

Statistical release

P9114

Financial census of municipalities

for the year ended 30 June 2012

**Embargoed until:
26 June 2013
10:00**

Enquiries:

Jacob Shai
+2712 310 8306

Forthcoming issue:

June 2013

Expected release

June 2014

Contents

	Technical notes	1
	Key findings	3
Part 1	Consolidated statement of financial position of municipalities as at 30 June 2011 and 30 June 2012	7
Part 2	Consolidated statement of financial performance of municipalities for the years ended 30 June 2011 and 30 June 2012: Expenditure	11
Part 2	Consolidated statement of financial performance of municipalities for the years ended 30 June 2011 and 30 June 2012: Income.....	13
Part 3	Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2011 and 30 June 2012: Expenditure	15
Part 3	Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2011 and 30 June 2012: Income.....	19
Part 4	Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2011 and 30 June 2012: Expenditure	23
Part 4	Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2011 and 30 June 2012: Income.....	27
	Explanatory notes	29
	Glossary	31
	General information	36

Technical notes

Response rates for the 2012 financial year per province

Province	Municipalities			
	Metros and district municipalities (MMs and DMs)	Local municipalities (LMs)	Total	Response rate
Western Cape	6	24	30	100%
Eastern Cape	8	37	45	100%
Northern Cape	5	27	32	100%
Free State	5	19	24	100%
KwaZulu-Natal	11	50	61	100%
North West	4	19	23	100%
Gauteng	5	7	12	100%
Mpumalanga	3	18	21	100%
Limpopo	5	25	30	100%
Total	52	226	278	100%

1. With effect from 18 May 2011, the Municipal Demarcation Board announced that the number of municipalities would be reduced from 283 to 278, and that there would be a number of other changes to the boundaries of the remaining municipalities.

The following major changes were effected:

- (i) Mangaung LM in Free State became a category A municipality - thus a metropolitan municipality;
- (ii) Motheo DM in Free State was abolished, and as a result Thabo-Mofutsanyane DM in Free State was extended to include Mantsopa LM and Xhariep DM in Free State was also extended to include Naledi LM. These two local municipalities in Free State previously belonged to Motheo DM;
- (iii) Buffalo City LM in Eastern Cape became a category A municipality - thus a metropolitan municipality and as a result it was excluded from Amatole DM in Eastern Cape;
- (iv) Kagisano and Molopo LMs in North West were amalgamated; and
- (v) Metsweding DM, Nokeng Tsa Taemane LM and Kungwini LM (all in Gauteng) were incorporated into Tshwane MM (also in Gauteng).

The 2011 data for the following five municipalities were not revised due to the fact that they did not submit 2011 annual financial statements with restated figures to Stats SA.

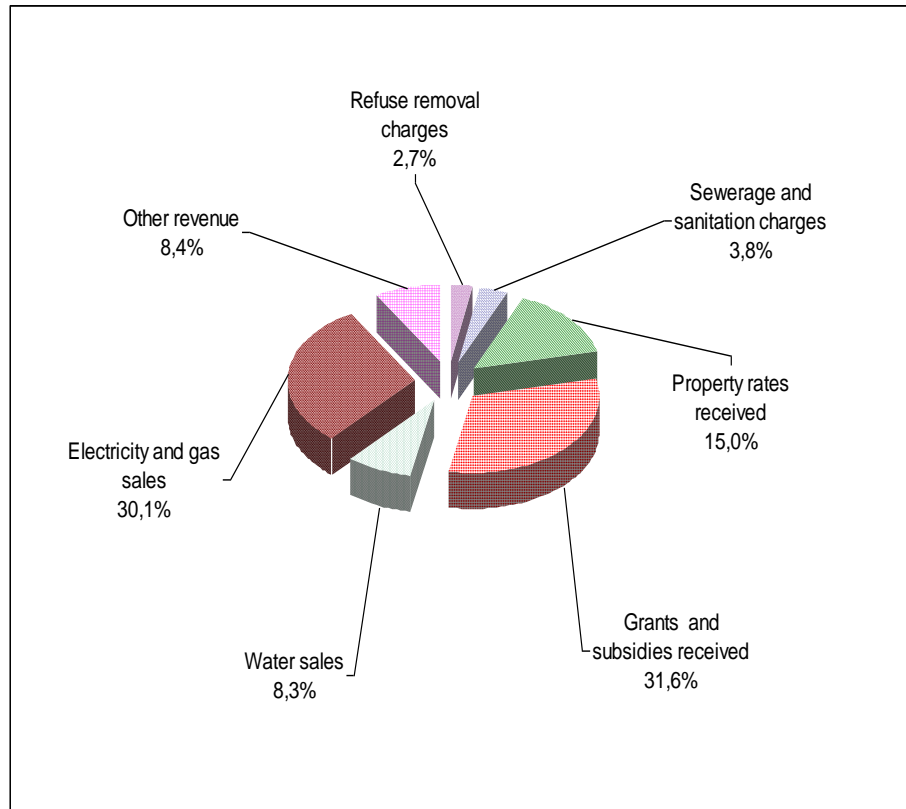
- a) Metsweding DM
- b) Motheo DM
- c) Kungwini LM
- d) Molopo LM
- e) Nokeng Tsa Taemane LM

2. All **278** reporting units furnished the required information (100% response rate). However, the financial statements for the following two municipalities were not available to verify received data:

- (i) Nala LM in Free State; and
- (ii) Karoo Hoogland LM in Northern Cape.

Key findings

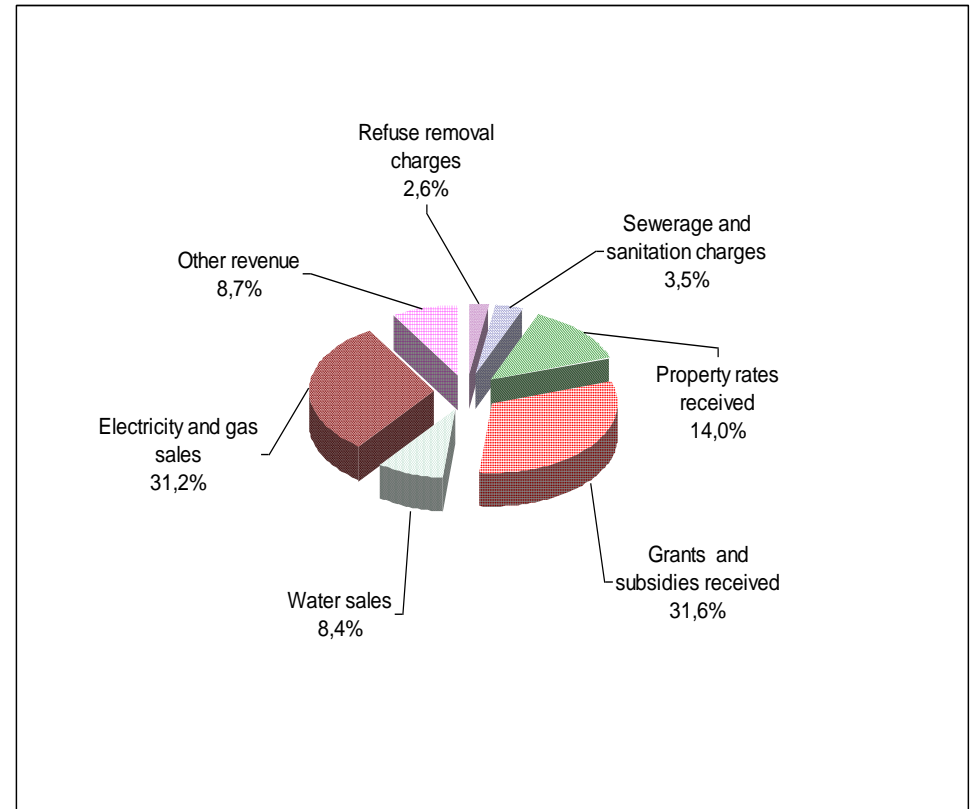
Figure A: Municipal revenue stream as a percentage of total revenue for the year ended 30 June 2011*



*Some figures have been revised

The graph above shows that the largest contributor to municipal revenue for the year to 30 June 2011 was 'Grants and subsidies received' (31,6%), followed by 'Electricity and gas sales' (30,1%), 'Property rates received' (15,0%), 'Other revenue' (8,4%) (which consists of fines, licences and permits, public contributions and donations, etc.), 'Water sales' (8,3%), 'Sewerage and sanitation charges' (3,8%), and 'Refuse removal charges' (2,7%).

Figure B: Municipal revenue stream as a percentage of total revenue for the year ended 30 June 2012



The graph above shows that the largest contributor to municipal revenue for the year to 30 June 2012 was 'Grants and subsidies received' (31,6%), followed by 'Electricity and gas sales' (31,2%), 'Property rates received' (14,0%), 'Other revenue' (8,7%) (which consists of fines, licences and permits, public contributions and donations, etc.), 'Water sales' (8,4%), 'Sewerage and sanitation charges' (3,5%), and 'Refuse removal charges' (2,6%).

Table 1: Acid test ratio

Year	Acid test ratio of municipalities for the financial years ended 30 June 2011 and 30 June 2012		
	Current assets minus inventory	Current liabilities	Acid test ratio
	R million	R million	
2011*	64 093	59 819	1,1:1
2012	79 907	68 783	1,2:1

*Some figures have been revised

Table 1 above reflects the acid test ratio (*calculated by taking the current assets minus inventory divided by the current liabilities*). For the financial years ended 30 June 2011 and 30 June 2012, municipalities had an acid test ratio of 1,1:1 and 1,2 :1 respectively.

Table 2: Current ratio

Year	Current ratio of municipalities for the financial years ended 30 June 2011 and 30 June 2012		
	Current assets	Current liabilities	Current ratio
	R million	R million	
2011*	68 810	59 819	1,2:1
2012	84 856	68 783	1,2:1

*Some figures have been revised

Table 2 above reflects the current ratio (*also called the working capital ratio*). The ratio measures the extent to which current assets provide cover to meet current liabilities. Municipalities had a current ratio of 1,2:1 for both the financial years ended 30 June 2011 and 30 June 2012.

Table 3: Debt-to-income ratio

Year	Debt-to-income ratio of municipalities for the financial years ended 30 June 2011 and 30 June 2012		
	Total liabilities	Total revenue	Debt to income ratio
	R million	R million	
2011*	128 148	198 628	0,6:1
2012	142 941	231 567	0,6:1

*Some figures have been revised

The debt to income ratio provides a simple measure of the total liabilities of municipalities compared with their total revenue. This ratio is viewed as important in the risk management process of an entity. As can be seen from Table 3 above, municipalities had a ratio of 0,6:1 for both the financial years ended 30 June 2011 and 30 June 2012.

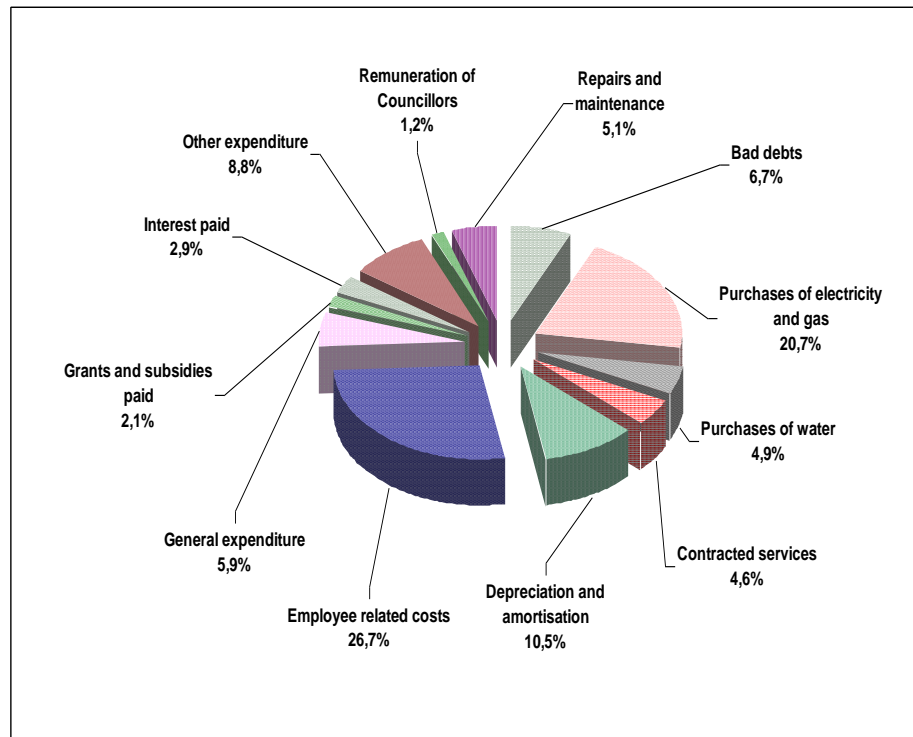
Table 4: Debt ratio

Year	Debt ratio of municipalities for the financial years ended 30 June 2011 and 30 June 2012		
	Total liabilities	Total assets	Debt ratio
	R million	R million	
2011*	128 148	494 722	0,26:1
2012	142 941	525 529	0,27:1

*Some figures have been revised

The debt ratio indicates the proportion of debt municipalities have relative to their assets and provides an indication as to how much municipalities rely on debt to finance their assets. This ratio assists entities to assess risks they are facing in terms of their debt load. Table 4 above depicts that, for 2011 and 2012, approximately 26% and 27% (respectively) of municipal assets were financed through debt.

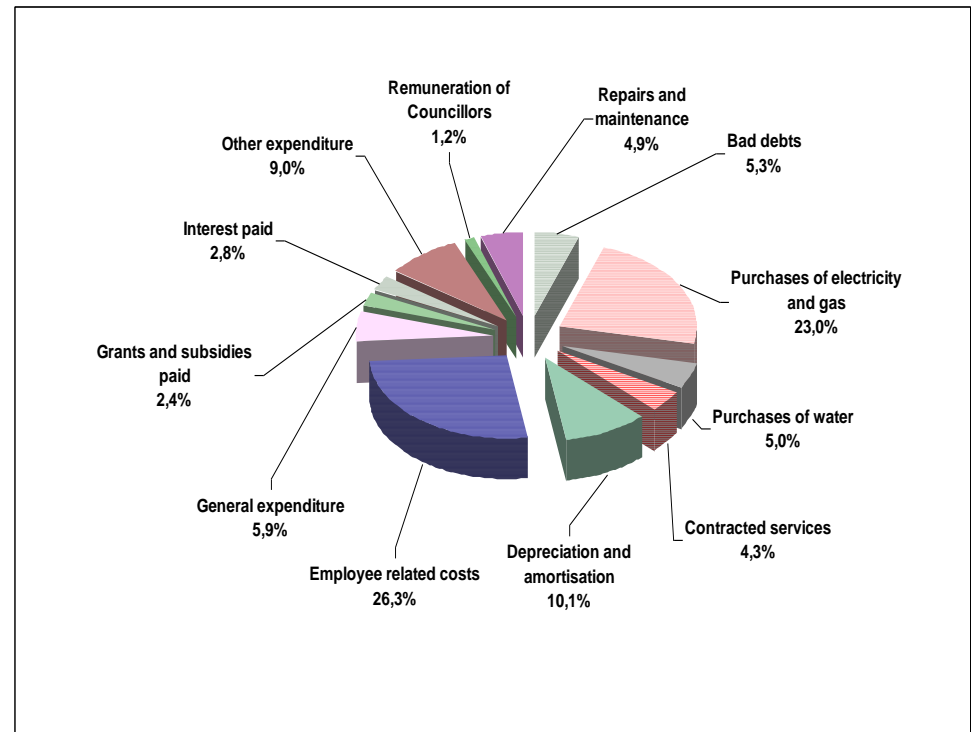
Figure C: Municipal expenditure patterns as a percentage of the total expenditure for the year ended 30 June 2011*



*Some figures have been revised

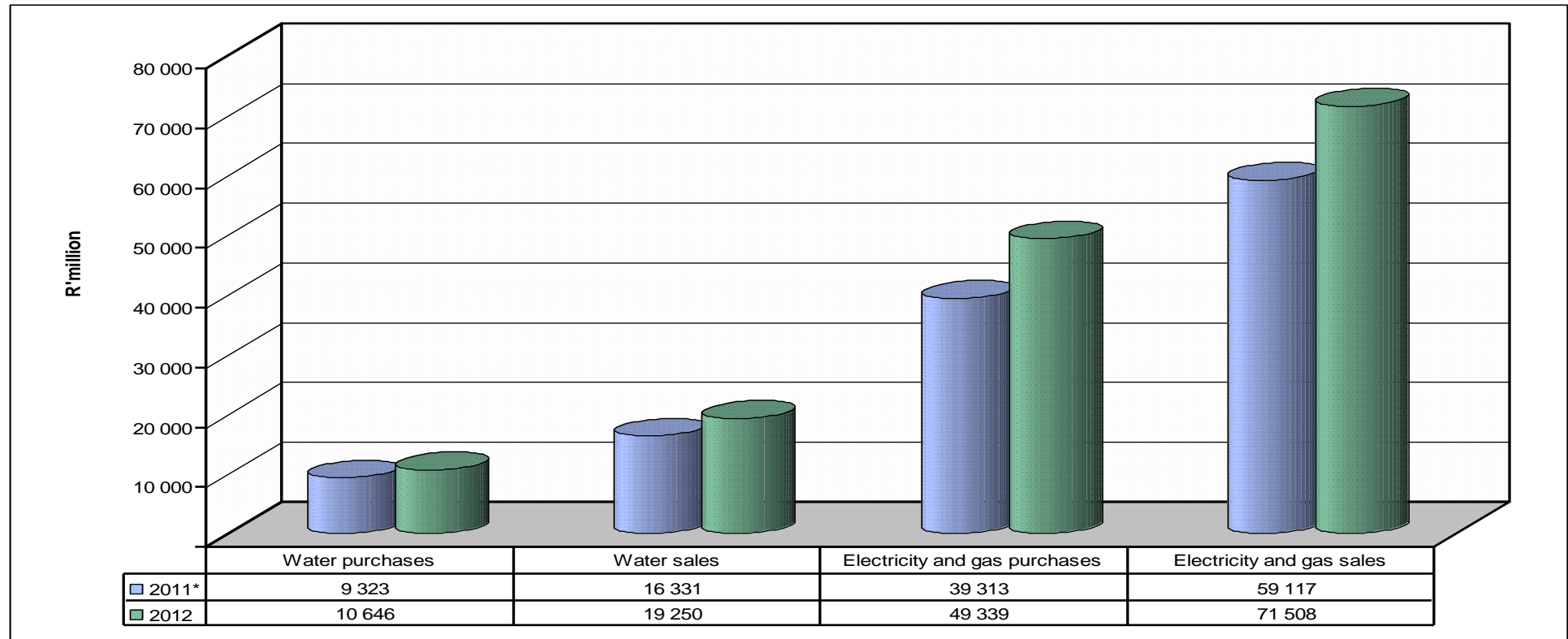
As depicted above, in 2011 the largest contributor to the municipal total operating expenditure was 'Employee-related costs' (26,7%), followed by 'Purchases of electricity and gas' (20,7%), 'Depreciation and amortisation' (10,5%), 'Other expenditure' (8,8%) (which consists of collection costs, loss on disposal of property, plant and equipment, impairment loss, etc.), 'Bad debts' (6,7%), 'General expenditure' (5,9%), 'Repairs and maintenance' (5,1%), 'Purchases of water' (4,9%), 'Contracted services' (4,6%), 'Interest paid' (2,9%), 'Grants and subsidies paid' (2,1%), and 'Remuneration of councillors' (1,2%).

Figure D: Municipal expenditure patterns as a percentage of the total expenditure for the year ended 30 June 2012



As depicted above, in 2012 the largest contributor to the municipal total operating expenditure was 'Employee-related costs' (26,3%), followed by 'Purchases of electricity and gas' (23,0%), 'Depreciation and amortisation' (10,1%), 'Other expenditure' (9,0%) (which consists of collection costs, loss on disposal of property, plant and equipment, impairment loss, etc.), 'General expenditure' (5,9%), 'Bad debts' (5,3%), 'Purchases of water' (5,0%), 'Repairs and maintenance' (4,9%), 'Contracted services' (4,3%), 'Interest paid' (2,8%), 'Grants and subsidies paid' (2,4%), and 'Remuneration of councillors' (1,2%).

Figure E: Purchases and sales of water, electricity and gas for the years ended 30 June 2011 and 30 June 2012



*Some figures have been revised

Water purchases increased from R9 323 million in 2011 to R10 646 million in 2012 (14,2%), while water sales reflected an increase from R16 331 million to R19 250 million (17,9%) over the same period. Electricity and gas purchases increased from R39 313 million in 2011 to R49 339 million in 2012 (25,5%), while electricity and gas sales reflected an increase from R59 117 million in 2011 to R71 508 million in 2012 (21,0%).

PJ Lehohla
Statistician-General

Part 1: Consolidated statement of financial position of municipalities as at 30 June 2011* and 30 June 2012

	2011*(a)	2012(b)	Difference ¹
	R'000	R'000	R'000
Net assets and liabilities			
Net assets			
Housing development fund	1 508 524	1 518 258	9 734
Capital replacement reserve	2 772 525	2 226 524	-546 001
Capitalisation reserve	4 697 307	2 840 287	-1 857 020
Government grant reserve	10 691 699	6 410 374	-4 281 325
Donations and public contributions reserve	716 562	354 109	-362 453
Self-insurance reserve	852 315	761 653	-90 662
Revaluation reserve	8 813 205	9 967 301	1 154 096
COID ² reserve	274 586	279 873	5 287
Other reserves	10 513 251	9 775 529	-737 722
Retained surplus/(accumulated deficit)	325 581 954	348 293 216	22 711 262
Outside shareholders' interest	152 397	160 191	7 794
Non-current liabilities			
Marketable loan stock and bonds			
Domestic loan stock held by:			
Other local government institutions	0	0	0
Public financial corporations	0	0	0
Public non-financial corporations	0	0	0
Other (includes public/private companies, individuals, etc.)	125 401	133 766	8 365
Bonds held by:			
Other local government institutions	0	0	0
Public financial corporations	6	6	0
Public non-financial corporations	0	0	0
Other (includes public/private companies, individuals, etc.)	13 476 416	14 277 684	801 268
Long-term loans received from:			
National government	122	102	-20
Provincial government	0	0	0
Local government institutions	3 033	7 422	4 389
Development Bank of Southern Africa (DBSA)	15 108 808	15 597 939	489 131
Local authorities loans fund	0	0	0
Public financial corporations	0	0	0
Public non-financial corporations	0	0	0
Banks	12 456 552	13 030 671	574 119
Insurers	0	0	0
Pension funds	7 822	9 624	1 802
Private companies	5 225	4 597	-628
Other domestic sources (including INCA ³)	4 831 680	5 235 039	403 359
Long-term leases	754 684	551 982	-202 702
Non-current provisions	5 679 444	6 406 997	727 553
Retirement benefit obligations	14 951 673	17 626 466	2 674 793

¹Difference (b-a)

²COID – Compensation Commissioner for Occupational Injuries and Diseases

³INCA – Infrastructure Finance Corporation Ltd

*Some figures have been revised

Part 1: Consolidated statement of financial position of municipalities as at 30 June 2011* and 30 June 2012 (continued)

	2011*(a)	2012(b)	Difference ¹
	R'000	R'000	R'000
Net assets and liabilities			
Current liabilities			
Short-term loans and deposits from:			
Local government institutions	17 181	22 062	4 881
Development Bank of Southern Africa (DBSA)	2 019 405	2 236 417	217 012
Local authorities loans fund	0	0	0
Public financial corporations	0	0	0
Public non-financial corporations	0	0	0
Banks	691 790	617 767	-74 023
Insurers	0	0	0
Pension funds	0	0	0
Private companies	609	643	34
Other domestic sources (including INCA ³)	515 755	961 623	445 868
Unspent conditional grants	9 138 112	11 804 287	2 666 175
Current provisions	2 079 712	2 634 389	554 677
Retirement benefit obligations	741 223	830 017	88 794
Short-term leases	476 374	386 541	-89 833
VAT ⁴ payable	1 870 015	2 258 946	388 931
Bank overdraft	1 168 156	1 078 749	-89 407
Creditors:			
Trade creditors	20 038 187	21 891 342	1 853 155
Consumer deposits	3 740 866	4 129 383	388 517
Income received in advance	3 219 518	3 445 473	225 955
Other creditors	14 101 948	16 485 723	2 383 775
Liabilities not reflected elsewhere ⁵	928 061	1 275 787	347 726
Total net assets and liabilities	494 722 103	525 528 759	30 806 656

¹Difference (b-a)

³INCA – Infrastructure Finance Corporation Ltd

⁴VAT – Value added tax

⁵Includes suspense accounts and liabilities not separately listed on the questionnaire

*Some figures have been revised

Part 1: Consolidated statement of financial position of municipalities as at 30 June 2011* and 30 June 2012 (continued)

Assets	2011*(a)	2012(b)	Difference¹
R'000	R'000	R'000	R'000
Non-current assets			
Property, plant, and equipment (PPE) (net carrying value)	399 744 005	413 857 408	14 113 403
Investment property	15 571 286	15 558 077	-13 209
Intangible assets	3 185 691	3 099 179	-86 512
Biological (cultivated) assets	83 792	84 339	547
Investments in marketable securities:			
Municipal stock/shares	928 620	909 378	-19 242
Other marketable stock/shares:			
Government stock	48 491	50 032	1 541
Treasury bills	0	0	0
Other local government institutions	86 186	86 405	219
Public financial corporations stock	1	1	0
Public non-financial corporations stock	0	0	0
Other companies	40 860	34 026	-6 834
Investments in non-marketable instruments of spheres of government, government institutions and elsewhere	964 757	885 271	-79 486
Long-term receivables, loans, deposits, and investments			
Long-term receivables:			
Car loans	1 752	1 898	146
Housing selling scheme loans	284 306	265 337	-18 969
Sewerage connection loans	0	0	0
Electricity appliance purchase scheme	1 155	1 155	0
Other (including local government institutions)	1 524 630	1 582 728	58 098
Long-term loans to:			
Other local government institutions	0	0	0
Public financial corporations	0	0	0
Public non-financial corporations	0	0	0
Other companies/institutions	43 341	35 826	-7 515
Long-term deposits and investments with:			
Banks	3 022 443	3 783 550	761 107
Public financial corporations	56	52	-4
Public non-financial corporations	300	300	0
Other	228 688	245 051	16 363
Current assets			
Inventory	4 717 048	4 949 386	232 338

¹Difference (b-a)

*Some figures have been revised

Part 1: Consolidated statement of financial position of municipalities as at 30 June 2011* and 30 June 2012 (concluded)

	2011*(a)	2012(b)	Difference ¹
	R'000	R'000	R'000
Assets			
Short-term loans, deposits and investments			
Short-term loans to:			
Other local government institutions	5 000	0	-5 000
Public financial corporations	0	0	0
Public non-financial corporations	0	0	0
Other companies/institutions	2 727	2 059	-668
Short-term deposits and investments with:			
Banks	15 947 516	22 366 689	6 419 173
Public financial corporations	0	0	0
Public non-financial corporations	541	541	0
Other	2 606 599	3 272 385	665 786
Debtors:			
Consumer debtors	23 021 595	28 135 768	5 114 173
Other debtors (including short-term portion of long-term receivables)	10 043 206	10 439 927	396 721
VAT ⁴ receivable	1 832 831	1 620 884	-211 947
Pre-paid expenses	101 948	96 501	-5 447
Petty cash and bank	10 531 315	13 972 021	3 440 706
Assets not reflected elsewhere ⁶	151 417	192 585	41 168
Total assets	494 722 103	525 528 759	30 806 656

¹Difference (b-a)

⁴ VAT – Value added tax

⁶Includes suspense accounts and assets not separately listed on the questionnaire

*Some figures have been revised

Part 2: Consolidated statement of financial performance of municipalities for the years ended 30 June 2011 and 30 June 2012: Expenditure

Expenditure	Total rates and general services		Total housing and trading services		Grand total		Difference ¹
	2011*	2012	2011*	2012	2011*(a)	2012(b)	
	R'000	R'000	R'000	R'000	R'000	R'000	
Employee-related costs	28 691 931	31 553 451	22 086 841	24 907 748	50 778 772	56 461 199	5 682 427
Remuneration of board of directors/councillors	2 219 871	2 613 384	0	0	2 219 871	2 613 384	393 513
Interest paid	2 300 802	2 644 931	3 225 647	3 318 190	5 526 449	5 963 121	436 672
Loss on disposal of property, plant and equipment	119 801	1 036 594	33 967	88 251	153 768	1 124 845	971 077
Bad debts	5 946 968	4 742 393	6 797 721	6 606 536	12 744 689	11 348 929	-1 395 760
Contracted services	3 487 784	3 715 628	5 274 298	5 561 028	8 762 082	9 276 656	514 574
Collection costs	620 478	572 690	163 403	135 105	783 881	707 795	-76 086
Depreciation and amortisation	9 616 605	10 616 667	10 249 098	11 071 898	19 865 703	21 688 565	1 822 862
Impairment loss	609 021	864 486	134 587	186 208	743 608	1 050 694	307 086
Repairs and maintenance	2 757 079	2 397 282	6 966 449	8 142 579	9 723 528	10 539 861	816 333
Bulk purchases:							
Purchases of water	0	0	9 323 253	10 646 402	9 323 253	10 646 402	1 323 149
Purchases of electricity and gas	0	0	39 313 068	49 339 459	39 313 068	49 339 459	10 026 391
Other (e.g. sewer purification etc.)	0	0	0	138 146	0	138 146	138 146
Grants and subsidies paid to:							
Other local government institutions	456 340	632 808	72 694	40 906	529 034	673 714	144 680
Tertiary institutions of higher learning	11 189	12 150	0	0	11 189	12 150	961
Households or individuals	617 050	1 213 961	598 364	900 465	1 215 414	2 114 426	899 012
Non-profit institutions serving households	186 149	358 478	58 034	83 101	244 183	441 579	197 396
Other	1 378 081	1 489 526	623 184	410 864	2 001 265	1 900 390	-100 875
General expenditure:							
Accommodation, travelling and subsistence	407 084	482 315	67 482	80 969	474 566	563 284	88 718
Advertising, promotions and marketing	295 334	323 563	135 807	144 615	431 141	468 178	37 037
Audit fees	566 995	649 945	52 729	57 568	619 724	707 513	87 789
Bank charges	198 256	236 565	34 867	38 186	233 123	274 751	41 628
Cleaning services	111 409	113 963	55 330	76 942	166 739	190 905	24 166
Consultancy and professional fees	780 975	830 240	554 562	606 060	1 335 537	1 436 300	100 763
Entertainment costs	81 952	90 268	18 467	7 909	100 419	98 177	-2 242
Fuel and oil	381 917	468 045	574 226	760 982	956 143	1 229 027	272 884
Hiring of plant and equipment	209 517	322 384	370 837	422 685	580 354	745 069	164 715
Insurance costs	613 965	571 902	208 580	217 136	822 545	789 038	-33 507

¹Difference (b-a)

*Some figures have been revised

Part 2: Consolidated statement of financial performance of municipalities for the years ended 30 June 2011 and 30 June 2012: Expenditure (concluded)

Expenditure	Total rates and general services		Total housing and trading services		Grand total		Difference ¹
	2011*	2012	2011*	2012	2011*(a)	2012(b)	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Pharmaceutical	86 650	75 882	7 911	12 021	94 561	87 903	-6 658
Postal and courier services	182 483	188 676	29 342	33 632	211 825	222 308	10 483
Printing and stationery	397 838	430 091	78 503	82 821	476 341	512 912	36 571
Rebates for property rates	2 126 021	2 025 662	0	0	2 126 021	2 025 662	-100 359
Rebates for service charges	0	0	203 382	175 698	203 382	175 698	-27 684
Rental of land, buildings and other structures	450 411	412 751	230 398	247 067	680 809	659 818	-20 991
Rental of office equipment	372 406	557 633	28 435	109 844	400 841	667 477	266 636
Security services	821 158	974 044	515 921	562 678	1 337 079	1 536 722	199 643
Subscriptions and membership fees	182 142	214 788	78 777	47 150	260 919	261 938	1 019
Telecommunication services	722 764	769 629	206 800	206 690	929 564	976 319	46 755
Training and education	343 169	426 621	109 215	138 227	452 384	564 848	112 464
Transport costs	295 152	316 629	267 974	274 220	563 126	590 849	27 723
Other expenditure	7 883 107	9 809 545	6 867 984	5 957 980	14 751 091	15 767 525	1 016 434
Taxation	0	0	277 831	452 773	277 831	452 773	174 942
Surplus	33 035 980	42 133 980	17 021 381	18 424 271	50 057 361	60 558 251	10 500 890
Total expenditure	109 565 834	126 889 550	132 917 349	150 715 010	242 483 183	277 604 560	35 121 377

¹Difference (b-a)

*Some figures have been revised

Part 2: Consolidated statement of financial performance of municipalities for the years ended 30 June 2011 and 30 June 2012: Income

Income	Total rates and general services		Total housing and trading services		Grand total		Difference ¹
	2011*	2012	2011*	2012	2011*(a)	2012(b)	
	R'000	R'000	R'000	R'000	R'000	R'000	
Property rates from:							
Residential	13 149 933	14 751 167	0	0	13 149 933	14 751 167	1 601 234
Commercial or business	12 764 109	13 844 226	0	0	12 764 109	13 844 226	1 080 117
State	1 010 737	1 029 027	0	0	1 010 737	1 029 027	18 290
Other (includes agricultural, municipal, etc.)	4 282 119	4 153 174	0	0	4 282 119	4 153 174	-128 945
Property rates – penalties imposed and collection charges	439 820	413 272	0	0	439 820	413 272	-26 548
Service charges:							
Sales of water	0	0	16 387 529	19 296 988	16 387 529	19 296 988	2 909 459
Sales of electricity and gas	0	0	59 210 742	71 574 204	59 210 742	71 574 204	12 363 462
Refuse removal charges	0	0	5 325 995	6 007 542	5 325 995	6 007 542	681 547
Sewerage and sanitation charges	0	0	7 449 886	8 057 286	7 449 886	8 057 286	607 400
Other service charges (e.g. fresh produce market etc.)	0	0	~	924 589	~	924 589	924 589
Interest earned from:							
External investments	1 715 158	2 046 722	517 491	404 309	2 232 649	2 451 031	218 382
Outstanding debtors	1 613 540	1 720 450	669 119	829 969	2 282 659	2 550 419	267 760
Dividends received	83 965	4 440	54 311	13 330	138 276	17 770	-120 506
Fines	1 169 442	1 341 922	20 576	22 792	1 190 018	1 364 714	174 696
Licences and permits	400 871	474 775	195 186	212 472	596 057	687 247	91 190
Income for agency services	708 884	716 270	213 153	282 269	922 037	998 539	76 502
Rental of facilities and equipment	671 385	767 456	829 695	956 940	1 501 080	1 724 396	223 316
Bad debts recovered	60 401	33 645	0	0	60 401	33 645	-26 756
Public contributions and donations (including PPE)	439 774	467 965	432 468	378 413	872 242	846 378	-25 864
Gains on the disposal of property, plant and equipment	136 777	242 171	69 239	82 545	206 016	324 716	118 700
Subsidies from:							
National government	888 802	1 947 678	252 453	1 217 748	1 141 255	3 165 426	2 024 171
Provincial government	1 978 327	1 573 889	201 632	261 687	2 179 959	1 835 576	-344 383
Local government	54 921	43 219	25 465	7 733	80 386	50 952	-29 434
Other	955 191	1 438 988	1 797 714	2 126 642	2 752 905	3 565 630	812 725

¹Difference (b-a)

*Some figures have been revised

~Data was not collected separately in 2011

Part 2: Consolidated statement of financial performance of municipalities for the years ended 30 June 2011 and 30 June 2012: Income (concluded)

Income	Total rates and general services		Total housing and trading services		Grand total		Difference ¹
	2011*	2012	2011*	2012	2011*(a)	2012(b)	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Grants (including the equitable share) from:							
National government	29 817 444	34 798 888	15 106 139	16 197 382	44 923 583	50 996 270	6 072 687
Provincial government	2 676 181	3 559 862	679 481	532 774	3 355 662	4 092 636	736 974
Local government	200 857	152 077	57 127	15 866	257 984	167 943	-90 041
Other	1 707 607	1 962 982	1 736 578	3 038 879	3 444 185	5 001 861	1 557 676
Spent conditional grants	752 047	1 672 287	3 143 259	2 032 613	3 895 306	3 704 900	-190 406
Other income	3 466 416	5 968 973	3 108 353	1 966 005	6 574 769	7 934 978	1 360 209
Deficit	28 421 126	31 764 025	15 433 758	14 274 033	43 854 884	46 038 058	2 183 174
Total income	109 565 834	126 889 550	132 917 349	150 715 010	242 483 183	277 604 560	35 121 377

¹Difference (b-a)

*Some figures have been revised

Part 3: Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2011 and 30 June 2012: Expenditure

Expenditure	Finance, administration, executive and council		Health services		Sport and recreation		Community and social services		Planning and development	
	2011*	2012	2011*	2012	2011*	2012	2011*	2012	2011*	2012
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Employee-related costs	9 150 152	10 393 237	2 585 636	2 614 777	3 364 672	3 704 603	2 788 955	2 954 978	2 358 800	2 522 047
Remuneration of board of directors/councillors	2 219 871	2 613 384	0	0	0	0	0	0	0	0
Interest paid	1 966 024	2 206 553	43 117	55 806	70 003	96 793	113 115	129 256	12 889	28 210
Loss on disposal of property, plant and equipment	107 253	926 217	86	1 754	944	4 225	754	59 855	10 196	7 202
Bad debts	4 872 626	4 220 546	23 896	58 186	322 149	111 369	84 066	61 788	276 584	92 313
Contracted services	1 947 478	1 804 181	74 590	122 192	275 054	300 426	208 556	217 458	67 746	249 935
Collection costs	557 300	517 331	0	0	3 900	0	0	971	12 452	59
Depreciation and amortisation	6 860 897	7 596 874	142 242	163 608	430 578	740 321	629 139	730 394	585 664	590 248
Impairment loss	573 288	811 561	158	4 182	10	4 154	10 169	6 348	18 717	16 349
Repairs and maintenance	1 319 823	1 291 015	39 223	26 143	401 222	222 758	238 728	268 244	170 559	135 313
Grants and subsidies paid to:										
Other local government institutions	184 071	293 226	596	614	21 153	0	250	300	234 576	319 899
Tertiary institutions of higher learning	9 985	10 911	0	0	0	0	0	0	1 204	1 239
Households or individuals	437 900	611 706	722	11 302	84 967	118 986	46 236	395 494	32 309	66 003
Non-profit institutions serving households	42 334	245 581	8 176	3 544	45 227	9 975	64 327	73 956	19 247	19 578
Other	1 252 574	1 204 958	7 687	5 436	10 101	14 471	44 825	34 327	52 079	212 645
General expenditure:										
Accommodation, travelling and subsistence	307 041	363 960	4 762	6 046	7 965	7 295	21 978	29 061	37 166	35 019
Advertising, promotions and marketing	198 465	242 100	7 720	8 340	12 684	14 394	10 806	9 038	48 550	35 494
Audit fees	546 538	631 687	1 503	1 165	708	199	2 290	1 464	3 384	1 634
Bank charges	189 960	230 597	6	9	422	447	46	35	673	560
Cleaning services	63 347	65 554	4 986	4 490	8 975	10 669	16 101	10 655	2 283	6 815
Consultancy and professional fees	555 651	663 158	12 595	3 190	15 373	8 988	41 629	55 279	121 871	85 205

*Some figures have been revised

Part 3: Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2011 and 30 June 2012: Expenditure (continued)

Expenditure	Finance, administration, executive and council		Health services		Sport and recreation		Community and social services		Planning and development	
	2011*	2012	2011*	2012	2011*	2012	2011*	2012	2011*	2012
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Entertainment costs	63 396	69 430	1 528	1 540	2 557	2 391	3 538	4 020	2 846	4 959
Fuel and oil	233 303	278 336	4 501	5 848	52 301	74 368	19 653	23 446	9 869	10 434
Hiring of plant and equipment	78 877	181 081	1 264	1 650	70 627	89 593	17 843	11 839	8 100	10 062
Insurance costs	457 681	414 579	18 565	23 637	45 389	55 887	29 068	10 778	9 461	11 261
Pharmaceutical	8 672	1 342	77 517	73 595	262	429	103	89	9	0
Postal and courier services	137 036	148 972	551	161	25 683	22 378	803	1 248	879	722
Printing and stationery	251 502	260 057	15 930	16 391	28 173	34 570	44 077	46 970	17 415	20 718
Rebates for property rates	1 259 747	1 101 846	219 235	164 176	455 043	508 255	175 262	237 158	12 042	11 760
Rental of land, buildings and other structures	351 387	318 410	1 045	1 597	30 520	28 960	22 544	25 587	24 788	21 717
Rental of office equipment	302 091	388 959	2 476	2 401	11 276	7 463	15 633	70 150	3 332	6 065
Security services	306 338	386 343	33 097	21 372	133 843	129 206	49 087	93 487	43 767	15 263
Subscriptions and membership fees	161 266	197 833	560	366	1 383	1 211	1 338	6 233	1 665	6 996
Telecommunication services	470 859	536 833	86 356	74 533	18 101	16 507	53 021	42 300	25 159	25 920
Training and education	255 091	322 860	18 209	27 797	9 347	9 108	13 629	18 817	14 390	12 228
Transport costs	209 273	228 594	18 006	13 880	11 908	7 046	7 201	13 340	10 696	17 831
Other expenditure	5 403 195	7 413 837	158 882	111 523	323 386	471 559	616 902	586 399	608 820	451 586
Taxation	0	0	0	0	0	0	0	0	0	0
Surplus	32 084 898	41 196 436	74 107	30 973	66 016	161 712	133 430	132 086	526 530	450 391
Total expenditure	75 397 190	90 390 085	3 689 530	3 662 224	6 361 922	6 990 716	5 525 102	6 362 848	5 386 717	5 503 680

*Some figures have been revised

Part 3: Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2011 and 30 June 2012: Expenditure (continued)

Expenditure	Traffic control		Fire protection		Other public order and safety		Other rates and general services	
	2011*	2012	2011*	2012	2011*	2012	2011*	2012
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Employee-related costs	4 753 891	5 221 463	1 612 520	1 783 743	1 148 517	1 283 850	928 788	1 074 753
Remuneration of board of directors/councillors	0	0	0	0	0	0	0	0
Interest paid	48 445	63 720	7 507	8 935	4 727	13 300	34 975	42 358
Loss on disposal of property, plant and equipment	329	1 598	129	97	99	399	11	35 247
Bad debts	163 209	72 510	12 482	12 935	56 251	42 703	135 705	70 043
Contracted services	483 350	597 053	222 754	237 407	126 035	149 607	82 221	37 369
Collection costs	46 826	52 779	0	51	0	0	0	1 499
Depreciation and amortisation	237 795	255 519	104 979	118 268	249 389	124 242	375 922	297 193
Impairment loss	5 596	0	9	0	0	0	1 074	21 892
Repairs and maintenance	189 124	159 820	29 193	27 833	172 649	118 231	196 558	147 925
Grants and subsidies paid to:								
Other local government institutions	0	3 322	168	219	15 481	15 228	45	0
Tertiary institutions of higher learning	0	0	0	0	0	0	0	0
Households or individuals	2 864	103	1 010	0	0	38	11 042	10 329
Non-profit institutions serving households	5 726	4 697	0	0	0	0	1 112	1 147
Other	221	3 917	56	77	60	2 297	10 478	11 398
General expenditure:								
Accommodation, travelling and subsistence	8 281	18 855	1 590	7 073	2 513	3 119	15 788	11 887
Advertising, promotions and marketing	1 275	1 844	366	490	648	325	14 820	11 538
Audit fees	24	2 114	0	0	812	1 063	11 736	10 619
Bank charges	7 027	4 741	0	0	0	28	122	148
Cleaning services	7 860	7 116	2 038	2 138	2 470	1 925	3 349	4 601
Consultancy and professional fees	8 625	7 493	235	1 327	1 421	1 244	23 575	4 356

*Some figures have been revised

Part 3: Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2011 and 30 June 2012: Expenditure (concluded)

Expenditure	Traffic control		Fire protection		Other public order and safety		Other rates and general services	
	2011*	2012	2011*	2012	2011*	2012	2011*	2012
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Entertainment costs	920	1 215	947	157	428	410	5 792	6 146
Fuel and oil	38 124	42 741	11 492	15 982	4 094	11 175	8 580	5 715
Hiring of plant and equipment	17 771	22 308	2 184	2 517	11 567	1 596	1 284	1 738
Insurance costs	8 961	9 340	5 354	4 929	1 465	1 894	38 021	39 597
Pharmaceutical	7	0	29	386	51	41	0	0
Postal and courier services	6 092	6 116	341	43	893	510	10 205	8 526
Printing and stationery	24 556	28 612	3 323	3 008	7 305	9 003	5 557	10 762
Rebates for property rates	4 692	2 413	0	0	0	0	0	54
Rental of land, buildings and other structures	9 981	6 708	3 888	5 127	5 198	2 359	1 060	2 286
Rental of office equipment	4 025	24 374	1 098	30 687	887	860	31 588	26 674
Security services	200 532	236 279	3 206	8 381	34 142	72 102	17 146	11 611
Subscriptions and membership fees	3 177	664	385	198	26	997	12 342	290
Telecommunication services	33 640	41 908	6 966	8 032	6 475	5 853	22 187	17 743
Training and education	15 415	21 814	6 309	7 107	7 684	5 616	3 095	1 274
Transport costs	16 017	18 902	11 709	4 368	800	1 842	9 542	10 826
Other expenditure	270 485	334 862	70 707	61 596	146 554	173 972	284 176	204 211
Taxation	0	0	0	0	0	0	0	0
Surplus	47 290	50 295	9 912	24 484	14 746	14 880	79 051	72 723
Total expenditure	6 672 153	7 327 215	2 132 886	2 377 595	2 023 387	2 060 709	2 376 947	2 214 478

*Some figures have been revised

Part 3: Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2011 and 30 June 2012: Income

Income	Finance, administration, executive and council		Health services		Sport and recreation		Community and social services		Planning and development	
	2011*	2012	2011*	2012	2011*	2012	2011*	2012	2011*	2012
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Property rates from:										
Residential	13 149 933	14 751 167	0	0	0	0	0	0	0	0
Commercial or business	12 764 109	13 844 226	0	0	0	0	0	0	0	0
State	1 010 737	1 029 027	0	0	0	0	0	0	0	0
Other (includes agricultural, municipal, etc.)	4 282 119	4 153 174	0	0	0	0	0	0	0	0
Property rates – penalties imposed and collection charges	439 820	413 272	0	0	0	0	0	0	0	0
Interest earned from:										
External investments	1 466 787	1 759 155	0	0	158 144	161 586	3 883	4 511	63 976	121 458
Outstanding debtors	1 605 697	1 710 285	98	267	1 002	1 118	3 923	4 858	805	108
Dividends received	77 111	4 440	0	0	0	0	0	0	0	0
Fines	88 096	85 728	2 439	196	1 446	2 522	95 492	103 806	7 051	2 041
Licences and permits	109 246	75 088	1 406	915	951	1 561	20 814	26 434	5 091	6 937
Income for agency services	165 050	163 799	30 967	19 090	651	157	3 238	863	34 565	28 727
Rental of facilities and equipment	299 210	324 129	4 107	15 780	201 763	267 960	98 503	100 599	43 095	45 910
Bad debts recovered	57 982	33 633	0	12	0	0	2 419	0	0	0
Public contributions and donations (including PPE)	316 220	277 931	458	2 004	15 834	15 087	41 151	56 208	49 758	76 703
Gains on the disposal of property, plant and equipment	120 471	217 148	66	44	3 532	16 825	7 048	665	4 632	6 708

*Some figures have been revised

Part 3: Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2011 and 30 June 2012: Income (continued)

Income	Finance, administration, executive and council		Health services		Sport and recreation		Community and social services		Planning and development	
	2011*	2012	2011*	2012	2011*	2012	2011*	2012	2011*	2012
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Subsidies from:										
National government	775 519	1 889 137	12 759	777	7 766	4 705	10 967	9 902	58 963	13 311
Provincial government	1 085 653	470 210	776 992	990 630	100	7 024	96 192	105 792	17 870	0
Local government	46 817	38 078	1 944	2 121	0	0	2 363	2 203	3 072	817
Other	695 711	1 152 626	1 836	8 653	17 108	33 701	74 400	127 327	132 376	40 664
Grants (including the equitable share) from:										
National government	26 155 512	30 979 940	297 115	207 573	785 577	938 855	650 538	767 290	1 291 898	1 156 495
Provincial government	2 176 768	2 922 080	115 498	177 055	67 102	67 639	65 834	68 514	224 135	298 044
Local government	137 955	108 849	13 931	2 137	8	0	3 035	2 168	45 921	37 934
Other	1 054 615	1 364 482	36 767	29 735	87 073	122 524	255 223	219 999	116 336	78 791
Spent conditional grants	449 969	1 163 058	3 409	3 359	50 299	42 433	28 406	61 972	99 813	192 387
Other income	2 432 550	5 182 729	36 803	25 295	311 365	205 817	161 982	151 111	128 121	119 036
Deficit	4 433 533	6 276 694	2 352 935	2 176 581	4 652 201	5 101 202	3 899 691	4 548 626	3 059 239	3 277 609
Total income	75 397 190	90 390 085	3 689 530	3 662 224	6 361 922	6 990 716	5 525 102	6 362 848	5 386 717	5 503 680

*Some figures have been revised

Part 3: Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2011 and 30 June 2012: Income (continued)

Income	Traffic control		Fire protection		Other public order and safety		Other rates and general services	
	2011*	2012	2011*	2012	2011*	2012	2011*	2012
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Property rates from:								
Residential	0	0	0	0	0	0	0	0
Commercial or business	0	0	0	0	0	0	0	0
State	0	0	0	0	0	0	0	0
Other (includes agricultural, municipal, etc.)	0	0	0	0	0	0	0	0
Property rates – penalties imposed and collection charges	0	0	0	0	0	0	0	0
Interest earned from:								
External investments	22 341	0	0	0	27	12	0	0
Outstanding debtors	1 041	2 757	0	0	974	1 050	0	7
Dividends received	6 854	0	0	0	0	0	0	0
Fines	933 282	1 107 076	227	258	41 393	40 289	16	6
Licences and permits	227 228	326 647	212	216	31 407	33 973	4 516	3 004
Income for agency services	275 039	300 806	3 844	1 034	195 530	199 918	0	1 876
Rental of facilities and equipment	1 563	2 585	6	0	5 020	765	18 118	9 728
Bad debts recovered	0	0	0	0	0	0	0	0
Public contributions and donations (including PPE)	13 412	21 547	0	14 199	2 941	4 286	0	0
Gains on the disposal of property, plant and equipment	445	36	491	572	92	172	0	1

*Some figures have been revised

Part 3: Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2011 and 30 June 2012: Income (concluded)

Income	Traffic control		Fire protection		Other public order and safety		Other rates and general services	
	2011*	2012	2011*	2012	2011*	2012	2011*	2012
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Subsidies from:								
National government	15 537	270	118	20 679	6 587	6 945	586	1 952
Provincial government	1 022	0	0	0	81	0	417	233
Local government	0	0	0	0	635	0	90	0
Other	595	6 031	4 476	16 228	27 512	28 272	1 177	25 486
Grants (including the equitable share) from:								
National government	252 664	237 077	70 749	149 089	47 186	55 791	266 205	306 778
Provincial government	8 230	6 891	7 589	10 580	3 321	3 611	7 704	5 448
Local government	0	0	0	132	0	757	7	100
Other	14 319	2 554	525	3 081	120 696	134 273	22 053	7 543
Spent conditional grants	8 574	8 708	21 202	7 397	5 472	4 545	84 903	188 428
Other income	80 295	63 931	23 595	64 187	21 579	53 749	270 126	103 118
Deficit	4 809 712	5 240 299	1 999 852	2 089 943	1 512 934	1 492 301	1 701 029	1 560 770
Total income	6 672 153	7 327 215	2 132 886	2 377 595	2 023 387	2 060 709	2 376 947	2 214 478

*Some figures have been revised

Part 4: Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2011 and 30 June 2012: Expenditure

Expenditure	Housing		Environmental protection		Waste management (solid waste)		Waste water management (sewerage and sanitation)	
	2011*	2012	2011*	2012	2011*	2012	2011*	2012
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Employee-related costs	1 090 386	1 307 176	998 636	1 051 818	3 415 320	3 875 421	2 286 667	2 660 429
Interest paid	112 048	223 893	54 979	34 677	51 939	100 298	359 296	406 295
Loss on disposal of property, plant and equipment	1 341	2 199	92	1 004	94	725	22 137	26 133
Bad debts	424 070	254 703	98 087	30 821	554 453	533 074	694 870	479 739
Contracted services	608 863	597 376	106 989	107 384	1 660 071	1 580 103	280 683	522 065
Collection costs	2 427	9 892	0	25	1	0	44 992	51 752
Depreciation and amortisation	364 338	442 552	205 342	122 092	686 034	562 501	962 753	1 140 463
Impairment loss	15 769	20 340	8	0	57 749	6 835	34 286	2 803
Repairs and maintenance	315 280	231 234	157 457	89 072	602 430	627 720	773 182	847 526
Bulk purchases:								
Purchases of water	0	0	0	0	0	0	0	0
Purchases of electricity and gas	0	0	0	0	0	0	0	0
Other (e.g. sewer purification etc.)	0	0	0	0	~	9 988	~	11 265
Grants and subsidies paid to:								
Other local government institutions	504	0	887	815	0	0	0	0
Tertiary institutions of higher learning	0	0	0	0	0	0	0	0
Households or individuals	80 781	60 388	0	500	20 384	60 339	51 763	161 011
Non-profit institutions serving households	2 936	3 036	10 474	7 886	30 118	12 074	0	0
Other	93 277	85 076	8 150	80	21 746	10 461	43 065	47 044
General expenditure:								
Accommodation, travelling and subsistence	3 979	4 796	3 233	3 765	8 665	8 419	4 395	5 030
Advertising, promotions and marketing	4 343	4 189	14 447	15 940	14 805	11 840	46 519	39 700
Audit fees	1 042	667	1 232	564	11 431	13 931	5 787	6 518
Bank charges	63	30	145	178	180	172	7 953	8 158
Cleaning services	8 508	8 193	4 813	4 613	5 058	30 622	6 126	8 161
Consultancy and professional fees	29 666	46 024	18 466	17 522	58 875	39 262	97 947	50 025

*Some figures have been revised

~Data was not collected separately in 2011

Part 4: Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2011 and 30 June 2012: Expenditure (continued)

Expenditure	Housing		Environmental protection		Waste management (solid waste)		Waste water management (sewerage and sanitation)	
	2011*	2012	2011*	2012	2011*	2012	2011*	2012
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Entertainment costs	1 192	498	841	323	1 203	322	6 603	952
Fuel and oil	2 632	2 950	9 123	9 904	132 011	171 592	32 338	46 660
Hiring of plant and equipment	1 234	783	812	1 467	222 357	237 786	14 530	21 007
Insurance costs	8 790	9 155	6 606	7 476	8 209	5 475	5 240	4 055
Pharmaceutical	2	1	9	1 696	11	740	759	1 187
Postal and courier services	397	296	225	239	1 175	1 839	532	487
Printing and stationery	7 524	9 704	8 326	5 480	4 244	4 476	2 766	3 327
Rebates for service charges	0	0	0	0	28 565	30 970	24 762	31 616
Rental of land, buildings and other structures	13 349	17 726	1 877	2 013	8 403	2 205	45 650	51 194
Rental of office equipment	5 272	1 323	866	503	11 412	17 312	1 503	2 146
Security services	22 237	23 359	14 055	14 596	18 840	14 132	37 204	47 841
Subscriptions and membership fees	245	21	150	380	218	164	407	398
Telecommunication services	14 463	13 684	9 533	6 488	13 184	12 404	13 953	15 033
Training and education	4 212	3 456	7 842	7 422	7 699	9 373	3 332	3 884
Transport costs	4 277	8 227	6 561	1 511	42 490	53 835	137 045	143 131
Other expenditure	682 490	687 664	244 266	113 061	662 354	583 801	1 120 409	895 732
Taxation	0	0	0	0	0	0	0	0
Surplus	145 369	203 985	40 590	38 202	904 868	1 012 888	3 381 821	4 039 080
Total expenditure	4 073 306	4 284 596	2 035 119	1 699 517	9 266 596	9 643 099	10 551 275	11 781 847

*Some figures have been revised

Part 4: Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2011 and 30 June 2012: Expenditure (continued)

Expenditure	Road transport		Water		Electricity		Other trading services	
	2011*	2012	2011*	2012	2011*	2012	2011*	2012
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Employee-related costs	3 643 551	4 198 392	4 858 318	5 260 815	5 125 456	5 765 922	668 507	787 775
Interest paid	271 909	300 002	974 540	912 027	1 357 903	1 292 167	43 033	48 831
Loss on disposal of property, plant and equipment	1 027	8 057	7 166	47 487	1 453	1 027	657	1 619
Bad debts	259 248	227 093	2 440 484	2 451 887	2 212 153	2 558 194	114 356	71 025
Contracted services	412 891	421 444	1 103 140	1 224 277	1 047 462	1 068 979	54 199	39 400
Collection costs	2 236	80	4 838	3 925	108 899	69 420	10	11
Depreciation and amortisation	3 031 730	3 151 538	2 339 141	2 718 544	2 494 020	2 695 228	165 740	238 980
Impairment loss	5 664	5 653	13 811	82 475	6 505	62 605	795	5 497
Repairs and maintenance	1 694 769	1 902 118	1 310 700	1 620 994	2 008 501	2 699 486	104 130	124 429
Bulk purchases:								
Purchases of water	0	0	9 323 253	10 646 402	0	0	0	0
Purchases of electricity and gas	0	0	0	0	39 313 068	49 339 459	0	0
Other (e.g. sewer purification etc.)	0	0	0	0	0	0	~	116 893
Grants and subsidies paid to:								
Other local government institutions	17 032	19 383	0	13 515	0	0	54 271	7 193
Tertiary institutions of higher learning	0	0	0	0	0	0	0	0
Households or individuals	4 320	1 968	57 052	128 364	332 506	439 462	51 558	48 433
Non-profit institutions serving households	14 506	21 278	0	13 581	0	0	0	25 246
Other	74 341	20 806	284 949	156 323	37 616	64 357	60 040	26 717
General expenditure:								
Accommodation, travelling and subsistence	12 797	14 088	20 916	30 077	9 842	10 594	3 655	4 200
Advertising, promotions and marketing	4 671	7 425	30 234	41 365	13 901	15 215	6 887	8 941
Audit fees	3 049	852	9 233	10 139	13 044	17 281	7 911	7 616
Bank charges	596	433	576	485	18 080	21 061	7 274	7 669
Cleaning services	9 186	7 529	9 235	4 615	6 806	7 233	5 598	5 976
Consultancy and professional fees	65 457	94 472	42 494	56 808	150 839	171 560	90 818	130 387

*Some figures have been revised

~Data was not collected separately in 2011

Part 4: Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2011 and 30 June 2012: Expenditure (concluded)

Expenditure	Road transport		Water		Electricity		Other trading services	
	2011*	2012	2011*	2012	2011*	2012	2011*	2012
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Entertainment costs	6 797	3 498	1 335	1 575	369	551	127	190
Fuel and oil	126 636	182 074	89 217	118 445	68 648	87 152	113 621	142 205
Hiring of plant and equipment	97 117	105 455	19 653	27 431	13 851	26 731	1 283	2 025
Insurance costs	68 452	71 239	16 706	16 978	93 030	101 420	1 547	1 338
Pharmaceutical	0	433	7 125	7 831	5	133	0	0
Postal and courier services	1 444	2 184	3 595	3 634	2 396	2 385	19 578	22 568
Printing and stationery	11 174	14 097	25 288	25 091	15 982	16 895	3 199	3 751
Rebates for service charges	0	0	56 043	46 997	94 012	66 115	0	0
Rental of land, buildings and other structures	122 488	122 355	10 505	11 604	24 832	32 694	3 294	7 276
Rental of office equipment	1 207	25 464	873	1 858	6 882	7 874	420	53 364
Security services	153 710	164 988	138 629	143 875	112 478	134 208	18 768	19 679
Subscriptions and membership fees	75 558	43 401	725	1 341	757	1 358	717	87
Telecommunication services	42 240	41 197	37 725	29 271	49 396	57 487	26 306	31 126
Training and education	61 844	62 137	8 964	31 777	10 457	16 543	4 865	3 635
Transport costs	29 398	20 693	22 601	18 194	24 560	22 671	1 042	5 958
Other expenditure	1 017 034	863 121	2 134 002	1 689 802	849 693	823 417	157 736	301 382
Taxation	62	249	0	0	260 832	423 464	16 937	29 060
Surplus	643 565	1 084 590	3 571 352	3 532 200	8 186 628	7 908 797	147 188	604 529
Total expenditure	11 987 706	13 209 786	28 974 418	31 132 009	64 072 862	76 029 145	1 956 067	2 935 011

*Some figures have been revised

Part 4: Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2011 and 30 June 2012: Income

	Housing		Environmental protection		Waste management (solid waste)		Waste water management (sewerage and sanitation)	
	2011*	2012	2011*	2012	2011*	2012	2011*	2012
Income	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Service charges:								
Sales of water	0	0	0	0	0	0	0	0
Sales of electricity and gas	0	0	0	0	0	0	0	0
Refuse removal charges	0	0	0	0	5 325 995	6 007 542	0	0
Sewerage and sanitation charges	0	0	0	0	0	0	7 449 886	8 057 286
Other service charges (e.g. fresh produce market etc.)	0	0	0	0	0	0	0	0
Interest earned from:								
External investments	54 742	40 911	9 775	8 239	107 683	110 007	2 389	1 921
Outstanding debtors	13 249	23 781	25	22	78 385	74 193	48 596	105 551
Dividends received	0	0	0	19	6	10	0	0
Fines	1 406	0	938	1 157	343	4 455	8	620
Licences and permits	268	358	1 328	2 501	601	754	0	0
Income for agency services	909	2 214	1 114	7 875	106 113	111 267	0	0
Rental of facilities and equipment	389 532	410 347	2 701	2 877	43 285	32 278	2 666	4 815
Bad debts recovered	0	0	0	0	0	0	0	0
Public contributions and donations (including PPE)	22 195	3 247	1 129	2 747	461	5 971	40 263	22 596
Gains on the disposal of property, plant and equipment	9 975	2 900	221	1 895	12 842	11 083	152	101
Subsidies from:								
National government	3 607	35 683	20 794	27 445	26 150	27 246	15 613	149 525
Provincial government	138 751	127 487	1 137	704	0	423	1 475	3 765
Local government	0	0	0	0	0	0	0	0
Other	87 855	107 075	190	30 999	449 160	536 046	11 224	22 144
Grants (including the equitable share) from:								
National government	956 848	1 390 154	623 943	585 305	1 215 636	980 412	1 455 775	2 019 372
Provincial government	276 948	304 911	13 795	5 915	338	965	7 699	9 485
Local government	20 546	1 260	604	664	613	104	10 627	28
Other	301 652	544 708	16 415	89 919	298 983	378 407	126 035	182 002
Spent conditional grants	157 243	96 267	3 510	1 251	303 904	206 085	294 079	315 164
Other income	78 516	191 136	44 232	53 148	98 462	91 799	392 136	277 962
Deficit	1 559 064	1 002 157	1 293 268	876 835	1 197 636	1 064 052	692 652	609 510
Total income	4 073 306	4 284 596	2 035 119	1 699 517	9 266 596	9 643 099	10 551 275	11 781 847

*Some figures have been revised

Part 4: Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2011 and 30 June 2012: Income (concluded)

Income	Road transport		Water		Electricity		Other trading services	
	2011*	2012	2011*	2012	2011*	2012	2011*	2012
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Service charges:								
Sales of water	0	0	16 387 529	19 296 988	0	0	0	0
Sales of electricity and gas	0	0	0	0	59 210 742	71 574 204	0	0
Refuse removal charges	0	0	0	0	0	0	0	0
Sewerage and sanitation charges	0	0	0	0	0	0	0	0
Other service charges (e.g. fresh produce market etc.)	0	0	0	0	0	0	~	924 589
Interest earned from:								
External investments	100 575	115 079	49 221	14 403	185 333	108 806	7 773	4 943
Outstanding debtors	6 293	0	379 216	381 932	136 720	240 209	6 635	4 281
Dividends received	0	147	0	13	54 305	13 141	0	0
Fines	11 601	8 998	369	1 986	3 305	5 575	2 606	1
Licences and permits	192 911	207 196	18	480	45	1 042	15	141
Income for agency services	102 562	126 743	2 453	0	0	0	2	34 170
Rental of facilities and equipment	117 319	239 766	4 150	6 987	3 373	15 078	266 669	244 792
Bad debts recovered	0	0	0	0	0	0	0	0
Public contributions and donations (including PPE)	58 027	13 786	128 269	154 609	167 900	124 361	14 224	51 096
Gains on the disposal of property, plant and equipment	3 104	551	8 921	36 853	3 422	6 607	30 602	22 555
Subsidies from:								
National government	48 859	256 855	43 800	558 807	91 295	157 366	2 335	4 821
Provincial government	60 269	107 498	0	11 095	0	10 715	0	0
Local government	41	2 465	25 424	1 115	0	4 153	0	0
Other	39 061	233 347	855 458	1 152 921	354 766	27 586	0	16 524
Grants (including the equitable share) from:								
National government	3 364 509	3 802 655	5 075 713	4 921 781	1 889 793	2 080 239	523 922	417 464
Provincial government	153 265	71 372	113 129	61 758	97 910	69 754	16 397	8 614
Local government	7 182	589	11 361	13 221	4 053	0	2 141	0
Other	399 459	768 027	372 702	597 148	221 332	239 349	0	239 319
Spent conditional grants	174 638	532 202	1 868 307	415 815	165 938	198 440	175 640	267 389
Other income	453 626	242 489	932 801	448 493	781 178	459 702	327 402	201 276
Deficit	6 694 405	6 480 021	2 715 577	3 055 604	701 452	692 818	579 704	493 036
Total income	11 987 706	13 209 786	28 974 418	31 132 009	64 072 862	76 029 145	1 956 067	2 935 011

*Some figures have been revised

~Data was not collected separately in 2011

Explanatory notes

Introduction	<p>1 The purpose of this census is to provide both stakeholders and users with information that allows analyses and assessment of the state of municipal finances.</p> <p>The publication consists of aggregated preliminary data for 2012 and revised data for 2011 in respect of:</p> <ul style="list-style-type: none"> • the consolidated statement of financial position of municipalities; • the consolidated statement of financial performance of municipalities – rates and general services; and • the consolidated statement of financial performance of municipalities – housing and trading services. <p>Unit data for each municipality for 2011 and 2012 is available on Stats SA's website.</p>
Scope of census of municipalities	<p>2 All institutions defined as local government institutions in terms of the Municipal Act, 1998 (Act No. 117 of 1998), Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996), Local Government Transition Act, 1993 (Act No. 209 of 1993) and Local Government Transitional Act, Second Amendment Act, 1996 (Act No. 97 of 1996) were included in this survey. The questionnaire for this survey was designed to address primarily the national accounts requirements of Statistics South Africa and the South African Reserve Bank. This statistical release contains financial information furnished by the respondents.</p>
Classification and accounting standards	<p>3 For the purposes of classification of local government institutions according to activities, Stats SA used the <i>Standard Industrial Classification of all Economic Activities</i> (SIC), Fifth edition, January 1993. Activities of the local government institutions also adhere to the General Accepted Municipal Accounting Practice (GAMAP), Generally Recognised Accounting Practice (GRAP). Questionnaires have been designed to take into account these new accounting standards adopted by municipalities.</p>
Imputation	<p>4 Cold-deck imputation method is used for item non-response only in cases where a questionnaire was completed from other documents and with no annual financial statements obtained to verify such figures. This is because the trial balances normally received do not have complete information especially for part 1 (consolidated statement of financial position). Cold deck imputation uses information from a previous survey or historic information (thus 2011 revised figures in this case).</p>
Statistical unit	<p>5 The statistical unit for the collection of information was the municipality.</p>
Reliability of estimates	<p>6 Estimates are based on information furnished by respondents. These estimates are verified (using internal and external sources) and edited before being published.</p> <p>Estimates for the current year in this publication are preliminary, while estimates for the previous year are now regarded as final.</p>
Related publications	<p>7 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</i>; • P9114 <i>Financial census of municipalities (previous publications)</i>; • P0277 <i>Quarterly employment statistics</i>; • P9119.4 <i>Financial statistics of consolidated general government</i>; and • P0441 <i>Gross domestic product</i>.
Comparability with previous census	<p>8 This financial census of municipalities for the year ended 30 June 2012 is generally comparable with that of the year ended 30 June 2011.</p>

Symbols and abbreviations used	9	<ul style="list-style-type: none"> * Some figures have been revised ~ Data was not collected separately in 2011 INCA Infrastructure Finance Corporation Ltd 0 Nil or not applicable GAMAP Generally Accepted Municipal Accounting Practice GRAP Generally Recognised Accounting Practice Stats SA Statistics South Africa COID Compensation for Occupational Injuries and Diseases
Revision of data	10	<p>Information for 2012 should be regarded as preliminary, and may be revised. The revised figures are due to late submission of the data to Stats SA or respondents reporting revisions. The latter are normally the result of post-balance sheet events (events that occur between the balance sheet date and date on which the financial statements are approved by the municipal council) as well as through auditing of the financial statements.</p>
Fluctuations between 2011* and 2012	11	<p>The fluctuations in the data between 2011 and 2012 can be due to:</p> <ul style="list-style-type: none"> • Revisions due to late response or revisions from respondents; • Change in the accounting practices and standards adopted by the respondents; • Municipalities acquiring entities; and/or • Differences in response rates – mainly financial statements received for verification purposes between 2011 and 2012 financial years.
Rounding-off of figures	12	<p>Slight discrepancies may occur between sum of the component items and totals where figures have been rounded off.</p>
Preliminary data	13	<p>All 278 reporting units furnished the required information (100% response rate). However, the financial statements were not available to verify provided data for the following:</p> <p>Nala LM in Free State; and Karoo Hoogland LM in Northern Cape.</p>

Glossary

Acid test ratio	The acid test ratio is calculated as current assets minus inventory divided by current liabilities. The accepted acid test ratio is considered to be 1:1. In other words, the entity is able to meet its current credit obligations without disposing of its inventory.
Biological (cultivated) assets	Biological or cultivated assets are livestock for breeding (including fish and poultry), dairy, draught, etc., and vineyards, orchards and other plantations of trees yielding repeat products that are under the direct control, responsibility and management of municipalities
Capital replacement reserve (CRR)	In order to finance the provision of infrastructure and other items of property, plant and equipment from internal sources, amounts are transferred from the accumulated surplus/deficit to the CRR in terms of a council resolution. The cash in the designated CRR bank account can only be utilised to finance items of property, plant and equipment. The CRR is reduced and the accumulated surplus/deficit is credited by a corresponding amount when the amounts in the CRR are utilised. The amount transferred to the CRR is based on the municipality's need to finance future capital projects included in the Integrated Development Plan.
Capitalisation reserve	<p>On the implementation of GAMAP/GRAP, the balance on certain funds, created in terms of the various Provincial Ordinances applicable at the time, that had historically been utilised for the acquisition of items of property, plant and equipment have been transferred to a capitalisation reserve instead of the accumulated surplus/deficit in terms of a directive (budget circular) issued by National Treasury. The purpose of this reserve is to promote consumer equity by ensuring that the future depreciation expenses that will be incurred over the useful lives of these items of property, plant and equipment are offset by transfers from this reserve to the accumulated surplus/deficit.</p> <p>The balance on the capitalisation reserve equals the carrying value of the items of property, plant and equipment financed from the former legislated funds. When items of property, plant and equipment are depreciated, a transfer is made from the capitalisation reserve to the accumulated surplus/deficit. When an item of property, plant and equipment is disposed, the balance in the capitalisation reserve relating to such item is transferred to the accumulated surplus/deficit.</p>
COVID Reserve	This is money set aside for injuries, disablements, diseases and deaths caused by work-related activities. It is usually transferred from accumulated surplus account.
Consolidated statement of financial performance	The aggregate or consolidated statement of financial performance reports the institution's financial performance during a specific period in time. This statement covers all the revenue and expenditure of an entity over a specific period in time.
Consolidated statement of financial position	The aggregate or consolidated statement of financial position reports the entity's financial position at a specific point in time (the end of the reporting period). This statement covers all assets, net assets and liabilities at the end of the financial year.
Current assets	Current assets consist of inventories; external short-term loans, deposits and investments; debtors; prepaid expenses; petty cash and bank.
Current expenditure	Current expenditure refers to transactions that decrease the net worth of the entity, including interest paid, compensation of employees, grants and subsidies paid, and depreciation, but excluding the consumption of fixed capital. It consists of the total expenditure of rates and general services (excluding the surplus), the total expenditure on housing and trading services (excluding the surplus).
Current liabilities	Current liabilities consist of external short-term loans and deposits; unspent conditional grants; current provisions; short-term leases; value added tax; bank overdraft; and creditors.

Current ratio	The current ratio is calculated as current assets divided by current liabilities. This ratio measures the extent to which current or short-term assets can be disposed to liquidate the current or short-term liabilities.
Debt ratio	The proportion of debt the entity has relative to its assets.
Debt to income ratio	The measuring of the percentage of the entity's income that goes towards all debt payments.
Depreciation and amortisation	Depreciation is the deduction for the reasonable allowance for the wear and tear of long-term tangible assets, and amortisation is the deduction for the reasonable allowance for the wear and tear of intangible assets.
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 (Act No. 117 of 1998)).
Donation and public contribution reserve	<p>When items of property, plant and equipment are financed from public contributions and donations, a transfer is made from the accumulated surplus/deficit to the Donations and Public Contributions Reserve equal to the donations and public contributions recorded as revenue in the Statement of Financial Performance in accordance with a directive (budget circular) issued by National Treasury. When such items of property, plant and equipment are depreciated, a transfer is made from the Donations and Public Contributions Reserve to the accumulated surplus/deficit.</p> <p>The purpose of this policy is to promote community equity and facilitate budgetary control by ensuring that sufficient funds are set aside to offset the future depreciation charges that will be incurred over the estimated useful life of the item of property, plant and equipment financed from donations and public contributions. When an item of property, plant and equipment financed from government grants is disposed, the balance in the Donations and Public Contributions Reserve relating to such item is transferred to the accumulated surplus/deficit.</p>
Employee-related costs	<p>Compensation of employees includes 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>Compensation of employees also includes:</p> <ul style="list-style-type: none"> • basic compensation; • allowances; • contribution 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 contributions may be looked upon as a form of insurance and would appear under general expenditure) and other benefits such as housing subsidy, etc.; and • uniform clothing and allowances (clothing, boots, overalls, etc., supplied to uniformed employees). <p>Note: Allowances to councillors are treated separately for the purpose of this census.</p>
General expenditure	The following are included in general expenditure: accommodation, travelling and subsistence; advertising; audit fees; bank charges; cleaning services; consultancy fees; fuel and oil; hiring of plant and equipment; insurance costs; membership fees; pharmaceutical expenses; postage and stamps; printing and stationery; security fees; rental of land, buildings and other structures; rental of office equipment; telecommunication services; training and education; and transport costs.

Government grant reserve	When items of property, plant and equipment are financed from government grants, a transfer is made from the accumulated surplus/deficit to the Government Grants Reserve equal to the Government Grant recorded as revenue in the Statement of Financial Performance in accordance with a directive (budget circular) issued by National Treasury. When such items of property, plant and equipment are depreciated, a transfer is made from the Government Grant Reserve to the accumulated surplus/deficit. The purpose of this policy is to promote community equity by ensuring that the future depreciation expenses that will be incurred over the useful lives of government grant-funded items of property, plant and equipment are offset by transfers from this reserve to the accumulated surplus/deficit. When an item of property, plant and equipment financed from government grants is disposed, the balance in the Government Grant Reserve relating to such item is transferred to the accumulated surplus/deficit.
Housing and trading services	Housing includes all activities associated with the provision of housing. 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). Trading services include waste management (refuse removal, solid waste disposal (landfill sites), street cleaning, recycling etc.), waste water management (sewerage, storm water management and public toilets), road transport (roads, public buses, parking garages, vehicle licensing and testing), water (water distribution, water storage), electricity (electricity distribution, electricity generation, street lighting) and other trading services which include environmental protection like pollution control, biodiversity & landscape and others like coastal protection etc., air transport, abattoirs, tourism, forestry, markets and licensing and regulation like licensing of food and liquor sales to the public and licensing of street traders (hawkers control) and businesses.
Housing development fund	The housing development fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the municipality were extinguished on 1 April 1998 and transferred to a housing development fund. Housing selling schemes both complete and in progress as at 1 April 1998, were also transferred to the housing development fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the housing development fund. Monies outstanding to the credit of the housing development fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial MEC responsible for housing.
Investment property	<p>Investment property is property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both.</p> <p>Examples of investment property: [IAS 40.8]</p> <ul style="list-style-type: none"> • land held for long-term capital appreciation; • land held for undetermined future use; • building leased out under an operating lease; • vacant building held to be leased out under an operating lease; and • property that is being constructed or developed for future use as investment property.
Intangible assets	<p>Intangible assets refer to assets that cannot be touched, weighed or physically measured and include:</p> <ul style="list-style-type: none"> • mineral exploration rights; • computer software; and • patent, copyright, brand names and trademarks.

Local municipality	Local municipality refers to a municipality that shares a municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in section 155(1) of the Constitution as a category B municipality. Refer to the Local Government: Municipal Structures Act (Act No.117 of 1998).
Long-term loans	Long-term loans are loans with an outstanding maturity of more than one year.
Marketable loan stock	Marketable loan stock refers to stocks, debentures and similar debt instruments that are freely negotiable, i.e. securities for which transfer registers are kept and which are usually listed on the stock exchange. Discounts originating with the issue of stocks below par are included in the stock liability.
Metropolitan municipality	Metropolitan municipality means an institution 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 A municipality (refer to the Local Government: Municipal Structures Act (Act No. 117 of 1998)).
Money market instruments	Money market instruments include bankers' acceptance, trade bills, and promissory notes, capital project bills, bridging debentures, negotiable certificates of deposits, Land Bank bills, Land Bank and the South African Reserve Bank's debentures.
Municipality	Municipality is a generic term describing the 'unit' of government in the local spheres responsible for local government in a geographically demarcated area and including district, local and metropolitan municipalities. Municipalities as an institution consist of a municipal council (elected political representatives) and the municipal administration (appointed officials).
Net carrying value	Net carrying value (also known as the book value or carrying value) is the value of an asset according to its balance sheet, which is the original acquisition cost less accumulated depreciation, amortisation or impairment costs made against the asset and disposals if any.
Other expenditure	The following, among other items, are included in 'other expenditure': <ul style="list-style-type: none"> • administration charges/fees; • books and magazines; • conference expenses; • consumables; • industrial council levies; • inter-departmental charges/fees; • legal fees; • licences and trade licences; • materials and stores; • project fees; • protective clothing; and • sundries.
Other Income	The following, among other items, are included in 'Other income': <ul style="list-style-type: none"> • administration charges • commission received • discount received • fees (events applications, burial, admission, photostats, building plans etc. • levies i.e. environmental • sundry income.
Property, plant and equipment	Property, plant and equipment are tangible assets which are not easily convertible into cash, and held by entities for their own use and as income generators or for rental to others that the entities anticipate using during more than one period.

Provision	<p>Provision is any amount set aside for the purpose of meeting the following:</p> <ul style="list-style-type: none"> • specific requirements where the amounts thereof can be closely estimated; and • specific commitments and contingencies as at the date of the balance sheet, where the amounts involved cannot be determined with significant accuracy. <p>Provision includes:</p> <ul style="list-style-type: none"> • bad debts; and • leave payouts.
Public corporations	<p>Public corporations comprise public non-financial corporations and public financial corporations.</p> <p>Public non-financial corporations consist of residential non-financial corporations and quasi corporations that are subject to control by government units which sell industrial or commercial goods and services to the public on a large scale. Public financial corporations consist of all corporations, quasi-corporations, and non-profit institutions (NPIs) principally engaged in financial intermediation or in auxiliary financial activities closely related to financial intermediation.</p>
Rates and general services	<p>Rates and general services include executive and council (all costs for mayoral, council and committee expenses, municipal manager, town secretary and chief executive), finance and administration (finance, human resources, information technology, property services, other administration like security services, legal services, fleet management, asset management, procurement etc.), planning and development (economic planning and development, town planning, corporate-wide strategic planning [IDPs, LEDs etc.], building regulations and enforcement, city engineer), health (clinics, ambulance, other including health inspection), community and social services (libraries and archive, museums and art galleries etc., community halls and facilities, cemeteries and crematoriums, child care, aged care and other community), public safety (police forces and traffic, fire, civil defence and other like disaster management), sport and recreation (community parks [including nurseries], sports grounds and stadiums, swimming pools, beaches, lakes, dams and jetties for recreation, camping sites etc.). These services are not economically self-supporting and are financed by imposing property rates, the receipt of grants and subsidies and other contributions.</p>
Repairs and maintenance	<p>Repairs and maintenance include all expenditure on repairs and maintenance of the various assets of the department. Where considered necessary, the cost of repairs in respect of the various types of assets, e.g. buildings, plant, may be subdivided. Where repairs and maintenance have been charged to a 'provision for repairs account', the actual expenditure incurred during the current year has been reflected under this subdivision, and the amount chargeable to the 'provision for repairs' is reflected as a deduction from the actual cost. Any balance of expenditure still remaining is treated as a charge against the current year.</p>
Reserve	<p>Reserve denotes amounts set aside out of surpluses that are not designed to meet any liability, contingency, commitment or diminution in the value of assets known to exist as at the date of the balance sheet.</p>
Revaluation reserve	<p>The surplus arising from the revaluation of land and buildings is credited to a non-distributable reserve. The revaluation surplus is realised as revalued buildings are depreciated, through a transfer from the revaluation reserve to the accumulated surplus/deficit. On disposal, the net revaluation surplus is transferred to the accumulated surplus/deficit while gains or losses on disposal, based on devalued amounts, are credited or charged to the Statement of Financial Performance.</p>
Self-insurance reserve	<p>The municipality has a self-insurance reserve amount set aside to offset potential losses or claims that cannot be insured externally (adapt to specific circumstances). The balance of the self-insurance reserve is determined based on 5% of the insurance risk carried by the municipality.</p>

General information

Stats SA publishes approximately 300 different statistical releases each year. It is not economically viable to produce them in more than one of South Africa's eleven official languages. Since the releases are used extensively, not only locally but also by international economic and social-scientific communities, Stats SA releases are published in English only.

Stats SA has copyright on this publication. Users may apply the information as they wish, provided that they acknowledge Stats SA as the source of the basic data whenever they process, apply, utilise, publish or distribute the data, and also that they specify that the relevant application and analysis (where applicable) result from their own processing of the data,

Stats SA products

A complete set of Stats SA publications is available at the Stats SA Library and the following libraries:

National Library of South Africa, Pretoria Division
National Library of South Africa, Cape Town Division
Natal Society Library, Pietermaritzburg
Library of Parliament, Cape Town
Bloemfontein Public Library
Johannesburg Public Library
Eastern Cape Library Services, King William's Town
Central Regional Library, Polokwane
Central Reference Library, Nelspruit
Central Reference Collection, Kimberley
Central Reference Library, Mmabatho

Stats SA also provides a subscription service.

Electronic services

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

You can also visit us on the Internet at: www.statssa.gov.za

General enquiries

User information services Telephone number: 012 310 8600/8390
Email address: info@statssa.gov.za

Orders/subscription: Telephone number: (012) 310 8358
E-mail: magdaj@statssa.gov.za

Postal address: Private Bag X44, Pretoria, 0001

Produced by Stats SA

Statistics South Africa (Stats SA)

Invitation to attend the

1st Isibalo User Groups Conference by Stats SA at the University of Stellenbosch, 15-17 July 2013

Background:

Local government as the cornerstone of change and delivery plays a major role in the National Development Plan with other development policy documents. In this regard, Stats SA established a Chair for the Centre for Regional and Urban Innovation and Statistical Exploration (CRUISE) at the University of Stellenbosch as its contribution to this policy position.

Host:

The Statistician-General, South Africa – Mr Pali Lehohla

Conference:

The conference will showcase the work done at CRUISE and by Stats SA data users. As a data user you will be given an opportunity to present how you used Stats SA data in your area of work. The conference will incorporate workshops, break-away and plenary sessions. During the workshops, the use of various statistical dissemination and statistical analysis tools will be demonstrated.

Some key topics to be presented:

- Spatial variation in school performance
- Transforming national statistics into official statistics: SAPS case study
- Supply-side municipal service delivery trends
- National Development Plan imperatives 2030
- Spatial economic performance in South Africa

RSVP deadline:

26 June by email SGsOffice@statssa.gov.za – state your preferred attendance option below:

Option 1: Conference attendance only

Option 2: Conference attendance and presentation (submit topic and abstract of your presentation).

NB: No registration costs for the Workshop and the Conference. It is the delegate's responsibility to make own accommodation and transport arrangements.

Please direct all further enquiries to SGsOffice@statssa.gov.za



**Statistics
South Africa**



your leading partner in quality statistics