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The municipal electricity debt crisis in South Africa

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Abstract

This paper aims to raise awareness of the municipal electricity debt crisis in South Africa and provide an analytical understanding of the administrative, financial, and governance factors driving it. It further develops a framework to improve municipal electricity debt management, revenue generation, and collection in support of sustainable service delivery. The study adopts a qualitative approach, drawing on secondary data published between 2018 and 2026 and applying thematic analysis to examine the systemic factors, patterns, and trends contributing to the rise in municipal electricity debt. The findings indicate that South Africa's municipal electricity debt crisis is a systemic outcome of sustained Public Financial Management (PFM) failures, driven by administrative inefficiencies, weak financial governance, political interference, socioeconomic constraints, and poor policy enforcement rather than isolated technical problems. In response, the paper proposes a PFM-grounded municipal electricity debt management framework that integrates improved administrative systems, credible budgeting, strengthened governance and accountability, effective credit control, and the alignment of social policy with revenue management. These elements collectively aim to support long-term financial sustainability and reliable service delivery. The core contribution of the study lies in advancing a coherent, practice-oriented model that links financial governance reform with pro-poor service delivery imperatives, thereby moving beyond descriptive accounts toward an integrated strategy for long-term municipal financial sustainability.

Keywords: *governance, revenue collection, service delivery, public financial management*

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1. Introduction

Electricity is a fundamental asset in contemporary development, as it underpins almost every activity in society. In South Africa, municipalities play a crucial role in electricity distribution and provision as constitutionally mandated providers of electricity in many areas within the country (Dube & Moyo, 2022; Sebake, 2025). Electricity distribution also plays a critical role in municipal financial sustainability and own-revenue generation, with most municipalities relying on electricity provisioning to finance service delivery and other municipal functions (Aliamutu & Mkhize, 2024; Hermanus, 2017). However, evidence suggests that electricity as a revenue stream has become increasingly unsustainable. This is exemplified by the surge in municipal electricity debt to R98 billion and the continued rise in debt and tariffs, which have outpaced economic growth and municipal recovery efforts (Parliament of South Africa, 2025a; SAnews, 2025).

This situation has had negative implications for several key stakeholders. First, Eskom, as the national power supplier, has been affected in terms of its financial viability and its ability to provide electricity effectively without relying on bailouts or state interventions from the national government (Phalatse & Isaacs, 2020). Second, municipalities have been affected through the accumulation of arrears, legal disputes, and institutional conflicts. These challenges have resulted in the attachment of municipal assets, which undermines the effectiveness of municipalities, as observed in cases such as Maluti-a-Phofung, Emfuleni, and Matjhabeng Local Municipalities (SALGA, 2024). Importantly, this crisis also has significant implications for citizens and households as the end users of electricity. Financial pressures on municipalities and Eskom divert resources toward servicing historical debts, which leads to the neglect of infrastructure maintenance, reduced efficiency improvements, and limited expansion of electricity access to indigent and low-income households (Moosa, 2024).

This issue extends beyond financial constraints and reflects broader systemic administrative, governance, and operational challenges (Marawu & Utete, 2026). Municipalities face numerous challenges, including weak revenue collection systems, electricity theft, deteriorating infrastructure, unstable leadership, and ineffective billing systems. These factors contribute to rising debt levels, investment losses, technical losses, and power outages, all of which undermine public trust in municipal institutions (Rulashe & Dyan, 2023).

Despite the severity of the problem, relatively few studies directly examine the municipal electricity debt crisis (De Wet et al., 2025; Dube & Moyo, 2022; Enwereji & Uwizeyimana, 2020; Folly, 2021; Khonjelwayo & Nthakheni, 2021; Zondi & Robinson, 2021; Khiva et al., 2025; Rulashe & Dyan, 2023; Kuhlengisa et al., 2024). For example, Enwereji and Uwizeyimana (2020) examine the issue primarily from the perspective of consumer behaviour, while Dube and Moyo (2022) focus on its political economy dimensions. Other studies emphasise household non-payment, technical challenges, and billing inefficiencies. This suggests that relatively limited research focuses specifically on municipal administrative and financial systems as drivers of rising electricity debt. Consequently, there remains a gap in the literature, particularly a shortage of Public Financial Management (PFM)-focused analyses and implementation-oriented frameworks that integrate the administrative, financial, governance, political, and socioeconomic drivers of municipal electricity debt. This paper therefore pursues the following objectives:

1. To define and delineate the scope of municipal electricity debt in South Africa and identify its institutional drivers within a PFM framework.
2. To systematically review and integrate published evidence on the administrative, financial, governance, political, and socioeconomic determinants of municipal electricity debt.
3. To develop a PFM-grounded municipal electricity debt management framework that specifies mechanisms, sequencing, and accountability responsibilities for implementation at the municipal level.

2. Literature Review

2.1 Understanding Municipal Electricity Debt in South Africa

Municipal electricity debt is a complex phenomenon that can be understood from different perspectives. First, it can be viewed from the perspective of households or citizens (Enwereji & Uwizeyimana, 2020). From this standpoint, municipal electricity debt refers to the debt incurred by households due to affordability constraints, poverty, unemployment, and inequality (Dube & Moyo, 2022). Another perspective views municipal electricity debt as the failure of municipalities to pay Eskom for bulk electricity supplied to households and businesses within their jurisdictions (Stevens, 2023). This situation often arises from governance-related factors such as operational inefficiencies, inadequate revenue collection,

and excessive reliance on Eskom and government subsidies for financial support (Phalatse & Isaacs, 2020).

Taking these perspectives into account, this paper examines municipal electricity debt in South Africa from a standpoint centred on administrative capacity, governance, and financial management. For the purposes of this study, municipal electricity debt is conceptualised as the accumulated arrears owed by South African municipalities to Eskom for bulk electricity supply. This debt arises primarily from failures in municipal revenue collection, public financial management, administrative capacity, and governance systems. Although household non-payment, indigence, and illegal connections contribute indirectly to the problem, this paper does not conceptualise municipal electricity debt as consumer debt per se. Instead, it is treated as an institutional and systemic public financial management failure rooted in budgeting practices, credit control mechanisms, governance arrangements, and policy enforcement at the municipal level.

In South Africa, municipal electricity debt has risen sharply to approximately R105 billion, placing significant pressure on both the national power utility and municipalities. This figure demonstrates that the problem is multifaceted, involving administrative, governance, and financial challenges (Mabena, 2025; Moosa, 2024). Section 156(1) of the Constitution of the Republic of South Africa (1996), read together with Schedule 4B, grants municipalities the authority to distribute and reticulate electricity either directly or through Eskom or licensed distributors such as Centlec in the Mangaung Metropolitan Municipality. Centlec provides electricity services in Bloemfontein and neighbouring municipalities such as those within the Xhariep District Municipality (Centlec SOC Ltd., 2025; Sefale, 2022). These constitutional provisions mandate municipalities to provide electricity as a basic service, manage electricity infrastructure and maintenance, and oversee billing and revenue collection (Parliament of the Republic of South Africa, 2020).

These provisions are further reinforced by municipal legislation, including the Municipal Systems Act and the Municipal Finance Management Act (MFMA), which position municipalities as developmental institutions responsible for managing electricity provisioning in a financially sustainable manner. From an administrative perspective, municipal electricity debt is closely linked to failures in billing systems, inaccurate revenue forecasting, and outdated metering infrastructure, which facilitate electricity theft and other administrative challenges (Aliamutu & Mkhize, 2024; Hermanus, 2017).

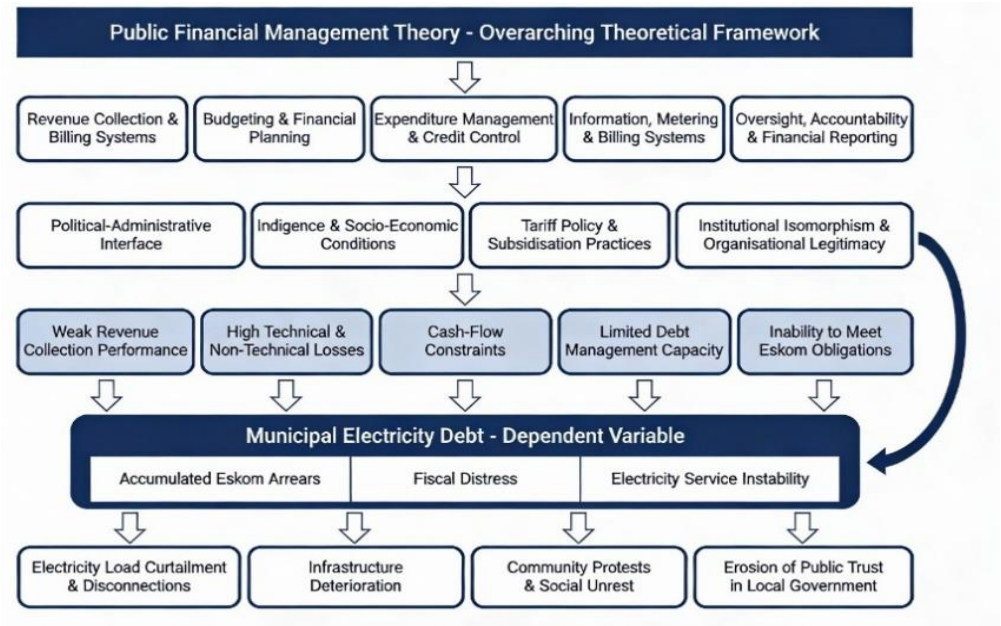
These factors contribute to the growth of municipal electricity debt and weaken municipalities' financial sustainability, often resulting in their inability to meet financial obligations to institutions such as Eskom. Administrative shortcomings also compromise the reliability of revenue data and undermine the institutional foundations required for effective financial planning and decision-making (Mdluli, 2022). In the absence of credible revenue information, municipalities struggle to forecast cash flows accurately or implement effective financial recovery strategies, thereby perpetuating cycles of debt accumulation (Mthethwa & Tshishonga, 2025).

2.2 Theorising the Municipal Electricity Debt

This paper relies primarily on Public Financial Management (PFM) theory, complemented by key elements of institutional theory. This combination is necessary due to the epistemological nature of the research problem.

Figure 1

Integrated breakdown of PFM as a construct for understanding the municipal electricity debt



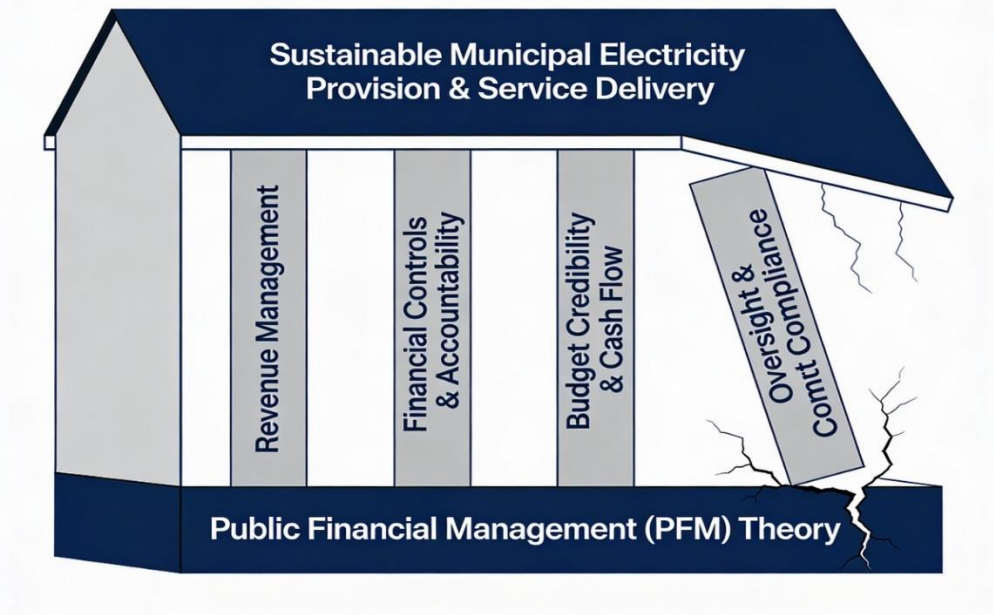
***Source*:** (Author's Compilation)

Municipal electricity debt presents challenges for public revenue collection, expenditure management, credit control, accountability, and fiscal sustainability, extending beyond purely technical or consumer-related factors. PFM theory focuses on how public

institutions collect revenue, prepare budgets, allocate expenditures, and account for public resources in a transparent and efficient manner in order to achieve the policy objectives of government departments and public entities (Masungini et al., 2023; Preuss, 2025). In the context of South African municipalities and municipal electricity debt, these principles are clearly visible, particularly because municipalities are constitutionally mandated to provide services in a financially sustainable manner.

Figure 2

Linking the public financial management theory and the municipal electricity debt



***Source*:** Authors' compilation

The principles of PFM theory are operationalised through regulatory frameworks such as the MFMA 56 of 2003 and related Treasury regulations, which establish the legal and institutional basis for applying PFM principles in understanding municipal electricity debt. Moreover, this theoretical framework is particularly relevant to the present study because it explains systemic governance challenges such as weak budgeting processes, ineffective revenue collection systems, poor expenditure control, and limited financial and technical accountability, all of which are linked to constitutional requirements and Sections 18, 64, and 65 of the MFMA 56 of 2003. At the same time, additional institutional factors also influence these challenges, including structural barriers that undermine effective revenue collection relationships between municipalities and the national power utility (PEFA, 2016).

Many South African municipalities, including the City of Johannesburg, Ekurhuleni Metropolitan Municipality, and the Maluti-a-Phofung Local Municipality, experience persistent difficulties in revenue collection because a significant proportion of residents are indigent and unable to afford electricity services. This contributes to widespread non-payment. In addition, illegal electricity connections are prevalent in many areas, further undermining municipal revenue systems (Eskom, 2024; Mthethwa & Tshishonga, 2025; Nkuna, 2021). Another significant challenge is the implementation of cost-reflective tariffs and subsidies influenced by political office bearers in an effort to accommodate low-income households. While socially motivated, these policies often weaken municipal revenue collection capacity. The 2025 Tembisa protests further illustrate the fragility of the political–administrative interface and demonstrate how weak governance systems and oversight mechanisms can intensify municipal financial challenges (Maphosa, 2018; Maphosa & Mabuza, 2016; Mutsila, 2025).

The PFM theory also emphasises the central importance of reliable information systems and financial management guidelines (PEFA, 2016; Pretorius & Pretorius, 2009). However, within many South African municipalities, the ability to forecast revenue shortfalls and fiscal deficits is severely constrained by inaccurate billing systems and inadequate metering infrastructure. These systems are frequently tampered with, contributing to technical losses that exceed 35% in some municipalities (Aliamutu & Mkhize, 2024). Such conditions negatively affect decision-making, financial planning, budgeting processes, and municipalities' ability to negotiate debt settlements with Eskom. These challenges also undermine the implementation of Section 64 of the MFMA, which requires municipalities to maintain reliable systems for revenue management and credit control in order to ensure sustainable service delivery (Mishi et al., 2022).

These governance weaknesses erode accountability, which is a central pillar of both PFM theory and institutional theory (Kravchuk, 2023; Tresch, 2022). Evidence suggests that many South African municipalities remain trapped in cycles of electricity debt due to weak oversight mechanisms and insufficient political and administrative accountability, which undermine revenue collection and limit their ability to meet financial obligations (Mazibuko, 2014). This situation is reflected in the frequent undermining of Sections 71 and 136 of the MFMA, which emphasise regular budget monitoring, reporting, and corrective action as essential mechanisms for improving governance. In practice, however, these mechanisms are

often politicised and used as political instruments rather than as governance tools for strengthening financial management (Gilimani, 2025).

The PFM framework also aligns closely with institutional theory, particularly the work of Meyer and Rowan, which explains how institutional and organisational dynamics shape public sector behaviour. One relevant concept is institutional isomorphism, whereby organisations adopt similar practices in response to institutional pressures. In the context of South African municipalities, many operate in environments characterised by diverse socio-economic and infrastructural conditions, yet they often replicate the administrative and governance practices of other municipalities that are also experiencing municipal infrastructure and electricity debt challenges. This tendency contributes to the persistence and diffusion of ineffective financial management practices across local government institutions.

2.3 The Political, Administrative, And Operational Challenges of Municipal Electricity Provisioning in South African Municipalities

Electricity is a critical enabler of household, economic, and social activities. However, in the context of South African municipalities, it has increasingly emerged as a source of significant governance and financial challenges. Several existing studies reveal that municipalities are burdened by growing electricity-related debts, particularly those owed to Eskom, largely due to problems associated with billing systems, weak leadership, infrastructure deterioration, operational instability, and administrative inefficiencies (De Wet et al., 2025; Enwereji & Uwizeyimana, 2020; Folly, 2021). Enwereji and Uwizeyimana (2020) argue that many municipalities remain reliant on outdated billing and metering systems and deteriorating infrastructure, which undermine their ability to enforce payment compliance and accurately forecast cash flows needed to manage or reduce their debts to Eskom.

This argument is supported by De Wet et al. (2025), who provide quantitative evidence on the technical and non-technical losses associated with faulty billing and metering systems. Their findings suggest that weak leadership has allowed challenges such as electricity theft, infrastructure vandalism, and unauthorised consumption to proliferate, resulting in losses exceeding 30% in some municipalities and severely weakening municipal fiscal capacity. Studies by Mboneni (2023), Mazele and Amoah (2022), and Tsagae (2023) similarly emphasise that weak or unstable leadership is a central driver of these governance failures. For instance, research focusing on the Dr Beyers Naudé Local Municipality shows that political

and leadership instability significantly affects the continuity and quality of service delivery, as well as the upgrading and maintenance of municipal infrastructure, including water and electricity systems.

Within the same context, Mazele and Amoah (2022) argue that the politicisation of municipal management influences the strategic direction and leadership of municipalities. This politicisation affects revenue collection mechanisms and undermines infrastructure development and long-term financial sustainability. Collectively, these studies converge on the conclusion that the challenges leading to municipal electricity debt in South African municipalities extend beyond purely technical issues and include political, administrative, operational, and governance failures.

Despite these contributions, notable gaps and differences remain within the existing literature. For example, studies such as Mazele and Amoah (2022) and Mboneni (2023) primarily focus on leadership-related factors, while others, including Enwereji and Uwizeyimana (2020), Folly (2021), and De Wet et al. (2025), address municipal electricity debt only indirectly, often focusing primarily on issues such as consumer behaviour, billing systems, or technical losses. Furthermore, many of these studies rely heavily on secondary academic sources while giving limited attention to government reports and policy documents. This creates a gap in the literature, as such documents can provide a more comprehensive perspective by integrating insights from multiple municipalities and offering a broader analytical understanding of the political, administrative, and operational factors that contribute to municipal electricity debt.

2.4 Financial Management and Revenue Collection Challenges of Municipal Electricity Debt in South African Municipalities

Failed financial management reforms and weak mechanisms for revenue generation, collection, and management have significantly contributed to the growth of municipal electricity debt in South Africa. This situation persists despite revenue collection being a central pillar of effective service delivery and sustainable electricity provision. A comprehensive framework of regulations and legislation, including the MFMA, emphasises the importance of fiscally sustainable municipalities. However, evidence from the Auditor-General of South Africa and various municipal annual performance reports indicates that many municipalities continue to experience substantial financial leakages. These leakages are largely

attributed to weak credit control measures, electricity theft, and ineffective billing systems, all of which undermine the financial viability of municipalities (Dube & Moyo, 2022; Mofokeng & Nkgapele, 2025; Zondi & Robinson, 2021).

Within this context, only a limited number of studies have examined financial management and revenue collection challenges associated with municipal electricity debt in South Africa (Dube & Moyo, 2022; Zondi & Robinson, 2021). For example, studies by Aliamutu and Mkhize (2024) and Dube and Moyo (2022) highlight political interference in tariff setting, ineffective credit control systems, and weak revenue collection mechanisms as major factors contributing to the accumulation of municipal electricity debt. These studies consistently argue that the rise in municipal electricity debt is closely linked to the interaction between weak financial governance structures and political interference in municipal financial management.

Across this body of literature, there is a clear convergence in identifying financial management weaknesses as a key driver of the current municipal electricity debt crisis. Common themes include poor revenue collection systems, inaccurate billing processes, high levels of indigence, inadequate metering infrastructure, and widespread non-payment. Together, these factors represent central determinants of the financial challenges faced by many municipalities (Aliamutu & Mkhize, 2024; Dube & Moyo, 2022; Zondi & Robinson, 2021).

While this body of research provides a useful foundation for understanding the financial management and revenue collection challenges underlying municipal electricity debt, it remains fragmented and often relies heavily on secondary academic sources. Many studies give limited attention to government reports, policy documents, and financial data from municipal institutions. This limitation highlights the need for more comprehensive and comparative research that integrates government reports, financial datasets, and institutional performance metrics to provide a more holistic understanding of the drivers of municipal electricity debt.

2.5 The Socioeconomic challenges and Service Delivery Failures as drivers of the Municipal Electricity Debt in South Africa

Electricity in South Africa is a significant social resource that plays a crucial role in addressing poverty, inequality, and underdevelopment (Meyer & Overen, 2021). The government, through programmes such as the Integrated National Electrification Programme

(INEP), has prioritised expanding electricity access to poor households, communities, and municipalities (Ledger, 2021). However, a substantial proportion of South African households remain indigent, resulting in high levels of non-payment. This situation contributes to rising municipal electricity debt and fosters a culture of non-payment, as observed in municipalities such as the City of Johannesburg (Murwirapachena et al., 2023).

Within this context, non-payment significantly affects municipalities' ability to maintain electricity infrastructure and respond effectively to outages, callouts, and other operational challenges. These service delivery constraints ultimately weaken public trust in municipal institutions (Patience & Nel, 2021). A limited number of studies have examined the relationship between non-payment, infrastructure challenges, socioeconomic conditions, and operational failures in service delivery (De Wet et al., 2025; Zondi & Robinson, 2021). For example, Zondi and Robinson (2021) argue that socioeconomic inequalities and high levels of indigence weaken municipal revenue collection systems because many households cannot afford to pay for electricity. As a result, municipalities struggle to generate sufficient revenue to meet their financial obligations to Eskom.

This argument is further supported by Folly (2021), who highlights the influence of socioeconomic conditions, particularly poverty, on municipal infrastructure development. The study notes that municipalities serving economically disadvantaged communities often face ageing infrastructure because they are unable to generate sufficient own revenue due to low economic activity and widespread non-payment. However, Sethunya and Mlambo (2022) offer a different perspective, arguing that non-payment and municipal electricity debt are themselves outcomes of broader socioeconomic vulnerabilities. According to their analysis, persistent power outages, service delivery inefficiencies, and weak municipal governance contribute to growing mistrust among residents, which in turn reinforces non-payment behaviour.

These studies highlight the need for a comprehensive and multidimensional understanding of municipal electricity debt in South Africa. They demonstrate that municipal electricity debt cannot be examined in isolation or attributed to a single factor. Instead, it is shaped by complex interactions among socioeconomic conditions, administrative systems, and governance dynamics.

3. Methodology

This paper adopts a qualitative, review-based research design grounded in secondary data analysis. A semi-systematic review approach was employed to synthesise academic literature, government reports, municipal documents, and institutional publications related to municipal electricity debt in South Africa. This approach was selected to enable an integrative analysis of governance, financial management, and administrative dynamics across municipalities.

The research process involved the collection and analysis of both numerical and non-numerical data. Secondary data were drawn from peer-reviewed academic journals, official government and parliamentary reports, Auditor-General of South Africa (AGSA) reports, Eskom financial disclosures, and relevant policy and legislative documents. Sources were selected based on their relevance to municipal electricity provision, revenue management, public financial management, and governance. Particular emphasis was placed on publications produced between 2018 and 2025 to ensure contemporary relevance, while seminal earlier works were included where necessary to provide theoretical grounding.

To ensure comprehensive coverage of the literature, the researchers utilised multiple academic databases and search engines. For transparency, the following databases were consulted:

Google Scholar – Used as the primary tool for keyword searches, including terms such as “municipal electricity debt,” “revenue collection,” and “service delivery challenges.”

Semantic Scholar (assisted by SciSpace) – Used for AI-assisted literature discovery to identify relevant peer-reviewed studies in line with contemporary research practices.

Scopus – Used for citation tracking and accessing high-impact journals in public administration and municipal governance.

Web of Science – Referenced for comprehensive indexing of peer-reviewed literature across multiple disciplines.

ProQuest – Used to access dissertations, theses, and multidisciplinary articles relevant to municipal finance and service delivery.

EBSCOhost – Consulted for access to academic journals and policy-oriented publications.

JSTOR – Used to locate historical and foundational literature related to municipal governance, electricity provisioning, and financial management.

Academic literature provided conceptual frameworks and causal explanations, while government reports (AGSA, Eskom, and parliamentary reports) supplied empirical evidence regarding financial outcomes, administrative practices, and governance performance. Triangulation across these different source types helped identify convergent patterns and reduce potential source bias.

Thematic analysis followed Braun and Clarke's (2006) three-stage analytical process:

Inductive coding: Initial coding was conducted to identify recurring issues related to administrative capacity, financial governance, political oversight, socioeconomic constraints, and policy implementation across 187 documents.

Theme development: The identified codes were grouped into higher-order themes aligned with Public Financial Management (PFM) principles.

Validation: Only themes corroborated by two or more independent source types were retained in the analysis.

This multi-stage analytical process strengthened the robustness and internal validity of the findings. In addition, the researchers developed explicit inclusion and exclusion criteria, as presented below.

Table 1

Inclusion and exclusion criteria

Inclusion Criteria	Exclusion Criteria
(i) Substantive relevance to municipal electricity provision, debt, revenue collection, PFM, or local governance in South Africa	(i) Focused exclusively on national electricity generation (no municipal relevance)
(ii) Published 2018-2025 (contemporary relevance)	(ii) Studies published before 2018
(iii) Peer-reviewed articles, government/parliamentary reports, AGSA reports, Eskom disclosures, policy documents	(iii) Opinion pieces lacking empirical/documentary grounding

4. Findings

A combination of administrative inefficiencies, weak governance, poor financial management, socioeconomic pressures, and gaps in policy implementation drives the municipal electricity debt crisis in South African municipalities. Drawing on a qualitative

semi-systematic review of municipal records, Auditor-General reports, Eskom financial statements, SALGA assessments, and academic literature from 2016 to 2025, this paper identifies the key structural and institutional drivers of rising municipal arrears, which reached approximately R105 billion by the end of 2025. The findings are organised into five interrelated themes: administrative failures; financial governance challenges; governance and political challenges; socioeconomic constraints linked to service delivery failures; and weaknesses in policy and regulatory enforcement. These themes demonstrate how interconnected institutional failures create self-reinforcing debt cycles that weaken revenue collection and undermine sustainable electricity provision. Evidence from municipalities such as Emfuleni, Matjhabeng, and Maluti-a-Phofung illustrates that the crisis cannot be resolved through technical interventions alone but requires coordinated governance reforms, stronger accountability mechanisms, and institutional restructuring.

Theme 1: Administrative and Billing Failures in South African Municipalities

Municipal electricity debt in South African municipalities is strongly linked to administrative shortcomings. This is supported by findings from the AGSA (2024), which report that many municipalities rely on outdated metering technologies and billing systems that cannot capture real-time electricity consumption. As a result, municipalities experience revenue losses of up to 35%, as illustrated in municipalities such as Emfuleni Local Municipality and the City of Johannesburg Metropolitan Municipality, both of which remain vulnerable to electricity theft. In addition, many municipalities face administrative challenges that limit their ability to plan effectively or forecast fiscal deficits. For example, in Maluti-a-Phofung Local Municipality, ineffective administrative and revenue management systems have prevented the municipality from accurately forecasting or collecting electricity revenue (Parliament of the Republic of South Africa, 2025b).

This inability to forecast revenue constitutes a breach of the MFMA, particularly Section 17, which requires municipalities to operate on funded and credible budgets. The problem also undermines Section 71, which mandates effective monitoring and reporting of municipal finances. These administrative weaknesses create governance vacuums that allow municipal expenditure to exceed collectible revenue, thereby contributing significantly to the growth of municipal electricity debt (Moosa, 2024).

Poor financial planning and weak revenue collection also affect infrastructure development and maintenance. For instance, municipalities such as Matjhabeng Local Municipality are unable to maintain or upgrade electricity infrastructure because most of their available cash flow is redirected toward servicing debts owed to suppliers such as Eskom (National Treasury, 2023). This perspective is reinforced by AGSA (2023), which reported that more than 20 municipalities in the 2022/23 financial year failed to adequately safeguard and maintain municipal assets, resulting in widespread infrastructure deterioration.

Theme 2: Financial Governance Collapse in the Municipal Electricity Debt Crisis

Administrative failures have direct consequences for financial governance within municipalities. According to Eskom (2024), municipal electricity debt increased significantly in recent years, reaching R74.4 billion by 2024. Municipalities such as Tshwane, Johannesburg Metropolitan Municipality, and Emfuleni Local Municipality have consistently ranked among the largest defaulters (Municipalities South Africa, 2025).

A diagnostic report by Ndebele (2025) indicates that these challenges are exacerbated by ineffective policies and weak enforcement mechanisms, including poor implementation of the 90-day payment rule and inadequate enforcement of electricity disconnection policies. Similarly, Masungini et al. (2023) found that many municipalities fail to implement effective credit control mechanisms, including disconnections for non-payment. Political interference further complicates these challenges, as political actors often influence tariff-setting processes and subsidy allocations, thereby undermining revenue collection and cost recovery in municipal electricity provisioning.

These governance dynamics are evident in municipalities governed by coalition governments, such as the City of Tshwane and Ekurhuleni Metropolitan Municipality, where households may remain non-compliant with electricity payments for more than 120 days, while municipalities continue to write off bad debts without implementing adequate recovery measures (Mofokeng et al., 2025). In the case of Ekurhuleni, political pressures from communities led municipal leaders to suspend tariff increases proposed by the National Energy Regulator of South Africa (NERSA), resulting in budgetary constraints affecting other municipal expenditure priorities (Jardim, 2025; Mthethwa & Tshishonga, 2025).

In addition to these governance challenges, both technical and non-technical issues contribute to financial instability. Municipalities continue to face widespread electricity theft,

illegal connections, and infrastructure decay. For example, Emfuleni Local Municipality has recorded technical losses exceeding 32% and non-technical losses exceeding 18%, significantly reducing the revenue available for settling electricity debts owed to Eskom (Khonjelwayo & Nthakheni, 2021; Patience & Nel, 2021).

Theme 3: Governance and Political Drivers of Municipal Electricity Debt

Governance and political factors represent another critical dimension of the municipal electricity debt crisis. Numerous studies and institutional reports emphasise the importance of governance quality in determining municipal financial outcomes. For example, Mazele and Amoah (2022) and Moosa (2024) argue that unstable leadership, weak oversight structures, and inadequate accountability mechanisms contribute significantly to rising municipal electricity debt. These challenges are often reinforced by political dynamics that influence administrative decision-making and consumer behaviour.

This argument is supported by AGSA (2023), which found that municipalities with the highest electricity debts are typically characterised by weak governance systems, poor oversight, and limited financial accountability. A clear example is the City of Johannesburg Metropolitan Municipality, which has experienced significant political instability since 2016, including more than ten mayoral changes within eight years. This instability has weakened institutional memory, disrupted long-term planning, and hindered the implementation of financial recovery strategies (Mofokeng et al., 2025).

Political dynamics also affect revenue collection practices. In the City of Johannesburg, political pressures have influenced decisions regarding tariff enforcement and debt recovery. For example, areas such as Soweto, which reportedly owed more than R922 million in electricity debt, continue to experience widespread illegal connections and meter bypassing, often with limited enforcement due to fears of social unrest and political backlash (Infrastructure News, 2025).

These governance challenges extend beyond individual municipalities. Many municipalities exhibit patterns of institutional isomorphism, whereby they replicate ineffective administrative and financial practices observed in other struggling municipalities. As a result, institutions such as the National Treasury have withheld conditional grants and equitable share allocations from 75 out of 257 municipalities due to persistent governance failures and non-compliance in the management of water and electricity tariffs (AGSA, 2025).

These findings demonstrate that governance and political factors reflect deeper institutional weaknesses across South African municipalities. These weaknesses contribute to administrative failures, undermine financial sustainability and accountability, and reinforce institutionalised patterns of non-payment that sustain municipal electricity debt.

Theme 4: Socioeconomic Constraints in the Municipal Electricity Debt in South Africa

Socioeconomic conditions play a crucial role in determining the revenue collection capacity of municipalities, the quality of service delivery, and the overall financial sustainability of municipal institutions (Chauke et al., 2024). In South Africa, many municipalities are located in regions characterised by historical inequalities, high unemployment rates, and low levels of economic activity. These structural challenges significantly affect the ability of municipalities to rely on electricity as a stable source of revenue (National Planning Commission, 2025). For example, a Statistics South Africa (Stats SA) report (2024) indicates that more than 10 million households in the country are classified as indigent. This situation creates major constraints on municipal revenue generation. Studies further show that high levels of indigence have resulted in certain areas being classified as non-paying zones, where between 60% and 70% of households make no payment for electricity consumption (Yelland, 2024).

From a policy perspective, the government has attempted to mitigate these socioeconomic challenges through programmes such as Free Basic Electricity (FBE), which provides qualifying indigent households with a limited number of electricity units free of charge each month (Ledger, 2021). However, SALGA (2021) argues that the effectiveness of this initiative is often undermined by administrative and governance inefficiencies that prevent proper implementation. This challenge is illustrated in the Ekurhuleni Metropolitan Municipality, where the absence of an updated indigent register has limited the effective alignment of the municipality's administrative systems with the FBE programme (People's Assembly, 2024). As a result, the municipality continues to experience both technical and non-technical electricity losses because many households consume electricity without being properly billed due to weak billing and monitoring systems (Mutsila, 2025).

These cases demonstrate a clear relationship between socioeconomic constraints and electricity non-payment. When households are unable to afford electricity and subsidy systems fail to function effectively, municipalities experience significant revenue shortfalls. These

revenue losses have direct implications for service delivery, infrastructure maintenance, and the financial sustainability of municipal electricity provision.

Theme 5: Policy and Regulatory Gaps in Municipal Electricity Debt Management

Many of the challenges are linked to weaknesses in policy implementation and regulatory enforcement. Although South Africa has an extensive legislative and regulatory framework governing municipal finance and electricity provision, these frameworks are often inadequately implemented in practice. For example, legislation such as the MFMA and the Electricity Regulation Act provides comprehensive guidelines for financial governance and electricity management. However, despite the existence of these legislative provisions, municipal electricity debt continues to increase.

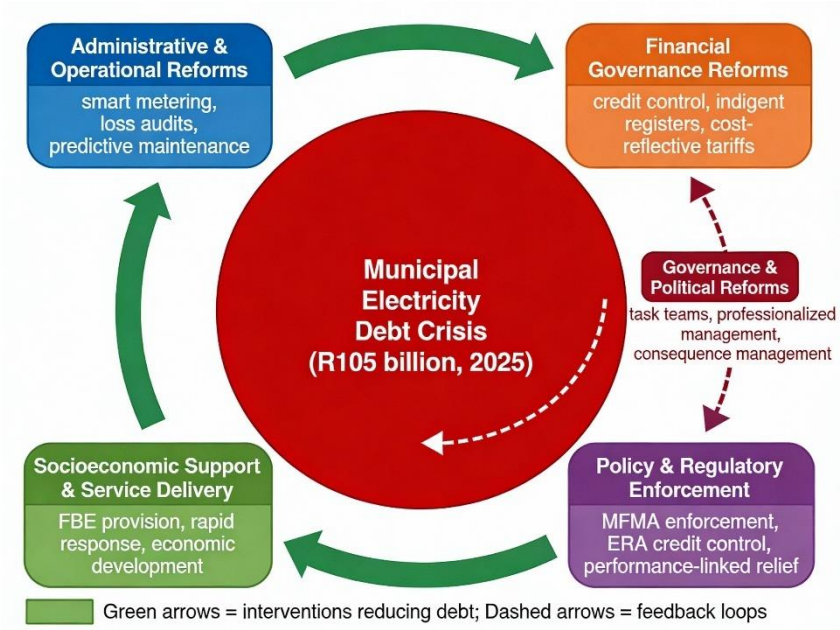
The MFMA is particularly important in the context of municipal electricity debt because it establishes key principles for revenue management and financial accountability. Sections 64, 71, and 136 of the MFMA outline critical processes related to revenue collection, financial monitoring, and corrective governance measures. However, reports from the Auditor-General of South Africa (AGSA, 2023) indicate that many municipalities consistently fail to comply with these provisions, highlighting significant policy implementation gaps.

The MFMA requires municipalities to ensure accountable and sustainable management of both financial and technical resources, supported by effective internal control systems. However, AGSA (2023) also reports that consequence management for non-compliance remains weak or absent, allowing persistent financial mismanagement to continue without effective corrective action. In addition, evidence suggests that other relevant legislation, including the Electricity Regulation Act, is not consistently enforced. This lack of enforcement limits municipalities' ability to implement credit control measures such as electricity disconnections for non-payment (Moosa, 2024). In recent years, only a few municipalities, such as the City of Tshwane and Ekurhuleni Metropolitan Municipality, have attempted to enforce such measures through targeted revenue collection campaigns, including "Siyacima Manje Namhlanje" and "Tshwane Yatima." However, these initiatives have remained limited in scope and have not fully addressed the broader structural challenges associated with municipal electricity debt and revenue collection (City of Ekurhuleni, 2023; City of Tshwane, 2023).

These policy and regulatory shortcomings indicate that existing governance frameworks are not sufficiently enforced to address the municipal electricity debt crisis. Consequently, this study recommends the development and adoption of a comprehensive municipal electricity debt management framework aimed at strengthening financial governance, improving revenue collection systems, and enhancing policy implementation across municipalities.

Figure 3

Integrated framework for managing the municipal electricity debt



***Source*:** Author's own design

Integration of key findings into a visual framework that shows how administrative, financial, governance, political, and socioeconomic drivers interact to produce municipal electricity debt. It highlights interventions aligned with each driver.

5. Discussion

5.1 Administrative Inefficiencies as a Foundational Driver of Debt Accumulation

The findings of this paper, in line with PFM theory, suggest that administrative inefficiencies stem primarily from operational weaknesses within municipal financial management systems. Effective operational financial management represents one of the core

pillars of sound PFM. When this pillar is weak, municipalities struggle to meet their financial obligations. The widespread use of outdated metering systems, weak billing platforms, and ineffective revenue management systems undermines municipalities' ability to measure electricity consumption accurately, issue reliable bills, and collect revenue effectively. The AGSA (2023) reports that revenue losses of up to 35% resulting from electricity theft, illegal connections, and inaccurate billing highlight serious weaknesses in municipal internal control environments. Within PFM theory, strong internal controls are regarded as essential safeguards against financial mismanagement.

The inability of municipalities such as Maluti-a-Phofung Local Municipality to accurately forecast electricity revenue and expenditure also contravenes the principle of credible and funded budgeting, which is a cornerstone of PFM theory and a legal requirement under Section 17 of the MFMA. From a PFM perspective, when budgets are not based on realistic revenue projections, governments are likely to incur structural deficits and arrears. This pattern is evident in municipalities experiencing high levels of electricity debt. The redirection of scarce financial resources toward servicing Eskom debt, at the expense of infrastructure maintenance and service improvements, further reflects allocative inefficiency, where spending decisions fail to optimise long-term service delivery outcomes.

5.2 Financial Governance Breakdown and the Normalisation of Non-Payment

The findings indicate that administrative inefficiencies contribute to a broader breakdown of financial governance, characterised by weak credit control systems, poor enforcement of payment policies, and politically influenced financial decision-making. The rise in municipal electricity debt to more than R74 billion by 2024, and approximately R105 billion by 2025, supports Eskom's view that municipal arrears have become structural rather than temporary. The failure to enforce electricity disconnections, particularly under the 90-day payment rule, illustrates what Ndebele (2025) describes as the normalisation of non-payment within municipal systems.

Political interference in tariff setting and debt recovery, as observed in municipalities such as Tshwane and Ekurhuleni, further undermines the financial sustainability of electricity services by prioritising short-term political considerations over long-term financial stability. The routine writing-off of bad debt without effective corrective measures signals weak consequence management and erodes payment discipline among consumers. Furthermore, the

coexistence of high technical and non-technical electricity losses in municipalities such as Emfuleni indicates that financial governance failures extend beyond revenue collection to include weaknesses in asset management and infrastructure maintenance. These findings reinforce the view that municipal electricity debt reflects broader governance failures rather than isolated managerial shortcomings. The findings strongly support PFM theory, which emphasises that weak fiscal discipline ultimately leads to unsustainable public finances.

5.3 Governance Instability and Political Interference as Structural Enablers

The findings also demonstrate that governance instability and political interference act as structural enablers of municipal electricity debt. Frequent leadership changes, unstable coalition governments, and weak oversight mechanisms undermine institutional continuity and long-term financial planning. In the City of Johannesburg, for example, repeated mayoral changes have eroded institutional memory, disrupted financial recovery strategies, and weakened accountability mechanisms.

Political patronage and selective enforcement of credit control measures, particularly in areas such as Soweto, have further entrenched non-payment behaviours. This supports the argument by Mazele and Amoah (2022) that political interests often override administrative rationality in municipal governance. In addition, institutional isomorphism contributes to the diffusion of ineffective practices across municipalities, as local governments replicate the financial management failures observed in other struggling municipalities. The National Treasury's decision to withhold equitable share transfers from non-compliant municipalities further illustrates how local governance failures create vertical fiscal pressures, weaken service delivery capacity, and deepen municipal dependence on debt.

5.4 Socioeconomic Constraints and the Limits of Revenue-Based Service Delivery

The findings also indicate that socioeconomic conditions significantly constrain municipal revenue collection, particularly in historically marginalised communities characterised by high levels of poverty and unemployment. The existence of more than 10 million indigent households in South Africa reveals the structural limitations of relying on electricity provision as a primary source of municipal revenue. Widespread indigence and the growth of informal settlements make full cost recovery unrealistic in contexts where electricity is unaffordable for large segments of the population.

Although policy instruments such as FBE aim to alleviate these challenges, their effectiveness is often undermined by administrative weaknesses, including outdated or incomplete indigent registers. These shortcomings lead to exclusion errors (eligible households not receiving subsidies) and inclusion errors (ineligible households receiving subsidies). As a result, unbilled electricity consumption and non-technical losses increase, trapping poor households in conditions of inadequate service delivery while simultaneously eroding municipal revenue and accelerating infrastructure deterioration. These findings support the view that municipal electricity debt cannot be resolved without addressing structural poverty and inequality while simultaneously strengthening administrative systems that integrate social policy with revenue management.

5.5 Policy and Regulatory Gaps: Implementation Rather Than Design Failure

The PFM theory emphasises that effective public financial management requires not only strong legislation but also consistent enforcement and effective consequence management. The findings of this study reveal a persistent gap between South Africa's comprehensive legislative framework and the realities of municipal practice. Despite the existence of clear provisions within the MFMA and the Electricity Regulation Act, many municipalities fail to comply with requirements related to revenue management, financial monitoring, and internal control systems, often without facing meaningful consequences.

Weak enforcement by both political and administrative authorities creates what PFM theory describes as rule formalism, whereby legal frameworks exist but lack practical effectiveness. The partial and selective enforcement of electricity regulations in municipalities such as Tshwane and Ekurhuleni further illustrates fragmented policy responses that fail to address the systemic causes of municipal electricity debt. These findings reinforce the argument that technical interventions alone are insufficient and that sustainable solutions require broader institutional reforms, including stronger governance structures, improved financial accountability, and more effective policy implementation.

5. Conclusion

This paper demonstrates that South Africa's municipal electricity debt crisis is a systemic outcome of persistent Public Financial Management (PFM) failures, rather than isolated technical or administrative problems. Evidence from municipal reports, Auditor-

General findings, and academic literature indicates that administrative weaknesses, such as outdated metering systems, ineffective billing platforms, and inadequate revenue forecasting, contribute directly to unfunded budgets, infrastructure neglect, and the accumulation of arrears owed to Eskom. These administrative deficiencies interact with broader financial governance failures, including weak credit control mechanisms, the normalisation of non-payment, and politically influenced financial decision-making, which collectively erode fiscal discipline and institutional accountability. Governance instability and political interference further exacerbate these challenges, while socioeconomic hardships limit municipalities' ability to recover electricity costs from low-income households.

This paper contributes to scholarship in public administration and local government finance by providing a PFM-grounded interpretation of municipal electricity debt. By integrating administrative, financial, governance, political, and socioeconomic drivers, the study demonstrates that municipal electricity debt should not be understood merely as a technical or consumer-related issue but rather as an institutional governance failure. The findings show how weaknesses in revenue management systems, budget credibility, governance accountability, and policy enforcement interact to produce persistent municipal arrears. The framework proposed in this study offers researchers a structured analytical lens for examining municipal service delivery challenges and provides both conceptual clarity and a foundation for future comparative studies in municipal finance. The conceptual framework developed from these findings is illustrated in Figure 4.

Figure 4

PFM framework for municipal electricity debt resolution

***Source*:** Author's Own Design

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AI Declaration

The author declares the use of Artificial Intelligence (AI) in writing this paper. In particular, the author relied on Grammarly to rephrase sentences, ensuring that spelling and grammar were handled correctly. In addition, Figure 4 was handwritten and typed into Gemini AI for image generation and design. The author takes full responsibility for ensuring proper review and editing of content generated using AI.

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