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STATISTICAL RELEASE

P9114

Financial census of municipalities

for the year ended 30 June 2025

This release provides an analysis of revisions. If you have any questions or comments, please send these to Malibongwe Mhemhe, malibongwem@statssa.gov.za.

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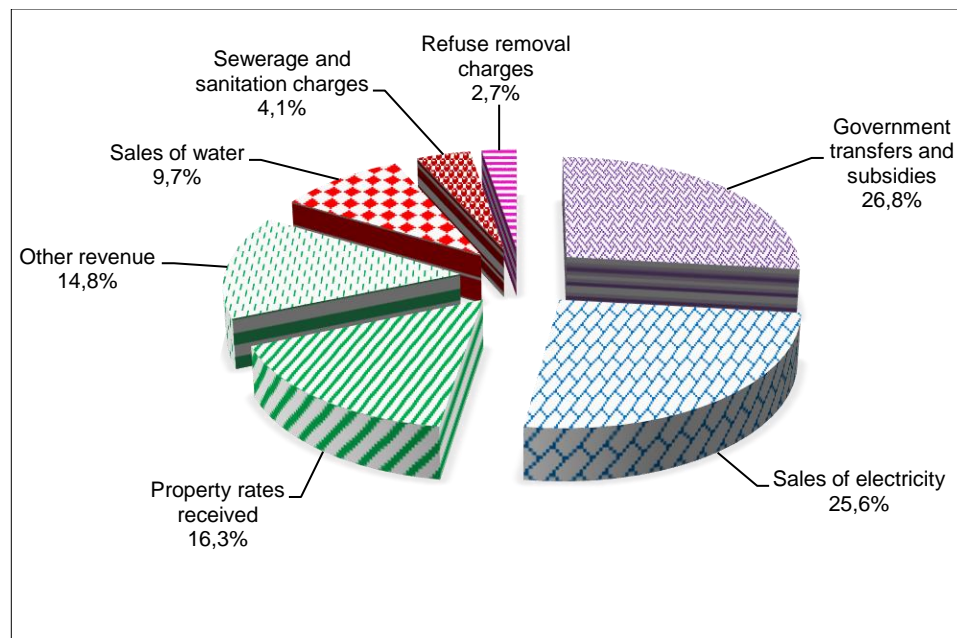
Technical notes

Response rates for the 2025 financial year per province:

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

Key findings

Figure A – Municipal revenue stream as a percentage of total revenue for the year ended 30 June 2024*¹

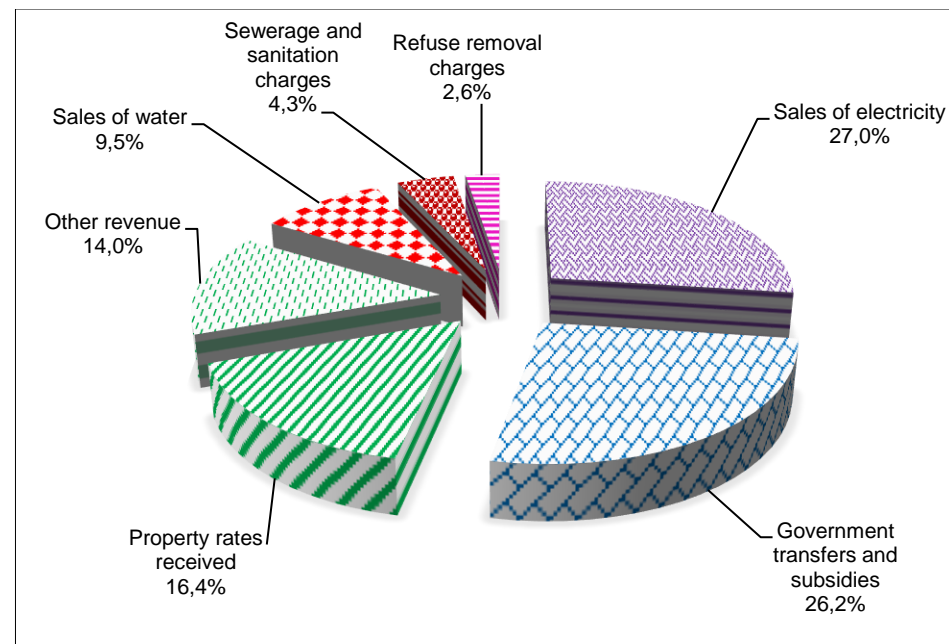


* Some figures have been revised.

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

Figure A above shows that the largest contributor to total municipal revenue of R578 851 million (total revenue less deficit: see tables in Part 3) for the year ended 30 June 2024 was 'government transfers and subsidies' (26,8%), followed by 'sales of electricity' (25,6%), 'property rates received' (16,3%), 'other revenue' (14,8%) (which consists of fines, penalties and forfeits, licences and permits, other transfers and subsidies, etc.) and 'sales of water' (9,7%). 'Refuse removal charges' (2,7%) and 'sewerage and sanitation charges' (4,1%) were the smallest contributors.

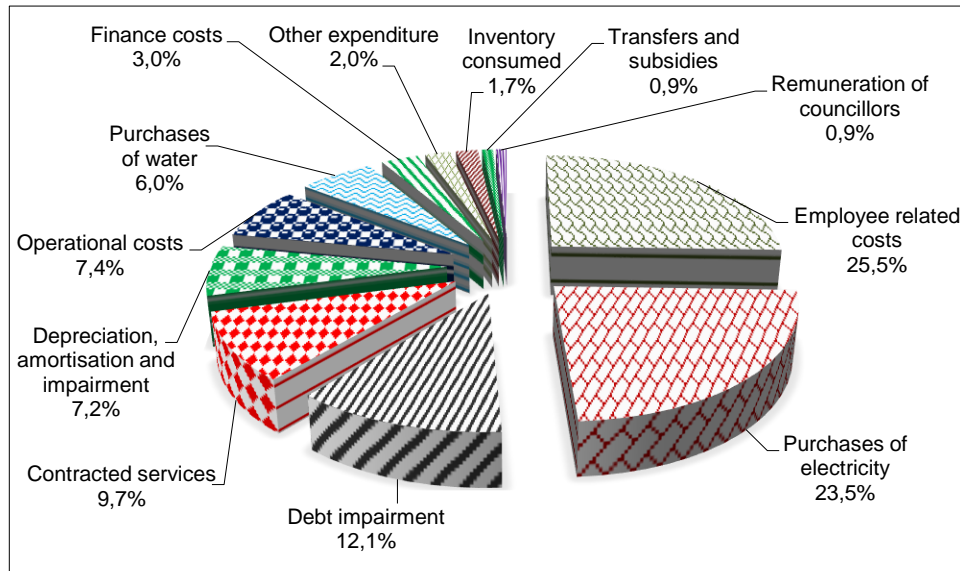
Figure B – Municipal revenue stream as a percentage of total revenue for the year ended 30 June 2025¹



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

Figure B above shows that the largest contributor to total municipal revenue of R619 970 million (total revenue less deficit: see tables in Part 3) for the year ended 30 June 2025 was 'sales of electricity' (27,0%), followed by 'government transfers and subsidies' (26,2%), 'property rates received' (16,4%), 'other revenue' (14,0%) (which consists of fines, penalties and forfeits, licences and permits, other transfers and subsidies, etc.) and 'sales of water' (9,5%). 'Refuse removal charges' (2,6%) and 'sewerage and sanitation charges' (4,3%) were the smallest contributors.

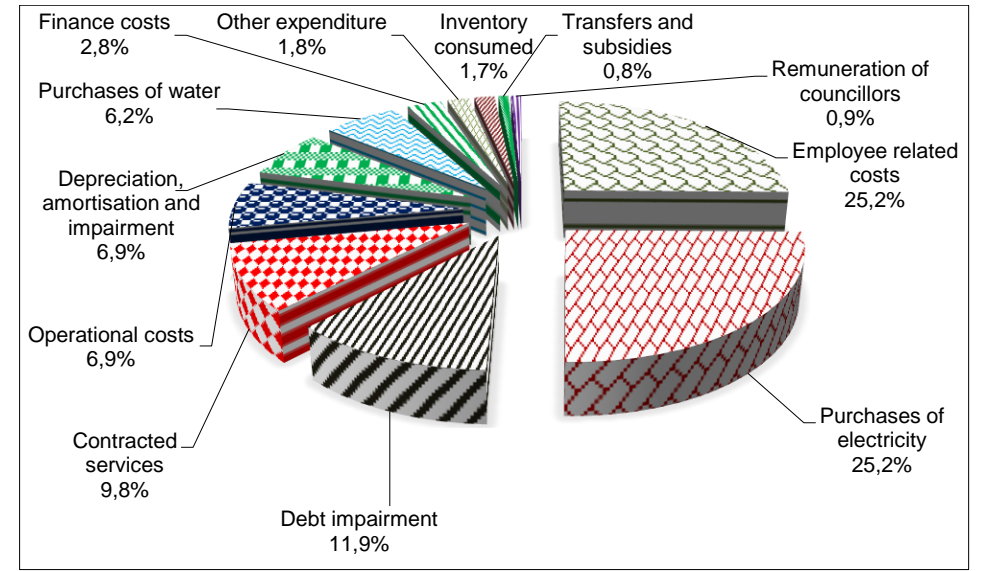
Figure C – Municipal operating expenditure as a percentage of total expenditure for the year ended 30 June 2024*¹



* 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 June 2024, the largest contributor to municipal total operating expenditure of R560 421 million (total expenditure less surplus: see tables in Part 3) was 'employee related costs' (25,5%), followed by 'purchases of electricity' (23,5%), 'debt impairment' (12,1%), 'contracted services' (9,7%), 'depreciation, amortisation and impairment' (7,2%), 'operational costs' (7,4%) (which consists of travel and subsistence, external audit fees, bank charges, facility and card fees, communication, wet fuel, hire charges, insurance underwriting, etc.) and 'purchases of water' (6,0%). The smallest contributors were 'remuneration of councillors' (0,9%), 'transfers and subsidies' (0,9%), 'inventory consumed' (1,7%), 'other expenditure' (2,0%) (which consists of loss on disposal of assets, operating leases, etc.) and 'finance costs' (3,0%).

Figure D – Municipal operating expenditure as a percentage of total expenditure for the year ended 30 June 2025¹



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 2025, the largest contributors to municipal total operating expenditure of R608 123 million (total expenditure less surplus: see tables in Part 3) were 'employee related costs' (25,2%) and 'purchases of electricity' (25,2%), followed by 'debt impairment' (11,9%), 'contracted services' (9,8%), 'operational costs' (6,9%) (which consists of travel and subsistence, external audit fees, bank charges, facility and card fees, communication, wet fuel, hire charges, insurance underwriting, etc.), 'depreciation, amortisation and impairment' (6,9%) and 'purchases of water' (6,2%). The smallest contributors were 'transfers and subsidies' (0,8%), 'remuneration of councillors' (0,9%), 'inventory consumed' (1,7%), 'other expenditure' (1,8%) (which consists of loss on disposal of assets, operating leases, etc.) and 'finance costs' (2,8%).

Table 1 – Acid test ratio

Year	Acid test ratio of municipalities for the financial years ended 30 June 2024 and 30 June 2025		
	Current assets minus inventory	Current liabilities	Acid test ratio
	R million	R million	
2024*	201 116	267 574	0,75
2025	220 101	302 775	0,73

* 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 2024 and 30 June 2025, municipalities had acid test ratios of 0,75:1 and 0,73:1 respectively.

Table 3 – Debt-to-income ratio

Year	Debt-to-income ratio of municipalities for the financial years ended 30 June 2024 and 30 June 2025		
	Total liabilities	Total revenue	Debt-to-income ratio
	R million	R million	
2024*	402 360	578 851	0,70
2025	442 756	619 970	0,71

* 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 0,70:1 and 0,71:1 for the financial years ended 30 June 2024 and 30 June 2025 respectively.

Table 2 – Current ratio

Year	Current ratio of municipalities for the financial years ended 30 June 2024 and 30 June 2025		
	Current assets	Current liabilities	Current ratio
	R million	R million	
2024*	213 130	267 574	0,80
2025	232 334	302 775	0,77

* 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 2024 and 30 June 2025, municipalities had current ratios of 0,80:1 and 0,77:1 respectively.

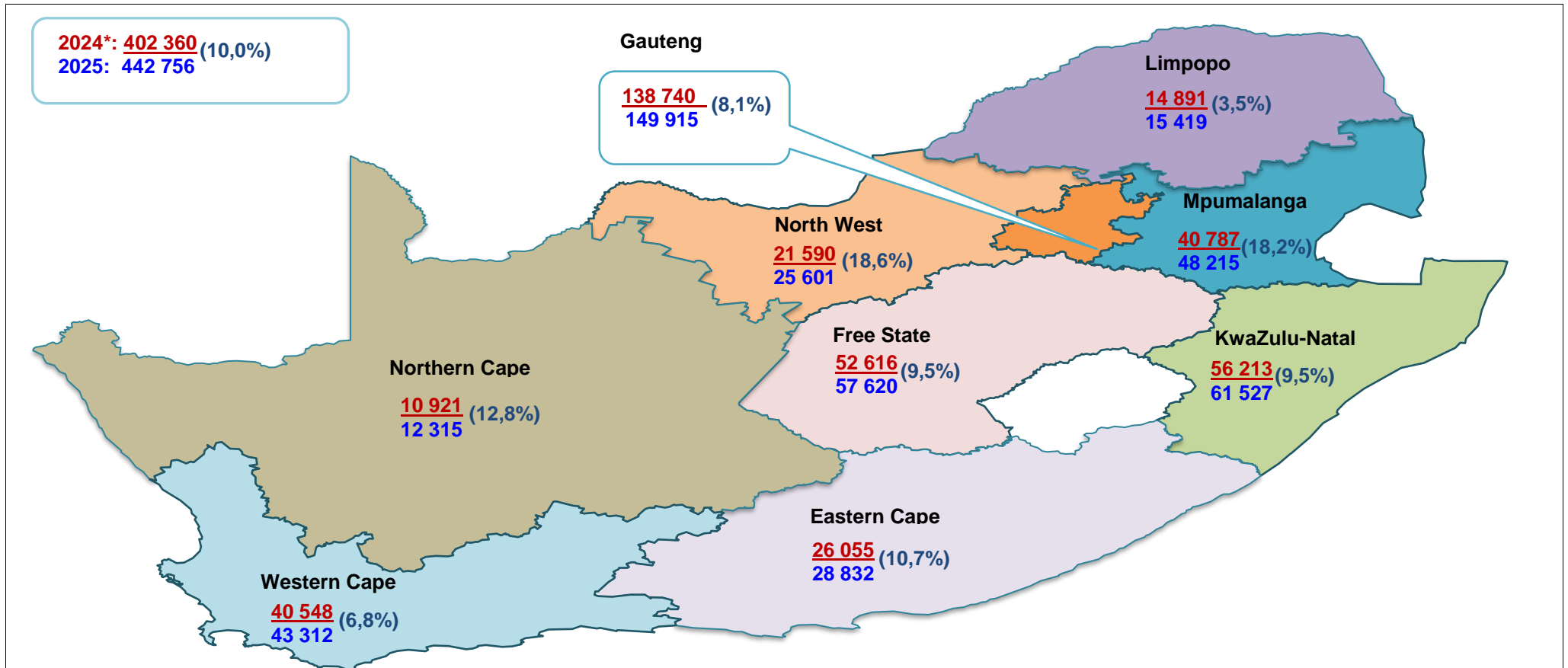
Table 4 – Debt ratio

Year	Debt ratio of municipalities for the financial years ended 30 June 2024 and 30 June 2025		
	Total liabilities	Total assets	Debt ratio
	R million	R million	
2024*	402 360	1 096 083	0,37
2025	442 756	1 152 839	0,38

* 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 2024 and 30 June 2025, the debt ratios were 0,37:1 and 0,38:1 respectively.

Figure E – Municipal total liabilities per province as at 30 June 2024* and 30 June 2025 (R million)

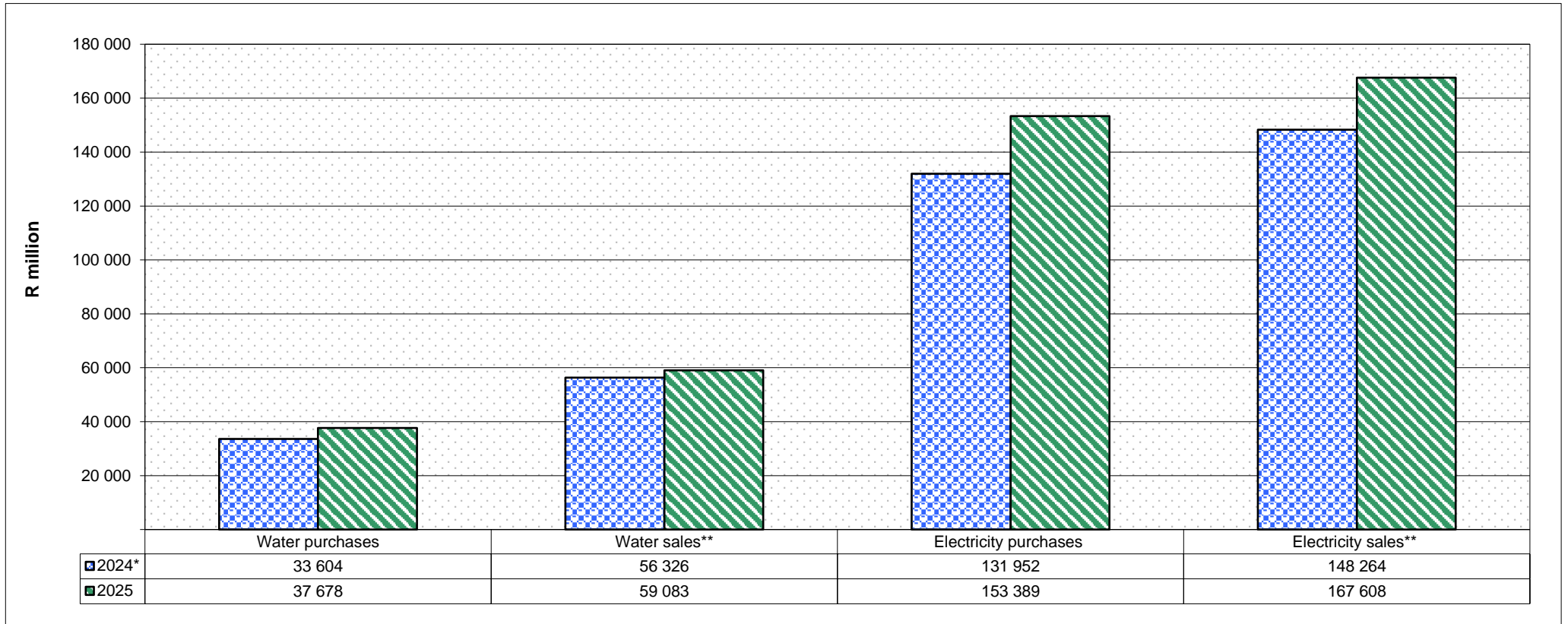


* Some figures have been revised.

As at 30 June 2025, municipalities owed their lenders, suppliers and other creditors a combined amount of R442 756 million, 10% more than what they owed as at 30 June 2024. The provinces which showed the highest percentage increases between 2024 and 2025 were North West (18,6%), Mpumalanga (18,2%), Northern Cape (12,8%) and Eastern Cape (10,7%).

The provinces which had the lowest percentage increases between 2024 and 2025 were Limpopo (3,5%), Western Cape (6,8%), Gauteng (8,1%), Free State (9,5%) and KwaZulu-Natal (9,5%). 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 2024* and 30 June 2025



* Some figures have been revised.

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

Between 2024 and 2025, purchases of water increased from R33 604 million to R37 678 million (12,1%) and sales of water increased from R56 326 million to R59 083 million (4,9%). Purchases of electricity increased from R131 952 million to R153 389 million (16,2%) and sales of electricity increased from R148 264 million to R167 608 million (13,0%) over the same period.

Risenga Maluleke
Statistician-General

Part 1 – Consolidated statement of financial position of municipalities as at 30 June 2024 and 30 June 2025

Net assets and liabilities	2024*(a)	2025(b)	Difference ¹
	R'000	R'000	R'000
Net assets			
Accumulated surplus/(Deficit)	653 592 785	666 127 848	12 535 063
Non-controlling interest	436 127	489 715	53 588
Reserves and funds			
Capital replacement reserve	5 242 648	5 946 236	703 588
Capitalisation reserve	0	0	0
Compensation for occupational injuries and diseases	229 692	250 845	21 153
Employee benefit reserve	236 463	280 548	44 085
Housing development fund	683 540	790 966	107 426
Investment in associate account	0	0	0
Non-current provisions reserve	88 740	93 549	4 809
Revaluation reserve	31 718 754	34 529 100	2 810 346
Self-insurance reserve	563 082	497 240	-65 842
Valuation reserve	0	0	0
Other reserves and funds	930 921	1 077 119	146 198
Non-current liabilities			
Deferred tax liabilities	4 919 824	6 477 668	1 557 844
Operating lease liability	5 559	4 699	-860
Non-current borrowings			
Marketable bonds	6 122 498	4 087 271	-2 035 227
Annuity, bullet and concessionary loans			
Banks	21 759 221	22 353 810	594 589
Development Bank of Southern Africa (DBSA)	28 276 927	26 179 425	-2 097 502
Other sources	6 465 299	9 305 033	2 839 734
Finance lease liability	984 536	1 048 646	64 110
Non-current employee benefit obligation	24 538 885	26 691 223	2 152 338
Non-current provisions	23 907 509	25 611 349	1 703 840
Other non-current liabilities	17 806 022	18 221 628	415 606
Current liabilities			
Bank overdraft	4 005	31 117	27 112
Consumer deposits	8 225 320	8 817 486	592 166
Current borrowings			
Marketable bonds	2 190 743	1 529 774	-660 969
Current portion of annuity, bullet and concessionary loans			
Banks	2 875 452	3 532 923	657 471
Development Bank of Southern Africa (DBSA)	2 912 771	3 994 299	1 081 528
Other sources	3 383 636	5 810 703	2 427 067
Current portion of finance lease liability	454 542	517 188	62 646
Current employee benefit obligation	5 051 435	6 638 633	1 587 198
Current provisions	8 264 812	8 688 062	423 250

¹ Difference (b-a).

* Some figures have been revised.

**Part 1 – Consolidated statement of financial position of municipalities as at 30 June 2024 and 30 June 2025
(continued)**

Net assets and liabilities	2024*(a)	2025(b)	Difference ¹
	R'000	R'000	R'000
Trade and other payables from exchange transactions			
Advance payments	8 460 506	9 327 859	867 353
Retentions	8 608 379	9 296 774	688 395
Trade payables	121 914 800	135 856 116	13 941 316
Other payables from exchange transactions	72 679 234	82 331 586	9 652 352
Trade and other payables from non-exchange transactions			
Transfers and subsidies payable	89 481	66 062	-23 419
Transfers and subsidies unspent	7 152 889	5 334 287	-1 818 602
Other payables from non-exchange transactions	594 350	522 819	-71 531
VAT ² payable	8 519 042	9 920 325	1 401 283
Other current liabilities ³	6 192 674	10 559 036	4 366 362
Total net assets and liabilities	1 096 083 103	1 152 838 967	56 755 864

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 2024 and 30 June 2025
(concluded)**

Assets	2024*(a)	2025(b)	Difference ¹
	R'000	R'000	R'000
Non-current assets			
Property, plant and equipment	815 515 825	849 514 172	33 998 347
Heritage assets	5 763 498	5 827 508	64 010
Investment property	39 355 098	40 123 421	768 323
Intangible assets	6 209 514	6 634 335	424 821
Biological assets	510 758	547 341	36 583
Investments			
Deposit taking institutions (Financial institutions)	1 045 720	1 109 929	64 209
Listed/unlisted bonds and stocks	37 061	39 455	2 394
Interest rate swaps	488 477	229 447	-259 030
National government securities	0	0	0
Other investments	4 633 592	4 827 261	193 669
Investments in associates and joint ventures	1 992 780	1 989 322	-3 458
Deferred tax assets	6 383 606	8 454 174	2 070 568
Non-current receivables			
Housing selling schemes	10 567	9 385	-1 182
Bursary obligations	0	48	48
Operating lease	11 678	9 368	-2 310
Consumer receivables	221 671	284 209	62 538
Other receivables	554 935	670 571	115 636
Other non-current assets	218 194	234 894	16 700
Current assets			
Cash and cash equivalents			
Cash at bank	26 241 300	30 887 227	4 645 927
Call deposits and investments	37 817 188	36 065 214	-1 751 974
Cash on hand	33 419	60 551	27 132
Current portion of non-current receivables	724 475	795 427	70 952
Operating lease receivables	194 904	209 209	14 305
Inventory	12 014 563	12 232 643	218 080
Receivables from exchange transactions			
Electricity	20 022 795	24 029 780	4 006 985
Waste management	5 996 661	6 565 664	569 003
Waste water management	6 450 749	6 860 866	410 117
Water	23 217 135	24 203 158	986 023
Property rental receivables	2 064 793	2 448 228	383 435
Prepayments and advances	1 212 142	1 439 039	226 897
Other receivables from exchange transactions	22 815 347	24 945 343	2 129 996
Receivables from non-exchange transactions			
Property rates	26 680 488	30 595 742	3 915 254
Fines	2 489 091	2 698 769	209 678
Other receivables from non-exchange transactions	2 519 249	2 921 481	402 232
VAT receivable	19 900 979	21 279 218	1 378 239
Deposits (fuel, ESKOM, etc.)	138 344	190 641	52 297
Other current assets ²	2 596 507	3 905 927	1 309 420
Total assets	1 096 083 103	1 152 838 967	56 755 864

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 2025

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	92 686 765	2 247 856	527 359	113 972	2 402 932	184 112	35 200	93 024 108
Land	44 446 527	169 333	43 613	16 515	0	114 114	0	44 561 874
Buildings	48 240 238	2 078 523	483 746	97 457	2 402 932	69 998	35 200	48 462 234
Infrastructure assets	581 637 913	36 653 211	17 224 540	4 395 943	26 051 667	1 761 795	713 461	612 811 606
Drains	6 027 469	550 393	117 441	61 624	402 920	1 277	2 020	6 354 750
Roads	78 132 605	5 189 697	1 009 041	355 654	5 077 033	328 489	70 240	79 351 715
Beach empowerments (development)	215 307	20 749	1 685	25 400	9 560	1 187	1 022	253 416
Sewerage mains and purifications	40 404 267	2 709 647	1 478 343	122 248	2 267 800	78 867	21 540	42 389 378
Electricity generation	1 089 798	96 109	67 431	0	171 870	7 967	7 966	1 081 467
Electricity mains	35 901 911	1 915 606	610 578	4 850 597	2 022 152	142 438	16 349	41 130 451
Electricity peak loads equipment	9 803 058	603 428	5 641	284 550	337 556	96	96	10 359 121
Water purification	8 738 963	516 665	171 377	82 382	344 109	307 410	287 131	9 144 999
Reservoirs - water	3 743 125	81 021	70 925	13 223	105 021	19	19	3 803 273
Water meters	1 636 552	88 281	60 678	6	129 920	4 616	0	1 650 981
Water mains	70 673 288	4 028 391	3 185 383	502	2 723 285	125 489	29 855	75 068 645
Other	325 271 570	20 853 224	10 446 017	-1 400 243	12 460 441	763 940	277 223	342 223 410
Community assets	53 705 533	2 489 560	1 168 663	30 802	3 105 453	145 023	63 146	54 207 228
Parks and gardens	430 870	13 318	8 548	11 027	18 711	405	398	445 045
Libraries	433 819	11 710	0	0	28 771	35	21	416 744
Recreation facilities	2 745 243	119 230	131 599	101 010	263 021	3 018	1 243	2 832 286
Civic buildings	2 565 523	225 562	2 789	39 785	73 856	51	0	2 759 752
Other	47 530 078	2 119 740	1 025 727	-121 020	2 721 094	141 514	61 484	47 753 401

Part 2 – Consolidated analysis statement of property, plant and equipment, investment property, intangibles assets and biological (cultivated) assets as at 30 June 2025 (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	3 214 998	156 228	0	14 876	178 640	18 124	12 316	3 201 654
Housing rental stock	2 042 558	132 567	0	14 592	119 114	14 119	12 289	2 068 773
Other	1 172 440	23 661	0	284	59 526	4 005	27	1 132 881
Leased assets	330 642	222 463	0	0	145 197	4 584	3 199	406 523
Other assets	82 006 177	11 928 999	773 462	180 717	8 654 204	1 583 122	1 211 024	85 863 053
Landfill sites	3 060 667	154 938	6 405	443 858	280 541	19 840	0	3 365 487
Office equipment	1 182 054	142 550	4 616	587	305 036	12 408	4 767	1 017 130
Furniture and fittings	1 517 673	406 068	7 409	6 086	368 142	79 343	59 257	1 549 008
Bins and containers	204 690	5 636	0	4 462	16 454	6 071	1 258	193 521
Emergency equipment	124 622	15 840	3 392	0	17 124	1 658	1 032	126 104
Motor vehicles	11 232 691	2 952 488	164 754	1 979	1 982 433	721 488	582 361	12 230 352
Fire engines	61 690	8 973	0	0	4 450	3	0	66 210
Refuse tankers	17 060	6 957	0	0	2 823	0	0	21 194
Computer equipment	2 141 733	670 486	5 412	8 458	663 580	251 671	224 544	2 135 382
Councillors' regalia	0	0	0	0	0	0	0	0
Conservancy tankers	0	0	0	0	0	0	0	0
Watercrafts	809	0	0	0	43	0	0	766
Plant and other equipment	22 368 379	2 619 003	6 164	31 851	1 417 816	154 403	99 133	23 552 311
Other	40 094 109	4 946 060	575 310	-316 564	3 595 762	336 237	238 672	41 605 588
Total PPE	813 582 028	53 698 317	19 694 024	4 736 310	40 538 093	3 696 760	2 038 346	849 514 172
Heritage assets	5 804 381	23 218	3 109	0	2 287	913	0	5 827 508
Investment property	40 057 890	230 972	12 858	164 037	221 631	121 653	948	40 123 421
Intangible assets	6 200 681	1 346 396	140 672	174 507	1 172 845	83 250	28 174	6 634 335
Biological (cultivated) assets	533 826	11 719	0	8 532	3 011	3 725	0	547 341
Total	866 178 806	55 310 622	19 850 663	5 083 386	41 937 867	3 906 301	2 067 468	902 646 777

Part 3 – Consolidated statement of financial performance of municipalities for the years ended 30 June 2024 and 30 June 2025: Expenditure

Expenditure	Total rates and general services		Total housing and trading services		Grand total		Difference ¹
	2024*	2025	2024*	2025	2024*(a)	2025(b)	
	R'000	R'000	R'000	R'000	R'000	R'000	
Employee related costs	92 902 025	100 816 458	50 100 735	52 617 885	143 002 760	153 434 343	10 431 583
Remuneration of councillors	4 979 312	5 181 187	0	0	4 979 312	5 181 187	201 875
Finance costs	11 884 173	11 411 062	4 851 547	5 663 436	16 735 720	17 074 498	338 778
Loss on disposal of assets	1 246 358	1 009 319	571 183	512 863	1 817 541	1 522 182	-295 359
Debt impairment	29 278 314	26 698 732	38 330 795	45 631 788	67 609 109	72 330 520	4 721 411
Contracted services							
Consultants and professional services	7 596 870	7 845 731	2 841 726	3 054 844	10 438 596	10 900 575	461 979
Contractors	8 184 107	8 814 356	14 904 530	16 089 182	23 088 637	24 903 538	1 814 901
Outsourced services	10 102 209	10 417 536	11 005 125	13 102 450	21 107 334	23 519 986	2 412 652
Operating leases							
Buildings and infrastructure	280 283	333 507	81 522	57 569	361 805	391 076	29 271
Computer, furniture and office equipment	231 257	261 451	25 389	25 453	256 646	286 904	30 258
Transport assets, machinery and equipment	986 944	747 452	1 677 788	1 609 898	2 664 732	2 357 350	-307 382
Other	620 987	730 180	591 217	625 345	1 212 204	1 355 525	143 321
Inventory consumed	3 865 851	3 699 201	5 912 394	6 390 167	9 778 245	10 089 368	311 123
Depreciation, amortisation and impairment	13 995 256	14 917 381	26 281 941	27 020 486	40 277 197	41 937 867	1 660 670
Bulk purchases							
Purchases of water	0	0	33 604 395	37 677 763	33 604 395	37 677 763	4 073 368
Purchases of electricity	0	0	131 951 676	153 389 325	131 951 676	153 389 325	21 437 649
Other bulk purchases	0	0	222 955	30 362	222 955	30 362	-192 593
Transfers and subsidies							
Other local government institutions	1 291 286	1 012 350	62 303	6 726	1 353 589	1 019 076	-334 513
Tertiary institutions of higher learning	0	0	0	0	0	0	0
Households	629 674	783 843	445 248	1 204 417	1 074 922	1 988 260	913 338
Non-profit institutions	359 798	370 198	46 228	70 727	406 026	440 925	34 899
Other	1 079 674	886 819	999 252	591 025	2 078 926	1 477 844	-601 082

¹ Difference (b-a).

* Some figures have been revised.

Part 3 – Consolidated statement of financial performance of municipalities for the years ended 30 June 2024 and 30 June 2025: Expenditure (concluded)

Expenditure	Total rates and general services		Total housing and trading services		Grand total		Difference ¹
	2024*	2025	2024*	2025	2024*(a)	2025(b)	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operational costs:							
Advertising, publicity and marketing	643 869	765 595	159 869	112 506	803 738	878 101	74 363
Bank charges, facility and card fees	657 986	745 969	29 512	26 951	687 498	772 920	85 422
Communication	1 159 945	1 105 002	142 145	168 178	1 302 090	1 273 180	-28 910
Courier and delivery services	143 920	134 925	3 341	636	147 261	135 561	-11 700
Entertainment	46 330	44 276	1 287	497	47 617	44 773	-2 844
External audit fees	1 617 454	1 757 016	71 902	83 893	1 689 356	1 840 909	151 553
Hire charges	987 577	1 060 912	1 569 710	1 537 688	2 557 287	2 598 600	41 313
Insurance underwriting	1 780 316	1 801 741	132 353	140 080	1 912 669	1 941 821	29 152
Printing, publications and books	446 212	409 265	44 121	49 392	490 333	458 657	-31 676
Professional bodies, membership and subscription	823 246	882 871	13 109	15 439	836 355	898 310	61 955
Transport	146 814	183 687	56 282	10 087	203 096	193 774	-9 322
Travel and subsistence	936 704	998 265	159 336	177 737	1 096 040	1 176 002	79 962
Wet fuel	2 128 911	1 994 160	1 078 181	782 884	3 207 092	2 777 044	-430 048
Other operational costs	13 891 544	13 080 388	12 790 667	13 865 946	26 682 211	26 946 334	264 123
Other expenditure	3 259 198	2 846 548	1 474 786	1 975 063	4 733 984	4 821 611	87 627
Taxation	1 868	2 102	0	54 537	1 868	56 639	54 771
Surplus	91 365 063	97 635 077	45 415 798	46 798 682	136 780 861	144 433 759	7 652 898
Total expenditure	309 551 335	321 384 562	387 650 348	431 171 907	697 201 683	752 556 469	55 354 786

¹ Difference (b-a).

* Some figures have been revised.

Part 3 – Consolidated statement of financial performance of municipalities for the years ended 30 June 2024 and 30 June 2025: Revenue

Revenue	Total rates and general services		Total housing and trading services		Grand total		Difference ¹
	2024*	2025	2024*	2025	2024*(a)	2025(b)	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Property rates from:							
Residential	36 226 579	38 887 615	0	0	36 226 579	38 887 615	2 661 036
Commercial or business	32 069 918	33 695 147	0	0	32 069 918	33 695 147	1 625 229
State	4 178 607	4 206 408	0	0	4 178 607	4 206 408	27 801
Other (includes agricultural, municipal, etc.)	21 953 656	24 724 812	0	0	21 953 656	24 724 812	2 771 156
Property rates - penalties imposed and collection charges	524 084	482 285	0	0	524 084	482 285	-41 799
Interest on:							
Investments	7 143 267	6 829 230	372 132	185 089	7 515 399	7 014 319	-501 080
Receivables	9 504 880	8 712 766	10 782 549	13 267 304	20 287 429	21 980 070	1 692 641
Dividends	36 953	46 455	88	69	37 041	46 524	9 483
Fines, penalties and forfeits	5 908 931	6 538 138	240 344	282 072	6 149 275	6 820 210	670 935
Licences and permits	301 533	338 684	337 596	326 596	639 129	665 280	26 151
Agency services	1 395 152	1 268 494	1 381 919	1 579 178	2 777 071	2 847 672	70 601
Rental	1 382 346	1 588 415	1 336 544	1 493 027	2 718 890	3 081 442	362 552
Sales of goods and rendering of services	1 771 018	1 933 292	1 119 621	1 778 444	2 890 639	3 711 736	821 097
Gains on the disposal of assets	336 228	449 187	46 294	38 908	382 522	488 095	105 573
Service charges:							
Sales of water	0	0	56 326 312	59 082 668	56 326 312	59 082 668	2 756 356
Sales of electricity	0	0	148 264 433	167 608 131	148 264 433	167 608 131	19 343 698
Refuse removal charges	0	0	15 344 086	16 124 713	15 344 086	16 124 713	780 627
Sewerage and sanitation charges	0	0	23 725 787	26 802 197	23 725 787	26 802 197	3 076 410
Other service charges (e.g. fresh produce market, etc.)	0	0	1 775 193	1 455 417	1 775 193	1 455 417	-319 776
Government transfers and subsidies							
Capital	13 452 966	12 920 418	32 200 447	34 050 415	45 653 413	46 970 833	1 317 420
Operational	79 133 183	83 316 821	30 224 084	31 924 567	109 357 267	115 241 388	5 884 121
Other transfers and subsidies (incl. contributions and donations)	3 300 892	1 425 078	646 280	500 639	3 947 172	1 925 717	-2 021 455
Operational revenue	29 161 913	26 057 310	6 945 401	10 049 793	36 107 314	36 107 103	-211
Deficit	61 769 229	67 964 007	56 581 238	64 622 680	118 350 467	132 586 687	14 236 220
Total revenue	309 551 335	321 384 562	387 650 348	431 171 907	697 201 683	752 556 469	55 354 786

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 2024 and 30 June 2025: Expenditure

Expenditure	Finance, administration, executive and council		Health services		Sport and recreation		Community and social services		Planning and development	
	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Employee related costs	42 222 853	47 214 591	5 553 192	5 752 813	6 481 701	6 300 920	7 892 234	8 794 422	7 864 989	8 403 828
Remuneration of councillors	4 979 312	5 181 187	0	0	0	0	0	0	0	0
Finance costs	11 746 517	11 261 001	2 225	2 155	12 882	20 396	14 339	23 590	56 791	45 803
Loss on disposal of assets	1 187 470	910 641	850	813	21 691	17 640	17 725	63 714	13 078	13 224
Debt impairment	25 626 733	22 742 008	0	0	14 902	98 711	220 107	81 065	20 014	281 344
Contracted services										
Consultants and professional services	6 431 779	6 699 532	121 899	133 463	52 852	51 950	64 599	40 168	842 611	827 900
Contractors	5 909 624	6 158 036	51 845	59 545	664 543	739 746	491 023	516 777	471 097	712 372
Outsourced services	5 944 247	6 067 329	190 202	228 669	810 380	680 432	749 309	972 289	972 393	780 502
Operating leases										
Buildings and infrastructure	251 179	304 314	0	0	0	0	22 903	23 254	5 692	5 389
Computer, furniture and office equipment	206 263	233 351	2 120	3 475	2 028	1 836	9 497	11 619	6 694	6 802
Transport assets, machinery and equipment	600 999	384 345	10 357	3 428	29 728	10 129	8 531	12 745	88 854	62 430
Other	489 876	681 627	5 906	4 458	10 681	3 009	5 444	3 327	16 347	26 351
Inventory consumed	2 645 823	2 343 196	303 073	344 206	251 107	307 690	187 332	177 528	132 251	112 810
Depreciation, amortisation and impairment	9 741 127	10 419 795	262 273	199 233	1 509 742	1 575 135	925 693	1 169 918	1 127 151	1 124 686
Transfers and subsidies										
Other local government institutions	332 570	209 106	16 859	16 866	0	0	4 197	7 689	925 632	765 205
Tertiary institutions of higher learning	0	0	0	0	0	0	0	0	0	0
Households	523 356	640 216	639	908	1 995	1 504	50 651	64 233	48 663	68 664
Non-profit institutions	181 226	73 309	0	720	24 769	178 215	19 533	45 490	122 728	51 399
Other	727 115	613 307	10 297	10 666	3 635	15 325	10 808	10 830	326 061	235 910

* 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 2024 and 30 June 2025: Expenditure (continued)

Expenditure	Finance, administration, executive and council		Health services		Sport and recreation		Community and social services		Planning and development	
	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Advertising, publicity and marketing	457 519	561 162	5 363	3 692	59 066	79 242	42 328	37 320	75 968	79 923
Bank charges, facility and card fees	638 103	726 364	65	0	1 353	700	1 128	1 137	2 062	427
Communication	1 099 960	1 044 203	8 608	6 430	10 183	12 326	10 827	11 849	12 086	13 074
Courier and delivery services	126 898	117 819	7	3	3	0	27	15	468	308
Entertainment	43 632	41 847	6	36	108	30	414	355	1 925	570
External audit fees	1 605 083	1 746 844	0	0	2 624	2 750	7	2	7 852	7 420
Hire charges	820 202	871 213	2 710	4 919	24 183	22 771	66 758	65 820	61 650	89 996
Insurance underwriting	1 729 329	1 754 596	2 212	2 153	15 509	16 601	10 481	7 427	10 903	8 714
Printing, publications and books	319 555	273 134	7 918	6 520	5 251	5 963	24 271	24 749	14 292	14 002
Professional bodies, membership and subscription	803 993	866 510	994	610	1 283	1 872	3 922	5 728	9 206	4 925
Transport	110 603	153 340	1 978	5 313	7 505	3 290	18 216	14 557	8 040	6 641
Travel and subsistence	729 984	786 806	23 908	25 906	11 951	13 564	51 329	46 532	91 739	94 214
Wet fuel	1 882 542	1 746 321	5 578	5 079	87 113	50 030	29 144	64 264	16 517	16 872
Other operational costs	10 201 870	8 969 712	463 013	137 062	751 727	879 436	526 146	531 494	811 900	967 293
Other expenditure	3 092 520	2 648 098	2 714	3 980	28 231	39 653	70 863	50 569	35 817	65 600
Taxation	0	2 102	0	0	0	0	0	0	1 868	0
Surplus	84 149 891	88 683 297	20 198	1 508 942	95 424	121 170	677 649	885 869	5 273 340	5 130 213
Total expenditure	227 559 753	233 130 259	7 077 009	8 472 063	10 994 150	11 252 036	12 227 435	13 766 345	19 476 679	20 024 811

* 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 2024 and 30 June 2025: Expenditure (continued)

Expenditure	Traffic control		Fire protection		Other public order and safety		Other rates and general services	
	2024*	2025	2024*	2025	2024*	2025	2024*	2025
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Employee related costs	12 169 718	12 994 883	5 570 332	6 015 812	5 099 998	5 292 653	47 008	46 536
Remuneration of councillors	0	0	0	0	0	0	0	0
Finance costs	45 082	49 273	5 927	8 143	410	701	0	0
Loss on disposal of assets	959	1 849	4 332	1 355	253	83	0	0
Debt impairment	3 172 450	3 197 606	73 633	165 676	150 475	132 322	0	0
Contracted services								
Consultants and professional services	72 919	75 954	3 364	4 480	3 282	8 209	3 565	4 075
Contractors	377 243	311 420	101 542	97 448	112 803	219 012	4 387	0
Outsourced services	477 309	552 290	113 467	119 491	837 050	1 015 931	7 852	603
Operating leases								
Buildings and infrastructure	489	526	20	24	0	0	0	0
Computer, furniture and office equipment	2 604	2 561	1 605	1 554	446	253	0	0
Transport assets, machinery and equipment	219 188	244 488	28 922	27 722	365	2 165	0	0
Other	76 111	1 810	6 199	2 351	10 423	7 247	0	0
Inventory consumed	143 390	168 804	62 840	54 929	139 363	189 532	672	506
Depreciation, amortisation and impairment	153 112	156 270	122 251	118 838	152 354	153 033	1 553	473
Transfers and subsidies								
Other local government institutions	0	0	12 028	13 484	0	0	0	0
Tertiary institutions of higher learning	0	0	0	0	0	0	0	0
Households	509	726	2 852	1 871	1 009	5 721	0	0
Non-profit institutions	1 253	1 288	3 250	3 200	7 039	16 577	0	0
Other	571	273	657	508	530	0	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 2024 and 30 June 2025: Expenditure (concluded)

Expenditure	Traffic control		Fire protection		Other public order and safety		Other rates and general services	
	2024*	2025	2024*	2025	2024*	2025	2024*	2025
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operational costs								
Advertising, publicity and marketing	1 811	1 889	943	1 417	871	950	0	0
Bank charges, facility and card fees	15 181	9 535	94	172	0	7 634	0	0
Communication	5 937	6 744	6 404	5 711	5 742	4 665	198	0
Courier and delivery services	2 799	1 902	0	0	13 718	14 878	0	0
Entertainment	222	186	17	1 231	6	21	0	0
External audit fees	0	0	0	0	1 888	0	0	0
Hire charges	3 282	2 326	6 265	1 065	1 265	2 802	1 262	0
Insurance underwriting	4 327	6 210	5 530	5 805	1 643	235	382	0
Printing, publications and books	57 620	80 826	1 987	1 757	15 316	2 309	2	5
Professional bodies, membership and subscription	953	854	1 563	2 169	1 214	203	118	0
Transport	114	196	246	292	112	58	0	0
Travel and subsistence	15 321	17 048	7 610	7 594	4 647	5 030	215	1 571
Wet fuel	63 724	84 985	23 020	20 340	20 529	5 934	744	335
Other operational costs	819 450	1 220 668	180 859	159 789	135 571	214 054	1 008	880
Other expenditure	23 466	29 468	5 430	7 309	157	1 576	0	295
Taxation	0	0	0	0	0	0	0	0
Surplus	1 017 036	1 164 300	15 045	38 105	116 480	103 181	0	0
Total expenditure	18 944 150	20 387 158	6 368 234	6 889 642	6 834 959	7 406 969	68 966	55 279

* 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 2024 and 30 June 2025: Revenue

Revenue	Finance, administration, executive and council		Health services		Sport and recreation		Community and social services		Planning and development	
	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Property rates from										
Residential	36 226 579	38 887 615	0	0	0	0	0	0	0	0
Commercial or business	32 069 918	33 695 147	0	0	0	0	0	0	0	0
State	4 178 607	4 206 408	0	0	0	0	0	0	0	0
Other (includes agricultural, municipal, etc.)	21 953 656	24 724 812	0	0	0	0	0	0	0	0
Property rates - penalties imposed and collection charges	524 084	482 285	0	0	0	0	0	0	0	0
Interest on										
Investments	7 115 292	6 800 302	0	0	1 625	1 924	0	2 676	25 880	24 087
Receivables	9 478 382	8 658 636	0	0	44	120	3 442	4 486	9 767	38 927
Dividends	36 940	46 439	0	0	0	0	0	0	13	16
Fines, penalties and forfeits	591 815	768 996	2 520	4 133	42	229	289 117	222 935	76 770	95 765
Licences and permits	72 033	79 027	7 934	19 180	6 518	21 383	2 208	3 765	16 172	16 779
Agency services	525 740	720 038	0	0	0	0	1 208	3 866	27 268	19 883
Rental	969 323	1 101 209	2 815	2 875	186 932	228 915	90 423	93 637	100 413	135 387
Sales of goods and rendering of services	723 068	676 965	9 612	13 432	136 860	171 609	206 266	244 551	553 818	645 116
Gains on the disposal of assets	254 789	410 718	135	197	17 700	1 554	14 112	5 064	48 015	30 993
Government transfers and subsidies										
Capital	5 618 188	5 217 882	253 346	115 038	347 162	475 760	300 317	430 148	6 766 432	6 517 553
Operational	71 196 647	73 684 539	1 143 513	2 862 930	129 324	139 780	1 883 028	2 204 883	3 101 029	2 762 743
Other transfers and subsidies (incl. contributions and donations)	3 178 001	1 385 535	424	1 593	1 282	5 609	91 310	8 568	18 691	12 841
Operational revenue	26 874 597	23 563 129	17 302	25 990	41 382	44 978	245 308	220 023	1 233 488	1 193 415
Deficit	5 972 094	8 020 577	5 639 408	5 426 695	10 125 279	10 160 175	9 100 696	10 321 743	7 498 923	8 531 306
Total revenue	227 559 753	233 130 259	7 077 009	8 472 063	10 994 150	11 252 036	12 227 435	13 766 345	19 476 679	20 024 811

* 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 2024 and 30 June 2025: Revenue (concluded)

Revenue	Traffic control		Fire protection		Other public order and safety		Other rates and general services	
	2024*	2025	2024*	2025	2024*	2025	2024*	2025
	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	470	241	0	0
Receivables	6 293	2 617	4 314	3 463	2 638	4 517	0	0
Dividends	0	0	0	0	0	0	0	0
Fines, penalties and forfeits	4 713 104	5 079 729	16 673	23 535	218 890	342 816	0	0
Licences and permits	153 434	148 135	21 277	23 683	21 957	26 732	0	0
Agency services	496 241	179 013	6 138	5 579	338 557	340 115	0	0
Rental	12 662	6 075	906	944	18 872	19 373	0	0
Sales of goods and rendering of services	22 597	27 160	110 499	137 111	5 622	15 177	2 676	2 171
Gains on the disposal of assets	407	245	346	37	724	379	0	0
Government transfers and subsidies								
Capital	54 013	57 253	50 475	64 483	63 033	42 301	0	0
Operational	969 487	925 661	249 150	213 221	454 592	521 264	6 413	1 800
Other transfers and subsidies (incl. contributions and donations)	2 332	456	277	6 180	8 575	4 296	0	0
Operational revenue	638 979	876 283	104 227	124 792	6 630	8 700	0	0
Deficit	11 874 601	13 084 531	5 803 952	6 286 614	5 694 399	6 081 058	59 877	51 308
Total revenue	18 944 150	20 387 158	6 368 234	6 889 642	6 834 959	7 406 969	68 966	55 279

* 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 2024 and 30 June 2025: Expenditure

Expenditure	Housing		Environmental protection		Waste management (solid waste)		Waste water management (sewerage and sanitation)	
	2024*	2025	2024*	2025	2024*	2025	2024*	2025
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Employee related costs	2 307 660	2 327 560	1 080 072	1 117 644	9 032 909	9 892 362	5 210 485	5 217 133
Finance costs	8 519	8 444	79 824	6 357	631 784	646 876	422 488	423 623
Loss on disposal of assets	15 491	15 074	5 299	10 294	3 904	8 925	10 749	17 958
Debt impairment	1 751 830	588 290	58 671	49 269	3 890 846	4 884 421	3 198 644	4 132 691
Contracted services								
Consultants and professional services	309 388	422 363	36 825	42 253	190 062	127 554	137 603	246 771
Contractors	1 206 821	1 036 357	65 986	189 768	834 385	953 170	2 588 376	3 033 712
Outsourced services	671 626	654 817	182 443	149 446	2 982 047	3 352 001	1 849 477	2 121 626
Operating leases								
Buildings and infrastructure	43 955	29 011	258	244	1 562	1 780	87	52
Computer, furniture and office equipment	1 628	1 632	394	360	4 271	2 686	4 747	2 462
Transport assets, machinery and equipment	19 458	10 340	813	326	1 202 473	1 327 370	100 363	51 383
Other	29 634	32 552	910	422	403 958	379 358	31 618	45 608
Inventory consumed	153 074	150 143	22 370	17 497	639 604	617 138	459 303	436 866
Depreciation, amortisation and impairment	1 384 048	1 430 969	71 366	81 867	956 669	909 125	2 790 757	3 665 649
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	222 955	29 408
Transfers and subsidies								
Other local government institutions	0	0	3 824	0	0	0	34 683	4 541
Tertiary institutions of higher learning	0	0	0	0	0	0	0	0
Households	9 244	27 979	0	2	8 311	147 139	282 286	256 407
Non-profit institutions	35 346	29 764	243	460	555	0	0	0
Other	19 350	3 592	1 218	6 935	32 697	30 361	460	153 839

* 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 2024 and 30 June 2025: Expenditure (continued)

Expenditure	Housing		Environmental protection		Waste management (solid waste)		Waste water management (sewerage and sanitation)	
	2024*	2025	2024*	2025	2024*	2025	2024*	2025
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operational costs								
Advertising, publicity and marketing	7 840	8 381	2 367	2 126	5 234	5 448	2 609	3 803
Bank charges, facility and card fees	129	199	0	1	134	118	922	384
Communication	4 683	6 117	890	1 021	3 296	3 427	6 778	7 176
Courier and delivery services	283	245	0	0	1	3	15	30
Entertainment	35	1	18	11	276	88	137	93
External audit fees	3 559	3 683	0	0	8 942	8 364	3 366	6 179
Hire charges	3 821	3 925	4 898	4 412	405 972	418 580	104 064	117 134
Insurance underwriting	15 914	20 293	596	454	6 306	6 696	19 740	18 396
Printing, publications and books	5 617	4 865	1 021	1 052	2 430	3 309	2 933	2 953
Professional bodies, membership and subscription	1 142	1 436	779	362	456	1 158	1 157	911
Transport	116	40	27	129	1 428	3 474	384	816
Travel and subsistence	4 392	5 585	5 767	5 651	13 781	12 176	10 543	11 271
Wet fuel	4 380	4 265	2 201	1 605	102 114	102 471	79 345	50 643
Other operational costs	1 358 963	1 425 445	36 450	37 711	1 107 660	1 641 868	595 436	626 625
Other expenditure	92 964	56 650	3 253	5 668	38 534	41 090	95 897	145 613
Taxation	0	0	0	0	0	0	0	0
Surplus	735 279	1 358 614	3 867	52 145	3 534 189	3 165 063	17 503 218	18 878 428
Total expenditure	10 206 189	9 668 631	1 672 650	1 785 492	26 046 790	28 693 599	35 771 625	39 710 184

* 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 2024 and 30 June 2025: Expenditure (continued)

Expenditure	Road transport		Water		Electricity		Other trading services	
	2024*	2025	2024*	2025	2024*	2025	2024*	2025
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Employee related costs	8 488 323	9 946 848	11 856 656	12 329 880	10 846 202	10 773 271	1 278 428	1 013 187
Finance costs	413 698	392 705	986 891	1 102 743	2 306 046	3 080 910	2 297	1 778
Loss on disposal of assets	94 943	238 897	117 138	87 817	323 583	132 306	76	1 592
Debt impairment	435 476	344 376	22 755 221	28 107 692	6 220 112	7 420 093	19 995	104 956
Contracted services								
Consultants and professional services	1 040 292	794 395	629 710	904 047	401 915	442 453	95 931	75 008
Contractors	4 139 085	4 638 923	2 757 194	3 020 643	3 171 946	3 057 193	140 737	159 416
Outsourced services	2 114 513	2 657 208	1 990 740	2 760 594	1 073 628	1 195 619	140 651	211 139
Operating leases								
Buildings and infrastructure	6 460	1 387	2 782	2 724	20 493	16 319	5 925	6 052
Computer, furniture and office equipment	3 773	7 723	4 733	4 656	4 465	4 615	1 378	1 319
Transport assets, machinery and equipment	98 902	61 061	176 380	99 806	76 673	59 425	2 726	187
Other	26 947	89 015	64 965	62 245	28 081	11 101	5 104	5 044
Inventory consumed	1 021 010	1 017 995	1 521 841	1 754 494	1 989 811	2 241 434	105 381	154 600
Depreciation, amortisation and impairment	10 588 102	9 760 897	5 630 941	6 080 931	4 688 706	4 957 552	171 352	133 496
Bulk purchases								
Purchases of water	0	0	33 604 395	37 677 763	0	0	0	0
Purchases of electricity	0	0	0	0	131 951 676	153 389 325	0	0
Other bulk purchases	0	0	0	0	0	0	0	954
Transfers and subsidies								
Other local government institutions	2 105	2 150	21 400	0	0	0	291	35
Tertiary institutions of higher learning	0	0	0	0	0	0	0	0
Households	11 995	8 149	14 244	688 643	110 798	73 204	8 370	2 894
Non-profit institutions	0	30 000	0	0	202	29	9 882	10 474
Other	48 947	102 368	797 394	190 279	29 424	26 897	69 762	76 754

* 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 2024 and 30 June 2025: Expenditure (concluded)

Expenditure	Road transport		Water		Electricity		Other trading services	
	2024*	2025	2024*	2025	2024*	2025	2024*	2025
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operational costs								
Advertising, publicity and marketing	12 488	13 979	15 168	25 164	12 633	21 877	101 530	31 728
Bank charges, facility and card fees	3 829	3 205	116	191	8 545	5 913	15 837	16 940
Communication	17 414	18 940	43 191	47 506	62 695	80 689	3 198	3 302
Courier and delivery services	375	46	15	240	2 614	44	38	28
Entertainment	324	29	0	5	307	165	190	105
External audit fees	14 447	13 308	9 957	16 234	18 043	20 708	13 588	15 417
Hire charges	206 727	140 224	823 516	818 996	14 485	26 048	6 227	8 369
Insurance underwriting	37 609	37 205	15 156	15 067	35 899	41 476	1 133	493
Printing, publications and books	13 364	15 408	3 993	5 163	8 000	7 526	6 763	9 116
Professional bodies, membership and subscription	3 817	5 972	1 884	2 241	3 058	2 771	816	588
Transport	716	1 889	52 916	2 152	526	1 114	169	473
Travel and subsistence	37 402	40 415	54 979	55 404	19 531	33 032	12 941	14 203
Wet fuel	303 173	226 776	425 225	261 650	153 753	128 546	7 990	6 928
Other operational costs	2 162 869	2 825 406	3 279 960	3 678 547	3 817 417	3 289 701	431 912	340 643
Other expenditure	132 877	64 661	909 321	1 405 654	185 591	158 260	16 349	97 467
Taxation	0	0	0	0	0	0	0	54 537
Surplus	1 866 049	1 980 386	10 981 373	11 324 628	8 972 263	8 172 023	1 819 560	1 867 395
Total expenditure	33 348 051	35 481 946	99 549 395	112 533 799	176 559 121	198 871 639	4 496 527	4 426 617

* 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 2024 and 30 June 2025: Revenue

Revenue	Housing		Environmental protection		Waste management (solid waste)		Waste water management (sewerage and sanitation)	
	2024*	2025	2024*	2025	2024*	2025	2024*	2025
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Interest on								
Investments	65 457	43 182	0	0	23 232	5 290	36 731	19 124
Receivables	138 213	226 417	30 362	36 633	1 091 349	1 322 421	1 166 480	1 517 812
Dividends	0	0	0	0	0	0	88	69
Fines, penalties and forfeits	6 706	2 942	2 353	6 393	11 328	6 200	619	134
Licences and permits	162	214	5 569	5 188	573	830	6	0
Agency services	0	462	0	0	5 443	5 350	0	0
Rental	862 252	934 724	2 359	2 587	8 753	10 171	3 693	4 635
Sales of goods and rendering of services	42 996	520 110	22 531	36 829	46 644	26 122	5 055	8 960
Gains on the disposal of assets	1 263	1 009	4 020	452	15 599	2 367	884	92
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	15 344 086	16 124 713	0	0
Sewerage and sanitation charges	0	0	0	0	0	0	23 725 787	26 802 197
Other service charges (e.g. fresh produce market, etc.)	0	0	0	0	0	0	0	0
Government transfers and subsidies								
Capital	3 871 724	4 861 219	51 473	44 348	563 800	673 625	3 191 859	3 336 348
Operational	1 590 409	1 466 535	104 349	156 335	4 357 012	4 747 782	5 559 841	5 252 886
Other transfers and subsidies (incl. contributions and donations)	0	8 663	5 430	9 287	50	105	143 130	19 962
Operational revenue	451 960	166 515	40 202	47 373	620 761	706 146	812 745	736 353
Deficit	3 175 047	1 436 639	1 404 002	1 440 067	3 958 160	5 062 477	1 124 707	2 011 612
Total revenue	10 206 189	9 668 631	1 672 650	1 785 492	26 046 790	28 693 599	35 771 625	39 710 184

* 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 2024 and 30 June 2025: Revenue (concluded)

Revenue	Road transport		Water		Electricity		Other trading services	
	2024*	2025	2024*	2025	2024*	2025	2024*	2025
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Interest on								
Investments	18 503	14 670	138 583	65 327	53 804	10 400	35 822	27 096
Receivables	1 714	1 207	5 946 781	7 300 707	2 376 655	2 820 640	30 995	41 467
Dividends	0	0	0	0	0	0	0	0
Fines, penalties and forfeits	120 632	168 421	18 033	18 429	79 866	77 746	807	1 807
Licences and permits	240 604	244 114	0	0	1 440	1 604	89 242	74 646
Agency services	705 790	583 481	2 395	2 610	54 182	28 411	614 109	958 864
Rental	129 986	161 916	17 455	18 652	12 750	12 417	299 296	347 925
Sales of goods and rendering of services	643 500	701 279	54 981	130 788	50 541	85 128	253 373	269 228
Gains on the disposal of assets	1 127	13 149	19 618	15 894	3 779	5 866	4	79
Service charges								
Sales of water	0	0	56 326 312	59 082 668	0	0	0	0
Sales of electricity	0	0	0	0	148 264 433	167 608 131	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	1 775 193	1 455 417
Government transfers and subsidies								
Capital	9 280 619	8 605 622	12 122 319	13 450 321	3 103 885	3 044 244	14 768	34 688
Operational	3 184 647	3 870 777	10 592 290	11 745 101	4 508 459	4 584 336	327 077	100 815
Other transfers and subsidies (incl. contributions and donations)	261 948	64 722	184 289	356 061	51 423	41 839	10	0
Operational revenue	661 546	966 693	1 203 193	1 597 572	2 590 326	5 368 069	564 668	461 072
Deficit	18 097 435	20 085 895	12 923 146	18 749 669	15 407 578	15 182 808	491 163	653 513
Total revenue	33 348 051	35 481 946	99 549 395	112 533 799	176 559 121	198 871 639	4 496 527	4 426 617

* 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 per province for the years ended 30 June 2024 and 30 June 2025: 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	
	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025
Western Cape	16 194	17 415	3 266	3 382	7 095	7 528	28 862	32 886	2 401	2 589	3 704	4 021	15 529	16 754	350	124	11 665	12 781	89 067	97 480
Eastern Cape	6 783	7 239	3 816	4 201	5 047	4 997	9 751	11 577	1 262	1 325	1 741	1 840	20 554	21 739	201	19	5 453	4 639	54 607	57 576
Northern Cape	1 514	1 585	853	938	759	802	2 356	2 695	334	353	391	437	4 047	4 482	393	292	1 030	1 552	11 678	13 137
Free State	3 016	3 493	2 626	2 988	3 349	3 695	5 777	6 859	860	837	1 381	1 382	8 524	9 057	57	62	2 149	2 594	27 740	30 968
KwaZulu-Natal	18 851	20 254	4 850	4 938	10 743	10 931	26 334	29 704	1 814	1 943	2 480	2 520	31 054	30 682	463	81	8 636	8 515	105 225	109 567
North West	2 699	2 788	2 505	2 659	2 067	2 494	5 089	5 717	698	740	694	744	11 774	12 533	331	450	1 092	1 866	26 949	29 991
Gauteng	38 858	40 975	6 308	6 029	24 199	24 944	60 085	66 559	6 693	6 957	12 246	14 696	32 082	34 379	1 320	358	16 037	20 177	197 829	215 074
Mpumalanga	4 064	4 976	1 881	2 019	1 960	2 075	5 873	6 885	825	886	705	749	12 430	12 921	616	397	3 782	1 849	32 135	32 758
Limpopo	2 448	2 789	1 698	1 840	1 108	1 616	4 136	4 726	456	494	385	413	19 017	19 666	215	141	4 158	1 733	33 621	33 419
Total	94 429	101 514	27 803	28 994	56 326	59 083	148 264	167 608	15 344	16 125	23 726	26 802	155 011	162 212	3 947	1 926	54 001	55 706	578 851	619 970

Table 6 – Municipal expenditure per province for the years ended 30 June 2024 and 30 June 2025: 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	
	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025	2024*	2025
Western Cape	25 366	27 301	1 641	1 698	4 611	4 863	12 717	13 325	431	451	5 452	5 754	579	644	21 127	24 843	527	586	4 604	5 261
Eastern Cape	14 060	14 756	690	603	8 936	9 308	3 892	4 242	162	169	5 640	6 327	1 131	1 318	10 312	11 981	887	755	3 625	3 663
Northern Cape	3 420	3 514	647	661	1 634	1 747	658	800	42	50	1 025	1 017	229	250	2 294	2 652	71	51	888	985
Free State	7 327	7 844	1 443	1 487	6 355	6 546	1 705	1 768	90	108	2 293	2 328	2 138	2 293	6 144	7 151	220	197	1 548	1 546
KwaZulu-Natal	25 127	26 809	1 683	1 901	10 427	11 026	13 737	14 100	379	367	7 005	7 303	5 898	7 781	23 239	26 603	948	792	7 086	7 211
North West	6 270	6 536	722	990	4 816	5 234	2 997	3 313	184	225	2 385	2 151	1 872	2 183	5 323	6 045	152	123	2 159	2 210
Gauteng	45 880	50 266	7 529	7 786	23 541	24 785	9 878	12 295	2 949	2 767	10 669	11 363	19 637	20 750	53 174	62 069	848	1 331	17 169	16 231
Mpumalanga	8 044	8 499	1 994	1 565	4 396	4 893	4 365	4 399	104	84	2 482	2 458	918	986	6 883	8 029	1 024	845	2 033	2 142
Limpopo	7 508	7 909	387	383	2 893	3 927	4 685	5 082	155	169	3 325	3 237	1 202	1 472	3 455	4 016	236	248	2 550	2 686
Total	143 003	153 434	16 736	17 074	67 609	72 331	54 635	59 324	4 495	4 391	40 277	41 938	33 604	37 678	131 952	153 389	4 913	4 926	41 663	41 936

* 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 major revenue streams per province for a five-year period, 2021–2025: R million¹

Province	Property rates					Sales of water					Sales of electricity					Government transfers and subsidies				
	2021	2022	2023	2024*	2025	2021	2022	2023	2024*	2025	2021	2022	2023	2024*	2025	2021	2022	2023	2024*	2025
Western Cape	13 215	13 884	15 046	16 194	17 415	4 787	5 375	5 810	7 095	7 528	21 161	24 174	24 089	28 862	32 886	12 109	12 448	13 808	15 529	16 754
Eastern Cape	5 635	6 049	6 285	6 783	7 239	4 023	5 353	6 478	5 047	4 997	7 789	8 413	8 663	9 751	11 577	19 030	17 465	19 346	20 554	21 739
Northern Cape	1 302	1 346	1 409	1 514	1 585	688	696	745	759	802	1 890	2 056	2 017	2 356	2 695	3 433	3 376	3 568	4 047	4 482
Free State	2 663	2 806	2 922	3 016	3 493	2 470	2 662	2 928	3 349	3 695	4 869	5 070	5 015	5 777	6 859	7 736	7 354	7 792	8 524	9 057
KwaZulu-Natal	14 370	14 958	17 470	18 851	20 254	8 261	8 497	9 019	10 743	10 931	20 594	22 809	23 682	26 334	29 704	25 566	24 959	28 112	31 054	30 682
North West	2 289	2 355	2 581	2 699	2 788	1 962	1 875	2 103	2 067	2 494	5 108	6 095	6 115	5 089	5 717	10 202	9 427	10 593	11 774	12 533
Gauteng	30 069	32 688	34 089	38 858	40 975	19 382	21 178	22 714	24 199	24 944	48 418	53 305	53 130	60 085	66 559	33 213	28 046	31 414	32 082	34 379
Mpumalanga	3 410	3 552	3 661	4 064	4 976	1 811	1 890	1 869	1 960	2 075	4 600	4 931	5 022	5 873	6 885	10 538	10 352	11 567	12 430	12 921
Limpopo	1 904	2 041	2 222	2 448	2 789	1 078	1 448	1 617	1 108	1 616	3 199	3 581	3 559	4 136	4 726	16 803	15 359	17 022	19 017	19 666
Total	74 856	79 679	85 683	94 429	101 514	44 462	48 974	53 284	56 326	59 083	117 627	130 433	131 291	148 264	167 608	138 631	128 787	143 222	155 011	162 212

Table 8 – Municipal major expenditure streams per province for a five-year period, 2021–2025: R million¹

Province	Employee related costs					Debt impairment					Purchases of water					Purchases of electricity				
	2021	2022	2023	2024*	2025	2021	2022	2023	2024*	2025	2021	2022	2023	2024*	2025	2021	2022	2023	2024*	2025
Western Cape	22 186	22 532	22 855	25 366	27 301	4 086	4 191	4 863	4 611	4 863	586	549	562	579	644	14 899	17 678	17 836	21 127	24 843
Eastern Cape	13 187	13 100	13 055	14 060	14 756	4 467	5 983	7 405	8 936	9 308	308	526	885	1 131	1 318	7 041	8 306	8 662	10 312	11 981
Northern Cape	2 894	2 971	3 095	3 420	3 514	801	865	1 660	1 634	1 747	248	240	236	229	250	1 646	1 927	1 949	2 294	2 652
Free State	6 298	6 598	6 902	7 327	7 844	2 930	4 709	5 662	6 355	6 546	1 615	1 771	1 723	2 138	2 293	4 662	5 327	5 370	6 144	7 151
KwaZulu-Natal	22 509	22 039	23 358	25 127	26 809	5 229	6 060	6 552	10 427	11 026	4 953	5 434	5 220	5 898	7 781	16 416	18 794	19 811	23 239	26 603
North West	5 360	5 493	5 867	6 270	6 536	2 437	3 446	4 191	4 816	5 234	1 358	1 362	1 479	1 872	2 183	4 517	5 930	5 988	5 323	6 045
Gauteng	40 628	41 028	43 157	45 880	50 266	14 738	16 240	21 219	23 541	24 785	14 649	15 594	17 706	19 637	20 750	38 699	45 064	45 926	53 174	62 069
Mpumalanga	6 923	7 225	7 545	8 044	8 499	3 521	3 030	4 565	4 396	4 893	864	836	833	918	986	4 806	5 588	5 672	6 883	8 029
Limpopo	6 568	6 676	6 999	7 508	7 909	2 194	2 548	2 967	2 893	3 927	397	781	779	1 202	1 472	2 569	2 876	2 894	3 455	4 016
Total	126 552	127 663	132 833	143 003	153 434	40 402	47 071	59 086	67 609	72 331	24 978	27 095	29 423	33 604	37 678	95 255	111 490	114 109	131 952	153 389

* 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, 2024 and 2025: R million¹

Province	Category	2024*	2025	Difference
Western Cape	Metro	17 200	18 638	1 438
	Local	7 176	7 647	470
	District	990	1 016	26
Eastern Cape	Metro	6 669	6 965	296
	Local	4 996	5 280	284
	District	2 396	2 511	116
Northern Cape	Metro	0	0	0
	Local	3 102	3 185	82
	District	318	329	11
Free State	Metro	2 416	2 622	206
	Local	4 506	4 800	293
	District	404	422	18
KwaZulu-Natal	Metro	13 214	13 926	712
	Local	8 943	9 636	693
	District	2 970	3 247	277
North West	Metro	0	0	0
	Local	5 304	5 490	186
	District	967	1 046	79
Gauteng	Metro	41 324	45 549	4 225
	Local	4 022	4 159	137
	District	535	559	24
Mpumalanga	Metro	0	0	0
	Local	7 463	7 878	416
	District	582	621	39
Limpopo	Metro	0	0	0
	Local	5 304	5 640	336
	District	2 204	2 269	65

* 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, 2024 and 2025: R million¹

Province	Category	2024*	2025	Difference
Western Cape	Metro	13 941	16 333	2 392
	Local	7 186	8 509	1 324
	District	0	1	1
Eastern Cape	Metro	7 910	9 163	1 253
	Local	2 402	2 818	416
	District	0	0	0
Northern Cape	Metro	0	0	0
	Local	2 294	2 652	358
	District	0	0	0
Free State	Metro	2 470	2 750	280
	Local	3 674	4 400	727
	District	0	0	0
KwaZulu-Natal	Metro	14 847	17 002	2 155
	Local	8 364	9 579	1 215
	District	28	23	-6
North West	Metro	0	0	0
	Local	5 314	6 035	721
	District	9	10	1
Gauteng	Metro	47 073	54 425	7 352
	Local	6 101	7 645	1 544
	District	0	0	0
Mpumalanga	Metro	0	0	0
	Local	6 883	8 029	1 146
	District	0	0	0
Limpopo	Metro	0	0	0
	Local	3 455	4 016	560
	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, 2024 and 2025: R million¹

Province	Category	2024*	2025	Difference
Western Cape	Metro	137	178	42
	Local	427	447	20
	District	15	18	3
Eastern Cape	Metro	548	624	76
	Local	65	71	6
	District	518	624	105
Northern Cape	Metro	0	0	0
	Local	229	250	21
	District	0	0	0
Free State	Metro	915	993	79
	Local	1 223	1 300	77
	District	0	0	0
KwaZulu-Natal	Metro	3 712	4 966	1 253
	Local	1 066	1 410	344
	District	1 119	1 405	286
North West	Metro	0	0	0
	Local	1 652	1 782	130
	District	220	401	180
Gauteng	Metro	16 804	17 715	911
	Local	2 833	3 035	202
	District	0	0	0
Mpumalanga	Metro	0	0	0
	Local	918	986	68
	District	0	0	0
Limpopo	Metro	0	0	0
	Local	359	381	22
	District	843	1 092	248

* 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, 2024 and 2025: R million¹

Province	Category	2024*	2025	Difference
Western Cape	Metro	19 794	22 374	2 580
	Local	9 067	10 510	1 443
	District	2	2	0
Eastern Cape	Metro	7 239	8 753	1 514
	Local	2 512	2 824	312
	District	0	0	0
Northern Cape	Metro	0	0	0
	Local	2 356	2 695	339
	District	0	0	0
Free State	Metro	2 836	3 674	838
	Local	2 942	3 185	243
	District	0	0	0
KwaZulu-Natal	Metro	17 183	19 334	2 152
	Local	9 147	10 361	1 214
	District	5	9	4
North West	Metro	0	0	0
	Local	5 089	5 717	628
	District	0	0	0
Gauteng	Metro	53 511	59 248	5 737
	Local	6 574	7 311	737
	District	1	1	0
Mpumalanga	Metro	0	0	0
	Local	5 873	6 885	1 012
	District	0	0	0
Limpopo	Metro	0	0	0
	Local	4 136	4 726	590
	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, 2024 and 2025: R million¹

Province	Category	2024*	2025	Difference
Western Cape	Metro	4 769	5 099	330
	Local	2 184	2 275	91
	District	142	154	12
Eastern Cape	Metro	3 633	3 281	-352
	Local	419	464	45
	District	994	1 253	258
Northern Cape	Metro	0	0	0
	Local	759	802	43
	District	0	0	0
Free State	Metro	1 330	1 773	443
	Local	2 019	1 923	-97
	District	0	0	0
KwaZulu-Natal	Metro	7 490	7 265	-225
	Local	1 657	1 940	283
	District	1 596	1 726	130
North West	Metro	0	0	0
	Local	2 067	2 323	256
	District	0	171	171
Gauteng	Metro	21 548	22 022	473
	Local	2 651	2 923	272
	District	0	0	0
Mpumalanga	Metro	0	0	0
	Local	1 960	2 075	115
	District	0	0	0
Limpopo	Metro	0	0	0
	Local	551	754	203
	District	557	862	305

* 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 14 – Sewerage and sanitation charges by province and municipal category, 2024 and 2025: R million¹

Province	Category	2024*	2025	Difference
Western Cape	Metro	2 391	2 573	182
	Local	1 312	1 447	135
	District	1	1	0
Eastern Cape	Metro	1 144	1 187	43
	Local	201	216	15
	District	396	438	42
Northern Cape	Metro	0	0	0
	Local	391	437	47
	District	0	0	0
Free State	Metro	594	530	-64
	Local	787	851	64
	District	0	0	0
KwaZulu-Natal	Metro	1 684	1 597	-87
	Local	483	544	61
	District	313	379	66
North West	Metro	0	0	0
	Local	694	744	50
	District	0	0	0
Gauteng	Metro	11 285	13 743	2 458
	Local	962	953	-9
	District	0	0	0
Mpumalanga	Metro	0	0	0
	Local	705	749	44
	District	0	0	0
Limpopo	Metro	0	0	0
	Local	313	340	26
	District	71	74	2

* 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, 2024 and 2025: R million¹

Province	Category	2024*	2025	Difference
Western Cape	Metro	1 186	1 251	65
	Local	1 215	1 338	123
	District	0	0	0
Eastern Cape	Metro	760	790	30
	Local	502	535	33
	District	0	0	0
Northern Cape	Metro	0	0	0
	Local	334	353	19
	District	0	0	0
Free State	Metro	265	191	-74
	Local	595	646	51
	District	0	0	0
KwaZulu-Natal	Metro	1 008	1 050	42
	Local	773	854	81
	District	33	39	6
North West	Metro	0	0	0
	Local	698	740	42
	District	0	0	0
Gauteng	Metro	6 065	6 300	235
	Local	628	657	29
	District	0	0	0
Mpumalanga	Metro	0	0	0
	Local	825	886	62
	District	0	0	0
Limpopo	Metro	0	0	0
	Local	456	494	38
	District	0	1	1

* 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, 2024 and 2025: R million¹

Province	Category	2024*	2025	Difference
Western Cape	Metro	11 981	12 786	805
	Local	4 213	4 628	415
	District	0	0	0
Eastern Cape	Metro	4 981	5 210	229
	Local	1 802	2 029	226
	District	0	0	0
Northern Cape	Metro	0	0	0
	Local	1 514	1 585	71
	District	0	0	0
Free State	Metro	1 448	1 792	344
	Local	1 568	1 701	133
	District	0	0	0
KwaZulu-Natal	Metro	12 850	13 509	659
	Local	6 001	6 745	744
	District	0	0	0
North West	Metro	0	0	0
	Local	2 699	2 788	89
	District	0	0	0
Gauteng	Metro	35 386	37 362	1 976
	Local	3 473	3 613	140
	District	0	0	0
Mpumalanga	Metro	0	0	0
	Local	4 064	4 976	912
	District	0	0	0
Limpopo	Metro	0	0	0
	Local	2 448	2 789	341
	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, 2024 and 2025:
R million¹**

Province	Category	2024*	2025	Difference
Western Cape	Metro	9 036	9 487	451
	Local	5 764	6 534	769
	District	729	733	4
Eastern Cape	Metro	4 982	5 020	37
	Local	8 406	9 179	773
	District	7 165	7 540	375
Northern Cape	Metro	0	0	0
	Local	3 564	3 978	415
	District	484	503	20
Free State	Metro	2 191	2 346	155
	Local	5 794	6 155	361
	District	540	556	17
KwaZulu-Natal	Metro	9 470	8 355	-1 115
	Local	12 357	12 493	136
	District	9 226	9 834	608
North West	Metro	0	0	0
	Local	8 748	9 290	542
	District	3 025	3 243	218
Gauteng	Metro	27 221	29 281	2 060
	Local	4 191	4 463	273
	District	670	634	-36
Mpumalanga	Metro	0	0	0
	Local	10 813	11 403	590
	District	1 617	1 519	-98
Limpopo	Metro	0	0	0
	Local	11 630	12 116	486
	District	7 387	7 550	163

* 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

Analysis of revisions

Introduction

Preliminary estimates for the *Financial census of municipalities* survey are published within a year after the reference period. For example, preliminary estimates for the 2024 financial year, published in June 2025, were subsequently revised using additional information received from respondents and/or restated figures on the annual financial statements. These revised estimates were published in June 2026 together with the preliminary estimates for the 2025 financial year.

Analysis

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

The analysis performed below is confined to the following:

- Two variables: employee-related costs (expenditure) and property rates received (income) at current prices, unadjusted.
- The basis for the analysis is the difference between the revised figures and the preliminary figures, measured as a percentage of preliminary figures, where preliminary figures refer to the first published estimates for these two variables in question.
- Time period: 2006 to 2024.

Employee-related costs

Figure G shows the preliminary and revised employee-related costs (line chart, left vertical axis) and the difference between them (bar chart, right vertical axis, where difference = revised - preliminary, measured as a percentage). Table 18 provides key results relating to these revisions.

Figure G – Employee-related costs: preliminary and revised

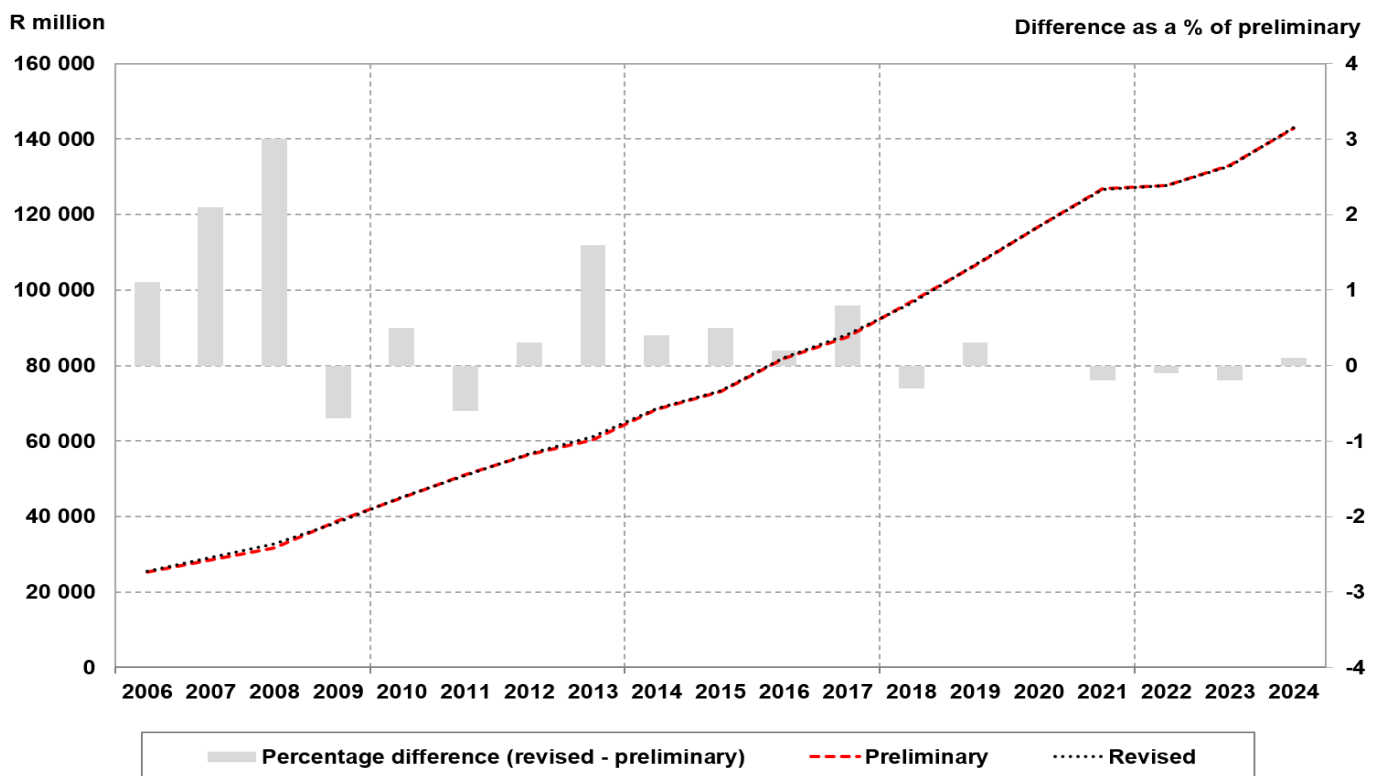
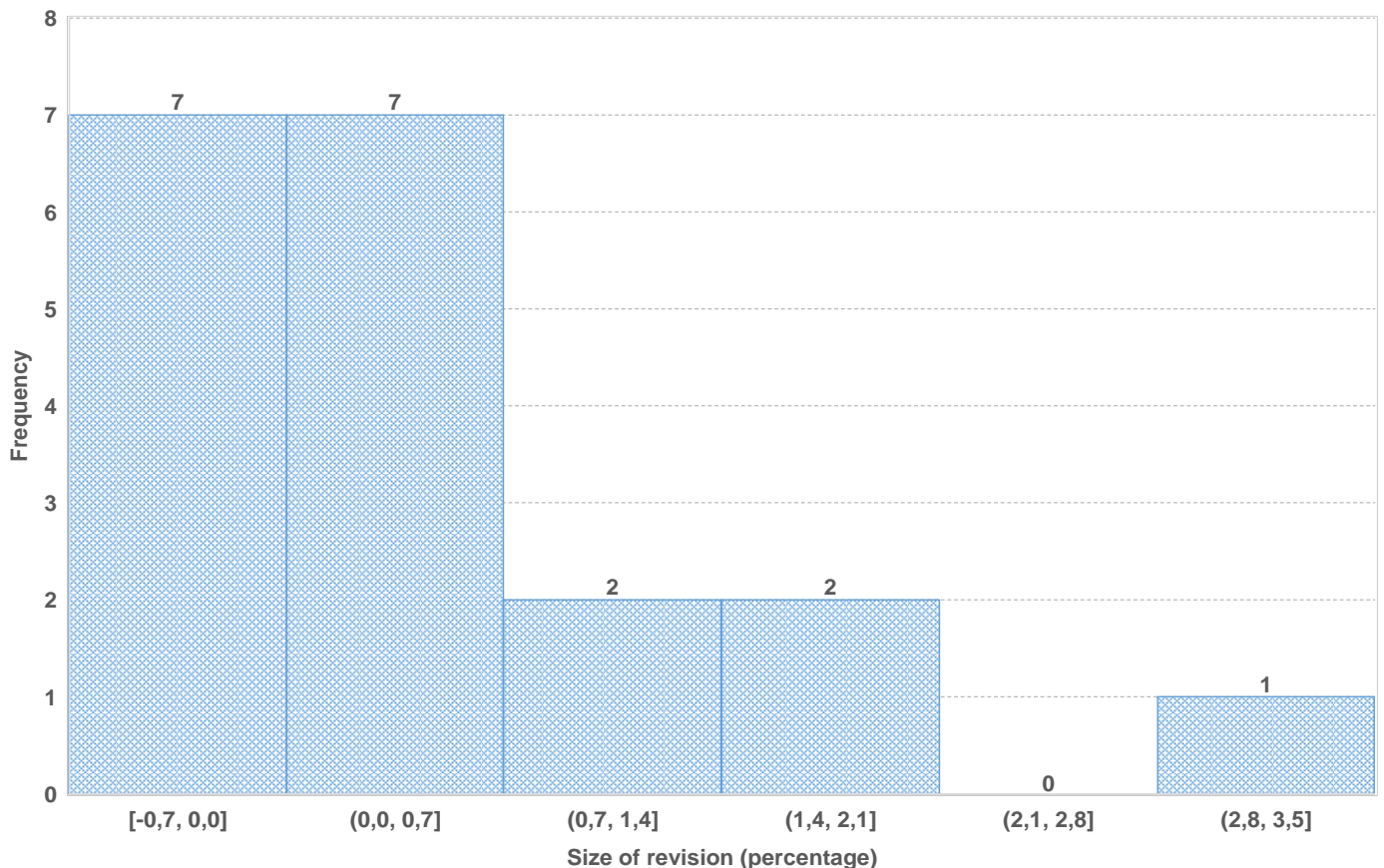


Table 18 – Employee-related costs: revision details

Description	Value / outcome	Comment
Mean revision	0,46%	This is the average of the revisions
Mean absolute revision	0,68%	Average of the revisions, but based on the absolute value of each revision (positives and negatives do not cancel each other)
Largest upward revision	3,0%	Preliminary 2008 estimate was revised from R31 775 524 thousand up to R32 718 566 thousand, representing a 3,0% revision
Largest downward revision	-0,7%	Preliminary 2009 estimate was revised from R38 842 358 thousand down to R38 553 297 thousand, representing a -0,7% revision
Range for all revisions	-0,7 to 3,0%	
Range within which 80% of the revisions lie	-0,6 to 2,1%	This may be regarded as the normal range for revisions, with revisions outside this range being outliers
Number of upward revisions	12 or 63,2% of the total observations	
Number of downward revisions	7 or 36,8% of the total observations	
Standard deviation of the revisions	0,93%	Standard deviation is a measure of dispersion about the mean – see the row below
Percentage of revisions that lie within one standard deviation of the mean	73,7%	This is the percentage of revisions that lie between -0,47% and 1,40%; the higher the percentage, the lower is the dispersion about the mean – see Figure H

Figure H shows the revisions for employee-related costs in terms of a histogram. There were 7 revisions between -0,7% and 0,0% ($-0,7 < \text{revision} \leq 0,0$). Around 73,7% of revisions lie between -0,7% and 0,7%.

Figure H – Employee-related costs: histogram of revisions



Property rates received

Figure I shows the preliminary and revised property rates received (line chart, left vertical axis) and the difference between them (bar chart, right vertical axis, where difference = revised - preliminary, measured as a percentage). Table 19 provides key results relating to these revisions.

Figure I – Property rates received: preliminary and revised

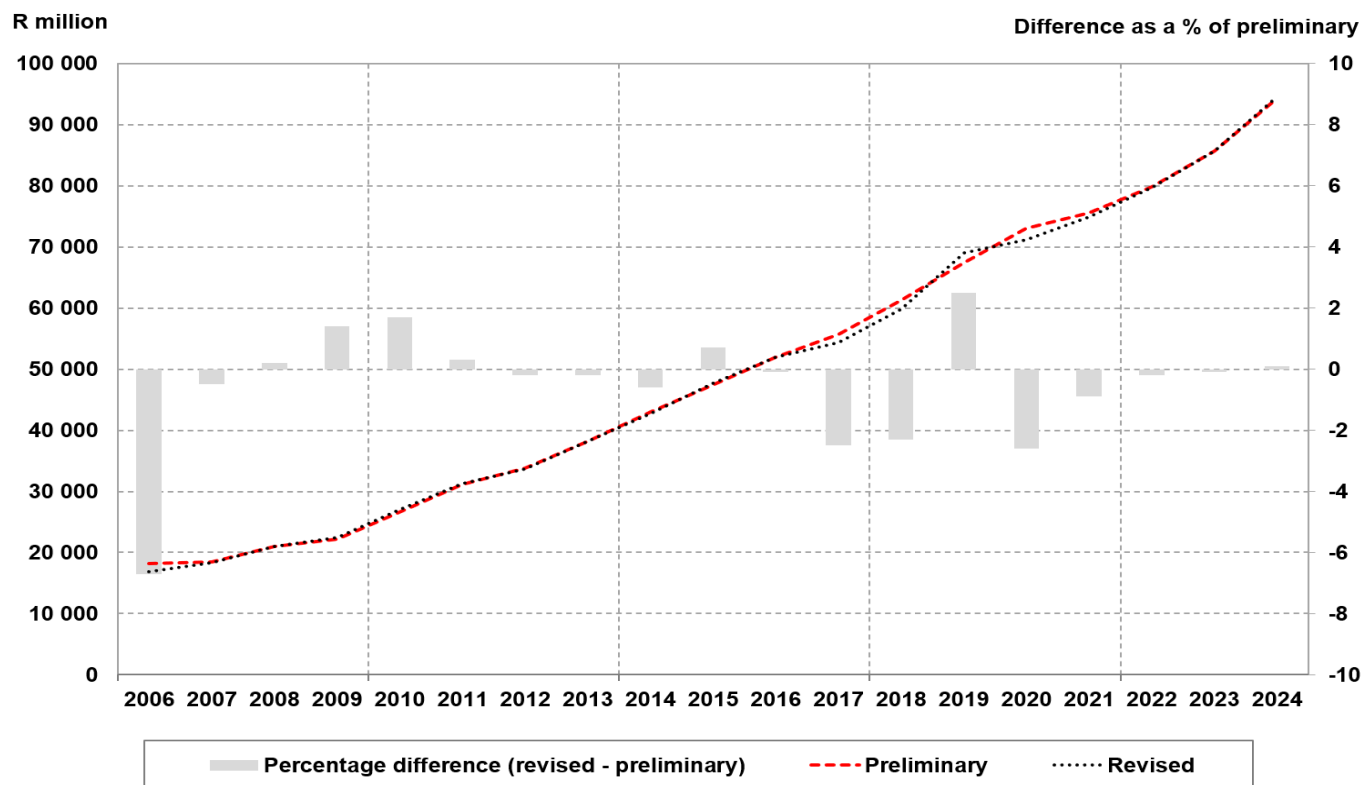
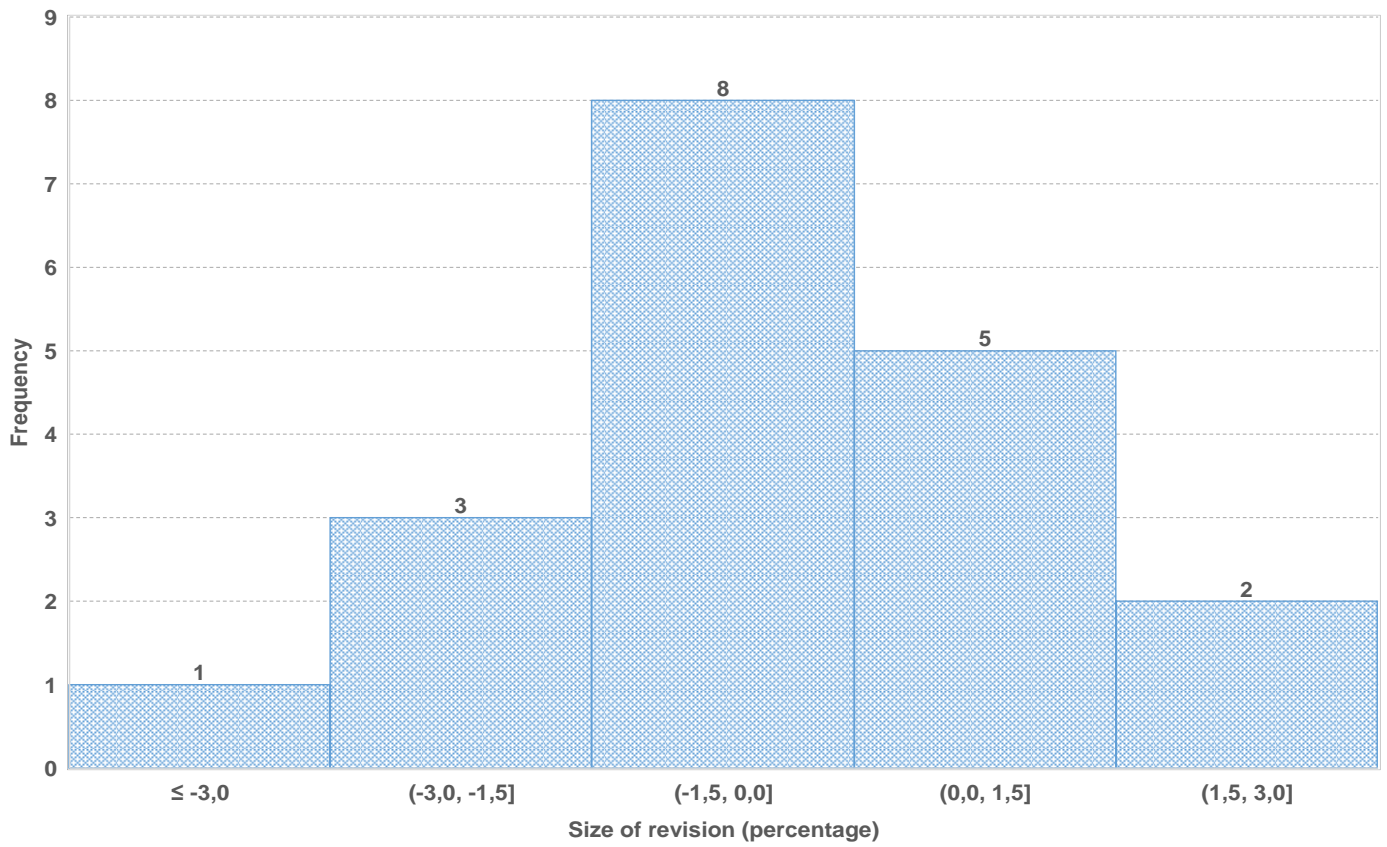


Table 19 – Property rates received: revision details

Description	Value / outcome	Comment
Mean revision	-0,53%	This is the average of the revisions
Mean absolute revision	1,25%	Average of the revisions, but based on the absolute value of each revision (positives and negatives do not cancel each other)
Largest upward revision	2,5%	Preliminary 2019 estimate was revised from R67 387 322 thousand up to R69 072 755 thousand, representing a 2,5% revision
Largest downward revision	-6,7%	Preliminary 2006 estimate was revised from R18 134 155 thousand down to R16 927 287 thousand, representing a -6,7% revision
Range for all revisions	-6,7 to 2,5%	
Range within which 80% of the revisions lie	-2,6 to 1,7%	This may be regarded as the normal range for revisions, with revisions outside this range being outliers
Number of upward revisions	7 or 36,8% of the total observations	
Number of downward revisions	12 or 63,2% of the total observations	
Standard deviation of the revisions	1,99%	Standard deviation is a measure of dispersion about the mean – see the row below
Percentage of revisions that lie within one standard deviation of the mean	78,9%	This is the percentage of revisions that lie between -2,51% and 1,46%; the higher the percentage, the lower is the dispersion about the mean – see Figure J

Figure J shows the revisions for property rates received in terms of a histogram. There were 8 revisions between -1,5% and 0,0% ($-1,5 < \text{revision} \leq 0,0$). Around 68,4% of revisions lie between -1,5% and 1,5%.

Figure J – Property rates received: histogram of revisions



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 2025 and revised data for 2024 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 2025;
- 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 2024 and 2025 are available on Stats SA's website.

Scope of census of municipalities

All 257 institutions defined as local government institutions in terms of the Municipal Act, 1998 (Act No. 117 of 1998), Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996), Local Government Transition Act, 1993 (Act No. 209 of 1993) 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 designed to address primarily 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

All 257 municipalities submitted the questionnaires and AFS for the 2024/2025 financial year, therefore no imputations were performed.

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 2025 is generally comparable with the publication for the year ended 30 June 2024.

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 2025 are preliminary and subject to revision. mSCOA classifications also have an impact on the 2024 revised figures.

Fluctuations between 2024 and 2025

The fluctuations in the data between 2024 and 2025 can be due to:

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

Rounding-off of figures

Slight discrepancies may occur between the 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>
COID 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	<p>Employee-related costs include payment to full-time and part-time employees irrespective of whether the remuneration is paid out of revenue capital or any other account.</p> <p>Employee-related costs also include:</p> <ul style="list-style-type: none"> • basic compensation; • allowances;

- contributions to other benefit funds of employees such as medical aid, pension fund contributions, group life, etc. (excluding unemployment insurance and workmen's compensation, etc. which may be looked upon as a form of insurance and would appear under general expenditure), and other benefits such as housing subsidies; and
- uniform and clothing allowances (clothing, boots, overalls etc. supplied to uniformed employees).

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, license 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	Provision is any amount set aside for the purpose of meeting the following: <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. Provision includes: <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, 2026	June 2027

Stats SA products

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