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Statistical release

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Financial census of municipalities

for the year ended 30 June 2020

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IMPROVING LIVES THROUGH DATA ECOSYSTEMS



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Technical notes

Response rates for the 2020 financial year per province

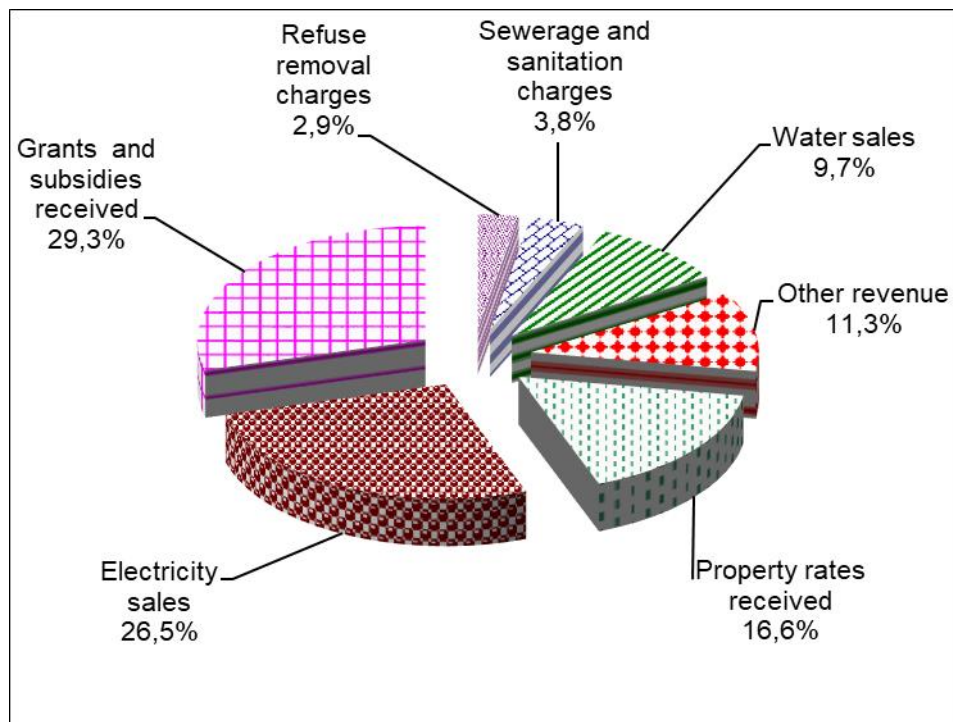
| Province | Municipalities | | | | | |
|---------------|-----------------------------------|-------------------------------|----------------------------|-----------------------|--------------------|---------------|
| | Metropolitan municipalities (MMs) | District municipalities (DMs) | Local municipalities (LMs) | Response per province | Total per province | Response rate |
| Western Cape | 1 | 5 | 24 | 30 | 30 | 100% |
| Eastern Cape | 2 | 6 | 31 | 39 | 39 | 100% |
| Northern Cape | 0 | 5 | 26 | 31 | 31 | 100% |
| Free State | 1 | 4 | 16 | 21 | 23 | 91% |
| KwaZulu-Natal | 1 | 10 | 43 | 54 | 54 | 100% |
| North West | 0 | 4 | 18 | 22 | 22 | 100% |
| Gauteng | 3 | 2 | 6 | 11 | 11 | 100% |
| Mpumalanga | 0 | 3 | 17 | 20 | 20 | 100% |
| Limpopo | 0 | 5 | 22 | 27 | 27 | 100% |
| Total | 8 | 44 | 203 | 255 | 257 | 99% |

The following municipalities did not respond and their annual financial statements (AFS) were not available/received by the cut-off date (2 July 2021):

| Province | Municipal Name | AFS submitted for 2019? | AFS submitted for 2020? |
|------------|-------------------------------------|-------------------------|-------------------------|
| Free State | Maluti-A-Phofung local municipality | Yes | No |
| Free State | Masilonyana local municipality | Yes | No |

Key findings

Figure A – Municipal revenue stream as a percentage of total revenue for the year ended 30 June 2019^{*1}

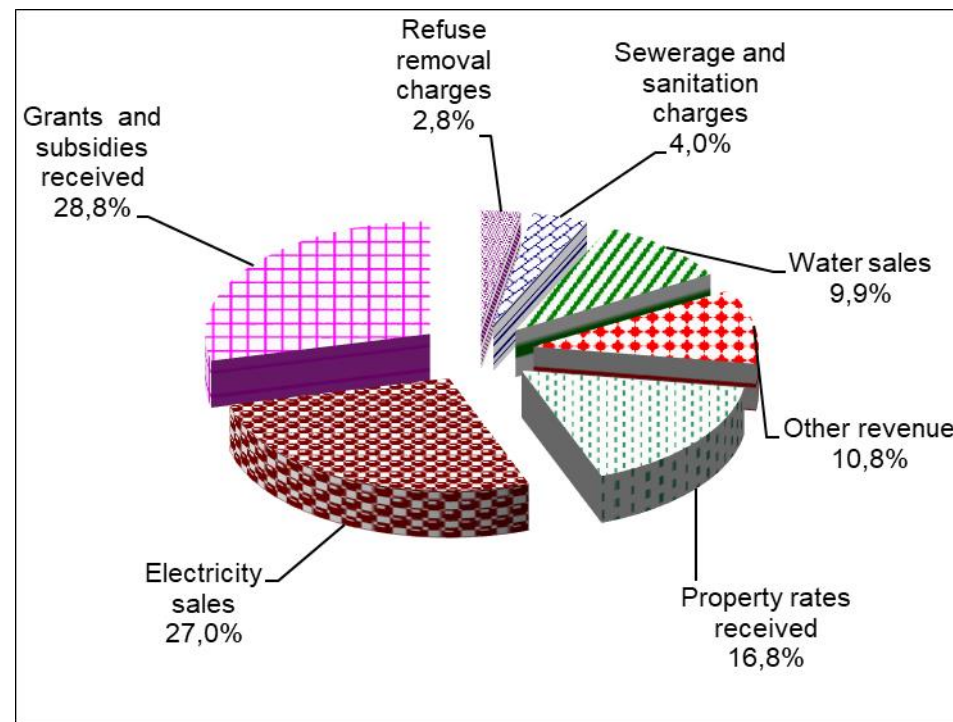


^{*}Some figures have been revised.

¹The sum of percentages might not add up to 100% due to rounding off of figures.

Figure A above shows that the largest contributor to total municipal revenue of R400 665 million (total revenue less deficit and rebates: see tables in Part 3) for the year ended 30 June 2019 was 'grants and subsidies received' (29,3%), followed by 'electricity sales' (26,5%), 'property rates received' (16,6%), 'other revenue' (11,3%) (which consists of fines, licences and permits, public contributions and donations, etc.), and 'water sales' (9,7%). 'Sewerage and sanitation charges' (3,8%) and 'refuse removal charges' (2,9%) were the smallest contributors.

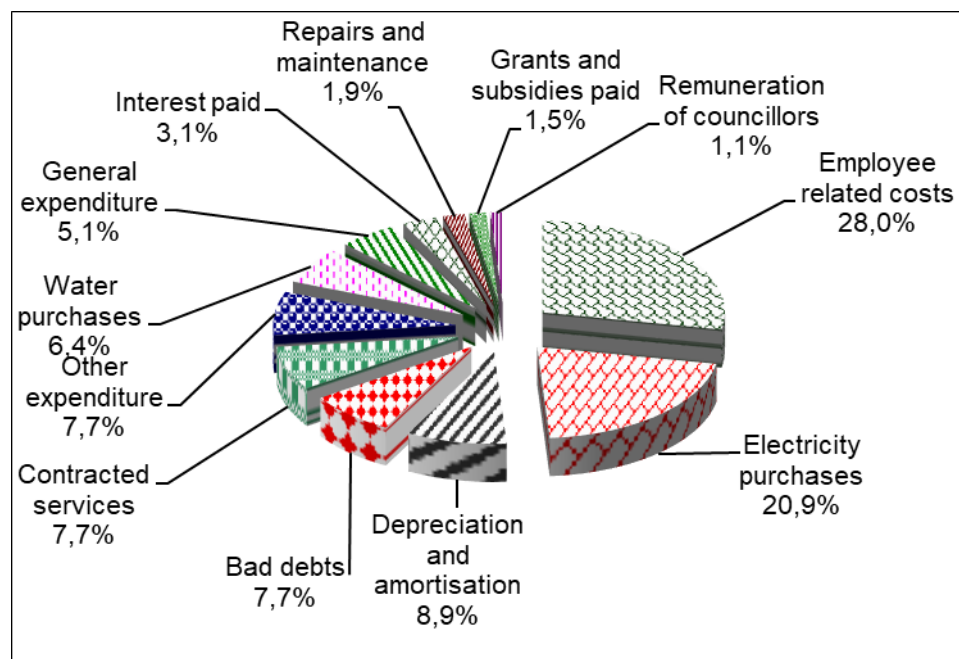
Figure B – Municipal revenue stream as a percentage of total revenue for the year ended 30 June 2020¹



¹The sum of percentages might not add up to 100% due to rounding off of figures.

Figure B above shows that the largest contributor to total municipal revenue of R421 406 million (total revenue less deficit and rebates: see tables in Part 3) for the year ended 30 June 2020 was 'grants and subsidies received' (28,8%), followed by 'electricity sales' (27,0%), 'property rates received' (16,8%), 'other revenue' (10,8%) (which consists of fines, licences and permits, public contributions and donations, etc.), and 'water sales' (9,9%). 'Sewerage and sanitation charges' (4,0%) and 'refuse removal charges' (2,8%) were the smallest contributors.

Figure C – Municipal operating expenditure as a percentage of total expenditure for the year ended 30 June 2019*¹

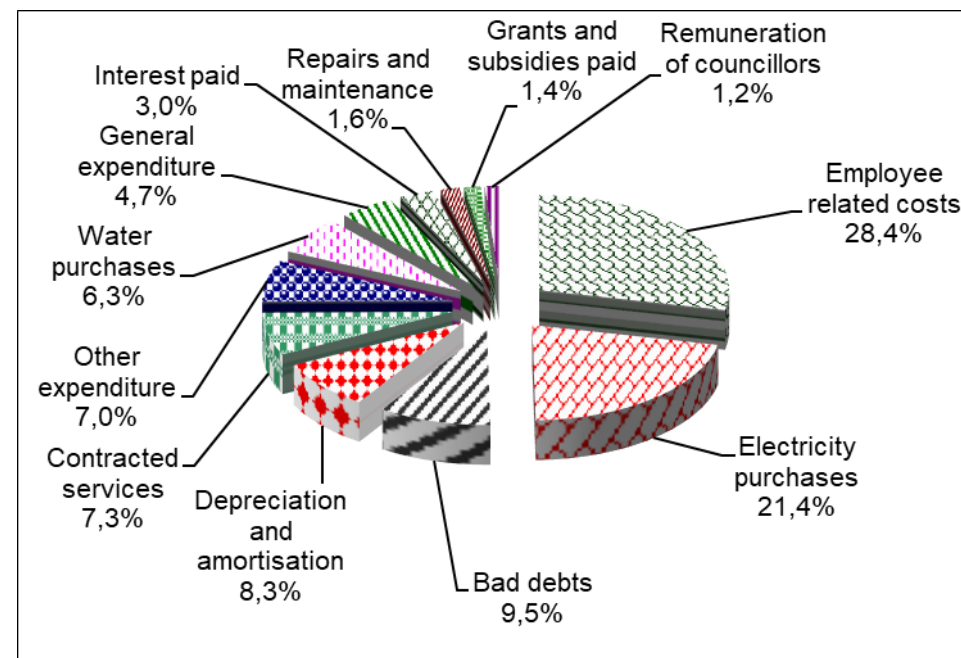


*Some figures have been revised.

¹The sum of percentages might not add up to 100% due to rounding off of figures.

As depicted in Figure C above, in 2019 the largest contributor to municipal total operating expenditure of R381 580 million (total expenditure less surplus and rebates: see tables in Part 3) was 'employee-related costs' (28,0%), followed by 'electricity purchases' (20,9%), 'depreciation and amortisation' (8,9%), 'contracted services', 'bad debts' and 'other expenditure' (all 7,7%) ('other expenditure consists of collection costs, loss on disposal of property, plant and equipment, impairment loss, etc.). The smallest contributors were 'water purchases' (6,4%), 'general expenditure' (5,1%) (which consists of accommodation, travel and subsistence costs, audit fees, bank charges, consultancy and professional fees, fuel and oil, hiring of equipment, insurance costs, subscriptions and membership fees, telecommunication costs, etc.), 'interest paid' (3,1%), 'repairs and maintenance' (1,9%), 'grants and subsidies paid' (1,5%), and 'remuneration of councillors' (1,1%).

Figure D – Municipal operating expenditure as a percentage of total expenditure for the year ended 30 June 2020¹



¹The sum of percentages might not add up to 100% due to rounding off of figures.

As depicted in Figure D above, in 2020 the largest contributor to municipal total operating expenditure of R412 296 million (total expenditure less surplus and rebates: see tables in Part 3) was 'employee-related costs' (28,4%), followed by 'electricity purchases' (21,4%), 'bad debts' (9,5%), 'depreciation and amortisation' (8,3%), 'contracted services' (7,3%), 'other expenditure' (7,0%) (which consists of collection costs, loss on disposal of property, plant and equipment, impairment loss, etc.). The smallest contributors were 'water purchases' (6,3%), 'general expenditure' (4,7%) (which consists of accommodation, travel and subsistence costs, audit fees, bank charges, consultancy and professional fees, fuel and oil, hiring of equipment, insurance costs, subscriptions and membership fees, telecommunication costs, etc.), 'interest paid' (3,0%), 'repairs and maintenance' (1,6%), 'grants and subsidies paid' (1,4%), and 'remuneration of councillors' (1,2%).

Table 1 – Acid test ratio

| Year | Acid test ratio of municipalities for the financial years ended 30 June 2019 and 30 June 2020 | | |
|-------|--|---------------------|-----------------|
| | Current assets minus inventory | Current liabilities | Acid test ratio |
| | R million | R million | |
| 2019* | 139 846 | 150 297 | 0,93:1 |
| 2020 | 151 801 | 172 512 | 0,88:1 |

*Some figures have been revised.

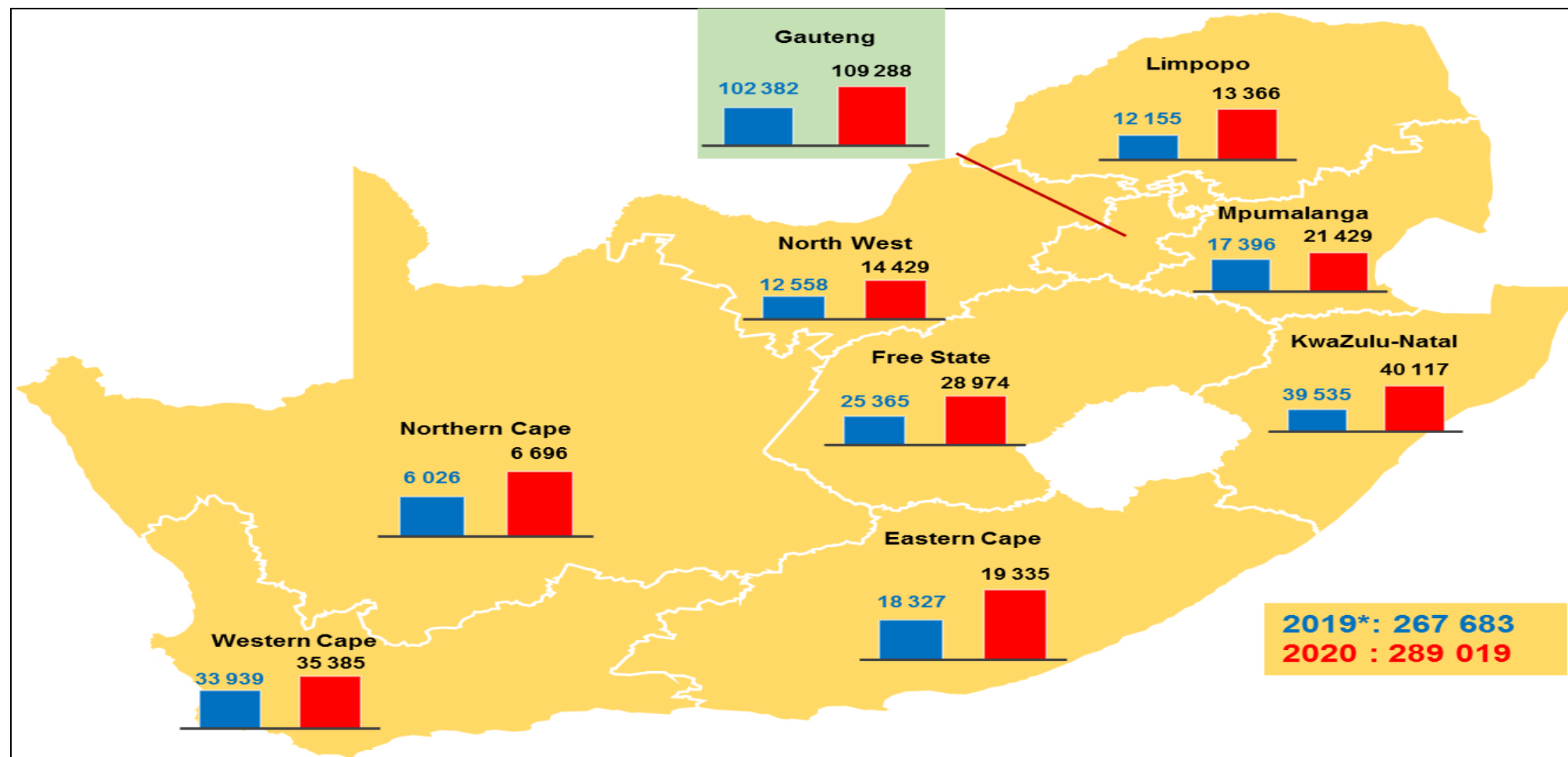
Table 1 above reflects the acid test ratio (current assets minus inventory divided by current liabilities). An acid test ratio, also known as a quick ratio, measures the ability of an institution to use its short-term assets to cover its immediate liabilities (short-term obligations). For the financial years ended 30 June 2019 and 30 June 2020, municipalities had an acid test of 0,93:1 and 0,88:1 respectively.

Table 2 – Current ratio

| Year | Current ratio of municipalities for the financial years ended 30 June 2019 and 30 June 2020 | | |
|-------|--|---------------------|---------------|
| | Current assets | Current liabilities | Current ratio |
| | R million | R million | |
| 2019* | 148 896 | 150 297 | 0,99:1 |
| 2020 | 160 764 | 172 512 | 0,93:1 |

*Some figures have been revised.

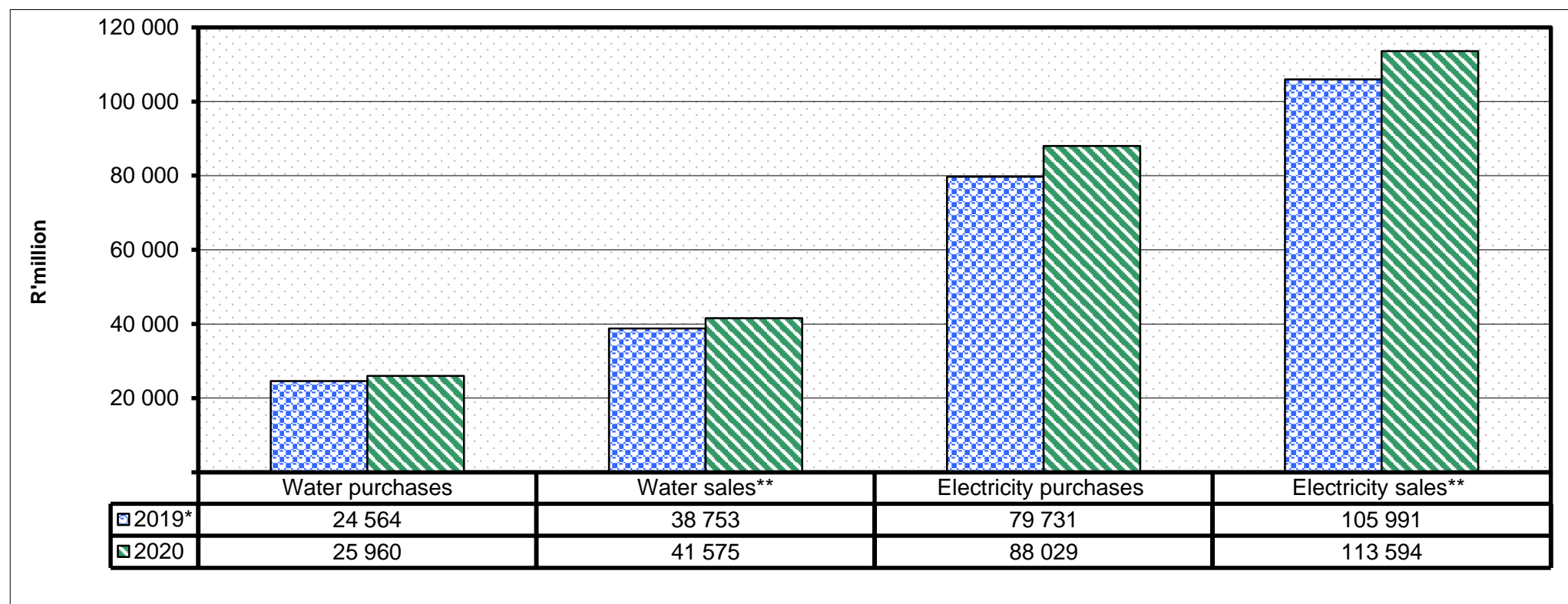
Table 2 above reflects the current ratio (also called the working capital ratio). The ratio measures the extent to which current assets provide cover to meet current liabilities. For the financial years ended 30 June 2019 and 30 June 2020, municipalities had a current ratio of 0,99:1 and 0,93:1 respectively.

Figure E – Municipal total liabilities per province as at 30 June 2019 and 30 June 2020 (R million)

*Some figures have been revised.

As at 30 June 2020, municipalities owed their lenders, suppliers and other creditors a combined amount of R289 019 million, 8,0% more than what they owed as at 30 June 2019. The provinces which showed the highest percentage increases between 2019 and 2020 were Mpumalanga (23,2%), North West (14,9%), Free State (14,2%), Northern Cape (11,1%), and Limpopo (10,0%).

The provinces which had the lowest percentage increases between 2019 and 2020 were KwaZulu-Natal (1,5%), Western Cape (4,3%), Eastern Cape (5,5%), and Gauteng (6,7%). The above municipal total liabilities exclude net assets and outside shareholders' interest as outlined in part 1 of the statistical release.

Figure F – Purchases and sales of water and electricity for the financial years ended 30 June 2019 and 30 June 2020

*Some figures have been revised.

**Sales of water and electricity are net of rebates (income forgone) for these services.

Purchases of water increased from R24 564 million in 2019 to R25 960 million in 2020 (5,7%), and sales of water increased from R38 753 million to R41 575 million (7,3%) over the same period. Purchases of electricity increased from R79 731 million in 2019 to R88 029 million in 2020 (10,4%), and over the same period sales of electricity increased from R105 991 million to R113 594 million (7,2%).

Risenga Maluleke
Statistician-General

Part 1 – Consolidated statement of financial position of municipalities as at 30 June 2019 and 30 June 2020

| Net assets and liabilities | 2019*(a) | 2020(b) | Difference ¹ |
|--|-------------|-------------|-------------------------|
| | R'000 | R'000 | R'000 |
| Net assets | | | |
| Housing development fund | 927 215 | 987 580 | 60 365 |
| Capital replacement reserve | 8 752 273 | 9 665 126 | 912 853 |
| Capitalisation reserve | 60 362 | 60 362 | 0 |
| Government grant reserve | 10 710 880 | 11 341 196 | 630 316 |
| Donations and public contributions reserve | 470 255 | 482 470 | 12 215 |
| Self-insurance reserve | 1 805 717 | 1 984 421 | 178 704 |
| Revaluation reserve | 23 191 087 | 27 475 204 | 4 284 117 |
| COID ² reserve | 418 583 | 353 079 | -65 504 |
| Other reserves (including pre-GAMAP reserves and funds) | 113 489 | 198 424 | 84 935 |
| Retained surplus/(accumulated deficit) | 559 675 305 | 567 771 523 | 8 096 218 |
| Outside shareholders' interest | 371 714 | 348 205 | -23 509 |
| 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.) | 0 | 0 | 0 |
| Bonds 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.) | 18 446 025 | 18 932 006 | 485 981 |
| Long-term loans from: | | | |
| National government | 0 | 0 | 0 |
| Provincial government | 0 | 0 | 0 |
| Local government institutions | 0 | 0 | 0 |
| Development Bank of Southern Africa (DBSA) | 24 703 372 | 25 364 600 | 661 228 |
| Local authorities loans fund | 0 | 0 | 0 |
| Public financial corporations (excluding DBSA) | 0 | 0 | 0 |
| Public non-financial corporations | 0 | 0 | 0 |
| Banks | 21 109 972 | 18 393 366 | -2 716 606 |
| Insurers | 0 | 0 | 0 |
| Pension funds | 0 | 0 | 0 |
| Other domestic sources (including INCA ³) | 2 420 906 | 2 514 679 | 93 773 |
| Long-term finance lease obligation | 1 222 973 | 813 678 | -409 295 |
| Non-current provisions | 19 817 458 | 19 805 777 | -11 681 |
| Non-current employee benefit obligation | 21 850 420 | 20 679 617 | -1 170 803 |
| Other non-current liabilities ⁴ | 7 815 307 | 9 154 414 | 1 339 107 |

¹Difference (b-a).²COID – Compensation Commissioner for Occupational Injuries and Diseases.³INCA – Infrastructure Finance Corporation Ltd.⁴Includes 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 2019 and 30 June 2020
(continued)**

| Net assets and liabilities | 2019*(a) | 2020(b) | Difference ¹ |
|---|--------------------|--------------------|-------------------------|
| | R'000 | R'000 | R'000 |
| Current liabilities | | | |
| Short-term bonds | 0 | 850 000 | 850 000 |
| Short-term loans from: | | | |
| National government | 0 | 0 | 0 |
| Provincial government | 0 | 0 | 0 |
| Local government institutions | 0 | 3 481 | 3 481 |
| Development Bank of Southern Africa (DBSA) | 2 419 090 | 2 821 143 | 402 053 |
| Local authorities loans fund | 0 | 0 | 0 |
| Public financial corporations (excluding DBSA) | 0 | 0 | 0 |
| Public non-financial corporations | 0 | 0 | 0 |
| Banks | 2 787 530 | 3 712 144 | 924 614 |
| Insurers | 0 | 0 | 0 |
| Pension funds | 0 | 0 | 0 |
| Other domestic sources (including INCA ²) | 669 417 | 799 064 | 129 647 |
| Short-term finance lease obligation | 720 922 | 884 902 | 163 980 |
| Current provisions | 5 336 765 | 6 287 378 | 950 613 |
| Current employee benefit obligation | 2 341 210 | 2 723 777 | 382 567 |
| Unspent conditional grants | 10 032 106 | 11 818 713 | 1 786 607 |
| VAT ³ payable | 5 273 906 | 5 267 328 | -6 578 |
| Bank overdraft | 87 624 | 85 445 | -2 179 |
| Creditors: | | | |
| Trade creditors | 65 626 300 | 75 222 494 | 9 596 194 |
| Consumer deposits | 6 776 990 | 7 189 091 | 412 101 |
| Income/payments received in advance | 5 517 992 | 6 191 786 | 673 794 |
| Other creditors | 42 205 988 | 48 057 744 | 5 851 756 |
| Other current liabilities ⁴ | 501 650 | 1 447 237 | 945 587 |
| Total net assets and liabilities | 874 180 803 | 909 687 454 | 35 506 651 |

¹Difference (b-a).

²INCA – Infrastructure Finance Corporation Ltd.

³VAT – Value added tax.

⁴Includes 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 2019 and 30 June 2020
(continued)**

| Assets | 2019*(a) | 2020(b) | Difference ¹ |
|---|-------------|-------------|-------------------------|
| | R'000 | R'000 | R'000 |
| Non-current assets | | | |
| Property, plant and equipment (net carrying value) | 678 597 427 | 700 725 757 | 22 128 330 |
| Investment property | 27 882 524 | 28 909 030 | 1 026 506 |
| Intangible assets | 5 475 410 | 5 180 593 | -294 817 |
| Biological (cultivated) assets | 345 185 | 339 479 | -5 706 |
| Investments in marketable securities: | | | |
| Municipal stock/shares | 0 | 0 | 0 |
| Other marketable stock/shares: | | | |
| Government stock | 82 567 | 72 006 | -10 561 |
| Treasury bills | 0 | 0 | 0 |
| Other local government institutions' stock | 0 | 0 | 0 |
| Public financial corporations' stock | 0 | 0 | 0 |
| Public non-financial corporations' stock | 125 | 82 | -43 |
| Companies shares | 7 103 | 3 759 | -3 344 |
| Investments in non-marketable instruments of spheres of government, government institutions and elsewhere | 875 954 | 950 312 | 74 358 |
| Long-term receivables, loans, deposits and investments | | | |
| Long-term receivables: | | | |
| Car loans | 0 | 0 | 0 |
| Housing selling scheme loans | 84 089 | 55 068 | -29 021 |
| Sewerage connection loans | 0 | 0 | 0 |
| Electricity appliance purchase scheme | 0 | 0 | 0 |
| Other (including local government institutions) | 392 537 | 332 487 | -60 050 |
| 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 | 0 | 0 | 0 |
| Long-term deposits and investments with: | | | |
| Banks | 1 972 482 | 1 903 377 | -69 105 |
| Public financial corporations | 0 | 0 | 0 |
| Public non-financial corporations | 48 119 | 69 059 | 20 940 |
| Other | 7 169 996 | 7 052 948 | -117 048 |
| Other non-current assets ² | 2 351 596 | 3 329 648 | 978 052 |
| Current assets | | | |
| Inventory | 9 049 559 | 8 962 636 | -86 923 |

¹Difference (b-a).

²Includes suspense accounts and assets not separately listed on the questionnaire

*Some figures have been revised.

**Part 1 – Consolidated statement of financial position of municipalities as at 30 June 2019 and 30 June 2020
(concluded)**

| Assets | 2019*(a) | 2020(b) | Difference¹ |
|---|--------------------|--------------------|-------------------------------|
| | R'000 | R'000 | R'000 |
| Short-term loans, deposits and investments | | | |
| Short-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 | 8 899 | 8 570 | -329 |
| Short-term deposits and investments with: | | | |
| Banks | 39 499 840 | 35 228 971 | -4 270 869 |
| Public financial corporations | 0 | 0 | 0 |
| Public non-financial corporations | 1 761 | 1 844 | 83 |
| Other | 4 519 450 | 5 656 221 | 1 136 771 |
| Debtors: | | | |
| Consumer debtors | 55 379 915 | 64 236 721 | 8 856 806 |
| Other debtors (including short-term portion of long-term receivables) | 16 308 587 | 16 569 618 | 261 031 |
| VAT receivable | 6 790 279 | 7 245 329 | 455 050 |
| Pre-paid expenses | 600 518 | 709 915 | 109 397 |
| Petty cash and bank | 16 353 215 | 21 042 715 | 4 689 500 |
| Other current assets | 383 666 | 1 101 309 | 717 643 |
| Total assets | 874 180 803 | 909 687 454 | 35 506 651 |

¹Difference (b-a).

Part 2 – Consolidated analysis statement of property, plant and equipment, and other assets as at 30 June 2020

| | Carrying value (beginning of the year) | Additions (during the year) | Under construction (during the year) | Revaluations (during the year) | Less: Depreciation and amortisation (during the year) | Less: Impairment loss (during the year) | Less: cost of disposals (during the year) | Add: Accumulated depreciation (of assets disposed during the year) | Carrying value (end of the year) |
|-------------------------------------|--|-----------------------------------|---|--------------------------------------|--|--|--|--|--|
| Land and buildings | 83 381 654 | 2 095 808 | 329 050 | 253 806 | 1 874 172 | 248 397 | 420 963 | 12 960 | 83 529 746 |
| Land | 40 366 713 | 399 204 | 0 | 21 145 | 0 | 1 378 | 368 961 | 0 | 40 416 723 |
| Buildings | 43 014 941 | 1 696 604 | 329 050 | 232 661 | 1 874 172 | 247 019 | 52 002 | 12 960 | 43 113 023 |
| Infrastructure assets | 479 157 905 | 26 597 227 | 15 530 641 | 3 893 022 | 21 665 301 | 853 399 | 832 220 | 167 479 | 501 995 354 |
| Drains | 6 323 220 | 480 884 | 3 070 | 63 739 | 277 257 | 4 456 | 1 468 | 141 | 6 587 873 |
| Roads | 63 489 996 | 2 992 595 | 1 631 567 | 522 105 | 4 112 129 | 189 962 | 48 195 | 25 271 | 64 311 248 |
| Beach empowerments (development) | 167 751 | 482 | 0 | 0 | 7 947 | 0 | 0 | 0 | 160 286 |
| Sewerage mains and purifications | 24 228 560 | 941 120 | 369 877 | 217 111 | 1 145 963 | 12 285 | 94 990 | 41 839 | 24 545 269 |
| Electricity generation | 8 319 019 | 281 404 | 261 960 | 6 118 | 353 252 | 8 884 | 6 072 | 2 773 | 8 503 066 |
| Electricity mains | 20 579 741 | 560 940 | 239 118 | 2 419 059 | 1 095 623 | 54 424 | 71 297 | 3 081 | 22 580 595 |
| Electricity peak loads equipment | 7 435 063 | 496 190 | 0 | 92 832 | 236 467 | 0 | 0 | 0 | 7 787 618 |
| Water purification | 10 295 497 | 62 427 | 475 594 | 22 005 | 386 446 | 0 | 34 938 | 30 124 | 10 464 263 |
| Reservoirs – water | 1 253 317 | 217 598 | 155 | 144 619 | 63 490 | 0 | 290 | 205 | 1 552 114 |
| Water meters | 451 661 | 52 482 | 696 | 0 | 29 973 | 0 | 9 817 | 5 337 | 470 386 |
| Water mains | 51 143 722 | 3 944 501 | 754 929 | 23 481 | 1 963 854 | 35 356 | 105 541 | 4 994 | 53 766 876 |
| Other | 285 470 358 | 16 566 604 | 11 793 675 | 381 953 | 11 992 900 | 548 032 | 459 612 | 53 714 | 301 265 760 |
| Community assets | 56 475 505 | 2 522 831 | 643 655 | -4 381 491 | 2 914 170 | 186 434 | 149 196 | 30 032 | 52 040 732 |
| Parks and gardens | 385 658 | 8 190 | 357 | -62 456 | 19 854 | 0 | 1 049 | 62 | 310 908 |
| Libraries | 512 241 | 17 767 | 154 | 2 859 | 50 283 | 99 | 10 | 0 | 482 629 |
| Recreation facilities | 6 003 698 | 61 573 | 11 733 | -4 412 355 | 118 867 | 11 759 | 1 231 | 581 | 1 533 373 |
| Civic buildings | 3 960 691 | 123 978 | 5 157 | -18 067 | 189 330 | 411 | 36 221 | 23 370 | 3 869 167 |
| Other | 45 613 217 | 2 311 323 | 626 254 | 108 528 | 2 535 836 | 174 165 | 110 685 | 6 019 | 45 844 655 |
| Heritage assets | 5 181 443 | 3 568 | 0 | 0 | 1 375 | 5 156 | 135 | 0 | 5 178 345 |
| Historical buildings | 3 122 604 | 0 | 0 | 0 | 1 374 | 2 030 | 0 | 0 | 3 119 200 |
| Paintings and art galleries | 1 070 234 | 2 440 | 0 | 0 | 0 | 0 | 11 | 0 | 1 072 663 |
| Other | 988 605 | 1 128 | 0 | 0 | 1 | 3 126 | 124 | 0 | 986 482 |

Part 2 – Consolidated analysis statement of property, plant and equipment, and other assets as at 30 June 2020 (continued)

| | Carrying value (beginning of the year) | Additions (during the year) | Under construction (during the year) | Revaluations (during the year) | Less: Depreciation and amortisation (during the year) | Less: Impairment loss (during the year) | Less: cost of disposals (during the year) | Add: Accumulated depreciation (of assets disposed during the year) | Carrying value (end of the year) |
|---------------------------------------|--|-----------------------------------|---|--------------------------------------|--|--|--|--|--|
| Housing | 2 185 987 | 74 062 | 0 | 92 671 | 100 829 | 0 | 31 920 | 25 983 | 2 245 954 |
| Housing rental stock | 2 013 781 | 74 062 | 0 | 92 671 | 100 465 | 0 | 31 897 | 25 982 | 2 074 134 |
| Other | 172 206 | 0 | 0 | 0 | 364 | 0 | 23 | 1 | 171 820 |
| Leased assets | 2 707 737 | 107 644 | 1 705 | 403 | 424 408 | 0 | 32 249 | 21 165 | 2 381 997 |
| Other assets | 47 630 511 | 5 802 632 | 2 052 764 | 4 639 124 | 6 134 319 | 313 812 | 727 052 | 403 781 | 53 353 629 |
| Landfill sites | 1 713 544 | 102 779 | 393 | 102 712 | 232 734 | 13 640 | 63 527 | 120 | 1 609 647 |
| Office equipment | 817 427 | 319 298 | 0 | 486 | 251 154 | 5 344 | 6 896 | 2 655 | 876 472 |
| Furniture and fittings | 1 257 823 | 255 688 | 112 | 5 063 | 328 227 | 1 150 | 102 667 | 92 419 | 1 179 061 |
| Bins and containers | 57 402 | 17 401 | 0 | 28 | 9 386 | 0 | 1 321 | 1 311 | 65 435 |
| Emergency equipment | 124 580 | 27 382 | 11 886 | 1 349 | 19 848 | 0 | 3 257 | 3 134 | 145 226 |
| Motor vehicles | 5 658 488 | 1 833 737 | 0 | 141 | 1 064 003 | 18 820 | 149 110 | 95 661 | 6 356 094 |
| Fire engines | 17 752 | 1 256 | 0 | 0 | 2 562 | 0 | 2 | 1 | 16 445 |
| Refuse tankers | 20 316 | 2 336 | 0 | 0 | 3 032 | 0 | 3 | 3 | 19 620 |
| Computer equipment | 1 566 312 | 460 212 | 4 839 | 7 377 | 526 709 | 2 584 | 165 980 | 156 520 | 1 499 987 |
| Councillors' regalia | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Conservancy tankers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water crafts | 1 997 983 | 21 242 | 0 | 0 | 90 396 | 2 302 | 0 | 0 | 1 926 527 |
| Plant and other equipment | 20 563 092 | 1 606 838 | 38 753 | 2 952 | 1 457 346 | 18 718 | 157 130 | 25 893 | 20 604 334 |
| Other | 13 835 792 | 1 154 463 | 1 996 781 | 4 519 016 | 2 148 922 | 251 254 | 77 159 | 26 064 | 19 054 781 |
| Total PPE | 676 720 742 | 37 203 772 | 18 557 815 | 4 497 535 | 33 114 574 | 1 607 198 | 2 193 735 | 661 400 | 700 725 757 |
| Investment property | 28 588 721 | 93 476 | 0 | 380 366 | 77 931 | 16 088 | 60 718 | 1 204 | 28 909 030 |
| Intangible assets | 5 484 621 | 887 496 | 89 379 | 27 276 | 1 146 256 | 10 714 | 300 499 | 149 290 | 5 180 593 |
| Biological (cultivated) assets | 347 357 | 1 533 | 0 | -2 257 | 1 074 | 0 | 6 084 | 4 | 339 479 |
| Total | 711 141 441 | 38 186 277 | 18 647 194 | 4 902 920 | 34 339 835 | 1 634 000 | 2 561 036 | 811 898 | 735 154 859 |

Part 3 – Consolidated statement of financial performance of municipalities for the years ended 30 June 2019 and 30 June 2020: Expenditure

| Expenditure | Total rates and general | | Total housing and trading | | Grand total | | Difference ¹ |
|---|-------------------------|------------|---------------------------|------------|-------------|-------------|-------------------------|
| | 2019* | 2020 | 2019* | 2020 | 2019*(a) | 2020(b) | |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | |
| Employee-related costs | 69 462 070 | 75 853 499 | 37 418 863 | 41 057 703 | 106 880 933 | 116 911 202 | 10 030 269 |
| Remuneration of board of directors/ councillors | 4 208 637 | 4 914 586 | 0 | 0 | 4 208 637 | 4 914 586 | 705 949 |
| Interest paid | 8 658 874 | 9 123 000 | 2 984 567 | 3 177 201 | 11 643 441 | 12 300 201 | 656 760 |
| Loss on disposal of property, plant and equipment | 757 570 | 548 937 | 122 914 | 200 249 | 880 484 | 749 186 | -131 298 |
| Bad debts | 16 916 374 | 20 546 034 | 12 643 419 | 18 823 984 | 29 559 793 | 39 370 018 | 9 810 225 |
| Contracted services | 12 972 801 | 13 076 163 | 16 471 310 | 16 822 728 | 29 444 111 | 29 898 891 | 454 780 |
| Collection costs | 527 558 | 583 064 | 20 275 | 6 291 | 547 833 | 589 355 | 41 522 |
| Depreciation and amortisation | 16 189 557 | 14 461 451 | 17 618 453 | 19 878 384 | 33 808 010 | 34 339 835 | 531 825 |
| Impairment loss (PPE) | 902 174 | 993 080 | 533 534 | 640 920 | 1 435 708 | 1 634 000 | 198 292 |
| Repairs and maintenance | 2 447 436 | 2 030 247 | 4 771 431 | 4 639 407 | 7 218 867 | 6 669 654 | -549 213 |
| Bulk purchases: | | | | | | | |
| Purchases of water | 0 | 0 | 24 563 628 | 25 960 303 | 24 563 628 | 25 960 303 | 1 396 675 |
| Purchases of electricity | 0 | 0 | 79 730 652 | 88 028 521 | 79 730 652 | 88 028 521 | 8 297 869 |
| Other bulk purchases | 0 | 0 | 52 059 | 52 688 | 52 059 | 52 688 | 629 |
| Grants and subsidies paid to: | | | | | | | |
| Other local government institutions | 354 190 | 320 657 | 0 | 156 859 | 354 190 | 477 516 | 123 326 |
| Tertiary institutions of higher learning | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Households or individuals | 1 073 559 | 1 143 356 | 709 221 | 535 714 | 1 782 780 | 1 679 070 | -103 710 |
| Non-profit institutions serving households | 221 150 | 346 323 | 19 550 | 17 589 | 240 700 | 363 912 | 123 212 |
| Other | 2 155 383 | 1 989 851 | 1 086 858 | 1 234 098 | 3 242 241 | 3 223 949 | -18 292 |
| General expenditure: | | | | | | | |
| Accommodation, travelling and subsistence | 1 075 623 | 807 038 | 142 600 | 96 363 | 1 218 223 | 903 401 | -314 822 |
| Advertising, promotions and marketing | 735 167 | 620 736 | 144 568 | 104 511 | 879 735 | 725 247 | -154 488 |
| Audit fees | 1 125 003 | 1 161 402 | 65 584 | 65 757 | 1 190 587 | 1 227 159 | 36 572 |
| Bank charges | 526 700 | 532 526 | 21 117 | 19 353 | 547 817 | 551 879 | 4 062 |
| Cleaning services | 143 208 | 190 188 | 180 219 | 194 206 | 323 427 | 384 394 | 60 967 |
| Consultancy and professional fees | 2 104 492 | 1 976 435 | 659 042 | 681 556 | 2 763 534 | 2 657 991 | -105 543 |
| Entertainment costs | 65 246 | 52 002 | 1 949 | 1 015 | 67 195 | 53 017 | -14 178 |
| Fuel and oil | 1 154 160 | 1 095 074 | 698 533 | 676 870 | 1 852 693 | 1 771 944 | -80 749 |

¹Difference (b-a).

*Some figures have been revised.

Part 3 – Consolidated statement of financial performance of municipalities for the years ended 30 June 2019 and 30 June 2020: Expenditure (concluded)

| Expenditure | Total rates and general | | Total housing and trading services | | Grand total | | Difference ¹ |
|--|-------------------------|--------------------|------------------------------------|--------------------|--------------------|--------------------|-------------------------|
| | 2019* | 2020 | 2019* | 2020 | 2019*(a) | 2020(b) | |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | |
| Hiring of plant and equipment | 848 694 | 933 418 | 850 287 | 1 040 312 | 1 698 981 | 1 973 730 | 274 749 |
| Insurance costs | 954 889 | 1 047 605 | 201 066 | 198 205 | 1 155 955 | 1 245 810 | 89 855 |
| Pharmaceutical | 195 256 | 218 647 | 717 | 1 906 | 195 973 | 220 553 | 24 580 |
| Postal and courier services | 321 868 | 250 644 | 4 288 | 4 182 | 326 156 | 254 826 | -71 330 |
| Printing and stationery | 486 250 | 469 681 | 92 478 | 76 426 | 578 728 | 546 107 | -32 621 |
| Rebates for property rates | 3 055 853 | 2 833 529 | 0 | 0 | 3 055 853 | 2 833 529 | -222 324 |
| Rebates for service charges | 0 | 0 | 631 420 | 783 941 | 631 420 | 783 941 | 152 521 |
| Rental of land, buildings and other structures | 976 907 | 814 375 | 888 815 | 1 071 500 | 1 865 722 | 1 885 875 | 20 153 |
| Rental of office equipment | 458 920 | 445 854 | 54 217 | 47 862 | 513 137 | 493 716 | -19 421 |
| Security services | 1 060 616 | 981 463 | 609 310 | 713 522 | 1 669 926 | 1 694 985 | 25 059 |
| Subscriptions and membership fees | 519 353 | 614 481 | 23 321 | 18 685 | 542 674 | 633 166 | 90 492 |
| Telecommunication services | 1 030 507 | 1 051 704 | 167 181 | 160 407 | 1 197 688 | 1 212 111 | 14 423 |
| Training and education | 638 667 | 506 576 | 41 362 | 45 277 | 680 029 | 551 853 | -128 176 |
| Transport costs | 293 312 | 170 273 | 51 886 | 46 969 | 345 198 | 217 242 | -127 956 |
| Other expenditure | 14 396 879 | 12 659 586 | 11 940 122 | 13 267 892 | 26 337 001 | 25 927 478 | -409 523 |
| Taxation | 10 431 | 554 | 25 005 | 124 | 35 436 | 678 | -34 758 |
| Surplus | 64 342 929 | 68 928 269 | 39 900 578 | 34 557 880 | 104 243 507 | 103 486 149 | -757 358 |
| Total expenditure | 233 368 263 | 244 292 308 | 256 142 399 | 275 107 360 | 489 510 662 | 519 399 668 | 29 889 006 |

¹Difference (b-a).

*Some figures have been revised.

Part 3 – Consolidated statement of financial performance of municipalities for the years ended 30 June 2019 and 30 June 2020: Income

| Income | Total rates and general services | | Total housing and trading services | | Grand total | | Difference ¹ |
|---|----------------------------------|--------------------|------------------------------------|--------------------|--------------------|--------------------|-------------------------|
| | 2019* | 2020 | 2019* | 2020 | 2019*(a) | 2020(b) | |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | |
| Taxes on property | | | | | | | |
| Property rates from: | | | | | | | |
| Residential | 33 685 184 | 35 958 025 | 0 | 0 | 33 685 184 | 35 958 025 | 2 272 841 |
| Commercial or business | 22 390 029 | 22 723 150 | 0 | 0 | 22 390 029 | 22 723 150 | 333 121 |
| State | 3 310 236 | 3 686 239 | 0 | 0 | 3 310 236 | 3 686 239 | 376 003 |
| Other (includes agricultural, municipal, etc.) | 9 687 306 | 10 670 104 | 0 | 0 | 9 687 306 | 10 670 104 | 982 798 |
| Property rates – penalties imposed and collection charges | 565 385 | 533 639 | 0 | 0 | 565 385 | 533 639 | -31 746 |
| Service charges: | | | | | | | |
| Sales of water | 0 | 0 | 38 942 673 | 41 822 624 | 38 942 673 | 41 822 624 | 2 879 951 |
| Sales of electricity | 0 | 0 | 106 137 594 | 113 751 885 | 106 137 594 | 113 751 885 | 7 614 291 |
| Refuse removal charges | 0 | 0 | 11 658 308 | 12 043 466 | 11 658 308 | 12 043 466 | 385 158 |
| Sewerage and sanitation charges | 0 | 0 | 15 393 293 | 17 067 693 | 15 393 293 | 17 067 693 | 1 674 400 |
| Other service charges (e.g. fresh produce market, etc.) | 0 | 0 | 1 821 447 | 1 567 960 | 1 821 447 | 1 567 960 | -253 487 |
| Interest earned from: | | | | | | | |
| External investments | 5 038 483 | 4 793 316 | 85 380 | 141 102 | 5 123 863 | 4 934 418 | -189 445 |
| Outstanding debtors | 4 617 007 | 5 314 437 | 3 311 209 | 3 124 684 | 7 928 216 | 8 439 121 | 510 905 |
| Dividends received | 831 | 656 | 0 | 0 | 831 | 656 | -175 |
| Fines | 5 595 761 | 5 328 031 | 674 928 | 598 559 | 6 270 689 | 5 926 590 | -344 099 |
| Licences and permits | 427 268 | 349 602 | 264 093 | 198 175 | 691 361 | 547 777 | -143 584 |
| Income for agency services | 1 149 878 | 970 796 | 856 012 | 776 010 | 2 005 890 | 1 746 806 | -259 084 |
| Rental of facilities and equipment | 1 345 043 | 1 312 411 | 1 270 138 | 1 184 543 | 2 615 181 | 2 496 954 | -118 227 |
| Bad debts recovered | 7 | 6 | 0 | 0 | 7 | 6 | -1 |
| Public contributions and donations (including PPE) | 1 446 450 | 936 583 | 668 868 | 613 817 | 2 115 318 | 1 550 400 | -564 918 |
| Gains on the disposal of property, plant and equipment | 385 826 | 183 898 | 8 037 | 6 141 | 393 863 | 190 039 | -203 824 |
| Grants and subsidies from: | | | | | | | |
| National government | 50 107 591 | 52 926 078 | 15 127 448 | 18 830 845 | 65 235 039 | 71 756 923 | 6 521 884 |
| Provincial government | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local government | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Spent conditional grants | 30 598 963 | 30 627 729 | 21 453 386 | 19 075 023 | 52 052 349 | 49 702 752 | -2 349 597 |
| Other income | 12 717 789 | 13 973 970 | 3 610 027 | 3 932 717 | 16 327 816 | 17 906 687 | 1 578 871 |
| Deficit | 50 299 226 | 54 003 638 | 34 859 558 | 40 372 116 | 85 158 784 | 94 375 754 | 9 216 970 |
| Total income | 233 368 263 | 244 292 308 | 256 142 399 | 275 107 360 | 489 510 662 | 519 399 668 | 29 889 006 |

¹Difference (b-a).

*Some figures have been revised.

Part 4 – Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2019 and 30 June 2020:
Expenditure

| Expenditure | Finance, administration, executive and council | | Health services | | Sport and recreation | | Community and social services | | Planning and development | |
|---|--|------------|-----------------|-----------|----------------------|-----------|-------------------------------|-----------|--------------------------|-----------|
| | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Employee-related costs | 32 912 062 | 34 703 639 | 3 888 875 | 4 503 462 | 5 202 137 | 5 588 265 | 6 006 554 | 6 764 830 | 5 657 739 | 6 458 457 |
| Remuneration of board of directors/ councillors | 4 208 637 | 4 914 586 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest paid | 8 559 692 | 8 992 540 | 53 | 45 | 28 525 | 23 986 | 22 849 | 36 163 | 32 219 | 33 241 |
| Loss on disposal of property, plant and equipment | 738 353 | 537 385 | 169 | 213 | 8 752 | 638 | 6 752 | 4 357 | 2 670 | 5 201 |
| Bad debts | 14 785 885 | 17 123 715 | 4 576 | 2 783 | 41 785 | 22 988 | 36 013 | 31 606 | 16 221 | 184 683 |
| Contracted services | 8 785 350 | 8 471 706 | 126 166 | 153 705 | 843 997 | 890 602 | 803 808 | 846 344 | 1 020 181 | 1 162 835 |
| Collection costs | 464 779 | 538 570 | 0 | 0 | 2 241 | 0 | 0 | 0 | 3 987 | 0 |
| Depreciation and amortisation | 12 321 170 | 9 754 573 | 138 044 | 160 277 | 1 332 126 | 1 344 022 | 637 792 | 898 892 | 1 094 026 | 1 580 039 |
| Impairment loss (PPE) | 831 171 | 955 567 | 4 213 | 2 | 16 259 | 5 376 | 3 288 | 28 118 | 40 628 | 4 009 |
| Repairs and maintenance | 1 828 261 | 1 443 538 | 19 743 | 11 172 | 45 002 | 38 406 | 159 133 | 163 565 | 329 606 | 333 640 |
| Grants and subsidies paid to: | | | | | | | | | | |
| Other local government institutions | 304 867 | 264 819 | 369 | 7 624 | 0 | 0 | 4 123 | 14 381 | 43 111 | 21 325 |
| Tertiary institutions of higher learning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Households or individuals | 999 211 | 1 002 804 | 0 | 0 | 0 | 596 | 10 516 | 13 579 | 38 599 | 118 799 |
| Non-profit institutions serving households | 216 650 | 299 311 | 0 | 0 | 0 | 0 | 0 | 13 250 | 4 500 | 33 762 |
| Other | 1 723 270 | 1 467 881 | 8 453 | 8 802 | 86 625 | 11 116 | 79 292 | 70 524 | 252 714 | 401 224 |
| General expenditure: | | | | | | | | | | |
| Accommodation, travelling and subsistence | 896 669 | 666 783 | 18 105 | 16 664 | 10 586 | 7 161 | 44 481 | 38 369 | 76 404 | 59 022 |
| Advertising, promotions and marketing | 574 531 | 484 295 | 3 685 | 825 | 18 848 | 37 376 | 45 307 | 26 658 | 86 797 | 66 577 |
| Audit fees | 1 115 658 | 1 142 520 | 0 | 0 | 2 200 | 2 245 | 439 | 407 | 6 333 | 8 584 |
| Bank charges | 507 504 | 515 143 | 2 | 1 | 2 675 | 1 898 | 590 | 2 221 | 3 011 | 2 436 |
| Cleaning services | 103 225 | 149 486 | 3 951 | 2 600 | 23 724 | 24 928 | 6 809 | 6 271 | 2 683 | 3 554 |
| Consultancy and professional fees | 1 788 283 | 1 529 212 | 65 082 | 75 188 | 14 336 | 25 011 | 14 180 | 24 522 | 205 996 | 309 826 |

*Some figures have been revised.

**Part 4 – Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2019 and 30 June 2020:
Expenditure (continued)**

| Expenditure | Finance, administration, executive and council | | Health services | | Sport and recreation | | Community and social services | | Planning and development | |
|--|--|--------------------|------------------|------------------|----------------------|------------------|-------------------------------|-------------------|--------------------------|-------------------|
| | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Entertainment costs | 61 648 | 48 272 | 25 | 22 | 165 | 184 | 829 | 679 | 2 402 | 2 385 |
| Fuel and oil | 826 620 | 781 759 | 9 656 | 9 327 | 72 270 | 64 797 | 36 584 | 33 889 | 22 335 | 15 346 |
| Hiring of plant and equipment | 721 719 | 692 612 | 4 167 | 7 505 | 16 850 | 13 985 | 31 562 | 81 699 | 30 380 | 45 560 |
| Insurance costs | 920 948 | 1 015 923 | 637 | 768 | 14 021 | 7 858 | 4 887 | 6 883 | 4 107 | 4 353 |
| Pharmaceutical | 5 376 | 11 536 | 189 180 | 206 210 | 83 | 99 | 11 | 167 | 113 | 245 |
| Postal and courier services | 291 868 | 234 427 | 51 | 21 | 22 | 399 | 9 834 | 2 180 | 539 | 301 |
| Printing and stationery | 301 566 | 279 813 | 24 989 | 22 393 | 8 855 | 6 344 | 30 932 | 28 721 | 25 656 | 17 668 |
| Rebates for property rates | 3 055 853 | 2 833 529 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rental of land, buildings and other structures | 694 856 | 709 380 | 7 879 | 8 878 | 2 909 | 2 207 | 23 892 | 33 438 | 33 916 | 25 373 |
| Rental of office equipment | 431 356 | 406 154 | 1 178 | 4 061 | 2 216 | 2 373 | 9 347 | 17 799 | 9 021 | 9 991 |
| Security services | 502 553 | 509 583 | 20 925 | 31 873 | 174 526 | 192 362 | 93 433 | 126 004 | 138 696 | 42 686 |
| Subscriptions and membership fees | 509 770 | 599 765 | 1 099 | 876 | 1 084 | 2 692 | 771 | 1 209 | 4 663 | 8 130 |
| Telecommunication services | 904 422 | 939 508 | 9 432 | 8 574 | 12 391 | 13 069 | 17 235 | 16 825 | 61 954 | 47 362 |
| Training and education | 588 357 | 452 117 | 4 008 | 3 177 | 8 068 | 5 782 | 4 539 | 5 913 | 21 511 | 29 972 |
| Transport costs | 238 710 | 133 229 | 197 | 783 | 8 076 | 1 831 | 15 797 | 16 591 | 14 132 | 11 002 |
| Other expenditure | 10 392 220 | 7 734 550 | 270 056 | 215 523 | 1 094 188 | 1 242 123 | 691 264 | 750 557 | 928 700 | 1 079 576 |
| Taxation | 5 861 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 570 | 554 |
| Surplus | 60 802 919 | 64 389 829 | 1 591 | 3 432 | 184 383 | 60 650 | 346 673 | 842 605 | 1 977 732 | 2 812 139 |
| Total expenditure | 174 921 850 | 176 730 059 | 4 826 556 | 5 466 786 | 9 279 925 | 9 641 369 | 9 199 516 | 10 949 216 | 12 197 852 | 14 939 857 |

*Some figures have been revised.

**Part 4 – Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2019 and 30 June 2020:
Expenditure (continued)**

| Expenditure | Traffic control | | Fire protection | | Other public order and safety | | Other rates and general services | |
|---|-----------------|-----------|-----------------|-----------|-------------------------------|-----------|----------------------------------|---------|
| | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Employee-related costs | 7 816 906 | 8 978 606 | 4 354 743 | 4 806 025 | 2 668 118 | 3 066 061 | 954 936 | 984 154 |
| Remuneration of board of directors/ councillors | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest paid | 3 402 | 24 467 | 5 662 | 5 464 | 1 042 | 164 | 5 430 | 6 930 |
| Loss on disposal of property, plant and equipment | 334 | 498 | 469 | 218 | 61 | 31 | 10 | 396 |
| Bad debts | 1 741 371 | 3 089 405 | 173 898 | 55 389 | 116 408 | 34 072 | 217 | 1 393 |
| Contracted services | 915 141 | 685 868 | 102 612 | 110 549 | 302 873 | 388 162 | 72 673 | 366 392 |
| Collection costs | 56 551 | 44 494 | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation and amortisation | 106 977 | 110 751 | 122 062 | 134 594 | 383 004 | 424 922 | 54 356 | 53 381 |
| Impairment loss (PPE) | 1 538 | 2 | 5 077 | 1 | 0 | 5 | 0 | 0 |
| Repairs and maintenance | 11 360 | 10 565 | 12 892 | 15 039 | 33 803 | 8 421 | 7 636 | 5 901 |
| Grants and subsidies paid to: | | | | | | | | |
| Other local government institutions | 0 | 0 | 0 | 1 625 | 1 720 | 10 883 | 0 | 0 |
| Tertiary institutions of higher learning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Households or individuals | 0 | 0 | 0 | 26 | 739 | 113 | 24 494 | 7 439 |
| Non-profit institutions serving households | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 569 | 18 370 | 1 571 | 2 356 | 1 865 | 9 399 | 1 024 | 179 |
| General expenditure: | | | | | | | | |
| Accommodation, travelling and subsistence | 15 057 | 8 059 | 5 490 | 4 432 | 4 594 | 2 990 | 4 237 | 3 558 |
| Advertising, promotions and marketing | 2 221 | 1 613 | 1 100 | 569 | 1 037 | 1 645 | 1 641 | 1 178 |
| Audit fees | 0 | 5 128 | 0 | 0 | 0 | 2 518 | 373 | 0 |
| Bank charges | 269 | 3 273 | 58 | 46 | 12 182 | 7 508 | 409 | 0 |
| Cleaning services | 1 103 | 1 398 | 1 335 | 1 361 | 273 | 523 | 105 | 67 |
| Consultancy and professional fees | 256 | 1 185 | 2 803 | 2 450 | 3 489 | 6 639 | 10 067 | 2 402 |

*Some figures have been revised.

**Part 4 – Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2019 and 30 June 2020:
Expenditure (concluded)**

| Expenditure | Traffic control | | Fire protection | | Other public order and safety | | Other rates and general services | |
|--|-------------------|-------------------|------------------|------------------|-------------------------------|------------------|----------------------------------|------------------|
| | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Entertainment costs | 81 | 416 | 9 | 11 | 11 | 13 | 76 | 20 |
| Fuel and oil | 83 199 | 83 732 | 23 985 | 26 367 | 70 368 | 72 216 | 9 143 | 7 641 |
| Hiring of plant and equipment | 6 158 | 5 215 | 3 675 | 5 425 | 13 365 | 17 511 | 20 818 | 63 906 |
| Insurance costs | 3 568 | 3 423 | 4 441 | 7 208 | 2 125 | 813 | 155 | 376 |
| Pharmaceutical | 289 | 69 | 51 | 31 | 153 | 290 | 0 | 0 |
| Postal and courier services | 19 396 | 13 237 | 8 | 0 | 41 | 44 | 109 | 35 |
| Printing and stationery | 52 942 | 86 234 | 4 718 | 3 286 | 35 454 | 24 379 | 1 138 | 843 |
| Rebates for property rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rental of land, buildings and other structures | 173 908 | 478 | 36 593 | 31 301 | 2 928 | 3 320 | 26 | 0 |
| Rental of office equipment | 3 253 | 3 350 | 483 | 770 | 1 222 | 632 | 844 | 724 |
| Security services | 75 158 | 42 209 | 14 470 | 5 037 | 40 842 | 31 708 | 13 | 1 |
| Subscriptions and membership fees | 645 | 557 | 848 | 819 | 352 | 318 | 121 | 115 |
| Telecommunication services | 8 794 | 9 683 | 10 573 | 10 092 | 3 046 | 4 325 | 2 660 | 2 266 |
| Training and education | 2 884 | 1 832 | 4 521 | 2 897 | 4 748 | 4 847 | 31 | 39 |
| Transport costs | 764 | 770 | 11 247 | 3 743 | 4 126 | 693 | 263 | 1 631 |
| Other expenditure | 459 100 | 868 690 | 231 742 | 307 864 | 207 536 | 263 072 | 122 073 | 197 631 |
| Taxation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surplus | 794 625 | 651 515 | 58 708 | 84 923 | 49 641 | 74 119 | 126 657 | 9 057 |
| Total expenditure | 12 357 819 | 14 755 092 | 5 195 844 | 5 629 918 | 3 967 166 | 4 462 356 | 1 421 735 | 1 717 655 |

*Some figures have been revised.

Part 4 – Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2019 and 30 June 2020:
Income

| Income | Finance, administration, executive and council | | Health services | | Sport and recreation | | Community and social services | | Planning and development | |
|---|--|--------------------|------------------|------------------|----------------------|------------------|-------------------------------|-------------------|--------------------------|-------------------|
| | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Taxes on property | | | | | | | | | | |
| Property rates from: | | | | | | | | | | |
| Residential | 33 685 184 | 35 958 025 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Commercial or business | 22 390 029 | 22 723 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State | 3 310 236 | 3 686 239 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other (includes agricultural, municipal, etc.) | 9 687 306 | 10 670 104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property rates – penalties imposed and collection charges | 565 385 | 533 639 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest earned from: | | | | | | | | | | |
| External investments | 5 009 132 | 4 762 518 | 0 | 0 | 40 | 141 | 41 | 1 543 | 29 212 | 29 056 |
| Outstanding debtors | 4 596 793 | 5 282 802 | 0 | 0 | 508 | 8 | 264 | 17 243 | 2 728 | 10 050 |
| Dividends received | 797 | 649 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 7 |
| Fines | 917 066 | 467 764 | 85 | 2 018 | 553 | 6 286 | 33 061 | 21 715 | 24 102 | 16 288 |
| Licences and permits | 104 327 | 67 901 | 3 952 | 3 261 | 8 708 | 4 520 | 23 586 | 14 890 | 26 274 | 16 882 |
| Income for agency services | 732 603 | 609 104 | 0 | 0 | 306 | 0 | 7 884 | 9 270 | 2 626 | 3 040 |
| Rental of facilities and equipment | 951 796 | 1 060 384 | 1 377 | 98 | 157 794 | 125 624 | 78 001 | 62 904 | 139 409 | 56 095 |
| Bad debts recovered | 7 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public contributions and donations (including PPE) | 1 357 884 | 871 526 | 188 | 14 710 | 14 160 | 8 980 | 2 046 | 5 090 | 58 803 | 23 984 |
| Gains on the disposal of property, plant and equipment | 377 276 | 181 266 | 22 | 15 | 3 480 | 58 | 401 | 2 283 | 4 610 | 259 |
| Grants and subsidies from: | | | | | | | | | | |
| National government | 47 655 118 | 48 981 703 | 36 619 | 111 855 | 154 477 | 134 015 | 952 019 | 1 250 647 | 671 291 | 1 647 660 |
| Provincial government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Spent conditional grants | 24 179 284 | 22 760 011 | 871 910 | 919 035 | 341 763 | 311 481 | 759 964 | 1 242 139 | 3 947 303 | 4 779 808 |
| Other income | 10 864 792 | 11 705 575 | 19 605 | 15 510 | 130 125 | 129 115 | 160 002 | 155 403 | 1 000 812 | 1 397 001 |
| Deficit | 8 536 835 | 6 407 693 | 3 892 798 | 4 400 284 | 8 468 011 | 8 921 141 | 7 182 247 | 8 166 089 | 6 290 672 | 6 959 727 |
| Total income | 174 921 850 | 176 730 059 | 4 826 556 | 5 466 786 | 9 279 925 | 9 641 369 | 9 199 516 | 10 949 216 | 12 197 852 | 14 939 857 |

*Some figures have been revised.

**Part 4 – Consolidated statement of financial performance of municipalities for rates and general services for the years ended 30 June 2019 and 30 June 2020:
Income (concluded)**

| Income | Traffic control | | Fire protection | | Other public order and safety | | Other rates and general services | |
|---|-------------------|-------------------|------------------|------------------|-------------------------------|------------------|----------------------------------|------------------|
| | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Taxes on property | | | | | | | | |
| 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 | 4 | 5 | 27 | 53 | 0 | 0 | 27 | 0 |
| Outstanding debtors | 13 389 | 3 | 1 632 | 1 901 | 1 068 | 2 221 | 625 | 209 |
| Dividends received | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines | 4 338 137 | 4 600 810 | 1 146 | 6 459 | 281 611 | 206 691 | 0 | 0 |
| Licences and permits | 207 395 | 185 669 | 2 072 | 2 122 | 50 954 | 49 785 | 0 | 4 572 |
| Income for agency services | 136 215 | 123 599 | 0 | 3 490 | 270 244 | 222 293 | 0 | 0 |
| Rental of facilities and equipment | 3 112 | 648 | 713 | 744 | 10 291 | 5 145 | 2 550 | 769 |
| Bad debts recovered | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public contributions and donations (including PPE) | 3 586 | 3 768 | 416 | 278 | 9 240 | 8 247 | 127 | 0 |
| Gains on the disposal of property, plant and equipment | 19 | 1 | 8 | 11 | 10 | 5 | 0 | 0 |
| Grants and subsidies from: | | | | | | | | |
| National government | 339 626 | 455 757 | 216 156 | 291 023 | 23 397 | 16 736 | 58 888 | 36 682 |
| Provincial government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Spent conditional grants | 53 907 | 245 777 | 48 884 | 47 806 | 153 620 | 257 569 | 242 328 | 64 103 |
| Other income | 398 333 | 401 242 | 106 129 | 120 977 | 13 650 | 15 991 | 24 341 | 33 156 |
| Deficit | 6 864 072 | 8 737 813 | 4 818 661 | 5 155 054 | 3 153 081 | 3 677 673 | 1 092 849 | 1 578 164 |
| Total income | 12 357 819 | 14 755 092 | 5 195 844 | 5 629 918 | 3 967 166 | 4 462 356 | 1 421 735 | 1 717 655 |

*Some figures have been revised.

Part 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2019 and 30 June 2020:
Expenditure

| Expenditure | Housing | | Environmental protection | | Waste management (solid waste) | | Waste water management (sewerage & sanitation) | |
|---|-----------|-----------|--------------------------|---------|--------------------------------|-----------|--|-----------|
| | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Employee-related costs | 1 732 399 | 1 926 559 | 931 636 | 949 414 | 7 077 348 | 7 930 187 | 3 574 903 | 4 087 964 |
| Interest paid | 24 361 | 25 790 | 475 | 493 | 582 877 | 659 929 | 398 350 | 392 327 |
| Loss on disposal of property, plant and equipment | 10 713 | 23 588 | 30 | 17 | 15 197 | 1 054 | 2 658 | 959 |
| Bad debts | 351 209 | 647 866 | 45 321 | 28 974 | 1 124 494 | 2 314 845 | 856 041 | 1 539 924 |
| Contracted services | 1 057 126 | 993 371 | 127 087 | 105 872 | 2 930 802 | 2 651 319 | 1 961 304 | 2 137 866 |
| Collection costs | 357 | 0 | 0 | 0 | 403 | 603 | 698 | 642 |
| Depreciation and amortisation | 714 420 | 939 664 | 53 095 | 63 120 | 579 771 | 781 899 | 2 212 317 | 2 533 130 |
| Impairment loss (PPE) | 2 842 | 89 038 | 3 | 7 | 9 896 | 30 762 | 3 513 | 28 460 |
| Repairs and maintenance | 50 747 | 111 318 | 4 079 | 4 468 | 56 811 | 60 825 | 118 336 | 205 026 |
| Bulk purchases: | | | | | | | | |
| Purchases of water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Purchases of electricity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other bulk purchases | 0 | 0 | 0 | 0 | 0 | 0 | 52 059 | 52 688 |
| Grants and subsidies paid to: | | | | | | | | |
| Other local government institutions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tertiary institutions of higher learning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Households or individuals | 10 093 | 34 635 | 0 | 0 | 293 741 | 232 011 | 75 052 | 89 938 |
| Non-profit institutions serving households | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 185 688 | 300 100 | 15 729 | 36 488 | 15 446 | 9 895 | 501 | 45 |
| General expenditure: | | | | | | | | |
| Accommodation, travelling and subsistence | 9 234 | 3 962 | 7 841 | 3 803 | 7 174 | 5 409 | 8 199 | 3 823 |
| Advertising, promotions and marketing | 2 715 | 2 317 | 3 598 | 3 152 | 3 604 | 3 154 | 3 507 | 4 569 |
| Audit fees | 4 175 | 7 885 | 0 | 0 | 8 073 | 6 444 | 4 287 | 4 154 |
| Bank charges | 588 | 654 | 2 | 2 | 137 | 84 | 681 | 559 |
| Cleaning services | 18 633 | 6 798 | 416 | 396 | 61 710 | 57 056 | 31 230 | 23 416 |
| Consultancy and professional fees | 25 800 | 123 982 | 3 797 | 4 047 | 13 554 | 16 953 | 95 085 | 59 431 |

*Some figures have been revised.

**Part 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2019 and 30 June 2020:
Expenditure (continued)**

| Expenditure | Housing | | Environmental protection | | Waste management (solid waste) | | Waste water management (sewerage & sanitation) | |
|--|------------------|------------------|--------------------------|------------------|--------------------------------|-------------------|--|-------------------|
| | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Entertainment costs | 291 | 132 | 22 | 15 | 332 | 43 | 146 | 49 |
| Fuel and oil | 10 034 | 8 188 | 5 000 | 3 930 | 126 851 | 123 832 | 54 167 | 57 938 |
| Hiring of plant and equipment | 11 688 | 39 138 | 7 958 | 3 121 | 225 658 | 277 125 | 69 797 | 105 431 |
| Insurance costs | 13 333 | 13 081 | 183 | 209 | 19 797 | 16 798 | 14 287 | 16 801 |
| Pharmaceutical | 1 | 1 | 6 | 76 | 13 | 8 | 297 | 917 |
| Postal and courier services | 813 | 659 | 217 | 21 | 255 | 410 | 696 | 520 |
| Printing and stationery | 9 886 | 7 022 | 2 790 | 2 584 | 6 362 | 5 063 | 3 282 | 3 097 |
| Rebates for service charges | 0 | 0 | 0 | 0 | 159 570 | 194 787 | 135 508 | 183 058 |
| Rental of land, buildings and other structures | 62 592 | 72 899 | 306 | 87 | 14 756 | 18 350 | 7 132 | 4 733 |
| Rental of office equipment | 17 995 | 22 668 | 171 | 160 | 5 885 | 4 631 | 1 680 | 5 547 |
| Security services | 61 232 | 61 213 | 21 168 | 26 427 | 77 308 | 103 342 | 76 426 | 80 016 |
| Subscriptions and membership fees | 854 | 1 604 | 687 | 319 | 2 047 | 3 700 | 891 | 971 |
| Telecommunication services | 8 228 | 7 271 | 7 247 | 2 165 | 6 214 | 6 954 | 10 294 | 9 360 |
| Training and education | 3 505 | 2 573 | 215 | 856 | 4 881 | 5 379 | 5 378 | 6 520 |
| Transport costs | 429 | 858 | 905 | 671 | 7 222 | 4 405 | 26 421 | 21 385 |
| Other expenditure | 803 361 | 1 330 264 | 68 699 | 115 037 | 1 566 393 | 1 729 465 | 1 031 182 | 1 579 491 |
| Taxation | 14 180 | 124 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surplus | 1 451 541 | 886 108 | 9 713 | 9 300 | 2 865 766 | 2 659 714 | 11 463 618 | 11 488 184 |
| Total expenditure | 6 671 063 | 7 691 330 | 1 318 396 | 1 365 231 | 17 870 348 | 19 916 435 | 22 299 923 | 24 728 939 |

*Some figures have been revised.

**Part 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2019 and 30 June 2020:
Expenditure (continued)**

| Expenditure | Road transport | | Water | | Electricity | | Other trading services | |
|---|----------------|-----------|------------|------------|-------------|------------|------------------------|---------|
| | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Employee-related costs | 7 068 054 | 8 031 785 | 8 212 497 | 8 733 304 | 7 763 172 | 8 530 457 | 1 058 854 | 868 033 |
| Interest paid | 321 174 | 355 626 | 604 646 | 614 992 | 1 044 277 | 1 120 528 | 8 407 | 7 516 |
| Loss on disposal of property, plant and equipment | 20 740 | 22 937 | 37 329 | 76 298 | 31 410 | 74 542 | 4 837 | 854 |
| Bad debts | 92 904 | 580 311 | 7 311 297 | 9 912 759 | 2 742 054 | 3 625 136 | 120 099 | 174 169 |
| Contracted services | 3 269 337 | 3 327 689 | 4 252 066 | 4 309 237 | 2 701 862 | 2 613 911 | 171 726 | 683 463 |
| Collection costs | 3 411 | 2 506 | 1 853 | 1 378 | 4 | 1 162 | 13 549 | 0 |
| Depreciation and amortisation | 7 030 444 | 6 871 115 | 2 908 508 | 3 968 254 | 3 888 147 | 4 498 418 | 231 751 | 222 784 |
| Impairment loss (PPE) | 390 108 | 275 791 | 118 302 | 118 790 | 3 624 | 68 542 | 5 246 | 29 530 |
| Repairs and maintenance | 1 848 498 | 1 268 295 | 1 327 820 | 1 357 131 | 1 352 542 | 1 599 988 | 12 598 | 32 356 |
| Bulk purchases: | | | | | | | | |
| Purchases of water | 0 | 0 | 24 563 628 | 25 960 303 | 0 | 0 | 0 | 0 |
| Purchases of electricity | 0 | 0 | 0 | 0 | 79 730 652 | 88 028 521 | 0 | 0 |
| Other bulk purchases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grants and subsidies paid to: | | | | | | | | |
| Other local government institutions | 0 | 156 859 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tertiary institutions of higher learning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Households or individuals | 2 297 | 167 | 65 629 | 24 106 | 262 023 | 154 856 | 386 | 1 |
| Non-profit institutions serving households | 17 565 | 14 165 | 0 | 0 | 0 | 0 | 1 985 | 3 424 |
| Other | 39 178 | 31 225 | 748 977 | 715 714 | 32 368 | 103 532 | 48 971 | 37 099 |
| General expenditure: | | | | | | | | |
| Accommodation, travelling and subsistence | 38 711 | 22 239 | 42 972 | 38 791 | 20 066 | 11 659 | 8 403 | 6 677 |
| Advertising, promotions and marketing | 23 013 | 12 690 | 13 038 | 18 882 | 8 036 | 6 816 | 87 057 | 52 931 |
| Audit fees | 8 298 | 8 636 | 11 530 | 13 409 | 24 131 | 19 815 | 5 090 | 5 414 |
| Bank charges | 3 426 | 3 342 | 501 | 533 | 5 492 | 4 051 | 10 290 | 10 128 |
| Cleaning services | 17 410 | 45 795 | 23 602 | 24 391 | 8 713 | 15 807 | 18 505 | 20 547 |
| Consultancy and professional fees | 292 597 | 296 489 | 64 495 | 52 788 | 100 970 | 61 152 | 62 744 | 66 714 |

*Some figures have been revised.

**Part 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2019 and 30 June 2020:
Expenditure (concluded)**

| Expenditure | Road transport | | Water | | Electricity | | Other trading services | |
|--|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|------------------------|------------------|
| | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Entertainment costs | 190 | 216 | 280 | 273 | 340 | 119 | 348 | 168 |
| Fuel and oil | 182 218 | 169 662 | 218 630 | 216 678 | 76 597 | 66 072 | 25 036 | 30 570 |
| Hiring of plant and equipment | 119 811 | 121 882 | 264 285 | 351 461 | 31 423 | 5 951 | 119 667 | 136 203 |
| Insurance costs | 50 424 | 91 115 | 9 906 | 8 304 | 91 430 | 49 975 | 1 706 | 1 922 |
| Pharmaceutical | 10 | 77 | 346 | 452 | 44 | 334 | 0 | 41 |
| Postal and courier services | 19 | 102 | 649 | 729 | 1 506 | 1 677 | 133 | 64 |
| Printing and stationery | 34 510 | 29 399 | 11 021 | 9 038 | 18 334 | 14 367 | 6 293 | 5 856 |
| Rebates for service charges | 0 | 0 | 189 767 | 247 722 | 146 575 | 158 374 | 0 | 0 |
| Rental of land, buildings and other structures | 30 803 | 90 366 | 139 776 | 174 658 | 622 128 | 700 896 | 11 322 | 9 511 |
| Rental of office equipment | 7 203 | 2 075 | 16 436 | 8 145 | 4 152 | 3 109 | 695 | 1 527 |
| Security services | 115 356 | 158 254 | 102 259 | 115 178 | 125 826 | 138 407 | 29 735 | 30 685 |
| Subscriptions and membership fees | 3 128 | 2 693 | 9 826 | 4 817 | 3 764 | 2 856 | 2 124 | 1 725 |
| Telecommunication services | 28 341 | 25 623 | 27 686 | 27 936 | 73 314 | 76 202 | 5 857 | 4 896 |
| Training and education | 11 597 | 8 299 | 6 658 | 10 436 | 5 783 | 8 283 | 3 345 | 2 931 |
| Transport costs | 7 471 | 4 001 | 3 908 | 13 410 | 2 056 | 2 204 | 3 474 | 35 |
| Other expenditure | 2 885 008 | 2 970 807 | 2 393 107 | 2 388 503 | 2 764 041 | 2 720 968 | 428 331 | 433 357 |
| Taxation | 0 | 0 | 0 | 0 | 10 825 | 0 | 0 | 0 |
| Surplus | 1 446 117 | 753 063 | 9 179 266 | 7 518 591 | 12 188 245 | 9 885 233 | 1 296 312 | 1 357 687 |
| Total expenditure | 25 409 371 | 25 755 296 | 62 882 496 | 67 037 391 | 115 885 926 | 124 373 920 | 3 804 876 | 4 238 818 |

*Some figures have been revised.

Part 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2019 and 30 June 2020:
Income

| Income | Housing | | Environmental | | Waste management | | Waste water management | |
|---|------------------|------------------|------------------|------------------|-------------------|-------------------|------------------------|-------------------|
| | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Interest earned from: | | | | | | | | |
| External investments | 8 484 | 7 758 | 0 | 28 897 | 12 260 | 14 543 | 250 | 8 354 |
| Outstanding debtors | 72 861 | 76 172 | 30 412 | 113 | 353 456 | 408 240 | 478 493 | 467 450 |
| Dividends received | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines | 2 019 | 1 284 | 251 | 2 081 | 5 026 | 1 455 | 9 303 | 20 419 |
| Licences and permits | 3 312 | 758 | 12 426 | 12 118 | 259 | 298 | 0 | 706 |
| Income for agency services | 9 | 1 041 | 0 | 0 | 3 667 | 2 848 | 0 | 0 |
| Rental of facilities and equipment | 798 938 | 777 818 | 1 775 | 1 632 | 19 280 | 6 795 | 2 752 | 3 347 |
| Bad debts recovered | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public contributions and donations (including PPE) | 118 | 112 | 0 | 105 | 0 | 0 | 8 652 | 13 750 |
| Gains on the disposal of property, plant and equipment | 484 | 2 925 | 10 | 29 | 1 483 | 200 | 688 | 3 |
| Service charges: | | | | | | | | |
| Sales of water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of electricity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Refuse removal charges | 0 | 0 | 0 | 0 | 11 658 308 | 12 043 466 | 0 | 0 |
| Sewerage and sanitation charges | 0 | 0 | 0 | 0 | 0 | 0 | 15 393 293 | 17 067 693 |
| Other service charges (e.g. fresh produce market, etc.) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grants and subsidies from: | | | | | | | | |
| National government | 765 506 | 1 528 117 | 20 262 | 36 067 | 2 461 170 | 2 706 374 | 1 989 537 | 2 084 336 |
| Provincial government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Spent conditional grants | 3 372 508 | 2 303 191 | 52 872 | 75 079 | 565 470 | 672 449 | 3 490 352 | 3 714 158 |
| Other income | 122 569 | 648 377 | 47 541 | 48 683 | 326 969 | 305 666 | 308 942 | 184 162 |
| Deficit | 1 524 255 | 2 343 777 | 1 152 847 | 1 160 427 | 2 463 000 | 3 754 101 | 617 661 | 1 164 561 |
| Total income | 6 671 063 | 7 691 330 | 1 318 396 | 1 365 231 | 17 870 348 | 19 916 435 | 22 299 923 | 24 728 939 |

*Some figures have been revised.

Part 5 – Consolidated statement of financial performance of municipalities for housing and trading services for the years ended 30 June 2019 and 30 June 2020:
Income (concluded)

| Income | Road transport | | Water | | Electricity | | Other trading services | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|------------------|
| | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 | 2019* | 2020 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Interest earned from: | | | | | | | | |
| External investments | 18 071 | 27 436 | 4 655 | 12 509 | 10 752 | 12 849 | 30 908 | 28 756 |
| Outstanding debtors | 831 | 84 | 1 846 528 | 1 606 759 | 526 323 | 563 231 | 2 305 | 2 635 |
| Dividends received | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines | 99 724 | 120 655 | 408 981 | 340 775 | 147 240 | 111 569 | 2 384 | 321 |
| Licences and permits | 216 637 | 166 003 | 7 493 | 430 | 0 | 2 | 23 966 | 17 860 |
| Income for agency services | 445 146 | 342 052 | 0 | 755 | 8 460 | 5 567 | 398 730 | 423 747 |
| Rental of facilities and equipment | 162 736 | 137 069 | 9 961 | 16 456 | 8 944 | 11 139 | 265 752 | 230 287 |
| Bad debts recovered | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public contributions and donations (including PPE) | 151 049 | 161 572 | 264 685 | 253 540 | 242 364 | 183 416 | 2 000 | 1 322 |
| Gains on the disposal of property, plant and equipment | 1 242 | 363 | 1 054 | 1 575 | 3 073 | 1 046 | 3 | 0 |
| Service charges: | | | | | | | | |
| Sales of water | 0 | 0 | 38 942 673 | 41 822 624 | 0 | 0 | 0 | 0 |
| Sales of electricity | 0 | 0 | 0 | 0 | 106 137 59 | 113 751 88 | 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 | 1 821 447 | 1 567 960 |
| Grants and subsidies from: | | | | | | | | |
| National government | 764 987 | 1 557 271 | 7 153 064 | 8 349 173 | 1 949 896 | 2 398 903 | 23 026 | 170 604 |
| Provincial government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Spent conditional grants | 6 627 326 | 5 815 615 | 4 738 900 | 4 712 524 | 2 474 872 | 1 662 249 | 131 086 | 119 758 |
| Other income | 720 750 | 462 138 | 671 812 | 671 752 | 1 057 844 | 941 611 | 353 600 | 670 328 |
| Deficit | 16 200 872 | 16 965 038 | 8 832 690 | 9 248 519 | 3 318 564 | 4 730 453 | 749 669 | 1 005 240 |
| Total income | 25 409 371 | 25 755 296 | 62 882 496 | 67 037 391 | 115 885 92 | 124 373 92 | 3 804 876 | 4 238 818 |

*Some figures have been revised.

Explanatory notes

Introduction

The purpose of this census is to provide both stakeholders and users with information that allows analysis and assessment of the state of municipal finances.

The publication consists of aggregated preliminary data for 2020 and revised data for 2019 in respect of:

- the consolidated statement of financial position of municipalities;
- the consolidated analysis statement of property, plant and equipment, and other assets as at 30 June 2020;
- 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.

Unit data (for each municipality) for 2019 and 2020 are available on Stats SA's website.

Scope of census of municipalities

All 257 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.

Classification and accounting standards

For the purposes of classification of local government institutions according to activities, Stats SA used the *Standard Industrial Classification of all Economic Activities* (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.

The Municipal Standard Chart of Accounts (mSCOA) was initially rolled out (piloted–tested) in 2017 in some municipalities. mSCOA was implemented in all municipalities from the beginning of the 2019 municipal financial year. This is a multi-dimensional classification framework providing the method and format for recording and classifying financial transaction information in the general ledger forming part of the books of account containing a standard list of all available accounts.

Imputation

Not all municipalities submitted the questionnaires and AFS for 2019/2020 financial year. The two municipalities that did not submit questionnaires and AFS (see technical note on pages 2 and 3) were imputed. Unit and item imputation was done using the unweighted historic imputation method. Thus the same figures that were reported for 2019 were used for 2020 for those municipalities.

Statistical unit

The statistical unit for the collection of information was the municipality.

Comparability with previous Census

This financial census of municipalities for the year ended 30 June 2020 is generally comparable with the publication for the year ended 30 June 2019.

| | | |
|---|---|--|
| Related publications | <p>Users may wish to refer to the following Stats SA publications:</p> <ul style="list-style-type: none"> • P9110 <i>Quarterly financial statistics of municipalities</i>; • P9101 <i>Capital expenditure by the public sector</i>; • P9114 <i>Financial census of municipalities (previous publications)</i>; • P9115 <i>Non-Financial census of municipalities</i>; • P0277 <i>Quarterly employment statistics</i>; • P9119.4 <i>Financial statistics of consolidated general government</i>; and • P0441 <i>Gross domestic product</i>. | |
| Symbols and abbreviations used | <ul style="list-style-type: none"> * Some figures have been revised 0 Nil or not applicable AFS Annual Financial Statements COID Compensation for Occupational Injuries and Diseases GAMAP Generally Accepted Municipal Accounting Practice GRAP Generally Recognised Accounting Practice INCA Infrastructure Finance Corporation Ltd mSCOA Municipal Standard Chart of Accounts Stats SA Statistics South Africa | |
| Revision of data | <p>Information for 2020 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. mSCOA classifications also have an impact on the 2019 revised figures.</p> | |
| Fluctuations between 2019 and 2020 | <p>The fluctuations in the data between 2019 and 2020 can be due to:</p> <ul style="list-style-type: none"> • revisions due to late responses or revisions from respondents; • municipalities acquiring or disestablishing entities; and/or • mSCOA classifications. | |
| Rounding-off of figures | <p>Slight discrepancies may occur between sum of the component items and totals where figures have been rounded off.</p> | |

Glossary of selected variables

| | |
|--|---|
| 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> |
| COLD 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. |
| 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

Housing includes all activities associated with the provision of housing.

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 Member of Executive Committee responsible for housing.

Investment property

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.

Examples of investment property: [IAS 40.8]

- 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

Intangible assets refer to assets that cannot be touched, weighed or physically measured and include:

- 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.

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| 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 | <p>The following, among other items, are included in 'other expenditure':</p> <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 | <p>The following, among other items, are included in 'Other income':</p> <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; and • 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. |

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| 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> |
| Trading services | <p>Trading services are services for which the tariffs are determined in such a way that the provision of the service should yield a trading profit (market-related goods and services). These include waste management (refuse removal, solid waste disposal (landfill sites), street cleaning, recycling, etc.), waste water management (sewerage, storm water management and public toilets), water (water distribution, water storage), electricity (electricity distribution, electricity generation, street lighting), etc.</p> |

Value added tax

This is taxation imposed in respect of the supply of goods and services. It is collected in stages by enterprises but is ultimately charged in full to the final purchasers.

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.

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| Forthcoming issues | Issue | Expected release date |
|---------------------------|------------------------------------|------------------------------|
| | Financial census of municipalities | June 2022 |

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