

Financial statistics of local authorities for the financial year ended 30 June 1998

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KEY FINDINGS

Acid test ratio of local authorities increases to 1,4:1 for the financial year ended 30 June 1998

According to the information collected through the survey of annual financial statistics of local authorities, based on a sample of local authorities, regarding the consolidated balance sheets of the local authorities, the acid test ratio increases from 1,3:1 for the financial year ended 30 June 1997 to 1,4:1 for the financial year ended 30 June 1998. The acid test ratio is calculated as current assets minus inventories divided by current liabilities (cf. table 1).

Table 1 - Acid test ratio of local authorities for the financial years ended 30 June 1997 and 1998

Financial year ended 30 June	Current assets Minus inventories (R'000)	Current liabilities (R'000)	Acid test ratio
1997	14 959 489	11 678 201	1,3:1
1998	16 656 743	12 276 081	1,4:1

Current ratio of local authorities increases to 1,4:1 for the financial year ended 30 June 1998

According to the information collected through the survey of annual financial statistics of local authorities, based on a sample of local authorities, the current test ratio increases from 1,3:1 for the financial year ended 30 June 1997 to 1,4:1 for the financial year ended 30 June 1998. The current test ratio is calculated as current assets divided by current liabilities (cf. Table 2).

Table 2 - Current ratio of local authorities for the financial years ended 30 June 1997 and 1998

Financial year ended 30 June	Current assets (R'000)	Current liabilities (R'000)	Current ratio
1997	15 528 041	11 678 201	1,3:1
1998	17 251 086	12 276 081	1,4:1

Percentage contribution of fixed assets for the special funds and the rates and general services to the total acquisition of fixed assets of local authorities

According to table 3, in 1998 the local authorities acquired 60,7% of their total fixed assets from the special funds and rates and general services funds, while the other functions (housing and trading services) contributed the remaining 39,3% towards the acquisition of fixed assets. Therefore, for every R100 spent on acquiring fixed assets for local authorities 1998, R60,70 was obtained via the special funds and the rates and general services functions and R39,30 was obtained via the housing and trading functions. These percentages are approximately the same as in 1997 when the local authorities acquired 61,5% of their total fixed assets from the special funds and rates and general services funds, while the other functions (housing and trading services) contributed the remaining 60,7% in the acquisition of fixed assets.

Table 3 - Percentage contribution of fixed assets for the special funds and rates and general services to the total fixed assets of local authorities as at 30 June 1997 and 1998

Financial year ended 30 June	Special funds and rates and general services (R'000)	Total fixed assets (R'000)	Percentage contribution %
1997	26 751 139	43 526 005	61,5
1998	29 304 392	48 305 609	60,7

Salaries, wages and allowances as a percentage of total current expenditure of local authorities

Table 4 indicates the salaries, wages and allowances as a percentage of total current expenditure of local authorities. The contribution of salaries, wages and allowances to the total current expenditure decreased from 31,2% in 1997 to 29,2% in 1998.

Table 4 - Salaries, wages and allowances of local authorities as a percentage of total current expenditure for the financial years ended 30 June 1997 and 1998

Financial year ended 30 June	Salaries, wages and allowances (R'000)	Total expenditure (R'000)	Percentage contribution %
1997	9 889 768	31 733 117	31,2
1998	10 625 522	36 356 541	29,2

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P J Lehohla
 Statistician-General: Statistics South Africa

Notes

Forthcoming issues	<table> <thead> <tr> <th data-bbox="491 396 555 432">Issue</th> <th data-bbox="874 396 1129 432">Expected release date</th> </tr> </thead> <tbody> <tr> <td data-bbox="491 432 853 521">Annual financial statistics for local authorities for the financial year ended 30 June 1999</td> <td data-bbox="874 432 1086 461">27 September 2001</td> </tr> </tbody> </table>	Issue	Expected release date	Annual financial statistics for local authorities for the financial year ended 30 June 1999	27 September 2001
Issue	Expected release date				
Annual financial statistics for local authorities for the financial year ended 30 June 1999	27 September 2001				
Purpose of the survey	The purpose of this survey is to provide both stakeholders and users with financial information of local authorities in order to analyse and assess the financial state of local authorities. Users such as policy makers and economists can use the information contained in this statistical release, for the purposes of assessing, comparing and evaluating the state of local authorities' finances.				
Questionnaire used and information collected through the survey of annual financial statistics of local authorities	The previous annual financial information of local authorities was obtained from a census of local government institutions undertaken for the financial year ended 30 June 1997. This statistical release provides financial information of local authorities, based on a sample, for the financial year ended 30 June 1998.				

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Table 1 - Consolidated balance sheet of local authorities as at 30 June 1998

Liabilities	1997	1998
	R' 000	R' 000
Marketable loan stock		
Foreign issues	0	0
Domestic issues held by:		
Reporting local government institution	100 748	465 740
Other local government institutions	92 927	85 476
Other	3 109 992	2 317 290
External long-term loans		
Housing loans from:		
National Government	4 181 026	829 137
Provincial governments	1 210 936	0
Local government institutions	21 945	0
Development Bank of Southern Africa	182 909	216 752
Government housing loans to public welfare organisations	362 896	129 765
Other long-term loans from:		
National Government	794 845	784 340
Provincial governments	216 587	616 487
Local government institutions	76 870	80 226
Development Bank of Southern Africa	646 670	991 444
Local Authorities Loans Fund	494 123	1 022 480
Public corporations	240 715	187 554
Banks	1 333 559	1 664 420
Insurers	215 331	110 544
Pension funds	74 810	28 124
Other domestic sources	790 228	1 462 315
Foreign sources	135	3 039

Table 1 - Consolidated balance sheet of local authorities as at 30 June 1998 (continued)

Liabilities	1997	1998
	R' 000	R' 000
Leases	27 606	79 935
External short-term loans from and deposits by:		
Local Authorities Loans Fund	25 815	21 598
Other local government institutions	1 417 852	1 716 457
Public corporations	471 104	19 343
Banks	169 231	433 257
Insurers	1 618	12 153
Pension funds	6 153	6 211
Development Bank of Southern Africa	9 455	37 491
Other domestic sources	101 319	162 627
Foreign sources	0	0
Bank overdraft	760 583	837 303
Creditors:		
Deposits on electricity and water received in advance	1 845 766	1 930 997
Other	6 869 305	7 098 645
Loans redeemed and other capital receipts		
Housing loans redeemed	1 090 718	690 519
Other loans redeemed	11 229 741	12 182 762
Other capital receipts and capital surpluses	9 971 463	14 521 016
Retained surplus	1 060 115	2 048 439
Accumulated funds, trust funds and reserves:		
Statutory funds	12 393 369	14 345 365
Trust funds	493 779	625 359
Accumulated and other reserves and provisions	4 709 642	4 973 755
Suspense accounts	515 478	316 243

Table 1 - Consolidated balance sheet of local authorities as at 30 June 1998 (continued)

Liabilities	1997	1998
	R' 000	R' 000
Liabilities not shown elsewhere	2 849 495	2 973 740
Total liabilities	70 166 859	76 028 348

Table 1 - Consolidated balance sheet of local authorities as at 30 June 1998 (continued)

Assets	1997	1998
	R' 000	R' 000
Fixed assets	43 526 005	48 305 609
Stores and materials	568 552	594 343
Long-term debtors:		
Personnel housing loans	122 955	95 372
Other housing loans in terms of:		
Mortgages	482 602	474 314
Selling agreements	1 213 820	1 165 258
Hire-purchases	29 799	9 802
Other	647 653	774 476
Sponsored government housing loans to welfare	356 539	120 144
Other debtors		
Short-term housing debt	1 480 262	1 576 255
Other debtors:		
Current	9 721 689	10 657 537
For up to and including 30 days	6 529 276	6 471 455
For 31 days and up to and including 60 days	1 276 259	840 291
For 61 days and up to and including 90 days	530 843	16 999
For 91 days and up to and including 120 days	113 068	1 261 097
For 121 days and longer	1 272 242	2 067 695
Loans and deposits		
External long-term loans and deposits		
Loans to:		
Other local government institutions	22 467	16 611
Public corporations	534	534
Other companies	8 237	3 509

Table 1 - Consolidated balance sheet of local authorities as at 30 June 1998 (continued)

Assets	1997	1998
	R' 000	R' 000
Individuals	60 436	41 454
Other	248 229	144 751
Long-term deposits with:		
Banks	800 888	852 670
Public Investment Commissioners	2 295	24 295
Other	766 411	606 278
External short-term loans, deposits and investments		
Loans to:		
Other local government institutions	1 061 349	1 294 920
Public corporations	0	0
Other companies	0	0
Individuals	4 837	5 220
Other	54 977	19 213
Short-term deposits and other investments with:		
Corporation for Public Deposits	9 794	0
Banks	1 996 927	2 503 547
Other	114 077	260 464
Investments in marketable securities:		
Own stock	100 748	465 740
Other stock:		
Government stock and treasury bills	22 276	33 541
Stocks of public corporations	13 299	13 626
Stocks of other local government institutions	10 250	10 639
Other	224 849	270 522
Money market instruments	271 005	215 463

Table 1 - Consolidated balance sheet of local authorities as at 30 June 1998 (concluded)

Assets	1997	1998
	R' 000	R' 000
Other	485 605	551 657
Investments in non-marketable instruments		
Redemption fund investments	61 755	63 657
Other	197 368	56 054
Cash on hand and in bank	515 578	339 587
Accumulated deficit	1 446 330	1 155 357
Suspense accounts	1 245 697	860 784
Assets not shown elsewhere	2 270 766	2 445 143
Total assets	70 166 859	76 028 348

Table 2 - Analysis of the acquisition of fixed assets during the year ended 30 June 1998 for local authorities by function: Total fixed assets

Fixed assets	1997	1998
	R' 000	R' 000
Total fixed assets as at 1 July	39 995 686	* 44 076 378
New construction work	4 590 078	4 352 010
Acquisition of existing assets	168 230	125 885
Purchase of machinery and equipment	896 382	821 885
<i>Less: sales (book value):</i>	82 339	35 313
Incorporation of fixed assets of other local government institutions	465 568	0
Other transfers-in	532 944	394 772
<i>Less: Transfers-out</i>	703 829	221 414
Revaluations (net)	117 802	29 846
<i>Less: Depreciation and book value of assets written off</i>	2 160 045	2 940 473
Other transactions	-294 473	1 702 034
Total fixed assets as at 30 June	* 43 526 005	48 305 609

* Difference between closing balances in the financial year ended 30 June 1997 and opening balances in the financial year ended 30 June 1998 are due to shifting of functions in the financial year ended 1998

Table 3 - Analysis of the acquisition of fixed assets during the year ended 30 June 1998 for local authorities by function: Special funds and accounts

Fixed assets	1997	1998
	R' 000	R' 000
Total fixed assets as at 1 July	1 173 521	* 911 160
New construction work	120 811	188 226
Acquisition of existing assets	6 389	21 813
Purchase of machinery and equipment	2 872	8 245
<i>Less: sales (book value):</i>	4 350	61
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	0	0
<i>Less: Transfers-out</i>	107 753	5 527
Revaluations (net)	15 625	29 671
<i>Less: Depreciation and book value of assets written off</i>	2 553	17 309
Other transactions	12 793	3 387
Total fixed assets as at 30 June	* 1 217 354	1 139 606

* Difference between closing balances in the financial year ended 30 June 1997 and opening balances in the financial year ended 30 June 1998 are due to shifting of functions in the financial year ended 1998

Table 4 - Analysis of the acquisition of fixed assets during the year ended 30 June 1998 for local authorities by function: Sewerage and cleansing services

Fixed assets	1997	1998
	R' 000	R' 000
Total fixed assets as at 1 July	3 666 170	* 4 657 617
New construction work	490 737	535 335
Acquisition of existing assets	6 409	4 601
Purchase of machinery and equipment	63 937	45 241
<i>Less: sales (book value):</i>	0	0
Incorporation of fixed assets of other local government institutions	6 520	0
Other transfers-in	90 321	112 507
<i>Less: Transfers-out</i>	70 160	2 545
Revaluations (net)	24 508	0
<i>Less: Depreciation and book value of assets written off</i>	75 386	329 997
Other transactions	17 787	3 167
Total fixed assets as at 30 June	* 4 220 843	5 025 926

* Difference between closing balances in the financial year ended 30 June 1997 and opening balances in the financial year ended 30 June 1998 are due to shifting of functions in the financial year ended 1998

Table 5 - Analysis of the acquisition of fixed assets during the year ended 30 June 1998 for local authorities by function: Other rates and general services

Fixed assets	1997	1998
	R' 000	R' 000
Total fixed assets as at 1 July	19 936 303	* 21 108 419
New construction work	2 217 342	1 833 756
Acquisition of existing assets	103 897	88 242
Purchase of machinery and equipment	539 396	384 474
<i>Less: sales (book value):</i>	54 996	24 652
Incorporation of fixed assets of other local government institutions	360 986	0
Other transfers-in	256 082	187 114
<i>Less: Transfers-out</i>	332 019	140 649
Revaluations (net)	49 154	0
<i>Less: Depreciation and book value of assets written off</i>	1 543 264	1 811 972
Other transactions	-219 939	1 514 128
Total fixed assets as at 30 June	* 21 312 940	23 138 860

* Difference between closing balances in the financial year ended 30 June 1997 and opening balances in the financial year ended 30 June 1998 are due to shifting of functions in the financial year ended 1998

Table 6 - Analysis of the acquisition of fixed assets during the year ended 30 June 1998 for local authorities by function: Housing services

Fixed assets	1997	1998
	R' 000	R' 000
Total fixed assets as at 1 July	2 612 773	* 3 383 574
New construction work	317 906	371 719
Acquisition of existing assets	37 801	9 456
Purchase of machinery and equipment	6 572	12 149
<i>Less: sales (book value):</i>	9 502	10 600
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	1 610	21 876
<i>Less: Transfers-out</i>	12 160	60 652
Revaluations (net)	7 157	175
<i>Less: Depreciation and book value of assets written off</i>	237 267	201 129
Other transactions	966	112 715
Total fixed assets as at 30 June	* 2 725 856	3 639 282

* Difference between closing balances in the financial year ended 30 June 1997 and opening balances in the financial year ended 30 June 1998 are due to shifting of functions in the financial year ended 1998

Table 7 - Analysis of the acquisition of fixed assets during the year ended 30 June 1998 for local authorities by function: Abattoir services

Fixed assets	1997	1998
	R' 000	R' 000
Total fixed assets as at 1 July	63 404	* 64 385
New construction work	107	327
Acquisition of existing assets	0	0
Purchase of machinery and equipment	265	293
<i>Less: sales (book value):</i>	13 490	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	69 061	569
<i>Less: Transfers-out</i>	50 314	85
Revaluations (net)	0	0
<i>Less: Depreciation and book value of assets written off</i>	3 436	8 161
Other transactions	2 007	0
Total fixed assets as at 30 June	* 67 604	57 328

* Difference between closing balances in the financial year ended 30 June 1997 and opening balances in the financial year ended 30 June 1998 are due to shifting of functions in the financial year ended 1998

Table 8 - Analysis of the acquisition of fixed assets during the year ended 30 June 1998 for local authorities by function: Electricity and gas services

Fixed assets	1997	1998
	R' 000	R' 000
Total fixed assets as at 1 July	7 270 571	* 7 873 498
New construction work	617 637	762 277
Acquisition of existing assets	1 371	1 510
Purchase of machinery and equipment	238 308	320 399
<i>Less: sales (book value):</i>	0	0
Incorporation of fixed assets of other local government institutions	55 989	0
Other transfers-in	103 626	28 803
<i>Less: Transfers-out</i>	109 441	4 580
Revaluations (net)	0	0
<i>Less: Depreciation and book value of assets written off</i>	207 797	341 308
Other transactions	-53 820	35 529
Total fixed assets as at 30 June	* 7 916 442	8 676 127

* Difference between closing balances in the financial year ended 30 June 1997 and opening balances in the financial year ended 30 June 1998 are due to shifting of functions in the financial year ended 1998

Table 9 - Analysis of the acquisition of fixed assets during the year ended 30 June 1998 for local authorities by function: Market services

Fixed assets	1997	1998
	R' 000	R' 000
Total fixed assets as at 1 July	194 154	* 215 104
New construction work	23 818	23 148
Acquisition of existing assets	13	14
Purchase of machinery and equipment	1 885	1 863
<i>Less: sales (book value):</i>	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	312	337
<i>Less: Transfers-out</i>	274	267
Revaluations (net)	0	0
<i>Less: Depreciation and book value of assets written off</i>	6 016	8 962
Other transactions	0	1 132
Total fixed assets as at 30 June	* 213 891	232 371

* Difference between closing balances in the financial year ended 30 June 1997 and opening balances in the financial year ended 30 June 1998 are due to shifting of functions in the financial year ended 1998

Table 10 - Analysis of the acquisition of fixed assets during the year ended 30 June 1998 for local authorities by function: Passenger transport services

Fixed assets	1997	1998
	R' 000	R' 000
Total fixed assets as at 1 July	125 416	* 128 167
New construction work	1 403	12
Acquisition of existing assets	0	0
Purchase of machinery and equipment	12 292	12 878
<i>Less: sales (book value):</i>	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	52	0
<i>Less: Transfers-out</i>	0	0
Revaluations (net)	0	0
<i>Less: Depreciation and book value of assets written off</i>	11 356	13 035
Other transactions	216	270
Total fixed assets as at 30 June	* 128 023	128 293

* Difference between closing balances in the financial year ended 30 June 1997 and opening balances in the financial year ended 30 June 1998 are due to shifting of functions in the financial year ended 1998

Table 11 - Analysis of the acquisition of fixed assets during the year ended 30 June 1998 for local authorities by function: Water services

Fixed assets	1997	1998
	R' 000	R' 000
Total fixed assets as at 1 July	4 479 318	* 5 252 614
New construction work	765 903	622 125
Acquisition of existing assets	0	0
Purchase of machinery and equipment	29 362	36 325
<i>Less: sales (book value):</i>	0	0
Incorporation of fixed assets of other local government institutions	42 073	0
Other transfers-in	11 877	43 469
<i>Less: Transfers-out</i>	15 402	6 813
Revaluations (net)	21 358	0
<i>Less: Depreciation and book value of assets written off</i>	64 932	202 815
Other transactions	-61 267	12 848
Total fixed assets as at 30 June	* 5 208 289	5 757 754

* Difference between closing balances in the financial year ended 30 June 1997 and opening balances in the financial year ended 30 June 1998 are due to shifting of functions in the financial year ended 1998

Table 12 - Analysis of the acquisition of fixed assets during the year ended 30 June 1998 for local authorities by function: Other trading services

Fixed assets	1997	1998
	R' 000	R' 000
Total fixed assets as at 1 July	474 056	* 481 836
New construction work	34 415	15 085
Acquisition of existing assets	12 351	250
Purchase of machinery and equipment	1 494	17
<i>Less: sales (book value):</i>	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	2	98
<i>Less: Transfers-out</i>	6 307	298
Revaluations (net)	0	0
<i>Less: Depreciation and book value of assets written off</i>	8 039	5 786
Other transactions	6 785	18 859
Total fixed assets as at 30 June	* 514 758	510 062

* Difference between closing balances in the financial year ended 30 June 1997 and opening balances in the financial year ended 30 June 1998 are due to shifting of functions in the financial year ended 1998

Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 1998 of local authorities

Income	1997	1998
	R' 000	R' 000
Balance as at 1 July	14 638 637	17 596 790
<i>Plus:</i>		
Sales of vacant land and land with improvements	189 937	373 910
Sales of other assets	28 795	55 035
Profit on sale of assets	12 058	4 144
Interest received:		
Internal	994 269	923 474
External	372 082	365 592
Endowments	67 768	111 037
Transfers from rates and general services, housing and trading services	419 333	1 136 563
Transfers from other funds/accounts	1 044 227	1 215 686
Transfers from:		
National Government	49 397	183 321
Provincial governments	181 287	173 942
Other local government institutions	6 658	28 921
Parking meter and parking site fees	15 347	24 257
Other income	2 873 949	2 560 596
Subtotal: income	20 893 745	24 753 266

Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 1998 of local authorities (concluded)

Expenditure	1997	1998
	R' 000	R' 000
<i>Less:</i>		
Salaries and wages	736 371	570 570
Interest paid:		
Internal	141 484	149 851
External	87 976	81 485
Purchases of vacant land and land with improvements	63 775	61 711
Payments of insurance and accident claims	41 214	55 812
Irrecoverable debts written off	36 783	34 199
Redemption of loans (excluding interest)	116 872	110 533
Other capital expenditure	409 858	1 432 603
Transfers to rate and general services, housing and trading services	158 959	115 696
Transfers to other funds/accounts	143 627	525 080
Transfers to local government institutions	1 816	2 909
Repairs and maintenance	185 827	129 468
Other expenditure	1 172 392	1 538 869
Subtotal: expenditure	3 296 955	4 808 786
Balance as at 30 June	17 596 790	19 944 480

Table 14 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function : Total rates and general services

Income	1997	1998
	R' 000	R' 000
Assessment rates and other payments of rates	5 457 291	6 168 093
Assessment rates from National government, provincial governments and other local government institutions	1 300 116	1 567 255
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	660 374	671 071
Other inter-governmental transfers received	977 478	1 242 870
Metropolitan councils, district councils and regional councils levies	7 218	6 754
Fines and forfeitures	130 143	143 569
Licenses, licensing and other fees	260 716	299 426
Other taxes	136 799	199 864
Interest, including amounts in arrear	661 307	1 018 852
Parking meter and parking garage fees	28 929	30 671
Rent	175 780	198 740
Deficits capitalised/transferred to capital accounts	53	0
Transfers from tariff stabilisation and other reserve funds	96 276	68 584
Other income	4 735 584	5 091 406
Deficit	5 229 039	5 910 834
Total income	19 857 103	22 617 988

Table 14 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Total rates and general services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	7 345 734	8 308 479
Allowances to councilors	164 957	207 061
Assessment rates	160 030	307 280
Interest	1 325 345	1 596 879
Redemption of loans and transfers to redemption fund (excluding interest)	765 532	765 329
Transfers to expenditure on fixed assets	226 366	104 616
Transfers to reserve funds	234 373	715 917
Payments by district councils, metropolitan councils, regional councils to other government institutions for infrastructure development aid	0	0
Donations/subsidies/grants-in-aid	73 398	86 362
Payments to other spheres of government for health and other services	58 857	100 286
Services and establishment levies paid to district councils, metropolitan councils and regional councils	57 527	109 271
Repairs and maintenance work	1 405 945	1 675 714
Transfers to other local government institutions	59 055	417 478
Other expenditure	6 847 566	6 892 481
<i>Less: debited out/recharged (if it appears as a balance in the accounts)</i>	3 798 821	4 558 419
Surplus	4 931 238	5 889 253
Total expenditure	19 857 103	22 617 988

Table 15 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Ambulance services

Income	1997	1998
	R' 000	R' 000
Assessment rates and other payments of rates	6 410	165
Assessment rates from National government, provincial governments and other local government institutions	45 817	48 305
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	103 281	93 085
Other inter-governmental transfers received	24 606	23 927
Metropolitan councils, district councils and regional councils levies	0	0
Fines and forfeitures	0	0
Licenses, licensing and other fees	0	
Other taxes	0	0
Interest, including amounts in arrear	0	0
Parking meter and parking garage fees	0	0
Rent	0	0
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation and other reserve funds	0	0
Other income	26 955	40 785
Deficit	15 579	19 321
Total income	222 647	225 587

Table 15 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Ambulance services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	132 265	148 510
Allowances to councilors	0	37
Assessment rates	21	23
Interest	674	890
Redemption of loans and transfers to redemption fund (excluding interest)	928	910
Transfers to expenditure on fixed assets	426	420
Transfers to reserve funds	347	734
Payments by district councils, metropolitan councils, regional councils to other government institutions for infrastructure development aid	0	0
Donations/subsidies/grants-in-aid	0	0
Payments to other spheres of government for health and other services	0	0
Services and establishment levies paid to district councils, metropolitan councils and regional councils	469	467
Repairs and maintenance work	8 365	11 133
Transfers to other local government institutions	0	0
Other expenditure	52 937	65 341
<i>Less: debited out/recharged (if it appears as a balance in the accounts)</i>	2 240	11 440
Surplus	28 456	8 561
Total expenditure	222 647	225 587

Table 16 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Fire control services

Income	1997	1998
	R' 000	R' 000
Assessment rates and other payments of rates	219	788
Assessment rates from National government, provincial governments and other local government institutions	1 901	1 936
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	23 671	36 997
Other inter-governmental transfers received	13 943	12 687
Metropolitan councils, district councils and regional councils levies	0	0
Fines and forfeitures	0	0
Licenses, licensing and other fees	0	0
Other taxes	0	0
Interest, including amounts in arrear	30	35
Parking meter and parking garage fees	0	0
Rent	186	178
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation and other reserve funds	0	0
Other income	23 601	22 739
Deficit	336 833	378 854
Total income	400 385	454 214

Table 16 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Fire control services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	268 332	429 317
Allowances to councilors	0	36
Assessment rates	1 726	4 901
Interest	19 129	24 646
Redemption of loans and transfers to redemption fund (excluding interest)	22 724	16 366
Transfers to expenditure on fixed assets	3 271	4 400
Transfers to reserve funds	1 189	3 649
Payments by district councils, metropolitan councils, regional councils to other government institutions for infrastructure development aid	0	0
Donations/subsidies/grants-in-aid	0	0
Payments to other spheres of government for health and other services	0	3
Services and establishment levies paid to district councils, metropolitan councils and regional councils	1 160	1 229
Repairs and maintenance work	14 501	18 458
Transfers to other local government institutions	0	0
Other expenditure	98 182	106 896
<i>Less: debited out/recharged (if it appears as a balance in the accounts)</i>	31 834	158 360
Surplus	2 005	2 674
Total expenditure	400 385	454 214

Table 17 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Health services

Income	1997	1998
	R' 000	R' 000
Assessment rates and other payments of rates	22 171	70
Assessment rates from National government, provincial governments and other local government institutions	31 054	30 607
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	154 946	206 946
Other inter-governmental transfers received	67 248	113 820
Metropolitan councils, district councils and regional councils levies	0	0
Fines and forfeitures	197	14
Licenses, licensing and other fees	458	451
Other taxes	0	0
Interest, including amounts in arrear	0	0
Parking meter and parking garage fees	0	0
Rent	1 280	177
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation and other reserve funds	340	253
Other income	69 015	96 088
Deficit	489 922	501 692
Total income	836 631	950 120

Table 17 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Health services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	602 967	631 720
Allowances to councilors	71	92
Assessment rates	1 452	3 633
Interest	7 101	15 933
Redemption of loans and transfers to redemption fund (excluding interest)	8 823	8 775
Transfers to expenditure on fixed assets	3 643	4 313
Transfers to reserve funds	1 236	4 780
Payments by district councils, metropolitan councils, regional councils to other government institutions for infrastructure development aid	0	0
Donations/subsidies/grants-in-aid	252	600
Payments to other spheres of government for health and other services	798	801
Services and establishment levies paid to district councils, metropolitan councils and regional councils	1 770	2 003
Repairs and maintenance work	13 692	14 518
Transfers to other local government institutions	662	0
Other expenditure	217 032	247 181
<i>Less: debited out/recharged (if it appears as a balance in the accounts)</i>	35 416	55 400
Surplus	12 548	71 171
Total expenditure	836 631	950 120

Table 18 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Roads and stormwater services

Income	1997	1998
	R' 000	R' 000
Assessment rates and other payments of rates	10 896	1 058
Assessment rates from National government, provincial governments and other local government institutions	4 700	5 038
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	19 765	21 254
Other inter-governmental transfers received	11 556	94 199
Metropolitan councils, district councils and regional councils levies	0	0
Fines and forfeitures	0	0
Licenses, licensing and other fees:	0	0
Other taxes	784	846
Interest, including amounts in arrear	475	63
Parking meter and parking garage fees	0	0
Rent	1 468	129
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation and other reserve funds	45	1 732
Other income	54 431	60 730
Deficit	1 668 655	1 770 710
Total income	1 772 774	1 955 759

Table 18 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Roads and stormwater services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	552 845	672 574
Allowances to councilors	169	29
Assessment rates	7 291	12 781
Interest	412 414	521 491
Redemption of loans and transfers to redemption fund (excluding interest)	271 476	270 125
Transfers to expenditure on fixed assets	8 335	9 157
Transfers to reserve funds	8 436	14 974
Payments by district councils, metropolitan councils, regional councils to other government institutions for infrastructure development aid	0	0
Donations/subsidies/grants-in-aid	0	0
Payments to other spheres of government for health and other services	0	89
Services and establishment levies paid to district councils, metropolitan councils and regional councils	10 807	11 935
Repairs and maintenance work	400 872	493 334
Transfers to other local government institutions	0	0
Other expenditure	515 652	503 681
<i>Less: debited out/recharged (if it appears as a balance in the accounts)</i>	421 632	554 416
Surplus	6 108	4
Total expenditure	1 772 774	1 955 759

Table 19 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Parks and recreation services

Income	1997	1998
	R' 000	R' 000
Assessment rates and other payments of rates	0	0
Assessment rates from National government, provincial governments and other local government institutions	806	248
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	935	451
Other inter-governmental transfers received	2 356	446
Metropolitan councils, district councils and regional councils levies	0	0
Fines and forfeitures	48	45
Licenses, licensing and other fees:	0	0
Other taxes	1 040	1 172
Interest, including amounts in arrear	119	35
Parking meter and parking garage fees	0	0
Rent	15 999	10 799
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation and other reserve funds	30	752
Other income	84 460	66 750
Deficit	1 172 766	1 211 965
Total income	1 278 560	1 292 663

Table 19 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Parks and recreation services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	736 519	780 846
Allowances to councilors	20	89
Assessment rates	22 206	58 004
Interest	83 087	92 334
Redemption of loans and transfers to redemption fund (excluding interest)	66 967	57 371
Transfers to expenditure on fixed assets	10 500	5 158
Transfers to reserve funds	6 289	32 789
Payments by district councils, metropolitan councils, regional councils to other government institutions for infrastructure development aid	0	0
Donations/subsidies/grants-in-aid	21	279
Payments to other spheres of government for health and other services	15	35
Services and establishment levies paid to district councils, metropolitan councils and regional councils	6 748	7 271
Repairs and maintenance work	260 727	239 072
Transfers to other local government institutions	131	0
Other expenditure	460 408	481 836
<i>Less: debited out/recharged (if it appears as a balance in the accounts)</i>	380 743	462 433
Surplus	5 665	11
Total expenditure	1 278 560	1 292 663

Table 20 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Sewerage services

Income	1997	1998
	R' 000	R' 000
Assessment rates and other payments of rates	214 205	196 497
Assessment rates from National government, provincial governments and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	10 398	10 093
Other inter-governmental transfers received	47 995	23 974
Metropolitan councils, district councils and regional councils levies	6 480	6 726
Fines and forfeitures	0	3
Licenses, licensing and other fees:	0	0
Other taxes	59 272	53 658
Interest, including amounts in arrear	7 758	14 547
Parking meter and parking garage fees	0	0
Rent	243	248
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation and other reserve funds	1 178	1 276
Other income	1 389 980	1 439 638
Deficit	158 053	528 928
Total income	1 895 562	2 275 588

Table 20 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Sewerage services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	448 470	524 917
Allowances to councilors	17	20
Assessment rates	14 868	37 247
Interest	199 383	257 288
Redemption of loans and transfers to redemption fund (excluding interest)	92 996	76 550
Transfers to expenditure on fixed assets	11 258	7 732
Transfers to reserve funds	12 318	39 887
Payments by district councils, metropolitan councils, regional councils to other government institutions for infrastructure development aid	0	0
Donations/subsidies/grants-in-aid	0	0
Payments to other spheres of government for health and other services	22 507	24 238
Services and establishment levies paid to district councils, metropolitan councils and regional councils	8 636	4 268
Repairs and maintenance work	200 223	239 044
Transfers to other local government institutions	50	0
Other expenditure	879 212	1 050 896
<i>Less: debited out/recharged (if it appears as a balance in the accounts)</i>	251 746	452 824
Surplus	257 371	466 326
Total expenditure	1 895 562	2 275 588

Table 21 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Cleansing services

Income	1997	1998
	R' 000	R' 000
Assessment rates and other payments of rates	87 406	107 373
Assessment rates from National government, provincial governments and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	6 402	6 984
Other inter-governmental transfers received	5 847	8 121
Metropolitan councils, district councils and regional councils levies	0	0
Fines and forfeitures	309	360
Licenses, licensing and other fees	0	0
Other taxes	25 408	79 292
Interest, including amounts in arrear	730	903
Parking meter and parking garage fees	0	0
Rent	13	8 506
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation and other reserve funds	933	1 000
Other income	669 887	724 287
Deficit	407 434	532 081
Total income	1 204 369	1 468 907

Table 21 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Cleansing services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	493 717	573 817
Allowances to councilors	200	40
Assessment rates	3 351	3 923
Interest	34 987	50 739
Redemption of loans and transfers to redemption fund (excluding interest)	23 596	27 822
Transfers to expenditure on fixed assets	3 405	933
Transfers to reserve funds	6 869	20 181
Payments by district councils, metropolitan councils, regional councils to other government institutions for infrastructure development aid	0	0
Donations/subsidies/grants-in-aid	0	0
Payments to other spheres of government for health and other services	835	132
Services and establishment levies paid to district councils, metropolitan councils and regional councils	5 090	5 731
Repairs and maintenance work	48 448	52 398
Transfers to other local government institutions	68	0
Other expenditure	743 162	838 026
<i>Less: debited out/recharged (if it appears as a balance in the accounts)</i>	229 245	250 747
Surplus	69 888	145 913
Total expenditure	1 204 369	1 468 907

Table 22 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Traffic services

Income	1997	1998
	R' 000	R' 000
Assessment rates and other payments of rates	10 563	58
Assessment rates from National government, provincial governments and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	4 580	3 515
Other inter-governmental transfers received	0	0
Metropolitan councils, district councils and regional councils levies	0	0
Fines and forfeitures	108 643	117 115
Licenses, licensing and other fees	77 884	100 675
Other taxes	2 876	3 362
Interest, including amounts in arrear	290	309
Parking meter and parking garage fees	16 212	17 920
Rent	885	213
Deficits capitalised/transferred to capital accounts	53	0
Transfers from tariff stabilisation and other reserve funds	171	338
Other income	66 371	81 033
Deficit	342 423	431 225
Total income	630 951	755 763

Table 22 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Traffic services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	423 378	475 653
Allowances to councilors	218	104
Assessment rates	2 206	7 470
Interest	22 448	27 362
Redemption of loans and transfers to redemption fund (excluding interest)	13 563	17 267
Transfers to expenditure on fixed assets	3 152	3 334
Transfers to reserve funds	1 715	4 028
Payments by district councils, metropolitan councils, regional councils to other government institutions for infrastructure development aid	0	0
Donations/subsidies/grants-in-aid	0	0
Payments to other spheres of government for health and other services	3	10
Services and establishment levies paid to district councils, metropolitan councils and regional councils	1 372	1 523
Repairs and maintenance work	26 318	36 322
Transfers to other local government institutions	127	0
Other expenditure	198 132	253 306
<i>Less: debited out/recharged (if it appears as a balance in the accounts)</i>	76 486	88 262
Surplus	14 804	17 645
Total expenditure	630 951	755 763

Table 23 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Other rates and general services

Income	1997	1998
	R' 000	R' 000
Assessment rates and other payments of rates	5 071 495	5 826 750
Assessment rates from National government, provincial governments and other local government institutions	1 214 388	1 478 867
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	325 824	285 731
Other inter-governmental transfers received	785 716	932 334
Metropolitan councils, district councils and regional councils levies	738	28
Fines and forfeitures	20 947	26 032
Licenses, licensing and other fees	181 462	197 516
Other taxes	46 503	61 535
Interest, including amounts in arrear	648 951	991 195
Parking meter and parking garage fees	12 717	12 750
Rent	155 328	177 498
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation and other reserve funds	93 531	63 185
Other income	2 237 160	2 401 708
Deficit	360 058	499 584
Total income	11 154 817	12 954 712

Table 23 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Other rates and general services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	3 612 998	3 988 102
Allowances to councilors	156 842	185 150
Assessment rates	106 905	179 262
Interest	541 040	558 375
Redemption of loans and transfers to redemption fund (excluding interest)	253 450	283 819
Transfers to expenditure on fixed assets	121 440	59 700
Transfers to reserve funds	186 108	564 802
Payments by district councils, metropolitan councils, regional councils to other government institutions for infrastructure development aid	0	0
Donations/subsidies/grants-in-aid	72 984	85 355
Payments to other spheres of government for health and other services	34 398	74 978
Services and establishment levies paid to district councils, metropolitan councils and regional councils	21 229	74 613
Repairs and maintenance work	421 416	552 172
Transfers to other local government institutions	58 019	411 546
Other expenditure	3 326 573	3 370 821
<i>Less: debited out/recharged (if it appears as a balance in the accounts)</i>	2 223 038	2 409 705
Surplus	4 464 454	4 975 721
Total expenditure	11 154 817	12 954 712

Table 24 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Distribution statements/accounts

Income	1997	1998
	R' 000	R' 000
Assessment rates and other payments of rates	33 926	35 332
Assessment rates from National government, provincial governments and other local government institutions	1 451	2 252
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	10 572	6 016
Other inter-governmental transfers received	18 212	33 364
Metropolitan councils, district councils and regional councils levies	0	0
Fines and forfeitures	0	0
Licenses, licensing and other fees	912	784
Other taxes	917	0
Interest, including amounts in arrear	2 952	11 765
Parking meter and parking garage fees	0	0
Rent	378	993
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation and other reserve funds	48	48
Other income	113 723	157 647
Deficit	277 317	36 474
Total income	460 408	284 675

Table 24 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Distribution statements/accounts (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	74 242	83 023
Allowances to councilors	7 421	21 464
Assessment rates	5	36
Interest	5 083	47 820
Redemption of loans and transfers to redemption fund (excluding interest)	11 009	6 324
Transfers to expenditure on fixed assets	60 936	9 469
Transfers to reserve funds	9 868	30 093
Payments by district councils, metropolitan councils, regional councils to other government institutions for infrastructure development aid	0	0
Donations/subsidies/grants-in-aid	141	128
Payments to other spheres of government for health and other services	302	0
Services and establishment levies paid to district councils, metropolitan councils and regional councils	245	231
Repairs and maintenance work	11 383	19 262
Transfers to other local government institutions	0	5 932
Other expenditure	356 277	-25 502
<i>Less: debited out/recharged (if it appears as a balance in the accounts)</i>	146 442	114 833
Surplus	69 938	201 229
Total expenditure	460 408	284 675

Table 25 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Surpluses

Surpluses	1997	1998
	R' 000	R' 000
Surplus for the year as shown under the grand total column for expenditure	4 931 238	5 889 253
Transfers from:		
Housing services	19 534	5 247
Trading services	1 276 736	852 207
Special withdrawals from reserve accounts not included above	117 081	323 321
Grand total	6 344 590	7 070 029

Table 26 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to rates and general services by function: Deficits

Deficits	1997	1998
	R' 000	R' 000
Deficit for the year as shown under the grand total column for income	5 229 039	5 910 834
Transfers to		
Housing services	306 885	216 880
Trading services	325 965	309 700
Special transfers to reserve and capital funds not included above	147 484	107 390
Final surplus / deficit for the financial year	335 217	525 225
Grand total	6 344 590	7 070 029

Table 27 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Total housing and trading services

Income	1997	1998
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, provincial governments, district councils and local authorities	455 547	459 855
Rent: Residential buildings	184 174	170 573
Interest	64 977	100 420
Transfers from tariff stabilisation and other reserve funds	62 683	47 112
Sale of electricity, gas or water	12 627 283	13 810 119
Other income	1 256 493	1 391 039
Deficit transferred to rates and general services	632 850	526 580
Deficit for the financial year	354 048	243 401
Total income	15 638 055	16 749 100

Table 27 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Total housing and trading services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	1 807 663	1 746 473
Assessment rates	42 840	45 028
Interest	846 426	876 582
Redemption and transfers to redemption funds (excluding interest)	504 888	521 589
Transfers to expenditure on fixed assets	160 010	195 435
Transfers to reserve funds	184 960	420 646
Water purchased (retail and bulk)	1 655 454	2 016 327
Electricity or gas purchased (retail and bulk)	5 697 532	5 940 220
Abakor levies	0	0
Water research levies	8 123	6 883
Levies paid to district councils, metropolitan councils and region councils	40 941	21 872
Other goods and services	4 405 010	4 828 918
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	1 843 550	1 800 953
Surplus transferred to rate and general services	1 296 270	857 455
Surplus for the financial year	831 488	1 072 625
Total expenditure	15 638 055	16 749 100

Table 28 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Housing services

Income	1997	1998
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, provincial governments, district councils and local authorities	41 558	27 318
Rent: Residential buildings	173 688	159 968
Interest	1 929	10 314
Transfers from tariff stabilisation and other reserve funds	1 482	1 778
Sale of electricity, gas or water	0	0
Other income	43 354	85 628
Deficit transferred to rates and general services	306 885	216 880
Deficit for the financial year	32 296	59 606
Total income	601 191	561 491

Table 28 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Housing services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	179 798	146 785
Assessment rates	10 927	12 985
Interest	91 591	56 423
Redemption and transfers to redemption funds (excluding interest)	25 371	36 363
Transfers to expenditure on fixed assets	5 419	4 666
Transfers to reserve funds	33 271	61 364
Water purchased (retail and bulk)	0	0
Electricity or gas purchased (retail and bulk)	0	0
Abakor levies	0	0
Water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	464	400
Other goods and services	350 878	319 419
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	128 259	107 221
Surplus transferred to rate and general services	19 534	5 247
Surplus for the financial year	12 198	25 059
Total expenditure	601 191	561 491

Table 29 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Abattoir services

Income	1997	1998
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, provincial governments, district councils and local authorities	0	0
Rent: Residential buildings	0	0
Interest	0	0
Transfers from tariff stabilisation and other reserve funds	0	0
Sale of electricity, gas or water	0	0
Other income	36 428	36 539
Deficit transferred to rates and general services	3 936	2 424
Deficit for the financial year	530	4 567
Total income	40 895	43 529

Table 29 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Abattoir services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	23 089	22 950
Assessment rates	919	991
Interest	1 183	1 036
Redemption and transfers to redemption funds (excluding interest)	831	706
Transfers to expenditure on fixed assets	139	132
Transfers to reserve funds	88	35
Water purchased (retail and bulk)	0	0
Electricity or gas purchased (retail and bulk)	0	0
Abakor levies	0	0
Water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	60	59
Other goods and services	22 020	26 025
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	7 766	8 404
Surplus transferred to rate and general services	0	0
Surplus for the financial year	331	0
Total expenditure	40 895	43 529

Table 30 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Electricity and gas services

Income	1997	1998
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, provincial governments, district councils and local authorities	31 642	65 845
Rent: Residential buildings	3 535	3 333
Interest	45 782	66 227
Transfers from tariff stabilisation and other reserve funds	29 854	23 988
Sale of electricity, gas or water	9 683 412	10 175 178
Other income	221 356	367 874
Deficit transferred to rates and general services	2 256	1 148
Deficit for the financial year	81 507	96 585
Total income	10 099 343	10 800 178

Table 30 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Electricity and gas services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	833 068	959 767
Assessment rates	8 379	8 954
Interest	456 658	482 775
Redemption and transfers to redemption funds (excluding interest)	279 174	310 081
Transfers to expenditure on fixed assets	100 126	152 733
Transfers to reserve funds	98 452	183 388
Water purchased (retail and bulk)	0	0
Electricity or gas purchased (retail and bulk)	5 697 532	5 940 220
Abakor levies	0	0
Water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	25 842	11 993
Other goods and services	2 251 290	2 551 375
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	1 127 268	1 162 153
Surplus transferred to rate and general services	1 014 172	696 403
Surplus for the financial year	461 918	664 639
Total expenditure	10 099 343	10 800 178

Table 31 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Market services

Income	1997	1998
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, provincial governments, district councils and local authorities	0	0
Rent: Residential buildings	353	231
Interest	508	518
Transfers from tariff stabilisation and other reserve funds	0	165
Sale of electricity, gas or water	0	0
Other income	97 109	135 496
Deficit transferred to rates and general services	1 785	3 946
Deficit for the financial year	2 734	0
Total income	102 489	140 357

Table 31 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Market services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	40 263	47 965
Assessment rates	3 939	4 144
Interest	3 076	6 624
Redemption and transfers to redemption funds (excluding interest)	2 182	3 661
Transfers to expenditure on fixed assets	9 457	9 027
Transfers to reserve funds	4 812	10 666
Water purchased (retail and bulk)	0	0
Electricity or gas purchased (retail and bulk)	0	0
Abakor levies	0	0
Water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	189	241
Other goods and services	35 308	49 304
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	4 006	5 999
Surplus transferred to rate and general services	1 746	8 488
Surplus for the financial year	5 523	6 236
Total expenditure	102 489	140 357

Table 32 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Passenger transport services

Income	1997	1998
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, provincial governments, district councils and local authorities	3 121	2 494
Rent: Residential buildings	7	0
Interest	0	0
Transfers from tariff stabilisation and other reserve funds	0	0
Sale of electricity, gas or water	0	0
Other income	55 998	57 948
Deficit transferred to rates and general services	53 294	47 316
Deficit for the financial year	8 150	15 255
Total income	120 571	123 013

Table 32 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Passenger transport services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	56 987	59 428
Assessment rates	761	670
Interest	6 868	6 286
Redemption and transfers to redemption funds (excluding interest)	7 611	7 083
Transfers to expenditure on fixed assets	263	199
Transfers to reserve funds	4 523	3 985
Water purchased (retail and bulk)	0	0
Electricity or gas purchased (retail and bulk)	0	0
Abakor levies	0	0
Water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	186	618
Other goods and services	83 532	81 490
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	40 160	37 291
Surplus transferred to rate and general services	0	0
Surplus for the financial year	0	544
Total expenditure	120 571	123 013

Table 33 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Water services

Income	1997	1998
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, provincial governments, district councils and local authorities	311 289	339 637
Rent: Residential buildings	326	282
Interest	12 116	19 690
Transfers from tariff stabilisation and other reserve funds	9 046	0
Sale of electricity, gas or water	2 943 871	3 634 941
Other income	167 250	230 525
Deficit transferred to rates and general services	113 512	97 160
Deficit for the financial year	35 245	59 840
Total income	3 592 656	4 382 076

Table 33 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Water services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	348 787	376 053
Assessment rates	8 633	11 535
Interest	237 323	288 601
Redemption and transfers to redemption funds (excluding interest)	116 398	126 636
Transfers to expenditure on fixed assets	40 218	28 246
Transfers to reserve funds	40 239	113 513
Water purchased (retail and bulk)	1 655 454	2 016 327
Electricity or gas purchased (retail and bulk)	0	0
Abakor levies	0	0
Water research levies	8 123	6 883
Levies paid to district councils, metropolitan councils and region councils	9 134	3 122
Other goods and services	1 026 474	1 392 534
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	449 193	455 326
Surplus transferred to rate and general services	240 057	137 520
Surplus for the financial year	311 008	336 432
Total expenditure	3 592 656	4 382 076

Table 34 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Other trading services

Income	1997	1998
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, provincial governments, district councils and local authorities	67 937	24 561
Rent: Residential buildings	6 266	6 759
Interest	4 641	3 671
Transfers from tariff stabilisation and other reserve funds	22 301	21 181
Sale of electricity, gas or water	0	0
Other income	634 998	477 031
Deficit transferred to rates and general services	151 182	157 706
Deficit for the financial year	193 586	7 548
Total income	1 080 910	698 456

Table 34 - Income statement and appropriations of local authorities for the financial year ended 30 June 1998 according to housing and trading services by function: Other trading services (concluded)

Expenditure	1997	1998
	R' 000	R' 000
Salaries, wages and allowances	325 670	133 524
Assessment rates	9 282	5 748
Interest	49 728	34 836
Redemption and transfers to redemption funds (excluding interest)	73 321	37 058
Transfers to expenditure on fixed assets	4 387	432
Transfers to reserve funds	3 574	47 695
Water purchased (retail and bulk)	0	0
Electricity or gas purchased (retail and bulk)	0	0
Abakor levies	0	0
Water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	5 066	5 439
Other goods and services	635 508	408 771
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	86 897	24 560
Surplus transferred to rate and general services	20 760	9 796
Surplus for the financial year	40 511	39 716
Total expenditure	1 080 910	698 456

Table 35 - Capital receipts of local authorities during the financial year ended 30 June 1998

Description	1997	1998
	R' 000	R' 000
Capital receipts from:		
National government	8 407 606	8 716 648
Provincial government	922 034	727 622
Local government institutions	389 322	208 536
Private sector	362 304	146 078
Other sources	1 341 103	1 190 390
Total capital receipts	11 422 368	10 989 274

ADDITIONAL INFORMATION

Explanatory Notes

Introduction

- 1 Statistics South Africa (Stats SA) undertakes periodically a survey to collect financial statistics from a sample of local authorities. The purpose of the survey is to provide both stakeholders and users with financial information of local authorities in order to analyse and assess the financial state of local authorities. This publication contain results of a survey for the financial year 1 July 1997 to 30 June 1998.
- 2 The survey was designed to obtain financial information from local authorities regarding –
 - the consolidated balance sheet of the local authorities as at 30 June 1998;
 - analysis of the acquisition of fixed assets for the 1997/98 financial year;
 - transactions regarding special funds and accounts for the 1997/98 financial year;
 - income statement and appropriations for the 1997/98 financial year - for rates and general services as well as for housing and trading services; and
 - capital receipts during the 1997/98 financial year.

Scope of the survey

- 3 All institutions defined as local authorities in terms of Act 108 of 1996 (Constitution of the Republic of South Africa), Act 209 of 1993 (Local Government Transition Act) and Act 97 of 1996 (Local Government Transitional Act, Second Amendment Act) were included in this survey. The information for the 1997/98 financial year was collected by means of a sample survey. The previous comprehensive survey was based on the census of local government institutions which was undertaken for the financial year ended 30 June 1997. The questionnaire for the 1997/98 survey was designed primarily to address the national accounts requirements of Statistics South Africa and the South African Reserve Bank.

Classification

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

Statistical unit

- 5 The statistical unit for the collection of information was the local authorities.

Survey methodology and design	6	All information was gathered by means of post or facsimile. Information obtained is based mainly on the audited financial statements of each respondent. Where audited information was not available, respondents furnished unaudited or estimated information.				
Related publications	7	<p>Users may wish to refer to the following Stats SA publications -</p> <ul style="list-style-type: none"> • P9101.1 - Annual actual and expected capital expenditure of the public sector; • P9101.2 - Annual actual and expected capital expenditure on construction by the public sector by statistical region; • P9104 - Annual financial statistics of district councils, metropolitan councils and joint services boards; • P9105 - Annual financial statistics of local authorities; • P9114.1 - Census of local government for the financial year ended 30 June 1997 (Preliminary consolidated financial statistics); • P9149 - Quarterly census on remuneration of employees and turnover according to the levies received by district councils, metropolitan councils and regional councils by magisterial district; • P9119 - Consolidated expenditure of total general government; • P0441 - Gross domestic product; • P0271 - Census of Total Employment and Earnings; and • Report No. 91-14-01 (1996/97) - Census of local government institutions for the financial year ended 30 June 1997. 				
Reliability of estimates	8	Data for the five non-respondents, out of the sample of 57 local authorities, were estimated on the basis of similar sized units drawn from the 1997 census of local government institutions. The resulting total data representing 57 local authorities were then extrapolated to represent all local authorities existing as at 30 June 1998.				
Rounding-off of figures	9	All figures are rounded off independently of one another. Totals may therefore not be equal to the sum of the individual amounts.				
Comparability of figures	10	<p>Variances between the financial years ended 30 June 1997 (see Report No. 91-14-01) and 30 June 1998 (this statistical release) can be attributed to various reasons, including:</p> <ul style="list-style-type: none"> • functions of local authorities that were taken over by district councils; • imputations of the 1997 data; • revised information provided by respondents; and • non-respondents to the 1998 survey were estimated by using equivalent data of the 1997 local government census data. 				
Symbols and abbreviations used		<table border="0"> <tr> <td>Stats SA</td> <td>Statistics South Africa</td> </tr> <tr> <td>0</td> <td>Nil or not applicable</td> </tr> </table>	Stats SA	Statistics South Africa	0	Nil or not applicable
Stats SA	Statistics South Africa					
0	Nil or not applicable					

TECHNICAL NOTES**Table A – Response rate**

Year	Number of respondents	Number of imputations	Total respondents in sample	Response rate
1998	52	5	57	91,2%

GLOSSARY

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

General expenditure	General expenditure include –
	<ul style="list-style-type: none"> • advertising; • hire charges; • administration charges, e.g. town clerk / town secretary and treasurer’s departments; • insurance (including unemployment insurance and workmen’s compensation); • lease financing charges (where the asset will be acquired by the local authority on termination of the lease); • legal expenditure; postage and telegrams; • printing and stationery; • rent stores and materials; sundries; • telephone; and • transport (for the conveyance of personnel, stores and materials).
Housing services	Housing services include approved housing projects and can be subdivided in respect of various economic, sub-economic, complexes or other types of housing. Where dwellings form part of the general organisation of a particular department, and are normally occupied by employees of the department, they are included in the relative statement and not under housing services. Likewise, where properties are purchased for a specific purpose, such as a street widening, and existing houses are demolished, the annual expenditure and income in respect of these dwellings do not appear in the housing service.
Local Authority	The term local authority are those institutions referred to in terms of Act 108 of 1996 (the Constitution of South Africa), Act No. 209 of 1993 (Local Government Transition Act) and Act No. 97 of 1996 (Local Government Transitional Act, Second Amendment Act).
Long-term loans	Long-term loans are loans with an outstanding maturity of one year or longer.
Marketable loan stock	Marketable loan stock refers to stocks, debentures and similar debt instruments that are freely marketable, i.e., securities for which transfer registers are kept and which are usually listed on the stock exchange. Discounts originating with the issue of stocks below par are included in the stock liability.
Money instruments	market Money market instruments include bankers’ acceptance, trade bills, promissory notes, capital project bills, bridging debentures, negotiable certificates of deposits, Land Bank bills, Land Bank and the South African Reserve Bank’s debentures.
Provision	Provision is any amount set aside for the purpose of meeting either – <ul style="list-style-type: none"> • specific requirements where the amounts thereof can be closely estimated, and • specific commitments, known contingencies and diminutions in values of assets existing as at the date of the balance sheet where the amounts involved cannot be determined with significant accuracy. Provision include – <ul style="list-style-type: none"> • bad debts; • repairs and maintenance; and • loss of rent.

Public corporations

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

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

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

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

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

Rates and general services

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

Repairs and maintenance

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

Reserve

Reserve denotes amounts set aside out of surpluses which are not designed to meet any liability, contingency, commitment or diminution in the value of assets known to exist as at the date of the balance sheet. An example of a reserve would be the tariff stabilisation reserve.

Salaries, wages and allowances	Salaries and wages include payments to full-time and part-time employees irrespective of whether the remuneration is paid from revenue, capital or any other account or fund. Salaries, wages and allowances include – <ul style="list-style-type: none">• contribution to other benefit funds of employees such as medical aid, group life, etc. (excluding unemployment insurance and workmen’s compensation, etc., which contributions may be looked upon as a form of insurance and would appear under general expenditure); other benefits e.g. housing loan subsidy;• pension fund contributions;• quarters, rations and other expenditure (accommodation, food, medical expenditure, etc., whether provided in cash or in kind); and• uniform clothing and allowances (clothing, boots, overalls, etc., supplied to uniformed employees). Allowances to councilors are treated separately for the purpose of this survey.
Trading services	Trading services are services, for which the tariffs are determined in such a way that the provision of the service should yield a trading profit (market-related goods and services). Trading services include abattoir, electricity and gas, market, passenger transport, water and other trading services (forestry, agriculture, airport, mineral baths, stone crushing and sand supply services).
Trust funds	Trust funds can be defined as funds which form part of the local authority’s money and which may have been donated or bequeathed to it for a specific use under its sole control. This amount is reflected in the consolidated balance sheet.

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