

# **Financial statistics of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001**

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## KEY FINDINGS

### **Acid test ratio of district councils, metropolitan councils and regional councils remained unchanged at 1,8:1 for the financial year ended 30 June 2001**

*According to the information collected through the survey of annual financial statistics of all district councils, metropolitan councils and regional councils, regarding the consolidated balance sheets of the district councils, metropolitan councils and regional councils, the acid test ratio remained unchanged at 1,8:1 for the financial year ended 30 June 2001. The acid test ratio is calculated as current assets minus inventories divided by current liabilities (cf. table 1).*

**Table 1 - Acid test ratio of district councils, metropolitan councils and regional councils for the financial years ended 30 June 2000 and 2001**

<b>Financial year ended 30 June</b>	<b>Current assets minus inventories (R'000)</b>	<b>Current liabilities (R'000)</b>	<b>Acid test ratio</b>
2000	6 898 457	3 753 092	1,8:1
2001	8 384 548	4 572 423	1,8:1

### **Current ratio of district councils, metropolitan councils and regional councils remained unchanged at 1,9:1 for the financial year ended 30 June 2001**

*According to the information collected through the survey of annual financial statistics of all district councils, metropolitan councils and regional councils, the current ratio remained unchanged at 1,9:1 for the financial year ended 30 June 2001. The current ratio is calculated as current assets divided by current liabilities (cf. table 2).*

**Table 2 - Current ratio of district councils, metropolitan councils and regional councils for the financial years ended 30 June 2000 and 2001**

<b>Financial year ended 30 June</b>	<b>Current assets (R'000)</b>	<b>Current liabilities (R'000)</b>	<b>Current ratio</b>
2000	7 070 276	3 753 092	1,9:1
2001	8 568 301	4 572 423	1,9:1

**Percentage contribution of fixed assets from the special funds and the rates and general service's funds to the total acquisition of fixed assets of district councils, metropolitan councils and regional councils**

*According to table 3, the district councils, metropolitan councils and regional councils acquired 62,4% of their total fixed assets from the special funds and rates and general services funds, while the other functions (housing and trading services) contributed the remaining 37,6% towards the acquisition of fixed assets, in 2001. Therefore, for every R100 spent on acquiring fixed assets for district councils, metropolitan councils and regional councils in 2001, R62,40 was obtained via the special funds and the rates and general services functions and R37,60 was obtained via the housing and trading functions. For the financial year ended 30 June 2000, the district councils, metropolitan councils and regional councils acquired 60,8% of their total fixed assets from the special funds and rates and general services funds, while the other functions (housing and trading services) contributed the remaining 39,2% in the acquisition of fixed assets.*

**Table 3 - Percentage contribution of fixed assets for the special funds and rates and general services to the total fixed assets of district councils, metropolitan councils and regional councils as at 30 June 2000 and 2001**

<b>Financial year ended 30 June</b>	<b>Special funds and rates and general services (R'000)</b>	<b>Total fixed assets (R'000)</b>	<b>Percentage contribution %</b>
2000	10 161 421	16 721 131	60,8
2001	12 200 068	19 559 816	62,4

**Salaries, wages and allowances as a percentage of total current expenditure of district councils, metropolitan councils and regional councils**

*Table 4 indicated the salaries, wages and allowances as a percentage of total current expenditure of district councils, metropolitan councils and regional councils. The contribution of salaries, wages and allowances to the total current expenditure decreased in the 2000 financial year, from 18,7% to 18,5% , in the 2001 financial year.*

**Table 4 - Salaries, wages and allowances of district councils, metropolitan councils and regional councils as a percentage of total current expenditure for the financial years ended 30 June 2000 and 2001**

<b>Financial year ended 30 June</b>	<b>Salaries, wages and allowances (R'000)</b>	<b>Total expenditure (R'000)</b>	<b>Percentage contribution %</b>
2000	3 155 458	16 871 333	18,7
2001	3 571 439	19 315 042	18,5

## Notes

<b>Forthcoming issues</b>	<b>Issue</b>	<b>Expected release date</b>
	Financial Census of local government institutions for the financial year ended 30 June 2002	30 September 2003
<b>Purpose of the survey</b>	The purpose of this survey is to provide both stakeholders and users with financial information of district councils, metropolitan councils and regional councils in order to analyse and assess the financial state of district councils, metropolitan councils and regional councils. The survey was a countrywide survey covering all district councils, metropolitan councils and regional councils in terms of legislation. The information contained in this statistical release can be used by users such as policy makers and economists, for the purposes of assessing, comparing and evaluating the state of district councils, metropolitan councils and regional council's finances.	
<b>Questionnaire used and information collected through the survey of annual financial statistics of district councils, metropolitan councils and regional councils</b>	The previous annual financial information of district councils, metropolitan councils and regional councils was obtained from a survey of local government institutions undertaken for the financial year ended 30 June 2000. This statistical release provides financial information of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 collected through the survey of annual financial statistics of district councils, metropolitan councils and regional councils.	
<b>Changes in next issue</b>	Figures may be revised if new or additional information becomes available for the financial year ended 30 June 2001	

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**Table 1 - Consolidated balance sheet of district councils, metropolitan councils and regional councils as at 30 June 2001**

Liabilities	2000	2001
	R' 000	R' 000
Marketable loan stock		
Foreign issues	0	0
Domestic issues held by:		
Local government institution	351,121	354,002
Other local government institutions	0	0
Other	1,230,683	1,394,122
External long-term loans		
Housing loans received from:		
National Government	0	0
Provincial governments	0	0
Local government institutions	0	0
Development Bank of Southern Africa	13,186	15,428
Government housing loans to public welfare organisations	16,973	5,406
Other long-term loans received from:		
National Government	30,687	95,811
Provincial governments	0	0
Local government institutions	10,957	11,748
Development Bank of Southern Africa	2,251,430	2,705,956
Local Authorities Loans Fund	32,977	20,330
Public corporations	35,951	29,833
Banks	2,895,848	3,108,633
Insurers	56,742	52,624
Pension funds	232	454
Other domestic sources	64,810	94,451
Foreign sources	0	0
Leases	14,798	15,419



**Table 1 - Consolidated balance sheet of district councils, metropolitan councils and regional councils as at 30 June 2001 (continued)**

<b>Liabilities</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
External short-term loans from and deposits by:		
Local Government Institutions	14,208	20,604
Development Bank of Southern Africa	7,656	39,595
Local Authorities Loans Fund	0	0
Public Corporations	0	0
Banks	209,121	240,465
Insurers	0	0
Pension Funds	143	152
Other domestic sources	318	325
Foreign sources	0	0
Bank overdraft	284,482	293,127
Sundry creditors	3,237,164	3,978,155
All internal loans	5,724,713	3,725,146
Loans redeemed and other capital receipts	9,564,102	11,248,036
Accumulated funds, trust funds and reserves:		
Accumulated funds and other reserves and provisions	2,628,225	2,804,559
Endowment, land trust, capital development fund, revolving fund, township suspense account and similar capital funds	5,723,300	5,182,369
Other trust funds	566,695	429,902
Retained surplus	1,503,129	1,545,001
Suspense accounts and liabilities not shown elsewhere	269,048	511,393
<b>Total liabilities</b>	<b>36,738,699</b>	<b>37,923,046</b>

**Table 1 - Consolidated balance sheet of district councils, metropolitan councils and regional councils as at 30 June 2001 (continued)**

Assets	2000	2001
	R' 000	R' 000
Fixed assets	16,721,131	19,559,816
Stores and materials (inventory)	171,819	183,753
Long-term debtors:		
Personnel housing loans	22,968	24,263
Other housing loans on:		
Mortgages	0	0
Selling agreements	183,594	173,111
Hire-purchases	0	0
Other	217,245	264,210
Sponsored government housing loans to welfare	16,973	5,406
Other sundry debtors	4,342,317	5,154,796
Loans and deposits		
External long-term loans and deposits		
Loans to:		
Other local government institutions	153,077	168,615
Public corporations	0	0
Other companies	481,495	506,610
Individuals	19,098	21,114
Other	505,656	427,804
Long-term deposits with:		
Public Investment Commissioners	0	0
Banks	2,245,008	2,300,690
Other	56,038	75,774

**Table 1 - Consolidated balance sheet of district councils, metropolitan councils and regional councils as at 30 June 2001 (concluded)**

Assets	2000	2001
	R' 000	R' 000
External short-term loans, deposits and investments		
Loans to:		
Other local government institutions	14,318	17,083
Public corporations	0	0
Other companies	0	0
Individuals	697	754
Other	147,487	168,350
Short-term deposits with:		
Corporation for Public Deposits	0	0
Banks	1,483,846	1,897,947
Other	257,092	286,584
Investments in marketable securities:		
Own stock	351,121	354,002
Other stock:		
Government stock and treasury bills	0	0
Other local government institutions	6,071	5,754
Public corporation stock	0	0
Other	16,000	22,306
Money market instruments	0	0
Other money market instruments	0	0
Investments in non-marketable instruments of other spheres of government and government institutions	0	0
All internal loans	5,724,713	3,725,146
Cash on hand and in bank	652,700	859,034
Accumulated deficit	2,035,208	587,437
Suspense accounts and assets not shown elsewhere	913,027	1,132,687
<b>Total assets</b>	<b>36,738,699</b>	<b>37,923,046</b>

**Table 2 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for district councils, metropolitan councils and regional councils by function: Total fixed assets**

<b>Fixed assets</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Total fixed assets as at 1 July	14,892,027	16,721,131
New construction work	1,949,136	2,627,477
Acquisition of new vehicles and equipment	159,010	358,750
Purchase of land and existing assets	30,799	34,745
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	402,646	549,002
<i>Less</i> : Transfers-out	447,898	478,949
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	508,254	659,338
Other transactions	243,665	406,998
<b>Total fixed assets as at 30 June</b>	<b>16,721,131</b>	<b>19,559,816</b>

**Table 3 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for district councils, metropolitan councils and regional councils by function: Special funds and accounts**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	159,662	157,194
New construction work	0	0
Acquisition of new vehicles and equipment	0	0
Purchase of land and existing assets	0	0
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	0	2,124
<i>Less</i> : Transfers-out	2,468	0
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	0	0
Other transactions	0	103
<b>Total fixed assets as at 30 June</b>	<b>157,194</b>	<b>159,421</b>

**Table 4 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for district councils, metropolitan councils and regional councils by function: Sewerage and cleansing services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	2,738,802	3,445,588
New construction work	657,799	698,596
Acquisition of new vehicles and equipment	81,919	100,933
Purchase of land and existing assets	0	0
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	17,809	20,520
<i>Less</i> : Transfers-out	12,213	20,200
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	38,528	54,365
Other transactions	0	0
<b>Total fixed assets as at 30 June</b>	<b>3,445,588</b>	<b>4,191,072</b>

**Table 5 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for district councils, metropolitan councils and regional councils by function: Other rates and general services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	5,722,019	6,558,639
New construction work	818,759	1,123,033
Acquisition of new vehicles and equipment	26,835	80,573
Purchase of land and existing assets	20,694	22,900
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	244,093	280,692
<i>Less</i> : Transfers-out	244,350	146,745
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	186,675	284,721
Other transactions	157,264	215,204
<b>Total fixed assets as at 30 June</b>	<b>6,558,639</b>	<b>7,849,575</b>

**Table 6 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for district councils, metropolitan councils and regional councils by function: Housing services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	428,827	241,267
New construction work	25,935	43,640
Acquisition of new vehicles and equipment	298	209
Purchase of land and existing assets	0	0
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	18,935	76,341
<i>Less</i> : Transfers-out	102,942	78,055
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	129,786	57,911
Other transactions	0	0
<b>Total fixed assets as at 30 June</b>	<b>241,267</b>	<b>225,491</b>



**Table 7 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for district councils, metropolitan councils and regional councils by function: Abattoir services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	2,921	2,866
New construction work	16	1,209
Acquisition of new vehicles and equipment	19	10
Purchase of land and existing assets	0	0
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	0	0
<i>Less</i> : Transfers-out	0	0
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	90	85
Other transactions	0	0
<b>Total fixed assets as at 30 June</b>	<b>2,866</b>	<b>4,000</b>

**Table 8 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for district councils, metropolitan councils and regional councils by function: Electricity and gas services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	3,414,987	3,533,329
New construction work	225,160	351,116
Acquisition of new vehicles and equipment	26,419	43,260
Purchase of land and existing assets	10,045	11,845
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	0	0
<i>Less</i> : Transfers-out	40,808	44,012
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	102,474	123,716
Other transactions	0	128
<b>Total fixed assets as at 30 June</b>	<b>3,533,329</b>	<b>3,771,950</b>

**Table 9 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for district councils, metropolitan councils and regional councils by function: Market services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	138,669	171,950
New construction work	2,703	8,361
Acquisition of new vehicles and equipment	599	446
Purchase of land and existing assets	0	0
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	22,050	17,796
<i>Less</i> : Transfers-out	0	0
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	590	697
Other transactions	8,519	46,640
<b>Total fixed assets as at 30 June</b>	<b>171,950</b>	<b>244,496</b>

**Table 10 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for district councils, metropolitan councils and regional councils by function: Passenger transport services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	401,587	414,030
New construction work	883	1,900
Acquisition of new vehicles and equipment	1,576	103,269
Purchase of land and existing assets	0	0
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	18,878	41,890
<i>Less</i> : Transfers-out	41	0
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	8,853	31,257
Other transactions	0	0
<b>Total fixed assets as at 30 June</b>	<b>414,030</b>	<b>529,832</b>

**Table 11 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for district councils, metropolitan councils and regional councils by function: Water services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	1,767,024	1,903,007
New construction work	174,528	327,547
Acquisition of new vehicles and equipment	12,390	18,661
Purchase of land and existing assets	60	0
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	9,256	51,774
<i>Less</i> : Transfers-out	28,583	48,837
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	31,668	99,531
Other transactions	0	41,412
<b>Total fixed assets as at 30 June</b>	<b>1,903,007</b>	<b>2,194,033</b>

**Table 12 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for district councils, metropolitan councils and regional councils by function: Other trading services**

<b>Fixed assets</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Total fixed assets as at 1 July	117,529	293,261
New construction work	43,353	72,075
Acquisition of new vehicles and equipment	8,955	11,389
Purchase of land and existing assets	0	0
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	71,625	57,865
<i>Less</i> : Transfers-out	16,493	141,100
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	9,590	7,055
Other transactions	77,882	103,511
<b>Total fixed assets as at 30 June</b>	<b>293,261</b>	<b>389,946</b>

**Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2001 of district councils, metropolitan councils and regional councils**

Income	2000	2001
	R' 000	R' 000
Balance as at 1 July	7,972,485	8,918,220
<i>Plus:</i>		
Sales of vacant land and land with improvements	419	397
Sales of other assets	3,202	8,275
Profit on sale of assets	177,435	49,346
Interest received:		
Internal	415,154	372,302
External	62,557	73,939
Endowments	31,850	25,791
Transfers from rates and general services, housing and trading services	438,013	576,650
Transfers from other funds/accounts	609,275	696,125
Transfers from:		
National Government	253	284
Provincial governments	25,664	45,675
Local government institutions	86	376
Parking meter and parking site fees	0	0
Other income	781,623	766,458
<b>Subtotal: income</b>	<b>10,518,016</b>	<b>11,533,838</b>

**Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2001 of district councils, metropolitan councils and regional councils (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
<i>Less:</i>		
Salaries and wages	9,199	146,467
Interest paid:		
Internal	0	0
External	0	0
Purchases of vacant land and land with improvements	15,251	7,894
Payments of insurance and accident claims	43	206
Irrecoverable debts written off	9,067	35,321
Redemption of loans (excluding interest)	94,915	135,695
Other capital expenditure	230,759	706,490
Transfers to rates and general services, housing and trading services	143,919	161,875
Transfers to other funds/accounts	180,176	713,659
Transfers to local government institutions	55,520	65,490
Repairs and maintenance	9,516	9,566
Other expenditure	851,431	1,134,345
<b>Subtotal: expenditure</b>	<b>1,599,796</b>	<b>3,117,008</b>
<b>Balance as at 30 June</b>	<b>8,918,220</b>	<b>8,416,830</b>



**Table 14 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Total rates and general services**

<b>Income</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Assessment rates and other payments of rates	1,084,646	1,185,844
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	481,789	476,337
Other inter-governmental transfers received	2,015,287	2,144,011
Metropolitan councils, district councils and regional councils levies	3,035,192	3,812,490
Fines, traffic fines and forfeitures	119,592	121,417
Licences and other fees	79,717	82,153
Other taxes	863	1,089
Interest, including amounts in arrear	634,136	598,407
Parking meter and parking garage fees	1,669	1,639
Rent	1,067	2,257
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	117,497	148,808
Other income	568,025	839,868
Deficit	2,183,043	1,989,760
<b>Total income</b>	<b>10,322,523</b>	<b>11,404,080</b>

**Table 14 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Total rates and general services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	2,198,561	2,437,933
Allowances to councillors	38,251	39,264
Assessment rates	49,717	51,457
Interest	469,970	508,473
Redemption of loans and transfers to redemption fund (excluding interest)	347,839	383,883
Transfers to expenditure on fixed assets	44,898	45,648
Transfers to reserve funds	196,581	347,677
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	1,481,590	1,759,464
Donations, subsidies and grants-in-aid	39,923	37,001
Payments to other spheres of government for health and other services	29,946	21,791
Services and establishment levies paid to district councils, metropolitan councils and regional councils	2,433	3,467
Transfers to other local government institutions	193,468	282,305
Repairs and maintenance work	643,256	794,763
Other expenditure	3,857,689	4,114,075
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	1,311,489	2,065,535
Surplus	2,039,890	2,642,414
<b>Total expenditure</b>	<b>10,322,523</b>	<b>11,404,080</b>

**Table 15 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Ambulance services**

Income	2000	2001
	R' 000	R' 000
Assessment rates and other payments of rates	0	0
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	70,791	75,289
Other inter-governmental transfers received	0	0
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	0	0
Licences and other fees	0	0
Other taxes	0	0
Interest, including amounts in arrear	0	0
Parking meter and parking garage fees	0	0
Rent	0	0
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	19,428	46,755
Deficit	91,710	110,498
<b>Total income</b>	<b>181,929</b>	<b>232,542</b>

**Table 15 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Ambulance services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	100,246	128,294
Allowances to councillors	0	0
Assessment rates	729	786
Interest	6,522	7,029
Redemption of loans and transfers to redemption fund (excluding interest)	4,969	5,355
Transfers to expenditure on fixed assets	772	832
Transfers to reserve funds	2,276	2,453
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	0	0
Payments to other spheres of government for health and other services	0	0
Services and establishment levies paid to district councils, metropolitan councils and regional councils	298	322
Transfers to other local government institutions	0	0
Repairs and maintenance work	7,582	8,186
Other expenditure	97,343	119,970
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	44,753	48,173
Surplus	5,945	7,488
<b>Total expenditure</b>	<b>181,929</b>	<b>232,542</b>

**Table 16 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Fire control services**

<b>Income</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Assessment rates and other payments of rates	0	0
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	0	0
Other inter-governmental transfers received	9,226	7,247
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	0	0
Licences and other fees	0	0
Other taxes	0	0
Interest, including amounts in arrear	0	0
Parking meter and parking garage fees	0	0
Rent	0	0
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	12,420	12,943
Deficit	90,197	89,849
<b>Total income</b>	<b>111,843</b>	<b>110,039</b>

**Table 16 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Fire control services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	73,156	71,672
Allowances to councillors	0	0
Assessment rates	501	497
Interest	3,005	2,753
Redemption of loans and transfers to redemption fund (excluding interest)	4,837	4,716
Transfers to expenditure on fixed assets	680	192
Transfers to reserve funds	36	40
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	0	0
Payments to other spheres of government for health and other services	0	0
Services and establishment levies paid to district councils, metropolitan councils and regional councils	40	23
Transfers to other local government institutions	0	0
Repairs and maintenance work	5,835	5,885
Other expenditure	28,442	29,536
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	4,689	5,275
Surplus	0	0
<b>Total expenditure</b>	<b>111,843</b>	<b>110,039</b>

**Table 17 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Health services**

Income	2000	2001
	R' 000	R' 000
Assessment rates and other payments of rates	0	0
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	43,074	35,583
Other inter-governmental transfers received	10,163	12,270
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	0	0
Licences and other fees	0	0
Other taxes	0	0
Interest, including amounts in arrear	0	0
Parking meter and parking garage fees	0	0
Rent	0	0
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	17,885	21,480
Deficit	106,245	154,970
<b>Total income</b>	<b>177,367</b>	<b>224,303</b>

**Table 17 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Health services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	121,470	130,092
Allowances to councillors	0	0
Assessment rates	669	647
Interest	5,099	4,989
Redemption of loans and transfers to redemption fund (excluding interest)	4,322	4,177
Transfers to expenditure on fixed assets	240	474
Transfers to reserve funds	32	56
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	0	0
Payments to other spheres of government for health and other services	0	0
Services and establishment levies paid to district councils, metropolitan councils and regional councils	0	0
Transfers to other local government institutions	0	0
Repairs and maintenance work	2,617	3,689
Other expenditure	71,945	105,178
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	29,451	25,377
Surplus	424	378
<b>Total expenditure</b>	<b>177,367</b>	<b>224,303</b>



**Table 18 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Roads and stormwater services**

Income	2000	2001
	R' 000	R' 000
Assessment rates and other payments of rates	0	0
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	39,286	83,232
Other inter-governmental transfers received	0	50,000
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	1,433	1,445
Licences and other fees	0	0
Other taxes	0	0
Interest, including amounts in arrear	0	0
Parking meter and parking garage fees	0	0
Rent	0	0
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	7,351	10,841
Deficit	444,164	499,799
<b>Total income</b>	<b>492,234</b>	<b>645,317</b>

**Table 18 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Roads and stormwater services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	116,815	238,511
Allowances to councillors	0	0
Assessment rates	2,134	2,829
Interest	140,084	155,288
Redemption of loans and transfers to redemption fund (excluding interest)	69,608	78,568
Transfers to expenditure on fixed assets	27	31
Transfers to reserve funds	415	449
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	0	0
Payments to other spheres of government for health and other services	0	0
Services and establishment levies paid to district councils, metropolitan councils and regional councils	107	116
Transfers to other local government institutions	0	0
Repairs and maintenance work	135,054	159,340
Other expenditure	196,664	288,692
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	168,674	283,476
Surplus	0	4,969
<b>Total expenditure</b>	<b>492,234</b>	<b>645,317</b>

**Table 19 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Parks and recreational services**

Income	2000	2001
	R' 000	R' 000
Assessment rates and other payments of rates	0	0
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	0	0
Other inter-governmental transfers received	0	0
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	0	0
Licences and other fees	0	0
Other taxes	0	0
Interest, including amounts in arrear	0	0
Parking meter and parking garage fees	0	0
Rent	0	0
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	1,613	1,966
Other income	35,064	36,447
Deficit	557,619	577,824
<b>Total income</b>	<b>594,296</b>	<b>616,237</b>

**Table 19 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Parks and recreational services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	280,052	287,358
Allowances to councillors	0	0
Assessment rates	34,228	34,571
Interest	69,259	71,765
Redemption of loans and transfers to redemption fund (excluding interest)	36,964	31,139
Transfers to expenditure on fixed assets	271	312
Transfers to reserve funds	1,080	1,151
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	0	0
Payments to other spheres of government for health and other services	0	0
Services and establishment levies paid to district councils, metropolitan councils and regional councils	334	360
Transfers to other local government institutions	0	0
Repairs and maintenance work	34,100	35,317
Other expenditure	311,552	278,691
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	173,544	124,427
Surplus	0	0
<b>Total expenditure</b>	<b>594,296</b>	<b>616,237</b>

**Table 20 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Sewerage and sanitation services**

Income	2000	2001
	R' 000	R' 000
Assessment rates and other payments of rates	58,528	51,273
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	0	0
Other inter-governmental transfers received	376,000	280,000
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	0	0
Licences and other fees	0	0
Other taxes	0	0
Interest, including amounts in arrear	652	579
Parking meter and parking garage fees	0	0
Rent	0	0
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	21,812	49,665
Deficit	299,816	267,035
<b>Total income</b>	<b>756,808</b>	<b>648,552</b>

**Table 20 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Sewerage and sanitation services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	204,161	142,866
Allowances to councillors	0	0
Assessment rates	2,405	2,354
Interest	116,515	111,275
Redemption of loans and transfers to redemption fund (excluding interest)	102,669	100,942
Transfers to expenditure on fixed assets	170	170
Transfers to reserve funds	1,236	1,070
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	134,655	123,812
Donations, subsidies and grants-in-aid	0	0
Payments to other spheres of government for health and other services	0	0
Services and establishment levies paid to district councils, metropolitan councils and regional councils	161	174
Transfers to other local government institutions	0	0
Repairs and maintenance work	185,169	60,409
Other expenditure	242,107	265,120
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	250,466	179,180
Surplus	18,026	19,540
<b>Total expenditure</b>	<b>756,808</b>	<b>648,552</b>

**Table 21 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Traffic services**

Income	2000	2001
	R' 000	R' 000
Assessment rates and other payments of rates	0	0
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	0	0
Other inter-governmental transfers received	0	0
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	37,873	41,668
Licences and other fees	3,176	3,423
Other taxes	0	0
Interest, including amounts in arrear	0	0
Parking meter and parking garage fees	1,669	1,639
Rent	0	0
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	62,780	69,063
Deficit	137,478	152,924
<b>Total income</b>	<b>242,976</b>	<b>268,717</b>

**Table 21 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Traffic services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	161,489	172,199
Allowances to councillors	0	0
Assessment rates	3,522	4,044
Interest	16,078	16,603
Redemption of loans and transfers to redemption fund (excluding interest)	12,350	12,932
Transfers to expenditure on fixed assets	218	148
Transfers to reserve funds	3,660	3,941
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	0	0
Payments to other spheres of government for health and other services	0	0
Services and establishment levies paid to district councils, metropolitan councils and regional councils	452	488
Transfers to other local government institutions	0	0
Repairs and maintenance work	30,618	32,138
Other expenditure	114,603	133,432
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	100,014	107,208
Surplus	0	0
<b>Total expenditure</b>	<b>242,976</b>	<b>268,717</b>



**Table 22 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Other rates and general services**

Income	2000	2001
	R' 000	R' 000
Assessment rates and other payments of rates	1,026,118	1,134,571
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	328,638	282,233
Other inter-governmental transfers received	1,619,898	1,794,494
Metropolitan councils, district councils and regional councils levies	3,035,192	3,812,490
Fines, traffic fines and forfeitures	80,286	78,304
Licences and other fees	76,541	78,730
Other taxes	863	1,089
Interest, including amounts in arrear	633,484	597,828
Parking meter and parking garage fees	0	0
Rent	1,067	2,257
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	115,884	146,842
Other income	391,285	592,674
Deficit	455,814	136,861
<b>Total income</b>	<b>7,765,070</b>	<b>8,658,373</b>

**Table 22 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Other rates and general services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	1,141,172	1,266,941
Allowances to councillors	38,251	39,264
Assessment rates	5,529	5,729
Interest	113,408	138,771
Redemption of loans and transfers to redemption fund (excluding interest)	112,120	146,054
Transfers to expenditure on fixed assets	42,520	43,489
Transfers to reserve funds	187,846	338,517
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	1,346,935	1,635,652
Donations, subsidies and grants-in-aid	39,923	37,001
Payments to other spheres of government for health and other services	29,946	21,791
Services and establishment levies paid to district councils, metropolitan councils and regional councils	1,041	1,984
Transfers to other local government institutions	193,468	282,305
Repairs and maintenance work	242,281	489,799
Other expenditure	2,795,033	2,893,456
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	539,898	1,292,419
Surplus	2,015,495	2,610,039
<b>Total expenditure</b>	<b>7,765,070</b>	<b>8,658,373</b>

**Table 23 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Distribution statements / accounts**

<b>Income</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Assessment rates and other payments of rates	0	0
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	0	0
Other inter-governmental transfers received	0	0
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	0	0
Licences and other fees	0	0
Other taxes	0	0
Interest, including amounts in arrear	0	0
Parking meter and parking garage fees	0	0
Rent	0	0
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	0	0
Deficit	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>

**Table 23 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Distribution statements / accounts (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	0	0
Allowances to councillors	0	0
Assessment rates	0	0
Interest	0	0
Redemption of loans and transfers to redemption fund (excluding interest)	0	0
Transfers to expenditure on fixed assets	0	0
Transfers to reserve funds	0	0
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	0	0
Payments to other spheres of government for health and other services	0	0
Services and establishment levies paid to district councils, metropolitan councils and regional councils	0	0
Transfers to other local government institutions	0	0
Repairs and maintenance work	0	0
Other expenditure	0	0
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	0	0
Surplus	0	0
<b>Total expenditure</b>	<b>0</b>	<b>0</b>

**Table 24 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :  
Surpluses**

<b>Surpluses</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Surplus from rates and general services as at 30 June	2,039,890	2,642,414
Transfers from housing and trading services:		
Housing services	17,382	73
Trading services	582,704	3,707
Special transfers from reserve and capital funds not included above	11,931	23,290
Deficit from rates and general services, housing and trading services as at 30 June	147,920	16,876
<b>Total surpluses</b>	<b>2,799,827</b>	<b>2,686,360</b>

**Table 25 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to rates and general services by function :**  
**Deficits**

Deficits	2000	2001
	R' 000	R' 000
Deficit from rates and general services as at 30 June	2,183,043	1,989,760
Transfers from housing and trading services:		
Housing services	0	0
Trading services	330,529	328,660
Special transfers to reserve and capital funds not included above	212,234	277,629
Surplus from rates and general services, housing and trading services as at 30 June	74,021	90,311
<b>Total deficits</b>	<b>2,799,827</b>	<b>2,686,360</b>

**Table 26 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Total housing and trading services**

<b>Income</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	275,272	258,259
Rent: Residential buildings	31,208	74,859
Interest	169,603	184,693
Sale of electricity, gas and water	6,024,843	6,397,868
Transfers from tariff stabilisation and other reserve funds	26,422	13,067
Other income	709,736	745,151
Deficit transferred to rates and general services	330,529	148,039
Deficit for the financial year	36,227	202,742
<b>Total income</b>	<b>7,603,840</b>	<b>8,024,678</b>

**Table 26 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Total housing and trading services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	947,698	987,039
Assessment rates	43,688	29,215
Interest	534,246	567,575
Redemptions and transfers to redemption funds (excluding interest)	445,478	497,018
Transfers to expenditure on fixed assets	18,995	140,000
Transfers to reserve funds	241,432	228,973
Purchases of electricity, gas and water	3,981,191	4,233,383
Abakor and water research levies	1,090	227
Levies paid to district councils, metropolitan councils and region councils	8,171	5,072
Other goods and services	1,354,661	1,449,813
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	587,746	701,947
Surplus transferred to rates and general services	600,086	3,780
Surplus for the financial year	14,850	584,530
<b>Total expenditure</b>	<b>7,603,840</b>	<b>8,024,678</b>



**Table 27 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Housing services**

<b>Income</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	36,289	0
Rent: Residential buildings	21,226	65,679
Interest	15,501	16,303
Sale of electricity, gas and water	0	0
Transfers from tariff stabilisation and other reserve funds	16,569	5,049
Other income	12,291	16,369
Deficit transferred to rates and general services	0	0
Deficit for the financial year	0	28,762
<b>Total income</b>	<b>101,876</b>	<b>132,162</b>

**Table 27 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Housing services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	23,300	23,301
Assessment rates	10,004	0
Interest	20,999	21,058
Redemptions and transfers to redemption funds (excluding interest)	2,425	35,376
Transfers to expenditure on fixed assets	10,518	0
Transfers to reserve funds	0	0
Purchases of electricity, gas and water	0	0
Abakor and water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	22	0
Other goods and services	50,000	68,808
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	35,185	35,185
Surplus transferred to rates and general services	17,382	73
Surplus for the financial year	2,411	18,731
<b>Total expenditure</b>	<b>101,876</b>	<b>132,162</b>

**Table 28 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Abattoir services**

<b>Income</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	0	0
Rent: Residential buildings	0	0
Interest	0	0
Sale of electricity, gas and water	0	0
Transfers from tariff stabilisation and other reserve funds	0	0
Other income	1,454	1,201
Deficit transferred to rates and general services	0	0
Deficit for the financial year	0	0
<b>Total income</b>	<b>1,454</b>	<b>1,201</b>

**Table 28 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Abattoir services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	1,038	843
Assessment rates	0	0
Interest	0	0
Redemptions and transfers to redemption funds (excluding interest)	0	0
Transfers to expenditure on fixed assets	35	10
Transfers to reserve funds	0	0
Purchases of electricity, gas and water	0	0
Abakor and water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	0	0
Other goods and services	341	302
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	0	0
Surplus transferred to rates and general services	0	0
Surplus for the financial year	40	46
<b>Total expenditure</b>	<b>1,454</b>	<b>1,201</b>

**Table 29 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Electricity and gas services**

<b>Income</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	621	411
Rent: Residential buildings	0	0
Interest	80,838	83,542
Sale of electricity, gas and water	4,193,829	4,418,937
Transfers from tariff stabilisation and other reserve funds	1,553	0
Other income	132,328	121,157
Deficit transferred to rates and general services	10,220	0
Deficit for the financial year	2,862	1,745
<b>Total income</b>	<b>4,422,251</b>	<b>4,625,792</b>

**Table 29 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Electricity and gas services (concluded)**

<b>Expenditure</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Salaries, wages and allowances	428,181	444,285
Assessment rates	13,694	13,743
Interest	321,592	353,134
Redemptions and transfers to redemption funds (excluding interest)	194,566	200,174
Transfers to expenditure on fixed assets	755	127,863
Transfers to reserve funds	198,699	214,119
Purchases of electricity, gas and water	2,712,410	2,810,759
Abakor and water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	5,843	2,996
Other goods and services	713,328	617,730
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	260,152	375,737
Surplus transferred to rates and general services	93,335	0
Surplus for the financial year	0	216,726
<b>Total expenditure</b>	<b>4,422,251</b>	<b>4,625,792</b>

**Table 30 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Market services**

<b>Income</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	0	0
Rent: Residential buildings	6,894	7,429
Interest	4,438	4,586
Sale of electricity, gas and water	0	0
Transfers from tariff stabilisation and other reserve funds	0	0
Other income	75,072	100,414
Deficit transferred to rates and general services	2,165	0
Deficit for the financial year	21,835	2,162
<b>Total income</b>	<b>110,404</b>	<b>114,591</b>

**Table 30 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Market services (concluded)**

<b>Expenditure</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Salaries, wages and allowances	33,623	43,666
Assessment rates	4,753	3,244
Interest	5,052	5,075
Redemptions and transfers to redemption funds (excluding interest)	2,875	2,877
Transfers to expenditure on fixed assets	2,898	2,228
Transfers to reserve funds	3,221	3,471
Purchases of electricity, gas and water	0	0
Abakor and water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	152	119
Other goods and services	46,332	46,089
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	0	2,160
Surplus transferred to rates and general services	2,233	0
Surplus for the financial year	9,265	9,982
<b>Total expenditure</b>	<b>110,404</b>	<b>114,591</b>



**Table 31 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Passenger transport services**

<b>Income</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	70,017	82,351
Rent: Residential buildings	0	0
Interest	10,366	13,064
Sale of electricity, gas and water	0	0
Transfers from tariff stabilisation and other reserve funds	0	0
Other income	230,482	210,887
Deficit transferred to rates and general services	217,270	147,365
Deficit for the financial year	49	80,675
<b>Total income</b>	<b>528,184</b>	<b>534,342</b>

**Table 31 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Passenger transport services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	239,116	245,889
Assessment rates	6,254	5,560
Interest	24,451	25,087
Redemptions and transfers to redemption funds (excluding interest)	20,162	20,720
Transfers to expenditure on fixed assets	553	596
Transfers to reserve funds	1,773	1,911
Purchases of electricity, gas and water	0	0
Abakor and water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	942	466
Other goods and services	179,299	342,655
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	118,308	108,542
Surplus transferred to rates and general services	173,942	0
Surplus for the financial year	0	0
<b>Total expenditure</b>	<b>528,184</b>	<b>534,342</b>

**Table 32 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Water services**

<b>Income</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	168,345	174,239
Rent: Residential buildings	0	0
Interest	58,444	67,180
Sale of electricity, gas and water	1,831,014	1,978,931
Transfers from tariff stabilisation and other reserve funds	8,300	8,018
Other income	190,707	207,028
Deficit transferred to rates and general services	100,558	673
Deficit for the financial year	10,598	88,945
<b>Total income</b>	<b>2,367,966</b>	<b>2,525,014</b>

**Table 32 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Water services (concluded)**

<b>Expenditure</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Salaries, wages and allowances	212,228	220,329
Assessment rates	8,606	6,265
Interest	162,005	162,862
Redemptions and transfers to redemption funds (excluding interest)	225,400	237,703
Transfers to expenditure on fixed assets	4,156	8,333
Transfers to reserve funds	37,739	9,472
Purchases of electricity, gas and water	1,268,781	1,422,624
Abakor and water research levies	1,090	227
Levies paid to district councils, metropolitan councils and region councils	1,187	1,464
Other goods and services	296,109	284,240
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	165,663	171,257
Surplus transferred to rates and general services	313,194	3,707
Surplus for the financial year	3,134	339,045
<b>Total expenditure</b>	<b>2,367,966</b>	<b>2,525,014</b>

**Table 33 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Other trading services**

<b>Income</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	0	1,258
Rent: Residential buildings	3,088	1,751
Interest	16	18
Sale of electricity, gas and water	0	0
Transfers from tariff stabilisation and other reserve funds	0	0
Other income	67,402	88,095
Deficit transferred to rates and general services	316	1
Deficit for the financial year	883	453
<b>Total income</b>	<b>71,705</b>	<b>91,576</b>

**Table 33 - Income and expenditure statement of district councils, metropolitan councils and regional councils for the financial year ended 30 June 2001 according to housing and trading services by function:  
Other trading services (concluded)**

<b>Expenditure</b>	<b>2000</b>	<b>2001</b>
	<b>R' 000</b>	<b>R' 000</b>
Salaries, wages and allowances	10,212	8,726
Assessment rates	377	403
Interest	147	359
Redemptions and transfers to redemption funds (excluding interest)	50	168
Transfers to expenditure on fixed assets	80	970
Transfers to reserve funds	0	0
Purchases of electricity, gas and water	0	0
Abakor and water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	25	27
Other goods and services	69,252	89,989
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	8,438	9,066
Surplus transferred to rates and general services	0	0
Surplus for the financial year	0	0
<b>Total expenditure</b>	<b>71,705</b>	<b>91,576</b>

## ADDITIONAL INFORMATION

### Explanatory Notes

#### Introduction

- 1 Statistics South Africa (Stats SA) periodically undertakes a survey to collect financial statistics from district councils, metropolitan councils and regional councils. The purpose of the survey is to provide both stakeholders and users with financial information of district councils, metropolitan councils and regional councils in order to analyse and assess the financial state of district councils, metropolitan councils and regional councils. This publication contains results of this survey for the financial year 1 July 2000 to 30 June 2001.
- 2 The survey was designed to obtain financial information from district councils, metropolitan councils and regional councils regarding –
  - the consolidated balance sheet of the district councils, metropolitan councils and regional councils as at 30 June 2001;
  - analysis of the acquisition of fixed assets for the 2000/2001 financial year;
  - transactions regarding special funds and accounts for the 2000/2001 financial year;
  - Income and expenditure statement for the 2000/2001 financial year - for rates and general services as well as for housing and trading services; and
  - capital receipts during the 2000/2001 financial year.

#### Scope of the survey

- 3 All local government institutions defined as district councils, metropolitan councils and regional councils in terms of Act 108 of 1996 (Constitution of the Republic of South Africa), Act 209 of 1993 (Local Government Transition Act) and Act 97 of 1996 (Local Government Transitional Act, Second Amendment Act) were included in this survey. The information for the 2000/2001 financial year was collected by means of a complete survey. The previous complete survey was the census of local government institutions, which was undertaken for the financial year ended 30 June 1997. The questionnaire for the 2000/2001 survey was designed primarily to address the national accounts requirements of Stats SA and the South African Reserve Bank.

#### Classification

- 4 For the purpose of classification of district councils, metropolitan councils and regional councils according to activities, Stats SA used the Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993. Activities of district councils, metropolitan councils and regional councils also adhere to the accounting standards and requirements of the Institute of Municipal Finance Officers (IMFO).

#### Statistical unit

- 5 The statistical unit for the collection of information was the district councils, metropolitan councils and regional councils. For the purposes of this survey, each district council furnished information in respect of its own activities. Some district councils compiled the financial statements of local government institutions under their jurisdiction.

<b>Survey methodology and design</b>	<b>6</b>	All information was gathered by means of post or facsimile. Information obtained was based mainly on the audited financial statements of each respondent. Where audited information was not available, respondents furnished unaudited or estimated information.				
<b>Related publications</b>	<b>7</b>	<p>Users may wish to refer to the following Stats SA publications -</p> <ul style="list-style-type: none"> <li>• P9101.1 - Annual actual and expected capital expenditure of the public sector;</li> <li>• P9101.2 - Annual actual and expected capital expenditure on construction by the public sector by statistical region;</li> <li>• P9104 - Annual financial statistics of district councils, metropolitan councils and joint services boards;</li> <li>• P9105 - Annual financial statistics of local authorities;</li> <li>• P9114.1 - Census of local government for the financial year ended 30 June 1997 (Preliminary consolidated financial statistics);</li> <li>• P9149 - Quarterly census on remuneration of employees and turnover according to the levies received by district councils, metropolitan councils and regional councils by magisterial district;</li> <li>• P9119 - Consolidated expenditure of total general government;</li> <li>• P0441 - Gross domestic product;</li> <li>• P0271 - Census of Total Employment and Earnings; and</li> <li>• Report No. 91-14-01 (1996/97) - Census of local government institutions for the financial year ended 30 June 1997.</li> </ul>				
<b>Reliability of estimates</b>	<b>8</b>	Data for the four non-respondents, out of 48 district councils, was estimated on the basis of similar sized units drawn from the 2000 survey of local government institutions.				
	<b>9</b>	Inaccuracies may occur because of imperfections in reporting by local authorities made with the collection and processing of the data. Inaccuracies of this kind are referred to as non-sampling errors. Every effort is made to reduce non-sampling errors to a minimum by updating the questionnaire, and interacting with respondents and the users of the information.				
<b>Rounding- off of figures</b>	<b>10</b>	All figures are rounded off independently of one another. Totals may therefore not be equal to the sum of the individual amounts.				
<b>Comparability of figures</b>	<b>11</b>	<p>Variations between the financial years ended 30 June 2000 (see Report No. 91-14-01) and 30 June 2001 (this statistical release) can be attributed to various reasons, including:</p> <ul style="list-style-type: none"> <li>• functions of local authorities that were taken over by district councils;</li> <li>• imputations of the 2001 data; and</li> <li>• revised information provided by respondents.</li> </ul>				
<b>Symbols and abbreviations used</b>		<table border="0"> <tr> <td>Stats SA</td> <td>Statistics South Africa</td> </tr> <tr> <td>0</td> <td>Nil or not applicable</td> </tr> </table>	Stats SA	Statistics South Africa	0	Nil or not applicable
Stats SA	Statistics South Africa					
0	Nil or not applicable					



**TECHNICAL NOTES****Table A – Response rate**

<b>Year</b>	<b>Number of respondents</b>	<b>Number of imputations</b>	<b>Total number of respondents*</b>	<b>Response rate</b>
2001	44	4	48	91,6

\* There are 48 district councils, metropolitan councils and regional councils in South Africa.

**GLOSSARY**

<b>Acid test ratio</b>	The acid test ratio is calculated as current assets minus inventories divided by current liabilities. Leases were excluded in the calculation of current liabilities. The generally accepted acid test ratio is considered to be 1:1. In other words the institution is able to meet its current obligations without using its inventories.
<b>Aggregate capital statement</b>	The aggregate capital statement (or acquisition of fixed assets statement) shows the total capital expenditure incurred by each service during the year. Details of purchases and sales of assets are reflected in the aggregate capital statement, but appears in the consolidated balance sheet as a single amount (normally the item in the consolidated balance sheet is referred to as "fixed assets").
<b>Aggregate or consolidated balance sheet</b>	The aggregate or consolidated balance sheet covers all assets and liabilities of local government institutions. The particulars of all the assets and liabilities of the various services of local government institutions are not collected separately by Stats SA.
<b>Capital charges</b>	Capital charges include interest and redemption payments in respect of external loans, interest and redemption payments for advances from a consolidated loans fund and other internal funds, loans redemption fund contributions and other loan raising expenditure. The apportionment between interest and redemption is shown separately.
<b>Capital expenditure</b>	<p>Capital expenditure refers to any expenditure incurred or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. The expenditure normally confers a lasting benefit and results in the acquisition of, or extends the life of a fixed asset or long-term work.</p> <p>Capital expenditure includes vehicles, office furniture and equipment, but excludes minor items that are generally regarded as being expendable even though in some instances their useful lives may extend beyond one year.</p>
<b>Current assets</b>	Current assets consist of short-term housing debt; other current debtors; short-term loans to other municipalities, public corporations, other companies, individuals and other; short-term deposits and other investments with Corporation for Public Deposits, bank and other, cash on hand and in bank.
<b>Current liabilities</b>	Current liabilities consist of external short-term loans from and deposits by the Local Authorities Loans Fund, other municipalities, public corporations, banks, insurers, pension funds, Development Bank of Southern Africa; creditors (deposits on electricity and water accounts, amounts received in advance and other creditors) and bank overdraft. Leases were excluded in the calculation of current liabilities.
<b>Current ratio</b>	The current ratio is calculated as current assets divided by current liabilities.
<b>District councils, metropolitan councils and regional councils</b>	A category or type of municipality that has jurisdiction over a district or wide geographical area that includes a number of local municipalities. A district council performs certain district-wide functions such as the supply of bulk services. District councils are also known in some provinces as services councils or regional councils. The term "district municipalities" is also used. Metropolitan councils and regional councils have been included with district councils for this survey.

<b>General expenditure</b>	<p>General expenditure includes –</p> <ul style="list-style-type: none"> <li>• advertising;</li> <li>• hire charges;</li> <li>• administration charges, e.g. town clerk / town secretary and treasurer’s departments;</li> <li>• insurance (including unemployment insurance and workmen’s compensation);</li> <li>• lease financing charges (where the asset will be acquired by the local authority on termination of the lease);</li> <li>• legal expenditure;</li> <li>• postage and telegrams;</li> <li>• printing and stationery;</li> <li>• rent stores and materials; sundries;</li> <li>• telephone; and</li> <li>• transport (for the conveyance of personnel, stores and materials).</li> </ul>
<b>Housing services</b>	<p>Housing services include approved housing projects and can be subdivided in respect of various economic, sub-economic, complexes or other types of housing. Where dwellings form part of the general organisation of a particular department, and are normally occupied by employees of the department, they are included in the relative statement and not under housing services. Likewise, where properties are purchased for a specific purpose, such as a street widening, and existing houses are demolished, the annual expenditure and income in respect of these dwellings do not appear in the housing service.</p>
<b>Long-term loans</b>	<p>Long-term loans are loans with an outstanding maturity of one year or longer.</p>
<b>Marketable loan stock</b>	<p>Marketable loan stock refers to stocks, debentures and similar debt instruments that are freely marketable, 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.</p>
<b>Money market instruments</b>	<p>Money market instruments include bankers’ acceptance, trade bills, promissory notes, capital project bills, bridging debentures, negotiable certificates of deposits, Land Bank bills, Land Bank and the South African Reserve Bank’s debentures.</p>
<b>Provision</b>	<p>Provision is any amount set aside for the purpose of meeting either –</p> <ul style="list-style-type: none"> <li>• specific requirements where the amounts thereof can be closely estimated, or</li> <li>• specific commitments, known contingencies and diminution’s in values of assets existing as at the date of the balance sheet where the amounts involved cannot be determined with significant accuracy.</li> </ul> <p>Provision includes –</p> <ul style="list-style-type: none"> <li>• bad debts;</li> <li>• repairs and maintenance; and</li> <li>• loss of rent.</li> </ul>

**Public corporations**

Public corporations comprise of public non-financial corporations and public financial corporations.

a. Public non-financial corporations, which consist of residential non-financial corporations and quasi-corporations that are subject to control by government units and which sell industrial or commercial goods and services to the public on a large scale. The following institutions are regarded as some examples of public non-financial corporations in South Africa:

- Abakor Ltd.;
- Atomic Energy Corporation (AEC);
- Eskom;
- Moss Gas Pty Ltd.;
- Nuclear Energy corporation;
- Post Office;
- Rand Water;
- SOEKOR;
- South Africa Broadcast Corporation;
- South African Broadcasting Corporation;
- Telkom SA Ltd; and
- Transnet Ltd.

b. Public financial corporations, which consists of all corporations, quasi-corporations, and Non Profit Institutions serving Households (NPISH) principally engaged in financial intermediation or in auxiliary financial activities closely related to financial intermediation. The following institutions are regarded as examples of public financial corporations in South Africa:

- Free State Development Corporations;
- Industrial Development Corporation of South Africa (IDC);
- Land and Agricultural Bank; and
- Northern Province Development Corporation.

**Rates and general services**

Rates and general services include ambulance, fire control (or fire fighting), health (clinics, old age homes), roads and storm water, parks and recreation (libraries, cultural activities, museums, sport administration, community halls, swimming pools, sports grounds, nature reserves, etc.), sewerage and cleansing, traffic (licensing offices) and other services (city engineers, administration, personnel, legal services, city treasurer, etc.). These services are not economically self-supporting and are financed by imposing assessment rates, other taxes, the receipt of subsidies and other contributions.

**Repairs and maintenance**

Repairs and maintenance include all expenditure on repairs and maintenance of the various assets of the department or service. Where considered necessary, the cost of repairs in respect of the various types of assets, e.g. buildings and plant, may be subdivided.

**Reserve**

Reserve denotes amounts set aside out of surpluses which 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. An example of a reserve would be the tariff stabilisation reserve.

**Salaries, wages and allowances**

Salaries and wages include payments to full-time and part-time employees irrespective of whether the remuneration is paid from revenue, capital or any other account or fund.

Salaries, wages and allowances include –

- contribution to other benefit funds of employees such as medical aid, 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); other benefits e.g. housing loan subsidy;
- pension fund contributions;
- quarters, rations and other expenditure (accommodation, food, medical expenditure, etc., whether provided in cash or in kind); and
- uniform clothing and allowances (clothing, boots, overalls, etc., supplied to uniformed employees).

Allowances to councilors are treated separately for the purpose of this survey.

**Trading services**

Trading services are services for which the tariffs are determined in such a way that the provision of the service should yield a trading profit (market-related goods and services).

Trading services include abattoir, electricity and gas, market, passenger transport, water and other trading services (forestry, agriculture, airport, mineral baths, stone crushing and sand supply services).

**Trust funds**

Trust funds can be defined as funds which form part of the local government institutions money and which may have been donated or bequeathed to it for a specific use under its sole control. This amount is reflected in the consolidated balance sheet.

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