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STATISTICAL RELEASE

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Financial census of municipalities

for the year ended 30 June 2024

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IMPROVING LIVES THROUGH DATA ECOSYSTEMS



Contents

Technical notes	ii
Key findings	1
Part 1 – Consolidated statement of financial position of municipalities as at 30 June 2023 and 30 June 2024	6
Part 2 – Consolidated analysis statement of property, plant and equipment, investment property, intangibles assets and biological (cultivated) assets as at 30 June 2024	9
Part 3 – Consolidated statement of financial performance of municipalities for the years ended 30 June 2023 and 30 June 2024: Expenditure	11
Part 3 – Consolidated statement of financial performance of municipalities for the years ended 30 June 2023 and 30 June 2024: Revenue	13
Part 4 – Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2023 and 30 June 2024: Expenditure	14
Part 4 – Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2023 and 30 June 2024: Revenue	18
Part 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2023 and 30 June 2024: Expenditure	20
Part 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2023 and 30 June 2024: Revenue	24
Additional tables on key revenue and expenditure variables per province as well as their five-year time series data	26
Annexure A – Changes brought about by mSCOA classification	37
Explanatory notes	43
General information	50
Technical enquiries	50

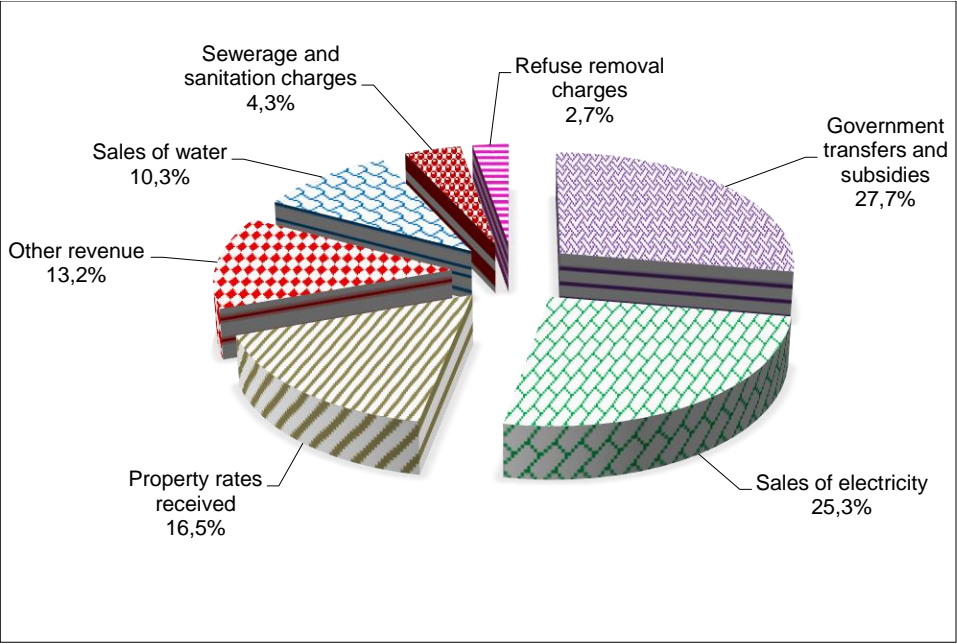
Technical notes

Collection and response rates for the 2024 financial year per province:

Province	Metropolitan municipalities (MMs)	District municipalities (DMs)	Local municipalities (LMs)	Collection per province	Response per province	Total per province	Collection rate (%)	Response rate (%)
Western Cape	1	5	24	30	30	30	100	100,0
Eastern Cape	2	6	31	39	39	39	100	100,0
Northern Cape	0	5	26	31	31	31	100	100,0
Free State	1	4	18	23	22	23	100	95,7
KwaZulu-Natal	1	10	43	54	54	54	100	100,0
North West	0	4	18	22	22	22	100	100,0
Gauteng	3	2	6	11	11	11	100	100,0
Mpumalanga	0	3	17	20	20	20	100	100,0
Limpopo	0	5	22	27	27	27	100	100,0
Total	8	44	205	257	256	257	100	99,6

Key findings

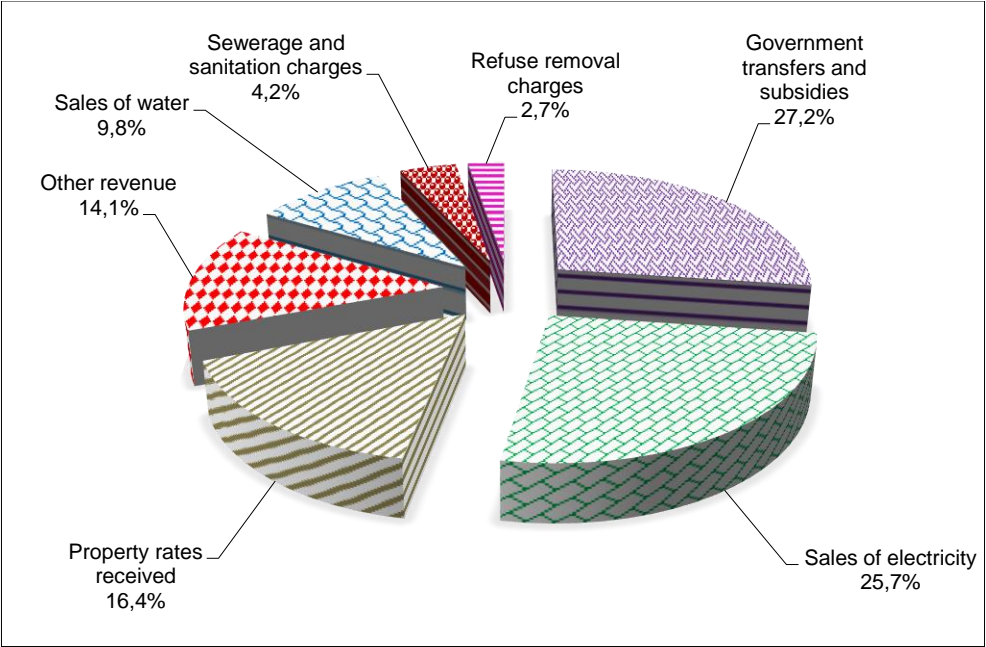
Figure A – Municipal revenue stream as a percentage of total revenue for the year ended 30 June 2023*¹



* Some figures have been revised.
¹ The sum of percentages might not add up to 100% due to rounding-off of figures.

Figure A above shows that the largest contributors to total municipal revenue of R517 944 million (total revenue less deficit: see tables in Part 3) for the year ended 30 June 2023 were 'government transfers and subsidies' (27,7%), 'sales of electricity' (25,3%) and 'property rates received' (16,5%). 'Refuse removal charges' (2,7%) and 'sewerage and sanitation charges' (4,3%) were the smallest contributors.

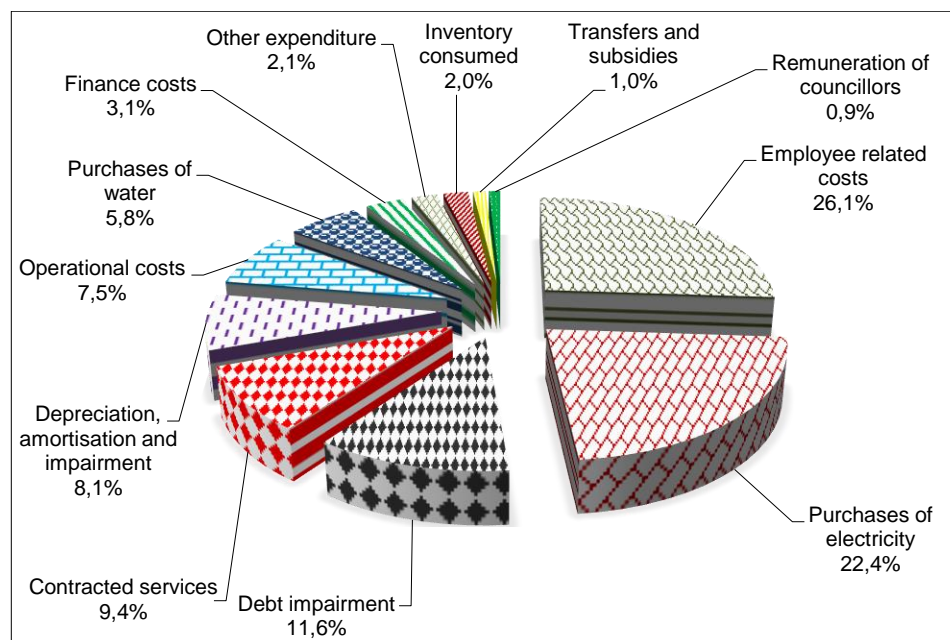
Figure B – Municipal revenue stream as a percentage of total revenue for the year ended 30 June 2024¹



¹ The sum of percentages might not add up to 100% due to rounding-off of figures.

Figure B above shows that the largest contributors to total municipal revenue of R576 039 million (total revenue less deficit: see tables in Part 3) for the year ended 30 June 2024 were 'government transfers and subsidies' (27,2%), 'sales of electricity' (25,7%) and 'property rates received' (16,4%). 'Refuse removal charges' (2,7%) and 'sewerage and sanitation charges' (4,2%) were the smallest contributors.

Figure C – Municipal operating expenditure as a percentage of total expenditure for the year ended 30 June 2023*¹

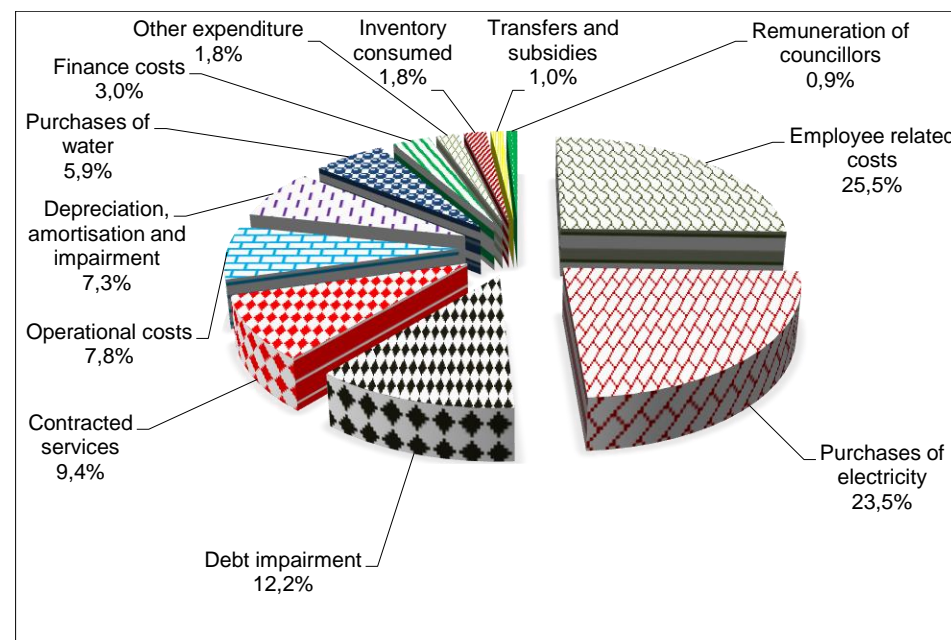


* Some figures have been revised.

¹ The sum of percentages might not add up to 100% due to rounding-off of figures.

As depicted in Figure C above for the financial year ended 30 June 2023, the largest contributors to municipal total operating expenditure of R509 421 million (total expenditure less surplus: see tables in Part 3) were 'employee related costs' (26,1%), 'purchases of electricity' (22,4%) and 'debt impairment' (11,6%). The smallest contributors were 'remuneration of councillors' (0,9%), 'transfers and subsidies' (1,0%), 'inventory consumed' (2,0%), 'other expenditure' (2,1%) (which consists of loss on disposal of assets, operating leases, etc.) and 'finance costs' (3,1%).

Figure D – Municipal operating expenditure as a percentage of total expenditure for the year ended 30 June 2024¹



¹ The sum of percentages might not add up to 100% due to rounding-off of figures.

As depicted in Figure D above for the financial year ended 30 June 2024, the largest contributors to municipal total operating expenditure of R561 132 million (total expenditure less surplus: see tables in Part 3) were 'employee related costs' (25,5%), 'purchases of electricity' (23,5%) and 'debt impairment' (12,2%). The smallest contributors were 'remuneration of councillors' (0,9%), 'transfers and subsidies' (1,0%), 'inventory consumed' (1,8%), 'other expenditure' (1,8%) (which consists of loss on disposal of assets, operating leases, etc.) and 'finance costs' (3,0%).

Table 1 – Acid test ratio

Year	Acid test ratio of municipalities for the financial years ended 30 June 2023 and 30 June 2024		
	Current assets minus inventory	Current liabilities	Acid test ratio
	R million	R million	
2023*	175 383	232 095	0,76
2024	187 585	252 836	0,74

* Some figures have been revised.

Table 1 above reflects the acid test ratio (current assets minus inventory divided by current liabilities). An acid test ratio, also known as a quick ratio, measures the ability of an institution to use its current assets to cover its immediate liabilities (current obligations) without disposing of inventory. For the financial years ended 30 June 2023 and 30 June 2024, municipalities had acid test ratios of 0,76:1 and 0,74:1 respectively.

Table 3 – Debt-to-income ratio

Year	Debt-to-income ratio of municipalities for the financial years ended 30 June 2023 and 30 June 2024		
	Total liabilities	Total revenue	Debt-to-income ratio
	R million	R million	
2023*	357 461	517 944	0,69
2024	385 579	576 039	0,67

* Some figures have been revised.

The debt-to-income ratio provides a simple measure of the total liabilities of municipalities compared with their total revenue. This ratio is viewed as important in the risk management process of an entity because it compares how much municipalities owe each year with how much they earn or generate. As can be seen from Table 3 above, municipalities had debt-to-income ratios of 0,69:1 and 0,67:1 for the financial years ended 30 June 2023 and 30 June 2024 respectively.

Table 2 – Current ratio

Year	Current ratio of municipalities for the financial years ended 30 June 2023 and 30 June 2024		
	Current assets	Current liabilities	Current ratio
	R million	R million	
2023*	185 502	232 095	0,80
2024	197 953	252 836	0,78

* Some figures have been revised.

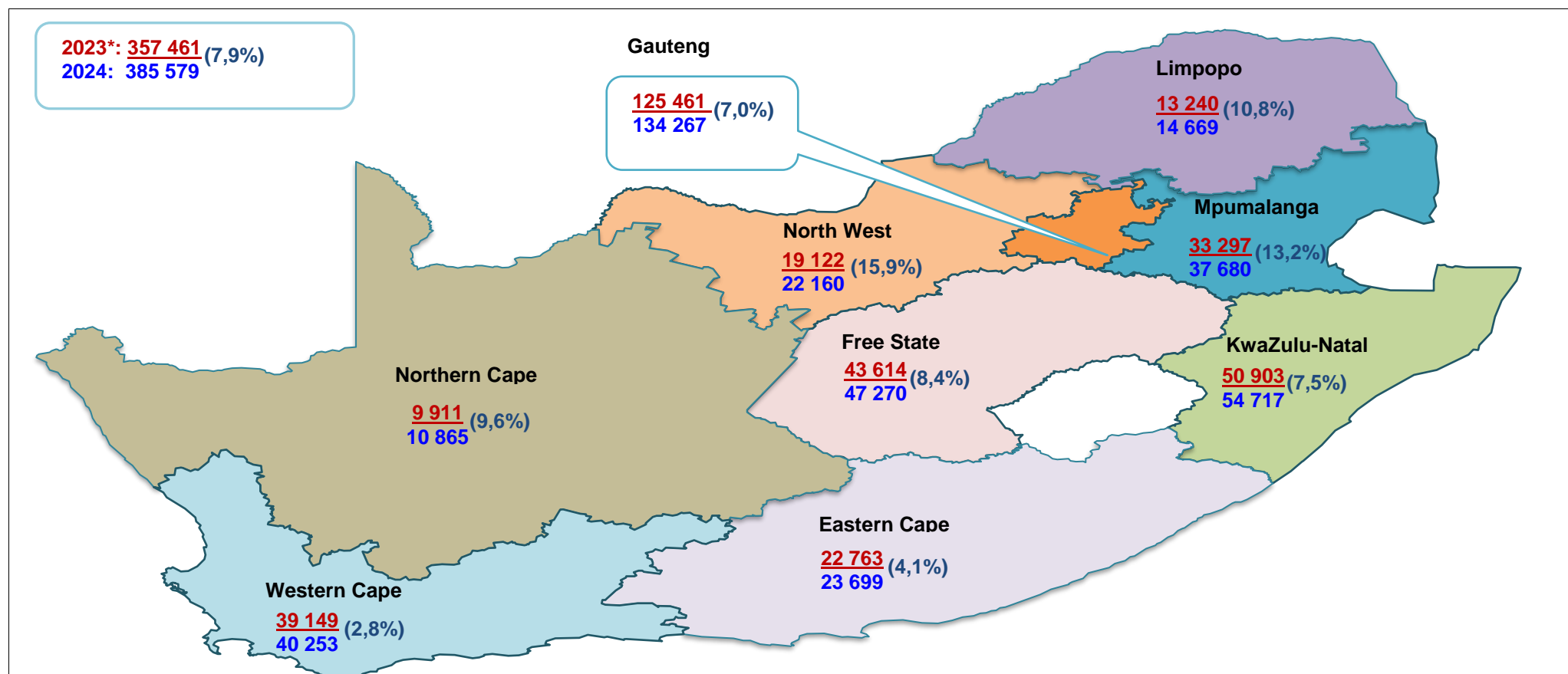
Table 2 above reflects the current ratio (also called the working capital ratio). The ratio measures the extent to which current assets provide cover to meet current liabilities. For the financial years ended 30 June 2023 and 30 June 2024, municipalities had current ratios of 0,80:1 and 0,78:1 respectively.

Table 4 – Debt ratio

Year	Debt ratio of municipalities for the financial years ended 30 June 2023 and 30 June 2024		
	Total liabilities	Total assets	Debt ratio
	R million	R million	
2023*	357 461	1 018 860	0,35
2024	385 579	1 068 604	0,36

* Some figures have been revised.

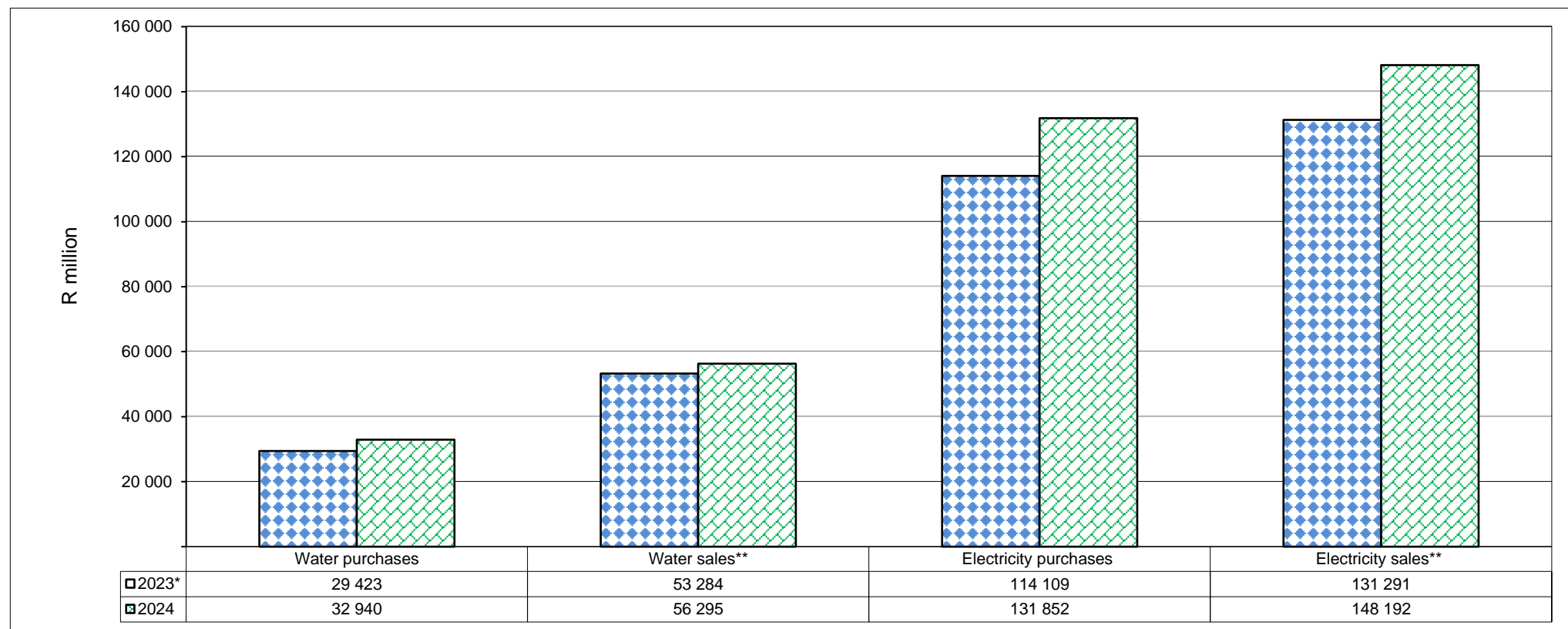
The debt ratio indicates what proportion of debt municipalities have relative to their assets and gives an idea how much municipalities rely on debt to finance their assets. This ratio assists entities to assess risks they are facing in terms of their debt load. For the financial years ended 30 June 2023 and 30 June 2024, the debt ratios were 0,35:1 and 0,36:1 respectively.

Figure E – Municipal total liabilities per province as at 30 June 2023* and 30 June 2024 (R million)

* Some figures have been revised.

As at 30 June 2024, municipalities owed their lenders, suppliers and other creditors a combined amount of R385 579 million, 7,9% more than what they owed as at 30 June 2023. The provinces which showed the highest percentage increases between 2023 and 2024 were North West (15,9%), Mpumalanga (13,2%) and Limpopo (10,8%).

The provinces which had the lowest percentage increases between 2023 and 2024 were Western Cape (2,8%) and Eastern Cape (4,1%). The above municipal total liabilities exclude net assets (accumulated surplus/(deficit), non-controlling interest as well as reserves and funds) as outlined in Part 1 of the statistical release.

Figure F – Purchases and sales of water and electricity for the financial years ended 30 June 2023 and 30 June 2024

* Some figures have been revised.

** Sales of water and electricity are net of rebates (income forgone) for these services.

Between 2023 and 2024, purchases of water increased from R29 423 million to R32 940 million (12,0%) and sales of water increased from R53 284 million to R56 295 million (5,7%). Purchases of electricity increased from R114 109 million to R131 852 million (15,5%) and sales of electricity increased from R131 291 million to R148 192 million (12,9%) over the same period.

Risenga Maluleke
Statistician-General

Part 1 – Consolidated statement of financial position of municipalities as at 30 June 2023 and 30 June 2024

Net assets and liabilities	2023 ^(a)	2024 ^(b)	Difference ¹
	R'000	R'000	R'000
Net assets			
Accumulated surplus/(Deficit)	603 128 589	618 973 094	15 844 505
Non-controlling interest	362 134	433 019	70 885
Reserves and funds			
Capital replacement reserve	5 502 553	5 475 219	-27 334
Capitalisation reserve	0	0	0
Compensation for occupational injuries and diseases	264 990	293 692	28 702
Employee benefit reserve	49 263	45 683	-3 580
Housing development fund	749 108	697 058	-52 050
Investment in associate account	0	0	0
Non-current provisions reserve	2 536	2 775	239
Revaluation reserve	36 597 065	41 364 404	4 767 339
Self-insurance reserve	818 426	765 918	-52 508
Valuation reserve	0	0	0
Other reserves and funds	13 924 741	14 974 375	1 049 634
Non-current liabilities			
Deferred tax liabilities	4 306 186	4 915 937	609 751
Operating lease liability	25 685	50 178	24 493
Non-current borrowings			
Marketable bonds	10 871 148	8 222 498	-2 648 650
Annuity, bullet and concessionary loans			
Banks	19 887 610	19 343 908	-543 702
Development Bank of Southern Africa (DBSA)	28 833 933	28 074 050	-759 883
Other sources	2 786 245	6 572 911	3 786 666
Finance lease liability	370 673	1 093 561	722 888
Non-current employee benefit obligation	24 217 111	25 333 293	1 116 182
Non-current provisions	22 335 769	23 560 488	1 224 719
Other non-current liabilities	11 731 509	15 576 504	3 844 995
Current liabilities			
Bank overdraft	163 858	167 170	3 312
Consumer deposits	7 887 211	8 230 034	342 823
Current borrowings			
Marketable bonds	1 548 893	90 743	-1 458 150
Current portion of annuity, bullet and concessionary loans			
Banks	2 488 125	3 061 361	573 236
Development Bank of Southern Africa (DBSA)	3 438 857	3 171 521	-267 336
Other sources	1 954 819	4 699 377	2 744 558
Current portion of finance lease liability	275 394	479 845	204 451
Current employee benefit obligation	5 061 914	5 227 539	165 625
Current provisions	6 911 775	7 546 577	634 802

¹ Difference (b-a).

* Some figures have been revised.

**Part 1 – Consolidated statement of financial position of municipalities as at 30 June 2023 and 30 June 2024
(continued)**

Net assets and liabilities	2023 ¹ (a)	2024(b)	Difference ¹
	R'000	R'000	R'000
Trade and other payables from exchange transactions			
Advance payments	8 467 394	8 989 438	522 044
Retentions	7 823 389	8 879 027	1 055 638
Trade payables	110 519 816	123 167 090	12 647 274
Other payables from exchange transactions	54 632 253	60 659 169	6 026 916
Trade and other payables from non-exchange transactions			
Transfers and subsidies payable	507 091	487 030	-20 061
Transfers and subsidies unspent	11 243 454	7 459 167	-3 784 287
Other payables from non-exchange transactions	809 547	861 634	52 087
VAT ² payable	6 797 490	5 420 629	-1 376 861
Other current liabilities ³	1 563 618	4 238 432	2 674 814
Total net assets and liabilities	1 018 860 172	1 068 604 348	49 744 176

¹ Difference (b-a).

² VAT – Value-added tax.

³ Includes suspense accounts and liabilities not separately listed on the questionnaire.

* Some figures have been revised.

Part 1 – Consolidated statement of financial position of municipalities as at 30 June 2023 and 30 June 2024 (concluded)

Assets	2023*(a)	2024(b)	Difference ¹
	R'000	R'000	R'000
Non-current assets			
Property, plant and equipment	769 526 323	803 463 002	33 936 679
Heritage assets	5 737 285	5 743 208	5 923
Investment property	37 411 002	39 236 462	1 825 460
Intangible assets	5 353 099	6 221 528	868 429
Biological assets	465 844	479 831	13 987
Investments			
Deposit taking institutions (Financial institutions)	327 193	623 001	295 808
Listed/unlisted bonds and stocks	24 024	27 933	3 909
Interest rate swaps	248 890	188 314	-60 576
National government securities	0	0	0
Other investments	6 289 501	5 176 720	-1 112 781
Investments in associates and joint ventures	1 889 113	1 962 782	73 669
Deferred tax assets	4 782 787	6 219 438	1 436 651
Non-current receivables			
Housing selling schemes	10 917	10 298	-619
Bursary obligations	13 908	11 564	-2 344
Operating lease	6 877	6 589	-288
Consumer receivables	143 809	149 516	5 707
Other receivables	521 039	586 227	65 188
Other non-current assets	606 146	544 883	-61 263
Current assets			
Cash and cash equivalents			
Cash at bank	22 002 790	19 391 386	-2 611 404
Call deposits and investments	44 962 033	44 430 049	-531 984
Cash on hand	40 798	111 183	70 385
Current portion of non-current receivables	553 729	714 286	160 557
Operating lease receivables	73 367	79 924	6 557
Inventory	10 118 998	10 367 609	248 611
Receivables from exchange transactions			
Electricity	18 832 228	20 538 107	1 705 879
Waste management	5 117 574	6 245 173	1 127 599
Waste water management	5 189 463	6 837 845	1 648 382
Water	21 453 891	24 709 030	3 255 139
Property rental receivables	1 681 729	1 902 405	220 676
Prepayments and advances	793 251	1 082 161	288 910
Other receivables from exchange transactions	12 379 672	14 835 467	2 455 795
Receivables from non-exchange transactions			
Property rates	23 342 988	25 017 956	1 674 968
Fines	1 850 031	2 452 853	602 822
Other receivables from non-exchange transactions	2 013 823	2 440 033	426 210
VAT receivable	13 103 591	15 526 285	2 422 694
Deposits (fuel, ESKOM, etc.)	175 876	182 730	6 854
Other current assets ²	1 816 583	1 088 570	-728 013
Total assets	1 018 860 172	1 068 604 348	49 744 176

¹ Difference (b-a).

² Includes suspense accounts and liabilities not separately listed on the questionnaire.

* Some figures have been revised.

Part 2 – Consolidated analysis statement of property, plant and equipment, investment property, intangibles assets and biological (cultivated) assets as at 30 June 2024

Description	Carrying value (beginning of the year)	Additions (during the year)	Under construction (during the year)	Revaluations (during the year)	Less: Depreciation, amortisation and impairment (during the year)	Less: Disposals (during the year)	Add: Accumulated depreciation (disposed assets during the year)	Carrying value (end of the year)
Land and buildings	91 025 748	2 438 876	368 751	320 028	2 454 151	843 361	16 238	90 872 129
Land	42 464 331	492 009	0	43 303	0	729 797	0	42 269 846
Buildings	48 561 417	1 946 867	368 751	276 725	2 454 151	113 564	16 238	48 602 283
Infrastructure assets	538 675 780	35 752 587	15 184 803	5 655 526	25 665 760	1 053 491	84 552	568 633 997
Drains	3 987 459	946 435	48 561	106 272	292 143	5 657	2 829	4 793 756
Roads	54 464 258	4 550 223	1 587 985	2 447 390	4 315 082	255 333	13 880	58 493 321
Beach empowerments (development)	178 967	18 912	1 337	24 746	7 832	0	0	216 130
Sewerage mains and purifications	29 400 477	1 850 177	882 182	1 584 002	1 478 796	56 848	3 169	32 184 363
Electricity generation	721 028	76 806	34 510	0	32 307	6 402	2 369	796 004
Electricity mains	22 213 512	1 700 648	444 345	1 916 141	1 502 302	33 059	6 954	24 746 239
Electricity peak loads equipment	8 961 927	710 534	0	146 558	309 055	0	0	9 509 964
Water purification	7 890 148	405 867	556 857	56 714	306 160	26 384	21 122	8 598 164
Reservoirs - water	7 238 376	289 561	29 133	37 794	234 264	74	7	7 360 533
Water meters	662 252	59 443	69 012	0	46 360	763	0	743 584
Water mains	48 547 594	3 765 057	1 660 012	1 124 834	1 930 500	81 229	867	53 086 635
Other	354 409 782	21 378 924	9 870 869	-1 788 925	15 210 959	587 742	33 355	368 105 304
Community assets	54 857 043	2 722 688	1 090 138	323 932	2 934 926	198 502	13 326	55 873 699
Parks and gardens	665 765	10 099	0	3 405	24 998	2 491	667	652 447
Libraries	532 267	32 887	378	6 637	38 358	718	8	533 101
Recreation facilities	1 717 699	83 559	82 777	83 550	115 996	2 682	688	1 849 595
Civic buildings	2 846 094	63 957	11 642	36 278	82 524	491	196	2 875 152
Other	49 095 218	2 532 186	995 341	194 062	2 673 050	192 120	11 767	49 963 404

Part 2 – Consolidated analysis statement of property, plant and equipment, investment property, intangibles assets and biological (cultivated) assets as at 30 June 2024 (concluded)

Description	Carrying value (beginning of the year)	Additions (during the year)	Under construction (during the year)	Revaluations (during the year)	Less: Depreciation, amortisation and impairment (during the year)	Less: Disposals (during the year)	Add: Accumulated depreciation (disposed assets during the year)	Carrying value (end of the year)
Housing	3 228 392	112 171	0	-14 823	170 286	32 326	15 281	3 138 409
Housing rental stock	1 972 707	112 171	0	-14 823	108 587	17 280	14 939	1 959 127
Other	1 255 685	0	0	0	61 699	15 046	342	1 179 282
Leased assets	392 783	264 375	0	0	111 944	2 418	524	543 320
Other assets	78 672 715	12 423 551	1 470 207	221 470	8 030 029	864 973	508 507	84 401 448
Landfill sites	2 202 225	95 191	21 565	274 218	272 418	25 856	9	2 294 934
Office equipment	1 352 681	205 945	9	0	334 347	6 112	1 050	1 219 226
Furniture and fittings	1 325 414	391 032	418	9 493	339 570	63 019	51 882	1 375 650
Bins and containers	56 988	8 250	0	0	10 155	267	245	55 061
Emergency equipment	146 310	36 817	969	-946	30 496	6 014	5 593	152 233
Motor vehicles	8 832 972	3 423 547	64 121	215	1 615 192	284 725	187 510	10 608 448
Fire engines	6 413	6 277	0	0	442	0	0	12 248
Refuse tankers	15 280	4 215	0	0	2 435	0	0	17 060
Computer equipment	1 886 991	678 896	42 555	2 103	629 685	166 077	147 682	1 962 465
Councillors' regalia	0	0	0	0	0	0	0	0
Conservancy tankers	0	0	0	0	0	0	0	0
Water crafts	11 752	2 465	0	0	1 891	0	0	12 326
Plant and other equipment	20 317 704	3 082 221	16 804	4 799	1 200 961	71 892	43 020	22 191 695
Other	42 517 985	4 488 695	1 323 766	-68 412	3 592 437	241 011	71 516	44 500 102
Total PPE	766 852 461	53 714 248	18 113 899	6 506 133	39 367 096	2 995 071	638 428	803 463 002
Heritage assets	5 743 231	2 538	530	0	3 036	55	0	5 743 208
Investment property	39 371 290	238 404	13 607	30 915	286 932	133 677	2 855	39 236 462
Intangible assets	5 351 503	1 896 077	21 008	18 577	1 033 889	62 808	31 060	6 221 528
Biological (cultivated) assets	474 469	11 481	0	0	2 210	3 909	0	479 831
Total	817 792 954	55 862 748	18 149 044	6 555 625	40 693 163	3 195 520	672 343	855 144 031

Part 3 – Consolidated statement of financial performance of municipalities for the years ended 30 June 2023 and 30 June 2024: Expenditure

Expenditure	Total rates and general services		Total housing and trading services		Grand total		Difference ¹
	2023*	2024	2023*	2024	2023*(a)	2024(b)	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Employee related costs	85 899 509	92 597 695	46 933 566	50 272 123	132 833 075	142 869 818	10 036 743
Remuneration of councillors	4 696 074	4 950 456	0	0	4 696 074	4 950 456	254 382
Finance costs	11 677 800	11 962 186	4 347 502	4 836 714	16 025 302	16 798 900	773 598
Loss on disposal of assets	1 073 942	1 085 133	867 851	254 296	1 941 793	1 339 429	-602 364
Debt impairment	24 517 975	29 090 797	34 567 531	39 121 860	59 085 506	68 212 657	9 127 151
Contracted services							
Consultants and professional services	5 197 282	7 181 173	2 369 221	2 961 256	7 566 503	10 142 429	2 575 926
Contractors	6 647 820	7 478 000	13 356 722	15 320 638	20 004 542	22 798 638	2 794 096
Outsourced services	9 278 074	9 415 278	11 111 064	10 667 379	20 389 138	20 082 657	-306 481
Operating leases							
Buildings and infrastructure	371 003	290 697	57 927	82 502	428 930	373 199	-55 731
Computer, furniture and office equipment	262 622	227 573	20 196	26 296	282 818	253 869	-28 949
Transport assets, machinery and equipment	997 867	1 145 609	1 557 680	1 709 262	2 555 547	2 854 871	299 324
Other	687 735	617 509	477 543	585 142	1 165 278	1 202 651	37 373
Inventory consumed	4 043 960	3 677 233	6 026 078	6 350 339	10 070 038	10 027 572	-42 466
Depreciation, amortisation and impairment	15 071 167	14 084 108	26 008 725	26 609 055	41 079 892	40 693 163	-386 729
Bulk purchases:							
Purchases of water	0	0	29 423 375	32 940 420	29 423 375	32 940 420	3 517 045
Purchases of electricity	0	0	114 108 923	131 852 340	114 108 923	131 852 340	17 743 417
Other bulk purchases	0	0	212 778	221 442	212 778	221 442	8 664
Transfers and subsidies:							
Other local government institutions	944 183	1 298 944	312 809	325 639	1 256 992	1 624 583	367 591
Tertiary institutions of higher learning	0	0	0	0	0	0	0
Households	790 428	802 080	404 478	527 771	1 194 906	1 329 851	134 945
Non-profit institutions	431 788	489 540	13 298	11 395	445 086	500 935	55 849
Other	1 141 837	1 251 999	1 101 299	1 016 718	2 243 136	2 268 717	25 581

¹ Difference (b-a).

* Some figures have been revised.

Part 3 – Consolidated statement of financial performance of municipalities for the years ended 30 June 2023 and 30 June 2024: Expenditure (concluded)

Expenditure	Total rates and general services		Total housing and trading services		Grand total		Difference ¹
	2023*	2024	2023*	2024	2023*(a)	2024(b)	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operational costs:							
Advertising, publicity and marketing	572 018	631 520	136 628	163 662	708 646	795 182	86 536
Bank charges, facility and card fees	635 907	657 858	23 765	29 512	659 672	687 370	27 698
Communication	1 112 933	1 152 554	150 973	142 308	1 263 906	1 294 862	30 956
Courier and delivery services	159 000	141 625	523	746	159 523	142 371	-17 152
Entertainment	57 321	46 570	1 102	1 286	58 423	47 856	-10 567
External audit fees	1 490 466	1 606 550	73 678	71 902	1 564 144	1 678 452	114 308
Hire charges	1 316 398	1 059 415	1 153 934	1 568 763	2 470 332	2 628 178	157 846
Insurance underwriting	1 532 743	1 770 103	313 457	133 477	1 846 200	1 903 580	57 380
Printing, publications and books	375 819	395 401	48 306	46 348	424 125	441 749	17 624
Professional bodies, membership and subscription	774 663	821 092	16 273	13 103	790 936	834 195	43 259
Transport	134 003	138 621	29 964	56 235	163 967	194 856	30 889
Travel and subsistence	853 783	935 631	144 041	163 456	997 824	1 099 087	101 263
Wet fuel	2 305 866	2 145 703	1 089 432	1 097 674	3 395 298	3 243 377	-151 921
Other operational costs	11 101 908	16 202 172	12 843 688	12 720 771	23 945 596	28 922 943	4 977 347
Other expenditure	2 237 373	2 093 599	1 705 993	1 783 786	3 943 366	3 877 385	-65 981
Taxation	0	1 868	19 173	0	19 173	1 868	-17 305
Surplus	85 694 750	90 519 305	42 409 776	44 527 406	128 104 526	135 046 711	6 942 185
Total expenditure	284 086 017	307 965 597	353 439 272	388 213 022	637 525 289	696 178 619	58 653 330

¹ Difference (b-a).

* Some figures have been revised.

Part 3 – Consolidated statement of financial performance of municipalities for the years ended 30 June 2023 and 30 June 2024: Revenue

Revenue	Total rates and general services		Total housing and trading services		Grand total		Difference ¹
	2023*	2024	2023*	2024	2023*(a)	2024(b)	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Property rates from:							
Residential	38 357 477	42 403 649	0	0	38 357 477	42 403 649	4 046 172
Commercial or business	28 258 120	32 474 247	0	0	28 258 120	32 474 247	4 216 127
State	3 988 497	4 494 210	0	0	3 988 497	4 494 210	505 713
Other (includes agricultural, municipal, etc.)	15 079 326	14 920 395	0	0	15 079 326	14 920 395	-158 931
Property rates - penalties imposed and collection charges	620 720	722 467	0	0	620 720	722 467	101 747
Interest on:							
Investments	5 684 962	7 031 313	102 231	386 067	5 787 193	7 417 380	1 630 187
Receivables	8 184 191	9 328 694	7 944 737	10 570 799	16 128 928	19 899 493	3 770 565
Dividends	54 787	77 025	112	88	54 899	77 113	22 214
Fines, penalties and forfeits	6 422 354	5 952 927	170 689	241 234	6 593 043	6 194 161	-398 882
Licences and permits	366 836	310 540	287 140	344 061	653 976	654 601	625
Agency services	1 323 301	1 396 142	1 382 101	1 501 648	2 705 402	2 897 790	192 388
Rental	1 570 792	1 705 777	1 245 505	1 336 632	2 816 297	3 042 409	226 112
Sales of goods and rendering of services	2 037 452	2 039 379	720 493	1 186 390	2 757 945	3 225 769	467 824
Gains on the disposal of assets	248 163	393 418	18 585	59 080	266 748	452 498	185 750
Service charges:							
Sales of water	0	0	53 283 729	56 294 667	53 283 729	56 294 667	3 010 938
Sales of electricity	0	0	131 291 211	148 191 567	131 291 211	148 191 567	16 900 356
Refuse removal charges	0	0	14 075 180	15 402 806	14 075 180	15 402 806	1 327 626
Sewerage and sanitation charges	0	0	22 093 973	24 020 568	22 093 973	24 020 568	1 926 595
Other service charges (e.g. fresh produce market, etc.)	0	0	1 741 569	1 851 211	1 741 569	1 851 211	109 642
Government transfers and subsidies:							
Capital	15 584 120	14 090 649	25 398 557	31 655 043	40 982 677	45 745 692	4 763 015
Operational	73 345 912	80 150 902	28 893 752	30 642 849	102 239 664	110 793 751	8 554 087
Other transfers and subsidies (incl. contributions and donations)	1 575 199	2 712 065	716 787	660 645	2 291 986	3 372 710	1 080 724
Operational revenue	20 497 627	25 815 240	5 378 091	5 675 035	25 875 718	31 490 275	5 614 557
Deficit	60 886 181	61 946 558	58 694 830	58 192 632	119 581 011	120 139 190	558 179
Total revenue	284 086 017	307 965 597	353 439 272	388 213 022	637 525 289	696 178 619	58 653 330

¹ Difference (b-a).

* Some figures have been revised.

Part 4 – Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2023 and 30 June 2024: Expenditure

Expenditure	Finance, administration, executive and council		Health services		Sport and recreation		Community and social services		Planning and development	
	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Employee related costs	37 751 264	42 006 668	5 457 020	5 585 177	6 054 821	6 483 028	7 525 705	7 768 512	7 472 575	7 838 996
Remuneration of councillors	4 696 074	4 950 456	0	0	0	0	0	0	0	0
Finance costs	11 563 180	11 828 408	525	1 981	10 215	12 881	10 496	11 350	85 936	56 165
Loss on disposal of assets	940 744	1 014 569	1 453	843	22 623	25 569	28 525	19 054	68 637	18 420
Debt impairment	20 701 057	25 444 998	3 205	0	17 361	14 902	425 284	220 107	152 688	19 651
Contracted services										
Consultants and professional services	4 282 601	6 047 957	87 478	109 497	40 906	52 846	29 725	62 181	683 919	825 971
Contractors	4 674 832	5 161 592	38 513	64 293	496 274	655 693	436 686	495 943	524 193	491 216
Outsourced services	5 552 154	5 268 815	247 393	190 293	716 081	805 049	736 919	756 072	895 315	967 018
Operating leases										
Buildings and infrastructure	339 354	259 128	498	757	11	0	21 726	22 903	8 949	7 400
Computer, furniture and office equipment	239 171	204 710	1 310	2 159	1 701	2 305	8 456	7 982	8 184	6 328
Transport assets, machinery and equipment	654 991	758 539	12 870	10 357	32 934	29 728	12 770	8 879	20 979	89 172
Other	502 783	488 279	7 843	5 149	14 221	10 681	8 004	5 910	16 746	14 639
Inventory consumed	2 831 603	2 452 156	370 864	303 319	234 357	252 034	189 229	195 961	116 998	127 859
Depreciation, amortisation and impairment	9 181 142	9 754 312	192 070	262 817	1 576 112	1 521 847	1 817 742	932 365	1 447 768	1 182 452
Transfers and subsidies:										
Other local government institutions	319 249	354 574	17 042	5 351	0	0	8 702	6 906	587 225	920 085
Tertiary institutions of higher learning	0	0	0	0	0	0	0	0	0	0
Households	674 886	608 223	932	639	4 492	1 245	46 693	54 188	59 345	127 935
Non-profit institutions	356 020	384 147	0	0	2 948	25 519	10 549	16 880	56 192	56 961
Other	795 414	916 596	10 080	22 539	12 947	3 635	17 496	10 571	300 134	296 529

* Some figures have been revised.

Part 4 – Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2023 and 30 June 2024: Expenditure (continued)

Expenditure	Finance, administration, executive and council		Health services		Sport and recreation		Community and social services		Planning and development	
	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operational costs:										
Advertising, publicity and marketing	437 865	454 693	1 095	5 278	41 729	57 031	25 420	33 439	61 866	77 637
Bank charges, facility and card fees	617 126	637 993	0	54	1 699	1 353	1 140	1 139	1 880	2 044
Communication	1 044 853	1 091 081	8 862	10 242	10 163	10 091	12 664	11 014	13 538	11 831
Courier and delivery services	156 793	124 599	12	7	20	3	171	28	482	471
Entertainment	54 866	43 859	59	16	197	108	680	416	1 322	1 926
External audit fees	1 476 664	1 594 691	0	0	2 298	2 619	170	0	9 668	7 352
Hire charges	1 156 741	872 456	6 655	2 710	25 969	23 775	67 352	75 438	50 892	71 962
Insurance underwriting	1 478 281	1 719 120	1 588	2 386	20 084	15 770	8 746	10 244	8 774	10 492
Printing, publications and books	291 244	269 850	6 375	7 927	3 910	5 251	15 248	23 576	14 566	13 872
Professional bodies, membership and subscription	744 449	800 717	1 245	999	3 003	1 232	3 814	5 586	16 849	8 687
Transport	108 522	102 302	929	1 981	4 428	7 533	12 830	18 242	6 238	8 091
Travel and subsistence	672 976	729 756	20 211	24 406	12 094	11 033	43 651	52 345	77 564	90 570
Wet fuel	1 955 957	1 895 717	11 932	5 741	106 315	87 297	37 365	30 606	24 714	16 929
Other operational costs	8 063 018	12 529 521	168 004	469 494	334 641	738 271	480 585	488 436	850 847	830 810
Other expenditure	2 139 502	1 987 751	7 685	4 915	16 443	22 644	47 814	34 240	8 362	26 013
Taxation	0	0	0	0	0	0	0	0	0	1 868
Surplus	78 714 205	82 847 632	14 874	25 130	63 255	85 361	427 727	664 611	5 677 116	5 658 656
Total expenditure	205 169 581	225 605 865	6 698 622	7 126 457	9 884 252	10 966 334	12 520 084	12 045 124	19 330 461	19 886 008

* Some figures have been revised.

Part 4 – Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2023 and 30 June 2024: Expenditure (continued)

Expenditure	Traffic control		Fire protection		Other public order and safety		Other rates and general services	
	2023*	2024	2023*	2024	2023*	2024	2023*	2024
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Employee related costs	11 412 683	12 140 134	5 248 514	5 590 679	4 938 452	5 137 493	38 475	47 008
Remuneration of councillors	0	0	0	0	0	0	0	0
Finance costs	2 434	45 082	4 450	5 909	564	410	0	0
Loss on disposal of assets	7 984	1 990	1 981	4 435	1 995	253	0	0
Debt impairment	3 000 120	3 167 031	130 684	73 633	87 576	150 475	0	0
Contracted services								
Consultants and professional services	63 298	72 517	2 765	3 334	3 333	3 305	3 257	3 565
Contractors	270 267	392 195	101 846	102 088	98 810	110 593	6 399	4 387
Outsourced services	307 228	477 633	82 310	113 563	730 963	828 983	9 711	7 852
Operating leases								
Buildings and infrastructure	465	489	0	20	0	0	0	0
Computer, furniture and office equipment	2 194	2 386	409	1 257	1 197	446	0	0
Transport assets, machinery and equipment	237 244	219 288	25 096	29 281	983	365	0	0
Other	117 959	76 229	9 653	6 199	10 526	10 423	0	0
Inventory consumed	116 201	142 547	62 994	63 215	120 772	139 470	942	672
Depreciation, amortisation and impairment	596 821	149 972	107 462	123 173	151 333	155 617	717	1 553
Transfers and subsidies:								
Other local government institutions	0	0	11 965	12 028	0	0	0	0
Tertiary institutions of higher learning	0	0	0	0	0	0	0	0
Households	261	912	2 317	2 420	1 502	6 518	0	0
Non-profit institutions	1 253	1 253	3 300	3 250	1 526	1 530	0	0
Other	2 189	571	845	686	2 732	872	0	0

* Some figures have been revised.

Part 4 – Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2023 and 30 June 2024: Expenditure (concluded)

Expenditure	Traffic control		Fire protection		Other public order and safety		Other rates and general services	
	2023*	2024	2023*	2024	2023*	2024	2023*	2024
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operational costs:								
Advertising, publicity and marketing	1 341	1 419	620	943	2 076	1 080	6	0
Bank charges, facility and card fees	13 961	15 181	101	94	0	0	0	0
Communication	8 998	5 937	8 309	6 406	5 309	5 754	237	198
Courier and delivery services	1 505	2 799	0	0	17	13 718	0	0
Entertainment	115	222	51	17	31	6	0	0
External audit fees	0	0	0	0	1 666	1 888	0	0
Hire charges	4 335	3 282	2 806	6 265	829	2 265	819	1 262
Insurance underwriting	5 595	4 293	7 359	5 623	1 986	1 793	330	382
Printing, publications and books	31 638	57 603	1 744	1 987	11 090	15 333	4	2
Professional bodies, membership and subscription	938	953	1 993	1 563	2 321	1 237	51	118
Transport	455	103	492	246	109	123	0	0
Travel and subsistence	15 173	15 344	6 678	7 699	3 815	4 263	1 621	215
Wet fuel	117 849	65 134	30 901	23 348	20 334	20 187	499	744
Other operational costs	927 515	827 428	175 691	181 041	100 823	136 163	784	1 008
Other expenditure	15 424	12 507	2 010	5 314	133	215	0	0
Taxation	0	0	0	0	0	0	0	0
Surplus	761 945	1 006 111	17 827	48 250	17 801	183 554	0	0
Total expenditure	18 045 388	18 908 545	6 053 173	6 423 966	6 320 604	6 934 332	63 852	68 966

* Some figures have been revised.

Part 4 – Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2023 and 30 June 2024: Revenue

Revenue	Finance, administration, executive and council		Health services		Sport and recreation		Community and social services		Planning and development	
	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Property rates from:										
Residential	38 357 477	42 403 649	0	0	0	0	0	0	0	0
Commercial or business	28 258 120	32 474 247	0	0	0	0	0	0	0	0
State	3 988 497	4 494 210	0	0	0	0	0	0	0	0
Other (includes agricultural, municipal, etc.)	15 079 326	14 920 395	0	0	0	0	0	0	0	0
Property rates - penalties imposed and collection charges	620 720	722 467	0	0	0	0	0	0	0	0
Interest on:										
Investments	5 655 278	7 003 338	0	0	1 607	1 625	0	0	27 392	25 880
Receivables	8 170 518	9 113 574	0	0	18	44	2 721	3 442	6 950	202 578
Dividends	54 774	77 012	0	0	0	0	0	0	13	13
Fines, penalties and forfeits	784 306	657 373	5 429	2 520	62	42	414 280	289 074	81 508	76 771
Licences and permits	77 098	77 833	7 836	8 791	7 475	6 518	9 086	2 208	11 625	16 167
Agency services	483 534	528 520	0	0	0	0	1 251	1 208	8 669	27 268
Rental	1 209 276	1 292 606	2 685	2 815	177 678	193 564	72 000	90 604	88 395	100 436
Sales of goods and rendering of services	1 092 076	683 336	8 431	17 188	92 430	130 333	153 383	212 098	497 678	627 525
Gains on the disposal of assets	221 300	311 892	202	266	842	17 700	4 503	14 113	21 136	47 950
Government transfers and subsidies:										
Capital	8 856 500	6 209 426	198 436	253 346	214 779	343 022	440 620	308 147	5 796 976	6 809 651
Operational	65 352 132	72 388 991	1 133 063	1 149 845	210 039	126 338	1 487 824	1 883 876	3 858 932	2 929 239
Other transfers and subsidies (incl. contributions and donations)	1 466 395	2 627 821	0	424	29 270	1 282	58 710	55 977	9 530	15 377
Operational revenue	18 274 677	23 289 441	18 500	9 185	63 581	38 755	212 234	216 049	1 053 174	1 600 051
Deficit	7 167 577	6 329 734	5 324 040	5 682 077	9 086 471	10 107 111	9 663 472	8 968 328	7 868 483	7 407 102
Total revenue	205 169 581	225 605 865	6 698 622	7 126 457	9 884 252	10 966 334	12 520 084	12 045 124	19 330 461	19 886 008

* Some figures have been revised.

Part 4 – Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2023 and 30 June 2024: Revenue (concluded)

Revenue	Traffic control		Fire protection		Other public order and safety		Other rates and general services	
	2023*	2024	2023*	2024	2023*	2024	2023*	2024
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Property rates from:								
Residential	0	0	0	0	0	0	0	0
Commercial or business	0	0	0	0	0	0	0	0
State	0	0	0	0	0	0	0	0
Other (includes agricultural, municipal, etc.)	0	0	0	0	0	0	0	0
Property rates - penalties imposed and collection charges	0	0	0	0	0	0	0	0
Interest on:								
Investments	0	0	0	0	685	470	0	0
Receivables	0	2 202	2 320	4 216	1 664	2 638	0	0
Dividends	0	0	0	0	0	0	0	0
Fines, penalties and forfeits	4 932 561	4 686 239	20 862	16 673	183 346	224 235	0	0
Licences and permits	222 862	156 962	12 864	21 277	17 928	20 784	62	0
Agency services	483 249	495 761	6 313	6 138	340 285	337 247	0	0
Rental	1 321	1 076	1 031	906	18 117	23 770	289	0
Sales of goods and rendering of services	30 079	29 439	157 842	173 532	4 698	163 252	835	2 676
Gains on the disposal of assets	72	427	23	346	85	724	0	0
Government transfers and subsidies:								
Capital	39 897	54 013	28 723	50 475	8 189	62 569	0	0
Operational	652 557	973 503	233 914	287 165	411 179	405 532	6 272	6 413
Other transfers and subsidies (incl. contributions and donations)	1 458	2 332	3 478	277	6 358	8 575	0	0
Operational revenue	820 930	624 685	41 648	28 083	12 485	8 991	398	0
Deficit	10 860 402	11 881 906	5 544 155	5 834 878	5 315 585	5 675 545	55 996	59 877
Total revenue	18 045 388	18 908 545	6 053 173	6 423 966	6 320 604	6 934 332	63 852	68 966

* Some figures have been revised.

Part 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2023 and 30 June 2024: Expenditure

Expenditure	Housing		Environmental protection		Waste management (solid waste)		Waste water management (sewerage and sanitation)	
	2023*	2024	2023*	2024	2023*	2024	2023*	2024
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Employee related costs	2 100 899	2 305 332	1 118 154	1 111 771	8 623 625	9 038 927	4 659 578	5 109 695
Finance costs	23 673	8 519	7 845	79 824	632 840	640 287	407 106	423 856
Loss on disposal of assets	3 927	15 664	2 986	5 299	5 082	3 905	20 597	19 681
Debt impairment	719 316	1 718 194	11 017	58 671	3 772 855	3 911 232	2 496 095	3 344 803
Contracted services								
Consultants and professional services	226 323	305 459	25 500	37 104	147 020	206 251	135 901	138 085
Contractors	849 262	1 285 458	44 113	63 577	819 151	847 456	1 901 315	2 374 375
Outsourced services	793 246	649 955	188 568	178 970	2 750 669	2 954 779	1 672 352	1 838 635
Operating leases								
Buildings and infrastructure	25 846	44 102	0	258	1 003	1 562	1 070	1 162
Computer, furniture and office equipment	5 609	1 628	364	240	4 213	4 913	929	5 641
Transport assets, machinery and equipment	13 775	19 458	593	929	1 138 310	1 201 392	91 272	99 909
Other	23 993	29 634	610	910	283 834	403 958	35 923	30 556
Inventory consumed	199 888	152 657	20 107	25 307	534 257	634 621	385 466	431 520
Depreciation, amortisation and impairment	1 150 469	1 378 548	81 054	72 451	898 536	975 106	2 711 777	2 827 290
Bulk purchases:								
Purchases of water	0	0	0	0	0	0	0	0
Purchases of electricity	0	0	0	0	0	0	0	0
Other bulk purchases	0	0	0	0	0	0	212 778	221 442
Transfers and subsidies:								
Other local government institutions	0	0	0	3 824	20 968	24 221	27 555	34 683
Tertiary institutions of higher learning	0	0	0	0	0	0	0	0
Households	33 376	43 262	0	0	8 896	19 059	165 420	302 619
Non-profit institutions	0	2	607	351	0	555	0	0
Other	34 267	20 673	457	1 112	7 608	8 476	450	460

* Some figures have been revised.

Part 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2023 and 30 June 2024: Expenditure (continued)

Expenditure	Housing		Environmental protection		Waste management (solid waste)		Waste water management (sewerage and sanitation)	
	2023*	2024	2023*	2024	2023*	2024	2023*	2024
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operational costs:								
Advertising, publicity and marketing	5 579	7 840	3 994	3 747	10 401	5 216	2 385	2 609
Bank charges, facility and card fees	109	129	0	0	77	134	355	922
Communication	4 802	4 683	1 172	863	3 417	3 373	7 535	6 815
Courier and delivery services	184	283	0	0	1	1	32	15
Entertainment	101	35	19	17	332	276	130	137
External audit fees	3 358	3 559	0	0	7 946	8 942	4 549	3 366
Hire charges	5 028	3 821	7 738	7 266	331 202	413 824	108 932	96 045
Insurance underwriting	18 771	16 225	535	596	17 009	6 422	16 831	19 740
Printing, publications and books	4 878	7 181	692	1 021	2 171	2 478	3 573	3 548
Professional bodies, membership and subscription	1 077	1 142	759	793	1 567	456	1 181	1 157
Transport	60	116	37	27	1 978	1 328	379	384
Travel and subsistence	4 111	4 418	2 991	5 428	13 949	14 148	4 734	12 602
Wet fuel	5 488	4 380	3 579	2 201	137 241	110 808	91 371	80 287
Other operational costs	1 094 550	979 927	68 265	36 877	1 014 677	1 103 526	633 327	502 431
Other expenditure	533 848	392 277	2 982	4 453	54 195	70 503	64 371	89 740
Taxation	0	0	0	0	0	0	0	0
Surplus	959 067	762 363	19 412	4 965	2 864 729	3 594 826	15 428 940	17 792 477
Total expenditure	8 844 880	10 166 924	1 614 150	1 708 852	24 109 759	26 212 961	31 294 209	35 816 687

* Some figures have been revised.

Part 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2023 and 30 June 2024: Expenditure (continued)

Expenditure	Road transport		Water		Electricity		Other trading services	
	2023*	2024	2023*	2024	2023*	2024	2023*	2024
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Employee related costs	8 349 155	8 536 404	10 934 309	12 060 408	10 209 008	10 837 501	938 838	1 272 085
Finance costs	385 186	416 327	768 078	974 323	2 120 935	2 291 281	1 839	2 297
Loss on disposal of assets	630 120	99 086	127 350	77 043	75 692	33 542	2 097	76
Debt impairment	355 192	435 476	21 580 372	23 430 414	5 601 691	6 203 075	30 993	19 995
Contracted services								
Consultants and professional services	433 128	1 019 143	942 745	761 406	380 202	395 815	78 402	97 993
Contractors	4 023 272	4 107 420	3 070 803	3 212 158	2 569 210	3 263 592	79 596	166 602
Outsourced services	2 466 236	2 007 854	2 022 382	1 891 950	1 050 086	1 005 697	167 525	139 539
Operating leases								
Buildings and infrastructure	1 113	6 460	5 558	10 517	16 443	12 516	6 894	5 925
Computer, furniture and office equipment	2 210	4 134	1 429	1 363	4 537	6 999	905	1 378
Transport assets, machinery and equipment	89 839	98 627	140 146	197 426	80 914	88 795	2 831	2 726
Other	33 811	26 947	55 497	57 283	42 017	30 750	1 858	5 104
Inventory consumed	1 031 243	1 057 617	1 628 684	1 929 883	2 124 420	2 015 087	102 013	103 647
Depreciation, amortisation and impairment	10 242 593	10 769 802	5 802 039	5 652 880	4 972 830	4 758 207	149 427	174 771
Bulk purchases:								
Purchases of water	0	0	29 423 375	32 940 420	0	0	0	0
Purchases of electricity	0	0	0	0	114 108 923	131 852 340	0	0
Other bulk purchases	0	0	0	0	0	0	0	0
Transfers and subsidies:								
Other local government institutions	215 088	179 057	1 461	21 400	0	0	47 737	62 454
Tertiary institutions of higher learning	0	0	0	0	0	0	0	0
Households	13 989	11 937	48 028	8 547	131 252	133 977	3 517	8 370
Non-profit institutions	4 497	0	0	0	0	0	8 194	10 487
Other	97 773	64 643	863 870	804 326	19 230	47 266	77 644	69 762

* Some figures have been revised.

Part 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2023 and 30 June 2024: Expenditure (concluded)

Expenditure	Road transport		Water		Electricity		Other trading services	
	2023*	2024	2023*	2024	2023*	2024	2023*	2024
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operational costs:								
Advertising, publicity and marketing	11 349	12 488	8 210	18 114	15 066	12 633	79 644	101 015
Bank charges, facility and card fees	5 020	3 829	123	116	3 828	8 545	14 253	15 837
Communication	27 603	17 430	39 913	43 177	62 760	62 775	3 771	3 192
Courier and delivery services	116	375	134	15	22	19	34	38
Entertainment	262	324	4	0	104	307	150	190
External audit fees	11 019	14 447	15 598	9 957	25 038	18 043	6 170	13 588
Hire charges	221 793	208 479	439 238	818 789	36 092	14 312	3 911	6 227
Insurance underwriting	69 379	37 777	54 128	14 844	126 781	36 671	10 023	1 202
Printing, publications and books	18 127	13 364	3 738	3 953	7 998	8 040	7 129	6 763
Professional bodies, membership and subscription	5 497	3 797	3 221	1 884	2 262	3 058	709	816
Transport	1 732	716	25 071	53 058	707	437	0	169
Travel and subsistence	33 675	38 869	58 387	54 969	16 192	19 699	10 002	13 323
Wet fuel	319 684	308 075	339 376	426 562	171 931	157 371	20 762	7 990
Other operational costs	3 198 198	2 124 297	3 226 610	3 343 131	2 999 460	4 185 512	608 601	445 070
Other expenditure	47 893	57 295	984 627	1 131 631	7 661	27 664	10 416	10 223
Taxation	0	0	0	0	0	0	19 173	0
Surplus	1 844 532	1 938 551	11 582 350	10 128 323	8 527 679	8 716 684	1 183 067	1 589 217
Total expenditure	34 190 324	33 621 047	94 196 854	100 080 270	155 510 971	176 248 210	3 678 125	4 358 071

* Some figures have been revised.

Part 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2023 and 30 June 2024: Revenue

Revenue	Housing		Environmental protection		Waste management (solid waste)		Waste water management (sewerage and sanitation)	
	2023*	2024	2023*	2024	2023*	2024	2023*	2024
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Interest on:								
Investments	8 449	65 457	339	0	1 442	23 237	23 401	50 691
Receivables	123 749	138 213	20 671	30 362	928 736	1 126 125	803 109	1 163 541
Dividends	0	0	0	0	0	0	112	88
Fines, penalties and forfeits	334	6 706	2 140	2 353	3 616	11 328	429	619
Licences and permits	26	163	12 495	5 475	572	573	0	0
Agency services	0	0	0	0	5 429	5 443	442	0
Rental	815 221	862 269	2 150	2 359	8 456	8 739	4 138	3 693
Sales of goods and rendering of services	17 772	55 468	14 903	23 626	14 735	47 823	1 625	135 972
Gains on the disposal of assets	457	1 263	2 631	5 432	9 700	25 924	110	990
Service Charges:								
Sales of water	0	0	0	0	0	0	0	0
Sales of electricity	0	0	0	0	0	0	0	0
Refuse removal charges	0	0	0	0	14 075 180	15 402 806	0	0
Sewerage and sanitation charges	0	0	0	0	0	0	22 093 973	24 020 568
Other service charges (e.g. fresh produce market, etc.)	0	0	0	0	0	0	0	0
Government transfers and subsidies:								
Capital	2 802 216	3 846 493	37 623	51 473	477 999	538 589	1 839 052	3 178 834
Operational	2 458 580	1 573 645	88 743	104 649	3 663 989	4 369 494	5 011 045	5 575 787
Other transfers and subsidies (incl. contributions and donations)	29 309	0	262	5 413	3 170	50	0	158 909
Operational revenue	735 451	440 939	24 516	40 311	458 722	597 834	342 444	450 369
Deficit	1 853 316	3 176 308	1 407 677	1 437 399	4 458 013	4 054 996	1 174 329	1 076 626
Total revenue	8 844 880	10 166 924	1 614 150	1 708 852	24 109 759	26 212 961	31 294 209	35 816 687

* Some figures have been revised.

Part 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2023 and 30 June 2024: Revenue (concluded)

Revenue	Road transport		Water		Electricity		Other trading services	
	2023*	2024	2023*	2024	2023*	2024	2023*	2024
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Interest on:								
Investments	14 599	18 503	26 475	138 553	17 998	53 804	9 528	35 822
Receivables	6 135	1 714	4 627 872	5 731 313	1 414 018	2 348 536	20 447	30 995
Dividends	0	0	0	0	0	0	0	0
Fines, penalties and forfeits	122 677	121 559	6 049	16 634	34 806	81 277	638	758
Licences and permits	233 277	246 919	0	0	8	1 440	40 762	89 491
Agency services	824 621	825 519	2 424	2 395	0	54 182	549 185	614 109
Rental	140 850	130 071	21 038	17 455	10 321	12 750	243 331	299 296
Sales of goods and rendering of services	566 086	506 834	21 769	55 423	58 456	75 242	25 147	286 002
Gains on the disposal of assets	1 102	1 312	1 115	20 376	3 463	3 779	7	4
Service Charges:								
Sales of water	0	0	53 283 729	56 294 667	0	0	0	0
Sales of electricity	0	0	0	0	131 291 211	148 191 567	0	0
Refuse removal charges	0	0	0	0	0	0	0	0
Sewerage and sanitation charges	0	0	0	0	0	0	0	0
Other service charges (e.g. fresh produce market, etc.)	0	0	0	0	0	0	1 741 569	1 851 211
Government transfers and subsidies:								
Capital	7 103 911	9 303 663	9 902 461	11 532 387	3 199 617	3 189 900	35 678	13 704
Operational	3 747 460	3 244 455	10 343 943	10 722 123	3 568 731	4 725 619	11 261	327 077
Other transfers and subsidies (incl. contributions and donations)	173 176	261 948	309 636	182 892	201 234	51 423	0	10
Operational revenue	917 951	762 016	800 752	854 058	1 845 151	2 290 262	253 104	239 246
Deficit	20 338 479	18 196 534	14 849 591	14 511 994	13 865 957	15 168 429	747 468	570 346
Total revenue	34 190 324	33 621 047	94 196 854	100 080 270	155 510 971	176 248 210	3 678 125	4 358 071

* Some figures have been revised.

Additional tables on key revenue and expenditure variables per province as well as their five-year time series data

Table 5 – Municipal revenue streams for selected variables per province for the years ended 30 June 2023 and 30 June 2024 – R million¹

Province	Property rates		Interest received		Sales of water		Sales of electricity		Refuse removal charges		Sewerage and sanitation charges		Government transfers and subsidies		Other transfers and subsidies		Other revenue		Total operational revenue	
	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024
Western Cape	15 046	16 196	2 758	3 261	5 810	6 927	24 089	28 842	2 254	2 415	3 240	3 768	13 808	15 560	138	339	11 429	11 645	78 573	88 953
Eastern Cape	6 285	6 848	2 871	3 792	6 478	5 468	8 663	9 801	1 206	1 260	1 708	1 923	19 346	20 602	42	195	3 295	4 687	49 893	54 576
Northern Cape	1 409	1 514	646	820	745	748	2 017	2 348	306	337	356	390	3 568	4 010	46	409	652	919	9 744	11 495
Free State	2 922	2 989	1 895	2 528	2 928	3 352	5 015	5 753	790	847	1 310	1 382	7 792	8 304	48	104	1 240	1 739	23 940	26 999
KwaZulu-Natal	17 470	18 567	3 272	4 788	9 019	10 413	23 682	26 027	1 727	1 825	2 122	2 494	28 112	31 306	176	396	8 863	9 335	94 443	105 150
North West	2 581	2 701	2 040	2 488	2 103	1 957	6 115	5 075	676	711	633	666	10 593	11 518	433	122	845	1 066	26 019	26 304
Gauteng	34 089	38 892	5 624	6 169	22 714	24 241	53 130	60 122	5 929	6 713	11 728	12 259	31 414	33 713	926	1 038	13 468	14 997	179 022	198 143
Mpumalanga	3 661	4 111	1 525	1 839	1 869	1 977	5 022	5 987	785	862	651	717	11 567	12 398	392	610	2 369	3 866	27 840	32 368
Limpopo	2 222	2 475	1 284	1 632	1 617	1 211	3 559	4 237	404	433	345	421	17 022	19 129	92	158	1 925	2 355	28 470	32 051
Total	85 683	94 293	21 916	27 317	53 284	56 295	131 291	148 192	14 075	15 403	22 094	24 021	143 222	156 539	2 292	3 373	44 086	50 608	517 944	576 039

Table 6 – Municipal expenditure for selected variables per province for the years ended 30 June 2023 and 30 June 2024 – R million¹

Province	Employee related costs		Finance costs		Debt impairment		Contracted services		Operating leases		Depreciation, amortisation and impairment		Purchases of water		Purchases of electricity		Transfers and subsidies paid		Operational costs	
	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024	2023*	2024
Western Cape	22 855	25 375	1 518	1 622	4 863	4 404	11 680	12 672	390	436	5 096	5 401	562	578	17 836	21 160	679	538	3 890	4 386
Eastern Cape	13 055	14 107	658	689	7 405	9 047	3 758	4 346	182	160	5 380	5 966	885	1 012	8 662	10 333	739	964	3 493	4 002
Northern Cape	3 095	3 418	491	584	1 660	1 163	679	699	67	68	1 042	941	236	226	1 949	2 289	74	71	769	845
Free State	6 902	7 204	1 525	1 366	5 662	5 952	1 357	1 636	91	75	2 535	2 221	1 723	2 052	5 370	6 217	176	264	1 493	1 514
KwaZulu-Natal	23 358	25 194	1 557	1 647	6 552	10 208	11 589	12 789	368	373	6 631	7 054	5 220	5 839	19 811	23 242	967	1 219	6 439	7 948
North West	5 867	6 217	831	895	4 191	4 474	2 787	2 514	202	419	2 501	2 302	1 479	1 668	5 988	5 254	823	496	2 224	2 954
Gauteng	43 157	45 758	7 230	7 661	21 219	25 612	9 163	9 405	2 873	2 881	12 632	10 922	17 706	19 622	45 926	53 141	766	848	15 753	17 701
Mpumalanga	7 545	8 096	1 833	1 975	4 565	4 600	3 210	4 438	107	103	2 470	2 484	833	901	5 672	6 791	732	1 064	2 107	1 997
Limpopo	6 999	7 501	384	360	2 967	2 752	3 737	4 526	153	169	2 793	3 401	779	1 042	2 894	3 425	184	260	2 281	2 567
Total	132 833	142 870	16 025	16 799	59 086	68 213	47 960	53 024	4 433	4 685	41 080	40 693	29 423	32 940	114 109	131 852	5 140	5 724	38 449	43 914

* Some figures have been revised.

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

Table 7 – Municipal revenue streams for selected variables per province for a five-year period, 2020 – 2024: R million¹

Province	Property rates					Sales of water					Sales of electricity					Government transfers and subsidies				
	2020	2021	2022	2023*	2024	2020	2021	2022	2023*	2024	2020	2021	2022	2023*	2024	2020	2021	2022	2023*	2024
Western Cape	12 981	13 215	13 884	15 046	16 196	4 739	4 787	5 375	5 810	6 927	20 898	21 161	24 174	24 089	28 842	11 299	12 109	12 448	13 808	15 560
Eastern Cape	5 258	5 635	6 049	6 285	6 848	2 962	4 023	5 353	6 478	5 468	7 338	7 789	8 413	8 663	9 801	17 241	19 030	17 465	19 346	20 602
Northern Cape	1 307	1 302	1 346	1 409	1 514	677	688	696	745	748	1 868	1 890	2 056	2 017	2 348	3 100	3 433	3 376	3 568	4 010
Free State	2 728	2 663	2 806	2 922	2 989	2 283	2 470	2 662	2 928	3 352	4 641	4 869	5 070	5 015	5 753	6 298	7 736	7 354	7 792	8 304
KwaZulu-Natal	13 686	14 370	14 958	17 470	18 567	6 965	8 261	8 497	9 019	10 413	20 196	20 594	22 809	23 682	26 027	22 976	25 566	24 959	28 112	31 306
North West	2 085	2 289	2 355	2 581	2 701	2 035	1 962	1 875	2 103	1 957	4 544	5 108	6 095	6 115	5 075	8 851	10 202	9 427	10 593	11 518
Gauteng	28 198	30 069	32 688	34 089	38 892	18 750	19 382	21 178	22 714	24 241	46 609	48 418	53 305	53 130	60 122	29 172	33 213	28 046	31 414	33 713
Mpumalanga	3 021	3 410	3 552	3 661	4 111	1 762	1 811	1 890	1 869	1 977	4 326	4 600	4 931	5 022	5 987	8 997	10 538	10 352	11 567	12 398
Limpopo	1 882	1 904	2 041	2 222	2 475	1 704	1 078	1 448	1 617	1 211	3 143	3 199	3 581	3 559	4 237	14 337	16 803	15 359	17 022	19 129
Total	71 146	74 856	79 679	85 683	94 293	41 877	44 462	48 974	53 284	56 295	113 563	117 627	130 433	131 291	148 192	122 271	138 631	128 787	143 222	156 539

Table 8 – Municipal expenditure streams for selected variables per province for a five-year period, 2020 – 2024: R million¹

Province	Employee related costs					Debt impairment					Purchases of water					Purchases of electricity				
	2020	2021	2022	2023*	2024	2020	2021	2022	2023*	2024	2020	2021	2022	2023*	2024	2020	2021	2022	2023*	2024
Western Cape	19 247	22 186	22 532	22 855	25 375	3 982	4 086	4 191	4 863	4 404	694	586	549	562	578	14 191	14 899	17 678	17 836	21 160
Eastern Cape	11 837	13 187	13 100	13 055	14 107	3 528	4 467	5 983	7 405	9 047	601	308	526	885	1 012	6 518	7 041	8 306	8 662	10 333
Northern Cape	2 649	2 894	2 971	3 095	3 418	394	801	865	1 660	1 163	313	248	240	236	226	1 544	1 646	1 927	1 949	2 289
Free State	6 096	6 298	6 598	6 902	7 204	2 959	2 930	4 709	5 662	5 952	1 846	1 615	1 771	1 723	2 052	4 396	4 662	5 327	5 370	6 217
KwaZulu-Natal	20 480	22 509	22 039	23 358	25 194	5 300	5 229	6 060	6 552	10 208	5 245	4 953	5 434	5 220	5 839	15 249	16 416	18 794	19 811	23 242
North West	5 073	5 360	5 493	5 867	6 217	3 444	2 437	3 446	4 191	4 474	1 580	1 358	1 362	1 479	1 668	3 914	4 517	5 930	5 988	5 254
Gauteng	38 973	40 628	41 028	43 157	45 758	17 117	14 738	16 240	21 219	25 612	14 640	14 649	15 594	17 706	19 622	36 408	38 699	45 064	45 926	53 141
Mpumalanga	6 327	6 923	7 225	7 545	8 096	2 501	3 521	3 030	4 565	4 600	879	864	836	833	901	4 503	4 806	5 588	5 672	6 791
Limpopo	6 175	6 568	6 676	6 999	7 501	1 144	2 194	2 548	2 967	2 752	682	397	781	779	1 042	2 400	2 569	2 876	2 894	3 425
Total	116 857	126 552	127 663	132 833	142 870	40 369	40 402	47 071	59 086	68 213	26 480	24 978	27 095	29 423	32 940	89 123	95 255	111 490	114 109	131 852

* Some figures have been revised.

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

Table 9 – Employee related costs by province and municipal category, 2023 and 2024: R million¹

Province	Category	2023*	2024	Difference
Western Cape	Metro	15 335	17 200	1 865
	Local	6 610	7 183	573
	District	910	992	82
Eastern Cape	Metro	6 057	6 630	573
	Local	4 687	5 002	315
	District	2 312	2 475	164
Northern Cape	Metro	0	0	0
	Local	2 794	3 101	306
	District	301	318	17
Free State	Metro	2 252	2 416	164
	Local	4 275	4 386	110
	District	375	402	27
KwaZulu-Natal	Metro	12 165	13 234	1 069
	Local	8 388	8 904	516
	District	2 805	3 056	251
North West	Metro	0	0	0
	Local	4 952	5 247	295
	District	914	969	55
Gauteng	Metro	38 948	41 192	2 244
	Local	3 701	4 031	330
	District	507	535	28
Mpumalanga	Metro	0	0	0
	Local	7 003	7 514	511
	District	542	582	40
Limpopo	Metro	0	0	0
	Local	4 927	5 292	364
	District	2 072	2 209	138

* Some figures have been revised.

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

Table 10 – Purchases of electricity by province and municipal category, 2023 and 2024: R million¹

Province	Category	2023*	2024	Difference
Western Cape	Metro	11 812	13 941	2 129
	Local	6 024	7 218	1 195
	District	0	0	0
Eastern Cape	Metro	6 642	7 910	1 267
	Local	2 020	2 423	403
	District	0	0	0
Northern Cape	Metro	0	0	0
	Local	1 949	2 289	340
	District	0	0	0
Free State	Metro	2 141	2 470	330
	Local	3 229	3 747	518
	District	0	0	0
KwaZulu-Natal	Metro	12 740	14 847	2 107
	Local	7 050	8 366	1 316
	District	21	28	7
North West	Metro	0	0	0
	Local	5 988	5 254	-734
	District	0	0	0
Gauteng	Metro	40 401	47 040	6 638
	Local	5 524	6 101	577
	District	0	0	0
Mpumalanga	Metro	0	0	0
	Local	5 672	6 791	1 119
	District	0	0	0
Limpopo	Metro	0	0	0
	Local	2 894	3 425	531
	District	0	0	0

* Some figures have been revised.

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

Table 11 – Purchases of water by province and municipal category, 2023 and 2024: R million¹

Province	Category	2023*	2024	Difference
Western Cape	Metro	147	137	-11
	Local	397	426	30
	District	19	15	-3
Eastern Cape	Metro	522	548	26
	Local	76	72	-4
	District	287	392	105
Northern Cape	Metro	0	0	0
	Local	236	226	-10
	District	0	0	0
Free State	Metro	815	915	100
	Local	908	1 138	229
	District	0	0	0
KwaZulu-Natal	Metro	3 487	3 712	226
	Local	940	1 171	231
	District	793	956	162
North West	Metro	0	0	0
	Local	1 461	1 644	183
	District	18	24	6
Gauteng	Metro	15 065	16 788	1 723
	Local	2 641	2 834	194
	District	0	0	0
Mpumalanga	Metro	0	0	0
	Local	833	901	68
	District	0	0	0
Limpopo	Metro	0	0	0
	Local	257	331	75
	District	522	711	189

* Some figures have been revised.

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

Table 12 – Sales of electricity by province and municipal category, 2023 and 2024: R million¹

Province	Category	2023*	2024	Difference
Western Cape	Metro	16 260	19 794	3 534
	Local	7 828	9 048	1 220
	District	1	1	0
Eastern Cape	Metro	6 556	7 276	720
	Local	2 107	2 525	418
	District	0	0	0
Northern Cape	Metro	0	0	0
	Local	2 017	2 348	331
	District	0	0	0
Free State	Metro	2 495	2 836	340
	Local	2 520	2 917	397
	District	0	0	0
KwaZulu-Natal	Metro	15 474	17 183	1 709
	Local	8 205	8 840	635
	District	3	5	2
North West	Metro	0	0	0
	Local	6 115	5 075	-1 040
	District	0	0	0
Gauteng	Metro	47 212	53 464	6 253
	Local	5 919	6 657	739
	District	0	0	0
Mpumalanga	Metro	0	0	0
	Local	5 022	5 987	965
	District	0	0	0
Limpopo	Metro	0	0	0
	Local	3 559	4 237	678
	District	0	0	0

* Some figures have been revised.

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

Table 13 – Sales of water by province and municipal category, 2023 and 2024: R million¹

Province	Category	2023*	2024	Difference
Western Cape	Metro	3 941	4 783	843
	Local	1 869	2 144	274
	District	0	0	0
Eastern Cape	Metro	4 952	3 945	-1 007
	Local	406	450	44
	District	1 120	1 073	-47
Northern Cape	Metro	0	0	0
	Local	745	748	4
	District	0	0	0
Free State	Metro	1 190	1 330	140
	Local	1 738	2 022	284
	District	0	0	0
KwaZulu-Natal	Metro	5 908	7 187	1 279
	Local	1 621	1 563	-58
	District	1 491	1 663	172
North West	Metro	0	0	0
	Local	2 103	1 957	-146
	District	0	0	-0
Gauteng	Metro	20 178	21 534	1 356
	Local	2 535	2 707	172
	District	0	0	0
Mpumalanga	Metro	0	0	0
	Local	1 869	1 977	109
	District	0	0	0
Limpopo	Metro	0	0	0
	Local	597	573	-24
	District	1 020	637	-383

* Some figures have been revised.

! The sum of the data may not necessarily add up to totals due to rounding-off of figures.

Table 14 – Sewerage and sanitation charges by province and municipal category, 2023 and 2024: R million¹

Province	Category	2023*	2024	Difference
Western Cape	Metro	2 023	2 408	385
	Local	1 217	1 360	143
	District	1	1	-0
Eastern Cape	Metro	1 262	1 352	90
	Local	162	199	37
	District	284	372	88
Northern Cape	Metro	0	0	0
	Local	356	390	34
	District	0	0	0
Free State	Metro	580	594	14
	Local	730	788	58
	District	0	0	0
KwaZulu-Natal	Metro	1 369	1 684	315
	Local	462	479	18
	District	291	330	39
North West	Metro	0	0	0
	Local	633	666	33
	District	0	0	0
Gauteng	Metro	10 866	11 277	411
	Local	862	982	120
	District	0	0	0
Mpumalanga	Metro	0	0	0
	Local	651	717	66
	District	0	0	0
Limpopo	Metro	0	0	0
	Local	292	347	55
	District	53	74	21

* Some figures have been revised.

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

Table 15 – Refuse removal charges by province and municipal category, 2023 and 2024: R million¹

Province	Category	2023*	2024	Difference
Western Cape	Metro	1 165	1 197	32
	Local	1 088	1 217	129
	District	0	0	0
Eastern Cape	Metro	740	762	22
	Local	466	498	32
	District	0	0	0
Northern Cape	Metro	0	0	0
	Local	306	337	31
	District	0	0	0
Free State	Metro	244	265	20
	Local	545	582	37
	District	0	0	0
KwaZulu-Natal	Metro	964	1 008	44
	Local	726	784	58
	District	37	33	-4
North West	Metro	0	0	0
	Local	676	711	35
	District	0	0	0
Gauteng	Metro	5 330	6 069	739
	Local	600	644	45
	District	0	0	0
Mpumalanga	Metro	0	0	0
	Local	785	862	77
	District	0	0	0
Limpopo	Metro	0	0	0
	Local	404	432	29
	District	0	0	0

* Some figures have been revised.

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

Table 16 – Property rates revenue by province and municipal category, 2023 and 2024: R million¹

Province	Category	2023*	2024	Difference
Western Cape	Metro	11 241	11 981	740
	Local	3 805	4 214	409
	District	0	0	0
Eastern Cape	Metro	4 510	5 003	493
	Local	1 775	1 845	69
	District	0	0	0
Northern Cape	Metro	0	0	0
	Local	1 409	1 514	105
	District	0	0	0
Free State	Metro	1 509	1 448	-61
	Local	1 413	1 540	128
	District	0	0	0
KwaZulu-Natal	Metro	11 933	12 571	639
	Local	5 537	5 996	458
	District	0	0	0
North West	Metro	0	0	0
	Local	2 581	2 701	121
	District	0	0	0
Gauteng	Metro	30 959	35 429	4 469
	Local	3 129	3 464	335
	District	0	0	0
Mpumalanga	Metro	0	0	0
	Local	3 661	4 111	450
	District	0	0	0
Limpopo	Metro	0	0	0
	Local	2 222	2 475	254
	District	0	0	0

* Some figures have been revised.

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

**Table 17 – Government transfers and subsidies revenue by province and municipal category, 2023 and 2024:
R million¹**

Province	Category	2023*	2024	Difference
Western Cape	Metro	8 276	9 036	760
	Local	4 830	5 795	965
	District	703	729	26
Eastern Cape	Metro	4 970	4 974	4
	Local	7 854	8 436	583
	District	6 522	7 191	668
Northern Cape	Metro	0	0	0
	Local	3 100	3 526	426
	District	468	484	15
Free State	Metro	2 118	2 191	73
	Local	5 133	5 565	432
	District	541	548	7
KwaZulu-Natal	Metro	7 678	9 544	1 866
	Local	11 531	12 434	903
	District	8 902	9 328	425
North West	Metro	0	0	0
	Local	7 792	8 536	744
	District	2 802	2 983	181
Gauteng	Metro	26 953	28 850	1 897
	Local	3 854	4 193	339
	District	607	670	63
Mpumalanga	Metro	0	0	0
	Local	10 253	10 809	556
	District	1 314	1 589	275
Limpopo	Metro	0	0	0
	Local	10 571	11 765	1 194
	District	6 451	7 364	913

* Some figures have been revised.

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

Annexure A – Changes brought about by mSCOA classification

Net assets and liabilities	
Pre-mSCOA classification	mSCOA classification
Net assets	No change
Housing development fund	No change
Capital replacement reserve	No change
Capitalisation reserve	No change
Government grant reserve	Falls away – it went to other reserves and funds
Donations and public contributions reserve	Falls away – it went to other reserves and funds
Self-insurance reserve	No change
Revaluation reserve	No change
COVID reserve	No change, but now written in full
Other reserves (including pre-GAMAP reserves and funds)	Renamed: other reserves and funds
Retained surplus/(accumulated deficit)	Renamed: accumulated surplus/(deficit)
Outside shareholders' interest	Renamed: non-controlling interest
	Employee benefit reserve (new variable)
	Investment in associate account (new variable)
	Non-current provisions reserve (new variable)
	Valuation reserve (new variable)
Non-current liabilities	No change
	Deferred tax liabilities (new variable)
	Operating lease liability (new variable)
	Non-current borrowings (new variable - heading)
	Marketable bonds (new variable)
	Annuity, bullet and concessionary loans (new variable - heading)
Banks	No change
Development Bank of Southern Africa (DBSA)	No change
Marketable loan stock and bonds	Falls away – it is now under marketable bonds and other non-current liabilities
Domestic loan stock held by:	Falls away – it is now under other non-current liabilities
Other local government institutions	Falls away – it is now under other non-current liabilities
Public financial corporations	Falls away – it is now under other non-current liabilities
Public non-financial corporations	Falls away – it is now under other non-current liabilities
Other (includes public/private companies, individuals, etc.)	Falls away – it is now under other non-current liabilities
Bonds held by:	Falls away – it is now under marketable bonds
Other local government institutions	Falls away – it is now under marketable bonds
Public financial corporations	Falls away – it is now under marketable bonds
Public non-financial corporations	Falls away – it is now under marketable bonds
Other (includes public/private companies, individuals, etc.)	Falls away – it is now under marketable bonds
Long-term loans from:	Falls away – it is now under other non-current liabilities
National government	Falls away – it is now under other non-current liabilities
Provincial government	Falls away – it is now under other non-current liabilities
Local government institutions	Falls away – it is now under other non-current liabilities
Local authorities loans fund	Falls away – it is now under other non-current liabilities
Public financial corporations (excluding DBSA)	Falls away – it is now under other non-current liabilities
Public non-financial corporations	Falls away – it is now under other non-current liabilities
Insurers	Falls away – it is now under other non-current liabilities
Pension funds	Falls away – it is now under other non-current liabilities
Other domestic sources (including INCA)	Renamed: other sources
Long-term finance lease obligation	Renamed: finance lease liability
Non-current provisions	No change
Non-current employee benefit obligation	No change
Other non-current liabilities	No change
Current liabilities	No change

Annexure A – Changes brought about by mSCOA classification (continued)

Net assets and liabilities concluded	
Pre-mSCOA classification	mSCOA classification
	Current borrowings (new variable - heading)
	Current portion of annuity, bullet and concessionary loans (new variable - heading)
Short-term bonds	Falls away – it is now under marketable bonds
Short-term loans from:	Falls away – other current liabilities
National government	Falls away – other current liabilities
Provincial government	Falls away – other current liabilities
Local government institutions	Falls away – other current liabilities
Development Bank of Southern Africa (DBSA)	No change
Local authorities loans fund	Falls away – other current liabilities
Public financial corporations (excluding DBSA)	Falls away – other current liabilities
Public non-financial corporations	Falls away – other current liabilities
Banks	No change
Insurers	Falls away – other current liabilities
Pension funds	Falls away – other current liabilities
Other domestic sources (including INCA)	Falls away – other current liabilities
Short-term finance lease obligation	Renamed: current portion of finance lease liability
Current provisions	No change
Current employee benefit obligation	No change
Unspent conditional grants	Renamed: transfers and subsidies unspent
VAT payable	No change
Bank overdraft	No change
Creditors:	Renamed: trade and other payables from exchange and non-exchange transactions
Trade creditors	Renamed: trade payables
Consumer deposits	No change
Income/payments received in advance	Renamed: advance payments
	Retentions (new variable
	Trade and other payables from non-exchange transactions (new variable - heading)
	Transfers and subsidies payable (new variable)
Other creditors	Renamed: other payables
Other current liabilities	No change
Total net assets and liabilities	No change

Annexure A – Changes brought about by mSCOA classification (continued)

	Assets
Pre-mSCOA classification	mSCOA classification
Non-current assets	No change
Property, plant and equipment	No change
	Heritage assets (new variable)
Investment property	No change
Intangible assets	No change
Biological assets	No change
Investments in marketable securities:	Renamed: Investments
	Deposit taking institutions (Financial institutions) (new variable)
	Listed/unlisted bonds and stocks (new variable)
	Interest rate swaps (new variable)
	National government securities (new variable)
	Other investments (new variable)
	Investments in associates and joint ventures (new variable)
	Deferred tax assets (new variable)
Municipal stock/shares	Falls away – now under investments
Other marketable stock/shares:	Falls away – now under investments
Government stock	Falls away – now under investments
Treasury bills	Falls away – now under investments
Other local government institutions' stock	Falls away – now under investments
Public financial corporations' stock	Falls away – now under investments
Public non-financial corporations' stock	Falls away – now under investments
Companies shares	Falls away – now under investments
Investments in non-marketable instruments of spheres of government, government institutions and elsewhere	Falls away – now under investments
Long-term receivables, loans, deposits and investments	Falls away
Long-term receivables:	Renamed: non-current receivables
Car loans	Falls away – now under other receivables
Housing selling scheme loans	Renamed: housing selling schemes
Sewerage connection loans	Falls away – now under other receivables
Electricity appliance purchase scheme	Falls away – now under other receivables
Other (including local government institutions)	Renamed: other receivables
	Bursary obligations (new variable)
	Operating lease (new variable)
	Consumer receivables (new variable)
Long-term loans to:	Falls away – now under other non-current assets
Other local government institutions	Falls away – now under other non-current assets
Public financial corporations	Falls away – now under other non-current assets
Public non-financial corporations	Falls away – now under other non-current assets
Other companies/institutions	Falls away – now under other non-current assets
Long-term deposits and investments with:	Falls away – now under other non-current assets
Banks	Falls away – now under investments
Public financial corporations	Falls away – now under investments
Public non-financial corporations	Falls away – now under investments
Other	Falls away – now under investments
Other non-current assets	No change
Current assets	No change
Inventory	No change

Annexure A – Changes brought about by mSCOA classification (continued)

Assets concluded	
Pre-mSCOA classification	mSCOA classification
Short-term loans, deposits and investments	Falls away – catered for under other current assets
Short-term loans to:	Falls away – catered for under other current assets
Other local government institutions	Falls away – catered for under other current assets
Public financial corporations	Falls away – catered for under other current assets
Public non-financial corporations	Falls away – catered for under other current assets
Other companies/institutions	Falls away – catered for under other current assets
Short-term loans, deposits and investments	Falls away – catered for under other current assets
Short-term deposits and investments with:	Falls away – catered for call deposits and investments
Banks	Falls away – catered for call deposits and investments
Public financial corporations	Falls away – catered for call deposits and investments
Public non-financial corporations	Falls away – catered for call deposits and investments
Other	Falls away – catered for call deposits and investments
Debtors:	Renamed: receivables from exchange and non-exchange transactions
	Receivables from exchange transactions (new variable – heading)
	Electricity (new variable)
	Waste management (new variable)
	Waste water management (new variable)
	Water (new variable)
	Property rental receivables (new variable)
	Other receivables from exchange transactions (new variable)
	Receivables from non-exchange transactions (new variable – heading)
	Property rates (new variable)
	Fines (new variable)
	Other receivables from non-exchange transactions (new variable)
Consumer debtors	Renamed: deposits (fuel, ESKOM, etc.)
Other debtors (including short-term portion of long-term receivables)	Renamed: other receivables from exchange and non-exchange transactions
VAT receivable	Inventory consumed (new variable)
Pre-paid expenses	Renamed: prepayments and advances
	Cash and cash equivalents (new heading)
Petty cash and bank	Falls away – now broken down into the two variables below
	Cash at bank (new variable)
	Call deposits and investments (new variable)
	Cash on hand (new variable)
Other current assets	No change
Total assets	No change

Annexure A – Changes brought about by mSCOA classification (continued)

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 A – 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, etc.)	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

Explanatory notes

Introduction

The purpose of this census is to provide both stakeholders and users with information that allows analysis and assessment of the state of municipal finances.

The publication consists of aggregated preliminary data for 2024 and revised data for 2023 in respect of:

- the consolidated statement of financial position of municipalities;
- the consolidated analysis statement of property, plant and equipment, and other assets as at 30 June 2024;
- the consolidated statement of financial performance of municipalities – rates and general services; and
- the consolidated statement of financial performance of municipalities – housing and trading services.

Unit data for 2023 and 2024 are available on Stats SA's website.

Scope of Financial Census of Municipalities

All 257 institutions defined as local government institutions in terms of the Municipal Structures Act, 1998 (Act No. 117 of 1998), Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996) and Local Government Transitional Act, Second Amendment Act, 1996 (Act No. 97 of 1996) were included in this survey. The questionnaire for this survey was primarily designed to address the national accounts requirements of Statistics South Africa (Stats SA) and the South African Reserve Bank.

Classification and accounting standards

For the purposes of classification of local government institutions according to activities, Stats SA used the *Standard Industrial Classification of All Economic Activities* (SIC), Fifth edition, January 1993. Activities of the local government institutions also adhere to the General Accepted Municipal Accounting Practice (GAMAP), Generally Recognised Accounting Practice (GRAP). Questionnaires have been designed to take into account these new accounting standards adopted by municipalities.

The Municipal Standard Chart of Accounts (mSCOA) was initially rolled out (piloted–tested) in 2017 in some municipalities. mSCOA was implemented in all municipalities from the beginning of the 2021 municipal financial year. This is a multi-dimensional classification framework providing the method and format for recording and classifying financial transaction information in the general ledger forming part of the books of account containing a standard list of all available accounts.

Imputation

Masilonyana Local Municipality responded with unusable information and was therefore imputed. Unit and item imputation was done using the unweighted historic imputation method. Thus the same figures that were reported for 2023 were used for 2024.

Statistical unit

The statistical unit for the collection of information was the municipality.

Comparability with previous Census

This financial census of municipalities for the year ended 30 June 2024 is generally comparable with the publication for the year ended 30 June 2023.

Related publications

Users may wish to refer to the following Stats SA publications:

- P9110 *Quarterly financial statistics of selected municipalities*;
- P9101 *Capital expenditure by the public sector*;
- P9114 *Financial census of municipalities (previous publications)*;
- P9115 *Non-Financial census of municipalities*;
- P0277 *Quarterly employment statistics*;
- P9119.4 *Financial statistics of consolidated general government*; and
- P0441 *Gross domestic product*.

Symbols and abbreviations used

*	Some figures have been revised
0	Nil or not applicable
AFS	Annual Financial Statements
COID	Compensation for Occupational Injuries and Diseases
DBSA	Development Bank of Southern Africa
GAMAP	Generally Accepted Municipal Accounting Practice
GRAP	Generally Recognised Accounting Practice
mSCOA	Municipal Standard Chart of Accounts
Stats SA	Statistics South Africa
VAT	Value-added tax

Revised figures

Revised figures are mainly due to late submission of data to Stats SA, or respondents reporting revisions or corrections to their figures. Figures for 2024 are preliminary and subject to revision. mSCOA classifications also have an impact on the 2023 revised figures.

Fluctuations between 2023 and 2024

The fluctuations in the data between 2023 and 2024 can be due to:

- municipalities acquiring or disestablishing entities; and/or
- mSCOA classifications.

Rounding-off of figures

Slight discrepancies may occur between sum of the component items and totals where figures have been rounded off.

Glossary of selected variables

Acid test ratio	The acid test ratio is calculated as current assets minus inventory divided by current liabilities. The accepted acid test ratio is considered to be 1:1. In other words, the entity is able to meet its current credit obligations without disposing of its inventory.
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.
Biological assets	Biological assets are livestock for breeding (including fish and poultry), dairy, draught, etc., and vineyards, orchards and other plantations of trees yielding repeat products that are under the direct control, responsibility and management of municipalities.
Capital replacement reserve (CRR)	In order to finance the provision of infrastructure and other items of property, plant and equipment from internal sources, amounts are transferred from the accumulated surplus/deficit to the CRR in terms of a council resolution. The cash in the designated CRR bank account can only be utilised to finance items of property, plant and equipment. The CRR is reduced and the accumulated surplus/deficit is credited by a corresponding amount when the amounts in the CRR are utilised. The amount transferred to the CRR is based on the municipality's need to finance future capital projects included in the Integrated Development Plan.
Capitalisation reserve	<p>On the implementation of GAMAP/GRAP, the balance on certain funds, created in terms of the various Provincial Ordinances applicable at the time, that had historically been utilised for the acquisition of items of property, plant and equipment have been transferred to a capitalisation reserve instead of the accumulated surplus/deficit in terms of a directive (budget circular) issued by National Treasury. The purpose of this reserve is to promote consumer equity by ensuring that the future depreciation expenses that will be incurred over the useful lives of these items of property, plant and equipment are offset by transfers from this reserve to the accumulated surplus/deficit.</p> <p>The balance on the capitalisation reserve equals the carrying value of the items of property, plant and equipment financed from the former legislated funds. When items of property, plant and equipment are depreciated, a transfer is made from the capitalisation reserve to the accumulated surplus/deficit. When an item of property, plant and equipment is disposed, the balance in the capitalisation reserve relating to such item is transferred to the accumulated surplus/deficit.</p>
COVID reserve	This is money set aside for injuries, disablements, diseases and deaths caused by work-related activities. It is usually transferred from accumulated surplus account.
Consolidated statement of financial performance	The aggregate or consolidated statement of financial performance reports the institution's financial performance during a specific period in time. This statement covers all the revenue and expenditure of an entity over a specific period in time.
Consolidated statement of financial position	The aggregate or consolidated statement of financial position reports the entity's financial position at a specific point in time (the end of the reporting period). This statement covers all assets, net assets and liabilities at the end of the financial year.
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 ratio	The current ratio is calculated as current assets divided by current liabilities. This ratio measures the extent to which current or short-term assets can be disposed to liquidate the current or short-term liabilities.
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)).
Donation and public contribution reserve	<p>When items of property, plant and equipment are financed from public contributions and donations, a transfer is made from the accumulated surplus/deficit to the Donations and Public Contributions Reserve equal to the donations and public contributions recorded as revenue in the Statement of Financial Performance in accordance with a directive (budget circular) issued by National Treasury. When such items of property, plant and equipment are depreciated, a transfer is made from the Donations and Public Contributions Reserve to the accumulated surplus/deficit.</p> <p>The purpose of this policy is to promote community equity and facilitate budgetary control by ensuring that sufficient funds are set aside to offset the future depreciation charges that will be incurred over the estimated useful life of the item of property, plant and equipment financed from donations and public contributions. When an item of property, plant and equipment financed from government grants is disposed, the balance in the Donations and Public Contributions Reserve relating to such item is transferred to the accumulated surplus/deficit.</p>
Employee-related costs	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.

Employee-related costs also include:

- 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).

Also refer to the *Quarterly employment statistics* (QES – P0277), which measures employment and gross earnings of all employees on a given municipal payroll.

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.

Government grant reserve

When items of property, plant and equipment are financed from government grants, a transfer is made from the accumulated surplus/deficit to the Government Grants Reserve equal to the Government Grant recorded as revenue in the Statement of Financial Performance in accordance with a directive (budget circular) issued by National Treasury. When such items of property, plant and equipment are depreciated, a transfer is made from the Government Grant Reserve to the accumulated surplus/deficit. The purpose of this policy is to promote community equity by ensuring that the future depreciation expenses that will be incurred over the useful lives of government grant-funded items of property, plant and equipment are offset by transfers from this reserve to the accumulated surplus/deficit. When an item of property, plant and equipment financed from government grants is disposed, the balance in the Government Grant Reserve relating to such item is transferred to the accumulated surplus/deficit.

Housing development fund

The housing development fund was established in terms of the Housing Act, 1997 (Act No. 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the municipality were extinguished on 1 April 1998 and transferred to a housing development fund. Housing selling schemes both complete and in progress as at 1 April 1998, were also transferred to the housing development fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the housing development fund. Monies outstanding to the credit of the housing development fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial Member of Executive Committee responsible for housing.

Housing services

Housing includes all activities associated with the municipal provision of housing.

Intangible assets

Intangible assets refer to assets that cannot be touched, weighed or physically measured and include:

- mineral exploration rights;
- computer software; and
- patent copyright, brand names and trademarks.

Investment property

Investment property is property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both.

Examples of investment property: [International accounting Standards (IAS) 40.8]

- land held for long-term capital appreciation;
- land held for undetermined future use;
- building leased out under an operating lease;
- vacant building held to be leased out under an operating lease; and
- property that is being constructed or developed for future use as investment property.

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 a municipality that shares a municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which 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).
Non-current borrowings	Non-current borrowings are loans with an outstanding maturity of more than one year.
Marketable loan stock	Marketable loan stock refers to stocks, debentures and similar debt instruments that are freely negotiable, i.e. securities for which transfer registers are kept and which are usually listed on the stock exchange. Discounts originating with the issue of stocks below par are included in the stock liability.
Metropolitan municipality	Metropolitan municipality means an institution 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 A municipality (refer to the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998)).
Money market instruments	Money market instruments include bankers' acceptance, trade bills, and promissory notes, capital project bills, bridging debentures, negotiable certificates of deposits, Land Bank bills, Land Bank and the South African Reserve Bank's debentures.
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 including district, local and metropolitan municipalities. Municipalities as an institution consist of a municipal council (elected political representatives) and the municipal administration (appointed officials).
Net carrying value	Net carrying value (also known as the book value or carrying value) is the value of an asset according to its balance sheet, which is the original acquisition cost less accumulated depreciation, amortisation or impairment costs made against the asset and disposals if any.
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.
Property, plant and equipment	Property, plant and equipment are tangible assets which are not easily convertible into cash, and held by entities for their own use and as income generators or for rental to others that the entities anticipate using for more than one period.
Provision	<p>Provision is any amount set aside for the purpose of meeting the following:</p> <ul style="list-style-type: none"> • specific requirements where the amounts thereof can be closely estimated; and • specific commitments and contingencies as at the date of the balance sheet where the amounts involved cannot be determined with significant accuracy. <p>Provision includes:</p> <ul style="list-style-type: none"> • bad debts; and • leave payouts.

Public corporations	<p>Public corporations comprise public non-financial corporations and public financial corporations.</p> <p>Public non-financial corporations consist of residential non-financial corporations and quasi corporations that are subject to control by government units which sell industrial or commercial goods and services to the public on a large scale. Public financial corporations consist of all corporations, quasi-corporations, and non-profit institutions (NPIs) principally engaged in financial intermediation or in auxiliary financial activities closely related to financial intermediation.</p>
Reserve	<p>Reserve denotes amounts set aside out of surpluses that are not designed to meet any liability, contingency, commitment or diminution in the value of assets known to exist as at the date of the balance sheet.</p>
Revaluation reserve	<p>The surplus arising from the revaluation of land and buildings is credited to a non-distributable reserve. The revaluation surplus is realised as revalued buildings are depreciated, through a transfer from the revaluation reserve to the accumulated surplus/deficit. On disposal, the net revaluation surplus is transferred to the accumulated surplus/deficit while gains or losses on disposal, based on devalued amounts, are credited or charged to the Statement of Financial Performance.</p>
Self-insurance reserve	<p>The municipality has a self-insurance reserve amount set aside to offset potential losses or claims that cannot be insured externally (adapt to specific circumstances). The balance of the self-insurance reserve is determined based on 5% of the insurance risk carried by the municipality.</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 and water storage), electricity (electricity distribution, electricity generation and street lighting), etc.</p>
Value-added tax	<p>This is taxation imposed in respect of the supply of goods and services. It is collected in stages by enterprises but is ultimately charged in full to the final purchasers.</p>

General information

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

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Advance release calendar

An advance release calendar is disseminated on www.statssa.gov.za.

Forthcoming issue	Expected release date
Financial census of municipalities, 2025	June 2026

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