

PREFACE

This report contains the consolidated results of the 2001/02 Census of Municipalities by province. The results of this census will allow researchers, policy makers, economists, and other users, to assess, compare and evaluate local government finances for the financial year ended 30 June 2002. Consolidated information in respect of the balance sheet; acquisition of fixed assets; income and expenditure of special funds and accounts; and income statement and appropriations of rates and general services as well as of housing and trading services for the financial year ended 30 June 2002 is provided in this report. Detailed information furnished by all respondents will be freely available on compact disc from December 2003. The data contained in this publication is preliminary.

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PRETORIA
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KEY FINDINGS

Acid test ratio

According to the information collected regarding the consolidated balance sheet of municipalities as at 30 June 2002, the municipalities in Limpopo reflected the most favourable acid test ratio of 3,9:1 (i.e. current assets minus inventory divided by current liabilities), followed by Northern Cape with a ratio of 3,0:1, Mpumalanga, 2,7:1 and Free State, 2,3:1.

Municipalities in North West reflected the least favourable acid test ratio of 1,4:1, followed by KwaZulu-Natal with a ratio of 1,6:1, Gauteng, 1,7:1 and Western Cape, 2,1:1.

Table A: Acid test ratio of total municipalities for the financial year ended 30 June 2002 by province

Province	Total municipalities		
	Current assets minus inventory (R' 000)	Current liabilities (R' 000)	Acid test ratio
Western Cape	1 789 148	858 846	2,1:1
Eastern Cape	3 075 797	1 369 026	2,2:1
Northern Cape	720 193	237 865	3,0:1
Free State	2 001 667	886 659	2,3:1
KwaZulu-Natal	5 449 648	3 434 498	1,6:1
North West	1 387 480	994 531	1,4:1
Gauteng	10 691 055	6 316 500	1,7:1
Mpumalanga	1 343 725	502 674	2,7:1
Limpopo	1 091 001	283 023	3,9:1
Total	27 549 714	14 883 622	1,9:1

The main factors contributing to provinces with a significantly higher than normal acid test ratio (which is regarded as 1:1) and current ratios include the significantly large value of current assets to current liabilities, low levels of inventory being maintained by the municipalities, and low levels of outstanding current debt, which are part of current liabilities.

Current ratio

From Table B below, Limpopo reflected the most favourable current ratio of 3,9:1 (i.e. current assets divided by current liabilities), followed by Northern Cape with a ratio of 3,1:1. Municipalities in North West reflected the least favourable current ratio of 1,4:1 followed by KwaZulu-Natal with a ratio of 1,6:1 (Table B).

Table B: Current ratio of total municipalities for the financial year ended 30 June 2002 by province

Province	Total municipalities		
	Current assets (R' 000)	Current liabilities (R' 000)	Current ratio
Western Cape	1 828 971	858 846	2,1:1
Eastern Cape	3 145 113	1 369 026	2,3:1
Northern Cape	735 231	237 865	3,1:1
Free State	2 035 728	886 659	2,3:1
KwaZulu-Natal	5 574 151	3 434 498	1,6:1
North West	1 416 142	994 531	1,4:1
Gauteng	10 856 223	6 316 500	1,7:1
Mpumalanga	1 363 479	502 674	2,7:1
Limpopo	1 116 610	283 023	3,9:1
Total	28 071 648	14 883 622	1,9:1

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

Table C indicates the percentage contribution of fixed assets for special funds and rates and general services to the total acquisition of fixed assets of municipalities. According to table C, the municipalities in Gauteng acquired 73,6% of their fixed assets using the special funds and the rates and general services, while the other local government functions (housing and trading services) contributed the remaining 26,4%. Therefore, for every R100 spent on acquiring fixed assets for municipalities in Gauteng, R73,60 was obtained via the special funds and rates and general services functions and R26,40 was obtained via the other local government functions. Furthermore, Gauteng was most reliant on its special funds and rates and general services functions (73,6%) for the acquisition of fixed assets, while the Western Cape was the least reliant (37,0%).

Table C: Percentage contribution of fixed assets for special funds and rates and general services to the total fixed assets municipalities by province as at 30 June 2002

Province	Total municipalities		
	Special funds and rates and general services (R' 000)	Total fixed assets (R' 000)	Percentage contribution %
Western Cape	2 704 738	7 315 293	37,0
Eastern Cape	3 296 602	6 860 957	48,0
Northern Cape	736 365	1 581 329	46,6
Free State	2 971 151	6 041 468	49,2
KwaZulu-Natal	6 726 699	14 028 843	47,9
North West	1 616 014	3 433 820	47,1
Gauteng	19 391 718	26 332 989	73,6
Mpumalanga	3 010 909	5 073 632	59,3
Limpopo	919 345	1 991 866	46,2
Total	41 373 541	72 660 197	56,9

Salaries, wages and allowances as a percentage of total current expenditure by province

Table D indicates salaries, wages and allowances as a percentage of total current expenditure of municipalities by province. Taken together municipalities in Western Cape reflected the largest proportion of total current expenditure on salaries, wages and allowances, (31,1%), followed by Free State (30,5%) and North West (28,6%), while Limpopo (20,9%) reflected the lowest proportion.

Table D: Salaries, wages and allowances of municipalities for the financial year ended 30 June 2002 as a percentage of total current expenditure by province

Province	Total municipalities		
	Salaries, wages and allowances (R' 000)	Total current expenditure (R' 000)	Percentage contribution %
Western Cape	1 248 586	4 013 869	31,1
Eastern Cape	1 258 149	5 047 057	24,9
Northern Cape	344 493	1 327 703	25,9
Free State	879 979	2 885 156	30,5
KwaZulu-Natal	2 847 229	13 315 877	21,4
North West	647 439	2 265 253	28,6
Gauteng	5 855 518	23 374 980	25,1
Mpumalanga	616 894	2 435 381	25,3
Limpopo	530 970	2 544 539	20,9
Total	14 229 257	57 209 815	24,9

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2002 by province

Liabilities	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
1. Marketable loan stock										
1.1 Foreign issues	0	0	0	0	0	0	0	0	0	0
1.2 Domestic issues held by:										
(a) Local government institution	0	0	0	0	42,096	0	0	0	0	42,096
(b) Other local government institutions	0	160	0	0	52,051	2,514	1,057,560	0	0	1,112,285
(c) Other	36,812	104,152	0	900	24,984	70,879	534,584	20,743	10,097	803,151
2. External long-term loans										
2.1 Government housing loans to public welfare organisations	0	0	0	0	0	0	0	0	0	0
2.2 Other long-term loans from:										
(a) National government	0	0	0	12,347	0	0	17,872	0	3,903	34,122
(b) Provincial government	6,180	87	0	619	0	42,571	21,313	0	4,543	75,313
(c) Local government institutions	3,012	236	450	52,385	275,185	116,223	35,124	822	695	484,132
(d) Development Bank of Southern Africa	195,050	421,895	15,394	162,641	1,319,117	69,038	2,121,444	135,138	16,336	4,456,053
(e) Local Authorities Loans Fund	29,764	16,102	5,838	20,533	2,048	779	767,314	47,768	0	890,146
(f) Public corporations	0	0	0	9,833	12,811	0	0	0	0	22,644
(g) Banks	219,379	87,697	22,806	104,399	1,581,046	7,125	771,358	106,877	121,469	3,022,156
(h) Insurers	158,351	0	62	1,549	20,000	13,024	45	6	0	193,037
(i) Pension funds	0	1,115	0	617	0	0	0	0	0	1,732
(j) Other domestic sources (including INCA)	219,438	251,001	114,363	233,402	213,595	172,551	1,867,097	322,734	29,022	3,423,203
(k) Foreign sources	14,909	0	0	16,930	0	0	0	72,379	0	104,218
2.3 Long-term leases	42,160	0	0	131	0	0	0	22,611	82	64,984

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2002 by province (continued)

Liabilities (continued)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
3. External short-term loans and deposits										
3.1 External short-term loans from and deposits by:										
(a) Local government institutions	14	4,000	0	0	1,251	0	0	8,068	78	13,411
(b) Development Bank of Southern Africa	612	9,649	0	2,664	6,029	2,141	272	16,815	0	38,182
(c) Public corporations	0	0	0	0	0	0	0	0	0	0
(d) Banks	19,619	14,695	1,699	6,909	25,710	6,395	0	16,439	466	91,932
(e) Insurers	13,089	0	0	0	0	0	0	0	0	13,089
(f) Pension funds	0	0	0	0	0	0	0	0	0	0
(g) Other domestic sources (including INCA)	29,296	10,395	2,047	23,555	28,208	542,924	7,758	6,792	10,041	661,016
(h) Foreign sources	0	0	0	0	0	0	0	0	0	0
3.2 Short-term leases	0	0	0	0	0	0	0	0	0	0
4. Bank overdraft	52,465	213,086	34,383	145,964	1,230,426	67,730	221,515	51,013	24,473	2,041,055
5. Sundry creditors										0
5.1 Trade creditors	339,119	771,482	116,287	495,823	1,180,329	216,111	2,878,357	202,453	111,045	6,311,006
5.2 Deposits on electricity and water accounts	48,983	79,549	12,560	62,945	339,697	42,716	657,602	61,777	49,536	1,355,365
5.3 Payments in advance	30,637	47,949	11,003	3,496	84,449	15,744	265,675	13,998	7,214	480,165
5.4 Other creditors	325,012	218,221	59,886	145,303	538,399	100,770	2,285,321	125,319	80,170	3,878,401
6. All internal loans	239,389	507,964	1,994	682,982	2,396,705	50,827	1,752,494	79,497	15,854	5,727,706

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2002 by province (continued)

Liabilities (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
7. Loans redeemed and other capital receipt										
7.1 External loans	2,825,407	2,065,014	1,020,967	2,271,686	2,447,995	1,267,004	6,874,485	500,997	370,262	19,643,817
7.2 Internal advances	1,731,084	3,215,630	153,795	2,492,750	5,935,570	1,163,420	11,294,037	3,750,951	1,088,334	30,825,571
8. Accumulated funds, trust funds and reserves										
8.1 Accumulated and other reserves and provisions	1,232,646	2,512,525	683,290	1,759,672	6,731,608	985,280	10,466,592	679,860	375,986	25,427,459
8.2 Endowment, land trust, capital development, township suspense account and similar capital funds	1,068,324	44,331	2,813	49,719	337,539	476,545	3,005,403	319,992	485,116	5,789,782
8.3 Other trust funds	192,129	597,936	69,142	53,864	44,429	140,614	12,124	200,217	170,633	1,481,088
9. Retained surplus	1,365,555	774,806	150,236	326,994	300,015	297,993	857,948	253,773	452,588	4,779,908
10. Suspense accounts and liabilities not shown elsewhere	14,673	71,926	1,747	94,303	324,862	39,110	1,260,595	67,569	74,781	1,949,566
11. TOTAL LIABILITIES	10,453,108	12,041,603	2,480,762	9,234,915	25,496,154	5,910,028	49,033,889	7,084,608	3,502,724	125,237,791

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2002 by province (continued)

Assets (continued)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
18. Loans and deposits										
18.1 External long-term loans and deposits:										
(a) Loans to										
(i) Other local government institutions	0	12,153	133	94,021	6,228	0	41,125	0	0	153,660
(ii) Public corporations	0	0	0	0	0	0	0	0	0	0
(iii) Other companies	0	70	0	0	0	0	0	0	0	70
(iv) Individuals	2,223	9,708	0	0	167	13,644	0	0	0	25,742
(v) Other	4,795	173,129	564	5	192,484	0	53,398	11,103	4,044	439,522
(b) Long-term deposits with										
(i) Public Investment Commissioners	0	0	0	0	0	0	0	0	0	0
(ii) Banks	189,102	172,843	405	88,018	1,673,050	355,095	1,494,189	153,674	66,794	4,193,170
(iii) Other	120,418	876,746	15,393	58,198	545,734	324,450	84,267	61,993	78,736	2,165,935
19. Stores and materials	39,823	69,316	15,038	34,061	124,503	28,662	165,168	19,754	25,609	521,934
20. External short-term loans, deposits and investments										
20.1 Loans to:										
(a) Other local government institutions	0	16,862	0	0	0	0	9,496	0	0	26,358
(b) Public corporations	0	0	0	0	0	0	0	0	0	0
(c) Other companies	0	0	0	0	0	0	0	0	0	0
(d) Individuals	0	9	0	105	445	68	0	57	65	749
(e) Other	31,722	46,611	12,041	26,603	40,491	7,631	1,086,194	8,725	9,258	1,269,276

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2002 by province (concluded)

Assets (concluded)		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
20.2	Short-term deposits and other investments with:										
	(a) Corporation for Public Deposits	0	0	0	0	0	0	0	0	0	0
	(b) Banks	542,952	344,028	99,236	354,831	909,991	181,405	953,285	256,758	330,020	3,972,506
	(c) Other	29,441	609,750	23,936	48,067	163,803	75,200	197,551	36,954	64,992	1,249,694
21.	Other sundry debtors										
21.1	Trade debtors	707,752	1,278,536	445,808	1,385,783	1,598,745	526,136	7,395,028	763,673	451,821	14,553,282
21.2	Advanced payments	8,308	3,104	1,238	6	8,104	3,297	126,770	9,285	2,832	162,944
21.3	Amount in arrears	41,559	65,373	0	0	0	0	392	10,411	343	118,078
21.4	Other debtors	313,235	502,922	109,898	94,457	2,485,868	414,799	270,273	100,062	56,029	4,347,543
22.	All internal loans	239,389	508,285	1,755	561,727	2,396,705	50,827	1,752,494	79,497	15,361	5,606,040
23.	Cash on hand in bank	114,179	208,602	28,036	91,815	242,201	178,944	652,066	157,800	175,641	1,849,284
24.	Accumulated deficit	9,937	5,018	10,941	98,662	22,548	76,915	4,393,582	25,574	8,590	4,651,767
25.	Suspense accounts and assets not shown elsewhere	519,917	148,037	3,472	43,969	120,674	4,411	312,350	100,173	66,105	1,319,108
26.	TOTAL ASSETS	10,453,108	12,041,603	2,480,762	9,234,915	25,496,154	5,910,028	49,033,889	7,084,608	3,502,724	125,237,791

Table 2 - Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Total fixed assets

Fixed assets	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 2001	6,651,939	6,366,003	1,470,328	5,700,226	13,131,097	3,261,302	23,779,370	4,532,535	1,746,009	66,638,809
28. Construction										
28.1 Residential buildings	3,361	14,788	568	2,661	24,437	0	89,316	0	174	135,305
28.2 Non-residential buildings	5,700	21,704	0	15,771	51,591	6,334	68,433	2,623	1,259	173,415
28.3 Roads, streets and bridges	17,557	46,297	1,690	38,561	113,673	20,478	548,051	17,331	36,016	839,654
28.4 Networks: Electricity, sewerage and water	56,770	189,387	39,368	111,575	358,384	146,090	191,899	200,601	82,705	1,376,779
28.5 Other	73,390	104,449	23,209	11,098	221,261	85,884	1,133,268	94,129	75,920	1,822,608
29. New vehicles and equipment										
29.1 Vehicles	8,348	32,495	538	18,939	58,010	10,399	116,409	10,625	8,552	264,315
29.2 Machinery	4,756	8,484	0	1,371	103,704	562	7,404	2,102	4,216	132,599
29.3 Computer equipment	2,624	440	0	3,815	19,951	291	1,708	3,316	3,336	35,481
29.4 Furniture	564	6,126	0	787	4,027	339	2,362	1,630	1,533	17,368
29.5 Other equipment	709	11,140	894	5,820	49,536	2,686	94,340	1,005	3,033	169,163
30. Land and existing assets										
30.1 Purchases	18,024	2,099	0	3,661	18,840	915	0	0	1,110	44,649
30.2 Less: Sales	6,738	0	0	0	10,232	0	0	0	0	16,970
31. Transfers from township suspense accounts	0	0	0	0	17,797	1,346	0	0	0	19,143
32. Incorporation of fixed assets of other local government	8,743	7,254	0	0	61,886	0	0	26,436	0	104,319
33. Other transfers-in	22,358	158	45,502	56,880	123,009	1,964	80,639	230,626	28,636	589,772
34. Transfers-out (-)	8,726	332	559	859	232,990	1,783	19,888	0	9,776	274,913
35. Revaluations (net)	0	0	0	0	5,062	0	0	0	0	5,062
36. Depreciation (-)	4,073	11,515	1,903	0	3,453	1,495	374,757	41,060	42,251	480,507
37. Book value of assets written off (-)	155,909	110,130	31,522	11,421	211,855	159,250	920,185	43,206	9,058	1,652,536
38. Other transactions	615,896	172,110	33,216	82,583	125,108	57,758	1,534,620	34,939	60,452	2,716,682
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2002	7,315,293	6,860,957	1,581,329	6,041,468	14,028,843	3,433,820	26,332,989	5,073,632	1,991,866	72,660,197

Table 3 - Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Sewerage and sanitation services

Fixed assets	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 2001	1,363,605	810,608	169,023	834,072	1,061,927	595,880	267,228	376,331	126,994	5,605,668
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	87	0	0	0	3,635	5,201	0	0	0	8,923
28.3 Roads, streets and bridges	928	0	0	0	50	9,659	0	0	0	10,637
28.4 Networks: Electricity, sewerage and water	6,264	58,928	5,877	22,198	20,583	87,763	12,851	30,717	10,161	255,342
28.5 Other	9,341	1,165	404	186	3,899	4,277	3,024	3,490	636	26,422
29. New vehicles and equipment										
29.1 Vehicles	1,310	33	0	11,032	1,167	165	0	0	109	13,816
29.2 Machinery	327	0	0	0	40,726	29	200	0	107	41,389
29.3 Computer equipment	0	0	0	20	0	0	40	0	0	60
29.4 Furniture	5	0	0	0	137	0	0	0	7	149
29.5 Other equipment	0	0	0	462	3,039	0	4,120	0	132	7,753
30. Land and existing assets										
30.1 Purchases	5,373	0	0	0	0	0	0	0	0	5,373
30.2 Less: Sales	0	0	0	0	0	0	0	0	0	0
31. Transfers from township suspense accounts	0	0	0	0	0	71	0	0	0	71
32. Incorporation of fixed assets of other local government	5,046	474	0	0	0	0	0	0	0	5,520
33. Other transfers-in	5,250	0	5,201	3,524	0	1,964	5,705	2,974	2,150	26,768
34. Transfers-out (-)	0	0	0	343	0	0	0	0	0	343
35. Revaluations (net)	0	0	0	0	0	0	0	0	0	0
36. Depreciation (-)	109	0	1,496	0	10	0	1,687	4,390	2,249	9,941
37. Book value of assets written off (-)	11,555	14,390	2,217	111	11,204	97,210	0	4,221	57	140,965
38. Other transactions	197,937	3,658	17,276	23,804	683	0	0	0	7,489	250,847
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2002	1,583,809	860,476	194,068	894,844	1,124,632	607,799	291,481	404,901	145,479	6,107,489

Table 4 - Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Other rates and general services

Fixed assets	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 2001	2,427,970	3,065,525	685,886	2,829,580	5,472,931	1,444,885	17,379,474	2,712,078	802,090	36,820,419
28. Construction										
28.1 Residential buildings	21	14,134	0	0	77	0	11,713	0	174	26,119
28.2 Non-residential buildings	5,603	17,868	0	15,550	34,070	1,133	55,748	2,100	1,230	133,302
28.3 Roads, streets and bridges	16,629	44,037	0	38,561	112,989	7,519	526,533	17,331	36,016	799,615
28.4 Networks: Electricity, sewerage and water	2,141	3,749	0	0	6,350	0	12,373	5,758	1,228	31,599
28.5 Other	46,851	59,535	22,372	8,725	176,405	69,358	717,172	54,293	63,931	1,218,642
29. New vehicles and equipment										
29.1 Vehicles	5,468	31,145	397	5,739	29,602	9,640	114,882	9,189	6,958	213,020
29.2 Machinery	2,344	8,484	0	676	8,659	533	3,258	1,768	3,897	29,619
29.3 Computer equipment	2,608	440	0	3,541	17,141	273	1,552	3,279	3,254	32,088
29.4 Furniture	547	5,566	0	779	3,072	339	1,749	1,574	1,344	14,970
29.5 Other equipment	681	10,345	866	3,941	29,988	2,402	89,396	434	2,658	140,711
30. Land and existing assets										
30.1 Purchases	4,114	2,099	0	211	7,025	915	0	0	1,110	15,474
30.2 Less: Sales	0	0	0	0	0	0	0	0	0	0
31. Transfers from township suspense accounts	0	0	0	0	164	988	0	0	0	1,152
32. Incorporation of fixed assets of other local government	1,373	3,887	0	0	54,031	0	0	15,294	0	74,585
33. Other transfers-in	720	91	40,251	48,895	71,034	0	37,140	192,695	9,349	400,175
34. Transfers-out (-)	5,165	82	559	2	104,357	437	2,655	0	0	113,257
35. Revaluations (net)	0	0	0	0	2,922	0	0	0	0	2,922
36. Depreciation (-)	1,676	11,333	196	0	1,130	1,495	252,556	22,594	26,874	317,854
37. Book value of assets written off (-)	102,049	63,052	19,081	5,174	111,788	15,684	834,374	29,131	2,561	1,182,894
38. Other transactions	279,504	97,286	6,260	18,565	84,530	12,234	1,529,229	31,737	8,263	2,067,608
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2002	2,687,684	3,289,724	736,196	2,969,587	5,893,715	1,532,603	19,390,634	2,995,805	912,067	40,408,015

Table 5 - Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Special funds and accounts services

Fixed assets	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 2001	13,863	6,968	0	0	793,506	77,141	6,346	15,191	4,553	917,568
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	0	0	0	221	0	0	0	0	0	221
28.3 Roads, streets and bridges	0	0	0	0	633	3,300	0	0	0	3,933
28.4 Networks: Electricity, sewerage and water	1,747	0	0	0	1,292	0	0	0	0	3,039
28.5 Other	0	0	0	1,290	7,235	4,316	0	0	0	12,841
29. New vehicles and equipment										
29.1 Vehicles	0	0	141	0	0	0	0	0	0	141
29.2 Machinery	0	0	0	0	0	0	0	0	0	0
29.3 Computer equipment	0	0	0	0	0	0	0	0	0	0
29.4 Furniture	0	0	0	0	0	0	0	0	0	0
29.5 Other equipment	0	0	28	0	0	0	0	0	0	28
30. Land and existing assets										
30.1 Purchases	0	0	0	0	6,446	0	0	0	0	6,446
30.2 Less: Sales	0	0	0	0	512	0	0	0	0	512
31. Transfers from township suspense accounts	0	0	0	0	17,633	0	0	0	0	17,633
32. Incorporation of fixed assets of other local government	0	0	0	0	825	0	0	0	0	825
33. Other transfers-in	0	0	0	0	475	0	0	0	1,746	2,221
34. Transfers-out (-)	0	0	0	0	0	1,346	0	0	0	1,346
35. Revaluations (net)	0	0	0	0	122	0	0	0	0	122
36. Depreciation (-)	0	0	0	0	0	0	5,262	87	0	5,349
37. Book value of assets written off (-)	0	90	0	0	2,474	0	0	0	0	2,564
38. Other transactions	1,444	0	0	53	7,803	0	0	0	979	10,279
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2002	17,054	6,878	169	1,564	832,984	83,411	1,084	15,104	7,278	965,526

Table 6 - Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Housing services

Fixed assets	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 2001	368,979	244,984	161,535	140,179	222,215	10,019	512,120	108,131	47,758	1,815,920
28. Construction										
28.1 Residential buildings	3,340	654	568	2,661	24,360	0	77,603	0	0	109,186
28.2 Non-residential buildings	0	0	0	0	0	0	0	523	0	523
28.3 Roads, streets and bridges	0	0	0	0	0	0	0	0	0	0
28.4 Networks: Electricity, sewerage and water	0	0	0	0	0	0	0	0	0	0
28.5 Other	6,585	30,177	433	0	11,445	0	14,032	0	0	62,672
29. New vehicles and equipment										
29.1 Vehicles	0	0	0	0	0	0	0	0	0	0
29.2 Machinery	0	0	0	0	9	0	22	0	0	31
29.3 Computer equipment	0	0	0	109	0	0	89	0	0	198
29.4 Furniture	0	0	0	0	0	0	0	0	0	0
29.5 Other equipment	0	0	0	0	311	0	0	0	0	311
30. Land and existing assets										
30.1 Purchases	1,975	0	0	3,450	2,383	0	0	0	0	7,808
30.2 Less: Sales	0	0	0	0	9,720	0	0	0	0	9,720
31. Transfers from township suspense accounts	0	0	0	0	0	0	0	0	0	0
32. Incorporation of fixed assets of other local government	252	1,483	0	0	2,102	0	0	0	0	3,837
33. Other transfers-in	4,269	0	0	1,315	889	0	8,969	271	0	15,713
34. Transfers-out (-)	3,463	0	0	0	13,212	0	3,413	0	0	20,088
35. Revaluations (net)	0	0	0	0	0	0	0	0	0	0
36. Depreciation (-)	0	0	1	0	0	0	10,539	2,159	0	12,699
37. Book value of assets written off (-)	21,743	10,055	4,603	4,115	3,007	0	0	109	0	43,632
38. Other transactions	8,581	0	0	2,953	440	0	796	0	0	12,770
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2002	368,775	267,243	157,932	146,552	238,215	10,019	599,679	106,657	47,758	1,942,830

Table 7 - Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Abattoir services

Fixed assets	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 2001	20,423	260	181	7,055	10	29,451	0	42,496	1,948	101,824
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	0	0	0	0	0	0	0	0	0	0
28.3 Roads, streets and bridges	0	0	0	0	0	0	0	0	0	0
28.4 Networks: Electricity, sewerage and water	0	0	0	0	0	0	0	0	0	0
28.5 Other	0	0	0	0	0	0	0	0	0	0
29. New vehicles and equipment										
29.1 Vehicles	0	0	0	0	0	0	0	0	0	0
29.2 Machinery	0	0	0	0	0	0	0	0	13	13
29.3 Computer equipment	0	0	0	0	0	0	0	0	0	0
29.4 Furniture	0	0	0	0	0	0	0	0	0	0
29.5 Other equipment	0	0	0	0	0	0	0	0	0	0
30. Land and existing assets										
30.1 Purchases	0	0	0	0	0	0	0	0	0	0
30.2 Less: Sales	0	0	0	0	0	0	0	0	0	0
31. Transfers from township suspense accounts	0	0	0	0	0	0	0	0	0	0
32. Incorporation of fixed assets of other local government	0	0	0	0	0	0	0	0	0	0
33. Other transfers-in	0	0	0	0	0	0	0	0	0	0
34. Transfers-out (-)	0	0	0	0	0	0	0	0	0	0
35. Revaluations (net)	0	0	0	0	0	0	0	0	0	0
36. Depreciation (-)	0	0	0	0	0	0	0	0	78	78
37. Book value of assets written off (-)	6	0	19	798	0	68	0	0	0	891
38. Other transactions	1,583	0	0	0	0	0	0	0	0	1,583
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2002	22,000	260	162	6,257	10	29,383	0	42,496	1,883	102,451

Table 8 - Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Electricity and gas services

Fixed assets	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 2001	685,021	1,270,666	198,815	932,046	3,274,492	438,390	3,504,111	613,800	399,107	11,316,448
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	5	0	0	0	9,160	0	2,938	0	29	12,132
28.3 Roads, streets and bridges	0	2,260	0	0	0	0	0	0	0	2,260
28.4 Networks: Electricity, sewerage and water	15,475	93,034	14,473	57,986	165,875	16,517	109,028	86,155	42,435	600,978
28.5 Other	3,601	1,922	0	134	2,006	3,452	256,831	25,405	234	293,585
29. New vehicles and equipment										
29.1 Vehicles	136	0	0	869	19,182	92	763	250	1,014	22,306
29.2 Machinery	1,183	0	0	228	32,821	0	2,492	0	8	36,732
29.3 Computer equipment	16	0	0	145	304	0	27	18	0	510
29.4 Furniture	12	0	0	8	490	0	23	6	19	558
29.5 Other equipment	28	98	0	465	2,161	0	251	130	152	3,285
30. Land and existing assets										
30.1 Purchases	2,896	0	0	0	2,986	0	0	0	0	5,882
30.2 Less: Sales	305	0	0	0	0	0	0	0	0	305
31. Transfers from township suspense accounts	0	0	0	0	0	153	0	0	0	153
32. Incorporation of fixed assets of other local government	723	231	0	0	3,829	0	0	1,693	0	6,476
33. Other transfers-in	332	67	0	0	3	0	6,910	8,408	7,876	23,596
34. Transfers-out (-)	0	91	0	514	115,146	0	13,820	0	0	129,571
35. Revaluations (net)	0	0	0	0	0	0	0	0	0	0
36. Depreciation (-)	0	116	90	0	19	0	86,320	5,060	7,538	99,143
37. Book value of assets written off (-)	4,370	16,617	3,495	187	33,211	344	41,582	61	2,790	102,657
38. Other transactions	28,406	1,585	5,057	4,690	7,196	0	4,459	0	358	51,751
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2002	733,159	1,353,039	214,760	995,870	3,372,129	458,260	3,746,111	730,744	440,904	12,044,976

Table 9 - Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Market services

Fixed assets	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 2001	86,813	18,304	2,137	36,944	69,147	18,914	90,022	1,594	0	323,875
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	0	0	0	0	0	0	9,627	0	0	9,627
28.3 Roads, streets and bridges	0	0	0	0	0	0	8	0	0	8
28.4 Networks: Electricity, sewerage and water	0	0	0	0	0	0	0	0	0	0
28.5 Other	0	0	0	511	0	1,690	119	0	0	2,320
29. New vehicles and equipment										
29.1 Vehicles	0	0	0	93	200	0	0	0	0	293
29.2 Machinery	0	0	0	0	0	0	260	0	0	260
29.3 Computer equipment	0	0	0	0	156	0	0	0	0	156
29.4 Furniture	0	0	0	0	0	0	0	0	0	0
29.5 Other equipment	0	0	0	99	1,343	0	197	0	0	1,639
30. Land and existing assets										
30.1 Purchases	0	0	0	0	0	0	0	0	0	0
30.2 Less: Sales	0	0	0	0	0	0	0	0	0	0
31. Transfers from township suspense accounts	0	0	0	0	0	0	0	0	0	0
32. Incorporation of fixed assets of other local government	0	0	0	0	0	0	0	0	0	0
33. Other transfers-in	0	0	33	0	0	0	0	0	0	33
34. Transfers-out (-)	0	0	0	0	0	0	0	0	0	0
35. Revaluations (net)	0	0	0	0	0	0	0	0	0	0
36. Depreciation (-)	0	0	0	0	0	0	7,438	100	0	7,538
37. Book value of assets written off (-)	4	81	47	0	379	0	507	0	0	1,018
38. Other transactions	2,738	0	0	0	0	0	0	0	0	2,738
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2002	89,547	18,223	2,123	37,647	70,467	20,604	92,288	1,494	0	332,393

Table 10 - Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Passenger transport services

Fixed assets	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 2001	0	1,047	0	7,676	226,497	0	111,037	0	0	346,257
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	0	0	0	0	63	0	0	0	0	63
28.3 Roads, streets and bridges	0	0	0	0	0	0	0	0	0	0
28.4 Networks: Electricity, sewerage and water	0	0	0	0	0	0	0	0	0	0
28.5 Other	0	0	0	0	0	0	0	0	0	0
29. New vehicles and equipment										
29.1 Vehicles	0	0	0	0	3,435	0	111	0	0	3,546
29.2 Machinery	0	0	0	0	4,485	0	0	0	0	4,485
29.3 Computer equipment	0	0	0	0	0	0	0	0	0	0
29.4 Furniture	0	0	0	0	0	0	0	0	0	0
29.5 Other equipment	0	0	0	0	0	0	0	0	0	0
30. Land and existing assets										
30.1 Purchases	0	0	0	0	0	0	0	0	0	0
30.2 Less: Sales	0	0	0	0	0	0	0	0	0	0
31. Transfers from township suspense accounts	0	0	0	0	0	0	0	0	0	0
32. Incorporation of fixed assets of other local government	0	0	0	0	0	0	0	0	0	0
33. Other transfers-in	0	0	0	0	0	0	0	0	0	0
34. Transfers-out (-)	0	0	0	0	0	0	0	0	0	0
35. Revaluations (net)	0	0	0	0	2,018	0	0	0	0	2,018
36. Depreciation (-)	0	0	0	0	0	0	6,625	0	0	6,625
37. Book value of assets written off (-)	0	209	0	0	1,994	0	71	0	0	2,274
38. Other transactions	0	0	0	0	17,678	0	0	0	0	17,678
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2002	0	838	0	7,676	252,182	0	104,452	0	0	365,148

Table 11 - Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Water services

Fixed assets	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 2001	1,612,735	907,321	227,885	864,422	1,907,110	487,677	1,534,498	611,241	273,221	8,426,110
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	5	0	0	0	4,663	0	120	0	0	4,788
28.3 Roads, streets and bridges	0	0	1,690	0	0	0	0	0	0	1,690
28.4 Networks: Electricity, sewerage and water	31,143	33,676	18,103	31,391	164,043	40,080	57,647	77,971	28,881	482,935
28.5 Other	4,505	11,650	0	0	17,954	2,037	142,085	7,902	9,042	195,175
29. New vehicles and equipment										
29.1 Vehicles	1,434	0	0	1,206	3,187	163	125	104	327	6,546
29.2 Machinery	902	0	0	467	17,004	0	696	131	84	19,284
29.3 Computer equipment	0	0	0	0	1,919	0	0	1	26	1,946
29.4 Furniture	0	0	0	0	34	0	0	1	24	59
29.5 Other equipment	0	175	0	853	88	284	331	371	91	2,193
30. Land and existing assets										
30.1 Purchases	3,666	0	0	0	0	0	0	0	0	3,666
30.2 Less: Sales	6,433	0	0	0	0	0	0	0	0	6,433
31. Transfers from township suspense accounts	0	0	0	0	0	134	0	0	0	134
32. Incorporation of fixed assets of other local government	1,349	1,179	0	0	1,099	0	0	4,610	0	8,237
33. Other transfers-in	3,106	0	0	3,146	50,608	0	21,915	25,399	4,214	108,388
34. Transfers-out (-)	98	159	0	0	0	0	0	0	9,551	9,808
35. Revaluations (net)	0	0	0	0	0	0	0	0	0	0
36. Depreciation (-)	2,288	66	104	0	8	0	3,953	4,855	4,967	16,241
37. Book value of assets written off (-)	14,404	1,820	1,435	377	46,810	40,272	42,924	9,127	0	157,169
38. Other transactions	73,768	2,645	3,038	21,614	3,295	3	0	0	16,503	120,866
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2002	1,709,390	954,601	249,177	922,722	2,124,186	490,106	1,710,540	713,749	317,895	9,192,366

Table 12 - Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Other trading services

Fixed assets	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 2001	72,530	40,320	24,866	48,252	103,262	158,945	374,534	51,673	90,338	964,720
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	0	3,836	0	0	0	0	0	0	0	3,836
28.3 Roads, streets and bridges	0	0	0	0	1	0	21,510	0	0	21,511
28.4 Networks: Electricity, sewerage and water	0	0	915	0	241	1,730	0	0	0	2,886
28.5 Other	2,507	0	0	252	2,317	754	5	3,039	2,077	10,951
29. New vehicles and equipment										
29.1 Vehicles	0	1,317	0	0	1,237	339	528	1,082	144	4,647
29.2 Machinery	0	0	0	0	0	0	476	203	107	786
29.3 Computer equipment	0	0	0	0	431	18	0	18	56	523
29.4 Furniture	0	560	0	0	294	0	590	49	139	1,632
29.5 Other equipment	0	522	0	0	12,606	0	45	70	0	13,243
30. Land and existing assets										
30.1 Purchases	0	0	0	0	0	0	0	0	0	0
30.2 Less: Sales	0	0	0	0	0	0	0	0	0	0
31. Transfers from township suspense accounts	0	0	0	0	0	0	0	0	0	0
32. Incorporation of fixed assets of other local government	0	0	0	0	0	0	0	4,839	0	4,839
33. Other transfers-in	8,681	0	17	0	0	0	0	879	3,301	12,878
34. Transfers-out (-)	0	0	0	0	275	0	0	0	225	500
35. Revaluations (net)	0	0	0	0	0	0	0	0	0	0
36. Depreciation (-)	0	0	16	0	2,286	0	377	1,815	545	5,039
37. Book value of assets written off (-)	1,778	3,816	625	659	988	5,672	727	557	3,650	18,472
38. Other transactions	21,935	66,936	1,585	10,904	3,483	45,521	136	3,202	26,860	180,562
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2002	103,875	109,675	26,742	58,749	120,323	201,635	396,720	62,682	118,602	1,199,003

Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2002 of municipalities by province

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
40. Balance as at 1 July 2001	2,386,289	2,403,692	715,598	1,696,287	6,411,224	1,349,104	11,113,522	1,141,824	1,178,250	28,395,790
Plus:										0
41. Sales of vacant land and land with improvements	12,833	2,124	0	1,095	7,025	1,405	26,946	9,899	61,748	123,075
42. Sales of other assets	992	0	0	0	4	104	5	3,450	44	4,599
43. Profit on sale of assets	0	0	0	0	82,140	0	0	0	0	82,140
44. Interest received - internal	30,776	21,644	3,677	661	427,960	765	327,584	4,159	21,681	838,907
45. Interest received - external	69,777	86,529	33,389	100,218	67,556	96,863	322,688	31,915	29,999	838,934
46. Endowments	4,530	0	0	1,079	3,842	839	0	0	1,391	11,681
47. Transfers from rates and general services, housing and trading services	28,086	33,298	15,548	40,038	375,020	8,993	378,129	37,879	10,182	927,173
48. Transfers from other funds/accounts	334,388	1,033,117	51,629	39,427	2,089,664	66,896	200,553	81,473	119,025	4,016,172
49. Transfers from: National government										0
49.1 Conditional grants	14,322	193	0	0	62,083	19,954	1,330	0	746	98,628
49.2 Other transfers	0	492	0	8,465	3,792	0	0	408	17,448	30,605
50. Transfers from: Provincial government										0
50.1 Conditional grants	7,506	20,327	0	0	12,857	34,799	3,134	1,766	350	80,739
50.2 Other transfers	0	12,780	881	110	56,054	0	0	0	1,710	71,535
51. Transfers from other local government institutions	179	1,650	0	955	92	1,615	15,579	0	26,919	46,989
52. Parking meter and parking site fees	0	0	0	21	0	4	0	0	0	25
53. Other income	258,278	411,436	46,105	143,511	812,960	217,014	2,605,334	150,246	191,136	4,836,020
54. SUBTOTAL: INCOME	3,147,956	4,027,282	866,827	2,031,867	10,412,273	1,798,355	14,994,804	1,463,019	1,660,629	40,403,012

Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2002 of municipalities by province (concluded)

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
Less:										
55 Compensation of employees	2,968	418	0	0	10,083	376	432	1,346	0	15,623
56. Interest paid - internal	0	0	0	0	221,733	0	0	0	0	221,733
57. Interest paid - external	8,461	0	0	0	30	0	3,570	271	0	12,332
58. Purchases of vacant land and land with improvements	0	0	0	0	2,115	918	0	334	17	0
59. Payments of insurance and accident claims	323	298	0	0	56,883	0	3,026	2,855	4,450	67,835
60. Irrecoverable debts written off	51,290	30	0	22,018	116	3,629	11,783	1,278	31	90,175
61. Redemptions of loans/accounts	16,061	7,507	0	8,839	4,993	1,329	0	986	0	39,715
62. Other capital expenditure	151,527	37,689	868	48,011	76,298	70,804	66,859	130,073	78,439	660,568
63. Transfers to Rate and General Services, Housing and Trading Services	2,434	0	0	0	73,113	0	0	0	6,550	0
64. Transfers to other funds/accounts	23,514	28	23,752	8,549	476,702	565	0	5,087	8,433	82,097
65. Transfers to local government institutions	0	0	0	0	0	0	0	0	410,521	546,630
66. Repairs and maintenance	3,573	1,742	4,587	787	4,969	17,279	91,821	9,457	3,894	410,521
67. Other expenditure	394,706	824,778	82,375	80,408	2,371,662	101,016	1,333,194	111,263	116,559	138,109
68. SUBTOTAL: EXPENDITURE	654,857	872,490	111,582	168,612	3,298,697	195,916	1,510,685	262,950	628,894	5,415,961
BALANCE AS AT 30 JUNE 2002	2,493,099	3,154,792	755,245	1,863,255	7,113,576	1,602,439	13,484,119	1,200,069	1,031,735	32,698,329

**Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Total rates and general services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
69. Compensation of employees	1,062,412	1,109,483	295,160	721,662	2,156,741	538,172	4,551,584	453,138	436,313	11,324,665
70. Allowances to councillors	34,776	74,840	9,895	55,296	82,048	55,910	78,978	35,171	56,485	483,399
71. Assesment rates										
71.1 Internal	297	740	558	221	56,768	722	74,603	4,506	1	138,416
71.2 External	3,160	789	11,408	29,164	225	0	193	617	756	46,312
72. Interest										
72.1 Internal	44,146	2,349	1,910	22,518	253,205	3,243	118,640	9,979	28,402	484,392
72.2 External	10,470	706	1,286	24,588	103,646	5,976	538,778	20,694	212	706,356
73. Redemption of loans and transfers to redemption fund	26,261	2,882	888	26,064	249,602	6,963	215,732	13,181	32,008	573,581
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	17,549	31,745	15,111	11,827	142,764	4,900	258,901	1,761	1,438	485,996
74.2 Maintenance reserve	1,955	21	0	43	8,094	85	0	1,292	846	12,336
74.3 Provisions	2,398	1,313	437	3,265	27,414	3,725	12,591	25,876	4,589	81,608
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	0	6	0	0	25	0	90	0	2,893	3,014
75.2 Non-governmental organisations	594	0	1,674	0	10,022	0	0	309	44	12,643
75.3 Subsidies	153	0	0	0	7,207	0	0	0	3,261	10,621
75.4 Bursaries	124	0	0	653	344	0	0	223	25	1,369
75.5 Other	5,464	33,579	4	41,897	5,452	553	169	1,166	419	88,703
76. Payments to other spheres of government for health and other services										
76.1 National government	0	1,250	0	0	2,020	0	0	0	18	3,288
76.2 Provincial government	0	0	0	0	0	0	0	0	0	0
76.3 Local government institutions	3,555	0	0	0	239	0	0	0	1	3,795
77. Assets financed from operating income	9,552	2,511	1,088	5,320	4,123	791	45,235	895	4,621	74,136

**Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Total rates and general services (continued)**

Expenditure (continued)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
78. Payments by district municipalities to other government institutions for infrastructure/development aid										
78.1 Capital expenditure	67,011	1,620	671	68,660	142,131	48,482	52,796	91,935	48,758	522,064
78.2 Other	11,452	0	4,058	225	0	15	0	64,153	0	79,903
79. Services and establishment levies paid to district and metropolitan municipalities	626	3,460	22	804	2,455	1,372	11	747	22	9,519
80. Transfers to other local government institutions	292	0	4,459	8,468	15	0	0	0	70	13,304
81. Repairs and maintenance work	120,934	189,594	21,229	63,390	389,189	135,765	806,644	74,769	43,337	1,844,851
82. General expenditure										
82.1 Fuel and oil	11,699	1,432	742	6,491	43,075	4,978	6,303	5,214	26,996	106,930
82.2 Bank charges	1,299	181	516	954	2,985	787	1,722	1,670	3,751	13,865
82.3 Printing and stationary	4,189	1,362	325	3,770	13,519	1,868	3,475	3,962	3,933	36,403
82.4 Advertising	901	230	129	746	5,349	242	629	269	1,265	9,760
82.5 Postage and stamps	2,084	688	237	3,144	12,932	507	1,526	1,146	1,757	24,021
82.6 Telecommunication services	8,526	1,772	278	7,077	27,952	2,661	4,910	6,379	5,292	64,847
82.7 Travelling and subsistence	1,887	3,983	819	1,976	6,826	1,610	1,020	1,944	2,827	22,892
82.8 Accommodation	2,945	0	462	371	18,011	0	0	0	0	21,789
82.9 Rental of land, building and other structures	419	13	573	2,640	96,786	1,942	330	3,478	2,901	109,082
82.10 Transport	3,274	22	22	5,679	86,265	655	8,919	4,911	16,270	126,017
82.11 Training and education	1,145	219	117	1,366	5,636	501	1,868	977	2,249	14,078
82.12 Rental of office equipment	1,367	665	15	2,351	1,962	890	1,364	3,028	5,185	16,827
82.13 Pharmaceutical	453	67	0	598	2,544	369	0	47	1	4,079
82.14 Hiring of plant and equipment	2,435	3,500	0	2,346	15,417	245	2,258	0	242	26,443
82.15 Consultancy fees	2,680	6	0	941	24,411	4,386	3,239,803	4,905	1,412	3,278,544

**Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Total rates and general services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	861,266	1,047,323	429,356	508,572	1,828,907	641,599	1,976,169	653,261	543,199	8,489,652
84. Less: debited out/recharged (if it appears as a balance in the accounts)	171,840	451,557	6,763	167,135	1,157,243	242,898	643,424	99,975	105,671	3,046,506
85. Surplus	1,148,976	1,474,610	317,318	864,390	892,860	594,272	794,315	368,935	409,978	6,865,654
86. TOTAL EXPENDITURE	3,306,886	3,541,404	1,114,004	2,330,342	5,571,923	1,821,288	12,156,132	1,760,563	1,586,106	33,188,648

**Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Total rates and general services (continued)**

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
Taxes on property										
87. Assessment rates from										
87.1 National government	5,756	42,165	0	9,175	70,802	1,885	24,168	2,804	123,298	280,053
87.2 Provincial government	996	1,000	0	9,383	6,462	461	176,882	1,575	61,299	258,058
87.3 Local government institutions	3,190	36,742	3,401	0	42,667	5,054	4,418	68,236	4,295	168,003
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	508,997	619,779	343,041	687,599	773,476	539,967	2,024,552	400,136	243,466	6,141,013
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	6,087	495	85	3,246	4,865	2,966	32,614	4,052	7,082	61,492
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents	5,254	3,153	189	0	4,318	4,969	19,811	3,129	7,489	48,312
89.3 Trade licenses	4	20	187	8	985	1	7	31	39	1,282
89.4 Other licenses, registration fees and inspection fees	229	18,232	242	171	990	75	307	171	90	20,507
90. Other taxes	17,656	298	4,388	4,489	82,316	131,782	56,263	2,003	0	299,195
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	23,719	47,758	6,389	59,775	75,402	85,000	1,194,067	48,414	97,429	1,637,953
91.2 Establishment levy	238,230	149,201	16,473	84,961	449,167	5,226	1,228,319	256,421	49,938	2,477,936

**Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Total rates and general services (concluded)**

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
95. Bad debts										
95.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
95.2 Transfer for provision	0	614	0	0	0	0	5,585	2,464	0	8,663
96. Transfers from tariff stabilisation and other reserve funds	2,434	0	0	0	15,733	0	0	0	3,550	21,717
97. Other income	374,806	1,043,964	150,421	708,149	857,962	454,546	4,771,197	546,996	434,317	9,342,358
98. Deficit	640,559	589,847	337,045	352,613	2,146,627	355,317	1,493,045	281,921	245,527	6,442,501
99. TOTAL INCOME	3,306,886	3,541,404	1,114,004	2,330,342	5,571,923	1,821,288	12,156,132	1,760,563	1,586,106	33,188,648

**Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Health and ambulance services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
69. Compensation of employees	104,401	81,247	10,255	72,249	128,343	37,723	104,385	27,841	19,542	585,986
70. Allowances to councillors	0	28	0	0	0	0	0	0	0	28
71. Assesment rates										
71.1 Internal	12	7	46	0	722	0	383	6	0	1,176
71.2 External	12	0	0	0	0	0	0	0	0	12
72. Interest										
72.1 Internal	2,274	11	0	116	4,404	2	152	4	61	7,024
72.2 External	6	0	0	0	1,957	0	0	10	0	1,973
73. Redemption of loans and transfers to redemption fund	395	69	0	239	4,493	176	2,342	66	37	7,817
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	307	171	0	0	2,200	0	79	0	0	2,757
74.2 Maintenance reserve	0	0	0	0	1,613	0	0	1	0	1,614
74.3 Provisions	49	28	0	11	2	0	235	0	23	348
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	0	0	0	0	0	0	0	0	0	0
75.2 Non-governmental organisations	0	0	0	0	0	0	0	0	0	0
75.3 Subsidies	0	0	0	0	0	0	0	0	0	0
75.4 Bursaries	0	0	0	0	0	0	0	0	0	0
75.5 Other	0	0	0	0	0	0	0	0	0	0
76. Payments to other spheres of government for health and other services										
76.1 National government	0	0	0	0	0	0	0	0	0	0
76.2 Provincial government	0	0	0	0	0	0	0	0	0	0
76.3 Local government institutions	2,356	0	0	0	0	0	0	0	1	2,357
77. Assets financed from operating income	401	16	0	16	2	0	818	27	41	1,321

**Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Health and ambulance services (continued)**

Expenditure (continued)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
78. Payments by district municipalities to other government institutions for infrastructure/development aid										
78.1 Capital expenditure	0	0	15	0	0	81	0	0	0	96
78.2 Other	3,377	0	0	0	0	0	0	0	0	3,377
79. Services and establishment levies paid to district and metropolitan municipalities	20	11	0	49	93	0	0	30	2	205
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	3,068	65	60	352	2,589	198	1,135	131	172	7,770
82. General expenditure										
82.1 Fuel and oil	1,086	54	3	135	698	40	6	25	2,016	4,063
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	311	113	0	58	461	43	81	54	31	1,152
82.4 Advertising	71	2	0	0	50	6	0	0	19	148
82.5 Postage and stamps	4	3	0	0	26	18	11	0	1	63
82.6 Telecommunication services	534	156	2	581	1,013	134	118	173	397	3,108
82.7 Travelling and subsistence	193	63	0	70	218	15	309	35	120	1,023
82.8 Accommodation	46	0	0	10	200	0	0	0	0	256
82.9 Rental of land, building and other structures	116	5	2	234	1,234	177	65	153	134	2,120
82.10 Transport	1,054	0	0	986	1,199	0	84	0	404	3,727
82.11 Training and education	30	11	0	50	172	26	49	0	1	339
82.12 Rental of office equipment	17	14	0	50	38	13	0	71	5	208
82.13 Pharmaceutical	264	0	0	595	715	369	0	45	0	1,988
82.14 Hiring of plant and equipment	287	28	0	45	150	0	0	0	5	515
82.15 Consultancy fees	2	0	0	0	289	5	0	0	0	296

**Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Health and ambulance services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	56,434	94,875	5,916	36,622	29,641	15,785	41,562	9,461	8,275	298,571
84. Less: debited out/recharged (if it appears as a balance in the accounts)	1,327	568	0	184	6,558	337	754	1,023	850	11,601
85. Surplus	0	1,031	1,092	3,320	12	147	59	60	0	5,721
86. TOTAL EXPENDITURE	175,800	177,440	17,391	115,604	175,976	54,621	151,119	37,170	30,437	935,558

**Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Health and ambulance services (concluded)**

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
95. Bad debts										
95.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
95.2 Transfer for provision	0	0	0	0	0	0	0	0	0	0
96. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	0	0	0	0	0
97. Other income	5,352	44,711	1,476	46,945	6,641	8,324	26,744	5,126	2,264	147,583
98. Deficit	103,462	66,957	11,414	49,615	147,944	32,032	93,068	22,724	27,305	554,521
99. TOTAL INCOME	175,800	177,440	17,391	115,604	175,976	54,621	151,119	37,170	30,437	935,558

**Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Fire protection services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
69. Compensation of employees	34,653	37,629	4,913	33,887	126,310	30,525	76,495	17,592	12,782	374,786
70. Allowances to councillors	0	14	0	0	0	0	0	0	0	14
71. Assesment rates										
71.1 Internal	9	4	242	0	741	0	1,746	16	0	2,758
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	537	0	0	573	2,792	390	392	135	134	4,953
72.2 External	148	0	0	318	950	0	0	170	0	1,586
73. Redemption of loans and transfers to redemption fund	417	0	0	715	6,104	411	3,135	654	401	11,837
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	58	0	0	0	0	0	910	0	0	968
74.2 Maintenance reserve	0	0	0	0	0	0	0	0	0	0
74.3 Provisions	8	0	1	12	1	0	18	3	0	43
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	0	0	0	0	0	0	0	0	0	0
75.2 Non-governmental organisations	0	0	0	0	0	0	0	0	0	0
75.3 Subsidies	0	0	0	0	0	0	0	0	0	0
75.4 Bursaries	0	0	0	0	0	0	0	0	0	0
75.5 Other	0	0	0	0	0	0	0	0	0	0
76. Payments to other spheres of government for health and other services										
76.1 National government	0	0	0	0	0	0	0	0	0	0
76.2 Provincial government	0	0	0	0	0	0	0	0	0	0
76.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
77. Assets financed from operating income	121	8	0	84	1	5	1,675	8	290	2,192

**Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Fire protection services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	22,820	49,562	4,379	3,132	20,495	16,551	23,760	3,832	3,813	148,344
84. Less: debited out/recharged (if it appears as a balance in the accounts)	114	0	0	0	818	71	2,582	64	0	3,649
85. Surplus	141	0	0	334	40	5,774	0	0	1,981	8,270
86. TOTAL EXPENDITURE	60,263	87,360	9,865	40,333	168,655	54,835	113,208	23,583	20,773	578,875

**Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Fire protection services (concluded)**

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
95. Bad debts										
95.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
95.2 Transfer for provision	0	0	0	0	0	0	0	0	0	0
96. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	0	0	0	0	0
97. Other income	4,125	15,284	483	5,796	6,876	2,748	1,105	466	3,060	39,943
98. Deficit	55,601	72,076	9,382	32,709	157,914	41,590	112,103	23,047	11,067	515,489
99. TOTAL INCOME	60,263	87,360	9,865	40,333	168,655	54,835	113,208	23,583	20,773	578,875

**Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Road services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
69. Compensation of employees	94,965	38,162	5,744	64,772	102,698	27,283	272,177	20,787	26,231	652,819
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assesment rates										
71.1 Internal	0	1	0	0	808	104	2,513	0	0	3,426
71.2 External	35	0	3	0	0	0	0	0	0	38
72. Interest										
72.1 Internal	11,458	490	10	5,942	92,209	356	23,395	97	11,719	145,676
72.2 External	2,800	0	18	1,411	33,596	2,767	406	6,878	16	47,892
73. Redemption of loans and transfers to redemption fund	9,067	742	55	6,204	63,652	3,357	86,746	5,001	12,949	187,773
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	30	0	0	0	50	0	506	0	0	586
74.2 Maintenance reserve	0	11	0	40	109	25	0	14	0	199
74.3 Provisions	18	15	1	0	1	0	174	388	6	603
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	0	0	0	0	0	0	0	0	0	0
75.2 Non-governmental organisations	0	0	0	0	0	0	0	0	0	0
75.3 Subsidies	0	0	0	0	0	0	0	0	0	0
75.4 Bursaries	0	0	0	0	0	0	0	0	0	0
75.5 Other	0	0	0	4,133	0	0	0	0	0	4,133
76. Payments to other spheres of government for health and other services										
76.1 National government	0	0	0	0	0	0	0	0	0	0
76.2 Provincial government	0	0	0	0	0	0	0	0	0	0
76.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
77. Assets financed from operating income	107	12	350	0	35	71	2,990	9	81	3,655

**Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Road services (continued)**

Expenditure (continued)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
78. Payments by district municipalities to other government institutions for infrastructure/development aid										
78.1 Capital expenditure	0	0	8	0	15	137	0	0	0	160
78.2 Other	3,010	0	0	0	0	0	0	0	0	3,010
79. Services and establishment levies paid to district and metropolitan municipalities	10	10	0	3	19	0	0	3	2	47
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	33,722	1,443	9,882	14,408	141,652	7,454	131,765	555	6,450	347,331
82. General expenditure										
82.1 Fuel and oil	3,912	551	166	614	3,867	1,416	350	131	950	11,957
82.2 Bank charges	0	0	0	0	168	0	0	0	0	168
82.3 Printing and stationary	68	1	2	12	274	10	18	7	78	470
82.4 Advertising	3	0	0	0	11	6	34	0	27	81
82.5 Postage and stamps	0	1	0	0	3	2	0	0	0	6
82.6 Telecommunication services	153	45	0	93	610	22	81	15	274	1,293
82.7 Travelling and subsistence	61	0	0	3	99	48	1	4	52	268
82.8 Accommodation	0	0	0	0	259	0	0	0	0	259
82.9 Rental of land, building and other structures	0	0	0	0	763	40	9	41	340	1,193
82.10 Transport	547	0	0	701	2,517	136	1,412	1,060	2,723	9,096
82.11 Training and education	9	1	0	1	207	0	0	3	6	227
82.12 Rental of office equipment	0	0	0	0	0	0	0	10	173	183
82.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
82.14 Hiring of plant and equipment	21	649	0	11	2,267	52	10	0	0	3,010
82.15 Consultancy fees	0	0	0	0	628	3	5	0	0	636

**Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Road services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	74,047	84,761	6,782	33,150	147,677	40,378	36,847	12,557	43,093	479,292
84. Less: debited out/recharged (if it appears as a balance in the accounts)	48,611	313	0	13,818	148,522	62	75,539	1,162	22,631	310,658
85. Surplus	51,362	0	0	0	0	163	11,663	0	0	63,188
86. TOTAL EXPENDITURE	236,794	126,582	23,021	117,680	445,672	83,768	495,563	46,398	82,539	1,658,017

**Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Road services (concluded)**

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
95. Bad debts										
95.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
95.2 Transfer for provision	0	0	0	0	0	0	0	0	0	0
96. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	0	0	0	0	0
97. Other income	6,822	2,308	3,216	5,347	1,054	46	153,780	525	7,148	180,246
98. Deficit	135,757	122,618	19,805	106,772	443,491	83,222	326,899	45,873	75,242	1,359,679
99. TOTAL INCOME	236,794	126,582	23,021	117,680	445,672	83,768	495,563	46,398	82,539	1,658,017

**Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Parks and recreation services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
69. Compensation of employees	51,451	73,578	12,182	58,983	294,046	50,737	154,319	32,535	26,245	754,076
70. Allowances to councillors	0	23	0	0	0	0	0	0	0	23
71. Assesment rates										
71.1 Internal	0	28	270	0	27,391	0	30,553	8	0	58,250
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	977	25	0	5,737	33,401	24	4,414	121	1,335	46,034
72.2 External	297	0	0	1,624	13,702	15	0	1,089	11	16,738
73. Redemption of loans and transfers to redemption fund	1,611	63	0	4,139	28,676	288	10,297	1,577	2,236	48,887
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	77	0	0	0	5	0	2,666	0	0	2,748
74.2 Maintenance reserve	0	0	0	3	7	0	0	2	0	12
74.3 Provisions	5	10	0	12	19	0	737	51	9	843
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	0	0	0	0	0	0	0	0	0	0
75.2 Non-governmental organisations	0	0	0	0	0	0	0	0	0	0
75.3 Subsidies	0	0	0	0	0	0	0	0	0	0
75.4 Bursaries	0	0	0	0	0	0	0	0	0	0
75.5 Other	0	0	0	0	0	0	0	0	0	0
76. Payments to other spheres of government for health and other services										
76.1 National government	0	0	0	0	0	0	0	0	0	0
76.2 Provincial government	0	0	0	0	0	0	0	0	0	0
76.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
77. Assets financed from operating income	106	3	0	425	25	4	4,078	19	329	4,989

**Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Parks and recreation services (continued)**

Expenditure (continued)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
78. Payments by district municipalities to other government institutions for infrastructure/development aid										
78.1 Capital expenditure	0	0	140	0	0	4	0	0	0	144
78.2 Other	2,550	0	0	0	0	0	0	0	0	2,550
79. Services and establishment levies paid to district and metropolitan municipalities	9	4	0	65	121	0	0	30	2	231
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	5,627	185	194	2,823	45,098	2,262	163,773	5,940	626	226,528
82. General expenditure										
82.1 Fuel and oil	824	67	16	923	5,035	376	967	1,145	1,279	10,632
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	19	0	0	77	625	20	164	24	45	974
82.4 Advertising	14	0	0	0	271	0	0	0	14	299
82.5 Postage and stamps	0	0	0	0	222	0	12	0	0	234
82.6 Telecommunication services	24	25	0	170	2,384	14	562	40	89	3,308
82.7 Travelling and subsistence	9	0	0	24	297	5	20	6	38	399
82.8 Accommodation	80	0	0	0	162	0	0	0	0	242
82.9 Rental of land, building and other structures	7	0	0	0	41,378	72	2	65	0	41,524
82.10 Transport	32	0	0	490	1,328	24	456	3,444	1,276	7,050
82.11 Training and education	0	0	0	2	236	0	55	0	6	299
82.12 Rental of office equipment	21	0	0	59	0	0	183	21	42	326
82.13 Pharmaceutical	9	0	0	0	3	0	0	0	0	12
82.14 Hiring of plant and equipment	4	515	0	700	1,566	2	0	0	0	2,787
82.15 Consultancy fees	125	0	0	0	218	0	260	0	0	603

**Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Parks and recreation services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	35,778	114,968	16,075	18,200	114,208	40,598	283,459	34,009	21,508	678,803
84. Less: debited out/recharged (if it appears as a balance in the accounts)	5,241	2	0	108	26,053	389	82,300	9,911	3,896	127,900
85. Surplus	0	2	0	499	4	0	0	0	0	505
86. TOTAL EXPENDITURE	94,415	189,494	28,877	94,847	584,375	94,056	574,677	70,215	51,194	1,782,150

**Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Parks and recreation services (concluded)**

Income (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
95. Bad debts										
95.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
95.2 Transfer for provision	0	0	0	0	0	0	0	0	0	0
96. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	0	0	0	0	0
97. Other income	8,714	10,569	5,330	6,924	24,882	2,671	12,424	1,138	5,663	78,315
98. Deficit	85,663	178,925	23,547	83,998	555,787	91,367	291,684	68,943	45,414	1,425,328
99. TOTAL INCOME	94,415	189,494	28,877	94,847	584,375	94,056	574,677	70,215	51,194	1,782,150

**Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Sanitation and refuse removal services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
69. Compensation of employees	24,062	66,239	8,000	86,105	40,641	52,591	235,445	44,262	21,248	578,593
70. Allowances to councillors	0	26	0	0	0	0	0	0	0	26
71. Assesment rates										
71.1 Internal	0	0	0	0	97	0	0	0	0	97
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	193	35	0	1,303	954	41	478	1,555	341	4,900
72.2 External	246	0	226	324	17	10	0	167	0	990
73. Redemption of loans and transfers to redemption fund	480	153	0	2,858	1,013	115	709	1,312	564	7,204
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	0	0	0	581	126	70	142	79	0	998
74.2 Maintenance reserve	0	0	0	0	18	25	0	0	0	43
74.3 Provisions	5	22	0	537	407	311	1,323	33	146	2,784
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	0	0	0	0	0	0	0	0	0	0
75.2 Non-governmental organisations	0	0	0	0	0	0	0	0	0	0
75.3 Subsidies	0	0	0	0	0	0	0	0	0	0
75.4 Bursaries	0	0	0	0	0	0	0	0	0	0
75.5 Other	0	0	0	0	0	0	0	0	0	0
76. Payments to other spheres of government for health and other services										
76.1 National government	0	0	0	0	0	0	0	0	18	18
76.2 Provincial government	0	0	0	0	0	0	0	0	0	0
76.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
77. Assets financed from operating income	15	0	0	20	2	0	2	0	149	188

**Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Sanitation and refuse removal services (continued)**

Expenditure (continued)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
78. Payments by district municipalities to other government institutions for infrastructure/development aid										
78.1 Capital expenditure	0	0	0	0	0	230	0	0	0	230
78.2 Other	0	0	0	0	0	0	0	0	0	0
79. Services and establishment levies paid to district and metropolitan municipalities	0	9	0	64	39	0	0	59	2	173
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	536	405	1	8,673	3,300	1,527	16,610	1,575	999	33,626
82. General expenditure										
82.1 Fuel and oil	436	311	34	2,519	332	660	1,947	1,264	1,739	9,242
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	2	0	13	18	29	14	30	30	5	141
82.4 Advertising	0	0	0	0	10	0	8	0	9	27
82.5 Postage and stamps	0	6	1	0	1	59	52	18	0	137
82.6 Telecommunication services	0	10	0	63	33	23	18	10	31	188
82.7 Travelling and subsistence	0	1	0	10	1	4	1	1	20	38
82.8 Accommodation	0	0	0	0	0	0	0	0	0	0
82.9 Rental of land, building and other structures	0	0	0	0	310	0	64	16	81	471
82.10 Transport	0	0	0	1,051	4,740	65	4,582	23	5,230	15,691
82.11 Training and education	0	0	0	19	0	0	0	0	293	312
82.12 Rental of office equipment	0	0	0	0	20	0	155	458	98	731
82.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
82.14 Hiring of plant and equipment	91	16	0	1,284	249	0	1,800	0	39	3,479
82.15 Consultancy fees	0	0	0	153	824	0	0	0	0	977

**Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Sanitation and refuse removal services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	14,243	102,480	12,705	27,600	33,236	40,672	253,414	21,079	40,137	545,566
84. Less: debited out/recharged (if it appears as a balance in the accounts)	0	0	235	13,808	100	3	193	0	24	14,363
85. Surplus	3,763	11,539	2,381	66,081	8,301	7,716	12,382	10,574	11,978	134,715
86. TOTAL EXPENDITURE	44,072	181,252	23,126	185,455	94,600	104,130	528,969	82,515	83,103	1,327,222

**Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Sanitation and refuse removal services (concluded)**

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
95. Bad debts										
95.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
95.2 Transfer for provision	0	0	0	0	0	0	0	0	0	0
96. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	0	0	0	0	0
97. Other income	21,860	95,821	16,985	148,568	58,661	75,439	400,364	73,020	23,468	914,186
98. Deficit	9,524	10,473	4,231	8,873	13,080	26,080	3,150	1,577	2,960	79,948
99. TOTAL INCOME	44,072	181,252	23,126	185,455	94,600	104,130	528,969	82,515	83,103	1,327,222

**Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Sewerage services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
69. Compensation of employees	99,078	76,858	13,623	90,987	159,631	51,245	79,839	34,905	21,938	628,104
70. Allowances to councillors	0	32	0	0	0	0	0	0	0	32
71. Assesment rates										
71.1 Internal	0	0	0	0	2,222	0	11,157	0	0	13,379
71.2 External	0	0	3,838	0	0	0	0	0	0	3,838
72. Interest										
72.1 Internal	11,073	826	1	5,216	44,827	61	21,842	979	2,115	86,940
72.2 External	3,718	10	7	1,415	22,557	1,890	534	418	153	30,702
73. Redemption of loans and transfers to redemption fund	3,143	435	8	3,909	33,734	434	22,008	364	2,313	66,348
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	386	0	6,467	558	228	0	108	0	0	7,747
74.2 Maintenance reserve	1,177	0	0	0	188	0	0	0	0	1,365
74.3 Provisions	53	2	12	911	192	118	1,493	296	175	3,252
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	0	0	0	0	0	0	0	0	0	0
75.2 Non-governmental organisations	0	0	0	0	0	0	0	0	0	0
75.3 Subsidies	0	0	0	0	0	0	0	0	0	0
75.4 Bursaries	0	0	0	0	0	0	0	0	0	0
75.5 Other	0	0	0	14,177	0	0	0	0	0	14,177
76. Payments to other spheres of government for health and other services										
76.1 National government	0	0	0	0	0	0	0	0	0	0
76.2 Provincial government	0	0	0	0	0	0	0	0	0	0
76.3 Local government institutions	1,199	0	0	0	0	0	0	0	0	1,199
77. Assets financed from operating income	263	13	0	27	18	6	1,071	0	326	1,724

**Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Sewerage services (continued)**

Expenditure (continued)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
78. Payments by district municipalities to other government institutions for infrastructure/development aid										
78.1 Capital expenditure	0	0	8	0	0	11	0	0	0	19
78.2 Other	1,685	0	0	0	0	0	0	0	0	1,685
79. Services and establishment levies paid to district and metropolitan municipalities	50	9	0	26	101	3	11	46	3	249
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	5,215	179	1,058	3,605	75,258	1,133	25,493	4,243	1,160	117,344
82. General expenditure										
82.1 Fuel and oil	1,084	44	241	750	3,224	134	478	260	1,869	8,084
82.2 Bank charges	0	0	0	0	4	0	0	0	0	4
82.3 Printing and stationary	24	4	25	48	382	9	54	17	13	576
82.4 Advertising	24	0	0	0	1,330	0	1	0	1	1,356
82.5 Postage and stamps	34	17	7	6	72	27	46	11	0	220
82.6 Telecommunication services	60	8	0	88	1,805	27	94	8	70	2,160
82.7 Travelling and subsistence	4	0	0	4	166	0	6	0	5	185
82.8 Accommodation	1,647	0	0	1	0	0	0	0	0	1,648
82.9 Rental of land, building and other structures	48	0	0	0	2,376	18	6	16	6	2,470
82.10 Transport	113	0	0	262	17,212	66	176	0	699	18,528
82.11 Training and education	5	0	0	0	36	0	16	0	3	60
82.12 Rental of office equipment	16	0	0	0	0	0	65	0	107	188
82.13 Pharmaceutical	173	0	0	0	0	0	0	0	0	173
82.14 Hiring of plant and equipment	19	0	0	300	2,910	0	282	0	29	3,540
82.15 Consultancy fees	120	3	0	0	8,764	0	96	0	0	8,983

**Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Sewerage services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	238,386	141,099	31,921	76,514	166,459	53,748	56,949	24,268	20,676	810,020
84. Less: debited out/recharged (if it appears as a balance in the accounts)	1,587	181	236	333	91,430	1,181	8,856	10	204	104,018
85. Surplus	52,762	182,318	12,316	33,277	13,787	30,212	106,946	17,934	8,238	457,790
86. TOTAL EXPENDITURE	419,972	401,676	69,296	231,748	466,053	137,961	319,915	83,755	59,695	2,190,071

**Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Sewerage services (concluded)**

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
95. Bad debts										
95.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
95.2 Transfer for provision	0	0	0	0	0	0	0	0	0	0
96. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	3	0	0	0	0	3
97. Other income	193,837	389,933	64,361	161,407	163,551	108,968	286,516	68,470	32,400	1,469,443
98. Deficit	129,765	4,669	2,416	38,703	239,916	15,270	2,035	4,561	2,441	439,776
99. TOTAL INCOME	419,972	401,676	69,296	231,748	466,053	137,961	319,915	83,755	59,695	2,190,071

**Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Traffic services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
69. Compensation of employees	49,083	45,375	8,263	29,098	70,574	40,145	177,425	33,481	28,911	482,355
70. Allowances to councillors	0	15	0	0	0	0	0	0	0	15
71. Assesment rates										
71.1 Internal	0	0	0	0	232	0	1,555	0	0	1,787
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	877	8	338	134	8,632	69	73	550	1,313	11,994
72.2 External	92	0	0	99	4,254	12	0	103	0	4,560
73. Redemption of loans and transfers to redemption fund	772	70	21	313	7,007	131	1,416	1,067	2,307	13,104
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	24	0	0	21	4	0	1,005	0	0	1,054
74.2 Maintenance reserve	0	0	0	0	0	0	0	0	0	0
74.3 Provisions	0	2	1	0	1	0	350	29	8	391
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	0	0	0	0	0	0	0	0	0	0
75.2 Non-governmental organisations	0	0	0	0	0	0	0	0	0	0
75.3 Subsidies	0	0	0	0	4	0	0	0	0	4
75.4 Bursaries	0	0	0	0	28	0	0	0	0	28
75.5 Other	0	0	0	0	0	0	0	0	0	0
76. Payments to other spheres of government for health and other services										
76.1 National government	0	0	0	0	0	0	0	0	0	0
76.2 Provincial government	0	0	0	0	0	0	0	0	0	0
76.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
77. Assets financed from operating income	142	30	0	44	15	0	8,216	211	34	8,692

**Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Traffic services (continued)**

Expenditure (continued)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
78. Payments by district municipalities to other government institutions for infrastructure/development aid										
78.1 Capital expenditure	0	0	0	0	0	60	0	0	0	60
78.2 Other	175	0	0	0	0	0	0	0	0	175
79. Services and establishment levies paid to district and metropolitan municipalities	16	3	0	25	118	0	0	24	1	187
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	1,466	83	350	549	13,896	707	9,938	1,315	604	28,908
82. General expenditure										
82.1 Fuel and oil	577	36	3	266	1,153	72	531	466	1,093	4,197
82.2 Bank charges	0	0	0	0	0	0	0	357	0	357
82.3 Printing and stationary	309	81	12	150	478	55	290	305	216	1,896
82.4 Advertising	79	0	0	0	31	35	1	95	129	370
82.5 Postage and stamps	128	6	0	0	95	2	21	455	69	776
82.6 Telecommunication services	196	77	3	153	904	170	147	65	225	1,940
82.7 Travelling and subsistence	124	4	0	20	166	35	12	17	24	402
82.8 Accommodation	20	0	0	0	0	0	0	0	0	20
82.9 Rental of land, building and other structures	26	0	0	0	535	116	16	26	30	749
82.10 Transport	77	0	21	110	1,338	8	1,046	0	1,012	3,612
82.11 Training and education	5	60	0	46	175	0	93	0	44	423
82.12 Rental of office equipment	20	0	0	9	38	38	30	157	30	322
82.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
82.14 Hiring of plant and equipment	27	309	0	0	148	0	0	0	149	633
82.15 Consultancy fees	81	0	0	0	131	0	3	0	0	215

**Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Traffic services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	37,021	63,547	12,065	12,244	37,549	46,079	66,868	17,384	16,083	308,840
84. Less: debited out/recharged (if it appears as a balance in the accounts)	370	38	463	1,380	13,073	0	6,602	488	114	22,528
85. Surplus	5,857	793	1,917	23	1,689	1,906	0	368	1,057	13,610
86. TOTAL EXPENDITURE	96,824	110,461	22,531	41,924	136,122	89,640	262,434	55,987	53,225	869,148

**Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Traffic services (concluded)**

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
95. Bad debts										
95.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
95.2 Transfer for provision	0	0	0	0	0	0	0	0	0	0
96. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	0	0	0	0	0
97. Other income	39,762	43,901	17,130	7,172	12,450	43,892	11,148	10,422	12,490	198,367
98. Deficit	34,226	44,423	4,382	29,656	106,498	42,813	139,007	38,880	28,742	468,627
99. TOTAL INCOME	96,824	110,461	22,531	41,924	136,122	89,640	262,434	55,987	53,225	869,148

**Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Other services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
69. Compensation of employees	604,719	690,395	232,180	285,581	1,234,498	247,923	3,451,499	241,735	279,416	7,267,946
70. Allowances to councillors	34,776	74,702	9,895	55,296	82,048	55,910	78,978	35,171	56,485	483,261
71. Assesment rates										0
71.1 Internal	276	700	0	221	24,555	618	26,696	4,476	1	57,543
71.2 External	3,113	789	7,567	29,164	225	0	193	617	756	42,424
72. Interest										
72.1 Internal	16,757	954	1,561	3,497	65,986	2,300	67,894	6,538	11,384	176,871
72.2 External	3,163	696	1,035	19,397	26,613	1,282	537,838	11,859	32	601,915
73. Redemption of loans and transfers to redemption fund	10,376	1,350	804	7,687	104,923	2,051	89,079	3,140	11,201	230,611
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	16,667	31,574	8,644	10,667	140,151	4,830	253,485	1,682	1,438	469,138
74.2 Maintenance reserve	778	10	0	0	6,159	35	0	1,275	846	9,103
74.3 Provisions	2,260	1,234	422	1,782	26,791	3,296	8,261	25,076	4,222	73,344
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	0	6	0	0	25	0	90	0	2,893	3,014
75.2 Non-governmental organisations	594	0	1,674	0	10,022	0	0	309	44	12,643
75.3 Subsidies	153	0	0	0	7,203	0	0	0	3,261	10,617
75.4 Bursaries	124	0	0	653	316	0	0	223	25	1,341
75.5 Other	5,464	33,579	4	23,587	5,452	553	169	1,166	419	70,393
76. Payments to other spheres of government for health and other services										
76.1 National government	0	1,250	0	0	2,020	0	0	0	0	3,270
76.2 Provincial government	0	0	0	0	0	0	0	0	0	0
76.3 Local government institutions	0	0	0	0	239	0	0	0	0	239
77. Assets financed from operating income	8,397	2,429	738	4,704	4,025	705	26,385	621	3,371	51,375

**Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Other services (continued)**

Expenditure (continued)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
78. Payments by district municipalities to other government institutions for infrastructure/development aid										
78.1 Capital expenditure	67,011	1,620	478	68,660	142,116	47,948	52,796	91,935	48,758	521,322
78.2 Other	521	0	4,058	225	0	15	0	64,153	0	68,972
79. Services and establishment levies paid to district and metropolitan municipalities	513	3,414	22	538	1,884	1,368	0	543	10	8,292
80. Transfers to other local government institutions	292	0	4,459	8,468	15	0	0	0	70	13,304
81. Repairs and maintenance work	70,828	187,210	9,376	32,297	100,675	121,698	450,651	60,254	33,267	1,066,256
82. General expenditure										
82.1 Fuel and oil	3,258	354	279	1,012	27,526	1,984	1,948	1,678	17,541	55,580
82.2 Bank charges	1,299	181	516	954	2,813	787	1,722	1,313	3,751	13,336
82.3 Printing and stationary	3,429	1,163	273	3,393	10,980	1,704	2,836	3,496	3,494	30,768
82.4 Advertising	702	228	129	746	3,641	195	585	174	1,065	7,465
82.5 Postage and stamps	1,918	655	229	3,138	12,497	399	1,384	662	1,685	22,567
82.6 Telecommunication services	7,465	1,451	273	5,853	19,668	2,176	3,890	5,952	3,976	50,704
82.7 Travelling and subsistence	1,470	3,914	819	1,833	5,765	1,497	670	1,850	2,511	20,329
82.8 Accommodation	1,115	0	462	360	17,390	0	0	0	0	19,327
82.9 Rental of land, building and other structures	167	8	571	2,406	49,925	1,519	151	3,149	2,310	60,206
82.10 Transport	1,446	22	1	2,006	56,697	356	889	384	4,561	66,362
82.11 Training and education	1,066	147	117	1,145	4,782	433	1,650	940	1,813	12,093
82.12 Rental of office equipment	1,251	651	15	2,225	1,841	839	926	2,311	4,716	14,775
82.13 Pharmaceutical	7	67	0	0	1,797	0	0	0	0	1,871
82.14 Hiring of plant and equipment	1,981	1,880	0	6	7,670	191	166	0	20	11,914
82.15 Consultancy fees	2,352	3	0	788	13,557	4,378	3,239,439	4,905	1,412	3,266,834

**Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Other services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	382,537	396,031	339,513	301,110	1,279,642	387,788	1,213,310	530,671	389,614	5,220,216
84. Less: debited out/recharged (if it appears as a balance in the accounts)	114,590	450,455	5,829	137,504	870,689	240,855	466,598	87,317	77,952	2,451,789
85. Surplus	1,035,091	1,278,927	299,612	760,856	869,027	548,354	663,265	339,999	386,724	6,181,855
86. TOTAL EXPENDITURE	2,178,746	2,267,139	919,897	1,502,751	3,500,470	1,202,277	9,710,247	1,360,940	1,205,140	23,847,607

**Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Other services (continued)**

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
Taxes on property										
87. Assessment rates from										
87.1 National government	0	42,165	0	9,175	70,802	1,885	12,712	2,804	123,298	262,841
87.2 Provincial government	342	1,000	0	9,383	5,919	461	161,631	1,575	61,299	241,610
87.3 Local government institutions	144	36,742	3,401	0	42,667	1	4,418	68,236	4,295	159,904
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	508,664	615,666	343,041	669,570	717,342	539,967	2,024,552	400,136	205,719	6,024,657
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	1,149	124	47	3,246	2,777	2,511	2,571	4,052	6,029	22,506
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents	0	0	2	0	1,368	4,968	1,102	2,270	2,434	12,144
89.3 Trade licenses	0	20	0	0	981	1	7	10	11	1,030
89.4 Other licenses, registration fees and inspection fees	27	0	0	171	385	75	56	160	85	959
90. Other taxes	17,656	168	4,388	0	81,213	130,364	56,263	2,003	0	292,055
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	23,719	47,758	6,389	59,775	75,402	85,000	1,194,067	48,414	94,293	1,634,817
91.2 Establishment levy	238,230	149,201	16,473	84,961	449,167	5,226	1,228,319	256,421	49,908	2,477,906

**Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to rates and general services by province: Other services (concluded)**

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu- Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
95. Bad debts										
95.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
95.2 Transfer for provision	0	614	0	0	0	0	5,585	2,464	0	8,663
96. Transfers from tariff stabilisation and other reserve funds	2,434	0	0	0	15,730	0	0	0	3,550	21,714
97. Other income	94,334	441,437	41,440	325,990	583,847	212,458	3,879,116	387,829	347,824	6,314,275
98. Deficit	86,561	89,706	261,868	2,287	481,997	22,943	525,099	76,316	52,356	1,599,133
99. TOTAL INCOME	2,178,746	2,267,139	919,897	1,502,751	3,500,470	1,202,277	9,710,247	1,360,940	1,205,140	23,847,607

**Table 23 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Total housing and trading services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
100. Salaries, wages and allowances	183,206	148,248	49,333	158,317	680,405	108,891	1,303,502	162,410	94,657	2,888,969
101. Assessment rates	6	11,020	322	2,283	24,652	60	23,017	333	0	61,693
102. Interest										
102.1 Internal	24,274	2,615	5,292	20,411	251,056	384	164,347	11,168	12,795	492,342
102.2 External	8,589	832	5,394	6,992	124,178	4,580	624	13,442	107	164,738
103. Redemptions and transfers to redemption funds	20,636	2,358	5,615	13,696	220,819	2,197	91,850	20,596	14,585	392,352
104. Transfers to expenditure on fixed assets	5,615	1,428	337	670	1,416	1,742	57,142	1,909	5,146	75,405
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	5,127	0	0	12,902	55,749	85	1,083	304	24	75,274
105.2 Maintenance reserve	965	19	0	2	11,599	20	31	1,000	72	13,708
105.3 Provisions	92	200	0	11,999	129,348	178	105,523	7,646	3,213	258,199
106. Purchases of electricity, gas and water	819,383	1,318,893	247,721	725,914	3,237,157	507,751	5,555,482	452,955	329,523	13,194,779
107. Abakor and research levies	334	52	354	1,237	3,582	1,751	48	1,030	390	8,778
108. Levies paid to district municipalities and metropolitan municipalities	290	83	291	832	2,520	43	13,215	641	424	18,339
109. General expenditure										
109.1 Fuel and oil	2,320	397	0	572	69,633	584	1,875	1,727	574	77,682
109.2 Bank charges	0	15	0	86	207	0	0	50	188	546
109.3 Printing and stationary	199	54	0	247	4,863	130	215	287	554	6,549
109.4 Advertising	64	50	0	59	433	66	21	0	72	765
109.5 Postage and stamps	101	186	0	2	3,704	111	409	128	293	4,934
109.6 Telecommunication services	614	326	0	493	8,592	561	379	302	1,053	12,320
109.7 Traveling and subsistence	76	361	0	143	1,101	37	163	99	511	2,491
109.8 Accommodation	0	0	1	0	7,081	0	0	0	0	7,082
109.9 Rental of land, buildings and other structures	23	0	0	138	1,886	110	52	963	226	3,398

**Table 23 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Total housing and trading services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	437	0	0	1,734	7,850	20	765	1,352	5,679	17,837
109.11 Training and education	21	2	0	539	1,998	0	31	2	503	3,096
109.12 Rental of office equipment	43	9	0	241	325	33	1,332	1,318	477	3,778
109.13 Pharmaceutical	12	0	0	0	282	0	0	0	0	294
109.14 Hiring of plant and equipment	195	511	0	100	3,640	6	29	0	0	4,481
109.15 Consultancy fees	56	15,352	0	601	6,954	282	7,717	269	0	31,231
110. Other expenditure	150,616	592,186	104,775	274,977	858,605	180,580	3,319,535	107,246	241,638	5,830,158
Less: Debited out	45,840	16	0	12,899	385,715	7,646	224,323	14,398	11,923	702,760
111. Surplus transferred to rate and general services	23,648	12,592	0	28,304	4,197	39,765	78,414	8,024	38,736	233,680
112. Surplus	204,008	61,259	54,984	260,233	131,442	101,548	151,620	129,097	81,260	1,175,451
113. TOTAL EXPENDITURE	1,405,110	2,169,032	474,419	1,510,825	5,469,559	943,869	10,654,098	909,900	820,777	24,357,589

**Table 23 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Total housing and trading services (concluded)**

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
114. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
114.1 National government	0	0	0	0	38,961	4,798	0	0	29,263	73,022
114.2 Provincial government	89,757	30,160	18,000	5,389	132,981	128	0	7,938	8,161	292,514
114.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	349	1,502	1,835	3,686
114.4 Other local government institutions	0	0	0	0	0	0	223,213	0	3,963	227,176
115. Rent of buildings	179	1,229	2,656	5,430	10,841	245	8,334	2,072	87	31,073
116. Interest										
116.1 Internal	0	0	0	0	141,883	0	0	266	0	142,149
116.2 External	27	32	0	0	12,344	0	85,088	1,024	5,631	104,146
117. Sale of electricity, gas and water	1,140,068	1,856,516	399,067	1,350,322	4,593,853	889,015	9,308,159	767,492	667,638	20,972,130
118. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	57,380	0	0	0	3,000	60,380
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
119.2 Transfer from provision	0	615	0	0	0	0	0	0	0	615
120. Other income	108,589	153,569	41,770	94,960	378,060	14,781	870,179	36,855	91,415	1,790,178
121. Deficit transferred to rates and general services	16,195	1,268	0	3,247	265	5,210	82,841	0	0	109,026
122. Deficit	50,295	125,643	12,926	51,477	102,991	29,692	75,935	92,751	9,784	551,494
123. TOTAL INCOME	1,405,110	2,169,032	474,419	1,510,825	5,469,559	943,869	10,654,098	909,900	820,777	24,357,589

**Table 24 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Housing services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
100. Salaries, wages and allowances	14,373	3,622	2,712	8,372	25,452	2,378	37,074	5,167	118	99,268
101. Assessment rates	2	0	322	644	9,591	60	11,094	8	0	21,721
102. Interest										
102.1 Internal	132	0	145	346	13,516	0	717	233	18	15,107
102.2 External	304	0	75	23	6,780	125	0	117	0	7,424
103. Redemptions and transfers to redemption funds	384	0	119	148	2,476	18	991	322	22	4,480
104. Transfers to expenditure on fixed assets	4	0	76	0	0	0	1,355	0	0	1,435
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	1,086	0	0	158	0	5	0	1	0	1,250
105.2 Maintenance reserve	27	0	0	2	9,176	0	31	3	0	9,239
105.3 Provisions	0	5	0	0	46	0	1,012	61	0	1,124
106. Purchases of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
107. Abakor and research levies	0	0	0	0	0	0	0	0	0	0
108. Levies paid to district municipalities and metropolitan municipalities	0	0	10	11	54	0	188	27	0	290
109. General expenditure										
109.1 Fuel and oil	56	0	0	52	2	0	9	6	0	125
109.2 Bank charges	0	0	0	0	0	0	0	0	0	0
109.3 Printing and stationary	23	4	0	20	166	15	34	44	0	306
109.4 Advertising	0	0	0	0	0	1	12	0	0	13
109.5 Postage and stamps	0	0	0	0	104	1	1	0	0	106
109.6 Telecommunication services	0	0	0	0	567	59	104	36	0	766
109.7 Traveling and subsistence	14	0	0	18	26	25	5	27	0	115
109.8 Accommodation	0	0	1	0	0	0	0	0	0	1
109.9 Rental of land, buildings and other structures	6	0	0	16	829	0	0	250	0	1,101

**Table 24 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Housing services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	29	0	0	2	748	0	13	0	0	792
109.11 Training and education	0	0	0	0	55	0	1	0	0	56
109.12 Rental of office equipment	8	0	0	54	20	6	30	3	0	121
109.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
109.14 Hiring of plant and equipment	20	0	0	0	88	0	0	0	0	108
109.15 Consultancy fees	0	632	0	0	54	0	410	0	0	1,096
110. Other expenditure	22,410	4,298	6,510	9,942	64,173	3,840	23,084	5,634	377	140,268
Less: Debited out	7,088	0	0	5,671	34,840	0	5,690	0	0	53,289
111. Surplus transferred to rate and general services	0	63	0	0	0	0	0	314	0	377
112. Surplus	282	2,195	1,267	600	6,865	242	0	455	51	11,957
113. TOTAL EXPENDITURE	32,072	10,819	11,237	14,737	105,948	6,775	70,475	12,708	586	265,357

Table 24 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002 according to housing and trading services by province: Housing services (concluded)

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
114. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
114.1 National government	0	0	0	0	4,472	0	0	0	0	4,472
114.2 Provincial government	0	0	0	937	2,735	128	0	0	0	3,800
114.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	0	0	0	0
114.4 Other local government institutions	0	0	0	0	0	0	0	0	0	0
115. Rent of buildings	171	88	2,656	5,144	6,501	245	8,334	2,072	87	25,298
116. Interest										
116.1 Internal	0	0	0	0	11,899	0	0	0	0	11,899
116.2 External	0	0	0	0	3,037	0	0	0	0	3,037
117. Sale of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
118. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	45,238	0	0	0	0	45,238
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
119.2 Transfer from provision	0	0	0	0	0	0	0	0	0	0
120. Other income	19,260	6,890	3,461	1,793	30,850	2,711	6,199	2,346	298	73,808
121. Deficit transferred to rates and general services	7,052	206	0	1,520	0	764	45,057	0	0	54,599
122. Deficit	5,589	3,635	5,120	5,343	1,216	2,927	10,885	8,290	201	43,206
123. TOTAL INCOME	32,072	10,819	11,237	14,737	105,948	6,775	70,475	12,708	586	265,357

**Table 25 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Abattoir services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	0	0	0	0	0	0	0	0	0	0
109.11 Training and education	0	0	0	0	0	0	0	0	0	0
109.12 Rental of office equipment	0	0	0	0	0	2	0	0	0	2
109.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
109.14 Hiring of plant and equipment	0	0	0	0	0	0	0	0	0	0
109.15 Consultancy fees	0	0	0	0	0	157	0	0	0	157
110. Other expenditure	18,960	0	3	288	0	8,184	0	0	399	27,834
Less: Debited out	0	0	0	0	0	0	0	0	0	0
111. Surplus transferred to rate and general services	0	0	0	0	0	0	0	0	0	0
112. Surplus	0	24	33	17	0	0	0	0	0	74
113. TOTAL EXPENDITURE	20,106	30	124	7,115	0	15,113	0	0	1,411	43,899

Table 25 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002 according to housing and trading services by province: Abattoir services (concluded)

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
114. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
114.1 National government	0	0	0	0	0	0	0	0	0	0
114.2 Provincial government	0	0	0	0	0	0	0	0	0	0
114.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	0	0	0	0
114.4 Other local government institutions	0	0	0	0	0	0	0	0	0	0
115. Rent of buildings	0	0	0	0	0	0	0	0	0	0
116. Interest										
116.1 Internal	0	0	0	0	0	0	0	0	0	0
116.2 External	0	0	0	0	0	0	0	0	0	0
117. Sale of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
118. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	0	0	0	0	0
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
119.2 Transfer from provision	0	0	0	0	0	0	0	0	0	0
120. Other income	11,075	30	60	50	0	3,526	0	0	1,131	15,872
121. Deficit transferred to rates and general services	9,029	0	0	0	0	4,446	0	0	0	13,475
122. Deficit	2	0	64	7,065	0	7,141	0	0	280	14,552
123. TOTAL INCOME	20,106	30	124	7,115	0	15,113	0	0	1,411	43,899

**Table 26 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Electricity and gas services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
100. Salaries, wages and allowances	63,708	95,315	15,059	70,508	286,097	58,498	801,335	56,924	42,028	1,489,472
101. Assessment rates	2	1,320	0	1,046	8,661	0	3,673	204	0	14,906
102. Interest										
102.1 Internal	12,317	1,840	3,654	14,366	149,879	293	112,219	9,628	9,558	313,754
102.2 External	3,597	286	0	3,560	66,001	1,545	210	6,545	64	81,808
103. Redemptions and transfers to redemption funds	9,884	1,409	2,899	9,203	136,327	1,328	61,945	15,001	10,790	248,786
104. Transfers to expenditure on fixed assets	1,401	218	139	176	1,059	1,417	29,523	1,547	4,198	39,678
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	2,123	0	0	8,063	55,375	30	903	182	11	66,687
105.2 Maintenance reserve	296	18	0	0	1,300	15	0	991	0	2,620
105.3 Provisions	75	191	0	5,986	23,225	117	75,218	2,979	2,580	110,371
106. Purchases of electricity, gas and water	613,744	904,438	162,104	461,798	2,294,196	351,199	2,843,440	362,703	219,178	8,212,800
107. Abakor and research levies	0	0	0	0	0	0	0	0	0	0
108. Levies paid to district municipalities and metropolitan municipalities	199	40	159	582	1,291	43	8,354	402	256	11,326
109. General expenditure										
109.1 Fuel and oil	846	178	0	57	3,059	282	949	499	353	6,223
109.2 Bank charges	0	10	0	0	0	0	0	0	0	10
109.3 Printing and stationary	126	25	0	182	1,536	70	69	109	125	2,242
109.4 Advertising	20	1	0	56	50	8	4	0	2	141
109.5 Postage and stamps	63	104	0	0	135	54	257	67	2	682
109.6 Telecommunication services	317	82	0	346	3,297	173	92	177	293	4,777
109.7 Traveling and subsistence	56	13	0	110	746	7	150	63	186	1,331
109.8 Accommodation	0	0	0	0	6,536	0	0	0	0	6,536
109.9 Rental of land, buildings and other structures	17	0	0	14	733	89	42	443	226	1,564

**Table 26 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Electricity and gas services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	221	0	0	1,637	5,296	10	470	868	1,472	9,974
109.11 Training and education	14	2	0	539	1,557	0	23	2	76	2,213
109.12 Rental of office equipment	20	9	0	162	0	20	30	58	25	324
109.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
109.14 Hiring of plant and equipment	14	488	0	97	439	0	0	0	0	1,038
109.15 Consultancy fees	34	9,113	0	595	4,557	58	7,307	269	0	21,933
110. Other expenditure	48,435	479,655	66,112	210,267	375,284	150,437	2,500,040	70,149	207,490	4,107,869
Less: Debited out	3,300	16	0	5,184	93,735	6,295	162,390	7,168	10,786	288,874
111. Surplus transferred to rate and general services	20,394	7,796	0	3,214	3,526	39,765	68,634	4,252	29,681	177,262
112. Surplus	132,561	17,830	31,507	126,568	97,923	63,137	28,745	66,434	22,031	586,736
113. TOTAL EXPENDITURE	907,184	1,520,365	281,633	913,948	3,434,350	662,300	6,381,242	593,328	539,839	15,234,189

**Table 26 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Electricity and gas services (concluded)**

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
114. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
114.1 National government	0	0	0	0	1,434	300	0	0	0	1,734
114.2 Provincial government	69,134	4,702	8,000	0	9,879	0	0	7,938	0	99,653
114.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	100	0	0	100
114.4 Other local government institutions	0	0	0	0	0	0	30,292	0	0	30,292
115. Rent of buildings	0	0	0	0	675	0	0	0	0	675
116. Interest										
116.1 Internal	0	0	0	0	78,860	0	0	0	0	78,860
116.2 External	0	28	0	0	455	0	76,131	0	0	76,614
117. Sale of electricity, gas and water	830,642	1,390,905	271,334	868,330	3,307,388	657,226	6,022,620	572,889	502,685	14,424,019
118. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	1,003	0	0	0	0	1,003
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
119.2 Transfer from provision	0	0	0	0	0	0	0	0	0	0
120. Other income	1,722	22,156	248	30,252	22,332	2,094	209,903	4,984	36,918	330,609
121. Deficit transferred to rates and general services	0	0	0	1,727	0	0	0	0	0	1,727
122. Deficit	5,686	102,574	2,051	13,639	12,324	2,680	42,196	7,517	236	188,903
123. TOTAL INCOME	907,184	1,520,365	281,633	913,948	3,434,350	662,300	6,381,242	593,328	539,839	15,234,189

**Table 27 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Market services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
100. Salaries, wages and allowances	1,382	3,141	1,497	3,425	11,928	3,779	37,186	753	0	63,091
101. Assessment rates	0	0	0	593	2,238	0	3,319	37	0	6,187
102. Interest										
102.1 Internal	0	0	8	848	4293	0	0	3	0	5,152
102.2 External	0	0	0	212	1760	0	0	0	0	1,972
103. Redemptions and transfers to redemption funds	0	0	26	752	3,387	0	0	76	0	4,241
104. Transfers to expenditure on fixed assets	0	0	33	0	0	0	9,191	0	0	9,224
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	0	0	0	41	0	0	0	0	0	41
105.2 Maintenance reserve	0	0	0	0	903	0	0	0	0	903
105.3 Provisions	0	0	0	0	112	0	112	0	0	224
106. Purchases of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
107. Abakor and research levies	0	0	0	0	0	0	0	0	0	0
108. Levies paid to district municipalities and metropolitan municipalities	0	0	9	15	41	0	0	4	0	69
109. General expenditure										
109.1 Fuel and oil	0	0	0	21	11	0	0	0	0	32
109.2 Bank charges	0	0	0	86	0	0	0	50	0	136
109.3 Printing and stationary	0	0	0	28	160	0	0	15	0	203
109.4 Advertising	0	0	0	3	57	0	0	0	0	60
109.5 Postage and stamps	0	0	0	0	150	0	0	0	0	150
109.6 Telecommunication services	0	0	0	60	243	0	0	5	0	308
109.7 Traveling and subsistence	0	0	0	1	39	0	0	3	0	43
109.8 Accommodation	0	0	0	0	0	0	0	0	0	0
109.9 Rental of land, buildings and other structures	0	0	0	108	0	0	0	0	0	108

**Table 27 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Market services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	0	0	0	0	6	0	0	0	0	6
109.11 Training and education	0	0	0	0	19	0	0	0	0	19
109.12 Rental of office equipment	0	0	0	7	0	0	0	2	0	9
109.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
109.14 Hiring of plant and equipment	0	0	0	0	39	0	0	0	0	39
109.15 Consultancy fees	0	0	0	0	0	0	0	0	0	0
110. Other expenditure	30,521	12,263	1,017	1,971	12,206	0	48,299	358	0	106,635
Less: Debited out	0	0	0	0	0	0	0	0	0	0
111. Surplus transferred to rate and general services	0	0	0	0	0	0	0	0	0	0
112. Surplus	0	124	0	4,954	273	0	39,618	0	0	44,969
113. TOTAL EXPENDITURE	31,903	15,528	2,590	13,125	37,865	3,779	137,725	1,306	0	243,821

**Table 27 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Market services (concluded)**

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
114. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
114.1 National government	0	0	0	0	0	0	0	0	0	0
114.2 Provincial government	0	0	0	0	0	0	0	0	0	0
114.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	0	0	0	0
114.4 Other local government institutions	0	0	0	0	0	0	192	0	0	192
115. Rent of buildings	0	0	0	286	1,565	0	0	0	0	1,851
116. Interest										
116.1 Internal	0	0	0	0	2,465	0	0	0	0	2,465
116.2 External	0	0	0	0	0	0	6,694	0	0	6,694
117. Sale of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
118. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	915	0	0	0	0	915
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
119.2 Transfer from provision	0	0	0	0	0	0	0	0	0	0
120. Other income	31,903	15,528	2,218	12,839	32,260	0	130,839	1,129	0	226,716
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	0	0	372	0	660	3,779	0	177	0	4,988
123. TOTAL INCOME	31,903	15,528	2,590	13,125	37,865	3,779	137,725	1,306	0	243,821

**Table 28 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Passenger transport services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
100. Salaries, wages and allowances	0	0	0	0	165,265	0	100,037	0	0	265,302
101. Assessment rates	0	0	0	0	1,176	0	754	0	0	1,930
102. Interest										
102.1 Internal	0	0	0	0	7,870	0	6,410	0	0	14,280
102.2 External	0	0	0	0	3,973	0	0	0	0	3,973
103. Redemptions and transfers to redemption funds	0	0	0	0	12,059	0	5,226	0	0	17,285
104. Transfers to expenditure on fixed assets	0	0	0	0	0	0	24	0	0	24
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	0	0	0	0	0	0	0	0	0	0
105.2 Maintenance reserve	0	0	0	0	0	0	0	0	0	0
105.3 Provisions	0	0	0	0	0	0	211	0	0	211
106. Purchases of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
107. Abakor and research levies	0	0	0	0	0	0	0	0	0	0
108. Levies paid to district municipalities and metropolitan municipalities	0	0	0	0	568	0	0	0	0	568
109. General expenditure										
109.1 Fuel and oil	0	0	0	0	59,103	0	0	0	0	59,103
109.2 Bank charges	0	0	0	0	0	0	0	0	0	0
109.3 Printing and stationary	0	0	0	0	1,075	0	0	0	0	1,075
109.4 Advertising	0	0	0	0	60	0	0	0	0	60
109.5 Postage and stamps	0	0	0	0	38	0	0	0	0	38
109.6 Telecommunication services	0	0	0	0	1,059	0	0	0	0	1,059
109.7 Traveling and subsistence	0	0	0	0	33	0	0	0	0	33
109.8 Accommodation	0	0	0	0	545	0	0	0	0	545
109.9 Rental of land, buildings and other structures	0	0	0	0	57	0	0	0	0	57

**Table 28 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Passenger transport services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	0	0	0	0	0	0	0	0	0	0
109.11 Training and education	0	0	0	0	37	0	0	0	0	37
109.12 Rental of office equipment	0	0	0	0	0	0	0	0	0	0
109.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
109.14 Hiring of plant and equipment	0	0	0	0	31	0	0	0	0	31
109.15 Consultancy fees	0	0	0	0	684	0	0	0	0	684
110. Other expenditure	0	0	0	0	234,360	0	178,135	0	0	412,495
Less: Debited out	0	0	0	0	159,192	0	23,010	0	0	182,202
111. Surplus transferred to rate and general services	0	0	0	0	0	0	0	0	0	0
112. Surplus	0	0	0	0	0	0	24,364	0	0	24,364
113. TOTAL EXPENDITURE	0	0	0	0	328,801	0	292,151	0	0	620,952

**Table 28 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Passenger transport services (concluded)**

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
114. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
114.1 National government	0	0	0	0	0	0	0	0	0	0
114.2 Provincial government	0	0	0	0	96,625	0	0	0	0	96,625
114.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	0	0	0	0
114.4 Other local government institutions	0	0	0	0	0	0	155,178	0	0	155,178
115. Rent of buildings	0	0	0	0	0	0	0	0	0	0
116. Interest										
116.1 Internal	0	0	0	0	10,056	0	0	0	0	10,056
116.2 External	0	0	0	0	0	0	2,263	0	0	2,263
117. Sale of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
118. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	0	0	0	0	0
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
119.2 Transfer from provision	0	0	0	0	0	0	0	0	0	0
120. Other income	0	0	0	0	155,717	0	97,443	0	0	253,160
121. Deficit transferred to rates and general services	0	0	0	0	0	0	37,267	0	0	37,267
122. Deficit	0	0	0	0	66,403	0	0	0	0	66,403
123. TOTAL INCOME	0	0	0	0	328,801	0	292,151	0	0	620,952

**Table 29 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Water services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
100. Salaries, wages and allowances	68,286	40,922	15,048	69,202	169,964	34,274	319,640	60,765	15,794	793,895
101. Assessment rates	2	9,700	0	0	2,864	0	4,159	0	0	16,725
102. Interest										
102.1 Internal	11,825	775	949	4,851	75,369	91	42,853	1,254	3,044	141,011
102.2 External	4,688	482	2,766	3,197	42,094	2,723	414	5,577	43	61,984
103. Redemptions and transfers to redemption funds	10,368	943	1,635	3,593	66,360	788	19,564	3,802	3,508	110,561
104. Transfers to expenditure on fixed assets	4,210	1,207	8	9	357	325	17,016	280	935	24,347
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	1,918	0	0	4,640	374	50	180	121	13	7,296
105.2 Maintenance reserve	642	1	0	0	220	5	0	6	72	946
105.3 Provisions	17	4	0	6,013	105,951	61	28,494	1,722	633	142,895
106. Purchases of electricity, gas and water	205,639	414,455	85,617	264,116	942,961	156,552	2,712,042	90,252	110,345	4,981,979
107. Abakor and research levies	334	52	354	1,237	3,582	1,751	48	1,030	390	8,778
108. Levies paid to district municipalities and metropolitan municipalities	91	36	77	224	566	0	3,846	152	101	5,093
109. General expenditure										
109.1 Fuel and oil	1,418	200	0	442	7,458	295	525	408	124	10,870
109.2 Bank charges	0	5	0	0	154	0	0	0	2	161
109.3 Printing and stationary	50	22	0	17	1,320	29	43	102	14	1,597
109.4 Advertising	44	49	0	0	42	9	5	0	0	149
109.5 Postage and stamps	38	82	0	2	3,108	56	148	61	0	3,495
109.6 Telecommunication services	297	214	0	87	2,229	275	51	77	71	3,301
109.7 Traveling and subsistence	6	348	0	14	131	5	4	1	12	521
109.8 Accommodation	0	0	0	0	0	0	0	0	0	0
109.9 Rental of land, buildings and other structures	0	0	0	0	208	21	10	270	0	509

**Table 29 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Water services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	187	0	0	95	1,800	10	252	365	1,954	4,663
109.11 Training and education	7	0	0	0	6	0	0	0	0	13
109.12 Rental of office equipment	15	0	0	18	64	5	1,260	1,255	238	2,855
109.13 Pharmaceutical	12	0	0	0	282	0	0	0	0	294
109.14 Hiring of plant and equipment	161	23	0	3	3,043	6	29	0	0	3,265
109.15 Consultancy fees	22	5,607	0	6	1,465	67	0	0	0	7,167
110. Other expenditure	21,974	94,838	4,989	50,742	87,670	18,059	558,812	10,231	16,793	864,108
Less: Debited out	35,452	0	0	2,044	97,947	1,351	26,254	2,392	1,137	166,577
111. Surplus transferred to rate and general services	3,254	4,733	0	25,090	671	0	9,780	3,458	9,055	56,041
112. Surplus	70,232	41,086	21,600	127,460	25,031	38,169	58,819	28,227	30,750	441,374
113. TOTAL EXPENDITURE	370,285	615,784	133,043	559,014	1,447,397	252,275	3,751,740	207,024	192,754	7,529,316

**Table 29 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Water services (concluded)**

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
114. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
114.1 National government	0	0	0	0	1,305	4,498	0	0	0	5,803
114.2 Provincial government	16,170	25,458	0	4,452	23,742	0	0	0	0	69,822
114.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	249	3	750	1,002
114.4 Other local government institutions	0	0	0	0	0	0	37,551	0	0	37,551
115. Rent of buildings	8	0	0	0	727	0	0	0	0	735
116. Interest										
116.1 Internal	0	0	0	0	38,585	0	0	0	0	38,585
116.2 External	27	4	0	0	7,143	0	0	0	0	7,174
117. Sale of electricity, gas and water	309,426	465,611	127,733	481,992	1,286,465	231,789	3,285,539	194,603	164,953	6,548,111
118. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	10,224	0	0	0	3,000	13,224
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
119.2 Transfer from provision	0	615	0	0	0	0	0	0	0	615
120. Other income	38,592	108,301	111	48,534	57,879	6,450	423,259	149	19,244	702,519
121. Deficit transferred to rates and general services	114	95	0	0	154	0	0	0	0	363
122. Deficit	5,948	15,700	5,199	24,036	21,173	9,538	5,142	12,269	4,807	103,812
123. TOTAL INCOME	370,285	615,784	133,043	559,014	1,447,397	252,275	3,751,740	207,024	192,754	7,529,316

**Table 30 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Other trading services**

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
100. Salaries, wages and allowances	34,311	5,248	14,929	0	21,699	3,567	8,230	38,801	35,728	162,513
101. Assessment rates	0	0	0	0	122	0	18	84	0	224
102. Interest										
102.1 Internal	0	0	536	0	129	0	2,148	50	175	3,038
102.2 External	0	64	2,553	0	3,570	0	0	1,203	0	7,390
103. Redemptions and transfers to redemption funds	0	0	936	0	210	0	4,124	1,395	265	6,930
104. Transfers to expenditure on fixed assets	0	3	81	485	0	0	33	82	0	684
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	0	0	0	0	0	0	0	0	0	0
105.2 Maintenance reserve	0	0	0	0	0	0	0	0	0	0
105.3 Provisions	0	0	0	0	14	0	476	2,884	0	3,374
106. Purchases of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
107. Abakor and research levies	0	0	0	0	0	0	0	0	0	0
108. Levies paid to district municipalities and metropolitan municipalities	0	7	36	0	0	0	827	56	67	993
109. General expenditure										
109.1 Fuel and oil	0	19	0	0	0	0	392	814	97	1,322
109.2 Bank charges	0	0	0	0	53	0	0	0	185	238
109.3 Printing and stationary	0	3	0	0	606	0	69	17	415	1,110
109.4 Advertising	0	0	0	0	224	0	0	0	66	290
109.5 Postage and stamps	0	0	0	0	169	0	3	0	291	463
109.6 Telecommunication services	0	30	0	0	1,197	0	132	7	684	2,050
109.7 Traveling and subsistence	0	0	0	0	126	0	4	5	313	448
109.8 Accommodation	0	0	0	0	0	0	0	0	0	0
109.9 Rental of land, buildings and other structures	0	0	0	0	59	0	0	0	0	59

**Table 30 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002
according to housing and trading services by province: Other trading services (continued)**

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	0	0	0	0	0	0	30	119	2,253	2,402
109.11 Training and education	0	0	0	0	324	0	7	0	427	758
109.12 Rental of office equipment	0	0	0	0	241	0	12	0	214	467
109.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
109.14 Hiring of plant and equipment	0	0	0	0	0	0	0	0	0	0
109.15 Consultancy fees	0	0	0	0	194	0	0	0	0	194
110. Other expenditure	8,316	1,132	26,144	1,767	84,912	60	11,165	20,874	16,579	170,949
Less: Debited out	0	0	0	0	1	0	6,979	4,838	0	11,818
111. Surplus transferred to rate and general services	0	0	0	0	0	0	0	0	0	0
112. Surplus	933	0	577	634	1,350	0	74	33,981	28,428	65,977
113. TOTAL EXPENDITURE	43,560	6,506	45,792	2,886	115,198	3,627	20,765	95,534	86,187	420,055

Table 30 - Income and expenditure statement of municipalities for the financial year ended 30 June 2002 according to housing and trading services by province: Other trading services(concluded)

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
114. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
114.1 National government	0	0	0	0	31,750	0	0	0	29,263	61,013
114.2 Provincial government	4,453	0	10,000	0	0	0	0	0	8,161	22,614
114.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	0	1,499	1,085	2,584
114.4 Other local government institutions	0	0	0	0	0	0	0	0	3,963	3,963
115. Rent of buildings	0	1,141	0	0	1,373	0	0	0	0	2,514
116. Interest										
116.1 Internal	0	0	0	0	18	0	0	266	0	284
116.2 External	0	0	0	0	1,709	0	0	1,024	5,631	8,364
117. Sale of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
118. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	0	0	0	0	0
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
119.2 Transfer from provision	0	0	0	0	0	0	0	0	0	0
120. Other income	6,037	664	35,672	1,492	79,022	0	2,536	28,247	33,824	187,494
121. Deficit transferred to rates and general services	0	967	0	0	111	0	517	0	0	1,595
122. Deficit	33,070	3,734	120	1,394	1,215	3,627	17,712	64,498	4,260	129,630
123. TOTAL INCOME	43,560	6,506	45,792	2,886	115,198	3,627	20,765	95,534	86,187	420,055

Explanatory Notes

Introduction

1 With effect from 2002 Statistics South Africa (Stats SA) undertakes annual Census of municipalities covering local, district and metropolitan municipalities. The purpose of annual Census of municipalities is to provide both stakeholders and users with information for allowing analysis and assessment of the state of local government finances. This publication contains results of the census of municipalities for the financial year ended 30 June 2002. The census was designed to obtain financial information of local government institutions relating to -

- the consolidated balance sheet as at 30 June 2002;
- analysis of the acquisition of fixed assets during the financial year;
- transactions of all types of funds, reserves, etc. for the financial year;
- income statement and appropriations for the financial year - for rates and general services as well as for housing and trading services.

Scope of census of municipalities

2 All institutions defined as local government institutions in terms of municipal Act, No. 117 of 1998, Act No. 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 previous census was undertaken during 1997 financial year. The questionnaire for this survey was designed to address primarily the national accounts requirements of Statistics South Africa and the South African Reserve Bank. This statistical release contains mainly financial information furnished by the respondents. Type municipalities, on a provincial basis, provide consolidated information for the purposes of this report.

Classification and Accounting standards

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

Statistical unit

4 The statistical unit for the collection of information was the municipalities.

Reliability of estimates

5 Data for non-response were estimated on the basis of the quarterly data for the quarter ended 30 June 2002. The non-response contributes about 1,6% of the total municipalities.

Related publications

- 6 Users may wish to refer to the following Stats SA publications -
- P9101.1 Actual and expected capital expenditure of the public sector;
 - P9101.2 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 government;
 - P9114/8 Census on local government (1996/97);
 - P9149 Quarterly survey 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; and
 - P0271 Survey of Employment and Earnings.

Comparability with previous census

- 7 This census is not strictly comparable with the previous census of 1997 due to the following reasons:
- The previous census was based on the old transitional structure of municipalities with 843 units
 - The Financial Census of Municipalities for the financial year ended 30 June 2002 is based on a newly demarcated structure with 284 units.
 - The new system of intergovernmental transfers, e.g. the equitable share, was introduced from 1998/99 financial years.
 - The books of all newly created municipalities were consolidated during the financial year ended 30 June 2001/02 (as required by Municipal Structures Act).
 - The role of municipalities is no longer limited to service delivery but extended to include economic development. Hence a lot of grants are issued to municipalities to enable them play this developmental role.

Symbols and abbreviations used

- 8 Stats SA Statistics South Africa
 0 Nil or not applicable
 IMFO Institute of Municipal Finance Officers
 INCA Infrastructure Finance Corporation Ltd

Revision of data

- 9 Information is preliminary, and may be revised. The revised figures are due to respondents reporting revisions and late submission of their data to Stats SA.

TECHNICAL NOTES

Response rates

Table A - Response rates

Province	Total municipalities			Total received			Not received		
	Metro & District Municipalities	Local Municipalities	Total	Metro & District Municipalities	Local Municipalities	Total	Metro & District Municipalities	Local Municipalities	Total
Western Cape	6	24	30	6	24	30	0	0	0
Eastern Cape	7	38	45	6	27	33	1	11	12
Northern Cape	5	26	31	5	25	30	0	1	1
Free State	5	20	25	4	20	24	1	0	1
Kwa-Zulu Natal	11	50	61	11	45	56	0	5	5
North West	4	21	25	4	21	25	0	0	0
Gauteng	6	9	15	6	9	15	0	0	0
Mpumalanga	3	17	20	3	16	19	0	1	1
Limpopo	6	26	32	6	25	31	0	1	1
Total	53	231	284	51	212	263	2	19	21

* See explanatory notes, point 5 with regard to estimate for non-response.

GLOSSARY

Acid test ratio	The acid test ratio is calculated as current assets minus inventory divided by current liabilities. Leases were excluded in the calculation of current liabilities. The accepted acid test ratio is considered to be 1:1. In other words the institution is able to meet its current credit obligations without using its inventory.
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 appear 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, banks and other; cash on hand and in bank.
Current liabilities	Current liabilities consist of external short-term loans from and deposits by the District municipalities 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 overdrafts. Leases were excluded in the calculation of current liabilities.
Current ratio	The current ratio is calculated as current assets divided by current liabilities. Leases were excluded in the calculation of current liabilities.

General expenditure

General expenditure includes -

- advertising;
- hire charges;
- administration charges, e.g. town clerk / town secretary and treasurer's departments;
- insurance (including unemployment insurance and workmen's compensation);
- lease financing charges (where the asset will be acquired by the local authority on termination of the lease);
- legal expenditure;
- postage and telegrams;
- printing and stationery;
- rent;
- stores and materials;
- sundries;
- telephone; and
- transport (for the conveyance of personnel, stores and materials).

Housing services

Housing services include approved housing projects and can be subdivided in respect of various economic, sub-economic, complexes or other types of housing. Where dwellings form part of the general organisation of a particular department, and are normally occupied by employees of the department, they are included in the relative statement and not under housing services. Likewise, where properties are purchased for a specific purpose, such as a street widening, and existing houses are demolished; the annual expenditure and income in respect of these dwellings do not appear in the housing service.

Internal loans

Loans to any fund or account within the local government institution are treated as internal loans. Total internal interest received and / or capitalised must correspond with the total internal interest paid. Also see notes above for capital charges.

Municipality

Municipality is a generic term describing the "unit" of government in the local spheres responsible for local government in a geographically demarcated area and including district, local and metropolitan municipalities. Municipalities as an institution consisting of municipal council (elected political representatives) and the municipal administration (appointed officials).

Metropolitan municipality

Metropolitan municipality means municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155(1) of the Constitution as a category A municipality. (Refer to Local government: Municipal structure Act, Act No.117 of 1998)

District municipality	District municipality means municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155(1) of the Constitution as a category C municipality. (Refer to Local government: Municipal structure Act, Act No.117 of 1998)
Local municipality	Local municipality means municipalities that share municipal executive and legislative authority in its area with a district municipality within whose area it falls, that is described in section 155(1) of the constitution as a category B municipality.
Marketable loan stock	Marketable loan stock refers to stocks, debentures and similar debt instruments that are freely marketable, i.e., securities for which transfer registers are kept and which are usually listed on the stock exchange. Discounts originating with the issue of stocks below par are included in the stock liability.
Money market instruments	Money market instruments include bankers' acceptance, trade bills, promissory notes, capital project bills, bridging debentures, negotiable certificates of deposits, Land Bank bills, Land Bank and the South African Reserve Bank's debentures.
Provision	<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, and• specific commitments, known contingencies and diminutions in values of assets existing as at the date of the balance sheet where the amounts involved cannot be determined with significant accuracy. <p>Provision includes -</p> <ul style="list-style-type: none">• bad debts;• repairs and maintenance, and• loss of rent.

Public corporations

Public corporations include -

- Abakor Ltd;
- Atomic Energy Corporation (AEC);
- Eskom;
- Free State Development Corporation;
- Industrial Development Corporation of South Africa (IDC);
- Land and Agricultural Bank;
- Moss Gas Pty Ltd;
- Limpopo Development Corporation;
- Rand Water;
- South African Broadcasting Corporation;
- Telkom SA Ltd; and
- Transnet Ltd.

Rates and general services

Rates and general services include ambulance, fire control (or fire fighting), health (clinics, old age homes), roads and stormwater, 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 rates, the receipt of subsidies and other contributions.

Repairs and maintenance

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

Where repairs and maintenance have been charged to a “provision for repairs account”, the actual expenditure incurred during the current year has been reflected under this sub-division and the amount chargeable to the “provision for repairs” is reflected as a deduction from the actual cost. Any balance of expenditure still remaining is treated as a charge against the current year.

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.

Compensation of employees 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 -

- salaries and wages;
- allowances;
- 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 councillors are treated separately for the purpose of this census.

Long-term loans

Long-term loans are loans with an outstanding maturity of one year or longer.

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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