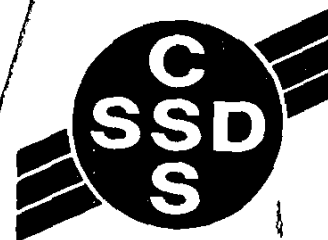
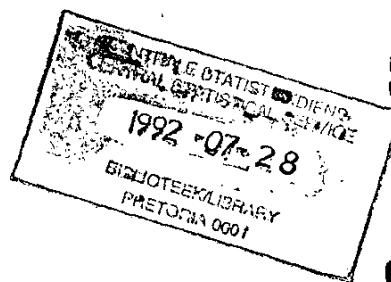


2



REPUBLIEK VAN SUID-AFRIKA
REPUBLIC OF SOUTH AFRICA



SENTRALE
STATISTIEKDIENS
CENTRAL
STATISTICAL SERVICE

**STATISTICAL NEWS RELEASE
STATISTIESE NUUSBERIG**

P9105.1

**FINANSIËLE STATISTIEKE VAN PLAASLIKE OWERHEDE,
1990/91**

**FINANCIAL STATISTICS OF LOCAL GOVERNMENTS,
1990/91**

27 JULY/JULIE 1992

OPSOMMING

Die totale lopende inkomste van die algemene owerheidsafdelings (insluitende rioerings- en reinigingsdienste) het vanaf R5 970 miljoen in 1989/90 tot R6 815 miljoen in 1990/91 toegeneem, wat 'n toename van 14,1% verteenwoordig, terwyl lopende besteding (uitgesonderd delging van lenings, bydraes tot kapitaaluitgawes en netto oordragte na reserwefondse) vir dieselfde tydperk van R5 322 miljoen tot R5 895 miljoen ('n toename van 10,8%) toegeneem het.

Handelsdienste (uitsluitende rioerings- en reinigingsdienste) se lopende inkomste vir die betrokke finansiële jare het vanaf R7 834 miljoen tot R9 358 miljoen ('n 19,5% toename) en lopende besteding, (uitgesonderd delging van lenings, bydraes tot kapitaaluitgawes en netto oordragte na reserwefondse), van R6 607 miljoen tot R7 679 miljoen ('n 16,2% toename) gestyg.

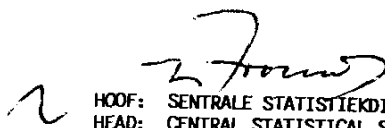
Die totale kapitaalbesteding op nuwe konstruksies (Tabelle 11.1 en 11.2) het vanaf R2 411 miljoen in 1989/90 tot R2 461 miljoen in 1990/91 ('n 2,1% toename) gestyg.

SUMMARY

Total current income of the general government divisions (including sewerage and cleansing services) increased from R5 970 million in 1989/90 to R6 815 million in 1990/91, representing an increase of 14,1%, while current expenditure (excluding redemption of loans, contributions to capital outlay and net additions to reserve funds) for the same period increased from R5 322 million to R5 895 million (an increase of 10,8%).

The current income of the trading services (excluding sewerage and cleansing services) for the relevant financial years, increased from R7 834 million to R9 358 million (a 19,5% increase) and current expenditure (excluding redemption of loans, contributions to capital outlay and net additions to reserve funds) increased from R6 607 million to R7 679 million (a 16,2% increase).

The total capital expenditure on new constructions (Tables 11.1 and 11.2) increased from R2 411 million in 1989/90 to R2 461 million in 1990/91 (a 2,1% increase).


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VERDUIDELIKENDE OPMERKINGS

P9105.1

Omvang en metode van opname

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

Die inligting vir die finansiële jaar 1990/91 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 Behuissingsfonds wat aan nutsmaatskappye, welsynorganisasies en persone gemaak word en deur die plaaslike owerhede geadministreer word, in nie.

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. Malvisbaai)		Natal		Transvaal		Oranje-Vrystaat		Grootvotaal	
	Totaal	Steekproef	Totaal	Steekproef	Totaal	Steekproef	Totaal	Steekproef	Totaal	Steekproef
Municipaliteite	169	10	35	5	63	23	70	2	337	40
Dorpsrade	-	-	-	-	29	-	-	-	29	-
Dorpsbesture	49	-	20	-	-	-	4	-	73	-
Gesondheidskomitees	-	-	40	-	10	-	-	-	50	-
Plaaslike rade	-	-	-	-	-	-	2	-	2	-
Beheerkomitees van kleinhoewegebiede	-	-	-	-	-	-	8	-	8	-
Waterrade	-	-	-	-	1	-	-	-	1	-
Streekwaterdienskorporasies	-	-	6	-	-	-	-	-	6	-
Landelike Kleurlinggebiede	23	-	-	-	-	-	-	-	23	-
Raad op Plaaslike Bestuursangeleenthede	-	-	-	-	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 "owerheidsondersennings"

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

(i) Owerheidsondernemings (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 in 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 aangevend 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 gereedelik beskikbaar is, as ondernemingsdienste beskou. Hierdie groep omvat hoofsaaklik sekere land- en bosboubedrywighede, minerale baddens, klipbrekerie 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.

(ii) 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 owerheidsliggame ontvang word.

Lopende rekenings(i) 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 verstrek nie.

Die lopende transaksies van die Belasting- en Algemene Dienste, Parkeermeterfonds, Begiftigingsfonds, Dorpsaanlegsuspensterekening, Erwerstrustfonds, Grondtrustfonds, Openbare Verbeteringsfonds, Wentelfonds, Gekonsolideerde Leningsfonds, alle leningsdelings-, 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 Dorpsaanlegsuspensterekening, Erwerstrustfonds, Grondtrustfonds, Openbare Verbeteringsfonds en Wenteltrustfonds 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.

(ii) 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, lewer egter konseptuele en praktiese moeslikhede op. Wat die algemene owerheidskorporator betref, is dit daarom internasionale gebruik om waardevermindering slegs vir geboue en groot uitrusting te raam. 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 afgelos oor 'n korter tydperk as die lewensduur van die bates. Die uitstaande leningskuld word gewoonlik regstreeks uit die lopende rekenings in paaiëmente afgelos sonder dat van 'n delgingsfonds gebruik gemaak word. Die meeste groot plaaslike owerhede het gekonsolideerde leningsfondse, terwyl kleiner plaaslike owerhede annuïteitslenings aangaan. Hernuwingsfondse 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.

(iii) 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 reservefondse is die oordragte na die reservefondse uitgeskakel en die werklike lopende besteding uit die reservefondse in die plek daarvan gestel. Op dieselfde wyse is die oordragte aan belastings-/tariewestabilisasie-/gelykstallingsrekenings uitgeskakel.

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

Die oordragte tussen die algemene owerheids- en ondernemingsdienste word in Tabel 10 aangetoon. Wat die delging van lenings betref, word die werklike bedrag wat gedelg is, aangetoon. In die gevalle waar plaaslike owerhede delgingsfondse gebruik, is die oordragte na die delgingsfondse uitgeskakel 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 kapitaalgoedere (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
- = Nu1
- 0 = Meer as nul maar minder as 500
- * = Hersten

EXPLANATORY NOTES

P9105.1

Scope and method of survey

This news release contains information of local authorities, except local authorities for Blacks. The information for the 1990/91 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. Walvis 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	-	-	6	-	-	-	-	-	6	-
Rural Coloured areas	23	-	-	-	-	-	-	-	23	-
Local Government affairs council	-	-	-	-	1	-	-	-	1	-
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.

(i) 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.

(ii) 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

(i) 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, renewal, 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.

(ii) 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
- * = Revised

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

R1 000

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

Uitgawe - Expenditure	1990	1991
Aankoop van goedere en dienste - Purchases of goods and services		
Salariesse, lone en toelaes - Salaries, wages and allowances	2 838 801	3 294 781
Ander - Other	1 326 273	1 573 278
Rente - Interest	1 035 321	906 244
Oordragte - Transfers		
Huishoudings - Households	30 459	32 914
Algemene owerheid - General government		
Gesondheidsdienste - Health services	9 911	10 099
Metropolitaanse Vervoerfonds - Metropolitan Transport Fund	4 228	5 058
Eiendomsbelasting - Assessment rates	63 765	63 133
Ander - Other	12 980	9 607
Oorskot - Surplus	648 646*	920 013
TOTAAL - TOTAL	5 970 384*	6 815 127
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services		
Parkeermeter- en -garagegelde - Parking meter and garage fees	69 553	76 508
Riolering en reiniging - Sewerage and cleansing	744 759	955 516
Ander - Other	1 346 553	1 600 986
Rente 2/ - Interest 2/	1 037 175	1 066 096
Oordragte - Transfers		
Private sektor - Private sector		
Eiendomsbelasting - Property assessment rates	1 917 991	2 150 642
Begiftigingsgelde - Endowment fees	30 525	20 167
Boetes en verbeurdverklarings - Fines and forfeitures	140 944	174 386
Lisensies en gelde - Licences and fees	120 725	157 508
Algemene owerheidsektor - General government sector		
Sentrale en provinsiale owerhede - Central and provincial authorities		
Eiendomsbelasting - Property assessment rates	200 372	202 650
Metropolitaanse Vervoerfonds - Metropolitan Transport Fund	16 669	20 218
Ander - Other	329 035	374 169
Ander plaaslike owerhede t.o.v. gesondheid - Other local authorities i.r.o. health	16 083*	16 281
TOTAAL - TOTAL	5 970 384*	6 815 127

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	1990	1991
Aankoop van goedere en dienste - Purchases of goods and services		
Salarisse, lone en toelaes - Salaries, wages and allowances	57 867	71 469
Ander - Other	159 583	185 252
Rente - Interest	85 501	84 335
Oordragte - Transfers		
Eiendomsbelasting - Property assessment rates	11 285	12 648
Slegte skulde - Bad debts	1 337	1 470
Oorskot - Surplus	(-)10 599	(-)17 004
TOTAAL - TOTAL	304 974	338 170
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services		
Huur van woongeboue - Rent of residential buildings	145 689	143 015
Ander - Other	115 227	132 998
Rente - Interest	22 229	34 714
Oordragte - Transfers		
Private sektor - Private sector	-	-
Sentrale en provinsiale owerheid - Central and provincial government	21 829	27 443
TOTAAL - TOTAL	304 974	338 170

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	1990	1991
Aankoop van goedere en dienste - Purchases of goods and services		
Salarisse, lone en toelaes - Salaries, wages and allowances	17 346	18 200
Ander - Other	17 636	17 386
Rente - Interest	6 164	1 993
Oordragte - Transfers		
Eiendomsbelasting - Property assessment rates	397	450
Abattoirkommissieheffings - Abattoir Commission levies	3 551	497
Slegte skulde - Bad debts	12	8
Oorskot - Surplus	6 799	8 078
TOTAAL - TOTAL	51 905	46 612
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services	47 975	46 168
Rente - Interest	1 610	444
Oordragte - Transfers		
Private sektor - Private sector	-	-
Sentrale en provinsiale owerheid - Central and provincial government	-	-
Ander plaaslike owerhede en streeksdiensterade - Other local authorities and regional services councils	2 320	-
TOTAAL - TOTAL	51 905	46 612

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	1990	1991
Aankoop van goedere en dienste - Purchases of goods and services		
Salarisse, lone en toelaes - Salaries, wages and allowances	462 527	545 139
Elektriese stroom en gas - Electric current and gas	3 390 787	4 017 292
Ander - Other	681 967	643 894
Rente - Interest	295 287	348 509
Oordragte - Transfers		
Eiendomsbelasting - Property assessment rates	8 375	8 581
Slegte skulde - Bad debts	802	850
Oorskot - Surplus	1 110 975*	1 357 224
TOTAAL - TOTAL	5 950 720*	6 921 489
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services		
Elektrisiteit en gas - Electricity and gas	5 784 747	6 718 074
Ander - Other	135 691	165 082
Rente - Interest	29 697	36 516
Oordragte - Transfers		
Private sektor - Private sector	-	-
Sentrale en provinsiale owerhede - Central and provincial government	-	-
Ander plaaslike owerhede en streeksdiensterade - Other local authorities and regional services councils	585*	1 817*
TOTAAL - TOTAL	5 950 720*	6 921 489

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	1990	1991
Aankoop van goedere en dienste - Purchases of goods and services		
Salarisse, lone en toelaes - Salaries, wages and allowances	144 963	172 065
Water	538 034	706 557
Ander - Other	206 280	242 432
Rente - Interest	163 638	202 555
Oordragte - Transfers		
Eiendomsbelasting - Property assessment rates	8 363	8 843
Waternavorsingsheffing - Water research levy	6 730	7 186
Slegte skulde - Bad debts	321	302
Oorskot - Surplus	138 995	343 056
TOTAAL - TOTAL	1 207 324	1 682 996
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services		
Water	1 031 297	1 541 126
Ander - Other	129 409	94 695
Rente - Interest	45 042	46 003
Oordragte - Transfers		
Private sektor - Private sector	-	-
Sentrale en provinsiale owerheid - Central and provincial government	-	-
Ander plaaslike owerhede en streeksdiensterade - Other local authorities and regional services councils	1 576	1 172
TOTAAL - TOTAL	1 207 324	1 682 996

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	1990	1991
Aankoop van goedere en dienste - Purchases of goods and services		
Salarisse, lone en toelaes - Salaries, wages and allowances	111 172	139 329
Ander - Other	126 976	122 121
Rente - Interest	23 916	30 153
Oordragte - Transfers		
Eiendomsbelasting - Property assessment rates	675	991
Slegte skulde - Bad debts	-	-
Oorskot - Surplus	(-)49 151*	(-)50 683
TOTAAL - TOTAL	213 588*	241 911
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services	160 026	182 893
Rente - Interest	2 264	2 746
Oordragte - Transfers		
Private sektor - Private sector	-	-
Sentrale en provinsiale owerheid - Central and provincial government	42 493	45 078
Ander plaaslike owerhede en streeksdiensterade - Other local authorities and regional services councils	8 805*	11 194
TOTAAL - TOTAL	213 588*	241 911

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	1990	1991
Aankoop van goedere en dienste - Purchases of goods and services		
Salarisse, lone en toelaes - Salaries, wages and allowances	29 237	33 374
Ander - Other	19 823	21 951
Rente - Interest	6 839	6 721
Oordragte - Transfers		
Eiendomsbelasting - Property assessment rates	1 806	2 604
Slegte skulde - Bad debts	19	12
Oorskot - Surplus	27 574	34 131
TOTAAL - TOTAL	85 298	98 793
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services	80 344	91 383
Rente - Interest	4 475	6 870
Oordragte - Transfers		
Private sektor - Private sector	-	-
Sentrale en provinsiale owerheid - Central and provincial government	400*	355
Ander plaaslike owerhede en streeksdiensterade - Other local authorities and regional services councils	79*	185
TOTAAL - TOTAL	85 298	98 793

TABEL 8 - LOPENDE 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	1990	1991
Aankoop van goedere en dienste - Purchases of goods and services		
Salarisse, lone en toelaes - Salaries, wages and allowances	5 676	8 108
Ander - Other	9 245	11 069
Rente - Interest	1 719	2 926
Oordragte - Transfers		
Eiendomsbelasting - Property assessment rates	508	1 310
Skadevergoeding en eise - Compensation and claims	202	170
Oorskot - Surplus	3 059	4 463
TOTAAL - TOTAL	20 409	28 046
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services		
Huur van woongeboue - Rent of residential buildings	-	-
Ander - Other	19 526	26 777
Rente - Interest	883	1 269
Oordragte - Transfers		
Private sektor - Private sector	-	-
Sentrale en provinsiale owerheid - Central and provincial government	-	-
TOTAAL - TOTAL	20 409	28 046

TABEL 9 - LOPENDE 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	1990	1991
Aankoop van goedere en dienste - Purchases of goods and services		
Salarisse, lone en toelaes - Salaries, wages and allowances	828 788	987 684
Elektriese stroom en gas - Electric current and gas	3 390 787	4 017 292
Water	538 034	706 557
Ander - Other	1 221 510	1 244 105
Rente - Interest	583 064	677 192
Oordragte - Transfers		
Abattoirkommissieheffings - Abattoir commission levies	3 551	497
Eiendomsbelasting - Property assessment rates	31 409	35 427
Skadevergoeding en eise - Compensation and Claims	202	170
Slegte skulde - Bad debts	2 491	2 642
Waternavorsingsheffing - Water research levy	6 730	7 186
Oorskot - Surplus	1 227 652*	1 679 265
TOTAAL - TOTAL	7 834 218*	9 358 017
Inkomste - Revenue		
Verkoop van goedere en dienste - Sales of goods and services		
Huur van woongeboue - Rent of residential buildings	145 689	143 015
Elektrisiteit en gas - Electricity and gas	5 784 747	6 718 074
Water	1 031 297	1 541 126
Ander - Other	688 198	739 996
Rente - Interest	106 200	128 562
Oordragte - Transfers		
Private sektor - Private sector	-	-
Sentrale en provinsiale owerheid - Central and provincial government	64 722*	72 876
Ander plaaslike owerhede en streeksdiensterade - Other local authorities and regional services councils	13 365*	14 368
TOTAAL - TOTAL	7 834 218*	9 358 017

TABLE 10 - SURPLUS ON AND TRANSFERS BETWEEN CURRENT ACCOUNTS AND THE APPROPRIATION OF THE SURPLUS FOR THE FINANCIAL YEAR ENDED 30 JUNE 1991

TABEL 10 - OORSKOT OP EN OORDRAGTE TUSSEN LOPEDE REKENINGS EN DIE AANWENDING VAN DIE OORSKOT VIR DIE FINANSIALE JAAR GEËINDIG 30 JUNIE 1991

R1 000

		TOTAAL - TOTAL						
Diens Service	Oorskot (tabelle 1 tot 10) Surplus (tables 1 - 10)	Oordragte van algemene ower- heid na onder- nemings Transfers from general government to enterprises	Oordragte van ondernemings na algemene owerheid Transfers from enterprises to general government	Totaal Total	Aanwending van die oorskot - Appropriation of the surplus		Totaal Total	
					Deelging van lenings loans	Bydraes tot kapitaal- uitgawe Contributions to capital outlay		Netto toevoe- ging tot reserve- en ander fondse Net additions to reserve and other funds
Algemene owerheid en ondernemings (handelsdienste) - General govern- ment and enterprises (trading services)	2 599 278	2 599 278	897 284	210 704	1 491 290	2 599 278

TABEL 11.1 - TRANSAKSIES IN KAPITAALGOEDERE ALGEMENE OORERHEID
EN ONDERNEMINGS VIR DIE FINANSIELE JAAR
GEËINDIG 30 JUNIE 1990

TABLE 11.1 - TRANSACTIONS IN CAPITAL GOODS GENERAL GOVERNMENT
AND ENTERPRISES FOR THE FINANCIAL YEAR
ENDED 30 JUNE 1990

R1 000

Item	Totaal Total	Algemene oerheid General government	Behuising Housing	Abattoir	Elektrisi- teit 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	151 638*	86 809*	10 939	-	28 863	25 023	4	-	-
Verkoop van grond en konstruksies - Sale of land and constructions	328 606*	267 345*	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	2 410 579*	1 533 320*	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
Paaië, strate, brue, stormwater- afvoer en verwante konstruksies - Roads, streets, bridges, stormwater drainage and related constructions	629 395	591 036	37 773	-	293	103	190	-	-
Rioiering - Sewerage	244 403	236 306	8 097	-	-	-	-	-	-
Ander konstruksies - Other constructions	1 072 661*	439 816*	32 647	1 864	364 318	227 137	4 534	218	2 127

TABLE 11.2 - TRANSACTIONS IN CAPITAL GOODS GENERAL GOVERNMENT AND ENTERPRISES FOR THE FINANCIAL YEAR ENDED 30 JUNE 1991 (CONCLUDED)

TABEL 11.2 - TRANSAKSIES IN KAPITAALGOEDERE ALGEMENE OORREKERING EN OORREKERINGS VIR DIE FINANSIËLE JAAR GEËINDIG 30 JUNIE 1991 (AFGESLUIT)

R1 000

Item	Totaal Total	Algemene oerheid 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	155 640	116 859	6 558	-	19 506	12 185	-	-	532
Verkoop van grond en bestaande bates - Sale of land and existing assets	205 163	187 214	16 168	1 279	502	-	-	-	-
Nuwe kapitaalgoedere - New capital goods									
Aankoop van vervoeruitrusting - Purchases of transport equipment	176 870	120 349	1 220	65	19 845	4 589	209	28 045	2 548
Aankoop van ander masjinerie en uitrusting - Purchases of other machinery and equipment	355 300	209 793	1 754	1 036	124 046	10 911	2 456	3 469	1 835
Nuwe konstruksies - New constructions	2 461 067	1 553 436	206 934	1 175	421 155	244 164	17 294	14 845	2 064
Totaal - Total									
Soort konstruksie - Type of construction									
Woongeboue - Residential buildings	220 402	61 826	158 576	-	-	-	-	-	-
Nie-woongeboue - Non-residential buildings	350 362	286 139	6 773	364	26 400	3 277	12 455	14 578	376
Paatse, strate, brue, stormwater- afvoer en verwante konstruksies - Roads, streets, bridges, stormwater drainage and related constructions	574 506	557 134	16 153	-	159	143	344	-	573
Riolering - Sewerage	180 109	174 690	5 419	-	-	-	-	-	-
Ander konstruksies - Other constructions	1 135 688	473 647	20 013	811	394 596	240 744	4 495	267	1 115

TABEL 12 - GESAMENTLIKE BALANSSTAAT SOOS OP 30 JUNIE 1/

R1 000

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

	1990	1991
Laste - Liabilities		
Benarkbare effekte - Marketable stocks		
Direkte lenings by owerhede, uitgesonderd ander plaaslike owerhede - Direct loans from authorities, except other local authorities	3 541 246	4 250 939
Behuising (insluitende alle nasionale behuising- en gemeenskapsontwikkelingsfondse) - Housing (including all national housing funds and community development funds)	2 493 979	2 591 520
Lenings ten opsigte van nywerheidsontwikkelingspunte - Loans in respect of industrial development points	123 283	126 439
Leningsfonds vir Plaaslike Besture - Local Authorities Loans Fund	216 045	265 617
Ander departemente en fondse van die sentrale owerheid - Other departments and funds of the central government	236 231	264 266
Provinsiale administrasies - Provincial administrations	6 149	6 124
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	60 576	61 828
Openbare korporasies - Public corporations	78 707	55 544
Banke (handels-, aksep- en algemene banke en diskontohuise) - Banks (commercial, merchant and general banks and discount houses)	177 257	134 204
Bouverenigings - Building societies	764	273
Verskerkers - Insurers	130 277	68 331
Pensioenfondse - Pension funds	266 984	186 237
Ander binnelandse bronne - Other domestic sources	175 915	113 803
Butelandse bronne - Foreign sources	33 020	31 414
Eksterne korttermynlenings van, en deposito's deur - External short-term loans from, and deposits by	1 545	9 614
Ander plaaslike owerhede en streeksdiensterade - Other local authorities and regional services councils		
Openbare korporasies - Public corporations	203 785	56 567
Banke - Banks	3 362	
Bouverenigings - Building societies		
Verskerkers - Insurers		5 273
Pensioenfondse - Pension funds	847	209 515
Ander binnelandse bronne - Other domestic sources	69 893	101 784
Butelandse bronne - Foreign sources		

TABEL 12 - GESAMENTLIKE BALANSSTAAT SOOS OP 30 JUNIE 1/
(VERVOLG)TABLE 12 - AGGREGATE BALANCE SHEET AS AT 30 JUNE 1/
(CONTINUED)

R1 000

Laste (afgesluit) - Liabilities (concluded)	1990	1991
Oortrokke bankrekening - Bank overdrafts	230 428	501 857
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	2 004 091	2 145 158
Lenings afgelos en ander kapitaalontvangste - Loans redeemed and other capital receipts	10 024 860	11 321 420
Opgעהoopte en trustfondse - Accumulated and trust funds:		
Begiftigings-, Grondtrust-, Kapitaalontwikkelings-, Dorpsaanslegspensierekening, Mentelfonds en soortgelyke kapitaalfondse - Endowment, Land Trust, Capital Development Fund, Township Suspense Account, Revolving Fund and similar capital funds	6 090 050	6 850 055
Ander opeghoopte en trustfondse, voorsienings en -reserves - Other accumulated and trust funds, provisions and reserves	2 356 245	2 995 578
Ander laste - Other liabilities		
Onaangewende oorskot op inkomsterenings - Accumulated surplus on revenue accounts	347 811*	398 075
Afwagrenings en ander laste - Suspense accounts and other liabilities	313 885	307 654
TOTAAL - TOTAL	29 167 235*	33 059 089

Kyk voetroot bladsy 20
See foot-note page 20

TABLE 12 - GESAMENTLIKE BALANSSTAAT SOOS OP 30 JUNIE 1/
(VERVOLG)

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

R1 000

	1990	1991
Bates - Assets		
Vaste bates en masjinerie en uitrusting - Fixed assets and machinery and equipment 2/	21 151 821	23 833 918
Voorrade en materiaal - Stores and materials	379 797	417 581
Diverse debiteure - Sundry debtors		
Ander behuissingslenings op of kragtens - Other housing loans on or in terms of		
Verband - Mortgage	709 497	749 398
Verkoopvooreenkomste - Selling agreements	704 358	874 095
Ander - Other	219 993	193 174
Ander debiteure - Other debtors	1 935 136	2 381 005
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	19 996	19 779
Openbare korporasies - Public corporations	1 164	1 028
Ander - Other	71 268	78 774
Langtermyndeposito's - Long-term deposits		
Banke en bouverenigings - Banks and building societies	119 921*	119 629
Openbare Beleggingskommissarisse - Public Investment Commissioners	-	-
Ander - Other	186 566*	231 928
Belegging in bemarkbare sekuriteite - Investments in marketable securities		
Effekte van ander plaaslike owerhede en streeksdiensterade - Other local authorities and regional services council stock	14 546	14 231
Staatseffekte - Government stock	137 789	127 168
Effekte van openbare korporasies - Public corporation stock	9 582	9 121
Ander - Other	186 287	196 043
Geldmarkinstrumente - Money market instruments	366 423	392 259
Beleggings in nie-bemarkbare instrumente van die sentrale owerheid - Investments in non-marketable instruments of the central government		
Delgingsfondsebeleggings - Redemption Fund investments	31 265	248
Nie-bemarkbare obligasies/instrumente - Non-marketable bonds/instruments	2 155	-

TABEL 12 - GESAMENTLIKE BALANSSTAAT SOOS OP 30 JUNIE 1/
(AFGESLUIT)TABLE 12 - AGGREGATE BALANCE SHEET AS AT 30 JUNE 1/
(CONCLUDED)

R1 000

Bates - Assets		1990	1991
Eksterne korttermynlenings - External short-term loans			
Korttermynlenings aan - Short-term loans to			
Ander plaaslike owerhede en streeksdiensrade - Other local authorities and regional services councils		211 178	334 358
Ander - Other			
Deposito's en ander beleggings by - Deposits and other investments with			
Korporasie vir Openbare Deposito's - Corporation for Public Deposits		3 153	5 255
Banke - Banks		1 214 147*	1 424 865
Ander - Other		232 161*	217 498
Bouverenigings - Building societies		555 075	647 066
Ander - Other		175 323	210 876
Kontant - Cash			
Ander bates - Other assets		56 135	44 963
Opgehoopde tekort op inkomsterenings - Accumulated deficit on revenue accounts		492 499	534 829
Afwagrenings en ander bates - Suspense accounts and other assets			
TOTAAL - TOTAL		29 187 235*	33 059 089
1/ Die volgende kontraposte is uitgesluit: Geborgde staatsbehuusingslenings Interne langtermynlenings Eie bemerkbare effekte	1/ The following contra items are excluded: Sponsored government housing loans Internal long-term loans Own marketable stock	439 560 4 844 487 383 067	.. 5 103 486 480 028
2/ Sluit onvoltooide kapitaalwerke en koste van wonings in aanbou in	2/ Including uncompleted capital works and construction		