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STATISTICAL RELEASE

P9110.1

Quarterly financial statistics of selected municipalities

Quarter ended March 2026

1. Figures for the *Quarterly financial statistics of selected municipalities* survey (P9110.1), covering the period from the September 2023 quarter to the June 2025 quarter, were benchmarked against the *Financial census of municipalities* survey (P9114) for the years ended 30 June 2024 and 30 June 2025.
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.
3. Seasonally adjusted data for key variables are currently under investigation and will be published once the analysis has been completed.

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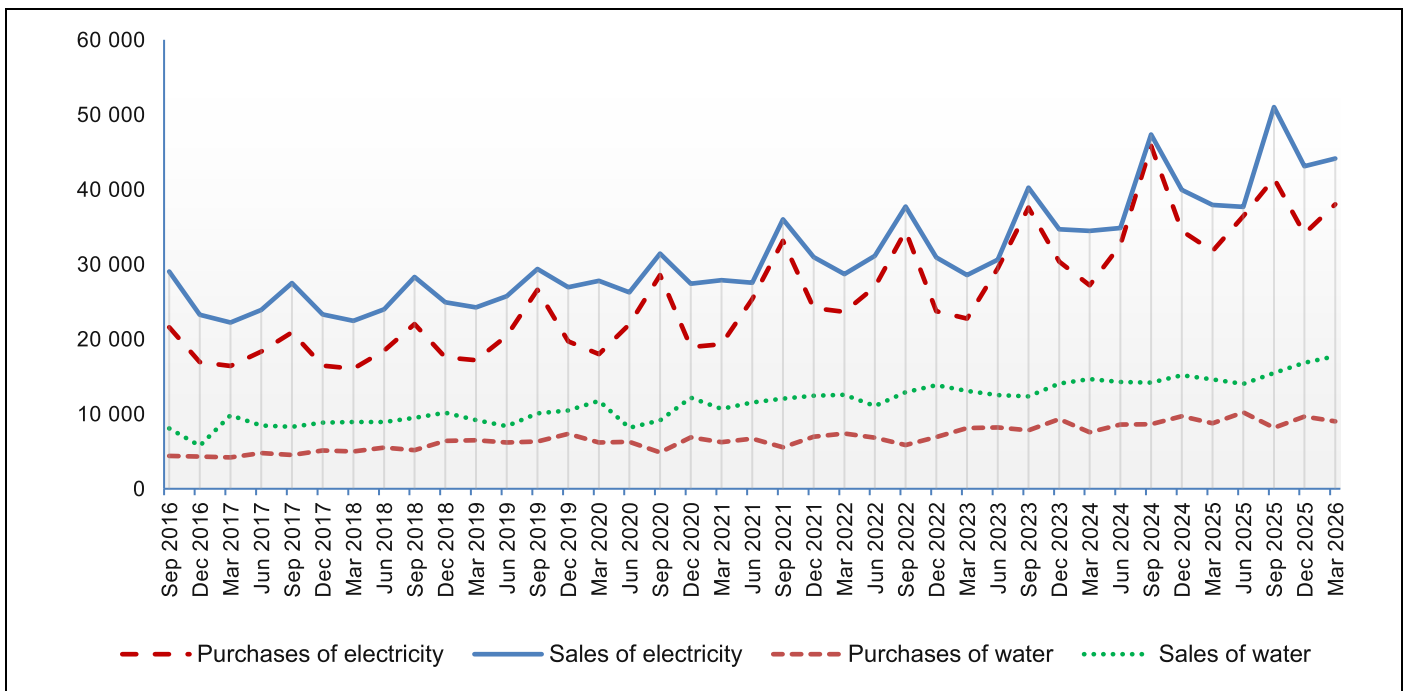
Key findings

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

Item	Quarter ended				
	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26
	Year-on-year % change				
Purchases of water	15,9	19,2	-5,3	-0,7	2,6
Sales of water	-0,1	-1,9	9,1	10,9	21,1
Purchases of electricity	16,8	11,8	-9,5	-1,2	19,7
Sales of electricity	10,0	8,2	7,7	7,9	16,4

Table 1 shows annual growth rates for the purchases and sales of water and electricity. Purchases of water increased by 2,6% in the quarter ended March 2026 compared with the quarter ended March 2025, while sales of water increased by 21,1%. Purchases of electricity increased by 19,7% and sales of electricity increased by 16,4% over the same period.

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



Risenga Maluleke
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Statistician-General

Table 2 – Combined consolidated statement of financial performance of municipalities for the quarters ended March 2025, June 2025, September 2025, December 2025 and March 2026: Expenditure

Expenditure	March 2025**	June 2025**	September 2025*	December 2025*	March 2026	Quarter-on-quarter difference between Dec. 2025 and Mar. 2026	Year-on-year difference between Mar. 2025 and Mar. 2026
	R million						
Employee-related costs	34 056	35 544	34 804	37 714	36 875	-839	2 819
Remuneration of councillors	977	934	918	974	975	1	-2
Finance costs	3 361	4 825	2 212	3 257	3 431	174	70
Loss on disposal of assets	200	655	39	90	129	39	-71
Debt impairment	17 930	23 207	6 063	5 511	7 496	1 985	-10 434
Contracted services:							
Consultants and professional services	1 991	3 371	1 576	2 779	1 725	-1 054	-266
Contractors	4 773	8 437	3 920	6 834	6 083	-751	1 310
Outsourced services	5 277	7 176	4 189	6 732	6 524	-208	1 247
Operating leases:							
Buildings and infrastructure	129	51	638	594	716	122	587
Computer, furniture and office equipment	53	91	43	61	66	5	13
Transport assets, machinery and equipment	481	702	139	265	267	2	-214
Other operating leases	325	399	104	114	146	32	-179
Inventory consumed	2 289	2 817	2 327	4 013	3 453	-560	1 164
Depreciation, amortisation and impairment	9 247	11 543	7 065	8 657	8 603	-54	-644
Bulk purchases:							
Purchases of water	8 769	10 213	8 161	9 641	8 994	-647	225
Purchases of electricity	31 749	36 438	41 480	34 068	38 015	3 947	6 266
Other bulk purchases	5	6	5	4	4	0	-1
Transfers and subsidies paid to:							
Other local government institutions	165	501	62	105	120	15	-45
Tertiary institutions of higher learning	0	0	0	0	1	1	1
Households or individuals	511	482	152	254	283	29	-228
Non-profit institutions	242	74	20	15	16	1	-226
Other transfers and subsidies	361	469	430	579	476	-103	115
Operational costs:							
Advertising, publicity and marketing	174	265	116	153	178	25	4
Bank charges, facility and card fees	139	155	226	147	210	63	71
Communication	317	305	155	200	219	19	-98
Courier and delivery services	37	39	8	9	28	19	-9
Entertainment costs	4	5	8	9	9	0	5
External audit fees	281	116	92	702	276	-426	-5
Hire charges	667	647	320	374	334	-40	-333
Insurance underwriting	174	192	814	350	299	-51	125
Printing, publications and books	107	131	50	82	62	-20	-45
Professional bodies, membership and subscriptions	129	192	273	159	166	7	37
Transport costs	34	61	23	35	39	4	5
Travel and subsistence	158	195	188	240	193	-47	35
Wet fuel	716	696	267	429	475	46	-241
Other operational costs	5 209	7 846	4 971	5 294	6 877	1 583	1 668
Other expenditure	1 164	1 379	5 545	7 433	9 350	1 917	8 186
Taxation	16	13	18	7	2	-5	-14
Surplus	32 405	14 092	70 949	47 483	45 749	-1 734	13 344
Total expenditure	164 622	174 264	198 370	185 367	188 864	3 497	24 242

* 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 2025, June 2025, September 2025, December 2025 and March 2026: Revenue

Revenue	March 2025**	June 2025**	September 2025*	December 2025*	March 2026	Quarter-on-quarter difference between Dec. 2025 and Mar. 2026	Year-on-year difference between Mar. 2025 and Mar. 2026
	R million						
Property rates from:							
Residential	7 286	8 350	15 596	12 705	12 235	-470	4 949
Commercial or business	9 200	8 600	11 102	9 739	10 129	390	929
State	684	773	1 070	733	736	3	52
Other (includes agricultural, municipal, etc.)	5 228	7 417	2 786	2 340	2 489	149	-2 739
Property rates – penalties imposed and collection charges	98	90	11	12	12	0	-86
Service charges:							
Sales of water	14 628	13 999	15 463	16 831	17 716	885	3 088
Sales of electricity	37 918	37 674	51 004	43 114	44 118	1 004	6 200
Refuse removal charges	3 773	3 806	4 420	4 509	4 547	38	774
Sewerage and sanitation charges	6 613	6 550	6 660	6 629	7 169	540	556
Other service charges (e.g. fresh produce market)	160	901	163	182	327	145	167
Interest on:							
Investments	1 475	1 701	1 484	1 572	1 618	46	143
Receivables	4 684	5 942	5 169	5 303	5 790	487	1 106
Dividends	12	12	0	0	0	0	-12
Fines, penalties and forfeits	2 094	1 795	895	1 301	1 431	130	-663
Licences and permits	131	120	228	212	216	4	85
Agency services	664	726	537	541	733	192	69
Rental	695	829	771	722	699	-23	4
Sales of goods and rendering of services	770	896	854	874	994	120	224
Gains on the disposal of assets	119	163	39	82	149	67	30
Government transfers and subsidies received:							
Capital	9 551	14 722	5 253	10 694	8 825	-1 869	-726
Operational	23 828	9 326	38 972	32 298	28 684	-3 614	4 856
Other transfers and subsidies (incl. contributions and donations)	306	251	351	246	262	16	-44
Operational revenue	8 493	10 012	6 459	6 265	9 498	3 233	1 005
Deficit	26 212	39 609	29 083	28 463	30 487	2 024	4 275
Total revenue	164 622	174 264	198 370	185 367	188 864	3 497	24 242

* 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 2025, June 2025, September 2025, December 2025 and March 2026: Expenditure

Expenditure	March 2025**	June 2025**	September 2025*	December 2025*	March 2026	Quarter-on-quarter difference between Dec. 2025 and Mar. 2026	Year-on-year difference between Mar. 2025 and Mar. 2026
	R million						
Employee-related costs	22 125	23 063	22 127	24 119	23 727	-392	1 602
Remuneration of councillors	977	934	918	974	975	1	-2
Finance costs	2 261	3 173	1 347	2 093	1 700	-393	-561
Loss on disposal of assets	80	428	15	66	48	-18	-32
Debt impairment	7 535	6 329	1 914	1 522	3 083	1 561	-4 452
Contracted services:							
Consultants and professional services	1 432	2 197	1 033	1 623	1 199	-424	-233
Contractors	1 492	3 035	1 451	2 044	2 032	-12	540
Outsourced services	2 158	2 936	1 789	2 670	2 785	115	627
Operating leases:							
Buildings and infrastructure	112	45	232	221	273	52	161
Computer, furniture and office equipment	47	80	28	42	51	9	4
Transport assets, machinery and equipment	168	224	66	190	174	-16	6
Other operating leases	176	196	76	75	80	5	-96
Inventory consumed	784	1 207	590	682	716	34	-68
Depreciation, amortisation and impairment	3 218	3 444	2 019	2 438	2 597	159	-621
Transfers and subsidies paid to:							
Other local government institutions	164	499	51	87	61	-26	-103
Tertiary institutions of higher learning	0	0	0	0	1	1	1
Households	82	140	37	33	44	11	-38
Non-profit institutions	234	71	17	14	12	-2	-222
Other transfers and subsidies paid	122	264	378	535	339	-196	217
Operational costs:							
Advertising, publicity and marketing	146	233	73	120	132	12	-14
Bank charges, facility and card fees	134	148	221	142	192	50	58
Communication	268	267	118	149	186	37	-82
Courier and delivery services	37	38	8	9	8	-1	-29
Entertainment	4	5	8	9	9	0	5
External audit fees	269	112	84	646	245	-401	-24
Hire charges	211	293	70	119	117	-2	-94
Insurance underwriting	161	187	741	323	275	-48	114
Printing, publications and books	99	112	43	76	54	-22	-45
Professional bodies, membership and subscriptions	128	185	244	139	123	-16	-5
Transport costs	33	60	23	34	33	-1	0
Travel and subsistence	127	155	139	184	142	-42	15
Wet fuel	515	502	132	241	262	21	-253
Other operational costs	2 298	3 713	2 920	2 722	2 134	-588	-164
Other expenditure	670	755	1 738	2 129	2 933	804	2 263
Taxation	0	2	0	0	0	0	0
Surplus	21 604	9 224	42 349	29 990	31 504	1 514	9 900
Total expenditure	69 871	64 256	82 999	76 460	78 246	1 786	8 375

* 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 2025, June 2025, September 2025, December 2025 and March 2026: Revenue

Revenue	March 2025**	June 2025**	September 2025*	December 2025*	March 2026	Quarter-on-quarter difference between Dec. 2025 and Mar. 2026	Year-on-year difference between Mar. 2025 and Mar. 2026
	R million						
Property rates from:							
Residential	7 286	8 350	15 596	12 705	12 235	-470	4 949
Commercial or business	9 200	8 600	11 102	9 739	10 129	390	929
State	684	773	1 070	733	736	3	52
Other (includes agricultural, municipal, etc.)	5 228	7 417	2 786	2 340	2 489	149	-2 739
Property rates – penalties imposed and collection charges	98	90	11	12	12	0	-86
Interest on:							
Investments	1 435	1 618	1 442	1 535	1 558	23	123
Receivables	1 635	2 481	1 769	1 760	2 498	738	863
Dividends	12	12	0	0	0	0	-12
Fines, penalties and forfeits	2 031	1 717	862	1 215	1 386	171	-645
Licences and permits	66	55	76	70	80	10	14
Agency services	290	304	235	184	355	171	65
Rental	304	417	409	389	388	-1	84
Sales of goods and rendering of services	397	519	581	580	622	42	225
Gains on the disposal of assets	113	153	27	42	126	84	13
Government transfers and subsidies received:							
Capital	1 973	3 476	1 103	2 045	1 773	-272	-200
Operational	15 778	5 666	26 850	22 804	20 147	-2 657	4 369
Other transfers and subsidies (incl. contributions and donations)	247	58	275	158	152	-6	-95
Operational revenue	6 699	5 582	4 885	4 253	7 330	3 077	631
Deficit	16 395	16 968	13 920	15 896	16 230	334	-165
Total revenue	69 871	64 256	82 999	76 460	78 246	1 786	8 375

* 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 2025, June 2025, September 2025, December 2025 and March 2026: Expenditure

Expenditure	March 2025**	June 2025**	September 2025*	December 2025*	March 2026	Quarter-on-quarter difference between Dec. 2025 and Mar. 2026	Year-on-year difference between Mar. 2025 and Mar. 2026
	R million						
Employee-related costs	11 931	12 481	12 677	13 595	13 148	-447	1 217
Finance costs	1 100	1 652	865	1 164	1 731	567	631
Loss on disposal of assets	120	227	24	24	81	57	-39
Debt impairment	10 395	16 878	4 149	3 989	4 413	424	-5 982
Contracted services:							
Consultancy and professional fees	559	1 174	543	1 156	526	-630	-33
Contractors	3 281	5 402	2 469	4 790	4 051	-739	770
Outsourced services	3 119	4 240	2 400	4 062	3 739	-323	620
Operating leases:							
Buildings and infrastructure	17	6	406	373	443	70	426
Computer, furniture and office equipment	6	11	15	19	15	-4	9
Transport assets, machinery and equipment	313	478	73	75	93	18	-220
Other operating leases	149	203	28	39	66	27	-83
Inventory consumed	1 505	1 610	1 737	3 331	2 737	-594	1 232
Depreciation, amortisation and impairment loss	6 029	8 099	5 046	6 219	6 006	-213	-23
Bulk purchases:							
Purchases of water	8 769	10 213	8 161	9 641	8 994	-647	225
Purchases of electricity	31 749	36 438	41 480	34 068	38 015	3 947	6 266
Other bulk purchases	5	6	5	4	4	0	-1
Transfers and subsidies paid to:							
Other local government institutions	1	2	11	18	59	41	58
Tertiary institutions of higher learning	0	0	0	0	0	0	0
Households	429	342	115	221	239	18	-190
Non-profit institutions	8	3	3	1	4	3	-4
Other grants paid	239	205	52	44	137	93	-102
Operational costs:							
Advertising, promotions and marketing	28	32	43	33	46	13	18
Bank charges, facility and card fees	5	7	5	5	18	13	13
Communication	49	38	37	51	33	-18	-16
Courier and delivery services	0	1	0	0	20	20	20
Entertainment	0	0	0	0	0	0	0
External audit fees	12	4	8	56	31	-25	19
Hire charges	456	354	250	255	217	-38	-239
Insurance underwriting	13	5	73	27	24	-3	11
Printing, publications and books	8	19	7	6	8	2	0
Professional bodies, membership and subscriptions	1	7	29	20	43	23	42
Transport costs	1	1	0	1	6	5	5
Travel and subsistence	31	40	49	56	51	-5	20
Wet fuel	201	194	135	188	213	25	12
Other operational costs	2 911	4 133	2 051	2 572	4 743	2 171	1 832
Other expenditure	494	624	3 807	5 304	6 417	1 113	5 923
Taxation	16	11	18	7	2	-5	-14
Surplus	10 801	4 868	28 600	17 493	14 245	-3 248	3 444
Total expenditure	94 751	110 008	115 371	108 907	110 618	1 711	15 867

* 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 2025, June 2025, September 2025, December 2025 and March 2026: Revenue

Revenue	March 2025**	June 2025**	September 2025*	December 2025*	March 2026	Quarter-on-quarter difference between Dec. 2025 and Mar. 2026	Year-on-year difference between Mar. 2025 and Mar. 2026
	R million						
Interest on:							
Investments	40	83	42	37	60	23	20
Receivables	3 049	3 461	3 400	3 543	3 292	-251	243
Dividends	0	0	0	0	0	0	0
Fines, penalties and forfeits	63	78	33	86	45	-41	-18
Licences and permits	65	65	152	142	136	-6	71
Agency services	374	422	302	357	378	21	4
Rental	391	412	362	333	311	-22	-80
Sales of goods and rendering of services	373	377	273	294	372	78	-1
Gains on the disposal of assets	6	10	12	40	23	-17	17
Service charges:							
Sales of water	14 628	13 999	15 463	16 831	17 716	885	3 088
Sales of electricity	37 918	37 674	51 004	43 114	44 118	1 004	6 200
Refuse removal charges	3 773	3 806	4 420	4 509	4 547	38	774
Sewerage and sanitation charges	6 613	6 550	6 660	6 629	7 169	540	556
Other service charges (e.g. fresh produce market)	160	901	163	182	327	145	167
Government transfers and subsidies received:							
Capital	7 578	11 246	4 150	8 649	7 052	-1 597	-526
Operational	8 050	3 660	12 122	9 494	8 537	-957	487
Other transfers and subsidies (incl. contributions and donations)	59	193	76	88	110	22	51
Operational revenue	1 794	4 430	1 574	2 012	2 168	156	374
Deficit	9 817	22 641	15 163	12 567	14 257	1 690	4 440
Total revenue	94 751	110 008	115 371	108 907	110 618	1 711	15 867

* 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 2024 (revised): 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	31 115	34 598	32 021	32 503	130 237
Remuneration of councillors	875	977	885	879	3 616
Finance costs	3 538	4 495	2 349	4 983	15 365
Loss on disposal of assets	227	626	205	425	1 483
Debt impairment	18 067	11 530	15 827	17 465	62 889
Contracted services:					
Consultants and professional services	1 540	2 565	2 096	2 794	8 995
Contractors	3 725	5 816	4 886	6 661	21 088
Outsourced services	3 611	5 214	4 839	5 955	19 619
Operating leases:					
Buildings and infrastructure	46	126	90	95	357
Computer, furniture and office equipment	41	57	48	64	210
Transport assets, machinery and equipment	385	744	654	807	2 590
Other operating leases	190	340	295	354	1 179
Inventory consumed	1 412	2 142	2 247	3 322	9 123
Depreciation, amortisation and impairment	7 789	8 872	9 198	10 244	36 103
Bulk purchases:					
Purchases of water	7 819	9 308	7 563	8 570	33 260
Purchases of electricity	37 596	30 345	27 185	32 602	127 728
Other bulk purchases	66	39	52	66	223
Transfers and subsidies paid to:					
Other local government institutions	264	402	210	362	1 238
Tertiary institutions of higher learning	0	0	0	0	0
Households or individuals	118	226	243	267	854
Non-profit institutions	73	79	59	190	401
Other transfers and subsidies	358	447	504	590	1 899
Operational costs:					
Advertising, publicity and marketing	109	171	154	222	656
Bank charges, facility and card fees	151	195	166	130	642
Communication	204	276	291	324	1 095
Courier and delivery services	33	38	36	37	144
Entertainment costs	3	7	3	8	21
External audit fees	96	672	251	120	1 139
Hire charges	333	578	547	795	2 253
Insurance underwriting	709	517	221	262	1 709
Printing, publications and books	53	99	88	149	389
Professional bodies, membership and subscriptions	309	109	61	185	664
Transport costs	22	39	38	53	152
Travel and subsistence	135	189	136	206	666
Wet fuel	408	439	573	1 369	2 789
Other operational costs	5 100	7 757	5 029	6 524	24 410
Other expenditure	781	1 024	1 061	1 282	4 148
Taxation	0	0	0	2	2
Surplus	49 289	35 271	34 297	8 253	127 110
Total expenditure	176 590	166 329	154 408	149 119	646 446

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 9 – Benchmark table for the financial year ended 30 June 2024 (revised): 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	9 978	7 818	8 818	8 371	34 985
Commercial or business	9 244	7 962	6 971	7 134	31 311
State	1 242	770	633	648	3 293
Other (includes agricultural, municipal, etc.)	6 828	5 324	4 182	4 387	20 721
Property rates – penalties imposed and collection charges	77	80	77	225	459
Service charges:					
Sales of water	12 348	14 037	14 636	14 273	55 294
Sales of electricity	40 220	34 670	34 470	34 834	144 194
Refuse removal charges	3 674	3 630	3 563	3 625	14 492
Sewerage and sanitation charges	5 671	5 716	5 983	5 735	23 105
Other service charges (e.g. fresh produce market)	441	441	441	443	1 766
Interest on:					
Investments	1 543	1 503	1 723	1 817	6 586
Receivables	4 199	4 639	4 638	5 230	18 706
Dividends	0	0	0	37	37
Fines, penalties and forfeits	1 122	1 326	1 717	1 550	5 715
Licences and permits	134	112	118	119	483
Agency services	615	874	655	509	2 653
Rental	612	632	636	696	2 576
Sales of goods and rendering of services	599	717	707	682	2 705
Gains on the disposal of assets	26	50	100	165	341
Government transfers and subsidies received:					
Capital	6 072	10 805	8 550	15 076	40 503
Operational	32 657	26 402	23 113	9 031	91 203
Other transfers and subsidies (incl. contributions and donations)	1 436	485	808	697	3 426
Operational revenue	9 321	9 168	9 177	5 590	33 256
Deficit	28 531	29 168	22 692	28 245	108 636
Total revenue	176 590	166 329	154 408	149 119	646 446

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 10 – Benchmark table for the financial year ended 30 June 2024 (revised): 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	19 886	22 147	20 482	20 910	83 425
Remuneration of councillors	875	977	885	879	3 616
Finance costs	2 818	3 158	1 503	3 256	10 735
Loss on disposal of assets	227	227	104	384	942
Debt impairment	5 843	4 782	7 057	7 693	25 375
Contracted services:					
Consultants and professional services	1 175	1 699	1 487	1 938	6 299
Contractors	1 338	1 838	1 762	2 173	7 111
Outsourced services	1 709	2 335	2 212	2 669	8 925
Operating leases:					
Buildings and infrastructure	40	94	72	73	279
Computer, furniture and office equipment	35	50	42	58	185
Transport assets, machinery and equipment	187	288	165	285	925
Other operating leases	103	181	136	169	589
Inventory consumed	474	882	917	1 279	3 552
Depreciation, amortisation and impairment	2 577	2 912	2 948	3 323	11 760
Transfers and subsidies paid to:					
Other local government institutions	250	388	196	348	1 182
Tertiary institutions of higher learning	0	0	0	0	0
Households	70	113	113	142	438
Non-profit institutions	68	74	54	161	357
Other transfers and subsidies paid	236	262	196	246	940
Operational costs:					
Advertising, publicity and marketing	77	131	114	180	502
Bank charges, facility and card fees	144	188	159	121	612
Communication	181	243	239	293	956
Courier and delivery services	33	38	36	34	141
Entertainment	3	7	3	7	20
External audit fees	89	644	225	117	1 075
Hire charges	117	141	148	344	750
Insurance underwriting	661	478	201	242	1 582
Printing, publications and books	47	92	80	128	347
Professional bodies, membership and subscriptions	307	106	59	181	653
Transport costs	16	26	23	32	97
Travel and subsistence	109	152	109	168	538
Wet fuel	256	267	341	952	1 816
Other operational costs	3 046	3 120	2 665	3 297	12 128
Other expenditure	461	657	717	875	2 710
Taxation	0	0	0	2	2
Surplus	36 007	24 561	20 984	2 993	84 545
Total expenditure	79 465	73 258	66 434	55 952	275 109

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 11 – Benchmark table for the financial year ended 30 June 2024 (revised): 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	9 978	7 818	8 818	8 371	34 985
Commercial or business	9 244	7 962	6 971	7 134	31 311
State	1 242	770	633	648	3 293
Other (includes agricultural, municipal, etc.)	6 828	5 324	4 182	4 387	20 721
Property rates – penalties imposed and collection charges	77	80	77	225	459
Interest on:					
Investments	1 474	1 429	1 606	1 705	6 214
Receivables	1 838	2 099	2 182	2 359	8 478
Dividends	0	0	0	37	37
Fines, penalties and forfeits	1 101	1 272	1 682	1 467	5 522
Licences and permits	55	36	47	66	204
Agency services	259	535	260	260	1 314
Rental	292	300	310	345	1 247
Sales of goods and rendering of services	371	428	407	385	1 591
Gains on the disposal of assets	25	46	86	152	309
Government transfers and subsidies received:					
Capital	1 953	3 215	2 343	3 732	11 243
Operational	22 801	19 145	15 440	5 375	62 761
Other transfers and subsidies (incl. contributions and donations)	1 292	359	660	532	2 843
Operational revenue	8 087	7 692	6 866	3 964	26 609
Deficit	12 548	14 748	13 864	14 808	55 968
Total revenue	79 465	73 258	66 434	55 952	275 109

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 12 – Benchmark table for the financial year ended 30 June 2024 (revised): 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	11 229	12 451	11 539	11 593	46 812
Finance costs	720	1 337	846	1 727	4 630
Loss on disposal of assets	0	399	101	41	541
Debt impairment	12 224	6 748	8 770	9 772	37 514
Contracted services:					
Consultancy and professional fees	365	866	609	856	2 696
Contractors	2 387	3 978	3 124	4 488	13 977
Outsourced services	1 902	2 879	2 627	3 286	10 694
Operating leases:					
Buildings and infrastructure	6	32	18	22	78
Computer, furniture and office equipment	6	7	6	6	25
Transport assets, machinery and equipment	198	456	489	522	1 665
Other operating leases	87	159	159	185	590
Inventory consumed	938	1 260	1 330	2 043	5 571
Depreciation, amortisation and impairment loss	5 212	5 960	6 250	6 921	24 343
Bulk purchases:					
Purchases of water	7 819	9 308	7 563	8 570	33 260
Purchases of electricity	37 596	30 345	27 185	32 602	127 728
Other bulk purchases	66	39	52	66	223
Transfers and subsidies paid to:					
Other local government institutions	14	14	14	14	56
Tertiary institutions of higher learning	0	0	0	0	0
Households	48	113	130	125	416
Non-profit institutions	5	5	5	29	44
Other grants paid	122	185	308	344	959
Operational costs:					
Advertising, promotions and marketing	32	40	40	42	154
Bank charges, facility and card fees	7	7	7	9	30
Communication	23	33	52	31	139
Courier and delivery services	0	0	0	3	3
Entertainment	0	0	0	1	1
External audit fees	7	28	26	3	64
Hire charges	216	437	399	451	1 503
Insurance underwriting	48	39	20	20	127
Printing, publications and books	6	7	8	21	42
Professional bodies, membership and subscriptions	2	3	2	4	11
Transport costs	6	13	15	21	55
Travel and subsistence	26	37	27	38	128
Wet fuel	152	172	232	417	973
Other operational costs	2 054	4 637	2 364	3 227	12 282
Other expenditure	320	367	344	407	1 438
Taxation	0	0	0	0	0
Surplus	13 282	10 710	13 313	5 260	42 565
Total expenditure	97 125	93 071	87 974	93 167	371 337

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 13 – Benchmark table for the financial year ended 30 June 2024 (revised): 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	69	74	117	112	372
Receivables	2 361	2 540	2 456	2 871	10 228
Dividends	0	0	0	0	0
Fines, penalties and forfeits	21	54	35	83	193
Licences and permits	79	76	71	53	279
Agency services	356	339	395	249	1 339
Rental	320	332	326	351	1 329
Sales of goods and rendering of services	228	289	300	297	1 114
Gains on the disposal of assets	1	4	14	13	32
Service charges:					
Sales of water	12 348	14 037	14 636	14 273	55 294
Sales of electricity	40 220	34 670	34 470	34 834	144 194
Refuse removal charges	3 674	3 630	3 563	3 625	14 492
Sewerage and sanitation charges	5 671	5 716	5 983	5 735	23 105
Other service charges (e.g. fresh produce market)	441	441	441	443	1 766
Government transfers and subsidies received:					
Capital	4 119	7 590	6 207	11 344	29 260
Operational	9 856	7 257	7 673	3 656	28 442
Other transfers and subsidies (incl. contributions and donations)	144	126	148	165	583
Operational revenue	1 234	1 476	2 311	1 626	6 647
Deficit	15 983	14 420	8 828	13 437	52 668
Total revenue	97 125	93 071	87 974	93 167	371 337

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 14 – Benchmark table for the financial year ended 30 June 2025 (preliminary): Statement of financial performance of municipalities: Expenditure – South Africa

Expenditure	September 2024	December 2024	March 2025	June 2025	Total 2025 ¹
	R million				
Employee-related costs	32 667	37 519	34 056	35 544	139 786
Remuneration of councillors	863	992	977	934	3 766
Finance costs	2 692	4 759	3 361	4 825	15 637
Loss on disposal of assets	95	102	200	655	1 052
Debt impairment	17 142	9 255	17 930	23 207	67 534
Contracted services:					
Consultants and professional services	1 496	2 422	1 991	3 371	9 280
Contractors	3 450	6 179	4 773	8 437	22 839
Outsourced services	3 756	5 703	5 277	7 176	21 912
Operating leases:					
Buildings and infrastructure	110	95	129	51	385
Computer, furniture and office equipment	32	60	53	91	236
Transport assets, machinery and equipment	356	734	481	702	2 273
Other operating leases	243	350	325	399	1 317
Inventory consumed	1 732	2 615	2 289	2 817	9 453
Depreciation, amortisation and impairment	7 912	8 725	9 247	11 543	37 427
Bulk purchases:					
Purchases of water	8 622	9 707	8 769	10 213	37 311
Purchases of electricity	45 833	34 472	31 749	36 438	148 492
Other bulk purchases	12	7	5	6	30
Transfers and subsidies paid to:					
Other local government institutions	181	107	165	501	954
Tertiary institutions of higher learning	0	0	0	0	0
Households or individuals	352	444	511	482	1 789
Non-profit institutions	84	28	242	74	428
Other transfers and subsidies	213	351	361	469	1 394
Operational costs:					
Advertising, publicity and marketing	135	177	174	265	751
Bank charges, facility and card fees	207	219	139	155	720
Communication	177	263	317	305	1 062
Courier and delivery services	22	34	37	39	132
Entertainment costs	4	5	4	5	18
External audit fees	108	749	281	116	1 254
Hire charges	390	625	667	647	2 329
Insurance underwriting	920	432	174	192	1 718
Printing, publications and books	50	79	107	131	367
Professional bodies, membership and subscriptions	297	98	129	192	716
Transport costs	16	40	34	61	151
Travel and subsistence	143	207	158	195	703
Wet fuel	476	532	716	696	2 420
Other operational costs	5 020	6 572	5 209	7 846	24 647
Other expenditure	835	925	1 164	1 379	4 303
Taxation	8	20	16	13	57
Surplus	52 018	34 442	32 405	14 092	132 957
Total expenditure	188 669	170 045	164 622	174 264	697 600

¹ The previously published totals for the September 2024, December 2024, March 2025 and June 2025 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 2025 (preliminary): Statement of financial performance of municipalities: Revenue – South Africa

Revenue	September 2024	December 2024	March 2025	June 2025	Total 2025 ¹
	R million				
Property rates from:					
Residential	11 695	10 183	7 286	8 350	37 514
Commercial or business	8 506	6 486	9 200	8 600	32 792
State	907	939	684	773	3 303
Other (includes agricultural, municipal, etc.)	6 424	4 320	5 228	7 417	23 389
Property rates – penalties imposed and collection charges	106	115	98	90	409
Service charges:					
Sales of water	14 176	15 181	14 628	13 999	57 984
Sales of electricity	47 338	39 944	37 918	37 674	162 874
Refuse removal charges	3 881	3 732	3 773	3 806	15 192
Sewerage and sanitation charges	6 556	6 382	6 613	6 550	26 101
Other service charges (e.g. fresh produce market)	130	259	160	901	1 450
Interest on:					
Investments	1 462	1 472	1 475	1 701	6 110
Receivables	4 667	5 008	4 684	5 942	20 301
Dividends	11	11	12	12	46
Fines, penalties and forfeits	1 134	1 111	2 094	1 795	6 134
Licences and permits	129	120	131	120	500
Agency services	619	714	664	726	2 723
Rental	691	717	695	829	2 932
Sales of goods and rendering of services	735	1 089	770	896	3 490
Gains on the disposal of assets	40	101	119	163	423
Government transfers and subsidies received:					
Capital	6 675	10 409	9 551	14 722	41 357
Operational	34 895	28 111	23 828	9 326	96 160
Other transfers and subsidies (incl. contributions and donations)	531	452	306	251	1 540
Operational revenue	7 629	6 802	8 493	10 012	32 936
Deficit	29 732	26 387	26 212	39 609	121 940
Total revenue	188 669	170 045	164 622	174 264	697 600

¹ The previously published totals for the September 2024, December 2024, March 2025 and June 2025 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 2025 (preliminary): Statement of financial performance of municipalities for rates and general services: Expenditure

Expenditure	September 2024	December 2024	March 2025	June 2025	Total 2025 ¹
	R million				
Employee-related costs	21 177	24 425	22 125	23 063	90 790
Remuneration of councillors	863	992	977	934	3 766
Finance costs	1 888	2 913	2 261	3 173	10 235
Loss on disposal of assets	88	9	80	428	605
Debt impairment	6 486	2 558	7 535	6 329	22 908
Contracted services:					
Consultants and professional services	1 094	1 679	1 432	2 197	6 402
Contractors	1 200	2 063	1 492	3 035	7 790
Outsourced services	1 591	2 464	2 158	2 936	9 149
Operating leases:					
Buildings and infrastructure	95	78	112	45	330
Computer, furniture and office equipment	29	55	47	80	211
Transport assets, machinery and equipment	96	209	168	224	697
Other operating leases	145	176	176	196	693
Inventory consumed	651	801	784	1 207	3 443
Depreciation, amortisation and impairment	2 846	3 052	3 218	3 444	12 560
Transfers and subsidies paid to:					
Other local government institutions	180	106	164	499	949
Tertiary institutions of higher learning	0	0	0	0	0
Households	187	207	82	140	616
Non-profit institutions	28	26	234	71	359
Other transfers and subsidies paid	152	287	122	264	825
Operational costs:					
Advertising, publicity and marketing	112	152	146	233	643
Bank charges, facility and card fees	201	210	134	148	693
Communication	143	220	268	267	898
Courier and delivery services	22	34	37	38	131
Entertainment	4	5	4	5	18
External audit fees	101	697	269	112	1 179
Hire charges	149	209	211	293	862
Insurance underwriting	862	375	161	187	1 585
Printing, publications and books	42	68	99	112	321
Professional bodies, membership and subscriptions	295	96	128	185	704
Transport costs	13	40	33	60	146
Travel and subsistence	114	164	127	155	560
Wet fuel	327	379	515	502	1 723
Other operational costs	2 821	2 453	2 298	3 713	11 285
Other expenditure	459	483	670	755	2 367
Taxation	0	0	0	2	2
Surplus	34 938	23 478	21 604	9 224	89 244
Total expenditure	79 399	71 163	69 871	64 256	284 689

¹ The previously published totals for the September 2024, December 2024, March 2025 and June 2025 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 2025 (preliminary): Statement of financial performance of municipalities for rates and general services: Revenue

Revenue	September 2024	December 2024	March 2025	June 2025	Total 2025 ¹
	R million				
Property rates from:					
Residential	11 695	10 183	7 286	8 350	37 514
Commercial or business	8 506	6 486	9 200	8 600	32 792
State	907	939	684	773	3 303
Other (includes agricultural, municipal, etc.)	6 424	4 320	5 228	7 417	23 389
Property rates – penalties imposed and collection charges	106	115	98	90	409
Interest on:					
Investments	1 451	1 422	1 435	1 618	5 926
Receivables	1 899	1 697	1 635	2 481	7 712
Dividends	11	11	12	12	46
Fines, penalties and forfeits	1 096	1 078	2 031	1 717	5 922
Licences and permits	57	50	66	55	228
Agency services	295	293	290	304	1 182
Rental	373	356	304	417	1 450
Sales of goods and rendering of services	391	453	397	519	1 760
Gains on the disposal of assets	33	98	113	153	397
Government transfers and subsidies received:					
Capital	2 027	2 854	1 973	3 476	10 330
Operational	24 493	19 974	15 778	5 666	65 911
Other transfers and subsidies (incl. contributions and donations)	503	386	247	58	1 194
Operational revenue	5 896	5 136	6 699	5 582	23 313
Deficit	13 236	15 312	16 395	16 968	61 911
Total revenue	79 399	71 163	69 871	64 256	284 689

¹ The previously published totals for the September 2024, December 2024, March 2025 and June 2025 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 2025 (preliminary): Statement of financial performance of municipalities for housing and trading services: Expenditure

Expenditure	September 2024	December 2024	March 2025	June 2025	Total 2025 ¹
	R million				
Employee-related costs	11 490	13 094	11 931	12 481	48 996
Finance costs	804	1 846	1 100	1 652	5 402
Loss on disposal of assets	7	93	120	227	447
Debt impairment	10 656	6 697	10 395	16 878	44 626
Contracted services:					
Consultancy and professional fees	402	743	559	1 174	2 878
Contractors	2 250	4 116	3 281	5 402	15 049
Outsourced services	2 165	3 239	3 119	4 240	12 763
Operating leases:					
Buildings and infrastructure	15	17	17	6	55
Computer, furniture and office equipment	3	5	6	11	25
Transport assets, machinery and equipment	260	525	313	478	1 576
Other operating leases	98	174	149	203	624
Inventory consumed	1 081	1 814	1 505	1 610	6 010
Depreciation, amortisation and impairment loss	5 066	5 673	6 029	8 099	24 867
Bulk purchases:					
Purchases of water	8 622	9 707	8 769	10 213	37 311
Purchases of electricity	45 833	34 472	31 749	36 438	148 492
Other bulk purchases	12	7	5	6	30
Transfers and subsidies paid to:					
Other local government institutions	1	1	1	2	5
Tertiary institutions of higher learning	0	0	0	0	0
Households	165	237	429	342	1 173
Non-profit institutions	56	2	8	3	69
Other grants paid	61	64	239	205	569
Operational costs:					
Advertising, promotions and marketing	23	25	28	32	108
Bank charges, facility and card fees	6	9	5	7	27
Communication	34	43	49	38	164
Courier and delivery services	0	0	0	1	1
Entertainment	0	0	0	0	0
External audit fees	7	52	12	4	75
Hire charges	241	416	456	354	1 467
Insurance underwriting	58	57	13	5	133
Printing, publications and books	8	11	8	19	46
Professional bodies, membership and subscriptions	2	2	1	7	12
Transport costs	3	0	1	1	5
Travel and subsistence	29	43	31	40	143
Wet fuel	149	153	201	194	697
Other operational costs	2 199	4 119	2 911	4 133	13 362
Other expenditure	376	442	494	624	1 936
Taxation	8	20	16	11	55
Surplus	17 080	10 964	10 801	4 868	43 713
Total expenditure	109 270	98 882	94 751	110 008	412 911

¹ The previously published totals for the September 2024, December 2024, March 2025 and June 2025 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 2025 (preliminary): Statement of financial performance of municipalities for housing and trading services: Revenue

Revenue	September 2024	December 2024	March 2025	June 2025	Total 2025 ¹
	R million				
Interest on:					
Investments	11	50	40	83	184
Receivables	2 768	3 311	3 049	3 461	12 589
Dividends	0	0	0	0	0
Fines, penalties and forfeits	38	33	63	78	212
Licences and permits	72	70	65	65	272
Agency services	324	421	374	422	1 541
Rental	318	361	391	412	1 482
Sales of goods and rendering of services	344	636	373	377	1 730
Gains on the disposal of assets	7	3	6	10	26
Service charges:					
Sales of water	14 176	15 181	14 628	13 999	57 984
Sales of electricity	47 338	39 944	37 918	37 674	162 874
Refuse removal charges	3 881	3 732	3 773	3 806	15 192
Sewerage and sanitation charges	6 556	6 382	6 613	6 550	26 101
Other service charges (e.g. fresh produce market)	130	259	160	901	1 450
Government transfers and subsidies received:					
Capital	4 648	7 555	7 578	11 246	31 027
Operational	10 402	8 137	8 050	3 660	30 249
Other transfers and subsidies (incl. contributions and donations)	28	66	59	193	346
Operational revenue	1 733	1 666	1 794	4 430	9 623
Deficit	16 496	11 075	9 817	22 641	60 029
Total revenue	109 270	98 882	94 751	110 008	412 911

¹ The previously published totals for the September 2024, December 2024, March 2025 and June 2025 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**	7 819	33,5	12 348	-4,4
Dec 2023**	9 308	34,7	14 037	1,5
Mar 2024**	7 563	-6,8	14 636	12,1
Jun 2024**	8 570	4,3	14 273	13,9
Sep 2024**	8 622	10,3	14 176	14,8
Dec 2024**	9 707	4,3	15 181	8,1
Mar 2025**	8 769	15,9	14 628	-0,1
Jun 2025**	10 213	19,2	13 999	-1,9
Sep 2025*	8 161	-5,3	15 463	9,1
Dec 2025*	9 641	-0,7	16 831	10,9
Mar 2026	8 994	2,6	17 716	21,1

* 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**	37 596	9,1	40 220	6,6
Dec 2023**	30 345	27,9	34 670	12,1
Mar 2024**	27 185	19,5	34 470	20,7
Jun 2024**	32 602	10,6	34 834	13,8
Sep 2024**	45 833	21,9	47 338	17,7
Dec 2024**	34 472	13,6	39 944	15,2
Mar 2025**	31 749	16,8	37 918	10,0
Jun 2025**	36 438	11,8	37 674	8,2
Sep 2025*	41 480	-9,5	51 004	7,7
Dec 2025*	34 068	-1,2	43 114	7,9
Mar 2026	38 015	19,7	44 118	16,4

* 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.

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 2025.

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

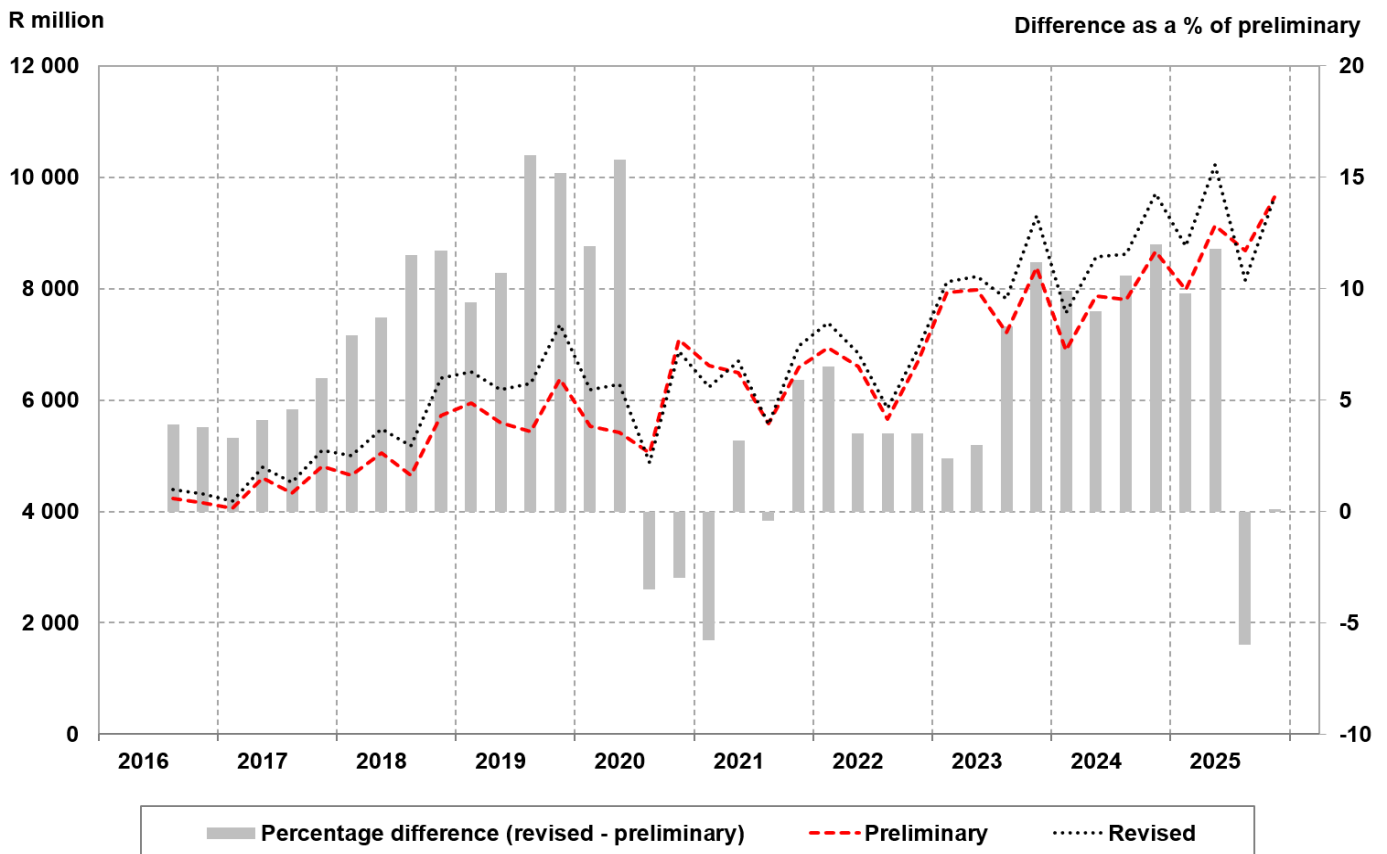


Figure 3 – Sales of water: preliminary and revised

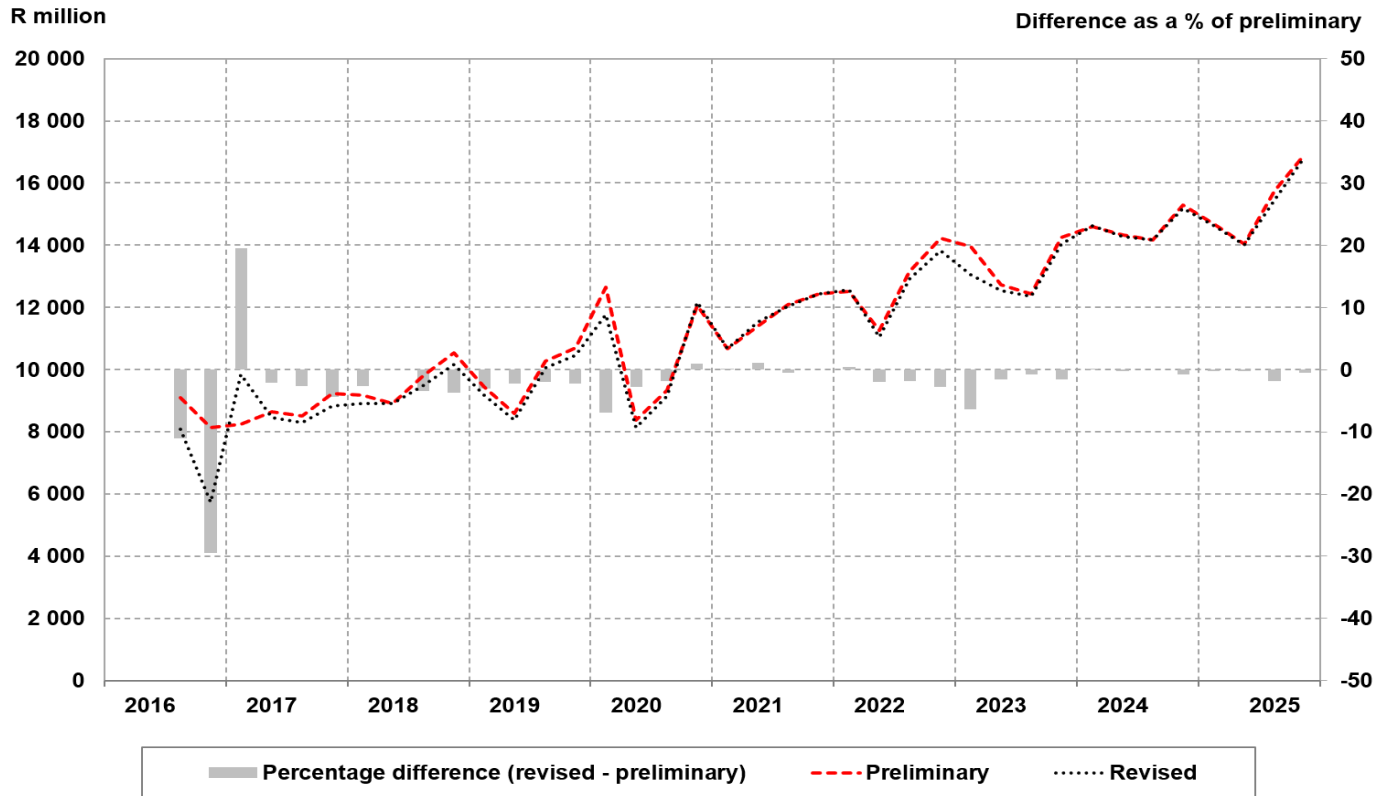


Table 20 – Purchases and sales of water: revision details

Description	Item	Value / outcome	Comment
Mean revision	Purchases of water	6,32%	This is the average of the revisions
	Sales of water	-2,09%	
Mean absolute revision	Purchases of water	7,30%	Average of the revisions, but based on the absolute value of each revision (positives and negatives do not cancel each other)
	Sales of water	3,27%	
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	-6,0%	Preliminary September 2025 quarter was revised from R8 681 million down to R8 161 million, representing a -6,0% 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	-6,0 to 16,0%	
	Sales of water	-29,5 to 19,5%	

Description	Item	Value / outcome	Comment
Range within which 90,0% of the revisions lie	Purchases of water	-5,8 to 15,8%	This may be regarded as the normal range for revisions, with revisions outside this range being outliers
	Sales of water	-12,0 to 2,0%	
Number of upward revisions	Purchases of water	33 or 86,8% of the total observations	
	Sales of water	9 or 23,7% of the total observations	
Number of downward revisions	Purchases of water	5 or 13,2% of the total observations	
	Sales of water	29 or 76,3% of the total observations	
Is the mean revision (6,32%) 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 (-2,09%) significantly different from zero?	Sales of water	Yes	
Standard deviation of the revisions	Purchases of water	5,65%	Standard deviation is a measure of dispersion about the mean – see the rows below
	Sales of water	6,20%	
Percentage of revisions that lie within one standard deviation of the mean	Purchases of water	73,7%	This is the percentage of revisions that lie between 0,66 and 11,97%; the higher the percentage, the lower is the dispersion about the mean – see Figure 4
	Sales of water	92,1%	This is the percentage of revisions that lie between -8,29 and 4,10%; 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 30 revisions which were greater than 3,0% (revision > 3,0%).

Figure 4 – Purchases of water: histogram of revisions

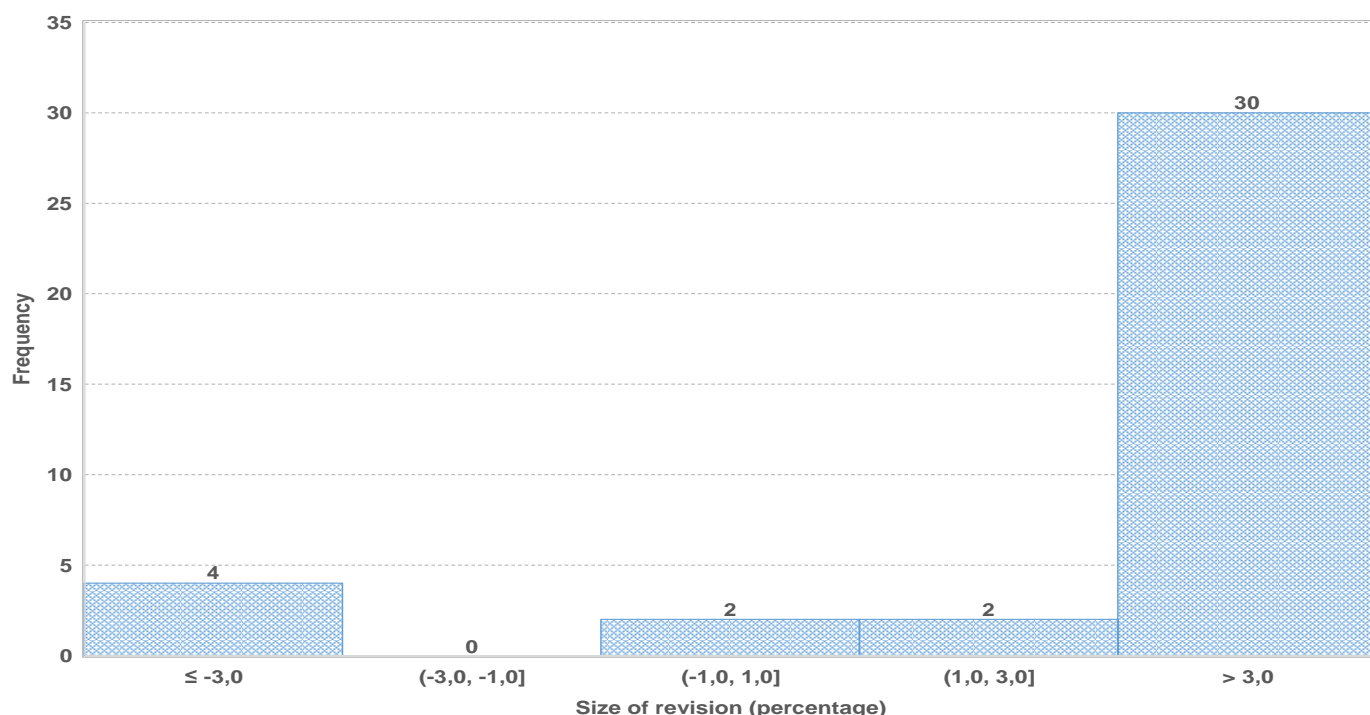
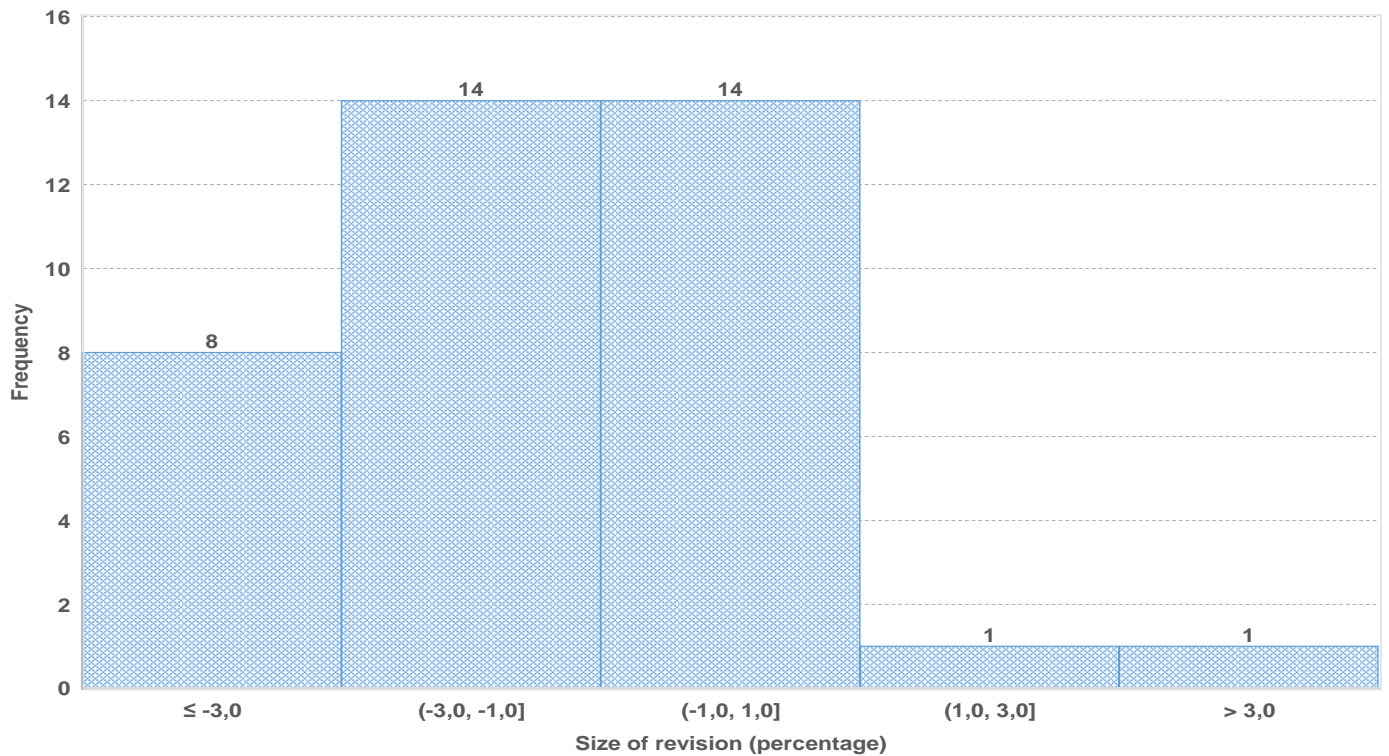


Figure 5 shows the revisions for sales of water in terms of a histogram. There were 14 revisions between -3,0% and -1,0% (-3,0% < revision ≤ -1,0%) and 14 revisions between -1,0% and 1,0% (-1,0% < revision ≤ 1,0%).

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

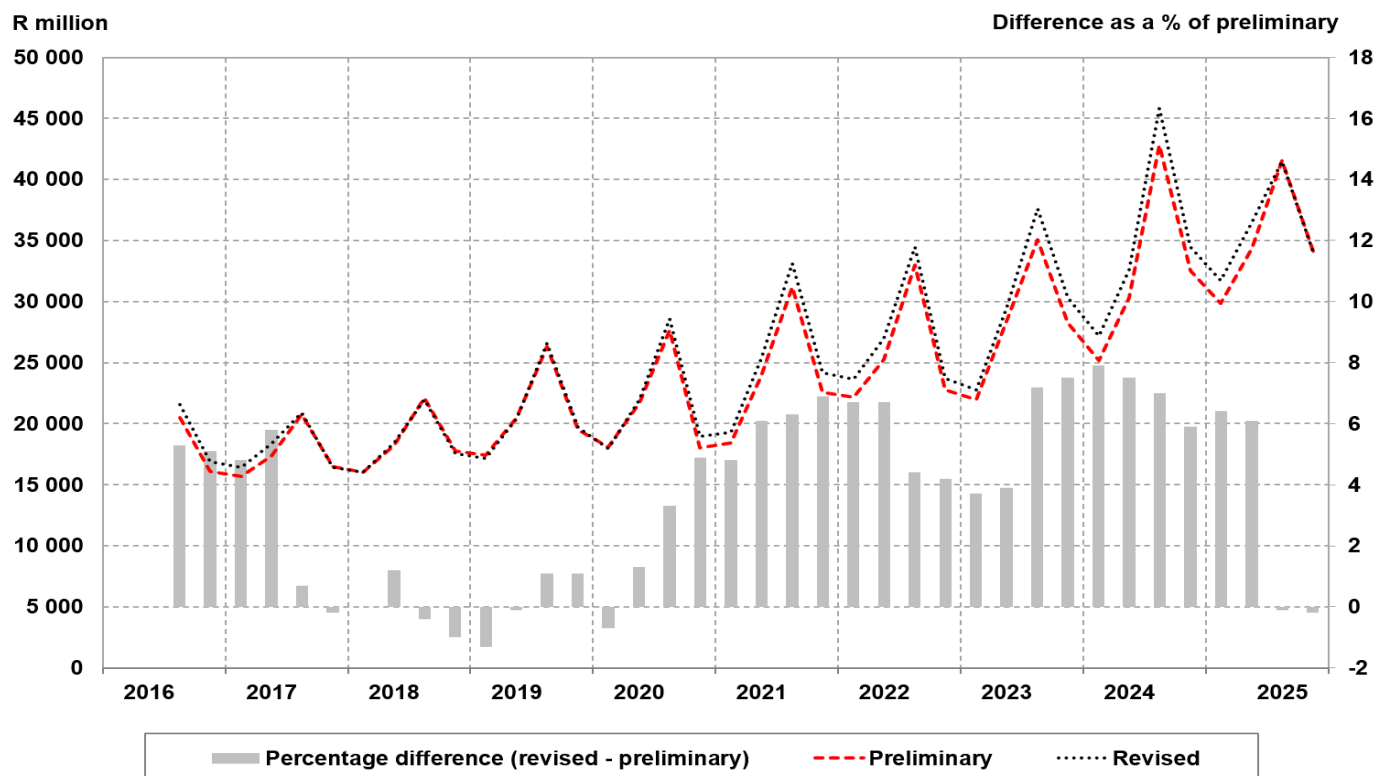


Figure 7 – Sales of electricity: preliminary and revised

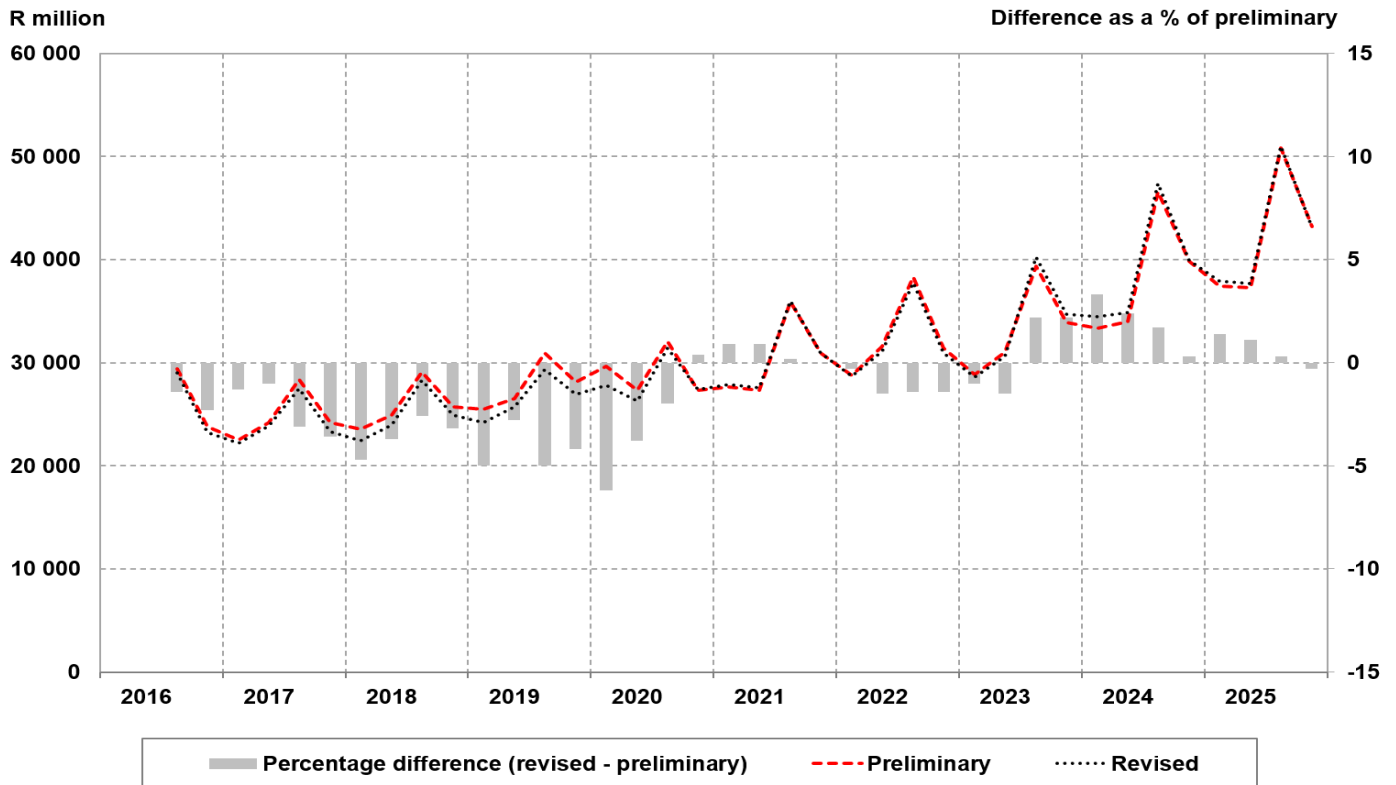


Table 21– Purchases and sales of electricity: revision details

Description	Item	Value / outcome	Comment
Mean revision	Purchases of electricity	3,68%	This is the average of the revisions
	Sales of electricity	-1,21%	
Mean absolute revision	Purchases of electricity	3,89%	Average of the revisions, but based on the absolute value of each revision (positives and negatives do not cancel each other)
	Sales of electricity	2,12%	
Largest upward revision	Purchases of electricity	7,9%	Preliminary March 2024 quarter was revised from R25 189 million up to R27 185 million, representing a 7,9% revision
	Sales of electricity	3,3%	Preliminary March 2024 quarter was revised from R33 365 million up to R34 470 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 7,9%	
	Sales of electricity	-6,2 to 3,3%	
Range within which 90,0% of the revisions lie	Purchases of electricity	-1,0 to 7,5%	This may be regarded as the normal range for revisions, with revisions outside this range being outliers
	Sales of electricity	-5,1 to 2,5%	

Description	Item	Value / outcome	Comment
Number of upward revisions	Purchases of electricity	30 or 78,9% of the total observations	
	Sales of electricity	14 or 36,8% of the total observations	
Number of downward revisions	Purchases of electricity	8 or 21,1% of the total observations	
	Sales of electricity	24 or 63,2% of the total observations	
Is the mean revision (3,68%) 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 (-1,21%) significantly different from zero?	Sales of electricity	Yes	
Standard deviation of the revisions	Purchases of electricity	3,00%	Standard deviation is a measure of dispersion about the mean – see the rows below
	Sales of electricity	2,36%	
Percentage of revisions that lie within one standard deviation of the mean	Purchases of electricity	55,3%	This is the percentage of revisions that lie between 0,68 and 6,68%; the higher the percentage, the lower is the dispersion about the mean – see Figure 8
	Sales of electricity	63,2%	This is the percentage of revisions that lie between -3,57 and 1,15%; 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 25 revisions which were greater than 1,2% (revision > 1,2%).

Figure 8 – Purchases of electricity: histogram of revisions

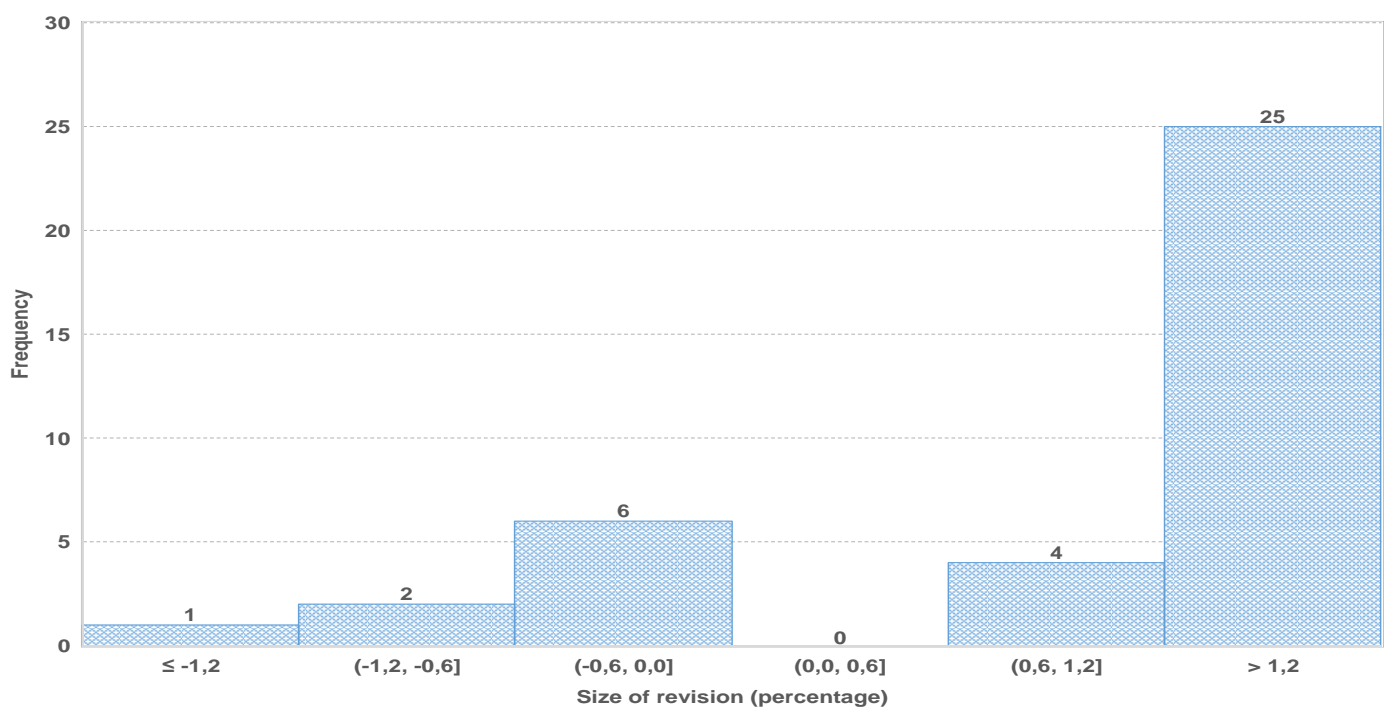
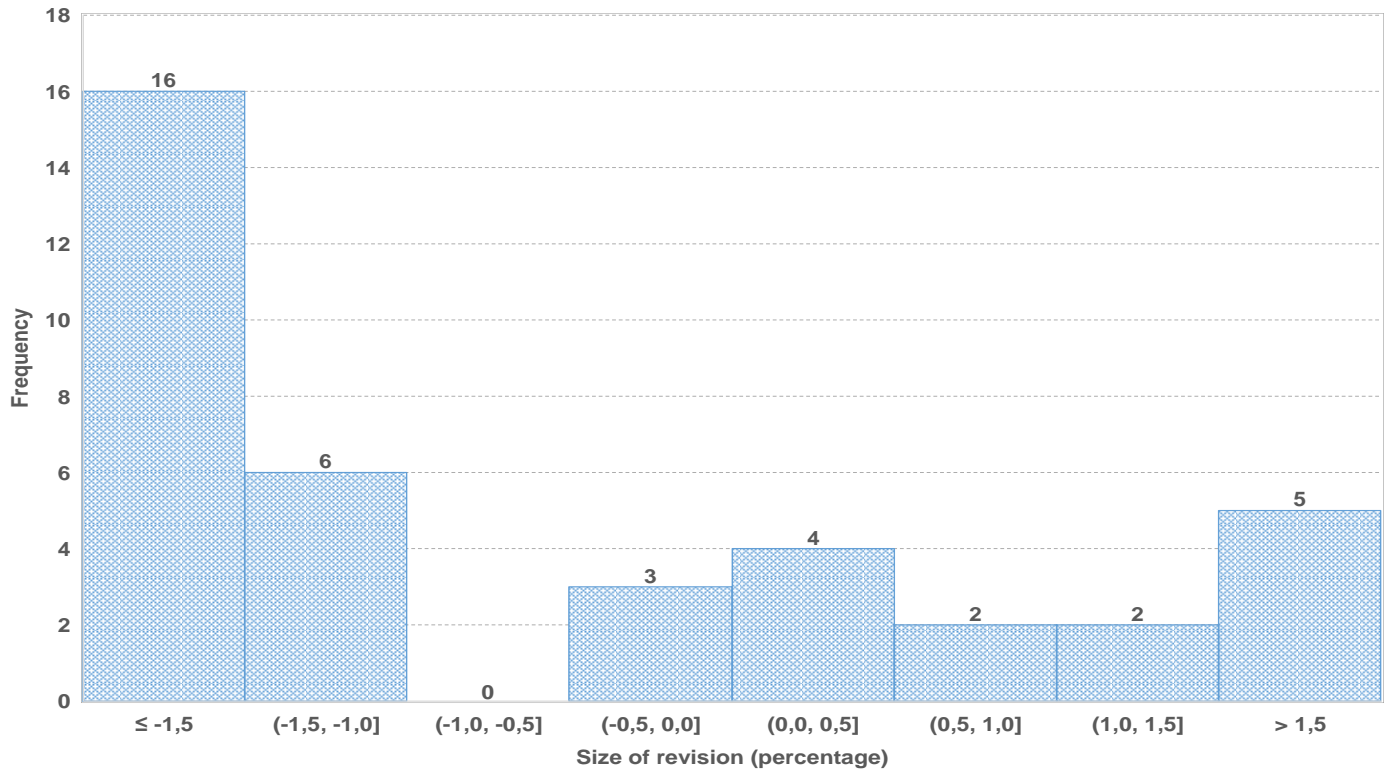


Figure 9 shows the revisions for sales of electricity in terms of a histogram. There were 4 revisions between 0,0% and 0,5% (0,0% < revision ≤ 0,5%).

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:

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

where

n = number of observations

\bar{R} = mean revision

$\hat{\epsilon}_t = R_t - \bar{R}$, 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 5,52 and 5,58 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 -2,15 and -2,38 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 2026 September 2026

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

Response rates

March 2025 quarter:	99,2% (of 130)
June 2025 quarter:	98,5% (of 130)
September 2025 quarter:	100% (of 130)
December 2025 quarter:	100% (of 130)
March 2026 quarter:	100% (of 130)

Benchmarking 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.

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 2024 and 30 June 2025 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 *Financial census of municipalities* survey (P9114).

Cautionary note The QFSSM survey provides quarterly financial updates based on preliminary figures from municipalities. Please refer to the annual *Financial census of municipalities* 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:

- i. Municipalities were not able to 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.

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 2025, June 2025, September 2025, December 2025 and March 2026. It also includes the benchmarked data for the September 2023 to June 2025 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-26	Additional information from respondents	Sep-25 - Dec-25
	Benchmarked against the Financial Census of Municipalities (P9114)	Sep-23 - Jun-25
Jun-26	Additional information from respondents	Sep-25 - Mar-26
Sep-26	Additional information from respondents	Jun-26
Dec-26	Additional information from respondents	Sep-26

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	<p>This item consists of all compulsory receipts imposed by a court or quasi-judicial body considered to be non-exchange revenue, e.g. traffic fines, fines for illegal connections, disconnection fees, motor vehicle licences, tender withdrawals, retentions, unclaimed money or deposits etc.</p>
Histogram	<p>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.</p>
Housing services	<p>Housing includes all activities associated with the municipal provision of housing.</p>
Licences or permits	<p>This item provides accounts for the granting of licences or permits associated with a regulatory function administered by the municipality.</p>
Local municipality	<p>Local municipality refers to municipalities that share municipal executive and legislative authority in its area with a district municipality within whose area it falls that is described in section 155(1) of the Constitution as a category B municipality. Refer to the Local Government: Municipal Structures Act, 1998 (Act No.117 of 1998).</p>
Metropolitan municipality	<p>Metropolitan municipality refers to an institution that has municipal executive and legislative authority in an area that includes more than one municipality and which is described in section 155(1) of the Constitution as a category A municipality. Refer to the Local Government: Municipal Structures Act, 1998 (Act No.117 of 1998).</p>
Municipality	<p>Municipality is a generic term describing the ‘unit’ of government in the local spheres responsible for local government in a geographically demarcated area and includes district, local and metropolitan municipalities. A municipality is an institution consisting of a municipal council (elected political representatives) and the municipal administration (appointed officials). Refer to the Local Government: Municipal Structures Act, 1998 (Act No.117 of 1998).</p>
Operating leases	<p>These are leases other than a finance lease. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.</p>
Operational costs including other operational costs not covered separately	<p>This group of accounts provides for all expenditure items not specifically provided for in any other category and replaces the customary “miscellaneous, general, sundry, other, etc.” classification. An operating expense is a day-to-day expense such as sales and administration, or research and development, accounting expenses, licence fees, advertising, office expenses, utilities such as telephone, insurance, property management, travel and vehicle expenses.</p>
Operational revenue	<p>This group of accounts provides for “all other types of revenue” not specifically provided for in the revenue accounts, e.g. administrative handling fees, bad debts recovered, breakages recovered, collection charges, commission, incidental cash surpluses, insurance refunds, skills development levy refunds, agricultural activities, etc.</p>

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

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