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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

March 2021

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Please note:

1. With effect from the September 2020 quarter, Statistics South Africa (Stats SA) reduced the scope of the Quarterly Financial Statistics of Municipalities (statistical release P9110) from 257 municipalities to the 130 largest municipalities. Consequently, the publication name and number were changed to Quarterly Financial Statistics of Selected Municipalities and P9110.1. Please refer to notes 2 and 3 on page 14 for an explanation. For further enquiries contact Malibongwe Mhemhe on (012) 310 6928 / 082 906 8964 or MalibongweM@statssa.gov.za
2. For the purpose of comparability over time, the figures for previous quarters have been revised to be for the 130 largest municipalities only.
3. Owing to the municipal exemption to finalise and submit annual financial statements to National Treasury on the normal due date (government gazette No. 43582) as a result of the COVID-19 regulations, Financial Census of Municipalities (FCM) figures will only be available at the end of July 2021 and not at the end of June as in previous years. Benchmarking of the P9110.1 2019/2020 figures will be performed when the FCM (statistical release P9114) figures are available.

ENQUIRIES:
User Information
Services
+27 (012) 310 8600

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Key findings

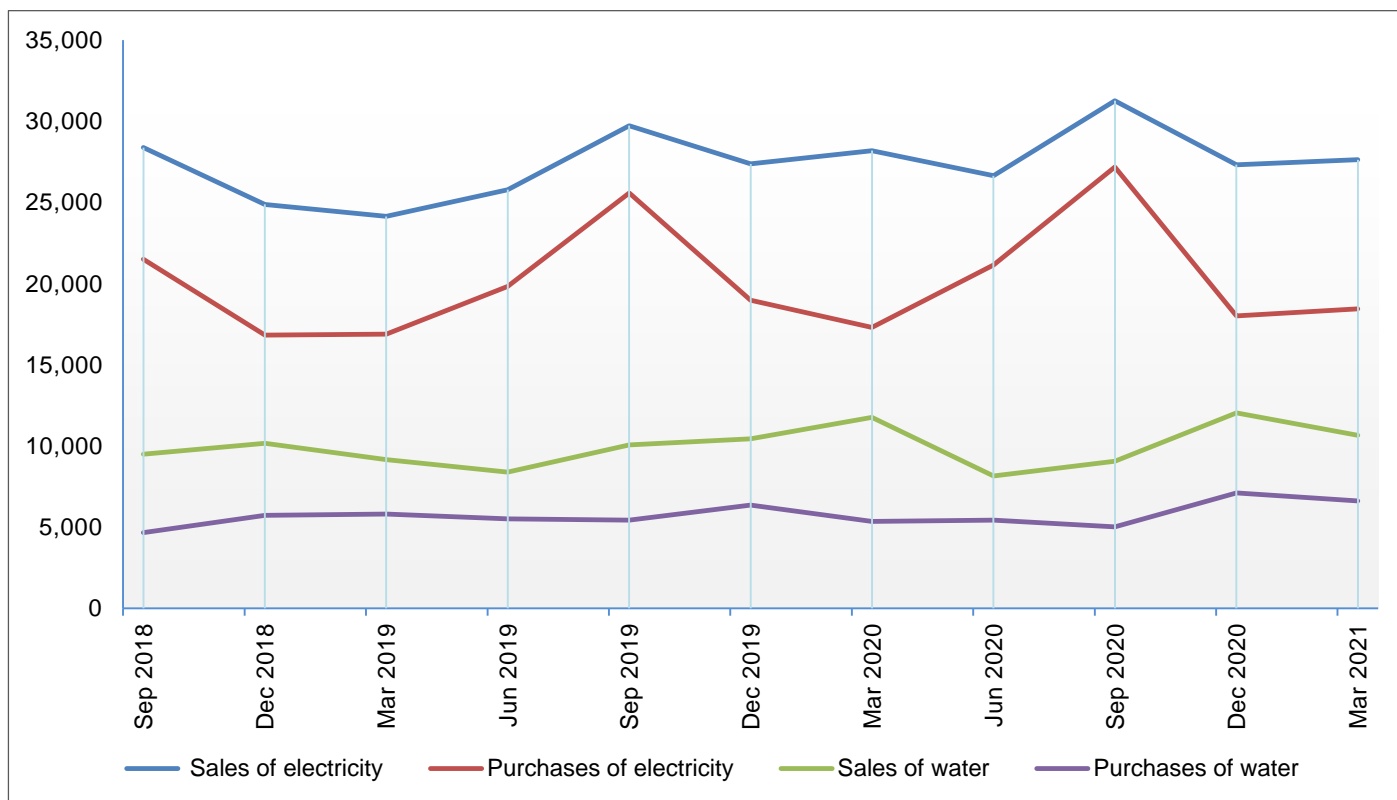
Table A – Purchases and sales of water and electricity

| Item | Quarter ended | | | | | |
|--------------------------|-----------------------|--------|--------|---------|---------|--------|
| | Dec-19 | Mar-20 | Jun-20 | Sep-20* | Dec-20* | Mar-21 |
| | Year-on-year % change | | | | | |
| Purchases of water | 10,8 | -7,9 | -1,4 | -7,6 | 12,0 | 23,8 |
| Sales of water | 2,9 | 28,4 | -2,8 | -9,9 | 15,2 | -9,4 |
| Purchases of electricity | 12,7 | 2,5 | 6,7 | 6,3 | -5,1 | 6,6 |
| Sales of electricity | 10,1 | 16,8 | 3,3 | 5,2 | -0,2 | -2,0 |

*Some figures have been revised.

Table A shows annual growth rates in the purchases and sales of water and electricity. From the March 2020 quarter to the March 2021 quarter, purchases of water increased by 23,8% while sales of water decreased by 9,4%. Purchases of electricity increased by 6,6% while sales of electricity decreased by 2,0 over the same period.

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



Risenga Maluleke
Statistician-General

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

| Expenditure | March 2020 | June 2020 | September 2020* | December 2020* | March 2021 | Quarter-on-quarter difference between Dec. 2020 and Mar. 2021 | Year-on-year difference between Mar. 2020 and Mar. 2021 |
|---|----------------|----------------|-----------------|----------------|----------------|---|---|
| | R million | | | | | | |
| Employee-related costs | 27 393 | 27 315 | 27 773 | 29 427 | 28 032 | -1 395 | 639 |
| Remuneration of board of directors/councillors | 803 | 859 | 776 | 845 | 886 | 41 | 83 |
| Interest paid | 2 250 | 2 629 | 1 496 | 2 336 | 2 332 | -4 | 82 |
| Loss on the disposal of property, plant and equipment | 39 | 127 | 2 | 24 | 90 | 66 | 51 |
| Bad debts | 4 247 | 7 171 | 4 452 | 5 009 | 5 916 | 907 | 1 669 |
| Contracted services | 7 897 | 10 083 | 6 078 | 9 073 | 8 017 | -1 056 | 120 |
| Collection costs | 152 | 147 | 112 | 195 | 177 | -18 | 25 |
| Depreciation and amortisation | 5 877 | 6 568 | 4 619 | 5 380 | 5 947 | 567 | 70 |
| Impairment loss (PPE) | 4 | 4 | 11 | 12 | 30 | 18 | 26 |
| Repairs and maintenance | 1 194 | 1 497 | 723 | 870 | 1 105 | 235 | -89 |
| Bulk purchases: | | | | | | | |
| Purchases of water | 5 346 | 5 423 | 5 022 | 7 113 | 6 617 | -496 | 1 271 |
| Purchases of electricity | 17 303 | 21 151 | 27 179 | 18 005 | 18 439 | 434 | 1 136 |
| Other bulk purchases | 5 | 97 | 0 | 0 | 0 | 0 | -5 |
| Grants and subsidies paid to: | | | | | | | |
| Other local government institutions | 18 | 32 | 56 | 73 | 51 | -22 | 33 |
| Tertiary institutions of higher learning | 1 | 1 | 0 | 2 | 1 | -1 | 0 |
| Households or individuals | 145 | 381 | 93 | 95 | 192 | 97 | 47 |
| Non-profit institutions serving households | 2 | 3 | 13 | 8 | 5 | -3 | 3 |
| Other | 642 | 1 015 | 298 | 765 | 590 | -175 | -52 |
| General expenditure: | | | | | | | |
| Accommodation, travelling and subsistence | 150 | 120 | 70 | 104 | 100 | -4 | -50 |
| Advertising, promotions and marketing | 102 | 121 | 60 | 134 | 116 | -18 | 14 |
| Audit fees | 210 | 134 | 32 | 154 | 362 | 208 | 152 |
| Bank charges | 156 | 237 | 92 | 135 | 152 | 17 | -4 |
| Cleaning services | 128 | 96 | 35 | 20 | 21 | 1 | -107 |
| Consultancy and professional fees | 616 | 564 | 229 | 684 | 700 | 16 | 84 |
| Entertainment costs | 7 | 8 | 5 | 29 | 14 | -15 | 7 |
| Fuel and oil | 400 | 321 | 229 | 274 | 378 | 104 | -22 |
| Hiring of plant and equipment | 819 | 713 | 472 | 755 | 695 | -60 | -124 |
| Insurance costs | 265 | 205 | 568 | 480 | 222 | -258 | -43 |
| Pharmaceutical | 52 | 58 | 5 | 0 | 0 | 0 | -52 |
| Postal and courier services | 76 | 47 | 41 | 80 | 83 | 3 | 7 |
| Printing and stationery | 128 | 131 | 37 | 42 | 56 | 14 | -72 |
| Rebates for property rates | 782 | 780 | 24 | 2 | 28 | 26 | -754 |
| Rebates for service charges | 223 | 221 | 116 | 0 | 0 | 0 | -223 |
| Rental of land, buildings and other structures | 1 449 | 407 | 441 | 311 | 405 | 94 | -1 044 |
| Rental of office equipment | 149 | 341 | 85 | 110 | 148 | 38 | -1 |
| Security services | 501 | 645 | 280 | 195 | 233 | 38 | -268 |
| Subscriptions and membership fees | 86 | 144 | 203 | 116 | 38 | -78 | -48 |
| Telecommunication services | 220 | 242 | 149 | 197 | 186 | -11 | -34 |
| Training and education | 134 | 106 | 50 | 79 | 91 | 12 | -43 |
| Transport costs | 131 | 76 | 50 | 100 | 46 | -54 | -85 |
| Other expenditure | 9 929 | 10 067 | 6 451 | 11 177 | 11 499 | 322 | 1 570 |
| Surplus | 34 620 | 21 645 | 44 800 | 36 737 | 29 026 | -7 711 | -5 594 |
| Total expenditure | 124 651 | 121 932 | 133 227 | 131 147 | 123 026 | -8 121 | -1 625 |

* Some figures have been revised.

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

| Income | March 2020 | June 2020 | September 2020* | December 2020* | March 2021 | Quarter-on-quarter difference between Dec. 2020 and Mar. 2021 | Year-on-year difference between Mar. 2020 and Mar. 2021 |
|---|----------------|----------------|-----------------|----------------|----------------|---|---|
| | R million | | | | | | |
| Property rates from: | | | | | | | |
| Residential | 10 480 | 10 854 | 12 299 | 11 016 | 11 141 | 125 | 661 |
| Commercial or business | 5 002 | 4 413 | 4 702 | 3 879 | 3 969 | 90 | -1 033 |
| State | 947 | 1 007 | 1 454 | 1 126 | 511 | -615 | -436 |
| Other (includes agricultural, municipal, etc.) | 1 001 | 877 | 4 177 | 1 252 | 1 487 | 235 | 486 |
| Property rates - penalties imposed and collection charges | 227 | 88 | 73 | 95 | 92 | -3 | -135 |
| Service charges | | | | | | | |
| Sales of water | 11 767 | 8 150 | 9 067 | 12 040 | 10 662 | -1 378 | -1 105 |
| Sales of electricity | 28 193 | 26 642 | 31 301 | 27 319 | 27 622 | 303 | -571 |
| Refuse removal charges | 3 006 | 2 885 | 3 209 | 3 384 | 3 388 | 4 | 382 |
| Sewerage and sanitation charges | 4 542 | 3 937 | 4 354 | 3 731 | 4 031 | 300 | -511 |
| Other service charges (e.g. fresh produce market) | 0 | 0 | 93 | 55 | 75 | 20 | 75 |
| Interest earned from: | | | | | | | |
| External investments | 1 026 | 1 359 | 648 | 1 067 | 794 | -273 | -232 |
| Outstanding debtors | 2 271 | 1 868 | 1 507 | 1 828 | 2 184 | 356 | -87 |
| Dividends received | 42 | 23 | 0 | 0 | 0 | 0 | -42 |
| Fines | 1 183 | 1 660 | 696 | 1 137 | 1 462 | 325 | 279 |
| Licences and permits | 157 | 159 | 214 | 280 | 260 | -20 | 103 |
| Income for agency services | 990 | 567 | 502 | 601 | 653 | 52 | -337 |
| Rental of facilities and equipment | 890 | 532 | 564 | 440 | 506 | 66 | -384 |
| Bad debts recovered | 6 | 7 | 1 | 7 | 4 | -3 | -2 |
| Public contributions and donations (including PPE) | 102 | 88 | 40 | 623 | 314 | -309 | 212 |
| Gains on the disposal of property, plant and equipment | 37 | 101 | 60 | 34 | 168 | 134 | 131 |
| Grants and subsidies from: | | | | | | | |
| National government | 23 413 | 11 154 | 27 149 | 31 526 | 23 672 | -7 854 | 259 |
| Provincial government | 478 | 473 | 99 | 367 | 499 | 132 | 21 |
| Local government | 1 | 1 | 0 | 0 | 0 | 0 | -1 |
| Other | 81 | 20 | 5 | 83 | 103 | 20 | 22 |
| Spent conditional grant | 6 664 | 13 668 | 3 054 | 4 946 | 5 471 | 525 | -1 193 |
| Other income | 3 871 | 9 439 | 3 939 | 6 453 | 5 132 | -1 321 | 1 261 |
| Deficit | 18 274 | 21 960 | 24 020 | 17 858 | 18 826 | 968 | 552 |
| Total income | 124 651 | 121 932 | 133 227 | 131 147 | 123 026 | -8 121 | -1 625 |

* Some figures have been revised.

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

| Expenditure | March 2020 | June 2020 | September 2020* | December 2020* | March 2021 | Quarter-on-quarter difference between Dec. 2020 and Mar. 2021 | Year-on-year difference between Mar. 2020 and Mar. 2021 |
|---|---------------|---------------|-----------------|----------------|---------------|---|---|
| | R million | | | | | | |
| Employee-related costs | 17 740 | 17 543 | 17 566 | 18 643 | 18 215 | -428 | 475 |
| Remuneration of board of directors/councillors | 803 | 859 | 776 | 845 | 886 | 41 | 83 |
| Interest paid | 1 631 | 1 727 | 1 152 | 1 597 | 1 934 | 337 | 303 |
| Loss on the disposal of property, plant and equipment | 2 | 18 | 1 | 21 | 75 | 54 | 73 |
| Bad debts | 1 786 | 3 662 | 1 631 | 3 048 | 3 082 | 34 | 1 296 |
| Contracted services | 3 219 | 3 750 | 2 105 | 3 858 | 3 353 | -505 | 134 |
| Collection costs | 149 | 144 | 89 | 167 | 154 | -13 | 5 |
| Depreciation and amortisation | 2 062 | 2 269 | 1 433 | 1 872 | 1 946 | 74 | -116 |
| Impairment loss (PPE) | 4 | 1 | 10 | 12 | 7 | -5 | 3 |
| Repairs and maintenance | 228 | 329 | 100 | 149 | 235 | 86 | 7 |
| Grants and subsidies paid to: | | | | | | | |
| Other local government institutions | 18 | 32 | 20 | 18 | 12 | -6 | -6 |
| Tertiary institutions of higher learning | 1 | 1 | 0 | 2 | 1 | -1 | 0 |
| Households or individuals | 45 | 243 | 20 | 21 | 36 | 15 | -9 |
| Non-profit institutions serving households | 2 | 3 | 12 | 6 | 4 | -2 | 2 |
| Other | 347 | 595 | 126 | 548 | 413 | -135 | 66 |
| General expenditure: | | | | | | | |
| Accommodation, travelling and subsistence | 118 | 82 | 50 | 64 | 72 | 8 | -46 |
| Advertising, promotions and marketing | 87 | 104 | 43 | 87 | 81 | -6 | -6 |
| Audit fees | 195 | 119 | 27 | 140 | 333 | 193 | 138 |
| Bank charges | 150 | 233 | 89 | 131 | 147 | 16 | -3 |
| Cleaning services | 62 | 37 | 8 | 13 | 9 | -4 | -53 |
| Consultancy and professional fees | 442 | 372 | 142 | 414 | 503 | 89 | 61 |
| Entertainment costs | 6 | 8 | 5 | 28 | 13 | -15 | 7 |
| Fuel and oil | 243 | 190 | 93 | 142 | 250 | 108 | 7 |
| Hiring of plant and equipment | 292 | 214 | 99 | 196 | 253 | 57 | -39 |
| Insurance costs | 204 | 149 | 482 | 392 | 170 | -222 | -34 |
| Pharmaceutical | 47 | 56 | 5 | 0 | 0 | 0 | -47 |
| Postal and courier services | 73 | 44 | 39 | 79 | 82 | 3 | 9 |
| Printing and stationery | 108 | 94 | 31 | 35 | 49 | 14 | -59 |
| Rebates for property rates | 782 | 780 | 24 | 2 | 28 | 26 | -754 |
| Rental of land, buildings and other structures | 521 | 145 | 167 | 159 | 220 | 61 | -301 |
| Rental of office equipment | 86 | 181 | 45 | 53 | 99 | 46 | 13 |
| Security services | 325 | 417 | 164 | 140 | 193 | 53 | -132 |
| Subscriptions and membership fees | 79 | 127 | 196 | 112 | 35 | -77 | -44 |
| Telecommunication services | 181 | 199 | 119 | 166 | 164 | -2 | -17 |
| Training and education | 117 | 84 | 40 | 68 | 85 | 17 | -32 |
| Transport costs | 122 | 68 | 24 | 76 | 30 | -46 | -92 |
| Other expenditure | 3 685 | 4 433 | 2 384 | 5 928 | 3 801 | -2 127 | 116 |
| Surplus | 20 477 | 9 772 | 31 610 | 25 503 | 18 578 | -6 925 | -1 899 |
| Total expenditure | 56 439 | 49 084 | 60 927 | 64 735 | 55 548 | -9 187 | -891 |

* Some figures have been revised.

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

| Income | March 2020 | June 2020 | September 2020* | December 2020* | March 2021 | Quarter-on-quarter difference between Dec. 2020 and Mar. 2021 | Year-on-year difference between Mar. 2020 and Mar. 2021 |
|--|---------------|---------------|-----------------|----------------|---------------|---|---|
| | R million | | | | | | |
| Taxes on property | | | | | | | |
| Property rates from: | | | | | | | |
| Residential | 10 480 | 10 854 | 12 299 | 11 016 | 11 141 | 125 | 661 |
| Commercial or business | 5 002 | 4 413 | 4 702 | 3 879 | 3 969 | 90 | -1 033 |
| State | 947 | 1 007 | 1 454 | 1 126 | 511 | -615 | -436 |
| Other (includes agricultural, municipal, etc.) | 1 001 | 877 | 4 177 | 1 252 | 1 487 | 235 | 486 |
| Property rates – penalties imposed and collection charges | 227 | 88 | 73 | 95 | 92 | -3 | -135 |
| Interest earned from: | | | | | | | |
| External investments | 1 005 | 1 337 | 616 | 969 | 735 | -234 | -270 |
| Outstanding debtors | 1 078 | 966 | 762 | 1 176 | 1 044 | -132 | -34 |
| Dividends received | 7 | 8 | 0 | 0 | 0 | 0 | -7 |
| Fines | 1 137 | 1 495 | 670 | 1 095 | 1 428 | 333 | 291 |
| Licences and permits | 52 | 57 | 57 | 109 | 49 | -60 | -3 |
| Income for agency services | 257 | 153 | 190 | 174 | 310 | 136 | 53 |
| Rental of facilities and equipment | 511 | 230 | 276 | 221 | 247 | 26 | -264 |
| Bad debts recovered | 6 | 6 | 0 | 0 | 0 | 0 | -6 |
| Public contributions and donations (including property, plant and equipment) | 5 | 4 | 5 | 497 | 262 | -235 | 257 |
| Gains on the disposal of property, plant and equipment | 36 | 24 | 60 | 27 | 124 | 97 | 88 |
| Grants and subsidies from: | | | | | | | |
| National government | 16 494 | 8 180 | 20 128 | 23 606 | 17 412 | -6 194 | 918 |
| Provincial government | 190 | 192 | 0 | 4 | 4 | 0 | -186 |
| Local government | 1 | 1 | 0 | 0 | 0 | 0 | -1 |
| Other | 12 | 5 | 2 | 0 | 17 | 17 | 5 |
| Spent conditional grants | 2 936 | 4 072 | 1 507 | 1 947 | 2 807 | 860 | -129 |
| Other income | 2 501 | 2 249 | 2 554 | 4 878 | 3 411 | -1 467 | 910 |
| Deficit | 12 554 | 12 866 | 11 395 | 12 664 | 10 498 | -2 166 | -2 056 |
| Total income | 56 439 | 49 084 | 60 927 | 64 735 | 55 548 | -9 187 | -891 |

* Some figures have been revised.

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

| Expenditure | March 2020 | June 2020 | September 2020* | December 2020* | March 2021 | Quarter-on-quarter difference between Dec. 2020 and Mar. 2021 | Year-on-year difference between Mar. 2020 and Mar. 2021 |
|---|---------------|---------------|-----------------|----------------|---------------|---|---|
| | | | | | | | |
| Employee-related costs | 9 653 | 9 772 | 10 207 | 10 784 | 9 817 | -967 | 164 |
| Interest paid | 619 | 902 | 344 | 739 | 398 | -341 | -221 |
| Loss on disposal of property, plant and equipment | 37 | 109 | 1 | 3 | 15 | 12 | -22 |
| Bad debts | 2 461 | 3 509 | 2 821 | 1 961 | 2 834 | 873 | 373 |
| Contracted services | 4 678 | 6 333 | 3 973 | 5 215 | 4 664 | -551 | -14 |
| Collection costs | 3 | 3 | 23 | 28 | 23 | -5 | 20 |
| Depreciation and amortisation | 3 815 | 4 299 | 3 186 | 3 508 | 4 001 | 493 | 186 |
| Impairment loss (PPE) | 0 | 3 | 1 | | 23 | 23 | 23 |
| Repairs and maintenance | 966 | 1 168 | 623 | 721 | 870 | 149 | -96 |
| Bulk purchases: | | | | | | | |
| Purchases of water | 5 346 | 5 423 | 5 022 | 7 113 | 6 617 | -496 | 1 271 |
| Purchases of electricity | 17 303 | 21 151 | 27 179 | 18 005 | 18 439 | 434 | 1 136 |
| Other bulk purchases | 5 | 97 | | | | 0 | -5 |
| Grants and subsidies paid to: | 0 | 0 | | | | 0 | 0 |
| Other local government institutions | 0 | 0 | 36 | 55 | 39 | -16 | 39 |
| Tertiary institutions of higher learning | 0 | 0 | | | | 0 | 0 |
| Households or individuals | 100 | 138 | 73 | 74 | 156 | 82 | 56 |
| Non-profit institutions serving households | 0 | 0 | 1 | 2 | 1 | -1 | 1 |
| Other | 295 | 420 | 172 | 217 | 177 | -40 | -118 |
| General expenditure: | | | | | | | |
| Accommodation, travelling and subsistence | 32 | 38 | 20 | 40 | 28 | -12 | -4 |
| Advertising, promotions and marketing | 15 | 17 | 17 | 47 | 35 | -12 | 20 |
| Audit fees | 15 | 15 | 5 | 14 | 29 | 15 | 14 |
| Bank charges | 6 | 4 | 3 | 4 | 5 | 1 | -1 |
| Cleaning services | 66 | 59 | 27 | 7 | 12 | 5 | -54 |
| Consultancy and professional fees | 174 | 192 | 87 | 270 | 197 | -73 | 23 |
| Entertainment costs | 1 | 0 | | 1 | 1 | 0 | 0 |
| Fuel and oil | 157 | 131 | 136 | 132 | 128 | -4 | -29 |
| Hiring of plant and equipment | 527 | 499 | 373 | 559 | 442 | -117 | -85 |
| Insurance costs | 61 | 56 | 86 | 88 | 52 | -36 | -9 |
| Pharmaceutical | 5 | 2 | | | | 0 | -5 |
| Postal and courier services | 3 | 3 | 2 | 1 | 1 | 0 | -2 |
| Printing and stationery | 20 | 37 | 6 | 7 | 7 | 0 | -13 |
| Rebates for service charges | 223 | 221 | 116 | | | 0 | -223 |
| Rental of land, buildings and other structures | 928 | 262 | 274 | 152 | 185 | 33 | -743 |
| Rental of office equipment | 63 | 160 | 40 | 57 | 49 | -8 | -14 |
| Security services | 176 | 228 | 116 | 55 | 40 | -15 | -136 |
| Subscriptions and membership fees | 7 | 17 | 7 | 4 | 3 | -1 | -4 |
| Telecommunication services | 39 | 43 | 30 | 31 | 22 | -9 | -17 |
| Training and education | 17 | 22 | 10 | 11 | 6 | -5 | -11 |
| Transport costs | 9 | 8 | 26 | 24 | 16 | -8 | 7 |
| Other expenditure | 6 244 | 5 634 | 4 067 | 5 249 | 7 698 | 2 449 | 1 454 |
| Surplus | 14 143 | 11 873 | 13 190 | 11 234 | 10 448 | -786 | -3 695 |
| Total expenditure | 68 212 | 72 848 | 72 300 | 66 412 | 67 478 | 1 066 | -734 |

* Some figures have been revised.

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

| Income | March 2020 | June 2020 | September 2020* | December 2020* | March 2021 | Quarter-on-quarter difference between Dec. 2020 and Mar. 2021 | Year-on-year difference between Mar. 2020 and Mar. 2021 |
|--|---------------|---------------|-----------------|----------------|---------------|---|---|
| | R million | | | | | | |
| Interest earned from: | | | | | | | |
| External investments | 21 | 22 | 32 | 98 | 59 | -39 | 38 |
| Outstanding debtors | 1 193 | 902 | 745 | 652 | 1 140 | 488 | -53 |
| Dividends received | 35 | 15 | | | | 0 | -35 |
| Fines | 46 | 165 | 26 | 42 | 34 | -8 | -12 |
| Licences and permits | 105 | 102 | 157 | 171 | 211 | 40 | 106 |
| Income for agency services | 733 | 414 | 312 | 427 | 343 | -84 | -390 |
| Rental of facilities and equipment | 379 | 302 | 288 | 219 | 259 | 40 | -120 |
| Bad debts recovered | 0 | 1 | 1 | 7 | 4 | -3 | 4 |
| Public contributions and donations (including property, plant and equipment) | 97 | 84 | 35 | 126 | 52 | -74 | -45 |
| Gains on the disposal of property, plant and equipment | 1 | 77 | | 7 | 44 | 37 | 43 |
| Service charges: | | | | | | | |
| Sales of water | 11 767 | 8 150 | 9 067 | 12 040 | 10 662 | -1 378 | -1 105 |
| Sales of electricity | 28 193 | 26 642 | 31 301 | 27 319 | 27 622 | 303 | -571 |
| Refuse removal charges | 3 006 | 2 885 | 3 209 | 3 384 | 3 388 | 4 | 382 |
| Sewerage and sanitation charges | 4 542 | 3 937 | 4 354 | 3 731 | 4 031 | 300 | -511 |
| Other service charges (e.g. fresh produce market) | 0 | 0 | 93 | 55 | 75 | 20 | 75 |
| Grants and subsidies from: | | | | | | | |
| National government | 6 919 | 2 974 | 7 021 | 7 920 | 6 260 | -1 660 | -659 |
| Provincial government | 288 | 281 | 99 | 363 | 495 | 132 | 207 |
| Local government | 0 | 0 | | | | 0 | 0 |
| Other | 69 | 15 | 3 | 83 | 86 | 3 | 17 |
| Spent conditional grants | 3 728 | 9 596 | 1 547 | 2 999 | 2 664 | -335 | -1 064 |
| Other income | 1 370 | 7 190 | 1 385 | 1 575 | 1 721 | 146 | 351 |
| Deficit | 5 720 | 9 094 | 12 625 | 5 194 | 8 328 | 3 134 | 2 608 |
| Total income | 68 212 | 72 848 | 72 300 | 66 412 | 67 478 | 1 066 | -734 |

* 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 | 5 022 | -7,6 | 9 067 | -9,9 |
| Dec 2020 | 7 113 | 12,0 | 12 040 | 15,2 |
| Mar 2021 | 6 617 | 23,8 | 10 662 | -9,4 |

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 | 27 179 | 6,3 | 31 301 | 5,3 |
| Dec 2020 | 18 005 | -5,1 | 27 319 | -0,2 |
| Mar 2021 | 18 439 | 6,6 | 27 622 | -2,0 |

Annexure C – Top 130 municipalities in terms of total expenditure

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

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

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

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

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

Notes

| Forthcoming issue | Issue | Expected release date |
|--------------------------|---|------------------------------|
| | June 2021 | September 2021 |
| Purpose of survey | The <i>Quarterly financial statistics of selected municipalities</i> (QFSSM) (statistical release P9110.1) is a quarterly survey that obtains financial information from those institutions determined to be municipalities in terms of the Local Government Municipal Structures Act 1988 (Act no. 117 of 1998). The results of the survey are used to compile estimates of national accounts in order to determine the gross domestic product (GDP) and its components; by the fiscal and monetary authorities for policy formulation; and for the analysis of local government finances. | |
| Response rates | March 2020 quarter: 81% (of 130) June 2020 quarter: 82% (of 130) September 2020 quarter: 100% (of 130) December 2020 quarter: 100% (of 130) March 2021 quarter: 100% (of 130) | |
| Imputations | No imputations were performed as all municipalities furnished usable figures. | |
| Cautionary note | The <i>Quarterly financial statistics of selected municipalities</i> (QFSSM) survey provides quarterly updates based on preliminary figures from municipalities. For a more complete report please refer to the annual <i>Financial census of municipalities</i> (statistical release P9114), in which most results are based on audited figures. | |

Implementation of Municipal Standard Chart of Accounts (MSCOA)

The implementation of MSCOA resulted in some municipalities experiencing difficulties with their newly upgraded or acquired systems. Amongst others the following are the most common issues:

- i. Municipalities not being able to integrate their reporting systems (such as payrolls and municipal systems into the newly upgraded MSCOA-compliant system).
- ii. Municipalities struggling and being behind with the capturing of figures into the new systems – this is mainly a problem for municipalities which had to move to a new system altogether.

Stats SA is working with the affected few municipalities and other stakeholders to address the issues described above. Preliminary data for the latest quarter should be treated with particular care (see explanatory note 7 below: Revised figures).

Explanatory notes

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

Related publications

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

Symbols and abbreviations used

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

Glossary of the selected terms

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

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

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Technical enquiries

Malibongwe Mhemhe

Telephone number: (012) 310 6928 / 082 906 8964
Email: malibongwem@statssa.gov.za

Hellen Maribe

Telephone number: (012) 310 2931 / 082 906 2144
Email: hellenm@statssa.gov.za

Produced by Stats SA