42	9	2
Wet fuel	424	140	143	188	182	-6	-242
Other operational costs	3 219	1 518	2 843	2 022	2 840	818	-379
Other expenditure	479	4 377	5 102	5 697	7 204	1 507	6 725
Taxation	0	4	10	8	5	-3	5
Surplus	4 775	19 548	12 470	12 246	5 610	-6 636	835
<b>Total expenditure</b>	<b>93 119</b>	<b>106 135</b>	<b>98 132</b>	<b>92 702</b>	<b>103 984</b>	<b>11 282</b>	<b>10 865</b>

\* Some figures have been revised.



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

Revenue	June 2024	September 2024*	December 2024*	March 2025*	June 2025	Quarter-on-quarter difference between Mar. 2025 and Jun. 2025	Year-on-year difference between Jun. 2024 and Jun. 2025
	R million						
<b>Interest on:</b>							
Investments	116	15	67	53	110	57	-6
Receivables	2 795	2 611	3 123	2 876	3 263	387	468
Dividends	0	0	0	3	0	-3	0
Fines, penalties and forfeits	84	25	21	42	50	8	-34
Licences and permits	55	154	148	139	137	-2	82
Agency services	271	300	390	346	390	44	119
Rental	351	312	354	383	403	20	52
Sales of goods and rendering of services	311	365	674	395	400	5	89
Gains on the disposal of assets	20	22	9	20	36	16	16
<b>Service charges:</b>							
Sales of water	14 268	14 213	15 225	14 671	14 040	-631	-228
Sales of electricity	34 819	46 806	39 497	37 490	37 250	-240	2 431
Refuse removal charges	3 643	4 057	3 903	3 945	3 979	34	336
Sewerage and sanitation charges	5 812	6 113	5 951	6 165	6 107	-58	295
Other service charges (e.g. fresh produce market)	460	77	154	95	536	441	76
<b>Government transfers and subsidies received:</b>							
Capital	11 128	3 775	6 148	6 173	9 148	2 975	-1 980
Operational	3 712	10 652	8 288	8 199	3 745	-4 454	33
Other transfers and subsidies (incl. contributions and donations)	169	25	58	52	170	118	1
Operational revenue	1 328	1 576	1 516	1 633	4 031	2 398	2 703
Deficit	13 777	15 037	12 606	10 022	20 189	10 167	6 412
<b>Total revenue</b>	<b>93 119</b>	<b>106 135</b>	<b>98 132</b>	<b>92 702</b>	<b>103 984</b>	<b>11 282</b>	<b>10 865</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*	7 732	1,1	14 213	15,2
Dec 2024*	8 697	-4,5	15 225	8,5
Mar 2025*	7 910	6,9	14 671	0,3
Jun 2025	9 136	8,9	14 040	-1,6

\* 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*	43 194	15,0	46 806	16,4
Dec 2024*	32 492	7,2	39 497	14,0
Mar 2025*	29 939	10,3	37 490	8,8
Jun 2025	34 348	5,5	37 250	7,0

\* 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	Emalahleni (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	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	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
	September 2025	December 2025
<b>Purpose of survey</b>	The <i>Quarterly financial statistics of selected municipalities</i> (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.	
<b>Response rates</b>	June 2024 quarter: 99,2% (of 130) September 2024 quarter: 99,2% (of 130) December 2024 quarter: 99,2% (of 130) March 2025 quarter: 99,2% (of 130) June 2025 quarter: 98,5% (of 130)	
<b>Imputation</b>	Imputations using the unweighted historic method were performed for the Nala and Kopanong Local Municipalities due to figures not usable.	
<b>Cautionary note</b>	The QFSSM survey provides quarterly financial updates based on preliminary figures from municipalities. Please refer to the annual <i>Financial census of municipalities</i> (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 June 2025 are preliminary (see explanatory note 6 on page 17: 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 June 2024, September 2024, December 2024, March 2025 and June 2025. 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 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 22 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, 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 made as a result of the 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) uses the unweighted imputation method currently.
- 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
Jun-25	Additional information from respondents	Sep-24 - Mar-25
Sep-25	Additional information from respondents	Sep-24 - Jun-25
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-23 - Jun-25

<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>	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. 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. 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.
<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>	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).
<b>Rates and general services</b>	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.).
<b>Sale of goods and rendering of services</b>	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.
<b>Service charges</b>	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.
<b>Trading services</b>	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.
<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>	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.

## 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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