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Quarterly financial statistics of selected municipalities

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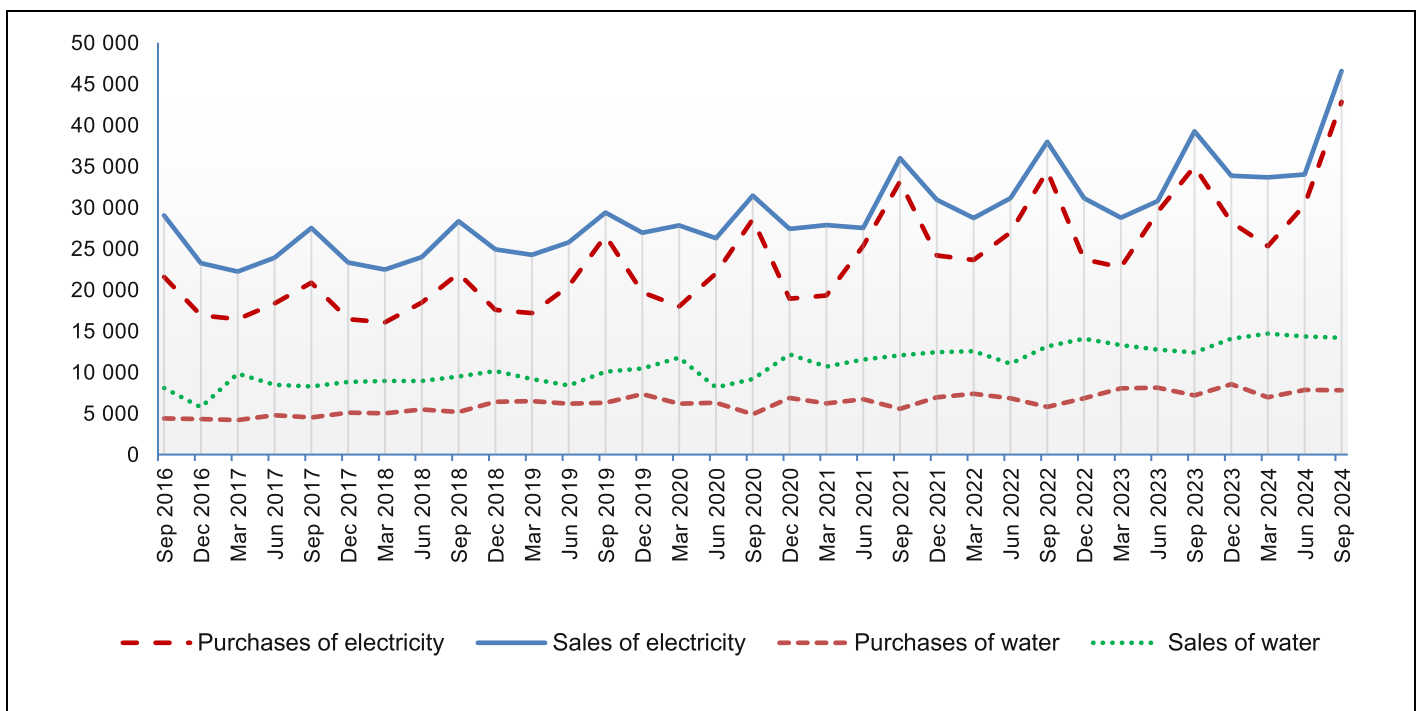
Key findings

Table A – Annual growth rates for the purchases and sales of water and electricity

Item	Quarter ended				
	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24
	Year-on-year % change				
Purchases of water	23,8	24,9	-13,6	-3,3	8,7
Sales of water	-5,7	0,1	10,5	12,4	14,4
Purchases of electricity	1,5	19,0	11,2	3,0	22,5
Sales of electricity	3,4	8,8	17,1	10,5	18,6

Table A shows annual growth rates for the purchases and sales of water and electricity. Purchases of water increased by 8,7% from the quarter ended September 2023 to the quarter ended September 2024 and sales of water increased by 14,4%. Purchases of electricity increased by 22,5% and sales of electricity increased by 18,6% over the same period.

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



Risenga Maluleke
Risenga Maluleke
 Statistician-General

Table 1 – Combined consolidated statement of financial performance of municipalities for the quarters ended September 2023, December 2023, March 2024, June 2024 and September 2024: Expenditure

Expenditure	September 2023	December 2023	March 2024	June 2024	September 2024	Quarter-on-quarter difference between Jun. 2024 and Sep. 2024	Year-on-year difference between Sep. 2023 and Sep. 2024
	R million						
Employee-related costs	30 551	33 971	31 439	31 915	31 832	-83	1 281
Remuneration of councillors	866	967	876	871	867	-4	1
Finance costs	2 221	2 871	1 518	3 213	1 952	-1 261	-269
Loss on disposal of assets	14	1 338	342	157	136	-21	122
Debt impairment	7 765	4 891	6 683	7 380	6 980	-400	-785
Contracted services:							
Consultants and professional services	1 203	2 029	1 647	2 200	1 828	-372	625
Contractors	4 273	6 647	5 604	7 620	3 606	-4 014	-667
Outsourced services	3 435	4 973	4 611	5 677	3 597	-2 080	162
Operating leases:							
Buildings and infrastructure	260	1 010	624	678	577	-101	317
Computer, furniture and office equipment	55	70	61	77	48	-29	-7
Transport assets, machinery and equipment	168	295	223	309	165	-144	-3
Other operating leases	66	118	99	120	83	-37	17
Inventory consumed	1 694	2 490	2 616	3 909	2 476	-1 433	782
Depreciation, amortisation and impairment	6 207	7 073	7 347	8 176	7 534	-642	1 327
Bulk purchases:							
Purchases of water	7 173	8 539	6 938	7 862	7 794	-68	621
Purchases of electricity	34 964	28 220	25 281	30 320	42 822	12 502	7 858
Other bulk purchases	5	3	4	5	5	0	0
Transfers and subsidies paid to:							
Other local government institutions	476	624	416	584	115	-469	-361
Tertiary institutions of higher learning	5	2	3	193	8	-185	3
Households or individuals	104	220	244	251	169	-82	65
Non-profit institutions	17	17	13	47	54	7	37
Other transfers and subsidies	350	411	386	465	608	143	258
Operational costs:							
Advertising, publicity and marketing	96	154	138	199	129	-70	33
Bank charges, facility and card fees	133	172	146	115	175	60	42
Communication	156	212	235	242	146	-96	-10
Courier and delivery services	15	17	16	16	9	-7	-6
Entertainment costs	6	13	6	15	10	-5	4
External audit fees	89	584	248	100	95	-5	6
Hire charges	217	384	362	506	277	-229	60
Insurance underwriting	614	449	194	228	902	674	288
Printing, publications and books	40	74	66	120	40	-80	0
Professional bodies, membership and subscriptions	263	93	52	156	276	120	13
Transport costs	14	27	27	37	18	-19	4
Travel and subsistence	136	189	137	208	159	-49	23
Wet fuel	401	435	569	1 322	348	-974	-53
Other operational costs	3 876	5 950	3 834	4 979	4 026	-953	150
Other expenditure	5 507	6 771	6 712	8 052	7 283	-769	1 776
Taxation	3	6	3	5	4	-1	1
Surplus	56 682	37 863	39 731	14 670	60 722	46 052	4 040
Total expenditure	170 120	160 172	149 451	142 999	187 875	44 876	17 755

Table 2 – Combined consolidated statement of financial performance of municipalities for the quarters ended September 2023, December 2023, March 2024, June 2024 and September 2024: Revenue

Revenue	September 2023	December 2023	March 2024	June 2024	September 2024	Quarter-on-quarter difference between Jun. 2024 and Sep. 2024	Year-on-year difference between Sep. 2023 and Sep. 2024
	R million						
Property rates from:							
Residential	12 939	10 137	11 434	10 853	14 786	3 933	1 847
Commercial or business	10 157	8 748	7 659	7 838	10 150	2 312	-7
State	1 201	745	612	626	800	174	-401
Other (includes agricultural, municipal, etc.)	2 417	1 885	1 480	1 553	3 013	1 460	596
Property rates – penalties imposed and collection charges	163	169	164	476	15	-461	-148
Service charges:							
Sales of water	12 388	14 083	14 683	14 320	14 171	-149	1 783
Sales of electricity	39 269	33 850	33 655	34 011	46 567	12 556	7 298
Refuse removal charges	3 778	3 732	3 664	3 728	4 081	353	303
Sewerage and sanitation charges	5 778	5 824	6 096	5 843	6 555	712	777
Other service charges (e.g. fresh produce market)	1	1	1	0	77	77	76
Interest on:							
Investments	1 539	1 493	1 685	1 785	1 709	-76	170
Receivables	3 716	4 099	4 090	4 620	4 642	22	926
Dividends	0	0	0	0	0	0	0
Fines, penalties and forfeits	885	1 036	1 353	1 205	901	-304	16
Licences and permits	209	182	187	175	218	43	9
Agency services	640	858	686	515	668	153	28
Rental	646	667	672	738	710	-28	64
Sales of goods and rendering of services	713	855	843	815	943	128	230
Gains on the disposal of assets	19	37	76	126	29	-97	10
Government transfers and subsidies received:							
Capital	5 093	9 057	7 162	12 620	5 690	-6 930	597
Operational	34 257	27 812	24 130	9 321	37 367	28 046	3 110
Other transfers and subsidies (incl. contributions and donations)	270	184	233	244	136	-108	-134
Operational revenue	6 540	6 540	6 887	4 282	6 965	2 683	425
Deficit	27 502	28 178	21 999	27 305	27 682	377	180
Total revenue	170 120	160 172	149 451	142 999	187 875	44 876	17 755

Table 3 – Consolidated statement of financial performance of municipalities for rates and general services for the quarters ended September 2023, December 2023, March 2024, June 2024 and September 2024: Expenditure

Expenditure	September 2023	December 2023	March 2024	June 2024	September 2024	Quarter-on-quarter difference between Jun. 2024 and Sep. 2024	Year-on-year difference between Sep. 2023 and Sep. 2024
	R million						
Employee-related costs	19 605	21 834	20 192	20 615	20 415	-200	810
Remuneration of councillors	866	967	876	871	867	-4	1
Finance costs	1 701	1 906	907	1 966	1 112	-854	-589
Loss on disposal of assets	13	13	6	22	110	88	97
Debt impairment	2 269	1 857	2 740	2 987	2 517	-470	248
Contracted services:							
Consultants and professional services	892	1 289	1 128	1 470	1 158	-312	266
Contractors	1 616	2 220	2 128	2 625	1 346	-1 279	-270
Outsourced services	1 543	2 109	1 998	2 410	1 547	-863	4
Operating leases:							
Buildings and infrastructure	134	319	243	244	219	-25	85
Computer, furniture and office equipment	33	47	39	54	36	-18	3
Transport assets, machinery and equipment	121	187	107	185	107	-78	-14
Other operating leases	43	76	57	71	56	-15	13
Inventory consumed	412	767	797	1 113	597	-516	185
Depreciation, amortisation and impairment	1 727	1 951	1 976	2 227	2 171	-56	444
Transfers and subsidies paid to:							
Other local government institutions	276	428	217	383	78	-305	-198
Tertiary institutions of higher learning	5	2	3	193	1	-192	-4
Households	33	53	53	66	40	-26	7
Non-profit institutions	14	15	11	33	20	-13	6
Other transfers and subsidies paid	294	326	244	306	568	262	274
Operational costs:							
Advertising, publicity and marketing	68	118	102	162	93	-69	25
Bank charges, facility and card fees	127	166	140	106	170	64	43
Communication	124	166	163	200	111	-89	-13
Courier and delivery services	15	17	16	16	8	-8	-7
Entertainment	6	13	6	15	10	-5	4
External audit fees	70	509	177	92	86	-6	16
Hire charges	65	78	82	190	80	-110	15
Insurance underwriting	543	392	165	198	790	592	247
Printing, publications and books	33	65	56	90	33	-57	0
Professional bodies, membership and subscriptions	261	90	50	152	271	119	10
Transport costs	9	15	13	18	11	-7	2
Travel and subsistence	108	150	108	166	126	-40	18
Wet fuel	227	237	303	844	198	-646	-29
Other operational costs	2 270	2 325	1 986	2 457	2 550	93	280
Other expenditure	1 663	2 363	2 581	3 158	2 311	-847	648
Taxation	0	0	0	0	0	0	0
Surplus	39 077	27 516	24 753	8 047	41 205	33 158	2 128
Total expenditure	76 263	70 586	64 423	53 752	81 018	27 266	4 755

Table 4 – Consolidated statement of financial performance of municipalities for rates and general services for the quarters ended September 2023, December 2023, March 2024, June 2024 and September 2024: Revenue

Revenue	September 2023	December 2023	March 2024	June 2024	September 2024	Quarter-on-quarter difference between Jun. 2024 and Sep. 2024	Year-on-year difference between Sep. 2023 and Sep. 2024
	R million						
Property rates from:							
Residential	12 939	10 137	11 434	10 853	14 786	3 933	1 847
Commercial or business	10 157	8 748	7 659	7 838	10 150	2 312	-7
State	1 201	745	612	626	800	174	-401
Other (includes agricultural, municipal, etc.)	2 417	1 885	1 480	1 553	3 013	1 460	596
Property rates – penalties imposed and collection charges	163	169	164	476	15	-461	-148
Interest on:							
Investments	1 526	1 479	1 663	1 764	1 677	-87	151
Receivables	1 537	1 755	1 824	1 971	1 956	-15	419
Dividends	0	0	0	0	0	0	0
Fines, penalties and forfeits	875	1 010	1 336	1 165	876	-289	1
Licences and permits	59	38	51	72	68	-4	9
Agency services	223	460	223	223	370	147	147
Rental	343	353	364	406	398	-8	55
Sales of goods and rendering of services	438	507	482	457	578	121	140
Gains on the disposal of assets	18	33	62	111	9	-102	-9
Government transfers and subsidies received:							
Capital	1 668	2 745	2 000	3 185	1 777	-1 408	109
Operational	25 051	21 034	16 963	5 906	26 497	20 591	1 446
Other transfers and subsidies (incl. contributions and donations)	90	25	46	37	111	74	21
Operational revenue	5 236	4 980	4 445	2 566	5 375	2 809	139
Deficit	12 322	14 483	13 615	14 543	12 562	-1 981	240
Total revenue	76 263	70 586	64 423	53 752	81 018	27 266	4 755

Table 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the quarters ended September 2023, December 2023, March 2024, June 2024 and September 2024: Expenditure

Expenditure	September 2023	December 2023	March 2024	June 2024	September 2024	Quarter-on-quarter difference between Jun. 2024 and Sep. 2024	Year-on-year difference between Sep. 2023 and Sep. 2024
	R million						
Employee-related costs	10 946	12 137	11 247	11 300	11 417	117	471
Finance costs	520	965	611	1 247	840	-407	320
Loss on disposal of assets	1	1 325	336	135	26	-109	25
Debt impairment	5 496	3 034	3 943	4 393	4 463	70	-1 033
Contracted services:							
Consultancy and professional fees	311	740	519	730	670	-60	359
Contractors	2 657	4 427	3 476	4 995	2 260	-2 735	-397
Outsourced services	1 892	2 864	2 613	3 267	2 050	-1 217	158
Operating leases:							
Buildings and infrastructure	126	691	381	434	358	-76	232
Computer, furniture and office equipment	22	23	22	23	12	-11	-10
Transport assets, machinery and equipment	47	108	116	124	58	-66	11
Other operating leases	23	42	42	49	27	-22	4
Inventory consumed	1 282	1 723	1 819	2 796	1 879	-917	597
Depreciation, amortisation and impairment loss	4 480	5 122	5 371	5 949	5 363	-586	883
Bulk purchases:							
Purchases of water	7 173	8 539	6 938	7 862	7 794	-68	621
Purchases of electricity	34 964	28 220	25 281	30 320	42 822	12 502	7 858
Other bulk purchases	5	3	4	5	5	0	0
Transfers and subsidies paid to:							
Other local government institutions	200	196	199	201	37	-164	-163
Tertiary institutions of higher learning	0	0	0	0	7	7	7
Households	71	167	191	185	129	-56	58
Non-profit institutions	3	2	2	14	34	20	31
Other grants paid	56	85	142	159	40	-119	-16
Operational costs:							
Advertising, promotions and marketing	28	36	36	37	36	-1	8
Bank charges, facility and card fees	6	6	6	9	5	-4	-1
Communication	32	46	72	42	35	-7	3
Courier and delivery services	0	0	0	0	1	1	1
Entertainment	0	0	0	0	0	0	0
External audit fees	19	75	71	8	9	1	-10
Hire charges	152	306	280	316	197	-119	45
Insurance underwriting	71	57	29	30	112	82	41
Printing, publications and books	7	9	10	30	7	-23	0
Professional bodies, membership and subscriptions	2	3	2	4	5	1	3
Transport costs	5	12	14	19	7	-12	2
Travel and subsistence	28	39	29	42	33	-9	5
Wet fuel	174	198	266	478	150	-328	-24
Other operational costs	1 606	3 625	1 848	2 522	1 476	-1 046	-130
Other expenditure	3 844	4 408	4 131	4 894	4 972	78	1 128
Taxation	3	6	3	5	4	-1	1
Surplus	17 605	10 347	14 978	6 623	19 517	12 894	1 912
Total expenditure	93 857	89 586	85 028	89 247	106 857	17 610	13 000

Table 6 – Consolidated statement of financial performance of municipalities for housing and trading services for the quarters ended September 2023, December 2023, March 2024, June 2024 and September 2024: Revenue

Revenue	September 2023	December 2023	March 2024	June 2024	September 2024	Quarter-on-quarter difference between Jun. 2024 and Sep. 2024	Year-on-year difference between Sep. 2023 and Sep. 2024
	R million						
Interest on:							
Investments	13	14	22	21	32	11	19
Receivables	2 179	2 344	2 266	2 649	2 686	37	507
Dividends	0	0	0	0	0	0	0
Fines, penalties and forfeits	10	26	17	40	25	-15	15
Licences and permits	150	144	136	103	150	47	0
Agency services	417	398	463	292	298	6	-119
Rental	303	314	308	332	312	-20	9
Sales of goods and rendering of services	275	348	361	358	365	7	90
Gains on the disposal of assets	1	4	14	15	20	5	19
Service charges:							
Sales of water	12 388	14 083	14 683	14 320	14 171	-149	1 783
Sales of electricity	39 269	33 850	33 655	34 011	46 567	12 556	7 298
Refuse removal charges	3 778	3 732	3 664	3 728	4 081	353	303
Sewerage and sanitation charges	5 778	5 824	6 096	5 843	6 555	712	777
Other service charges (e.g. fresh produce market)	1	1	1	0	77	77	76
Government transfers and subsidies received:							
Capital	3 425	6 312	5 162	9 435	3 913	-5 522	488
Operational	9 206	6 778	7 167	3 415	10 870	7 455	1 664
Other transfers and subsidies (incl. contributions and donations)	180	159	187	207	25	-182	-155
Operational revenue	1 304	1 560	2 442	1 716	1 590	-126	286
Deficit	15 180	13 695	8 384	12 762	15 120	2 358	-60
Total revenue	93 857	89 586	85 028	89 247	106 857	17 610	13 000

Annexure A – Purchases and sales of water

Quarter ended	Purchases of water		Sales of water	
	Actual (unadjusted)		Actual (unadjusted)	
	R million	Year-on-year % change	R million	Year-on-year % change
Sep 2016	4 398		8 082	
Dec 2016	4 313		5 746	
Mar 2017	4 192		9 837	
Jun 2017	4 795		8 459	
Sep 2017	4 520	2,8	8 284	2,5
Dec 2017	5 100	18,2	8 828	53,6
Mar 2018	5 006	19,4	8 923	-9,3
Jun 2018	5 487	14,4	8 916	5,4
Sep 2018	5 179	14,6	9 493	14,6
Dec 2018	6 393	25,4	10 156	15,0
Mar 2019	6 498	29,8	9 167	2,7
Jun 2019	6 186	12,7	8 385	-6,0
Sep 2019	6 295	21,5	10 067	6,0
Dec 2019	7 354	15,0	10 449	2,9
Mar 2020	6 189	-4,8	11 767	28,4
Jun 2020	6 278	1,5	8 150	-2,8
Sep 2020	4 877	-22,5	9 159	-9,0
Dec 2020	6 872	-6,6	12 165	16,4
Mar 2021	6 232	0,7	10 686	-9,2
Jun 2021	6 702	6,8	11 538	41,6
Sep 2021	5 563	14,1	12 041	31,5
Dec 2021	6 969	1,4	12 447	2,3
Mar 2022	7 390	18,6	12 568	17,6
Jun 2022	6 836	2,0	11 050	-4,2
Sep 2022	5 792	4,1	13 138	9,1
Dec 2022	6 835	-1,9	14 068	13,0
Mar 2023	8 028	8,6	13 286	5,7
Jun 2023	8 129	18,9	12 745	15,3
Sep 2023	7 173	23,8	12 388	-5,7
Dec 2023	8 539	24,9	14 083	0,1
Mar 2024	6 938	-13,6	14 683	10,5
Jun 2024	7 862	-3,3	14 320	12,4
Sep 2024	7 794	8,7	14 171	14,4

Annexure B – Purchases and sales of electricity

Quarter ended	Purchases of electricity		Sales of electricity	
	Actual (unadjusted)		Actual (unadjusted)	
	R million	Year-on-year % change	R million	Year-on-year % change
Sep 2016	21 570		29 027	
Dec 2016	16 906		23 252	
Mar 2017	16 418		22 219	
Jun 2017	18 332		23 910	
Sep 2017	20 885	-3,2	27 508	-5,2
Dec 2017	16 436	-2,8	23 319	0,3
Mar 2018	16 050	-2,2	22 445	1,0
Jun 2018	18 454	0,7	23 985	0,3
Sep 2018	21 994	5,3	28 323	3,0
Dec 2018	17 570	6,9	24 903	6,8
Mar 2019	17 164	6,9	24 231	8,0
Jun 2019	20 450	10,8	25 751	7,4
Sep 2019	26 585	20,9	29 367	3,7
Dec 2019	19 715	12,2	26 935	8,2
Mar 2020	17 983	4,8	27 805	14,7
Jun 2020	21 979	7,5	26 268	2,0
Sep 2020	28 576	7,5	31 439	7,1
Dec 2020	18 935	-4,0	27 405	1,7
Mar 2021	19 323	7,5	27 877	0,3
Jun 2021	25 339	15,3	27 527	4,8
Sep 2021	33 155	16,0	36 004	14,5
Dec 2021	24 158	27,6	30 942	12,9
Mar 2022	23 634	22,3	28 707	3,0
Jun 2022	26 963	6,4	31 125	13,1
Sep 2022	34 436	3,9	37 964	5,4
Dec 2022	23 712	-1,8	31 115	0,6
Mar 2023	22 736	-3,8	28 741	0,1
Jun 2023	29 440	9,2	30 782	-1,1
Sep 2023	34 964	1,5	39 269	3,4
Dec 2023	28 220	19,0	33 850	8,8
Mar 2024	25 281	11,2	33 655	17,1
Jun 2024	30 320	3,0	34 011	10,5
Sep 2024	42 822	22,5	46 567	18,6

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

Expenditure	
Pre-mSCOA classification	mSCOA classification
Employee-related costs	No change
Remuneration of board of directors/councillors	Remuneration of councillors
Interest paid	Finance costs
Loss on the disposal of property, plant and equipment	Loss on disposal of assets
Bad debts	Debt impairment
Contracted services	Contracted services: Consultants and professional services Contractors (new variable) Outsourced services (new variable)
Collection costs	Falls away – it went to other operational costs
Depreciation and amortisation	Depreciation, amortisation and impairment
Impairment loss (PPE)	Combined with depreciation and amortisation
Repairs and maintenance	Falls away – it went to other contracted services
Bulk purchases:	No change
Purchases of water	No change
Purchases of electricity	No change
Other bulk purchases	No change
	Operating leases:
	Buildings and infrastructure (new variable)
	Computer, furniture and office equipment (new variable)
	Transport assets, machinery and equipment (new variable)
	Other operating leases (new variable)
	Inventory consumed (new variable)
Grants and subsidies paid to:	Transfers and subsidies paid to:
Other local government institutions	No change
Tertiary institutions of higher learning	No change
Households or individuals	No change
Non-profit institutions serving households	No change
Other	Other transfers and subsidies
General expenditure:	Operational costs:
Accommodation, travelling and subsistence	Travel and subsistence
Advertising, promotions and marketing	Advertising, publicity and marketing
Audit fees	External audit fees
Bank charges	Bank charges, facility and card fees
Cleaning services	Falls away – it went to other contracted services / other operational costs
Consultancy and professional fees	Falls under contracted services
Entertainment costs	No change
Fuel and oil	Wet fuel
Hiring of plant and equipment	Hire charges
Insurance costs	Insurance underwriting
Pharmaceutical	Falls away – it went to other operational costs
Postal and courier services	Courier and delivery services
Printing and stationery	Printing, publications and books
Rebates for property rates	Falls away – it went to other expenditure
Rebates for service charges	Falls away – it went to other expenditure
Rental of land, buildings and other structures	Catered for under operating leases
Rental of office equipment	Catered for under operating leases
Security services	Falls away – it went to other contracted services
Subscriptions and membership fees	Professional bodies, membership and subscriptions
Telecommunication services	Communication
Training and education	Falls away – it went to other operational costs
Transport costs	No change
	Other operational costs
Other expenditure	No change
Taxation	No change
Surplus	No change
Total expenditure	No change

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

Revenue	
Pre-mSCOA classification	mSCOA classification
Property rates from:	No change
Residential	No change
Commercial or business	No change
State	No change
Other (includes agricultural, municipal, etc.)	No change
Property rates - penalties imposed and collection charges	No change
Service charges:	No change
Sales of water	No change
Sales of electricity	No change
Refuse removal charges	No change
Sewerage and sanitation charges	No change
Other service charges (e.g. fresh produce market)	No change
Interest earned from:	Interest on:
External investments	Investments
Outstanding debtors	Receivables
Dividends received	Dividends
Fines	Fines, penalties and forfeits
Licences and permits	No change
Income for agency services	Agency services
Rental of facilities and equipment	Rental
Bad debts recovered	Falls away – now under operational revenue
	Sales of goods and rendering of services (new variable)
Public contributions and donations (including PPE)	Moves to transfers and subsidies received
Gains on the disposal of property, plant and equipment	Gains on the disposal of assets
Grants and subsidies from:	Government transfers and subsidies received:
National government	Catered for under operational transfers
Provincial government	Catered for under operational transfers
Local government	Catered for under operational transfers
Spent conditional grant	Catered for under capital transfers
	Capital (new variable)
	Operational (new variable)
Other	Other transfers and subsidies (incl. contributions and donations)
Other income	Operational revenue
Deficit	No change
Total income	Total revenue

Notes

Forthcoming	Issue	Expected release date										
	December 2024	March 2025										
Purpose of survey	<p>The <i>Quarterly financial statistics of selected municipalities</i> (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.</p>											
Response rates	<table border="0"> <tr> <td>September 2023 quarter:</td> <td>99% (of 130)</td> </tr> <tr> <td>December 2023 quarter:</td> <td>99% (of 130)</td> </tr> <tr> <td>March 2024 quarter:</td> <td>99% (of 130)</td> </tr> <tr> <td>June 2024 quarter:</td> <td>97% (of 130)</td> </tr> <tr> <td>September 2024 quarter:</td> <td>98% (of 130)</td> </tr> </table>		September 2023 quarter:	99% (of 130)	December 2023 quarter:	99% (of 130)	March 2024 quarter:	99% (of 130)	June 2024 quarter:	97% (of 130)	September 2024 quarter:	98% (of 130)
September 2023 quarter:	99% (of 130)											
December 2023 quarter:	99% (of 130)											
March 2024 quarter:	99% (of 130)											
June 2024 quarter:	97% (of 130)											
September 2024 quarter:	98% (of 130)											
Imputation	<p>Imputations were performed for three municipalities:</p> <ul style="list-style-type: none"> • Nala and Kopanong local municipalities did not respond; and • Ngwathe local municipality submitted figures which were not usable. 											

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 September 2023, December 2023, March 2024, June 2024 and September 2024. 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.
- 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 Revised figures are mainly due to late submission of data to Stats SA, or respondents reporting revisions or corrections to their figures. The reasons for routine revisions are outlined in the following schedule. Any unscheduled revisions will be promptly indicated in relevant tables to maintain transparency and accuracy.

Statistical release	Reason for revision	Period subject to revision
Sep-24	Additional information from respondents	Jun-24
Dec-24	Additional information from respondents	Sep-24
Mar-25	Additional information from respondents	Sep-24 - Dec-24
	Benchmarked against the Financial Census of Municipalities survey (P9114)	Sep-23 - Jun-24
Jun-25	Additional information from respondents	Sep-24 - Mar-25

Rounding-off of 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	<p>Users may wish to refer to the following Stats SA publications:</p> <ul style="list-style-type: none"> • P9110 <i>Quarterly financial statistics of municipalities (discontinued);</i> • P9101 <i>Capital expenditure of the public sector;</i> • P9114 <i>Financial census of municipalities;</i> • P9119.4 <i>Financial statistics of consolidated general government;</i> • P0441 <i>Gross domestic product; and</i> • P0277 <i>Quarterly employment statistics.</i> 														
Symbols and abbreviations used	9	<table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">GRAP</td> <td>Generally, Recognised Accounting Practice</td> </tr> <tr> <td>mSCOA</td> <td>Municipal Standard Chart of Accounts</td> </tr> <tr> <td>QES</td> <td>Quarterly employment statistics</td> </tr> <tr> <td>SIC</td> <td>Standard Industrial Classification of All Economic Activities</td> </tr> <tr> <td>Stats SA</td> <td>Statistics South Africa</td> </tr> <tr> <td>0</td> <td>Nil or not applicable</td> </tr> <tr> <td>*</td> <td>Revised figures</td> </tr> </table>	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 figures
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 figures															

Glossary of the selected terms

Agency services	The guideline underlying agency services is that the municipality performs a service on behalf of another entity. The amounts collected on behalf of the principal are not revenue. Instead, revenue is the amount of any commission received or receivable for the collection or handling of the gross flows.
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 of time. This statement covers all the revenue and expenditure of an entity over a specific period of time.
Consultants and professional services	Consulting services refer to specialist services and skills provided that are required for the achievement of a specific objective, with the aim of providing expert and professional advice on a time and material basis. It is unnecessary to maintain these skills in-house, since they are required on a once-off or temporary basis. Therefore, a consultant is a professional person appointed by the municipality to provide technical and specialist advice or to assist with the design and implementation of specific projects or programmes.
Contracted services	This group of accounts consists of outsourced services, consultants and professional services, and contractors. See above and below for descriptions of these.
Contractors	Contractors are required to provide services that are not the core business of the municipality. It is normally not cost effective to maintain these skills within the department. Contractors include costs associated with the use of contracted individuals or businesses on projects or tasks. This does not include amounts payable to contractors in respect of provision of services such as cleaning and security even if a staff element can be identified. Note also that it is common practice that the said contractor provides all the materials required for the project – the tenders are for the whole project, materials included.
Current expenditure	Current expenditure refers to transactions that decrease the net worth of the institution, including interest paid, compensation of employees, grants and subsidies paid and depreciation, but excluding the acquisition of fixed capital. It consists of the total expenditure of rates and general services (excluding the surplus) and the total expenditure of housing and trading services (excluding the surplus).
Debt impairment	Impaired debt is debt of any kind that is unlikely to be paid in full. This results in a loss of value of the amounts that an entity has pending to claim from its customers for the goods or services delivered.
Depreciation, amortisation and impairment	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. 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. 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.
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 <i>Quarterly employment statistics</i> (QES) – statistical release P0277, which measures employment and gross earnings of all employees on a given municipal payroll.</p>
Fines, penalties and forfeits	<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>
Housing services	<p>Housing includes all activities associated with the municipal provision of housing.</p>
Licences or permits	<p>This item provides accounts for the granting of licences or permits associated with a regulatory function administered by the municipality.</p>
Local municipality	<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>
Metropolitan municipality	<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>
Municipality	<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>
Operating leases	<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>
Operational costs including other operational costs not covered separately	<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>
Operational revenue	<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>

Other expenditure	<p>The following are included in other expenditure:</p> <ul style="list-style-type: none">• departmental charges/fees;• books and magazines;• licences and trade licences;• workshops;• refreshments; and• sundries.
Outsourced services	<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>
Rates and general services	<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>
Sale of goods and rendering of services	<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>
Service charges	<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>
Trading services	<p>Trading services are services for which the tariffs are determined in such a way that the provision of the service should yield a trading profit (market-related goods and services). These include waste management (refuse removal, solid waste disposal [landfill sites], street cleaning, recycling, etc.), waste water management (sewerage, storm water management and public toilets), water (water distribution, water storage, etc.), electricity (electricity distribution, electricity generation, street lighting, etc.), etc.</p>
Transfers and subsidies paid	<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>
Transfers and subsidies received	<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>

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