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## STATISTICAL RELEASE

P9110.1

# Quarterly financial statistics of selected municipalities

December 2021

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**Please note:**

This Quarterly financial statistics of selected municipalities (QFSSM) - P9110.1 publication is based on the Municipal Standard Chart of Accounts (mSCOA) classification. See explanatory note no. 4 on page 16 and Annexure D for more information.

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**Key findings**

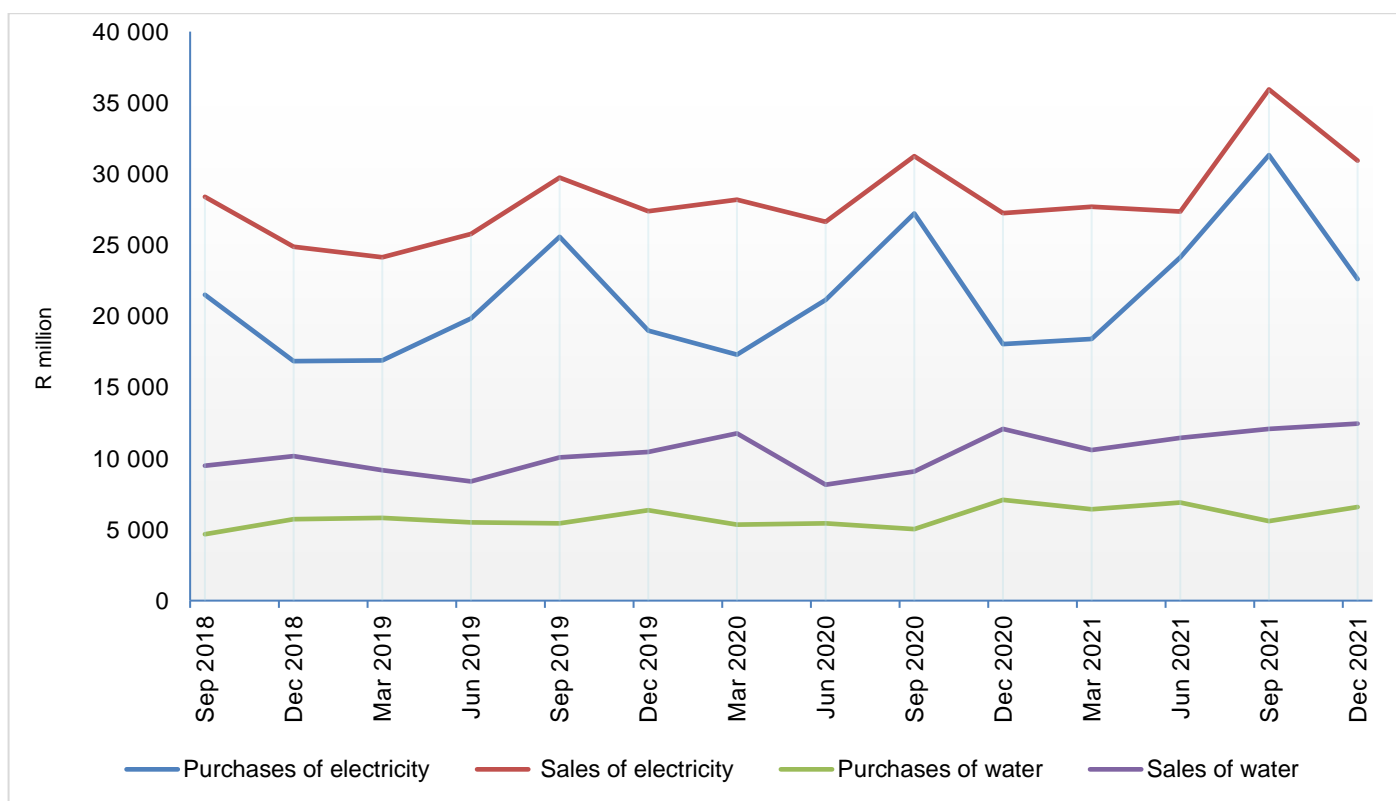
**Table A – Purchases and sales of water and electricity**

Item	Quarter ended				
	Dec-20*	Mar-21*	Jun-21*	Sep-21*	Dec-21
	Year-on-year % change				
Purchases of water	11,5	20,1	27,3	11,4	-7,1
Sales of water	15,4	-10,0	40,4	33,0	3,2
Purchases of electricity	-4,9	6,4	14,1	15,1	25,3
Sales of electricity	-0,5	-1,8	2,7	15,0	13,6

\*Some figures have been revised.

Table A shows annual growth rates in the purchases and sales of water and electricity. From the December 2020 quarter to the December 2021 quarter, purchases of water decreased by 7,1% while sales of water increased by 3,2%. Purchases and sales of electricity increased by 25,3% and 13,6% respectively over the same period.

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



**Risenga Maluleke**  
**Statistician-General**

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

Expenditure	December 2020*	March 2021*	June 2021*	September 2021*	December 2021	Quarter-on-quarter difference between Sep. 2021 and Dec. 2021	Year-on-year difference between Dec. 2020 and Dec. 2021
	R million						
Employee-related costs	29 547	27 971	27 877	26 766	32 156	5 390	2 609
Remuneration of councillors	845	853	786	794	799	5	-46
Finance costs	2 338	3 117	2 679	1 785	2 206	421	-132
Loss on disposal of assets	26	108	263	30	15	-15	-11
Debt impairment	4 963	5 909	7 383	4 462	4 693	231	-270
<b>Contracted services:</b>							
Consultants and professional services	1 191	1 008	1 489	913	1 481	568	290
Contractors	6 622	6 222	8 883	3 684	6 161	2 477	-461
Outsourced services	3 047	2 727	4 315	2 409	4 150	1 741	1 103
<b>Operating leases:</b>							
Buildings and infrastructure	388	419	437	553	369	-184	-19
Computer, furniture and office equipment	89	139	110	50	73	23	-16
Transport assets, machinery and equipment	1 178	730	1 149	589	894	305	-284
Other operating leases	6	4	17	74	83	9	77
Inventory consumed	871	901	1 208	1 457	2 467	1 010	1 596
Depreciation, amortisation and impairment	5 352	6 043	6 998	5 129	6 634	1 505	1 282
<b>Bulk purchases:</b>							
Purchases of water	7 082	6 422	6 906	5 598	6 578	980	-504
Purchases of electricity	18 032	18 402	24 131	31 320	22 600	-8 720	4 568
Other bulk purchases	0	0	0	0	0	0	0
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	73	65	85	47	64	17	-9
Tertiary institutions of higher learning	2	1	2	0	1	1	-1
Households or individuals	91	189	151	177	282	105	191
Non-profit institutions	9	6	6	11	8	-3	-1
Other transfers and subsidies	477	868	600	369	451	82	-26
<b>Operational costs:</b>							
Advertising, publicity and marketing	118	129	184	59	126	67	8
Bank charges, facility and card fees	135	144	125	139	133	-6	-2
Communication	179	211	331	169	211	42	32
Courier and delivery services	82	80	80	26	33	7	-49
Entertainment costs	26	17	41	2	9	7	-17
External audit fees	156	342	291	53	396	343	240
Hire charges	248	267	280	135	267	132	19
Insurance underwriting	432	252	289	720	503	-217	71
Printing, publications and books	43	57	77	51	49	-2	6
Professional bodies, membership and subscriptions	112	42	185	163	112	-51	0
Transport costs	123	37	90	8	14	6	-109
Travel and subsistence	114	107	135	93	101	8	-13
Wet fuel	257	341	488	193	378	185	121
Other operational costs	3 068	2 078	3 283	3 454	4 215	761	1 147
Other expenditure	4 695	7 201	7 203	2 286	3 050	764	-1 645
Taxation	0	0	0	0	0	0	0
Surplus	38 545	28 455	15 205	49 453	31 227	-18 226	-7 318
<b>Total expenditure</b>	<b>130 562</b>	<b>121 864</b>	<b>123 762</b>	<b>143 221</b>	<b>132 989</b>	<b>-10 232</b>	<b>2 427</b>

\* Some figures have been revised.

Quarterly financial statistics of selected municipalities, December 2021

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

Revenue	December 2020*	March 2021*	June 2021*	September 2021*	December 2021	Quarter-on-quarter difference between Sep. 2021 and Dec. 2021	Year-on-year difference between Dec. 2020 and Dec. 2021
	R million						
<b>Property rates from:</b>							
Residential	11 020	11 069	11 448	14 644	10 341	-4 303	-679
Commercial or business	3 950	3 970	4 089	6 303	6 884	581	2 934
State	1 169	496	497	1 078	950	-128	-219
Other (includes agricultural, municipal etc.)	1 282	1 511	1 867	1 168	1 231	63	-51
Property rates - penalties imposed and collection charges	98	64	125	18	27	9	-71
<b>Service charges:</b>							
Sales of water	12 061	10 594	11 439	12 074	12 442	368	381
Sales of electricity	27 229	27 697	27 350	35 935	30 929	-5 006	3 700
Refuse removal charges	3 397	3 351	3 633	3 388	3 370	-18	-27
Sewerage and sanitation charges	3 869	3 876	7 705	4 842	4 786	-56	917
Other service charges (e.g. fresh produce market)	55	75	182	133	259	126	204
<b>Interest on:</b>							
Investments	1 065	791	1 257	562	677	115	-388
Receivables	1 856	2 184	1 641	1 746	2 147	401	291
Dividends	0	0	0	2	2	0	2
Fines, penalties and forfeits	1 128	1 265	1 834	557	861	304	-267
Licences and permits	282	253	229	188	229	41	-53
Agency services	614	739	637	605	795	190	181
Rental	438	511	566	485	499	14	61
Sales of goods and rendering of services	378	290	487	448	614	166	236
Gains on the disposal of assets	35	125	221	24	49	25	14
<b>Government transfers and subsidies received:</b>							
Capital	5 303	6 294	9 031	3 517	7 011	3 494	1 708
Operational	32 264	23 602	11 288	28 886	21 649	-7 237	-10 615
Other transfers and subsidies (incl. contributions and donations)	257	149	325	1 114	1 229	115	972
Operational revenue	6 274	4 848	4 451	3 547	3 947	400	-2 327
Deficit	16 538	18 110	23 460	21 957	22 061	104	5 523
<b>Total revenue</b>	<b>130 562</b>	<b>121 864</b>	<b>123 762</b>	<b>143 221</b>	<b>132 989</b>	<b>-10 232</b>	<b>2 427</b>

\* Some figures have been revised.

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

Expenditure	December 2020*	March 2021*	June 2021*	September 2021*	December 2021	Quarter-on-quarter difference between Sep. 2021 and Dec. 2021	Year-on-year difference between Dec. 2020 and Dec. 2021
	R million						
Employee-related costs	18 675	18 181	18 137	17 291	20 688	3 397	2 013
Remuneration of councillors	845	853	786	794	799	5	-46
Finance costs	1 599	2 723	1 880	1 213	1 215	2	-384
Loss on disposal of assets	22	86	211	16	9	-7	-13
Debt impairment	3 079	3 079	2 857	1 721	1 967	246	-1 112
<b>Contracted services:</b>							
Consultants and professional services	792	693	957	654	1 007	353	215
Contractors	2 589	2 207	3 093	981	1 939	958	-650
Outsourced services	1366	1295	2 212	1229	1 953	724	587
<b>Operating leases:</b>							
Buildings and infrastructure	183	193	145	189	136	-53	-47
Computer, furniture and office equipment	49	102	76	31	64	33	15
Transport assets, machinery and equipment	496	319	459	201	306	105	-190
Other operating leases	5	4	16	34	40	6	35
Inventory consumed	299	246	419	393	601	208	302
Depreciation, amortisation and impairment	1 809	2 031	2 684	1 722	1 929	207	120
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	18	12	11	21	23	2	5
Tertiary institutions of higher learning	2	1	2	0	1	1	-1
Households	22	38	36	47	56	9	34
Non-profit institutions	7	5	5	11	8	-3	1
Other transfers and subsidies paid	247	715	328	305	339	34	92
<b>Operational costs:</b>							
Advertising, publicity and marketing	72	96	141	48	96	48	24
Bank charges, facility and card fees	131	140	121	135	127	-8	-4
Communication	148	189	227	140	178	38	30
Courier and delivery services	81	79	79	26	28	2	-53
Entertainment	25	16	40	2	9	7	-16
External audit fees	141	313	267	46	354	308	213
Hire charges	52	68	90	61	74	13	22
Insurance underwriting	346	201	167	640	415	-225	69
Printing, publications and books	36	50	64	46	39	-7	3
Professional bodies, membership and subscriptions	110	37	175	158	108	-50	-2
Transport	93	28	58	5	9	4	-84
Travel and subsistence	72	78	111	65	67	2	-5
Wet fuel	123	228	301	127	203	76	80
Other operational costs	1 541	1 192	1 967	2 028	2 401	373	860
Other expenditure	2 613	2 182	3 062	693	819	126	-1 794
Taxation	0	0	0	0	0	0	0
Surplus	27 016	17 550	6 419	33 063	19 847	-13 216	-7 169
<b>Total expenditure</b>	<b>64 704</b>	<b>55 230</b>	<b>47 603</b>	<b>64 136</b>	<b>57 854</b>	<b>-6 282</b>	<b>-6 850</b>

\* Some figures have been revised.

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

Revenue	December 2020*	March 2021*	June 2021*	September 2021*	December 2021	Quarter-on-quarter difference between Sep. 2021 and Dec. 2021	Year-on-year difference between Dec. 2020 and Dec. 2021
	R million						
<b>Property rates from:</b>							
Residential	11 020	11 069	11 448	14 644	10 341	-4 303	-679
Commercial or business	3 950	3 970	4 089	6 303	6 884	581	2 934
State	1 169	496	497	1 078	950	-128	-219
Other (includes agricultural, municipal etc.)	1 282	1 511	1 867	1 168	1 231	63	-51
Property rates - penalties imposed and collection charges	98	64	125	18	27	9	-71
<b>Interest on:</b>							
Investments	979	744	1 201	523	633	110	-346
Receivables	1 202	1 015	881	950	1 087	137	-115
Dividends	0	0	0	2	2	0	2
Fines, penalties and forfeits	1 085	1 231	1 771	540	831	291	-254
Licences and permits	111	48	78	65	82	17	-29
Agency services	104	312	190	292	395	103	291
Rental	219	252	282	246	250	4	31
Sales of goods and rendering of services	226	181	261	283	284	1	58
Gains on the disposal of assets	28	124	138	21	44	23	16
<b>Government transfers and subsidies received:</b>							
Capital	1 777	3 156	3 177	2 099	2 429	330	652
Operational	24 469	17 291	6 973	21 161	15 811	-5 350	-8 658
Other transfers and subsidies (incl. contributions and donations)	30	14	23	1 022	1 018	-4	988
Operational revenue	4 802	3 288	1 980	2 553	2 705	152	-2 097
Deficit	12 153	10 464	12 622	11 168	12 850	1 682	697
<b>Total revenue</b>	<b>64 704</b>	<b>55 230</b>	<b>47 603</b>	<b>64 136</b>	<b>57 854</b>	<b>-6 282</b>	<b>-6 850</b>

\* Some figures have been revised.

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

Expenditure	December 2020*	March 2021*	June 2021*	September 2021*	December 2021	Quarter-on-quarter difference between Sep. 2021 and Dec. 2021	Year-on-year difference between Dec. 2020 and Dec. 2021
Employee-related costs	10 872	9 790	9 740	9 475	11 468	1 993	596
Finance costs	739	394	799	572	991	419	252
Loss on disposal of assets	4	22	52	14	6	-8	2
Debt impairment	1 884	2 830	4 526	2 741	2 726	-15	842
<b>Contracted services:</b>							
Consultancy and professional fees	399	315	532	259	474	215	75
Contractors	4 033	4 015	5 790	2 703	4 222	1 519	189
Outsourced services	1 681	1 432	2 103	1 180	2 197	1 017	516
<b>Operating leases:</b>							
Buildings and infrastructure	205	226	292	364	233	-131	28
Computer, furniture and office equipment	40	37	34	19	9	-10	-31
Transport assets, machinery and equipment	682	411	690	388	588	200	-94
Other operating leases	1	0	1	40	43	3	42
Inventory consumed	572	655	789	1 064	1 866	802	1 294
Depreciation, amortisation and impairment loss	3 543	4 012	4 314	3 407	4 705	1 298	1 162
<b>Bulk purchases:</b>							
Purchases of water	7 082	6 422	6 906	5 598	6 578	980	-504
Purchases of electricity	18 032	18 402	24 131	31 320	22 600	-8 720	4 568
Other bulk purchases	0	0	0	0	0	0	0
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	55	53	74	26	41	15	-14
Tertiary institutions of higher learning	0	0	0	0	0	0	0
Households	69	151	115	130	226	96	157
Non-profit institutions	2	1	1	0	0	0	-2
Other grants paid	230	153	272	64	112	48	-118
<b>Operational costs:</b>							
Advertising, promotions and marketing	46	33	43	11	30	19	-16
Bank charges, facility and card fees	4	4	4	4	6	2	2
Communication	31	22	104	29	33	4	2
Courier and delivery services	1	1	1	0	5	5	4
Entertainment	1	1	1	0	0	0	-1
External audit fees	15	29	24	7	42	35	27
Hire charges	196	199	190	74	193	119	-3
Insurance underwriting	86	51	122	80	88	8	2
Printing, publications and books	7	7	13	5	10	5	3
Professional bodies, membership and subscriptions	2	5	10	5	4	-1	2
Transport	30	9	32	3	5	2	-25
Travel and subsistence	42	29	24	28	34	6	-8
Wet fuel	134	113	187	66	175	109	41
Other operational costs	1 527	886	1 316	1 426	1 814	388	287
Other expenditure	2 082	5 019	4 141	1 593	2 231	638	149
Taxation	0	0	0	0	0	0	0
Surplus	11 529	10 905	8 786	16 390	11 380	-5 010	-149
<b>Total expenditure</b>	<b>65 858</b>	<b>66 634</b>	<b>76 159</b>	<b>79 085</b>	<b>75 135</b>	<b>-3 950</b>	<b>9 277</b>

\* Some figures have been revised.



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

Revenue	December 2020*	March 2021*	June 2021*	September 2021*	December 2021	Quarter-on-quarter difference between Sep. 2021 and Dec. 2021	Year-on-year difference between Dec. 2020 and Dec. 2021
	R million						
<b>Interest on:</b>							
Investments	86	47	56	39	44	5	-42
Receivables	654	1 169	760	796	1 060	264	406
Dividends	0	0	0	0	0	0	0
Fines, penalties and forfeits	43	34	63	17	30	13	-13
Licences and permits	171	205	151	123	147	24	-24
Agency services	510	427	447	313	400	87	-110
Rental	219	259	284	239	249	10	30
Sales of goods and rendering of services	152	109	226	165	330	165	178
Gains on the disposal of assets	7	1	83	3	5	2	-2
<b>Service charges:</b>							
Sales of water	12 061	10 594	11 439	12 074	12 442	368	381
Sales of electricity	27 229	27 697	27 350	35 935	30 929	-5 006	3 700
Refuse removal charges	3 397	3 351	3 633	3 388	3 370	-18	-27
Sewerage and sanitation charges	3 869	3 876	7 705	4 842	4 786	-56	917
Other service charges (e.g. fresh produce market)	55	75	182	133	259	126	204
<b>Government transfers and subsidies received:</b>							
Capital	3 526	3 138	5 854	1 418	4 582	3 164	1 056
Operational	7 795	6 311	4 315	7 725	5 838	-1 887	-1 957
Other transfers and subsidies (incl. contributions and donations)	227	135	302	92	211	119	-16
Operational revenue	1 472	1 560	2 471	994	1 242	248	-230
Deficit	4 385	7 646	10 838	10 789	9 211	-1 578	4 826
<b>Total revenue</b>	<b>65 858</b>	<b>66 634</b>	<b>76 159</b>	<b>79 085</b>	<b>75 135</b>	<b>-3 950</b>	<b>9 277</b>

\* 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	5 026	-7,6	9 081	-9,8
Dec 2020	7 082	11,5	12 061	15,4
Mar 2021	6 422	20,1	10 594	-10,0
Jun 2021	6 906	27,3	11 439	40,4
Sep 2021	5 598	11,4	12 074	33,0
Dec 2021	6 578	-7,1	12 442	3,2

**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	27 213	6,4	31 237	5,1
Dec 2020	18 032	-4,9	27 229	-0,5
Mar 2021	18 402	6,4	27 697	-1,8
Jun 2021	24 131	14,1	27 350	2,7
Sep 2021	31 320	15,1	35 935	15,0
Dec 2021	22 600	25,3	30 929	13,6

**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	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

**Annexure D – Changes brought about by mSCOA classification**

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

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

<b>Revenue</b>	
<b>Pre-mSCOA</b>	<b>mSCOA classification</b>
<b>Property rates from:</b>	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
<b>Service charges:</b>	No change
Sales of water	No change
Sales of electricity	No change
Refuse removal charges	No change
Sewerage and sanitation charges	No change
Other service charges (e.g. fresh produce market)	No change
<b>Interest earned from:</b>	<b>Interest on:</b>
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
<b>Grants and subsidies from:</b>	<b>Government transfers and subsidies received:</b>
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
<b>Total income</b>	<b>Total revenue</b>



## Notes

<b>Forthcoming issue</b>	<b>Issue</b>	<b>Expected release date</b>
	March 2022	June 2022
<b>Purpose of survey</b>	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 calculate the gross domestic product (GDP) and its components; by the fiscal and monetary authorities for policy formulation; and for the analysis of local government finances.	
<b>Response rates</b>	December 2020 quarter: 100% (of 130) March 2021 quarter: 100% (of 130) June 2021 quarter: 100% (of 130) September 2021 quarter: 100% (of 130) December 2021 quarter: 99% (of 130)	
<b>Imputations</b>	Imputation was performed for one municipality that did not respond.	
<b>Cautionary note</b>	The <i>Quarterly financial statistics of selected municipalities</i> (QFSSM) survey provides quarterly financial updates based on preliminary figures from municipalities. For a more detailed report please refer to the annual <i>Financial census of municipalities</i> (statistical release P9114), in which most results are based on audited figures.	
	<b>Implementation of Municipal Standard Chart of Accounts (mSCOA)</b>	
	The implementation of mSCOA resulted in some municipalities experiencing difficulties with their newly upgraded or acquired systems. The following are some of the most common issues:	
	<ol style="list-style-type: none"> <li>i. Municipalities not being able to integrate their reporting systems (such as payrolls and municipal systems into the newly upgraded mSCOA-compliant system).</li> <li>ii. Municipalities experiencing difficulty in capturing figures into the new systems – this is primarily a problem for municipalities that are moving from one system to another.</li> </ol>	
	<b>Stats SA is working with the affected few municipalities and other stakeholders to resolve the issues described above. The preliminary data for the latest quarter should be viewed with caution (see explanatory note 7 below: Revised figures).</b>	

## 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 December 2020, March 2021, June 2021, September 2021 and December 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 was based on their total expenditures as of the 2017/2018 annual financial statements from the largest to the smallest. This quarterly survey represents approximately 85 percent of the total value when the full scope of municipalities is surveyed. Data for 130 municipalities are available since 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. This release is mSCOA aligned; see annexure D for changes made as a result.
- 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

<b>Agency services</b>	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.
<b>Consolidated statement of financial performance</b>	The aggregate or consolidated statement of financial performance (previously referred to as income statement) reports the institution's financial performance during a specific period of time. This statement covers all the revenue and expenditure of an entity over a specific period of time.
<b>Consultants and professional services</b>	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.
<b>Contracted services</b>	This group of accounts consists of outsourced services, consultants and professional services, and contractors. See above and below for descriptions of these.
<b>Contractors</b>	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.
<b>Current expenditure</b>	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).
<b>Debt impairment</b>	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.
<b>Depreciation, amortisation and impairment</b>	<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>
<b>District municipality</b>	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).

<b>Employee-related costs</b>	<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"> <li>• basic compensation;</li> <li>• allowances;</li> <li>• 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</li> <li>• uniform and clothing allowances (clothing, boots, overalls etc. supplied to uniformed employees).</li> </ul> <p>Also refer to the <i>Quarterly employment statistics</i> (QES – P9027), which measures employment and gross earnings of all employees on a given municipal payroll.</p>
<b>Fines, penalties and forfeits</b>	<p>This item consists of all compulsory receipts imposed by a court or quasi-judicial body considered to be non-exchange revenue, e.g. traffic fines, fines for illegal connections, disconnection fees, motor vehicle licences, tender withdrawals, retentions, unclaimed money or deposits etc.</p>
<b>Housing services</b>	<p>Housing includes all activities associated with the municipal provision of housing.</p>
<b>Licences or permits</b>	<p>This item provides accounts for the granting of licences or permits associated with a regulatory function administered by the municipality.</p>
<b>Local municipality</b>	<p>Local municipality refers to municipalities that share municipal executive and legislative authority in its area with a district municipality within whose area it falls that is described in section 155(1) of the Constitution as a category B municipality. Refer to the Local Government: Municipal Structures Act, 1998 (Act No.117 of 1998).</p>
<b>Metropolitan municipality</b>	<p>Metropolitan municipality refers to an institution that has municipal executive and legislative authority in an area that includes more than one municipality and which is described in section 155(1) of the Constitution as a category A municipality. Refer to the Local Government: Municipal Structures Act, 1998 (Act No.117 of 1998).</p>
<b>Municipality</b>	<p>Municipality is a generic term describing the 'unit' of government in the local spheres responsible for local government in a geographically demarcated area and includes district, local and metropolitan municipalities. A municipality is an institution consisting of a municipal council (elected political representatives) and the municipal administration (appointed officials). Refer to the Local Government: Municipal Structures Act, 1998 (Act No.117 of 1998).</p>
<b>Operating leases</b>	<p>These are leases other than a finance lease. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.</p>
<b>Operational costs including other operational costs not covered separately</b>	<p>This group of accounts provides for all expenditure items not specifically provided for in any other category and replaces the customary "miscellaneous, general, sundry, other, etc." classification. An operating expense is a day-to-day expense such as sales and administration, or research and development, accounting expenses, licence fees, advertising, office expenses, utilities such as telephone, insurance, property management, travel and vehicle expenses.</p>
<b>Operational revenue</b>	<p>This group of accounts provides for "all other types of revenue" not specifically provided for in the revenue accounts, e.g. administrative handling fees, bad debts recovered, breakages recovered, collection charges, commission, incidental cash surpluses, insurance refunds, skills development levy refunds, agricultural activities etc.</p>

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

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