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**STATISTIESE NUUSBERIG
STATISTICAL NEWS RELEASE**

P9105.1

FINANSIËLE STATISTIEKE VAN PLAASLIKE OWERHEDE,
1989/90

FINANCIAL STATISTICS OF LOCAL GOVERNMENTS,
1989/90

2 DESEMBER/DECEMBER 1991

OPSOMMING

Die totale lopende inkomste van die algemene owerheidsafdelings (insluitende riolerings- en reinigingsdienste) het vanaf R5 456 miljoen in 1988/89 tot R6 001 miljoen in 1989/90 toegeneem, wat 'n toename van 10,0% verteenwoordig, terwyl lopende besteding (uitgesonderd delging van lenings, bydraes tot kapitaaluitgawes en netto oordragte na reserwefondse) vir dieselfde tydperk van R4 588 miljoen tot R5 322 miljoen ('n toename van 16,0%) toegeneem het.

Handelsdienste (uitsluitende riolerings- en reinigingsdienste) se lopende inkomste vir die betrokke finansiële jare vanaf R6 685 miljoen tot R7 840 miljoen ('n 17,3% toename) en lopende besteding (uitgesonderd delging van lenings, bydraes tot kapitaaluitgawes en netto oordragte na reserwefondse) van R5 585 miljoen tot R6 607 miljoen ('n 18,3% toename) gestyg.


Die totale kapitaalbesteding op nuwe konstruksies (Tabelle 11.1 en 11.2) het vanaf R1 806 miljoen in 1988/89 tot R2 242 miljoen in 1989/90 ('n 24,1% toename) gestyg.

SUMMARY

Total current income of the general government divisions (including sewerage and cleansing services) increased from R5 456 million in 1988/89 to R6 001 million in 1989/90, representing an increase of 10,0%, while current expenditure (excluding redemption of loans, contributions to capital outlay and net additions to reserve funds) for the same period increased from R4 588 million to R5 322 million (an increase of 16,0%).

The current income of the trading services (excluding sewerage and cleansing services) for the relevant financial years, increased from R6 685 million to R7 840 million (a 17,3% increase) and current expenditure (excluding redemption of loans, contributions to capital outlay and net additions to reserve funds) increased from R5 585 million to R6 607 million (an 18,3% increase).

The total capital expenditure on new constructions (Tables 11.1 and 11.2) increased from R1 806 million in 1988/89 to R2 242 million in 1989/90 (a 24,1% increase).


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VERDUIDELIKENDE OPMERKINGS

Omvang en metode van opname

Hierdie nuusberig bevat gegewens van plaaslike owerhede, uitgesonderd plaaslike owerhede vir Swartes.

Die inligting vir die finansiële jaar 1989/90 is versamel deur middel van 'n steekproefopname. Die vorige volledige opname is gemaak ten opsigte van die jaar 1988/89 en in Verslag 91-14-01 (1988/89) gepubliseer.

Die gegewens van die steekproefopname is verhef om die totale vir alle plaaslike owerhede te verkry; die verheffingsfaktore is gebaseer op die resultate van die volledige opname vir die 1988/89-finansiële jaar.

Die statistieke in hierdie nuusberig sluit nie die transaksies betreffende die lenings uit die Nasionale Behuisingfondse wat aan nutsmaatskappye, welsynorganisasies en persone gemaak word en deur die plaaslike owerhede geadministreer word, in nte.

Hierdie nuusberig toon nie vernaamste statistieke van plaaslike owerhede volgens statistiese streke nie.

Die getal en soorte plaaslike owerhede wat gedurende die opname bestaan het en die getal wat by die steekproefopname ingesluit is, is soos volg:

Plaaslike owerheid	Kaap (ins. Walvisbaai)		Natal		Transvaal		Oranje-Vrystaat		Grootvotaal	
	Totaal	Steekproef	Totaal	Steekproef	Totaal	Steekproef	Totaal	Steekproef	Totaal	Steekproef
Munisipaliteite	169	10	35	5	63	23	70	2	337	40
Dorpsrade	-	-	-	-	29	-	4	-	29	-
Dorpsbesture	49	-	20	-	-	-	4	-	73	-
Gesondheidskomitees	-	-	40	-	10	-	2	-	50	-
Plaaslike rade	-	-	-	-	-	-	2	-	2	-
Beheerkomitees van kleinhoewegebiede	-	-	-	-	-	-	8	-	8	-
Waterrade	-	-	-	-	1	-	-	-	1	-
Streekwaterdierskorporasies	-	-	-	-	-	-	-	-	6	-
Landelike Kleurlinggebiede	23	-	6	-	-	-	-	-	23	-
Raad op Plaaslike Bestuursaanleenthede	-	-	-	-	1	-	-	-	1	-
Raad op Ontwikkeling en Dienste, Pietermaritzburg	-	-	1	-	-	-	-	-	1	-
TOTAAL	241	10	102	5	104	23	84	2	531	40

Vergelykbaarheid met vorige finansiële jare

Die gegewens van hierdie opname is streng vergelykbaar met dié wat vir die vorige boekjaar gepubliseer is.

Begrippe "algemene owerheid" en "owerheidsondernemings"

In hierdie nuusberig word onderskei tussen die twee ekonomiese sektore, algemene owerheid en owerheidsondernemings, wat in hoofsaak uit die sogenaamde handelsdienste bestaan, in ooreenstemming met die beginsels van nasionale rekeninge.

(1) Overheidsondernemings (handelsdienste)

Die bedrywighede wat onder die onderneming- of besigheidsektor ressorteer, omvat al die behuising-, abattoir-, elektrisiteits-, gas, mark-, passasiersvervoer- en waterdienste van plaaslike owerhede. Behalwe t. die geval van die kleinste plaaslike owerhede waar die ondernemingsbedrywighede oor die algemeen tot die verskaffing van water en van mark- en abattoirdienste beperk is, bestaan daar afsonderlike fondse en dus ook afsonderlike rekenings vir elk van hierdie bedrywighede.

Die behuisingkemas van plaaslike owerhede word as owerheidsondernemings beskou slegs waar daar afsonderlike rekenings of fondse bestaan. Die gegewens wat in hierdie nuusberig vir die behuisingondernemings getoon word, is ook slegs 'n weergawe van die transaksies wat in die plaaslike owerhede se rekenings verskyn. So toon die lopende rekenings (Tabel 2) slegs die uitgawe wat die plaaslike owerhede teen hulle behuisingdienste in berekening gebring het. Hierdie tabelle sluit dus geen voorsiening in vir die dienste wat die algemene owerheidsdienste van die plaaslike owerhede kosteloos aan die behuisingdienste verskaf het nie. Die huurgeld wat ontvang word vir wonings wat nie deur die definisie van 'n behuisingkema gedek word nie, word afsonderlik in Tabel 1 getoon. Hierdie tabel sluit ook die huur in wat plaaslike owerhede ontvang ten opsigte van grond en geboue wat vir openbare doeleindes aangekoop is en verhuur word totdat dit aangewend kan word vir die doeleindes waarvoor dit aangekoop is.

Die riolerings- en reinigingsdienste van alle plaaslike owerhede is by die algemene owerheid ingesluit, ongeag of sulke dienste deur die plaaslike owerhede as afsonderlike owerheidsondernemings of as deel van die Belasting- en Algemene Dienste beskou word.

Wat betref die ondernemingsbedrywighede van plaaslike owerhede wat nie hierbo genoem is nie, word slegs die ondernemingsbedrywighede waarvoor afsonderlike rekenings gehou word of waarvoor die inligting gereedlik beskikbaar is, as ondernemingsdienste beskou. Hierdie groep omvat hoofsaaklik sekere land- en bosboubedrywighede, minerale baddens, klipbrekerije en lughawes.

Die owerheidsondernemings is gewoonlik in staat om die grootste deel van hulle uitgawe uit die opbrengs van verkope te dek.

Dit was moontlik om feitlik volledige en noukeurige gegewens te bekom ten opsigte van die ondernemingsbedrywighede van plaaslike owerhede soos hierbo gedefinieer, en die gegewens word afsonderlik getoon.

(11) Algemene owerheid (Belasting- en Algemene Dienste)

Alle bedrywighede wat nie by die owerheidsondernemings ingesluit is nie word onder die algemene owerheidssektor geklassifiseer. Dit omvat hoofsaaklik die dienste wat by die Belasting- en Algemene Dienste van plaaslike owerhede ingesluit word. Riolerings- en reinigingsdienste is ook ingesluit.

Gewoonlik hef die owerheidssektor nie regstreeks gelde op 'n ekonomiese grondslag op die goedere en dienste wat verskaf word nie; die uitgawes word hoofsaaklik bestry uit belastinge en uit toelae wat van ander owerheidsliggende ontvang word.

Lopende rekenings(1) Konsolidasie van die verskillende fondse en rekenings

Afsonderlike lopende rekenings vir die algemene owerheidssektor en vir elke owerheidsonderneming word aangetoon. 'n Gekonsolideerde lopende rekening vir al die lopende transaksies van die plaaslike owerhede word nie verstrekk nie.

Die lopende transaksies van die Belasting- en Algemene Dienste, Parkeermeterfonds, Begiftigingsfonds, Dorpsaanlegspensierekening, Erwerstrustfonds, Grondtrustfonds, Openbare Verbeteringsfonds, Wenteifonds, Gekonsolideerde Leningsfonds, alle Leningsdeigings-, kapitaal- (ontwikkelings), verbeterings-, hernuwings-, herstel-, versekerings-, slegte skulde en ander fondse en rekenings van die plaaslike owerhede wat nie op 'n handelsdiens betrekking het nie, is op so 'n wyse gekonsolideer dat, uitgesonderd interne rente, alle interne transaksies (soos oordragte na en van reserwefondse en oordragte van een rekening aan 'n ander om tekorte te delg, ens.) uitgeskakel is. Kapitaaltransaksies, soos grondaankope en -verkope, en bydraes vir kapitaalbesteding van die Dorpsaanlegspensierekening, Erwerstrustfonds, Grondtrustfonds, Openbare Verbeteringsfonds en Wenteifonds is nie in die lopende rekening ingesluit nie.

Al die lopende transaksies van die verskillende fondse en rekenings wat op owerheidsondernemings betrekking het, is op dieselfde wyse gekonsolideer.

(11) Voorsiening vir waardevermindering

Lopende uitgawes behoort in beginsel voorsiening vir waardevermindering van vaste bates in te sluit. Die berekening van die waardevermindering vir sommige vaste bates van die algemene owerheid, bv. paaië, lower egter konsepuele en praktiese moeilikhede op. Wat die algemene owerheidskorpor betref, is dit daarom internasionale gebruik om waardevermindering slegs vir geboue en groot uitrusting te naam. In die geval van die owerheidsondernemings egter, behoort voorsiening vir die waardevermindering van alle vaste bates gemaak te word. Vir die doeleindes van nasionale rekeninge behoort die voorsiening op die vervangingswaarde van die bates gebaseer te word.

Plaaslike owerhede in die vier provinsies skryf nie die boekwaarde van hulle bates jaarliks af nie. Die bates word hoofsaaklik met leningsfondse gefinansier en die lenings word afgetos oor 'n korter tydperk as die lewensduur van die bates. Die uitstaande leningskuld word gewoonlik regstreeks uit die lopende rekenings in paaiënte afgetos sonder dat van 'n delgingsfonds gebruik gemaak word. Die meeste groot plaaslike owerhede het gekonsolideerde leningsfonde, terwyl kleiner plaaslike owerhede annuïteitslenings aangaan. Herwiningsfondse word ook in sommige gevalle gebruik.

In hierdie nuusberig word die "oorskot" op die lopende rekenings aangetoon voordat vir waardevermindering of vir die delging van lenings voorsiening gemaak is. Besonderhede oor die werklike delging van lenings word egter in Tabel 10 getoon.

(11) Oorskot op lopende rekenings

Die "oorskot" op lopende rekenings word aangetoon voordat vir waardevermindering, delging van lenings en bydraes tot kapitaaluitgawes voorsiening gemaak is en voordat oordragte tussen die owerheids- en ondernemingsdienste in berekening gebring is. In die geval van reserwefondse is die oordragte na die reserwefondse uitgeskakel en die werklike lopende besteding uit die reserwefondse in die plek daarvan gestel. Op dieselfde wyse is die oordragte aan belastings-/tariewestabilisasie-/geelykstellingsrekenings uitgeskakel.

(1v) Oorskot op en oordragte tussen lopende rekenings en die aanwending van die oorskot

UT

Die oordragte tussen die algemene owerheids- en ondernemingsdienste word in Tabel 10 aangetoon. Wat die delging van lenings betref, word die werklike bedrag wat gedeel is, aangetoon. In die gevalle waar plaaslike owerhede delgingsfondse gebruik, is die oordragte na die delgingsfondse uitgestakel en is die bedrag van die delging uit die delgingsfondse in die plek daarvan gestel. Die syfers in die tabel omvat die delging van beide interne en eksterne lenings.

Transaksies in kapitaalgedere (Tabelle 11.1 en 11.2)

Die aankoop van bates soos grond, geboue, uitrusting, voertuie, meubels en ander bates van 'n kapitale aard wat in normale gebruik 'n lewe van minstens vyf jaar het, word gekapitaliseer.

Die pos "ander konstruksies" in die tabelle sluit hoofleidings en meters, transformators, opgaardamme, filterinstallasies, koeltoerings en damme van die elektrisiteits- en waterdienste, asook straatbeligting en soortgelyke konstruksies in.

Gesamentlike balansstaat (Tabel 12)

Die gesamentlike balansstaat dek alle bates en laste van plaaslike owerhede. Die besonderhede oor al die bates en laste van die verskillende dienste van die plaaslike owerhede word nie afsonderlik deur die Sentrale Statistiekdiens versamel nie.

Simbole gebruik

.. = Data nie beskikbaar nie

- = Nil

0 = Meer as nul maar minder as 500

EXPLANATORY NOTES

Scope and method of survey

This news release contains information of local authorities, except local authorities for Blacks.

The information for the 1989/90 financial year was collected by means of a sample survey. The previous complete survey was undertaken for the year 1988/89 and were published in Report 91-14-01 (1988/89).

The data from the sample survey were raised to obtain the total for all local authorities; the raising factors were based on the results of the complete survey for the 1988/89 financial year.

The statistics in this news release do not include the transactions relating to loans made from the National Housing Fund to utility companies, welfare organisations and persons administered by local authorities.

This news release does not show principal statistics of local authorities by statistical region.

The numbers and types of local authorities which existed at the time of the survey and the number included in the sample survey, are as follows:

Local authority	Cape (incl. Malvis Bay)		Natal		Transvaal		Orange Free State		Grand total	
	Total	Sample survey	Total	Sample survey	Total	Sample survey	Total	Sample survey	Total	Sample survey
Municipalities	169	10	35	5	63	23	70	2	337	40
Village councils	-	-	-	-	29	-	-	-	29	-
Village management boards	49	-	20	-	-	-	4	-	73	-
Health committees	-	-	40	-	10	-	-	-	50	-
Local boards	-	-	-	-	-	-	2	-	2	-
Management committees for small-holdings	-	-	-	-	-	-	8	-	8	-
Water boards	-	-	-	-	1	-	-	-	1	-
Regional water services corporations	-	-	-	-	-	-	-	-	-	-
Rural Coloured areas	-	-	6	-	-	-	-	-	6	-
Local Government affairs council	23	-	-	-	-	-	-	-	23	-
Development and Services Board, Pietermaritzburg	-	-	-	-	1	-	-	-	1	-
TOTAL	241	10	102	5	104	23	84	2	531	40

Comparability with previous financial years

The figures of this survey are strictly comparable with those published for the previous financial year.

The concepts "general government" and "enterprises"

This news release distinguishes between the two economic sectors, general government and enterprises, which consist mainly of the so-called trading services in accordance with the principles of national accounts.

(1) Government enterprises (trading services)

The activities classified under the enterprise or business sector comprise all housing, abattoir, electricity, gas, market, passenger transport and water services of local authorities. Except in the case of the smallest local authorities, where the enterprise activities are usually confined to the supply of water and of market and abattoir services, there are separate funds and therefore also separate accounts for each of these activities.

The housing schemes of local authorities are regarded as government enterprises only where separate accounts or funds exist in respect thereof. The particulars of housing enterprises furnished in this news release merely reflect the transactions appearing in the accounts of local authorities. Thus, the current accounts (table 2) include only the expenditure debited by the local authorities to their housing services. These tables, therefore, do not include provisions for services rendered free of charge to the housing services by the general government services of the local authorities. The rents received in respect of dwellings excluded from the definition of a housing scheme are shown separately in Table 1. This table also includes rent received by local authorities in respect of land and buildings purchased for public purposes and rented until such premises can be used for the purpose for which they were purchased.

The sewerage and cleansing services of all local authorities, irrespective of whether such services are regarded by local authorities as separate government enterprises or as part of the Rate and General Services, are included in general government.

As regards enterprise activities of local authorities other than those enumerated above, only the enterprise activities in respect of which separate accounts are kept or where the information is readily available, are regarded as government enterprises. This group comprises mainly certain agriculture and forestry activities, mineral baths, quarries and airports.

The government enterprises are generally in a position to meet most of their costs from the proceeds of sales.

It was possible to obtain virtually complete and accurate data in respect of the enterprise activities of local authorities as defined above, and the data are shown separately.

(11) General government (Rate and General Services)

All activities not included in government enterprises are classified under the general government sector. These comprise mainly the services which are included in the Rate and General Services of local authorities. Sewerage and cleansing services are also included.

Normally the government sector does not charge direct fees on an economic basis for the goods and services it provides; the expenditure is met mainly from taxes and grants received from other government bodies.

Current accounts

(1) Consolidation of the various funds and accounts

Separate current accounts are shown for the general government sector and for each government enterprise. A consolidated current account is, however, not furnished for all current transactions of local authorities.

All current transactions of the Rate and General Services, Parking Meter Fund, Endowment Fund, Township Suspense Account, Erven Trust Fund, Land Trust Fund, Public Improvement Fund, Revolving Fund, Consolidated Loans Fund and all loan redemption, capital (development), improvement, renewals, repairs, insurance, bad debts and other funds and accounts of local authorities not relating to a government enterprise, have been consolidated in such a manner as to eliminate all internal transactions (such as transfers to or from reserve funds, transfers from one account to another to meet deficits, etc.) except internal interest. Capital transactions, such as purchases of land, land sales and contributions to capital outlay of the Township Suspense Account, Erven Trust Fund, Public Improvement Fund and Revolving Fund are not included in the current accounts.

All the current transactions of the various funds and accounts relating to a government enterprise have been consolidated in the same way.

(iii) Provision for depreciation

Current expenditure should, in principle, include provision for the depreciation of fixed assets. However, the calculation of depreciation of some fixed assets of the general government sector, e.g. roads, presents conceptual and practical difficulties. As far as the general government sector is concerned, it is therefore international practice to estimate depreciation for buildings and major equipment only. In the case of local government enterprises, however, provision should be made for the depreciation of all fixed assets. For purposes of national accounts, the provision should be based on the replacement value of the assets.

Local authorities in the four provinces do not write off the book value of their assets annually. The assets are mainly financed from loan funds and the loans are redeemed within a shorter period than the life of the assets. The outstanding loan debt is usually redeemed directly against the current accounts by way of instalments and without making use of a redemption fund. Most of the large local authorities have consolidated loan funds, while smaller local authorities negotiate annuity loans. Renewal funds are also used in certain cases.

In this news release the "surplus" on current account is shown before provision is made for depreciation or for the redemption of loans. Particulars of the actual redemption of loans are, however, shown in Table 10.

(iii) Surplus on current accounts

The "surplus" on current accounts is shown before provision is made for depreciation, the redemption of loans and contributions to capital outlay and before transfers between the government and enterprise services are accounted for. In the case of reserve funds the transfers to the reserve funds are eliminated and the actual current expenditure for the reserve funds substituted. In the same way transfers to rates/tariff stabilisation/equalisation accounts are eliminated.

(iv) Surplus and transfers between current accounts and appropriation of the surplus

The transfers between the general government and government enterprise services are shown in Table 10. With regard to the redemption of loans, the actual amount redeemed is shown. In cases where local authorities use redemption funds the transfers to the redemption funds have been eliminated and the amount of redemption from redemption funds substituted. The amounts in the table include the redemption of internal and external loans.

Transactions in capital goods (Tables 11.1 and 11.2)

Purchases of assets, such as land, buildings, equipment, vehicles, furniture and other assets of a capital nature with a lifespan of at least five years in normal use, are capitalised.

The item "other constructions" in the tables includes mains and meters, transformers, reservoirs, filtration plants, cooling towers and dams of the electricity and water services and also street lighting and similar constructions.

Aggregate balance sheet (Table 12)

The aggregate balance sheet covers all assets and liabilities of local authorities. The particulars of all the assets and liabilities of the various services of the local authorities are not collected separately by the Central Statistical Service.

Symbols used

- .. = Data not available
- = Nil
- 0 = More than nil but less than 500

TABEL 1 - LOPENDE REKENING VIR DIE
FINANSIELE JAAR GEËINDIG 30 JUNIE
ALGEMENE OORHEID 1/
(BELASTING- EN ALGEMENE DIENSTE)

TABLE 1 - CURRENT ACCOUNT FOR THE
FINANCIAL YEAR ENDED 30 JUNE
GENERAL GOVERNMENT 1/
(RATE AND GENERAL SERVICES)

R1 000

Uitgawe - Expenditure	1989	1990
Aankoop van goedere en dienste - Purchases of goods and services		
Salariesse, lone en toelae - Salaries, wages and allowances	2 436 993	2 838 801
Ander - Other	1 011 284	1 326 273
Rente - Interest	1 039 996	1 035 321
Oordragte - Transfers		
huishoudings - Households	27 820	30 459
Algemene owerheid - General government		
Gesondheidsdienste - Health services	9 313	9 911
Metropolitaanse Vervoerfonds - Metropolitan Transport Fund	2 379	4 228
Eiendomsbelasting - Assessment rates	55 730	63 765
Ander - Other	4 428	12 980
Oorskot - Surplus	867 921	679 164
TOTAAL - TOTAL	5 455 864	6 000 902
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services		
Parkeermeter- en -garagegelde - Parking meter and garage fees	63 230	69 553
Riolering en reiniging - Sewerage and cleansing	627 889	744 759
Ander - Other	1 362 994	1 346 553
Rente 2/ - Interest 2/	1 014 341	1 037 175
Oordragte - Transfers		
Private sektor - Private sector		
Eiendomsbelasting - Property assessment rates	1 633 037	1 917 991
Begiftigingsgelde - Endowment fees	33 006	30 525
Boetes en verbeurdverklarings - Fines and forfeitures	125 557	140 944
Lisensies en gelde - Licences and fees	115 926	120 725
Algemene owerheidsektor - General government sector		
Sentrale en provinsiale owerhede - Central and provincial authorities		
Eiendomsbelasting - Property assessment rates	155 356	200 372
Metropolitaanse Vervoerfonds - Metropolitan Transport Fund	18 165	16 669
Ander - Other	275 630	329 035
Ander plaaslike owerhede t.o.v. gesondheid - Other local authorities i.r.o. health	30 733	46 601
TOTAAL - TOTAL	5 455 864	6 000 902

1/ Insluitende riolering en reiniging
2/ Sluit rente op agterstallige belasting in

1/ Including sewerage and cleansing
2/ Including interest on arrear rates

TABEL 2 - LOPENDE REKENING VIR DIE
FINANSIËLE JAAR GEËINDIG 30 JUNIE
BEHUISING

R1 000

TABLE 2 - CURRENT ACCOUNT FOR THE
FINANCIAL YEAR ENDED 30 JUNE
HOUSING

Uitgawe - Expenditure	1989	1990
Aankoop van goedere en dienste - Purchases of goods and services	47 226	57 867
Salariesse, lone en toelae - Salaries, wages and allowances	133 177	159 583
Ander - Other		
Rente - Interest	88 479	85 501
Oordragte - Transfers		
Eiendomsbelasting - Property assessment rates	9 520	11 285
Slegte skulde - Bad debts	1 213	1 337
Oorskot - Surplus	687	(-)10 599
TOTAAL - TOTAL	280 302	304 974
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services		
Huur van woongeboue - Rent of residential buildings	137 125	145 689
Ander - Other	104 833	115 227
Rente - Interest	27 118	22 229
Oordragte - Transfers		
Private sektor - Private sector	-	-
Sentrale en provinsiale owerheid - Central and provincial government	11 226	21 829
TOTAAL - TOTAL	280 302	304 974

TABEL 3 - LOPENDE REKENING VIR DIE
FINANSIËLE JAAR GEËINDIG 30 JUNIE
ABATTOIR

R1 000

TABLE 3 - CURRENT ACCOUNT FOR THE
FINANCIAL YEAR ENDED 30 JUNE
ABATTOIR

Uitgawe - Expenditure	1989	1990
Aankoop van goedere en dienste - Purchases of goods and services	15 466	17 346
Salariesse, lone en toelae - Salaries, wages and allowances	17 211	17 636
Ander - Other		
Rente - Interest	6 321	6 164
Oordragte - Transfers		
Eiendomsbelasting - Property assessment rates	357	397
Abattoirkommissieheffings - Abattoir Commission levies	3 396	3 551
Slegte skulde - Bad debts	18	12
Oorskot - Surplus	1 963	6 799
TOTAAL - TOTAL	44 732	51 905
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services	42 601	47 975
Rente - Interest	2 110	1 610
Oordragte - Transfers		
Private sektor - Private sector	-	-
Sentrale en provinsiale owerheid - Central and provincial government	21	-
Ander plaaslike owerhede en streeksdienssterade - Other local authorities and regional services councils	-	2 320
TOTAAL - TOTAL	44 732	51 905

TABEL 4 - LOPENDE REKENING VIR DIE
FINANSIËLE JAAR GEËINDIG 30 JUNIE
ELEKTRISITEIT EN GAS

R1 000

TABLE 4 - CURRENT ACCOUNT FOR THE
FINANCIAL YEAR ENDED 30 JUNE
ELECTRICITY AND GAS

Uitgawe - Expenditure	1989	1990
Aankoop van goedere en dienste - Purchases of goods and services		
Salarisse, lone en toelaes - Salaries, wages and allowances	381 081	462 527
Elektriese stroom en gas - Electric current and gas	2 918 739	3 390 787
Ander - Other	523 582	681 967
Rente - Interest	244 116	295 287
Oordragte - Transfers		
Eiendomsbelasting - Property assessment rates	7 703	8 375
Slegte skulde - Bad debts	756	802
Oorskot - Surplus	929 034	1 122 349
TOTAAL - TOTAL	5 005 011	5 962 094
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services		
Elektrisiteit en gas - Electricity and gas	4 721 313	5 784 747
Ander - Other	222 580	135 691
Rente - Interest	47 338	29 697
Oordragte - Transfers		
Private sektor - Private sector	-	-
Sentrale en provinsiale owerhede - Central and provincial government	13 780	11 959
TOTAAL - TOTAL	5 005 011	5 962 094

TABEL 5 - LOPENDE REKENING VIR DIE
FINANSIËLE JAAR GEËINDIG 30 JUNIE
WATER

R1 000

TABLE 5 - CURRENT ACCOUNT FOR THE
FINANCIAL YEAR ENDED 30 JUNE
WATER

Uitgawe - Expenditure	1989	1990
Aankoop van goedere en dienste - Purchases of goods and services		
Salarisse, lone en toelaes - Salaries, wages and allowances	122 820	144 963
Water	463 672	538 034
Ander - Other	159 485	206 280
Rente - Interest	141 158	163 638
Oordragte - Transfers		
Eiendomsbelasting - Property assessment rates	2 400	8 363
Waternavorsingsheffing - Water research levy	6 689	6 730
Slegte skulde - Bad debts	341	321
Oorskot - Surplus	183 627	138 995
TOTAAL - TOTAL	1 080 192	1 207 324
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services		
Water	888 901	1 031 297
Ander - Other	137 351	129 409
Rente - Interest	51 142	45 042
Oordragte - Transfers		
Private sektor - Private sector	500	-
Sentrale en provinsiale owerheid - Central and provincial government	2 208	-
Ander plaaslike owerhede en streeksdiensterade - Other local authorities and regional services councils	90	1 576
TOTAAL - TOTAL	1 080 192	1 207 324

TABEL 6 - LOPENDE REKENING VIR DIE
FINANSIËLE JAAR GEËINDIG 30 JUNIE
PASSASIEVERVOER

R1 000

TABLE 6 - CURRENT ACCOUNT FOR THE
FINANCIAL YEAR ENDED 30 JUNE
PASSENGER TRANSPORT

Uitgawe - Expenditure	1989	1990
Aankoop van goedere en dienste - Purchases of goods and services	105 600	111 172
Salarisse, lone en toelaes - Salaries, wages and allowances	88 410	126 976
Ander - Other		
Rente - Interest	20 254	23 916
Oordragte - Transfers		
Eiendomsbelasting - Property assessment rates	666	675
Slegte skulde - Bad debts	-	-
Oorskot - Surplus	(-)36 487	(-)54 776
TOTAAL - TOTAL	178 443	207 963
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services	134 164	160 026
Rente - Interest	1 940	2 264
Oordragte - Transfers		
Private sektor - Private sector	-	-
Sentrale en provinsiale owerheid - Central and provincial government	37 034	42 493
Ander plaaslike owerhede en streeksdiensterade - Other local authorities and regional services councils	5 305	3 180
TOTAAL - TOTAL	178 443	207 963

TABEL 7 - LOPENDE REKENING VIR DIE
FINANSIËLE JAAR GEËINDIG 30 JUNIE
MARK

R1 000

TABLE 7 - CURRENT ACCOUNT FOR THE
FINANCIAL YEAR ENDED 30 JUNE
MARKET

Uitgawe - Expenditure	1989	1990
Aankoop van goedere en dienste - Purchases of goods and services	24 141	29 237
Salarisse, lone en toelaes - Salaries, wages and allowances	18 013	19 823
Ander - Other		
Rente - Interest	6 675	6 839
Oordragte - Transfers		
Eiendomsbelasting - Property assessment rates	1 798	1 806
Slegte skulde - Bad debts	29	19
Oorskot - Surplus	15 902	27 574
TOTAAL - TOTAL	66 558	85 298
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services	61 177	80 344
Rente - Interest	4 866	4 475
Oordragte - Transfers		
Private sektor - Private sector	-	-
Sentrale en provinsiale owerheid - Central and provincial government	515	479
TOTAAL - TOTAL	66 558	85 298

TABEL 8 - LOPEDE REKENING VIR DIE
FINANSIËLE JAAR GEËINDIG 30 JUNIE
ANDER HANDELSDIENSTE

R1 000

TABLE 8 - CURRENT ACCOUNT FOR THE
FINANCIAL YEAR ENDED 30 JUNE
OTHER TRADING SERVICES

Uitgawe - Expenditure	1989	1990
Aankoop van goedere en dienste - Purchases of goods and services	6 922	5 676
Salarisse, lone en toelaes - Salaries, wages and allowances	15 936	9 245
Ander - Other		
Rente - Interest	1 355	1 719
Dordragte - Transfers		
Eiendomsbelasting - Property assessment rates	223	508
Skadevergoeding en eise - Compensation and claims	240	202
Oorskot - Surplus	5 085	3 059
TOTAAL - TOTAL	29 761	20 409
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services	510	
Huur van woongeboue - Rent of residential buildings	25 862	19 526
Ander - Other		
Rente - Interest	2 914	883
Dordragte - Transfers		
Private sektor - Private sector	100	-
Sentrale en provinsiale owerheid - Central and provincial government	375	-
TOTAAL - TOTAL	29 761	20 409

TABEL 9 - LOPEDE REKENING VIR DIE
FINANSIËLE JAAR GEËINDIG 30 JUNIE
OPSOMMING: ONDERNEMINGS

R1 000

TABLE 9 - CURRENT ACCOUNT FOR THE
FINANCIAL YEAR ENDED 30 JUNE
SUMMARY: ENTERPRISES

Uitgawe - Expenditure	1989	1990
Aankoop van goedere en dienste - Purchases of goods and services		
Salarisse, lone en toelaes - Salaries, wages and allowances	703 256	828 788
Elektriese stroom en gas - Electric current and gas	2 918 739	3 390 787
Water	463 672	538 034
Ander - Other	955 814	1 221 510
Rente - Interest	508 358	583 064
Dordragte - Transfers		
Abattoirkommissieheffings - Abattoir commission levies	3 396	3 551
Eiendomsbelasting - Property assessment rates	22 667	31 409
Skadevergoeding en eise - Compensation and Claims	240	202
Slegte skulde - Bad debts	2 357	2 491
Waternavorsingsheffing - Water research levy	6 689	6 730
Oorskot - Surplus	1 099 811	1 233 401
TOTAAL - TOTAL	6 684 999	7 839 967
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services		
Huur van woongeboue - Rent of residential buildings	137 635	145 689
Elektrisiteit en gas - Electricity and gas	4 721 313	5 784 747
Water	888 901	1 031 297
Ander - Other	728 568	688 198
Rente - Interest	137 428	106 200
Dordragte - Transfers		
Private sektor - Private sector	600	-
Sentrale en provinsiale owerheid - Central and provincial government	65 159	76 760
Ander plaaslike owerhede en streeksdiensraderade - Other local authorities and regional services councils	5 395	7 076
TOTAAL - TOTAL	6 684 999	7 839 967

TABEL 10 - OORSKOT OP EN OORDRAGTE TUSSEN LOFENDE REKENINGS
EN DIE ANWENDING VAN DIE OORSKOT VIR DIE FINANSIELE JAAR
GEËINDIG 30 JUNIE 1990

TABLE 10 - SURPLUS ON AND TRANSFERS BETWEEN CURRENT ACCOUNTS AND THE
APPROPRIATION OF THE SURPLUS FOR THE FINANCIAL YEAR ENDED
30 JUNE 1990

R1 000

		TOTAAL - TOTAL						
Diens Service	Oorskot (tabelle 1 tot 10) Surplus (tables 1 - 10)	Oordragte van algemene over- heid na onder- nemings Transfers from general government to enterprises	Oordragte van ondernemings na algemene overheid Transfers from enterprises to general government	Totaal Total	Anwending van die oorskot - Appropriation of the surplus			
					Deelgting van lenings Redemption of loans	Bydraes tot kapitaal- uitgawe Contributions to capital outlay	Netto toevoe- ging tot reserve- en ander fondse Net additions to reserve and other funds	Totaal Total
Algemene overheid en ondernemings (handelsdienste) - General govern- ment and enterprises (trading services)	1 912 565	-	-	1 912 565	796 808	238 742	877 015	1 912 565

TABLE 11.1 - TRANSAKSIES IN KAPITAALGOEDERE ALGEMENE OORREKENING EN OORREKENINGS VIR DIE FINANSIELE JAAR GEËINDIG 30 JUNIE 1989

TABLE 11.1 - TRANSACTIONS IN CAPITAL GOODS GENERAL ACCOUNTING AND ENTERPRISES FOR THE FINANCIAL YEAR ENDED 30 JUNE 1989

R1 000

Item	Totaal Total	Algemene overheid General government	Behuising Housing	Abattoir	Elektrisiteit en gas Electricity and gas	Water	Mark Market	Passasiers- vervoer Passenger transport	Ander Other
TOTAAL - TOTAL									
Bestaande kapitaalgoedere - Existing capital goods									
Aankoop van grond en konstruksies - Purchases of land and constructions	256 620	173 817	14 590	493	38 188	27 818	870	112	732
Verkoop van grond en konstruksies - Sale of land and constructions	369 545	215 110	140 948	692	6 986	5 542	-	236	31
Verkoop van masjinerie en uitrusting - Sale of machinery and equipment	39 784	29 671	58	1	5 769	1 801	89	2 057	338
Nuwe kapitaalgoedere - New capital goods									
Aankoop van vervoeruitrusting - Purchases of transport equipment	150 344	92 534	560	86	17 260	4 485	172	33 818	1 429
Aankoop van ander masjinerie en uitrusting - Purchases of other machinery and equipment	291 244	170 293	1 181	1 836	96 577	12 346	5 079	2 517	1 415
Nuwe konstruksies - New constructions	1 805 767	1 087 455	173 312	2 669	373 302	153 503	6 380	5 018	4 128
Totaal - Total									
Soort konstruksie - Type of construction									
Woongeboue - Residential buildings									
Blanke - Whites	84 029	16 963	67 066	-	-	-	-	-	-
Kleurlinge - Coloureds	43 420	345	43 075	-	-	-	-	-	-
Asiërs - Asians	29 234	1 099	28 135	-	-	-	-	-	-
Swartes - Blacks	987	987	-	-	-	-	-	-	-
Nie-woongeboue - Non-residential buildings	198 253	143 005	2 090	1 809	33 965	9 526	1 807	4 930	1 121
Paale, strate, brûe, stormwater- afvoer en verwante konstruksies - Roads, streets, bridges, stormwater drainage and related constructions	518 156	498 756	19 400	-	-	-	-	-	-
Rioolerling - Sewerage	199 838	194 324	5 514	-	-	-	-	-	-
Ander konstruksies - Other constructions	731 850	231 916	8 032	860	339 337	143 977	4 573	88	3 007

TABLE 11.2 - TRANSAKSIES IN KAPITAALGOEDERE ALGEMENE OORREKENING
EN ONDERPREKINGS VIR DIE FINANSIELE JAAR
GEËINDIG 30 JUNIE 1990 (AFGESLUIT)

TABLE 11.2 - TRANSACTIONS IN CAPITAL GOODS GENERAL GOVERNMENT
AND ENTERPRISES FOR THE FINANCIAL YEAR
ENDED 30 JUNE 1990 (CONCLUDED)

R1 000

Item	Totaal Total	Algemene owerheid General government	Behuising Housing	Abattoir	Elektrisiteit en gas Electricity and gas	Water	Mark Market	Passasiers- vervoer Passenger transport	Ander Other
TOTAAL - TOTAL									
Bestaande kapitaalgoedere - Existing capital goods									
Aankoop van grond en konstruksies - Purchases of land and constructions	185 815	120 986	10 939	-	28 863	25 023	4	-	-
Verkoop van grond en bestaande bates - Sale of land and existing assets	139 618	78 357	57 809	-	478	64	127	2 783	-
Nuwe kapitaalgoedere - New capital goods									
Aankoop van vervoeruitrusting - Purchases of transport equipment	175 364	106 238	818	23	19 216	5 535	142	41 570	1 822
Aankoop van ander masjinerie en uitrusting - Purchases of other machinery and equipment	345 660	201 255	1 574	1 667	125 786	8 195	3 305	2 438	1 440
Nuwe konstruksies - New constructions	2 241 691	1 364 432	230 013	1 864	391 774	229 113	7 290	14 878	2 327
Totaal - Total									
Soort konstruksie - Type of construction									
Woongeboue - Residential buildings	185 828	37 796	148 032	-	-	-	-	-	-
Nie-woongeboue - Non-residential buildings	278 292	228 366	3 464	-	27 163	1 873	2 566	14 660	200
Paale, strate, brúe, stormwater- afvoer en verwante konstruksies - Roads, streets, bridges, stormwater drainage and related constructions	629 395	591 036	37 773	-	293	103	190	-	-
Riolering - Sewerage	244 403	236 306	8 097	-	-	-	-	-	-
Ander konstruksies - Other constructions	903 773	270 928	32 647	1 864	364 318	227 137	4 534	218	2 127

TABLE 17 - CONSOLIDATED BALANCE SHEET AS AT 30 JUNE 1/

R1 000

TABLE 17 - GESAMINTELIKE BALANSSTAAI STREK OP 30 JUNIE 1/

Laste - Liabilities		1989	1990
Bemerkbare effekte - Marketable stocks			
Direkte lenings by owerhede, uitgesonderd ander plaaslike owerhede - Direct loans from authorities, except other local authorities		3 180 895	3 541 246
Behuising (insluitende alle nasionale behuisings- en gemeenskapsontwikkelingsfondse) - Housing (including all national housing funds and community development funds)		2 258 311	2 493 979
Lenings ten opsigte van nywerheidsontwikkelingspunte - Loans in respect of industrial development points		135 728	123 283
Leningsfonds vir Plaaslike Besture - Local Authorities Loans Fund		259 061	216 045
Ander departemente en fondse van die sentrale owerheid - Other departments and funds of the central government		244 861	236 231
Provisiale administrasies - Provincial administrations		11 595	6 149
Ander direkte lenings - Other direct loans			
Eksterne langtermyn- en annuïteitslenings - External long-term and annuity loans			
Ander plaaslike owerhede en streeksdiensterade - Other local authorities and regional services councils		50 444	60 576
Openbare korporasies - Public corporations			
Banke (handels-, aksep- en algemene banke en diskontohuise) - Banks (commercial, merchant and general banks and discount houses)		66 998	78 707
Bouverenigings - Building societies			
Versekerers - Insurers		189 345	177 257
Pensioenfondse - Pension funds		12 088	764
Ander binnelandse bronne - Other domestic sources		171 676	130 277
Buitelandse bronne - Foreign sources		211 536	266 984
Eksterne korttermynlenings van, en deposito's deur - External short-term loans from, and deposits by		162 558	175 915
Ander plaaslike owerhede en streeksdiensterade - Other local authorities and regional services councils		45 350	33 020
Openbare korporasies - Public corporations			
Banke - Bank-		3 736	1 545
Bouverenigings - Building societies		3 476	-
Versekerers - Insurers		117 413	203 785
Pensioenfondse - Pension funds		117 345	3 362
Ander binnelandse bronne - Other domestic sources		1 615	-
Buitelandse bronne - Foreign sources		17 876	847
		52 981	69 893
		R1	-

TABLE 12 - GESAMENLIKE BALANSSTAMT SOKS OP 30 JUNIE 1/
(VERVOLG)

TABLE 12 - AGGREGATE BALANCE SHEET AS AT 30 JUNE 1/
(CONTINUED)

R1 000

Laste (afgesluit) - Liabilities (concluded)		1989	1990
Oortrokke bankrekening - Bank overdrafts			
Diverse krediteure en deposito's op elektrisiteits- en waterrekenings en betalings vooruit ontvang - Sundry creditors and deposits on electricity and water accounts and payments received in advance			
Lenings afgelos en ander kapitaalontvangste - Loans redeemed and other capital receipts			
Oghehoopde en trustfondse - Accumulated and trust funds:			
Begiftigings-, Grondtrust-, Kapitaal- ontwikkelings-, Dorpsaanlegsuspensterekening, Henteifonds en soortgelyke kapitaalfondse - Endowment, Land Trust, Capital Development Fund, Township Suspense Account, Revolving Fund and similar capital funds			
Ander oghehoopde en trustfondse, voorsienings en -reserwes - Other accumulated and trust funds, provisions and reserves			
Ander laste - Other liabilities			
Onaangevende oorskot op inkomsterekenings - Accumulated surplus on revenue accounts			
Afwagrekenings en ander laste - Suspense accounts and other liabilities			
TOTAAL - TOTAL		26 191 091	29 261 238

Kyk voetnoot bladsy 20
See foot-note page 20

TABLE 12 - GESAMENTLIKE BALANSSTAT SODS OP 30 JUNIE 1/
(VERVOLG)

TABLE 12 - AGGREGATE BALANCE SHEET AS AT 30 JUNE 1/
(CONTINUED)

R1 000

	1989	1990
Bates - Assets		
Vaste bates en masjinerie en uitrusting - Fixed assets and machinery and equipment 2/ Voorrade en materiaal - Stores and materials	18 799 070	21 151 821
Diverse debiteure - Sundry debtors	326 179	379 797
Ander behuisslenings op of kragtens - Other housing loans on or in terms of		
Verband - Mortgage	594 175	709 497
Verkoopoorreënkoste - Selling agreements	563 141	704 358
Ander - Other	127 412	219 993
Ander debiteure - Other debtors	1 704 550	1 935 136
Finansiële bates - Financial assets		
Eksterne langtermynlenings en -deposito's - External long-term loans and deposits		
Lenings - Loans		
Ander plaaslike owerhede en streeksdiensterade - Other local authorities and regional services councils	19 501	19 996
Openbare korporasies - Public corporations	7 058	1 164
Ander - Other	59 903	71 268
Langtermyndeposito's - Long-term deposits		
Banke en bouverenigings - Banks and building societies	457 055	437 711
Openbare Beleggingskommissarisse - Public Investment Commissioners	890	-
Ander - Other	172 297	133 250
Belegging in bemerkbare sekuriteite - Investments in marketable securities		
Effekte van ander plaaslike owerhede en streeksdiensterade - Other local authorities and regional services council stock	24 960	14 546
Staatseffekte - Government stock	142 801	137 789
Effekte van openbare korporasies - Public corporation stock	29 631	9 582
Ander - Other	324 557	186 287
Geldmarkinstrumente - Money market instruments	299 715	366 423
Beleggings in nie-bemarkbare instrumente van die sentrale owerheid - Investments in non-marketable instruments of the central government		
Deelingsfondsbeleggings - Redemption fund investments	26 124	31 265
Nie-bemarkbare obligasies/instrumente - Non-marketable bonds/instruments	9 459	2 155

TABLE 12 - GESAMENLIKE BALANSSTAAT SOOS OP 30 JUNIE 1/
(AGGREGAAT)

TABLE 12 - AGGREGATE BALANCE SHEET AS AT 30 JUNE 1/
(CONCULATED)

R1 000

Bates - Assets	1989	1990
Eksterne korttermynlenings - External short-term loans		
Korttermynlenings aan - Short-term loans to		
Ander plaaslike owerhede en streeksdienssterade - Other local authorities and regional services councils	6 744	211 178
Ander - Other	128 676	
Deposito's en ander beleggings by - Deposits and other investments with		
Korporasie vir Openbare Deposito's - Corporation for Public Deposits	10 510	3 153
Banke - Banks	926 858	1 124 175
Bouverenigings - Building societies	204 432	131 662
Ander - Other	404 605	555 075
Kontant - Cash	174 324	175 323
Ander bates - Other assets		
Opgehoopde tekort op inkomsterekenings - Accumulated deficit on revenue accounts	53 297	56 135
Afwagrekenings en ander bates - Suspense accounts and other assets	593 167	492 499
TOTAAL - TOTAL	26 191 091	29 261 238
1/ Die volgende kontraposte is uitgesluit: Geborgde staatsbehuusingslenings Interne langtermynlenings Ete bemerkbare effekte	410 804 5 791 437 361 167	439 560 4 844 487 383 067
2/ Sluit onvoltooide kapitaalwerke en koste van wonings in aanbou in		
1/ The following contra items are excluded: Sponsored government housing loans Internal long-term loans Own marketable stock		
2/ Including uncompleted capital works and construction		