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STATISTICAL RELEASE

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Quarterly financial statistics of selected municipalities

June 2021

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Please note:

1. With effect from the September 2020 quarter, Statistics South Africa (Stats SA) reduced the scope of the Quarterly Financial Statistics of Municipalities (QFSM, statistical release P9110) from 257 municipalities to the 130 largest municipalities. Consequently, the publication name and number were changed to Quarterly Financial Statistics of Selected Municipalities (QFSSM) and P9110.1. Please refer to notes 2 and 3 on page 14 for an explanation.
2. For comparability over time, the figures for previous quarters have been revised to be for the 130 largest municipalities only.
3. The latest Financial Census of Municipalities (FCM, P9114) is for the 2019/2020 financial year, and was published on 29 July 2021. Accordingly, we have benchmarked the QFSM (P9110 – full scope) to FCM 2019/2020 for the 2019/2020 financial year, and the results are available in Excel (see additional downloads under the QFSSM statistical release page on the Stats SA website). Benchmarking of the QFSSM (P9110.1) for 2020/2021 will be conducted when the FCM 2020/2021 figures become available in 2022.
4. The next QFSSM (P9110.1) publication will be based on the municipal standard chart of accounts (mSCOA) classification. See explanatory note no. 4 on page 14 for more information.
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Key findings

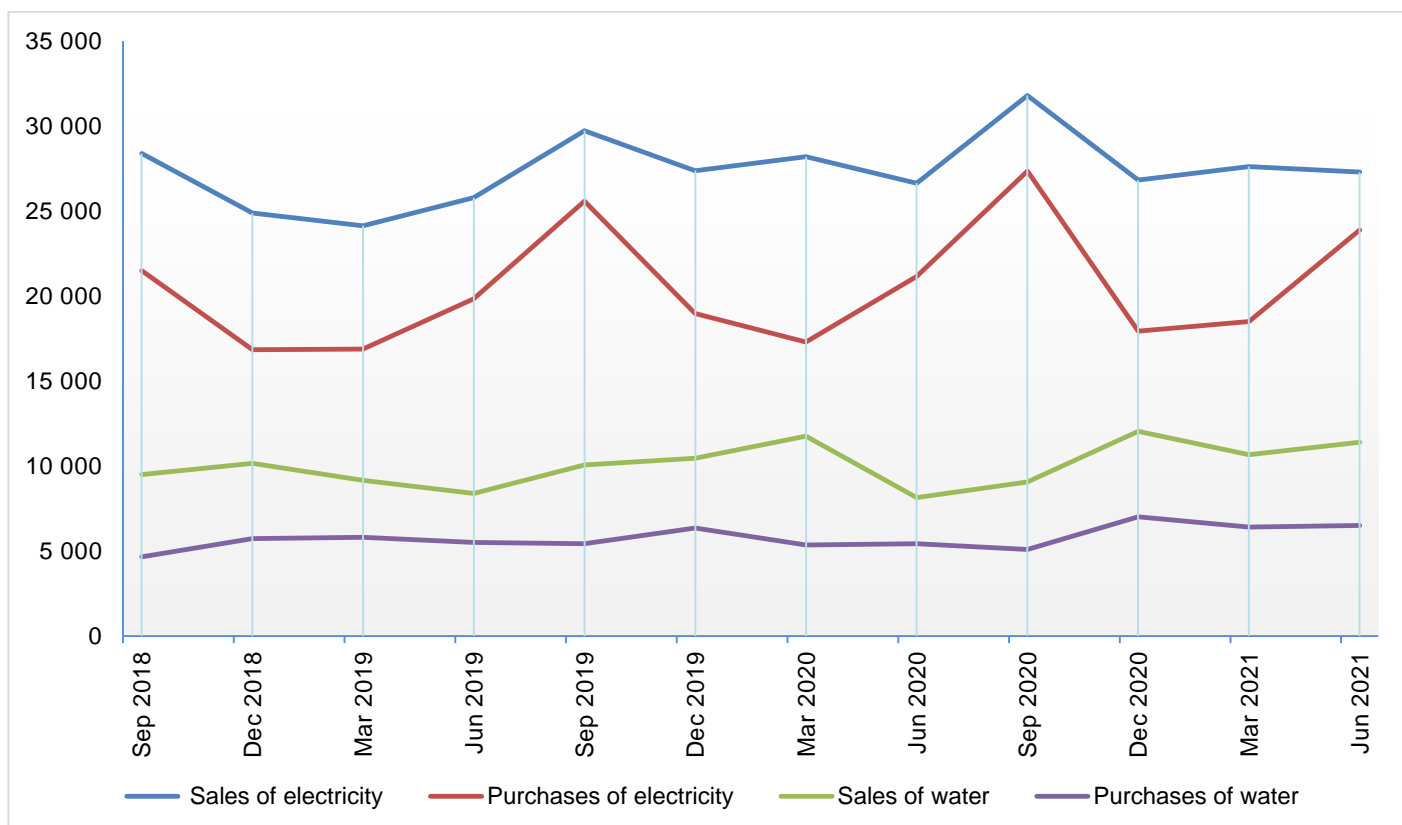
Table A – Purchases and sales of water and electricity

Item	Quarter ended					
	Mar-20	Jun-20*	Sep-20*	Dec-20*	Mar-21*	Jun-21
	Year-on-year % change					
Purchases of water	-7,9	-2,8	-0,3	-20,9	33,1	19,8
Sales of water	28,4	-2,8	-10,0	15,3	-9,4	40,0
Purchases of electricity	25,3	-12,7	-17,3	43,3	-14,9	12,9
Sales of electricity	10,4	3,3	7,0	-2,0	3,7	2,4

*Some figures have been revised.

Table A shows annual growth rates in the purchases and sales of water and electricity. From the June 2020 quarter to the June 2021 quarter, purchases of water increased by 19,8% while sales of water increased by 40,0%. Purchases of electricity increased by 12,9% while sales of electricity increased by 2,4% over the same period.

Figure A – Purchases and sales of water and electricity from the quarter ended September 2018 to the quarter ended June 2021 – South Africa, R million



Risenga Maluleke
Statistician-General

Table 1 – Consolidated statement of financial performance of municipalities for the quarters ended June 2020, September 2020, December 2020, March 2021 and June 2021: Expenditure – South Africa

Expenditure	June 2020*	September 2020*	December 2020*	March 2021*	June 2021	Quarter-on-quarter difference between Mar. 2021 and Jun. 2021	Year-on-year difference between Jun. 2020 and Jun. 2021
	R million						
Employee-related costs	27 316	27 724	29 577	27 958	28 734	776	1 418
Remuneration of board of directors/councillors	858	778	843	875	798	-77	-60
Interest paid	2 629	1 500	2 339	3 130	2 669	-461	40
Loss on the disposal of property, plant and equipment	127	5	27	103	265	162	138
Bad debts	7 221	4 334	4 928	5 826	7 425	1 599	204
Contracted services	10 081	6 183	9 098	8 080	11 119	3 039	1 038
Collection costs	147	112	195	177	193	16	46
Depreciation and amortisation	6 568	4 651	5 407	5 962	7 096	1 134	528
Impairment loss (PPE)	4	11	12	30	76	46	72
Repairs and maintenance	1 497	718	832	1 106	1 196	90	-301
Bulk purchases:							
Purchases of water	5 423	5 092	7 016	6 402	6 495	93	1 072
Purchases of electricity	21 151	27 348	17 935	18 497	23 877	5 380	2 726
Other bulk purchases	97	0	0	0	0	0	-97
Grants and subsidies paid to:							
Other local government institutions	32	56	73	51	85	34	53
Tertiary institutions of higher learning	1	0	2	1	2	1	1
Households or individuals	381	88	90	189	491	302	110
Non-profit institutions serving households	3	14	9	6	8	2	5
Other	1 012	298	772	592	661	69	-351
General expenditure:							
Accommodation, travelling and subsistence	119	79	112	106	150	44	31
Advertising, promotions and marketing	121	59	132	114	181	67	60
Audit fees	133	34	155	361	267	-94	134
Bank charges	237	92	135	145	128	-17	-109
Cleaning services	96	14	19	21	123	102	27
Consultancy and professional fees	564	229	656	693	842	149	278
Entertainment costs	8	5	29	14	41	27	33
Fuel and oil	321	207	258	338	498	160	177
Hiring of plant and equipment	713	463	746	684	1 089	405	376
Insurance costs	205	407	440	224	288	64	83
Pharmaceutical	58	6	1	1	1	0	-57
Postal and courier services	47	39	81	83	78	-5	31
Printing and stationery	131	38	42	56	77	21	-54
Rebates for property rates	780	13	2	28	7	-21	-773
Rebates for service charges	221	116	0	0	0	0	-221
Rental of land, buildings and other structures	407	444	313	408	415	7	8
Rental of office equipment	342	88	113	150	175	25	-167
Security services	645	280	195	233	986	753	341
Subscriptions and membership fees	144	209	110	38	202	164	58
Telecommunication services	242	147	196	186	326	140	84
Training and education	106	55	87	98	87	-11	-19
Transport costs	76	51	100	46	79	33	3
Other expenditure	10 065	6 567	11 107	10 594	13 611	3 017	3 546
Surplus	21 517	44 996	35 774	28 487	14 472	-14 015	-7 045
Total expenditure	121 846	133 550	129 958	122 093	125 313	3 220	3 467

* Some figures have been revised.

Table 2 – Consolidated statement of financial performance of municipalities for the quarters ended June 2020, September 2020, December 2020, March 2021 and June 2021: Income – South Africa

Income	June 2020*	September 2020*	December 2020*	March 2021*	June 2021	Quarter-on-quarter difference between Mar. 2021 and Jun. 2021	Year-on-year difference between Jun. 2020 and Jun. 2021
	R million						
Property rates from:							
Residential	10 854	12 351	10 963	11 138	11 377	239	523
Commercial or business	4 413	4 689	3 888	3 980	4 079	99	-334
State	1 006	1 453	1 126	511	485	-26	-521
Other (includes agricultural, municipal, etc.)	877	4 191	1 269	1 506	1 868	362	991
Property rates - penalties imposed and collection charges	88	73	95	92	98	6	10
Service charges							
Sales of water	8 150	9 061	12 046	10 662	11 407	745	3 257
Sales of electricity	26 642	31 803	26 817	27 622	27 287	-335	645
Refuse removal charges	2 885	3 239	3 362	3 374	3 621	247	736
Sewerage and sanitation charges	3 937	4 386	3 699	4 031	7 694	3 663	3 757
Other service charges (e.g. fresh produce market)	0	93	55	75	182	107	182
Interest earned from:							
External investments	1 359	638	1 053	781	1 281	500	-78
Outstanding debtors	1 868	1 520	1 810	2 186	1 606	-580	-262
Dividends received	23	0	0	0	0	0	-23
Fines	1 660	694	1 126	1 264	1 831	567	171
Licences and permits	160	213	281	252	231	-21	71
Income for agency services	567	471	515	639	543	-96	-24
Rental of facilities and equipment	530	564	439	506	1 553	1 047	1 023
Bad debts recovered	7	3	9	5	73	68	66
Public contributions and donations (including PPE)	88	39	141	61	254	193	166
Gains on the disposal of property, plant and equipment	101	61	32	125	222	97	121
Grants and subsidies from:							
National government	11 154	26 805	31 583	23 706	11 679	-12 027	525
Provincial government	473	99	367	499	245	-254	-228
Local government	1	0	0	0	3	3	2
Other	20	5	83	103	68	-35	48
Spent conditional grant	13 668	2 976	4 793	5 385	9 691	4 306	-3 977
Other income	9 441	3 933	6 369	5 113	4 850	-263	-4 591
Deficit	21 874	24 190	18 037	18 477	23 085	4 608	1 211
Total income	121 846	133 550	129 958	122 093	125 313	3 220	3 467

* Some figures have been revised.

Table 3 – Consolidated statement of financial performance of municipalities for rates and general services for the quarters ended June 2020, September 2020, December 2020, March 2021 and June 2021: Expenditure – South Africa

Expenditure	June 2020*	September 2020*	December 2020*	March 2021*	June 2021	Quarter-on-quarter difference between Mar. 2021 and Jun. 2021	Year-on-year difference between Jun. 2020 and Jun. 2021
	R million						
Employee-related costs	17 544	17 529	18 728	18 130	19 047	917	1 503
Remuneration of board of directors/councillors	858	778	843	875	798	-77	-60
Interest paid	1 727	1 155	1 600	2 724	1 883	-841	156
Loss on the disposal of property, plant and equipment	18	2	22	86	213	127	195
Bad debts	3 712	1 603	3 056	3 079	2 896	-183	-816
Contracted services	3 749	2 185	3 870	3 394	4 472	1 078	723
Collection costs	144	89	167	154	163	9	19
Depreciation and amortisation	2 269	1 465	1 859	1 956	2 639	683	370
Impairment loss (PPE)	1	10	12	7	54	47	53
Repairs and maintenance	329	98	147	235	232	-3	-97
Grants and subsidies paid to:							
Other local government institutions	32	20	18	12	11	-1	-21
Tertiary institutions of higher learning	1	0	2	1	2	1	1
Households or individuals	243	20	21	38	376	338	133
Non-profit institutions serving households	3	13	7	5	7	2	4
Other	595	126	555	415	392	-23	-203
General expenditure:							
Accommodation, travelling and subsistence	82	57	70	77	126	49	44
Advertising, promotions and marketing	104	44	87	81	142	61	38
Audit fees	118	29	141	332	243	-89	125
Bank charges	233	89	131	140	124	-16	-109
Cleaning services	37	7	13	9	55	46	18
Consultancy and professional fees	372	141	388	495	492	-3	120
Entertainment costs	8	5	28	13	40	27	32
Fuel and oil	190	92	127	227	311	84	121
Hiring of plant and equipment	214	94	193	238	356	118	142
Insurance costs	149	321	353	172	166	-6	17
Pharmaceutical	56	6	1	1	1	0	-55
Postal and courier services	44	38	80	82	77	-5	33
Printing and stationery	94	32	35	49	65	16	-29
Rebates for property rates	780	13	2	28	7	-21	-773
Rental of land, buildings and other structures	145	169	161	222	179	-43	34
Rental of office equipment	182	45	55	99	112	13	-70
Security services	417	164	140	193	805	612	388
Subscriptions and membership fees	127	202	106	35	192	157	65
Telecommunication services	199	120	165	164	222	58	23
Training and education	84	47	76	92	76	-16	-8
Transport costs	68	25	76	30	44	14	-24
Other expenditure	4 433	2 425	5 847	3 627	5 593	1 966	1 160
Surplus	9 641	31 413	25 073	17 551	6 455	-11 096	-3 186
Total expenditure	49 002	60 671	64 255	55 068	49 068	-6 000	66

* Some figures have been revised.

Table 4 – Consolidated statement of financial performance of municipalities for rates and general services for the quarters ended June 2020, September 2020, December 2020, March 2021 and June 2021: Income – South Africa

Income	June 2020*	September 2020*	December 2020*	March 2021*	June 2021	Quarter-on-quarter difference between Mar. 2021 and Jun. 2021	Year-on-year difference between Jun. 2020 and Jun. 2021
	R million						
Taxes on property							
Property rates from:							
Residential	10 854	12 351	10 963	11 138	11 377	239	523
Commercial or business	4 413	4 689	3 888	3 980	4 079	99	-334
State	1 006	1 453	1 126	511	485	-26	-521
Other (includes agricultural, municipal, etc.)	877	4 191	1 269	1 506	1 868	362	991
Property rates – penalties imposed and collection charges	88	73	95	92	98	6	10
Interest earned from:							
External investments	1 337	618	967	734	1 225	491	-112
Outstanding debtors	966	779	1 163	1 058	854	-204	-112
Dividends received	8	0	0	0	0	0	-8
Fines	1 495	668	1 084	1 231	1 769	538	274
Licences and permits	57	61	111	46	81	35	24
Income for agency services	153	188	105	315	192	-123	39
Rental of facilities and equipment	228	277	220	247	1 269	1 022	1 041
Bad debts recovered	6	1	1	1	1	0	-5
Public contributions and donations (including property, plant and equipment)	4	5	16	9	19	10	15
Gains on the disposal of property, plant and equipment	24	61	25	124	139	15	115
Grants and subsidies from:							
National government	8 180	19 692	23 594	17 371	7 014	-10 357	-1 166
Provincial government	192	0	4	4	0	-4	-192
Local government	1	0	0	0	3	3	2
Other	5	2	0	17	2	-15	-3
Spent conditional grants	4 072	1 532	1 991	2 801	3 356	555	-716
Other income	2 251	2 547	4 795	3 402	2 220	-1 182	-31
Deficit	12 785	11 483	12 838	10 481	13 017	2 536	232
Total income	49 002	60 671	64 255	55 068	49 068	-6 000	66

* Some figures have been revised.

Table 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the quarters ended June 2020, September 2020, December 2020, March 2021 and June 2021: Expenditure – South Africa

Expenditure	June 2020*	September 2020*	December 2020*	March 2021*	June 2021	Quarter-on-quarter difference between Mar. 2021 and Jun. 2021	Year-on-year difference between Jun. 2020 and Jun. 2021
Employee-related costs	9 772	10 195	10 849	9 828	9 687	-141	-85
Interest paid	902	345	739	406	786	380	-116
Loss on disposal of property, plant and equipment	109	3	5	17	52	35	-57
Bad debts	3 509	2 731	1 872	2 747	4 529	1 782	1 020
Contracted services	6 332	3 998	5 228	4 686	6 647	1 961	315
Collection costs	3	23	28	23	30	7	27
Depreciation and amortisation	4 299	3 186	3 548	4 006	4 457	451	158
Impairment loss (PPE)	3	1	0	23	22	-1	19
Repairs and maintenance	1 168	620	685	871	964	93	-204
Bulk purchases:							
Purchases of water	5 423	5 092	7 016	6 402	6 495	93	1 072
Purchases of electricity	21 151	27 348	17 935	18 497	23 877	5 380	2 726
Other bulk purchases	97	0	0	0	0	0	-97
Grants and subsidies paid to:	0	0	0	0	0	0	0
Other local government institutions	0	36	55	39	74	35	74
Tertiary institutions of higher learning	0	0	0	0	0	0	0
Households or individuals	138	68	69	151	115	-36	-23
Non-profit institutions serving households	0	1	2	1	1	0	1
Other	417	172	217	177	269	92	-148
General expenditure:							
Accommodation, travelling and subsistence	37	22	42	29	24	-5	-13
Advertising, promotions and marketing	17	15	45	33	39	6	22
Audit fees	15	5	14	29	24	-5	9
Bank charges	4	3	4	5	4	-1	0
Cleaning services	59	7	6	12	68	56	9
Consultancy and professional fees	192	88	268	198	350	152	158
Entertainment costs	0	0	1	1	1	0	1
Fuel and oil	131	115	131	111	187	76	56
Hiring of plant and equipment	499	369	553	446	733	287	234
Insurance costs	56	86	87	52	122	70	66
Pharmaceutical	2	0	0	0	0	0	-2
Postal and courier services	3	1	1	1	1	0	-2
Printing and stationery	37	6	7	7	12	5	-25
Rebates for service charges	221	116	0	0	0	0	-221
Rental of land, buildings and other structures	262	275	152	186	236	50	-26
Rental of office equipment	160	43	58	51	63	12	-97
Security services	228	116	55	40	181	141	-47
Subscriptions and membership fees	17	7	4	3	10	7	-7
Telecommunication services	43	27	31	22	104	82	61
Training and education	22	8	11	6	11	5	-11
Transport costs	8	26	24	16	35	19	27
Other expenditure	5 632	4 142	5 260	6 967	8 018	1 051	2 386
Surplus	11 876	13 583	10 701	10 936	8 017	-2 919	-3 859
Total expenditure	72 844	72 879	65 703	67 025	76 245	9 220	3 401

* Some figures have been revised.

Table 6 – Consolidated statement of financial performance of municipalities for housing and trading services for the quarters ended June 2020, September 2020, December 2020, March 2021 and June 2021: Income – South Africa

Income	June 2020*	September 2020*	December 2020*	March 2021*	June 2021	Quarter-on-quarter difference between Mar. 2021 and Jun. 2021	Year-on-year difference between Jun. 2020 and Jun. 2021
	R million						
Interest earned from:							
External investments	22	20	86	47	56	9	34
Outstanding debtors	902	741	647	1 128	752	-376	-150
Dividends received	15	0	0	0	0	0	-15
Fines	165	26	42	33	62	29	-103
Licences and permits	103	152	170	206	150	-56	47
Income for agency services	414	283	410	324	351	27	-63
Rental of facilities and equipment	302	287	219	259	284	25	-18
Bad debts recovered	1	2	8	4	72	68	71
Public contributions and donations (including property, plant and equipment)	84	34	125	52	235	183	151
Gains on the disposal of property, plant and equipment	77	0	7	1	83	82	6
Service charges:							
Sales of water	8 150	9 061	12 046	10 662	11 407	745	3 257
Sales of electricity	26 642	31 803	26 817	27 622	27 287	-335	645
Refuse removal charges	2 885	3 239	3 362	3 374	3 621	247	736
Sewerage and sanitation charges	3 937	4 386	3 699	4 031	7 694	3 663	3 757
Other service charges (e.g. fresh produce market)	0	93	55	75	182	107	182
Grants and subsidies from:							
National government	2 974	7 113	7 989	6 335	4 665	-1 670	1 691
Provincial government	281	99	363	495	245	-250	-36
Local government	0	0	0	0	0	0	0
Other	15	3	83	86	66	-20	51
Spent conditional grants	9 596	1 444	2 802	2 584	6 335	3 751	-3 261
Other income	7 190	1 386	1 574	1 711	2 630	919	-4 560
Deficit	9 089	12 707	5 199	7 996	10 068	2 072	979
Total income	72 844	72 879	65 703	67 025	76 245	9 220	3 401

* Some figures have been revised.

Annexure A – Purchases and sales of water

Quarter ended	Purchases		Sales	
	R million	Year-on-year % change	R million	Year-on-year % change
Jun 2016	3 928		7 430	
Sep 2016	4 202		8 082	
Dec 2016	3 088		5 746	
Mar 2017	5 000		9 837	
Jun 2017	4 544	15,7	8 459	13,8
Sep 2017	4 184	-0,4	8 284	2,5
Dec 2017	4 722	52,9	8 828	53,6
Mar 2018	4 625	-7,5	8 923	-9,3
Jun 2018	5 035	10,8	8 916	5,4
Sep 2018	4 667	11,5	9 493	14,6
Dec 2018	5 732	21,4	10 156	15,0
Mar 2019	5 806	25,5	9 167	2,7
Jun 2019	5 502	9,3	8 385	-6,0
Sep 2019	5 437	16,5	10 067	6,0
Dec 2019	6 352	10,8	10 449	2,9
Mar 2020	5 346	-7,9	11 767	28,4
Jun 2020	5 423	-1,4	8 150	-2,8
Sep 2020	5 092	-6,3	9 061	-10,0
Dec 2020	7 016	10,5	12 046	15,3
Mar 2021	6 402	19,8	10 662	-9,4
Jun 2021	6 495	19,8	11 407	40,0

Annexure B – Purchases and sales of electricity

Quarter ended	Purchases		Sales	
	R million	Year-on-year % change	R million	Year-on-year % change
Jun 2016	16 985		22 437	
Sep 2016	19 681		28 397	
Dec 2016	11 179		16 797	
Mar 2017	19 781		28 334	
Jun 2017	16 915	-0,4	23 772	5,9
Sep 2017	20 156	2,4	27 880	-1,8
Dec 2017	15 687	40,3	23 566	40,3
Mar 2018	15 496	-21,7	22 738	-19,8
Jun 2018	17 637	4,3	24 178	1,7
Sep 2018	21 493	6,6	28 378	1,8
Dec 2018	16 835	7,3	24 875	5,6
Mar 2019	16 886	9,0	24 137	6,2
Jun 2019	19 827	12,4	25 785	6,6
Sep 2019	25 579	19,0	29 730	4,8
Dec 2019	18 969	12,7	27 375	10,1
Mar 2020	17 303	2,5	28 193	16,8
Jun 2020	21 151	6,7	26 642	3,3
Sep 2020	27 348	6,9	31 803	7,0
Dec 2020	17 935	-5,5	26 817	-2,0
Mar 2021	18 497	6,9	27 622	3,7
Jun 2021	23 877	12,9	27 287	2,4

Annexure C – Top 130 municipalities in terms of total expenditure

Rank based on total expenditure	Municipality	Type	Category	Province
1	City of Johannesburg MM	Metro	A	Gauteng
2	City of Cape Town MM	Metro	A	Western Cape
3	eThekweni MM	Metro	A	KwaZulu-Natal
4	Ekurhuleni MM	Metro	A	Gauteng
5	City of Tshwane MM	Metro	A	Gauteng
6	Nelson Mandela Bay MM	Metro	A	Eastern Cape
7	Mangaung MM	Metro	A	Free State
8	Emfuleni LM	Secondary City / Top 19	B	Gauteng
9	Buffalo City MM	Metro	A	Eastern Cape
10	The Msunduzi LM	Secondary City / Top 19	B	KwaZulu-Natal
11	Rustenburg LM	Secondary City / Top 19	B	North West
12	Polokwane LM	Secondary City / Top 19	B	Limpopo
13	City of Mbombela LM	Secondary City / Top 19	B	Mpumalanga
14	Emalahleni (MP) LM	Secondary City / Top 19	B	Mpumalanga
15	Matjhabeng LM	Secondary City / Top 19	B	Free State
16	Mogale City LM	Secondary City / Top 19	B	Gauteng
17	City of Matlosana LM	Secondary City / Top 19	B	North West
18	City of uMhlathuze LM	Secondary City / Top 19	B	KwaZulu-Natal
19	Newcastle LM	Secondary City / Top 19	B	KwaZulu-Natal
20	Madibeng LM	Secondary City / Top 19	B	North West
21	Drakenstein LM	Secondary City / Top 19	B	Western Cape
22	Rand West LM	Non-metro	B	Gauteng
23	Govan Mbeki LM	Secondary City / Top 19	B	Mpumalanga
24	Sol Plaatje LM	Secondary City / Top 19	B	Northern Cape
25	George LM	Secondary City / Top 19	B	Western Cape
26	JB Marks LM	Secondary City / Top 19	B	North West
27	Merafong City LM	Non-metro	B	Gauteng
28	O.R. Tambo DM	District	C	Eastern Cape
29	Amathole DM	District	C	Eastern Cape
30	Steve Tshwete LM	Secondary City / Top 19	B	Mpumalanga
31	Vhembe DM	District	C	Limpopo
32	Stellenbosch LM	Secondary City / Top 19	B	Western Cape
33	KwaDukuza LM	Non-metro	B	KwaZulu-Natal
34	King Sabata Dalindyebo LM	Non-metro	B	Eastern Cape
35	Mopani DM	District	C	Limpopo
36	Greater Tzaneen LM	Non-metro	B	Limpopo
37	Chris Hani DM	District	C	Eastern Cape
38	Bushbuckridge LM	Non-metro	B	Mpumalanga
39	Midvaal LM	Non-metro	B	Gauteng
40	Ugu DM	District	C	KwaZulu-Natal
41	Mogalakwena LM	Non-metro	B	Limpopo
42	Ray Nkonyeni LM	Non-metro	B	KwaZulu-Natal
43	Metsimaholo LM	Non-metro	B	Free State
44	Saldanha Bay LM	Non-metro	B	Western Cape

Annexure C – Top 130 municipalities in terms of total expenditure (continued)

Rank based on total expenditure	Municipality	Type	Category	Province
45	Overstrand LM	Non-metro	B	Western Cape
46	Sekhukhune DM	District	C	Limpopo
47	Breede Valley LM	Non-metro	B	Western Cape
48	Lekwa LM	Non-metro	B	Mpumalanga
49	Makhado LM	Non-metro	B	Limpopo
50	Mossel Bay LM	Non-metro	B	Western Cape
51	Moses Kotane LM	Non-metro	B	North West
52	Mahikeng LM	Non-metro	B	North West
53	Fetakgomo/Greater Tubatse LM	Non-metro	B	Limpopo
54	Alfred Duma LM	Non-metro	B	KwaZulu-Natal
55	Moqhaka LM	Non-metro	B	Free State
56	Dihlabeng LM	Non-metro	B	Free State
57	Nkomazi LM	Non-metro	B	Mpumalanga
58	Msukaligwa LM	Non-metro	B	Mpumalanga
59	Ngwathe LM	Non-metro	B	Free State
60	King Cetshwayo DM	District	C	KwaZulu-Natal
61	UMgungundlovu DM	District	C	KwaZulu-Natal
62	Knysna LM	Non-metro	B	Western Cape
63	Lesedi LM	Non-metro	B	Gauteng
64	Mookgopong/Modimolle LM	Non-metro	B	Limpopo
65	Maluti-A-Phofung LM	Non-metro	B	Free State
66	Mkhondo LM	Non-metro	B	Mpumalanga
67	Kouga LM	Non-metro	B	Eastern Cape
68	Enoch Mgijima LM	Non-metro	B	Eastern Cape
69	Thembisile Hani LM	Non-metro	B	Mpumalanga
70	Capricorn DM	District	C	Limpopo
71	Dawid Kruiper LM	Non-metro	B	Northern Cape
72	Uthukela DM	District	C	KwaZulu-Natal
73	iLembe DM	District	C	KwaZulu-Natal
74	Ngaka Modiri Molema DM	District	C	North West
75	Zululand DM	District	C	KwaZulu-Natal
76	Langeberg LM	Non-metro	B	Western Cape
77	Thulamela LM	Non-metro	B	Limpopo
78	Oudtshoorn LM	Non-metro	B	Western Cape
79	Swartland LM	Non-metro	B	Western Cape
80	Bitou LM	Non-metro	B	Western Cape
81	Joe Gqabi DM	District	C	Eastern Cape
82	Setsoto LM	Non-metro	B	Free State
83	Umkhanyakude DM	District	C	KwaZulu-Natal
84	Thaba Chweu LM	Non-metro	B	Mpumalanga
85	Dr JS Moroka LM	Non-metro	B	Mpumalanga
86	Moretele LM	Non-metro	B	North West
87	Witzenberg LM	Non-metro	B	Western Cape
88	Greater Giyani LM	Non-metro	B	Limpopo
89	Ba-Phalaborwa LM	Non-metro	B	Limpopo
90	Lephalale LM	Non-metro	B	Limpopo

Annexure C – Top 130 municipalities in terms of total expenditure (concluded)

Rank based on total expenditure	Municipality	Type	Category	Province
91	Dr Ruth Segomotsi Mompati DM	District	C	North West
92	Abaqulusi LM	Non-metro	B	KwaZulu-Natal
93	Inkosi Langalibalele LM	Non-metro	B	KwaZulu-Natal
94	Elias Motsoaledi LM	Non-metro	B	Limpopo
95	Harry Gwala DM	District	C	KwaZulu-Natal
96	Makana LM	Non-metro	B	Eastern Cape
97	Alfred Nzo DM	District	C	Eastern Cape
98	Victor Khanye LM	Non-metro	B	Mpumalanga
99	Ditsobotla LM	Non-metro	B	North West
100	Theewaterskloof LM	Non-metro	B	Western Cape
101	Makhuduthamaga LM	Non-metro	B	Limpopo
102	Chief Albert Luthuli LM	Non-metro	B	Mpumalanga
103	Bela-Bela LM	Non-metro	B	Limpopo
104	Lepelle-Nkumpi LM	Non-metro	B	Limpopo
105	Sedibeng DM	District	C	Gauteng
106	uMngeni LM	Non-metro	B	KwaZulu-Natal
107	Umzinyathi DM	District	C	KwaZulu-Natal
108	Gert Sibande DM	District	C	Mpumalanga
109	Umzimvubu LM	Non-metro	B	Eastern Cape
110	Maquassi Hills LM	Non-metro	B	North West
111	Ga-Segonyana LM	Non-metro	B	Northern Cape
112	uMlalazi LM	Non-metro	B	KwaZulu-Natal
113	Dr Beyers Naude LM	Non-metro	B	Eastern Cape
114	Nala LM	Non-metro	B	Free State
115	Gamagara LM	Non-metro	B	Northern Cape
116	Nketoana LM	Non-metro	B	Free State
117	Hessequa LM	Non-metro	B	Western Cape
118	Nkangala DM	District	C	Mpumalanga
119	Mantsopa LM	Non-metro	B	Free State
120	West Rand DM	District	C	Gauteng
121	Raymond Mhlaba LM	Non-metro	B	Eastern Cape
122	Garden Route DM	District	C	Western Cape
123	Ulundi LM	Non-metro	B	KwaZulu-Natal
124	Naledi LM	Non-metro	B	North West
125	Cape Winelands DM	District	C	Western Cape
126	Musina LM	Non-metro	B	Limpopo
127	Kopanong LM	Non-metro	B	Free State
128	Matatiele LM	Non-metro	B	Eastern Cape
129	West Coast DM	District	C	Western Cape
130	Dr. Pixley Ka Isaka Seme LM	Non-metro	B	Mpumalanga

Notes

Forthcoming issue	Issue	Expected release date										
	September 2021	December 2021										
Purpose of survey	The <i>Quarterly financial statistics of selected municipalities</i> (QFSSM) (statistical release P9110.1) is a quarterly survey that obtains financial information from those institutions determined to be municipalities in terms of the Local Government Municipal Structures Act, 1988 (Act No. 117 of 1998). The results of the survey are used to compile estimates of national accounts in order to determine the gross domestic product (GDP) and its components; by the fiscal and monetary authorities for policy formulation; and for the analysis of local government finances.											
Response rates	<table border="0"> <tr> <td>June 2020 quarter:</td> <td>82% (of 130)</td> </tr> <tr> <td>September 2020 quarter:</td> <td>100% (of 130)</td> </tr> <tr> <td>December 2020 quarter:</td> <td>100% (of 130)</td> </tr> <tr> <td>March 2021 quarter:</td> <td>100% (of 130)</td> </tr> <tr> <td>June 2021 quarter:</td> <td>99% (of 130)</td> </tr> </table>		June 2020 quarter:	82% (of 130)	September 2020 quarter:	100% (of 130)	December 2020 quarter:	100% (of 130)	March 2021 quarter:	100% (of 130)	June 2021 quarter:	99% (of 130)
June 2020 quarter:	82% (of 130)											
September 2020 quarter:	100% (of 130)											
December 2020 quarter:	100% (of 130)											
March 2021 quarter:	100% (of 130)											
June 2021 quarter:	99% (of 130)											
Imputations	Imputation was performed for one municipality whose response was not usable.											
Cautionary note	The <i>Quarterly financial statistics of selected municipalities</i> (QFSSM) survey provides quarterly updates based on preliminary figures from municipalities. For a more complete report please refer to the annual <i>Financial census of municipalities</i> (statistical release P9114), in which most results are based on audited figures.											
	Implementation of Municipal Standard Chart of Accounts (mSCOA)											
	The implementation of mSCOA resulted in some municipalities experiencing difficulties with their newly upgraded or acquired systems. Amongst others the following are the most common issues:											
	<ul style="list-style-type: none"> i. Municipalities not being able to integrate their reporting systems (such as payrolls and municipal systems into the newly upgraded mSCOA-compliant system). ii. Municipalities struggling and being behind with the capturing of figures into the new systems – this is mainly a problem for municipalities which had to move to a new system altogether. 											
	Stats SA is working with the affected few municipalities and other stakeholders to address the issues described above. Preliminary data for the latest quarter should be treated with particular care (see explanatory note 7 below: Revised figures).											

Explanatory notes

- Introduction** 1 The purpose of the quarterly financial statistics survey of selected municipalities is to provide stakeholders with information for allowing analysis and assessment of the state of local government finances.
- This publication contains estimates for the quarters ended June 2020, September 2020, December 2020, March 2021 and June 2021. The survey is designed to obtain financial information of local government institutions relating to:
- the consolidated statement of financial performance of municipalities;
 - 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.
- Survey methodology and design** 2 With effect from the September 2020 quarter, Stats SA has conducted a quarterly survey which focuses on the largest 130 municipalities, which are metropolitan municipalities, secondary cities, other large local municipalities and district municipalities (see Annexure C on page 10 for a full list of these municipalities). The ranking of municipalities from largest to smallest was done in terms of total expenditure of each municipality from the 2017/2018 annual financial statements. This quarterly survey represents approximately 85 percent of the total value when the full scope of municipalities is surveyed. Data for the 130 municipalities are available with effect from September 2007. A similar survey called *Financial Census of Municipalities* (P9114) inclusive of the other municipalities is conducted annually.
- Scope of the survey** 3 This survey covers quarterly financial information of 130 selected municipalities as indicated above (note 2). This new scope was part of the population of 257 municipalities collected, processed, analysed and published as *Quarterly Financial Statistics of Municipalities* (P9110), hence the availability of comparable information for it.
- Classification and accounting standards** 4 For the purposes of classification of local government institutions according to activities Statistics South Africa (Stats SA) used the *Standard Industrial Classification of All Economic Activities* (SIC), Fifth Edition, Report No.09-90-02 of January 1993. Activities of local government institutions also adhere to the accounting standards and requirements in terms of the Generally Recognised Accounting Practice (GRAP).
- The Municipal Standard Chart of Accounts (mSCOA) was initially rolled out (piloted–tested) in 2016 in some municipalities. mSCOA has since been implemented in all municipalities from the beginning of the 2017 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.
- Survey methodology and design** 5 The statistical unit for the collection of information is the municipality.
- Imputation** 6 The historical method is used to impute for non-response. According to this method previous information is used to arrive at current figures after being appraised for its suitability.
- Revised figures** 7 Estimates for the current quarter are preliminary. Figures will be revised if respondents report revisions or corrections to their figures and also if the data were received late by Stats SA (after the cut-off date for submitting their questionnaires).
- Rounding off figures** 8 The figures in the tables have been rounded off to the nearest digit shown and as a result there may be slight discrepancies between the sums of the constituent items and the totals shown.

Related publications

- 9** Users may wish to refer to the following Stats SA publications:
- P9110 *Quarterly financial statistics of municipalities (discontinued);*
 - P9101 *Capital expenditure of the public sector;*
 - P9114 *Financial census of municipalities;*
 - P9119.4 *Financial statistics of consolidated general government;*
 - P0441 *Gross domestic product; and*
 - P0277 *Quarterly employment statistics.*

Symbols and abbreviations used

- 10**
- GRAP Generally Recognised Accounting Practice
mSCOA Municipal Standard Chart of Accounts
QES Quarterly Employment Statistics
SIC Standard Industrial Classification of All Economic Activities
Stats SA Statistics South Africa
0 Nil or not applicable

Glossary of the selected terms

Consolidated statement of financial performance	The aggregate or consolidated statement of financial performance (previously referred to as income statement) reports the institution's financial performance during a specific period in time. This statement covers all the revenue and expenditure of an entity over a specific period in time.
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).
District municipality	District municipality refers to a municipality that has a municipal executive and legislative authority in an area that includes more than one municipality and which is described in section 155(1) of the Constitution as a category C municipality. Refer to the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998).
Employee-related costs	<p>Employee-related costs include payment to full-time and part-time employees irrespective of whether the remuneration is paid out of revenue capital or any other account.</p> <p>Employee-related costs also include:</p> <ul style="list-style-type: none">• basic compensation;• allowances;• contributions to other benefit funds of employees such as medical aid, pension fund contributions, group life, etc. (excluding unemployment insurance and workmen's compensation, etc. which may be looked upon as a form of insurance and would appear under general expenditure) and other benefits such as housing subsidies; and• uniform and clothing allowances (clothing, boots, overalls etc. supplied to uniformed employees). <p>Also refer to the Quarterly employment statistics (QES – P9027), which measures employment and gross earnings of all employees on a given municipal payroll.</p>
General expenditure	The following are included in general expenditure: accommodation, travelling and subsistence; advertising; audit fees; bank charges; cleaning services; consultancy fees; fuel and oil; hiring of plant and equipment; insurance costs; membership fees; pharmaceutical expenses; postage and stamps; printing and stationery; security fees; rental of land, buildings and other structures; rental of office equipment; telecommunication services; training and education; and transport costs.
Housing services	Housing includes all activities associated with the municipal provision of housing.
Local municipality	Local municipality refers to municipalities that share municipal executive and legislative authority in its area with a district municipality within whose area it falls that is described in section 155(1) of the Constitution as a category B municipality. Refer to the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998).

Metropolitan municipality	Metropolitan municipality refers to an institution that has municipal executive and legislative authority in an area that includes more than one municipality and which is described in section 155(1) of the Constitution as a category A municipality. Refer to the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998).
Municipality	Municipality is a generic term describing the 'unit' of government in the local spheres responsible for local government in a geographically demarcated area and includes district, local and metropolitan municipalities. A municipality is an institution consisting of a municipal council (elected political representatives) and the municipal administration (appointed officials). Refer to the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998).
Other expenditure	The following are included in other expenditure: <ul style="list-style-type: none">• departmental charges/fees;• books and magazines;• consumables;• licences and trade licences;• workshops;• refreshments; and• sundries.
Rates and general services	Rates and general services refer to municipal services that are not economically self-supporting and are financed by imposing assessment and other rates the receipt of subsidies and other contributions. This includes ambulance services, fire control (or fire-fighting), health services (clinics, old-age homes), roads and storm water drainage, parks and recreation (libraries, cultural activities, museums, sport administration, community halls, swimming pools, sports grounds, nature reserves, etc.), sewerage and cleansing, traffic (licensing offices) and other services (city engineers, administration, personnel, legal services, city treasurer, etc.).
Repairs and maintenance	Repairs and maintenance include all expenditure on repairs and maintenance of the various assets of the municipality. Where considered necessary the cost of repairs in respect of the various types of assets, e.g. buildings, plant, may be subdivided. Where repairs and maintenance have been charged to a 'provision for repairs account' the actual expenditure incurred during the current year has been reflected under this subdivision and the amount chargeable to the 'provision for repairs' is reflected as a deduction from the actual cost. Any balance of expenditure still remaining is treated as a charge against the current year.
Trading services	Trading services are services for which the tariffs are determined in such a way that the provision of the service should yield a trading profit (market-related goods and services). These include waste management (refuse removal, solid waste disposal (landfill sites), street cleaning, recycling etc.), waste water management (sewerage, storm water management and public toilets), water (water distribution, water storage, etc.), electricity (electricity distribution, electricity generation, street lighting, etc.) etc.

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