**Data Visualisation**

1. Display the INCOME & Expenditure Category per Municipality Category per year e.g. in 2016 the **Operating Revenue Generated of all Metro’s** will be as below

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Buffalo City** | **City of Cape Town** | **City of Johannesburg** | **City of Tshwane** | **Ekurhuleni** | **Mangaung** | **Nelson Mandela Bay** | **eThekwini** |
| 6 196 717 466 | 36 319 422 006 | 44 475 939 000 | 28 098 608 741 | 29 648 259 071 | 6 018 224 529 | 9 506 488 811 | 32 373 771 354 |

1. Display the INCOME & Expenditure **Sub** Category per Municipality Category per year e.g. Display the **Fines** of all **Metro’s** for **2016**
2. Display the INCOME & Expenditure Category per Municipality Category Over a period Over a period of years e.g. Between **2009 and 2014** display **Operating expenditure** for **Local** municipalities
3. Display the INCOME & Expenditure **Sub** Category per Municipality Category Over a period of years e.g. Between **2009 and 2014** display **Service Charges** for **Local** municipalities
4. Display INCOME & Expenditure Category for a Municipality over a period of time e.g. **Operating Surplus** for **City Of JHB** between **2010 and 2016.**
5. Display INCOME & Expenditure **Sub** Category for a Municipality over a period e.g. **Licenses and Permits** for **Amathole** between **2010 and 2016.**
6. Display where is revenue mostly generated for a municipality per year e.g. Here we will be making comparison between **INCOME & Expenditure Sub Categories** for example for **Buffalo city** “**service charges”** generate most income in **2016**.
7. Display where is revenue mostly **generated** for a municipality/municipality category over a period.
8. Display where was revenue mostly **spent** for a municipality/municipality category per year.
9. Display where is revenue mostly **spent** for a municipality/municipality category over a period.

**INCOME & Expenditure Categories**

Operating Revenue Generated

OPERATING EXPENDITURE

(Operating Revenue Generated - OPERATING EXPENDITURE ) Operating Surplus

OTHER ADJUSTMENTS AND TRANSFERS

**INCOME & Expenditure Sub Categories**

Operating Revenue Generated

* 0200 Property Rates
* 0300 Property Rates - Penalties And Collection Charges
* 0400 Service Charges
* 0700 Rent Of Facilities And Equipment
* 0800 Interest Earned - External Investments
* 1000 Interest Earned - Outstanding Debtors
* 1100 Dividends Received
* 1300 Fines
* 1400 Licenses and Permits
* 1500 Agency Services
* 1600 Transfers Recognised - Operating
* 1610 Transfers Recognised - Capital
* 1700 Other Revenue
* 1800 Gain On Disposal Of Property, Plant & Equipment

OPERATING EXPENDITURE

* 3000 Employee Related Costs - Wages & Salaries
* 3100 Employee Related Costs - Social Contributions
* 3200 Less Employee Costs Capitalised
* 3300 Less Employee Costs Allocated To Other Operating Items
* 3400 Remuneration Of Councillors
* 3500 Debt Impairment
* 3600 Collection Costs
* 3700 Depreciation and Asset Impairment
* 3900 Interest Expense - External Borrowings
* 4000 Redemption Payments - External Borrowings (Gamap To Remove)
* 4100 Bulk Purchases
* 4110 Other Materials
* 4200 Contracted Services
* 4300 Grants and Subsidies
* 4400 Other Expenditure
* 4500 Loss On Disposal Of Property, Plant & Equipment
* 4550 Contributions To/(From) Provisions

(Operating Revenue Generated - OPERATING EXPENDITURE ) Operating Surplus

* Taxation

OTHER ADJUSTMENTS AND TRANSFERS

* 5700 Dividends Paid (Municipal Entities Only)
* 6210 Asset Financing Reserve (Afr)
* 6220 Housing Development Fund
* 6230 Depreciation Reserve Ex Afr
* 6240 Depreciation Reserve Ex Govt Grants
* 6250 Depreciation Reserve Ex Donations And Contributions
* 6260 Self-Insurance Reserve
* 6270 Revaluation Reserve
* 6280 Other

**Municipality Categories**

|  |  |
| --- | --- |
| Category | Municipality Type |
| A | Metro |
| B | Local |
| C | District |
| D | 1 Municipality e.g. CITY OF JHB |

**Significant Dates**

**1994**

The first non racial democratic elections held in post apartheid South Africa with Nelson Mandela being elected as President.

**1999**

The second non racial democratic election in South Africa and Thabo Mbeki’s first term as President.

**2004**

Third democratic elections and Mbeki’s second term.

**2009**

Third democratic elections that brought about Jacob Zuma’s Presidency.

**2014** Jacob Zuma’s second term.

|  |  |  |
| --- | --- | --- |
| **Year** | **Date** | **Event** |
| **2009** | 5 December | 7 people are killed at 2 polling stations during the second all-race municipal elections |
| **2010** | December 14 | the High Court ruled in favour of Treatment Action Campaign and ordered the Minister of Health to make nevirapine available to public hospitals |
| 2011 |  |  |
| 2012 |  |  |
| 2013 |  |  |
| 2014 |  |  |
| 2015 |  |  |
| 2016 |  |  |
| 2017 |  |  |