

INTRODUCTION

With effect from 2002 Statistics South Africa (Stats SA) has undertaken an annual financial census of municipalities covering local, district and metropolitan municipalities. The purpose of the census is to provide researchers, policy-makers, economists and other users with information that allows for analysis and assessment of the state of local government finances. Financial information is collected from local government institutions in respect of:

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

This report contains the preliminary results of the 2003 financial census of municipalities in Part I, and the revised figures for 2002 in Part II. Revised figures for 2003 will be published next year. Consolidated information in respect of all the topics surveyed is provided in tabular format. The tables are preceded by key findings from 2003 with some comparison with 2002. All results are presented at provincial level.

PP
PJ Lehohla
Statistician-General

PRETORIA
2004

CONTENTS

PART I FINANCIAL CENSUS OF MUNICIPALITIES FOR THE YEAR ENDED 30 JUNE 2003 (PRELIMINARY)

Key findings		1
Section 1 Balance sheet		
Table 1	Consolidated balance sheet of municipalities as at 30 June 2003 by province	7
Section 2 Acquisition of fixed assets		
Table 2	Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Total fixed assets	13
Table 3	Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Sewerage and sanitation services	14
Table 4	Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Other rates and general services	15
Table 5	Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Special funds and accounts services	16
Table 6	Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Housing services	17
Table 7	Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Abattoir services	18
Table 8	Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Electricity and gas services	19
Table 9	Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Market services	20
Table 10	Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Passenger transport services	21
Table 11	Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Water services	22
Table 12	Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Other trading services	23

Section 3 Funds

Table 13	Income and expenditure of special funds and accounts for the financial year ended 30 June 2003 of municipalities by province.....	24
----------	---	----

Section 4 Income and expenditure for rates and general services

Table 14	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Total rates and general services.....	26
Table 15	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Health and ambulance services.....	32
Table 16	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Fire protection services.....	38
Table 17	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Road services.....	44
Table 18	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Parks and recreation services.....	50
Table 19	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Sanitation and refuse removal services.....	56
Table 20	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Sewerage services.....	62
Table 21	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Traffic services.....	68
Table 22	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Other services.....	74

Section 5 Income and expenditure for housing and trading services

Table 23	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Total housing and trading services.....	80
----------	---	----

Table 24	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Housing services	83
Table 25	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Abattoir services	86
Table 26	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Electricity and gas services	89
Table 27	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Market services	92
Table 28	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Passenger transport services	95
Table 29	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Water services	98
Table 30	Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Other trading services	101
	Explanatory notes	104
	Glossary	106
	General information	110

PART II FINANCIAL CENSUS OF MUNICIPALITIES FOR THE YEAR ENDED 30 JUNE 2002 (REVISED)

Introduction to Part II	111
Section 1 Balance sheet	
Table 1 Consolidated balance sheet of municipalities as at 30 June 2002 by province	113
Section 2 Acquisition of fixed assets	
Table 2 Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Total fixed assets	119
Table 3 Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Sewerage and sanitation services	120
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	121
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	122
Table 6 Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Housing services	123
Table 7 Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Abattoir services	124
Table 8 Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Electricity and gas services	125
Table 9 Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Market services	126
Table 10 Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Passenger transport services	127
Table 11 Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Water services	128
Table 12 Analysis of the acquisition of fixed assets during the year ended 30 June 2002 for municipalities by province: Other trading services	129

Section 3 Funds

Table 13	Income and expenditure of special funds and accounts for the financial year ended 30 June 2002 of municipalities by province.....	130
----------	---	-----

Section 4 Income and expenditure for rates and general services

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.....	132
----------	---	-----

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.....	138
----------	--	-----

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.....	144
----------	---	-----

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.....	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.....	156
----------	--	-----

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.....	162
----------	---	-----

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.....	168
----------	--	-----

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.....	174
----------	---	-----

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.....	180
----------	---	-----

Section 5 Income and expenditure for housing and trading services

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.....	186
----------	---	-----

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	189
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	192
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	195
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	198
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	201
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	204
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	207

TECHNICAL NOTES

Response rates 2003

Province	Total municipalities			Total received			Not received		
	Metros & district municipalities	Local municipalities	Total	Metros & district municipalities	Local municipalities	Total	Metros & district municipalities	Local municipalities	Total
Western Cape	6	24	30	6	24	30	0	0	0
Eastern Cape	7	38	45	7	32	39	0	6	6
Northern Cape	5	26	31	5	26	31	0	0	0
Free State	5	20	25	5	20	25	0	0	0
KwaZulu-Natal	11	50	61	11	48	59	0	2	2
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	15	18	0	2	2
Limpopo	6	26	32	6	22	28	0	4	4
Total	53	231	284	53	217	270	0	14	14

During the 2003 census, 14 municipalities did not respond. The total worth of their fixed assets represents about 0,6% of the total assets of all 284 municipalities. Of the 14, six had not responded in 2002. For the non-response of 2003, figures were estimated using the cold-deck method of imputation using Quarterly Financial Statistics (QFS) as a source. This source was chosen as it collects information from the same population for the same variables as the annual census and from the same municipalities.

KEY FINDINGS

Acid test ratio

According to the information collected regarding the consolidated balance sheet of municipalities as at 30 June 2003, the municipalities in North West reflected the most favourable acid test ratio of 3,7:1 (i.e. current assets minus inventory divided by current liabilities), followed by Northern Cape and Limpopo with a ratio of 3,1:1, Eastern Cape, 2,1:1 and Free State, 2,1:1.

Municipalities in Gauteng reflected the least favourable acid test ratio of 0,9:1, followed by Western Cape with a ratio of 2,0:1, KwaZulu-Natal, 2,0:1 and Mpumalanga, 2,0:1.

Table A1: Acid test ratio of municipalities for the financial year ended 30 June 2003 by province

Province	Total municipalities		Acid test ratio
	Current assets minus inventory (R'000)	Current liabilities (R'000)	
Western Cape	4 212 110	2 159 006	2,0:1
Eastern Cape	3 065 878	1 433 580	2,1:1
Northern Cape	880 907	284 582	3,1:1
Free State	2 029 248	956 632	2,1:1
KwaZulu-Natal	6 165 550	3 160 374	2,0:1
North West	1 926 859	520 694	3,7:1
Gauteng	7 531 647	7 930 592	0,9:1
Mpumalanga	1 152 071	569 689	2,0:1
Limpopo	1 247 365	396 289	3,1:1
Total	28 211 635	17 411 438	1,6:1

Table A2: Acid test ratio of municipalities for the financial year ended 30 June 2002 by province

Province	Total municipalities		Acid test ratio
	Current assets minus inventory (R'000)	Current liabilities (R'000)	
Western Cape	3 966 784	2 188 812	1,8:1
Eastern Cape	3 075 797	1 369 026	2,2:1
Northern Cape	720 193	237 865	3,0:1
Free State	1 955 833	932 832	2,1:1
KwaZulu-Natal	5 452 084	3 436 404	1,6:1
North West	1 354 915	972 575	1,4:1
Gauteng	13 715 241	7 391 043	1,9:1
Mpumalanga	1 343 725	502 674	2,7:1
Limpopo	1 091 001	283 023	3,9:1
Total	32 675 573	17 314 254	1,9:1

Note: This table contains revised figures for 2002, see Part II of this volume.

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 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

As seen in table B1 below, North West reflected the most favourable current ratio of 3,8:1 (i.e. current assets divided by current liabilities), followed by Limpopo and Northern Cape with a ratio of 3,2:1. Municipalities in Gauteng reflected the least favourable current ratio of 1,0:1 followed by KwaZulu-Natal, Mpumalanga and Western Cape with a ratio of 2,0:1.

Table B1: Current ratio of total municipalities for the financial year ended 30 June 2003 by province

Province	Total municipalities		
	Current assets (R'000)	Current liabilities (R'000)	Current ratio
Western Cape	4 404 878	2 159 006	2,0:1
Eastern Cape	3 159 937	1 433 580	2,2:1
Northern Cape	896 961	284 582	3,2:1
Free State	2 067 557	956 632	2,2:1
KwaZulu-Natal	6 296 236	3 160 374	2,0:1
North West	1 959 891	520 694	3,8:1
Gauteng	7 717 167	7 930 592	1,0:1
Mpumalanga	1 173 045	569 689	2,1:1
Limpopo	1 281 186	396 289	3,2:1
Total	28 956 858	17 411 438	1,7:1

Table B2: 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	4 133 998	2 188 812	1,9:1
Eastern Cape	3 145 113	1 369 026	2,3:1
Northern Cape	735 231	237 865	3,1:1
Free State	1 989 894	932 832	2,1:1
KwaZulu-Natal	5 576 587	3 436 404	1,6:1
North West	1 383 292	972 575	1,4:1
Gauteng	13 929 668	7 391 043	1,9:1
Mpumalanga	1 363 479	502 674	2,7:1
Limpopo	1 116 610	283 023	3,9:1
Total	33 373 872	17 314 254	1,9:1

Note: This table contains revised figures for 2002, see Part II of this volume.

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

Table C1 indicates salaries, wages and allowances as a percentage of total current expenditure of municipalities by province. Taken together, municipalities in Northern Cape reflected the largest proportion of total current expenditure on salaries, wages and allowances (30,2%), followed by Free State (26,7%) and KwaZulu-Natal (25,5%), while Gauteng (23,6%) reflected the lowest proportion.

Table C1: Salaries, wages and allowances of municipalities for the financial year ended 30 June 2003 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	3 734 080	15 311 483	24,4
Eastern Cape	1 818 352	7 470 092	24,3
Northern Cape	411 998	1 362 466	30,2
Free State	1 013 154	3 792 328	26,7
KwaZulu-Natal	3 668 617	14 406 592	25,5
North West	744 203	3 047 324	24,4
Gauteng	6 245 196	26 341 239	23,6
Mpumalanga	740 271	2 961 485	25,0
Limpopo	613 536	2 442 191	25,1
Total	18 989 407	77 135 200	24,6

* Excluding allowances to councillors

Table C2: 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	3 411 566	12 243 997	27,9
Eastern Cape	1 238 149	4 943 905	25,0
Northern Cape	344 493	1 325 168	26,0
Free State	845 422	2 919 981	29,0
KwaZulu-Natal	2 853 328	13 265 961	21,5
North West	634 952	2 220 742	28,6
Gauteng	5 717 824	21 854 637	26,2
Mpumalanga	603 394	2 417 357	25,0
Limpopo	530 970	2 486 653	21,4
Total	16 180 098	63 678 401	25,4

* Excluding allowances to councillors

Note: This table contains revised figures for 2002, see Part II of this volume.

Levies

There was an increase between 2002 and 2003 financial year in levies received by district and metropolitan municipalities. According to Table D, Limpopo reflected the highest increase with 43,15%, followed by Northern Cape with 20,68%. The province with the lowest increase was North West with 5,21%, followed by Mpumalanga with 8,47%, and Western Cape with 16,28%. There was an increase of 19,44% in total levies received by district and metropolitan municipalities.

Table D: Levies received by district and metropolitan municipalities by province

Levies			
Province	2002 (R'000)	2003 (R'000)	Percentage change %
Western Cape	739 274	859 638	16,28
Eastern Cape	292 853	343 547	17,31
Northern Cape	67 761	81 775	20,68
Free State	167 176	197 453	18,11
KwaZulu-Natal	524 091	670 976	28,03
North West	168 306	177 080	5,21
Gauteng	2 036 454	2 446 326	20,13
Mpumalanga	276 782	300 221	8,47
Limpopo	111 423	159 504	43,15
Total	4 384 120	5 236 520	19,44

Assesment rates

Table E indicates property rates collected by metropolitan and local municipalities for the financial year ended 2002 and 2003. According to Table E, assessment rates showed a steady increase of 17,42% over the two years in all provinces. KwaZulu-Natal reflected the highest increase with 45,43%, followed by Northern Cape with 33,18%. Gauteng was the lowest with 4,96%, followed by North West with 12,80%, and Free State with 14,45%.

Table E: Assessment rates collected by municipalities per province

Assessment rates			
Province	2002 (R'000)	2003 (R'000)	Percentage change %
Western Cape	2 064 605	2 433 524	17,87
Eastern Cape	618 840	774 844	25,21
Northern Cape	133 485	177 775	33,18
Free State	465 075	532 300	14,45
KwaZulu-Natal	2 005 170	2 916 122	*45,43
North West	279 686	315 485	12,80
Gauteng	4 826 538	5 065 737	4,96
Mpumalanga	350 010	411 084	17,45
Limpopo	306 206	347 531	13,50
Total	11 049 615	12 974 402	17,42

* This large percentage increase is due to the fact that some municipalities only effected the changeover to the new municipal structure in 2003, with the amalgamation of former entities.

Water

Tables F and G indicate the estimated purchases and sales of water by municipalities by province for the financial year ended 2002 and 2003. According to table F there was an increase of 14,53% in the overall purchases of water. North West reflect an increase of 31,20%, followed by Gauteng with 19,80%. There was a decrease in the purchase of water in Eastern Cape of 2,30% and in Mpumalanga of 4,33%.

Table F: Purchases of water by municipalities per province

Purchases of water			
Province	2002 (R'000)	2003 (R'000)	Percentage change %
Western Cape	124 559	142 785	14,63
Eastern Cape	340 559	332 710	-2,30
Northern Cape	32 063	37 985	18,47
Free State	233 467	241 199	3,31
KwaZulu-Natal	765 212	839 657	9,73
North West	132 136	173 361	31,20
Gauteng	2 118 171	2 537 477	19,80
Mpumalanga	60 277	57 668	-4,33
Limpopo	102 884	114 648	11,43
Total	3 909 328	4 477 490	14,53

Table G reflects an increase in sales of water in all provinces. North West shows the highest increase with 26,24%, followed by Limpopo with 25,25%. Free State shows the lowest increase with 6,28%, followed by Gauteng with 7,40% and KwaZulu-Natal with 10,11%.

Table G: Sales of water by municipalities per province

Sales of water			
Province	2002 (R'000)	2003 (R'000)	Percentage change %
Western Cape	921 584	1 033 972	12,20
Eastern Cape	364 845	436 235	19,57
Northern Cape	120 375	139 121	15,57
Free State	478 629	508 682	6,28
KwaZulu-Natal	1 215 024	1 337 899	10,11
North West	233 137	294 303	26,24
Gauteng	3 766 682	4 045 387	7,40
Mpumalanga	184 904	208 339	12,67
Limpopo	172 998	216 688	25,25
Total	7 458 178	8 220 626	10,22

Electricity

Table H indicates the estimated purchases of electricity by municipalities by province. Western Cape showed the highest increase of purchases of electricity, 49,80%, followed by North West with 29,07%. Free State had the lowest increase with 1,57%, followed by KwaZulu-Natal with 5,42%. Overall purchases of electricity increased by 13,04% compared with the previous year.

The table below also indicates that municipalities in Gauteng are the biggest users of electricity, followed by KwaZulu-Natal. The lowest usage is in Northern Cape.

Table H: Purchases of electricity by municipalities per province.

Purchases of electricity			
Province	2002 (R'000)	2003 (R'000)	Percentage change %
Western Cape	1 248 676	1 870 570	49,80
Eastern Cape	721 801	838 711	16,20
Northern Cape	129 411	160 492	24,02
Free State	469 187	476 568	1,57
KwaZulu-Natal	2 015 652	2 124 889	5,42
North West	377 523	487 258	29,07
Gauteng	4 249 920	4 632 836	9,01
Mpumalanga	360 613	398 141	10,41
Limpopo	236 953	291 309	18,66
Total	9 809 736	11 280 774	13,04

Table I indicates the estimated sales of electricity for the financial year ended 2002 and 2003. According to table I, there was a steady increase in sales of electricity in all provinces from 2002 to 2003. The province with the highest increase was North West with 17,53%, followed by Limpopo with 16,56%. The province with the lowest increase was Free State with 0,71%, followed by KwaZulu-Natal 3,17%, and Northern Cape 5,89%.

Table I: Sales of electricity by municipalities per province

Sales of electricity			
Province	2002 (R'000)	2003 (R'000)	Percentage change %
Western Cape	2 989 818	3 217 421	7,61
Eastern Cape	1 234 096	1 404 106	13,78
Northern Cape	275 320	291 542	5,89
Free State	822 676	828 534	0,71
KwaZulu-Natal	3 343 738	3 449 768	3,17
North West	660 590	776 381	17,53
Gauteng	7 028 165	7 791 962	10,87
Mpumalanga	572 889	649 365	13,35
Limpopo	432 854	504 516	16,56
Total	17 360 146	18 913 595	8,95

**Financial census of municipalities
for the year ended
30 June 2003
(Preliminary)**

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2003 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	0	0	0	0	0	0
(b) Other local government institutions	0	2,315	0	0	1,159	0	0	122	0	3,596
(c) Other	2,658	11,251	0	0	22,944	41,179	1,500	822	1,675	82,029
2. External long-term loans										
2.1 Government housing loans to public welfare organisations	0	28,105	78	0	0	204	0	327	0	28,714
2.2 Other long-term loans from:										
(a) National government	8,406	8,645	643	330	81,688	0	21,237	0	218	121,167
(b) Provincial government	4,024	19,567	0	0	0	0	0	0	0	23,591
(c) Local government institutions	2,373	5,032	0	15,284	37,239	8,185	420,655	14,803	278	503,849
(d) Development Bank of Southern Africa	961,394	300,484	88,053	345,692	1,876,692	178,432	2,071,727	151,327	8,870	5,982,671
(e) Local Authorities Loans Fund	38,759	9,867	0	43,463	801	19,278	723,389	21,429	5,012	861,998
(f) Public corporations	6,147	1,537	57	0	13,172	0	27,874	20,410	0	69,197
(g) Banks	1,359,496	38,618	28,725	117,582	1,248,643	155,009	2,189,027	84,626	134,495	5,356,221
(h) Insurers	0	3,592	0	1,762	0	0	0	3,767	65	9,186
(i) Pension funds	0	204,793	54	1,430	0	11,955	0	90	0	218,322
(j) Other domestic sources (including INCA)	350,896	486,994	38,401	55,892	607,897	410,611	1,349,914	411,326	42,660	3,754,591
(k) Foreign sources	67	0	0	0	0	0	0	0	0	67
2.3 Long-term leases	5,839	105,605	0	324	38,452	134	0	31,773	60,086	242,213

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2003 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	5,114	299	0	126	2,698	0	0	3,600	0	11,837
(b) Development Bank of Southern Africa	79,212	19,749	1,210	21,097	33,663	7,528	90,937	487	0	253,883
(c) Public corporations	0	56	0	0	239	0	280,247	3,241	0	283,783
(d) Banks	46,064	18,278	5,307	9,619	149,581	15,287	20,789	9,793	3,244	277,962
(e) Insurers	0	47	0	0	0	0	0	48	0	95
(f) Pension funds	0	5	0	54	0	0	0	0	0	59
(g) Other domestic sources (including INCA)	20,860	21,923	3,249	10,667	13,562	1,070	359,058	4,581	6,454	441,424
(h) Foreign sources	12	0	0	900	0	0	0	0	0	912
3.2 Short-term leases	1,115	0	11,299	0	919	174	1,372	0	0	14,879
4. Bank overdraft	62,143	192,629	33,334	88,463	267,177	54,017	92,665	61,956	84,456	936,840
5. Sundry creditors										0
5.1 Trade creditors	1,615,488	667,210	102,661	488,303	1,929,853	256,164	3,152,861	169,112	94,369	8,476,021
5.2 Deposits on electricity and water accounts	131,542	92,350	14,145	69,597	394,032	46,340	744,011	68,182	64,002	1,624,201
5.3 Payments in advance	20,506	47,932	7,816	25,183	32,964	19,295	355,717	16,782	12,601	538,796
5.4 Other creditors	176,950	373,102	105,561	242,623	335,686	120,819	2,832,935	231,907	131,163	4,550,746
6. All internal loans	282,402	752	12,856	612,350	2,195,387	210,848	150,823	39,146	8,593	3,513,157

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2003 by province (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Liabilities (concluded)	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	1,465,613	2,328,309	393,984	2,842,719	3,587,219	1,376,522	1,428,440	1,252,334	255,961	14,931,101
7.2 Internal advances	9,291,462	2,276,187	1,034,125	2,299,778	7,936,528	1,318,782	17,528,883	2,855,612	1,524,079	46,065,436
8. Accumulated funds, trust funds and reserves										
8.1 Accumulated and other reserves and provisions	2,129,801	3,074,804	705,093	528,265	7,548,233	675,461	11,924,933	869,401	309,402	27,765,393
8.2 Endowment, land trust, capital development, township suspense account and similar capital funds	4,432,054	1,006,106	70,701	1,316,129	868,586	860,252	339,076	371,041	478,652	9,742,597
8.3 Other trust funds	381,487	660,546	125,891	20,892	113,628	116,951	12,217	188,000	211,200	1,830,812
9. Retained surplus	518,186	1,072,091	168,390	451,844	471,853	474,491	4,305,074	397,758	556,776	8,416,463
10. Suspense accounts and liabilities not shown elsewhere	426,121	137,267	22,292	79,919	359,886	62,197	6,021	9,805	40,336	1,143,844
11. TOTAL LIABILITIES	23,826,191	13,216,047	2,973,925	9,690,287	30,170,381	6,441,185	50,431,382	7,293,608	4,034,647	148,077,653

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2003 by province (continued)

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
12. Fixed assets	17,561,227	7,988,464	1,829,624	6,242,682	18,132,373	3,814,976	30,508,730	5,297,715	2,365,047	93,740,838
13. Leased assets	0	0	0	0	34,329	0	481	0	0	34,810
14. Investments in marketable securities										
14.1 Own stock	0	0	0	0	0	0	0	0	0	0
14.2 Other stock:										
(a) Government stock and Treasury bills	0	43	0	0	1,159	8,470	0	6,774	0	16,446
(b) Other local government institutions	0	1,911	0	0	5,143	0	0	0	0	7,054
(c) Public corporation stock	0	196	0	0	7,441	12,722	0	0	0	20,359
(d) Other	8,939	3,002	14,261	377	21,100	30,112	841,867	10,831	0	930,489
14.3 Money market instruments	22,481	129,224	7,119	50,336	211,614	11,002	158,777	223,367	129,293	943,213
14.4 Other money market instruments	8,192	586	981	0	370,130	0	0	0	0	379,889
15. Investments in non-marketable instruments	0	9,491	0	0	0	0	0	19,183	0	28,674
16. Long-term debtors										
16.1 Staff loans	139,597	49,084	65,387	29,603	30,622	41,036	519,400	49,733	23,288	947,750
16.2 Housing loans:										
(a) Mortgages	419,507	5,183	67,541	21,792	83,646	7,695	542,618	6,852	3,360	1,158,194
(b) Selling agreements	30,584	1,258	0	0	108,161	0	4,159	5,703	388	150,253
(c) Hire purchases	0	110	0	0	0	0	0	0	0	110
(d) Other	43,723	16,256	13,142	17,954	34,127	4,634	1,566,436	66,489	27,343	1,790,104
17. Sponsored government housing loans to public welfare organisations and individuals	0	28,105	78	0	0	204	0	327	0	28,714

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2003 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	119	0	87,741	8,632	0	0	0	0	96,492
(ii) Public corporations	0	27	0	0	0	0	0	0	0	27
(iii) Other companies	0	77	0	0	0	0	0	0	0	77
(iv) Individuals	98	156,337	105	0	0	14,848	0	0	0	171,388
(v) Other	9,716	16,218	3,384	255,212	221,795	33,299	4,334	112	19,252	563,322
(b) Long-term deposits with										
(i) Public Investment Commissioners	0	118	0	0	0	5,276	0	0	0	5,394
(ii) Banks	819,325	1,515,456	23,167	133,472	1,582,451	104,791	726,720	143,303	75,671	5,124,356
(iii) Other	40,046	64,845	408	3,069	692,193	54,008	3,623,121	35,071	19,674	4,532,435
19. Stores and materials	192,768	94,059	16,054	38,309	130,686	33,032	185,520	20,974	33,821	745,223
20. External short-term loans, deposits and investments										
20.1 Loans to:										
(a) Other local government institutions	0	0	10,073	6,090	0	0	0	0	0	16,163
(b) Public corporations	0	266	0	0	3,000	0	0	0	0	3,266
(c) Other companies	0	11	0	0	0	5	0	0	0	16
(d) Individuals	114	9,551	808	1,901	2,887	11,667	681	0	2,823	30,432
(e) Other	85,762	108,920	1,301	9,780	14,980	28,116	204,002	3,195	10,554	466,610

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2003 by province (concluded)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Assets (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
20.2 Short-tem deposits and other investments with:										
(a) Corporation for Public Deposits	0	336	0	0	0	24,668	0	0	0	25,004
(b) Banks	978,844	540,993	212,231	452,492	935,525	583,303	549,370	320,116	588,725	5,161,599
(c) Other	218,043	326,878	3,211	52,916	11,453	129,800	17,494	584	4,126	764,505
21. Other sundry debtors										
21.1 Trade debtors	2,133,815	856,518	117,215	963,964	2,397,595	575,625	4,050,814	156,195	130,911	11,382,652
21.2 Advanced payments	6,498	4,617	4,484	6,923	12,804	523	133,565	0	3,083	172,497
21.3 Other debtors	444,054	906,432	497,154	383,624	2,325,760	416,007	1,556,194	526,271	318,056	7,373,552
22. All internal loans	282,402	752	12,856	612,350	2,195,387	210,848	150,823	39,146	8,593	3,513,157
23. Cash on hand in bank	344,980	311,356	34,430	151,558	461,546	157,145	1,019,527	145,710	189,087	2,815,339
24. Accumulated deficit	18,199	24,590	34,770	78,231	49,555	83,420	3,957,852	114,169	42,333	4,403,119
25. Suspense accounts and assets not shown elsewhere	17,277	44,658	4,141	89,911	84,287	43,953	108,897	101,788	39,219	534,131
26. TOTAL ASSETS	23,826,191	13,216,047	2,973,925	9,690,287	30,170,381	6,441,185	50,431,382	7,293,608	4,034,647	148,077,653

Table 2 - Analysis of the acquisition of fixed assets during the year ended 30 June 2003 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 2002	15,971,308	6,860,957	1,581,329	6,041,456	14,048,259	3,404,919	29,689,385	5,073,632	1,991,866	84,663,111
28. Construction										
28.1 Residential buildings	3,454	9,368	1,631	1,050	29,095	0	32,043	134	0	76,775
28.2 Non-residential buildings	15,411	38,265	11,699	8,228	117,541	18,001	70,716	12,285	0	292,146
28.3 Roads, streets and bridges	27,774	109,554	11,118	42,841	280,940	28,061	157,417	14,775	30,626	703,106
28.4 Networks: Electricity, sewerage and water	645,199	334,927	82,166	147,775	846,448	206,165	306,133	110,729	142,416	2,821,958
28.5 Other	46,317	297,989	64,031	48,817	319,286	55,559	245,764	274,210	57,163	1,409,136
29. New vehicles and equipment										
29.1 Vehicles	18,875	9,693	76	17,426	51,654	129	32,787	3,612	1,015	135,267
29.2 Machinery	2,716	15,414	397	2,806	14,477	0	60,544	106	4,078	100,538
29.3 Computer equipment	2,039	2,028	108	6,824	23,422	2,833	19,971	3,744	108	61,077
29.4 Furniture	2,890	2,725	8	234	11,383	158	404,903	59	21	422,381
29.5 Other equipment	2,302	25,508	59	2,695	321,791	406	23,286	633	441	377,121
30. Land and existing assets										
30.1 Purchases	370	6,979	1,676	2,000	233,982	3,907	3,808	2,100	0	254,822
30.2 Less: Sales	0	294	2,220	0	19,647	0	0	0	0	22,161
31. Transfers from township suspense accounts	0	62	0	0	0	0	0	0	0	62
32. Incorporation of fixed assets of other local government	0	220	0	0	0	0	6,255	0	2,274	8,749
33. Other transfers-in	59,613	36,859	88,250	2,975	91,743	2,750	499	0	127,312	410,001
34. Transfers-out (-)	4,085	11,543	85,456	240,208	149,209	0	407,698	61,937	0	960,136
35. Revaluations (net)	0	162	0	908	0	0	0	0	0	1,070
36. Depreciation (-)	71,265	4,747	1,691	0	1,593	0	169	15,534	4,963	99,962
37. Book value of assets written off (-)	1,188,744	216,849	42,469	5,771	309,622	41,294	380,315	249,750	89,014	2,523,828
38. Other transactions	2,027,053	471,187	118,912	162,626	2,222,423	133,382	243,401	128,917	101,704	5,609,605
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2003	17,561,227	7,988,464	1,829,624	6,242,682	18,132,373	3,814,976	30,508,730	5,297,715	2,365,047	93,740,838

Table 3 - Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Sewerage and sanitation services

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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 2002	1,579,410	860,476	194,068	894,844	1,124,632	607,799	1,098,435	404,901	145,479	6,910,044
28.	Construction										
28.1	Residential buildings	85	190	0	0	121	0	0	0	0	396
28.2	Non-residential buildings	2,340	7,567	0	0	30,846	915	0	5,787	0	47,455
28.3	Roads, streets and bridges	1,973	55,608	0	0	5,589	15,145	22,252	0	0	100,567
28.4	Networks: Electricity, sewerage and water	160,870	61,631	16,702	45,093	136,214	90,334	17,977	24,084	18,338	571,243
28.5	Other	695	4,873	5,519	10,447	19,041	16,138	45,896	55,341	0	157,950
29.	New vehicles and equipment										
29.1	Vehicles	2,283	348	0	9,082	0	0	3,053	34	197	14,997
29.2	Machinery	430	496	0	1,792	521	0	6,857	0	0	10,096
29.3	Computer equipment	154	0	0	0	0	14	55	0	0	223
29.4	Furniture	7	0	0	0	0	0	393	0	0	400
29.5	Other equipment	30	0	0	130	11,521	44	213	0	0	11,938
30.	Land and existing assets										
30.1	Purchases	0	238	0	0	0	0	0	0	0	238
30.2	Less: Sales	0	68	0	0	0	0	0	0	0	68
31.	Transfers from township suspense accounts	0	40	0	0	0	0	0	0	0	40
32.	Incorporation of fixed assets of other local government	0	40	0	0	0	0	0	0	0	40
33.	Other transfers-in	12,129	36,781	0	2,961	15,161	2,306	109	0	9,639	79,086
34.	Transfers-out (-)	0	1,598	152	866	4,278	0	0	0	0	6,894
35.	Revaluations (net)	0	28	0	91	0	0	0	0	0	119
36.	Depreciation (-)	16,800	454	0	0	7	0	0	3,068	0	20,329
37.	Book value of assets written off (-)	36,101	2,003	6,083	203	24,096	2,972	117	12,553	9,038	93,166
38.	Other transactions	9,964	4,899	13,434	33,996	396,226	0	2,951	16,835	181	478,486
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	1,717,469	1,029,092	223,488	997,367	1,711,491	729,723	1,198,074	491,361	164,796	8,262,861

Table 4 - Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Other rates and general services

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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 2002	10,950,241	3,289,724	736,196	2,969,575	5,907,790	1,514,142	18,277,287	2,995,805	908,468	47,549,228
28.	Construction										
28.1	Residential buildings	1,029	68	0	250	472	0	32,043	134	0	33,996
28.2	Non-residential buildings	12,880	30,654	11,699	8,228	77,856	1,417	53,297	3,928	0	199,959
28.3	Roads, streets and bridges	23,383	52,048	11,118	42,841	273,376	12,483	121,079	14,463	30,626	581,417
28.4	Networks: Electricity, sewerage and water	497	6,978	19,364	3,248	125,993	26,845	32,057	0	1,419	216,401
28.5	Other	44,953	228,785	31,648	30,386	155,398	35,544	58,205	201,914	42,469	829,302
29.	New vehicles and equipment										
29.1	Vehicles	14,937	4,335	76	6,710	43,036	129	25,754	3,187	401	98,565
29.2	Machinery	1,943	1,660	397	988	9,990	0	44,886	80	3,300	63,244
29.3	Computer equipment	1,765	772	108	6,465	2,949	2,805	19,854	3,557	108	38,383
29.4	Furniture	2,875	1,349	8	210	7,991	142	22,001	59	21	34,656
29.5	Other equipment	1,670	20,276	59	2,292	270,242	313	19,972	633	419	315,876
30.	Land and existing assets										
30.1	Purchases	370	3,214	1,676	2,000	227,532	0	3,321	1,653	0	239,766
30.2	Less: Sales	0	20	0	0	0	0	0	0	0	20
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	96	0	0	0	0	4,799	0	0	4,895
33.	Other transfers-in	36,077	20	2,726	14	16,774	444	390	0	80,164	136,609
34.	Transfers-out (-)	4,085	9,591	82,898	227,787	13,828	0	402,335	61,937	0	802,461
35.	Revaluations (net)	0	20	0	710	0	0	0	0	0	730
36.	Depreciation (-)	35,452	2,392	1,691	0	116	0	169	7,091	4,963	51,874
37.	Book value of assets written off (-)	546,230	167,019	31,275	4,441	207,145	10,698	178,959	200,379	57,663	1,403,809
38.	Other transactions	1,815,871	400,251	34,465	48,923	1,447,547	81,190	229,067	56,521	96,022	4,209,857
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	12,322,724	3,861,268	733,676	2,890,612	8,345,857	1,664,756	18,362,549	3,012,527	1,100,791	52,294,760

Table 5 - Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Special funds and accounts services

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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 2002	17,054	6,878	169	1,564	832,984	83,411	1,084	15,104	7,278	965,526
28.	Construction										
28.1	Residential buildings	0	4	0	0	325	0	0	0	0	329
28.2	Non-residential buildings	0	12	0	0	0	0	8,674	0	0	8,686
28.3	Roads, streets and bridges	0	82	0	0	1,221	433	12,991	0	0	14,727
28.4	Networks: Electricity, sewerage and water	0	152	0	0	2,579	567	0	0	0	3,298
28.5	Other	0	8,550	0	974	4,660	745	0	1,299	0	16,228
29.	New vehicles and equipment										
29.1	Vehicles	0	8	0	0	0	0	0	0	0	8
29.2	Machinery	0	16	0	0	0	0	0	0	0	16
29.3	Computer equipment	0	0	0	90	107	0	0	0	0	197
29.4	Furniture	0	0	0	24	114	0	0	0	0	138
29.5	Other equipment	0	0	0	0	219	0	0	0	0	219
30.	Land and existing assets										
30.1	Purchases	0	18	0	0	2,499	0	0	0	0	2,517
30.2	Less: Sales	0	16	0	0	1,862	0	0	0	0	1,878
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	16	0	0	1,872	0	0	0	0	1,888
34.	Transfers-out (-)	0	6	0	0	69,614	0	1,109	0	0	70,729
35.	Revaluations (net)	0	92	0	0	0	0	0	0	0	92
36.	Depreciation (-)	0	46	0	0	0	0	0	0	0	46
37.	Book value of assets written off (-)	0	599	0	0	16,236	0	1,368	3,440	0	21,643
38.	Other transactions	0	5,137	0	0	97,052	0	0	53,916	0	156,105
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	17,054	20,298	169	2,652	855,920	85,156	20,272	66,879	7,278	1,075,678

Table 6 - Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Housing services

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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 2002	454,427	267,243	157,932	146,552	238,215	8,500	1,428,416	106,657	47,758	2,855,700
28.	Construction										
28.1	Residential buildings	2,340	7,218	1,631	800	28,177	0	0	0	0	40,166
28.2	Non-residential buildings	0	8	0	0	178	995	65	0	0	1,246
28.3	Roads, streets and bridges	2,296	4	0	0	0	0	660	0	0	2,960
28.4	Networks: Electricity, sewerage and water	6,886	772	0	0	34,197	0	114,066	0	5,716	161,637
28.5	Other	619	34,304	2,956	5,537	31,204	1,519	45	675	0	76,859
29.	New vehicles and equipment										
29.1	Vehicles	0	2	0	0	0	0	0	0	0	2
29.2	Machinery	18	2	0	0	5	0	52	0	0	77
29.3	Computer equipment	0	0	0	0	0	0	23	0	0	23
29.4	Furniture	8	0	0	0	0	0	51	0	0	59
29.5	Other equipment	0	0	0	0	77	0	0	0	0	77
30.	Land and existing assets										
30.1	Purchases	0	30	0	0	562	0	487	447	0	1,526
30.2	Less: Sales	0	124	2,220	0	10,838	0	0	0	0	13,182
31.	Transfers from township suspense accounts	0	4	0	0	0	0	0	0	0	4
32.	Incorporation of fixed assets of other local government	0	14	0	0	0	0	0	0	0	14
33.	Other transfers-in	864	14	0	0	1	0	0	0	0	879
34.	Transfers-out (-)	0	16	0	396	8,126	0	2,134	0	0	10,672
35.	Revaluations (net)	0	8	0	107	0	0	0	0	0	115
36.	Depreciation (-)	1,307	674	0	0	0	0	0	536	0	2,517
37.	Book value of assets written off (-)	196,354	805	396	423	8,822	0	5,719	316	42	212,877
38.	Other transactions	162,887	33,553	1,445	0	127,191	0	3,020	2	641	328,739
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	432,684	341,557	161,348	152,177	432,021	11,014	1,539,032	106,929	54,073	3,230,835

Table 7 - Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Abattoir services

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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 2002	22,003	260	162	6,257	10	29,383	0	3,811	1,883	63,769
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	448	0	0	0	0	0	0	0	448
28.4	Networks: Electricity, sewerage and water	0	0	0	0	0	0	0	0	0	0
28.5	Other	0	1,486	0	0	0	0	0	24	0	1,510
29.	New vehicles and equipment										
29.1	Vehicles	0	0	0	0	0	0	0	0	0	0
29.2	Machinery	0	6	0	0	0	0	0	0	0	6
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	24	0	0	0	0	0	0	0	24
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	23	16	0	0	0	0	0	0	0	39
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	44	0	0	0	0	0	0	0	44
37.	Book value of assets written off (-)	84	42	0	22	0	18,623	0	40	0	18,811
38.	Other transactions	1,592	0	0	0	0	0	0	0	0	1,592
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	23,534	2,106	162	6,235	10	10,760	0	3,795	1,883	48,485

Table 8 - Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Electricity and gas services

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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 2002	974,238	1,353,039	214,760	995,870	3,372,129	452,264	4,718,479	769,429	440,904	13,291,112
28.	Construction										
28.1	Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2	Non-residential buildings	94	14	0	0	1,442	6,940	145	440	0	9,075
28.3	Roads, streets and bridges	122	2	0	0	0	0	0	0	0	124
28.4	Networks: Electricity, sewerage and water	288,564	143,507	17,086	66,313	246,790	31,865	52,632	41,329	45,585	933,671
28.5	Other	0	2,656	4,373	0	67,256	0	79,324	117	0	153,726
29.	New vehicles and equipment										
29.1	Vehicles	900	64	0	1,001	5,840	0	2,870	107	157	10,939
29.2	Machinery	141	127	0	0	243	0	7,420	0	473	8,404
29.3	Computer equipment	0	2	0	269	15,745	14	39	47	0	16,116
29.4	Furniture	0	0	0	0	2,811	13	291,251	0	0	294,075
29.5	Other equipment	584	0	0	71	10,418	44	215	0	22	11,354
30.	Land and existing assets										
30.1	Purchases	0	28	0	0	2,173	0	0	0	0	2,201
30.2	Less: Sales	0	6	0	0	0	0	0	0	0	6
31.	Transfers from township suspense accounts	0	6	0	0	0	0	0	0	0	6
32.	Incorporation of fixed assets of other local government	0	16	0	0	0	0	352	0	0	368
33.	Other transfers-in	6,566	4	0	0	367	0	0	0	26,183	33,120
34.	Transfers-out (-)	0	204	0	2,949	3	0	0	0	0	3,156
35.	Revaluations (net)	0	4	0	0	0	0	0	0	0	4
36.	Depreciation (-)	10,276	424	0	0	15	0	0	3,159	0	13,874
37.	Book value of assets written off (-)	86,004	24,100	2,231	46	29,882	18	106,859	16,032	15,145	280,317
38.	Other transactions	9,718	2,178	6,583	29,936	126,027	613	1,504	0	0	176,559
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	1,184,647	1,476,913	240,571	1,090,465	3,821,341	491,735	5,047,372	792,278	498,179	14,643,501

Table 9 - Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Market services

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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 2002	89,552	18,223	2,123	37,647	70,467	20,604	181,419	1,494	0	421,529
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	1,357	8,535	0	0	9,892
28.3	Roads, streets and bridges	0	0	0	0	0	0	435	0	0	435
28.4	Networks: Electricity, sewerage and water	0	0	0	0	0	0	0	0	0	0
28.5	Other	0	165	0	1,473	0	0	372	0	0	2,010
29.	New vehicles and equipment										
29.1	Vehicles	0	4	0	0	0	0	53	0	0	57
29.2	Machinery	0	4	0	0	0	0	228	0	0	232
29.3	Computer equipment	0	0	0	0	589	0	0	0	0	589
29.4	Furniture	0	0	0	0	0	0	41,216	0	0	41,216
29.5	Other equipment	0	0	0	188	4,669	0	0	0	0	4,857
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	264	4	0	0	0	0	0	0	0	268
34.	Transfers-out (-)	0	8	0	59	1,287	0	0	0	0	1,354
35.	Revaluations (net)	0	4	0	0	0	0	0	0	0	4
36.	Depreciation (-)	0	0	0	0	0	0	0	0	0	0
37.	Book value of assets written off (-)	0	19	22	0	419	0	7,083	0	0	7,543
38.	Other transactions	2,407	440	1,482	0	1	0	1,393	0	0	5,723
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	92,223	18,817	3,583	39,249	74,020	21,961	226,568	1,494	0	477,915

Table 10 - Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Passenger transport services

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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 2002	0	838	0	7,676	252,182	0	455,919	0	0	716,615
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	7,219	0	0	0	0	7,219
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	53	0	0	0	0	67	0	0	120
29.	New vehicles and equipment										
29.1	Vehicles	0	6	0	0	2,027	0	0	0	0	2,033
29.2	Machinery	0	2	0	0	0	0	155	0	0	157
29.3	Computer equipment	0	0	0	0	0	0	0	0	0	0
29.4	Furniture	0	0	0	0	0	0	761	0	0	761
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	1,117	0	0	0	0	1,117
30.2	Less: Sales	0	2	0	0	6,947	0	0	0	0	6,949
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	7,676	19,696	0	0	0	0	27,372
35.	Revaluations (net)	0	0	0	0	0	0	0	0	0	0
36.	Depreciation (-)	0	0	0	0	0	0	0	0	0	0
37.	Book value of assets written off (-)	0	0	0	0	0	0	7,364	0	0	7,364
38.	Other transactions	0	0	0	0	3,186	0	0	0	0	3,186
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	0	897	0	0	239,088	0	449,538	0	0	689,523

Table 11 - Analysis of the acquisition of fixed assets during the year ended 30 June 2003 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 2002	1,780,508	954,601	249,177	922,722	2,129,527	487,195	3,131,626	713,749	317,895	10,687,000
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	97	4	0	0	0	6,377	0	2,130	0	8,608
28.3 Roads, streets and bridges	0	1,358	0	0	0	0	0	312	0	1,670
28.4 Networks: Electricity, sewerage and water	188,382	121,475	29,014	33,121	300,675	56,554	61,959	45,316	71,358	907,854
28.5 Other	50	8,741	10,308	0	39,412	1,589	61,855	4,925	0	126,880
29. New vehicles and equipment										
29.1 Vehicles	755	140	0	633	379	0	1,057	284	260	3,508
29.2 Machinery	184	32	0	26	3,718	0	946	26	305	5,237
29.3 Computer equipment	120	0	0	0	0	0	0	140	0	260
29.4 Furniture	0	1	0	0	103	3	49,165	0	0	49,272
29.5 Other equipment	18	0	0	14	24,274	5	26	0	0	24,337
30. Land and existing assets										
30.1 Purchases	0	10	0	0	0	0	0	0	0	10
30.2 Less: Sales	0	0	0	0	0	0	0	0	0	0
31. Transfers from township suspense accounts	0	12	0	0	0	0	0	0	0	12
32. Incorporation of fixed assets of other local government	0	54	0	0	0	0	1,104	0	2,274	3,432
33. Other transfers-in	3,690	4	0	0	675	0	0	0	11,326	15,695
34. Transfers-out (-)	0	114	0	475	6,382	0	0	0	0	6,971
35. Revaluations (net)	0	4	0	0	0	0	0	0	0	4
36. Depreciation (-)	7,430	695	0	0	3	0	0	1,680	0	9,808
37. Book value of assets written off (-)	323,363	21,554	2,347	537	15,598	5,013	35,095	16,754	6,690	426,951
38. Other transactions	8,485	18,892	11,994	49,088	11,100	35	2,102	1	2,657	104,354
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2003	1,651,496	1,082,965	298,146	1,004,592	2,487,880	546,745	3,274,745	748,449	399,385	11,494,403

Table 12 - Analysis of the acquisition of fixed assets during the year ended 30 June 2003 for municipalities by province: Other trading services

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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 2002	103,875	109,675	26,742	58,749	120,323	201,621	396,720	62,682	122,201	1,202,588
28.	Construction										
28.1	Residential buildings	0	1,888	0	0	0	0	0	0	0	1,888
28.2	Non-residential buildings	0	6	0	0	0	0	0	0	0	6
28.3	Roads, streets and bridges	0	4	0	0	754	0	0	0	0	758
28.4	Networks: Electricity, sewerage and water	0	412	0	0	0	0	27,442	0	0	27,854
28.5	Other	0	8,376	9,227	0	2,315	24	0	9,915	14,694	44,551
29.	New vehicles and equipment										
29.1	Vehicles	0	4,786	0	0	372	0	0	0	0	5,158
29.2	Machinery	0	13,069	0	0	0	0	0	0	0	13,069
29.3	Computer equipment	0	1,254	0	0	4,032	0	0	0	0	5,286
29.4	Furniture	0	1,375	0	0	364	0	65	0	0	1,804
29.5	Other equipment	0	5,232	0	0	371	0	2,860	0	0	8,463
30.	Land and existing assets										
30.1	Purchases	0	3,441	0	0	99	3,907	0	0	0	7,447
30.2	Less: Sales	0	34	0	0	0	0	0	0	0	34
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	85,524	0	56,893	0	0	0	0	142,417
34.	Transfers-out (-)	0	6	2,406	0	25,995	0	2,120	0	0	30,527
35.	Revaluations (net)	0	2	0	0	0	0	0	0	0	2
36.	Depreciation (-)	0	18	0	0	1,452	0	0	0	0	1,470
37.	Book value of assets written off (-)	608	708	115	99	7,424	3,970	37,751	236	436	51,347
38.	Other transactions	16,129	5,837	49,509	683	14,093	51,544	3,364	1,642	2,203	145,004
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	119,396	154,591	168,481	59,333	164,745	253,126	390,580	74,003	138,662	1,522,917

Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2003 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 2002	6,546,388	3,154,792	755,245	1,863,543	7,120,789	1,587,581	13,585,058	1,200,069	1,031,735	36,845,200
Plus:										0
41. Sales of vacant land and land with improvements	8,431	1,684	4	0	165	214	732	495	5	11,730
42. Sales of other assets	46	9	1,025	0	167	0	250	1	0	1,498
43. Profit on sale of assets	0	0	0	0	17,785	0	1,723	0	0	19,508
44. Interest received - internal	31,085	12,582	2,533	0	633,144	399	72,456	346	15,230	767,775
45. Interest received - external	256,321	131,739	39,049	130,128	57,752	54,510	294,425	66,091	58,423	1,088,438
46. Endowments	13,641	0	0	0	719	1,206	11,630	0	0	27,196
47. Transfers from rates and general services, housing and trading services	37,794	5,258	12,965	47,945	205,590	15,739	311,752	49,801	1,954	688,798
48. Transfers from other funds/accounts	541,991	873,196	80,295	47,305	270,432	127,466	232,368	352,359	202,744	2,728,156
49. Transfers from: National government										0
49.1 Conditional grants	32,341	161	13,575	0	97,992	17,275	13,494	0	0	174,838
49.2 Other transfers	0	28,724	0	11,052	9,936	0	20,757	0	0	70,469
50. Transfers from: Provincial government										0
50.1 Conditional grants	5,298	2,102	26,322	0	85,633	28,486	0	0	0	147,841
50.2 Other transfers	35,974	0	20	0	5,652	0	0	0	0	41,646
51. Transfers from other local government institutions	1,414	100	0	0	0	2,751	0	0	96	4,361
52. Parking meter and parking site fees	295	0	0	286	0	0	0	0	0	581
53. Other income	640,321	1,630,812	93,849	68,337	2,405,990	407,362	485,602	271,238	185,323	6,188,834
54. SUBTOTAL: INCOME	8,151,340	5,841,159	1,024,882	2,168,596	10,911,746	2,242,989	15,030,247	1,940,400	1,495,510	48,806,869

Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2003 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	1,944	728	0	0	10,136	189	37,411	0	0	50,408
56. Interest paid - internal	544	0	0	0	520,437	0	0	0	0	520,981
57. Interest paid - external	10,425	0	0	0	25	3	1,497	150	0	12,100
58. Purchases of vacant land and land with improvements	1,411	0	70	0	1,703	0	7,312	122	8	10,626
59. Payments of insurance and accident claims	1,579	0	0	0	46,831	0	0	2,869	1,299	52,578
60. Irrecoverable debts written off	1,263	90	1,633	4,103	59	4,926	21,879	0	214	34,167
61. Redemptions of loans/accounts	3,894	6,508	0	0	128,842	6	4,977	0	2,300	146,527
62. Other capital expenditure	209,645	330,356	22,677	16,512	181,308	106,761	176,570	71,783	147,719	1,263,331
63. Transfers to Rate and General Services, Housing and Trading Services	945	1,282	4,933	31	21,596	0	0	7,336	0	36,123
64. Transfers to other funds/accounts	48,914	5,930	83	21,441	24,869	10,972	79,179	0	66,161	257,549
65. Transfers to local government institutions	21,841	0	0	0	694	0	0	0	0	22,535
66. Repairs and maintenance	1,582	41	465	0	1,086	54	3,121	434	1,175	7,958
67. Other expenditure	904,011	754,768	93,336	261,223	1,443,713	467,414	2,422,075	429,264	277,380	7,053,184
68. SUBTOTAL: EXPENDITURE	1,207,998	1,099,703	123,197	303,310	2,381,299	590,325	2,754,021	511,958	496,256	9,468,067
BALANCE AS AT 30 JUNE 2003	6,943,342	4,741,456	901,685	1,865,286	8,530,447	1,652,664	12,276,226	1,428,442	999,254	39,338,802

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	3,022,210	1,541,577	370,719	881,204	2,844,593	641,098	4,594,764	604,923	537,114	15,038,202
70. Allowances to councillors	74,422	95,221	16,712	48,863	90,782	55,742	146,619	37,831	54,198	620,390
71. Assessment rates										
71.1 Internal	44,114	1,805	929	411	57,055	0	70,100	705	67	175,186
71.2 External	19,850	3,195	99	24,589	12,795	596	0	2,077	0	63,201
72. Interest										
72.1 Internal	18,594	1,081	102	33,222	295,586	9,071	134,624	1,081	182	493,543
72.2 External	3,223	7,862	4,098	21,735	119,832	11,269	8,570	30,314	1,087	207,990
73. Redemption of loans and transfers to redemption fund	15,610	4,898	578	31,429	257,613	12,734	203,933	23,124	1,406	551,325
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	15,223	2,697	11,000	17,802	189,367	900	3,160	10,612	0	250,761
74.2 Maintenance reserve	408	1,349	0	678	332	0	4,576	437	0	7,780
74.3 Provisions	15,974	0	1,965	3,649	11,473	5,444	93,539	37,051	1,798	170,893
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	108	0	3	0	28	0	0	0	0	139
75.2 Non-governmental organisations	546	0	2	0	7,336	1	0	0	0	7,885
75.3 Subsidies	700	0	1,515	0	9	0	0	500	0	2,724
75.4 Bursaries	362	0	20	536	0	30	0	211	0	1,159
75.5 Other	1,537	1,010	168	4,899	194,424	91	1,663	363	10,637	214,792
76. Payments to other spheres of government for health and other services										
76.1 National government	0	13,060	0	0	23	0	0	0	0	13,083
76.2 Provincial government	0	350	0	0	2,295	0	0	0	0	2,645
76.3 Local government institutions	255	0	1,983	84,631	283	0	0	297	0	87,449
77. Assets financed from operating income	3,820	863	267	11,685	4,958	5,608	34,017	1,543	440	63,201

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	60,606	102,210	45,877	4,724	141,353	157	594,135	150,685	134,661	1,234,408
78.2 Other	463	0	0	10,938	0	0	1,143	589	0	13,133
79. Services and establishment levies paid to district and metropolitan municipalities	389	2,739	128	65,787	1,743	1,038	1,134	568	99	73,625
80. Transfers to other local government institutions	454	44	0	9,464	0	2,924	0	426	0	13,312
81. Repairs and maintenance work	490,754	314,298	76,925	104,562	607,280	80,705	935,046	117,741	122,793	2,850,104
82. General expenditure										
82.1 Fuel and oil	8,826	4,686	1,947	6,649	51,631	6,614	11,809	6,353	241	98,756
82.2 Bank charges	1,412	457	856	854	2,432	1,712	989	2,592	148	11,452
82.3 Printing and stationary	4,319	926	1,128	3,293	18,058	2,911	5,695	3,281	384	39,995
82.4 Advertising	788	271	700	606	3,983	312	1,265	416	22	8,363
82.5 Postage and stamps	2,135	91	496	2,990	15,232	1,963	1,271	1,949	137	26,264
82.6 Telecommunication services	5,164	1,738	1,840	7,083	34,245	4,409	12,923	4,543	997	72,942
82.7 Travelling and subsistence	1,321	766	2,429	1,670	7,254	4,259	736	1,829	1,518	21,782
82.8 Accommodation	4,161	336	209	555	17,831	0	32	0	0	23,124
82.9 Rental of land, building and other structures	545	0	27	2,414	89,314	0	1,961	982	358	95,601
82.10 Transport	2,852	8,469	1,542	4,119	30,946	0	29,739	656	1,055	79,378
82.11 Training and education	976	8,367	363	1,207	4,786	1,204	3,629	3,056	177	23,765
82.12 Rental of office equipment	499	173	552	2,500	8,378	758	476	2,023	78	15,437
82.13 Pharmaceutical	473	0	0	3	893	325	0	37	0	1,731
82.14 Hiring of plant and equipment	717	60	0	2,243	18,917	3,707	22,723	1,152	0	49,519
82.15 Consultancy fees	488	0	621	353	31,473	3,733	674,942	5,922	10	717,542

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	5,432,994	2,026,578	290,788	853,969	1,902,281	687,926	4,744,369	554,867	481,552	16,975,324
84. Less: debited out/recharged (if it appears as a balance in the accounts)	175,488	12,834	13,063	70,636	1,273,185	129,529	1,033,603	53,913	58,785	2,821,036
85. Surplus	2,054,700	674,412	100,664	543,902	3,700,807	361,233	4,489,857	195,275	399,828	12,520,678
86. TOTAL EXPENDITURE	11,136,504	4,808,755	924,189	2,724,582	9,504,436	1,778,945	15,795,836	1,752,098	1,692,202	50,117,547

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	5,112	196	164	12,639	607	2,204	1,376	1,725	109,486	133,509
87.2 Provincial government	3,217	828	303	22,325	8,591	1,879	0	1,575	0	38,718
87.3 Local government institutions	95,468	1,587	0	729	65,927	42	0	0	5,214	168,967
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	2,329,727	772,233	177,308	496,607	2,840,997	311,360	5,064,361	407,784	232,831	12,633,208
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	8,060	208	818	0	2,885	3,350	29,148	12,138	2,882	59,489
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	7,010	570	474	0	8,283	6,262	25,919	16,262	2,907	67,687
89.3 Trade licenses	22	0	3	10	37	9	106,667	69	0	106,817
89.4 Other licenses, registration fees and inspection fees	1,753	1,216	0	126	1,681	15	280	30,668	2,533	38,272
90. Other taxes	375	1,110	32	0	3,007	0	6,099	45,876	0	56,499
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	740,737	325,796	42,901	96,744	187,652	138,665	1,180,312	55,562	113,454	2,881,823
91.2 Establishment levy	118,901	17,751	38,874	100,709	483,324	38,415	1,266,014	244,659	46,050	2,354,697

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Total rates and general services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	14,124	1,668	0	4,734	47,617	11,737	43,622	9,692	1,162	134,356
(b) External	23,536	18,418	6,921	22,180	39,001	24,208	29,289	43,513	28,039	221,105
92.2 Parking meter and parking garage fees	0	356	2	883	1,107	245	2,860	0	0	5,453
92.3 Rent of buildings	7,783	4,638	1,008	3,591	9,392	3,674	18,082	816	207	49,191
92.4 Sale of goods and services	86,785	4,233	10,968	49,958	37,316	18,705	15,210	26,058	9,002	258,235
92.5 Fines, forfeitures, penalties and collection costs	11,068	2,763	155	4,607	10,415	6,398	63,114	1,994	139	100,653
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	298,298	494,790	77,950	126,816	677,808	158,021	141,311	116,988	363,848	2,455,830
(b) Provincial government	101,948	232,100	6,494	112,914	186,661	36,182	757,868	9,158	49,039	1,492,364
(c) Local government	6,688	19,436	821	729	2,509	156	3,219	0	9,614	43,172
(d) Other	0	180,387	7,127	18,586	0	86	73,218	0	54,950	334,354
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	21,987	39,666	69,591	342,899	408,862	19,793	144,448	21,450	77,497	1,146,193
93.2 Provincial government	8,257	4,678	3,285	92,272	55,279	30,212	97,725	10,861	710	303,279
93.3 Local government	2,465	394	0	6,354	1,184	0	1,760	0	0	12,157
93.4 Other (e.g. CSIR)	100,501	28,883	0	44,192	21,288	29,729	4,727	0	0	229,320
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	1,259	0	0	0	0	0	0	0	1,259
95.2 Transfer for provision	0	0	0	0	0	0	0	0	0	0
96. Transfers from tariff stabilisation and other reserve funds	729	966	4,933	31	21,536	0	0	3,981	0	32,176
97. Other income	3,547,464	1,642,206	244,595	691,305	1,220,699	522,295	3,785,135	309,069	310,360	12,273,128
98. Deficit	3,594,489	1,010,419	229,462	472,642	3,160,771	429,303	2,934,072	382,200	272,278	12,485,636
99. TOTAL INCOME	11,136,504	4,808,755	924,189	2,724,582	9,504,436	1,778,945	15,795,836	1,752,098	1,692,202	50,117,547

Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	256,786	118,595	14,698	95,010	190,643	37,436	433,353	50,391	18,723	1,215,635
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	2	0	0	985	0	292	6	0	1,285
71.2 External	11	0	0	0	0	0	0	0	0	11
72. Interest										
72.1 Internal	61	7	0	147	5,098	112	505	0	1	5,931
72.2 External	3	28	0	31	2,459	0	0	29	0	2,550
73. Redemption of loans and transfers to redemption fund	118	183	0	335	5,575	171	1,896	0	43	8,321
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	14	16	0	207	0	0	25	0	0	262
74.2 Maintenance reserve	42	0	0	0	0	0	0	0	0	42
74.3 Provisions	375	0	0	51	0	0	2,061	0	11	2,498
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	1	0	0	0	0	1
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	63	0	0	0	5	0	0	0	0	68
77. Assets financed from operating income	213	0	0	277	16	8	767	0	0	1,281

Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	0	0	0	0	0	0	0	0
78.2 Other	0	0	0	10	0	0	0	0	0	10
79. Services and establishment levies paid to district and metropolitan municipalities	0	13	0	53	74	27	21	28	3	219
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	355	12	72	632	3,936	116	5,439	89	0	10,651
82. General expenditure										
82.1 Fuel and oil	243	38	9	129	952	101	35	48	0	1,555
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	240	36	0	61	714	66	129	55	2	1,303
82.4 Advertising	16	1	0	0	34	5	68	0	0	124
82.5 Postage and stamps	27	0	0	0	42	10	2	2	0	83
82.6 Telecommunication services	418	125	28	621	1,908	278	160	268	18	3,824
82.7 Travelling and subsistence	117	13	2	56	605	492	45	36	77	1,443
82.8 Accommodation	1,663	0	0	0	234	0	3	0	0	1,900
82.9 Rental of land, building and other structures	126	0	0	223	1,484	0	0	16	10	1,859
82.10 Transport	803	16	0	1,134	934	0	174	0	0	3,061
82.11 Training and education	30	0	0	52	219	0	687	3	0	991
82.12 Rental of office equipment	0	0	0	21	41	16	0	17	0	95
82.13 Pharmaceutical	300	0	0	0	711	323	0	34	0	1,368
82.14 Hiring of plant and equipment	0	0	0	0	568	117	0	31	0	716
82.15 Consultancy fees	20	0	0	0	172	0	5,172	1	0	5,365

Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	349,479	139,487	2,312	20,550	44,682	21,923	109,288	21,030	11,797	720,548
84. Less: debited out/recharged (if it appears as a balance in the accounts)	2,102	18	230	1,226	7,102	1,190	8,718	505	0	21,091
85. Surplus	129	937	3,183	1,330	1,019	2,619	359	405	0	9,981
86. TOTAL EXPENDITURE	609,550	259,491	20,074	119,704	256,009	62,630	551,763	71,984	30,685	1,981,890

Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Health and ambulance 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	0	0	0	0	0	0	0	0	0
87.2 Provincial government	1,575	0	0	0	0	0	0	0	0	1,575
87.3 Local government institutions	0	0	0	0	809	0	0	0	0	809
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	0	978	0	0	0	0	0	0	0	978
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	0	0	0	0	0	0	0	0	0	0
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	0	0	0	0	0	0	0	0	0	0
89.3 Trade licenses	2	0	0	8	0	0	0	50	0	60
89.4 Other licenses, registration fees and inspection fees	3	0	0	0	18	0	0	0	0	21
90. Other taxes	0	0	0	0	0	0	0	2	0	2
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	0	0	0	0	0	0	0	0	0	0
91.2 Establishment levy	0	0	0	0	0	0	0	0	0	0

Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Health and ambulance services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	0	0	0	0	0	0
(b) External	0	0	0	0	0	0	0	0	0	0
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	6	0	0	0	0	0	0	0	0	6
92.4 Sale of goods and services	4	0	0	59	0	37	186	0	0	286
92.5 Fines, forfeitures, penalties and collection costs	0	0	0	0	24	0	1,847	0	0	1,871
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	1,092	0	0	21	182	0	9,022	0	0	10,317
(b) Provincial government	25,747	674	128	2,874	10,511	11,651	1,481	554	184	53,804
(c) Local government	2,598	0	0	0	0	0	0	0	0	2,598
(d) Other	0	1,718	0	0	0	0	37,782	0	2,853	42,353
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	0	0	8,688	483	0	681	0	0	9,852
93.2 Provincial government	1,594	0	0	23,430	26,633	0	5,965	9,461	399	67,482
93.3 Local government	35	0	0	172	14	0	0	0	0	221
93.4 Other (e.g. CSIR)	0	0	0	0	0	5,384	0	0	0	5,384
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	174,809	126,158	6,141	36,073	19,402	18,706	130,506	14,351	2,314	528,460
98. Deficit	402,085	129,963	13,805	48,379	197,933	26,852	364,293	47,566	24,935	1,255,811
99. TOTAL INCOME	609,550	259,491	20,074	119,704	256,009	62,630	551,763	71,984	30,685	1,981,890

Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	16,992	76,979	7,873	40,076	126,423	20,425	348,094	22,358	19,507	678,727
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	59	0	0	803	0	1,670	3	0	2,535
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	100	0	0	591	2,801	306	359	10	0	4,167
72.2 External	2	0	74	325	969	0	0	15	0	1,385
73. Redemption of loans and transfers to redemption fund	132	268	0	917	5,215	365	2,639	26	0	9,562
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	20	0	0	60	0	0	19	0	0	99
74.2 Maintenance reserve	8	0	0	0	0	0	0	0	0	8
74.3 Provisions	213	0	0	0	0	0	7212	10	0	7435
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	4	0	0	0	0	4
77. Assets financed from operating income	200	0	0	172	8	1	1,997	0	0	2,378

Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Fire protection 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	0	0	0	0	0
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	24	0	40	70	8	0	14	0	156
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	330	0	74	1,285	7,092	567	8,188	377	0	17,913
82. General expenditure										
82.1 Fuel and oil	395	0	1	335	1,561	223	224	167	0	2,906
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	34	0	0	11	363	18	0	10	0	436
82.4 Advertising	0	0	0	0	92	2	3	0	0	97
82.5 Postage and stamps	0	0	0	0	10	0	0	1	0	11
82.6 Telecommunication services	129	0	0	85	1,714	234	0	191	0	2,353
82.7 Travelling and subsistence	27	0	0	9	103	30	5	34	0	208
82.8 Accommodation	451	0	0	0	0	0	0	0	0	451
82.9 Rental of land, building and other structures	0	0	0	0	292	0	0	12	0	304
82.10 Transport	24	0	0	21	1,092	0	313	0	17	1,467
82.11 Training and education	47	0	0	109	67	44	0	24	0	291
82.12 Rental of office equipment	0	0	0	9	29	0	0	0	0	38
82.13 Pharmaceutical	0	0	0	3	10	0	0	0	0	13
82.14 Hiring of plant and equipment	133	0	0	0	440	69	0	1	0	643
82.15 Consultancy fees	0	0	0	0	648	0	6,194	0	0	6,842

Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	223,411	33,845	3,254	4,980	16,308	16,283	188,156	12,808	8,323	507,368
84. Less: debited out/recharged (if it appears as a balance in the accounts)	0	0	0	0	5,052	64	4,769	0	0	9,885
85. Surplus	0	0	0	1,819	90	0	0	0	0	1,909
86. TOTAL EXPENDITURE	242,648	111,175	11,276	50,847	161,152	38,511	560,304	36,061	27,847	1,239,821

Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Fire protection services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income	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	0	0	0	0	0	0	0	0	0
87.2 Provincial government	0	0	0	0	0	0	0	0	0	0
87.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	0	0	0	0	0	0	0	0	0	0
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	0	0	0	0	0	0	0	0	0	0
89.3 Trade licenses	0	0	0	0	0	0	0	18	0	18
89.4 Other licenses, registration fees and inspection fees	0	0	0	0	0	0	1	68	0	69
90. Other taxes	0	0	0	0	1,138	0	0	6	0	1,144
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	0	0	0	0	0	0	0	0	0	0
91.2 Establishment levy	0	0	0	0	0	0	0	0	0	0

Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Fire protection services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	25	0	0	0	0	25
(b) External	0	0	0	0	0	0	0	0	0	0
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	0	0	0	0	0	122	0	0	0	122
92.4 Sale of goods and services	488	0	0	173	0	28	68	60	12	829
92.5 Fines, forfeitures, penalties and collection costs	0	0	0	0	290	83	0	0	0	373
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	0	0	0	0	0	252	0	0	252
(b) Provincial government	0	0	0	0	0	0	20,956	0	0	20,956
(c) Local government	0	0	0	0	0	0	0	0	0	0
(d) Other	0	0	0	0	0	0	34,933	0	0	34,933
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	0	0	5,604	1,588	0	0	0	0	7,192
93.2 Provincial government	0	0	0	1,989	1,342	68	0	0	0	3,399
93.3 Local government	0	0	0	0	50	0	0	0	0	50
93.4 Other (e.g. CSIR)	0	0	0	0	0	0	0	0	0	0
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	6,910	18,348	696	1,102	5,667	1,960	12,683	975	3,435	51,776
98. Deficit	235,250	92,827	10,580	41,979	151,052	36,250	491,411	34,934	24,400	1,118,683
99. TOTAL INCOME	242,648	111,175	11,276	50,847	161,152	38,511	560,304	36,061	27,847	1,239,821

Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	270,997	68,645	26,027	65,596	152,667	51,984	359,318	37,188	32,718	1,065,140
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	0	308	0	1,141	0	916	0	0	2,365
71.2 External	26	0	0	0	0	0	0	0	0	26
72. Interest										
72.1 Internal	6,048	12	8	7,852	110,474	2,856	38,678	171	67	166,166
72.2 External	324	0	52	3,523	43,539	2,364	0	924	131	50,857
73. Redemption of loans and transfers to redemption fund	5,662	111	221	9,581	71,229	3,869	92,691	1,325	290	184,979
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	26	0	0	180	0	0	5	0	0	211
74.2 Maintenance reserve	11	0	0	3	0	0	0	0	0	14
74.3 Provisions	378	0	0	111	1	0	5,739	0	15	6,244
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	6	0	1	0	0	0	0	7
77. Assets financed from operating income	149	0	0	105	44	16	3,220	10	0	3,544

Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	1	0	0	0	0	0	0	1
78.2 Other	0	0	0	2,122	0	0	0	0	0	2,122
79. Services and establishment levies paid to district and metropolitan municipalities	0	0	0	34	22	21	448	29	2	556
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	31,314	234	3,940	20,127	207,129	6,964	163,031	8,654	48	441,441
82. General expenditure										
82.1 Fuel and oil	3,708	521	12	704	5,153	1,768	4,776	1,217	0	17,859
82.2 Bank charges	0	0	0	0	0	0	98	0	0	98
82.3 Printing and stationary	80	0	2	11	381	12	1,710	101	0	2,297
82.4 Advertising	5	0	0	0	3	7	503	0	0	518
82.5 Postage and stamps	0	0	0	0	0	0	0	1	0	1
82.6 Telecommunication services	152	21	73	151	977	13	6,742	100	0	8,229
82.7 Travelling and subsistence	57	0	0	1	16	80	54	34	0	242
82.8 Accommodation	196	0	0	0	0	0	0	0	0	196
82.9 Rental of land, building and other structures	0	0	0	0	677	0	8	42	0	727
82.10 Transport	744	0	5	476	3,626	0	25,696	0	470	31,017
82.11 Training and education	9	0	0	0	191	0	2,020	7	0	2,227
82.12 Rental of office equipment	0	0	0	1	5	0	0	171	0	177
82.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
82.14 Hiring of plant and equipment	126	0	0	0	441	208	21,759	195	0	22,729
82.15 Consultancy fees	0	0	0	0	104	34	23,747	0	0	23,885

Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	841,755	161,371	48,673	42,201	184,285	10,710	615,733	43,964	29,693	1,978,385
84. Less: debited out/recharged (if it appears as a balance in the accounts)	30,117	33	1,244	1,496	187,057	883	82,908	1,823	1,917	307,478
85. Surplus	1,221	3,643	0	0	1,985	0	6,773	0	0	13,622
86. TOTAL EXPENDITURE	1,132,871	234,525	78,084	151,283	597,034	80,023	1,290,757	92,310	61,517	3,718,404

Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Road 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	0	0	0	0	0	0	0	0	0
87.2 Provincial government	0	0	0	0	0	0	0	0	0	0
87.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	0	0	0	0	0	0	0	0	0	0
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	0	0	0	0	0	0	0	0	0	0
89.3 Trade licenses	0	0	0	0	0	0	0	0	0	0
89.4 Other licenses, registration fees and inspection fees	0	0	0	0	42	0	0	150	0	192
90. Other taxes	0	0	0	0	0	0	0	0	0	0
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	0	0	0	0	0	0	0	0	0	0
91.2 Establishment levy	0	0	0	0	0	0	0	0	0	0

Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Road services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	0	0	10,360	0	0	10,360
(b) External	0	0	0	0	0	0	0	0	0	0
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	0	0	0	0	0	0	0	0	0	0
92.4 Sale of goods and services	2	0	3	7	91	0	0	410	0	513
92.5 Fines, forfeitures, penalties and collection costs	0	0	0	0	0	0	132	0	0	132
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	0	0	0	913	0	0	0	0	913
(b) Provincial government	26,955	0	5,293	0	45	0	0	0	0	32,293
(c) Local government	0	0	0	0	0	0	0	0	0	0
(d) Other	0	0	0	0	0	0	0	0	2,460	2,460
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	0	0	1,655	290	0	0	0	0	1,945
93.2 Provincial government	22	0	0	5,397	30	0	0	0	0	5,449
93.3 Local government	100	0	0	0	140	0	0	0	0	240
93.4 Other (e.g. CSIR)	0	0	0	0	0	0	0	0	0	0
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	88,978	22,186	5,735	4,939	8,700	620	390,259	2,178	325	523,920
98. Deficit	1,016,814	212,339	67,053	139,285	586,783	79,403	890,006	89,572	58,732	3,139,987
99. TOTAL INCOME	1,132,871	234,525	78,084	151,283	597,034	80,023	1,290,757	92,310	61,517	3,718,404

Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	198,334	72,945	27,947	80,558	396,406	63,264	372,763	47,612	31,464	1,291,293
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	11	0	0	31,547	0	23,846	8	0	55,412
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	1,173	7	0	5,641	41,495	2,123	5,948	6	8	56,401
72.2 External	5	0	0	1,572	18,224	13	2	104	9	19,929
73. Redemption of loans and transfers to redemption fund	1,442	90	0	4,101	36,101	1,964	12,799	96	109	56,702
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	69	5	0	72	0	0	5	0	0	151
74.2 Maintenance reserve	0	0	0	0	0	0	0	0	0	0
74.3 Provisions	48	0	0	25	760	0	14,943	0	2	15,778
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	476	24	0	0	0	500
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	12	0	0	0	0	12
77. Assets financed from operating income	105	0	0	359	111	5	3,798	49	0	4,427

Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	0	0	0	0	0	0	0	0
78.2 Other	0	0	0	34	0	0	0	0	0	34
79. Services and establishment levies paid to district and metropolitan municipalities	12	11	0	77	128	49	0	28	2	307
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	1,335	136	61	5,054	62,554	5,124	161,130	5,156	42	240,592
82. General expenditure										
82.1 Fuel and oil	378	109	40	914	6,950	1,079	490	739	0	10,699
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	12	0	1	45	1,752	107	193	17	0	2,127
82.4 Advertising	0	0	0	5	274	7	12	0	0	298
82.5 Postage and stamps	0	0	0	0	211	12	10	0	0	233
82.6 Telecommunication services	72	1	18	68	3,712	154	621	0	0	4,646
82.7 Travelling and subsistence	1	0	0	25	331	179	15	1	0	552
82.8 Accommodation	0	0	0	0	180	0	0	0	0	180
82.9 Rental of land, building and other structures	0	0	0	124	7,461	0	22	0	0	7,607
82.10 Transport	68	0	0	94	2,059	0	592	0	121	2,934
82.11 Training and education	0	0	0	4	349	0	35	0	0	388
82.12 Rental of office equipment	0	0	0	29	89	0	0	0	0	118
82.13 Pharmaceutical	31	0	0	0	11	0	0	0	0	42
82.14 Hiring of plant and equipment	4	0	0	70	2,553	83	240	4	0	2,954
82.15 Consultancy fees	0	0	0	0	1,957	0	11,215	0	0	13,172

Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	665,582	104,790	8,370	19,956	190,342	31,299	446,204	53,017	32,895	1,552,455
84. Less: debited out/recharged (if it appears as a balance in the accounts)	32	0	628	757	23,280	493	101,154	4,090	0	130,434
85. Surplus	0	285	0	0	793	0	13,613	0	0	14,691
86. TOTAL EXPENDITURE	868,639	178,390	35,809	118,070	783,558	104,993	967,342	102,747	64,652	3,224,200

Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Parks and recreation 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	0	0	0	0	0	0	0	0	0
87.2 Provincial government	0	0	0	0	0	0	0	0	0	0
87.3 Local government institutions	0	0	0	0	0	9	0	0	0	9
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	0	0	0	0	0	0	0	0	0	0
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	0	0	0	0	0	0	0	0	0	0
89.3 Trade licenses	0	0	0	0	0	0	0	0	0	0
89.4 Other licenses, registration fees and inspection fees	0	0	0	0	0	0	0	1,225	0	1,225
90. Other taxes	0	0	0	0	216	0	0	62	0	278
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	0	0	0	0	0	0	0	0	0	0
91.2 Establishment levy	0	0	0	0	0	0	0	0	0	0

Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Parks and recreation services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	35	0	5,664	0	0	5,699
(b) External	0	0	0	0	0	0	0	0	0	0
92.2 Parking meter and parking garage fees	0	0	0	0	188	0	0	0	0	188
92.3 Rent of buildings	120	0	0	1,376	490	794	932	0	0	3,712
92.4 Sale of goods and services	17	0	0	26	0	49	11	38	0	141
92.5 Fines, forfeitures, penalties and collection costs	0	0	0	0	1,509	40	76	0	0	1,625
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	0	0	0	1,910	0	0	0	0	1,910
(b) Provincial government	0	0	0	0	0	0	0	0	0	0
(c) Local government	0	0	0	0	0	0	0	0	0	0
(d) Other	0	0	0	0	0	0	0	0	0	0
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	0	0	1,000	0	0	0	0	0	1,000
93.2 Provincial government	0	0	0	3,264	1,249	0	0	0	0	4,513
93.3 Local government	0	0	0	0	0	0	0	0	0	0
93.4 Other (e.g. CSIR)	0	0	0	0	0	0	0	0	0	0
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Parks and recreation 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	35,169	28,959	2,543	6,685	47,445	5,266	349,146	10,683	6,403	492,299
98. Deficit	833,333	149,431	33,266	105,719	730,516	98,835	611,513	90,739	58,249	2,711,601
99. TOTAL INCOME	868,639	178,390	35,809	118,070	783,558	104,993	967,342	102,747	64,652	3,224,200

Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	239,412	86,159	27,338	100,564	155,332	49,872	356,140	55,166	21,759	1,091,742
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	19	58	0	0	0	1,278	0	0	1,355
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	673	8	0	1,909	11,427	482	4,328	61	18	18,906
72.2 External	59	0	317	598	5,290	0	0	34	150	6,448
73. Redemption of loans and transfers to redemption fund	1,152	217	32	3,954	18,663	587	7,493	518	76	32,692
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	25	0	0	1,707	279	350	702	0	0	3,063
74.2 Maintenance reserve	0	0	0	0	0	0	0	0	0	0
74.3 Provisions	920	0	0	496	183	20	3,884	10	30	5,543
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	23	0	4	0	0	0	0	27
77. Assets financed from operating income	44	0	0	0	54	0	176	0	31	305

Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	0	0	0	0	0
78.2 Other	0	0	0	17	0	0	0	0	0	17
79. Services and establishment levies paid to district and metropolitan municipalities	30	11	0	81	93	80	68	57	6	426
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	2,831	183	279	10,348	21,751	1,454	35,729	2,445	80	75,100
82. General expenditure										
82.1 Fuel and oil	1,156	445	239	2,585	11,423	1,428	3,079	1,988	141	22,484
82.2 Bank charges	0	87	0	0	0	0	0	0	0	87
82.3 Printing and stationary	2	2	0	17	312	29	98	43	0	503
82.4 Advertising	3	0	0	0	12	5	26	0	0	46
82.5 Postage and stamps	0	0	6	0	10	2	41	0	0	59
82.6 Telecommunication services	26	3	27	74	939	34	97	0	0	1,200
82.7 Travelling and subsistence	0	0	0	27	65	132	14	2	0	240
82.8 Accommodation	0	0	0	0	0	0	2	0	0	2
82.9 Rental of land, building and other structures	0	0	0	0	48,053	0	361	17	0	48,431
82.10 Transport	235	0	0	356	5,291	0	725	8	194	6,809
82.11 Training and education	0	0	0	32	0	0	127	0	0	159
82.12 Rental of office equipment	0	0	0	0	0	2	0	57	78	137
82.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
82.14 Hiring of plant and equipment	23	0	0	1,656	1,767	644	240	199	0	4,529
82.15 Consultancy fees	0	0	0	0	5,231	1,213	167,076	0	0	173,520

Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	577,360	182,359	20,844	59,038	202,056	53,717	365,680	35,796	26,280	1,523,130
84. Less: debited out/recharged (if it appears as a balance in the accounts)	53	0	427	0	49,041	939	96,439	0	0	146,899
85. Surplus	26,777	12,137	12,811	20,907	15,849	11,891	45,061	10,987	3,045	159,465
86. TOTAL EXPENDITURE	850,675	281,630	61,547	204,366	455,043	121,003	895,986	107,388	51,888	3,029,526

Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Sanitation and refuse removal 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	0	0	0	0	0	0	0	0	0
87.2 Provincial government	0	0	0	0	0	0	0	0	0	0
87.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	0	1,349	0	0	17,437	0	24,771	0	0	43,557
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	0	0	0	0	0	0	0	0	0	0
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	0	0	0	0	0	0	0	0	0	0
89.3 Trade licenses	0	0	0	0	0	0	0	0	0	0
89.4 Other licenses, registration fees and inspection fees	0	0	0	0	0	0	0	21,283	0	21,283
90. Other taxes	0	0	0	0	120	0	0	0	0	120
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	0	0	0	0	0	0	0	0	0	0
91.2 Establishment levy	0	0	0	0	0	0	0	0	0	0

Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Sanitation and refuse removal services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	97	0	7,146	0	0	7,243
(b) External	0	0	0	0	3	0	0	0	0	3
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	0	0	0	0	0	15	0	0	0	15
92.4 Sale of goods and services	35,926	0	4,375	23,797	2,503	1,618	5,741	9,998	5,450	89,408
92.5 Fines, forfeitures, penalties and collection costs	0	0	0	0	0	0	0	0	0	0
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	0	0	0	2,173	0	0	0	0	2,173
(b) Provincial government	0	0	0	0	0	0	0	0	0	0
(c) Local government	0	0	0	0	0	0	0	0	0	0
(d) Other	0	0	0	0	0	0	0	0	0	0
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	0	0	3,233	15,361	506	0	0	0	19,100
93.2 Provincial government	497	0	0	16,383	0	0	0	0	0	16,880
93.3 Local government	0	0	0	0	236	0	0	0	0	236
93.4 Other (e.g. CSIR)	0	0	0	0	0	0	0	0	0	0
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

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	459,864	215,539	51,144	112,860	187,637	100,048	802,852	63,045	38,166	2,031,155
98. Deficit	354,388	64,742	6,028	48,093	229,476	18,816	55,476	13,062	8,272	798,353
99. TOTAL INCOME	850,675	281,630	61,547	204,366	455,043	121,003	895,986	107,388	51,888	3,029,526

Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	27,907	84,347	26,028	57,664	134,435	31,546	173,502	30,544	25,530	591,503
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	197	277	0	2,166	0	10,806	403	0	13,849
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	4,793	85	2	6,900	39,555	723	22,892	52	4	75,006
72.2 External	2,406	51	81	2,218	19,454	1,565	531	1,974	167	28,447
73. Redemption of loans and transfers to redemption fund	3,246	617	104	5,767	42,567	1,298	16,703	783	79	71,164
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	871	0	0	1,817	266	550	751	0	0	4,255
74.2 Maintenance reserve	25	0	0	0	0	0	580	0	0	605
74.3 Provisions	1,452	0	0	782	357	47	2,727	15	0	5,380
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	86	0	2	0	0	0	0	88
77. Assets financed from operating income	818	0	0	124	153	6	1,406	5	0	2,512

Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	0	0	0	0	0	0	0	0
78.2 Other	0	0	0	179	0	0	0	0	0	179
79. Services and establishment levies paid to district and metropolitan municipalities	53	16	0	45	73	147	64	52	0	450
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	2,510	823	344	7,588	80,767	2,493	27,729	4,255	0	126,509
82. General expenditure										
82.1 Fuel and oil	998	170	173	745	3,039	506	603	533	0	6,767
82.2 Bank charges	0	92	0	0	0	0	0	0	0	92
82.3 Printing and stationary	5	4	3	8	366	12	56	34	0	488
82.4 Advertising	0	0	0	0	1	1	2	0	0	4
82.5 Postage and stamps	0	5	5	0	61	1	47	3	0	122
82.6 Telecommunication services	67	6	36	106	1,888	49	148	29	0	2,329
82.7 Travelling and subsistence	0	1	0	6	181	2	14	0	0	204
82.8 Accommodation	0	0	0	0	0	0	3	0	0	3
82.9 Rental of land, building and other structures	54	0	0	0	17,941	0	38	19	0	18,052
82.10 Transport	208	0	0	54	810	0	139	0	0	1,211
82.11 Training and education	0	0	0	0	0	0	52	0	0	52
82.12 Rental of office equipment	0	0	0	0	0	0	0	0	0	0
82.13 Pharmaceutical	41	0	0	0	18	0	0	0	0	59
82.14 Hiring of plant and equipment	2	0	0	517	2,384	36	93	5	0	3,037
82.15 Consultancy fees	14	0	0	0	10,290	0	27,208	18	0	37,530

Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	643,092	278,413	39,519	86,981	230,296	63,193	351,962	63,783	67,559	1,824,798
84. Less: debited out/recharged (if it appears as a balance in the accounts)	646	350	470	22	95,576	307	6,085	3	0	103,459
85. Surplus	51,821	28,599	14,781	102,890	17,013	48,402	136,447	27,310	13,396	440,659
86. TOTAL EXPENDITURE	739,737	393,076	80,969	274,369	508,507	150,270	768,418	129,814	106,735	3,151,895

Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Sewerage 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	0	0	0	0	0	0	0	0	0
87.2 Provincial government	0	0	0	0	0	0	0	0	0	0
87.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	0	5,105	0	0	30,432	0	33,606	0	0	69,143
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	0	0	0	0	0	0	0	0	0	0
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	0	0	0	0	0	0	0	0	0	0
89.3 Trade licenses	0	0	0	0	0	0	0	0	0	0
89.4 Other licenses, registration fees and inspection fees	0	0	0	0	0	0	0	0	0	0
90. Other taxes	0	0	0	0	0	0	0	23,549	0	23,549
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	0	0	0	0	0	0	0	0	0	0
91.2 Establishment levy	0	0	0	0	0	0	0	0	0	0

Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Sewerage services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	748	0	8,847	0	0	9,595
(b) External	49	0	0	0	54	0	0	0	0	103
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	0	0	0	0	0	0	0	0	0	0
92.4 Sale of goods and services	46,622	1,030	6,532	25,036	1,706	16,969	6,430	14,064	3,540	121,929
92.5 Fines, forfeitures, penalties and collection costs	0	0	0	0	0	0	0	0	0	0
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	0	0	0	3,997	0	0	0	0	3,997
(b) Provincial government	0	1,023	0	0	0	0	0	0	0	1,023
(c) Local government	953	0	0	0	0	0	0	0	0	953
(d) Other	0	1,816	0	0	0	0	0	0	0	1,816
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	0	0	2,679	13,920	759	0	0	0	17,358
93.2 Provincial government	0	0	0	6,515	3,392	0	0	0	0	9,907
93.3 Local government	0	0	0	0	90	0	1,760	0	0	1,850
93.4 Other (e.g. CSIR)	0	0	0	0	0	0	0	0	0	0
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	0	0	0	0	0	0
97. Other income	592,346	353,709	70,885	239,455	201,140	128,920	702,607	80,575	87,361	2,456,998
98. Deficit	99,767	30,393	3,552	684	253,028	3,622	15,168	11,626	15,834	433,674
99. TOTAL INCOME	739,737	393,076	80,969	274,369	508,507	150,270	768,418	129,814	106,735	3,151,895

Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	189,900	85,694	17,806	31,140	85,365	45,354	677,932	37,249	24,679	1,195,119
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	6	77	0	263	0	1,498	0	0	1,844
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	953	1	0	167	10,548	213	1,194	3	9	13,088
72.2 External	25	1	0	90	4,953	9	0	32	0	5,110
73. Redemption of loans and transfers to redemption fund	438	104	18	475	8,399	490	1,452	241	47	11,664
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	24	14	0	287	0	0	13	0	0	338
74.2 Maintenance reserve	0	0	0	0	0	0	0	0	0	0
74.3 Provisions	74	0	0	12	0	6	13,574	185	11	13,862
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	53	0	3	0	0	0	0	56
77. Assets financed from operating income	61	2	0	363	161	1	7,736	34	4	8,362

Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	0	0	0	0	0
78.2 Other	0	0	0	42	0	0	0	0	0	42
79. Services and establishment levies paid to district and metropolitan municipalities	0	6	0	28	94	24	0	28	1	181
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	734	88	43	2,310	14,787	1,243	13,790	680	36	33,711
82. General expenditure										
82.1 Fuel and oil	278	40	20	339	480	503	1,097	488	0	3,245
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	306	28	0	219	470	186	603	122	7	1,941
82.4 Advertising	3	90	0	0	10	14	14	0	0	131
82.5 Postage and stamps	51	0	4	0	75	165	47	16	0	358
82.6 Telecommunication services	201	13	52	182	477	247	454	104	5	1,735
82.7 Travelling and subsistence	55	33	8	20	208	438	20	44	3	829
82.8 Accommodation	0	0	0	0	1,747	0	1	0	0	1,748
82.9 Rental of land, building and other structures	54	0	0	0	576	0	11	41	12	694
82.10 Transport	117	0	0	23	1,890	0	1,683	0	41	3,754
82.11 Training and education	22	4	0	65	66	64	196	0	14	431
82.12 Rental of office equipment	0	0	0	10	96	0	3	11	0	120
82.13 Pharmaceutical	0	0	0	0	4	0	0	0	0	4
82.14 Hiring of plant and equipment	3	0	0	0	199	74	78	126	0	480
82.15 Consultancy fees	0	0	0	0	69	2	52,134	7	0	52,212

Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	213,605	56,408	9,913	7,923	37,779	23,418	285,964	17,553	24,921	677,484
84. Less: debited out/recharged (if it appears as a balance in the accounts)	2,960	0	162	0	4,870	74	168,440	195	0	176,701
85. Surplus	8,133	3,201	977	441	4,044	906	19,353	1,371	13,495	51,921
86. TOTAL EXPENDITURE	412,077	145,733	28,809	44,136	167,893	73,283	910,407	58,140	63,285	1,903,763

Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Traffic 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	0	0	0	0	0	0	0	0	0
87.2 Provincial government	0	0	0	0	0	0	0	0	0	0
87.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	6,576	134	770	0	425	939	28,626	0	0	37,470
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	5,039	23	402	0	4,708	0	19,422	11,008	0	40,602
89.3 Trade licenses	0	0	0	0	0	0	106,512	0	0	106,512
89.4 Other licenses, registration fees and inspection fees	1,533	1,216	0	0	1,601	1	239	7,306	0	11,896
90. Other taxes	0	0	32	0	6	0	6,099	0	0	6,137
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	0	0	0	0	0	0	0	0	0	0
91.2 Establishment levy	0	0	0	0	0	0	0	0	0	0

Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Traffic services (continued)

Income (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
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	0	0	0	0	0	0
(b) External	0	0	0	0	0	0	0	0	0	0
92.2 Parking meter and parking garage fees	0	0	0	372	727	0	2,860	0	0	3,959
92.3 Rent of buildings	0	0	0	0	6	0	0	0	0	6
92.4 Sale of goods and services	0	0	0	0	3,458	4	2,774	0	0	6,236
92.5 Fines, forfeitures, penalties and collection costs	10,961	693	139	4,475	6,426	5,882	61,058	1,883	139	91,656
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	0	0	0	33	0	0	0	0	33
(b) Provincial government	0	0	0	0	6,397	0	8,320	0	0	14,717
(c) Local government	0	0	0	0	0	0	0	0	0	0
(d) Other	0	0	0	0	0	0	0	0	0	0
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	0	0	0	0	0	0	0	0	0
93.2 Provincial government	26	0	0	0	0	0	0	0	0	26
93.3 Local government	0	0	0	0	0	0	0	0	0	0
93.4 Other (e.g. CSIR)	0	0	0	0	0	0	0	0	0	0
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	130,157	41,997	20,651	9,043	18,650	19,575	175,412	14,433	46,700	476,618
98. Deficit	257,785	101,670	6,815	30,246	125,456	46,882	499,085	23,510	16,446	1,107,895
99. TOTAL INCOME	412,077	145,733	28,809	44,136	167,893	73,283	910,407	58,140	63,285	1,903,763

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	1,821,882	948,213	223,002	410,596	1,603,322	341,217	1,873,662	324,415	362,734	7,909,043
70. Allowances to councillors	74,422	95,221	16,712	48,863	90,782	55,742	146,619	37,831	54,198	620,390
71. Assessment rates										0
71.1 Internal	44,114	1,511	209	411	20,150	0	29,794	285	67	96,541
71.2 External	19,813	3,195	99	24,589	12,795	596	0	2,077	0	63,164
72. Interest										
72.1 Internal	4,793	961	92	10,015	74,188	2,256	60,720	778	75	153,878
72.2 External	399	7,782	3,574	13,378	24,944	7,318	8,037	27,202	630	93,264
73. Redemption of loans and transfers to redemption fund	3,420	3,308	203	6,299	69,864	3,990	68,260	20,135	762	176,241
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	14,174	2,662	11,000	13,472	188,822	0	1,640	10,612	0	242,382
74.2 Maintenance reserve	322	1,349	0	675	332	0	3,996	437	0	7,111
74.3 Provisions	12,514	0	1,965	2,172	10,172	5,371	43,399	36,831	1,729	114,153
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	108	0	3	0	28	0	0	0	0	139
75.2 Non-governmental organisations	546	0	2	0	7,336	1	0	0	0	7,885
75.3 Subsidies	700	0	1,515	0	9	0	0	500	0	2,724
75.4 Bursaries	362	0	20	536	0	30	0	211	0	1,159
75.5 Other	1,537	1,010	168	4,899	193,947	67	1,663	363	10,637	214,291
76. Payments to other spheres of government for health and other services										
76.1 National government	0	13,060	0	0	23	0	0	0	0	13,083
76.2 Provincial government	0	350	0	0	2,295	0	0	0	0	2,645
76.3 Local government institutions	192	0	1,815	84,631	252	0	0	297	0	87,187
77. Assets financed from operating income	2,230	861	267	10,285	4,411	5,571	14,917	1,445	405	40,392

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	60,606	102,210	45,876	4,724	141,353	157	594,135	150,685	134,661	1,234,407
78.2 Other	463	0	0	8,534	0	0	1,143	589	0	10,729
79. Services and establishment levies paid to district and metropolitan municipalities	294	2,658	128	65,429	1,189	682	533	332	85	71,330
80. Transfers to other local government institutions	454	44	0	9,464	0	2,924	0	426	0	13,312
81. Repairs and maintenance work	451,345	312,822	72,112	57,218	209,264	62,744	520,010	96,085	122,587	1,904,187
82. General expenditure										
82.1 Fuel and oil	1,670	3,363	1,453	898	22,073	1,006	1,505	1,173	100	33,241
82.2 Bank charges	1,412	278	856	854	2,432	1,712	891	2,592	148	11,175
82.3 Printing and stationary	3,640	856	1,122	2,921	13,700	2,481	2,906	2,899	375	30,900
82.4 Advertising	761	180	700	601	3,557	271	637	416	22	7,145
82.5 Postage and stamps	2,057	86	481	2,990	14,823	1,773	1,124	1,926	137	25,397
82.6 Telecommunication services	4,099	1,569	1,606	5,796	22,630	3,400	4,701	3,851	974	48,626
82.7 Travelling and subsistence	1,064	719	2,419	1,526	5,745	2,906	569	1,678	1,438	18,064
82.8 Accommodation	1,851	336	209	555	15,670	0	23	0	0	18,644
82.9 Rental of land, building and other structures	311	0	27	2,067	12,830	0	1,521	835	336	17,927
82.10 Transport	653	8,453	1,537	1,961	15,244	0	417	648	212	29,125
82.11 Training and education	868	8,363	363	945	3,894	1,096	512	3,022	163	19,226
82.12 Rental of office equipment	499	173	552	2,430	8,118	740	473	1,767	0	14,752
82.13 Pharmaceutical	101	0	0	0	139	2	0	3	0	245
82.14 Hiring of plant and equipment	426	60	0	0	10,565	2,476	313	591	0	14,431
82.15 Consultancy fees	454	0	621	353	13,002	2,484	382,196	5,896	10	405,016

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	1,918,710	1,069,905	157,903	612,340	996,533	467,383	2,381,382	306,916	280,084	8,191,156
84. Less: debited out/recharged (if it appears as a balance in the accounts)	139,578	12,433	9,902	67,135	901,207	125,579	565,090	47,297	56,868	1,925,089
85. Surplus	1,966,619	625,610	68,912	416,515	3,660,014	297,415	4,268,251	155,202	369,892	11,828,430
86. TOTAL EXPENDITURE	6,280,307	3,204,735	607,621	1,761,807	6,575,240	1,148,232	9,850,859	1,153,654	1,285,593	31,868,048

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Other services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income	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	5,112	196	164	12,639	607	2,204	1,376	1,725	109,486	133,509
87.2 Provincial government	1,642	828	303	22,325	8,591	1,879	0	1,575	0	37,143
87.3 Local government institutions	95,468	1,587	0	729	65,118	33	0	0	5,214	168,149
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	2,329,727	764,801	177,308	496,607	2,793,128	311,360	5,005,984	407,784	232,831	12,519,530
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	1,484	74	48	0	2,460	2,411	522	12,138	2,882	22,019
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	1,971	547	72	0	3,575	6,262	6,497	5,254	2,907	27,085
89.3 Trade licenses	20	0	3	2	37	9	155	1	0	227
89.4 Other licenses, registration fees and inspection fees	217	0	0	126	20	14	40	636	2,533	3,586
90. Other taxes	375	1,110	0	0	1,527	0	0	22,257	0	25,269
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	740,737	325,796	42,901	96,744	187,652	138,665	1,180,312	55,562	113,454	2,881,823
91.2 Establishment levy	118,901	17,751	38,874	100,709	483,324	38,415	1,266,014	244,659	46,050	2,354,697

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Other services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	14,124	1,668	0	4,734	46,712	11,737	11,605	9,692	1,162	101,434
(b) External	23,487	18,418	6,921	22,180	38,944	10,208	29,289	43,513	28,039	220,999
92.2 Parking meter and parking garage fees	0	356	2	511	192	245	0	0	0	1,306
92.3 Rent of buildings	7,657	4,638	1,008	2,215	8,896	2,743	17,150	816	207	45,330
92.4 Sale of goods and services	3,726	3,203	58	860	29,558	0	0	1,488	0	38,893
92.5 Fines, forfeitures, penalties and collection costs	107	2,070	16	132	2,166	393	1	111	0	4,996
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	297,206	494,790	77,950	126,795	668,600	158,021	132,037	116,988	363,848	2,436,235
(b) Provincial government	49,246	230,403	1,073	110,040	169,708	24,531	727,111	8,604	48,855	1,369,571
(c) Local government	3,137	19,436	821	729	2,509	156	3,219	0	9,614	39,621
(d) Other	0	176,853	7,127	18,586	0	86	503	0	49,637	252,792
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	21,987	39,666	69,591	320,040	377,220	18,528	143,767	21,450	77,497	1,089,746
93.2 Provincial government	6,118	4,678	3,285	35,294	22,633	30,144	91,760	1,400	311	195,623
93.3 Local government	2,330	394	0	6,182	654	0	0	0	0	9,560
93.4 Other (e.g. CSIR)	100,501	28,883	0	44,192	21,288	24,345	4,727	0	0	223,936
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to rates and general services by province: Other 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	1,259	0	0	0	0	0	0	0	1,259
95.2 Transfer for provision	0	0	0	0	0	0	0	0	0	0
96. Transfers from tariff stabilisation and other reserve funds	729	966	4,933	31	21,536	0	0	3,981	0	32,176
97. Other income	2,059,231	835,310	86,800	281,148	732,058	247,200	1,221,670	122,829	125,656	5,711,902
98. Deficit	395,067	229,054	88,363	58,257	886,527	118,643	7,120	71,191	65,410	1,919,632
99. TOTAL INCOME	6,280,307	3,204,735	607,621	1,761,807	6,575,240	1,148,232	9,850,859	1,153,654	1,285,593	31,868,048

Table 23 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	709,926	276,047	41,279	131,950	813,888	102,916	1,613,021	135,348	76,422	3,900,797
101. Assessment rates	2	240	0	2,355	13,888	1,600	27,086	322	0	45,493
102. Interest										
102.1 Internal	11,708	1,150	346	24,368	354,791	9,305	158,345	13,247	91	573,351
102.2 External	7,183	3,203	1,004	11,584	19,057	3,402	653	3,026	187	49,299
103. Redemptions and transfers to redemption funds	12,547	2,868	364	23,545	213,587	7,884	116,479	7,185	823	385,282
104. Transfers to expenditure on fixed assets	1,180	6,818	0	4,553	13,973	1,591	2,460	350	2	30,927
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	1,807	324	0	18,537	2,571	9,170	10,609	0	0	43,018
105.2 Maintenance reserve	84	0	0	1,890	5	0	89	0	0	2,068
105.3 Provisions	4,298	888	0	5,389	1,842	225	199,779	1,701	156	214,278
106. Purchases of electricity, gas and water	2,013,355	1,171,421	198,477	717,767	2,964,546	660,619	7,170,313	455,809	405,957	15,758,264
107. Abakor and research levies	285	116	106	1,583	2,032	536	0	1,105	73	5,836
108. Levies paid to district municipalities and metropolitan municipalities	287	16,747	7	366	1,219	509	352	398	18	19,903
109. General expenditure										
109.1 Fuel and oil	1,340	1,033	295	615	69,178	998	2,037	1,170	0	76,666
109.2 Bank charges	74	128	242	103	2,562	214	0	61	0	3,384
109.3 Printing and stationary	221	370	61	269	3,537	244	259	183	1	5,145
109.4 Advertising	30	632	0	11	679	27	36	0	0	1,415
109.5 Postage and stamps	162	37	28	0	4,406	7	471	0	0	5,111
109.6 Telecommunication services	781	1,324	237	773	3,898	550	639	286	26	8,514
109.7 Traveling and subsistence	153	2,042	15	126	1,124	926	159	61	50	4,656
109.8 Accommodation	0	1,200	121	0	33,356	0	2	0	0	34,679
109.9 Rental of land, buildings and other structures	23	0	0	155	2,787	0	0	121	81	3,167

Table 23 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Total housing and trading services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	292	1	26	1,911	52,652	0	1,469	1	144	56,496
109.11 Training and education	0	26	0	538	807	0	49	1	0	1,421
109.12 Rental of office equipment	8	57	27	244	185	43	121	5	0	690
109.13 Pharmaceutical	3	58	148	0	1,990	1	0	0	0	2,200
109.14 Hiring of plant and equipment	453	358	0	130	2,143	326	1,654	26	0	5,090
109.15 Consultancy fees	20,126	0	0	285	5,478	3,302	112,186	26	0	141,403
110. Other expenditure	2,244,960	750,479	174,535	372,425	2,008,892	236,830	3,448,307	277,401	180,898	9,694,727
Less: Debited out	9,607	1,521	1,574	13,134	373,409	1,938	585,336	5,129	11,368	1,003,016
111. Surplus transferred to rate and general services	16,863	0	1,430	1,878	2,009	0	66,131	0	0	88,311
112. Surplus	357,443	91,425	72,612	220,316	107,284	182,998	1,703,956	191,650	141,101	3,068,785
113. TOTAL EXPENDITURE	5,395,987	2,327,471	489,786	1,530,532	6,330,957	1,222,285	14,051,326	1,084,354	794,662	33,227,360

Table 23 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Total housing and trading services (concluded)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income	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	25,846	152	2,218	94,969	437	0	0	11,796	135,418
114.2 Provincial government	429	2,837	0	13,800	53,316	0	0	0	0	70,382
114.3 District municipalities and metropolitan municipalities	0	1,828	0	0	11,909	0	0	0	0	13,737
114.4 Other local government institutions	0	3,191	0	0	0	0	405,083	0	0	408,274
115. Rent of buildings	5,368	812	0	5,340	18,003	897	16,855	960	0	48,235
116. Interest										
116.1 Internal	0	3,553	0	0	152,064	2	136,915	0	0	292,534
116.2 External	154	272	100	0	1,108	1,077	0	294	0	3,005
117. Sale of electricity, gas and water	4,251,393	1,840,341	430,663	1,337,216	4,787,667	1,070,684	11,837,349	857,704	721,204	27,134,221
118. Transfers from tariff stabilisation and other reserve funds	216	316	0	0	60	0	0	3,355	0	3,947
119. Bad debts										
119.1 Bad debts written off	0	9	0	0	28,583	0	0	0	0	28,592
119.2 Transfer from provision	0	0	0	0	113,767	0	0	0	0	113,767
120. Other income	387,347	290,922	26,639	150,327	754,473	108,024	1,450,203	179,784	46,001	3,393,720
121. Deficit transferred to rates and general services	0	45	0	0	0	0	0	0	0	45
122. Deficit	751,080	157,499	32,232	21,631	315,038	41,164	445,422	42,257	15,661	1,821,984
123. TOTAL INCOME	5,395,987	2,327,471	489,786	1,530,532	6,330,957	1,222,285	14,051,326	1,084,354	794,662	33,227,360

Table 24 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	10,154	38,349	3,102	10,529	31,402	4,784	151,845	9,144	3,162	262,471
101. Assessment rates	2	60	0	615	8,560	0	15,927	4	0	25,168
102. Interest										
102.1 Internal	111	447	0	381	16,918	82	2,841	0	0	20,780
102.2 External	0	695	0	45	8,510	0	0	0	0	9,250
103. Redemptions and transfers to redemption funds	136	256	0	136	4,875	110	2,167	0	0	7,680
104. Transfers to expenditure on fixed assets	0	241	0	0	0	0	0	0	0	241
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	1,155	60	0	0	0	0	0	0	0	1,215
105.2 Maintenance reserve	56	0	0	0	5	0	0	0	0	61
105.3 Provisions	1,224	0	0	74	47	0	8,238	0	0	9,583
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	4	0	15	34	6	0	9	0	68
109. General expenditure										
109.1 Fuel and oil	21	48	0	103	401	8	8	0	0	589
109.2 Bank charges	0	0	0	0	0	0	0	0	0	0
109.3 Printing and stationary	15	11	0	19	172	27	40	18	0	302
109.4 Advertising	0	0	0	0	0	4	10	0	0	14
109.5 Postage and stamps	0	0	0	0	139	2	11	0	0	152
109.6 Telecommunication services	97	0	0	216	544	110	128	20	0	1,115
109.7 Traveling and subsistence	3	0	0	23	32	130	10	4	0	202
109.8 Accommodation	0	0	0	0	1,011	0	0	0	0	1,011
109.9 Rental of land, buildings and other structures	3	0	0	21	769	0	0	0	0	793

Table 24 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Housing services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	41	27	0	4	0	0	72
109.11 Training and education	0	0	0	0	0	0	4	0	0	4
109.12 Rental of office equipment	0	0	0	54	0	0	0	0	0	54
109.13 Pharmaceutical	0	0	0	0	34	0	0	0	0	34
109.14 Hiring of plant and equipment	0	0	0	0	15	48	34	0	0	97
109.15 Consultancy fees	437	0	0	0	0	4	2,894	0	0	3,335
110. Other expenditure	257,367	149,707	4,460	10,492	38,894	5,128	206,326	9,061	822	682,257
Less: Debited out	2	16	0	6,025	407	252	21,596	163	995	29,456
111. Surplus transferred to rate and general services	0	0	0	0	174	0	0	0	0	174
112. Surplus	136	2,098	204	31	515	76	321	308	401	4,090
113. TOTAL EXPENDITURE	270,915	191,960	7,766	16,770	112,671	10,267	369,212	18,405	3,390	1,001,356

Table 24 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Housing services (concluded)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income	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	72	0	0	0	0	0	0	0	72
114.2 Provincial government	429	52	0	1,520	2,735	0	0	0	0	4,736
114.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	0	0	0	0
114.4 Other local government institutions	0	415	0	0	0	0	6,154	0	0	6,569
115. Rent of buildings	5,368	536	0	4,735	13,668	824	16,855	925	0	42,911
116. Interest										
116.1 Internal	0	12	0	0	7,520	0	0	0	0	7,532
116.2 External	120	80	0	0	0	0	0	276	0	476
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	16	4	0	0	0	0	0	0	0	20
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	109,705	104,524	3,335	1,058	84,248	2,467	118,785	5,603	887	430,612
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	155,277	86,265	4,431	9,457	4,500	6,976	227,418	11,601	2,503	508,428
123. TOTAL INCOME	270,915	191,960	7,766	16,770	112,671	10,267	369,212	18,405	3,390	1,001,356

Table 25 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Abattoir 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	12,335	68	111	0	0	5,228	0	0	0	17,742
101. Assessment rates	0	0	0	0	0	0	0	0	0	0
102. Interest										
102.1 Internal	0	12	0	0	0	0	0	0	0	12
102.2 External	0	8	0	0	0	169	0	0	0	177
103. Redemptions and transfers to redemption funds	0	12	0	35	0	66	0	0	0	113
104. Transfers to expenditure on fixed assets	0	4	0	0	0	0	0	0	0	4
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	0	12	0	0	0	0	0	0	0	12
105.2 Maintenance reserve	0	0	0	0	0	0	0	0	0	0
105.3 Provisions	0	0	0	0	0	0	0	0	0	0
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	8	0	0	0	0	0	0	0	8
109. General expenditure										
109.1 Fuel and oil	0	0	0	0	0	2	0	0	0	2
109.2 Bank charges	0	0	0	0	0	0	0	0	0	0
109.3 Printing and stationary	0	0	0	0	0	5	0	0	0	5
109.4 Advertising	0	0	0	0	0	1	0	0	0	1
109.5 Postage and stamps	0	0	0	0	0	0	0	0	0	0
109.6 Telecommunication services	0	0	0	0	0	34	0	0	0	34
109.7 Traveling and subsistence	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0

Table 25 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Abattoir services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	1	0	0	0	1
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	57	0	0	0	57
110. Other expenditure	19,534	44	0	1	8,742	4,010	0	0	0	32,331
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	0	0	0	0	0	0	0	0	0
113. TOTAL EXPENDITURE	31,869	168	111	36	8,742	9,575	0	0	0	50,501

Table 25 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Abattoir services (concluded)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income	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	4	0	0	0	0	0	0	0	4
114.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	0	0	0	0
114.4 Other local government institutions	0	4	0	0	0	0	0	0	0	4
115. Rent of buildings	0	0	0	0	0	73	0	0	0	73
116. Interest										
116.1 Internal	0	8	0	0	0	0	0	0	0	8
116.2 External	0	8	0	0	0	0	0	0	0	8
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	8	0	0	0	0	0	0	0	8
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	6,535	136	28	0	8,742	4,509	0	0	0	19,950
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	25,334	0	83	36	0	4,993	0	0	0	30,446
123. TOTAL INCOME	31,869	168	111	36	8,742	9,575	0	0	0	50,501

Table 26 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	336,465	138,982	19,309	63,313	332,956	55,793	799,420	61,778	50,880	1,858,896
101. Assessment rates	0	12	0	1,103	1,446	0	3,690	170	0	6,421
102. Interest										
102.1 Internal	5,091	425	252	17,947	197,896	6,103	106,019	12,219	81	346,033
102.2 External	4,732	1,413	415	5,063	3,126	727	213	862	72	16,623
103. Redemptions and transfers to redemption funds	5,119	1,574	319	14,187	121,909	4,843	84,582	5,351	476	238,360
104. Transfers to expenditure on fixed assets	677	185	0	2,261	11,302	1,478	1,766	131	2	17,802
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	148	196	0	11,918	1,576	7,652	6,919	0	0	28,409
105.2 Maintenance reserve	14	0	0	800	0	0	67	0	0	881
105.3 Provisions	1,328	0	0	3,160	1,379	143	136,490	596	117	143,213
106. Purchases of electricity, gas and water	1,870,570	838,711	160,492	476,568	2,124,889	487,258	4,632,836	398,141	291,309	11,280,774
107. Abakor and research levies	0	0	0	0	0	0	0	0	0	0
108. Levies paid to district municipalities and metropolitan municipalities	198	180	4	51	876	281	237	269	13	2,109
109. General expenditure										
109.1 Fuel and oil	425	293	34	57	5,668	589	1,433	616	0	9,115
109.2 Bank charges	37	0	0	0	963	0	0	0	0	1,000
109.3 Printing and stationary	151	13	14	207	1,949	45	159	82	1	2,621
109.4 Advertising	12	0	0	9	557	18	22	0	0	618
109.5 Postage and stamps	83	9	12	0	119	4	291	0	0	518
109.6 Telecommunication services	386	30	61	386	1,326	311	423	155	15	3,093
109.7 Traveling and subsistence	98	4	3	84	927	489	136	25	50	1,816
109.8 Accommodation	0	0	0	0	23,664	0	1	0	0	23,665
109.9 Rental of land, buildings and other structures	19	0	0	15	1,804	0	0	85	81	2,004

Table 26 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Electricity and gas services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	98	0	10	1,849	6,390	0	974	1	96	9,418
109.11 Training and education	0	0	0	538	546	0	43	0	0	1,127
109.12 Rental of office equipment	8	0	0	166	0	39	94	5	0	312
109.13 Pharmaceutical	0	0	0	0	38	0	0	0	0	38
109.14 Hiring of plant and equipment	0	0	0	130	40	242	40	16	0	468
109.15 Consultancy fees	10,119	0	0	268	251	1,666	59,527	11	0	71,842
110. Other expenditure	1,161,250	467,896	91,514	205,277	1,086,421	118,012	1,383,689	120,074	106,674	4,740,807
Less: Debited out	8,547	345	922	4,245	131,832	769	293,932	3,349	19	443,960
111. Surplus transferred to rate and general services	14,793	0	1,169	0	0	0	55,547	0	0	71,509
112. Surplus	153,628	49,424	34,859	106,137	58,424	137,393	1,142,631	96,717	70,379	1,849,592
113. TOTAL EXPENDITURE	3,556,902	1,499,002	307,545	907,249	3,854,610	822,317	8,123,317	693,955	520,227	20,285,124

Table 26 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Electricity and gas services (concluded)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income	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	48	0	0	14,065	92	0	0	0	14,205
114.2 Provincial government	0	56	0	123	2,387	0	0	0	0	2,566
114.3 District municipalities and metropolitan municipalities	0	8	0	0	0	0	0	0	0	8
114.4 Other local government institutions	0	56	0	0	0	0	0	0	0	56
115. Rent of buildings	0	0	0	0	16	0	0	35	0	51
116. Interest										
116.1 Internal	0	68	0	0	89,127	0	106,940	0	0	196,135
116.2 External	0	52	0	0	476	0	0	0	0	528
117. Sale of electricity, gas and water	3,217,421	1,404,106	291,542	828,534	3,449,768	776,381	7,791,962	649,365	504,516	18,913,595
118. Transfers from tariff stabilisation and other reserve funds	100	8	0	0	30	0	0	2,053	0	2,191
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	13,369	0	0	0	0	13,369
119.2 Transfer from provision	0	0	0	0	33,369	0	0	0	0	33,369
120. Other income	46,652	78,997	6,283	71,297	245,969	45,844	224,415	25,044	10,345	754,846
121. Deficit transferred to rates and general services	0	45	0	0	0	0	0	0	0	45
122. Deficit	292,729	15,558	9,720	7,295	6,034	0	0	17,458	5,366	354,160
123. TOTAL INCOME	3,556,902	1,499,002	307,545	907,249	3,854,610	822,317	8,123,317	693,955	520,227	20,285,124

Table 27 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	14,909	7,059	1,670	3,882	11,853	6,679	43,349	597	0	89,998
101. Assessment rates	0	0	0	637	0	1,600	2,999	41	0	5,277
102. Interest										
102.1 Internal	0	0	0	844	5217	1260	0	0	0	7,321
102.2 External	0	0	0	211	0	0	0	0	0	211
103. Redemptions and transfers to redemption funds	0	0	0	807	3,407	592	0	0	0	4,806
104. Transfers to expenditure on fixed assets	0	0	0	27	0	0	0	0	0	27
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	43	0	0	1,958	0	0	2,001
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	12	0	18	21	21	0	4	0	76
109. General expenditure										
109.1 Fuel and oil	0	0	0	28	30	11	0	0	0	69
109.2 Bank charges	0	0	0	103	477	214	0	58	0	852
109.3 Printing and stationary	0	0	0	30	387	54	0	16	0	487
109.4 Advertising	0	0	0	2	44	1	0	0	0	47
109.5 Postage and stamps	0	0	0	0	1	0	0	0	0	1
109.6 Telecommunication services	0	0	0	67	223	26	0	5	0	321
109.7 Traveling and subsistence	0	0	0	8	51	222	0	1	0	282
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	119	0	0	0	0	0	119

Table 27 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Market services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	32	0	0	0	0	32
109.12 Rental of office equipment	0	0	0	7	0	0	0	0	0	7
109.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
109.14 Hiring of plant and equipment	0	0	0	0	47	11	0	2	0	60
109.15 Consultancy fees	0	0	0	0	100	0	2,330	0	0	2,430
110. Other expenditure	33,198	13,830	1,578	4,286	21,266	1,810	53,655	236	0	129,859
Less: Debited out	0	0	0	0	0	0	11,975	0	0	11,975
111. Surplus transferred to rate and general services	0	0	0	0	0	0	0	0	0	0
112. Surplus	0	0	0	4,937	877	2,611	82,086	353	0	90,864
113. TOTAL EXPENDITURE	48,107	20,901	3,248	16,056	44,039	15,112	174,402	1,313	0	323,178

Table 27 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Market services (concluded)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income	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	605	1,822	0	0	0	0	2,427
116. Interest										
116.1 Internal	0	0	0	0	2,627	2	7,949	0	0	10,578
116.2 External	0	0	0	0	0	1,077	0	18	0	1,095
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	27	0	0	0	0	27
119.2 Transfer from provision	0	0	0	0	0	0	0	0	0	0
120. Other income	36,021	18,144	3,248	15,451	39,563	10,039	163,154	1,295	0	286,915
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	12,086	2,757	0	0	0	3,994	3,299	0	0	22,136
123. TOTAL INCOME	48,107	20,901	3,248	16,056	44,039	15,112	174,402	1,313	0	323,178

Table 28 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	1,059	0	0	284,618	0	132,086	0	0	417,763
101. Assessment rates	0	0	0	0	147	0	783	0	0	930
102. Interest										
102.1 Internal	0	0	0	0	11,850	0	3,715	0	0	15,565
102.2 External	0	0	0	0	0	0	0	0	0	0
103. Redemptions and transfers to redemption funds	0	0	0	0	11,802	0	4,994	0	0	16,796
104. Transfers to expenditure on fixed assets	0	0	0	0	0	0	0	0	0	0
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	2,921	0	0	2,921
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	0	0	0	0	0	0
109. General expenditure										
109.1 Fuel and oil	0	0	0	0	54,941	0	0	0	0	54,941
109.2 Bank charges	0	0	0	0	996	0	0	0	0	996
109.3 Printing and stationary	0	0	0	0	41	0	0	0	0	41
109.4 Advertising	0	0	0	0	43	0	0	0	0	43
109.5 Postage and stamps	0	0	0	0	1,380	0	0	0	0	1,380
109.6 Telecommunication services	0	0	0	0	24	0	0	0	0	24
109.7 Traveling and subsistence	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0

Table 28 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Passenger transport services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	35	0	0	0	0	35
109.12 Rental of office equipment	0	0	0	0	42	0	0	0	0	42
109.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
109.14 Hiring of plant and equipment	0	0	0	0	2	0	0	0	0	2
109.15 Consultancy fees	0	0	0	0	1,261	0	4,541	0	0	5,802
110. Other expenditure	0	4	0	0	213,480	0	138,419	0	0	351,903
Less: Debited out	0	0	0	0	136,801	0	61,359	0	0	198,160
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	84,617	0	0	84,617
113. TOTAL EXPENDITURE	0	1,063	0	0	443,861	0	310,717	0	0	755,641

Table 28 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Passenger transport services (concluded)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income	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	75,770	0	0	0	0	75,770
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	11,909	0	0	0	0	11,909
114.4 Other local government institutions	0	0	0	0	0	0	158,428	0	0	158,428
115. Rent of buildings	0	0	0	0	0	0	0	0	0	0
116. Interest										
116.1 Internal	0	0	0	0	10,717	0	25	0	0	10,742
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	21	0	0	0	0	21
119.2 Transfer from provision	0	0	0	0	0	0	0	0	0	0
120. Other income	0	1,063	0	0	130,263	0	100,428	0	0	231,754
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	0	0	0	0	215,181	0	51,836	0	0	267,017
123. TOTAL INCOME	0	1,063	0	0	443,861	0	310,717	0	0	755,641

Table 29 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	332,035	87,814	17,087	54,226	152,837	30,432	474,319	52,140	20,869	1,221,759
101. Assessment rates	0	24	0	0	3,554	0	3,675	107	0	7,360
102. Interest										
102.1 Internal	6,506	246	94	5,196	122,255	1,860	45,295	1,028	10	182,490
102.2 External	2,451	1,023	202	6,265	7,413	2,506	440	2,049	115	22,464
103. Redemptions and transfers to redemption funds	7,292	850	45	8,380	71,289	2,273	24,421	1,834	347	116,731
104. Transfers to expenditure on fixed assets	503	62	0	2,265	2,671	113	694	219	0	6,527
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	504	32	0	6,619	995	1,518	3,690	0	0	13,358
105.2 Maintenance reserve	14	0	0	1,090	0	0	22	0	0	1,126
105.3 Provisions	1,746	48	0	2,112	399	82	50,172	1,105	39	55,703
106. Purchases of electricity, gas and water	142,785	332,710	37,985	241,199	839,657	173,361	2,537,477	57,668	114,648	4,477,490
107. Abakor and research levies	285	116	106	1,583	2,032	536	0	1,105	73	5,836
108. Levies paid to district municipalities and metropolitan municipalities	89	56	3	282	287	201	115	116	5	1,154
109. General expenditure										
109.1 Fuel and oil	894	516	73	427	8,138	388	596	554	0	11,586
109.2 Bank charges	37	109	0	0	126	0	0	3	0	275
109.3 Printing and stationary	55	205	5	13	988	113	60	67	0	1,506
109.4 Advertising	18	21	0	0	33	3	4	0	0	79
109.5 Postage and stamps	79	28	13	0	2,767	1	169	0	0	3,057
109.6 Telecommunication services	298	323	37	104	1,781	69	88	106	11	2,817
109.7 Traveling and subsistence	52	336	12	11	114	85	13	31	0	654
109.8 Accommodation	0	0	0	0	8,681	0	1	0	0	8,682
109.9 Rental of land, buildings and other structures	1	0	0	0	214	0	0	36	0	251

Table 29 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Water services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	194	1	16	21	46,229	0	491	0	48	47,000
109.11 Training and education	0	26	0	0	194	0	2	1	0	223
109.12 Rental of office equipment	0	57	0	17	140	2	27	0	0	243
109.13 Pharmaceutical	3	0	148	0	1,918	0	0	0	0	2,069
109.14 Hiring of plant and equipment	453	0	0	0	2,039	25	1,580	8	0	4,105
109.15 Consultancy fees	9,462	0	0	17	3,832	1,575	42,894	15	0	57,795
110. Other expenditure	740,235	112,331	75,119	152,369	629,123	84,626	1,545,709	35,790	72,461	3,447,763
Less: Debited out	1,058	1,156	652	2,864	104,369	917	195,944	1,617	10,354	318,931
111. Surplus transferred to rate and general services	2,070	0	261	1,878	1,835	0	10,584	0	0	16,628
112. Surplus	77,149	39,903	30,344	109,187	43,223	40,473	394,301	81,795	69,383	885,758
113. TOTAL EXPENDITURE	1,324,152	575,681	160,898	590,397	1,850,395	339,325	4,940,895	234,160	267,655	10,283,558

Table 29 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Water services (concluded)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income	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	36	152	2,218	5,134	345	0	0	11,796	19,681
114.2 Provincial government	0	389	0	12,157	48,194	0	0	0	0	60,740
114.3 District municipalities and metropolitan municipalities	0	1,808	0	0	0	0	0	0	0	1,808
114.4 Other local government institutions	0	2,708	0	0	0	0	240,501	0	0	243,209
115. Rent of buildings	0	268	0	0	852	0	0	0	0	1,120
116. Interest										
116.1 Internal	0	219	0	0	41,990	0	8,853	0	0	51,062
116.2 External	34	60	0	0	622	0	0	0	0	716
117. Sale of electricity, gas and water	1,033,972	436,235	139,121	508,682	1,337,899	294,303	4,045,387	208,339	216,688	8,220,626
118. Transfers from tariff stabilisation and other reserve funds	100	20	0	0	30	0	0	1,302	0	1,452
119. Bad debts										
119.1 Bad debts written off	0	9	0	0	15,166	0	0	0	0	15,175
119.2 Transfer from provision	0	0	0	0	80,398	0	0	0	0	80,398
120. Other income	32,022	82,916	3,627	62,497	232,651	19,511	565,574	22,463	33,383	1,054,644
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	258,024	51,013	17,998	4,843	87,459	25,166	80,580	2,056	5,788	532,927
123. TOTAL INCOME	1,324,152	575,681	160,898	590,397	1,850,395	339,325	4,940,895	234,160	267,655	10,283,558

Table 30 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 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	4,028	2,716	0	0	222	0	12,002	11,689	1,511	32,168
101. Assessment rates	0	144	0	0	181	0	12	0	0	337
102. Interest										
102.1 Internal	0	20	0	0	655	0	475	0	0	1,150
102.2 External	0	64	387	0	8	0	0	115	0	574
103. Redemptions and transfers to redemption funds	0	176	0	0	305	0	315	0	0	796
104. Transfers to expenditure on fixed assets	0	6,326	0	0	0	0	0	0	0	6,326
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	0	24	0	0	0	0	0	0	0	24
105.2 Maintenance reserve	0	0	0	0	0	0	0	0	0	0
105.3 Provisions	0	840	0	0	17	0	0	0	0	857
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	16,487	0	0	1	0	0	0	0	16,488
109. General expenditure										
109.1 Fuel and oil	0	176	188	0	0	0	0	0	0	364
109.2 Bank charges	0	19	242	0	0	0	0	0	0	261
109.3 Printing and stationary	0	141	42	0	0	0	0	0	0	183
109.4 Advertising	0	611	0	0	2	0	0	0	0	613
109.5 Postage and stamps	0	0	3	0	0	0	0	0	0	3
109.6 Telecommunication services	0	971	139	0	0	0	0	0	0	1,110
109.7 Traveling and subsistence	0	1,702	0	0	0	0	0	0	0	1,702
109.8 Accommodation	0	1,200	121	0	0	0	0	0	0	1,321
109.9 Rental of land, buildings and other structures	0	0	0	0	0	0	0	0	0	0

Table 30 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Other trading services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	27	0	3	0	0	0	0	30
109.13 Pharmaceutical	0	58	0	0	0	0	0	0	0	58
109.14 Hiring of plant and equipment	0	358	0	0	0	0	0	0	0	358
109.15 Consultancy fees	108	0	0	0	34	0	0	0	0	142
110. Other expenditure	33,376	6,667	1,864	0	10,966	23,244	120,509	112,240	941	309,807
Less: Debited out	0	4	0	0	0	0	530	0	0	534
111. Surplus transferred to rate and general services	0	0	0	0	0	0	0	0	0	0
112. Surplus	126,530	0	7,205	24	4,245	2,445	0	12,477	938	153,864
113. TOTAL EXPENDITURE	164,042	38,696	10,218	24	16,639	25,689	132,783	136,521	3,390	528,002

Table 30 - Income and expenditure statement of municipalities for the financial year ended 30 June 2003 according to housing and trading services by province: Other trading services (concluded)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income	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	25,690	0	0	0	0	0	0	0	25,690
114.2 Provincial government	0	2,336	0	0	0	0	0	0	0	2,336
114.3 District municipalities and metropolitan municipalities	0	12	0	0	0	0	0	0	0	12
114.4 Other local government institutions	0	8	0	0	0	0	0	0	0	8
115. Rent of buildings	0	8	0	0	1,645	0	0	0	0	1,653
116. Interest										
116.1 Internal	0	3,246	0	0	83	0	13,148	0	0	16,477
116.2 External	0	72	100	0	10	0	0	0	0	182
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	276	0	0	0	0	0	0	0	276
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	156,412	5,142	10,118	24	13,037	25,654	37,346	125,379	1,386	374,498
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	7,630	1,906	0	0	1,864	35	82,289	11,142	2,004	106,870
123. TOTAL INCOME	164,042	38,696	10,218	24	16,639	25,689	132,783	136,521	3,390	528,002

EXPLANATORY NOTES

- Introduction**
- 1 With effect from 2002 Statistics South Africa (Stats SA) has undertaken an annual census of municipalities covering local, district and metropolitan municipalities. The purpose of the census is to provide both stakeholders and users with information that allows for analysis and assessment of the state of local government finances. The census was designed to obtain financial information of local government institutions relating to -
- the consolidated balance sheet as at 30 June 2003;
 - 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 Act No. 117 of 1998 (the Municipal Act), 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 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, 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 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 See technical notes.
- 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;

- P9114 Financial census on local government
- 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 financial census is comparable with the 2002 financial census of municipalities

Symbols and abbreviations used

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

Revision of data

9 2003 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.

GLOSSARY

Acid test ratio	The acid test ratio is calculated as current assets minus inventory divided by 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 and provisions were excluded in the calculation of current liabilities.
Current ratio	The current ratio is calculated as current assets divided by 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.
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.

GENERAL INFORMATION

Stats SA publish approximately 300 different releases each year. It is not economically viable to produce them in more than one of South Africa's eleven official languages. Since international economic and social-scientific communities use the releases extensively, not only locally but also, Stats SA releases are published in English only.

Stats SA have copyright on this publication. Users may apply the information as they wish, provided that they acknowledge Stats SA as the source of the basic data wherever they process, apply, utilise, publish or distribute the data, and also that they specify that the relevant application and analysis (where applicable) result from their own processing of the data.

Stats SA products

A complete set of Stats SA publications is available at the Stats SA Library and from the following libraries:

State Library, Pretoria
Library of Parliament, Cape Town
South African Library, Cape Town
Bloemfontein Public Library
Natal Society Library, Pietermaritzburg
Johannesburg Public Library

Eastern Cape Library Services, King William's Town
Central Regional Library, Polokwane
Central Reference Library, Nelspruit
Central Reference Collection, Kimberly
Central Reference Library, Mmabatho

Stats SA also provide a subscription service.

Electronic services

A large range of data are available via on-line services, diskette and computer printouts. For more details about our electronic data services, contact (012) 310 8095. You can visit us on the Internet at: www.statssa.gov.za

Enquiries

Telephone number: (012) 310 8600/ 8390/ 8351/ 8351/ 8496/ 4892/ 8095 (user information service)
(012) 310 8306/ 8432/ 8331/ (technical enquiries)
(012) 310 8161 (orders)
(012) 310 8490 (library)

Fax number: (012) 310 8332 (technical enquiries)
Email address: info@statssa.gov.za (user information service)
locgovt@statssa.gov.za (technical enquiries)
distribution@statssa.gov.za (orders)
Postal address: Private bag X44, Pretoria, 0001

**Financial census of municipalities
for the year ended
30 June 2002
(Revised)**

INTRODUCTION TO PART II

The following pages contain the revised figures for the 2002 financial census of municipalities. The revised figures contain information submitted late or amended by respondents after the cut-off date for the original publication. Tables in this section are arranged identically to those for the 2003 census. Equivalent tables are identified by table numbers and variable numbers in the left-hand column of the tables.

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	3	0	0	0	0	0	0	0	0	3
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	39,185	0	3,903	55,435
(b) Provincial government	6,180	87	0	619	0	42,571	0	0	4,543	54,000
(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	189,507	421,895	15,394	168,773	1,316,407	69,038	2,121,444	135,138	16,336	4,453,932
(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	47,286	87,697	22,806	104,399	1,581,046	7,125	732,394	106,877	121,469	2,811,099
(h) Insurers	158,351	0	62	1,549	20,000	13,024	68,650	6	0	261,642
(i) Pension funds	0	1,115	0	617	0	0	0	0	0	1,732
(j) Other domestic sources (including INCA)	1,785,880	251,001	114,363	234,301	216,583	172,551	5,521,275	322,734	29,022	8,647,710
(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	2,293	22,611	82	67,277

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

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Liabilities (continued)	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	335	9,649	0	2,664	6,029	2,141	272	16,815	0	37,905
(c) Public corporations	0	0	0	0	0	0	0	0	0	0
(d) Banks	3,407	14,695	1,699	6,909	25,710	1,034	0	16,439	466	70,359
(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)	132,400	10,395	2,047	21,682	28,211	542,924	221,606	6,792	10,041	976,098
(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	185,304	213,086	34,383	145,964	1,230,856	64,100	265,715	51,013	24,473	2,214,894
5. Sundry creditors										0
5.1 Trade creditors	1,482,609	771,482	116,287	495,823	1,180,736	216,046	3,794,852	202,453	111,045	8,371,333
5.2 Deposits on electricity and water accounts	145,320	79,549	12,560	62,945	339,724	42,277	657,602	61,777	49,536	1,451,290
5.3 Payments in advance	30,637	47,949	11,003	3,496	84,449	15,122	265,675	13,998	7,214	479,543
5.4 Other creditors	195,697	218,221	59,886	193,349	539,438	88,931	2,185,321	125,319	80,170	3,686,332
6. All internal loans	239,389	507,964	1,755	561,727	2,396,705	50,827	1,752,494	79,497	15,854	5,606,212

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	1,738,453	2,065,014	1,020,967	2,271,686	2,447,995	849,430	2,424,643	500,997	370,262	13,689,447
7.2 Internal advances	7,805,167	3,215,630	153,795	2,621,475	5,952,837	1,558,021	15,743,879	3,750,951	1,088,334	41,890,089
8. Accumulated funds, trust funds and reserves										
8.1 Accumulated and other reserves and provisions	1,582,279	2,512,525	683,290	1,759,960	6,738,821	983,882	7,451,676	679,860	375,986	22,768,279
8.2 Endowment, land trust, capital development, township suspense account and similar capital funds	4,730,741	44,331	2,813	49,719	337,539	463,235	6,117,938	319,992	485,116	12,551,424
8.3 Other trust funds	233,368	597,936	69,142	53,864	44,429	140,464	15,444	200,217	170,633	1,525,497
9. Retained surplus	358,292	774,806	150,236	330,060	300,015	295,576	946,010	253,773	452,588	3,861,356
10. Suspense accounts and liabilities not shown elsewhere	456,505	71,926	1,986	92,847	324,862	39,110	2,786,963	67,569	74,781	3,916,549
11. TOTAL LIABILITIES	21,646,870	12,041,603	2,480,762	9,297,487	25,522,818	5,847,824	55,509,913	7,084,608	3,502,724	142,934,609

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

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
12. Fixed assets	15,971,308	6,860,957	1,581,329	6,041,456	14,048,259	3,404,919	29,689,385	5,073,632	1,991,866	84,663,111
13. Leased assets	0	0	0	0	17,675	0	0	0	0	17,675
14. Investments in marketable securities										
14.1 Own stock	0	0	0	0	39,191	0	0	0	0	39,191
14.2 Other stock:										
(a) Government stock and Treasury bills	0	0	0	0	0	0	0	0	0	0
(b) Other local government institutions	118	2,180	0	0	5,549	8,003	1,951	0	0	17,801
(c) Public corporation stock	0	0	0	0	11,686	15,603	0	0	0	27,289
(d) Other	0	35,845	2,969	1,244	260,364	0	4,668	115,474	83,313	503,877
14.3 Money market instruments	348,792	3,373	0	47,675	381,059	0	288,026	0	8,126	1,077,051
14.4 Other money market instruments	0	0	0	2,505	3,763	0	162,059	0	0	168,327
15. Investments in non-marketable instruments	0	55,948	1,229	0	0	0	0	36,370	0	93,547
16. Long-term debtors										
16.1 Staff loans	137,648	4,539	4,415	26,338	21,199	11,293	41,514	13,498	16,117	276,561
16.2 Housing loans:										
(a) Mortgages	434,064	17,474	4,537	2,393	44,269	5,413	124,232	4,290	3,298	639,970
(b) Selling agreements	24,189	2,093	104,020	1,712	92,814	0	27,140	10,826	13,039	275,833
(c) Hire purchases	0	0	498	0	2,839	0	0	0	0	3,337
(d) Other	84,828	8,092	13,871	179,927	59,500	193,959	3,063,682	35,025	30,725	3,669,609
17. Sponsored government housing loans to public welfare organisations and individuals	13,512	0	0	0	0	0	0	0	0	13,512

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	0	0	0	112,535
(ii) Public corporations	0	0	0	0	0	0	41,125	0	0	41,125
(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	188,854	172,843	405	88,018	1,673,050	355,095	603,569	153,674	66,794	3,302,302
(iii) Other	18,274	876,746	15,393	56,157	545,734	324,450	974,887	61,993	78,736	2,952,370
19. Stores and materials	167,214	69,316	15,038	34,061	124,503	28,377	214,427	19,754	25,609	698,299
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	75,564	46,611	12,041	26,603	40,491	7,631	1,086,194	8,725	9,258	1,313,118

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

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Assets (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
20.2 Short-tem deposits and other investments with:										
(a) Corporation for Public Deposits	0	0	0	0	0	0	0	0	0	0
(b) Banks	836,356	344,028	99,236	354,831	566,203	180,893	953,285	256,758	330,020	3,921,610
(c) Other	29,441	609,750	23,936	4,211	507,668	75,200	197,551	36,954	64,992	1,549,703
21. Other sundry debtors										
21.1 Trade debtors	576,733	1,278,536	445,808	1,385,783	1,598,745	526,136	9,607,359	763,673	451,821	16,634,594
21.2 Advanced payments	8,308	3,104	1,238	6	8,104	3,297	134,694	9,285	2,832	170,868
21.4 Other debtors	2,138,053	568,295	109,898	95,113	2,488,197	382,751	270,273	110,473	56,372	6,219,425
22. All internal loans	239,389	508,285	1,755	561,727	2,396,705	50,827	1,752,494	79,497	15,854	5,606,533
23. Cash on hand in bank	302,329	208,602	28,036	89,181	242,231	178,939	1,456,389	157,800	175,641	2,839,148
24. Accumulated deficit	9,937	5,018	10,941	98,662	23,022	76,915	4,393,582	25,574	8,097	4,651,748
25. Suspense accounts and assets not shown elsewhere	34,941	148,037	3,472	105,753	120,674	4,411	358,533	100,173	66,105	942,099
26. TOTAL ASSETS	21,646,870	12,041,603	2,480,762	9,297,487	25,522,818	5,847,824	55,509,913	7,084,608	3,502,724	142,934,609

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	5,699,583	13,148,056	3,232,700	26,980,390	4,532,535	1,746,009	69,827,543
28. Construction										
28.1 Residential buildings	3,361	14,788	568	2,661	24,437	0	200,306	0	174	246,295
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	558,793	189,387	39,368	111,575	358,390	144,360	557,108	200,601	82,705	2,242,287
28.5 Other	73,390	104,449	23,209	11,098	221,261	87,599	1,441,198	94,129	75,920	2,132,253
29. New vehicles and equipment										
29.1 Vehicles	8,348	32,495	538	18,939	58,010	10,399	16,409	10,625	8,552	164,315
29.2 Machinery	4,756	8,484	0	1,371	103,704	562	8,308	2,102	4,216	133,503
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	48,928	2,402	8,698	1,005	3,033	82,629
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	66,281	230,626	28,636	575,414
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	2,557	1,495	14,011	41,060	42,251	118,865
37. Book value of assets written off (-)	153,366	110,130	31,522	11,421	211,960	159,250	1,710,588	43,206	9,058	2,440,501
38. Other transactions	8,767,345	172,110	33,216	83,214	127,376	57,758	1,534,620	34,939	60,452	10,871,030
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2002	15,971,308	6,860,957	1,581,329	6,041,456	14,048,259	3,404,919	29,689,385	5,073,632	1,991,866	84,663,111

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

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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	1,074,182	376,331	126,994	6,412,622
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	161,946	58,928	5,877	22,198	20,583	87,763	12,851	30,717	10,161	411,024
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 (-)	10,655	14,390	2,217	111	11,204	97,210	0	4,221	57	140,065
38.	Other transactions	36,956	3,658	17,276	23,804	683	0	0	0	7,489	89,866
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2002	1,579,410	860,476	194,068	894,844	1,124,632	607,799	1,098,435	404,901	145,479	6,910,044

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

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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	2,828,937	5,484,555	1,426,439	16,572,520	2,712,078	802,090	36,006,000
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	69,343	717,172	54,293	63,931	1,218,627
29.	New vehicles and equipment										
29.1	Vehicles	5,468	31,145	397	5,739	29,602	9,640	14,882	9,189	6,958	113,020
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	29,380	2,402	3,754	434	2,658	54,461
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	22,782	192,695	9,349	385,817
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	234	1,495	7,489	22,594	26,874	71,891
37.	Book value of assets written off (-)	101,063	63,052	19,081	5,174	111,893	15,684	1,185,834	29,131	6,160	1,537,072
38.	Other transactions	8,541,075	97,286	6,260	19,196	86,798	12,234	1,529,229	31,737	8,263	10,332,078
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2002	10,950,241	3,289,724	736,196	2,969,575	5,907,790	1,514,142	18,277,287	2,995,805	908,468	47,549,228

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	0	87	0	87
37. Book value of assets written off (-)	0	90	0	0	2,474	0	5,262	0	0	7,826
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

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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	8,500	1,231,999	108,131	47,758	2,534,280
28.	Construction										
28.1	Residential buildings	3,340	654	568	2,661	24,360	0	188,593	0	0	220,176
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	926	0	0	935
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	137	2,159	0	2,297
37.	Book value of assets written off (-)	21,743	10,055	4,603	4,115	3,007	0	13,438	109	0	57,070
38.	Other transactions	94,233	0	0	2,953	440	0	796	0	0	98,422
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2002	454,427	267,243	157,932	146,552	238,215	8,500	1,428,416	106,657	47,758	2,855,700

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

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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	3,811	1,948	63,139
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 (-)	3	0	19	798	0	68	0	0	0	888
38.	Other transactions	1,583	0	0	0	0	0	0	0	0	1,583
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2002	22,003	260	162	6,257	10	29,383	0	3,811	1,883	63,769

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

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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	432,394	4,456,417	652,485	399,107	12,301,443
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	256,554	93,034	14,473	57,986	165,875	16,517	276,344	86,155	42,435	1,009,373
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	2,988	5,060	7,538	15,811
37.	Book value of assets written off (-)	4,370	16,617	3,495	187	33,211	344	272,168	61	2,790	333,243
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	974,238	1,353,039	214,760	995,870	3,372,129	452,264	4,718,479	769,429	440,904	13,291,112

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

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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	177,959	1,594	0	411,812
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	6,556	0	0	8,757
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	0	100	0	100
37.	Book value of assets written off (-)	0	81	47	0	379	0	13,188	0	0	13,695
38.	Other transactions	2,739	0	0	0	0	0	0	0	0	2,739
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2002	89,552	18,223	2,123	37,647	70,467	20,604	181,419	1,494	0	421,529

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

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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	182,372	0	0	417,592
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	301,493	0	0	301,493
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	0	0	0	0
37.	Book value of assets written off (-)	0	209	0	0	1,994	0	28,057	0	0	30,260
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	455,919	0	0	716,615

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

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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	1,912,445	485,050	2,904,061	611,241	273,221	9,798,381
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	136,405	33,676	18,103	31,391	164,049	40,080	255,540	77,971	28,881	786,096
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	0	331	371	91	1,909
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	1,710	4,855	4,967	13,998
37.	Book value of assets written off (-)	13,754	1,820	1,435	377	46,810	40,272	191,537	9,127	0	305,132
38.	Other transactions	38,974	2,645	3,038	21,614	3,295	3	0	0	16,503	86,072
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2002	1,780,508	954,601	249,177	922,722	2,129,527	487,195	3,131,626	713,749	317,895	10,687,000

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

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets		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	158,931	374,534	51,673	90,338	964,706
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	0	0	0	0	1,156
28.5	Other	2,507	0	0	252	2,317	2,484	5	3,039	2,077	12,681
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	0	1,815	545	4,662
37.	Book value of assets written off (-)	1,778	3,816	625	659	988	5,672	1,104	557	51	15,250
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	201,621	396,720	62,682	122,201	1,202,588

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	2,386,288	2,403,692	715,598	1,696,043	6,415,285	1,332,780	11,113,522	1,141,824	1,178,250	28,383,282
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	55,880	86,529	33,389	100,218	67,711	96,638	322,688	31,915	29,999	824,967
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	376,667	6,693	193,429	37,879	10,182	741,820
48. Transfers from other funds/accounts	199,906	1,033,117	51,629	39,427	2,094,055	68,835	385,253	81,473	119,025	4,072,720
49. Transfers from: National government										0
49.1 Conditional grants	14,322	193	0	0	62,083	1,700	1,330	0	746	80,374
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	4,192,679	411,436	46,105	144,043	811,313	235,053	2,706,273	150,246	191,136	8,888,284
54. SUBTOTAL: INCOME	6,933,977	4,027,282	866,827	2,032,155	10,420,880	1,781,230	15,095,743	1,463,019	1,660,629	44,281,742

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	3,384
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	48,934	37,689	868	48,011	77,076	70,804	66,859	130,073	78,439	558,753
63. Transfers to Rate and General Services, Housing and Trading Services	2,434	0	0	0	73,113	0	0	0	6,550	82,097
64. Transfers to other funds/accounts	23,514	28	23,752	8,549	476,702	565	0	5,087	8,433	546,630
65. Transfers to local government institutions	0	0	0	0	0	0	0	0	410,521	410,521
66. Repairs and maintenance	3,573	1,742	4,587	787	4,969	17,279	91,821	9,457	3,894	138,109
67. Other expenditure	230,031	824,778	82,375	80,408	2,372,278	98,749	1,333,194	111,263	116,559	5,249,635
68. SUBTOTAL: EXPENDITURE	387,589	872,490	111,582	168,612	3,300,091	193,649	1,510,685	262,950	628,894	7,436,542
BALANCE AS AT 30 JUNE 2002	6,546,388	3,154,792	755,245	1,863,543	7,120,789	1,587,581	13,585,058	1,200,069	1,031,735	36,845,200

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	2,785,405	1,109,483	305,160	721,915	2,164,745	538,554	4,463,034	472,158	456,313	13,016,767
70. Allowances to councillors	34,776	74,840	9,895	56,510	81,679	55,373	121,622	35,171	56,485	526,351
71. Assessment 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	23,846	23,633	0	193	617	756	64,402
72. Interest										
72.1 Internal	44,146	2,349	1,910	22,518	254,913	3,243	118,640	9,979	28,402	486,100
72.2 External	10,470	706	1,286	24,588	107,090	5,976	7,327	20,694	212	178,349
73. Redemption of loans and transfers to redemption fund	26,261	2,882	888	24,669	251,338	6,963	215,732	13,181	32,008	573,922
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	17,549	31,745	15,111	11,827	142,816	4,900	74,201	1,761	1,438	301,348
74.2 Maintenance reserve	1,955	21	0	43	8,723	85	0	1,292	846	12,965
74.3 Provisions	2,398	1,313	437	3,265	28,432	1,425	12,591	25,876	4,589	80,326
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	0	6	0	0	25	2,300	90	0	2,893	5,314
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	5,465	553	169	1,166	419	88,716
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	38,118	895	4,621	67,019

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	51,317	146,505	48,482	52,796	91,935	48,758	509,095
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	2,465	1,372	11	747	22	9,529
80. Transfers to other local government institutions	292	0	4,459	8,468	5	0	0	0	70	13,294
81. Repairs and maintenance work	567,924	266,801	22,405	63,515	402,650	144,906	871,962	74,769	45,398	2,460,330
82. General expenditure										
82.1 Fuel and oil	11,699	1,432	742	6,491	43,097	4,978	6,303	5,214	26,996	106,952
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	1,776	330	3,478	2,901	108,916
82.10 Transport	3,274	22	22	5,679	86,265	821	8,919	4,911	16,270	126,183
82.11 Training and education	1,145	219	117	1,366	5,636	443	1,868	977	2,249	14,020
82.12 Rental of office equipment	1,367	665	15	2,351	1,962	853	1,364	3,028	5,185	16,790
82.13 Pharmaceutical	453	67	0	598	2,544	464	0	47	1	4,174
82.14 Hiring of plant and equipment	2,435	3,500	0	2,346	15,417	1,075	2,765	0	242	27,780
82.15 Consultancy fees	2,680	6	0	941	24,411	4,386	5,619	4,905	1,412	44,360

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	4,378,113	1,047,323	428,180	585,577	1,790,206	640,292	5,296,210	653,261	543,778	15,362,940
84. Less: debited out/recharged (if it appears as a balance in the accounts)	204,221	451,557	6,763	167,135	1,157,243	242,237	1,269,445	99,975	105,671	3,704,247
85. Surplus	338,733	1,098,194	163,318	628,568	2,460,590	265,323	2,940,488	268,935	377,979	8,542,128
86. TOTAL EXPENDITURE	8,151,092	3,242,195	970,004	2,149,061	7,158,452	1,501,509	13,058,792	1,679,583	1,576,747	39,487,435

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	0	0	9,175	550	1,885	24,168	2,804	59,700	104,038
87.2 Provincial government	996	0	0	9,383	3,419	461	190,268	1,575	11,624	217,726
87.3 Local government institutions	4,719	36,742	3,188	0	42,667	5,054	4,418	68,236	4,295	169,319
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	2,053,134	582,098	130,297	446,517	1,958,534	272,286	4,607,684	277,395	230,587	10,558,532
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	6,087	495	85	3,246	5,147	2,966	32,614	4,052	7,082	61,774
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	103,527	3,129	7,489	132,028
89.3 Trade licenses	4	20	187	8	985	1	257	8,360	39	9,861
89.4 Other licenses, registration fees and inspection fees	229	18,232	242	171	990	75	57	171	90	20,257
90. Other taxes	17,656	298	4,388	4,489	85,425	2,198	56,263	2,003	0	172,720
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	130,578	143,652	15,943	48,883	75,402	133,761	985,038	50,742	56,247	1,640,246
91.2 Establishment levy	608,696	149,201	51,818	118,293	448,689	34,545	1,051,416	226,040	55,176	2,743,874

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	2,012	49	33	10,000	14,885	1,453	36,712	6,770	7,091	79,005
(b) External	18,043	1,817	2,813	26,957	73,857	18,447	11,449	17,914	25,099	196,396
92.2 Parking meter and parking garage fees	28	6	0	682	1,847	0	0	80	681	3,324
92.3 Rent of buildings	5,581	147	306	6,057	13,005	328	2,289	702	3,282	31,697
92.4 Sale of goods and services	46,633	11,426	8,712	24,031	7,991	22,475	53,924	15,393	31,035	221,620
92.5 Fines, forfeitures, penalties and collection costs	4,869	304	348	5,079	14,682	6,084	61,653	2,941	6,062	102,022
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	73,392	77,935	15,276	33,509	270,225	46,532	65,029	18,890	70,970	671,758
(b) Provincial government	540,365	82,541	32,692	34,518	95,901	81,467	356,458	36,741	173,136	1,433,819
(c) Local government	5,486	2,250	0	0	6,491	286	0	0	34,195	48,708
(d) Other	206,544	205,789	67,176	0	856,739	38,165	42,649	24,332	10,645	1,452,039
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	3,797	143,928	93	223,591	280,190	17,013	1,262	20,820	38,185	728,879
93.2 Provincial government	2,758	12,623	0	52,184	85,952	13,377	22,424	10,997	36,897	237,212
93.3 Local government	399	0	0	807	3,592	0	0	0	14,752	19,550
93.4 Other (e.g. CSIR)	0	0	0	300	898	0	0	0	0	1,198
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

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	49	0	0	0	0	49
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	901,246	1,071,028	304,363	706,693	784,452	398,639	3,356,459	576,091	425,540	8,524,511
98. Deficit	3,504,396	697,847	331,855	384,488	2,005,837	399,042	1,987,189	300,941	263,298	9,874,893
99. TOTAL INCOME	8,151,092	3,242,195	970,004	2,149,061	7,158,452	1,501,509	13,058,792	1,679,583	1,576,747	39,487,435

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	129,783	35,556	224,932	27,841	19,542	705,806
70. Allowances to councillors	0	28	0	0	0	0	0	0	0	28
71. Assessment 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	27	81	0	0	0	123
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	2,633	198	3,540	131	172	10,219
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	507	0	5	1,022
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	342,480	94,875	5,916	36,622	29,906	17,245	366,089	9,461	8,275	910,869
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	116	147	59	60	0	5,825
86. TOTAL EXPENDITURE	461,846	177,440	17,391	115,604	177,856	53,914	599,105	37,170	30,437	1,670,763

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)

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	0	0	0	0	0	10,717	0	0	16,473
87.2 Provincial government	0	0	0	0	197	0	15,251	0	0	15,448
87.3 Local government institutions	2,753	0	0	0	0	5,053	0	0	0	7,806
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	333	303	0	0	0	0	0	0	0	636
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	0	0	0	0	0	0	0	0	0	0
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	0	0	0	0	0	0	0	0	0	0
89.3 Trade licenses	4	0	0	8	0	0	0	21	0	33
89.4 Other licenses, registration fees and inspection fees	197	18	0	0	0	0	1	0	0	216
90. Other taxes	0	0	0	0	0	0	0	0	0	0
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	0	0	0	0	0	0	0	0	0	0
91.2 Establishment levy	0	0	0	0	0	0	0	0	0	0

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	0	0	0	0	0	0
(b) External	0	0	0	0	0	0	0	0	0	0
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	0	0	0	0	0	66	0	0	0	66
92.4 Sale of goods and services	0	764	0	7	0	22	0	80	154	1,027
92.5 Fines, forfeitures, penalties and collection costs	0	0	0	0	8	0	0	0	0	8
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	3,619	0	0	0	811	0	0	0	0	4,430
(b) Provincial government	22,533	15,282	1,445	9,142	300	7,141	39,913	0	332	96,088
(c) Local government	5,436	2,250	0	0	0	0	0	0	0	7,686
(d) Other	23,708	39,427	4	0	1	0	0	33	0	63,173
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	2,078	0	0	8,274	989	1,220	1,262	0	0	13,823
93.2 Provincial government	569	3,813	0	1,613	19,085	435	50	9,186	382	35,133
93.3 Local government	0	0	0	0	0	0	0	0	0	0
93.4 Other (e.g. CSIR)	0	0	0	0	0	0	0	0	0	0
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

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	144,794	48,626	4,528	46,945	7,081	9,837	120,487	5,126	2,264	389,688
98. Deficit	250,066	66,957	11,414	49,615	149,384	30,140	411,424	22,724	27,305	1,019,029
99. TOTAL INCOME	461,846	177,440	17,391	115,604	177,856	53,914	599,105	37,170	30,437	1,670,763

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	126,320	30,491	206,478	17,592	12,782	504,745
70. Allowances to councillors	0	14	0	0	0	0	0	0	0	14
71. Assessment 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 (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	22	0	51	11	0	0	0	84
78.2 Other	134	0	0	0	0	0	0	0	0	134
79. Services and establishment levies paid to district and metropolitan municipalities	8	0	0	34	80	1	0	12	0	135
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	472	24	308	683	7,665	786	9,605	756	59	20,358
82. General expenditure										
82.1 Fuel and oil	522	15	0	272	1,240	296	76	245	509	3,175
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	27	0	0	14	290	13	2	29	51	426
82.4 Advertising	8	0	0	0	5	0	0	0	1	14
82.5 Postage and stamps	0	0	0	0	16	0	0	0	2	18
82.6 Telecommunication services	94	0	0	76	1,535	95	0	116	230	2,146
82.7 Travelling and subsistence	26	1	0	12	114	6	1	31	57	248
82.8 Accommodation	37	0	0	0	0	0	0	0	0	37
82.9 Rental of land, building and other structures	55	0	0	0	265	0	17	12	0	349
82.10 Transport	5	0	0	73	1,234	0	274	0	365	1,951
82.11 Training and education	30	0	0	103	28	42	5	34	83	325
82.12 Rental of office equipment	42	0	0	8	25	0	5	0	14	94
82.13 Pharmaceutical	0	0	0	3	29	0	0	2	1	35
82.14 Hiring of plant and equipment	5	103	0	0	457	0	0	0	0	565
82.15 Consultancy fees	0	0	0	0	0	0	0	0	0	0

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	259,415	49,562	4,379	3,132	19,500	23,754	225,673	3,832	3,813	593,060
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	374	0	0	1,981	2,870
86. TOTAL EXPENDITURE	296,858	87,360	9,865	40,333	168,665	56,604	447,430	23,583	20,773	1,151,471

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income	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	0	0	0	0	0	0	0	0	0
87.2 Provincial government	532	0	0	0	53	0	0	0	0	585
87.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	0	0	0	0	0	0	0	0	0	0
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	0	0	0	0	257	0	0	0	0	257
89.3 Trade licenses	0	0	0	0	0	0	0	0	0	0
89.4 Other licenses, registration fees and inspection fees	5	0	0	0	2	0	0	11	0	18
90. Other taxes	0	0	0	0	587	0	0	0	0	587
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	0	0	0	0	0	0	0	0	0	0
91.2 Establishment levy	0	0	0	0	0	0	0	0	0	0

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	10	0	0	0	3,136	3,146
(b) External	0	0	0	0	0	0	0	0	0	0
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	0	0	0	0	0	0	0	0	0	0
92.4 Sale of goods and services	0	0	0	82	0	17	0	57	154	310
92.5 Fines, forfeitures, penalties and collection costs	0	0	0	0	6	0	0	0	0	6
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	0	0	0	0	0	0	0	0	0
(b) Provincial government	0	0	0	0	0	12,319	36,516	0	0	48,835
(c) Local government	0	0	0	0	0	0	0	0	0	0
(d) Other	0	0	0	0	0	0	0	2	0	2
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	0	0	273	1,608	0	0	0	3,356	5,237
93.2 Provincial government	0	0	0	1,473	1,342	0	0	0	0	2,815
93.3 Local government	0	0	0	0	0	0	0	0	0	0
93.4 Other (e.g. CSIR)	0	0	0	0	0	0	0	0	0	0
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

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	24,987	15,284	483	5,796	6,876	2,748	9,404	466	3,060	69,104
98. Deficit	271,334	72,076	9,382	32,709	157,924	41,520	401,510	23,047	11,067	1,020,569
99. TOTAL INCOME	296,858	87,360	9,865	40,333	168,665	56,604	447,430	23,583	20,773	1,151,471

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	102,778	22,849	202,534	20,787	26,231	578,822
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment 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	92,221	356	23,395	97	11,719	145,688
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	63,666	3,357	86,746	5,001	12,949	187,787
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	547	137	0	0	0	692
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	144,358	7,454	131,765	555	6,450	350,037
82. General expenditure										
82.1 Fuel and oil	3,912	551	166	614	3,869	1,416	350	131	950	11,959
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	63,686	84,761	6,782	33,150	148,305	40,378	262,242	12,557	43,093	694,954
84. Less: debited out/recharged (if it appears as a balance in the accounts)	48,611	313	0	13,818	148,522	62	77,152	1,162	22,631	312,271
85. Surplus	0	0	0	0	0	163	11,971	0	0	12,134
86. TOTAL EXPENDITURE	175,071	126,582	23,021	117,680	449,646	79,334	650,010	46,398	82,539	1,750,281

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)

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	0	0	0	0	0	0	0	0	0
87.2 Provincial government	122	0	0	0	0	0	0	0	0	122
87.3 Local government institutions	293	0	0	0	0	0	0	0	0	293
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	0	0	0	0	0	0	0	0	0	0
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	0	0	0	0	0	0	0	0	0	0
89.3 Trade licenses	0	0	0	0	0	0	0	0	0	0
89.4 Other licenses, registration fees and inspection fees	0	7	0	0	0	0	0	0	0	7
90. Other taxes	0	0	0	0	0	0	0	0	0	0
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	0	0	0	0	0	0	0	0	0	0
91.2 Establishment levy	0	0	0	0	0	0	0	0	0	0

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	0	0	7,052	0	0	7,052
(b) External	0	0	0	0	0	0	0	0	0	0
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	0	0	0	0	0	0	0	0	0	0
92.4 Sale of goods and services	0	0	0	4	0	0	0	0	149	153
92.5 Fines, forfeitures, penalties and collection costs	288	0	0	0	0	0	0	0	0	288
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	0	0	0	0	0	0	0	0	0
(b) Provincial government	38,879	1,489	0	0	7	0	0	0	0	40,375
(c) Local government	50	0	0	0	0	0	0	0	0	50
(d) Other	0	0	0	0	0	0	0	0	0	0
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	0	0	0	1,045	0	0	0	0	1,045
93.2 Provincial government	83	160	0	5,557	75	500	0	0	0	6,375
93.3 Local government	0	0	0	0	0	0	0	0	0	0
93.4 Other (e.g. CSIR)	0	0	0	0	0	0	0	0	0	0
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

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	1,322	2,308	3,216	5,347	1,054	46	316,059	525	7,148	337,025
98. Deficit	134,034	122,618	19,805	106,772	447,465	78,788	326,899	45,873	75,242	1,357,496
99. TOTAL INCOME	175,071	126,582	23,021	117,680	449,646	79,334	650,010	46,398	82,539	1,750,281

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	294,066	50,485	178,459	32,535	26,245	777,984
70. Allowances to councillors	0	23	0	0	0	0	0	0	0	23
71. Assessment 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	45,902	2,262	134,004	5,940	626	197,563
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	483,899	114,968	16,075	18,200	113,404	40,148	340,181	34,009	21,508	1,182,392
84. Less: debited out/recharged (if it appears as a balance in the accounts)	5,241	2	0	108	26,053	389	84,062	9,911	3,896	129,662
85. Surplus	0	2	0	499	4	0	0	0	0	505
86. TOTAL EXPENDITURE	542,536	189,494	28,877	94,847	584,395	93,354	624,008	70,215	51,194	2,278,920

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)

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	0	0	0	0	0	118	0	0	118
87.2 Provincial government	0	0	0	0	293	0	0	0	0	293
87.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	0	0	0	0	0	0	0	0	0	0
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	0	0	0	0	0	0	0	0	0	0
89.3 Trade licenses	0	0	0	0	0	0	0	0	0	0
89.4 Other licenses, registration fees and inspection fees	0	0	0	0	24	0	0	0	0	24
90. Other taxes	0	0	0	0	167	0	0	0	0	167
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	0	0	0	0	0	0	0	0	0	0
91.2 Establishment levy	0	0	0	0	0	0	0	0	0	0

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	124	0	5,256	0	53	5,433
(b) External	0	0	0	0	0	0	0	0	0	0
92.2 Parking meter and parking garage fees	0	0	0	0	54	0	0	0	0	54
92.3 Rent of buildings	9	0	0	2,209	552	0	1,191	52	16	4,029
92.4 Sale of goods and services	29	0	0	42	6	18	0	35	48	178
92.5 Fines, forfeitures, penalties and collection costs	0	0	0	0	1,258	0	74	0	0	1,332
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	0	0	0	0	0	0	0	0	0
(b) Provincial government	0	0	0	0	0	0	0	0	0	0
(c) Local government	0	0	0	0	0	0	0	0	0	0
(d) Other	0	0	0	0	11	0	0	47	0	58
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	0	0	0	0	0	0	0	0	0
93.2 Provincial government	0	0	0	1,674	1,217	0	0	0	0	2,891
93.3 Local government	0	0	0	0	5	0	0	0	0	5
93.4 Other (e.g. CSIR)	0	0	0	0	0	0	0	0	0	0
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

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)

	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	49	0	0	0	0	49
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	20,932	10,569	5,330	6,924	24,882	2,663	325,403	1,138	5,663	403,504
98. Deficit	521,566	178,925	23,547	83,998	555,753	90,673	291,966	68,943	45,414	1,860,785
99. TOTAL INCOME	542,536	189,494	28,877	94,847	584,395	93,354	624,008	70,215	51,194	2,278,920

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	40,761	51,205	235,445	44,262	21,248	577,327
70. Allowances to councillors	0	26	0	0	0	0	0	0	0	26
71. Assessment 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	963	41	478	1,555	341	4,909
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	1,023	115	709	1,312	564	7,214
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	0	0	0	581	176	70	142	79	0	1,048
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	3,645	1,527	4,544	1,575	999	21,905
82. General expenditure										
82.1 Fuel and oil	436	311	34	2,519	350	660	1,947	1,264	1,739	9,260
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	32,967	38,753	253,414	21,079	40,137	543,378
84. Less: debited out/recharged (if it appears as a balance in the accounts)	0	0	235	13,808	100	3	12,260	0	24	26,430
85. Surplus	3,763	11,539	2,381	66,081	8,503	7,716	36,515	10,574	11,978	159,050
86. TOTAL EXPENDITURE	44,072	181,252	23,126	185,455	95,085	100,825	528,969	82,515	83,103	1,324,402

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)

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	0	0	0	0	0	0	0	0	0
87.2 Provincial government	0	0	0	0	0	0	0	0	0	0
87.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	0	1,195	0	8,485	21,059	0	0	0	20,837	51,576
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	0	0	0	0	0	0	0	0	0	0
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	0	0	0	0	0	0	0	0	0	0
89.3 Trade licenses	0	0	0	0	0	0	0	0	0	0
89.4 Other licenses, registration fees and inspection fees	0	0	0	0	0	0	0	0	0	0
90. Other taxes	0	0	0	2,259	0	425	0	0	0	2,684
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	0	0	0	0	0	0	0	0	0	0
91.2 Establishment levy	0	0	0	0	0	0	0	0	0	0

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	116	0	2,895	0	0	3,011
(b) External	0	0	0	0	4	0	0	0	0	4
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	0	0	0	0	0	0	0	0	0	0
92.4 Sale of goods and services	12,688	3,277	1,910	10,106	468	1,155	22,560	6,106	7,374	65,644
92.5 Fines, forfeitures, penalties and collection costs	0	0	0	0	0	0	0	0	0	0
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	0	0	0	0	0	0	0	0	0
(b) Provincial government	0	0	0	0	0	0	0	0	0	0
(c) Local government	0	0	0	0	0	0	0	0	0	0
(d) Other	0	70,486	0	0	0	0	0	1,812	0	72,298
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	0	0	0	1,212	0	0	0	0	1,212
93.2 Provincial government	0	0	0	7,164	0	1,031	0	0	28,464	36,659
93.3 Local government	0	0	0	0	0	0	0	0	0	0
93.4 Other (e.g. CSIR)	0	0	0	0	0	0	0	0	0	0
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

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	58,929	73,591	500,364	73,020	23,468	1,012,606
98. Deficit	9,524	10,473	4,231	8,873	13,297	24,623	3,150	1,577	2,960	78,708
99. TOTAL INCOME	44,072	181,252	23,126	185,455	95,085	100,825	528,969	82,515	83,103	1,324,402

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	159,651	49,414	79,839	34,905	21,938	626,293
70. Allowances to councillors	0	32	0	0	0	0	0	0	0	32
71. Assessment 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	44,832	61	21,842	979	2,115	86,945
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	33,740	434	22,008	364	2,313	66,354
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	386	0	6,467	558	230	0	108	0	0	7,749
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	1,224	11	0	0	0	1,243
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	77,809	1,133	25,493	4,243	1,160	119,895
82. General expenditure										
82.1 Fuel and oil	1,084	44	241	750	3,226	134	478	260	1,869	8,086
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	541,576	141,099	31,921	76,514	169,118	50,343	560,510	24,268	20,676	1,616,025
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	12,453	30,212	106,946	17,934	8,238	456,456
86. TOTAL EXPENDITURE	723,162	401,676	69,296	231,748	471,188	132,725	823,476	83,755	59,695	2,996,721

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)

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	0	0	0	0	0	0	0	0	0
87.2 Provincial government	0	0	0	0	0	0	0	0	0	0
87.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	0	2,615	0	9,544	29,101	0	0	0	16,910	58,170
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	0	0	0	0	0	0	0	0	0	0
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	0	0	0	0	0	0	0	0	0	0
89.3 Trade licenses	0	0	0	0	0	0	0	0	0	0
89.4 Other licenses, registration fees and inspection fees	0	0	0	0	0	0	0	0	0	0
90. Other taxes	0	0	0	2,230	0	167	0	0	0	2,397
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	0	0	0	0	0	0	0	0	0	0
91.2 Establishment levy	0	0	0	0	0	0	0	0	0	0

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	499	0	0	0	0	499
(b) External	37	0	0	0	660	0	0	0	0	697
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	4	0	0	0	4,181	0	0	0	0	4,185
92.4 Sale of goods and services	28,849	1,984	2,426	12,968	2,917	13,556	31,364	6,741	7,944	108,749
92.5 Fines, forfeitures, penalties and collection costs	0	0	0	0	0	0	0	0	0	0
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	0	0	0	515	0	0	0	0	515
(b) Provincial government	0	2,475	0	0	0	0	0	0	0	2,475
(c) Local government	0	0	0	0	0	0	0	0	0	0
(d) Other	67,480	0	0	0	0	0	0	2,252	0	69,732
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	0	93	0	13,067	0	0	0	0	13,160
93.2 Provincial government	0	0	0	6,896	5,669	0	0	1,731	0	14,296
93.3 Local government	0	0	0	0	0	0	0	0	0	0
93.4 Other (e.g. CSIR)	0	0	0	0	0	0	0	0	0	0
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

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	557,080	389,933	64,361	161,407	163,650	105,410	790,041	68,470	32,400	2,332,752
98. Deficit	69,712	4,669	2,416	38,703	250,926	13,592	2,071	4,561	2,441	389,091
99. TOTAL INCOME	723,162	401,676	69,296	231,748	471,188	132,725	823,476	83,755	59,695	2,996,721

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	39,057	422,714	33,481	28,911	726,556
70. Allowances to councillors	0	15	0	0	0	0	0	0	0	15
71. Assessment 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	10	60	0	0	0	70
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	14,517	707	11,695	1,315	604	31,286
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	280,503	63,547	12,065	12,244	36,989	44,786	386,459	17,384	16,083	870,060
84. Less: debited out/recharged (if it appears as a balance in the accounts)	370	38	463	1,380	13,073	0	7,005	488	114	22,931
85. Surplus	5,857	793	1,917	23	1,689	1,906	0	368	1,057	13,610
86. TOTAL EXPENDITURE	340,306	110,461	22,531	41,924	136,193	87,259	828,668	55,987	53,225	1,676,554

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)

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	0	0	0	0	0	621	0	0	621
87.2 Provincial government	0	0	0	0	0	0	0	0	0	0
87.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	4,938	371	38	0	2,088	455	30,043	0	1,053	38,986
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	5,254	3,153	187	0	2,693	1	102,425	859	5,055	119,627
89.3 Trade licenses	0	0	187	0	4	0	250	0	28	469
89.4 Other licenses, registration fees and inspection fees	0	18,207	242	0	579	0	0	0	5	19,033
90. Other taxes	0	130	0	0	349	826	0	0	0	1,305
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	0	0	0	0	0	0	0	0	0	0
91.2 Establishment levy	0	0	0	0	0	0	0	0	0	0

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	0	0	0	0	30	30
(b) External	0	0	0	0	0	0	0	0	0	0
92.2 Parking meter and parking garage fees	0	0	0	123	1,225	0	0	2	680	2,030
92.3 Rent of buildings	0	0	0	0	58	0	0	0	0	58
92.4 Sale of goods and services	0	0	269	0	0	4	0	2,363	386	3,022
92.5 Fines, forfeitures, penalties and collection costs	4,474	276	96	4,973	10,178	1,649	61,578	2,941	4,756	90,921
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	0	0	0	0	0	0	0	0	0
(b) Provincial government	0	0	0	0	0	0	1,078	0	0	1,078
(c) Local government	0	0	0	0	0	0	0	0	0	0
(d) Other	8,170	0	0	0	0	0	0	520	0	8,690
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	0	0	0	0	0	0	0	0	0
93.2 Provincial government	0	0	0	0	0	0	0	0	0	0
93.3 Local government	0	0	0	0	0	0	0	0	0	0
93.4 Other (e.g. CSIR)	0	0	0	0	0	0	0	0	0	0
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

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	80,069	43,901	17,130	7,172	12,488	42,401	160,937	10,422	12,490	387,010
98. Deficit	237,401	44,423	4,382	29,656	106,531	41,923	471,736	38,880	28,742	1,003,674
99. TOTAL INCOME	340,306	110,461	22,531	41,924	136,193	87,259	828,668	55,987	53,225	1,676,554

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	2,327,712	690,395	242,180	285,834	1,240,812	259,497	2,912,633	260,755	299,416	8,519,234
70. Allowances to councillors	34,776	74,702	9,895	56,510	81,679	55,373	121,622	35,171	56,485	526,213
71. Assessment 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	23,846	23,633	0	193	617	756	60,514
72. Interest										
72.1 Internal	16,757	954	1,561	3,497	67,668	2,300	67,894	6,538	11,384	178,553
72.2 External	3,163	696	1,035	19,397	30,057	1,282	6,387	11,859	32	73,908
73. Redemption of loans and transfers to redemption fund	10,376	1,350	804	6,292	106,629	2,051	89,079	3,140	11,201	230,922
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	68,785	1,682	1,438	284,438
74.2 Maintenance reserve	778	10	0	0	6,788	35	0	1,275	846	9,732
74.3 Provisions	2,260	1,234	422	1,782	27,809	996	8,261	25,076	4,222	72,062
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	0	6	0	0	25	2,300	90	0	2,893	5,314
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	5,465	553	169	1,166	419	70,406
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	19,268	621	3,371	44,258

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	51,317	144,646	47,948	52,796	91,935	48,758	506,509
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	1,894	1,368	0	543	10	8,302
80. Transfers to other local government institutions	292	0	4,459	8,468	5	0	0	0	70	13,294
81. Repairs and maintenance work	517,818	264,417	10,552	32,422	106,121	130,839	551,316	60,254	35,328	1,709,067
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	1,353	151	3,149	2,310	60,040
82.10 Transport	1,446	22	1	2,006	56,697	522	889	384	4,561	66,528
82.11 Training and education	1,066	147	117	1,145	4,782	375	1,650	940	1,813	12,035
82.12 Rental of office equipment	1,251	651	15	2,225	1,841	802	926	2,311	4,716	14,738
82.13 Pharmaceutical	7	67	0	0	1,797	95	0	0	0	1,966
82.14 Hiring of plant and equipment	1,981	1,880	0	6	7,670	1,021	166	0	20	12,744
82.15 Consultancy fees	2,352	3	0	788	13,557	4,378	5,255	4,905	1,412	32,650

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	2,392,311	396,031	338,337	378,115	1,240,017	384,885	2,901,642	530,671	390,193	8,952,202
84. Less: debited out/recharged (if it appears as a balance in the accounts)	146,971	450,455	5,829	137,504	870,689	240,194	1,076,774	87,317	77,952	3,093,685
85. Surplus	276,210	902,511	145,612	525,034	2,437,785	224,805	2,784,997	239,999	354,725	7,891,678
86. TOTAL EXPENDITURE	5,567,241	1,967,930	775,897	1,321,470	5,075,424	897,494	8,557,126	1,279,960	1,195,781	26,638,323

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	0	0	9,175	550	1,885	12,712	2,804	59,700	86,826
87.2 Provincial government	342	0	0	9,383	2,876	461	175,017	1,575	11,624	201,278
87.3 Local government institutions	1,673	36,742	3,188	0	42,667	1	4,418	68,236	4,295	161,220
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	2,052,801	577,985	130,297	428,488	1,908,374	272,286	4,607,684	277,395	192,840	10,448,150
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	1,149	124	47	3,246	3,059	2,511	2,571	4,052	6,029	22,788
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	8,339	11	9,359
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	84,322	780	56,263	2,003	0	165,580
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	130,578	143,652	15,943	48,883	75,402	133,761	985,038	50,742	56,247	1,640,246
91.2 Establishment levy	608,696	149,201	51,818	118,293	448,689	34,545	1,051,416	226,040	55,176	2,743,874

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	2,012	49	33	10,000	14,136	1,453	21,509	6,770	3,872	59,834
(b) External	18,006	1,817	2,813	26,957	73,193	18,447	11,449	17,914	25,099	195,695
92.2 Parking meter and parking garage fees	28	6	0	559	568	0	0	78	1	1,240
92.3 Rent of buildings	5,568	147	306	3,848	8,214	262	1,098	650	3,266	23,359
92.4 Sale of goods and services	5,067	5,401	4,107	822	4,600	7,703	0	11	14,826	42,537
92.5 Fines, forfeitures, penalties and collection costs	107	28	252	106	3,232	4,435	1	0	1,306	9,467
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	69,773	77,935	15,276	33,509	268,899	46,532	65,029	18,890	70,970	666,813
(b) Provincial government	478,953	63,295	31,247	25,376	95,594	62,007	278,951	36,741	172,804	1,244,968
(c) Local government	0	0	0	0	6,491	286	0	0	34,195	40,972
(d) Other	107,186	95,876	67,172	0	856,727	38,165	42,649	19,666	10,645	1,238,086
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	1,719	143,928	0	215,044	262,269	15,793	0	20,820	34,829	694,402
93.2 Provincial government	2,106	8,650	0	27,807	58,564	11,411	22,374	80	8,051	139,043
93.3 Local government	399	0	0	807	3,587	0	0	0	14,752	19,545
93.4 Other (e.g. CSIR)	0	0	0	300	898	0	0	0	0	1,198
94. Deficits capitalised/transferred to capital accounts	0	0	0	0	0	0	0	0	0	0

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)

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	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	50,202	464,586	192,330	324,534	509,492	161,943	1,133,764	416,924	339,047	3,592,822
98. Deficit	2,010,759	197,706	256,678	34,162	324,557	77,783	78,433	95,336	70,127	3,145,541
99. TOTAL INCOME	5,567,241	1,967,930	775,897	1,321,470	5,075,424	897,494	8,557,126	1,279,960	1,195,781	26,638,323

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	623,193	128,248	39,333	123,507	678,500	96,022	1,254,358	129,890	74,657	3,147,708
101. Assessment rates	6	11,020	322	2,283	25,661	60	23,017	333	0	62,702
102. Interest										
102.1 Internal	24,274	2,615	5,292	20,411	266,461	384	164,347	11,168	12,795	507,747
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	226,594	2,197	91,850	20,596	14,585	398,127
104. Transfers to expenditure on fixed assets	5,615	1,428	367	670	4,076	1,742	57,142	1,909	5,146	78,095
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	1,373,235	1,062,360	161,474	702,654	2,780,864	509,659	6,368,091	420,890	339,837	13,719,064
107. Abakor and research levies	334	52	354	1,237	4,383	1,751	48	1,030	390	9,579
108. Levies paid to district municipalities and metropolitan municipalities	290	83	291	832	2,938	43	13,215	641	424	18,757
109. General expenditure										
109.1 Fuel and oil	2,320	397	42	572	69,644	584	1,875	1,727	574	77,735
109.2 Bank charges	0	15	0	86	207	0	0	50	188	546
109.3 Printing and stationary	199	54	51	247	4,919	130	215	287	554	6,656
109.4 Advertising	64	50	0	59	433	66	21	0	72	765
109.5 Postage and stamps	101	186	2	2	3,704	111	409	128	293	4,936
109.6 Telecommunication services	614	326	29	493	8,731	561	379	302	1,053	12,488
109.7 Traveling and subsistence	76	361	0	143	1,140	37	163	99	511	2,530
109.8 Accommodation	0	0	1	0	21,914	0	0	0	0	21,915
109.9 Rental of land, buildings and other structures	23	0	0	138	2,840	110	52	963	226	4,352

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	49,668	20	765	1,352	5,679	59,655
109.11 Training and education	21	2	0	539	2,016	0	31	2	503	3,114
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	182	0	0	0	0	194
109.14 Hiring of plant and equipment	195	511	0	100	3,645	6	29	0	0	4,486
109.15 Consultancy fees	56	15,352	0	601	7,001	282	7,717	269	0	31,278
110. Other expenditure	1,985,260	700,952	188,333	341,635	1,189,705	192,751	2,644,426	142,811	209,534	7,595,407
Less: Debited out	7,728	16	0	12,899	408,417	7,646	511,095	14,398	11,923	974,122
111. Surplus transferred to rate and general services	23,648	12,592	0	13,264	4,197	39,765	383,805	8,024	8,519	493,814
112. Surplus	460,855	106,050	57,289	275,256	242,810	103,304	1,443,409	139,429	93,089	2,921,491
113. TOTAL EXPENDITURE	4,528,552	2,046,056	464,189	1,519,396	5,515,015	937,478	12,052,862	891,212	760,599	28,715,359

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	75,374	3,324	0	0	29,263	107,961
114.2 Provincial government	89,757	30,160	0	5,389	123,810	128	0	7,938	8,161	265,343
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	0	0	3,963	3,963
115. Rent of buildings	179	1,229	2,656	5,430	10,870	245	67,169	2,072	87	89,937
116. Interest										
116.1 Internal	0	0	0	0	147,348	0	100,266	266	0	247,880
116.2 External	27	32	0	0	12,359	0	0	1,024	5,631	19,073
117. Sale of electricity, gas and water	3,911,402	1,598,941	395,695	1,301,305	4,558,762	893,727	10,794,847	757,793	605,852	24,814,822
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	501,415	287,597	53,143	159,438	405,655	15,066	766,876	46,554	73,947	2,309,691
121. Deficit transferred to rates and general services	4,371	1,173	0	3,247	154	5,210	956	0	0	15,111
122. Deficit	21,401	126,309	12,695	44,587	123,303	19,778	322,399	74,063	28,860	773,395
123. TOTAL INCOME	4,528,552	2,046,056	464,189	1,519,396	5,515,015	937,478	12,052,862	891,212	760,599	28,715,359

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	109,915	5,167	118	172,109
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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	219,329	4,298	6,510	9,942	64,173	3,840	196,833	5,634	377	510,936
Less: Debited out	1,015	0	0	5,671	34,840	0	19,541	0	0	61,067
111. Surplus transferred to rate and general services	0	63	0	0	0	0	0	314	0	377
112. Surplus	282	2,195	1,268	600	6,865	262	0	455	51	11,978
113. TOTAL EXPENDITURE	235,064	10,819	11,238	14,737	105,948	6,795	303,214	12,708	586	701,109

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	67,169	2,072	87	84,133
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	225,047	6,890	3,462	1,793	30,850	2,731	36,285	2,346	298	309,702
121. Deficit transferred to rates and general services	4,257	206	0	1,520	0	764	956	0	0	7,703
122. Deficit	5,589	3,635	5,120	5,343	1,216	2,927	198,804	8,290	201	231,125
123. TOTAL INCOME	235,064	10,819	11,238	14,737	105,948	6,795	303,214	12,708	586	701,109

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

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	1,146	0	88	0	0	6,395	0	0	989	8,618
101. Assessment rates	0	0	0	0	0	0	0	0	0	0
102. Interest										
102.1 Internal	0	0	0	0	0	0	0	0	0	0
102.2 External	0	0	0	0	0	187	0	0	0	187
103. Redemptions and transfers to redemption funds	0	6	0	0	0	63	0	0	0	69
104. Transfers to expenditure on fixed assets	0	0	0	0	0	0	0	0	13	13
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	0	0	0	0
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	0	0	0	0	0	0
109. General expenditure										
109.1 Fuel and oil	0	0	0	0	0	7	0	0	0	7
109.2 Bank charges	0	0	0	0	0	0	0	0	1	1
109.3 Printing and stationary	0	0	0	0	0	16	0	0	0	16
109.4 Advertising	0	0	0	0	0	48	0	0	4	52
109.5 Postage and stamps	0	0	0	0	0	0	0	0	0	0
109.6 Telecommunication services	0	0	0	0	0	54	0	0	5	59
109.7 Traveling and subsistence	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	18,961	0	3	288	0	8,184	0	0	399	27,835
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	20,107	30	124	305	0	15,113	0	0	1,411	37,090

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	130	0	3,526	0	0	1,131	15,952
121. Deficit transferred to rates and general services	0	0	0	0	0	4,446	0	0	0	4,446
122. Deficit	9,032	0	64	175	0	7,141	0	0	280	16,692
123. TOTAL INCOME	20,107	30	124	305	0	15,113	0	0	1,411	37,090

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	269,711	75,315	15,059	60,508	286,097	57,314	571,335	49,424	42,028	1,426,791
101. Assessment rates	2	1,320	0	1,046	9,595	0	3,673	204	0	15,840
102. Interest										
102.1 Internal	12,317	1,840	3,654	14,366	159,591	293	112,219	9,628	9,558	323,466
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	139,699	1,328	61,945	15,001	10,790	252,158
104. Transfers to expenditure on fixed assets	1,401	218	144	176	3,660	1,417	29,523	1,547	4,198	42,284
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	1,248,676	721,801	129,411	469,187	2,015,652	377,523	4,249,920	360,613	236,953	9,809,736
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	1,630	43	8,354	402	256	11,665
109. General expenditure										
109.1 Fuel and oil	846	178	13	57	3,066	282	949	499	353	6,243
109.2 Bank charges	0	10	0	0	0	0	0	0	0	10
109.3 Printing and stationary	126	25	29	182	1,591	70	69	109	125	2,326
109.4 Advertising	20	1	0	56	50	8	4	0	2	141
109.5 Postage and stamps	63	104	1	0	135	54	257	67	2	683
109.6 Telecommunication services	317	82	9	346	3,415	173	92	177	293	4,904
109.7 Traveling and subsistence	56	13	0	110	785	7	150	63	186	1,370
109.8 Accommodation	0	0	0	0	16,079	0	0	0	0	16,079
109.9 Rental of land, buildings and other structures	17	0	0	14	1,671	89	42	443	226	2,502

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	5,924	10	470	868	1,472	10,602
109.11 Training and education	14	2	0	539	1,575	0	23	2	76	2,231
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	444	0	0	0	0	1,043
109.15 Consultancy fees	34	9,113	0	595	4,558	58	7,307	269	0	21,934
110. Other expenditure	1,330,206	511,922	99,680	220,130	587,587	134,483	1,278,565	79,739	158,828	4,401,140
Less: Debited out	3,300	16	0	5,184	116,437	6,295	261,374	7,168	10,786	410,560
111. Surplus transferred to rate and general services	20,394	7,796	0	3,214	3,526	39,765	369,410	4,252	0	448,357
112. Surplus	313,217	68,475	30,577	131,252	208,571	64,417	818,995	66,434	22,031	1,723,969
113. TOTAL EXPENDITURE	3,210,546	1,400,640	281,635	925,884	3,484,365	663,409	7,328,289	593,328	479,271	18,367,367

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income	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	5,298	300	0	0	0	5,598
114.2 Provincial government	69,134	4,702	0	0	708	0	0	7,938	0	82,482
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	0	0	0	0
115. Rent of buildings	0	0	0	0	675	0	0	0	0	675
116. Interest										
116.1 Internal	0	0	0	0	83,315	0	76,131	0	0	159,446
116.2 External	0	28	0	0	470	0	0	0	0	498
117. Sale of electricity, gas and water	2,989,818	1,234,096	275,320	822,676	3,343,738	660,590	7,028,165	572,889	432,854	17,360,146
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	151,594	158,764	4,262	87,842	36,834	2,233	223,893	4,984	36,658	707,064
121. Deficit transferred to rates and general services	0	0	0	1,727	0	0	0	0	0	1,727
122. Deficit	0	3,050	2,053	13,639	12,324	286	0	7,517	9,759	48,628
123. TOTAL INCOME	3,210,546	1,400,640	281,635	925,884	3,484,365	663,409	7,328,289	593,328	479,271	18,367,367

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	43,059	358	0	101,395
Less: Debited out	0	0	0	0	0	0	5,243	0	0	5,243
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	278	0	50,101	0	0	55,457
113. TOTAL EXPENDITURE	31,903	15,528	2,590	13,125	37,870	3,779	137,725	1,306	0	243,826

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	0	0	0	0
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	6,694	0	0	9,159
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	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	32,265	0	131,031	1,129	0	226,913
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	37,870	3,779	137,725	1,306	0	243,826

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	184,295	0	0	418,655
Less: Debited out	0	0	0	0	159,192	0	44,371	0	0	203,563
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	67,086	0	0	67,086
113. TOTAL EXPENDITURE	0	0	0	0	328,801	0	319,672	0	0	648,473

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	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	10,056	0	2,263	0	0	12,319
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	0	0	0	0	186,536	0	265,269	0	0	451,805
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	0	0	0	0	35,584	0	52,140	0	0	87,724
123. TOTAL INCOME	0	0	0	0	328,801	0	319,672	0	0	648,473

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	334,508	40,922	15,048	51,202	168,059	26,156	415,578	47,740	15,794	1,115,007
101. Assessment rates	2	9,700	0	0	2,931	0	4,159	0	0	16,792
102. Interest										
102.1 Internal	11,825	775	949	4,851	80,499	91	42,853	1,254	3,044	146,141
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	68,595	788	19,564	3,802	3,508	112,796
104. Transfers to expenditure on fixed assets	4,210	1,207	33	9	416	325	17,016	280	935	24,431
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	124,559	340,559	32,063	233,467	765,212	132,136	2,118,171	60,277	102,884	3,909,328
107. Abakor and research levies	334	52	354	1,237	4,383	1,751	48	1,030	390	9,579
108. Levies paid to district municipalities and metropolitan municipalities	91	36	77	224	645	0	3,846	152	101	5,172
109. General expenditure										
109.1 Fuel and oil	1,418	200	29	442	7,462	295	525	408	124	10,903
109.2 Bank charges	0	5	0	0	154	0	0	0	2	161
109.3 Printing and stationary	50	22	22	17	1,321	29	43	102	14	1,620
109.4 Advertising	44	49	0	0	42	9	5	0	0	149
109.5 Postage and stamps	38	82	1	2	3,108	56	148	61	0	3,496
109.6 Telecommunication services	297	214	20	87	2,250	275	51	77	71	3,342
109.7 Traveling and subsistence	6	348	0	14	131	5	4	1	12	521
109.8 Accommodation	0	0	0	0	5,290	0	0	0	0	5,290
109.9 Rental of land, buildings and other structures	0	0	0	0	224	21	10	270	0	525

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	42,990	10	252	365	1,954	45,853
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	182	0	0	0	0	194
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	1,511	67	0	0	0	7,213
110. Other expenditure	377,927	171,337	54,979	107,537	207,206	46,184	910,246	36,206	33,340	1,944,962
Less: Debited out	3,413	0	0	2,044	97,947	1,351	172,624	2,392	1,137	280,908
111. Surplus transferred to rate and general services	3,254	4,733	0	10,050	671	0	14,395	3,458	8,519	45,080
112. Surplus	146,423	35,232	24,834	137,799	25,746	38,625	504,519	38,559	39,787	991,524
113. TOTAL EXPENDITURE	1,019,610	612,533	132,810	562,459	1,442,833	248,322	3,909,186	200,331	210,341	8,338,425

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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income	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	33,854	3,024	0	0	0	36,878
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	0	0	0	0
115. Rent of buildings	8	0	0	0	756	0	0	0	0	764
116. Interest										
116.1 Internal	0	0	0	0	39,536	0	0	0	0	39,536
116.2 External	27	4	0	0	7,143	0	0	0	0	7,174
117. Sale of electricity, gas and water	921,584	364,845	120,375	478,629	1,215,024	233,137	3,766,682	184,904	172,998	7,458,178
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	75,759	105,721	7,469	55,342	40,125	6,576	89,890	9,848	19,244	409,974
121. Deficit transferred to rates and general services	114	0	0	0	154	0	0	0	0	268
122. Deficit	5,948	115,890	4,966	24,036	72,275	5,585	52,365	5,576	14,349	300,990
123. TOTAL INCOME	1,019,610	612,533	132,810	562,459	1,442,833	248,322	3,909,186	200,331	210,341	8,338,425

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	2,073	5,248	4,929	0	21,699	0	20,307	26,806	15,728	96,790
101. Assessment rates	0	0	0	0	130	0	18	84	0	232
102. Interest										
102.1 Internal	0	0	536	0	692	0	2,148	50	175	3,601
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	378	0	4,124	1,395	265	7,098
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)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	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	84,173	60	31,428	20,874	16,590	190,484
Less: Debited out	0	0	0	0	1	0	7,942	4,838	0	12,781
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	2,708	33,981	31,220	71,403
113. TOTAL EXPENDITURE	11,322	6,506	35,792	2,886	115,198	60	54,776	83,539	68,990	379,069

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	0	0	0	0	0	0	8,161	12,614
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	77	0	15,178	266	0	15,521
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	79,045	0	20,508	28,247	16,616	188,281
121. Deficit transferred to rates and general services	0	967	0	0	0	0	0	0	0	967
122. Deficit	832	3,734	120	1,394	1,244	60	19,090	52,503	4,271	83,248
123. TOTAL INCOME	11,322	6,506	35,792	2,886	115,198	60	54,776	83,539	68,990	379,069