

LOCAL GOVERNMENT DEBTORS



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

INTRODUCTION

When municipalities owe large amounts to creditors, it generally indicates cash-flow constraints and weak revenue collection performance. Municipalities rely primarily on service-charge revenue (electricity, water, sanitation, refuse) and property rates to fund operating expenditure and maintain infrastructure. When consumers do not pay for services, or when there are non-technical losses (such as electricity theft, faulty meters, illegal connections, or unbilled water consumption), municipalities experience reduced cash inflows. Municipalities often do not determine cost reflective tariffs that compounds the under collection of revenue. Credibility of budgeted revenue and expenditure frameworks are often compromised by understating expenditure and overstating revenue projections with the result that actual projected operational surpluses result in significant operational deficits when budgets are implemented. As a result, they may delay payments to suppliers and statutory bodies. This creates a cycle where municipalities prioritise salary payments and critical operational expenditure that requires immediate cash, while payments to bulk suppliers and other creditors accumulate. Over time, this weakens municipal financial sustainability and limits the ability to invest in infrastructure maintenance, refurbishment, and service-delivery improvements, ultimately affecting service reliability and community wellbeing.

The spreadsheet reflects outstanding creditor obligations reported by municipalities, including statutory and bulk-service creditors. The columns typically show:

- Total creditors reported in the municipal financial system (as reflected in Section 71 MFMA reports).
- Amounts owed to third-party creditors, such as the Auditor-General, Financial Sector Conduct Authority (pension funds), and SARS.
- Amounts owed to bulk suppliers, including Eskom, the Department of Water and Sanitation, and Water Boards, often reported in terms of section 41 of the MFMA (overdue obligations).

Differences between bulk-supplier balances and Section 71 reported balances often arise because Section 71 reports only reflect transactions captured in the municipal financial system. If supplier invoices are not captured, captured late, or only partially captured, the municipal records will differ from supplier statements. In some cases, municipalities make payments without properly capturing invoices or completing reconciliations which can affect the balances.

Another contributing factor to outstanding creditors is the non-collection of revenue in Eskom supply areas, where municipalities do not control electricity distribution but still depend on broader revenue collection to fund operations. When revenue collection declines, municipalities may defer creditor payments to maintain essential operations. Overall, persistent growth in outstanding creditors is a sign of financial distress, weak billing and collection systems, poor reconciliation practices, and infrastructure-related losses, all of which constrain municipalities' ability to deliver sustainable services

LOCAL GOVERNMENT DEBTORS

Table W4.1 Total creditors owed by municipalities by province¹

R thousand	Total Creditors	Auditor General of South Africa	Financial Sector Conduct Authority (Pension funds)	South African Revenue Services	Eskom	Department of Water and Sanitation	Water Boards
	Section 71 of MFMA ²	Third Party Creditors ³			Section 41 of the MFMA ⁴		
Eastern Cape	8 748 799	74 544	7 069	80 883	5 462 294	628 213	411 726
Free State	42 129 168	118 090	991 695	120 167	29 054 275	1 819 015	9 191 293
Gauteng	37 906 440	40 940	–	0	23 505 872	51 935	7 499 848
KwaZulu-Natal	10 391 625	83 266	–	10 592	3 637 075	933 578	–
Limpopo	3 976 974	22 147	–	10	2 136 151	1 946 177	288 948
Mpumalanga	34 089 220	106 938	–	109 976	30 525 421	2 813 466	1 797 525
Northern Cape	7 489 833	237 666	122 104	125 774	6 198 652	449 555	132
North West	15 509 318	136 219	318 135	154 219	9 690 021	822 047	2 036 908
Western Cape	790 643	88 633	–	247	315 989	93 503	4
Total	161 032 020	908 443	1 439 004	601 869	110 525 751	9 557 489	21 226 385

1. Data reported in terms of sections 41 and 71 of the Municipal Finance Management Act (MFMA), and by third party creditors as at 31 December 2025

2. Total creditors reported by municipalities in terms of section 71 of the MFMA

3. Creditors reported by respective third party institutions, such as the Auditor General of South Africa, Financial Sector Conduct Authority and South African Revenue Services

4. Creditors reported by bulk suppliers, including Eskom, the Department of Water and Sanitation, and Water Boards in terms of section 41 of the MFMA (overdue obligations)

Source: National Treasury, Auditor General of South Africa, The Financial Sector Conduct Authority and South African Revenue Services

Table W4.2 Total debt by municipalities¹

R thousand	Total Creditors	Auditor General of South Africa	Financial Sector Conduct Authority (Pension funds)	South African Revenue Services	Eskom	Department of Water and Sanitation	Water Boards
	Section 71 of MFMA ²	Third Party Creditors ³			Section 41 of the MFMA ⁴		
Metros	23 618 067	32 528	–	1	14 002 028	181 259	2 819 825
Municipalities	132 927 117	800 792	1 439 004	537 534	96 499 083	6 600 650	16 607 266
District municipalities	4 486 836	75 123	–	64 333	24 640	2 775 580	1 799 294
Total	161 032 020	908 443	1 439 004	601 869	110 525 751	9 557 489	21 226 385

1. Data reported in terms of sections 41 and 71 of the Municipal Finance Management Act (MFMA), and by third party creditors as at 31 December 2025

2. Total creditors reported by municipalities in terms of section 71 of the MFMA

3. Creditors reported by respective third party institutions, such as the Auditor General of South Africa, Financial Sector Conduct Authority and South African Revenue Services

4. Creditors reported by bulk suppliers, including Eskom, the Department of Water and Sanitation, and Water Boards in terms of section 41 of the MFMA (overdue obligations)

Source: National Treasury, Auditor General of South Africa, The Financial Sector Conduct Authority and South African Revenue Services

LOCAL GOVERNMENT DEBTORS

Table W4.3 Total debt by metropolitan, district and local municipalities³

Category (R thousand)	Municipality	Total Creditors	Auditor General of South Africa	Financial Sector Conduct Authority (Pension funds)	South African Revenue Services	Eskom	Department of Water and Sanitation	Water Boards	
									Section 71 of MFMA ²
EASTERN CAPE									
A	BUF	Buffalo City	1 337 533	358	–	–	3 366	25 252	32 751
		NMA	1 423 412	1 277	–	0	0	75 405	–
B	EC101	Dr Beyers Naude	532 400	5 374	7 069	11	853 555	–	103
	EC102	Blue Crane Route	24 812	161	–	0	226 218	2 139	1
	EC104	Makana	236 005	217	–	0	101 689	75 519	561
	EC105	Ndlambe	1 466	22	–	0	2	–	1 950
	EC106	Sundays River Valley	113 880	6 868	–	0	35 794	66 238	–
	EC108	Kouga	172 238	18	–	0	–	3 146	–
	EC109	Kou-Kamma	19 501	7 323	–	0	0	–	43
C	DC10	Sarah Baartman District Municipality	–	3	–	126	–	–	–
Total: Sarah Baartman Municipalities			1 100 302	19 988	7 069	138	1 217 259	147 042	2 659
B	EC121	Mbhashe	846	1 229	–	0	–	–	–
	EC122	Mnquma	4 226	21	–	0	2 774	–	–
	EC123	Great Kei	20 597	–	–	0	244	–	–
	EC124	Amahlathi	104 394	873	–	0	82 568	–	–
	EC126	Ngushwa	996	302	–	–	–	–	–
	EC129	Raymond Mhlaba	386 767	2 644	–	0	199 804	–	–
C	DC12	Amathole District Municipality	421 480	4 406	–	–	4 109	163 379	374 348
Total: Amathole Municipalities			939 306	9 476	–	0	289 499	163 379	374 348
B	EC131	Inxuba Yethemba	845 885	16 053	–	153	848 355	1 382	–
	EC135	Intsika Yethu	–	244	–	2	–	–	–
	EC136	Emalahleni	8 922	996	–	175	–	–	–
	EC137	Dr.A.B Xuma	6 303	4 457	–	0	–	–	–
	EC138	Sakhisizwe	23	3 442	–	0	–	–	–
	EC139	Enoch Mgijima	1 973 362	1 478	–	0	1 927 560	–	–
C	DC13	Chris Hani District Municipality	42 584	1 824	–	64 122	125	113 072	–
Total: Chris Hani Municipalities			2 877 079	28 493	–	64 452	2 776 040	114 454	–
B	EC141	Elundini	24 405	1 176	–	285	15 143	–	–
	EC142	Senqu	14 182	305	–	0	–	–	–
	EC145	Walter Sisulu	859 051	3 443	–	0	820 038	–	–
C	DC14	Joe Gqabi District Municipality	12 442	1 051	–	0	–	70 707	1 877
Total: Joe Gqabi Municipalities			910 080	5 975	–	285	835 181	70 707	1 877
B	EC153	Ngquza Hill	2 969	7	–	0	–	–	–
	EC154	Port St Johns	5 019	3 927	–	0	403	–	–
	EC155	Nyandeni	2 744	2 735	–	0	–	–	–
	EC156	Mhlonlo	–	57	–	5	–	–	–
	EC157	King Sabata Dalindyebo	103 383	22	–	–	340 341	–	–
C	DC15	O.R. Tambo District Municipality	35 756	279	–	–	–	28 441	91
Total: O.R.Tambo Municipalities			149 871	7 027	–	5	340 744	28 441	91
B	EC441	Matatiele	8	57	–	–	–	–	–
	EC442	Umtzimvubu	1 070	46	–	0	206	–	–
	EC443	Winnie Madikizela-	24	448	–	–	–	–	–
	EC444	Ntabankulu	19	1 229	–	16 004	–	–	–
C	DC44	Alfred Nzo District Municipality	10 095	170	–	–	–	3 531	–
Total: Alfred Nzo Municipalities			11 216	1 950	–	16 004	206	3 531	–
Total: Eastern Cape Municipalities			8 748 799	74 544	7 069	80 883	5 462 294	628 213	411 726

LOCAL GOVERNMENT DEBTORS

Table W4.3 Total debt by metropolitan, district and local municipalities¹ (continued)

Category (R thousand)	Municipality	Total Creditors	Auditor General of South Africa	Financial Sector Conduct Authority (Pension funds)	South African Revenue Services	Eskom	Department of Water and Sanitation	Water Boards	
									Section 71 of MFMA ²
FREE STATE									
A	MAN	Mangaung	350 332	74	–	1	1 608 061	6 621	551
B	FS161	Letsemeng	345 656	7 240	21 318	–	324 284	4	–
	FS162	Kopanong	484 534	13 305	366 481	44 662	129 849	4 296	145
	FS163	Mohokare	–	18 218	162 471	34 243	106 063	–	–
C	DC16	Xhariep District Municipality	16 654	2 958	–	–	–	–	–
Total: Xhariep Municipalities			846 844	41 721	550 270	78 905	560 196	4 300	145
B	FS181	Masilonyana	429 830	11 607	146 727	14 502	304 283	37 576	–
	FS182	Tokologo	265 258	4 645	28 806	2 634	424 916	157 314	–
	FS183	Tswelopele	230 693	3 396	–	0	186 210	11 873	–
	FS184	Matjhabeng	18 718 700	6 404	1 665	0	7 122 455	183	9 127 415
	FS185	Nala	1 414 966	1 161	–	–	1 166 758	–	173
C	DC18	Lejweleputswa District Municipality	–	705	–	–	–	–	–
Total: Lejweleputswa Municipalities			21 059 447	27 918	177 199	17 136	9 204 622	206 945	9 127 588
B	FS191	Setsoto	13 513	–	–	0	–	–	–
	FS192	Dihlabeng	1 567 105	169	1 355	0	1 287 611	108 431	–
	FS193	Nketoana	1 018 764	5 921	2 586	12 687	981 751	3 239	–
	FS194	Maluti-a-Phofung	9 333 149	2 441	–	1	9 415 562	500 038	–
	FS195	Phumelela	494 163	5 672	–	1 507	219 851	184 785	–
	FS196	Mantsopa	550 006	2 241	–	3 966	520 776	9	2
C	DC19	Thabo Mofutsanyana District Municipality	5 801	1 877	–	0	–	–	–
Total: Thabo Mofutsanyana Municipalities			12 982 501	18 320	3 941	18 160	12 425 551	796 502	2
B	FS201	Moqhaka	2 188 754	4 098	–	0	2 029 097	23 944	–
	FS203	Ngwathe	3 142 081	6 098	2 615	5 694	2 838 489	131 701	34 776
	FS204	Metsimaholo	149 086	1 698	–	0	0	55 724	28 230
	FS205	Mafube	1 410 120	18 125	257 670	270	388 259	593 277	–
C	DC20	Fezile Dabi District Municipality	3	39	–	–	–	–	–
Total: Fezile Dabi Municipalities			6 890 044	30 057	260 285	5 965	5 255 845	804 647	63 007
Total: Free State Municipalities			42 129 168	118 090	991 695	120 167	29 054 275	1 819 015	9 191 293
GAUTENG									
A	EKU	City of Ekurhuleni	2 242 244	1 173	–	0	3 459 715	–	669 350
	JHB	City of Johannesburg	10 878 816	1 140	–	0	4 089 149	–	1 357 601
	TSH	City of Tshwane	5 720 231	21 467	–	–	4 841 521	50 037	759 571
B	GT421	Emfuleni	11 809 338	1 334	–	–	7 670 910	1 898	1 996 502
	GT422	Midvaal	67 992	–	–	–	–	–	20 462
	GT423	Lesedi	483 184	589	–	0	321 023	–	127 028
C	DC42	Sedibeng District Municipality	110 858	–	–	–	16	–	–
Total: Sedibeng Municipalities			12 471 372	1 923	–	0	7 991 948	1 898	2 143 992
B	GT481	Mogale City	329 368	1 201	–	0	144 256	–	82 600
	GT484	Merafong City	3 357 229	7 953	–	0	1 666 764	–	1 510 712
	GT485	Rand West City	2 890 279	4 563	–	0	1 312 519	–	976 023
C	DC48	West Rand District Municipality	16 901	1 520	–	0	–	–	–
Total: West Rand Municipalities			6 593 777	15 237	–	0	3 123 540	–	2 569 334
Total: Gauteng Municipalities			37 906 440	40 940	–	0	23 505 872	51 935	7 499 848

LOCAL GOVERNMENT DEBTORS

Table W4.3 Total debt by metropolitan, district and local municipalities¹ (continued)

Category (R thousand)	Municipality	Total Creditors	Auditor General of South Africa	Financial Sector Conduct Authority (Pension funds)	South African Revenue Services	Eskom	Department of Water and Sanitation	Water Boards	
									Section 71 of MFMA ²
KWAZULU-NATAL									
A	ETH	eThekweni	1 665 499	2 529	–	1	192	–	–
B	KZN212	uMdoni	–	372	–	0	–	–	–
	KZN213	uMzombe	5 415	2 099	–	–	–	–	–
	KZN214	uMuziwabantu	16	822	–	–	–	–	–
	KZN216	Ray Nkonyeni	18 344	3 186	–	1	18 811	–	–
C	DC21	Ugu District Municipality	1 054 518	5 518	–	0	10 794	–	–
	Total: Ugu Municipalities		1 078 293	11 998	–	1	29 605	–	–
B	KZN221	uMshwathi	–	1 848	–	0	–	–	–
	KZN222	uMngeni	–	27	–	–	6 223	–	–
	KZN223	Mpofana	704 926	2 771	–	3 541	660 195	–	–
	KZN224	iMpindle	–	3 134	–	5 508	282	–	–
	KZN225	Msunduzi	3 632 508	1 377	–	1	1 294 676	–	–
	KZN226	Mkhambathini	–	423	–	0	–	–	–
	KZN227	Richmond	–	188	–	0	–	–	–
C	DC22	uMgungundlovu District Municipality	453	1 308	–	–	–	–	–
	Total: uMgungundlovu Municipalities		4 337 887	11 075	–	9 050	1 961 375	–	–
B	KZN235	Okhahlamba	–	157	–	0	–	15 118	–
	KZN237	iNkosi Langalibalele	7	3 581	–	–	3	–	–
	KZN238	Alfred Duma	1 950	70	–	–	0	–	–
C	DC23	uThukela District Municipality	81 347	4 577	–	48	186	139 508	–
	Total: uThukela Municipalities		83 304	8 385	–	48	189	154 626	–
B	KZN241	eNdumeni	419 862	103	–	–	368 303	–	–
	KZN242	Nquthu	2 960	263	–	0	0	–	–
	KZN244	uMsinga	1 879	1 064	–	0	–	–	–
	KZN245	uMvoti	1 249	141	–	–	–	–	–
C	DC24	uMzinyathi District Municipality	298 761	5 240	–	–	541	82 123	–
	Total: uMzinyathi Municipalities		724 711	6 810	–	0	368 845	82 123	–
B	KZN252	Newcastle	911 345	823	–	0	526 466	–	–
	KZN253	eMadlangeni	28 471	5 248	–	0	18 032	–	–
	KZN254	Dannhauser	8 276	2 765	–	–	813	–	–
C	DC25	Amajuba District Municipality	148 544	4 656	–	0	–	–	–
	Total: Amajuba Municipalities		1 096 636	13 492	–	0	545 311	–	–
B	KZN261	eDumbe	18 629	724	–	144	4 974	–	–
	KZN262	uPhongolo	2 032	55	–	0	–	6	–
	KZN263	AbaQulusi	341 884	55	–	0	321 092	82 182	–
	KZN265	Nongoma	18 156	2 257	–	173	–	–	–
	KZN266	Ulundi	355 584	45	–	–	339 314	–	–
C	DC26	Zululand District Municipality	21 134	1 896	–	–	7	167 240	–
	Total: Zululand Municipalities		757 419	5 034	–	318	665 387	249 428	–
B	KZN271	uMhlabyalingana	1 608	160	–	0	7	–	–
	KZN272	Jozini	10 895	1 573	–	0	–	–	–
	KZN275	Mtubatuba	217	1 906	–	862	77	–	–
	KZN276	Big Five Hlabisa	1 234	305	–	0	–	–	–
C	DC27	uMkhanyakude District Municipality	236 751	2 996	–	1	8 776	133 430	–
	Total: uMkhanyakude Municipalities		250 705	6 940	–	863	8 860	133 430	–
B	KZN281	uMfolozi	9 781	2 578	–	0	–	–	–
	KZN282	uMhlathuze	208 457	886	–	–	–	220 054	–
	KZN284	uMlalazi	3 168	128	–	0	–	9 416	–
	KZN285	Mthonjaneni	77 435	2 771	–	260	57 118	–	–
	KZN286	Nkandla	25	–	–	0	1	–	–
C	DC28	King Cetshwayo District Municipality	29 232	70	–	0	13	84 502	–
	Total: King Cetshwayo Municipalities		328 098	6 433	–	260	57 132	313 972	–
B	KZN291	Mandeni	–	82	–	0	–	–	–
	KZN292	KwaDukuza	16 965	5 049	–	21	179	–	–
	KZN293	Ndwedwe	146	77	–	0	–	–	–
	KZN294	Maphumulo	671	108	–	26	–	–	–
C	DC29	iLembe District Municipality	50 663	140	–	0	–	–	–
	Total: iLembe Municipalities		68 445	5 457	–	47	179	–	–
B	KZN433	Greater Kokstad	353	325	–	0	–	–	–
	KZN434	uBuhlebezwe	130	2 091	–	1	–	–	–
	KZN435	uMzimkhulu	–	1 715	–	0	–	–	–
	KZN436	Dr Nkosazana Dlamini	102	141	–	3	–	–	–
C	DC43	Harry Gwala District Municipality	43	840	–	1	0	–	–
	Total: Harry Gwala Municipalities		628	5 112	–	4	0	–	–
	Total: KwaZulu-Natal Municipalities		10 391 625	83 266	–	10 592	3 637 075	933 578	–

LOCAL GOVERNMENT DEBTORS

Table W4.3 Total debt by metropolitan, district and local municipalities¹ (continued)

Category (R thousand)	Municipality	Total Creditors	Auditor	Financial Sector	South African	Eskom	Department of	Water Boards	
			General of South Africa	Conduct Authority (Pension funds)	Revenue Services		Water and Sanitation		
	Section 71 of MFMA ²		Third Party Creditors ³			Section 41 of the MFMA ⁴			
LIMPOPO									
B	LIM331	Greater Giyani	1 537	–	–	0	–	–	–
	LIM332	Greater Letaba	4 255	41	–	–	–	–	78
	LIM333	Greater Tzaneen	5 595	372	–	–	22 030	–	0
	LIM334	Ba-Phalaborwa	10 350	53	–	0	–	–	–
	LIM335	Maruleng	–	163	–	0	–	–	–
C	DC33	Mopani District Municipality	791 982	–	–	0	–	380 918	304
Total: Mopani Municipalities			813 719	628	–	0	–	402 948	382
B	LIM341	Musina	84 320	1 240	–	0	63 922	–	–
	LIM343	Thulamela	1 670	160	–	0	–	13 721	–
	LIM344	Makhado	105 017	1 301	–	0	112	38 920	–
	LIM345	Collins Chabane	1 852	413	–	0	–	–	–
C	DC34	Vhembe District Municipality	165 911	57	–	–	–	1 338 185	156
Total: Vhembe Municipalities			2 211	2 202	–	0	–	–	–
B	LIM351	Blouberg	–	–	–	0	–	–	–
	LIM353	Molemole	–	–	–	0	–	–	–
	LIM354	Polokwane	149 237	90	–	0	0	22 622	35
	LIM355	Lepele-Nkumpi	554	23	–	0	–	–	–
C	DC35	Capricorn District Municipality	–	376	–	0	–	–	15
Total: Capricorn Municipalities			152 002	2 691	–	0	0	22 622	50
B	LIM361	Thabazimbi	636 396	293	–	0	390 662	–	247 344
	LIM362	Lephalale	29 936	13	–	0	–	99 465	–
	LIM366	Bela-Bela	31 472	211	–	7	20 670	–	1 662
	LIM367	Mogalakwena	344 234	12	–	0	230 584	–	24
	LIM368	Modimolle-Mookgopong	1 582 772	13 947	–	–	1 430 075	–	38 847
C	DC36	Waterberg District Municipality	122	–	–	0	–	–	–
Total: Waterberg Municipalities			2 624 932	14 476	–	7	2 071 991	99 465	287 877
B	LIM471	Ephraim Mogale	–	21	–	0	–	161	–
	LIM472	Elias Motsoaledi	681	1 126	–	0	83	2 333	–
	LIM473	Makhuduthamaga	13 870	17	–	3	42	–	–
	LIM476	Fetakgomo Tubatse	5 560	6	–	0	–	–	33
C	DC47	Sekhukhune District Municipality	7 440	12	–	0	–	27 823	450
Total: Sekhukhune Municipalities			27 551	1 182	–	3	125	30 317	483
Total: Limpopo Municipalities			3 976 974	22 147	–	10	2 136 151	1 946 177	288 948
MPUMALANGA									
B	MP301	Chief Albert Luthuli	17 153	–	–	1	0	–	–
	MP302	Msakaligwa	2 403 253	16	–	0	1 054 666	1 270 361	12 480
	MP303	Mkhondo	973 032	18 224	–	0	824 464	–	–
	MP304	Dr Pixley ka Isaka Seme	18 769	753	–	–	2 251	169 928	3 269
	MP305	Lekwa	4 008 064	9 961	–	102 280	3 175 243	648 899	3 038
	MP306	Dipaleseng	621 825	19 959	–	7 518	429 421	222 799	–
	MP307	Govan Mbeki	7 391 344	5 507	–	0	6 465 444	235	875 742
C	DC30	Gert Sibande District Municipality	155	3 090	–	0	–	–	1 148
Total: Gert Sibande Municipalities			15 433 595	57 509	–	109 801	11 951 489	2 312 222	895 678
B	MP311	Victor Khanye	1 774 742	4 679	–	0	1 163 436	–	510 385
	MP312	Emalahleni	11 153 757	1	–	175	11 975 572	–	24 956
	MP313	Steve Tshwete	49 276	526	–	0	42 879	13 213	29
	MP314	Emakhazeni	309 281	17 838	–	0	388 034	–	130
	MP315	Thembisile Hani	3 561	342	–	0	–	–	18 219
	MP316	Dr JS Moroka	569	284	–	0	–	–	–
C	DC31	Nkangala District Municipality	–	2 876	–	0	–	–	–
Total: Nkangala Municipalities			13 291 186	26 547	–	175	13 569 921	13 213	553 719
B	MP321	Thaba Chweu	2 049 558	214	–	0	1 966 105	–	–
	MP324	Nkomazi	253 898	9 063	–	0	158 708	14 629	–
	MP325	Bushbuckridge	132 133	–	–	0	0	37 317	266 229
	MP326	City of Mbombela	2 920 034	12 381	–	–	2 879 198	436 086	81 899
C	DC32	Ehlanzeni District Municipality	8 816	1 225	–	0	–	–	–
Total: Ehlanzeni Municipalities			5 364 439	22 883	–	0	5 004 012	488 032	348 128
Total: Mpumalanga Municipalities			34 089 220	106 938	–	109 976	30 525 421	2 813 466	1 797 525

LOCAL GOVERNMENT DEBTORS

Table W4.3 Total debt by metropolitan, district and local municipalities¹ (continued)

Category (R thousand)	Municipality	Total Creditors	Auditor General of South Africa	Financial Sector Conduct Authority (Pension funds)	South African Revenue Services	Eskom	Department of Sanitation	Water Boards
NORTHERN CAPE								
B	NC061 Richtersveld	121 552	12 043	–	–	93 761	–	–
	NC062 Nama Khoi	507 127	2 092	–	0	165 213	20	60
	NC064 Kamiesberg	19 053	13 832	1 496	495	139 196	–	–
	NC065 Hantam	37 038	5 212	–	0	3 448	–	–
	NC066 Karoo Hoogland	4 916	1 818	–	0	–	–	–
	NC067 Khâi-Ma	131 085	11 493	–	45	50 936	50	19
C	DC6 Namakwa District Municipality	–	1 515	–	–	–	–	–
	Total: Namakwa Municipalities	820 771	48 006	1 496	539	452 554	70	79
B	NC071 Ubuntu	150 202	8 857	–	–	62 286	–	–
	NC072 Umsobomvu	22 616	3 339	–	99	25 920	9 283	–
	NC073 Emthanjeni	503 867	7 611	–	0	494 611	–	–
	NC074 Kareeberg	1 618	2 340	–	0	–	–	–
	NC075 Renosterberg	160 931	20 166	34 939	1 729	155 403	9 358	–
	NC076 Thembelihle	262 988	13 225	6 426	5 616	184 413	3 039	–
	NC077 Siyathemba	315 495	11 598	–	0	306 166	13 642	–
	NC078 Siyancuma	333 310	5 865	–	0	245 012	2 314	–
C	DC7 Pixley Ka Seme District Municipality	8 791	8 249	–	0	–	–	–
	Total: Pixley Ka Seme Municipalities	1 759 818	81 250	41 366	7 444	1 473 812	37 635	–
B	NC082 !Kai !Garib	774 511	31 253	45 778	116 101	986 195	66 704	–
	NC084 !kheis	87 011	10 448	30 443	1 672	110	–	–
	NC085 Tsantsabane	596 607	11 030	–	0	384 943	–	31
	NC086 Kgatelopele	75 058	15 202	–	0	49 188	–	–
	NC087 Dawid Kruiper	16 132	8	–	0	43 190	10 872	–
C	DC8 Z.F. Mgcawu District Municipality	13 761	2 661	–	0	–	453	–
	Total: Z.F. Mgcawu Municipalities	1 563 080	70 602	76 220	117 773	1 463 626	78 029	31
B	NC091 Sol Plaatjie	1 403 610	69	–	0	1 033 103	207 699	–
	NC092 Dikgatlong	386 091	4 996	–	0	304 346	126 123	19
	NC093 Magareng	296 730	6 898	3 022	0	142 613	–	–
	NC094 Phokwane	552 693	11 470	–	–	568 002	–	–
C	DC9 Frances Baard District Municipality	500	–	–	0	–	–	–
	Total: Frances Baard Municipalities	2 639 624	23 434	3 022	0	2 048 065	333 822	19
B	NC451 Joe Morolong	16 079	8 568	–	0	1 926	–	2
	NC452 Ga-Segonyana	10 186	55	–	0	7 626	–	–
	NC453 Gamagara	677 619	2 749	–	0	751 043	–	1
C	DC45 John Taolo Gaetsewe District Municipality	2 656	3 002	–	18	–	–	–
	Total: John Taolo Gaetsewe Municipalities	706 540	14 374	–	18	760 595	–	3
	Total: Northern Cape Municipalities	7 489 833	237 666	122 104	125 774	6 198 652	449 555	132
NORTH WEST								
B	NW371 Moretele	1 860	957	–	0	–	–	23 856
	NW372 Madibeng	2 771 514	11 332	–	–	2 137 927	60 693	77 328
	NW373 Rustenburg	346 877	3 985	–	0	88	674	9 875
	NW374 Kgetlengrivier	761 334	14 000	2 713	28 244	514 591	18 108	74 372
	NW375 Moses Kotane	2 509	3 101	–	0	–	–	39 247
C	DC37 Bojanala Platinum District Municipality	22 857	1 153	–	0	–	–	–
	Total: Bojanala Platinum Municipalities	3 906 950	34 527	2 713	28 244	2 652 607	79 475	224 679
B	NW381 Ratlou	2 223	709	–	0	–	–	–
	NW382 Tswaing	436 953	6 094	104 721	2 410	276 952	–	–
	NW383 Mafikeng	131 406	1 006	–	–	–	–	–
	NW384 Ditsobotla	971 278	10 986	43 194	91 485	1 539 215	–	–
	NW385 Ramotshere Moiloa	75 572	2 879	–	0	59 842	–	–
C	DC38 Ngaka Modiri Molema District Municipality	389 735	2 110	–	9	–	–	805 901
	Total: Ngaka Modiri Molema Municipalities	2 007 165	23 784	147 915	93 904	1 876 009	–	805 901
B	NW392 Naledi	651 001	17 230	112 468	376	1 145 530	–	–
	NW393 Mamusa	555 724	27 674	55 039	31 569	427 845	–	–
	NW394 Greater Taung	15	1 803	–	–	78	–	–
	NW396 Lekwa-Teemane	474 313	8 494	–	0	391 669	549 995	–
	NW397 Kagisano-Molopo	12 752	1 787	–	127	173	–	–
C	DC39 Dr Ruth Segomotsi Mompati District Municipality	471 223	2 143	–	–	–	–	615 003
	Total: Dr Ruth Segomotsi Mompati Municipalities	2 165 028	59 132	167 507	32 072	1 965 294	549 995	615 003
B	NW403 City of Matlosana	5 590 581	7 531	–	0	2 368 307	–	–
	NW404 Maquassi Hills	1 081 409	9 596	–	0	236 069	–	391 326
	NW405 JB Marks	758 184	246	–	0	591 734	192 577	–
C	DC40 Dr Kenneth Kaunda District Municipality	–	1 403	–	0	–	–	–
	Total: Dr Kenneth Kaunda Municipalities	7 430 174	18 776	–	0	3 196 111	192 577	391 326
	Total: North West Municipalities	15 509 318	136 219	318 135	154 219	9 690 021	822 047	2 036 908

LOCAL GOVERNMENT DEBTORS

Table W4.3 Total debt by metropolitan, district and local municipalities¹ (continued)

Category (R thousand)	Municipality	Total Creditors	Auditor General of South Africa	Financial Sector Conduct Authority (Pension funds)	South African Revenue Services	Eskom	Department of Water and Sanitation	Water Boards
WESTERN CAPE								
A	CPT	City of Cape Town	4 509	–	–	25	23 945	–
B	WC011	Matzikama	93 884	–	–	75 328	940	–
	WC012	Cederberg	5 194	1 431	–	27 848	–	–
	WC013	Bergrivier	–	763	–	–	976	–
	WC014	Saldanha Bay	1 343	2 178	–	–	–	–
	WC015	Swartland	4 301	51	–	–	–	–
C	DC1	West Coast District Municipality	72	17	–	–	42 268	–
Total: West Coast Municipalities			104 794	4 439	–	103 177	44 185	–
B	WC022	Witzenberg	32 027	2 471	–	76	–	–
	WC023	Drakenstein	108 691	75	–	–	–	–
	WC024	Stellenbosch	27 748	13	–	3	941	–
	WC025	Breedee Valley	–	317	–	–	–	–
	WC026	Langeberg	71 190	490	–	31	–	–
C	DC2	Cape Winelands District Municipality	66	–	–	–	–	–
Total: Cape Winelands Municipalities			239 722	3 366	–	78	941	–
B	WC031	Theewaterskloof	10 078	9 465	–	92 364	709	1
	WC032	Overstrand	7 056	769	–	–	–	–
	WC033	Cape Agulhas	623	544	–	–	–	–
	WC034	Swellendam	–	555	–	–	–	–
C	DC3	Overberg District Municipality	4 333	295	–	–	–	–
Total: Overberg Municipalities			22 090	11 629	–	92 364	709	1
B	WC041	Kannaland	120 766	25 430	–	69 099	–	–
	WC042	Hessequa	67 870	58	–	–	5 237	3
	WC043	Mossel Bay	43 234	357	–	–	–	–
	WC044	George	65 148	1 051	–	–	–	–
	WC045	Oudtshoorn	85	85	–	0	–	–
	WC047	Bitou	2 360	–	–	–	131	–
	WC048	Knysna	1 991	804	–	–	–	–
C	DC4	Garden Route District Municipality	2 426	1 364	–	–	–	–
Total: Garden Route Municipalities			303 880	29 151	–	69 099	5 368	3
B	WC051	Laingsburg	2 572	21 149	–	–	–	–
	WC052	Prince Albert	1 955	6 121	–	1	–	–
	WC053	Beaufort West	113 660	6 767	–	51 174	18 355	–
C	DC5	Central Karoo District Municipality	1 970	1 502	–	8	72	–
Total: Central Karoo Municipalities			120 157	35 538	–	51 247	18 355	–
Total: Western Cape Municipalities			790 643	88 633	–	247	315 989	93 503
National Total			1 61 032 020	908 443	1 439 004	601 869	110 525 751	9 557 489

1. Data reported in terms of sections 41 and 71 of the Municipal Finance Management Act (MFMA), and by third party creditors as at 31 December 2025

2. Total creditors reported by municipalities in terms of section 71 of the MFMA

3. Creditors reported by respective third party institutions, such as the Auditor General of South Africa, Financial Sector Conduct Authority and South African Revenue Services

4. Creditors reported by bulk suppliers, including Eskom, the Department of Water and Sanitation, and Water Boards in terms of section 41 of the MFMA (overdue obligations)

Source: National Treasury, Auditor General of South Africa, The Financial Sector Conduct Authority and South African Revenue Services