

**Public Finance: Financial statistics of local governments
P9105.1**

1996

Embargo: 11:00

Date: 09 March 1998

Read the following [notice](#) with regard to the eleven official languages

© Copyright, 1998

Users may apply or process this data, provided Statistics South Africa is acknowledged as the original source of the data; that it is specified that the application and/or analysis is the result of the user's independent processing of the data; and that neither the basic data nor any reprocessed version or application thereof may be sold or offered for sale in any form whatsoever.

P Lehohla

Statistician-General: Statistics South Africa

A complete set of Stats SA publications is available in the Stats SA Library,
and in the following public libraries:

State Library, Pretoria	Library of Parliament, Cape Town
South African Library, Cape Town	Bloemfontein Public Library
Natal Society Library, Pietermaritzburg	Johannesburg Public Library
Central Reference Library, Mmabatho	Central Regional Library, Pietersburg
Central Reference Library, Nelspruit	Central Reference Collection, Kimberley
Eastern Cape Library Services, King William's Town	

CONTENTS

Key findings

Explanatory notes

1. Scope of survey
2. Comparability with previous years
3. The concepts "government enterprises" and "general government"
4. Current accounts
5. Construction data
6. Consolidated balance sheet

Tables

1. Consolidated balance sheet
2. Accumulated funds, trust funds, reserves and provisions
3. Current account: rate and general services - summary
 - 3.1 Ambulance
 - 3.2 Fire control
 - 3.3 Health services
 - 3.4 Roads and streets
 - 3.5 Parks and recreation
 - 3.6 Sewerage and cleansing
 - 3.7 Traffic
 - 3.8 Other services
4. Current account: government enterprises - summary

- 4.1 Housing
- 4.2 Abattoir
- 4.3 Electricity
- 4.4 Market
- 4.5 Passenger Transport
- 4.6 Water
- 4.7 Other trading services

DEFICIT ON GENERAL GOVERNMENT INCREASED WHILE THE SURPLUS ON TRADING SERVICES DECREASED

The deficit on the general government services increased slightly from the financial year ended 30 June 1995 (1994/95) as compared to the financial year ended June 1996 (1995/96) while the surplus on the trading services decreased over the same period.

The total deficit (excluding transfers from and to reserve funds) of the current accounts of the general government services amounted to R1 223,0 million for 1995/96 compared with R1 103,5 million for 1994/95. It represents an increase of 10,8%.

In contrast with the deficit of the general government services, the trading services recorded surpluses (excluding transfers from and to reserve funds) of R1 396,8 million for 1995/96 compared with R1 738,1 million for 1994/95 (a decrease of 19,6%). This decrease in surplus (excluding sewerage and cleansing and cleansing services and transfers from reserve funds) can be attributed to the current income of the trading services which increased by only 8,6% over this period, compared with the current expenditure which increased by 12,6%.

EXPLANATORY NOTES

1. Scope of survey

This statistical release contains detailed financial results of local authorities for the financial year ended 30 June 1996. It is based on the information furnished by 53 out of a total sample size of 59 local authorities. If all 59 local authorities had furnished information, it would represent over 80% of the financial activities of local authorities in South Africa.

The following local authorities did not furnish the CSS with the annual financial statistics for the financial year ended 30 June 1996:

- a. Bethal
- b. Christiana
- c. Port Shepstone
- d. Randburg
- e. Rustenburg
- f. Vanderbijlpark

Estimates for the above 6 local authorities were based on quarterly and other data for purposes of this report.

2. Comparability with previous financial years

The figures of this survey are comparable with those published for the 1994/95 financial year in statistical release P9105.1 of 17 June 1997.

3. The concepts "government enterprises" and "general government"

This statistical release distinguishes between the two economic units, government enterprises and general government.

3.1 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.

As far as enterprise activities of local authorities other than those enumerated above are concerned, 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.

3.2 General government (Rate and General Services)

All activities not included in government enterprises (3.1 above) are classified under the general government sector. These comprise mainly the services (including sewerage and cleaning) which are included in the Rate and General Services of local authorities.

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

4. **Current accounts**

4.1 Accumulated Funds, Trust Funds, Reserves and Provisions

Separate current accounts are shown for the general government sector (Table 3.1-3.8) and for each government enterprise (Tables 4.1-4.7). A consolidated current account is, however, not furnished for all current transactions of local authorities.

4.2 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, the CSS follows the internationally accepted practice of only estimating depreciation for buildings and major equipment.

Local authorities do not usually 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.

5. **Construction data**

Detailed information relating to public sector (including local authorities) construction can be found in the CSS statistical release number P9101 (Actual and expected capital expenditure of the public sector).

6. Consolidated balance sheet

The consolidated balance sheet encompasses all assets and liabilities of local authorities which furnished the CSS with data. It has NOT been raised, adjusted or extrapolated to reflect the financial position of all local authorities in South Africa. 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.

TABLE 1		
CONSOLIDATED BALANCE SHEET AS AT 30 JUNE. 1/		
LIABILITIES	1995	1996
	R 1,000	R 1,000
MARKETABLE STOCKS:		
Foreign issues	1,475	575
Domestic issues	4,752,775	4,728,147
DIRECT LOANS FROM AUTHORITIES, EXCEPT OTHER LOCAL AUTHORITIES:		
Housing (including all national housing funds and community development funds)	1,942,591	2,651,862
Loans in respect of industrial development areas	43,409	55,396
Local Authorities Loans Fund	99,955	143,992
Other departments and funds of the central government	212,144	380,529
Provincial administrations	72,938	103,540
Government housing loans to public/ welfare organisations	219,641	284,160
OTHER DIRECT LOANS:		
EXTERNAL LONG-TERM AND ANNUITY LOANS:		
Other local authorities and district councils	7,419	8,281
Public corporations	623,810	781,661
Bank (commercial, merchant and general banks and discount houses)	652,500	788,744
Insurers	21,672	24,455
Pension funds	15,656	25,337

Other domestic sources	280,096	451,228
Foreign sources	-	-
EXTERNAL SHORT-TERM LOANS FROM AND DEPOSITS BY:		
Other local authorities and district councils	5,527	8,527
Public corporations	26,630	31,473
Banks	99,186	89,988
Insurers	-	-
Pension funds	1,293	-
Other domestic sources	20,338	20,732
Foreign sources	-	-
Bank overdraft	117,223	108,621
SUNDRY CREDITORS AND DEPOSITS ON ELECTRICITY AND WATER ACCOUNTS AND PAYMENTS RECEIVED IN ADVANCE	3,834,254	4,631,893
LOANS REDEEMED AND OTHER CAPITAL RECEIPTS	15,520,163	17,368,726
ACCUMULATED AND TRUST FUNDS:		
Endowment, Land Trust, Capital Development Fund, Township Suspense Account, Revolving Fund and similar capital funds	10,168,361	11,079,738
Other accumulated and trust funds, provisions and reserves	3,490,719	3,696,631
OTHER LIABILITIES:		
Accumulated surplus on revenue accounts	363,775	315,661
Suspense accounts and other liabilities	506,828	922,537
TOTAL	43,100,378	48,702,434
<i>1/ See footnote on page 7.</i>		

TABLE 1 (continued)

CONSOLIDATED BALANCE SHEET AS AT 30 JUNE. 1/

	1995	1996
--	------	------

ASSETS	R 1,000	R 1,000
FIXED ASSETS AND MACHINERY AND EQUIPMENT. 2/	30,462,527	34,182,621
STORES AND MATERIALS	425,824	448,799
SUNDRY DEBTORS:		
Personnel (staff) housing loans	7,750	10,736
OTHER HOUSING LOANS ON OR IN TERMS OF:		
Mortgage	116,110	97,163
Selling agreements	987,137	938,189
Other	284,098	233,455
Government housing loans to public/welfare organisations	221,459	237,664
OTHER DEBTORS		
	4,114,022	4,407,399
FINANCIAL ASSETS:		
EXTERNAL LONG-TERM LOANS AND DEPOSITS:		
LOANS TO:		
Other local authorities	22,634	18,898
Public corporations	828	705
Other companies	75,156	85,156
Individuals	62,476	67,666
Other	74,832	115,902
LONG-TERM DEPOSITS:		
Banks and building societies	888,111	795,806
Public Investment Commissioners	5,742	6,400
Other	85,859	114,197
INVESTMENT IN MARKETABLE SECURITIES:		
Other local authorities and district councils stock	19,626	16,157

Government stock	12,431	9,218
Public corporation stock	186,638	186,598
Other	461,435	497,605
MONEY MARKET INSTRUMENT	25,642	57,333
INVESTMENT IN NON-MARKETABLE INSTRUMENTS OF THE		
CENTRAL GOVERNMENT:		
Redemption fund investments	3,005	3,005
Non-marketable bonds/instruments	536	-
EXTERNAL SHORT-TERM LOANS:		
SHORT-TERM LOANS TO:		
Other local authorities and district councils	218	207
Other companies	-	-
Individuals	-	-
Other	5	5
Public corporations	13,883	21,485
<i>1/2/ See footnote on page 7.</i>		

TABLE 1 (concluded)

CONSOLIDATED BALANCE SHEET AS AT 30 JUNE. 1/

ASSETS	1995	1996
	R 1,000	R 1,000
DEPOSITS AND OTHER INVESTMENTS WITH:		
Corporation for Public Deposits	6,197	10,825
Banks	2,610,223	3,423,754
Other	142,838	177,329
Cash on hand and in bank	207,243	217,068

OTHER ASSETS:		
Accumulated deficit on revenue accounts	367,883	467,402
Suspense accounts and other assets	1,208,010	1,853,687
TOTAL	43,100,378	48,702,434
NOTES:		
	R 1,000	R 1,000
1/ THE FOLLOWING CONTRA ITEMS ARE EXCLUDED:		
Own marketable stock	1,055,457	745,656
Internal long-term loans	7,115,373	8,568,393
2/ INCLUDING INCOMPLETED CAPITAL WORK IN PROGRESS AND COST OF DWELLING UNDER CONSTRUCTION		

TABLE 2	
ACCUMULATED FUNDS, TRUST FUNDS, RESERVES AND PROVISIONS	
AGGREGATE STATEMENT FOR THE YEAR ENDED 30 JUNE	
EXPENDITURE	1995
	R 1,000
PURCHASE OF GOODS AND SERVICES:	
Salaries, wages and allowances	124,151
Payments of insurance and accident claims	55,838
Other	1,258,267
Internal	422,927
External	205,018
PURCHASE OF LAND AND BUILDINGS	21,294

TOWNSHIP DEVELOPMENT EXPENSES	39,338
OTHER CAPITAL EXPENSES	855,787
REDEMPTION OF LOANS	1,265,793
INTERNAL CONTRIBUTIONS:	
Rate and general services and trading services	165,255
Funds, reserves and provisions	238,742
TRANSFERS:	
Local authorities, district councils, metropolitan councils and joint services boards	3,973
SURPLUS/DEFICIT(-)	1,360,769
TOTAL	6,017,152
REVENUE	
SALES OF GOODS AND SERVICES:	
Parking meter and parking site fees	8,852
Other	6,222,155
Internal	1,209,136
External	349,030
SALES OF LAND AND BUILDINGS (INCLUDING STANDS)	256,989
SALES OF OTHER FIXED ASSETS	35,972
PROFIT ON SALE OF ASSETS	7,111
SUBTOTAL	8,089,245

TABLE 2 (concluded)

ACCUMULATED FUNDS, TRUST FUNDS, RESERVES AND PROVISIONS

AGGREGATE STATEMENT FOR THE YEAR ENDED 30 JUNE

REVENUE	1995 R 1,000	1996 R 1,000
SALES OF GOODS AND SERVICES:		
Parking meter and parking site fees	8,852	6,865
Other	2,922,155	2,118,714
INTEREST:		
Internal	1,209,136	1,600,939
External	349,030	321,757
SALES OF LAND AND BUILDINGS (INCLUDING STANDS)	256,989	213,954
SALES OF OTHER FIXED ASSETS	35,972	28,653
PROFIT ON SALE OF ASSETS	7,111	9,304
INTERNAL CONTRIBUTIONS:		
Rate and general services and trading services	502,086	608,541
Funds, reserves and provisions	483,516	216,384
TRANSFERS:		
Private sector	-	-
Endowment fees	41,987	41,516
National government	109,155	119,162
Provincial governments	14,487	19,162
Local authorities, district councils and metropolitan councils	76,676	115,813
TOTAL	6,017,152	5,420,764

TABLE 3

CURRENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 30 JUNE : GENERAL GOVERNMENT (RATE

AND GENERAL SERVICES) SUMMARY

EXPENDITURE	1995	1996
	R 1,000	R 1,000
PURCHASE OF GOODS AND SERVICES:		
Salaries, wages and allowances	6,208,618	6,405,698
Other expenditure	1,841,557	2,405,031
INTEREST:		
Internal	1,072,780	1,397,844
External	310,781	310,224
REDEMPTION, EXCLUDING CONTRIBUTION TO REDEMPTION FUND	757,713	772,243
CONTRIBUTION TO CAPITAL OUTLAY	192,270	199,339
TRANSFER TO RESERVE FUNDS	267,194	287,965
TRANSFERS:		
ASSESSMENT RATES:		
Internal	121,911	124,292
External	1,176	1,042
PAYMENTS TO AUTHORITIES FOR HEALTH AND OTHER SERVICES:		
National government	-	1,368
Provincial governments	5,622	8,307
Other local authorities	21,161	19,042
REGIONAL SERVICES AND REGIONAL ESTABLISHMENT LEVIES PAID BY DISTRICT COUNCILS, METROPOLITAN COUNCILS AND JOINT SERVICES		
BOARDS	14,027	3,002
CONTRIBUTION TO METROPOLITAN TRANSPORT FUND	3,696	4,077
DONATIONS/SUBSIDIES/ TRANSFERS:		
Universities, technikons and schools	11,145	12,567
Other	29,863	34,792
SURPLUS/DEFICIT (-)	-1,249,155	-1,309,457

TOTAL	9,610,359	10,677,376
--------------	------------------	-------------------

TABLE 3 (continued)		
CURRENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 30 JUNE: GENERAL GOVERNMENT RATE AND GENERAL SERVICES SUMMARY		
REVENUE	1995	1996
	R 1,000	R 1,000
SALES OF GOODS AND SERVICES:		
INTEREST:		
Internal	211,736	243,012
External	88,727	123,972
TRANSFERS:		
INTER-GOVERNMENT TRANSFERS FROM:		
National government	252,221	241,744
Provincial government	300,109	385,777
Regional services councils	51,111	92,670
Other local authorities	10,308	7,887
ASSESSMENT RATES AND OTHER RECEIPTS FROM:		
National government	71,589	68,749
Provincial governments	139,553	156,231
Other local authorities	-	-
ASSESSMENT RATES AND OTHER PAYMENTS IN LIEU OF RATES	3,915,170	4,173,530
RECOVERIES FROM METROPOLITAN TRANSPORT FUND	16,042	20,861
PAYMENTS BY DISTRICT COUNCILS, METROPOLITAN COUNCILS, JOINT SERVICES		
BOARDS AND OTHER LOCAL AUTHORITIES FOR HEALTH AND OTHER SERVICES	17,171	22,263

TRANSFERS FROM RESERVE FUNDS AND TARIFF STABILISATION FUND	121,554	201,462
OTHER REVENUE:		
Fines, traffic fines and forfeitures	224,551	236,051

TABLE 3 (concluded)	
ACCUMULATED FUNDS, TRUST FUNDS, RESERVES AND PROVISIONS AGGREGATE STATEMENT FOR THE YEAR ENDED 30 JUNE	
REVENUE	1995
	R 1,000
INTERNAL CONTRIBUTIONS:	
Rate and general services and trading services	413,295
Funds, reserves and provisions	483,516
TRANSFERS:	
Private sector	-
Endowment fees	41,987
National government	109,155
Provincial governments	14,487
Local authorities and regional services councils	76,676
TOTAL	9228361
*** QUERIES TO BE FORWADED TO DURBAN LOCAL AUTJORITIES AUTHORITY COUNCIL	

TABLE 3.1		
AMBULANCE		
	1995	1996

EXPENDITURE	R 1,000	R 1,000
PURCHASE OF GOODS AND SERVICES:		
Salaries, wages and allowances	136,671	151,197
Other expenditure	49,160	51,243
INTEREST:		
Internal	696	1,247
External	91	130
REDEMPTION, EXCLUDING CONTRIBUTION TO REDEMPTION FUND	633	280
CONTRIBUTION TO CAPITAL OUTLAY	746	555
TRANSFER TO RESERVE FUNDS	405	481
TRANSFERS:		
ASSESSMENT RATES:		
Internal	156	191
External	-	-
PAYMENTS TO AUTHORITIES FOR HEALTH AND OTHER SERVICES:		
National government	-	-
Provincial governments	-	-
Other local authorities	-	-
REGIONAL SERVICES AND REGIONAL ESTABLISHMENT LEVIES PAID TO DISTRICT COUNCILS, METROPOLITAN COUNCILS AND		
JOINT SERVICES BOARDS	277	316
CONTRIBUTION TO METROPOLITAN TRANSPORT FUND		
	-	-
DONATION/SUBSIDIES/TRANSFERS		
Universities, technikons and schools	-	-
Other	25	30
SURPLUS/DEFICIT (-)	1,729	2,279

TOTAL**190,589****207,949****TABLE 3.1 (concluded)****AMBULANCE**

	1995	1996
REVENUE	R 1,000	R 1,000
SALES OF GOODS AND SERVICES:		
INTEREST:		
Internal	11	-
External	-	-
TRANSFERS:		
INTER-GOVERNMENT TRANSFERS FROM:		
National government	48,117	50,990
Provincial governments	114,028	120,073
District councils, metropolitan councils and joint services boards	759	1,560
Other local authorities	-	-
ASSESSMENT AND OTHER RECEIPTS FROM:		
National government	-	-
Provincial governments	-	-
Other local authorities	-	-
RECOVERIES FROM METROPOLITAN TRANSPORT FUND		
	-	-
PAYMENTS BY DISTRICT COUNCILS, METROPOLITAN COUNCILS, JOINT SERVICES BOARDS AND OTHER LOCAL AUTHORITIES FOR HEALTH AND OTHER SERVICES	1,109	3,261
TRANSFERS FROM RESERVE FUNDS AND TARIFF STABILISATION FUND	-	-
OTHER REVENUE		

Fines, traffic fines and forfeitures	2,682	5,982
LICENCES, LICENCING AND OTHER FEES		
Part of motor vehicle licences which are accrued to local authorities	-	-
Other fees of motor vehicles	-	-
Dog tax	-	-
Trade licences	-	-
Other licences, registration fees and inspection fees	-	-
Other taxes	212	197
PARKING METER AND PARKING GARAGE FEES		
RENT OF RESIDENTIAL BUILDINGS		
	22	20
SEWERAGE, CLEANSING AND RELATED SERVICES		
OTHER INCOME		
	23,649	25,866
TOTAL	190,589	207,949

TABLE 3.2		
FIRE CONTROL		
	1995	1996
EXPENDITURE		
	R 1,000	R 1,000
PURCHASE OF GOODS AND SERVICES:		
Salaries, wages and allowances	154,725	169,582
Other expenditure	69,807	81,810
INTEREST:		
Internal	20,711	27,225
External	4,615	2,343

REDEMPTION, EXCLUDING CONTRIBUTION TO REDEMPTION FUND						24,683	24,325
CONTRIBUTION TO CAPITAL OUTLAY						3,616	4,033
TRANSFER TO RESERVE FUNDS						1,171	1,497
TRANSFERS							
ASSESSMENT RATES:							
Internal						2,128	2,646
External						-	-
PAYMENTS TO AUTHORITIES FOR HEALTH AND OTHER SERVICES:							
National government						-	-
Provincial governments						-	-
Other local authorities						-	-
REGIONAL SERVICES AND REGIONAL ESTABLISHMENT LEVIES PAID TO DISTRICT							
COUNCILS, METROPOLITAN COUNCILS AND JOINT SERVICES BOARDS						425	495
CONTRIBUTION TO METROPOLITAN TRANSPORT FUND						-	-
DONATION/SUBSIDIES/TRANSFERS							
Universities, technikons and schools						-	10
Other						34	157

SURPLUS/DEFICIT (-)							-181,456	-203,262
TOTAL							100,459	110,861

TABLE 3.2 (concluded)								P9105.1
FIRE CONTROL								
			REVENUE					
						1995	1996	
						R 1,000	R 1,000	
SALES OF GOODS AND SERVICES:								
INTEREST:								
Internal						32	42	
External						-	-	
TRANSFERS:								
INTER-GOVERNMENT TRANSFERS FROM:								
National government						1,677	4,496	
Provincial governments						19,736	15,328	
District councils, metropolitan councils and joint services boards						14,608	15,289	
Other local authorities						1,497	532	

ASSESSMENT AND OTHER RECEIPTS FROM:								
National government						-	998	
Provincial governments						301	789	
Other local authorities						-	624	
RECOVERY FROM METROPOLITAN TRANSPORT FUND						-	-	
PAYMENTS BY DISTRICT COUNCILS, METROPOLITAN COUNCILS, JOINT SERVICES								
BOARDS AND OTHER LOCAL AUTHORITIES FOR HEALTH AND OTHER SERVICES						7,346	7,857	
TRANSFERS FROM RESERVE FUNDS AND TARIFF STABILISATION FUND						-	-	
OTHER REVENUE								
Fines, traffic fines and forfeitures						1	3	
LICENCES, LICENCING AND OTHER FEES								
Part of motor vehicle licences which are accrued to local authorities						-	-	
Other fees of motor vehicles						-	-	
Dog tax						-	-	
Trade licences						-	-	
Other licences, registration fees and inspection fees						44	48	
Other taxes						10,922	14,861	
PARKING METER AND PARKING GARAGE FEES						-	-	

RENT OF RESIDENTIAL BUILDINGS							104	204
SEWERAGE, CLEANSING AND RELATED SERVICES							2,095	1,897
OTHER INCOME							42,096	47,893
TOTAL							100,459	110,861

TABLE 3.3							P9105.1
HEALTH							
			EXPENDITURE				
						1995	1996
						R 1,000	R 1,000
PURCHASE OF GOODS AND SERVICES:							
Salaries, wages and allowances						445,815	487,993
Other expenditure						118,831	175,806
INTEREST:							
Internal						4,895	6,740
External						7,926	7,474

REDEMPTION, EXCLUDING CONTRIBUTION TO REDEMPTION FUND						7,490	6,647
CONTRIBUTION TO CAPITAL OUTLAY						3,157	4,480
TRANSFER TO RESERVE FUNDS						1,983	1,099
TRANSFERS:							
ASSESSMENT RATES:							
Internal						909	990
External						-	-
PAYMENTS TO AUTHORITIES FOR HEALTH AND OTHER SERVICES:							
National government						-	-
Provincial governments						5,622	6,218
Other local authorities						-	815
REGIONAL SERVICES AND REGIONAL ESTABLISHMENT LEVIES PAID TO							
DISTRICT COUNCILS, METROPOLITAN COUNCILS AND JOINT SERVICES							
BOARDS						583	670
CONTRIBUTION TO METROPOLITAN TRANSPORT FUND						-	-
DONATION/SUBSIDIES/TRANSFERS							
Universities, technikons and schools						-	5

Other						284	310
SURPLUS/DEFICIT (-)						-321,355	-408,635
TOTAL						276,140	290,612

TABLE 3.3 (concluded)							P9105.1	
HEALTH								
			REVENUE					
						1995	1996	
						R 1,000	R 1,000	
SALES OF GOODS AND SERVICES:								
INTEREST:								
Internal						-	-	
External						-	-	
TRANSFERS:								
INTER-GOVERNMENT TRANSFERS FROM:								
National government						97,690	111,613	
Provincial governments						72,206	90,786	
District councils, metropolitan councils and joint services boards						951	2,327	

Other local authorities						7,568	3,625
ASSESSMENT AND OTHER RECEIPTS FROM:							
National government						140	873
Provincial governments						7,154	8,281
Other local authorities						-	-
RECOVERY FROM METROPOLITAN TRANSPORT FUND						-	113
PAYMENTS BY DISTRICT COUNCILS, METROPOLITAN COUNCILS, JOINT SERVICES							
BOARDS AND OTHER LOCAL AUTHORITIES FOR HEALTH AND OTHER SERVICES						869	1,103
TRANSFERS FROM RESERVE FUNDS AND TARIFF STABILISATION FUND						-	-
OTHER REVENUE							
Fines, traffic fines and forfeitures						147	113
LICENCES, LICENCING AND OTHER FEES							
Part of motor vehicle licences which are accrued to local authorities						-	-
Other fees of motor vehicles						-	-
Dog tax						243	226
Trade licences						160	152
Other licences, registration fees and inspection fees						28	4
Other taxes						1,404	1,274

PARKING METER AND PARKING GARAGE FEES					-	-
RENT OF RESIDENTIAL BUILDINGS					31	72
SEWERAGE, CLEANSING AND RELATED SERVICES					12,433	11,593
OTHER INCOME					75,116	58,457
TOTAL					276,140	290,612

TABLE 3.4							P9105.1
ROADS AND STREETS							
			EXPENDITURE				
						1995	1996
						R 1,000	R 1,000
PURCHASE OF GOODS AND SERVICES:							
Salaries, wages and allowances						380,044	434,940
Other expenditure						317,144	401,956
INTEREST:							
Internal						390,835	420,896

External						102,320	136,735
REDEMPTION, EXCLUDING CONTRIBUTION TO REDEMPTION FUND						215,520	217,430
CONTRIBUTION TO CAPITAL OUTLAY						6,802	11,864
TRANSFER TO RESERVE FUNDS						10,879	13,221
TRANSFERS:							
ASSESSMENT RATES:							
Internal						6,506	7,577
External						-	-
PAYMENTS TO AUTHORITIES FOR HEALTH AND OTHER SERVICES:							
National government						-	-
Provincial governments						-	-
Other local authorities						-	32
REGIONAL SERVICES AND REGIONAL ESTABLISHMENT LEVIES PAID TO							
DISTRICT COUNCILS, METROPOLITAN COUNCILS AND JOINT SERVICES							
BOARDS						469	549
CONTRIBUTION TO METROPOLITAN TRANSPORT FUND						535	296
DONATION/SUBSIDIES/TRANSFERS							

Universities, technikons and schools						-	-
Other						-	-
SURPLUS/DEFICIT (-)						-1,301,390	-1,508,712
TOTAL						129,664	136,784

TABLE 3.4 (concluded)							P9105.1
ROADS AND STREETS							
			REVENUE				
						1995	1996
						R 1,000	R 1,000
SALES OF GOODS AND SERVICES:							
INTEREST:							
Internal						2,476	1,257
External						-	-
TRANSFERS:							
INTER-GOVERNMENT TRANSFERS FROM:							
National government						10,688	8,645
Provincial governments						6,366	6,045

District councils, metropolitan councils and joint services boards					246	533
Other local authorities					-	-
ASSESSMENT AND OTHER RECEIPTS FROM:						
National government					7,897	4,312
Provincial governments					552	190
Other local authorities					-	-
RECOVERIES FROM METROPOLITAN TRANSPORT FUND					879	642
PAYMENTS BY DISTRICT COUNCILS, METROPOLITAN COUNCILS, JOINT SERVICES						
BOARDS AND OTHER LOCAL AUTHORITIES FOR HEALTH AND OTHER SERVICES					7,786	9,980
TRANSFERS FROM RESERVE FUNDS AND TARIFF STABILISATION FUND					-	111
OTHER REVENUE						
Fines, traffic fines and forfeitures					-	-
LICENCES, LICENCING AND OTHER FEES						
Part of motor vehicle licences which are accrued to local authorities					14,208	15,243
Other fees of motor vehicles					-	-
Dog tax					-	-
Trade licences					-	-
Other licences, registration fees and inspection fees					1,213	2,513
Other taxes					96	199

PARKING METER AND PARKING GARAGE FEES						-	-
RENT OF RESIDENTIAL BUILDINGS						-	-
SEWERAGE, CLEANSING AND RELATED SERVICES						326	479
OTHER INCOME						76,931	86,635
TOTAL						129,664	136,784

TABLE 3.5							P9105.1
PARKS AND RECREATION							
				EXPENDITURE			
						1995	1996
						R 1,000	R 1,000
PURCHASE OF GOODS AND SERVICES:							
Salaries, wages and allowances						614,456	668,612
Other expenditure						337,349	440,537
INTEREST:							

Internal						68,213	94,466
External						16,493	14,501
REDEMPTION, EXCLUDING CONTRIBUTION TO REDEMPTION FUND						64,098	67,219
CONTRIBUTION TO CAPITAL OUTLAY						8,624	9,953
TRANSFER TO RESERVE FUNDS						3,857	8,366
TRANSFERS:							
ASSESSMENT RATES:							
Internal						16,040	17,039
External						64	26
PAYMENTS TO AUTHORITIES FOR HEALTH AND OTHER SERVICES:							
National government						-	-
Provincial governments						-	-
Other local authorities						97	75
REGIONAL SERVICES AND REGIONAL ESTABLISHMENT LEVIES PAID TO							
DISTRICT COUNCILS, METROPOLITAN COUNCILS AND JOINT SERVICES							
BOARDS						895	972
CONTRIBUTION TO METROPOLITAN TRANSPORT FUND						-	-

DONATION/SUBSIDIES/TRANSFERS						
Universities, technikons and schools						- 10
Other						8 150
SURPLUS/DEFICIT (-)						-994,942 -1,159,179
TOTAL						135,252 162,747

TABLE 3.5 (concluded)							P9105.1	
PARKS AND RECREATION								
			REVENUE					
						1995	1996	
						R 1,000	R 1,000	
SALES OF GOODS AND SERVICES:								
INTEREST:								
Internal						-	-	
External						-	-	
TRANSFERS :								
INTER-GOVERNMENT TRANSFERS FROM:								
National government						1,624	1,389	

Provincial governments						269	200
District councils, metropolitan councils and joint services boards						2,973	2,999
Other local authorities						254	176
ASSESSMENT AND OTHER RECEIPTS FROM:							
National government						-	-
Provincial governments						88	112
Other local authorities						-	-
RECOVERIES FROM METROPOLITAN TRANSPORT FUND						-	-
PAYMENTS TO DISTRICT COUNCILS, METROPOLITAN COUNCILS, JOINT SERVICES							
BOARDS AND OTHER LOCAL AUTHORITIES FOR HEALTH AND OTHER SERVICES						-	-
TRANSFERS FROM RESERVE FUNDS AND TARIFF STABILISATION FUND						-	-
OTHER REVENUE							
Fines, traffic fines and forfeitures						51	152
LICENCES, LICENSING AND OTHER FEES							
Part of motor vehicle licences which are accrued to local authorities						-	-
Other fees of motor vehicles						-	-
Dog tax						-	-
Trade licences						-	-
Other licences, registration fees and inspection fees						637	919

INTEREST:								
Internal							225,476	292,558
External							67,384	43,759
REDEMPTION, EXCLUDING CONTRIBUTION TO REDEMPTION FUND							136,320	139,645
CONTRIBUTION TO CAPITAL OUTLAY							7,319	19,005
TRANSFER TO RESERVE FUNDS							12,299	15,480
TRANSFERS:								
ASSESSMENT RATES:								
Internal							13,756	14,425
External							590	729
PAYMENTS TO AUTHORITIES FOR HEALTH AND OTHER SERVICES:								
National government							-	-
Provincial governments							-	-
Other local authorities							1,729	1,750
REGIONAL SERVICES AND REGIONAL ESTABLISHMENT LEVIES PAID TO								
DISTRICT COUNCILS, METROPOLITAN COUNCILS AND JOINT SERVICES								
BOARDS							1,555	3,408
CONTRIBUTION TO METROPOLITAN TRANSPORT FUND							-	-

Provincial governments						4,723	3,400
District councils, metropolitan councils and joint services boards						13,807	22,835
Other local authorities						977	3,384
ASSESSMENT AND OTHER RECEIPTS FROM:							
National government						-	-
Provincial governments						-	-
Other local authorities						-	-
RECOVERIES FROM METROPOLITAN TRANSPORT FUND						-	-
PAYMENTS BY DISTRICT COUNCILS, METROPOLITAN COUNCILS, JOINT SERVICES							
BOARDS AND OTHER LOCAL AUTHORITIES FOR HEALTH AND OTHER SERVICES						-	-
TRANSFERS FROM RESERVE FUNDS AND TARIFF STABILISATION FUND						212	425
OTHER REVENUE							
Fines, traffic fines and forfeitures						12	24
LICENCES, LICENCING AND OTHER FEES							
Part of motor vehicle licences which are accrued to local authorities						-	-
Other fees of motor vehicles						-	-
Dog tax						-	-
Trade licences						-	-
Other licences, registration fees and inspection fees						320	2,074
Other taxes						105,888	128,681

PARKING METER AND PARKING GARAGE FEES						177	114
RENT OF RESIDENTIAL BUILDINGS						-	27
SEWERAGE, CLEANSING AND RELATED SERVICES						470,259	555,724
OTHER INCOME						1,080,755	1,342,848
TOTAL						1,684,796	2,071,521

TABLE 3.7							P9105.1
TRAFFIC							
			EXPENDITURE				
						1995	1996
						R 1,000	R 1,000
PURCHASE OF GOODS AND SERVICES:							
Salaries, wages and allowances						404,276	423,596
Other expenditure						160,874	173,902
INTEREST:							

Internal						18,425	25,339
External						3,955	2,266
REDEMPTION, EXCLUDING CONTRIBUTION TO REDEMPTION FUND						22,162	24,323
CONTRIBUTION TO CAPITAL OUTLAY						3,995	4,848
TRANSFER TO RESERVE FUNDS						2,490	2,945
TRANSFERS:							
ASSESSMENT RATES:							
Internal						4,260	4,389
External						-	-
PAYMENTS TO AUTHORITIES FOR HEALTH AND OTHER SERVICES:							
National government						-	-
Provincial governments						-	-
Other local authorities						-	-
REGIONAL SERVICES AND REGIONAL ESTABLISHMENT LEVIES PAID TO							
DISTRICT COUNCILS, METROPOLITAN COUNCILS AND JOINT SERVICES							
BOARDS						615	965
CONTRIBUTION TO METROPOLITAN TRANSPORT FUND						282	282

DONATION/SUBSIDIES/TRANSFERS									
Universities, technikons and schools								-	-
Other								-	-
SURPLUS/DEFICIT (-)								-319,157	-373,471
TOTAL								302,177	289,384

TABLE 3.7 (concluded)							P9105.1		
TRAFFIC									
REVENUE									
								1995	1996
								R 1,000	R 1,000
SALES OF GOODS AND SERVICES:									
INTEREST:									
Internal								-	-
External								609	712
TRANSFERS :									
INTER-GOVERNMENT TRANSFERS FROM:									
National government								-	-

Provincial governments						4,883	6,903
District councils, metropolitan councils and joint services boards						-	-
Other local authorities						12	-
ASSESSMENT AND OTHER RECEIPTS FROM:							
National government						-	-
Provincial governments						-	-
Other local authorities						-	1
RECOVERIES FROM METROPOLITAN TRANSPORT FUND						188	108
PAYMENTS BY DISTRICT COUNCILS, METROPOLITAN COUNCILS, JOINT SERVICES							
BOARDS AND OTHER LOCAL AUTHORITIES FOR HEALTH AND OTHER SERVICES						-	-
TRANSFERS FROM RESERVE FUNDS AND TARIFF STABILISATION FUND						-	-
OTHER REVENUE							
Fines, traffic fines and forfeitures						185,577	175,313
LICENCES, LICENCING AND OTHER FEES							
Part of motor vehicle licences which are accrued to local authorities						12,266	6,261
Other fees of motor vehicles						25,043	15,285
Dog tax						843	423
Trade licences						27	22
Other licences, registration fees and inspection fees						1,509	2,342

Other taxes						10,875	11,253
PARKING METER AND PARKING GARAGE FEES						30,442	30,463
RENT OF RESIDENTIAL BUILDINGS						-	-
SEWERAGE, CLEANSING AND RELATED SERVICES						638	933
OTHER INCOME						29,265	39,365
TOTAL						302,177	289,384

TABLE 3.8							P9105.1
OTHER SERVICES							
			EXPENDITURE				
						1995	1996
						R 1,000	R 1,000
PURCHASE OF GOODS AND SERVICES:							
Salaries, wages and allowances						3,479,791	3,392,066
Other expenditure						75,590	66,464

INTEREST:							
Internal						343,529	529,373
External						107,997	103,016
REDEMPTION, EXCLUDING CONTRIBUTION TO REDEMPTION FUND						286,807	292,374
CONTRIBUTION TO CAPITAL OUTLAY						158,011	144,601
TRANSFER TO RESERVE FUNDS						234,110	244,876
TRANSFERS:							
ASSESSMENT RATES:							
Internal						78,156	77,035
External						522	287
PAYMENTS TO AUTHORITIES FOR HEALTH AND OTHER SERVICES:							
National government						-	1,368
Provincial governments						-	2,089
Other local authorities						19,335	16,370
REGIONAL SERVICES AND REGIONAL ESTABLISHMENT LEVIES PAID TO							
DISTRICT COUNCILS, METROPOLITAN COUNCILS AND JOINT SERVICES							
BOARDS						9,208	16,525
CONTRIBUTION TO METROPOLITAN TRANSPORT FUND						2,879	3,499

DONATION/SUBSIDIES/TRANSFERS								
Universities, technikons and schools							11,145	12,540
Other							29,512	34,145
SURPLUS/DEFICIT (-)							1,954,690	2,473,505
TOTAL							6,791,282	7,410,133



P9105.1 - 1996

FINANCIAL STATISTICS OF LOCAL GOVERNMENTS

TABLE 3.8							P9105.1	
OTHER SERVICES								
EXPENDITURE								
						1995	1996	
						R 1,000	R 1,000	
PURCHASE OF GOODS AND SERVICES:								
Salaries, wages and allowances							3,479,791	3,392,066
Other expenditure							75,590	66,464
INTEREST:								

Internal						343,529	529,373
External						107,997	103,016
REDEMPTION, EXCLUDING CONTRIBUTION TO REDEMPTION FUND						286,807	292,374
CONTRIBUTION TO CAPITAL OUTLAY						158,011	144,601
TRANSFER TO RESERVE FUNDS						234,110	244,876
TRANSFERS:							
ASSESSMENT RATES:							
Internal						78,156	77,035
External						522	287
PAYMENTS TO AUTHORITIES FOR HEALTH AND OTHER SERVICES:							
National government						-	1,368
Provincial governments						-	2,089
Other local authorities						19,335	16,370
REGIONAL SERVICES AND REGIONAL ESTABLISHMENT LEVIES PAID TO							
DISTRICT COUNCILS, METROPOLITAN COUNCILS AND JOINT SERVICES							
BOARDS						9,208	16,525
CONTRIBUTION TO METROPOLITAN TRANSPORT FUND						2,879	3,499

External						179,586	183,897
REDEMPTION (EXCLUDING TRANSFER TO REDEMPTION FUND)						520,476	552,146
CONTRIBUTION TO CAPITAL OUTLAY						98,851	125,762
TRANSFER TO RESERVE FUNDS (INCLUDING TRANSFER TO REDEMPTION FUND)						234,892	320,576
TRANSFERS:							
Assessment rates						68,023	68,146
Compensation and claims						-	-
Abattoir commission levies						174	196
Levies for district councils, metropolitan councils and joint services boards						17,924	20,714
Water research levy						9,982	10,730
SURPLUS/DEFICIT (-)						1,546,879	1,147,984
TOTAL						14,025,347	15,249,460
REVENUE							
SALES OF GOODS AND SERVICES:							
Rent of residential buildings						189,017	192,009
Electricity						10,145,035	10,925,477
Water						2,449,932	2,734,412

Other						852,718	891,142
INTEREST:							
Internal						73,974	126,541
External						57,594	72,630
TRANSFERS FROM TARIFF STABILISATION AND OTHER RESERVE FUNDS						43,701	71,805
TRANSFERS:							
National government						175,433	199,435
Provincial governments						11,061	8,777
District councils, metropolitan councils and joint services boards						4,323	5,140
Other local authorities						22,559	22,092
TOTAL						14,025,347	15,249,460

TABLE 4.1						P9105.1	
CURRENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 30 JUNE							
HOUSING							
			EXPENDITURE				
						1995	1996
						R 1,000	R 1,000
PURCHASE OF GOODS AND SERVICES:							

Salaries, wages and allowances						142,282	167,436	
Other						39,519	50,167	
INTEREST:								
Internal						76,046	86,888	
External						26,228	30,172	
REDEMPTION (EXCLUDING TRANSFER TO REDEMPTION FUND)						25,198	33,764	
CONTRIBUTION TO CAPITAL OUTLAY						468	529	
TRANSFER TO RESERVE FUNDS (INCLUDING TRANSFER TO REDEMPTION FUND)						36,735	44,993	
TRANSFERS:								
Assessment rates						22,274	20,276	
Levies for district councils, metropolitan councils and joint services boards						339	1,038	
SUPLUS/DEFICIT (-)						17,902	12,489	
TOTAL						386,991	447,752	
REVENUE								
SALES OF GOODS AND SERVICES:								

Rent of residential buildings 1/						188,052	191,554	
Other						51,865	72,178	
INTEREST:								
Internal						2,138	1,614	
External						28,104	39,540	
TRANSFERS FROM TARIFF STABILISATION AND OTHER RESERVE FUNDS						997	1,587	
TRANSFERS:								
National government						112,347	137,611	
Provincial governments						3,117	3,382	
District councils, metropolitan councils and joint services boards						197	85	
Other local authorities						174	201	
TOTAL						386,991	447,752	
1/ Including 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. Rent received in respect of dwellings								
is excluded from the definition of a housing scheme and is recorded separately in Table 3.								

TABLE 4.3						P9105.1	
CURRENT ACCOUNT FOR THE FINANCIAL YEAR ENDED 30 JUNE							
ELECTRICITY							
		EXPENDITURE					
					1995	1996	
					R 1,000	R 1,000	
PURCHASE OF GOODS AND SERVICES:							
Salaries, wages and allowances							
					899,182	1,000,414	
Electricity					5,980,857	6,440,783	
Other					1,072,526	1,359,061	
INTEREST:							
Internal							
					414,593	578,981	
External							
					97,349	98,055	
REDEMPTION (EXCLUDING TRANSFER TO REDEMPTION FUND)							
					311,643	329,543	
CONTRIBUTION TO CAPITAL OUTLAY							
					62,807	93,139	
TRANSFER TO RESERVE FUNDS (INCLUDING TRANSFER TO REDEMPTION FUND)							
					126,387	170,920	
TRANSFERS:							
Assessment rates							
					18 024	18 638	

--	--	--	--	--	--	--	--

