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Department:
Statistics South Africa
REPUBLIC OF SOUTH AFRICA

Private Bag X44, Pretoria, 0001, South Africa, ISibalo House, Koch Street, Salvokop, Pretoria, 0002
www.statssa.gov.za, info@statssa.gov.za, Tel +27 12 310 8911

STATISTICAL RELEASE

P9110.1

Quarterly financial statistics of selected municipalities

March 2025

Please note:

1. Figures for the *Quarterly Financial Statistics of Selected Municipalities* survey (P9110.1), covering the period from the September 2022 quarter to the June 2024 quarter, were benchmarked against the *Financial Census of Municipalities* survey (P9114) for the years ended 30 June 2023 and 30 June 2024.
2. This release provides an analysis of revisions. If you have any questions or comments, please send these to Malibongwe Mhemhe, malibongwem@statssa.gov.za.

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Malibongwe Mhemhe
Tel: (012) 310 6928

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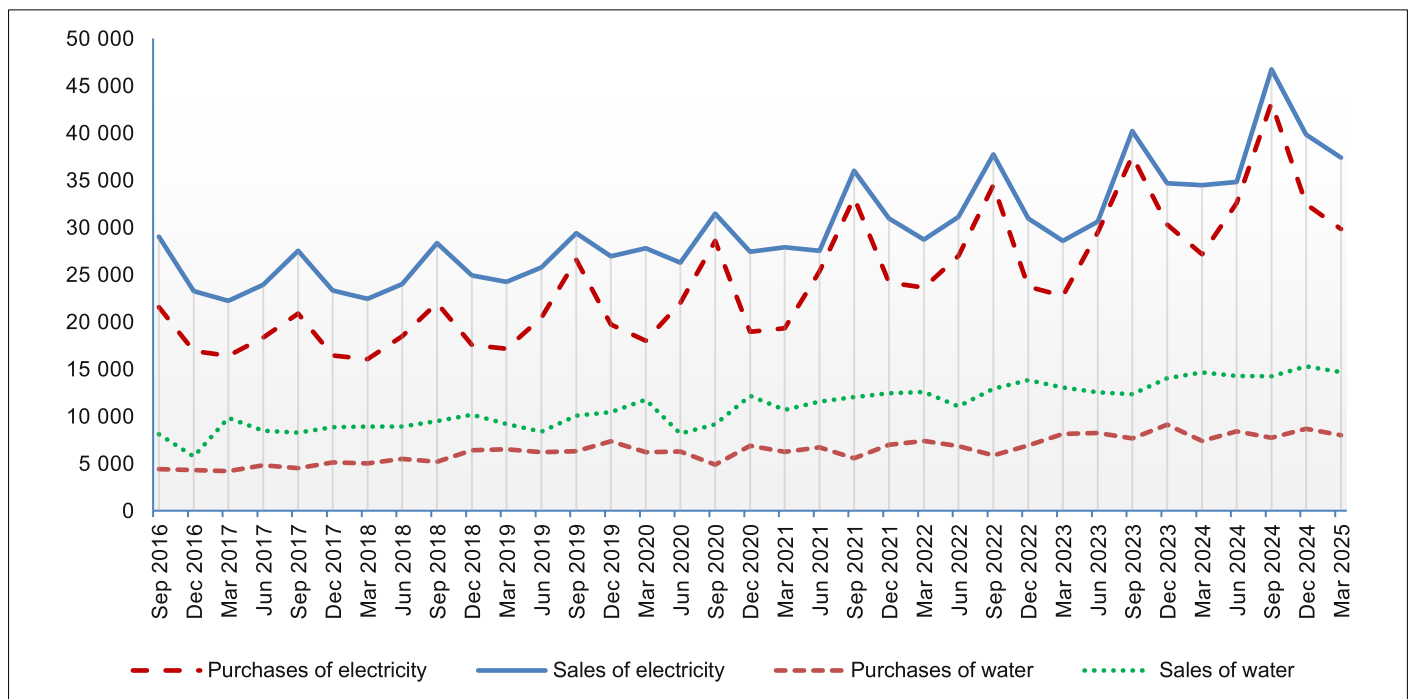
Key findings

Table 1 – Annual growth rates of purchases and sales of water and electricity

Item	Quarter ended				
	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25
	Year-on-year % change				
Purchases of water	-8,8	2,0	1,0	-4,9	7,9
Sales of water	12,0	13,9	15,4	8,9	0,3
Purchases of electricity	19,3	10,5	15,0	7,1	9,9
Sales of electricity	20,6	13,8	16,2	14,9	8,5

Table 1 shows annual growth rates for the purchases and sales of water and electricity. Purchases of water increased by 7,9% from the quarter ended March 2024 to the quarter ended March 2025 while sales of water increased by 0,3%. Purchases of electricity increased by 9,9% and sales of electricity increased by 8,5% over the same period.

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




Risenga Maluleke
 Statistician-General

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

Expenditure	March 2024**	June 2024**	September 2024*	December 2024*	March 2025	Quarter-on-quarter difference between Dec. 2024 and Mar. 2025	Year-on-year difference between Mar. 2024 and Mar. 2025
	R million						
Employee-related costs	31 995	32 476	31 804	36 189	32 981	-3 208	986
Remuneration of councillors	881	875	868	998	967	-31	86
Finance costs	2 378	5 046	1 988	3 549	2 441	-1 108	63
Loss on disposal of assets	130	341	118	53	135	82	5
Debt impairment	16 280	17 963	6 626	3 730	7 153	3 423	-9 127
Contracted services:							
Consultants and professional services	2 021	2 699	1 903	3 157	2 576	-581	555
Contractors	4 784	6 552	3 605	6 461	5 136	-1 325	352
Outsourced services	4 595	5 657	3 563	5 410	5 024	-386	429
Operating leases:							
Buildings and infrastructure	92	97	578	581	664	83	572
Computer, furniture and office equipment	45	61	43	81	76	-5	31
Transport assets, machinery and equipment	693	868	151	320	244	-76	-449
Other operating leases	292	352	83	116	108	-8	-184
Inventory consumed	2 287	3 392	2 289	3 601	3 142	-459	855
Depreciation, amortisation and impairment	9 334	10 396	7 489	8 278	8 872	594	-462
Bulk purchases:							
Purchases of water	7 400	8 386	7 730	8 663	7 984	-679	584
Purchases of electricity	27 148	32 558	43 188	32 463	29 827	-2 636	2 679
Other bulk purchases	52	65	5	3	2	-1	-50
Transfers and subsidies paid to:							
Other local government institutions	277	430	115	65	98	33	-179
Tertiary institutions of higher learning	0	0	7	12	10	-2	10
Households or individuals	321	358	406	507	441	-66	120
Non-profit institutions	74	225	53	21	174	153	100
Other transfers and subsidies	540	635	344	613	406	-207	-134
Operational costs:							
Advertising, publicity and marketing	155	223	129	166	166	0	11
Bank charges, facility and card fees	166	129	177	187	148	-39	-18
Communication	289	322	145	214	271	57	-18
Courier and delivery services	35	35	7	11	12	1	-23
Entertainment costs	3	8	9	11	9	-2	6
External audit fees	251	120	93	662	237	-425	-14
Hire charges	564	834	273	449	488	39	-76
Insurance underwriting	220	261	905	465	173	-292	-47
Printing, publications and books	80	138	41	61	85	24	5
Professional bodies, membership and subscriptions	60	183	270	89	120	31	60
Transport costs	37	52	18	25	42	17	5
Travel and subsistence	136	206	155	226	172	-54	36
Wet fuel	579	1 380	332	366	549	183	-30
Other operational costs	5 570	7 194	3 972	5 041	4 327	-714	-1 243
Other expenditure	807	971	6 711	7 543	8 474	931	7 667
Taxation	0	2	4	10	8	-2	8
Surplus	33 927	7 984	59 089	39 934	37 677	-2 257	3 750
Total expenditure	154 498	149 474	185 286	170 331	161 419	-8 912	6 921

* Some figures have been revised.

** Benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

Table 3 – Combined consolidated statement of financial performance of municipalities for the quarters ended March 2024, June 2024, September 2024, December 2024 and March 2025: Revenue

Revenue	March 2024**	June 2024**	September 2024*	December 2024*	March 2025	Quarter-on-quarter difference between Dec. 2024 and Mar. 2025	Year-on-year difference between Mar. 2024 and Mar. 2025
	R million						
Property rates from:							
Residential	10 381	9 854	14 895	12 949	9 226	-3 723	-1 155
Commercial or business	7 049	7 214	9 993	7 600	10 764	3 164	3 715
State	698	715	860	891	649	-242	-49
Other (includes agricultural, municipal, etc.)	2 761	2 897	2 724	1 822	2 216	394	-545
Property rates – penalties imposed and collection charges	106	309	14	14	12	-2	-94
Service charges:							
Sales of water	14 630	14 268	14 238	15 283	14 669	-614	39
Sales of electricity	34 455	34 819	46 725	39 807	37 393	-2 414	2 938
Refuse removal charges	3 581	3 643	4 068	3 917	3 934	17	353
Sewerage and sanitation charges	6 064	5 812	6 132	5 963	6 205	242	141
Other service charges (e.g. fresh produce market)	459	460	77	154	95	-59	-364
Interest on:							
Investments	1 714	1 807	1 618	1 608	1 795	187	81
Receivables	4 582	5 164	4 517	4 827	4 719	-108	137
Dividends	0	77	0	0	3	3	3
Fines, penalties and forfeits	1 729	1 561	887	868	1 689	821	-40
Licences and permits	121	122	212	200	205	5	84
Agency services	689	532	638	722	669	-53	-20
Rental	717	786	685	716	716	0	-1
Sales of goods and rendering of services	799	770	846	1 196	835	-361	36
Gains on the disposal of assets	120	201	31	41	44	3	-76
Government transfers and subsidies received:							
Capital	8 541	15 034	5 185	8 114	7 126	-988	-1 415
Operational	23 518	9 187	36 978	30 420	26 904	-3 516	3 386
Other transfers and subsidies (incl. contributions and donations)	703	613	137	132	63	-69	-640
Operational revenue	7 981	4 846	6 627	5 833	7 316	1 483	-665
Deficit	23 100	28 783	27 199	27 254	24 172	-3 082	1 072
Total revenue	154 498	149 474	185 286	170 331	161 419	-8 912	6 921

* Some figures have been revised.

** Benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

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

Expenditure	March 2024**	June 2024**	September 2024*	December 2024*	March 2025	Quarter-on-quarter difference between Dec. 2024 and Mar. 2025	Year-on-year difference between Mar. 2024 and Mar. 2025
	R million						
Employee-related costs	20 426	20 853	20 383	23 351	21 128	-2 223	702
Remuneration of councillors	881	875	868	998	967	-31	86
Finance costs	1 532	3 319	1 122	1 729	1 361	-368	-171
Loss on disposal of assets	88	324	110	11	102	91	14
Debt impairment	7 322	7 982	2 401	948	2 795	1 847	-4 527
Contracted services:							
Consultants and professional services	1 385	1 805	1 216	1 838	1 602	-236	217
Contractors	1 581	1 950	1 340	2 245	1 707	-538	126
Outsourced services	2 047	2 470	1 503	2 328	2 057	-271	10
Operating leases:							
Buildings and infrastructure	74	75	218	178	258	80	184
Computer, furniture and office equipment	39	54	34	64	58	-6	19
Transport assets, machinery and equipment	195	336	103	221	186	-35	-9
Other operating leases	135	168	56	68	68	0	-67
Inventory consumed	867	1 211	598	736	786	50	-81
Depreciation, amortisation and impairment	2 996	3 377	2 172	2 286	2 519	233	-477
Transfers and subsidies paid to:							
Other local government institutions	197	349	78	46	71	25	-126
Tertiary institutions of higher learning	0	0	1	5	3	-2	3
Households	164	206	296	328	131	-197	-33
Non-profit institutions	73	219	20	20	169	149	96
Other transfers and subsidies paid	227	285	303	570	244	-326	17
Operational costs:							
Advertising, publicity and marketing	114	180	93	127	122	-5	8
Bank charges, facility and card fees	159	120	172	179	142	-37	-17
Communication	237	291	110	170	221	51	-16
Courier and delivery services	35	34	7	11	12	1	-23
Entertainment	3	7	9	11	9	-2	6
External audit fees	225	117	85	601	223	-378	-2
Hire charges	164	382	77	108	109	1	-55
Insurance underwriting	200	241	793	352	148	-204	-52
Printing, publications and books	72	115	33	52	77	25	5
Professional bodies, membership and subscriptions	58	179	265	85	117	32	59
Transport costs	22	31	11	24	38	14	16
Travel and subsistence	108	166	126	182	139	-43	31
Wet fuel	343	956	190	220	300	80	-43
Other operational costs	3 212	3 975	2 515	2 249	2 250	1	-962
Other expenditure	403	492	2 108	2 300	2 835	535	2 432
Taxation	0	2	0	0	0	0	0
Surplus	21 048	3 209	40 053	27 589	25 460	-2 129	4 412
Total expenditure	66 632	56 355	79 469	72 230	68 414	-3 816	1 782

* Some figures have been revised.

** Benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

Table 5 – Consolidated statement of financial performance of municipalities for rates and general services for the quarters ended March 2024, June 2024, September 2024, December 2024 and March 2025: Revenue

Revenue	March 2024**	June 2024**	September 2024*	December 2024*	March 2025	Quarter-on-quarter difference between Dec. 2024 and Mar. 2025	Year-on-year difference between Mar. 2024 and Mar. 2025
	R million						
Property rates from:							
Residential	10 381	9 854	14 895	12 949	9 226	-3 723	-1 155
Commercial or business	7 049	7 214	9 993	7 600	10 764	3 164	3 715
State	698	715	860	891	649	-242	-49
Other (includes agricultural, municipal, etc.)	2 761	2 897	2 724	1 822	2 216	394	-545
Property rates – penalties imposed and collection charges	106	309	14	14	12	-2	-94
Interest on:							
Investments	1 593	1 691	1 603	1 541	1 742	201	149
Receivables	2 191	2 369	1 908	1 702	1 645	-57	-546
Dividends	0	77	0	0	0	0	0
Fines, penalties and forfeits	1 694	1 477	862	847	1 651	804	-43
Licences and permits	48	67	58	52	67	15	19
Agency services	260	261	382	381	376	-5	116
Rental	391	435	328	312	259	-53	-132
Sales of goods and rendering of services	485	459	481	529	475	-54	-10
Gains on the disposal of assets	101	181	11	33	38	5	-63
Government transfers and subsidies received:							
Capital	2 453	3 906	1 369	1 921	1 390	-531	-1 063
Operational	15 728	5 475	26 325	22 126	18 659	-3 467	2 931
Other transfers and subsidies (incl. contributions and donations)	551	444	111	75	13	-62	-538
Operational revenue	6 093	3 518	5 087	4 383	5 463	1 080	-630
Deficit	14 049	15 006	12 458	15 052	13 769	-1 283	-280
Total revenue	66 632	56 355	79 469	72 230	68 414	-3 816	1 782

* Some figures have been revised.

** Benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

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

Expenditure	March 2024**	June 2024**	September 2024*	December 2024*	March 2025	Quarter-on-quarter difference between Dec. 2024 and Mar. 2025	Year-on-year difference between Mar. 2024 and Mar. 2025
	R million						
Employee-related costs	11 569	11 623	11 421	12 838	11 853	-985	284
Finance costs	846	1 727	866	1 820	1 080	-740	234
Loss on disposal of assets	42	17	8	42	33	-9	-9
Debt impairment	8 958	9 981	4 225	2 782	4 358	1 576	-4 600
Contracted services:							
Consultancy and professional fees	636	894	687	1 319	974	-345	338
Contractors	3 203	4 602	2 265	4 216	3 429	-787	226
Outsourced services	2 548	3 187	2 060	3 082	2 967	-115	419
Operating leases:							
Buildings and infrastructure	18	22	360	403	406	3	388
Computer, furniture and office equipment	6	7	9	17	18	1	12
Transport assets, machinery and equipment	498	532	48	99	58	-41	-440
Other operating leases	157	184	27	48	40	-8	-117
Inventory consumed	1 420	2 181	1 691	2 865	2 356	-509	936
Depreciation, amortisation and impairment loss	6 338	7 019	5 317	5 992	6 353	361	15
Bulk purchases:							
Purchases of water	7 400	8 386	7 730	8 663	7 984	-679	584
Purchases of electricity	27 148	32 558	43 188	32 463	29 827	-2 636	2 679
Other bulk purchases	52	65	5	3	2	-1	-50
Transfers and subsidies paid to:							
Other local government institutions	80	81	37	19	27	8	-53
Tertiary institutions of higher learning	0	0	6	7	7	0	7
Households	157	152	110	179	310	131	153
Non-profit institutions	1	6	33	1	5	4	4
Other grants paid	313	350	41	43	162	119	-151
Operational costs:							
Advertising, promotions and marketing	41	43	36	39	44	5	3
Bank charges, facility and card fees	7	9	5	8	6	-2	-1
Communication	52	31	35	44	50	6	-2
Courier and delivery services	0	1	0	0	0	0	0
Entertainment	0	1	0	0	0	0	0
External audit fees	26	3	8	61	14	-47	-12
Hire charges	400	452	196	341	379	38	-21
Insurance underwriting	20	20	112	113	25	-88	5
Printing, publications and books	8	23	8	9	8	-1	0
Professional bodies, membership and subscriptions	2	4	5	4	3	-1	1
Transport costs	15	21	7	1	4	3	-11
Travel and subsistence	28	40	29	44	33	-11	5
Wet fuel	236	424	142	146	249	103	13
Other operational costs	2 358	3 219	1 457	2 792	2 077	-715	-281
Other expenditure	404	479	4 603	5 243	5 639	396	5 235
Taxation	0	0	4	10	8	-2	8
Surplus	12 879	4 775	19 036	12 345	12 217	-128	-662
Total expenditure	87 866	93 119	105 817	98 101	93 005	-5 096	5 139

* Some figures have been revised.

** Benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

Table 7 – Consolidated statement of financial performance of municipalities for housing and trading services for the quarters ended March 2024, June 2024, September 2024, December 2024 and March 2025: Revenue

Revenue	March 2024**	June 2024**	September 2024*	December 2024*	March 2025	Quarter-on-quarter difference between Dec. 2024 and Mar. 2025	Year-on-year difference between Mar. 2024 and Mar. 2025
	R million						
Interest on:							
Investments	121	116	15	67	53	-14	-68
Receivables	2 391	2 795	2 609	3 125	3 074	-51	683
Dividends	0	0	0	0	3	3	3
Fines, penalties and forfeits	35	84	25	21	38	17	3
Licences and permits	73	55	154	148	138	-10	65
Agency services	429	271	256	341	293	-48	-136
Rental	326	351	357	404	457	53	131
Sales of goods and rendering of services	314	311	365	667	360	-307	46
Gains on the disposal of assets	19	20	20	8	6	-2	-13
Service charges:							
Sales of water	14 630	14 268	14 238	15 283	14 669	-614	39
Sales of electricity	34 455	34 819	46 725	39 807	37 393	-2 414	2 938
Refuse removal charges	3 581	3 643	4 068	3 917	3 934	17	353
Sewerage and sanitation charges	6 064	5 812	6 132	5 963	6 205	242	141
Other service charges (e.g. fresh produce market)	459	460	77	154	95	-59	-364
Government transfers and subsidies received:							
Capital	6 088	11 128	3 816	6 193	5 736	-457	-352
Operational	7 790	3 712	10 653	8 294	8 245	-49	455
Other transfers and subsidies (incl. contributions and donations)	152	169	26	57	50	-7	-102
Operational revenue	1 888	1 328	1 540	1 450	1 853	403	-35
Deficit	9 051	13 777	14 741	12 202	10 403	-1 799	1 352
Total revenue	87 866	93 119	105 817	98 101	93 005	-5 096	5 139

* Some figures have been revised.

** Benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

Table 8 – Benchmark table for the financial year ended 30 June 2023 (revised): Statement of financial performance of municipalities: Expenditure – South Africa

Expenditure	September 2022	December 2022	March 2023	June 2023	Total 2023 ¹
	R million				
Employee-related costs	29 018	31 872	29 216	30 861	120 967
Remuneration of councillors	844	865	846	866	3 421
Finance costs	2 122	3 396	3 617	5 750	14 885
Loss on disposal of assets	156	431	323	766	1 676
Debt impairment	10 732	11 259	15 686	17 061	54 738
Contracted services:					
Consultants and professional services	1 130	1 539	1 309	2 235	6 213
Contractors	3 074	4 207	4 208	6 777	18 266
Outsourced services	3 360	4 967	4 605	6 124	19 056
Operating leases:					
Buildings and infrastructure	93	146	122	65	426
Computer, furniture and office equipment	48	60	53	72	233
Transport assets, machinery and equipment	457	574	548	907	2 486
Other operating leases	189	323	209	381	1 102
Inventory consumed	1 864	2 274	2 284	2 974	9 396
Depreciation, amortisation and impairment	7 592	9 467	8 984	11 085	37 128
Bulk purchases:					
Purchases of water	5 856	6 910	8 116	8 218	29 100
Purchases of electricity	34 467	23 733	22 756	29 466	110 422
Other bulk purchases	85	71	14	43	213
Transfers and subsidies paid to:					
Other local government institutions	145	247	274	496	1 162
Tertiary institutions of higher learning	0	0	0	0	0
Households or individuals	150	262	290	315	1 017
Non-profit institutions	119	128	86	106	439
Other transfers and subsidies	309	572	587	581	2 049
Operational costs:					
Advertising, publicity and marketing	104	129	130	204	567
Bank charges, facility and card fees	151	170	144	148	613
Communication	185	264	258	353	1 060
Courier and delivery services	23	29	37	65	154
Entertainment costs	3	7	9	17	36
External audit fees	96	552	284	142	1 074
Hire charges	402	491	602	690	2 185
Insurance underwriting	906	234	229	289	1 658
Printing, publications and books	52	67	69	155	343
Professional bodies, membership and subscriptions	188	78	75	276	617
Transport costs	15	31	34	40	120
Travel and subsistence	126	154	140	189	609
Wet fuel	425	719	722	1 085	2 951
Other operational costs	4 657	5 183	5 248	7 069	22 157
Other expenditure	367	399	531	2 065	3 362
Taxation	0	0	9	10	19
Surplus	47 792	31 019	26 408	14 157	119 376
Total expenditure	157 302	142 829	139 062	152 103	591 296

¹ The previously published totals for the September 2022, December 2022, March 2023 and June 2023 quarters have been benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

Table 9 – Benchmark table for the financial year ended 30 June 2023 (revised): Statement of financial performance of municipalities: Revenue – South Africa

Revenue	September 2022	December 2022	March 2023	June 2023	Total 2023 ¹
	R million				
Property rates from:					
Residential	10 742	8 639	8 270	9 670	37 321
Commercial or business	7 841	6 264	6 764	6 689	27 558
State	1 184	678	722	688	3 272
Other (includes agricultural, municipal, etc.)	3 417	3 108	3 086	4 201	13 812
Property rates – penalties imposed and collection charges	97	120	138	173	528
Service charges:					
Sales of water	12 915	13 829	13 060	12 529	52 333
Sales of electricity	37 735	30 927	28 568	30 597	127 827
Refuse removal charges	3 367	3 212	3 288	3 453	13 320
Sewerage and sanitation charges	5 137	5 472	5 535	5 409	21 553
Other service charges (e.g. fresh produce market)	129	129	49	1 421	1 728
Interest on:					
Investments	834	1 077	1 382	1 836	5 129
Receivables	3 346	3 560	3 734	4 375	15 015
Dividends	13	13	13	15	54
Fines, penalties and forfeits	899	1 164	1 289	2 869	6 221
Licences and permits	134	103	108	158	503
Agency services	521	510	551	1 008	2 590
Rental	553	598	798	735	2 684
Sales of goods and rendering of services	377	419	664	1 124	2 584
Gains on the disposal of assets	21	28	35	108	192
Government transfers and subsidies received:					
Capital	3 928	8 980	7 001	16 255	36 164
Operational	32 611	20 788	21 464	10 459	85 322
Other transfers and subsidies (incl. contributions and donations)	448	478	501	601	2 028
Operational revenue	4 316	7 549	6 542	5 573	23 980
Deficit	26 737	25 184	25 500	32 157	109 578
Total revenue	157 302	142 829	139 062	152 103	591 296

¹ The previously published totals for the September 2022, December 2022, March 2023 and June 2023 quarters have been benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

Table 10 – Benchmark table for the financial year ended 30 June 2023 (revised): Statement of financial performance of municipalities for rates and general services: Expenditure

Expenditure	September 2022	December 2022	March 2023	June 2023	Total 2023 ¹
	R million				
Employee-related costs	18 647	20 329	18 518	19 790	77 284
Remuneration of councillors	844	865	846	866	3 421
Finance costs	1 306	2 521	2 757	4 107	10 691
Loss on disposal of assets	54	70	91	606	821
Debt impairment	3 853	3 928	4 511	8 515	20 807
Contracted services:					
Consultants and professional services	758	936	897	1 389	3 980
Contractors	825	1 236	1 206	2 298	5 565
Outsourced services	1 537	2 153	1 933	2 521	8 144
Operating leases:					
Buildings and infrastructure	84	140	91	54	369
Computer, furniture and office equipment	41	52	52	68	213
Transport assets, machinery and equipment	113	200	196	428	937
Other operating leases	113	194	127	198	632
Inventory consumed	644	840	882	1 354	3 720
Depreciation, amortisation and impairment	2 597	3 129	3 079	3 938	12 743
Transfers and subsidies paid to:					
Other local government institutions	145	247	274	187	853
Tertiary institutions of higher learning	0	0	0	0	0
Households	104	162	166	203	635
Non-profit institutions	118	127	79	103	427
Other transfers and subsidies paid	211	209	236	301	957
Operational costs:					
Advertising, publicity and marketing	77	99	99	164	439
Bank charges, facility and card fees	145	164	139	142	590
Communication	157	232	224	301	914
Courier and delivery services	23	29	37	65	154
Entertainment	3	7	9	16	35
External audit fees	92	525	268	130	1 015
Hire charges	276	269	317	279	1 141
Insurance underwriting	818	168	171	194	1 351
Printing, publications and books	47	59	64	127	297
Professional bodies, membership and subscriptions	187	77	71	268	603
Transport costs	13	25	25	30	93
Travel and subsistence	108	125	108	153	494
Wet fuel	314	407	483	760	1 964
Other operational costs	1 928	2 109	2 315	3 305	9 657
Other expenditure	163	184	273	1 101	1 721
Taxation	0	0	0	0	0
Surplus	32 431	19 526	18 503	8 996	79 456
Total expenditure	68 776	61 343	59 047	62 957	252 123

¹ The previously published totals for the September 2022, December 2022, March 2023 and June 2023 quarters have been benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

Table 11 – Benchmark table for the financial year ended 30 June 2023 (revised): Statement of financial performance of municipalities for rates and general services: Revenue

Revenue	September 2022	December 2022	March 2023	June 2023	Total 2023 ¹
	R million				
Property rates from:					
Residential	10 742	8 639	8 270	9 670	37 321
Commercial or business	7 841	6 264	6 764	6 689	27 558
State	1 184	678	722	688	3 272
Other (includes agricultural, municipal, etc.)	3 417	3 108	3 086	4 201	13 812
Property rates – penalties imposed and collection charges	97	120	138	173	528
Interest on:					
Investments	807	1 058	1 366	1 796	5 027
Receivables	1 788	1 766	1 864	2 113	7 531
Dividends	13	13	13	15	54
Fines, penalties and forfeits	883	1 138	1 261	2 818	6 100
Licences and permits	71	43	50	101	265
Agency services	242	245	308	447	1 242
Rental	304	314	386	441	1 445
Sales of goods and rendering of services	239	273	454	911	1 877
Gains on the disposal of assets	21	22	30	101	174
Government transfers and subsidies received:					
Capital	1 632	2 223	2 082	7 538	13 475
Operational	24 394	14 491	14 306	4 592	57 783
Other transfers and subsidies (incl. contributions and donations)	313	321	341	338	1 313
Operational revenue	3 330	6 553	5 034	3 909	18 826
Deficit	11 458	14 074	12 572	16 416	54 520
Total revenue	68 776	61 343	59 047	62 957	252 123

¹ The previously published totals for the September 2022, December 2022, March 2023 and June 2023 quarters have been benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

Table 12 – Benchmark table for the financial year ended 30 June 2023 (revised): Statement of financial performance of municipalities for housing and trading services: Expenditure

Expenditure	September 2022	December 2022	March 2023	June 2023	Total 2023 ¹
	R million				
Employee-related costs	10 371	11 543	10 698	11 071	43 683
Finance costs	816	875	860	1 643	4 194
Loss on disposal of assets	102	361	232	160	855
Debt impairment	6 879	7 331	11 175	8 546	33 931
Contracted services:					
Consultancy and professional fees	372	603	412	846	2 233
Contractors	2 249	2 971	3 002	4 479	12 701
Outsourced services	1 823	2 814	2 672	3 603	10 912
Operating leases:					
Buildings and infrastructure	9	6	31	11	57
Computer, furniture and office equipment	7	8	1	4	20
Transport assets, machinery and equipment	344	374	352	479	1 549
Other operating leases	76	129	82	183	470
Inventory consumed	1 220	1 434	1 402	1 620	5 676
Depreciation, amortisation and impairment loss	4 995	6 338	5 905	7 147	24 385
Bulk purchases:					
Purchases of water	5 856	6 910	8 116	8 218	29 100
Purchases of electricity	34 467	23 733	22 756	29 466	110 422
Other bulk purchases	85	71	14	43	213
Transfers and subsidies paid to:					
Other local government institutions	0	0	0	309	309
Tertiary institutions of higher learning	0	0	0	0	0
Households	46	100	124	112	382
Non-profit institutions	1	1	7	3	12
Other grants paid	98	363	351	280	1 092
Operational costs:					
Advertising, promotions and marketing	27	30	31	40	128
Bank charges, facility and card fees	6	6	5	6	23
Communication	28	32	34	52	146
Courier and delivery services	0	0	0	0	0
Entertainment	0	0	0	1	1
External audit fees	4	27	16	12	59
Hire charges	126	222	285	411	1 044
Insurance underwriting	88	66	58	95	307
Printing, publications and books	5	8	5	28	46
Professional bodies, membership and subscriptions	1	1	4	8	14
Transport costs	2	6	9	10	27
Travel and subsistence	18	29	32	36	115
Wet fuel	111	312	239	325	987
Other operational costs	2 729	3 074	2 933	3 764	12 500
Other expenditure	204	215	258	964	1 641
Taxation	0	0	9	10	19
Surplus	15 361	11 493	7 905	5 161	39 920
Total expenditure	88 526	81 486	80 015	89 146	339 173

¹ The previously published totals for the September 2022, December 2022, March 2023 and June 2023 quarters have been benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

Table 13 – Benchmark table for the financial year ended 30 June 2023 (revised): Statement of financial performance of municipalities for housing and trading services: Revenue

Revenue	September 2022	December 2022	March 2023	June 2023	Total 2023 ¹
	R million				
Interest on:					
Investments	27	19	16	40	102
Receivables	1 558	1 794	1 870	2 262	7 484
Dividends	0	0	0	0	0
Fines, penalties and forfeits	16	26	28	51	121
Licences and permits	63	60	58	57	238
Agency services	279	265	243	561	1 348
Rental	249	284	412	294	1 239
Sales of goods and rendering of services	138	146	210	213	707
Gains on the disposal of assets	0	6	5	7	18
Service charges:					
Sales of water	12 915	13 829	13 060	12 529	52 333
Sales of electricity	37 735	30 927	28 568	30 597	127 827
Refuse removal charges	3 367	3 212	3 288	3 453	13 320
Sewerage and sanitation charges	5 137	5 472	5 535	5 409	21 553
Other service charges (e.g. fresh produce market)	129	129	49	1 421	1 728
Government transfers and subsidies received:					
Capital	2 296	6 757	4 919	8 717	22 689
Operational	8 217	6 297	7 158	5 867	27 539
Other transfers and subsidies (incl. contributions and donations)	135	157	160	263	715
Operational revenue	986	996	1 508	1 664	5 154
Deficit	15 279	11 110	12 928	15 741	55 058
Total revenue	88 526	81 486	80 015	89 146	339 173

¹ The previously published totals for the September 2022, December 2022, March 2023 and June 2023 quarters have been benchmarked against the Financial Census of Municipalities survey (P9114) but for the 130 municipalities.

Table 14 – Benchmark table for the financial year ended 30 June 2024 (preliminary): Statement of financial performance of municipalities: Expenditure – South Africa

Expenditure	September 2023	December 2023	March 2024	June 2024	Total 2024 ¹
	R million				
Employee-related costs	31 091	34 571	31 995	32 476	130 133
Remuneration of councillors	871	972	881	875	3 599
Finance costs	3 593	4 556	2 378	5 046	15 573
Loss on disposal of assets	191	356	130	341	1 018
Debt impairment	18 549	11 855	16 280	17 963	64 647
Contracted services:					
Consultants and professional services	1 476	2 489	2 021	2 699	8 685
Contractors	3 648	5 728	4 784	6 552	20 712
Outsourced services	3 426	4 954	4 595	5 657	18 632
Operating leases:					
Buildings and infrastructure	47	131	92	97	367
Computer, furniture and office equipment	39	54	45	61	199
Transport assets, machinery and equipment	422	804	693	868	2 787
Other operating leases	188	337	292	352	1 169
Inventory consumed	1 449	2 179	2 287	3 392	9 307
Depreciation, amortisation and impairment	7 905	9 003	9 334	10 396	36 638
Bulk purchases:					
Purchases of water	7 651	9 108	7 400	8 386	32 545
Purchases of electricity	37 545	30 304	27 148	32 558	127 555
Other bulk purchases	65	39	52	65	221
Transfers and subsidies paid to:					
Other local government institutions	331	468	277	430	1 506
Tertiary institutions of higher learning	0	0	0	0	0
Households or individuals	160	301	321	358	1 140
Non-profit institutions	94	101	74	225	494
Other transfers and subsidies	398	492	540	635	2 065
Operational costs:					
Advertising, publicity and marketing	108	172	155	223	658
Bank charges, facility and card fees	151	195	166	129	641
Communication	203	274	289	322	1 088
Courier and delivery services	33	37	35	35	140
Entertainment costs	3	7	3	8	21
External audit fees	96	674	251	120	1 141
Hire charges	347	594	564	834	2 339
Insurance underwriting	709	515	220	261	1 705
Printing, publications and books	48	90	80	138	356
Professional bodies, membership and subscriptions	307	108	60	183	658
Transport costs	21	38	37	52	148
Travel and subsistence	135	188	136	206	665
Wet fuel	411	443	579	1 380	2 813
Other operational costs	5 720	8 386	5 570	7 194	26 870
Other expenditure	635	800	807	971	3 213
Taxation	0	0	0	2	2
Surplus	48 279	34 877	33 927	7 984	125 067
Total expenditure	176 345	166 200	154 498	149 474	646 517

¹ The previously published totals for the September 2023, December 2023, March 2024 and June 2024 quarters have been benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

Table 15 – Benchmark table for the financial year ended 30 June 2024 (preliminary): Statement of financial performance of municipalities: Revenue – South Africa

Revenue	September 2023	December 2023	March 2024	June 2024	Total 2024 ¹
	R million				
Property rates from:					
Residential	11 747	9 203	10 381	9 854	41 185
Commercial or business	9 348	8 052	7 049	7 214	31 663
State	1 370	850	698	715	3 633
Other (includes agricultural, municipal, etc.)	4 509	3 516	2 761	2 897	13 683
Property rates – penalties imposed and collection charges	105	109	106	309	629
Service charges:					
Sales of water	12 343	14 032	14 630	14 268	55 273
Sales of electricity	40 202	34 655	34 455	34 819	144 131
Refuse removal charges	3 693	3 648	3 581	3 643	14 565
Sewerage and sanitation charges	5 747	5 793	6 064	5 812	23 416
Other service charges (e.g. fresh produce market)	459	459	459	460	1 837
Interest on:					
Investments	1 534	1 494	1 714	1 807	6 549
Receivables	4 145	4 581	4 582	5 164	18 472
Dividends	0	0	0	77	77
Fines, penalties and forfeits	1 130	1 335	1 729	1 561	5 755
Licences and permits	137	114	121	122	494
Agency services	647	906	689	532	2 774
Rental	688	711	717	786	2 902
Sales of goods and rendering of services	680	813	799	770	3 062
Gains on the disposal of assets	30	59	120	201	410
Government transfers and subsidies received:					
Capital	6 085	10 811	8 541	15 034	40 471
Operational	33 234	26 870	23 518	9 187	92 809
Other transfers and subsidies (incl. contributions and donations)	1 225	428	703	613	2 969
Operational revenue	8 185	8 032	7 981	4 846	29 044
Deficit	29 102	29 729	23 100	28 783	110 714
Total revenue	176 345	166 200	154 498	149 474	646 517

¹ The previously published totals for the September 2023, December 2023, March 2024 and June 2024 quarters have been benchmarked against the Financial Census of Municipalities survey(P9114), using information for the 130 municipalities only.

Table 16 – Benchmark table for the financial year ended 30 June 2024 (preliminary): Statement of financial performance of municipalities for rates and general services: Expenditure

Expenditure	September 2023	December 2023	March 2024	June 2024	Total 2024 ¹
	R million				
Employee-related costs	19 832	22 087	20 426	20 853	83 198
Remuneration of councillors	871	972	881	875	3 599
Finance costs	2 873	3 219	1 532	3 319	10 943
Loss on disposal of assets	191	191	88	324	794
Debt impairment	6 063	4 962	7 322	7 982	26 329
Contracted services:					
Consultants and professional services	1 095	1 583	1 385	1 805	5 868
Contractors	1 200	1 649	1 581	1 950	6 380
Outsourced services	1 581	2 161	2 047	2 470	8 259
Operating leases:					
Buildings and infrastructure	41	98	74	75	288
Computer, furniture and office equipment	33	47	39	54	173
Transport assets, machinery and equipment	220	340	195	336	1 091
Other operating leases	102	180	135	168	585
Inventory consumed	448	834	867	1 211	3 360
Depreciation, amortisation and impairment	2 619	2 959	2 996	3 377	11 951
Transfers and subsidies paid to:					
Other local government institutions	251	389	197	349	1 186
Tertiary institutions of higher learning	0	0	0	0	0
Households	102	164	164	206	636
Non-profit institutions	93	100	73	219	485
Other transfers and subsidies paid	274	304	227	285	1 090
Operational costs:					
Advertising, publicity and marketing	76	131	114	180	501
Bank charges, facility and card fees	144	188	159	120	611
Communication	180	241	237	291	949
Courier and delivery services	33	37	35	34	139
Entertainment	3	7	3	7	20
External audit fees	89	646	225	117	1 077
Hire charges	130	156	164	382	832
Insurance underwriting	660	476	200	241	1 577
Printing, publications and books	42	83	72	115	312
Professional bodies, membership and subscriptions	305	105	58	179	647
Transport costs	15	25	22	31	93
Travel and subsistence	108	150	108	166	532
Wet fuel	257	268	343	956	1 824
Other operational costs	3 671	3 760	3 212	3 975	14 618
Other expenditure	259	369	403	492	1 523
Taxation	0	0	0	2	2
Surplus	35 031	24 109	21 048	3 209	83 397
Total expenditure	78 892	72 990	66 632	56 355	274 869

¹ The previously published totals for the September 2023, December 2023, March 2024 and June 2024 quarters have been benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

Table 17 – Benchmark table for the financial year ended 30 June 2024 (preliminary): Statement of financial performance of municipalities for rates and general services: Revenue

Revenue	September 2023	December 2023	March 2024	June 2024	Total 2024 ¹
	R million				
Property rates from:					
Residential	11 747	9 203	10 381	9 854	41 185
Commercial or business	9 348	8 052	7 049	7 214	31 663
State	1 370	850	698	715	3 633
Other (includes agricultural, municipal, etc.)	4 509	3 516	2 761	2 897	13 683
Property rates – penalties imposed and collection charges	105	109	106	309	629
Interest on:					
Investments	1 462	1 417	1 593	1 691	6 163
Receivables	1 846	2 108	2 191	2 369	8 514
Dividends	0	0	0	77	77
Fines, penalties and forfeits	1 109	1 281	1 694	1 477	5 561
Licences and permits	56	36	48	67	207
Agency services	260	537	260	261	1 318
Rental	368	379	391	435	1 573
Sales of goods and rendering of services	441	510	485	459	1 895
Gains on the disposal of assets	29	54	101	181	365
Government transfers and subsidies received:					
Capital	2 045	3 366	2 453	3 906	11 770
Operational	23 227	19 502	15 728	5 475	63 932
Other transfers and subsidies (incl. contributions and donations)	1 078	299	551	444	2 372
Operational revenue	7 177	6 826	6 093	3 518	23 614
Deficit	12 715	14 945	14 049	15 006	56 715
Total revenue	78 892	72 990	66 632	56 355	274 869

¹ The previously published totals for the September 2023, December 2023, March 2024 and June 2024 quarters have been benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

Table 18 – Benchmark table for the financial year ended 30 June 2024 (preliminary): Statement of financial performance of municipalities for housing and trading services: Expenditure

Expenditure	September 2023	December 2023	March 2024	June 2024	Total 2024 ¹
	R million				
Employee-related costs	11 259	12 484	11 569	11 623	46 935
Finance costs	720	1 337	846	1 727	4 630
Loss on disposal of assets	0	165	42	17	224
Debt impairment	12 486	6 893	8 958	9 981	38 318
Contracted services:					
Consultancy and professional fees	381	906	636	894	2 817
Contractors	2 448	4 079	3 203	4 602	14 332
Outsourced services	1 845	2 793	2 548	3 187	10 373
Operating leases:					
Buildings and infrastructure	6	33	18	22	79
Computer, furniture and office equipment	6	7	6	7	26
Transport assets, machinery and equipment	202	464	498	532	1 696
Other operating leases	86	157	157	184	584
Inventory consumed	1 001	1 345	1 420	2 181	5 947
Depreciation, amortisation and impairment loss	5 286	6 044	6 338	7 019	24 687
Bulk purchases:					
Purchases of water	7 651	9 108	7 400	8 386	32 545
Purchases of electricity	37 545	30 304	27 148	32 558	127 555
Other bulk purchases	65	39	52	65	221
Transfers and subsidies paid to:					
Other local government institutions	80	79	80	81	320
Tertiary institutions of higher learning	0	0	0	0	0
Households	58	137	157	152	504
Non-profit institutions	1	1	1	6	9
Other grants paid	124	188	313	350	975
Operational costs:					
Advertising, promotions and marketing	32	41	41	43	157
Bank charges, facility and card fees	7	7	7	9	30
Communication	23	33	52	31	139
Courier and delivery services	0	0	0	1	1
Entertainment	0	0	0	1	1
External audit fees	7	28	26	3	64
Hire charges	217	438	400	452	1 507
Insurance underwriting	49	39	20	20	128
Printing, publications and books	6	7	8	23	44
Professional bodies, membership and subscriptions	2	3	2	4	11
Transport costs	6	13	15	21	55
Travel and subsistence	27	38	28	40	133
Wet fuel	154	175	236	424	989
Other operational costs	2 049	4 626	2 358	3 219	12 252
Other expenditure	376	431	404	479	1 690
Taxation	0	0	0	0	0
Surplus	13 248	10 768	12 879	4 775	41 670
Total expenditure	97 453	93 210	87 866	93 119	371 648

¹ The previously published totals for the September 2023, December 2023, March 2024 and June 2024 quarters have been benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

Table 19 – Benchmark table for the financial year ended 30 June 2024 (preliminary): Statement of financial performance of municipalities for housing and trading services: Revenue

Revenue	September 2023	December 2023	March 2024	June 2024	Total 2024 ¹
	R million				
Interest on:					
Investments	72	77	121	116	386
Receivables	2 299	2 473	2 391	2 795	9 958
Dividends	0	0	0	0	0
Fines, penalties and forfeits	21	54	35	84	194
Licences and permits	81	78	73	55	287
Agency services	387	369	429	271	1 456
Rental	320	332	326	351	1 329
Sales of goods and rendering of services	239	303	314	311	1 167
Gains on the disposal of assets	1	5	19	20	45
Service charges:					
Sales of water	12 343	14 032	14 630	14 268	55 273
Sales of electricity	40 202	34 655	34 455	34 819	144 131
Refuse removal charges	3 693	3 648	3 581	3 643	14 565
Sewerage and sanitation charges	5 747	5 793	6 064	5 812	23 416
Other service charges (e.g. fresh produce market)	459	459	459	460	1 837
Government transfers and subsidies received:					
Capital	4 040	7 445	6 088	11 128	28 701
Operational	10 007	7 368	7 790	3 712	28 877
Other transfers and subsidies (incl. contributions and donations)	147	129	152	169	597
Operational revenue	1 008	1 206	1 888	1 328	5 430
Deficit	16 387	14 784	9 051	13 777	53 999
Total revenue	97 453	93 210	87 866	93 119	371 648

¹ The previously published totals for the September 2023, December 2023, March 2024 and June 2024 quarters have been benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

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*	7 730	1,0	14 238	15,4
Dec 2024*	8 663	-4,9	15 283	8,9
Mar 2025	7 984	7,9	14 669	0,3

* Some figures have been revised.

** Benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

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*	43 188	15,0	46 725	16,2
Dec 2024*	32 463	7,1	39 807	14,9
Mar 2025	29 827	9,9	37 393	8,5

* Some figures have been revised.

** Benchmarked against the Financial Census of Municipalities survey (P9114), using information for the 130 municipalities only.

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	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

Expenditure	
Pre-mSCOA classification	mSCOA classification
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	Contracted services: 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
Bulk purchases:	No change
Purchases of water	No change
Purchases of electricity	No change
Other bulk purchases	No change
	Operating leases: 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)
Grants and subsidies paid to:	Transfers and subsidies paid to:
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
General expenditure:	Operational costs:
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
Total expenditure	No change

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

Revenue	
Pre-mSCOA classification	mSCOA classification
Property rates from:	No change
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
Service charges:	No change
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
Interest earned from:	Interest on:
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
Grants and subsidies from:	Government transfers and subsidies received:
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
Total income	Total revenue

Analysis of revisions

Introduction

Preliminary estimates for the *Quarterly financial statistics of selected municipalities* survey are published within a quarter after the reference quarter, e.g. preliminary estimates for the March quarter are published towards the end of June. The preliminary values are revised the following quarter, using additional information received from respondents. This and other reasons for revising the values from time to time are shown in the explanatory notes (see note 6, page 35).

Analysis

Revisions may be analysed in terms of several dimensions, e.g. differences between preliminary and revised values (measured as rand values or as percentages); differences between preliminary and revised growth rates (quarter-on-quarter or year-on-year); and totals and/or components.

The analysis performed below is confined to the following:

- Four variables namely, purchases of water, sales of water, purchases of electricity and sales of electricity, current prices, unadjusted.
- The basis for the analysis is the difference between the revised figures and the preliminary figures, measured as a percentage of preliminary figures, where preliminary figures refers to the first published estimates for these four variables for the quarter in question.
- Time period: September 2016 to December 2024.

Figures 2 and 3 show the preliminary and revised purchases and sales of water (line chart, left vertical axis) and the difference between them (bar chart, right vertical axis, where difference = revised - preliminary, measured as a percentage). Table 20 provides key results relating to these revisions.

Figure 2 – Purchases of water: preliminary and revised

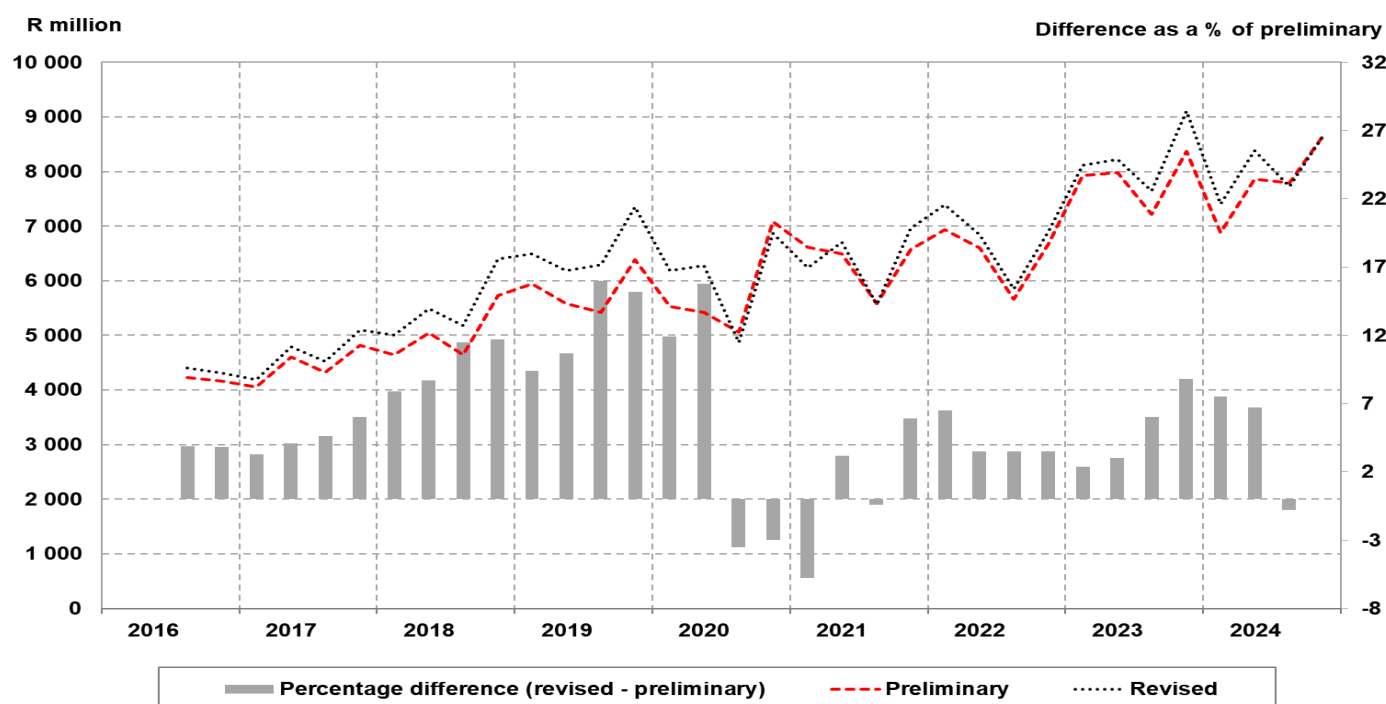
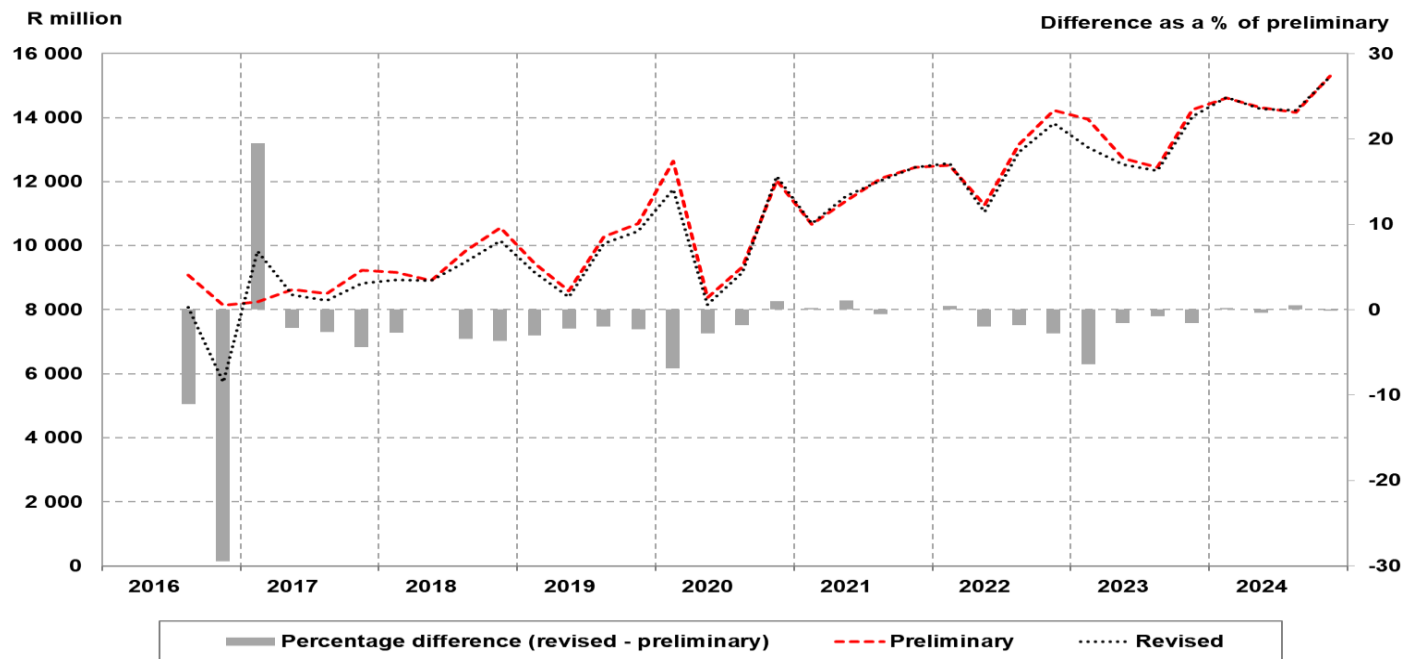


Figure 3 – Sales of water: preliminary and revised**Table 20 – Purchases and sales of water: revision details**

Description	Item	Value / outcome	Comment
Mean revision	Purchases of water	5,63%	This is the average of the revisions
	Sales of water	-2,22%	
Mean absolute revision	Purchases of water	6,43%	Average of the revisions, but based on the absolute value of each revision (positives and negatives do not cancel each other)
	Sales of water	3,57%	
Largest upward revision	Purchases of water	16,0%	Preliminary September 2019 quarter was revised from R5 425 million up to R6 295 million, representing a 16,0% revision
	Sales of water	19,5%	Preliminary March 2017 quarter was revised from R8 235 million up to R9 837 million, representing a 19,5% revision
Largest downward revision	Purchases of water	-5,8%	Preliminary March 2021 quarter was revised from R6 617 million down to R6 232 million, representing a -5,8% revision
	Sales of water	-29,5%	Preliminary December 2016 quarter was revised from R8 148 million down to R5 746 million, representing a -29,5% revision
Range for all revisions	Purchases of water	-5,8% to 16,0%	
	Sales of water	-29,5% to 19,5%	
Range within which 90,0% of the revisions lie	Purchases of water	-4,1% to 15,9%	This may be regarded as the normal range for revisions, with revisions outside this range being outliers
Range within which 90,0% of the revisions lie	Sales of water	-15,7% to 5,7%	

Description	Item	Value / outcome	Comment
Number of upward revisions	Purchases of water	28 or 82,4% of the total observations	
	Sales of water	9 or 26,5% of the total observations	
Number of downward revisions	Purchases of water	6 or 17,6% of the total observations	
	Sales of water	25 or 73,5% of the total observations	
Is the mean revision (5,63%) significantly different from zero?	Purchases of water	Yes	This indicates that there is bias in the preliminary estimates – see Note 1
Is the mean revision (-2,22%) significantly different from zero?	Sales of water	Yes	
Standard deviation of the revisions	Purchases of water	5,32%	Standard deviation is a measure of dispersion about the mean – see the rows below
	Sales of water	6,55%	
Percentage of revisions that lie within one standard deviation of the mean	Purchases of water	64,7%	This is the percentage of revisions that lie between 0,31% and 10,95%; the higher the percentage, the lower is the dispersion about the mean – see Figure 4
	Sales of water	91,2%	This is the percentage of revisions that lie between -8,77% and 4,33%; the higher the percentage, the lower is the dispersion about the mean – see Figure 5

Figure 4 shows the revisions for purchases of water in terms of a histogram. There were 3 revisions between -1,0% and 1,0% ($-1,0\% < \text{revision} \leq 1,0\%$).

Figure 4 – Purchases of water: histogram of revisions

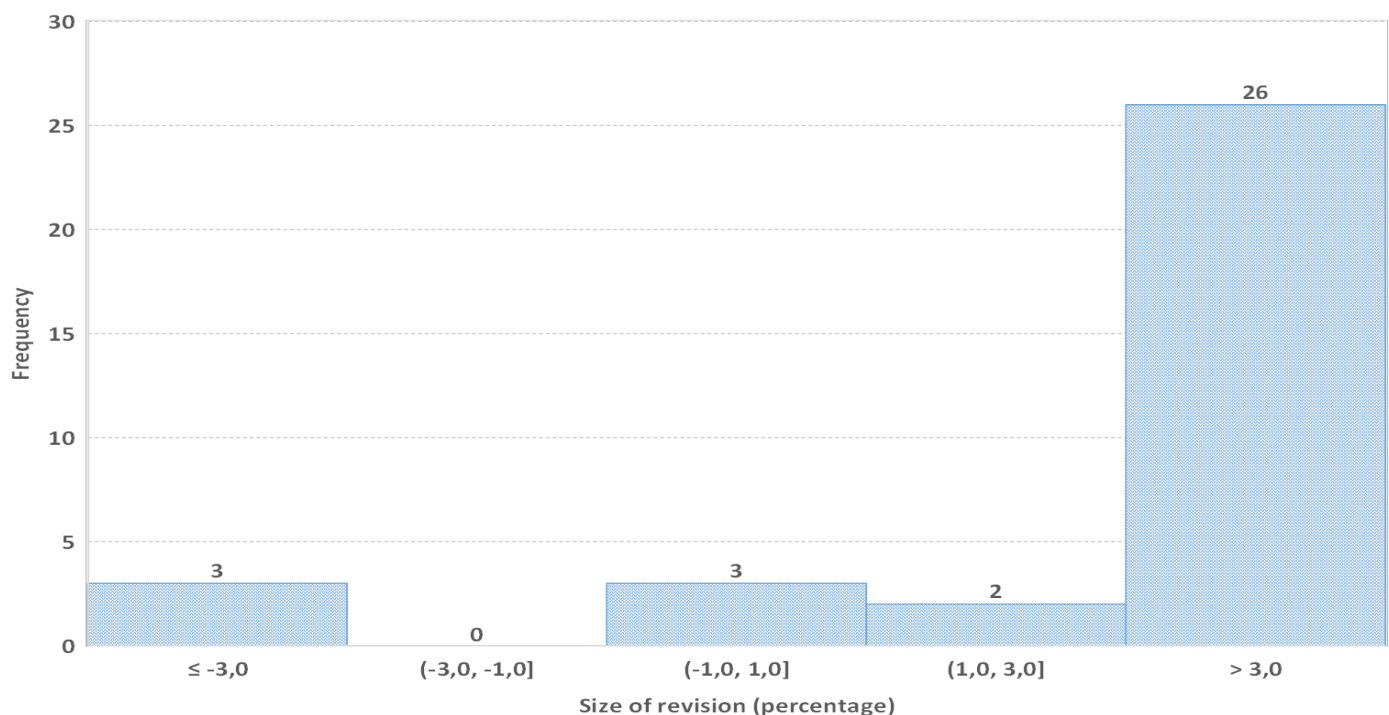
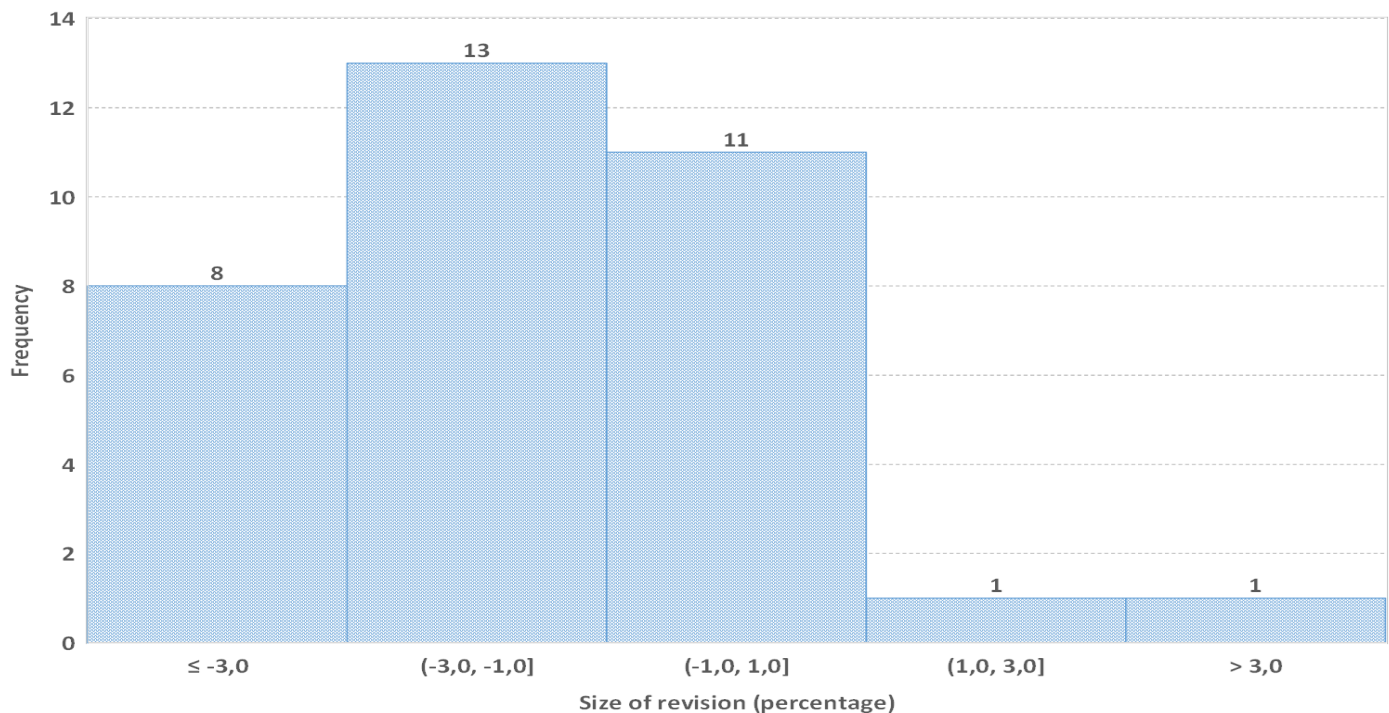


Figure 5 shows the revisions for sales of water in terms of a histogram. There were 13 revisions between -3,0% and -1,0% ($-3,0\% < \text{revision} \leq -1,0\%$) and 11 revisions between -1,0% and 1,0% ($-1,0\% < \text{revision} \leq 1,0\%$).

Figure 5 – Sales of water: histogram of revisions



Figures 6 and 7 show the preliminary and revised purchases and sales of electricity (line chart, left vertical axis) and the difference between them (bar chart, right vertical axis, where difference = revised - preliminary, measured as a percentage). Table 21 provides key results relating to revisions.

Figure 6 – Purchases of electricity: preliminary and revised

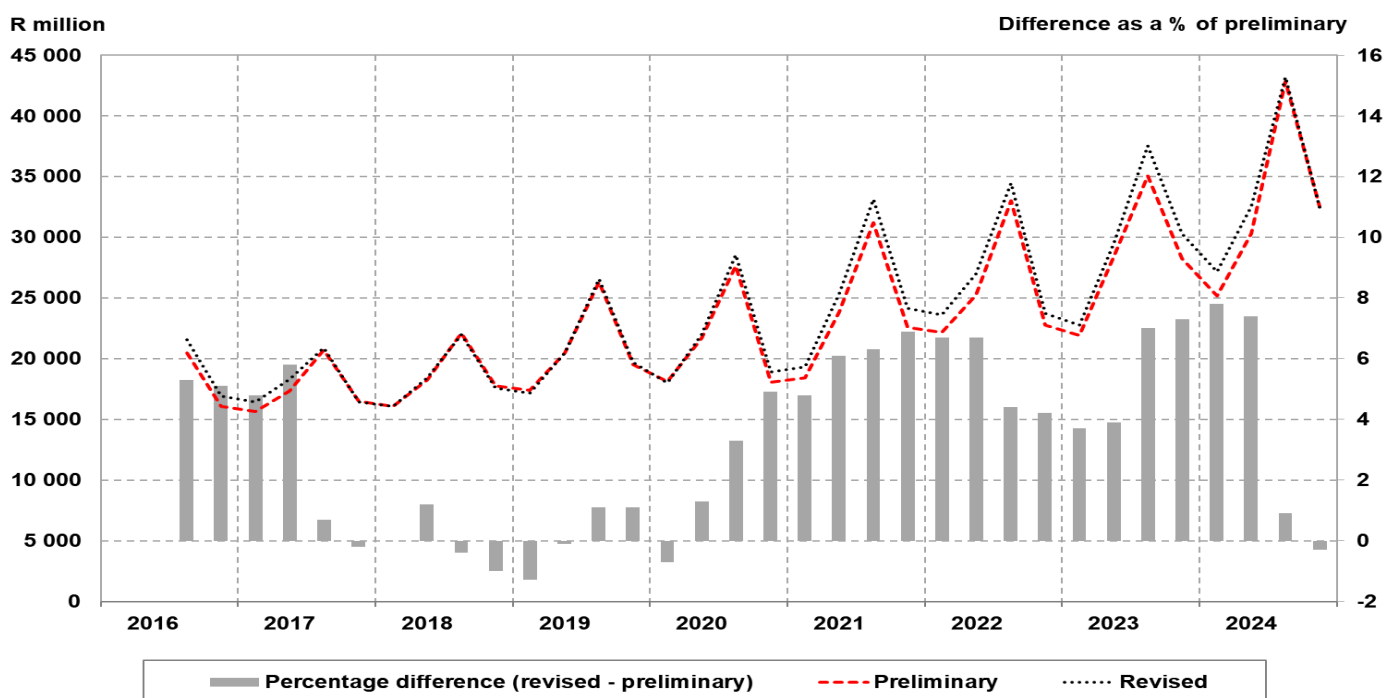
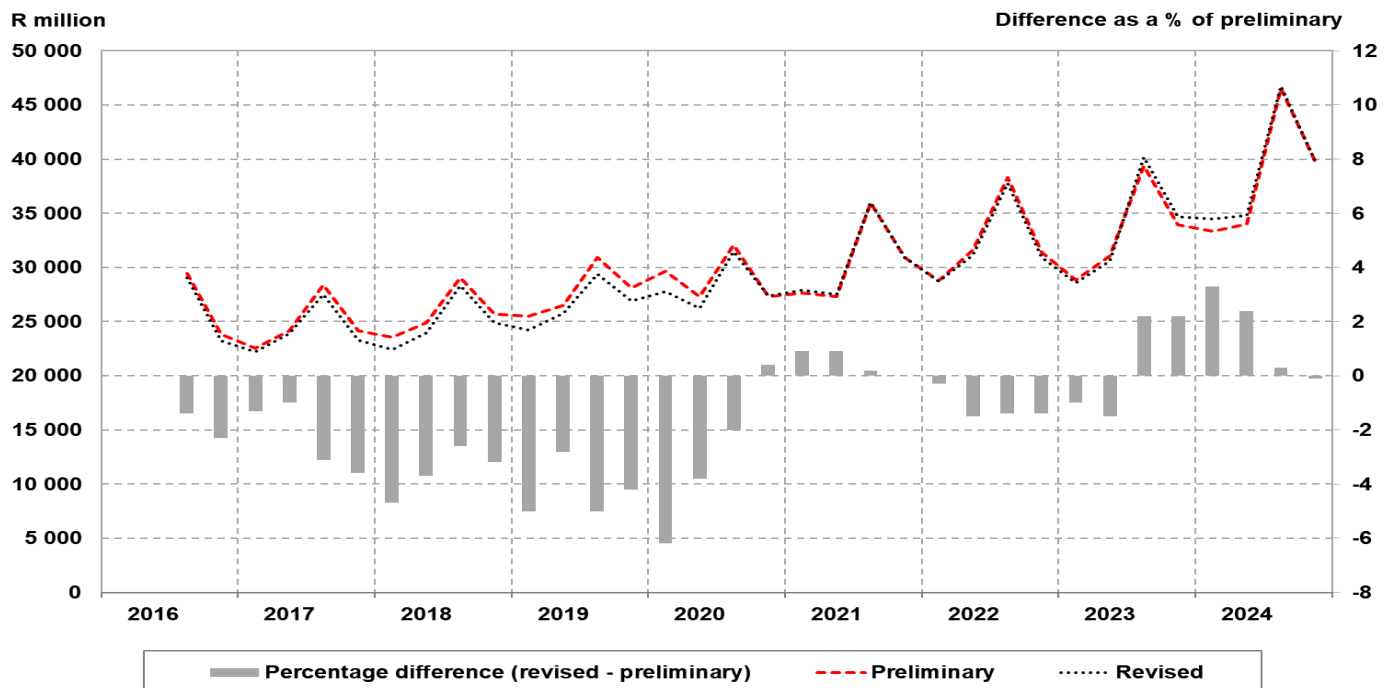


Figure 7 – Sales of electricity: preliminary and revised**Table 21 – Purchases and sales of electricity: revision details**

Description	Item	Value / outcome	Comment
Mean revision	Purchases of electricity	3,37%	This is the average of the revisions
	Sales of electricity	-1,48%	
Mean absolute revision	Purchases of electricity	3,61%	Average of the revisions, but based on the absolute value of each revision (positives and negatives do not cancel each other)
	Sales of electricity	2,23%	
Largest upward revision	Purchases of electricity	7,8%	Preliminary March 2024 quarter was revised from R25 189 million up to R27 148 million, representing a 7,8% revision
	Sales of electricity	3,3%	Preliminary March 2024 quarter was revised from R33 365 million up to R34 455 million, representing a 3,3% revision
Largest downward revision	Purchases of electricity	-1,3%	Preliminary March 2019 quarter was revised from R17 397 million down to R17 164 million, representing a -1,3% revision
	Sales of electricity	-6,2%	Preliminary March 2020 quarter was revised from R29 657 million down to R27 805 million, representing a -6,2% revision
Range for all revisions	Purchases of electricity	-1,3% to 7,8%	
	Sales of electricity	-6,2 to 3,3 percentage points	
Range within which 90,0% of the revisions lie	Purchases of electricity	-1,1% to 7,5%	This may be regarded as the normal range for revisions, with revisions outside this range being outliers
Range within which 90,0% of the revisions lie	Sales of electricity	-5,3 to 2,6 percentage points	

Description	Item	Value / outcome	Comment
Number of upward revisions	Purchases of electricity	27 or 79,4% of the total observations	
	Sales of electricity	10 or 29,4% of the total observations	
Number of downward revisions	Purchases of electricity	7 or 20,6% of the total observations	
	Sales of electricity	24 or 70,6% of the total observations	
Is the mean revision (3,37%) significantly different from zero?	Purchases of electricity	Yes	This indicates that there is bias in the preliminary estimates – see Note 1
Is the mean revision (-1,48%) significantly different from zero?	Sales of electricity	Yes	
Standard deviation of the revisions	Purchases of electricity	2,97%	Standard deviation is a measure of dispersion about the mean – see the rows below
	Sales of electricity	2,34%	
Percentage of revisions that lie within one standard deviation of the mean	Purchases of electricity	55,9%	This is the percentage of revisions that lie between 0,41% and 6,34%; the higher the percentage, the lower is the dispersion about the mean – see Figure 8
	Sales of electricity	67,6%	This is the percentage of revisions that lie between -3,82 and 0,86 percentage points; the higher the percentage, the lower is the dispersion about the mean – see Figure 9

Figure 8 shows the revisions for purchases of electricity in terms of a histogram. There were 2 revisions between -0,2% and 0,3% ($-0,2\% < \text{revision} \leq 0,3\%$).

Figure 8 – Purchases of electricity: histogram of revisions

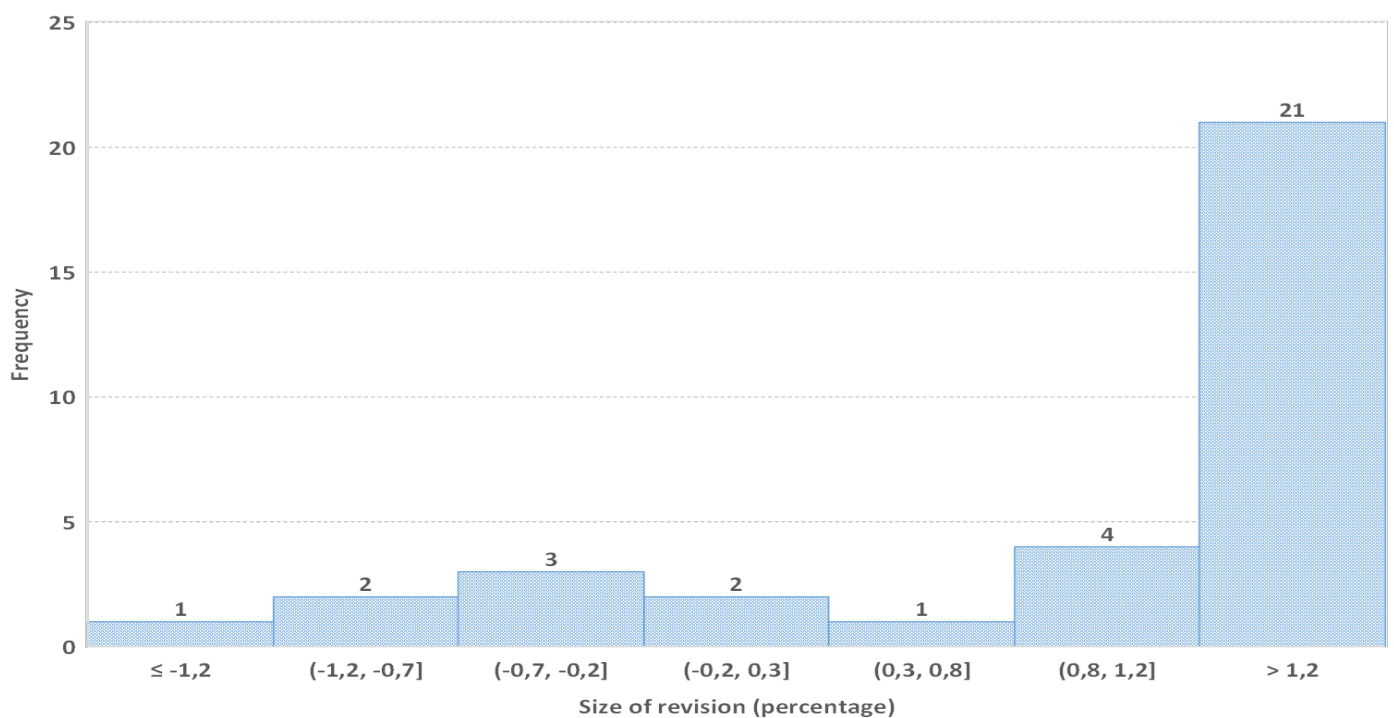
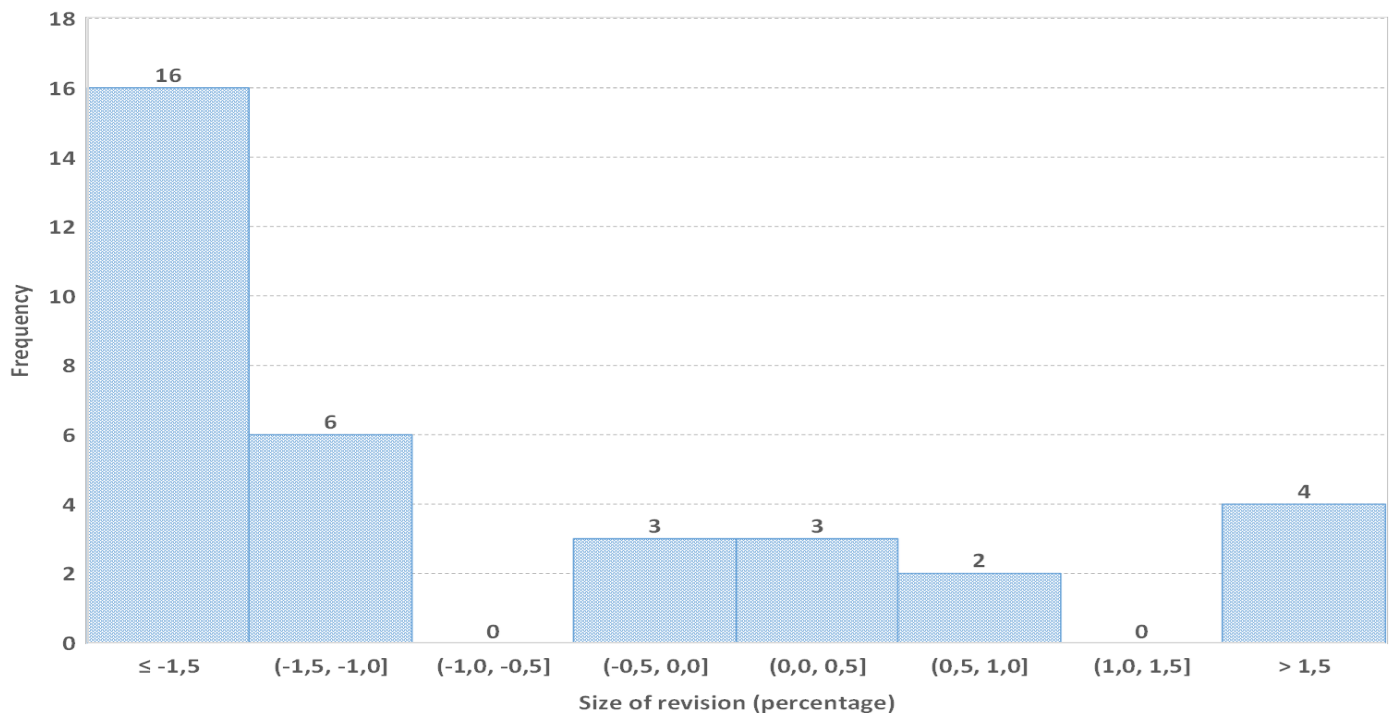


Figure 9 shows the revisions for sales of electricity in terms of a histogram. There were 3 revisions between -0,5% and 0,0% ($-0,5\% < \text{revision} \leq 0,0\%$).

Figure 9 – Sales of electricity: histogram of revisions



Note 1: Is the mean revision significantly different from zero?

The formula for the test statistic is as follows:

$$\text{test statistic} = \frac{\bar{R}}{\sqrt{\left(\frac{1}{n(n-1)}\right) \left(\sum_{t=1}^n \hat{\varepsilon}_t^2 + \frac{3}{4} \sum_{t=2}^n \hat{\varepsilon}_t \hat{\varepsilon}_{t-1} + \frac{2}{3} \sum_{t=3}^n \hat{\varepsilon}_t \hat{\varepsilon}_{t-2} \right)}}$$

where

n = number of observations

\bar{R} = mean revision

$\hat{\varepsilon}_t = R_t - \bar{R}$, with R_t = revision in period t

Note that if the test statistic shows that the mean revision (MR) is significantly different from zero, then there is bias in the preliminary estimates. Bias in a series suggests there is scope to enhance the compilation of that series in an attempt to remove or minimise the bias. $MR > 0$ (statistically significant) implies under-estimation of the preliminary estimates. $MR < 0$ (statistically significant) implies over-estimation of the preliminary estimates.

In the case of purchases of electricity and water, the test statistics are 4,69 and 4,77 respectively which lies above the critical value of 2,03, indicating that the MR is significantly different from zero at a 5% significance level. Accordingly, there is under-estimation of the values detected in the preliminary estimates.

In this case of sales of electricity and water, the test statistics are -2,27 and -2,57 respectively which have absolute values greater than the critical value of 2,03, indicating that the MR is significantly different from zero at a 5% significance level. Accordingly, there is over-estimation of the values detected in the preliminary estimates.

The revisions will be monitored going forward to assess whether a change in the methodology for imputations is required.

Notes

Forthcoming issue	Issue	Expected release date
	June 2025	September 2025
Purpose of survey	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.	
Response rates	March 2024 quarter: 99% (of 130) June 2024 quarter: 99% (of 130) September 2024 quarter: 99% (of 130) December 2024 quarter: 99% (of 130) March 2025 quarter: 99% (of 130)	
Benchmarking	<p>Benchmarking is the modification of core data from which other data is derived in such a way that the final meaning (of data) is unchanged. In other words, benchmarking is revising the QFSSM estimates to be in line with the final Financial Census of Municipalities (FCM) yearly figures (QFSSM quarterly figures are benchmarked to the FCM yearly figures). Other authors define benchmarking as a point of reference from which subsequent measurement or observation of the same items of interest may be made. FCM is published three quarters after QFSSM has been published. Thus QFSSM is three quarters ahead of FCM. Because of this, QFSSM benchmarked figures for the previous financial year are published in June the following year when QFSSM is publishing their March preliminary estimates.</p> <p>The purpose of benchmarking is to align the preliminary quarterly figures to the annual financial census figures because the FCM figures are more correct compared to QFSSM figures. This is because FCM figures are verified against the audited annual financial statements (mostly) of municipalities and therefore benchmarked quarterly figures are regarded as reliable estimates. Data for the QFSSM for the years ended 30 June 2023 and 30 June 2024 are aligned to the annual financial census of municipalities for the respective years. This benchmarking process was applied to 130 municipalities only (QFSSM) and does not cover all 257 municipalities. Refer to the <i>Financial census of municipalities</i> survey (P9114).</p>	
Imputation	An imputation using the unweighted historic method was performed for the Kopanong Local Municipality due to non-response.	
Cautionary note	The QFSSM survey provides quarterly financial updates based on preliminary figures from municipalities. Please refer to the annual <i>Financial census of municipalities</i> survey (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:		
<div><div>i.</div><div>Municipalities were not able to integrate their reporting systems (such as payroll and municipal systems) into the newly upgraded mSCOA-compliant system.</div></div> <div><div>ii.</div><div>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.</div></div>		
Stats SA is working with the affected municipalities and other stakeholders to resolve the issues reported above.		

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 March 2024, June 2024, September 2024, December 2024 and March 2025. It also includes the benchmarked data for the September 2022 to June 2024 quarters. The survey is designed to obtain financial information of local government institutions relating to the consolidated statement of financial performance of municipalities for:
- rates and general services; and
 - housing and trading services.
- Survey methodology and design** 2 With effect from the quarter ended 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.
- Classification and accounting standards** 4 For the purposes of classification of local government institutions according to activities, Statistics South Africa (Stats SA) used the *Standard Industrial Classification of All Economic Activities* (SIC), Fifth Edition, Report No.09-90-02 of January 1993. Activities of local government institutions also adhere to the accounting standards and requirements in terms of the Generally Recognised Accounting Practice (GRAP).
- The Municipal Standard Chart of Accounts (mSCOA) was initially rolled out (piloted-tested) in some municipalities in 2016. Since then, it has been implemented in all municipalities beginning in 2017. As part of the general ledger, which forms part of the books of account containing a standard list of all available accounts, this framework provides the method and format for recording and classifying financial transaction information. See Annexure D for changes made as a result of the alignment to mSCOA.
- Imputation** 5 A historical method is used to impute for non-response. Historical imputation is when a previous value of a non-respondent is used for the imputation of a current value. This value may be brought forward unchanged (un-weighted historical imputation), or have some kind of movement applied to it (weighted historical imputation). QFSSM (P9110.1) uses the unweighted imputation method currently.
- Revised figures** 6 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
Mar-25	Additional information from respondents	Sep-24 - Dec-24
	Benchmarked against the Financial Census of Municipalities (P9114)	Sep-22 - Jun-24
Jun-25	Additional information from respondents	Sep-24 - Mar-25
Sep-25	Additional information from respondents	Jun-25
Dec-25	Additional information from respondents	Sep-25

Rounding-off of figures	7	The figures in the tables have been rounded off to the nearest digit shown and as a result there may be slight discrepancies between the sums of the constituent items and the totals shown.
Related publications	8	<p>Users may wish to refer to the following Stats SA publications:</p> <ul style="list-style-type: none"> • P9110 <i>Quarterly financial statistics of municipalities (discontinued);</i> • P9101 <i>Capital expenditure of the public sector;</i> • P9114 <i>Financial census of municipalities;</i> • P9119.4 <i>Financial statistics of consolidated general government;</i> • P0441 <i>Gross domestic product; and</i> • P0277 <i>Quarterly employment statistics.</i>
Symbols and abbreviations used	9	<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 ** Benchmarked against the Financial Census of Municipalities (P9114)</p>

Glossary of the selected terms

Agency services	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.
Consolidated statement of financial performance	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.
Consultants and professional services	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.
Contracted services	This group of accounts consists of outsourced services, consultants and professional services, and contractors. See above and below for descriptions of these.
Contractors	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.
Current expenditure	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).
Debt impairment	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.
Depreciation, amortisation and impairment	<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>
District municipality	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).

Employee-related costs	<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"> • basic compensation; • allowances; • 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 • uniform and clothing allowances (clothing, boots, overalls etc. supplied to uniformed employees). <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>
Fines, penalties and forfeits	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.
Histogram	A histogram is a chart that plots the distribution of a numeric variable's values as a series of bars. Each bar typically covers a range of numeric values called a bin or class; a bar's height indicates the frequency of data points with a value within the corresponding bin.
Housing services	Housing includes all activities associated with the municipal provision of housing.
Licences or permits	This item provides accounts for the granting of licences or permits associated with a regulatory function administered by the municipality.
Local municipality	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).
Metropolitan municipality	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).
Municipality	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).
Operating leases	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.
Operational costs including other operational costs not covered separately	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.
Operational revenue	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.

Other expenditure

The following are included in other expenditure:

- departmental charges/fees;
- books and magazines;
- licences and trade licences;
- workshops;
- refreshments; and
- sundries.

Outsourced services

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).

Rates and general services

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.).

Sale of goods and rendering of services

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.

Service charges

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.

Trading services

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.

Transfers and subsidies paid

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.

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.

Transfers and subsidies received

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.

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Technical enquiries

Malibongwe Mhemhe Telephone number: (012) 310 6928
Email: malibongwem@statssa.gov.za

Hellen Maribe Telephone number: (012) 310 2931
Email: hellenm@statssa.gov.za

General enquiries

User information services Telephone number: (012) 310 8600
Email: info@statssa.gov.za

Orders/subscription services Telephone number: (012) 310 8619
Email: millies@statssa.gov.za

Postal address Private Bag X44, Pretoria, 0001

Produced by Stats SA