EQUITY AND THE LOCAL GOVERNMENT EQUITABLE SHARE IN SOUTH AFRICA

Lieb J Loots

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INTRODUCTION

Since 1998 a certain share of revenues collected nationally (ie by the central government) have been allocated to local authorities as their "equitable share". This was done on the basis of a formula.

It was announced by the National Treasury (NT) that the Local Government Equitable Share (LGES) formula will be reviewed for implementation in the 2005/6 fiscal year. It is therefore appropriate at this time to investigate aspects of the LGES formula as a contribution to the process of review.

This paper focuses on only one aspect of the LGES formula. It investigates the 'equitability' of the formula. This paper attempts to find some initial answers to two questions: What is 'equitable' in the context of revenue sharing in South Africa? How do the actual allocations that were derived from the LGES compare with the requirement of 'equitability'?

It will be argued that the LGES undermines an important principle of fiscal equity, ie the principle of horizontal equity. It will be argued, furthermore, that in order for this principle to apply to municipalities it must also apply to individuals (or households). Moreover, in addition to the concern with equity per se, it will be argued that if the principle of horizontal equity in this context is not applied across municipalities, it can have seriously undesirable economic and social consequences for municipalities, as well as compromise the very objective of the equitable share allocations, ie to ensure that all citizens of the country are provided with at least the basic services.

THE CONSTITUTION

The Constitution of South Africa states in Section 214:

"214. (1) An Act of Parliament must provide for

    a.   the equitable division of revenue raised nationally among the national, provincial and local spheres of government;

b. the determination of each province's equitable share of the provincial share of that revenue; and
c. any other allocations to provinces, local government or municipalities from the national government's share of that revenue, and any conditions on which those allocations may be made.

(2) The Act referred to in subsection (1) may be enacted only after the provincial governments, organised local government and the Financial and Fiscal Commission have been consulted, and any recommendations of the Commission have been considered, and must take into account

a. the national interest;
b. any provision that must be made in respect of the national debt and other national obligations;
c. the needs and interests of the national government, determined by objective criteria;
d. the need to ensure that the provinces and municipalities are able to provide basic services and perform the functions allocated to them;
e. the fiscal capacity and efficiency of the provinces and municipalities;
f. developmental and other needs of provinces, local government and municipalities;
g. economic disparities within and among the provinces;
h. obligations of the provinces and municipalities in terms of national legislation;
i. the desirability of stable and predictable allocations of revenue shares; and
j. the need for flexibility in responding to emergencies or other temporary needs, and other factors based on similar objective criteria."

However the various items that must be considered (subsection 2) are interpreted, it seems as if it must still be within the overall requirement of subsection 1(a) that the division of revenue raised nationally must be 'equitable'. This requirement is interpreted in the next section.

A DEFINITION OF EQUITY

The Constitution raises the question how 'equitable' should be interpreted. The Concise Oxford Dictionary defines 'equitable' as: "Fair, just ... ; valid in equity as opposed to law ...". The latter phrase suggests that a state of affairs or an action is 'equitable' if it complies with the principle of 'equity'.

The Concise Oxford Dictionary defines 'equity' as: "Fairness; recourse to principles of justice to correct or supplement law; ...". The best guidance provided by the dictionary seems to be that equity requires 'recourse to principles of justice'. The next task therefore appears to be to find appropriate 'principles of justice'.

The Constitution gives some suggestions as to the context of the 'principles of justice' that should inform our understanding of 'equitable'. First, the section quoted above is placed in the Constitution under the broader heading of "General Financial Matters". Second, subsection 2 section 214 requires that the Financial and Fiscal Commission (FFC) must be consulted and its recommendations considered. Third, the factors that the Constitution requires to be considered (clauses a to j in subsection 2 above) are to a large extent aligned with the principles of sound fiscal and economic management.

In fiscal and economic literature 'equity' has long been associated with the principle originally articulated by Adam Smith. He introduced the normative analysis of taxation by proposing four canons of taxation (Discussed in James 1996, 16):

i. equity, ie fairness in the tax contributions of different individuals;

ii. certainty, ie a lack of arbitrariness or uncertainty about tax liabilities;

iii. convenience, with respect to the timing and manner of payment;

iv. efficiency; i.e. a small cost of collection as a proportion of revenue raised, and the avoidance of distortionary effects on the behaviour of taxpayers (ie the principle of neutrality).

Numerous authors have elaborated on the theme of equity. Musgrave and Musgrave (1973, 211), in one of the benchmark texts on public finance, states that: "Everyone agrees that the tax system should be equitable, ie that each taxpayer should contribute his 'fair share' to the cost of government. But there is no such agreement about how the term 'fair share' should be defined. However, the literature generally agrees that there are two main approaches that can be taken: the so-called 'benefit' principle and the 'ability-to-pay' principle.

Musgrave and Musgrave explains that the benefit principle requires that "an equitable tax system is one under which each taxpayer contributes in line with the benefits which he receives from public services. ... The benefit criterion, therefore, is not one of tax policy only, but of tax-expenditure policy."

The ability-to-pay principle is one in which "the tax problem is viewed by itself, independent of expenditure determination. A given total revenue is needed and each taxpayer is asked to contribute in line with his ability to pay." (Musgrave and Musgrave 1973, 211)

Musgrave and Musgrave (1973, 215-216) makes it clear that "benefit taxation, at its best, can relate only to the financing of public services and not to the redistributive function of the tax-transfer process. Thus an alternative principle of equitable taxation must be applied. ... This [the 'ability-to-pay'] calls for equal amounts of tax to be paid by taxpayers with equal abilities to pay and for different amounts of taxes when such capacities differ. ... The requirement of equal taxes for people in equal positions is also referred to as 'horizontal' equity ... Since John Stuart Mill, the ability-to-pay rule has been viewed in terms of an equal-sacrifice prescription. Taxpayers are said to be treated equally if their tax payments involve an equal sacrifice or loss of welfare. The loss of welfare in turn is related to the loss of income."

It follows from the foregoing that any tax dispensation that compromises the principle of horizontal equity, cannot be argued to be 'equitable'. Traditionally, this has always applied to individuals within a particular fiscal jurisdiction. In South Africa, all fiscal jurisdictions actively attempt to comply with this principle in the design of their various tax systems.

It can be argued, however, that in a system of intergovernmental transfers, as demanded by the South African Constitution, and given the Constitution's overriding requirement that it should be 'equitable', that the horizontal equity rule should also apply across jurisdictions at the same level, and specifically at the municipal level. By this is meant that although each municipality should (and in practice mostly try to) adhere to the horizontal equity rule only within its jurisdiction without having to be concerned about whether it applies across municipal boundaries, a system of vertical revenue sharing (from revenues collected nationally) must not compromise the principle of horizontal equity.

The Constitution states that the "need to ensure that the provinces and municipalities are able to provide basic services and perform the functions allocated to them". In order to comply with this clause, National Government has to some extent defined basic services. For example, the Department of Water Affairs and Forestry (DWAF) has formulated a policy that each household should have access to at least 6 kilolitres of water per month and the Department of Energy and Minerals is in the process of formulating a policy that each household in urban areas must receive 50 kilowatt per hour of electricity per month free.

These standards are effectively imposed on local government that provides these basic services and they have to comply with it. As required by the Constitution, but also in recognition that many municipalities do not have the revenue base to afford the provision

of basic services free to the poor, the LGES allocates the local government share of revenues collected nationally, at least partially, in accordance with the need of municipalities to finance free basic services to the poor.

The argument here is that these allocations, in order to be equitable, must also comply with the horizontal equity principle by not resulting in individuals earning the same income, or whose economic situation is the same in other respects, having to carry different tax burdens in different municipalities only because of the way the transfer system operates. This is best illustrated with a simple hypothetical example.

Table 1 below gives an example of two municipalities that differ with respect to the percentage of the population that is indigent, i.e. that cannot pay for basic services. The per capita cost of providing basic services to the indigent population is the same (R10) and the Equitable Share allocation is also the same on an indigent per capita basis (R8). The shortfall (R10 – R8 = R2 per capita times the number of indigent that must receive free basic services) is financed through cross-subsidisation. As can be seen in Table 1, this results in a very unequal per capita burden on the tariff (and rates) paying citizens of the two municipalities.

Table 1 Example of the Inequality of Cross-subsidisation		
	Municipality A	**Municipality B**
Total Population	100	100
Indigent Population	20	80
Tariff Paying Population	80	20
Cost of Free Basic Services per person	10	10
Total Cost of Free Basic Services (indigent)	200	800
Equitable Share (8 x indigent)	160	640
Cost Financed by Cross-subsidisation	40	160
Per Capita burden on Tariff Paying population	0.5	8
Equitable Share for equal per capita burden	40	760

Although hypothetical numbers were used, they illustrate the point clearly. What might initially appear 'equitable', ie to make an equal per capita allocation to each municipality on the basis of the indigent population, in fact compromises the principle of horizontal equity if its impact on cross-subsidisation is considered.

The need for cross-subsidisation arises from the fact that the per capita Equitable Share is less than the per capita cost of providing free basic services. Because the municipalities

have to comply with the basic service standards laid down by National Government, they cannot avoid to full cost of providing the free basic services. This necessitates that the shortfall must be financed by cross-subsidisation.

This results in tariff and rates paying residents of the municipality with four times as many indigent (but the same total population) carry an extra per capita burden (through cross-subsidisation) that is 16 times as high as in the municipality with a smaller indigent population. This arguably compromises the principle of horisontal equity through no action or decision by the municipalities concerned. It is therefore doubtful whether the shares of the two municipalities can be regarded as equitable. The two municipalities are not being treated equitably because the net effect of the system of intergovernmental fiscal relations is that taxpayers (in the same economic situation) are treated unequally as a result.

This conclusion will still apply, even if the Equitable Share was enough to cover the cost of providing free basic services. Then the other "functions allocated to them" would have been subsidised to different degrees, thus compromising the principle of horizontal equity.

It is possible, however, to calculate an equitable share that will not compromise the principle of horisontal equity. The last row in the table shows what the Equitable Share allocation ought to be (for this simple case where there is no revenue raising capacity in the formula) to result in an equitable burden on the tariff paying population. The indigent in both municipalities will receive the same standard of basic services free and will therefore also be treated equitably.

The LGES can now be investigated with respect to its compliance with the principle of horizontal equity across municipalities.

THE LOCAL GOVERNMENT EQUITABLE SHARE

The total envelope of national revenues to be allocated to local authorities is determined by the national government. This total is then distributed to the main components according to the component weights presented in Table 2. It is not known how these weights were determined for 2004/05, but it does not appear to have been done according to any formula. The total in the last row refers to the full Equitable Share (ES) as determined for each municipality.

Table 2			
Formula for LES and Unconditional Allocations, 2004/05°			
Main Components	**Weight %**	**Component Formula**	**Elements of components**
S-Grant "S"	40.4	$\alpha_i \beta L H_i$ for each municipality i	α: a phase-in parameter, urban pop.=1, rural pop.=0.7 β: a scaling parameter, to scale S-Grant to budget total, budget net amount after deduction of components below L: a cost parameter, L=1032 (R86 per month/household) H: Number of households spending < R1100 per month
I-Grant "I"	6.5	$\text{Max}\{[\text{Max}[(I*P_i^\gamma-(y_i-F)P_i),0]],0.7C\}$ for each municipality i	I*: a scaling parameter, to scale I-Grant to budget total I P: population γ: a scale parameter set at 0.25 y: average monthly per capita expenditure, but not < F (so that y − F is not less than 0) F: a floor parameter set at 250, with $(y_i-250)>=0$ C: the minimum council allowance allocated in 2003/04
R293 towns "R"	3.6	$(r_i/\Sigma r_i)R$ for municipality i	r: allocation for transfer of R293 town staff in 1998 R: total allocation for transfer of R293 town staff in 2004
Nodal areas "N"	3.1	$(n_i/\Sigma n_i)N$ for municipality i	n: allocation to selected nodal areas in 2002 N: total allocation to nodal areas in 2004
Free basic services "B"	20.2	$\{[(\alpha_i H_i)/(\Sigma \alpha_i H_i)]B+[(\alpha_i W_i)/(\Sigma \alpha_i W_i)]B\}/2$ for municipality i	α: a phase-in parameter, urban pop.=1, rural pop.=0.7 H: Number of households spending < R1100 per month W: Poor population (<R1100 pm) receiving basic services (water, sanitation, refuse), weighted by service B: Total allocation for Free Basic Services component
Free basic energy "E"	6.9	$\{[(\alpha_i H_i)/(\Sigma \alpha_i H_i)]E+[(\alpha_i G_i)/(\Sigma \alpha_i G_i)]E\}/2$ for municipality i	α, H: Same as above G: Poor population (<R1100 pm) receiving electricity E: Total allocation for Free Basic Energy
Minimum guarantee "M"	18.6	$0.7(T_i)_{2003/04}-(T_i)_{2004/05}$ if >0 for municipality i	$T_{i,2003/04} = S_i+I_i+R_i+N_i+B_i+E_i+M_i$ for 2003/04 $T_{i,2004/05} = S_i+I_i+R_i+N_i+B_i+E_i$ for 2004/05 (S is adjusted by changing β until M is satisfied)
TOTAL "T"	100.0	S+I+R+N+B+E+M	

° LES and other unconditional allocations should be combined to get the total local share of national revenues. The calculations in this table were made by the author and mistakes are therefore his.

It is clear from Table 2 that the comprehensive formula for allocating revenues collected nationally to local authorities is complex and difficult to interpret. However, this is not the focus of this paper. For our purposes, it is sufficient to note that 67.5% of the total ES is allocated to the components (also referred to as 'windows') that apply to the provision of basic services: the S-Grant (S), Free Basic Services (FBS) and Free Basic Electricity (FBE). In the previous fiscal year a total of 81.5% went to these basic services related components. The decline in this total is largely due to the big adjustments (Minimum Guarantee – M) that had to be made as a result of converting from 1996 to 2001 Population Census data.

If not for the transition from the old to the new census data, the share going to the services components would have been higher. However, as the focus of this paper is concerned with the relative shares of municipalities in the basic services allocation and not on the absolute value of the allocation, the analysis will proceed with the services components of the formula as they were allocated.

IMPACT OF LGES ON CROSS-SUBSIDISATION

The average per household cost of providing basic services must be assumed for the analysis below. The implicit assumption in the formula that it costs R1032 per year per household to provide basic services is probably outdated and far too low. It will simply be increased by an inflation factor and it is assumed that in 2003 the average cost per year per household of basic services was R1383. Again, it is the relative position of municipalities that is important in the analysis and the R1383 will be applied to all municipalities. The correctness of this number will not make a difference to the conclusion of this paper.

For 2004/05 this formula was applied using data from the 2001 Population Census. The results are presented in Appendix A. The relevant aspects of the results are summarised in Table 3.

Table 3		
Summary: Impact of LGES on Cross-subsidisation		
	Municipalities in First decile	**Municipalities in Tenth decile**
Average S-Grant component	10,221,372	9,368,955
Average Free Basic Services (FBS) component	7,262,050	2,469,713
Average Free Basic Electricity (FBE) component	2,132,376	1,677,466
Average combined basic services ES component	19,615,798	13,516,133
Average total cost of free basic services to indigent	22,374,607	375,673
Average Surplus (+) / deficit (-) compared with cost	-2,758,809	13,140,460
Surplus/deficit per capita (total population incl. poor)	-17	+75
Surplus/deficit per tariff paying household	-111	+1792

The differential impact of the LGES formula on the subsidisation of services is illustrated by contrasting the outcomes for the first and tenth deciles of Category A and B municipalities in terms of the size of the impact of the average tariff paying household. (To avoid the complication of overlapping populations, the analysis was not applied to Category C municipalities.) In both cases the estimated cost of providing free basic services is

subtracted from the total of the service components of the LGES formula to determine a 'surplus' or 'deficit'.

The first decile of municipalities, ie those municipalities where the deficit per household of the services components of the LGES (cost of providing basic services to poor > service components of LGES) was the biggest, had, on average, to impose higher tariffs (and/or rates) on their tariff paying household in order to subsidise the deficit. On average these municipalities had to impose an additional R111 per year on each tariff paying household.

The tenth decile of municipalities, ie those municipalities where the surplus per household of the services components of the LGES (cost of providing basic services to poor < service components of LGES) was the smallest, had, on average, the potential to subsidise (or reduce) the tariffs of tariff paying households by R1792 per year per household.

The differences per household between the two classes of municipality are significant. At the one end of the spectrum some municipalities, after the cost of free basic services have been financed from the ES, will still have to impose an additional cross-subsidisation burden ('deficit') on to the tariff paying households. That must result in higher tariffs (and/or rates). At the other end of the spectrum there are municipalities that can not only cover the cost of free basic services fully, but will be able to reduce the 'normal' tariffs imposed on tariff paying households ('surplus'). Alternatively, these municipalities could spend the additional revenue on 'non-essential' things like more luxurious offices or more generous salaries.

As the purpose of this paper is to explore the meaning that should be given to 'equitable' in the context of a system of intergovernmental relations, and not to argue that 'tariff paying' households are not treated equally, it may be argued that it may be more relevant to compare the impact of the LGES on a per capita basis. This was also done, but as before it seemed appropriate to subtract the cost of providing free basic services free to the poor from the service components of the LGES. This seemed appropriate as the definition and standard of free basic services are nationally determined as well as its free provision having been laid down in national policy and thus effectively imposed on municipalities. 'Equity' should therefore at least apply to what is left of the services components of the LGES.

As can be seen in Table 3, the first, 'deficit', decile of municipalities, will have to find an average of R17 per capita per year from its citizens to finance the shortfall of the services component of the LGES. The latter is, in other words, not enough to finance the cost of providing free basic services to the indigent. There is, therefore, nothing left of this LGES component to help finance the 'other services assigned to local authorities' referred to in the Constitution.

The tenth, 'surplus', decile of municipalities will not only be able to finance the cost of free basic services to the poor fully from the services components of the LGES, but will have, on average, R75 per capita to subsidise the other services with.

It must be emphasised again that the absolute levels of the above amounts are only presented for illustrative purposes. It is the relative outcomes for municipalities that is important and that have been illustrated with the data.

The conclusion to be drawn from the impact of the LGES on the subsidisation of services on local authorities, is that the allocations are not necessarily 'equitable' if only, or even primarily, the number of poor people in a jurisdiction determine the relative share of the LGES going to that municipality. The most likely outcome of not taking revenue and/or income distribution factors into account, is that there will be significant differences among municipalities with respect to the extent that the LGES will cross-subsidise free basic services to the poor or other services ('other functions assigned to them').

REVENUE RAISING CAPACITY AND INCOME DISTRIBUTION

It is not the objective of this paper to find a solution to the 'equitable' problem of the current LGES. However, a few comments, already implied in the discussion around Table 1, may be useful. (These form the topic of another paper under progress.)

The failure of the LGES to fully comply with the principle of horizontal equity with respect to the current system of inter-governmental fiscal transfers in South Africa can in essence be overcome by incorporating a revenue sharing capacity component into the formula. It if is done correctly, it can result in the net burden on citizens in different municipalities created by the LGES, being equalised and thus ensuring compliance with horizontal equity.

Such an adjustment, or rather more fully developed formula, can be further refined and be brought closer to compliance with horizontal equity if income distribution can also be

considered. How this can be done and whether the data are available for it, is a topic for further investigation.

CONSEQUENCES OF COMPROMISING ON HORIZONTAL EQUITY

If a municipality with an inadequate tax base should find that the ES allocation is insufficient to cover the costs of providing free basic services to poor households one of two options are open to such a municipality. First, it can reduce the services provided free to the poor (or provide it free to less than all the poor) and thereby undermine national policy on basic services. Second, it can provide the free basic services in full compliance with national policy and finance it through cross-subsidisation by increasing the tariffs (and/or rates) that must be paid by tariff paying households. This will result in tariffs (and/or rates) in such a municipality being higher than in municipalities with a relatively higher ES.

Political pressure will probably result in the latter option eventually being taken by most municipalities. Therein lies a great long-term danger. Municipalities that have higher tariffs (and/or rates) than comparable municipalities, face serious economic and social consequences over the long run. Capital will begin to move to municipalities where tariffs and rates are lower. This will increasingly result in such a municipality lagging economically and failing to create jobs for its growing population. Greater unemployment and the concomitant social problems that will prevail will most likely result in a vicious cycle of low economic growth, greater poverty and fewer people receiving even basic services.

As was illustrated with the LGES data, there are municipalities that receive significantly more than they require for the financing of basic services to the poor. This can also be undesirable if it encourages inefficient spending that may contribute neither to the alleviation of poverty nor to the economic development of the area. The wasting of resources by inefficient spending cannot be afforded by a country with such immense economic and social challenges as South Africa.

CONCLUSION

The well established principles of equity developed in the fiscal literature is normally applied to a tax when considering whether such a tax is a 'good' tax. It is therefore not

surprising that it, and in particular the principle of horizontal equity, has not been applied to the definition of 'equitable' in the context of determining revenue shares in South Africa.

However, it was shown in this paper that the failure to do so most likely result in municipal allocations that are arguably not equitable. It follows that there is an apparent need to ensure the compliance of the LGES formula with the principle of horisontal equity if the outcome of the formula is to be 'equitable'. This probably requires that, in addition to poverty and the actual provision of basic services to the poor, the formula must at least have to incorporate, in some appropriate manner, a measure of revenue raising capacity, if not also income distribution.

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APPENDIX A

PROV.	CODE	CATEGORY B MUNICIPALITY	S-Grant 2004/5	FBS (ave) 2004/6	FBE (ave) 2004/7	Total Basic Services (Eq Share)	Total cost free basic services to poor h/holds	Total surplus / deficit (-)	Surplus / deficit per capita (incl poor)	Surplus / deficit per "tariff paying" household
EC	PE	Nelson Mandela	49,965,878	37,295,784	9,314,987	96,576,649	106,562,583	-9,985,934	-10	-56
GT	PR	Tshwane	104,095,084	58,158,763	17,474,488	179,728,335	152,807,773	26,920,562	14	65
GT	ER	Ekurhuleni	162,508,395	106,393,062	27,633,189	296,534,646	285,301,102	11,233,544	5	23
GT	JH	Johannesburg	199,657,610	130,797,627	36,915,668	367,370,905	371,912,687	-4,541,782	-1	-6
KZ	DB	eThekwini	166,214,066	103,749,289	30,606,392	300,569,747	294,169,186	6,400,561	2	12
WC	CT	Cape Town	95,216,868	66,916,991	18,758,728	180,892,587	198,468,973	-17,576,386	-6	-29
EC	EC101	Camdeboo	1,948,789	1,473,150	418,355	3,840,294	4,601,431	-761,137	-17	-108
EC	EC102	Blue Crane Route	2,749,072	1,619,819	461,804	4,830,695	4,275,973	554,722	16	120
EC	EC103	Ikwezi	795,740	492,112	146,655	1,434,507	1,396,460	38,047	4	29
EC	EC104	Makana	4,993,221	2,991,090	854,857	8,839,168	8,020,995	818,173	11	87
EC	EC105	Ndlambe	4,315,303	2,482,844	715,703	7,513,850	6,477,409	1,036,441	19	126
EC	EC106	Sunday's River Valley	3,319,497	1,419,478	505,030	5,244,005	3,266,459	1,977,546	48	446
EC	EC107	Baviaans	913,906	569,794	166,202	1,649,902	1,600,763	49,139	3	22
EC	EC108	Kouga	4,039,171	2,279,253	663,890	6,982,314	5,892,592	1,089,722	15	88
EC	EC109	Kou-Kamma	2,354,768	1,239,409	385,735	3,979,912	3,172,362	807,550	24	144
EC	EC121	Mbhashe	14,340,190	3,692,155	2,305,765	20,338,110	325,261	20,012,849	79	2,347
EC	EC122	Mnquma	16,853,718	5,107,866	3,359,706	25,321,290	2,563,328	22,757,962	79	1,372
EC	EC123	Great Kei	2,642,084	823,605	779,595	4,245,284	466,735	3,778,549	85	1,054
EC	EC124	Amahlati	7,722,013	2,281,117	2,269,573	12,272,703	1,006,468	11,266,235	81	976
EC	EC125	Buffalo City	50,176,305	31,598,139	8,420,998	90,195,442	83,748,837	6,446,605	9	62
EC	EC126	Ngqushwa	4,962,577	1,269,119	1,565,339	7,797,035	88,179	7,708,856	92	1,183
EC	EC127	Nkonkobe	7,546,515	2,271,594	2,272,798	12,090,907	1,103,691	10,987,216	85	918
EC	EC128	Nxuba	1,339,089	621,234	437,172	2,397,495	814,929	1,582,566	64	531
EC	EC131	Inxuba Yethemba	2,590,415	1,372,179	856,469	4,819,063	2,060,094	2,758,969	46	307
EC	EC132	Tsolwana	1,763,585	573,482	590,432	2,927,499	378,879	2,548,620	78	959
EC	EC133	Inkwanca	1,137,495	584,485	333,802	2,055,782	853,366	1,202,416	59	505
EC	EC134	Lukanji	8,210,636	3,340,195	2,480,487	14,031,318	3,666,050	10,365,268	56	467

EC	EC135	Intsika Yethu	11,896,808	3,023,858	2,369,904	17,290,570	158,593	17,131,977	88	2,117
EC	EC136	Emalahleni	6,531,206	1,831,637	1,531,729	9,894,572	573,971	9,320,601	80	1,503
EC	EC137	Engcobo	8,376,769	2,135,789	1,424,030	11,936,588	130,492	11,806,096	80	2,196
EC	EC138	Sakhisizwe	2,926,460	987,995	739,034	4,653,489	731,918	3,921,571	73	914
EC	EC141	Elundini	9,178,334	2,567,722	1,377,450	13,123,506	788,766	12,334,740	90	2,050
EC	EC142	Senqu	8,366,380	2,348,769	2,268,064	12,983,213	742,254	12,240,959	91	1,445
EC	EC143	Malethswai	1,931,174	837,122	428,592	3,196,888	1,008,406	2,188,482	59	480
EC	EC144	Gariep	1,650,829	812,482	504,508	2,967,819	1,136,960	1,830,859	58	488
EC	EC151	Mbizana	11,730,056	2,988,404	2,177,963	16,896,423	176,035	16,720,388	68	1,723
EC	EC152	Ntabankulu	7,333,236	1,880,802	1,176,621	10,390,659	145,673	10,244,986	75	2,403
EC	EC153	Ingquza	13,373,874	3,408,286	2,080,860	18,863,020	203,813	18,659,207	73	1,927
EC	EC154	Port St Johns	7,992,190	2,055,211	1,309,025	11,356,426	174,097	11,182,329	77	2,506
EC	EC155	Nyandeni	14,720,150	3,732,655	2,933,344	21,386,149	171,190	21,214,959	75	2,011
EC	EC156	Mhlontlo	11,172,635	2,874,836	2,134,239	16,181,710	248,387	15,933,323	81	1,942
EC	EC157	King Sabata Dalindyebo	20,636,020	6,289,568	4,254,743	31,180,331	3,239,044	27,941,287	67	989
EC	EC05b1	Umzimkulu	9,175,612	2,374,349	1,817,610	13,367,571	241,927	13,125,644	75	1,587
EC	EC05b2	Umzimvubu	22,810,566	5,932,335	3,894,811	32,637,712	685,729	31,951,983	85	1,905
FS	FS161	Letsemeng	3,279,074	2,102,545	613,548	5,995,167	6,030,779	-35,612	-1	-6
FS	FS162	Kopanong	4,755,338	3,722,153	1,114,722	9,592,213	12,258,763	-2,666,550	-48	-293
FS	FS163	Mohokare	2,973,805	2,037,086	618,036	5,628,927	6,278,355	-649,428	-18	-159
FS	FS171	Naledi	2,347,515	1,480,373	476,534	4,304,422	4,512,998	-208,576	-8	-61
FS	FS172	Mangaung	46,961,985	26,869,181	9,876,056	83,707,222	84,943,725	-1,236,503	-2	-12
FS	FS173	Mansopa	4,266,607	2,675,398	848,686	7,790,691	8,036,109	-245,418	-4	-39
FS	FS181	Masilonyana	6,882,837	3,606,427	1,160,447	11,649,711	9,463,130	2,186,581	34	264
FS	FS182	Tokologo	3,016,050	1,664,855	565,610	5,246,515	4,794,025	452,490	14	133
FS	FS183	Tswelopele	4,133,804	2,172,597	776,910	7,083,311	6,272,540	810,771	15	164
FS	FS184	Matjhabeng	33,421,734	20,991,878	5,874,781	60,288,393	57,524,856	2,763,537	7	39
FS	FS185	Nala	8,312,157	5,467,512	1,778,921	15,558,590	17,276,134	-1,717,544	-17	-155
FS	FS191	Setsoto	11,101,534	6,494,777	2,210,135	19,806,446	19,600,120	206,326	2	15
FS	FS192	Dihlabeng	8,500,191	5,464,854	1,532,922	15,497,967	15,264,533	233,434	2	13
FS	FS193	Nketoana	4,991,840	3,007,306	1,004,041	9,003,187	9,133,457	-130,270	-2	-22
FS	FS194	Maluti a Phofung	27,849,251	13,606,085	4,788,001	46,243,337	36,150,329	10,093,008	28	266

FS	FS195	Phumelela	3,601,798	2,184,992	662,990	6,449,780	6,194,029	255,751	5	48
FS	FS201	Moqhaka	10,048,958	7,100,046	2,135,411	19,284,415	22,164,415	-2,880,000	-17	-111
FS	FS203	Ngwathe	8,554,411	6,017,195	2,024,081	16,595,687	20,263,233	-3,667,546	-31	-212
FS	FS204	Metsimaholo	7,380,387	4,484,485	1,389,076	13,253,948	12,928,299	325,649	3	16
FS	FS205	Mafube	4,058,014	3,188,579	851,814	8,098,407	9,787,335	-1,688,928	-29	-222
GT	GT02b1	Nokeng tsa Taemane	4,016,701	1,831,749	535,491	6,383,941	3,736,695	2,647,246	50	290
GT	CBLC2	Kungwini	8,488,499	4,268,727	1,364,766	14,121,992	10,687,530	3,434,462	32	191
GT	GT411	Mogale City	17,853,372	10,911,061	3,176,531	31,940,964	30,142,973	1,797,991	6	31
GT	GT412	Randfontein	7,665,071	4,679,853	1,257,811	13,602,735	12,171,863	1,430,872	11	53
GT	GT414	Westonaria	17,179,635	7,128,007	1,778,294	26,085,936	10,327,839	15,758,097	144	746
GT	CBLC8	Merafong	26,417,369	12,273,842	3,249,796	41,941,007	23,277,924	18,663,083	89	349
GT	GT421	Emfuleni	38,709,029	26,316,472	9,227,894	74,253,395	89,580,655	-15,327,260	-23	-125
GT	GT422	Midvaal	4,526,887	2,383,740	621,495	7,532,122	5,245,584	2,286,538	35	179
GT	GT423	Lesedi	4,225,364	2,628,971	724,536	7,578,871	7,071,931	506,940	7	44
KZ	KZ211	Vulamehlo	4,123,802	1,061,116	690,470	5,875,388	91,732	5,783,656	70	1,489
KZ	KZ212	Umdoni	2,441,027	790,291	594,216	3,825,534	514,539	3,310,995	53	353
KZ	KZ213	Umzumbe	9,454,580	2,429,945	1,824,648	13,709,173	202,198	13,506,975	70	1,458
KZ	KZ214	uMuziwabantu	4,671,700	1,296,711	853,837	6,822,248	372,419	6,449,829	70	1,270
KZ	KZ215	Ezingolweni	2,669,263	682,650	561,668	3,913,581	47,481	3,866,100	71	1,255
KZ	KZ216	Hibiscus Coast	8,888,920	2,817,170	2,510,929	14,217,019	1,701,564	12,515,455	57	436
KZ	KZ221	uMshwathi	3,969,938	990,406	1,440,704	6,401,048	0	6,401,048	59	754
KZ	KZ222	uMngeni	3,186,423	1,309,167	871,702	5,367,292	1,459,314	3,907,978	53	286
KZ	KZ223	Mpofana	1,990,175	770,007	449,043	3,209,225	776,169	2,433,056	66	522
KZ	KZ224	Impendle	1,127,020	281,165	508,613	1,916,798	0	1,916,798	57	970
KZ	KZ225	Msunduzi	28,642,599	15,751,204	6,038,502	50,432,305	50,108,060	324,245	1	4
KZ	KZ226	Mkhambathini	2,275,118	567,588	703,908	3,546,614	0	3,546,614	60	814
KZ	KZ227	Richmond	3,513,315	936,585	763,463	5,213,363	170,544	5,042,819	80	928
KZ	KZ232	Emnambithi	8,800,883	3,509,528	2,452,264	14,762,675	3,728,712	11,033,963	49	414
KZ	KZ233	Indaka	4,997,090	1,491,024	1,287,643	7,775,757	693,481	7,082,276	62	1,159
KZ	KZ234	Umtshezi	2,286,392	930,863	581,412	3,798,667	1,022,941	2,775,726	46	368
KZ	KZ235	Okhahlamba	6,326,756	1,645,871	1,361,089	9,333,716	191,539	9,142,177	66	1,108
KZ	KZ236	Imbabazane	5,104,402	1,304,956	1,564,861	7,974,219	89,471	7,884,748	66	1,057

KZ	KZ241	Endumeni	1,949,513	957,223	517,774	3,424,510	1,336,251	2,088,259	41	267
KZ	KZ242	Nquthu	6,345,749	1,776,264	1,065,535	9,187,548	548,131	8,639,417	60	1,338
KZ	KZ244	Msinga	8,953,011	2,296,279	1,292,739	12,542,029	177,973	12,364,056	74	2,531
KZ	KZ245	Umvoti	5,182,948	1,529,310	914,426	7,626,684	670,548	6,956,136	75	958
KZ	KZ252	Newcastle	16,122,763	11,165,751	3,936,146	31,224,660	38,557,841	-7,333,181	-22	-171
KZ	KZ253	Utrecht	1,314,274	371,586	213,917	1,899,777	124,032	1,775,745	55	639
KZ	KZ254	Dannhauser	4,015,367	1,121,932	976,293	6,113,592	341,088	5,772,504	56	818
KZ	KZ261	eDumbe	3,488,326	1,180,978	691,436	5,360,740	881,790	4,478,950	54	880
KZ	KZ262	uPhongolo	5,834,222	1,754,843	1,417,497	9,006,562	849,490	8,157,072	68	933
KZ	KZ263	Abaqulusi	6,956,928	2,391,295	1,493,794	10,842,017	1,860,803	8,981,214	47	540
KZ	KZ265	Nongoma	7,742,734	2,015,400	1,401,883	11,160,017	237,728	10,922,289	55	1,320
KZ	KZ266	Ulundi	8,653,670	2,475,529	1,746,694	12,875,893	898,586	11,977,307	56	994
KZ	KZ271	Umhlabuyalingana	6,633,050	1,703,959	914,781	9,251,790	139,536	9,112,254	65	1,545
KZ	KZ272	Jozini	8,492,865	2,276,749	1,246,292	12,015,906	448,324	11,567,582	63	1,405
KZ	KZ273	The Big Five False Bay	1,669,344	475,420	254,194	2,398,958	167,314	2,231,644	72	1,164
KZ	KZ274	Hlabisa	6,166,694	1,580,216	1,150,537	8,897,447	118,541	8,778,906	50	1,102
KZ	KZ275	Mtubatuba	1,411,913	420,644	371,016	2,203,573	194,123	2,009,450	57	442
KZ	KZ281	Mbonambi	4,441,805	1,196,221	1,002,183	6,640,209	250,002	6,390,207	60	974
KZ	KZ282	uMhlathuze	16,500,441	7,576,026	3,282,806	27,359,273	23,220,718	4,138,555	14	99
KZ	KZ283	Ntambanana	2,060,586	514,068	584,422	3,159,076	0	3,159,076	37	831
KZ	KZ284	Umlalazi	10,072,146	2,691,685	1,924,613	14,688,444	507,756	14,180,688	64	1,054
KZ	KZ285	Mthonjaneni	2,977,015	928,560	538,124	4,443,699	527,459	3,916,240	78	1,103
KZ	KZ286	Nkandla	6,521,637	1,749,463	908,026	9,179,126	347,548	8,831,578	66	1,941
KZ	KZ291	Endondakusuka	5,844,823	1,827,827	1,523,286	9,195,936	1,049,104	8,146,832	63	604
KZ	KZ292	KwaDukuza	7,760,910	2,717,639	2,019,728	12,498,277	2,217,718	10,280,559	65	420
KZ	KZ293	Ndwedwe	7,477,602	1,925,240	1,280,393	10,683,235	169,575	10,513,660	69	1,457
KZ	KZ294	Maphumulo	5,698,278	1,458,463	950,705	8,107,446	104,652	8,002,794	66	1,749
KZ	KZ5a1	Ingwe	5,555,011	1,419,649	1,048,743	8,023,403	95,931	7,927,472	74	1,717
KZ	KZ5a2	Kwa Sani	1,051,570	335,641	206,648	1,593,859	208,012	1,385,847	91	937
KZ	KZ5a3	Matatiele	1,055,898	507,220	247,400	1,810,518	691,866	1,118,652	69	400
KZ	KZ5a4	Greater Kokstad	4,112,678	1,972,413	949,625	7,034,716	2,685,745	4,348,971	77	497
KZ	KZ5a5	Ubuhlebezwe	5,671,975	1,561,508	1,033,571	8,267,054	415,701	7,851,353	77	1,404

NP	NP03A2	Makhudutamaga	12,099,630	3,047,938	3,582,354	18,729,922	83,334	18,646,588	71	1,142
NP	NP03A3	Fetakgomo	4,436,979	1,121,149	968,835	6,526,963	40,375	6,486,588	70	1,264
NP	CBLC3	Greater Marble Hall	5,413,031	1,518,988	1,807,235	8,739,254	478,363	8,260,891	68	833
NP	CBLC4	Groblersdal	9,750,921	2,600,621	3,465,146	15,816,688	476,748	15,339,940	69	834
NP	CBLC5	Greater Tubatse	12,695,502	3,361,289	3,031,784	19,088,575	550,715	18,537,860	69	1,116
NP	NP04A1	Maruleng	5,231,707	1,352,422	1,333,380	7,917,509	134,045	7,783,464	82	1,158
NP	CBLC6	Bushbuckridge	22,076,267	5,829,273	7,806,268	35,711,808	913,121	34,798,687	70	858
MP	MP301	Albert Luthuli	13,713,455	5,658,505	2,159,684	21,531,644	13,434,569	8,097,075	43	573
MP	MP302	Msukaligwa	8,329,937	4,864,843	1,175,841	14,370,621	11,238,354	3,132,267	25	209
MP	MP303	Mkhondo	9,686,957	3,968,576	1,196,483	14,852,016	7,061,018	7,790,998	55	759
MP	MP304	Seme	5,639,749	3,254,023	1,083,488	9,977,260	9,546,236	431,024	5	53
MP	MP305	Lekwa	7,362,784	3,743,975	1,025,408	12,132,167	8,257,939	3,874,228	38	303
MP	MP306	Dipaleseng	2,920,427	1,776,329	525,004	5,221,760	4,945,730	276,030	7	65
MP	MP307	Govan Mbeki	18,833,808	10,659,695	2,906,738	32,400,241	26,217,957	6,182,284	28	179
MP	MP311	Delmas	3,844,830	2,278,060	629,748	6,752,638	5,900,392	852,246	15	122
MP	MP312	Emalahleni	19,980,922	10,057,466	2,926,500	32,964,888	23,142,127	9,822,761	36	209
MP	MP313	Middelburg	8,064,838	4,728,709	1,258,273	14,051,820	11,788,893	2,262,927	16	100
MP	MP314	Highlands	2,664,988	1,540,340	454,005	4,659,333	4,104,920	554,413	13	92
MP	MP315	Thembisile	17,498,261	7,551,909	3,941,148	28,991,318	26,538,729	2,452,589	9	99
MP	MP316	Dr JS Moroka	16,039,270	7,208,470	3,989,530	27,237,270	27,825,498	-588,228	-2	-26
MP	MP321	Thaba Chweu	7,579,890	3,666,849	1,203,561	12,450,300	9,024,261	3,426,039	42	278
MP	MP322	Mbombela	35,081,086	13,981,216	5,704,688	54,766,990	34,247,772	20,519,218	43	382
MP	MP323	Umjindi	4,803,458	2,337,042	625,527	7,766,027	4,778,312	2,987,715	56	418
MP	MP324	Nkomazi	26,495,528	10,429,970	3,794,705	40,720,203	21,835,013	18,885,190	56	865
NC	NC01B1	Gammagara	913,945	532,812	169,453	1,616,210	1,518,932	97,278	6	27
NC	NW1a1	Segonyana	5,099,017	1,818,354	876,461	7,793,832	3,771,835	4,021,997	48	834
NC	CBLC1	Kuruman-Mothibistad	5,000,697	1,962,390	1,004,063	7,967,150	6,156,388	1,810,762	26	228
NC	NC061	Richtersveld	430,509	344,997	107,400	882,906	1,178,816	-295,910	-29	-140
NC	NC062	Nama Khoi	1,988,410	1,309,576	387,302	3,685,288	3,864,092	-178,804	-4	-21
NC	NC064	Kamiesberg	793,094	417,527	103,645	1,314,266	881,510	432,756	40	236
NC	NC065	Hantam	1,161,742	719,946	218,288	2,099,976	2,072,488	27,488	1	8
NC	NC066	Karoo Hoogland	774,775	420,867	121,410	1,317,052	1,041,779	275,273	26	157

NC	NC067	Khai-Ma	701,531	406,692	117,131	1,225,354	1,067,132	158,222	14	76
NC	NC071	Ubuntu	1,086,927	625,820	193,660	1,906,407	1,728,181	178,226	11	78
NC	NC072	Umsobomvu	1,662,448	1,105,901	343,186	3,111,535	3,400,120	-288,585	-12	-97
NC	NC073	Emthanjeni	1,855,810	1,343,078	387,636	3,586,524	4,135,814	-549,290	-15	-98
NC	NC074	Kareeberg	579,632	346,802	104,655	1,031,089	968,668	62,421	7	45
NC	NC075	Renosterberg	663,586	441,785	124,296	1,229,667	1,267,784	-38,117	-4	-30
NC	NC076	Thembelihle	846,468	462,712	136,924	1,446,104	1,176,775	269,329	19	137
NC	NC077	Priemanday	899,565	688,456	199,243	1,787,264	2,191,719	-404,455	-23	-156
NC	NC078	Siyancuma	2,626,025	1,427,614	415,863	4,469,502	3,565,001	904,501	25	201
NC	NC081	Mier	459,412	218,528	70,401	748,341	518,310	230,031	34	314
NC	NC082	Nama Khoi	4,725,933	2,247,191	722,204	7,695,328	5,314,793	2,380,535	41	242
NC	NC083	Gariep	3,018,866	2,133,748	552,291	5,704,905	6,024,383	-319,478	-4	-27
NC	NC084	! Kheis	1,040,976	526,488	156,466	1,723,930	1,241,540	482,390	30	237
NC	NC085	Tsantsabane	1,553,905	1,109,440	333,956	2,997,301	3,486,765	-489,464	-16	-105
NC	NC086	Dan-Lime	786,704	534,304	145,400	1,466,408	1,518,731	-52,323	-3	-19
NC	NC091	Sol Plaatje	9,086,332	7,025,783	1,883,637	17,995,752	21,421,683	-3,425,931	-17	-97
NC	NC092	Dikgatlong	2,922,876	1,753,494	506,702	5,183,072	4,747,056	436,016	12	96
NC	NC093	Magareng	1,435,573	1,038,773	334,449	2,808,795	3,444,975	-636,180	-29	-195
NC	CBLC7	Vaalharts-Morobeng	4,532,652	2,506,167	877,478	7,916,297	7,411,075	505,222	8	57
NP	NP331	Greater Giyani	11,784,482	3,121,946	3,378,911	18,285,339	516,477	17,768,862	75	1,054
NP	NP332	Greater Letaba	11,766,840	3,104,342	3,449,999	18,321,181	479,009	17,842,172	81	1,054
NP	NP333	Greater Tzaneen	20,371,681	5,636,663	5,798,076	31,806,420	1,573,333	30,233,087	80	893
NP	NP334	Ba-Phalaborwa	5,775,374	1,882,092	1,550,589	9,208,055	1,252,271	7,955,784	61	502
NP	NP341	Musina	2,753,429	1,042,369	697,685	4,493,483	1,008,729	3,484,754	89	578
NP	NP342	Mutale	4,182,498	1,068,930	874,552	6,125,980	72,352	6,053,628	77	1,326
NP	NP343	Thulamela	27,259,794	7,359,068	7,288,161	41,907,023	1,584,638	40,322,385	69	903
NP	NP344	Makhado	22,732,580	6,136,077	6,684,247	35,552,904	1,319,132	34,233,772	69	801
NP	NP351	Blouberg	8,221,121	2,077,837	1,900,239	12,199,197	76,228	12,122,969	75	1,254
NP	NP352	Aganang	7,108,030	1,784,782	1,660,147	10,552,959	32,623	10,520,336	71	1,025
NP	NP353	Molemole	5,944,673	1,629,995	1,944,366	9,519,034	416,993	9,102,041	83	869
NP	NP354	Polokwane	37,217,363	16,419,252	6,300,871	59,937,486	42,607,354	17,330,132	34	273
NP	NP355	Lepelle-Nkumpi	10,847,529	3,110,485	3,011,706	16,969,720	1,147,296	15,822,424	69	806

NP	NP361	Thabazimbi	7,127,699	2,926,218	888,998	10,942,915	5,274,460	5,668,455	89	475
NP	NP362	Lephalale	8,677,044	3,755,951	1,461,659	13,894,654	9,677,016	4,217,638	44	378
NP	NP364	Mookgapong	2,109,155	1,035,577	300,064	3,444,796	2,305,921	1,138,875	37	206
NP	NP365	Modimolle	5,468,401	2,599,276	751,806	8,819,483	5,549,404	3,270,079	45	302
NP	NP366	Bela Bela	3,149,497	1,975,749	541,316	5,666,562	5,325,980	340,582	7	41
NP	NP367	Mogalakwena	21,924,321	8,749,495	4,221,856	34,895,672	26,119,443	8,776,229	29	317
NW	NW371	Moretele	13,004,809	4,676,793	2,511,691	20,193,293	14,091,443	6,101,850	34	363
NW	NW372	Madibeng	27,136,958	11,637,743	4,698,289	43,472,990	30,861,444	12,611,546	37	284
NW	NW373	Rustenburg	31,874,454	13,618,298	4,983,071	50,475,823	32,283,785	18,192,038	46	304
NW	NW374	Kgetlengrivier	2,819,269	1,637,161	496,431	4,952,861	4,479,536	473,325	13	91
NW	NW375	Moses Kotane	17,836,786	7,200,384	4,180,529	29,217,699	26,802,889	2,414,810	10	90
NW	NW381	Setla-Kgobi	4,886,766	1,225,507	1,675,108	7,787,381	18,088	7,769,293	74	1,049
NW	NW382	Tswaing	4,853,999	1,596,460	1,475,496	7,925,955	1,094,001	6,831,954	60	617
NW	NW383	Mafikeng	11,399,205	3,427,151	3,276,317	18,102,673	1,655,375	16,447,298	63	497
NW	NW384	Lichtenburg	6,440,936	2,318,907	1,779,412	10,539,255	2,020,688	8,518,567	58	480
NW	NW385	Zeerust	6,286,931	1,822,597	1,929,062	10,038,590	721,259	9,317,331	68	707
NW	NW391	Kagisano	5,292,605	1,343,599	1,571,657	8,207,861	65,892	8,141,969	84	1,188
NW	NW392	Naledi	2,544,824	1,158,664	668,822	4,372,310	1,486,446	2,885,864	50	357
NW	NW393	Mamusa	2,243,649	1,077,382	647,436	3,968,467	1,469,004	2,499,463	52	545
NW	NW394	Greater Taung	8,940,802	2,340,468	2,229,980	13,511,250	312,018	13,199,232	72	929
NW	NW395	Molopo	848,215	220,032	188,537	1,256,784	23,902	1,232,882	105	974
NW	NW396	Lekwa-Teemane	2,009,354	982,737	554,816	3,546,907	1,366,290	2,180,617	51	355
NW	NW401	Ventersdorp	3,148,158	1,715,796	550,132	5,414,086	4,653,783	760,303	18	140
NW	NW402	Potchefstroom	6,967,947	4,194,588	1,195,531	12,358,066	11,267,992	1,090,074	8	50
NW	NW403	Klerksdorp	27,247,882	17,182,173	4,975,797	49,405,852	48,419,703	986,149	3	15
NW	NW404	Maquassi Hills	5,076,959	2,970,949	893,883	8,941,791	8,131,384	810,407	12	100
WC	WC011	Matzikama	2,679,207	1,470,133	470,071	4,619,411	4,001,821	617,590	12	64
WC	WC012	Cederberg	2,093,577	1,138,736	370,264	3,602,577	3,119,580	482,997	12	66
WC	WC013	Bergrivier	1,837,896	970,351	326,198	3,134,445	2,663,763	470,682	10	47
WC	WC014	Saldanha Bay	2,239,724	1,647,257	463,471	4,350,452	5,034,405	-683,953	-10	-46
WC	WC015	Swartland	2,615,860	1,315,870	421,899	4,353,629	3,303,887	1,049,742	15	75
WC	WC022	Witzenberg	3,823,607	2,103,632	637,686	6,564,925	5,490,334	1,074,591	13	80

WC	WC023	Drakenstein	6,274,258	3,762,536	1,077,443	11,114,237	10,111,247	1,002,990	5	29
WC	WC024	Stellenbosch	4,016,116	2,373,945	723,712	7,113,773	6,617,339	496,434	4	18
WC	WC025	Breede Valley	5,522,189	3,195,386	995,066	9,712,641	8,903,541	809,100	6	32
WC	WC026	Breede River/Winelands	3,686,504	2,312,373	714,115	6,712,992	6,807,294	-94,302	-1	-7
WC	WC031	Theewaterskloof	4,338,177	2,545,346	684,199	7,567,722	6,399,244	1,168,478	13	72
WC	WC032	Overstrand	2,505,858	1,782,682	452,084	4,740,624	4,987,832	-247,208	-4	-17
WC	WC033	Cape Agulhas	804,294	624,909	186,108	1,615,311	2,042,987	-427,676	-16	-70
WC	WC034	Swellendam	1,160,271	757,025	233,183	2,150,479	2,285,577	-135,098	-5	-25
WC	WC041	Kannaland	1,183,047	722,188	230,816	2,136,051	2,140,069	-4,018	0	-1
WC	WC042	Langeberg	1,601,356	1,107,790	336,611	3,045,757	3,438,576	-392,819	-9	-40
WC	WC043	Mossel Bay	2,410,391	1,844,911	534,082	4,789,384	5,874,353	-1,084,969	-15	-68
WC	WC044	George	5,510,463	3,625,197	1,081,019	10,216,679	10,750,987	-534,308	-4	-20
WC	WC045	Oudtshoorn	2,583,148	1,788,647	519,139	4,890,934	5,381,362	-490,428	-6	-36
WC	WC047	Plettenberg Bay	1,621,301	1,078,962	309,080	3,009,343	3,134,187	-124,844	-4	-21
WC	WC048	Knysna	2,433,015	1,500,736	438,015	4,371,766	4,183,850	187,916	4	18
WC	WC051	Laingsburg	367,355	241,659	70,692	679,706	706,896	-27,190	-4	-21
WC	WC052	Prince Albert	490,678	303,668	91,976	886,322	872,524	13,798	1	8
WC	WC053	Beaufort West	1,470,280	1,107,129	316,616	2,894,025	3,466,204	-572,179	-15	-88
		TOTAL (B Municipalities)				4,298,709,397	3,014,856,234			