

# Financial statistics of local authorities for the financial year ended 30 June 2001

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## KEY FINDINGS

### **Acid test ratio of local authorities remained unchanged at 2,1:1 for the financial year ended 30 June 2001**

*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 remained unchanged at 2,1:1 for the financial year ended 30 June 2001. 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 2000 and 2001**

<b>Financial year ended 30 June</b>	<b>Current assets minus inventories (R'000)</b>	<b>Current liabilities (R'000)</b>	<b>Acid test ratio</b>
2000	23 545 856	11 354 344	2,1:1
2001	25 698 317	12 433 408	2,1:1

### **Current ratio of local authorities increased at 2,1:1 for the financial year ended 30 June 2001**

*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 remained unchanged at 2,1:1 for the financial year ended 30 June 2001. 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 2000 and 2001**

<b>Financial year ended 30 June</b>	<b>Current assets (R'000)</b>	<b>Current liabilities (R'000)</b>	<b>Current ratio</b>
2000	24 070 423	11 354 344	2,1:1
2001	26 257 346	12 433 408	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 63,5% of their total fixed assets from the special funds and rates and general service's funds, while the other functions (housing and trading services) contributed the remaining 36,5% towards the acquisition of fixed assets in 2001. Therefore, for every R100 spent on acquiring fixed assets for local authorities, R63,50 was obtained via the special funds and the rates and general services functions and R36,50 was obtained via the housing and trading functions. For the financial year ended 30 June 2000, the local authorities acquired 63,0% 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 37,0% 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 2000 and 2001**

Financial year ended 30 June	Special funds and rates and general services (R'000)	Total fixed assets (R'000)	Percentage contribution %
2000	38 183 336	60 633 723	63,0
2001	43 146 466	67 900 131	63,5

### 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 27,8% in 2000 to 28,0% in 2001.

**Table 4 - Salaries, wages and allowances of local authorities as a percentage of total current expenditure for the financial years ended 30 June 2000 and 2001**

Financial year ended 30 June	Salaries, wages and allowances (R'000)	Total expenditure (R'000)	Percentage contribution %
2000	11 494 089	41 289 866	27,8
2001	12 370 139	44 082 174	28,0

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 Statistician-General: Statistics South Africa

## Notes

<b>Forthcoming issues</b>	<b>Issue</b>	<b>Expected release date</b>
	Financial Census of local government institutions for the financial year ended 30 June 2002	30 September 2003
<b>Purpose of the survey</b>	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.	
<b>Questionnaire used and information collected through the survey of annual financial statistics of local authorities</b>	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 2000. This statistical release provides financial information of local authorities, based on a sample, for the financial year ended 30 June 2001.	
<b>Changes in next issue</b>	Figures may be revised if new or additional information becomes available for the financial year ended 30 June 2001.	

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Table 1 - Consolidated balance sheet of local authorities as at 30 June 2001

Liabilities	2000	2001
	R' 000	R' 000
Marketable loan stock		
Foreign issues	0	0
Domestic issues held by:		
Local government institution	36,536	44,372
Other local government institutions	161,153	140,920
Other	2,026,242	1,722,180
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	181,893	231,754
Government housing loans to public welfare organisations	99,747	112,037
Other long-term loans received from:		
National Government	909,558	601,038
Provincial governments	203,720	129,599
Local government institutions	220,158	146,477
Development Bank of Southern Africa	2,082,952	2,643,492
Local Authorities Loans Fund	1,011,254	700,287
Public corporations	198,738	288,895
Banks	2,874,457	2,883,127
Insurers	292,064	155,988
Pension funds	8,064	4,718
Other domestic sources	1,097,437	1,415,483
Foreign sources	118,297	133,665
Leases	512,729	503,259



Table 1 - Consolidated balance sheet of local authorities as at 30 June 2001 (continued)

Liabilities	2000	2001
	R' 000	R' 000
External short-term loans from and deposits by:		
Local Government Institutions	1,702,222	1,804,642
Development Bank of Southern Africa	67,895	102,462
Local Authorities Loans Fund	24,235	34,977
Public Corporations	45,842	75,820
Banks	360,601	181,444
Insurers	1,625	237,390
Pension Funds	0	0
Other domestic sources	243,128	222,990
Foreign sources	0	0
Bank overdraft	751,434	848,239
Sundry creditors	8,157,362	8,925,444
All internal loans	3,119,195	3,760,011
Loans redeemed and other capital receipts	36,924,825	43,039,472
Accumulated funds, trust funds and reserves:		
Accumulated funds and other reserves and provisions	8,055,446	11,691,902
Endowment, land trust, capital development fund, revolving fund, township suspense account and similar capital funds	15,086,573	13,482,290
Other trust funds	919,016	993,518
Retained surplus	3,630,972	3,809,949
Suspense accounts and liabilities not shown elsewhere	1,873,661	2,753,487
<b>Total liabilities</b>	<b>92,999,033</b>	<b>103,821,328</b>

Table 1 - Consolidated balance sheet of local authorities as at 30 June 2001 (continued)

Assets	2000	2001
	R' 000	R' 000
Fixed assets	60,633,723	67,900,131
Stores and materials (inventory)	524,567	559,029
Long-term debtors:		
Personnel housing loans	123,080	257,200
Other housing loans on:		
Mortgages	387,790	370,005
Selling agreements	404,543	481,946
Hire-purchases	24,126	20,046
Other	498,914	506,312
Sponsored government housing loans to welfare	99,747	112,037
Other sundry debtors	17,542,094	19,471,860
Loans and deposits		
External long-term loans and deposits		
Loans to:		
Other local government institutions	11,158	14,851
Public corporations	270	629
Other companies	24,970	38,272
Individuals	65,501	57,237
Other	415,070	403,634
Long-term deposits with:		
Public Investment Commissioners	19,887	32,863
Banks	536,755	623,499
Other	960,959	1,123,608

Table 1 - Consolidated balance sheet of local authorities as at 30 June 2001 (concluded)

Assets	2000	2001
	R' 000	R' 000
External short-term loans, deposits and investments		
Loans to:		
Other local government institutions	1,041,187	1,151,815
Public corporations	0	0
Other companies	0	0
Individuals	3,847	7,541
Other	7,296	26,910
Short-term deposits with:		
Corporation for Public Deposits	0	0
Banks	3,241,474	2,940,927
Other	373,855	587,253
Investments in marketable securities:		
Own stock	36,536	44,372
Other stock:		
Government stock and treasury bills	312,452	357,030
Other local government institutions	3,239	7,510
Public corporation stock	23,962	33,426
Other	40,728	36,684
Money market instruments	11,603	76,267
Other money market instruments	0	0
Investments in non-marketable instruments of other spheres of government and government institutions	146,680	151,908
All internal loans	3,119,195	3,760,011
Cash on hand and in bank	1,336,103	1,512,010
Accumulated deficit	346,023	365,632
Suspense accounts and assets not shown elsewhere	681,699	788,874
<b>Total assets</b>	<b>92,999,033</b>	<b>103,821,328</b>

**Table 2 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for local authorities by function: Total fixed assets**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	53,209,992	60,633,723
New construction work	5,375,025	5,551,175
Acquisition of new vehicles and equipment	471,143	673,605
Purchase of land and existing assets	69,734	68,588
<i>Less</i> : Sales of land and existing assets	3,468	30,113
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	2,435,717	1,690,969
<i>Less</i> : Transfers-out	2,164,422	2,490,972
Revaluations (net)	10,452	7,437
<i>Less</i> : Depreciation and book value of assets written off	1,575,918	1,910,084
Other transactions	2,798,532	3,645,576
<b>Total fixed assets as at 30 June</b>	<b>60,633,723</b>	<b>67,900,131</b>

**Table 3 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for local authorities by function: Special funds and accounts**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	1,138,461	1,249,564
New construction work	47,773	25,880
Acquisition of new vehicles and equipment	3,977	11,171
Purchase of land and existing assets	2,249	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	161,696	22,796
<i>Less</i> : Transfers-out	136,362	23,710
Revaluations (net)	5,892	7,437
<i>Less</i> : Depreciation and book value of assets written off	6,016	3,623
Other transactions	31,895	25,404
<b>Total fixed assets as at 30 June</b>	<b>1,249,564</b>	<b>1,314,918</b>

**Table 4 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for local authorities by function: Sewerage and cleansing services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	5,797,394	6,504,267
New construction work	425,086	639,216
Acquisition of new vehicles and equipment	17,261	169,125
Purchase of land and existing assets	954	450
<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	413,340	503,736
<i>Less</i> : Transfers-out	151,283	630,491
Revaluations (net)	4,560	0
<i>Less</i> : Depreciation and book value of assets written off	101,867	162,017
Other transactions	98,821	49,845
<b>Total fixed assets as at 30 June</b>	<b>6,504,267</b>	<b>7,074,131</b>

**Table 5 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for local authorities by function: Other rates and general services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	26,500,335	30,429,506
New construction work	2,958,971	2,898,377
Acquisition of new vehicles and equipment	244,476	235,013
Purchase of land and existing assets	39,653	33,158
<i>Less</i> : Sales of land and existing assets	541	27,168
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	1,156,383	1,084,677
<i>Less</i> : Transfers-out	1,333,625	1,296,726
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	986,382	1,128,940
Other transactions	1,849,153	2,475,185
<b>Total fixed assets as at 30 June</b>	<b>30,429,506</b>	<b>34,757,417</b>

**Table 6 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for local authorities by function: Housing services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	3,268,652	3,887,495
New construction work	430,006	400,655
Acquisition of new vehicles and equipment	7,002	210
Purchase of land and existing assets	26,878	34,340
<i>Less</i> : Sales of land and existing assets	2,927	2,574
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	4,614	1,234
<i>Less</i> : Transfers-out	81,094	72,128
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	184,380	226,570
Other transactions	412,891	678,781
<b>Total fixed assets as at 30 June</b>	<b>3,887,495</b>	<b>4,706,592</b>



**Table 7 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for local authorities by function: Abattoir services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	43,072	43,425
New construction work	342	1,302
Acquisition of new vehicles and equipment	14	0
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	0	6
<i>Less</i> : Transfers-out	0	0
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	18	77
Other transactions	15	39
<b>Total fixed assets as at 30 June</b>	<b>43,425</b>	<b>44,695</b>

**Table 8 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for local authorities by function: Electricity and gas services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	9,648,281	10,851,270
New construction work	1,064,659	1,137,861
Acquisition of new vehicles and equipment	145,163	193,659
Purchase of land and existing assets	0	640
<i>Less</i> : Sales of land and existing assets	0	372
Transfers from township suspense account	0	0
Incorporation of fixed assets of other local government institutions	0	0
Other transfers-in	243,960	38,907
<i>Less</i> : Transfers-out	158,993	198,163
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	132,677	158,290
Other transactions	40,877	17,695
<b>Total fixed assets as at 30 June</b>	<b>10,851,270</b>	<b>11,883,951</b>

**Table 9 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for local authorities by function: Market services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	157,065	165,559
New construction work	11,873	21,955
Acquisition of new vehicles and equipment	1,296	1,827
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	14,445	1,288
<i>Less</i> : Transfers-out	13,871	7,381
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	5,920	852
Other transactions	670	251
<b>Total fixed assets as at 30 June</b>	<b>165,559</b>	<b>182,646</b>

**Table 10 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for local authorities by function: Passenger transport services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	145,746	161,945
New construction work	46	100
Acquisition of new vehicles and equipment	1,259	2,001
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	25,085	0
<i>Less</i> : Transfers-out	0	0
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	10,191	22,161
Other transactions	0	0
<b>Total fixed assets as at 30 June</b>	<b>161,945</b>	<b>141,885</b>

**Table 11 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for local authorities by function: Water services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	5,450,742	6,125,670
New construction work	432,598	415,304
Acquisition of new vehicles and equipment	50,311	59,192
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	380,785	38,326
<i>Less</i> : Transfers-out	197,377	177,435
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	132,803	187,952
Other transactions	141,414	196,376
<b>Total fixed assets as at 30 June</b>	<b>6,125,670</b>	<b>6,469,479</b>

**Table 12 - Analysis of the acquisition of fixed assets during the year ended 30 June 2001 for local authorities by function: Other trading services**

Fixed assets	2000	2001
	R' 000	R' 000
Total fixed assets as at 1 July	1,060,244	1,215,022
New construction work	3,671	10,525
Acquisition of new vehicles and equipment	385	1,407
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	35,408	0
<i>Less</i> : Transfers-out	91,817	84,937
Revaluations (net)	0	0
<i>Less</i> : Depreciation and book value of assets written off	15,664	19,601
Other transactions	222,796	202,001
<b>Total fixed assets as at 30 June</b>	<b>1,215,022</b>	<b>1,324,416</b>

**Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2001 of local authorities**

Income	2000	2001
	R' 000	R' 000
Balance as at 1 July	21,426,288	24,061,035
<i>Plus:</i>		
Sales of vacant land and land with improvements	137,319	84,464
Sales of other assets	10,322	11,316
Profit on sale of assets	7,017	5,875
Interest received:		
Internal	928,399	772,026
External	625,041	663,438
Endowments	60,025	21,261
Transfers from rates and general services, housing and trading services	1,345,224	1,157,467
Transfers from other funds/accounts	994,032	1,005,478
Transfers from:		
National Government	59,348	5,557
Provincial governments	77,867	44,782
Local government institutions	74,471	12,973
Parking meter and parking site fees	11,442	12,006
Other income	2,259,922	1,735,262
<b>Subtotal: income</b>	<b>28,016,719</b>	<b>29,592,940</b>

**Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2001 of local authorities (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
<i>Less:</i>		
Salaries and wages	164,967	182,215
Interest paid:		
Internal	109,981	110,385
External	22,085	22,836
Purchases of vacant land and land with improvements	2,951	8,031
Payments of insurance and accident claims	27,973	31,055
Irrecoverable debts written off	170,882	71,375
Redemption of loans (excluding interest)	48,758	29,734
Other capital expenditure	625,538	487,389
Transfers to rates and general services, housing and trading services	164,880	142,780
Transfers to other funds/accounts	759,579	235,158
Transfers to local government institutions	0	0
Repairs and maintenance	137,457	106,313
Other expenditure	1,720,634	1,997,959
<b>Subtotal: expenditure</b>	<b>3,955,683</b>	<b>3,425,230</b>
<b>Balance as at 30 June</b>	<b>24,061,035</b>	<b>26,167,710</b>



**Table 14 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function : Total rates and general services**

Income	2000	2001
	R' 000	R' 000
Assessment rates and other payments of rates	9,987,943	10,920,208
Assessment rates from National government, provincial government and other local government institutions	588,917	621,739
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	687,691	994,266
Other inter-governmental transfers received	2,068,590	2,096,332
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	233,148	253,440
Licences and other fees	238,675	297,605
Other taxes	181,777	208,424
Interest, including amounts in arrear	1,517,394	1,577,040
Parking meter and parking garage fees	12,637	37,677
Rent	55,951	37,043
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	160,477	140,543
Other income	4,254,185	4,694,913
Deficit	6,384,353	6,936,309
<b>Total income</b>	<b>26,371,738</b>	<b>28,815,539</b>

**Table 14 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Total rates and general services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	9,813,746	10,874,032
Allowances to councillors	234,264	275,957
Assessment rates	353,291	413,115
Interest	1,485,802	1,306,278
Redemption of loans and transfers to redemption fund (excluding interest)	1,231,573	974,085
Transfers to expenditure on fixed assets	180,897	407,785
Transfers to reserve funds	739,102	673,947
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	114,394	45,492
Payments to other spheres of government for health and other services	171,788	649,033
Services and establishment levies paid to district councils, metropolitan councils and regional councils	29,672	87,284
Transfers to other local government institutions	552,003	599,380
Repairs and maintenance work	1,371,391	1,431,749
Other expenditure	7,919,987	8,130,294
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	3,255,370	3,110,751
Surplus	5,429,196	6,057,860
<b>Total expenditure</b>	<b>26,371,738</b>	<b>28,815,539</b>

**Table 15 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Ambulance services**

Income	2000	2001
	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	129,550	203,348
Other inter-governmental transfers received	16,587	17,467
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	95,617	74,060
Deficit	118,092	35,532
<b>Total income</b>	<b>359,847</b>	<b>330,407</b>

**Table 15 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Ambulance services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	124,088	128,580
Allowances to councillors	0	0
Assessment rates	44	11
Interest	487	328
Redemption of loans and transfers to redemption fund (excluding interest)	593	1,326
Transfers to expenditure on fixed assets	47	108
Transfers to reserve funds	559	1,031
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	142	27
Transfers to other local government institutions	0	0
Repairs and maintenance work	7,299	8,484
Other expenditure	222,684	190,866
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	820	497
Surplus	4,724	143
<b>Total expenditure</b>	<b>359,847</b>	<b>330,407</b>

**Table 16 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Fire control services**

Income	2000	2001
	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	75,229	81,601
Other inter-governmental transfers received	2,481	2,534
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	19	15
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	73,826	86,377
Deficit	412,894	461,713
<b>Total income</b>	<b>564,449</b>	<b>632,239</b>

**Table 16 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Fire control services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	337,085	341,774
Allowances to councillors	0	0
Assessment rates	1,761	3,196
Interest	13,148	10,063
Redemption of loans and transfers to redemption fund (excluding interest)	24,682	18,230
Transfers to expenditure on fixed assets	3,615	3,710
Transfers to reserve funds	1,019	2,112
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	247	1
Payments to other spheres of government for health and other services	33	5
Services and establishment levies paid to district councils, metropolitan councils and regional councils	395	495
Transfers to other local government institutions	0	0
Repairs and maintenance work	14,823	14,486
Other expenditure	196,791	250,597
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	29,150	12,429
Surplus	0	0
<b>Total expenditure</b>	<b>564,449</b>	<b>632,239</b>

**Table 17 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Health services**

Income	2000	2001
	R' 000	R' 000
Assessment rates and other payments of rates	0	3,943
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	142,108	191,002
Other inter-governmental transfers received	93,734	56,608
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	70	49
Licences and other fees	550	754
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	283,450	447,931
Deficit	724,773	772,175
<b>Total income</b>	<b>1,244,685</b>	<b>1,472,463</b>

**Table 17 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Health services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	678,094	638,161
Allowances to councillors	0	0
Assessment rates	8,459	9,562
Interest	25,705	37,242
Redemption of loans and transfers to redemption fund (excluding interest)	12,074	14,951
Transfers to expenditure on fixed assets	2,860	6,787
Transfers to reserve funds	3,291	4,252
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	441	208
Payments to other spheres of government for health and other services	44	4
Services and establishment levies paid to district councils, metropolitan councils and regional councils	1,833	1,234
Transfers to other local government institutions	4,778	5,149
Repairs and maintenance work	20,273	23,910
Other expenditure	427,820	689,328
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	34,511	60,227
Surplus	93,524	101,901
<b>Total expenditure</b>	<b>1,244,685</b>	<b>1,472,463</b>



**Table 18 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Roads and stormwater services**

Income	2000	2001
	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	25,528	34,524
Other inter-governmental transfers received	22,078	23,749
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	7	3
Licences and other fees	0	0
Other taxes	887	1,031
Interest, including amounts in arrear	7	135
Parking meter and parking garage fees	0	0
Rent	21	161
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	48,144	84,417
Deficit	1,847,962	1,888,641
<b>Total income</b>	<b>1,944,634</b>	<b>2,032,663</b>

**Table 18 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Roads and stormwater services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	637,333	656,072
Allowances to councillors	0	0
Assessment rates	47,417	65,634
Interest	428,787	388,760
Redemption of loans and transfers to redemption fund (excluding interest)	318,676	271,817
Transfers to expenditure on fixed assets	4,050	7,582
Transfers to reserve funds	10,581	11,191
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	1,675	156
Payments to other spheres of government for health and other services	183	460
Services and establishment levies paid to district councils, metropolitan councils and regional councils	659	859
Transfers to other local government institutions	1,056	1,138
Repairs and maintenance work	340,505	367,492
Other expenditure	355,036	451,422
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	201,324	189,920
Surplus	0	0
<b>Total expenditure</b>	<b>1,944,634</b>	<b>2,032,663</b>

**Table 19 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Parks and recreation services**

Income	2000	2001
	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	0	208
Other inter-governmental transfers received	6,861	7,301
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	32	0
Licences and other fees	0	0
Other taxes	1,201	0
Interest, including amounts in arrear	22	24
Parking meter and parking garage fees	0	0
Rent	3,967	3,560
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	160,953	138,604
Deficit	1,587,844	1,849,675
<b>Total income</b>	<b>1,760,879</b>	<b>1,999,373</b>

**Table 19 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Parks and recreation services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	832,184	904,737
Allowances to councillors	0	0
Assessment rates	29,136	40,879
Interest	83,208	72,453
Redemption of loans and transfers to redemption fund (excluding interest)	65,329	64,471
Transfers to expenditure on fixed assets	5,099	5,856
Transfers to reserve funds	5,331	10,062
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	1,017	550
Payments to other spheres of government for health and other services	106	112
Services and establishment levies paid to district councils, metropolitan councils and regional councils	1,149	675
Transfers to other local government institutions	1,017	1,096
Repairs and maintenance work	245,635	254,068
Other expenditure	656,019	765,679
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	176,352	152,193
Surplus	12,000	30,927
<b>Total expenditure</b>	<b>1,760,879</b>	<b>1,999,373</b>

**Table 20 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Sewerage and sanitation services**

Income	2000	2001
	R' 000	R' 000
Assessment rates and other payments of rates	1,316,288	1,262,433
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	19,892	14,556
Other inter-governmental transfers received	677,760	919,380
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	363	0
Licences and other fees	7	8
Other taxes	90,441	53,713
Interest, including amounts in arrear	4,753	7,758
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	26,739	119,365
Other income	1,806,373	1,461,492
Deficit	247,612	529,867
<b>Total income</b>	<b>4,190,227</b>	<b>4,368,571</b>

**Table 20 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Sewerage and sanitation services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	904,670	937,462
Allowances to councillors	0	0
Assessment rates	26,435	30,971
Interest	220,139	242,991
Redemption of loans and transfers to redemption fund (excluding interest)	77,105	79,726
Transfers to expenditure on fixed assets	2,835	3,926
Transfers to reserve funds	86,919	83,748
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	259	267
Payments to other spheres of government for health and other services	137,160	131,089
Services and establishment levies paid to district councils, metropolitan councils and regional councils	11,924	1,924
Transfers to other local government institutions	1,488	3,613
Repairs and maintenance work	166,046	221,096
Other expenditure	1,517,835	1,345,907
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	176,712	260,495
Surplus	1,214,125	1,546,346
<b>Total expenditure</b>	<b>4,190,227</b>	<b>4,368,571</b>

**Table 21 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Traffic services**

Income	2000	2001
	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	1,260	270
Other inter-governmental transfers received	0	1,627
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	172,583	173,679
Licences and other fees	114,898	163,132
Other taxes	3,422	9,166
Interest, including amounts in arrear	0	0
Parking meter and parking garage fees	3,763	4,012
Rent	0	10
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	162,165	289,424
Deficit	574,090	617,437
<b>Total income</b>	<b>1,032,181</b>	<b>1,258,757</b>

**Table 21 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Traffic services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	543,306	608,584
Allowances to councillors	0	0
Assessment rates	7,592	7,047
Interest	36,546	48,461
Redemption of loans and transfers to redemption fund (excluding interest)	22,659	28,026
Transfers to expenditure on fixed assets	3,039	4,469
Transfers to reserve funds	32,476	30,005
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	246	86
Payments to other spheres of government for health and other services	11	12
Services and establishment levies paid to district councils, metropolitan councils and regional councils	720	281
Transfers to other local government institutions	0	0
Repairs and maintenance work	29,233	46,749
Other expenditure	386,825	482,410
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	34,125	13,467
Surplus	3,654	16,095
<b>Total expenditure</b>	<b>1,032,181</b>	<b>1,258,757</b>



**Table 22 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Other rates and general services**

Income	2000	2001
	R' 000	R' 000
Assessment rates and other payments of rates	8,555,388	9,528,536
Assessment rates from National government, provincial government and other local government institutions	586,841	619,502
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	294,124	468,757
Other inter-governmental transfers received	1,246,118	1,064,461
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	60,094	79,709
Licences and other fees	123,142	133,652
Other taxes	85,826	144,514
Interest, including amounts in arrear	1,490,248	1,545,211
Parking meter and parking garage fees	8,873	33,665
Rent	51,814	33,150
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	133,738	21,179
Other income	1,524,900	2,017,345
Deficit	845,169	765,227
<b>Total income</b>	<b>15,006,274</b>	<b>16,454,907</b>

**Table 22 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Other rates and general services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	5,632,721	6,504,497
Allowances to councillors	234,264	275,957
Assessment rates	232,422	255,787
Interest	662,342	493,096
Redemption of loans and transfers to redemption fund (excluding interest)	659,343	449,122
Transfers to expenditure on fixed assets	158,884	375,030
Transfers to reserve funds	598,925	531,546
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	110,509	44,224
Payments to other spheres of government for health and other services	34,251	517,351
Services and establishment levies paid to district councils, metropolitan councils and regional councils	12,815	81,704
Transfers to other local government institutions	543,664	588,384
Repairs and maintenance work	525,801	473,139
Other expenditure	4,125,706	3,913,544
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	2,488,147	2,261,774
Surplus	3,962,774	4,213,302
<b>Total expenditure</b>	<b>15,006,274</b>	<b>16,454,907</b>

**Table 23 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Distribution statements/accounts**

Income	2000	2001
	R' 000	R' 000
Assessment rates and other payments of rates	116,268	125,295
Assessment rates from National government, provincial government and other local government institutions	2,076	2,237
Inter-governmental transfers received from other spheres of government for services rendered on an agency basis	0	0
Other inter-governmental transfers received	2,971	3,204
Metropolitan councils, district councils and regional councils levies	0	0
Fines, traffic fines and forfeitures	0	0
Licences and other fees	79	58
Other taxes	0	0
Interest, including amounts in arrear	22,345	23,898
Parking meter and parking garage fees	0	0
Rent	150	163
Deficits capitalised/transferred to capital accounts	0	0
Transfers from tariff stabilisation funds and other reserve funds	0	0
Other income	98,757	95,263
Deficit	25,917	16,042
<b>Total income</b>	<b>268,563</b>	<b>266,159</b>

**Table 23 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Distribution statements/accounts (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	124,266	154,165
Allowances to councillors	0	0
Assessment rates	25	28
Interest	15,441	12,885
Redemption of loans and transfers to redemption fund (excluding interest)	51,112	46,417
Transfers to expenditure on fixed assets	468	317
Transfers to reserve funds	0	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	36	85
Transfers to other local government institutions	0	0
Repairs and maintenance work	21,777	22,325
Other expenditure	31,270	40,540
<i>Less</i> : debited out/recharged (if it appears as a balance in the accounts)	114,227	159,749
Surplus	138,395	149,146
<b>Total expenditure</b>	<b>268,563</b>	<b>266,159</b>

**Table 24 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Surpluses**

Surpluses	2000	2001
	R' 000	R' 000
Surplus from rates and general services as at 30 June	5,429,196	6,057,860
Transfers from housing and trading services:		
Housing services	5,307	1,251
Trading services	1,251,162	1,948,982
Special transfers from reserve and capital funds not included above	561,396	335,706
Deficit from rates and general services, housing and trading services as at 30 June	1,856,452	1,465,315
<b>Total surpluses</b>	<b>9,103,515</b>	<b>9,809,115</b>

**Table 25 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to rates and general services by function: Deficits**

Deficits	2000	2001
	R' 000	R' 000
Deficit from rates and general services as at 30 June	6,384,353	6,936,309
Transfers from housing and trading services:		
Housing services	268,517	262,483
Trading services	449,484	585,929
Special transfers to reserve and capital funds not included above	158,159	250,861
Surplus from rates and general services, housing and trading services as at 30 June	1,843,002	1,773,532
<b>Total deficits</b>	<b>9,103,515</b>	<b>9,809,115</b>

**Table 26 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Total housing and trading services**

Income	2000	2001
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	102,057	235,961
Rent: Residential buildings	167,981	138,528
Interest	8,877	66,849
Sale of electricity, gas and water	16,312,670	17,572,542
Transfers from tariff stabilisation and other reserve funds	4,403	2,237
Other income	1,664,566	2,458,285
Deficit transferred to rates and general services	718,001	848,412
Deficit for the financial year	292,288	279,491
<b>Total income</b>	<b>19,270,842</b>	<b>21,602,305</b>

**Table 26 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001**  
**according to housing and trading services by function: Total housing and trading services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	1,515,376	1,313,892
Assessment rates	41,328	45,275
Interest	816,840	580,113
Redemptions and transfers to redemption funds (excluding interest)	446,942	389,839
Transfers to expenditure on fixed assets	190,539	140,147
Transfers to reserve funds	606,122	483,520
Purchases of electricity, gas and water	9,647,198	11,302,695
Abakor and water research levies	5,739	7,758
Levies paid to district councils, metropolitan councils and region councils	14,474	9,312
Other goods and services	4,386,807	4,578,193
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	1,279,726	951,480
Surplus transferred to rates and general services	1,256,470	1,950,233
Surplus for the financial year	1,622,732	1,752,808
<b>Total expenditure</b>	<b>19,270,842</b>	<b>21,602,305</b>



**Table 27 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Housing services**

Income	2000	2001
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	7,951	1,021
Rent: Residential buildings	167,981	138,528
Interest	1,318	21,746
Sale of electricity, gas and water	0	0
Transfers from tariff stabilisation and other reserve funds	0	1,950
Other income	82,648	128,050
Deficit transferred to rates and general services	268,517	262,483
Deficit for the financial year	119,383	121,191
<b>Total income</b>	<b>647,797</b>	<b>674,969</b>

**Table 27 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Housing services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	203,344	186,971
Assessment rates	16,350	24,703
Interest	51,173	47,113
Redemptions and transfers to redemption funds (excluding interest)	21,667	19,757
Transfers to expenditure on fixed assets	3,524	2,623
Transfers to reserve funds	117,619	85,958
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	549	471
Other goods and services	387,184	402,031
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	164,925	106,790
Surplus transferred to rates and general services	5,307	1,251
Surplus for the financial year	6,005	10,882
<b>Total expenditure</b>	<b>647,797</b>	<b>674,969</b>

**Table 28 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Abattoir services**

Income	2000	2001
	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	13,738	18,079
Deficit transferred to rates and general services	2,915	2,937
Deficit for the financial year	805	979
<b>Total income</b>	<b>17,458</b>	<b>21,994</b>

**Table 28 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Abattoir services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	7,846	6,992
Assessment rates	0	0
Interest	1,888	2,612
Redemptions and transfers to redemption funds (excluding interest)	133	111
Transfers to expenditure on fixed assets	154	0
Transfers to reserve funds	38	0
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	6,487	10,493
<i>Less: Debited out / recharged (if it appears as a balance in the accounts)</i>	0	0
Surplus transferred to rates and general services	912	1,786
Surplus for the financial year	0	0
<b>Total expenditure</b>	<b>17,458</b>	<b>21,994</b>

**Table 29 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Electricity and gas services**

Income	2000	2001
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	11,790	174,494
Rent: Residential buildings	0	0
Interest	6,430	10,067
Sale of electricity, gas and water	11,370,840	12,224,639
Transfers from tariff stabilisation and other reserve funds	2,732	287
Other income	1,074,171	1,407,498
Deficit transferred to rates and general services	1,858	0
Deficit for the financial year	0	0
<b>Total income</b>	<b>12,467,821</b>	<b>13,816,985</b>

**Table 29 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Electricity and gas services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	885,807	693,102
Assessment rates	5,599	5,818
Interest	471,265	301,469
Redemptions and transfers to redemption funds (excluding interest)	283,016	225,863
Transfers to expenditure on fixed assets	141,982	43,166
Transfers to reserve funds	230,657	266,693
Purchases of electricity, gas and water	6,912,457	8,082,161
Abakor and water research levies	0	0
Levies paid to district councils, metropolitan councils and region councils	10,640	6,261
Other goods and services	2,068,078	2,042,201
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	682,438	305,225
Surplus transferred to rates and general services	1,051,308	1,360,663
Surplus for the financial year	1,089,451	1,094,815
<b>Total expenditure</b>	<b>12,467,821</b>	<b>13,816,985</b>

**Table 30 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Market services**

Income	2000	2001
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	2,786	2,423
Rent: Residential buildings	0	0
Interest	0	15
Sale of electricity, gas and water	0	0
Transfers from tariff stabilisation and other reserve funds	1,421	0
Other income	100,137	102,066
Deficit transferred to rates and general services	1	2
Deficit for the financial year	0	245
<b>Total income</b>	<b>104,345</b>	<b>104,751</b>

**Table 30 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Market services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	25,484	24,713
Assessment rates	4,575	4,694
Interest	3,839	1,670
Redemptions and transfers to redemption funds (excluding interest)	1,826	877
Transfers to expenditure on fixed assets	14,881	3,806
Transfers to reserve funds	192	39
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	59	26
Other goods and services	34,632	46,160
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	0	0
Surplus transferred to rates and general services	7,066	8,301
Surplus for the financial year	11,791	14,464
<b>Total expenditure</b>	<b>104,345</b>	<b>104,751</b>



**Table 31 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Passenger transport services**

Income	2000	2001
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	43,764	50,149
Rent: Residential buildings	0	0
Interest	0	1,640
Sale of electricity, gas and water	0	0
Transfers from tariff stabilisation and other reserve funds	0	0
Other income	54,287	52,642
Deficit transferred to rates and general services	15,939	12,793
Deficit for the financial year	15,800	12,206
<b>Total income</b>	<b>129,790</b>	<b>129,430</b>

**Table 31 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Passenger transport services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	55,018	50,307
Assessment rates	993	989
Interest	10,395	7,422
Redemptions and transfers to redemption funds (excluding interest)	8,385	8,685
Transfers to expenditure on fixed assets	171	105
Transfers to reserve funds	2,457	44
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	13	0
Other goods and services	95,116	98,789
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	42,757	36,912
Surplus transferred to rates and general services	0	0
Surplus for the financial year	0	0
<b>Total expenditure</b>	<b>129,790</b>	<b>129,430</b>

**Table 32 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Water services**

Income	2000	2001
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	35,747	7,852
Rent: Residential buildings	0	0
Interest	1,129	33,033
Sale of electricity, gas and water	4,941,829	5,347,903
Transfers from tariff stabilisation and other reserve funds	250	0
Other income	233,841	660,974
Deficit transferred to rates and general services	158,739	183,654
Deficit for the financial year	51,680	63,294
<b>Total income</b>	<b>5,423,215</b>	<b>6,296,711</b>

**Table 32 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Water services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	335,261	351,150
Assessment rates	8,136	8,877
Interest	251,293	218,387
Redemptions and transfers to redemption funds (excluding interest)	131,086	122,438
Transfers to expenditure on fixed assets	29,811	90,394
Transfers to reserve funds	219,599	130,786
Purchases of electricity, gas and water	2,734,741	3,220,534
Abakor and water research levies	5,739	7,758
Levies paid to district councils, metropolitan councils and region councils	3,208	2,550
Other goods and services	1,391,704	1,656,264
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	389,584	502,553
Surplus transferred to rates and general services	191,877	447,491
Surplus for the financial year	510,344	542,635
<b>Total expenditure</b>	<b>5,423,215</b>	<b>6,296,711</b>

**Table 33 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Other trading services**

Income	2000	2001
	R' 000	R' 000
Subsidies, grants-in-aid, transfers and refunds from National government, Provincial governments, district councils and local authorities	19	21
Rent: Residential buildings	0	0
Interest	0	348
Sale of electricity, gas and water	0	0
Transfers from tariff stabilisation and other reserve funds	0	0
Other income	105,745	88,976
Deficit transferred to rates and general services	270,032	386,543
Deficit for the financial year	104,621	81,577
<b>Total income</b>	<b>480,416</b>	<b>557,465</b>

**Table 33 - Income and expenditure statement of local authorities for the financial year ended 30 June 2001  
according to housing and trading services by function: Other trading services (concluded)**

Expenditure	2000	2001
	R' 000	R' 000
Salaries, wages and allowances	2,617	657
Assessment rates	5,675	195
Interest	26,988	1,443
Redemptions and transfers to redemption funds (excluding interest)	828	12,107
Transfers to expenditure on fixed assets	16	53
Transfers to reserve funds	35,561	0
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	5	5
Other goods and services	403,607	322,254
<i>Less</i> : Debited out / recharged (if it appears as a balance in the accounts)	22	0
Surplus transferred to rates and general services	0	130,741
Surplus for the financial year	5,141	90,011
<b>Total expenditure</b>	<b>480,416</b>	<b>557,465</b>

**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 2000 to 30 June 2001.
- 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 2001;
  - analysis of the acquisition of fixed assets for the 2000/2001 financial year;
  - transactions regarding special funds and accounts for the 2000/2001 financial year;
  - income and expenditure statement for the 2000/2001 financial year for rates and general services as well as for housing and trading services; and
  - capital receipts during the 2000/2001 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 2000/2001 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 2000/2001 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.

<b>Related publications</b>	<p>7 Users may wish to refer to the following Stats SA publications -</p> <ul style="list-style-type: none"> <li>• P9101.1 - Annual actual and expected capital expenditure of the public sector;</li> <li>• P9101.2 - Annual actual and expected capital expenditure on construction by the public sector by statistical region;</li> <li>• P9104 - Annual financial statistics of district councils, metropolitan councils and joint services boards;</li> <li>• P9105 - Annual financial statistics of local authorities;</li> <li>• P9114.1 - Census of local government for the financial year ended 30 June 1997 (Preliminary consolidated financial statistics);</li> <li>• 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;</li> <li>• P9119 - Consolidated expenditure of total general government;</li> <li>• P0441 - Gross domestic product;</li> <li>• P0271 - Census of Total Employment and Earnings; and</li> <li>• Report No. 91-14-01 (1996/97) - Census of local government institutions for the financial year ended 30 June 1997.</li> </ul>				
<b>Reliability of estimates</b>	<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 annual survey of local government institutions for the financial year ended June 2000. The resulting total data representing 57 local authorities were then extrapolated to represent all local authorities existing as at 30 June 2001.</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>				
<b>Rounding-off of figures</b>	<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>				
<b>Comparability of figures</b>	<p>11 Variances between the financial years ended 30 June 2000 (see Report No. 91-14-01) and 30 June 2001 (this statistical release) can be attributed to various reasons, including:</p> <ul style="list-style-type: none"> <li>• functions of local authorities that were taken over by district councils;</li> <li>• imputations of the 2001 data;</li> <li>• revised information provided by respondents; and</li> <li>• non-respondents to the 2001 survey were estimated by using equivalent data of the annual survey of local government institutions for the financial year ended in June 2000.</li> </ul>				
<b>Symbols and abbreviations used</b>	<table border="0"> <tr> <td style="padding-right: 20px;">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

<b>Year</b>	<b>Number of respondents</b>	<b>Number of imputations</b>	<b>Total number of respondents in sample</b>	<b>Response rate</b>
2001	52	5	57	91,2%

**GLOSSARY**

<b>Acid test ratio</b>	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.
<b>Aggregate capital statement</b>	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").
<b>Aggregate or consolidated balance sheet</b>	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.
<b>Capital charges</b>	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.
<b>Capital expenditure</b>	<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>
<b>Current assets</b>	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.
<b>Current liabilities</b>	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.
<b>Current ratio</b>	The current ratio is calculated as current assets divided by current liabilities.
<b>District councils, metropolitan councils and regional councils</b>	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.

<b>General expenditure</b>	<p>General expenditure includes –</p> <ul style="list-style-type: none"> <li>• advertising;</li> <li>• hire charges;</li> <li>• administration charges, e.g. town clerk / town secretary and treasurer’s departments;</li> <li>• insurance (including unemployment insurance and workmen’s compensation);</li> <li>• lease financing charges (where the asset will be acquired by the local authority on termination of the lease);</li> <li>• legal expenditure;</li> <li>• postage and telegrams;</li> <li>• printing and stationery;</li> <li>• rent stores and materials; sundries;</li> <li>• telephone; and</li> <li>• transport (for the conveyance of personnel, stores and materials).</li> </ul>
<b>Housing services</b>	<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>
<b>Local Authority</b>	<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>
<b>Long-term loans</b>	<p>Long-term loans are loans with an outstanding maturity of one year or longer.</p>
<b>Marketable loan stock</b>	<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>
<b>Money market instruments</b>	<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>
<b>Provision</b>	<p>Provision is any amount set aside for the purpose of meeting either –</p> <ul style="list-style-type: none"> <li>• specific requirements where the amounts thereof can be closely estimated, or</li> <li>• 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.</li> </ul> <p>Provision includes –</p> <ul style="list-style-type: none"> <li>• bad debts;</li> <li>• repairs and maintenance; and</li> <li>• loss of rent.</li> </ul>

<b>Public corporations</b>	<p>Public corporations comprise of public non-financial corporations and public financial corporations.</p> <p>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:</p> <ul style="list-style-type: none"> <li>• Abakor Ltd.;</li> <li>• Atomic Energy Corporation (AEC);</li> <li>• Eskom;</li> <li>• Moss Gas Pty Ltd.;</li> <li>• Nuclear Energy corporation;</li> <li>• Post Office;</li> <li>• Rand Water;</li> <li>• SOEKOR;</li> <li>• South Africa Broadcast Corporation;</li> <li>• South African Broadcasting Corporation;</li> <li>• Telkom SA Ltd; and</li> <li>• Transnet Ltd.</li> </ul> <p>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:</p> <ul style="list-style-type: none"> <li>• Free State Development Corporations;</li> <li>• Industrial Development Corporation of South Africa (IDC);</li> <li>• Land and Agricultural Bank; and</li> <li>• Northern Province Development Corporation.</li> </ul>
<b>Rates and general services</b>	<p>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.</p>
<b>Repairs and maintenance</b>	<p>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.</p>
<b>Reserve</b>	<p>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.</p>

**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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