



**stats sa**

Department:  
Statistics South Africa  
**REPUBLIC OF SOUTH AFRICA**

Private Bag X44, Pretoria, 0001, South Africa, ISibalo House, Koch Street, Salvokop, Pretoria, 0002  
www.statssa.gov.za, info@statssa.gov.za, Tel +27 12 310 8911

## **STATISTICAL RELEASE**

P9110.1

# Quarterly financial statistics of selected municipalities

December 2022

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**Please note:**

1. This *Quarterly financial statistics of selected municipalities* (QFSSM) - P9110.1 publication is based on the Municipal Standard Chart of Accounts (mSCOA) classification. See annexure D on pages 13 to 14 and explanatory note no. 4 on page 16 for more information.
2. Seasonally adjusted data for water and electricity purchases and sales are under investigation and will be published when our analysis is complete.

ENQUIRIES:  
Malibongwe Mhemhe  
+27 (012) 310 6928

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**Key findings**

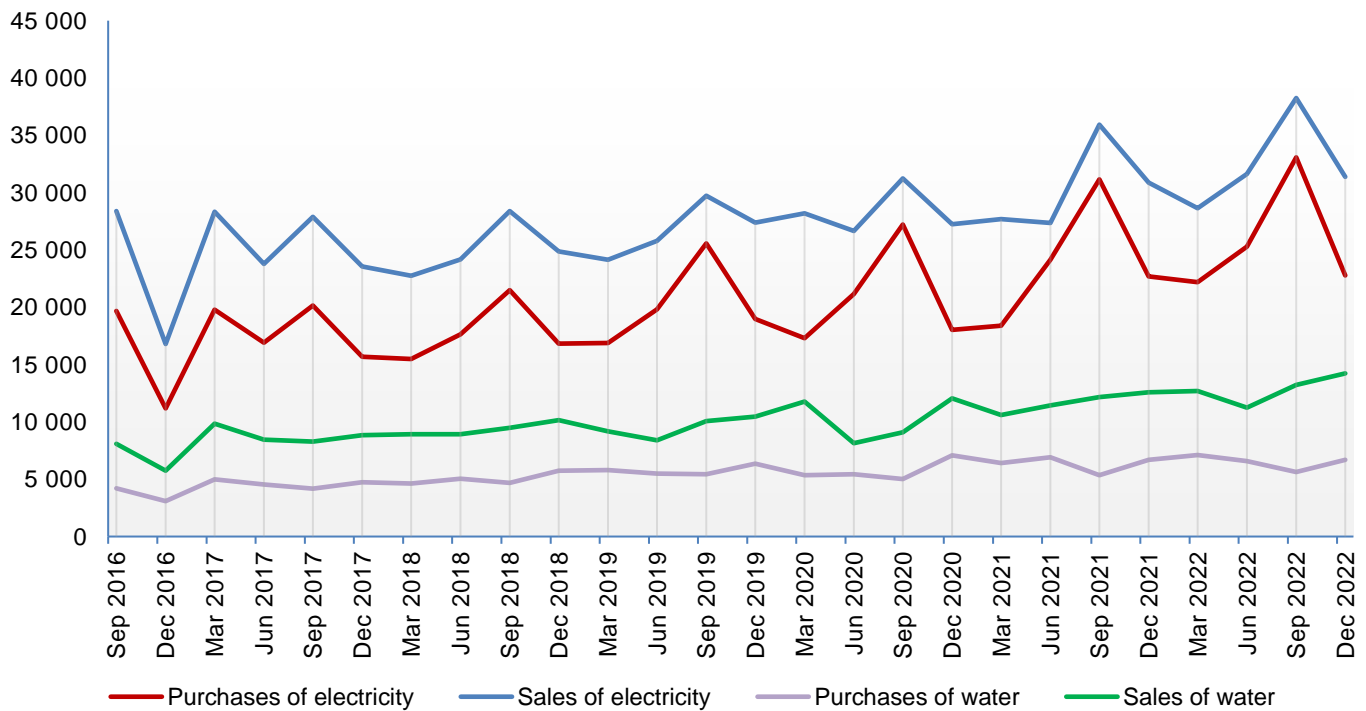
**Table A – Purchases and sales of water and electricity**

Item	Quarter ended				
	Dec-21	Mar-22	Jun-22	Sep-22*	Dec-22
	Year-on-year % change				
Purchases of water	-5,4	10,7	-4,8	5,3	-0,4
Sales of water	4,3	19,9	-1,6	8,6	13,1
Purchases of electricity	25,9	20,6	4,8	6,2	0,3
Sales of electricity	13,4	3,4	15,6	6,4	1,6

\* Some figures have been revised.

Table A shows annual growth rates in the purchases and sales of water and electricity. Purchases of water decreased by 0,4% from the quarter ended December 2021 to the quarter ended December 2022 while sales of water increased by 13,1%. Purchases and sales of electricity increased by 0,3% and 1,6% respectively over the same period.

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



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

**Table 1 – Combined consolidated statement of financial performance of municipalities for the quarters ended December 2021, March 2022, June 2022, September 2022 and December 2022: Expenditure**

Expenditure	December 2021	March 2022	June 2022	September 2022*	December 2022	Quarter-on-quarter difference between Sep. 2022 and Dec. 2022	Year-on-year difference between Dec. 2021 and Dec. 2022
	<b>R million</b>						
Employee-related costs	32 101	28 041	29 052	28 981	32 231	3 250	130
Remuneration of councillors	774	758	874	858	892	34	118
Finance costs	2 132	2 641	2 952	1 761	2 581	820	449
Loss on disposal of assets	2	1 593	515	414	1 444	1 030	1 442
Debt impairment	4 626	6 424	7 139	5 348	5 589	241	963
<b>Contracted services:</b>							
Consultants and professional services	1 438	1 200	1 742	1 206	1 544	338	106
Contractors	5 903	5 645	7 176	4 397	6 051	1 654	148
Outsourced services	4 163	4 933	4 616	3 146	4 633	1 487	470
<b>Operating leases:</b>							
Buildings and infrastructure	365	311	326	286	345	59	-20
Computer, furniture and office equipment	57	58	74	93	128	35	71
Transport assets, machinery and equipment	215	191	317	569	619	50	404
Other operating leases	67	76	138	69	120	51	53
Inventory consumed	1 917	2 046	2 264	1 764	2 180	416	263
Depreciation, amortisation and impairment	6 468	7 510	6 499	6 008	7 660	1 652	1 192
<b>Bulk purchases:</b>							
Purchases of water	6 703	7 108	6 575	5 636	6 679	1 043	-24
Purchases of electricity	22 698	22 200	25 283	33 071	22 773	-10 298	75
Other bulk purchases	0	0	0	6	5	-1	5
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	52	60	192	75	126	51	74
Tertiary institutions of higher learning	0	1	1	0	0	0	0
Households or individuals	252	203	323	88	262	174	10
Non-profit institutions	10	12	13	27	27	0	17
Other transfers and subsidies	351	425	856	1 348	1 498	150	1 147
<b>Operational costs:</b>							
Advertising, publicity and marketing	124	123	173	101	129	28	5
Bank charges, facility and card fees	115	129	182	134	151	17	36
Communication	209	281	274	152	221	69	12
Courier and delivery services	31	35	31	17	26	9	-5
Entertainment costs	9	5	9	10	17	7	8
External audit fees	374	282	119	90	476	386	102
Hire charges	292	249	375	186	274	88	-18
Insurance underwriting	484	321	167	929	317	-612	-167
Printing, publications and books	47	52	78	41	52	11	5
Professional bodies, membership and subscriptions	109	97	165	210	89	-121	-20
Transport costs	20	36	45	14	22	8	2
Travel and subsistence	106	129	228	147	180	33	74
Wet fuel	384	495	528	335	519	184	135
Other operational costs	3 850	6 571	5 099	3 034	3 333	299	-517
Other expenditure	3 152	3 291	4 658	4 048	4 883	835	1 731
Taxation	0	0	0	0	0	0	0
Surplus	30 884	33 108	14 210	56 541	34 708	-21 833	3 824
<b>Total expenditure</b>	<b>130 484</b>	<b>136 640</b>	<b>123 268</b>	<b>161 140</b>	<b>142 784</b>	<b>-18 356</b>	<b>12 300</b>

\* Some figures have been revised.

**Table 2 – Combined consolidated statement of financial performance of municipalities for the quarters ended December 2021, March 2022, June 2022, September 2022 and December 2022: Revenue**

Revenue	December 2021	March 2022	June 2022	September 2022*	December 2022	Quarter-on-quarter difference between Sep. 2022 and Dec. 2022	Year-on-year difference between Dec. 2021 and Dec. 2022
	R million						
<b>Property rates from:</b>							
Residential	11 197	10 723	11 037	12 126	9 610	-2 516	-1 587
Commercial or business	5 882	5 422	5 949	9 534	7 512	-2 022	1 630
State	862	625	754	1 632	845	-787	-17
Other (includes agricultural, municipal etc.)	1 080	956	1 124	2 125	1 898	-227	818
Property rates – penalties imposed and collection charges	27	100	113	86	107	21	80
<b>Service charges:</b>							
Sales of water	12 581	12 704	11 253	13 213	14 230	1 017	1 649
Sales of electricity	30 884	28 652	31 623	38 248	31 375	-6 873	491
Refuse removal charges	3 356	3 401	2 892	3 613	3 362	-251	6
Sewerage and sanitation charges	4 710	4 777	4 760	5 200	5 536	336	826
Other service charges (e.g. fresh produce market)	33	32	32	76	78	2	45
<b>Interest on:</b>							
Investments	680	1 359	1 225	842	1 052	210	372
Receivables	2 135	2 308	2 429	2 946	3 222	276	1 087
Dividends	2	2	2	0	0	0	-2
Fines, penalties and forfeits	851	813	866	704	904	200	53
Licences and permits	225	203	195	247	231	-16	6
Agency services	786	604	731	551	539	-12	-247
Rental	509	609	528	510	558	48	49
Sales of goods and rendering of services	493	515	923	748	789	41	296
Gains on the disposal of assets	40	36	161	17	52	35	12
<b>Government transfers and subsidies received:</b>							
Capital	6 801	5 095	7 515	3 440	8 313	4 873	1 512
Operational	22 115	26 863	13 101	35 484	22 714	-12 770	599
Other transfers and subsidies (incl. contributions and donations)	1 190	1 184	447	176	190	14	-1 000
Operational revenue	3 933	4 910	4 032	3 973	6 762	2 789	2 829
Deficit	20 112	24 747	21 576	25 649	22 905	-2 744	2 793
<b>Total revenue</b>	<b>130 484</b>	<b>136 640</b>	<b>123 268</b>	<b>161 140</b>	<b>142 784</b>	<b>-18 356</b>	<b>12 300</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 2021, March 2022, June 2022, September 2022 and December 2022: Expenditure**

Expenditure	December 2021	March 2022	June 2022	September 2022*	December 2022	Quarter-on-quarter difference between Sep. 2022 and Dec. 2022	Year-on-year difference between Dec. 2021 and Dec. 2022
	R million						
Employee-related costs	20 690	18 006	18 769	18 716	20 503	1 787	-187
Remuneration of councillors	774	758	874	858	892	34	118
Finance costs	1 212	2 035	1 821	801	1 552	751	340
Loss on disposal of assets	2	59	75	13	17	4	15
Debt impairment	1 986	3 178	3 663	1 662	1 694	32	-292
<b>Contracted services:</b>							
Consultants and professional services	985	819	1 140	910	1 051	141	66
Contractors	1 577	1 597	2 429	1 285	1 941	656	364
Outsourced services	1 945	2 056	1 975	1 371	1 901	530	-44
<b>Operating leases:</b>							
Buildings and infrastructure	132	170	167	101	226	125	94
Computer, furniture and office equipment	51	51	65	58	82	24	31
Transport assets, machinery and equipment	103	104	177	268	292	24	189
Other operating leases	34	33	85	48	83	35	49
Inventory consumed	606	683	752	489	650	161	44
Depreciation, amortisation and impairment	1 968	2 099	2 221	1 833	2 248	415	280
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	23	33	145	75	126	51	103
Tertiary institutions of higher learning	0	1	1	0	0	0	0
Households	48	47	77	23	37	14	-11
Non-profit institutions	10	12	12	24	24	0	14
Other transfers and subsidies paid	278	307	595	1 309	1 352	43	1 074
<b>Operational costs:</b>							
Advertising, publicity and marketing	96	88	135	69	94	25	-2
Bank charges, facility and card fees	110	124	177	129	146	17	36
Communication	176	246	227	125	192	67	16
Courier and delivery services	26	34	30	17	25	8	-1
Entertainment	9	5	9	8	16	8	7
External audit fees	335	258	114	84	431	347	96
Hire charges	95	94	78	81	88	7	-7
Insurance underwriting	414	266	144	831	246	-585	-168
Printing, publications and books	37	42	63	31	39	8	2
Professional bodies, membership and subscriptions	105	94	159	208	87	-121	-18
Transport	10	22	34	9	17	8	7
Travel and subsistence	72	88	189	123	142	19	70
Wet fuel	205	296	308	226	291	65	86
Other operational costs	2 190	2 653	3 186	1 739	1 867	128	-323
Other expenditure	859	960	1 448	1 380	1 662	282	803
Taxation	0	0	0	0	0	0	0
Surplus	20 218	22 928	6 942	37 979	21 361	-16 618	1 143
<b>Total expenditure</b>	<b>57 381</b>	<b>60 246</b>	<b>48 286</b>	<b>72 883</b>	<b>61 375</b>	<b>-11 508</b>	<b>3 994</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 2021, March 2022, June 2022, September 2022 and December 2022: Revenue**

Revenue	December 2021	March 2022	June 2022	September 2022*	December 2022	Quarter-on-quarter difference between Sep. 2022 and Dec. 2022	Year-on-year difference between Dec. 2021 and Dec. 2022
	R million						
<b>Property rates from:</b>							
Residential	11 197	10 723	11 037	12 126	9 610	-2 516	-1 587
Commercial or business	5 882	5 422	5 949	9 534	7 512	-2 022	1 630
State	862	625	754	1 632	845	-787	-17
Other (includes agricultural, municipal etc.)	1 080	956	1 124	2 125	1 898	-227	818
Property rates – penalties imposed and collection charges	27	100	113	86	107	21	80
<b>Interest on:</b>							
Investments	636	1 303	1 150	767	987	220	351
Receivables	1 063	1 168	1 156	1 395	1 382	-13	319
Dividends	2	2	2	0	0	0	-2
Fines, penalties and forfeits	821	772	833	687	882	195	61
Licences and permits	80	71	66	96	87	-9	7
Agency services	395	328	314	204	208	4	-187
Rental	252	289	293	276	289	13	37
Sales of goods and rendering of services	279	273	648	410	432	22	153
Gains on the disposal of assets	37	27	151	16	18	2	-19
<b>Government transfers and subsidies received:</b>							
Capital	2 395	1 900	2 790	1 146	1 778	632	-617
Operational	15 988	20 215	6 479	27 100	16 377	-10 723	389
Other transfers and subsidies (incl. contributions and donations)	1 018	1 057	47	80	82	2	-936
Operational revenue	2 702	3 148	2 288	2 782	5 475	2 693	2 773
Deficit	12 665	11 867	13 092	12 421	13 406	985	741
<b>Total revenue</b>	<b>57 381</b>	<b>60 246</b>	<b>48 286</b>	<b>72 883</b>	<b>61 375</b>	<b>-11 508</b>	<b>3 994</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 2021, March 2022, June 2022, September 2022 and December 2022: Expenditure**

Expenditure	December 2021	March 2022	June 2022	September 2022*	December 2022	Quarter-on-quarter difference between Sep. 2022 and Dec. 2022	Year-on-year difference between Dec. 2021 and Dec. 2022
	R million						
Employee-related costs	11 411	10 035	10 283	10 265	11 728	1 463	317
Finance costs	920	606	1 131	960	1 029	69	109
Loss on disposal of assets	0	1 534	440	401	1 427	1 026	1 427
Debt impairment	2 640	3 246	3 476	3 686	3 895	209	1 255
<b>Contracted services:</b>							
Consultancy and professional fees	453	381	602	296	493	197	40
Contractors	4 326	4 048	4 747	3 112	4 110	998	-216
Outsourced services	2 218	2 877	2 641	1 775	2 732	957	514
<b>Operating leases:</b>							
Buildings and infrastructure	233	141	159	185	119	-66	-114
Computer, furniture and office equipment	6	7	9	35	46	11	40
Transport assets, machinery and equipment	112	87	140	301	327	26	215
Other operating leases	33	43	53	21	37	16	4
Inventory consumed	1 311	1 363	1 512	1 275	1 530	255	219
Depreciation, amortisation and impairment loss	4 500	5 411	4 278	4 175	5 412	1 237	912
<b>Bulk purchases:</b>							
Purchases of water	6 703	7 108	6 575	5 636	6 679	1 043	-24
Purchases of electricity	22 698	22 200	25 283	33 071	22 773	-10 298	75
Other bulk purchases	0	0	0	6	5	-1	5
<b>Transfers and subsidies paid to:</b>							
Other local government institutions	29	27	47	0	0	0	-29
Tertiary institutions of higher learning	0	0	0	0	0	0	0
Households	204	156	246	65	225	160	21
Non-profit institutions	0	0	1	3	3	0	3
Other grants paid	73	118	261	39	146	107	73
<b>Operational costs:</b>							
Advertising, promotions and marketing	28	35	38	32	35	3	7
Bank charges, facility and card fees	5	5	5	5	5	0	0
Communication	33	35	47	27	29	2	-4
Courier and delivery services	5	1	1	0	1	1	-4
Entertainment	0	0	0	2	1	-1	1
External audit fees	39	24	5	6	45	39	6
Hire charges	197	155	297	105	186	81	-11
Insurance underwriting	70	55	23	98	71	-27	1
Printing, publications and books	10	10	15	10	13	3	3
Professional bodies, membership and subscriptions	4	3	6	2	2	0	-2
Transport	10	14	11	5	5	0	-5
Travel and subsistence	34	41	39	24	38	14	4
Wet fuel	179	199	220	109	228	119	49
Other operational costs	1 660	3 918	1 913	1 295	1 466	171	-194
Other expenditure	2 293	2 331	3 210	2 668	3 221	553	928
Taxation	0	0	0	0	0	0	0
Surplus	10 666	10 180	7 268	18 562	13 347	-5 215	2 681
<b>Total expenditure</b>	<b>73 103</b>	<b>76 394</b>	<b>74 982</b>	<b>88 257</b>	<b>81 409</b>	<b>-6 848</b>	<b>8 306</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 2021, March 2022, June 2022, September 2022 and December 2022: Revenue**

Revenue	December 2021	March 2022	June 2022	September 2022*	December 2022	Quarter-on-quarter difference between Sep. 2022 and Dec. 2022	Year-on-year difference between Dec. 2021 and Dec. 2022
	R million						
<b>Interest on:</b>							
Investments	44	56	75	75	65	-10	21
Receivables	1 072	1 140	1 273	1 551	1 840	289	768
Dividends	0	0	0	0	0	0	0
Fines, penalties and forfeits	30	41	33	17	22	5	-8
Licences and permits	145	132	129	151	144	-7	-1
Agency services	391	276	417	347	331	-16	-60
Rental	257	320	235	234	269	35	12
Sales of goods and rendering of services	214	242	275	338	357	19	143
Gains on the disposal of assets	3	9	10	1	34	33	31
<b>Service charges:</b>							
Sales of water	12 581	12 704	11 253	13 213	14 230	1 017	1 649
Sales of electricity	30 884	28 652	31 623	38 248	31 375	-6 873	491
Refuse removal charges	3 356	3 401	2 892	3 613	3 362	-251	6
Sewerage and sanitation charges	4 710	4 777	4 760	5 200	5 536	336	826
Other service charges (e.g. fresh produce market)	33	32	32	76	78	2	45
<b>Government transfers and subsidies received:</b>							
Capital	4 406	3 195	4 725	2 294	6 535	4 241	2 129
Operational	6 127	6 648	6 622	8 384	6 337	-2 047	210
Other transfers and subsidies (incl. contributions and donations)	172	127	400	96	108	12	-64
Operational revenue	1 231	1 762	1 744	1 191	1 287	96	56
Deficit	7 447	12 880	8 484	13 228	9 499	-3 729	2 052
<b>Total revenue</b>	<b>73 103</b>	<b>76 394</b>	<b>74 982</b>	<b>88 257</b>	<b>81 409</b>	<b>-6 848</b>	<b>8 306</b>

\* Some figures have been revised.

**Annexure A – Purchases and sales of water**

Quarter ended	Purchases of water		Sales of water	
	R million	Year-on-year % change	R million	Year-on-year % change
Sep 2016	4 202		8 082	
Dec 2016	3 088		5 746	
Mar 2017	5 000		9 837	
Jun 2017	4 544		8 459	
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	5 350	6,4	12 171	34,0
Dec 2021	6 703	-5,4	12 581	4,3
Mar 2022	7 108	10,7	12 704	19,9
Jun 2022	6 575	-4,8	11 253	-1,6
Sep 2022	5 636	5,3	13 213	8,6
Dec 2022	6 679	-0,4	14 230	13,1

**Annexure B – Purchases and sales of electricity**

Quarter ended	Purchases of electricity		Sales of electricity	
	R million	Year-on-year % change	R million	Year-on-year % change
Sep 2016	19 681		28 397	
Dec 2016	11 179		16 797	
Mar 2017	19 781		28 334	
Jun 2017	16 915		23 772	
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	31 152	14,5	35 936	15,0
Dec 2021	22 698	25,9	30 884	13,4
Mar 2022	22 200	20,6	28 652	3,4
Jun 2022	25 283	4,8	31 623	15,6
Sep 2022	33 071	6,2	38 248	6,4
Dec 2022	22 773	0,3	31 375	1,6

**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	Local/secondary city	B	Gauteng
9	Buffalo City MM	Metro	A	Eastern Cape
10	Msunduzi LM	Local/secondary city	B	KwaZulu-Natal
11	Rustenburg LM	Local/secondary city	B	North West
12	Polokwane LM	Local/secondary city	B	Limpopo
13	City of Mbombela LM	Local/secondary city	B	Mpumalanga
14	Emalahleni (MP) LM	Local/secondary city	B	Mpumalanga
15	Matjhabeng LM	Local/secondary city	B	Free State
16	Mogale City LM	Local/secondary city	B	Gauteng
17	City of Matlosana LM	Local/secondary city	B	North West
18	City of uMhlathuze LM	Local/secondary city	B	KwaZulu-Natal
19	Newcastle LM	Local/secondary city	B	KwaZulu-Natal
20	Madibeng LM	Local/secondary city	B	North West
21	Drakenstein LM	Local/secondary city	B	Western Cape
22	Rand West LM	Local/non-secondary city	B	Gauteng
23	Govan Mbeki LM	Local/secondary city	B	Mpumalanga
24	Sol Plaatje LM	Local/secondary city	B	Northern Cape
25	George LM	Local/secondary city	B	Western Cape
26	JB Marks LM	Local/secondary city	B	North West
27	Merafong City LM	Local/non-secondary city	B	Gauteng
28	O.R. Tambo DM	District	C	Eastern Cape
29	Amathole DM	District	C	Eastern Cape
30	Steve Tshwete LM	Local/secondary city	B	Mpumalanga
31	Vhembe DM	District	C	Limpopo
32	Stellenbosch LM	Local/secondary city	B	Western Cape
33	KwaDukuza LM	Local/non-secondary city	B	KwaZulu-Natal
34	King Sabata Dalindyebo LM	Local/non-secondary city	B	Eastern Cape
35	Mopani DM	District	C	Limpopo
36	Greater Tzaneen LM	Local/non-secondary city	B	Limpopo
37	Chris Hani DM	District	C	Eastern Cape
38	Bushbuckridge LM	Local/non-secondary city	B	Mpumalanga
39	Midvaal LM	Local/non-secondary city	B	Gauteng
40	Ugu DM	District	C	KwaZulu-Natal
41	Mogalakwena LM	Local/non-secondary city	B	Limpopo
42	Ray Nkonyeni LM	Local/non-secondary city	B	KwaZulu-Natal
43	Metsimaholo LM	Local/non-secondary city	B	Free State
44	Saldanha Bay LM	Local/non-secondary city	B	Western Cape

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

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

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

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

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

<b>Expenditure</b>	
<b>Pre-mSCOA classification</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>	<b>No change</b>
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 classification</b>	<b>mSCOA classification</b>
<b>Property rates from:</b>	<b>No change</b>
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>	<b>No change</b>
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

### Forthcoming issue      Issue      Expected release date

March 2023      June 2023

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

**Response rates**

December 2021 quarter:	100% (of 130)
March 2022 quarter:	100% (of 130)
June 2022 quarter:	100% (of 130)
September 2022 quarter:	99% (of 130)
December 2022 quarter:	99% (of 130)

**Imputation**      Imputations were performed for one municipality (1%) that did not respond.

**Cautionary note**      The QFSSM survey provides quarterly financial updates based on preliminary figures from municipalities. Please refer to the annual *Financial census of municipalities* (statistical release P9114), where most results are based on audited figures, for a more in-depth report.

### Implementation of Municipal Standard Chart of Accounts (mSCOA)

The implementation of mSCOA caused a few municipalities to experience challenges with their newly upgraded or acquired systems. The following were some of the most common issues:

- i. Municipalities were not able to integrate their reporting systems (such as payroll and municipal systems) into the newly upgraded mSCOA-compliant system.
- ii. Municipalities experienced difficulty in capturing figures into the new systems – this was primarily a problem for municipalities that were moving from one system to another.

**Stats SA is working with the affected municipalities and other stakeholders to resolve the issues reported above. The data for the quarter ended December 2022 are preliminary (see explanatory note 6 on page 16: 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 December 2021, March 2022, June 2022, September 2022 and December 2022. The survey is designed to obtain financial information of local government institutions relating to the consolidated statement of financial performance of municipalities for:
- rates and general services; and
  - housing and trading services.
- Survey methodology and design** 2 With effect from the quarter ended September 2020, Stats SA has conducted a quarterly survey which focuses on the largest 130 municipalities, which include metropolitan municipalities, secondary cities, other large local municipalities and district municipalities (see Annexure C on page 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 were available since September 2016. Prior to this, there were re-demarcation issues which resulted in the scope reduction. So not all 130 can be extracted from the 278, 283, and 284 etc. municipalities that were there before 2016. A similar survey called *Financial Census of Municipalities* (P9114) inclusive of the other municipalities is conducted annually.
- The statistical unit for the collection of information is the municipality.
- Scope of the survey** 3 According to note 2, the survey covers quarterly financial information for 130 selected municipalities. Consequently, there is comparable information available for this new scope because it is included in a collection of 257 municipalities that collects, processes, analyses and publishes *Quarterly financial statistics of municipalities* (P9110).
- Classification and accounting standards** 4 For the purposes of classification of local government institutions according to activities, Statistics South Africa (Stats SA) used the *Standard Industrial Classification of All Economic Activities* (SIC), Fifth Edition, Report No.09-90-02 of January 1993. Activities of local government institutions also adhere to the accounting standards and requirements in terms of the Generally Recognised Accounting Practice (GRAP).
- The Municipal Standard Chart of Accounts (mSCOA) was initially rolled out (piloted-tested) in some municipalities in 2016. Since then, it has been implemented in all municipalities beginning in 2017. As part of the general ledger, which forms part of the books of account containing a standard list of all available accounts, this framework provides the method and format for recording and classifying financial transaction information. See annexure D for changes made as a result of the alignment to mSCOA.
- Imputation** 5 A historical method is used to impute for non-response. Historical imputation is when a previous value of a non-respondent is used for the imputation of a current value. This value may be brought forward unchanged (un-weighted historical imputation), or have some kind of movement applied to it (weighted historical imputation). QFSSM (P9110.1) uses the unweighted imputation method currently.
- Revised figures** 6 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** 7 The figures in the tables have been rounded off to the nearest digit shown and as a result there may be slight discrepancies between the sums of the constituent items and the totals shown.

- Related publications**
- 8** 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**
- 9**
- |          |   |
|----------|---|
| GRAP     | Generally Recognised Accounting Practice                      |
| mSCOA    | Municipal Standard Chart of Accounts                          |
| QES      | Quarterly employment statistics                               |
| SIC      | Standard Industrial Classification of All Economic Activities |
| Stats SA | Statistics South Africa                                       |
| 0        | Nil or not applicable   |
| *        | Revised   |

## 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) – statistical release P0277, 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 and 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 other institutions, businesses and individuals; it does not constitute final expenditure by the municipality. A payment is unrequited provided that the municipality does not receive anything directly in return for the transfer to the other party.</p> <p>Subsidies are unrequited payments that municipalities make to public corporations and private enterprises. These payments usually have a direct policy outcome, either by subsidising the price of goods and services or by influencing the level of production.</p>
<b>Transfers and subsidies received</b>	<p>This category includes all unrequited, voluntary receipts from other parties. Thus, an entry should be made under this item when the municipality does not provide anything of similar value directly in return for the transfer from the other party and the transfer is voluntary. Subsidies are unrequited payments that municipalities obtain from public and private enterprises. These payments usually have a direct policy outcome, either by subsidising the price of goods and services or by influencing the level of production.</p>

## General information

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Eastern Cape Library Services, Qonce  
Central Regional Library, Polokwane  
Central Reference Library, Mbombela  
Central Reference Collection, Kimberley  
Central Reference Library, Mmabatho

Stats SA also provides a subscription service.

## Electronic services

A large range of data is available via online services. For more details about our electronic services contact Stats SA's user information service at (012) 310 8600.

You can also visit us on the Internet at: [www.statssa.gov.za](http://www.statssa.gov.za)

## Technical enquiries

**Malibongwe Mhemhe** Telephone number: (012) 310 6928 / 082 906 8964  
Email: [malibongwem@statssa.gov.za](mailto:malibongwem@statssa.gov.za)

**Hellen Maribe** Telephone number: (012) 310 2931 / 082 906 2144  
Email: [hellenm@statssa.gov.za](mailto:hellenm@statssa.gov.za)

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