

Financial statistics of local authorities for the financial year ended 30 June 2000

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Embargo: 13:00
Date: 30 April 2002

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KEY FINDINGS**Acid test ratio of local authorities increased to 2,1:1 for the financial year ended 30 June 2000**

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 increased from 1,8:1 for the financial year ended 30 June 1999 to 2,0:1 for the financial year ended 30 June 2000. 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 1999 and 2000

Financial year ended 30 June	Current assets minus inventories (R'000)	Current liabilities (R'000)	Acid test ratio
1999	18 811 432	10 237 107	1,8:1
2000	23 545 856	11 354 344	2,0:1

Current ratio of local authorities increased to 2,1:1 for the financial year ended 30 June 2000

According to the information collected through the survey of annual financial statistics of local authorities, based on a sample of local authorities, the current ratio increased from 1,9:1 for the financial year ended 30 June 1999 to 2,1:1 for the financial year ended 30 June 2000. The current 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 1999 and 2000

Financial year ended 30 June	Current assets (R'000)	Current liabilities (R'000)	Current ratio
1999	19 350 195	10 237 107	1,9:1
2000	24 070 423	11 354 344	2,1:1

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, local authorities acquired 62,8% of their total fixed assets from the special funds and rates and general services funds, while the other functions (housing and trading services) contributed the remaining 37,2% towards the acquisition of fixed assets in 2000. Therefore, for every R100 spent on acquiring fixed assets for local authorities, R62,80 was obtained via the special funds and the rates and general services functions and R37,20 was obtained via the housing and trading functions. For the financial year ended 30 June 1999, the local authorities acquired 63,2% 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 36,8% 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 1999 and 2000

Financial year ended 30 June	Special funds and rates and general services (R'000)	Total fixed assets (R'000)	Percentage contribution %
1999	34 906 040	55 268 737	63,2
2000	38 988 289	62 141 103	62,8

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

Table 4 indicated 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 increased from 26,3% in 1999 to 27,8% in 2000.

Table 4 - Salaries, wages and allowances of local authorities as a percentage of total current expenditure for the financial years ended 30 June 1999 and 2000

Financial year ended 30 June	Salaries, wages and allowances (R'000)	Total expenditure (R'000)	Percentage contribution %
1999	10 673 866	40 602 356	26,3
2000	11 494 089	41 383 226	27,8

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 Statistician-General: Statistics South Africa

Notes

Forthcoming issues	Issue	Expected release date
	Annual financial statistics of local authorities for the financial year ended 30 June 2001	30 September 2002
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 survey of local government institutions undertaken for the financial year ended 30 June 1999. This statistical release provides financial information of local authorities, based on a sample, for the financial year ended 30 June 2000.	
Changes in next issue	Figures may be revised if new or additional information becomes available for the financial year ended 30 June 2000.	

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Table 1 - Consolidated balance sheet of local authorities as at 30 June 2000

Liabilities	1999	2000
	R' 000	R' 000
Marketable loan stock		
Foreign issues	0	0
Domestic issues held by:		
Local government institution	33 387	36 536
Other local government institutions	155 294	161 153
Other	2 231 509	2 026 242
External long-term loans		
Housing loans received from:		
National Government	0	0
Provincial governments	0	0
Local government institutions	0	0
Development Bank of Southern Africa	172 828	181 893
Government housing loans to public welfare organisations	68 460	99 747
Other long-term loans received from:		
National Government	1 148 508	909 558
Provincial governments	351 283	203 720
Local government institutions	139 924	220 158
Development Bank of Southern Africa	1 263 360	2 082 952
Local Authorities Loans Fund	965 995	1 011 254
Public corporations	204 023	198 738
Banks	2 311 152	2 874 457
Insurers	289 803	292 064
Pension funds	17 596	8 064
Other domestic sources	1 873 701	1 097 437
Foreign sources	243 501	118 297
Leases	304 891	512 729

Table 1 - Consolidated balance sheet of local authorities as at 30 June 2000 (continued)

Liabilities	1999	2000
	R' 000	R' 000
External short-term loans from and deposits by:		
Local Government Institutions	1 710 658	1 702 222
Development Bank of Southern Africa	61 030	67 895
Local Authorities Loans Fund	13 376	24 235
Public Corporations	17 899	45 842
Banks	221 930	360 601
Insurers	11 568	1 625
Pension Funds	0	0
Other domestic sources	104 315	243 128
Foreign sources	0	0
Bank overdraft	550 110	751 434
Sundry creditors	7 546 221	8 157 362
All internal loans	2 816 768	3 119 195
Loans redeemed and other capital receipts	32 890 077	35 969 165
Accumulated funds, trust funds and reserves:		
Accumulated funds and other reserves and provisions	6 666 180	8 139 117
Endowment, land trust, capital development fund, revolving fund, township suspense account and similar capital funds	14 058 568	15 086 573
Other trust funds	790 614	919 016
Retained surplus	2 520 072	4 998 052
Suspense accounts and liabilities not shown elsewhere	1 408 069	2 885 951
Total liabilities	83 162 669	94 506 413

Table 1 - Consolidated balance sheet of local authorities as at 30 June 2000 (continued)

Assets	1999	2000
	R' 000	R' 000
Fixed assets	55 268 737	62 141 103
Stores and materials (inventory)	538 763	524 567
Long-term debtors:		
Personnel housing loans	98 738	123 080
Other housing loans on:		
Mortgages	413 573	387 790
Selling agreements	647 059	404 543
Hire-purchases	6 482	24 126
Other	614 162	498 914
Sponsored government housing loans to welfare	68 460	99 747
Other sundry debtors	13 131 472	17 542 094
Loans and deposits		
External long-term loans and deposits		
Loans to:		
Other local government institutions	10 533	11 158
Public corporations	0	270
Other companies	16 752	24 970
Individuals	85 933	65 501
Other	389 583	415 070
Long-term deposits with:		
Public Investment Commissioners	27 968	19 887
Banks	726 932	536 755
Other	906 520	960 959

Table 1 - Consolidated balance sheet of local authorities as at 30 June 2000 (concluded)

Assets	1999	2000
	R' 000	R' 000
External short-term loans, deposits and investments		
Loans to:		
Other local government institutions	817 907	1 041 187
Public corporations	0	0
Other companies	0	0
Individuals	5 404	3 847
Other	7 033	7 296
Short-term deposits with:		
Corporation for Public Deposits	0	0
Banks	2 805 283	3 241 474
Other	337 746	373 855
Investments in marketable securities:		
Own stock	33 387	36 536
Other stock:		
Government stock and treasury bills	270 129	312 452
Other local government institutions	3 798	3 239
Public corporation stock	20 177	23 962
Other	185 968	40 728
Money market instruments	10 812	11 603
Other money market instruments	0	0
Investments in non-marketable instruments of other spheres of government and government institutions	47 843	146 680
All internal loans	2 816 768	3 119 195
Cash on hand and in bank	1 706 586	1 336 103
Accumulated deficit	394 809	346 023
Suspense accounts and assets not shown elsewhere	747 351	681 699
Total assets	83 162 669	94 506 413

Table 2 - Analysis of the acquisition of fixed assets during the year ended 30 June 2000 for local authorities by function: Total fixed assets

Fixed assets	1999	2000
	R' 000	R' 000
Total fixed assets as at 1 July	47 638 158	55 268 737
New construction work	5 127 075	5 792 654
Acquisition of new vehicles and equipment	738 418	471 143
Purchase of land and existing assets	47 836	69 734
<i>Less</i> : Sales of land and existing assets	55 947	3 468
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	4 529 144	2 654 827
<i>Less</i> : Transfers-out	2 736 216	3 419 023
Revaluations (net)	23 460	10 452
<i>Less</i> : Depreciation and book value of assets written off	2 992 426	2 506 349
Other transactions	2 949 235	3 802 398
Total fixed assets as at 30 June	55 268 737	62 141 103

Table 3 - Analysis of the acquisition of fixed assets during the year ended 30 June 2000 for local authorities by function: Special funds and accounts

Fixed assets	1999	2000
	R' 000	R' 000
Total fixed assets as at 1 July	1 112 268	1 116 242
New construction work	38 323	47 773
Acquisition of new vehicles and equipment	93	3 977
Purchase of land and existing assets	94	2 249
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	88 909	161 696
<i>Less</i> : Transfers-out	137 016	136 362
Revaluations (net)	5 408	5 892
<i>Less</i> : Depreciation and book value of assets written off	5 057	6 016
Other transactions	13 220	54 113
Total fixed assets as at 30 June	1 116 242	1 249 564

Table 4 - Analysis of the acquisition of fixed assets during the year ended 30 June 2000 for local authorities by function: Sewerage and cleansing services

Fixed assets	1999	2000
	R' 000	R' 000
Total fixed assets as at 1 July	4 910 989	6 014 256
New construction work	438 374	425 086
Acquisition of new vehicles and equipment	42 839	17 261
Purchase of land and existing assets	1 520	954
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	976 806	413 340
<i>Less</i> : Transfers-out	78 972	151 283
Revaluations (net)	4 120	4 560
<i>Less</i> : Depreciation and book value of assets written off	451 855	334 837
Other transactions	170 435	296 464
Total fixed assets as at 30 June	6 014 256	6 685 802

Table 5 - Analysis of the acquisition of fixed assets during the year ended 30 June 2000 for local authorities by function: Other rates and general services

Fixed assets	1999	2000
	R' 000	R' 000
Total fixed assets as at 1 July	22 719 946	27 775 541
New construction work	2 816 608	2 958 971
Acquisition of new vehicles and equipment	366 649	244 476
Purchase of land and existing assets	23 873	39 653
<i>Less</i> : Sales of land and existing assets	774	541
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	1 734 981	1 156 383
<i>Less</i> : Transfers-out	1 740 584	2 583 072
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	380 433	789 443
Other transactions	2 235 275	2 250 955
Total fixed assets as at 30 June	27 775 541	31 052 923

Table 6 - Analysis of the acquisition of fixed assets during the year ended 30 June 2000 for local authorities by function: Housing services

Fixed assets	1999	2000
	R' 000	R' 000
Total fixed assets as at 1 July	3 601 584	3 686 196
New construction work	364 330	430 006
Acquisition of new vehicles and equipment	1 179	7 002
Purchase of land and existing assets	7 133	26 878
<i>Less</i> : Sales of land and existing assets	54 686	2 927
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	260 235	4 614
<i>Less</i> : Transfers-out	209 546	81 094
Revaluations (net)	13 932	0
<i>Less</i> : Depreciation and book value of assets written off	715 946	603 446
Other transactions	417 981	619 337
Total fixed assets as at 30 June	3 686 196	4 086 564

Table 7 - Analysis of the acquisition of fixed assets during the year ended 30 June 2000 for local authorities by function: Abattoir services

Fixed assets	1999	2000
	R' 000	R' 000
Total fixed assets as at 1 July	65 648	48 226
New construction work	0	342
Acquisition of new vehicles and equipment	12	14
Purchase of land and existing assets	0	0
<i>Less</i> : Sales of land and existing assets	488	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	101	0
<i>Less</i> : Transfers-out	17 694	5 154
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	31	18
Other transactions	677	15
Total fixed assets as at 30 June	48 226	43 425

Table 8 - Analysis of the acquisition of fixed assets during the year ended 30 June 2000 for local authorities by function: Electricity and gas services

Fixed assets	1999	2000
	R' 000	R' 000
Total fixed assets as at 1 July	8 558 389	9 941 166
New construction work	904 229	1 064 659
Acquisition of new vehicles and equipment	266 422	145 163
Purchase of land and existing assets	3 939	0
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	314 775	243 960
<i>Less</i> : Transfers-out	3 153	158 993
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	137 758	464 446
Other transactions	34 324	40 877
Total fixed assets as at 30 June	9 941 166	10 812 385

Table 9 - Analysis of the acquisition of fixed assets during the year ended 30 June 2000 for local authorities by function: Market services

Fixed assets	1999	2000
	R' 000	R' 000
Total fixed assets as at 1 July	233 813	137 399
New construction work	7 713	11 873
Acquisition of new vehicles and equipment	1 208	1 296
Purchase of land and existing assets	0	0
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	5 381	14 445
<i>Less</i> : Transfers-out	102 430	13 871
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	8 287	5 920
Other transactions	0	20 337
Total fixed assets as at 30 June	137 399	165 559

Table 10 - Analysis of the acquisition of fixed assets during the year ended 30 June 2000 for local authorities by function: Passenger transport services

Fixed assets	1999	2000
	R' 000	R' 000
Total fixed assets as at 1 July	127 693	144 047
New construction work	0	46
Acquisition of new vehicles and equipment	9 235	1 259
Purchase of land and existing assets	0	0
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	13 493	25 085
<i>Less</i> : Transfers-out	0	0
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	6 373	8 492
Other transactions	0	0
Total fixed assets as at 30 June	144 047	161 945

Table 11 - Analysis of the acquisition of fixed assets during the year ended 30 June 2000 for local authorities by function: Water services

Fixed assets	1999	2000
	R' 000	R' 000
Total fixed assets as at 1 July	5 805 328	5 564 531
New construction work	462 324	432 598
Acquisition of new vehicles and equipment	50 448	50 311
Purchase of land and existing assets	11 278	0
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	822 231	380 785
<i>Less</i> : Transfers-out	402 496	197 377
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	1 253 261	278 067
Other transactions	68 680	202 020
Total fixed assets as at 30 June	5 564 531	6 154 801

Table 12 - Analysis of the acquisition of fixed assets during the year ended 30 June 2000 for local authorities by function: Other trading services

Fixed assets	1999	2000
	R' 000	R' 000
Total fixed assets as at 1 July	502 500	841 132
New construction work	95 172	421 300
Acquisition of new vehicles and equipment	334	385
Purchase of land and existing assets	0	0
<i>Less</i> : Sales of land and existing assets	0	0
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	312 233	254 519
<i>Less</i> : Transfers-out	44 326	91 817
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	33 425	15 664
Other transactions	8 644	318 280
Total fixed assets as at 30 June	841 132	1 728 135

Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2000 of local authorities

Income	1999	2000
	R' 000	R' 000
Balance as at 1 July	19 771 608	21 515 361
<i>Plus:</i>		
Sales of vacant land and land with improvements	104 518	137 319
Sales of other assets	12 396	10 322
Profit on sale of assets	4 857	7 017
Interest received:		
Internal	1 101 766	928 399
External	586 025	625 041
Endowments	96 915	59 267
Transfers from rates and general services, housing and trading services	1 101 886	1 219 686
Transfers from other funds/accounts	1 076 532	1 128 482
Transfers from:		
National Government	63 392	59 348
Provincial governments	115 825	77 867
Local government institutions	81 203	74 471
Parking meter and parking site fees	10 399	11 442
Other income	2 014 571	2 260 686
Subtotal: income	26 141 893	28 114 709

Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2000 of local authorities (concluded)

Expenditure	1999	2000
	R' 000	R' 000
<i>Less:</i>		
Salaries and wages	343 933	164 967
Interest paid:		
Internal	156 511	109 981
External	88 496	22 085
Purchases of vacant land and land with improvements	37 522	2 951
Payments of insurance and accident claims	52 306	27 973
Irrecoverable debts written off	58 733	170 882
Redemption of loans (excluding interest)	57 324	48 758
Other capital expenditure	357 962	625 538
Transfers to rates and general services, housing and trading services	88 578	99 395
Transfers to other funds/accounts	433 807	759 579
Transfers to local government institutions	95 312	0
Repairs and maintenance	279 213	137 457
Other expenditure	2 576 836	1 800 438
Subtotal: expenditure	4 626 531	3 970 003
Balance as at 30 June	21 515 361	24 144 707

**Table 14 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function : Total rates and general services**

Income	1999	2000
	R' 000	R' 000
Assessment rates and other payments of rates	9 512 298	9 987 944
Assessment rates from National government, provincial government and other local government institutions	504 972	588 917
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	501 465	687 690
Other inter-governmental transfers received	1 319 325	1 177 033
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	196 357	233 148
Licences and other fees	218 658	238 675
Other taxes	145 044	181 777
Interest, including amounts in arrear	1 385 343	1 517 394
Parking meter and parking garage fees	23 279	12 637
Rent	72 858	56 024
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	159 312	160 477
Other income	5 464 045	5 755 919
Deficit	6 917 735	6 950 011
Total income	26 420 692	27 547 645

**Table 14 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Total rates and general services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	8 850 867	9 813 746
Allowances to councillors	189 400	234 264
Assessment rates	321 273	353 292
Interest	1 527 448	1 485 802
Redemption of loans and transfers to redemption fund (excluding interest)	1 127 773	1 231 573
Transfers to expenditure on fixed assets	130 189	180 897
Transfers to reserve funds	716 791	739 102
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	70 175	114 394
Payments to other spheres of government for health and other services	133 513	171 788
Services and establishment levies paid to district councils, metropolitan councils and regional councils	18 778	29 672
Transfers to other local government institutions	406 294	552 003
Repairs and maintenance work	1 661 700	1 371 391
Other expenditure	9 287 720	8 000 941
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	3 686 236	3 257 284
Surplus	5 665 007	6 526 065
Total expenditure	26 420 692	27 547 647

**Table 15 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Ambulance services**

Income	1999	2000
	R' 000	R' 000
Assessment rates and other payments of rates	0	0
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	29 028	129 550
Other inter-governmental transfers received	40 359	16 587
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	0	0
Licences and other fees	0	0
Other taxes	0	0
Interest, including amounts in arrear	0	0
Parking meter and parking garage fees	0	0
Rent	0	0
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	62 422	95 617
Deficit	103 927	118 092
Total income	235 736	359 847

**Table 15 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Ambulance services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	113 797	124 088
Allowances to councillors	0	0
Assessment rates	11	44
Interest	421	487
Redemption of loans and transfers to redemption fund (excluding interest)	627	593
Transfers to expenditure on fixed assets	18	47
Transfers to reserve funds	448	559
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	0	0
Payments to other spheres of government for health and other services	0	0
Services and establishment levies paid to district councils, metropolitan councils and regional councils	112	142
Transfers to other local government institutions	0	0
Repairs and maintenance work	11 121	7 299
Other expenditure	106 233	224 598
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	243	2 735
Surplus	3 191	4 725
Total expenditure	235 736	359 847

**Table 16 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Fire control services**

Income	1999	2000
	R' 000	R' 000
Assessment rates and other payments of rates	0	0
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	25 515	75 229
Other inter-governmental transfers received	23 469	2 481
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	0	0
Licences and other fees	0	0
Other taxes	0	0
Interest, including amounts in arrear	34	19
Parking meter and parking garage fees	0	0
Rent	26	72
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	113 257	73 754
Deficit	344 856	412 894
Total income	507 157	564 449

**Table 16 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Fire control services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	309 415	337 085
Allowances to councillors	0	0
Assessment rates	2 766	1 761
Interest	10 962	13 148
Redemption of loans and transfers to redemption fund (excluding interest)	19 714	24 682
Transfers to expenditure on fixed assets	3 469	3 615
Transfers to reserve funds	730	1 019
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	0	247
Payments to other spheres of government for health and other services	5	33
Services and establishment levies paid to district councils, metropolitan councils and regional councils	353	395
Transfers to other local government institutions	634	0
Repairs and maintenance work	19 285	14 823
Other expenditure	187 057	196 791
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	47 232	29 150
Surplus	0	0
Total expenditure	507 157	564 449

**Table 17 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Health services**

Income	1999	2000
	R' 000	R' 000
Assessment rates and other payments of rates	0	0
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	103 211	142 108
Other inter-governmental transfers received	113 813	93 734
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	28	70
Licences and other fees	153	550
Other taxes	0	0
Interest, including amounts in arrear	0	0
Parking meter and parking garage fees	0	0
Rent	0	0
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	524 255	283 450
Deficit	563 901	724 773
Total income	1 305 360	1 244 685

**Table 17 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Health services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	674 026	678 094
Allowances to councillors	0	0
Assessment rates	9 654	8 459
Interest	31 211	25 705
Redemption of loans and transfers to redemption fund (excluding interest)	10 060	12 074
Transfers to expenditure on fixed assets	3 822	2 860
Transfers to reserve funds	4 234	3 291
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	4 385	441
Payments to other spheres of government for health and other services	22	44
Services and establishment levies paid to district councils, metropolitan councils and regional councils	1 700	1 833
Transfers to other local government institutions	0	4 778
Repairs and maintenance work	44 568	20 273
Other expenditure	418 080	427 820
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	61 333	34 511
Surplus	164 930	93 524
Total expenditure	1 305 360	1 244 685

**Table 18 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Roads and stormwater services**

Income	1999	2000
	R' 000	R' 000
Assessment rates and other payments of rates	0	0
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	17 225	25 528
Other inter-governmental transfers received	108 754	22 078
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	6	7
Licences and other fees	0	0
Other taxes	928	887
Interest, including amounts in arrear	0	7
Parking meter and parking garage fees	0	0
Rent	49	21
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	3	0
Other income	135 339	48 144
Deficit	1 757 462	1 847 962
Total income	2 019 766	1 944 634

**Table 18 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Roads and stormwater services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	628 579	637 333
Allowances to councillors	0	0
Assessment rates	13 569	47 417
Interest	458 206	428 787
Redemption of loans and transfers to redemption fund (excluding interest)	302 759	318 676
Transfers to expenditure on fixed assets	22 192	4 050
Transfers to reserve funds	12 131	10 581
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	0	1 675
Payments to other spheres of government for health and other services	108	183
Services and establishment levies paid to district councils, metropolitan councils and regional councils	1 117	659
Transfers to other local government institutions	746	1 056
Repairs and maintenance work	341 953	340 505
Other expenditure	426 667	355 036
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	222 879	201 324
Surplus	34 618	0
Total expenditure	2 019 766	1 944 634

**Table 19 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Parks and recreation services**

Income	1999	2000
	R' 000	R' 000
Assessment rates and other payments of rates	0	0
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	1 875	0
Other inter-governmental transfers received	8 142	6 861
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	47	32
Licences and other fees	0	0
Other taxes	1 114	1 201
Interest, including amounts in arrear	7 428	22
Parking meter and parking garage fees	0	0
Rent	7 723	3 967
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	23	0
Other income	160 404	160 953
Deficit	1 556 641	1 587 844
Total income	1 743 398	1 760 879

**Table 19 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Parks and recreation services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	746 282	832 184
Allowances to councillors	0	0
Assessment rates	22 492	29 136
Interest	76 504	83 208
Redemption of loans and transfers to redemption fund (excluding interest)	61 404	65 329
Transfers to expenditure on fixed assets	10 510	5 099
Transfers to reserve funds	5 299	5 331
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	16	1 017
Payments to other spheres of government for health and other services	94	106
Services and establishment levies paid to district councils, metropolitan councils and regional councils	970	1 149
Transfers to other local government institutions	91	1 017
Repairs and maintenance work	278 568	245 635
Other expenditure	736 879	624 810
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	219 545	176 352
Surplus	23 833	43 210
Total expenditure	1 743 398	1 760 879

**Table 20 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Sewerage and sanitation services**

Income	1999	2000
	R' 000	R' 000
Assessment rates and other payments of rates	844 985	1 316 288
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	14 983	19 892
Other inter-governmental transfers received	479 561	331 584
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	334	363
Licences and other fees	0	7
Other taxes	84 111	90 441
Interest, including amounts in arrear	14 045	4 753
Parking meter and parking garage fees	0	0
Rent	0	0
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	128	26 739
Other income	2 233 153	2 262 799
Deficit	546 811	247 612
Total income	4 218 111	4 300 478

**Table 20 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Sewerage and sanitation services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	884 502	904 670
Allowances to councillors	0	0
Assessment rates	16 385	26 435
Interest	235 668	220 139
Redemption of loans and transfers to redemption fund (excluding interest)	79 830	77 105
Transfers to expenditure on fixed assets	10 248	2 835
Transfers to reserve funds	39 353	86 919
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	0	259
Payments to other spheres of government for health and other services	109 643	137 160
Services and establishment levies paid to district councils, metropolitan councils and regional councils	1 898	11 924
Transfers to other local government institutions	0	1 488
Repairs and maintenance work	201 800	166 046
Other expenditure	2 024 108	1 628 085
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	475 461	176 712
Surplus	1 090 139	1 214 126
Total expenditure	4 218 111	4 300 478

**Table 21 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Traffic services**

Income	1999	2000
	R' 000	R' 000
Assessment rates and other payments of rates	0	0
Assessment rates from National government, provincial government and other local government institutions	0	0
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	3 772	1 260
Other inter-governmental transfers received	0	0
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	141 725	172 583
Licences and other fees	100 664	114 898
Other taxes	12 232	3 422
Interest, including amounts in arrear	0	0
Parking meter and parking garage fees	13 231	3 763
Rent	0	0
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	158 103	162 165
Deficit	468 055	574 090
Total income	897 781	1 032 181

**Table 21 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Traffic services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	493 137	543 306
Allowances to councillors	0	0
Assessment rates	10 485	7 592
Interest	36 297	36 546
Redemption of loans and transfers to redemption fund (excluding interest)	19 935	22 659
Transfers to expenditure on fixed assets	3 675	3 039
Transfers to reserve funds	1 601	32 476
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	0	246
Payments to other spheres of government for health and other services	162	11
Services and establishment levies paid to district councils, metropolitan councils and regional councils	620	720
Transfers to other local government institutions	50	0
Repairs and maintenance work	43 065	29 233
Other expenditure	393 574	386 825
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	107 375	34 125
Surplus	2 556	3 654
Total expenditure	897 781	1 032 181

**Table 22 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Other rates and general services**

Income	1999	2000
	R' 000	R' 000
Assessment rates and other payments of rates	8 570 419	8 555 388
Assessment rates from National government, provincial government and other local government institutions	503 046	586 841
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	305 856	294 124
Other inter-governmental transfers received	545 228	700 737
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	54 217	60 094
Licences and other fees	117 792	123 142
Other taxes	46 660	85 826
Interest, including amounts in arrear	1 338 352	1 490 248
Parking meter and parking garage fees	10 048	8 873
Rent	64 918	51 814
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	159 158	133 738
Other income	1 935 127	2 570 280
Deficit	1 549 131	1 410 826
Total income	15 199 951	16 071 931

**Table 22 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Other rates and general services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	4 891 483	5 632 721
Allowances to councillors	189 400	234 264
Assessment rates	224 910	232 422
Interest	653 924	662 342
Redemption of loans and transfers to redemption fund (excluding interest)	564 325	659 343
Transfers to expenditure on fixed assets	70 324	158 884
Transfers to reserve funds	649 401	598 925
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	65 774	110 509
Payments to other spheres of government for health and other services	23 480	34 251
Services and establishment levies paid to district councils, metropolitan councils and regional councils	11 987	12 815
Transfers to other local government institutions	404 773	543 664
Repairs and maintenance work	703 077	525 801
Other expenditure	4 964 146	4 125 706
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	2 445 032	2 488 147
Surplus	4 227 979	5 028 431
Total expenditure	15 199 951	16 071 931

**Table 23 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Distribution statements/accounts**

Income	1999	2000
	R' 000	R' 000
Assessment rates and other payments of rates	96 894	116 268
Assessment rates from National government, provincial government and other local government institutions	1 926	2 076
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	0	0
Other inter-governmental transfers received	0	2 971
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	0	0
Licences and other fees	49	79
Other taxes	0	0
Interest, including amounts in arrear	25 484	22 345
Parking meter and parking garage fees	0	0
Rent	142	150
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	141 985	98 757
Deficit	26 951	25 917
Total income	293 432	268 563

**Table 23 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Distribution statements/accounts (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	109 646	124 266
Allowances to councillors	0	0
Assessment rates	21 001	25
Interest	24 255	15 441
Redemption of loans and transfers to redemption fund (excluding interest)	69 120	51 112
Transfers to expenditure on fixed assets	5 932	468
Transfers to reserve funds	3 593	0
Payments by district councils, metropolitan councils and regional councils to other local government institutions for infrastructure development aid	0	0
Donations, subsidies and grants-in-aid	0	0
Payments to other spheres of government for health and other services	0	0
Services and establishment levies paid to district councils, metropolitan councils and regional councils	21	36
Transfers to other local government institutions	0	0
Repairs and maintenance work	18 263	21 777
Other expenditure	30 975	31 270
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	107 135	114 227
Surplus	117 761	138 395
Total expenditure	293 432	268 563

**Table 24 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Surpluses**

Surpluses	1999	2000
	R' 000	R' 000
Surplus from rates and general services as at 30 June	5 665 007	6 526 065
Transfers from housing and trading services:		
Housing services	1 867	5 307
Trading services	1 606 982	1 595 492
Special transfers from reserve and capital funds not included above	62 286	561 397
Deficit from rates and general services, housing and trading services as at 30 June	1 813 599	157 688
Total surpluses	9 149 741	8 845 949

**Table 25 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to rates and general services by function: Deficits**

Deficits	1999	2000
	R' 000	R' 000
Deficit from rates and general services as at 30 June	6 917 735	6 950 011
Transfers from housing and trading services:		
Housing services	171 049	268 517
Trading services	172 905	449 484
Special transfers to reserve and capital funds not included above	45 050	156 619
Surplus from rates and general services, housing and trading services as at 30 June	1 843 002	1 021 318
Total deficits	9 149 741	8 845 949

**Table 26 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Total housing and trading services**

Income	1999	2000
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	298 019	102 057
Rent: Residential buildings	140 536	167 981
Interest	17 503	8 877
Sale of electricity, gas and water	14 967 014	16 312 669
Transfers from tariff stabilisation and other reserve funds	4 518	4 403
Other income	2 082 590	1 720 799
Deficit transferred to rates and general services	343 954	718 001
Deficit for the financial year	191 462	236 057
Total income	18 045 596	19 270 842

**Table 26 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Total housing and trading services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	1 479 066	1 515 376
Assessment rates	45 675	41 328
Interest	841 998	816 840
Redemptions and transfers to redemption funds (excluding interest)	453 211	446 942
Transfers to expenditure on fixed assets	178 260	190 539
Transfers to reserve funds	385 095	606 122
Purchases of electricity, gas and water	9 073 461	9 647 198
Abakor and water research levies	7 389	5 739
Levies paid to district councils, metropolitan councils and region councils	15 567	14 474
Other goods and services	3 937 922	4 386 807
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	1 197 505	1 279 726
Surplus transferred to rates and general services	1 608 849	1 600 799
Surplus for the financial year	1 216 609	1 278 401
Total expenditure	18 045 597	19 270 842

**Table 27 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Housing services**

Income	1999	2000
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	16 743	7 951
Rent: Residential buildings	140 360	167 981
Interest	784	1 318
Sale of electricity, gas and water	0	0
Transfers from tariff stabilisation and other reserve funds	2 734	0
Other income	171 558	136 709
Deficit transferred to rates and general services	171 049	268 517
Deficit for the financial year	84 868	65 321
Total income	588 097	647 797

**Table 27 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Housing services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	180 363	203 344
Assessment rates	11 367	16 350
Interest	50 264	51 173
Redemptions and transfers to redemption funds (excluding interest)	20 261	21 667
Transfers to expenditure on fixed assets	4 453	3 524
Transfers to reserve funds	75 238	117 619
Purchases of electricity, gas and water	0	0
Abakor and water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	387	549
Other goods and services	373 771	387 184
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	136 898	164 925
Surplus transferred to rates and general services	1 867	5 307
Surplus for the financial year	7 024	6 004
Total expenditure	588 097	647 797

**Table 28 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Abattoir services**

Income	1999	2000
	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
Sale of electricity, gas and water	0	0
Transfers from tariff stabilisation and other reserve funds	0	0
Other income	8 890	14 543
Deficit transferred to rates and general services	1 242	2 915
Deficit for the financial year	4 105	0
Total income	14 237	17 458

**Table 28 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Abattoir services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	7 413	7 846
Assessment rates	0	0
Interest	1 010	1 888
Redemptions and transfers to redemption funds (excluding interest)	315	133
Transfers to expenditure on fixed assets	143	154
Transfers to reserve funds	38	38
Purchases of electricity, gas and water	0	0
Abakor and water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	0	0
Other goods and services	5 318	6 487
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	0	0
Surplus transferred to rates and general services	0	912
Surplus for the financial year	0	0
Total expenditure	14 237	17 458

**Table 29 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Electricity and gas services**

Income	1999	2000
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	211 229	11 790
Rent: Residential buildings	0	0
Interest	14 863	6 430
Sale of electricity, gas and water	10 758 671	11 370 840
Transfers from tariff stabilisation and other reserve funds	40	2 732
Other income	1 082 323	1 074 172
Deficit transferred to rates and general services	0	1 858
Deficit for the financial year	0	0
Total income	12 067 125	12 467 822

**Table 29 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Electricity and gas services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	877 925	885 807
Assessment rates	11 341	5 599
Interest	490 207	471 265
Redemptions and transfers to redemption funds (excluding interest)	288 352	283 016
Transfers to expenditure on fixed assets	150 912	141 982
Transfers to reserve funds	181 777	230 657
Purchases of electricity, gas and water	6 631 649	6 912 457
Abakor and water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	11 345	10 640
Other goods and services	2 193 262	2 068 078
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	670 039	682 438
Surplus transferred to rates and general services	1 112 174	1 051 308
Surplus for the financial year	788 222	1 089 451
Total expenditure	12 067 125	12 467 822

**Table 30 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Market services**

Income	1999	2000
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	942	2 786
Rent: Residential buildings	0	0
Interest	0	0
Sale of electricity, gas and water	0	0
Transfers from tariff stabilisation and other reserve funds	1 744	1 421
Other income	93 812	97 199
Deficit transferred to rates and general services	0	1
Deficit for the financial year	1 365	2 938
Total income	97 863	104 345

**Table 30 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Market services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	24 885	25 484
Assessment rates	3 690	4 575
Interest	2 671	3 839
Redemptions and transfers to redemption funds (excluding interest)	1 276	1 826
Transfers to expenditure on fixed assets	3 005	14 881
Transfers to reserve funds	61	192
Purchases of electricity, gas and water	0	0
Abakor and water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	52	59
Other goods and services	35 694	34 632
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	683	0
Surplus transferred to rates and general services	0	7 066
Surplus for the financial year	27 211	11 791
Total expenditure	97 863	104 345

**Table 31 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Passenger transport services**

Income	1999	2000
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	44 772	43 764
Rent: Residential buildings	0	0
Interest	94	0
Sale of electricity, gas and water	0	0
Transfers from tariff stabilisation and other reserve funds	0	0
Other income	53 206	58 590
Deficit transferred to rates and general services	14 418	15 939
Deficit for the financial year	7 879	11 497
Total income	120 369	129 790

**Table 31 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Passenger transport services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	53 380	55 018
Assessment rates	810	993
Interest	11 695	10 395
Redemptions and transfers to redemption funds (excluding interest)	7 838	8 385
Transfers to expenditure on fixed assets	139	171
Transfers to reserve funds	3 954	2 457
Purchases of electricity, gas and water	0	0
Abakor and water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	21	13
Other goods and services	81 979	95 116
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	40 009	42 757
Surplus transferred to rates and general services	0	0
Surplus for the financial year	562	0
Total expenditure	120 369	129 790

**Table 32 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Water services**

Income	1999	2000
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	23 485	35 747
Rent: Residential buildings	0	0
Interest	1 306	1 129
Sale of electricity, gas and water	4 208 343	4 941 829
Transfers from tariff stabilisation and other reserve funds	0	250
Other income	583 740	233 841
Deficit transferred to rates and general services	52 584	158 739
Deficit for the financial year	86 267	51 680
Total income	4 955 725	5 423 214

**Table 32 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Water services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	319 834	335 261
Assessment rates	12 953	8 136
Interest	278 803	251 293
Redemptions and transfers to redemption funds (excluding interest)	130 340	131 086
Transfers to expenditure on fixed assets	19 437	29 811
Transfers to reserve funds	96 558	219 599
Purchases of electricity, gas and water	2 441 812	2 734 741
Abakor and water research levies	7 389	5 739
Levies paid to district councils, metropolitan councils and region councils	3 688	3 208
Other goods and services	1 126 043	1 391 704
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	349 493	389 584
Surplus transferred to rates and general services	494 808	536 206
Surplus for the financial year	373 554	166 014
Total expenditure	4 955 725	5 423 214

**Table 33 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Other trading services**

Income	1999	2000
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	849	19
Rent: Residential buildings	176	0
Interest	456	0
Sale of electricity, gas and water	0	0
Transfers from tariff stabilisation and other reserve funds	0	0
Other income	89 061	105 745
Deficit transferred to rates and general services	104 661	270 032
Deficit for the financial year	6 978	104 621
Total income	202 181	480 416

**Table 33 - Income and expenditure statement of local authorities for the financial year ended 30 June 2000
according to housing and trading services by function: Other trading services (concluded)**

Expenditure	1999	2000
	R' 000	R' 000
Salaries, wages and allowances	15 267	2 617
Assessment rates	5 513	5 675
Interest	7 348	26 988
Redemptions and transfers to redemption funds (excluding interest)	4 830	828
Transfers to expenditure on fixed assets	171	16
Transfers to reserve funds	27 469	35 561
Purchases of electricity, gas and water	0	0
Abakor and water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	73	5
Other goods and services	121 855	403 607
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	382	22
Surplus transferred to rates and general services	0	0
Surplus for the financial year	20 037	5 141
Total expenditure	202 181	480 416

ADDITIONAL INFORMATION**Explanatory Notes**

- Introduction**
- 1 Statistics South Africa (Stats SA) periodically undertakes 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 contains results of a survey for the financial year 1 July 1999 to 30 June 2000.
 - 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 2000;
 - analysis of the acquisition of fixed assets for the 1999/2000 financial year;
 - transactions regarding special funds and accounts for the 1999/2000 financial year;
 - income and expenditure statement for the 1999/2000 financial year for rates and general services as well as for housing and trading services; and
 - capital receipts during the 1999/2000 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 1999/2000 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 1999/2000 survey was designed primarily to address the national accounts requirements of Stats SA and the South African Reserve Bank.
- Classification**
- 4 For the purpose of classification of local authorities according to activities, 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 authority.
- Survey methodology and design**
- 6 All information was gathered by means of post or facsimile. Information obtained was based mainly on the audited financial statements of each respondent. Where audited information was not available, respondents furnished unaudited or estimated information.

Related publications	<p>7 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	<p>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 1999 survey 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 2000.</p> <p>9 Inaccuracies may occur because of imperfections in reporting by local authorities made with the collection and processing of the data. Inaccuracies of this kind are referred to as non-sampling errors. Every effort is made to reduce non-sampling errors to a minimum by updating the questionnaire, and interacting with respondents and the users of the information.</p>
Rounding-off of figures	<p>10 All figures are rounded off independently of one another. Totals may therefore not be equal to the sum of the individual amounts.</p>
Comparability of figures	<p>11 Variances between the financial years ended 30 June 1999 (see Report No. 91-14-01) and 30 June 2000 (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 2000 data; • revised information provided by respondents; and • non-respondents to the 2000 survey were estimated by using equivalent data of the 1999 local government census data.
Symbols and abbreviations used	<p>Stats SA Statistics South Africa 0 Nil or not applicable</p>

TECHNICAL NOTES

Table A – Response rate

Year	Number of respondents	Number of imputations	Total number of respondents in sample	Response rate
2000	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. Leases were excluded in the calculation of current liabilities.
Current ratio	The current ratio is calculated as current assets divided by 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	<p>General expenditure includes –</p> <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	<p>Housing services include approved housing projects and can be subdivided in respect of various economic, sub-economic, complexes or other types of housing. Where dwellings form part of the general organisation of a particular department, and are normally occupied by employees of the department, they are included in the relative statement and not under housing services. Likewise, where properties are purchased for a specific purpose, such as a street widening, and existing houses are demolished, the annual expenditure and income in respect of these dwellings do not appear in the housing service.</p>
Local Authority	<p>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).</p>
Long-term loans	<p>Long-term loans are loans with an outstanding maturity of one year or longer.</p>
Marketable loan stock	<p>Marketable loan stock refers to stocks, debentures and similar debt instruments that are freely marketable, i.e., securities for which transfer registers are kept and which are usually listed on the stock exchange. Discounts originating with the issue of stocks below par are included in the stock liability.</p>
Money market instruments	<p>Money market instruments include bankers’ acceptance, trade bills, promissory notes, capital project bills, bridging debentures, negotiable certificates of deposits, Land Bank bills, Land Bank and the South African Reserve Bank’s debentures.</p>
Provision	<p>Provision is any amount set aside for the purpose of meeting either –</p> <ul style="list-style-type: none"> • specific requirements where the amounts thereof can be closely estimated, or • 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. <p>Provision includes –</p> <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 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 consist of all corporations, quasi-corporations, and Non Profit Institutions serving Households (NPISH) principally engaged in financial intermediation or in auxiliary financial activities closely related to financial intermediation. The following institutions are regarded as examples of public financial corporations in South Africa:

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

Rates and general services

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

Repairs and maintenance

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

Reserve

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

Salaries, wages and allowances

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

Salaries, wages and allowances include –

- contribution to other benefit funds of employees such as medical aid, group life, etc. (excluding unemployment insurance and workmen's compensation, etc., which contributions may be looked upon as a form of insurance and would appear under general expenditure); other benefits e.g. housing loan subsidy;
- pension fund contributions;
- quarters, rations and other expenditure (accommodation, food, medical expenditure, etc., whether provided in cash or in kind); and
- uniform clothing and allowances (clothing, boots, overalls, etc., supplied to uniformed employees).

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

Trading services

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

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

Trust funds

Trust funds can be defined as funds which form part of the local 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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