



**Statistics
South Africa**

Financial census of municipalities for the year ended 30 June 2004

Statistical release P9114

INTRODUCTION

Since 2002 Statistics South Africa (Stats SA) has been undertaking an annual financial census of municipalities covering local, district and metropolitan municipalities. Its purpose is to provide information to researchers, policy-makers, economists and other users for further analysis and assessment of the state of local government finances. Information is collected from local government institutions on:

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

This report contains the preliminary results of the 2004 financial census of municipalities in Part I, and the revised figures for 2003 in Part II. Revised figures for 2004 will be published next year. Consolidated information in respect of all topics surveyed is also provided in the form of tables. There are also some comparisons made between the 2003 and 2004 findings. All results are presented at provincial level.

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PRETORIA
2005

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TECHNICAL NOTES

Response rates 2004

Province	Total municipalities			Number of questionnaires received			Non response		
	Metros and district municipalities	Local municipalities	Total	Metros and district municipalities	Local municipalities	Total	Metros and district municipalities	Local municipalities	Total
Western Cape	6	24	30	6	24	30	0	0	0
Eastern Cape	7	38	45	7	36	43	0	2	2
Northern Cape	5	26	31	5	25	30	0	1	1
Free State	5	20	25	5	20	25	0	0	0
KwaZulu-Natal	11	50	61	11	50	61	0	0	0
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	26	32	0	0	0
Total	53	231	284	53	226	279	0	5	5

The above table shows that 279 of 284 municipalities responded. This translates to a response rate of 98%. However, the percentage contribution of the non-responding municipalities on the fixed assets is 0,43% (0,55% in 2003). The cold-deck imputation method was used to impute for non-responding municipalities. The Quarterly Financial Survey (P9144) was used for the purpose of estimates, as the survey collects the same data from the same population of institutions.

KEY FINDINGS

Acid test ratio

According to the information collected regarding the consolidated balance sheet as at 30 June 2004, municipalities in Limpopo reflected the most favourable acid test ratio, of 3,2:1 (i.e. current assets minus inventory divided by current liabilities), followed by Northern Cape (2,6:1), then by both Eastern Cape and Free State (2,3:1).

Revised estimates for 2003 indicate that municipalities in North West had the most favourable acid test ratio of 3,7:1; followed by Limpopo (3,0:1), while municipalities in Gauteng reflected the least favourable acid test ratio (1,1:1) followed by Western Cape with a ratio of 1,8:1 and KwaZulu-Natal with a ratio of 1,9:1.

Municipalities in Gauteng reflected the least favourable acid test ratio (1,2:1), followed by KwaZulu-Natal with a ratio of 1,6:1 and Western Cape with 1,8:1.

Table A: Acid test ratio of municipalities for the financial years ended 30 June 2004 and 30 June 2003 by province

Province	2004			2003*		
	Current assets minus inventory (R'000)	Current liabilities ¹ (R'000)	Acid test ratio	Current assets minus inventory (R'000)	Current liabilities ¹ (R'000)	Acid test ratio
Western Cape	5 255 299	2 986 590	1,8:1	4 118 139	2 351 872	1,8:1
Eastern Cape	3 855 703	1 656 517	2,3:1	3 119 844	1 512 988	2,1:1
Northern Cape	990 065	379 865	2,6:1	823 270	288 391	2,9:1
Free State	2 250 711	959 298	2,3:1	2 030 258	944 281	2,2:1
KwaZulu-Natal	6 238 206	3 860 106	1,6:1	6 149 268	3 221 754	1,9:1
North West	1 861 314	884 544	2,1:1	1 927 581	522 274	3,7:1
Gauteng	10 167 775	8 149 660	1,2:1	7 914 722	7 189 538	1,1:1
Mpumalanga	1 476 799	693 696	2,1:1	1 299 320	628 971	2,1:1
Limpopo	1 923 156	605 761	3,2:1	1 322 605	443 010	3,0:1
Total	34 019 028	20 176 037	1,7:1	28 705 007	17 103 079	1,7:1

¹ Current liabilities excludes provisions

*Figures for 2003 have been revised; see Part II of this volume

Current ratio

Table B presents current ratios (i.e. current assets divided by current liabilities). In 2004, Limpopo reflected the most favourable current ratio, of 3,2:1, followed by Northern Cape with a ratio of 2,6:1, Eastern Cape and Free State both with 2,4:1, and Mpumalanga with 2,2:1.

Municipalities in Gauteng reflected the least favourable current ratio of 1,3:1, followed by municipalities in KwaZulu-Natal and Western Cape with a ratio of 1,7:1 and 1,8:1 respectively.

In 2003, North West reflected the most favourable current ratio, of 3,8:1, followed by Limpopo with a ratio of 3,1:1, and Northern Cape with 2,9:1.

Municipalities in Gauteng reflected the least favourable current ratio, of 1,1:1, followed by municipalities in Western Cape with 1,8:1 and KwaZulu Natal with 1,9:1.

Table B: Current ratio of total municipalities for the financial years ended 30 June 2004 and 30 June 2003 by province

Province	2004			2003*		
	Current assets (R'000)	Current liabilities ¹ (R'000)	Current ratio	Current assets (R'000)	Current liabilities ¹ (R'000)	Current ratio
Western Cape	5 433 978	2 986 590	1,8:1	4 310 820	2 351 872	1,8:1
Eastern Cape	3 957 830	1 656 517	2,4:1	3 212 092	1 512 988	2,1:1
Northern Cape	1 005 785	379 865	2,6:1	839 282	288 391	2,9:1
Free State	2 289 808	959 298	2,4:1	2 068 566	944 281	2,2:1
KwaZulu-Natal	6 398 077	3 860 106	1,7:1	6 272 747	3 221 754	1,9:1
North West	1 899 936	884 544	2,1:1	1 960 613	522 274	3,8:1
Gauteng	10 465 593	8 149 660	1,3:1	8 169 240	7 189 538	1,1:1
Mpumalanga	1 504 529	693 696	2,2:1	1 320 283	628 971	2,1:1
Limpopo	1 951 823	605 761	3,2:1	1 351 713	443 010	3,1:1
Total	34 907 359	20 176 037	1,7:1	29 505 356	17 103 079	1,7:1

¹ Current liabilities excludes provisions

*Figures for 2003 have been revised; see Part II of this volume

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

Table C indicates salaries, wages and allowances as a percentage of total current expenditure of municipalities by province for 2004 and 2003. In 2004, municipalities in Northern Cape reflected the largest proportion of total current expenditure on salaries, wages and allowances (31,8%), followed by Free State (28,6%). Mpumalanga (22,8%) reflected the lowest contribution.

The revised 2003 figures show that Northern Cape reflected the largest proportion of total current expenditure on salaries, wages and allowances (29,1%), followed by Mpumalanga (28,0%) and Free State (26,8%). Municipalities in Gauteng reflected the lowest contribution (22,1%).

Table C1: Salaries, wages and allowances of municipalities for the financial year ended 30 June 2004 as a percentage of total current expenditure by province.

Province	2004			2003*		
	Salaries, wages and allowances ¹ (R'000)	Total current expenditure (R'000)	Percentage contribution	Salaries, wages and allowances ¹ (R'000)	Total current expenditure (R'000)	Percentage contribution
Western Cape	4 157 526	15 787 739	26,3	3 793 530	14 414 251	26,3
Eastern Cape	2 045 251	8 287 393	24,7	1 781 927	7 418 661	24,0
Northern Cape	469 907	1 478 057	31,8	414 376	1 425 578	29,1
Free State	1 147 682	4 013 718	28,6	1 013 984	3 790 440	26,8
KwaZulu-Natal	4 054 226	17 188 747	23,6	3 676 858	14 370 990	25,6
North West	829 467	3 325 004	24,9	744 308	3 029 801	24,6
Gauteng	7 641 332	32 341 337	23,6	6 763 269	30 585 368	22,1
Mpumalanga	910 234	3 999 164	22,8	764 303	2 733 121	28,0
Limpopo	767 086	2 963 815	25,9	642 075	2 530 749	25,4
Total	22 022 711	89 384 974	24,6	19 594 630	80 298 959	24,4

¹ Excludes allowances to councillors

* Figures for 2003 have been revised; see Part II of this volume.

Levies

There was an increase between 2003 and 2004 financial year in levies received by district and metropolitan municipalities by 7,1%. According to Table D North West reflected the highest increase with 27,0%, followed by Western Cape with 10,5%. The province that reflected the lowest increase is KwaZulu-Natal with 2,7%, followed by Free State with 3,0%.

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

Province	2003 (R'000)	2004 (R'000)	Percentage change
Western Cape	907 282	1 002 283	10,5
Eastern Cape	356 452	382 418	7,3
Northern Cape	81 775	88 057	7,7
Free State	199 417	205 473	3,0
KwaZulu-Natal	678 071	696 660	2,7
North West	185 649	235 787	27,0
Gauteng	2 429 829	2 572 591	5,9
Mpumalanga	300 221	323 768	7,8
Limpopo	219 808	230 212	4,7
Total	5 358 504	5 737 249	7,1

Assessment rates

Table E indicate assessment rates collected by metropolitan and local municipalities for the financial year ended 2003 and 2004. According to Table E assessment rates showed a steady increase of 12,0% over the two years in all provinces. Limpopo reflected the highest increase with 21,1%, followed by Mpumalanga with 16,8%. North West was the lowest with 8,6% followed by Western Cape with 9,0%.

Table E: Assessment rates collected by municipalities per province

Province	2003 (R'000)	2004 (R'000)	Percentage change
Western Cape	2 490 785	2 716 168	9,0
Eastern Cape	782 613	861 528	10,1
Northern Cape	151 171	171 982	13,8
Free State	525 093	580 878	10,6
KwaZulu-Natal	2 824 527	3 217 607	13,9
North West	324 158	351 881	8,6
Gauteng	5 383 052	6 042 785	12,3
Mpumalanga	411 828	480 898	16,8
Limpopo	220 201	266 570	21,1
Total	13 113 428	14 690 297	12,0

Water

Tables F and G indicate the estimated purchases and sales of water by municipalities per province for the financial year ended 2003 and 2004. According to table F there was an increase of 17,1% in the overall purchases of water. Western Cape reflected the highest increase of 37,5% followed by Free State with 19,9%, and Gauteng with 18,3%. The lowest increase may be seen in Eastern Cape with 5,5% as well as Northern Cape with 8,4%.

Table F: Purchases of water by municipalities per province

Province	2003 (R'000)	2004 (R'000)	Percentage change
Western Cape	138 494	190 400	37,5
Eastern Cape	316 861	334 442	5,5
Northern Cape	37 530	40 678	8,4
Free State	240 759	288 718	19,9
KwaZulu-Natal	791 422	915 102	15,6
North West	145 883	168 133	15,3
Gauteng	2 413 907	2 855 268	18,3
Mpumalanga	30 705	33 697	9,7
Limpopo	81 250	88 953	9,5
Total	4 196 811	4 915 391	17,1

Table G reflects an increase in sales of water in all provinces. The overall increase in the sales of water was 13,7%. Western Cape showed the highest increase with 18,4%, followed by KwaZulu-Natal with 16,6%. Free State showed the lowest increase with 1,1%, followed by North West with 9,7%.

Table G: Sales of water by municipalities per province

Province	2003 (R'000)	2004 (R'000)	Percentage change
Western Cape	1 033 977	1 223 800	18,4
Eastern Cape	407 085	467 288	14,8
Northern Cape	138 576	156 084	12,6
Free State	508 682	514 145	1,1
KwaZulu-Natal	1 186 571	1 383 321	16,6
North West	270 922	297 139	9,7
Gauteng	4 041 591	4 596 013	13,7
Mpumalanga	189 663	216 608	14,2
Limpopo	217 064	238 923	10,1
Total	7 994 131	9 093 321	13,7

Electricity

Table H indicate the estimated purchases of electricity by municipalities by province. According to Table H, North West showed the highest increase in the purchases of electricity with 23,3%, followed by Mpumalanga with 15,7%. Limpopo showed the lowest increase with 7,3%. The overall purchases of electricity increased by 12,5%.

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

Table H: Purchases of electricity by municipalities per province.

Province	2003 (R'000)	2004 (R'000)	Percentage change
Western Cape	1 862 203	2 090 224	12,2
Eastern Cape	821 800	933 381	13,6
Northern Cape	160 066	178 527	11,5
Free State	476 913	544 503	14,2
KwaZulu-Natal	2 125 362	2 368 931	11,5
North West	444 937	548 796	23,3
Gauteng	4 574 825	5 113 736	11,8
Mpumalanga	370 113	428 283	15,7
Limpopo	259 364	278 236	7,3
Total	11 095 583	12 484 617	12,5

Table I indicate the estimated sales of electricity for the financial year ended 2003 and 2004. According to table I, there was a steady increase in sales of electricity in all provinces from 2003 to 2004. The overall increase was 9,3%. The province with the highest increase was North West with 16,7%, followed by Eastern Cape with 14,9%. The provinces with the lowest increase were both Limpopo and Mpumalanga (6,1%).

Table I: Sales of electricity by municipalities per province

Province	2003 (R'000)	2004 (R'000)	Percentage change
Western Cape	3 234 365	3 503 026	8,3
Eastern Cape	1 359 686	1 561 906	14,9
Northern Cape	289 360	320 849	10,9
Free State	829 261	919 147	10,8
KwaZulu-Natal	3 189 417	3 503 425	9,8
North West	681 359	795 281	16,7
Gauteng	7 777 894	8 407 405	8,1
Mpumalanga	636 510	675 310	6,1
Limpopo	494 217	524 570	6,1
Total	18 492 069	20 210 919	9,3

**Financial census of municipalities
for the year ended
30 June 2004**

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2004 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	21	0	0	1 258	0	0	0	0	1 279
(c) Other	5 417	4 208	1 679	0	50 039	32 097	1 920 000	974	0	2 014 414
2. External long-term loans										
2.1 Government housing loans to public welfare organisations	849	0	12	0	0	0	539 442	0	0	540 303
2.2 Other long-term loans from:										
(a) National government	13 812	944	19 450	330	274	0	37 392	4 391	1 919	78 512
(b) Provincial government	1 486	0	2 521	0	0	0	0	0	0	4 007
(c) Local government institutions	1 000	84 757	232	0	86 735	0	0	11 905	0	184 629
(d) Development Bank of Southern Africa	83 484	449 048	56 840	113 174	2 044 770	195 163	1 686 498	76 989	741	4 706 707
(e) Local Authorities Loans Fund	25 958	61 317	2 315	991	0	11 756	450 400	16 407	5 113	574 257
(f) Public corporations	2	253	503	0	750	175	535 597	0	0	537 280
(g) Banks	10 015	89 019	1 053	27 763	1 201 553	105 782	110 042	99 032	97 676	1 741 935
(h) Insurers	6 201	3 173	67	19 096	0	0	0	0	0	28 537
(i) Pension funds	8 610	944	7	2 225	0	0	0	56	4 405	16 247
(j) Other domestic sources (including INCA**)	3 062 582	425 482	99 855	376 632	607 307	166 062	2 809 027	377 237	106 135	8 030 319
(k) Foreign sources	0	0	0	0	0	0	0	0	0	0
2.3 Long-term leases	0	127 266	0	2 670	15 196	0	242 460	21 000	0	408 592

**Inca - Infrastructure Finance Corporations Ltd

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2004 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	3	51	1 731	0	108 530	985	0	602	51 068	162 970
(b) Development Bank of Southern Africa	3 043	12 244	3 402	3 343	31 838	14 329	57 868	3 582	0	129 649
(c) Public corporations	0	9	0	0	0	0	0	0	0	9
(d) Banks	1 608	4 139	1	1 206	99 505	229 742	2 775	1 910	788	341 674
(e) Insurers	3	468	1	2 205	0	0	0	0	0	2 677
(f) Pension funds	3	1	0	63	0	0	0	0	0	67
(g) Other domestic sources (including INCA**)	213 301	34 299	8 864	108 367	44 862	17 736	302 935	16 548	8 068	754 980
(h) Foreign sources	3 674	0	0	0	0	0	0	0	0	3 674
3.2 Short-term leases	0	0	0	228	1 111	139	24 132	0	0	25 610
4. Bank overdraft	59 540	150 469	51 054	76 674	297 668	56 103	149 631	60 559	36 223	937 921
5. Sundry creditors										0
5.1 Trade creditors	1 067 565	367 497	111 264	409 516	524 463	162 670	4 382 624	182 874	175 798	7 384 271
5.2 Deposits on electricity and water accounts	201 517	104 709	15 865	75 914	463 549	48 545	721 226	78 582	75 410	1 785 317
5.3 Payments in advance	387 504	46 269	2 496	69 667	42 369	21 170	962 091	27 510	11 767	1 570 843
5.4 Other creditors	1 048 829	936 362	185 187	212 115	2 246 211	333 125	1 546 378	321 529	246 639	7 076 375
6. All internal loans	148 153	24 189	177 313	706 811	2 713 408	1 102	86 452	255	0	3 857 683

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2004 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	6 316 202	4 186 844	627 726	2 964 408	3 533 886	1 809 369	9 662 730	1 715 115	302 649	31 118 929
7.2 Internal advances	3 327 041	1 224 001	1 213 309	2 908 371	9 273 846	863 345	11 215 948	569 931	1 663 473	32 259 265
8. Accumulated funds, trust funds and reserves										
8.1 Accumulated and other reserves and provisions	9 308 126	4 564 888	774 777	765 348	8 037 413	1 358 260	10 759 351	1 495 808	627 717	37 691 688
8.2 Endowment, land trust, capital development, township suspense account and similar capital funds	291 113	286 514	15 491	1 293 784	356 003	167 294	480 208	315 815	362 034	3 568 256
8.3 Other trust funds	157 949	618 722	65 177	22 859	138 360	156 268	5 376	80 957	204 954	1 450 622
9. Retained surplus	846 484	1 108 122	157 477	571 637	493 404	889 913	1 060 916	2 821 540	913 597	8 863 090
10. Suspense accounts and liabilities not shown elsewhere	320 389	351 887	40 178	837	295 340	71 687	819 801	57 094	56 484	2 013 697
11. TOTAL LIABILITIES	26 921 463	15 268 116	3 635 847	10 736 234	32 709 648	6 712 817	50 571 300	8 358 202	4 952 658	159 866 285

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2004 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	19 527 582	9 199 330	2 264 871	7 002 625	20 349 331	4 142 215	34 453 456	6 209 488	2 615 448	105 764 346
13. Leased assets	0	0	0	0	37 671	0	0	0	0	37 671
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	38	0	0	0	5 470	0	0	0	5 508
(b) Other local government institutions	0	4	0	0	1 364	0	0	0	0	1 368
(c) Public corporation stock	0	96	3	0	5 090	15 875	5 186	0	0	26 250
(d) Other	262 073	22 767	19 187	75 416	308 776	32 056	1 396 118	117 895	41 336	2 275 624
14.3 Money market instruments	101 022	11 958	60	6 211	77 186	12 829	46 430	31 492	15 027	302 215
14.4 Other money market instruments	0	220	79	0	0	0	0	0	0	299
15. Investments in non-marketable instruments	762 119	160 101	293	0	0	269 381	0	0	0	1 191 894
16. Long-term debtors										
16.1 Staff loans	455 549	159 916	6 795	42 058	24 466	46 436	799 761	22 430	26 920	1 584 331
16.2 Housing loans:										
(a) Mortgages	14 299	2 838	46	51	17 699	24 949	319 128	10 458	7	389 475
(b) Selling agreements	21 035	215	101 028	148	186 155	8 167	49 327	18 258	2 978	387 311
(c) Hire purchases	0	0	394	0	0	0	0	0	0	394
(d) Other	101 119	19 789	18 243	45 398	101 102	2 405	393 727	87 371	28 792	797 946
17. Sponsored government housing loans to public welfare organisations and individuals	1 272	0	12	0	0	0	0	0	0	1 284

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2004 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	17 348	555	8 344	75 726	8 632	25 733	0	0	0	136 338
(ii) Public corporations	0	0	0	0	0	0	0	0	0	0
(iii) Other companies	0	9	2	0	0	0	0	0	0	11
(iv) Individuals	0	1 242	5	0	1 351	758	0	5 774	0	9 130
(v) Other	2 378	1 361	3 458	252 051	270 692	1 215	46 339	377	6 214	584 085
(b) Long-term deposits with										
(i) Public Investment Commissioners	35	59	0	53	0	3 846	0	0	0	3 993
(ii) Banks	15 354	250 174	684	84 580	1 841 243	79 735	1 264 711	112 048	165 284	3 813 813
(iii) Other	16 649	1 334 562	753	2 536	244 101	25 831	0	149 872	68 557	1 842 861
19. Stores and materials	178 679	102 127	15 720	39 097	159 871	38 622	297 818	27 730	28 667	888 331
20. External short-term loans, deposits and investments										
20.1 Loans to:										
(a) Other local government institutions	0	126	0	6 651	0	0	0	0	0	6 777
(b) Public corporations	0	729	4	0	0	0	0	0	0	733
(c) Other companies	0	0	0	0	0	0	0	128 586	0	128 586
(d) Individuals	1 710	1 301	0	79	44	3 690	441	0	2 228	9 493
(e) Other	41 901	281 303	9 931	27 604	45 453	17 192	91 463	3 137	15 488	533 472

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2004 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	154	88	57 664	9 739	0	0	0	150 000	217 645
(b) Banks	202 708	735 049	102 384	502 028	1 225 457	476 281	969 438	164 769	158 853	4 536 967
(c) Other	608 582	323 701	169 332	36 743	276 788	157 918	58 431	3 712	451 362	2 086 569
21. Other sundry debtors										
21.1 Trade debtors	304 714	1 240 328	378 866	955 578	1 578 562	429 502	4 410 198	119 116	371 634	9 788 498
21.2 Advanced payments	491	13 421	0	0	6 411	3 255	188 440	1 045	1 489	214 552
21.3 Amount in arrears	0	1 104	35 590	0	0	19 937	0	0	0	56 631
21.4 Other debtors	2 705 717	839 315	216 892	518 048	2 551 271	572 275	2 099 648	733 364	375 519	10 612 049
22. All internal loans	148 153	24 189	177 313	706 811	2 713 408	1 102	86 452	255	0	3 857 683
23. Cash on hand in bank	1 389 476	419 172	76 978	146 316	544 481	181 264	2 349 716	323 070	396 583	5 827 056
24. Accumulated deficit	13 018	47 683	19 552	84 546	105 663	93 286	565 793	24 371	13 260	967 172
25. Suspense accounts and assets not shown elsewhere	28 480	73 180	8 940	68 216	17 641	21 592	679 279	63 584	17 012	977 924
26. TOTAL ASSETS	26 921 463	15 268 116	3 635 847	10 736 234	32 709 648	6 712 817	50 571 300	8 358 202	4 952 658	159 866 285

Table 2 - Analysis of the acquisition of fixed assets for the year ended 30 June 2004 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 2003	17 736 045	7 996 711	1 844 695	6 243 285	18 278 661	3 814 976	31 615 192	5 633 986	2 352 027	95 515 578
28. Construction										
28.1 Residential buildings	1 631	6 356	18 201	4 082	3 964	281	232 031	0	336	266 882
28.2 Non-residential buildings	9 743	47 521	14 457	17 494	123 775	15 214	338 694	8 202	12 922	588 022
28.3 Roads, streets and bridges	148 261	105 997	20 051	64 613	426 034	27 741	477 523	58 715	14 858	1 343 793
28.4 Networks: Electricity, sewerage and water	340 826	334 926	144 398	207 621	1 209 038	135 679	641 047	102 585	137 839	3 253 959
28.5 Other	50 892	56 288	28 479	52 058	350 978	141 796	225 283	53 808	15 138	974 720
29. New vehicles and equipment										
29.1 Vehicles	4 586	13 528	3 553	11 570	98 031	3 162	32 045	16 323	0	182 798
29.2 Machinery	2 417	5 536	9 023	1 901	13 734	653	261 200	7 856	0	302 320
29.3 Computer equipment	913	5 796	1 281	4 235	56 642	1 040	88 818	5 451	177	164 353
29.4 Furniture	961	3 024	171	1 496	4 340	299	24 067	1 230	466	36 054
29.5 Other equipment	3 701	23 382	869	8 070	89 972	13 382	93 508	1 568	2 520	236 972
30. Land and existing assets										
30.1 Purchases	3 132	78 479	0	6 369	26 581	1 131	19 453	300	240	135 685
30.2 Less: Sales	0	0	770	12	43	0	2	0	0	827
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	74	0	0	0	0	0	0	0	74
33. Other transfers-in	1 178 595	201 600	476 896	347 231	499 204	642 998	215 570	0	6 955	3 569 049
34. Transfers-out (-)	43 188	577 897	115 895	98 073	387 276	392 402	249 528	1 578 390	25 831	3 468 480
35. Revaluations (net)	40	5 949	0	0	1 546	0	640 854	0	0	648 389
36. Depreciation (-)	8 680	4 208	26 885	0	9 364	0	0	185 222	0	234 359
37. Book value of assets written off (-)	1 054 217	375 505	403 799	80 020	1 273 860	713 791	2 876 234	697 734	1 460 250	8 935 410
38. Other transactions	1 151 924	1 271 773	250 146	210 705	837 374	450 056	2 673 935	2 780 810	1 558 051	11 184 774
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2004	19 527 582	9 199 330	2 264 871	7 002 625	20 349 331	4 142 215	34 453 456	6 209 488	2 615 448	105 764 346

Table 3 - Analysis of the acquisition of fixed assets for the year ended 30 June 2004 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 2003	2 214 996	956 080	229 003	997 367	1 702 514	721 456	1 870 517	497 855	167 815	9 357 603
28.	Construction										
28.1	Residential buildings	100	106	18 201	0	1 123	0	0	0	0	19 530
28.2	Non-residential buildings	827	626	7 651	0	550	15 214	0	0	0	24 868
28.3	Roads, streets and bridges	4 034	55 212	4 821	1 730	208	16 890	0	0	0	82 895
28.4	Networks: Electricity, sewerage and water	83 669	133 162	40 584	92 770	346 920	50 796	27 813	29 859	16 575	822 148
28.5	Other	40 617	26 899	5 541	5 685	17 728	0	14 013	0	323	110 806
29.	New vehicles and equipment										
29.1	Vehicles	963	564	2 000	2 246	80	0	0	0	0	5 853
29.2	Machinery	982	301	8 901	545	580	2	0	0	0	11 311
29.3	Computer equipment	176	0	0	0	383	0	0	0	0	559
29.4	Furniture	48	0	0	0	20	0	0	0	0	68
29.5	Other equipment	396	202	0	11	7 624	0	0	0	819	9 052
30.	Land and existing assets										
30.1	Purchases	0	164	0	0	0	0	17	0	0	181
30.2	Less: Sales	0	0	476	0	0	0	0	0	0	476
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	40	0	0	0	0	0	0	0	40
33.	Other transfers-in	4 620	4	339 353	0	59 020	166 601	138 378	0	0	707 976
34.	Transfers-out (-)	0	932	17 979	170	16 483	220 916	698	1 421	0	258 599
35.	Revaluations (net)	0	28	0	0	0	0	35 950	0	0	35 978
36.	Depreciation (-)	0	221	22 416	0	5 141	0	0	0	0	27 778
37.	Book value of assets written off (-)	81 209	76 612	258	73 742	112 858	356	1 357 345	46 271	370 614	2 119 265
38.	Other transactions	2 525	0	7 718	38 445	2 084	13	3 043	446 720	465 700	966 248
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2004	2 272 744	1 095 623	622 644	1 064 887	2 004 352	749 700	731 688	926 742	280 618	9 748 998

Table 4 - Analysis of the acquisition of fixed assets for the year ended 30 June 2004 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 2003	8 872 910	3 845 473	892 313	2 891 215	8 553 821	1 666 101	20 402 404	3 393 823	1 133 332	51 651 392
28.	Construction										
28.1	Residential buildings	0	0	0	0	222	0	24 692	0	336	25 250
28.2	Non-residential buildings	8 713	46 775	6 806	17 391	110 453	0	318 174	8 202	12 922	529 436
28.3	Roads, streets and bridges	144 227	50 632	15 230	62 883	425 060	10 851	476 425	22 452	14 858	1 222 618
28.4	Networks: Electricity, sewerage and water	0	30 753	1 000	1 366	9 745	0	33 363	0	18 604	94 831
28.5	Other	9 559	7 757	215	41 554	299 284	31 251	102 187	13 933	12 073	517 813
29.	New vehicles and equipment										
29.1	Vehicles	2 119	9 986	1 457	6 506	89 363	3 162	32 045	12 122	0	156 760
29.2	Machinery	1 354	5 173	0	1 189	8 468	651	227 805	5 614	0	250 254
29.3	Computer equipment	697	5 597	583	3 969	46 335	1 040	88 818	3 533	177	150 749
29.4	Furniture	897	2 818	171	1 496	2 778	299	24 067	1 138	432	34 096
29.5	Other equipment	1 480	22 779	869	2 832	34 139	13 044	91 808	1 568	1 438	169 957
30.	Land and existing assets										
30.1	Purchases	3 132	78 207	0	6 369	6 665	0	12 439	0	240	107 052
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	1 158 344	114 464	72 222	333 114	439 774	476 397	65 788	0	4 745	2 664 848
34.	Transfers-out (-)	8 687	170 796	6 802	38 928	108 455	138 634	239 513	1 543 561	2 094	2 257 470
35.	Revaluations (net)	40	5 815	0	0	0	0	0	0	0	5 855
36.	Depreciation (-)	0	2 436	0	0	451	0	0	92 898	0	95 785
37.	Book value of assets written off (-)	629 353	85 274	367 550	3 317	849 369	280 784	773 670	394 312	906 516	4 290 145
38.	Other transactions	1 013 267	1 057 834	233 659	68 103	457 584	414 608	2 357 609	1 641 848	1 057 048	8 301 560
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2004	10 578 699	5 025 557	850 173	3 395 742	9 525 416	2 197 986	23 244 441	3 073 462	1 347 595	59 239 071

Table 5 - Analysis of the acquisition of fixed assets for the year ended 30 June 2004 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 2003	3 262	18 560	2 646	2 652	912 194	85 156	20 272	51 775	0	1 096 517
28.	Construction										
28.1	Residential buildings	0	2	0	1 124	0	0	0	0	0	1 126
28.2	Non-residential buildings	0	8	0	0	0	0	0	0	0	8
28.3	Roads, streets and bridges	0	42	0	0	53	0	0	0	0	95
28.4	Networks: Electricity, sewerage and water	0	76	0	0	22	0	0	0	0	98
28.5	Other	0	3 946	0	19	7 712	0	0	0	0	11 677
29.	New vehicles and equipment										
29.1	Vehicles	0	4	0	0	0	0	0	0	0	4
29.2	Machinery	0	8	0	0	0	0	0	0	0	8
29.3	Computer equipment	14	0	0	0	0	0	0	0	0	14
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	10	0	0	2 692	1 131	0	0	0	3 833
30.2	Less: Sales	0	0	0	0	43	0	0	0	0	43
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	8 891	14	0	0	0	0	0	0	0	8 905
34.	Transfers-out (-)	0	14 394	169	0	992	662	0	0	0	16 217
35.	Revaluations (net)	0	92	0	0	1 546	0	0	0	0	1 638
36.	Depreciation (-)	0	0	0	0	0	0	0	0	0	0
37.	Book value of assets written off (-)	3 191	5 801	0	0	52 328	0	20 272	51 775	0	133 367
38.	Other transactions	2 842	0	1 008	0	24 457	5 355	101 105	49 242	0	184 009
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2004	11 818	2 567	3 485	3 795	895 313	90 980	101 105	49 242	0	1 158 305

Table 6 - Analysis of the acquisition of fixed assets for the year ended 30 June 2004 for municipalities by province: Housing services

Fixed assets	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 2003	1 205 961	311 387	157 858	152 177	443 657	11 014	710 297	102 914	42 000	3 137 265
28. Construction										
28.1 Residential buildings	1 531	6 248	0	2 958	2 619	281	207 339	0	0	220 976
28.2 Non-residential buildings	0	44	0	0	0	0	1 005	0	0	1 049
28.3 Roads, streets and bridges	0	2	0	0	0	0	0	0	0	2
28.4 Networks: Electricity, sewerage and water	0	314	0	0	0	0	0	0	0	314
28.5 Other	0	9 537	0	176	0	0	512	1 479	0	11 704
29. New vehicles and equipment										
29.1 Vehicles	0	2	0	0	0	0	0	0	0	2
29.2 Machinery	0	2	0	0	0	0	141	164	0	307
29.3 Computer equipment	0	0	0	21	0	0	0	0	0	21
29.4 Furniture	0	1	0	0	0	0	0	0	0	1
29.5 Other equipment	0	0	0	40	109	0	828	0	0	977
30. Land and existing assets										
30.1 Purchases	0	2	0	0	817	0	6 429	0	0	7 248
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	14	0	0	0	0	0	0	0	14
33. Other transfers-in	0	48 251	3 996	504	0	0	8 933	0	0	61 684
34. Transfers-out (-)	27 192	17 546	36 009	78	10 720	0	0	246	487	92 278
35. Revaluations (net)	0	4	0	0	0	0	0	0	0	4
36. Depreciation (-)	0	476	98	0	0	0	0	1 464	0	2 038
37. Book value of assets written off (-)	107 948	21 862	12 842	93	31 682	3 256	9 591	20 368	30 989	238 631
38. Other transactions	81 950	26 361	4 662	11 421	112 571	78	59 231	8 226	983	305 483
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2004	1 154 302	362 285	117 567	167 126	517 371	8 117	985 124	90 705	11 507	3 414 104

Table 7 - Analysis of the acquisition of fixed assets for the year ended 30 June 2004 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 2003	23 532	835	162	6 235	1 516	10 779	0	4 298	1 172	48 529
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	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	170	0	0	0	0	0	0	0	170
29.	New vehicles and equipment										
29.1	Vehicles	0	0	0	0	0	0	0	0	0	0
29.2	Machinery	0	2	0	0	0	0	0	0	0	2
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	18	0	0	0	0	0	0	0	18
34.	Transfers-out (-)	0	45	32	5 528	0	0	0	0	0	5 605
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 (-)	25	318	0	0	2 376	10 779	0	0	83	13 581
38.	Other transactions	0	0	0	0	9 825	0	0	0	781	10 606
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2004	23 507	662	130	707	8 965	0	0	4 298	1 870	40 139

Table 8 - Analysis of the acquisition of fixed assets for the year ended 30 June 2004 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 2003	3 094 140	1 552 352	240 204	1 090 465	3 838 321	492 324	5 056 345	801 988	487 078	16 653 217
28.	Construction										
28.1	Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2	Non-residential buildings	86	8	0	0	4 768	0	599	0	0	5 461
28.3	Roads, streets and bridges	0	2	0	0	713	0	0	54	0	769
28.4	Networks: Electricity, sewerage and water	152 200	135 909	48 842	62 799	236 659	29 286	294 919	18 871	61 457	1 040 942
28.5	Other	0	2 671	4 747	106	711	0	5 366	13 133	1 627	28 361
29.	New vehicles and equipment										
29.1	Vehicles	647	10	35	1 890	8 259	0	0	1 672	0	12 513
29.2	Machinery	23	28	0	116	1 869	0	30 523	1 684	0	34 243
29.3	Computer equipment	26	0	0	245	8 509	0	0	1 088	0	9 868
29.4	Furniture	16	0	0	0	1 073	0	0	0	34	1 123
29.5	Other equipment	1 424	35	0	4 895	8 779	224	399	0	173	15 929
30.	Land and existing assets										
30.1	Purchases	0	0	0	0	4 531	0	421	0	0	4 952
30.2	Less: Sales	0	0	103	12	0	0	1	0	0	116
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	6	0	0	0	0	0	0	0	6
33.	Other transfers-in	4 825	17 907	10 758	289	0	0	5	0	141	33 925
34.	Transfers-out (-)	402	61 822	10 846	4 884	320	19 522	512	1 361	23 250	122 919
35.	Revaluations (net)	0	2	0	0	0	0	589 184	0	0	589 186
36.	Depreciation (-)	0	356	2 803	0	602	0	0	33 364	0	37 125
37.	Book value of assets written off (-)	68 999	23 297	3 847	1 648	45 133	160 944	167 019	148 323	9 564	628 774
38.	Other transactions	12 644	25 911	0	41 729	13 192	1 299	29 583	106 789	835	231 982
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2004	3 196 630	1 649 366	286 987	1 195 990	4 081 329	342 667	5 839 812	762 231	518 531	17 873 543

Table 9 - Analysis of the acquisition of fixed assets for the year ended 30 June 2004 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 2003	91 951	18 753	3 583	39 249	74 020	21 961	91 789	1 508	0	342 814
28.	Construction										
28.1	Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2	Non-residential buildings	0	0	0	103	0	0	11 365	0	0	11 468
28.3	Roads, streets and bridges	0	0	0	0	0	0	1 098	0	0	1 098
28.4	Networks: Electricity, sewerage and water	0	0	0	0	0	0	0	0	0	0
28.5	Other	0	84	14	1 443	0	0	858	0	0	2 399
29.	New vehicles and equipment										
29.1	Vehicles	0	2	0	0	0	0	0	0	0	2
29.2	Machinery	0	2	0	27	0	0	858	0	0	887
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	250	450	0	0	0	0	700
30.	Land and existing assets										
30.1	Purchases	0	0	0	0	4 060	0	0	0	0	4 060
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	4	0	0	0	0	0	0	0	4
35.	Revaluations (net)	0	4	0	0	0	0	0	0	0	4
36.	Depreciation (-)	0	0	38	0	0	0	0	0	0	38
37.	Book value of assets written off (-)	0	0	0	50	470	21 961	11 641	1 508	0	35 630
38.	Other transactions	0	0	2 985	0	388	0	0	0	0	3 373
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2004	91 951	18 841	6 544	41 022	78 448	0	94 327	0	0	331 133

Table 10 - Analysis of the acquisition of fixed assets for the year ended 30 June 2004 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 2003	0	887	0	0	239 088	0	97 310	0	0	337 285
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	28 801	0	28 801
28.4	Networks: Electricity, sewerage and water	0	0	0	0	0	0	0	0	0	0
28.5	Other	0	41	0	0	0	0	68	0	0	109
29.	New vehicles and equipment										
29.1	Vehicles	0	2	0	0	0	0	0	0	0	2
29.2	Machinery	0	0	0	0	0	0	70	0	0	70
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	239 088	0	0	1 391	0	240 479
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 (-)	339	844	0	0	0	0	4 161	0	0	5 344
38.	Other transactions	1 404	3 461	113	0	0	0	73 742	181 911	0	260 631
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2004	1 065	3 547	113	0	0	0	167 029	209 321	0	381 075

Table 11 - Analysis of the acquisition of fixed assets for the year ended 30 June 2004 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 2003	2 121 583	1 141 859	296 861	1 004 592	2 397 845	553 059	2 877 606	751 757	409 640	11 554 802
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	117	2	0	0	8 004	0	0	0	0	8 123
28.3 Roads, streets and bridges	0	105	0	0	0	0	0	7 408	0	7 513
28.4 Networks: Electricity, sewerage and water	102 470	34 505	53 972	49 909	615 692	55 597	284 952	53 855	17 264	1 268 216
28.5 Other	716	1 740	17 962	3 075	25 543	3 876	101 962	5 117	0	159 991
29. New vehicles and equipment										
29.1 Vehicles	857	20	45	928	0	0	0	1 344	0	3 194
29.2 Machinery	58	16	0	24	2 817	0	1 628	30	0	4 573
29.3 Computer equipment	0	9	0	0	0	0	0	394	0	403
29.4 Furniture	0	0	0	0	0	0	0	0	0	0
29.5 Other equipment	401	366	0	42	32 806	114	473	0	0	34 202
30. Land and existing assets										
30.1 Purchases	0	2	0	0	0	0	147	0	0	149
30.2 Less: Sales	0	0	191	0	0	0	1	0	0	192
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	12	0	0	0	0	0	0	0	12
33. Other transfers-in	1 915	20 936	803	991	410	0	2 466	0	2 069	29 590
34. Transfers-out (-)	98	306 826	38 348	1 924	11 218	12 668	287	30 410	0	401 779
35. Revaluations (net)	0	2	0	0	0	0	15 720	0	0	15 722
36. Depreciation (-)	0	719	1 530	0	0	0	0	40 703	0	42 952
37. Book value of assets written off (-)	123 265	32 051	2 494	1 002	137 664	181 584	59 295	14 085	34 169	585 609
38. Other transactions	14 908	60 479	1	38 199	205 193	11 156	44 805	281 785	32 352	688 878
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2004	2 119 662	920 457	327 081	1 094 834	3 139 428	429 550	3 270 176	1 016 492	427 156	12 744 836

Table 12 - Analysis of the acquisition of fixed assets for the year ended 30 June 2004 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 2003	107 710	150 525	22 065	59 333	115 685	253 126	488 652	28 068	110 990	1 336 154
28.	Construction										
28.1	Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2	Non-residential buildings	0	58	0	0	0	0	7 551	0	0	7 609
28.3	Roads, streets and bridges	0	2	0	0	0	0	0	0	0	2
28.4	Networks: Electricity, sewerage and water	2 487	207	0	777	0	0	0	0	23 939	27 410
28.5	Other	0	3 443	0	0	0	106 669	317	20 146	1 115	131 690
29.	New vehicles and equipment										
29.1	Vehicles	0	2 938	16	0	329	0	0	1 185	0	4 468
29.2	Machinery	0	4	122	0	0	0	175	364	0	665
29.3	Computer equipment	0	190	698	0	1 415	0	0	436	0	2 739
29.4	Furniture	0	205	0	0	469	0	0	92	0	766
29.5	Other equipment	0	0	0	0	6 065	0	0	0	90	6 155
30.	Land and existing assets										
30.1	Purchases	0	94	0	0	7 816	0	0	300	0	8 210
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	2	0	0	0	0	0	0	0	2
33.	Other transfers-in	0	6	49 764	12 333	0	0	0	0	0	62 103
34.	Transfers-out (-)	6 809	5 532	5 710	46 561	0	0	8 518	0	0	73 130
35.	Revaluations (net)	0	2	0	0	0	0	0	0	0	2
36.	Depreciation (-)	8 680	0	0	0	3 170	0	0	16 793	0	28 643
37.	Book value of assets written off (-)	39 888	129 446	16 808	168	41 980	54 127	473 240	21 092	108 315	885 064
38.	Other transactions	22 384	97 727	0	12 808	12 080	17 547	4 817	64 289	352	232 004
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2004	77 204	120 425	50 147	38 522	98 709	323 215	19 754	76 995	28 171	833 142

Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2004 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 2003	8 915 946	4 618 656	787 282	1 870 980	8 691 852	1 652 664	12 182 729	1 750 633	1 104 224	41 574 966
Plus:										0
41. Sales of vacant land and land with improvements	10 991	372	18	49	41	0	75 374	20 350	4 060	111 255
42. Sales of other assets	137	136	312	59	70	0	0	0	0	714
43. Profit on sale of assets	0	757	0	0	3 675	0	0	0	0	4 432
44. Interest received - internal	28 285	22 453	7 909	89	706 064	1 192	249 356	1 673	29 122	1 046 143
45. Interest received - external	42 178	93 018	8 759	119 096	48 264	56 305	103 768	72 091	16 735	560 214
46. Endowments	1 849	3 479	0	0	0	0	74 874	0	5	80 207
47. Transfers from rates and general services, housing and trading services	98 578	76 341	36 561	33 467	127 490	26 763	315 164	50 204	82 472	847 040
48. Transfers from other funds/accounts	836 987	466 478	67 302	75 010	677 767	217 002	1 091 769	614 337	278 262	4 324 914
49. Transfers from: National government										0
49.1 Conditional grants	54 119	79 905	0	0	2 295	54 234	0	37 146	0	227 699
49.2 Other transfers	12 079	65 774	0	0	378 411	1 025	0	1 725	3 323	462 337
50. Transfers from: Provincial government										0
50.1 Conditional grants	27 293	14 539	0	0	0	0	0	0	0	41 832
50.2 Other transfers	558	0	0	0	29 387	0	0	0	0	29 945
51. Transfers from other local government institutions	6 921	695 216	10 372	0	1 235	0	0	527	0	714 271
52. Parking meter and parking site fees	0	0	0	142	986	0	0	22 947	0	24 075
53. Other income	282 802	672 142	127 658	100 485	1 713 624	146 578	1 001 624	445 566	50 554	4 541 033
54. SUBTOTAL: INCOME	10 318 723	6 809 266	1 046 173	2 199 377	12 381 161	2 155 763	15 094 658	3 017 199	1 568 757	54 591 077

Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2004 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	9 385	226	0	9 498	0	0	16 236	0	35 346
56. Interest paid - internal	0	0	0	220	617 650	0	0	0	0	617 870
57. Interest paid - external	0	0	33	0	0	0	4 996	1 333	0	6 362
58. Purchases of vacant land and land with improvements	0	256	0	29	44	0	0	0	1 740	2 069
59. Payments of insurance and accident claims	16	0	0	0	37 973	1 182	2 068	1 488	1 715	44 442
60. Irrecoverable debts written off	20 220	626	10 915	0	115	32 907	312 170	0	4 394	381 347
61. Redemptions of loans/accounts	13 604	152	131	0	388 911	3 679	0	2 174	0	408 651
62. Other capital expenditure	53 231	609 405	30 701	25 910	44 051	187 106	157 995	64 214	115 326	1 287 939
63. Transfers to Rate and General Services, Housing and Trading Services	0	51	0	0	59 235	12 881	0	3 902	4 773	80 842
64. Transfers to other funds/accounts	15 052	13 283	0	181	76 265	19 951	21 069	80 614	1 854	228 269
65. Transfers to local government institutions	37 202	1	1 255	0	9 844	0	916	0	0	49 218
66. Repairs and maintenance	2 510	2 745	0	0	787 746	0	0	8 852	0	801 853
67. Other expenditure	419 699	703 238	147 467	91 046	1 818 053	216 235	3 350 509	945 806	244 250	7 936 303
68. SUBTOTAL: EXPENDITURE	561 535	1 339 142	190 728	117 386	3 849 385	473 941	3 849 723	1 124 619	374 052	11 880 511
BALANCE AS AT 30 JUNE 2004	9 757 188	5 470 124	855 445	2 081 991	8 531 776	1 681 822	11 244 935	1 892 580	1 194 705	42 710 566

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	3 240 601	1 741 708	405 008	1 005 248	3 368 385	721 746	5 902 032	734 544	669 955	17 789 227
70. Allowances to councillors	90 715	105 488	21 912	63 624	127 709	58 995	141 916	56 014	53 520	719 893
71. Assessment rates										
71.1 Internal	9 064	52 209	588	926	40 435	0	76 339	3 645	0	183 206
71.2 External	1 287	2 243	8 155	18 775	0	14 810	0	406	0	45 676
72. Interest										
72.1 Internal	22 566	7 329	2 832	43 869	318 741	1 183	331 364	11 869	12 535	752 288
72.2 External	376 418	6 136	1 248	47 401	174 365	19 965	183 444	26 748	7 769	843 494
73. Redemption of loans and transfers to redemption fund	21 563	118 630	617	47 372	200 275	37 684	218 049	17 367	27 341	688 898
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	88 635	5 874	35 896	11 873	3 024	17 050	3 192	45	77 870	243 459
74.2 Maintenance reserve	172	538	0	0	0	0	4 798	601	0	6 109
74.3 Provisions	3 197	3 847	95	0	5 842	9 213	77 240	45 716	129	145 279
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	342	0	0	0	5	0	0	0	0	347
75.2 Non-governmental organisations	639	279	0	0	0	0	0	0	0	918
75.3 Subsidies	2 973	0	0	0	0	0	63 438	0	0	66 411
75.4 Bursaries	246	0	0	702	5	0	0	0	0	953
75.5 Other	216 997	569	85 451	4 514	1 588	0	1 267	526	19 442	330 354
76. Payments to other spheres of government for health and other services										
76.1 National government	56 284	0	0	0	12 474	0	0	0	27 510	96 268
76.2 Provincial government	0	0	0	0	0	0	0	0	0	0
76.3 Local government institutions	1 224	0	0	37 502	1 121	0	0	0	5 454	45 301
77. Assets financed from operating income	14 233	5 839	2 758	54 296	15 320	111 085	76 302	4 631	15 561	300 025

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	150 467	129 183	25 509	70 830	328 945	18 127	1 252 516	205 938	57 140	2 238 655
78.2 Other	2 981	668	4 797	74 494	1 140	0	1 071	543	0	85 694
79. Services and establishment levies paid to district and metropolitan municipalities	897	3 332	0	76 463	598	602	0	283	6 471	88 646
80. Transfers to other local government institutions	703	44	1 405	39 067	153 122	9 120	0	0	0	203 461
81. Repairs and maintenance work	773 860	358 336	55 812	121 700	726 210	85 211	1 022 434	75 379	135 166	3 354 108
82. General expenditure										
82.1 Fuel and oil	38 999	8 155	233	7 648	39 757	5 049	34 227	9 633	2 647	146 348
82.2 Bank charges	9 154	4 271	185	1 458	1 009	1 402	689	2 376	936	21 480
82.3 Printing and stationary	36 655	6 795	265	3 664	13 048	2 108	9 696	3 261	2 354	77 846
82.4 Advertising	8 170	887	71	958	3 861	373	1 044	327	368	16 059
82.5 Postage and stamps	25 649	5 966	86	2 726	15 643	1 821	288	1 067	934	54 180
82.6 Telecommunication services	68 765	13 766	791	11 548	30 797	3 496	20 253	4 900	2 337	156 653
82.7 Travelling and subsistence	12 817	2 978	407	5 291	5 595	4 558	1 984	1 776	989	36 395
82.8 Accommodation	0	269	0	2 317	19 673	0	43	0	0	22 302
82.9 Rental of land, building and other structures	31 373	3 140	233	4 797	102 592	883	3 033	489	454	146 994
82.10 Transport	8 897	6 287	48	4 401	91 111	599	1 499	503	0	113 345
82.11 Training and education	8 443	1 289	0	2 174	5 068	389	3 000	1 657	968	22 988
82.12 Rental of office equipment	744	4 339	0	2 261	133	621	1 661	2 266	0	12 025
82.13 Pharmaceutical	23 803	64	0	0	490	0	1 341	917	0	26 615
82.14 Hiring of plant and equipment	2 633	2 753	796	1 725	20 649	725	10 042	1 636	1 841	42 800
82.15 Consultancy fees	30 144	3 303	0	1 431	37 549	1 486	10 343	241 955	238	326 449

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	6 065 058	1 796 548	198 575	838 127	2 110 056	676 006	5 692 905	478 920	897 845	18 754 040
84. Less: debited out/recharged (if it appears as a balance in the accounts)	1 972 753	71 089	44 089	266 269	1 028 418	128 901	661 287	88 583	161 462	4 422 851
85. Surplus	1 368 280	400 644	87 140	543 155	3 426 500	380 144	2 991 145	282 049	389 525	9 868 582
86. TOTAL EXPENDITURE	10 842 895	4 732 617	896 824	2 886 068	10 374 417	2 055 550	17 477 308	2 129 404	2 255 837	53 650 920

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	777	102 847	0	1 268	13 912	2 435	32 762	14 230	6 413	174 644
87.2 Provincial government	1 015	91 463	1 699	28 047	2 413	0	0	1 575	0	126 212
87.3 Local government institutions	38	62 427	95	0	9	0	12 263	0	0	74 832
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	2 714 338	604 791	170 188	551 563	3 201 273	349 446	5 997 760	465 093	260 157	14 314 609
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	8 380	3 726	100	0	3 039	0	40 778	5 230	7 839	69 092
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	7 758	15 276	1 660	0	1 942	3 554	21 665	4 141	5 197	61 193
89.3 Trade licenses	807	76	9	8	1 978	14	5 054	81	1	8 028
89.4 Other licenses, registration fees and inspection fees	1 993	7 749	228	111	0	0	18 019	1 685	7 375	37 160
90. Other taxes	116 742	8 606	0	5 471	3 430	0	71	64 927	0	199 247
91. Metropolitan and district municipalities levies										
91.1 Services levy	224 204	348 578	41 311	92 445	510 132	61 767	2 051 693	82 171	202 753	3 615 054
91.2 Establishment levy	778 079	33 840	46 746	113 028	186 528	174 020	520 898	241 597	27 459	2 122 195

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 according to rates and general services by province: Total rates and general 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	24 565	42 243	5 420	171	30 815	62 134	20	13 095	505	178 968
(b) External	213 694	13 385	6 224	21 561	4 753	18 229	382 766	41 268	15 705	717 585
92.2 Parking meter and parking garage fees	39	82	0	852	986	224	1 993	7 864	660	12 700
92.3 Rent of buildings	48 319	11 191	680	8 003	7 777	4 539	6 915	11 416	2 185	101 025
92.4 Sale of goods and services	131 233	232 068	2 841	265 043	4 898	52 478	378 418	16 518	702	1 084 199
92.5 Fines, forfeitures, penalties and collection costs	113 341	15 198	293	6 033	12 214	18 642	49 946	6 794	8 968	231 429
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	46 309	355 882	16 952	142 477	84 355	16 553	0	153 850	109 202	925 580
(b) Provincial government	27 356	21 234	979	129 926	0	22 935	152 128	15 571	0	370 129
(c) Local government	58	0	0	0	0	0	0	2 543	0	2 601
(d) Other	2 092 541	2	723	0	11 892	0	0	79 209	36 371	2 220 738
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	319 937	541 236	173 621	441 500	979 543	406 316	740 523	69 508	689 384	4 361 568
93.2 Provincial government	253 532	167 728	4 492	72 742	201 863	57 239	278 630	13 604	40 070	1 089 900
93.3 Local government	577	21 105	700	3 275	7 171	1 631	0	0	1 932	36 391
93.4 Other (e.g. CSIR)	22 757	70 663	0	4 349	158 518	9 803	3 284	30 450	83 488	383 312
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 2004 according to rates and general services by province: Total rates and general 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	729	0	0	233 737	0	0	0	0	234 466
95.2 Transfer for provision	0	112	0	0	3 239	0	0	7	0	3 358
96. Transfers from tariff stabilisation and other reserve funds	0	51	0	0	0	3 945	0	0	1 773	5 769
97. Other income	2 232 421	1 190 002	315 825	493 154	1 325 762	448 168	3 251 521	296 114	491 911	10 044 878
98. Deficit	1 462 085	770 327	106 038	505 041	3 382 238	341 478	3 530 201	490 863	255 787	10 844 058
99. TOTAL INCOME	10 842 895	4 732 617	896 824	2 886 068	10 374 417	2 055 550	17 477 308	2 129 404	2 255 837	53 650 920

Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	282 849	154 973	11 556	110 761	200 747	28 277	503 029	40 385	23 932	1 356 509
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	58	49	46	0	962	0	510	15	0	1 640
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	106	52	0	208	6 171	0	4 099	0	44	10 680
72.2 External	5	20	0	179	3 005	0	1	144	9	3 363
73. Redemption of loans and transfers to redemption fund	188	208	0	419	6 470	667	2 298	164	36	10 450
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	1 507	0	0	0	0	0	597	0	0	2 104
74.2 Maintenance reserve	0	3	0	0	0	0	666	0	0	669
74.3 Provisions	0	97	2	0	0	0	602	0	0	701
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	2 757	0	0	2 757
75.4 Bursaries	0	0	0	0	0	0	0	0	0	0
75.5 Other	279	0	0	0	0	0	1 000	30	0	1 309
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	15	0	0	0	0	0	0	0	0	15
77. Assets financed from operating income	67	80	0	463	22	0	2 826	93	31	3 582

Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	22	0	0	0	0	0	0	22
78.2 Other	4	0	0	0	0	0	0	0	0	4
79. Services and establishment levies paid to district and metropolitan municipalities	16	0	0	61	21	28	0	9	9	144
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	1 483	206	45	1 021	4 954	160	7 920	1 373	86	17 248
82. General expenditure										
82.1 Fuel and oil	390	75	0	111	944	73	472	24	4	2 093
82.2 Bank charges	19	0	0	0	0	0	0	0	0	19
82.3 Printing and stationary	1 554	141	0	109	644	47	1 292	137	21	3 945
82.4 Advertising	29	7	2	0	17	2	2	0	0	59
82.5 Postage and stamps	1 323	27	1	1	11	9	2	0	1	1 375
82.6 Telecommunication services	3 256	160	25	635	2 177	314	1 829	314	81	8 791
82.7 Travelling and subsistence	751	186	8	158	164	440	270	141	20	2 138
82.8 Accommodation	0	0	0	0	236	0	0	0	0	236
82.9 Rental of land, building and other structures	145	6	23	326	2 700	0	462	16	0	3 678
82.10 Transport	201	65	22	1 251	727	17	0	36	0	2 319
82.11 Training and education	125	32	0	315	235	7	488	3	10	1 215
82.12 Rental of office equipment	0	64	0	61	4	63	0	357	0	549
82.13 Pharmaceutical	22 722	64	0	0	326	0	1 340	16	0	24 468
82.14 Hiring of plant and equipment	0	1	0	47	550	0	66	85	9	758
82.15 Consultancy fees	0	3	0	0	277	0	832	2 816	0	3 928

Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	121 828	63 346	6 670	13 178	47 021	24 622	138 130	10 578	12 073	437 446
84. Less: debited out/recharged (if it appears as a balance in the accounts)	4 077	10	282	820	8 223	1 049	132 342	2 030	1 131	149 964
85. Surplus	16	1 833	430	1 386	974	467	15 772	0	0	20 878
86. TOTAL EXPENDITURE	434 859	221 688	18 570	129 870	271 136	54 144	554 920	54 706	35 235	1 775 128

Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	0	0	0	0	0	0	0	0	0	0
87.3 Local government institutions	0	0	95	0	0	0	0	0	0	95
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	0	1	0	8	20	0	0	32	0	61
89.4 Other licenses, registration fees and inspection fees	2	0	0	0	0	0	0	0	0	2
90. Other taxes	29	0	0	0	0	0	0	0	0	29
91. Metropolitan and district municipalities 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 2004 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	6	0	0	0	0	0	0	0	0	6
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	277	0	0	0	0	0	277
92.5 Fines, forfeitures, penalties and collection costs	12	0	0	0	5	0	0	0	0	17
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	9 466	1 984	0	0	0	0	0	9 132	0	20 582
(b) Provincial government	9 983	1 834	157	7 640	0	5 648	26 886	2 038	0	54 186
(c) Local government	58	0	0	0	0	0	0	0	0	58
(d) Other	0	0	0	0	96	0	0	498	0	594
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	1 800	6 099	0	11 381	1 092	0	10 914	0	0	31 286
93.2 Provincial government	97 191	7 146	64	30 098	26 345	348	0	0	0	161 192
93.3 Local government	0	5 123	0	224	0	0	0	0	0	5 347
93.4 Other (e.g. CSIR)	680	0	0	0	0	0	0	1 811	0	2 491
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 2004 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	7	0	7
96. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	21	0	0	0	21
97. Other income	95 127	109 623	5 576	19 839	25 647	15 113	184 737	5 438	6 683	467 783
98. Deficit	220 505	88 900	12 678	60 403	217 931	33 014	332 383	35 750	28 552	1 030 116
99. TOTAL INCOME	434 859	221 688	18 570	129 870	271 136	54 144	554 920	54 706	35 235	1 775 128

Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	43 203	80 820	6 099	45 025	130 100	32 796	408 289	22 976	9 886	779 194
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assesment rates										
71.1 Internal	10	1	260	0	654	0	1 727	17	0	2 669
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	110	63	7	678	2 882	0	2 622	0	182	6 544
72.2 External	1	14	0	157	1 376	2 248	0	268	29	4 093
73. Redemption of loans and transfers to redemption fund	222	81	1	976	4 053	778	4 032	278	601	11 022
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	0	0	0	0	0	0	2 595	0	0	2 595
74.2 Maintenance reserve	0	4	0	0	0	0	353	0	0	357
74.3 Provisions	35	13	0	0	0	0	6 536	0	0	6 584
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	159	3	0	326	34	0	2 610	10	197	3 339

Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	1 485	24	0	0	0	0	0	0	1 509
78.2 Other	0	0	34	0	0	0	0	0	0	34
79. Services and establishment levies paid to district and metropolitan municipalities	10	0	0	52	30	11	0	2	14	119
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	633	152	323	2 131	6 605	962	3 755	1 344	1 297	17 202
82. General expenditure										
82.1 Fuel and oil	292	80	2	360	1 735	152	182	136	104	3 043
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	23	27	0	10	279	7	0	20	38	404
82.4 Advertising	16	0	2	0	16	4	0	0	0	38
82.5 Postage and stamps	1	0	0	0	9	0	1	0	0	11
82.6 Telecommunication services	182	86	5	76	1 267	106	0	241	107	2 070
82.7 Travelling and subsistence	88	19	2	10	100	30	0	54	24	327
82.8 Accommodation	0	0	0	0	0	0	0	0	0	0
82.9 Rental of land, building and other structures	68	0	0	0	175	0	0	22	0	265
82.10 Transport	304	377	0	0	842	0	0	33	0	1 556
82.11 Training and education	0	112	0	109	142	0	0	55	55	473
82.12 Rental of office equipment	0	0	0	0	0	30	4	11	0	45
82.13 Pharmaceutical	87	0	0	0	11	0	0	21	0	119
82.14 Hiring of plant and equipment	8	0	0	8	288	0	0	0	37	341
82.15 Consultancy fees	369	0	0	0	6	0	0	1 794	0	2 169

Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	19 844	11 141	2 406	6 961	32 175	29 514	142 298	8 550	5 968	258 857
84. Less: debited out/recharged (if it appears as a balance in the accounts)	335	88	0	0	13	70	4 769	0	142	5 417
85. Surplus	57	420	0	83	0	681	215	0	59	1 515
86. TOTAL EXPENDITURE	65 387	94 810	9 165	56 962	182 766	67 249	570 450	35 832	18 456	1 101 077

Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	0	0	0
89.4 Other licenses, registration fees and inspection fees	4	0	0	0	0	0	0	26	0	30
90. Other taxes	0	0	0	0	1 164	0	0	0	0	1 164
91. Metropolitan and district municipalities 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 2004 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	28	0	0	0	0	28
(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	560	0	0	0	38	0	598
92.5 Fines, forfeitures, penalties and collection costs	0	0	0	0	11	0	0	0	0	11
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	1 623	0	0	0	0	0	0	0	1 623
(b) Provincial government	0	0	0	2 100	0	0	0	0	0	2 100
(c) Local government	0	0	0	0	0	0	0	164	0	164
(d) Other	0	0	0	0	0	0	0	138	0	138
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	0	0	222	1 745	0	2 536	0	0	4 503
93.2 Provincial government	0	0	0	1 827	1 416	0	0	0	0	3 243
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 2004 according to rates and general services by province: Fire protection services (concluded)

Income (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
95. Bad debts										
95.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
95.2 Transfer for provision	0	0	0	0	0	0	0	0	0	0
96. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	37	0	0	0	37
97. Other income	10 154	64 035	1 226	9 986	11 512	12 870	85 705	879	2 506	198 873
98. Deficit	55 229	29 152	7 939	42 267	166 890	54 342	482 209	34 587	15 950	888 565
99. TOTAL INCOME	65 387	94 810	9 165	56 962	182 766	67 249	570 450	35 832	18 456	1 101 077

Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	91 503	100 046	24 635	75 783	156 800	40 191	496 944	52 429	30 221	1 068 552
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	0	0	0	934	0	1 020	20	0	1 974
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	4 888	2 474	181	13 183	108 820	44	159 413	43	6 808	295 854
72.2 External	2 261	1	58	6 962	51 082	1 276	1 637	8 506	5 095	76 878
73. Redemption of loans and transfers to redemption fund	7 743	1 172	354	14 645	71 354	6 121	79 053	7 542	14 001	201 985
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	0	0	0	0	0	0	0	0	0	0
74.2 Maintenance reserve	0	34	0	0	0	0	0	0	0	34
74.3 Provisions	15	56	11	0	0	20	2 185	0	0	2 287
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	92	0	0	0	0	0	0	0	0	92
77. Assets financed from operating income	362	9	0	4 025	14	1 939	11 901	0	85	18 335

Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	15 804	12	0	0	0	0	0	0	15 816
78.2 Other	0	0	695	0	0	0	0	0	0	695
79. Services and establishment levies paid to district and metropolitan municipalities	12	0	0	58	2	21	0	8	14	115
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	4 075	8 270	9 958	26 381	212 002	4 936	365 897	11 276	12 915	655 710
82. General expenditure										
82.1 Fuel and oil	1 193	789	0	1 248	3 039	1 126	10 146	276	193	18 010
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	1	28	0	4	298	12	1 110	26	9	1 488
82.4 Advertising	11	4	2	0	2	14	47	0	0	80
82.5 Postage and stamps	0	0	0	0	0	0	1	0	0	1
82.6 Telecommunication services	35	32	31	130	587	33	2 327	42	53	3 270
82.7 Travelling and subsistence	30	30	2	13	27	129	223	12	18	484
82.8 Accommodation	0	0	0	0	1 682	0	18	0	0	1 700
82.9 Rental of land, building and other structures	0	0	0	0	700	0	0	42	0	742
82.10 Transport	2 695	1 429	0	2	1 131	0	749	49	0	6 055
82.11 Training and education	14	0	0	5	109	0	231	0	25	384
82.12 Rental of office equipment	0	80	0	0	0	0	350	182	0	612
82.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
82.14 Hiring of plant and equipment	8	96	0	4	198	193	4 221	0	0	4 720
82.15 Consultancy fees	0	0	0	0	11	0	6 631	76 439	0	83 081

Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	770 988	73 850	18 035	43 626	154 074	44 973	269 241	43 052	30 680	1 448 519
84. Less: debited out/recharged (if it appears as a balance in the accounts)	6 245	1 923	65	706	150 796	312	113 953	1 381	12 775	288 156
85. Surplus	10	757	0	0	488	23	368	391	0	2 037
86. TOTAL EXPENDITURE	879 691	203 038	53 909	185 363	612 558	100 739	1 299 760	198 954	87 342	3 621 354

Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	0	0	0	0	0	0
90. Other taxes	0	0	0	0	0	0	0	0	0	0
91. Metropolitan and district municipalities 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 2004 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	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	0	0	0	0	0
92.4 Sale of goods and services	0	0	0	5	0	0	0	6	0	11
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	76	0	812	3 073	0	0	0	0	0	3 961
(b) Provincial government	0	0	0	0	0	0	0	0	0	0
(c) Local government	0	0	0	0	0	0	0	2 379	0	2 379
(d) Other	0	0	0	0	650	0	0	2 645	0	3 295
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	5 927	0	630	398	0	0	0	0	6 955
93.2 Provincial government	180	0	0	5 106	45	8	0	0	0	5 339
93.3 Local government	0	0	0	2 150	0	0	0	0	0	2 150
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 2004 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	1 774	0	0	0	1 774
97. Other income	211 058	77 363	3 951	11 729	27 252	10 493	410 037	8 629	4 565	765 077
98. Deficit	668 377	119 748	49 146	162 670	584 213	88 464	889 723	185 295	82 777	2 830 413
99. TOTAL INCOME	879 691	203 038	53 909	185 363	612 558	100 739	1 299 760	198 954	87 342	3 621 354

Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	243 771	113 654	18 902	78 668	419 692	47 475	709 452	51 857	37 089	1 720 560
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	10	41	282	0	12 131	0	27 862	2	0	40 328
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	519	575	3	6 600	79 495	0	26 018	0	1 119	114 329
72.2 External	258	132	0	2 787	19 902	0	0	1 330	293	24 702
73. Redemption of loans and transfers to redemption fund	1 693	405	9	5 094	36 936	1 170	13 858	1 584	2 106	62 855
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	1 818	0	0	0	0	0	0	0	0	1 818
74.2 Maintenance reserve	0	135	0	0	0	0	0	0	0	135
74.3 Provisions	7	43	6	0	0	10	6 889	0	0	6 955
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	5 778	0	0	0	313	0	267	0	0	6 358
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	56	0	0	0	0	0	0	0	0	56
77. Assets financed from operating income	101	105	0	1 603	67	2	7 238	188	263	9 567

Table 18- Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	190	46	0	0	0	0	0	0	236
78.2 Other	1 317	0	55	0	0	0	0	0	0	1 372
79. Services and establishment levies paid to district and metropolitan municipalities	11	0	0	86	30	15	0	3	19	164
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	9 257	1 166	470	7 329	70 088	1 775	218 399	6 816	4 554	319 854
82. General expenditure										
82.1 Fuel and oil	2 215	229	0	884	5 768	492	7 040	479	343	17 450
82.2 Bank charges	56	0	0	0	0	0	0	0	0	56
82.3 Printing and stationary	598	71	0	36	1 212	12	1 416	112	12	3 469
82.4 Advertising	9	2	2	0	52	1	312	0	16	394
82.5 Postage and stamps	589	0	0	0	270	0	0	7	0	866
82.6 Telecommunication services	1 607	48	33	210	5 432	5	1 513	65	66	8 979
82.7 Travelling and subsistence	235	2	0	10	335	0	328	41	3	954
82.8 Accommodation	0	0	0	0	268	0	0	0	0	268
82.9 Rental of land, building and other structures	2	0	0	0	27 797	0	197	3	0	27 999
82.10 Transport	485	519	0	112	1 210	0	0	46	0	2 372
82.11 Training and education	349	0	0	7	568	0	251	0	1	1 176
82.12 Rental of office equipment	0	13	0	21	0	0	24	37	0	95
82.13 Pharmaceutical	30	0	0	0	2	0	1	0	0	33
82.14 Hiring of plant and equipment	0	76	0	76	2 705	0	933	1	47	3 838
82.15 Consultancy fees	200	0	0	42	7	0	984	6 191	0	7 424

Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	315 670	67 751	12 195	34 346	139 348	35 561	126 691	28 296	23 640	783 498
84. Less: debited out/recharged (if it appears as a balance in the accounts)	2 016	3 523	295	152	30 872	3 548	103 518	2 049	6 083	152 056
85. Surplus	10	35	0	0	0	0	11 747	0	0	11 792
86. TOTAL EXPENDITURE	584 635	181 669	31 708	137 759	792 756	82 970	1 057 902	95 009	63 488	3 027 896

Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	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	15	0	0	0	0	15
89.4 Other licenses, registration fees and inspection fees	0	442	0	0	0	0	0	0	0	442
90. Other taxes	27	0	0	0	189	0	0	0	0	216
91. Metropolitan and district municipalities 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 2004 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	30	0	0	0	34	0	0	0	0	64
(b) External	12	0	0	0	0	0	0	0	0	12
92.2 Parking meter and parking garage fees	0	0	0	0	175	0	0	0	0	175
92.3 Rent of buildings	229	17	0	0	412	0	0	46	1 256	1 960
92.4 Sale of goods and services	36	0	0	2 229	199	0	0	20	702	3 186
92.5 Fines, forfeitures, penalties and collection costs	0	0	0	0	1 386	0	0	0	0	1 386
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	0	47	0	0	0	0	0	0	47
(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	221	0	0	859	0	1 080
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	895	633	0	1 892	0	0	240	0	0	3 660
93.2 Provincial government	0	0	0	3 288	1 350	0	0	0	0	4 638
93.3 Local government	0	0	0	0	0	0	0	0	0	0
93.4 Other (e.g. CSIR)	0	0	0	0	108	0	0	0	0	108
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 2004 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	8	0	0	0	8
97. Other income	230 143	26 758	3 482	9 308	36 916	4 302	408 390	3 377	877	723 553
98. Deficit	353 263	153 819	28 179	121 042	751 751	78 660	649 272	90 707	60 653	2 287 346
99. TOTAL INCOME	584 635	181 669	31 708	137 759	792 756	82 970	1 057 902	95 009	63 488	3 027 896

Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	287 958	94 030	16 530	93 652	193 777	54 373	483 215	42 434	34 512	1 300 481
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	2 751	0	0	592	0	1 213	0	0	4 556
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	486	223	0	2 921	13 333	177	4 654	0	152	21 946
72.2 External	327	92	277	171	6 340	0	0	139	45	7 391
73. Redemption of loans and transfers to redemption fund	1 072	2 720	0	4 483	17 131	1 704	7 806	6	266	35 188
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	10 650	100	111	0	0	5 000	0	0	238	16 099
74.2 Maintenance reserve	0	7	0	0	0	0	0	0	0	7
74.3 Provisions	373	80	11	0	136	232	3 522	3 096	0	7 450
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	536	0	0	0	0	0	0	0	0	536
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	7	0	0	0	0	0	0	0	0	7
77. Assets financed from operating income	19	0	0	105	0	0	3 677	0	146	3 947

Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	1 080	0	0	0	0	0	0	0	1 080
78.2 Other	11	0	72	0	0	0	0	0	0	83
79. Services and establishment levies paid to district and metropolitan municipalities	32	0	0	96	52	81	0	15	36	312
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	45 461	1 554	139	11 852	23 798	2 156	60 037	2 858	3 067	150 922
82. General expenditure										
82.1 Fuel and oil	15 715	2 525	99	2 541	10 081	1 188	6 796	1 199	1 300	41 444
82.2 Bank charges	68	0	0	0	0	0	0	0	0	68
82.3 Printing and stationary	528	106	0	15	410	9	229	32	8	1 337
82.4 Advertising	176	4	2	0	0	0	119	0	13	314
82.5 Postage and stamps	0	0	9	0	0	0	49	18	0	76
82.6 Telecommunication services	1 909	257	7	111	997	23	251	69	6	3 630
82.7 Travelling and subsistence	603	4	0	22	70	99	39	7	3	847
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	88	0	6	8	6	108
82.10 Transport	2 624	1 208	0	45	61 043	0	714	79	0	65 713
82.11 Training and education	188	17	0	41	4	0	16	2	0	268
82.12 Rental of office equipment	0	4	0	0	0	0	150	77	0	231
82.13 Pharmaceutical	425	0	0	0	0	0	0	0	0	425
82.14 Hiring of plant and equipment	65	883	0	1 373	2 176	0	4 024	617	137	9 275
82.15 Consultancy fees	183	0	0	480	5 569	0	0	6 922	0	13 154

Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	391 815	276 397	14 516	49 504	180 462	86 678	726 019	18 334	34 721	1 778 446
84. Less: debited out/recharged (if it appears as a balance in the accounts)	69 840	257	380	39	63 677	0	96 428	214	1 072	231 907
85. Surplus	31 685	18 658	13 552	66 537	19 602	24 709	92 332	11 248	5 926	284 249
86. TOTAL EXPENDITURE	723 076	402 443	44 945	233 910	471 984	176 429	1 298 440	86 946	79 510	3 517 683

Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	0	0	0	20 877	0	0	0	24 117	44 994
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	22 937	0	22 937
91. Metropolitan and district municipalities 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 2004 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	94	0	0	0	0	94
(b) External	11 386	0	0	0	8	0	0	0	0	11 394
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	0	0	0	0	0	4
92.4 Sale of goods and services	43 242	102 408	0	118 742	2 189	36 877	192 943	7 110	0	503 511
92.5 Fines, forfeitures, penalties and collection costs	2	3 329	0	0	0	0	0	0	0	3 331
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	0	1 725	4 226	0	0	0	0	0	5 951
(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	618	0	0	24 473	0	25 091
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	7 661	18 047	0	9 984	30 874	0	0	0	0	66 566
93.2 Provincial government	0	0	0	13 344	0	0	0	1 800	0	15 144
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	25	0	0	1 000	1 025
97. Other income	552 466	139 443	42 669	44 863	198 364	125 149	1 043 796	27 090	45 211	2 219 051
98. Deficit	108 315	139 216	551	42 751	218 960	14 378	61 701	3 536	9 182	598 590
99. TOTAL INCOME	723 076	402 443	44 945	233 910	471 984	176 429	1 298 440	86 946	79 510	3 517 683

Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	145 642	97 428	29 919	95 650	160 996	25 537	100 869	29 628	20 443	706 112
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assesment rates										
71.1 Internal	130	12 871	0	0	2 260	0	12 740	0	0	28 001
71.2 External	0	216	3 955	0	0	0	0	0	0	4 171
72. Interest										
72.1 Internal	5 620	2 714	71	8 365	41 893	0	16 195	0	2 062	76 920
72.2 External	2 394	3 732	56	15 006	20 695	245	828	512	456	43 924
73. Redemption of loans and transfers to redemption fund	4 639	7 559	5	10 769	38 485	5 712	11 914	250	2 402	81 735
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	7 948	261	356	0	0	9 500	0	0	179	18 244
74.2 Maintenance reserve	0	14	0	0	0	0	0	0	0	14
74.3 Provisions	300	53	10	0	0	1 142	3 345	406	0	5 256
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	3 488	0	0	0	0	0	0	0	0	3 488
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	37	0	0	0	0	0	0	0	0	37
77. Assets financed from operating income	197	127	0	100	21	1	2 279	0	373	3 098

Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	3 118	15	0	0	0	0	0	0	3 133
78.2 Other	55	0	1 662	0	0	0	0	0	0	1 717
79. Services and establishment levies paid to district and metropolitan municipalities	50	0	0	80	59	36	0	7	28	260
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	10 823	1 758	998	12 480	91 526	3 276	24 879	1 874	861	148 475
82. General expenditure										
82.1 Fuel and oil	623	678	0	768	2 486	262	274	175	132	5 398
82.2 Bank charges	3	0	0	0	0	0	0	0	0	3
82.3 Printing and stationary	895	54	0	5	338	57	3	18	10	1 380
82.4 Advertising	18	0	5	0	0	0	0	0	0	23
82.5 Postage and stamps	2	0	39	0	59	0	43	0	0	143
82.6 Telecommunication services	887	322	53	83	1 816	34	8	9	39	3 251
82.7 Travelling and subsistence	166	26	21	7	199	56	0	0	19	494
82.8 Accommodation	0	0	0	0	0	0	0	0	0	0
82.9 Rental of land, building and other structures	160	0	11	0	24	0	0	19	0	214
82.10 Transport	1 109	1 211	2	23	16 657	0	21	27	0	19 050
82.11 Training and education	61	0	0	4	20	0	3	0	0	88
82.12 Rental of office equipment	0	0	0	0	0	0	60	0	0	60
82.13 Pharmaceutical	136	0	0	0	0	0	0	0	0	136
82.14 Hiring of plant and equipment	0	306	341	204	2 321	34	0	0	12	3 218
82.15 Consultancy fees	193	13	0	149	9 448	0	0	60 060	0	69 863

Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	691 993	247 592	27 815	90 696	304 589	56 222	133 723	70 747	29 509	1 652 886
84. Less: debited out/recharged (if it appears as a balance in the accounts)	238 031	2 064	5 203	0	96 934	364	6 402	8	0	349 006
85. Surplus	272 511	40 985	26 390	94 804	42 738	41 857	87 883	9 699	15 955	632 822
86. TOTAL EXPENDITURE	912 049	418 974	86 521	329 193	639 696	143 607	388 665	173 423	72 480	3 164 608

Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	0	2 251	0	36 206	0	0	0	19 989	58 446
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	25 138	0	25 138
91. Metropolitan and district municipalities 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 2004 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	899	0	0	0	0	899
(b) External	17 338	0	0	0	11	0	0	0	0	17 349
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	7 772	0	7 772
92.3 Rent of buildings	21	0	0	0	0	0	0	0	0	21
92.4 Sale of goods and services	72 505	127 501	2 572	140 508	1 291	15 601	185 475	9 015	0	554 468
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	3 243	240	0	0	0	0	0	3 483
(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	11 649	0	11 649
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	27 503	19 606	0	13 120	38 118	0	0	0	0	98 347
93.2 Provincial government	0	0	0	1 023	0	0	0	1 200	0	2 223
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 2004 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	1 404	0	0	0	1 404
97. Other income	781 120	243 044	77 463	162 263	303 092	122 488	203 190	86 463	48 394	2 027 517
98. Deficit	13 562	28 823	992	12 039	260 079	4 114	0	32 186	4 097	355 892
99. TOTAL INCOME	912 049	418 974	86 521	329 193	639 696	143 607	388 665	173 423	72 480	3 164 608

Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	62 500	109 733	14 736	38 667	104 923	41 228	834 252	35 630	31 807	1 273 476
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	3	0	0	290	0	1 717	0	0	2 010
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	573	185	315	256	12 048	0	7 292	0	816	21 485
72.2 External	202	2	43	258	5 839	0	0	64	183	6 591
73. Redemption of loans and transfers to redemption fund	765	313	13	718	7 814	869	3 395	849	1 875	16 611
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	0	14	0	129	0	0	0	0	0	143
74.2 Maintenance reserve	0	3	0	0	0	0	0	0	0	3
74.3 Provisions	102	42	8	0	0	0	14 112	0	0	14 264
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	259	0	0	259
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	0	0	0	0	0	0	0	0	2
77. Assets financed from operating income	78	148	0	283	116	27	8 716	45	3	9 416

Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	557	0	0	0	0	0	0	0	557
78.2 Other	0	0	80	0	0	0	0	0	0	80
79. Services and establishment levies paid to district and metropolitan municipalities	20	0	0	30	30	39	0	8	34	161
80. Transfers to other local government institutions	703	0	0	0	0	0	0	0	0	703
81. Repairs and maintenance work	942	459	484	7 313	19 715	1 000	45 051	2 310	2 914	80 188
82. General expenditure										
82.1 Fuel and oil	383	218	0	417	313	547	8 206	319	274	10 677
82.2 Bank charges	0	5	0	0	0	0	0	0	0	5
82.3 Printing and stationary	438	323	0	181	240	164	3 263	305	188	5 102
82.4 Advertising	4	10	23	0	0	13	44	0	0	94
82.5 Postage and stamps	343	67	14	0	0	204	6	124	89	847
82.6 Telecommunication services	495	79	114	180	170	99	7 861	127	98	9 223
82.7 Travelling and subsistence	108	54	9	32	37	534	757	50	35	1 616
82.8 Accommodation	0	0	0	0	1 773	0	0	0	0	1 773
82.9 Rental of land, building and other structures	324	0	36	0	562	0	452	41	0	1 415
82.10 Transport	612	191	12	0	1 667	0	0	55	0	2 537
82.11 Training and education	8	22	0	53	217	0	1 263	0	1	1 564
82.12 Rental of office equipment	0	125	0	10	0	34	11	204	0	384
82.13 Pharmaceutical	0	0	0	0	1	0	0	0	0	1
82.14 Hiring of plant and equipment	0	77	0	0	57	0	794	99	42	1 069
82.15 Consultancy fees	406	5	0	0	50	0	144	1 909	0	2 514

Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	47 669	28 250	10 200	6 686	37 858	29 234	386 204	13 660	17 868	577 629
84. Less: debited out/recharged (if it appears as a balance in the accounts)	2 864	2	270	74	8 062	2 125	30 347	175	265	44 184
85. Surplus	16 939	6 545	3 311	82	449	1 081	402	589	24 415	53 813
86. TOTAL EXPENDITURE	130 752	147 428	29 128	55 221	186 107	72 948	1 293 854	56 213	80 377	2 052 028

Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	6 613	6 613
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	8 380	3 726	100	0	81	0	40 014	0	0	52 301
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	7 758	11 009	1 660	0	0	1 153	19 301	805	1 635	43 321
89.3 Trade licenses	0	64	0	0	190	0	147	0	0	401
89.4 Other licenses, registration fees and inspection fees	14	537	228	0	0	0	771	0	7 308	8 858
90. Other taxes	0	0	0	0	0	0	71	0	0	71
91. Metropolitan and district municipalities 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 2004 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	70	0	70
(b) External	0	15	0	0	0	0	0	0	0	15
92.2 Parking meter and parking garage fees	39	0	0	194	765	0	0	0	660	1 658
92.3 Rent of buildings	0	0	0	0	0	0	0	10 149	0	10 149
92.4 Sale of goods and services	0	0	269	183	0	0	0	33	0	485
92.5 Fines, forfeitures, penalties and collection costs	16 211	4 234	41	5 905	4 748	13 221	43 340	6 780	8 968	103 448
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	53	0	0	0	0	0	53
(c) Local government	0	0	0	0	0	0	0	0	0	0
(d) Other	0	0	0	0	0	0	0	33	0	33
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	0	456	0	0	0	0	5 389	0	0	5 845
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 2004 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	69	0	0	0	69
97. Other income	82 047	97 664	20 584	8 057	48 370	17 726	352 383	6 598	32 632	666 061
98. Deficit	16 303	29 723	6 246	40 829	131 953	40 779	832 438	31 745	22 561	1 152 577
99. TOTAL INCOME	130 752	147 428	29 128	55 221	186 107	72 948	1 293 854	56 213	80 377	2 052 028

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	2 083 175	991 024	282 631	467 042	2 001 350	451 869	2 365 982	459 205	482 065	9 584 343
70. Allowances to councillors	90 715	105 488	21 912	63 624	127 709	58 995	141 916	56 014	53 520	719 893
71. Assessment rates										0
71.1 Internal	8 856	36 493	0	926	22 612	0	29 550	3 591	0	102 028
71.2 External	1 287	2 027	4 200	18 775	0	14 810	0	406	0	41 505
72. Interest										
72.1 Internal	10 264	1 043	2 255	11 658	54 099	962	111 071	11 826	1 352	204 530
72.2 External	370 970	2 143	814	21 881	66 126	16 196	180 978	15 785	1 659	676 552
73. Redemption of loans and transfers to redemption fund	5 241	106 172	235	10 268	18 032	20 663	95 693	6 694	6 054	269 052
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	66 712	5 499	35 429	11 744	3 024	2 550	0	45	77 453	202 456
74.2 Maintenance reserve	172	338	0	0	0	0	3 779	601	0	4 890
74.3 Provisions	2 365	3 463	47	0	5 706	7 809	40 049	42 214	129	101 782
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	342	0	0	0	5	0	0	0	0	347
75.2 Non-governmental organisations	639	279	0	0	0	0	0	0	0	918
75.3 Subsidies	2 973	0	0	0	0	0	60 422	0	0	63 395
75.4 Bursaries	246	0	0	702	5	0	0	0	0	953
75.5 Other	206 916	569	85 451	4 514	1 275	0	0	496	19 442	318 663
76. Payments to other spheres of government for health and other services										
76.1 National government	56 284	0	0	0	12 474	0	0	0	27 510	96 268
76.2 Provincial government	0	0	0	0	0	0	0	0	0	0
76.3 Local government institutions	1 015	0	0	37 502	1 121	0	0	0	5 454	45 092
77. Assets financed from operating income	13 250	5 367	2 758	47 391	15 046	109 116	37 055	4 295	14 463	248 741

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	150 467	106 949	25 390	70 830	328 945	18 127	1 252 516	205 938	57 140	2 216 302
78.2 Other	1 594	668	2 199	74 494	1 140	0	1 071	543	0	81 709
79. Services and establishment levies paid to district and metropolitan municipalities	746	3 332	0	76 000	374	371	0	231	6 317	87 371
80. Transfers to other local government institutions	0	44	1 405	39 067	153 122	9 120	0	0	0	202 758
81. Repairs and maintenance work	701 186	344 771	43 395	53 193	297 522	70 946	296 496	47 528	109 472	1 964 509
82. General expenditure										
82.1 Fuel and oil	18 188	3 561	132	1 319	15 391	1 209	1 111	7 025	297	48 233
82.2 Bank charges	9 008	4 266	185	1 458	1 009	1 402	689	2 376	936	21 329
82.3 Printing and stationary	32 618	6 045	265	3 304	9 627	1 800	2 383	2 611	2 068	60 721
82.4 Advertising	7 907	860	33	958	3 774	339	520	327	339	15 057
82.5 Postage and stamps	23 391	5 872	23	2 725	15 294	1 608	186	918	844	50 861
82.6 Telecommunication services	60 394	12 782	523	10 123	18 351	2 882	6 464	4 033	1 887	117 439
82.7 Travelling and subsistence	10 836	2 657	365	5 039	4 663	3 270	367	1 471	867	29 535
82.8 Accommodation	0	269	0	2 317	15 714	0	25	0	0	18 325
82.9 Rental of land, building and other structures	30 674	3 134	163	4 471	70 546	883	1 916	338	448	112 573
82.10 Transport	867	1 287	12	2 968	7 834	582	15	178	0	13 743
82.11 Training and education	7 698	1 106	0	1 640	3 773	382	748	1 597	876	17 820
82.12 Rental of office equipment	744	4 053	0	2 169	129	494	1 062	1 398	0	10 049
82.13 Pharmaceutical	403	0	0	0	150	0	0	880	0	1 433
82.14 Hiring of plant and equipment	2 552	1 314	455	13	12 354	498	4	834	1 557	19 581
82.15 Consultancy fees	28 793	3 282	0	760	22 181	1 486	1 752	85 824	238	144 316

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	3 705 251	1 028 221	106 738	593 130	1 214 529	369 202	3 770 599	285 703	743 386	11 816 759
84. Less: debited out/recharged (if it appears as a balance in the accounts)	1 649 345	63 222	37 594	264 478	669 841	121 433	173 528	82 726	139 994	3 202 161
85. Surplus	1 047 052	331 411	43 457	380 263	3 362 249	311 326	2 782 426	260 122	343 170	8 861 476
86. TOTAL EXPENDITURE	7 112 446	3 062 567	622 878	1 757 790	7 217 414	1 357 464	11 013 317	1 428 321	1 818 949	35 391 146

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	777	102 847	0	1 268	13 912	2 435	32 762	14 230	6 413	174 644
87.2 Provincial government	1 015	91 463	1 699	28 047	2 413	0	0	1 575	0	126 212
87.3 Local government institutions	38	62 427	0	0	9	0	12 263	0	0	74 737
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	2 714 338	603 813	167 937	551 563	3 144 190	349 446	5 997 760	465 093	209 438	14 203 578
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	0	0	0	0	2 958	0	764	5 230	7 839	16 791
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	0	4 267	0	0	1 942	2 401	2 364	3 336	3 562	17 872
89.3 Trade licenses	807	11	9	0	1 753	14	4 907	49	1	7 551
89.4 Other licenses, registration fees and inspection fees	1 973	6 770	0	111	0	0	17 248	1 659	67	27 828
90. Other taxes	116 686	8 606	0	5 471	2 077	0	0	16 852	0	149 692
91. Metropolitan and district municipalities levies										
91.1 Services levy	224 204	348 578	41 311	92 445	510 132	61 767	2 051 693	82 171	202 753	3 615 054
91.2 Establishment levy	778 079	33 840	46 746	113 028	186 528	174 020	520 898	241 597	27 459	2 122 195

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 according to rates and general services by province: Other 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	24 535	42 243	5 420	171	29 760	62 134	20	13 025	505	177 813
(b) External	184 952	13 370	6 224	21 561	4 734	18 229	382 766	41 268	15 705	688 809
92.2 Parking meter and parking garage fees	0	82	0	658	46	224	1 993	92	0	3 095
92.3 Rent of buildings	48 065	11 174	680	8 003	7 365	4 539	6 915	1 221	929	88 891
92.4 Sale of goods and services	15 450	2 159	0	2 539	1 219	0	0	296	0	21 663
92.5 Fines, forfeitures, penalties and collection costs	97 116	7 635	252	128	6 064	5 421	6 606	14	0	123 236
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	36 767	352 275	11 125	134 938	84 355	16 553	0	144 718	109 202	889 933
(b) Provincial government	17 373	19 400	822	120 133	0	17 287	125 242	13 533	0	313 790
(c) Local government	0	0	0	0	0	0	0	0	0	0
(d) Other	2 092 541	2	723	0	10 307	0	0	38 914	36 371	2 178 858
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	282 078	490 468	173 621	404 271	907 316	406 316	721 444	69 508	689 384	4 144 406
93.2 Provincial government	156 161	160 582	4 428	18 056	172 707	56 883	278 630	10 604	40 070	898 121
93.3 Local government	577	15 982	700	901	7 171	1 631	0	0	1 932	28 894
93.4 Other (e.g. CSIR)	22 077	70 663	0	4 349	158 410	9 803	3 284	28 639	83 488	380 713
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 2004 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	729	0	0	233 737	0	0	0	0	234 466
95.2 Transfer for provision	0	112	0	0	3 239	0	0	0	0	3 351
96. Transfers from tariff stabilisation and other reserve funds	0	51	0	0	0	607	0	0	773	1 431
97. Other income	270 306	432 072	160 874	227 109	674 609	140 027	563 283	157 640	351 043	2 976 963
98. Deficit	26 531	180 946	307	23 040	1 050 461	27 727	282 475	77 057	32 015	1 700 559
99. TOTAL INCOME	7 112 446	3 062 567	622 878	1 757 790	7 217 414	1 357 464	11 013 317	1 428 321	1 818 949	35 391 146

Table 23 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	916 924	294 158	64 673	142 434	676 343	107 721	1 739 300	159 454	97 131	4 198 138
101. Assessment rates	6 436	2 740	414	2 546	8 829	1 744	22 965	225	0	45 899
102. Interest										
102.1 Internal	15 563	34 505	4 951	24 547	375 402	84	137 535	107	15 127	607 821
102.2 External	9 588	5 924	5 778	21 220	41 760	25	2 053	21 212	444	108 004
103. Redemptions and transfers to redemption funds	17 043	26 686	5 090	30 407	218 919	14 989	86 672	7 523	12 478	419 807
104. Transfers to expenditure on fixed assets	373 025	797	227	2 407	4 823	0	78 408	2 644	4 330	466 661
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	4 427	890	550	16 144	0	0	42 919	0	2 372	67 302
105.2 Maintenance reserve	28	2 627	0	0	10 615	0	0	0	80	13 350
105.3 Provisions	2 119	62 565	20	5 450	108 009	500	187 015	3 842	2 021	371 541
106. Purchases of electricity, gas and water	2 280 624	1 267 823	219 205	833 221	3 284 033	716 929	7 969 004	461 980	367 189	17 400 008
107. Abakor and research levies	1 555	3 933	457	1 667	942	0	0	454	376	9 384
108. Levies paid to district municipalities and metropolitan municipalities	1 059	1 170	370	989	285 952	434	0	706	331	291 011
109. General expenditure										
109.1 Fuel and oil	1 432	1 440	31	631	13 053	523	140 356	1 060	432	158 958
109.2 Bank charges	111	478	0	175	795	197	0	56	0	1 812
109.3 Printing and stationary	291	506	319	256	3 239	199	56	380	163	5 409
109.4 Advertising	54	23	1	35	616	31	0	94	55	909
109.5 Postage and stamps	202	450	103	0	900	142	483	160	3	2 443
109.6 Telecommunication services	723	1 253	588	948	9 740	681	201	466	114	14 714
109.7 Traveling and subsistence	295	133	101	300	1 398	1 382	36	196	166	4 007
109.8 Accommodation	10	0	0	0	8 856	0	0	0	0	8 866
109.9 Rental of land, buildings and other structures	194	516	31	159	3 747	0	0	121	0	4 768

Table 23 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	1 998	828	3 679	2 212	56 541	0	317	24	0	65 599
109.11 Training and education	42	14	0	553	4 400	119	30	0	77	5 235
109.12 Rental of office equipment	2	4	0	261	17	35	118	168	0	605
109.13 Pharmaceutical	483	0	0	0	2 388	0	0	0	0	2 871
109.14 Hiring of plant and equipment	24	100	344	172	24 579	0	0	60	100	25 379
109.15 Consultancy fees	7 371	11 448	122	589	6 238	0	26	159	522	26 475
110. Other expenditure	2 132 155	1 177 699	172 804	503 687	1 487 232	341 976	3 926 398	367 462	250 737	10 360 150
Less: Debited out	22 189	282 432	2 213	37 591	247 921	12 054	328 441	1 363	30 797	965 001
111. Surplus transferred to rate and general services	495 943	10 530	0	0	28 866	0	22 359	0	0	557 698
112. Surplus	336 924	255 475	88 394	230 964	101 109	211 500	998 488	325 056	159 280	2 707 190
113. TOTAL EXPENDITURE	6 584 456	2 882 283	566 039	1 784 383	6 521 420	1 387 157	15 026 298	1 352 246	882 731	36 987 013

Table 23 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	222 183	77 045	2 436	83 157	62 428	267	3 000	0	0	450 516
114.2 Provincial government	19 094	0	0	10 707	0	0	270	1 289	0	31 360
114.3 District municipalities and metropolitan municipalities	14	0	0	2 373	0	0	0	14 175	0	16 562
114.4 Other local government institutions	0	5 066	0	0	0	0	0	5 275	0	10 341
115. Rent of buildings	130 136	2 539	2 680	5 213	53 947	814	26 428	1 788	0	223 545
116. Interest										
116.1 Internal	2 326	12	0	0	58 718	37	0	0	0	61 093
116.2 External	155 051	13 090	0	0	635	1 283	0	0	0	170 059
117. Sale of electricity, gas and water	4 726 826	2 029 194	476 933	1 433 292	4 886 746	1 092 420	13 003 418	891 918	763 493	29 304 240
118. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	59 235	8 936	0	3 902	3 000	75 073
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	36 617	0	0	0	0	36 617
119.2 Transfer from provision	250	0	0	0	0	0	0	0	0	250
120. Other income	1 198 521	642 163	73 434	206 662	1 137 181	241 111	1 569 912	312 553	104 239	5 485 776
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	130 055	113 174	10 556	42 979	225 913	42 289	423 270	121 346	11 999	1 121 581
123. TOTAL INCOME	6 584 456	2 882 283	566 039	1 784 383	6 521 420	1 387 157	15 026 298	1 352 246	882 731	36 987 013

Table 24 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	124 327	40 265	3 533	11 969	34 925	9 418	169 103	10 507	5 168	409 215
101. Assessment rates	1 614	142	414	680	2 373	0	10 046	33	0	15 302
102. Interest										
102.1 Internal	109	148	159	505	24 241	0	1 117	107	0	26 386
102.2 External	83	0	156	189	0	0	0	0	0	428
103. Redemptions and transfers to redemption funds	603	293	119	238	6 940	235	855	134	0	9 417
104. Transfers to expenditure on fixed assets	187 527	8	15	83	0	0	652	0	0	188 285
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	927	0	0	0	0	0	0	0	0	927
105.2 Maintenance reserve	0	0	0	0	7 707	0	0	0	0	7 707
105.3 Provisions	168	205	0	0	0	0	7 117	60	0	7 550
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	370	0	10	17	0	0	0	14	0	411
109. General expenditure										
109.1 Fuel and oil	51	14	5	93	385	31	7 646	2	0	8 227
109.2 Bank charges	0	0	0	0	0	0	0	0	0	0
109.3 Printing and stationary	40	87	19	22	162	12	2	32	0	376
109.4 Advertising	23	0	0	0	353	0	0	0	0	376
109.5 Postage and stamps	0	7	0	0	149	0	0	0	0	156
109.6 Telecommunication services	107	260	89	161	707	0	15	61	0	1 400
109.7 Traveling and subsistence	18	80	12	35	39	247	9	21	0	461
109.8 Accommodation	6	0	0	0	126	0	0	0	0	132
109.9 Rental of land, buildings and other structures	0	0	0	13	941	0	0	0	0	954

Table 24 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	16	0	10	148	752	0	0	0	0	926
109.11 Training and education	2	0	0	7	39	0	5	0	0	53
109.12 Rental of office equipment	2	0	0	65	0	0	0	0	0	67
109.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
109.14 Hiring of plant and equipment	12	0	0	0	95	0	0	19	0	126
109.15 Consultancy fees	804	0	0	0	13	0	0	0	0	817
110. Other expenditure	76 775	17 190	3 575	23 596	41 381	2 612	91 236	6 148	1 343	263 856
Less: Debited out	11 360	1 404	0	11 594	3 250	2 616	94 051	223	4 038	128 536
111. Surplus transferred to rate and general services	0	0	0	0	0	0	0	0	0	0
112. Surplus	674	3 988	156	1 342	1 301	2 358	1 091	337	94	11 341
113. TOTAL EXPENDITURE	382 898	61 283	8 272	27 569	119 379	12 297	194 843	17 252	2 567	826 360

Table 24 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	81 377	14 221	0	0	8 022	0	0	0	0	103 620
114.2 Provincial government	18 934	0	0	1 522	0	0	0	0	0	20 456
114.3 District municipalities and metropolitan municipalities	14	0	0	0	0	0	0	0	0	14
114.4 Other local government institutions	0	0	0	0	0	0	0	0	0	0
115. Rent of buildings	123 886	579	2 680	5 213	49 481	814	26 428	714	0	209 795
116. Interest										
116.1 Internal	0	0	0	0	0	0	0	0	0	0
116.2 External	42 936	1 392	0	0	0	0	0	0	0	44 328
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	52	0	0	0	52
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	27 371	3 061	2 376	14 718	57 612	4 699	17 976	2 406	2 567	132 786
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	88 380	42 030	3 216	6 116	4 264	6 732	150 439	14 132	0	315 309
123. TOTAL INCOME	382 898	61 283	8 272	27 569	119 379	12 297	194 843	17 252	2 567	826 360

Table 25 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	13 336	0	0	0	0	0	0	0	0	13 336
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	212	0	0	0	0	0	212
103. Redemptions and transfers to redemption funds	0	0	0	50	0	0	0	0	0	50
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	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	0	0	0	0	0
109.2 Bank charges	0	0	0	0	0	0	0	0	0	0
109.3 Printing and stationary	0	0	0	0	0	0	0	0	0	0
109.4 Advertising	0	0	0	0	0	0	0	0	0	0
109.5 Postage and stamps	0	0	0	0	0	0	0	0	0	0
109.6 Telecommunication services	0	0	0	0	0	0	0	0	0	0
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 2004 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	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	0	0	0	0	0	0
109.15 Consultancy fees	0	0	0	0	0	0	0	0	0	0
110. Other expenditure	9 029	0	48	1	0	0	0	0	0	9 078
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	40	10	0	0	0	0	1 712	1 762
113. TOTAL EXPENDITURE	22 365	0	88	273	0	0	0	0	1 712	24 438

Table 25 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	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	5	0	0	0	0	0	0	0	0	5
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	6 384	0	57	42	0	0	0	0	1 712	8 195
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	15 976	0	31	231	0	0	0	0	0	16 238
123. TOTAL INCOME	22 365	0	88	273	0	0	0	0	1 712	24 438

Table 26 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	359 239	151 633	21 385	66 425	376 701	57 802	773 787	64 025	57 400	1 928 397
101. Assessment rates	4 429	1 725	0	1 164	1 092	0	3 780	192	0	12 382
102. Interest										
102.1 Internal	8 736	23 097	3 175	18 441	184 102	40	100 724	0	12 650	350 965
102.2 External	4 793	3 465	276	12 539	35 686	0	997	15 930	0	73 686
103. Redemptions and transfers to redemption funds	9 619	16 835	2 646	18 969	126 329	9 310	58 597	3 573	9 003	254 881
104. Transfers to expenditure on fixed assets	44 092	618	145	1 101	3 875	0	31 457	1 814	2 950	86 052
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	1 700	505	130	10 635	0	0	28 026	0	1 552	42 548
105.2 Maintenance reserve	14	1 110	0	0	831	0	0	0	0	1 955
105.3 Provisions	756	45 422	11	2 892	699	0	125 833	3 257	2 021	180 891
106. Purchases of electricity and gas	2 090 224	933 381	178 527	544 503	2 368 931	548 796	5 113 736	428 283	278 236	12 484 617
107. Abakor and research levies	0	0	0	0	0	0	0	0	0	0
108. Levies paid to district municipalities and metropolitan municipalities	369	912	208	632	285 722	272	0	421	228	288 764
109. General expenditure										
109.1 Fuel and oil	717	587	0	53	4 102	334	64 648	573	320	71 334
109.2 Bank charges	56	0	0	0	795	0	0	0	0	851
109.3 Printing and stationary	198	228	197	200	1 843	90	47	133	146	3 082
109.4 Advertising	31	10	1	26	218	24	0	0	48	358
109.5 Postage and stamps	114	215	43	0	49	110	292	80	3	906
109.6 Telecommunication services	476	434	264	489	5 024	344	132	176	102	7 441
109.7 Traveling and subsistence	224	47	46	204	1 085	700	26	78	164	2 574
109.8 Accommodation	0	0	0	0	8 730	0	0	0	0	8 730
109.9 Rental of land, buildings and other structures	126	28	12	15	2 630	0	0	85	0	2 896

Table 26 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	1 450	430	373	2 049	5 882	0	244	15	0	10 443
109.11 Training and education	10	9	0	527	4 251	85	20	0	77	4 979
109.12 Rental of office equipment	0	4	0	187	0	30	104	28	0	353
109.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
109.14 Hiring of plant and equipment	12	59	114	140	1 391	0	0	37	100	1 853
109.15 Consultancy fees	5 941	11 432	0	589	5 140	0	0	0	0	23 102
110. Other expenditure	999 813	310 542	81 417	289 665	709 426	196 250	1 746 218	145 992	152 505	4 631 828
Less: Debited out	5 376	34 820	455	14 867	146 042	8 252	152 015	952	13 855	376 634
111. Surplus transferred to rate and general services	64 300	7 889	0	0	28 866	0	17 932	0	0	118 987
112. Surplus	180 359	178 535	43 242	138 423	77 868	156 253	905 740	120 881	49 364	1 850 665
113. TOTAL EXPENDITURE	3 772 422	1 654 332	331 757	1 095 001	4 095 226	962 188	8 820 325	784 621	553 014	22 068 886

Table 26 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	42 471	18 746	1 039	44 675	2 912	0	0	0	0	109 843
114.2 Provincial government	140	0	0	1 542	0	0	270	286	0	2 238
114.3 District municipalities and metropolitan municipalities	0	0	0	256	0	0	0	3 463	0	3 719
114.4 Other local government institutions	0	0	0	0	0	0	0	2 575	0	2 575
115. Rent of buildings	28	0	0	0	0	0	0	0	0	28
116. Interest										
116.1 Internal	0	12	0	0	14 146	0	0	0	0	14 158
116.2 External	13 143	35	0	0	544	0	0	0	0	13 722
117. Sale of electricity and gas	3 503 026	1 561 906	320 849	919 147	3 503 425	795 281	8 407 405	675 310	524 570	20 210 919
118. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	7 764	0	3 557	0	11 321
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	1 161	0	0	0	0	1 161
119.2 Transfer from provision	125	0	0	0	0	0	0	0	0	125
120. Other income	212 659	64 616	6 618	128 164	445 315	158 711	412 650	42 074	22 206	1 493 013
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	830	9 017	3 251	1 217	127 723	432	0	57 356	6 238	206 064
123. TOTAL INCOME	3 772 422	1 654 332	331 757	1 095 001	4 095 226	962 188	8 820 325	784 621	553 014	22 068 886

Table 27 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	14 235	8 043	1 628	4 249	13 257	6 974	51 291	654	72	100 403
101. Assessment rates	24	0	0	702	0	1 744	2 889	0	0	5 359
102. Interest										
102.1 Internal	0	546	134	1137	5096	0	0	0	0	6 913
102.2 External	0	0	79	0	0	0	0	0	0	79
103. Redemptions and transfers to redemption funds	0	418	0	965	3 521	861	0	0	0	5 765
104. Transfers to expenditure on fixed assets	0	0	15	97	0	0	13 711	0	0	13 823
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	2 077	0	0	0	0	2 077
105.3 Provisions	0	865	0	45	0	0	483	0	0	1 393
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	20	4	8	0	25	0	5	0	62
109. General expenditure										
109.1 Fuel and oil	0	0	1	18	11	9	2 344	0	0	2 383
109.2 Bank charges	0	478	0	175	0	197	0	56	0	906
109.3 Printing and stationary	0	111	20	27	233	63	0	16	0	470
109.4 Advertising	0	12	0	9	28	3	0	0	0	52
109.5 Postage and stamps	0	0	0	0	1	0	0	0	0	1
109.6 Telecommunication services	0	128	55	87	11	45	0	6	0	332
109.7 Traveling and subsistence	0	0	11	36	39	229	0	0	0	315
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	131	0	0	0	0	0	131

Table 27 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	0	0	0	0	0	0
109.11 Training and education	0	0	0	0	39	0	0	0	0	39
109.12 Rental of office equipment	0	0	0	9	0	2	0	0	0	11
109.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
109.14 Hiring of plant and equipment	0	0	0	0	77	0	0	1	0	78
109.15 Consultancy fees	0	2	0	0	101	0	0	0	0	103
110. Other expenditure	20 000	2 381	792	7 471	19 544	1 916	64 978	1 089	0	118 171
Less: Debited out	0	411	0	0	0	0	0	0	0	411
111. Surplus transferred to rate and general services	0	0	0	0	0	0	0	0	0	0
112. Surplus	11 104	0	0	1 432	603	4 680	41 449	0	0	59 268
113. TOTAL EXPENDITURE	45 363	12 593	2 739	16 598	44 638	16 748	177 145	1 827	72	317 723

Table 27 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	0	1 312	0	0	0	0	1 312
116. Interest										
116.1 Internal	0	0	0	0	2 627	37	0	0	0	2 664
116.2 External	0	0	0	0	0	1 283	0	0	0	1 283
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	3	0	0	0	3
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	68	0	0	0	0	68
119.2 Transfer from provision	0	0	0	0	0	0	0	0	0	0
120. Other income	45 363	8 739	2 359	14 906	40 631	11 444	177 145	1 382	72	302 041
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	0	3 854	380	1 692	0	3 981	0	445	0	10 352
123. TOTAL INCOME	45 363	12 593	2 739	16 598	44 638	16 748	177 145	1 827	72	317 723

Table 28 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	1 835	0	0	55 743	0	150 655	0	0	208 233
101. Assessment rates	0	0	0	0	1 460	0	849	0	0	2 309
102. Interest										
102.1 Internal	0	0	0	0	30 271	0	1 896	0	0	32 167
102.2 External	0	0	0	0	0	0	0	0	0	0
103. Redemptions and transfers to redemption funds	0	0	0	0	0	0	4 282	0	0	4 282
104. Transfers to expenditure on fixed assets	0	0	0	0	0	0	138	0	0	138
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	4 651	0	0	4 651
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	261	0	0	0	0	5 656	0	0	5 917
109.2 Bank charges	0	0	0	0	0	0	0	0	0	0
109.3 Printing and stationary	0	20	0	0	50	0	0	0	0	70
109.4 Advertising	0	0	0	0	0	0	0	0	0	0
109.5 Postage and stamps	0	0	0	0	0	0	0	0	0	0
109.6 Telecommunication services	0	32	0	0	1 387	0	0	0	0	1 419
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 2004 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	0	0	0	0	0	0
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	7	0	0	0	0	7
109.15 Consultancy fees	0	0	0	0	87	0	0	0	0	87
110. Other expenditure	0	1 193	0	0	23 925	0	239 641	0	0	264 759
Less: Debited out	0	0	0	0	0	0	28 751	0	0	28 751
111. Surplus transferred to rate and general services	0	0	0	0	0	0	0	0	0	0
112. Surplus	0	509	0	0	0	0	1 281	0	0	1 790
113. TOTAL EXPENDITURE	0	3 850	0	0	112 930	0	380 298	0	0	497 078

Table 28 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	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	0	2 981	0	0	112 930	0	325 158	0	0	441 069
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	0	869	0	0	0	0	55 140	0	0	56 009
123. TOTAL INCOME	0	3 850	0	0	112 930	0	380 298	0	0	497 078

Table 29 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	398 415	92 151	19 882	59 757	191 186	33 336	540 986	47 487	28 363	1 411 563
101. Assessment rates	239	43	0	0	3 729	0	4 720	0	0	8 731
102. Interest										
102.1 Internal	6 698	10 714	762	4 464	131 034	44	33 183	0	2 477	189 376
102.2 External	4 306	2 459	2 854	8 280	5 931	25	1 056	4 197	444	29 552
103. Redemptions and transfers to redemption funds	6 816	9 140	1 389	10 185	81 818	4 583	22 650	2 424	3 475	142 480
104. Transfers to expenditure on fixed assets	66 412	171	41	1 126	948	0	32 066	581	1 380	102 725
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	1 800	385	420	5 509	0	0	14 893	0	820	23 827
105.2 Maintenance reserve	14	1 517	0	0	0	0	0	0	80	1 611
105.3 Provisions	972	16 073	9	2 513	107 302	500	48 931	230	0	176 530
106. Purchases of water	190 400	334 442	40 678	288 718	915 102	168 133	2 855 268	33 697	88 953	4 915 391
107. Abakor and research levies	1 555	3 933	457	1 667	942	0	0	454	376	9 384
108. Levies paid to district municipalities and metropolitan municipalities	303	0	101	332	230	137	0	183	103	1 389
109. General expenditure										
109.1 Fuel and oil	603	578	11	467	8 555	149	55 463	485	112	66 423
109.2 Bank charges	55	0	0	0	0	0	0	0	0	55
109.3 Printing and stationary	48	60	64	7	951	34	7	72	17	1 260
109.4 Advertising	0	1	0	0	17	4	0	0	7	29
109.5 Postage and stamps	88	228	57	0	701	32	191	76	0	1 373
109.6 Telecommunication services	140	399	95	211	2 611	292	54	87	12	3 901
109.7 Traveling and subsistence	53	0	30	25	235	206	1	6	2	558
109.8 Accommodation	4	0	0	0	0	0	0	0	0	4
109.9 Rental of land, buildings and other structures	68	0	19	0	176	0	0	36	0	299

Table 29 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	532	398	81	15	49 907	0	73	9	0	51 015
109.11 Training and education	26	5	0	19	71	34	5	0	0	160
109.12 Rental of office equipment	0	0	0	0	17	3	14	0	0	34
109.13 Pharmaceutical	483	0	0	0	2 388	0	0	0	0	2 871
109.14 Hiring of plant and equipment	0	41	230	32	23 009	0	0	3	0	23 315
109.15 Consultancy fees	626	14	122	0	897	0	26	0	522	2 207
110. Other expenditure	526 723	288 003	62 745	182 861	678 490	141 198	1 771 684	138 070	83 869	3 873 643
Less: Debited out	4 293	245 797	1 143	11 130	95 797	1 186	37 350	8	6 776	403 480
111. Surplus transferred to rate and general services	431 643	2 641	0	0	0	0	4 427	0	0	438 711
112. Surplus	143 984	72 443	44 699	89 757	21 288	48 209	35 713	71 337	107 925	635 355
113. TOTAL EXPENDITURE	1 778 713	590 042	173 603	644 815	2 131 738	395 733	5 384 061	299 426	312 161	11 710 292

Table 29 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 according to housing and trading services by province: Water services (concluded)

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
114. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
114.1 National government	31 587	44 078	1 397	38 482	51 494	267	3 000	0	0	170 305
114.2 Provincial government	20	0	0	7 643	0	0	0	1 003	0	8 666
114.3 District municipalities and metropolitan municipalities	0	0	0	2 117	0	0	0	10 712	0	12 829
114.4 Other local government institutions	0	5 066	0	0	0	0	0	2 700	0	7 766
115. Rent of buildings	22	0	0	0	1 194	0	0	0	0	1 216
116. Interest										
116.1 Internal	0	0	0	0	41 859	0	0	0	0	41 859
116.2 External	55 924	6	0	0	91	0	0	0	0	56 021
117. Sale of water	1 223 800	467 288	156 084	514 145	1 383 321	297 139	4 596 013	216 608	238 923	9 093 321
118. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	59 235	1 117	0	345	3 000	63 697
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	35 388	0	0	0	0	35 388
119.2 Transfer from provision	125	0	0	0	0	0	0	0	0	125
120. Other income	445 987	53 880	12 633	48 816	467 460	66 257	569 588	30 389	64 529	1 759 539
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	21 248	19 724	3 489	33 612	91 696	30 953	215 460	37 669	5 709	459 560
123. TOTAL INCOME	1 778 713	590 042	173 603	644 815	2 131 738	395 733	5 384 061	299 426	312 161	11 710 292

Table 30 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	7 372	231	18 245	34	4 531	191	53 478	36 781	6 128	126 991
101. Assessment rates	130	830	0	0	175	0	681	0	0	1 816
102. Interest										
102.1 Internal	20	0	721	0	658	0	615	0	0	2 014
102.2 External	406	0	2 413	0	143	0	0	1 085	0	4 047
103. Redemptions and transfers to redemption funds	5	0	936	0	311	0	288	1 392	0	2 932
104. Transfers to expenditure on fixed assets	74 994	0	11	0	0	0	384	249	0	75 638
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	223	0	0	0	8	0	0	295	0	526
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	17	238	47	0	0	0	0	83	0	385
109. General expenditure										
109.1 Fuel and oil	61	0	14	0	0	0	4 599	0	0	4 674
109.2 Bank charges	0	0	0	0	0	0	0	0	0	0
109.3 Printing and stationary	5	0	19	0	0	0	0	127	0	151
109.4 Advertising	0	0	0	0	0	0	0	94	0	94
109.5 Postage and stamps	0	0	3	0	0	0	0	4	0	7
109.6 Telecommunication services	0	0	85	0	0	0	0	136	0	221
109.7 Traveling and subsistence	0	6	2	0	0	0	0	91	0	99
109.8 Accommodation	0	0	0	0	0	0	0	0	0	0
109.9 Rental of land, buildings and other structures	0	488	0	0	0	0	0	0	0	488

Table 30 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	3 215	0	0	0	0	0	0	3 215
109.11 Training and education	4	0	0	0	0	0	0	0	0	4
109.12 Rental of office equipment	0	0	0	0	0	0	0	140	0	140
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	0	0	159	0	159
110. Other expenditure	499 815	558 390	24 227	93	14 466	0	12 641	76 163	13 020	1 198 815
Less: Debited out	1 160	0	615	0	2 832	0	16 274	180	6 128	27 189
111. Surplus transferred to rate and general services	0	0	0	0	0	0	0	0	0	0
112. Surplus	803	0	257	0	49	0	13 214	132 501	185	147 009
113. TOTAL EXPENDITURE	582 695	560 183	49 580	127	17 509	191	69 626	249 120	13 205	1 542 236

Table 31 - Income and expenditure statement of municipalities for the financial year ended 30 June 2004 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	66 748	0	0	0	0	0	0	0	0	66 748
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	6 195	1 960	0	0	1 960	0	0	1 074	0	11 189
116. Interest										
116.1 Internal	2 326	0	0	0	86	0	0	0	0	2 412
116.2 External	43 048	11 657	0	0	0	0	0	0	0	54 705
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	460 757	508 886	49 391	16	13 233	0	67 395	236 302	13 153	1 349 133
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	3 621	37 680	189	111	2 230	191	2 231	11 744	52	58 049
123. TOTAL INCOME	582 695	560 183	49 580	127	17 509	191	69 626	249 120	13 205	1 542 236

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 this 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 2004;
- analysis of the acquisition of fixed assets for the financial year ended 30 June 2004,
- transactions of all types of funds, reserves, etc. for the financial year;
- income and expenditure 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 No.209 of 1993 (Local Government Transition Act) and Act No.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 financial information furnished by the respondents.

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 Capital expenditure of the public sector;
- P9114 Financial census of municipalities
- 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 2003 financial census of municipalities

Symbols and abbreviations used

- | | | |
|---|--------------|---|
| 8 | ¹ | Exclusions |
| | * | Revised 2003 figures |
| | ** | INCA (Infrastructure Finance Corporation Ltd) |
| | 0 | Nil or not applicable |
| | IMFO | Institute of Municipal Finance Officers |
| | Stats SA | Statistics South Africa |

Revision of data

9 Information for 2004 should be regarded as preliminary, and may be revised. The revised figures are due to late submission of their data to Stats SA or respondents reporting revisions. The latter are normally the result of post-balance sheet events (events that occur between the balance sheet date and date on which the financial statements are approved by the board of directors) as well as through auditing of the financial statements.

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 disposing of its inventory.
Acquisition of fixed assets	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').
Aggregated or consolidated balance sheet	The aggregate or consolidated balance sheet reports the institutions position at a specific point in time, the end of the reporting period. This statement covers all assets and liabilities at a particular date in time.
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 expenditure	Current expenditure refers to transactions that decrease the net worth of the institution, including interest paid, compensation of employees, grants and subsidies paid, and depreciation, but excluding the consumption of fixed capital. It consists of the total expenditure of rates and general services (excluding the surplus), the total expenditure on housing and trading services (excluding the surplus and the surplus transferred to rates and general services) and subtotal: expenditure on the special funds account.
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, RDP projects, 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 note 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 institutions 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, 1998 (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, 1998 (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 negotiable, 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	<p>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.</p> <p>Salaries, wages and allowances include -</p> <ul style="list-style-type: none">• 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). <p>Allowances to councillors are treated separately for the purpose of this census.</p>
Long-term loans	Long-term loans are loans with an outstanding maturity of one year or longer.
Trading services	Trading services are services for which the tariffs are determined in such a way that the provision of the service should yield a trading profit (market related goods and services). Trading services include abattoir, electricity and gas, market, passenger transport, water and other trading services (forestry, agriculture, airport, mineral baths, stone crushing and sand supply services).
Trust funds	Trust funds can be defined as funds which form part of the local authority's money and which may have been donated or bequeathed to it for a specific use under its sole control. This amount is reflected in the consolidated balance sheet.

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

INTRODUCTION TO PART II

The following pages contain the revised figures for the 2003 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 2004 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 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	2 342	0	0	1 159	0	0	122	0	3 623
(c) Other	2 500	10 254	0	0	22 944	40 679	1 500	0	1 675	79 552
2. External long-term loans										
2.1 Government housing loans to public welfare organisations	0	25 795	78	0	0	0	0	327	0	26 200
2.2 Other long-term loans from:										
(a) National government	8 406	8 719	643	330	81 688	0	21 237	0	189	121 212
(b) Provincial government	4 024	17 205	0	0	0	0	0	0	0	21 229
(c) Local government institutions	2 373	1 475	0	15 284	32 195	8 185	416 234	36 023	131	511 900
(d) Development Bank of Southern Africa	930 616	376 321	69 456	340 355	1 826 659	152 315	2 156 700	156 154	70 965	6 079 541
(e) Local Authorities Loans Fund	69 537	6 144	18 597	43 463	55 919	19 778	48 621	67	5 012	267 138
(f) Public corporations	6 147	427	57	0	13 172	0	0	11 500	0	31 303
(g) Banks	1 359 496	35 918	28 725	117 582	1 247 504	155 009	2 197 021	9 862	138 848	5 289 965
(h) Insurers	0	2 526	0	1 762	0	0	0	0	1 522	5 810
(i) Pension funds	0	205 334	54	1 430	0	11 955	0	56	0	218 829
(j) Other domestic sources (including INCA**)	351 054	413 264	38 400	54 993	600 136	436 862	2 086 703	468 113	41 317	4 490 842
(k) Foreign sources	67	0	0	0	0	0	0	0	0	67
2.3 Long-term leases	5 840	105 605	0	324	38 452	134	0	52 773	0	203 128

**Inca -Infrastructure Finance Corporation Ltd

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	52	0	126	2 698	0	0	3 600	0	11 590
(b) Development Bank of Southern Africa	79 212	37 468	1 210	23 072	29 503	5 550	84 406	2 471	35 386	298 278
(c) Public corporations	0	26	0	0	239	0	299 057	3 241	1 800	304 363
(d) Banks	45 251	18 115	5 625	9 619	149 625	15 287	32 293	6 410	34 548	316 773
(e) Insurers	0	44	0	0	0	0	0	48	0	92
(f) Pension funds	0	1	0	54	0	0	0	0	0	55
(g) Other domestic sources (including INCA**)	23 207	18 087	3 310	9 040	27 396	3 426	343 726	15 253	2 514	445 959
(h) Foreign sources	12	0	0	900	0	0	0	0	0	912
3.2 Short-term leases	1 115	0	11 299	0	510	0	1 372	0	0	14 296
4. Bank overdraft	63 123	199 013	34 787	88 463	270 933	54 017	92 666	70 624	85 376	959 002
5. Sundry creditors										0
5.1 Trade creditors	1 591 842	703 897	102 079	488 304	1 942 798	256 164	3 102 391	154 220	123 627	8 465 322
5.2 Deposits on electricity and water accounts	131 546	98 711	14 738	69 597	398 386	46 340	704 680	73 839	64 354	1 602 191
5.3 Payments in advance	23 904	49 632	1 625	25 183	31 011	19 235	372 304	2 702	14 279	539 875
5.4 Other creditors	387 546	387 942	113 718	229 923	368 655	122 255	2 156 643	296 563	81 126	4 144 371
6. All internal loans	282 402	281	12 856	612 350	2 195 387	210 848	150 825	39 146	8 593	3 512 688

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2003 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	1 188 551	3 576 956	162 811	2 842 719	2 866 855	1 376 522	7 648 846	1 376 806	243 452	21 283 518
7.2 Internal advances	7 753 383	1 145 514	1 303 742	2 300 381	8 649 985	1 318 782	12 409 258	2 717 243	1 444 276	39 042 564
8. Accumulated funds, trust funds and reserves										
8.1 Accumulated and other reserves and provisions	4 142 179	3 053 455	702 074	532 599	7 771 605	700 788	11 831 437	1 154 281	564 378	30 452 796
8.2 Endowment, land trust, capital development, township suspense account and similar capital funds	4 418 816	1 051 386	35 364	1 316 107	800 204	834 925	339 075	422 665	389 216	9 607 758
8.3 Other trust funds	354 951	513 815	49 844	22 274	120 043	116 951	12 217	173 687	150 630	1 514 412
9. Retained surplus	512 465	1 095 984	180 296	440 788	527 830	474 491	4 352 745	482 712	531 186	8 598 497
10. Suspense accounts and liabilities not shown elsewhere	224 551	72 163	41 728	79 919	322 273	60 821	6 020	10 130	35 870	853 475
11. TOTAL LIABILITIES	23 969 230	13 233 871	2 933 116	9 666 941	30 395 764	6 441 319	50 867 977	7 740 638	4 070 270	149 319 126

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	17 736 045	7 996 711	1 844 695	6 243 285	18 278 661	3 814 976	31 615 192	5 633 986	2 352 027	95 515 578
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	5 952	0	15 624
(b) Other local government institutions	0	1 994	0	0	5 143	0	0	0	0	7 137
(c) Public corporation stock	0	398	0	0	7 441	12 722	0	0	0	20 561
(d) Other	688 090	17 691	21 212	7 708	154 876	30 112	11 468	88 101	40 327	1 059 585
14.3 Money market instruments	22 481	298 420	1 521	2 716	243 201	11 002	173 527	134 631	97 343	984 842
14.4 Other money market instruments	8 192	353	981	0	367 280	0	0	0	0	376 806
15. Investments in non-marketable instruments	0	12 592	0	0	0	0	0	0	1 064	13 656
16. Long-term debtors										
16.1 Staff loans	134 690	42 466	61 802	29 811	28 209	42 226	519 400	34 151	25 828	918 583
16.2 Housing loans:										
(a) Mortgages	421 965	4 246	67 104	21 792	77 233	7 899	542 338	6 607	3 650	1 152 834
(b) Selling agreements	22 562	2 599	0	0	108 161	0	4 159	5 703	388	143 572
(c) Hire purchases	0	0	0	0	0	0	0	0	2 715	2 715
(d) Other	54 724	13 547	16 254	17 954	46 427	4 634	2 251 476	79 169	21 342	2 505 527
17. Sponsored government housing loans to public welfare organisations and individuals	0	15 306	78	0	0	0	0	327	0	15 711

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	178	0	87 741	0	0	0	0	0	87 919
(ii) Public corporations	0	0	0	0	0	0	0	0	0	0
(iii) Other companies	0	22	0	0	0	0	0	0	0	22
(iv) Individuals	98	167 292	0	0	0	14 848	0	0	14 194	196 432
(v) Other	9 716	80 564	3 384	255 212	230 057	31 905	4 334	154	10 748	626 074
(b) Long-term deposits with										
(i) Public Investment Commissioners	0	118	0	0	0	5 276	0	0	0	5 394
(ii) Banks	237 657	1 216 906	22 617	133 472	1 510 683	104 791	726 270	171 725	61 780	4 185 901
(iii) Other	35	52 907	0	3 069	692 190	54 008	2 041 230	53 693	31 426	2 928 558
19. Stores and materials	192 681	92 248	16 012	38 308	123 479	33 032	254 518	20 963	29 108	800 349
20. External short-term loans, deposits and investments										
20.1 Loans to:										
(a) Other local government institutions	0	52	10 073	6 090	0	0	0	0	0	16 215
(b) Public corporations	0	266	0	0	0	0	0	0	0	266
(c) Other companies	0	11	0	0	0	5	0	0	0	16
(d) Individuals	114	42 556	280	1 797	2 179	11 667	681	0	14 212	73 486
(e) Other	89 223	96 012	2 360	9 780	16 819	23 563	204 022	659	3 875	446 313

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	268	0	0	0	24 668	0	0	0	24 936
(b) Banks	954 592	690 658	137 588	496 283	864 085	588 114	540 126	305 715	488 096	5 065 257
(c) Other	239 283	287 919	40 554	52 916	39 787	129 542	32 153	968	122 568	945 690
21. Other sundry debtors										
21.1 Trade debtors	2 107 916	901 749	106 380	953 198	2 449 659	584 021	4 097 689	229 230	108 042	11 537 884
21.2 Advanced payments	3 102	4 617	1 572	6 923	11 019	523	160 353	407	1 947	190 463
21.3 Amount in arrears	0	0	0	0	0	0	0	0	0	0
21.4 Other debtors	378 929	785 518	454 190	359 653	2 300 155	408 333	1 729 540	544 092	353 725	7 314 135
22. All internal loans	282 402	281	12 856	612 350	2 195 387	210 848	150 825	39 146	8 593	3 512 688
23. Cash on hand in bank	344 980	310 218	70 273	143 618	465 565	157 145	1 150 158	218 249	228 985	3 089 191
24. Accumulated deficit	22 476	27 051	34 751	100 868	60 298	83 420	4 044 756	121 464	47 676	4 542 760
25. Suspense accounts and assets not shown elsewhere	17 277	70 094	6 579	82 397	82 282	43 569	613 281	45 546	611	961 636
26. TOTAL ASSETS	23 969 230	13 233 871	2 933 116	9 666 941	30 395 764	6 441 319	50 867 977	7 740 638	4 070 270	149 319 126

Table 2 - Analysis of the acquisition of fixed assets for 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	2 203	9 076	1 631	1 050	28 763	0	24 778	134	0	67 635
28.2 Non-residential buildings	15 411	38 887	11 699	8 228	116 046	18 001	21 034	12 285	0	241 591
28.3 Roads, streets and bridges	24 536	98 097	11 118	42 841	275 351	28 061	96 779	33 525	29 772	640 080
28.4 Networks: Electricity, sewerage and water	715 251	345 141	80 127	147 775	788 575	206 165	879 954	115 162	142 469	3 420 619
28.5 Other	46 017	98 436	48 990	48 817	276 445	51 751	60 876	208 999	14 752	855 083
29. New vehicles and equipment										
29.1 Vehicles	14 239	9 229	76	17 426	51 023	129	13 916	3 578	1 015	110 631
29.2 Machinery	2 110	15 190	134	2 806	14 255	0	11 341	106	4 078	50 020
29.3 Computer equipment	2 039	2 423	108	6 824	23 030	2 833	24 536	3 745	108	65 646
29.4 Furniture	2 859	2 900	8	234	10 968	158	4 832	59	21	22 039
29.5 Other equipment	2 302	26 209	59	2 695	321 791	406	14 522	632	441	369 057
30. Land and existing assets										
30.1 Purchases	370	6 752	1 676	2 000	267 331	3 907	3 808	67 380	0	353 224
30.2 Less: Sales	0	210	3 909	0	19 647	0	0	22 131	0	45 897
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	72	0	0	124	0	6 255	0	2 274	8 725
33. Other transfers-in	1 582 483	255 244	70 672	2 975	65 662	3 652	499	22 922	183 678	2 187 787
34. Transfers-out (-)	4 444	131 414	4 114	240 208	97 656	0	648 236	70 923	15 070	1 212 065
35. Revaluations (net)	0	6 476	0	908	925	0	0	0	0	8 309
36. Depreciation (-)	106	2 977	0	0	1 671	0	169	15 534	0	20 457
37. Book value of assets written off (-)	4 338 967	282 097	48 686	5 771	362 089	86 561	2 295 984	102 713	175 321	7 698 189
38. Other transactions	3 698 434	638 258	93 777	163 229	2 471 176	181 555	3 707 066	303 128	171 944	11 428 567
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2003	17 736 045	7 996 711	1 844 695	6 243 285	18 278 661	3 814 976	31 615 192	5 633 986	2 352 027	95 515 578

Table 3 - Analysis of the acquisition of fixed assets for 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	0	15 145	0	0	0	72 726
28.4	Networks: Electricity, sewerage and water	222 189	63 923	19 635	45 093	138 559	90 334	104 413	23 813	17 786	725 745
28.5	Other	695	638	5 519	10 447	18 498	16 138	45 896	2 179	0	100 010
29.	New vehicles and equipment										
29.1	Vehicles	2 283	348	0	9 082	0	0	3 053	0	197	14 963
29.2	Machinery	430	496	0	1 792	479	0	6 857	0	0	10 054
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	450	0	0	0	0	4 115	0	4 633
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	9 395	48 683	0	2 961	15 106	2 306	109	22 922	21 493	122 975
34.	Transfers-out (-)	0	131 132	0	866	12 066	0	0	0	15 070	159 134
35.	Revaluations (net)	0	28	0	91	0	0	0	0	0	119
36.	Depreciation (-)	0	454	0	0	7	0	0	3 068	0	3 529
37.	Book value of assets written off (-)	45 453	51 447	3 680	203	26 306	11 239	56 969	19	7 858	203 174
38.	Other transactions	441 458	100 906	13 911	33 996	401 131	0	668 062	45 455	5 788	1 710 707
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	2 214 996	956 080	229 003	997 367	1 702 514	721 456	1 870 517	497 855	167 815	9 357 603

Table 4 - Analysis of the acquisition of fixed assets for 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	0	0	0	250	472	0	24 778	134	0	25 634
28.2	Non-residential buildings	12 880	31 292	11 699	8 228	76 539	1 417	12 295	3 928	0	158 278
28.3	Roads, streets and bridges	20 145	42 405	11 118	42 841	273 376	12 483	83 128	33 213	29 772	548 481
28.4	Networks: Electricity, sewerage and water	497	0	13 147	3 248	126 570	26 845	437 340	35	1 419	609 101
28.5	Other	44 653	69 117	26 897	30 386	114 916	31 736	12 757	199 804	58	530 324
29.	New vehicles and equipment										
29.1	Vehicles	10 301	4 171	76	6 710	42 405	129	6 936	3 187	401	74 316
29.2	Machinery	1 337	1 480	134	988	9 990	0	1 725	80	3 300	19 034
29.3	Computer equipment	1 765	1 167	108	6 465	2 664	2 805	24 419	3 558	108	43 059
29.4	Furniture	2 844	1 524	8	210	7 690	142	4 304	59	21	16 802
29.5	Other equipment	1 670	21 017	59	2 292	270 242	313	11 208	632	419	307 852
30.	Land and existing assets										
30.1	Purchases	370	3 138	1 676	2 000	260 881	0	3 321	66 933	0	338 319
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	124	0	4 799	0	0	4 923
33.	Other transfers-in	764 815	201 785	64 043	14	27 087	1 346	390	0	124 676	1 184 156
34.	Transfers-out (-)	4 444	0	1 708	227 787	13 864	0	642 873	70 923	0	961 599
35.	Revaluations (net)	0	0	0	710	925	0	0	0	0	1 635
36.	Depreciation (-)	0	1 194	0	0	194	0	169	7 091	0	8 648
37.	Book value of assets written off (-)	3 635 301	177 585	29 434	4 441	211 923	10 698	359 408	7 411	76 573	4 512 774
38.	Other transactions	701 137	357 432	58 294	49 526	1 658 131	85 441	2 500 167	171 880	141 263	5 723 271
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	8 872 910	3 845 473	892 313	2 891 215	8 553 821	1 666 101	20 402 404	3 393 823	1 133 332	51 651 392

Table 5 - Analysis of the acquisition of fixed assets for 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	2	0	0	0	0	0	0	0	2
28.2	Non-residential buildings	0	8	0	0	0	0	8 674	0	0	8 682
28.3	Roads, streets and bridges	0	76	0	0	1 221	433	12 991	0	0	14 721
28.4	Networks: Electricity, sewerage and water	0	146	0	0	2 579	567	0	0	0	3 292
28.5	Other	0	6 794	0	974	3 954	745	0	1 299	0	13 766
29.	New vehicles and equipment										
29.1	Vehicles	0	6	0	0	0	0	0	0	0	6
29.2	Machinery	0	8	0	0	0	0	0	0	0	8
29.3	Computer equipment	0	0	0	90	0	0	0	0	0	90
29.4	Furniture	0	0	0	24	0	0	0	0	0	24
29.5	Other equipment	0	0	0	0	219	0	0	0	0	219
30.	Land and existing assets										
30.1	Purchases	0	12	0	0	2 499	0	0	0	0	2 511
30.2	Less: Sales	0	8	0	0	1 862	0	0	0	0	1 870
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	14	2 451	0	203	0	0	0	0	2 668
34.	Transfers-out (-)	0	6	0	0	14 204	0	1 109	0	0	15 319
35.	Revaluations (net)	0	92	0	0	0	0	0	0	0	92
36.	Depreciation (-)	0	0	0	0	0	0	0	0	0	0
37.	Book value of assets written off (-)	13 863	599	0	0	16 236	0	1 368	18 544	7 278	57 888
38.	Other transactions	71	5 137	26	0	100 837	0	0	53 916	0	159 987
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	3 262	18 560	2 646	2 652	912 194	85 156	20 272	51 775	0	1 096 517

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

Fixed assets	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 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	2 118	6 998	1 631	800	28 170	0	0	0	0	39 717
28.2 Non-residential buildings	0	2	0	0	0	995	65	0	0	1 062
28.3 Roads, streets and bridges	2 296	2	0	0	0	0	660	0	0	2 958
28.4 Networks: Electricity, sewerage and water	6 886	632	0	0	34 204	0	70	0	0	41 792
28.5 Other	619	11 222	2 956	5 537	30 883	1 519	3	675	0	53 414
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	0	0	0	25
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	4	0	0	562	0	487	447	0	1 500
30.2 Less: Sales	0	76	2 220	0	10 838	0	0	0	0	13 134
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	804 981	4 158	0	0	9 201	0	0	0	0	818 340
34. Transfers-out (-)	0	2	0	396	8 126	0	2 134	0	0	10 658
35. Revaluations (net)	0	6 342	0	107	0	0	0	0	0	6 449
36. Depreciation (-)	0	536	0	0	0	0	0	536	0	1 072
37. Book value of assets written off (-)	228 530	42 791	3 886	423	13 263	0	834 538	6 656	11 474	1 141 561
38. Other transactions	163 138	58 167	1 445	0	134 567	0	117 194	2 327	5 716	482 554
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2003	1 205 961	311 387	157 858	152 177	443 657	11 014	710 297	102 914	42 000	3 137 265

Table 7 - Analysis of the acquisition of fixed assets for 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	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	249	0	0	0	0	0	0	0	249
29.	New vehicles and equipment										
29.1	Vehicles	0	0	0	0	0	0	0	0	0	0
29.2	Machinery	0	4	0	0	0	0	0	0	0	4
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	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	0	0	0	0	0	0	0	0	0
33.	Other transfers-in	0	8	0	0	1 506	0	0	0	0	1 514
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	36	0	0	0	0	0	0	0	36
37.	Book value of assets written off (-)	88	42	0	22	0	18 604	0	40	711	19 507
38.	Other transactions	1 617	412	0	0	0	0	0	527	0	2 556
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	23 532	835	162	6 235	1 516	10 779	0	4 298	1 172	48 529

Table 8 - Analysis of the acquisition of fixed assets for 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	10	0	0	1 442	6 940	0	440	0	8 926
28.3	Roads, streets and bridges	122	2	0	0	0	0	0	0	0	124
28.4	Networks: Electricity, sewerage and water	294 139	156 010	18 327	66 313	245 506	31 865	163 448	46 829	44 794	1 067 231
28.5	Other	0	738	3 133	0	67 256	0	0	117	0	71 244
29.	New vehicles and equipment										
29.1	Vehicles	900	16	0	1 001	5 840	0	2 870	107	157	10 891
29.2	Machinery	141	105	0	0	141	0	2 642	0	473	3 502
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	78	0	0	2 902
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	0	0	0	2 173	0	0	0	0	2 173
30.2	Less: Sales	0	4	697	0	0	0	0	5 684	0	6 385
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	6	0	0	0	0	352	0	0	358
33.	Other transfers-in	1 067	251	0	0	320	0	0	0	26 183	27 821
34.	Transfers-out (-)	0	162	0	2 949	0	0	0	0	0	3 111
35.	Revaluations (net)	0	4	0	0	0	0	0	0	0	4
36.	Depreciation (-)	106	252	0	0	15	0	0	3 159	0	3 532
37.	Book value of assets written off (-)	80 868	2 803	6 080	46	32 171	18	133 684	17 769	27 831	301 270
38.	Other transactions	1 903 829	45 384	10 761	29 936	146 726	1 202	301 906	11 631	2 376	2 453 751
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	3 094 140	1 552 352	240 204	1 090 465	3 838 321	492 324	5 056 345	801 988	487 078	16 653 217

Table 9 - Analysis of the acquisition of fixed assets for 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	0	0	0	1 357
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	103	0	1 473	0	0	0	0	0	1 576
29.	New vehicles and equipment										
29.1	Vehicles	0	4	0	0	0	0	0	0	0	4
29.2	Machinery	0	2	0	0	0	0	0	0	0	2
29.3	Computer equipment	0	0	0	0	589	0	0	0	0	589
29.4	Furniture	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
34.	Transfers-out (-)	0	4	0	59	0	0	0	0	0	63
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 (-)	8	19	22	0	1 706	0	104 525	0	0	106 280
38.	Other transactions	2 407	440	1 482	0	1	0	14 895	14	0	19 239
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	91 951	18 753	3 583	39 249	74 020	21 961	91 789	1 508	0	342 814

Table 10 - Analysis of the acquisition of fixed assets for 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	45	0	0	0	0	0	0	0	45
29.	New vehicles and equipment										
29.1	Vehicles	0	2	0	0	2 027	0	0	0	0	2 029
29.2	Machinery	0	2	0	0	0	0	0	0	0	2
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	1 117	0	0	0	0	1 117
30.2	Less: Sales	0	0	0	0	6 947	0	0	0	0	6 947
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	358 945	0	0	358 945
38.	Other transactions	0	0	0	0	3 186	0	336	0	0	3 522
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	0	887	0	0	239 088	0	97 310	0	0	337 285

Table 11 - Analysis of the acquisition of fixed assets for 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	2	0	0	0	6 377	0	2 130	0	8 606
28.3 Roads, streets and bridges	0	2	0	0	0	0	0	312	0	314
28.4 Networks: Electricity, sewerage and water	191 540	124 022	29 018	33 121	241 157	56 554	147 241	44 485	78 470	945 608
28.5 Other	50	2 888	10 305	0	39 412	1 589	2 220	4 925	0	61 389
29. New vehicles and equipment										
29.1 Vehicles	755	138	0	633	379	0	1 057	284	260	3 506
29.2 Machinery	184	24	0	26	3 640	0	117	26	305	4 322
29.3 Computer equipment	120	0	0	0	0	0	0	140	0	260
29.4 Furniture	0	1	0	0	103	3	6	0	0	113
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	4	0	0	0	0	0	0	0	4
30.2 Less: Sales	0	0	542	0	0	0	0	12 332	0	12 874
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	12	0	0	0	0	1 104	0	2 274	3 390
33. Other transfers-in	2 225	345	4 178	0	618	0	0	0	11 326	18 692
34. Transfers-out (-)	0	106	0	475	6 374	0	0	0	0	6 955
35. Revaluations (net)	0	4	0	0	0	0	0	0	0	4
36. Depreciation (-)	0	503	0	0	3	0	0	1 680	0	2 186
37. Book value of assets written off (-)	326 107	2 838	3 091	537	48 529	42 032	408 795	14 420	15 488	861 837
38. Other transactions	472 193	63 251	7 816	49 088	13 641	43 368	3 004	14 138	14 598	681 097
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2003	2 121 583	1 141 859	296 861	1 004 592	2 397 845	553 059	2 877 606	751 757	409 640	11 554 802

Table 12 - Analysis of the acquisition of fixed assets for 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	1 886	0	0	0	0	0	0	0	1 886
28.2	Non-residential buildings	0	6	0	0	0	0	0	0	0	6
28.3	Roads, streets and bridges	0	2	0	0	754	0	0	0	0	756
28.4	Networks: Electricity, sewerage and water	0	408	0	0	0	0	27 442	0	0	27 850
28.5	Other	0	6 642	180	0	1 526	24	0	0	14 694	23 066
29.	New vehicles and equipment										
29.1	Vehicles	0	4 542	0	0	372	0	0	0	0	4 914
29.2	Machinery	0	13 067	0	0	0	0	0	0	0	13 067
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	0	0	0	1 739
29.5	Other equipment	0	5 192	0	0	371	0	2 860	0	0	8 423
30.	Land and existing assets										
30.1	Purchases	0	3 356	0	0	99	3 907	0	0	0	7 362
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	0	0	11 621	0	0	0	0	11 621
34.	Transfers-out (-)	0	2	2 406	0	23 326	0	2 120	0	0	27 854
35.	Revaluations (net)	0	2	0	0	0	0	0	0	0	2
36.	Depreciation (-)	0	2	0	0	1 452	0	0	0	0	1 454
37.	Book value of assets written off (-)	8 749	3 973	2 493	99	11 955	3 970	37 752	37 854	28 108	134 953
38.	Other transactions	12 584	7 129	42	683	12 956	51 544	101 502	3 240	2 203	191 883
39.	TOTAL FIXED ASSETS AS AT 30 JUNE 2003	107 710	150 525	22 065	59 333	115 685	253 126	488 652	28 068	110 990	1 336 154

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	0	0	0	17 785
44. Interest received - internal	26 439	12 383	450	0	613 546	399	72 456	346	6 515	732 534
45. Interest received - external	112 716	71 544	35 260	130 128	81 863	54 509	363 641	67 247	43 048	959 956
46. Endowments	13 641	0	0	0	22	1 206	0	0	0	14 869
47. Transfers from rates and general services, housing and trading services	12 208	3 493	1 965	47 945	200 132	15 739	311 752	45 667	1 954	640 855
48. Transfers from other funds/accounts	355 522	851 422	101 227	47 305	239 019	127 466	2 143 706	336 584	346 784	4 549 035
49. Transfers from: National government										0
49.1 Conditional grants	34 640	161	13 575	0	125 125	17 275	13 494	71 947	0	276 217
49.2 Other transfers	1 008	28 724	0	11 052	9 930	0	20 757	0	0	71 471
50. Transfers from: Provincial government										0
50.1 Conditional grants	1 315	2 102	9 427	0	85 633	28 486	0	0	0	126 963
50.2 Other transfers	35 974	0	20	0	5 652	0	0	0	0	41 646
51. Transfers from other local government institutions	600	100	0	0	0	2 751	0	0	96	3 547
52. Parking meter and parking site fees	292	0	0	286	0	0	0	0	0	578
53. Other income	2 462 348	1 557 211	113 479	69 972	2 540 607	408 613	1 086 449	473 979	220 249	8 932 907
54. SUBTOTAL: INCOME	9 611 568	5 683 625	1 031 677	2 170 231	11 040 435	2 244 239	17 598 295	2 196 335	1 650 386	53 226 791

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	0	0	11 950
58. Purchases of vacant land and land with improvements	765	0	70	0	1 703	0	0	122	8	2 668
59. Payments of insurance and accident claims	36	0	0	0	46 831	0	0	2 869	906	50 642
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	450	0	0	132 460	6	4 977	0	2 300	144 087
62. Other capital expenditure	72 431	290 817	9 265	16 512	181 143	106 761	184 367	71 783	109 249	1 042 328
63. Transfers to Rate and General Services, Housing and Trading Services	929	408	0	31	21 596	0	0	7 336	0	30 300
64. Transfers to other funds/accounts	5 053	10 957	5 016	21 441	24 458	10 972	34 644	0	65 801	178 342
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	0	0	13 855	54	3 121	434	1 175	20 262
67. Other expenditure	574 915	761 478	228 411	257 164	1 395 186	468 664	5 127 670	363 158	366 509	9 543 155
68. SUBTOTAL: EXPENDITURE	695 622	1 064 969	244 395	299 251	2 348 583	591 575	5 415 566	445 702	546 162	11 651 825
BALANCE AS AT 30 JUNE 2003	8 915 946	4 618 656	787 282	1 870 980	8 691 852	1 652 664	12 182 729	1 750 633	1 104 224	41 574 966

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	3 010 684	1 506 148	373 061	882 034	2 845 120	641 203	5 227 792	638 393	567 787	15 692 222
70. Allowances to councillors	78 307	101 136	17 070	48 863	98 464	55 742	146 605	41 774	59 219	647 180
71. Assessment rates										
71.1 Internal	44 114	1 305	929	411	57 055	0	70 100	705	67	174 686
71.2 External	19 850	2 576	99	24 589	0	596	0	2 061	0	49 771
72. Interest										
72.1 Internal	12 186	726	102	33 222	295 108	9 071	134 624	1 081	182	486 302
72.2 External	1 509	7 814	2 448	21 735	113 866	11 269	647 305	30 314	1 087	837 347
73. Redemption of loans and transfers to redemption fund	11 225	3 923	578	31 429	252 135	12 734	203 933	23 124	1 406	540 487
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	6 983	2 497	0	17 802	189 367	900	3 160	7 111	0	227 820
74.2 Maintenance reserve	408	0	0	678	29	0	4 576	400	0	6 091
74.3 Provisions	3 129	0	1 965	3 649	6 318	5 444	93 539	36 455	1 798	152 297
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	1 415	0	9	0	0	500	0	2 624
75.4 Bursaries	362	0	0	536	0	30	0	211	0	1 139
75.5 Other	827	354	132	4 899	123 988	91	1 663	363	10 637	142 954
76. Payments to other spheres of government for health and other services										
76.1 National government	0	701	0	0	23	0	0	0	0	724
76.2 Provincial government	0	0	0	0	2 295	0	0	0	0	2 295
76.3 Local government institutions	255	0	1 983	84 631	283	0	0	297	0	87 449
77. Assets financed from operating income	9 661	1 000	1 908	11 685	11 144	5 608	34 017	4 229	16 162	95 414

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	37 142	177 784	11 540	4 724	70 728	157	78 302	151 426	76 405	608 208
78.2 Other	463	0	0	10 938	0	0	1 143	589	2 049	15 182
79. Services and establishment levies paid to district and metropolitan municipalities	353	2 619	37	65 787	1 574	1 038	1 134	568	99	73 209
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	498 827	309 215	87 424	104 889	608 079	80 705	1 069 938	107 409	128 075	2 994 561
82. General expenditure										
82.1 Fuel and oil	7 631	1 784	1 122	6 649	51 189	6 614	11 809	6 353	241	93 392
82.2 Bank charges	828	3 169	417	854	2 347	1 712	989	2 592	148	13 056
82.3 Printing and stationary	2 510	1 001	475	3 293	17 641	2 911	7 678	3 281	384	39 174
82.4 Advertising	449	294	190	606	3 737	312	1 265	416	22	7 291
82.5 Postage and stamps	1 188	91	308	2 990	15 133	1 963	1 271	1 949	137	25 030
82.6 Telecommunication services	4 005	1 915	788	7 083	33 758	4 409	18 059	4 543	997	75 557
82.7 Travelling and subsistence	1 122	863	1 143	1 670	6 880	4 259	736	1 829	1 518	20 020
82.8 Accommodation	4 161	336	65	555	17 831	0	32	0	0	22 980
82.9 Rental of land, building and other structures	419	0	27	2 414	89 314	0	4 078	982	358	97 592
82.10 Transport	2 672	8 469	48	4 119	30 946	0	29 739	76	1 055	77 124
82.11 Training and education	976	8 367	224	1 207	4 786	1 204	3 629	3 056	177	23 626
82.12 Rental of office equipment	112	173	354	2 500	8 332	758	2 511	2 023	78	16 841
82.13 Pharmaceutical	473	0	0	3	785	325	0	37	0	1 623
82.14 Hiring of plant and equipment	388	60	0	2 243	18 867	3 707	22 723	1 152	0	49 140
82.15 Consultancy fees	488	53	0	353	26 879	3 733	674 942	5 922	10	712 380

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	5 469 921	2 003 901	278 416	853 889	2 072 940	687 926	5 281 046	490 748	539 048	17 677 835
84. Less: debited out/recharged (if it appears as a balance in the accounts)	166 016	62 504	17 157	70 636	1 288 465	129 529	816 035	70 544	96 016	2 716 902
85. Surplus	1 698 994	663 305	98 237	545 379	3 641 097	361 128	1 478 406	244 334	365 164	9 096 044
86. TOTAL EXPENDITURE	10 768 414	4 749 119	865 353	2 727 136	9 436 946	1 778 945	14 440 709	1 746 185	1 678 294	48 191 101

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	3 752	196	164	12 639	607	2 204	1 376	1 725	0	22 663
87.2 Provincial government	1 096	732	303	22 325	2 591	1 879	0	1 575	0	30 501
87.3 Local government institutions	82 555	1 123	0	729	2 554	42	0	0	5 214	92 217
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	2 403 382	780 562	150 704	489 400	2 818 775	320 033	5 381 676	408 528	214 987	12 968 047
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	2 674	208	818	0	2 885	3 350	29 148	12 138	2 882	54 103
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	4 007	619	474	0	7 637	6 262	25 919	16 262	2 711	63 891
89.3 Trade licenses	1	0	3	10	37	9	606	69	0	735
89.4 Other licenses, registration fees and inspection fees	383	1 216	0	126	1 681	15	280	30 668	2 533	36 902
90. Other taxes	1 624	531	32	0	116 828	0	129 280	45 876	0	294 171
91. Metropolitan and district municipalities levies										
91.1 Services levy	629 931	338 701	62 714	98 347	237 886	138 665	2 047 404	156 374	194 894	3 904 916
91.2 Establishment levy	277 351	17 751	19 061	101 070	440 185	46 984	382 425	143 847	24 914	1 453 588

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	4 106	1 777	0	4 734	41 606	11 737	27 649	9 692	1 162	102 463
(b) External	16 301	16 174	2 410	22 180	35 569	10 208	29 289	42 190	11 100	185 421
92.2 Parking meter and parking garage fees	0	352	2	883	1 107	245	2 860	0	0	5 449
92.3 Rent of buildings	6 932	1 493	1 008	3 591	9 289	3 674	2 284	816	207	29 294
92.4 Sale of goods and services	45 585	4 233	4 026	49 958	37 068	18 705	15 210	26 058	9 002	209 845
92.5 Fines, forfeitures, penalties and collection costs	5 624	1 632	13	4 607	8 986	6 398	62 982	1 994	139	92 375
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	51 927	460 030	57 540	126 816	471 663	158 021	101 213	115 483	203 278	1 745 971
(b) Provincial government	91 422	166 412	475	112 914	162 409	36 182	513 810	8 959	31 261	1 123 844
(c) Local government	6 688	19 436	121	729	2 509	156	3 219	0	3 262	36 120
(d) Other	0	167 423	0	18 586	0	86	22 718	0	15 328	224 141
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	26 334	97 525	84 582	342 899	628 928	19 793	228 044	9 286	319 846	1 757 237
93.2 Provincial government	8 406	21 444	1 478	92 272	56 879	30 212	22 101	6 760	6 457	246 009
93.3 Local government	2 421	34	700	6 354	1 522	0	1 760	0	0	12 791
93.4 Other (e.g. CSIR)	0	28 883	0	44 192	22 315	29 729	6 181	0	0	131 300
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	112	0	31	21 536	0	0	3 981	0	26 389
97. Other income	5 542 575	1 636 626	276 459	699 102	1 220 203	505 053	2 976 511	321 384	362 465	13 540 378
98. Deficit	1 552 608	982 635	202 266	472 642	3 083 691	429 303	2 426 764	382 520	266 652	9 799 081
99. TOTAL INCOME	10 768 414	4 749 119	865 353	2 727 136	9 436 946	1 778 945	14 440 709	1 746 185	1 678 294	48 191 101

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	119 472	14 698	95 010	190 643	37 436	582 437	50 460	17 928	1 364 870
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	0	0	0	985	0	292	6	0	1 283
71.2 External	11	0	0	0	0	0	0	0	0	11
72. Interest										
72.1 Internal	58	7	0	147	5 097	112	505	0	1	5 927
72.2 External	0	28	0	31	2 459	0	0	29	0	2 547
73. Redemption of loans and transfers to redemption fund	112	175	0	335	5 571	171	1 896	0	43	8 303
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	0	16	0	207	0	0	25	0	0	248
74.2 Maintenance reserve	42	0	0	0	0	0	0	0	0	42
74.3 Provisions	309	0	0	51	0	0	2 061	0	11	2 432
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	212	0	0	277	16	8	767	0	0	1 280

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	0	0	53	74	27	21	28	3	206
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	287	12	72	632	3 922	116	14 002	89	0	19 132
82. General expenditure										
82.1 Fuel and oil	192	38	9	129	952	101	35	48	0	1 504
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	210	36	0	61	707	66	2 112	55	2	3 249
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	386	125	13	621	1 908	278	5 296	268	18	8 913
82.7 Travelling and subsistence	108	13	2	56	605	492	45	36	77	1 434
82.8 Accommodation	1 663	0	0	0	234	0	3	0	0	1 900
82.9 Rental of land, building and other structures	0	0	0	223	1 484	0	2 117	16	10	3 850
82.10 Transport	800	16	0	1 134	934	0	174	0	0	3 058
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	2 035	17	0	2 130
82.13 Pharmaceutical	300	0	0	0	627	323	0	34	0	1 284
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	185 683	135 389	5 868	20 550	54 226	21 923	70 357	21 171	8 717	523 884
84. Less: debited out/recharged (if it appears as a balance in the accounts)	1 546	0	230	1 226	6 994	1 190	4 902	505	0	16 593
85. Surplus	129	1 267	8	1 330	181	2 619	9 234	10	0	14 778
86. TOTAL EXPENDITURE	445 898	256 595	20 440	119 704	264 713	62 630	694 441	71 799	26 810	1 963 030

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	0	0	0	0	0	0	0	0	0	0
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	9 532	0	0	10 510
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	1	0	0	8	0	0	0	50	0	59
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 and district municipalities 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	22 527	674	16	2 874	10 462	11 651	1 481	554	184	50 423
(c) Local government	2 598	0	0	0	0	0	0	0	0	2 598
(d) Other	0	0	0	0	0	0	17 962	0	2 853	20 815
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	26 095	0	5 965	5 360	399	62 843
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	179 606	120 700	2 957	36 073	16 759	18 706	272 147	13 828	1 341	662 117
98. Deficit	238 432	134 243	17 467	48 379	209 867	26 852	375 618	52 005	22 033	1 124 896
99. TOTAL INCOME	445 898	256 595	20 440	119 704	264 713	62 630	694 441	71 799	26 810	1 963 030

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	23 486	74 727	7 873	40 076	126 425	20 425	199 010	22 294	18 789	533 105
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	0	0	0	803	0	1 670	3	0	2 476
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	94	0	0	591	2 789	306	359	10	0	4 149
72.2 External	0	0	74	325	969	0	0	15	0	1 383
73. Redemption of loans and transfers to redemption fund	130	0	0	917	5 174	365	2 639	26	0	9 251
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	0	0	0	60	0	0	19	0	0	79
74.2 Maintenance reserve	8	0	0	0	0	0	0	0	0	8
74.3 Provisions	179	0	0	0	0	0	7 212	10	0	7 401
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	196	0	0	172	8	1	1 997	0	0	2 374

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	0	0	40	70	8	0	14	0	132
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	157	0	74	1 285	6 933	567	8 188	377	0	17 581
82. General expenditure										
82.1 Fuel and oil	341	0	1	335	1 561	223	224	167	0	2 852
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	15	0	0	11	344	18	0	10	0	398
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	68	0	0	85	1 714	234	0	191	0	2 292
82.7 Travelling and subsistence	25	0	0	9	103	30	5	34	0	206
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	218 363	31 560	2 965	4 980	30 672	16 283	58 974	12 851	6 564	383 212
84. Less: debited out/recharged (if it appears as a balance in the accounts)	0	0	0	0	222	64	4 769	0	3	5 058
85. Surplus	0	0	0	1 819	90	0	0	0	0	1 909
86. TOTAL EXPENDITURE	243 717	106 287	10 987	50 847	180 117	38 511	282 038	36 040	25 367	973 911

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 and district municipalities 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	33	0	0	173	0	28	68	60	12	374
92.5 Fines, forfeitures, penalties and collection costs	0	0	0	0	27	83	0	0	0	110
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	0	0	0	0
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)

Income (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
95. Bad debts										
95.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
95.2 Transfer for provision	0	0	0	0	0	0	0	0	0	0
96. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	0	0	0	0	0
97. Other income	8 459	12 553	673	1 102	13 564	1 960	6 666	913	3 267	49 157
98. Deficit	235 225	93 734	10 314	41 979	162 383	36 250	254 095	34 975	22 088	891 043
99. TOTAL INCOME	243 717	106 287	10 987	50 847	180 117	38 511	282 038	36 040	25 367	973 911

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	274 255	72 973	23 932	65 596	153 273	51 984	359 318	39 274	34 301	1 074 906
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	4 170	12	8	7 852	110 267	2 856	38 678	171	67	164 081
72.2 External	218	0	0	3 523	43 539	2 364	0	924	131	50 699
73. Redemption of loans and transfers to redemption fund	3 722	37	221	9 581	70 980	3 869	92 691	1 325	290	182 716
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	0	0	0	180	0	0	5	0	0	185
74.2 Maintenance reserve	11	0	0	3	0	0	0	0	0	14
74.3 Provisions	357	0	0	111	1	0	5 739	0	15	6 223
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	128	0	0	105	44	16	3 220	10	0	3 523

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	0	0	0	0	0	0	0	0
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	29 314	234	35	20 127	205 989	6 964	163 031	8 654	48	434 396
82. General expenditure										
82.1 Fuel and oil	3 393	521	12	704	5 134	1 768	4 776	1 217	0	17 525
82.2 Bank charges	0	0	0	0	0	0	98	0	0	98
82.3 Printing and stationary	80	0	0	11	381	12	1 710	101	0	2 295
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	135	21	12	151	977	13	6 742	100	0	8 151
82.7 Travelling and subsistence	23	0	0	1	16	80	54	34	0	208
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	436	208	21 759	195	0	22 724
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	191 022	201 976	53 605	42 201	165 022	10 710	553 179	45 054	49 869	1 312 638
84. Less: debited out/recharged (if it appears as a balance in the accounts)	29 600	33	0	1 496	186 775	883	80 354	1 823	1 917	302 881
85. Surplus	1 221	3 643	0	0	1 985	0	6 773	0	0	13 622
86. TOTAL EXPENDITURE	479 555	279 384	78 144	151 283	577 039	80 023	1 230 757	95 486	83 276	3 054 947

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 and district municipalities 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	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	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	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	913	0	0	0	0	913
(b) Provincial government	26 955	0	0	0	45	0	0	0	0	27 000
(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	91 520	28 081	12 173	4 939	10 907	620	390 259	2 226	8 995	549 720
98. Deficit	360 956	251 303	65 968	139 285	564 581	79 403	840 498	92 700	71 821	2 466 515
99. TOTAL INCOME	479 555	279 384	78 144	151 283	577 039	80 023	1 230 757	95 486	83 276	3 054 947

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	205 315	72 974	27 947	80 558	396 406	63 264	372 763	47 705	31 262	1 298 194
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	0	0	0	31 547	0	23 846	8	0	55 401
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	801	7	0	5 641	41 487	2 123	5 948	6	8	56 021
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	966	58	0	4 101	36 086	1 964	12 799	96	109	56 179
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	0	5	0	72	0	0	5	0	0	82
74.2 Maintenance reserve	0	0	0	0	0	0	0	0	0	0
74.3 Provisions	8	0	0	25	0	0	14 943	0	2	14 978
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	68	0	0	359	65	5	3 798	49	0	4 344

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	0	0	0	77	128	49	0	28	2	284
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	640	54	61	5 054	62 401	5 124	176 809	5 156	42	255 341
82. General expenditure										
82.1 Fuel and oil	240	66	40	914	6 950	1 079	490	739	0	10 518
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	11	0	0	45	1 752	107	193	17	0	2 125
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	38	1	18	68	3 712	154	621	0	0	4 612
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	5	0	0	0	0	36
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	0	0	11 215	0	0	11 215

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	144 818	104 778	8 189	19 956	181 711	31 299	415 319	53 114	29 645	988 829
84. Less: debited out/recharged (if it appears as a balance in the accounts)	0	0	322	757	18 614	493	93 999	4 090	0	118 275
85. Surplus	0	288	0	0	3 298	0	37 342	0	0	40 928
86. TOTAL EXPENDITURE	353 014	178 231	35 933	118 070	779 153	104 993	983 020	102 937	61 200	2 716 551

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 and district municipalities 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	51	0	0	86
(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	99	0	0	1 376	490	794	932	0	0	3 691
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	278 229	24 742	2 407	6 685	50 820	5 266	349 373	9 878	6 421	733 821
98. Deficit	74 669	153 489	33 526	105 719	722 736	98 835	632 577	91 734	54 779	1 968 064
99. TOTAL INCOME	353 014	178 231	35 933	118 070	779 153	104 993	983 020	102 937	61 200	2 716 551

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	244 145	97 700	27 338	100 564	155 332	49 872	356 141	55 781	21 175	1 108 048
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	0	58	0	0	0	1 278	0	0	1 336
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	651	8	0	1 909	11 419	482	4 328	61	18	18 876
72.2 External	59	0	317	598	5 290	0	0	34	150	6 448
73. Redemption of loans and transfers to redemption fund	1 083	162	32	3 954	18 655	587	7 493	518	76	32 560
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	0	0	0	1 707	279	350	702	0	0	3 038
74.2 Maintenance reserve	0	0	0	0	0	0	0	0	0	0
74.3 Provisions	6	0	0	496	183	20	3 884	10	30	4 629
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	22	0	0	0	54	0	176	0	31	283

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	0	0	81	93	80	68	57	6	415
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	1 361	183	279	10 348	19 637	1 454	35 729	2 445	80	71 516
82. General expenditure										
82.1 Fuel and oil	963	416	239	2 585	11 423	1 428	3 079	1 988	141	22 262
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	1	2	0	17	309	29	98	43	0	499
82.4 Advertising	3	0	0	0	12	5	26	0	0	46
82.5 Postage and stamps	0	0	0	0	2	2	41	0	0	45
82.6 Telecommunication services	26	3	20	74	939	34	97	0	0	1 193
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	1 722	644	240	199	0	4 484
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	377 738	182 250	23 517	59 038	207 022	53 717	309 031	36 970	29 524	1 278 807
84. Less: debited out/recharged (if it appears as a balance in the accounts)	0	5 757	238	0	49 041	939	82 435	0	0	138 410
85. Surplus	26 777	18 266	13 286	20 907	11 469	11 891	45 061	10 175	2 823	160 655
86. TOTAL EXPENDITURE	653 123	293 233	64 871	204 366	453 443	121 003	853 342	108 365	54 326	2 806 072

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	0	0	0	0	0	34 508	0	0	34 508
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	0	17 557	0	0	0	17 557
91. Metropolitan and district municipalities 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	16 716	0	1 756	23 797	2 503	1 618	5 741	9 998	5 450	67 579
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	0	0	0	16 383	0	0	0	0	0	16 383
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	479 570	231 917	58 542	112 860	191 424	100 048	770 822	62 761	40 194	2 048 138
98. Deficit	156 837	61 316	4 573	48 093	224 089	18 816	35 125	14 323	8 682	571 854
99. TOTAL INCOME	653 123	293 233	64 871	204 366	453 443	121 003	853 342	108 365	54 326	2 806 072

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	31 366	80 506	26 028	57 664	134 532	31 546	173 502	30 193	24 629	589 966
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	0	277	0	2 166	0	10 806	403	0	13 652
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	2 000	85	2	6 900	39 515	723	22 892	52	4	72 173
72.2 External	944	51	0	2 218	19 291	1 565	531	1 974	167	26 741
73. Redemption of loans and transfers to redemption fund	2 179	411	104	5 767	42 516	1 298	16 703	783	79	69 840
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	810	0	0	1 817	266	550	751	0	0	4 194
74.2 Maintenance reserve	25	0	0	0	0	0	580	0	0	605
74.3 Provisions	567	0	0	782	186	47	2 727	15	0	4 324
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	736	0	0	124	153	6	1 406	5	0	2 430

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	29	0	0	45	67	147	64	52	0	404
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	1 238	465	344	7 588	80 512	2 493	27 729	4 255	0	124 624
82. General expenditure										
82.1 Fuel and oil	879	67	173	745	3 039	506	603	533	0	6 545
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	4	4	3	8	366	12	56	34	0	487
82.4 Advertising	0	0	0	0	1	1	2	0	0	4
82.5 Postage and stamps	0	5	0	0	61	1	47	3	0	117
82.6 Telecommunication services	51	6	25	106	1 888	49	148	29	0	2 302
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	0	0	0	0	0	41
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	8 303	0	27 208	18	0	35 543

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	647 038	260 145	44 569	86 981	226 333	63 193	414 081	68 238	55 049	1 865 627
84. Less: debited out/recharged (if it appears as a balance in the accounts)	30	350	304	22	93 862	307	6 085	3	366	101 329
85. Surplus	51 822	33 391	9 903	102 890	16 972	48 402	132 055	28 095	16 128	439 658
86. TOTAL EXPENDITURE	739 977	374 787	81 210	274 369	503 623	150 270	826 145	134 703	95 690	3 180 774

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	0	0	0	0	0	106 340	0	0	106 340
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	30 432	0	23 549	0	53 981
91. Metropolitan and district municipalities 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	26 159	1 030	2 209	25 036	1 706	16 969	6 430	14 064	3 540	97 143
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	613 047	340 831	75 588	239 455	197 268	128 920	671 639	81 783	86 887	2 435 418
98. Deficit	99 769	30 087	3 413	684	252 016	3 622	31 129	15 307	5 263	441 290
99. TOTAL INCOME	739 977	374 787	81 210	274 369	503 623	150 270	826 145	134 703	95 690	3 180 774

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	197 849	82 958	17 806	31 140	86 250	45 354	677 932	37 401	25 147	1 201 837
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	0	0	77	0	263	0	1 498	0	0	1 838
71.2 External	0	0	0	0	0	0	0	0	0	0
72. Interest										
72.1 Internal	239	1	0	167	10 547	213	1 194	3	9	12 373
72.2 External	25	1	0	90	4 953	9	0	32	0	5 110
73. Redemption of loans and transfers to redemption fund	259	52	18	475	8 396	490	1 452	241	47	11 430
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	0	14	0	287	0	0	13	0	0	314
74.2 Maintenance reserve	0	0	0	0	0	0	0	0	0	0
74.3 Provisions	10	0	0	12	0	6	13 574	185	11	13 798
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	16	2	0	363	72	1	7 736	34	4	8 228

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	0	0	28	94	24	0	28	1	175
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	288	88	43	2 310	14 715	1 243	23 036	680	36	42 439
82. General expenditure										
82.1 Fuel and oil	161	40	20	339	465	503	1 097	488	0	3 113
82.2 Bank charges	0	0	0	0	0	0	0	0	0	0
82.3 Printing and stationary	105	28	0	219	458	186	603	122	7	1 728
82.4 Advertising	3	90	0	0	10	14	14	0	0	131
82.5 Postage and stamps	13	0	0	0	75	165	47	16	0	316
82.6 Telecommunication services	75	13	20	182	477	247	454	104	5	1 577
82.7 Travelling and subsistence	55	33	2	20	206	438	20	44	3	821
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	98	0	0	23	1 890	0	1 683	0	41	3 735
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	50 479	55 518	8 051	7 923	30 943	23 418	42 668	18 277	23 913	261 190
84. Less: debited out/recharged (if it appears as a balance in the accounts)	4 186	0	162	0	4 767	74	100 316	195	0	109 700
85. Surplus	7 859	3 439	936	441	3 183	906	0	1 371	15 555	33 690
86. TOTAL EXPENDITURE	253 427	142 281	26 864	44 136	160 990	73 283	725 128	59 016	64 805	1 549 930

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	1 190	134	770	0	425	939	28 626	0	0	32 084
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	2 036	72	402	0	4 062	0	19 422	11 008	0	37 002
89.3 Trade licenses	0	0	0	0	0	0	451	0	0	451
89.4 Other licenses, registration fees and inspection fees	163	1 216	0	0	1 601	1	239	7 306	0	10 526
90. Other taxes	0	0	32	0	6	0	129 280	0	0	129 318
91. Metropolitan and district municipalities 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)

	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	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	5 602	167	0	4 475	5 367	5 882	61 058	1 883	139	84 573
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	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 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	144 458	39 866	19 948	9 043	20 521	19 575	221 496	14 203	50 821	539 931
98. Deficit	99 978	100 826	5 712	30 246	118 387	46 882	250 602	24 616	13 845	691 094
99. TOTAL INCOME	253 427	142 281	26 864	44 136	160 990	73 283	725 128	59 016	64 805	1 549 930

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	1 777 482	904 838	227 439	411 426	1 602 259	341 322	2 506 689	355 285	394 556	8 521 296
70. Allowances to councillors	78 307	101 136	17 070	48 863	98 464	55 742	146 605	41 774	59 219	647 180
71. Assessment rates										0
71.1 Internal	44 114	1 305	209	411	20 150	0	29 794	285	67	96 335
71.2 External	19 813	2 576	99	24 589	0	596	0	2 061	0	49 734
72. Interest										
72.1 Internal	4 173	606	92	10 015	73 987	2 256	60 720	778	75	152 702
72.2 External	258	7 734	2 057	13 378	19 141	7 318	646 772	27 202	630	724 490
73. Redemption of loans and transfers to redemption fund	2 774	3 028	203	6 299	64 757	3 990	68 260	20 135	762	170 208
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	6 173	2 462	0	13 472	188 822	0	1 640	7 111	0	219 680
74.2 Maintenance reserve	322	0	0	675	29	0	3 996	400	0	5 422
74.3 Provisions	1 693	0	1 965	2 172	5 948	5 371	43 399	36 235	1 729	98 512
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	1 415	0	9	0	0	500	0	2 624
75.4 Bursaries	362	0	0	536	0	30	0	211	0	1 139
75.5 Other	827	354	132	4 899	123 511	67	1 663	363	10 637	142 453
76. Payments to other spheres of government for health and other services										
76.1 National government	0	701	0	0	23	0	0	0	0	724
76.2 Provincial government	0	0	0	0	2 295	0	0	0	0	2 295
76.3 Local government institutions	192	0	1 815	84 631	252	0	0	297	0	87 187
77. Assets financed from operating income	8 283	998	1 908	10 285	10 732	5 571	14 917	4 131	16 127	72 952

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	37 142	177 784	11 540	4 724	70 728	157	78 302	151 426	76 405	608 208
78.2 Other	463	0	0	8 534	0	0	1 143	589	2 049	12 778
79. Services and establishment levies paid to district and metropolitan municipalities	294	2 619	37	65 429	1 026	682	533	332	85	71 037
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	465 542	308 179	86 516	57 545	213 970	62 744	621 414	85 753	127 869	2 029 532
82. General expenditure										
82.1 Fuel and oil	1 462	636	628	898	21 665	1 006	1 505	1 173	100	29 073
82.2 Bank charges	828	3 169	417	854	2 347	1 712	891	2 592	148	12 958
82.3 Printing and stationary	2 084	931	472	2 921	13 324	2 481	2 906	2 899	375	28 393
82.4 Advertising	422	203	190	601	3 311	271	637	416	22	6 073
82.5 Postage and stamps	1 148	86	308	2 990	14 732	1 773	1 124	1 926	137	24 224
82.6 Telecommunication services	3 226	1 746	680	5 796	22 143	3 400	4 701	3 851	974	46 517
82.7 Travelling and subsistence	910	816	1 139	1 526	5 373	2 906	569	1 678	1 438	16 355
82.8 Accommodation	1 851	336	65	555	15 670	0	23	0	0	18 500
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	495	8 453	43	1 961	15 244	0	417	68	212	26 893
82.11 Training and education	868	8 363	224	945	3 894	1 096	512	3 022	163	19 087
82.12 Rental of office equipment	112	173	354	2 430	8 072	740	473	1 767	0	14 121
82.13 Pharmaceutical	101	0	0	0	139	2	0	3	0	245
82.14 Hiring of plant and equipment	97	60	0	0	10 565	2 476	313	591	0	14 102
82.15 Consultancy fees	454	53	0	353	12 352	2 484	382 196	5 896	10	403 798

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	3 654 780	1 032 285	131 652	612 260	1 177 011	467 383	3 417 437	235 073	335 767	11 063 648
84. Less: debited out/recharged (if it appears as a balance in the accounts)	130 654	56 364	15 901	67 135	928 190	125 579	443 175	63 928	93 730	1 924 656
85. Surplus	1 611 186	603 011	74 104	417 992	3 603 919	297 310	1 247 941	204 683	330 658	8 390 804
86. TOTAL EXPENDITURE	7 599 703	3 118 321	546 904	1 764 361	6 517 868	1 148 232	8 845 838	1 137 839	1 266 820	31 945 886

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)

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	3 752	196	164	12 639	607	2 204	1 376	1 725	0	22 663
87.2 Provincial government	1 096	732	303	22 325	2 591	1 879	0	1 575	0	30 501
87.3 Local government institutions	82 555	1 123	0	729	1 745	33	0	0	5 214	91 399
88. Assessment rates and other payment rates										
88.1 Taxes on goods and services	2 403 382	779 584	150 704	489 400	2 818 775	320 033	5 231 296	408 528	214 987	12 816 689
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	2 711	26 889
89.3 Trade licenses	0	0	3	2	37	9	155	1	0	207
89.4 Other licenses, registration fees and inspection fees	217	0	0	126	20	14	40	636	2 533	3 586
90. Other taxes	1 624	531	0	0	67 479	0	0	22 257	0	91 891
91. Metropolitan and district municipalities levies										
91.1 Services levy	629 931	338 701	62 714	98 347	237 886	138 665	2 047 404	156 374	194 894	3 904 916
91.2 Establishment levy	277 351	17 751	19 061	101 070	440 185	46 984	382 425	143 847	24 914	1 453 588

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)

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	4 106	1 777	0	4 734	40 701	11 737	11 605	9 692	1 162	85 514
(b) External	16 252	16 174	2 410	22 180	35 512	10 208	29 289	42 190	11 100	185 315
92.2 Parking meter and parking garage fees	0	352	2	511	192	245	0	0	0	1 302
92.3 Rent of buildings	6 827	1 493	1 008	2 215	8 793	2 743	1 352	816	207	25 454
92.4 Sale of goods and services	2 654	3 203	58	860	29 310	0	0	1 488	0	37 573
92.5 Fines, forfeitures, penalties and collection costs	22	1 465	13	132	2 059	393	1	111	0	4 196
92.6 Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	50 835	460 030	57 540	126 795	462 455	158 021	91 939	115 483	203 278	1 726 376
(b) Provincial government	41 940	164 715	459	110 040	145 505	24 531	483 053	8 405	31 077	1 009 725
(c) Local government	3 137	19 436	121	729	2 509	156	3 219	0	3 262	32 569
(d) Other	0	165 607	0	18 586	0	86	4 756	0	10 015	199 050
93. Other inter-governmental transfers from (excluding agency basis)										
93.1 National government	26 334	97 525	84 582	320 040	597 286	18 528	227 363	9 286	319 846	1 700 790
93.2 Provincial government	6 790	21 444	1 478	35 294	24 771	30 144	16 136	1 400	6 058	143 515
93.3 Local government	2 286	34	700	6 182	992	0	0	0	0	10 194
93.4 Other (e.g. CSIR)	0	28 883	0	44 192	22 315	24 345	6 181	0	0	125 916
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	112	0	31	21 536	0	0	3 981	0	26 389
97. Other income	3 747 686	837 936	104 171	288 945	718 940	229 958	294 109	135 792	164 539	6 522 076
98. Deficit	286 742	157 637	61 293	58 257	829 632	118 643	7 120	56 860	68 141	1 644 325
99. TOTAL INCOME	7 599 703	3 118 321	546 904	1 764 361	6 517 868	1 148 232	8 845 838	1 137 839	1 266 820	31 945 886

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	780 902	275 051	41 315	131 950	821 602	102 916	1 498 066	125 910	74 288	3 852 000
101. Assessment rates	2	216	0	2 355	13 888	1 600	27 086	322	0	45 469
102. Interest										
102.1 Internal	6 225	472	346	24 368	354 441	9 305	158 345	13 247	91	566 840
102.2 External	6 931	2 633	471	11 584	17 900	3 402	653	3 026	187	46 787
103. Redemptions and transfers to redemption funds	9 467	1 958	364	23 545	212 941	7 884	116 479	7 180	823	380 641
104. Transfers to expenditure on fixed assets	873	6 696	0	4 553	3 979	1 591	2 460	350	2	20 504
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	539	108	0	18 537	2 571	9 170	10 609	0	0	41 534
105.2 Maintenance reserve	84	0	0	1 890	5	0	89	0	0	2 068
105.3 Provisions	1 065	888	0	5 389	1 842	225	199 779	1 701	156	211 045
106. Purchases of electricity, gas and water	2 000 697	1 138 661	197 596	717 672	2 916 784	590 820	6 988 732	400 818	340 614	15 292 394
107. Abakor and research levies	285	108	106	1 583	2 032	536	0	1 105	0	5 755
108. Levies paid to district municipalities and metropolitan municipalities	119	16 631	7	366	1 144	509	352	398	18	19 544
109. General expenditure										
109.1 Fuel and oil	1 053	601	295	615	69 135	998	2 037	1 170	0	75 904
109.2 Bank charges	74	128	242	103	2 562	214	0	61	0	3 384
109.3 Printing and stationary	202	370	54	269	3 524	244	259	183	1	5 106
109.4 Advertising	30	632	0	11	677	27	36	0	0	1 413
109.5 Postage and stamps	162	37	3	0	4 374	7	471	0	0	5 054
109.6 Telecommunication services	720	1 324	201	773	3 898	550	639	286	26	8 417
109.7 Traveling and subsistence	150	2 042	0	126	1 122	926	159	62	50	4 637
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	4	0	0	155	2 787	0	0	121	81	3 148

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	286	1	26	1 911	52 652	0	1 469	1	144	56 490
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	1 865	1	0	0	0	2 075
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	2 590	3 302	112 186	26	0	138 515
110. Other expenditure	1 818 883	820 842	173 287	374 224	2 067 316	296 289	3 340 541	235 620	259 740	9 386 742
Less: Debited out	134	3 220	542	13 744	371 564	10 476	254 774	6 051	4 764	665 269
111. Surplus transferred to rate and general services	21 552	0	0	1 878	174	0	66 131	0	0	89 735
112. Surplus	275 679	71 963	75 666	219 222	116 323	176 300	1 778 720	196 312	132 566	3 042 751
113. TOTAL EXPENDITURE	4 946 440	2 339 841	489 733	1 530 532	6 343 055	1 196 709	14 052 350	981 880	804 023	32 684 563

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	25 682	152	2 218	84 969	437	0	0	0	113 458
114.2 Provincial government	0	2 561	0	13 800	53 300	0	0	0	0	69 661
114.3 District municipalities and metropolitan municipalities	0	216	0	0	11 909	0	0	0	0	12 125
114.4 Other local government institutions	0	3 175	0	0	0	0	405 083	0	0	408 258
115. Rent of buildings	846	332	0	5 340	18 003	897	16 855	960	0	43 233
116. Interest										
116.1 Internal	0	3 318	0	0	152 064	2	0	0	0	155 384
116.2 External	154	148	100	0	1 108	1 077	101 980	294	0	104 861
117. Sale of electricity, gas and water	4 268 342	1 766 771	427 936	1 337 943	4 375 988	952 281	11 819 485	826 173	711 281	26 486 200
118. Transfers from tariff stabilisation and other reserve funds	200	296	0	0	60	0	0	3 355	0	3 911
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	28 583	0	0	0	0	28 583
119.2 Transfer from provision	0	0	0	0	113 767	0	0	0	0	113 767
120. Other income	452 649	318 456	29 260	149 600	1 050 359	75 467	1 575 866	80 659	75 258	3 807 574
121. Deficit transferred to rates and general services	0	47	0	0	0	0	0	0	0	47
122. Deficit	224 249	218 839	32 285	21 631	452 945	166 548	133 081	70 439	17 484	1 337 501
123. TOTAL INCOME	4 946 440	2 339 841	489 733	1 530 532	6 343 055	1 196 709	14 052 350	981 880	804 023	32 684 563

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	101 806	39 877	3 102	10 529	31 402	4 784	67 395	9 144	3 162	271 201
101. Assessment rates	2	52	0	615	8 560	0	15 927	4	0	25 160
102. Interest										
102.1 Internal	55	20	0	381	16 918	82	2 841	0	0	20 297
102.2 External	0	595	0	45	8 510	0	0	0	0	9 150
103. Redemptions and transfers to redemption funds	46	152	0	136	4 875	110	2 167	0	0	7 486
104. Transfers to expenditure on fixed assets	0	224	0	0	0	0	0	0	0	224
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	169	12	0	0	0	0	0	0	0	181
105.2 Maintenance reserve	56	0	0	0	5	0	0	0	0	61
105.3 Provisions	11	0	0	74	47	0	8 238	0	0	8 370
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	33	0	103	401	8	8	0	0	574
109.2 Bank charges	0	0	0	0	0	0	0	0	0	0
109.3 Printing and stationary	14	11	0	19	172	27	40	18	0	301
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	79	0	0	216	544	110	128	20	0	1 097
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	165 303	155 973	4 404	10 492	38 848	5 128	64 753	9 061	1 035	454 997
Less: Debited out	2	1 506	0	6 025	407	252	5 421	163	995	14 771
111. Surplus transferred to rate and general services	0	0	0	0	174	0	0	0	0	174
112. Surplus	136	3 919	99	31	559	76	321	308	188	5 637
113. TOTAL EXPENDITURE	268 139	199 366	7 605	16 770	112 669	10 267	159 364	18 405	3 390	795 975

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	36	0	0	0	0	0	0	0	36
114.2 Provincial government	0	36	0	1 520	2 735	0	0	0	0	4 291
114.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	0	0	0	0
114.4 Other local government institutions	0	403	0	0	0	0	0	0	0	403
115. Rent of buildings	846	332	0	4 735	13 668	824	16 855	925	0	38 185
116. Interest										
116.1 Internal	0	12	0	0	7 520	0	0	0	0	7 532
116.2 External	120	16	0	0	0	0	0	276	0	412
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	4	0	0	0	0	0	0	0	4
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	111 670	111 878	3 174	1 058	84 534	2 467	74 134	5 603	887	395 405
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	155 503	86 649	4 431	9 457	4 212	6 976	68 375	11 601	2 503	349 707
123. TOTAL INCOME	268 139	199 366	7 605	16 770	112 669	10 267	159 364	18 405	3 390	795 975

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	60	111	0	0	5 228	0	0	0	17 734
101. Assessment rates	0	0	0	0	0	0	0	0	0	0
102. Interest										
102.1 Internal	0	8	0	0	0	0	0	0	0	8
102.2 External	0	8	0	0	0	169	0	0	0	177
103. Redemptions and transfers to redemption funds	0	8	0	35	0	66	0	0	0	109
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	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	7 199	40	0	1	8 742	4 010	0	0	1 415	21 407
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	41	41
113. TOTAL EXPENDITURE	19 534	132	111	36	8 742	9 575	0	0	1 456	39 586

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	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	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	7 134	108	28	0	8 742	4 509	0	0	1 456	21 977
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	12 400	0	83	36	0	4 993	0	0	0	17 512
123. TOTAL INCOME	19 534	132	111	36	8 742	9 575	0	0	1 456	39 586

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	322 860	136 993	19 309	63 313	338 011	55 793	772 420	56 787	49 759	1 815 245
101. Assessment rates	0	4	0	1 103	1 446	0	3 690	170	0	6 413
102. Interest										
102.1 Internal	2 979	274	252	17 947	197 660	6 103	106 019	12 219	81	343 534
102.2 External	4 618	1 244	84	5 063	2 302	727	213	862	72	15 185
103. Redemptions and transfers to redemption funds	3 790	1 149	319	14 187	121 456	4 843	84 582	5 350	476	236 152
104. Transfers to expenditure on fixed assets	562	134	0	2 261	3 375	1 478	1 766	131	2	9 709
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	50	84	0	11 918	1 576	7 652	6 919	0	0	28 199
105.2 Maintenance reserve	14	0	0	800	0	0	67	0	0	881
105.3 Provisions	313	0	0	3 160	1 379	143	136 490	596	117	142 198
106. Purchases of electricity and gas	1 862 203	821 800	160 066	476 913	2 125 362	444 937	4 574 825	370 113	259 364	11 095 583
107. Abakor and research levies	0	0	0	0	0	0	0	0	0	0
108. Levies paid to district municipalities and metropolitan municipalities	70	96	4	51	841	281	237	269	13	1 862
109. General expenditure										
109.1 Fuel and oil	291	215	34	57	5 653	589	1 433	616	0	8 888
109.2 Bank charges	37	0	0	0	963	0	0	0	0	1 000
109.3 Printing and stationary	134	13	9	207	1 941	45	159	82	1	2 591
109.4 Advertising	12	0	0	9	556	18	22	0	0	617
109.5 Postage and stamps	83	9	0	0	103	4	291	0	0	490
109.6 Telecommunication services	354	30	38	386	1 326	311	423	155	15	3 038
109.7 Traveling and subsistence	95	4	0	84	925	489	136	25	50	1 808
109.8 Accommodation	0	0	0	0	23 664	0	1	0	0	23 665
109.9 Rental of land, buildings and other structures	0	0	0	15	1 804	0	0	85	81	1 985

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	92	0	10	1 849	6 390	0	974	1	96	9 412
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	8	0	0	0	0	8
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	161	1 666	59 527	11	0	71 752
110. Other expenditure	1 107 080	484 860	92 479	206 636	1 089 746	170 091	1 341 016	152 286	144 912	4 789 106
Less: Debited out	121	256	203	4 855	131 520	5 891	183 599	4 295	2 105	332 845
111. Surplus transferred to rate and general services	14 810	0	0	0	0	0	55 547	0	0	70 357
112. Surplus	162 393	40 833	35 146	105 043	62 210	132 747	1 159 982	102 341	69 981	1 870 676
113. TOTAL EXPENDITURE	3 492 846	1 487 486	307 547	907 249	3 857 924	822 307	8 123 317	697 825	522 915	20 219 416

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	24	0	0	4 065	92	0	0	0	4 181
114.2 Provincial government	0	40	0	123	2 387	0	0	0	0	2 550
114.3 District municipalities and metropolitan municipalities	0	4	0	0	0	0	0	0	0	4
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	40	0	0	89 127	0	0	0	0	89 167
116.2 External	0	48	0	0	476	0	85 152	0	0	85 676
117. Sale of electricity and gas	3 234 365	1 359 686	289 360	829 261	3 189 417	681 359	7 777 894	636 510	494 217	18 492 069
118. Transfers from tariff stabilisation and other reserve funds	100	4	0	0	30	0	0	2 053	0	2 187
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	223 949	86 206	8 468	70 570	519 477	40 685	260 271	37 511	23 378	1 270 515
121. Deficit transferred to rates and general services	0	45	0	0	0	0	0	0	0	45
122. Deficit	34 432	41 333	9 719	7 295	6 191	100 171	0	21 716	5 320	226 177
123. TOTAL INCOME	3 492 846	1 487 486	307 547	907 249	3 857 924	822 307	8 123 317	697 825	522 915	20 219 416

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	49 113	597	0	95 762
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	18 304	13 830	1 578	4 286	21 266	1 810	35 916	236	0	97 226
Less: Debited out	11	324	0	0	0	0	0	0	0	335
111. Surplus transferred to rate and general services	0	0	0	0	0	0	0	0	0	0
112. Surplus	3 023	0	0	4 937	877	2 611	82 086	353	0	93 887
113. TOTAL EXPENDITURE	36 225	20 577	3 248	16 056	44 039	15 112	174 402	1 313	0	310 972

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	0	0	0	2 629
116.2 External	0	0	0	0	0	1 077	7 949	18	0	9 044
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	36 109	18 144	3 248	15 451	39 563	10 039	166 453	1 295	0	290 302
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	116	2 433	0	0	0	3 994	0	0	0	6 543
123. TOTAL INCOME	36 225	20 577	3 248	16 056	44 039	15 112	174 402	1 313	0	310 972

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	347 343	0	0	560 827
Less: Debited out	0	0	0	0	136 801	0	23 628	0	0	160 429
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	557 372	0	0	1 002 296

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	246 655	0	0	246 655
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	0	0	0	10 717
116.2 External	0	0	0	0	0	0	25	0	0	25
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	258 856	0	0	390 182
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	557 372	0	0	1 002 296

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	326 435	87 599	17 087	54 226	154 690	30 432	474 319	46 177	19 856	1 210 821
101. Assessment rates	0	16	0	0	3 554	0	3 675	107	0	7 352
102. Interest										
102.1 Internal	3 191	158	94	5 196	122 141	1 860	45 295	1 028	10	178 973
102.2 External	2 313	734	0	6 265	7 080	2 506	440	2 049	115	21 502
103. Redemptions and transfers to redemption funds	5 631	477	45	8 380	71 096	2 273	24 421	1 830	347	114 500
104. Transfers to expenditure on fixed assets	311	48	0	2 265	604	113	694	219	0	4 254
105. Transfers to reserve funds and provisions										
105.1 Working capital and general reserve	320	0	0	6 619	995	1 518	3 690	0	0	13 142
105.2 Maintenance reserve	14	0	0	1 090	0	0	22	0	0	1 126
105.3 Provisions	741	48	0	2 112	399	82	50 172	1 105	39	54 698
106. Purchases of water	138 494	316 861	37 530	240 759	791 422	145 883	2 413 907	30 705	81 250	4 196 811
107. Abakor and research levies	285	108	106	1 583	2 032	536	0	1 105	0	5 755
108. Levies paid to district municipalities and metropolitan municipalities	49	28	3	282	247	201	115	116	5	1 046
109. General expenditure										
109.1 Fuel and oil	741	177	73	427	8 110	388	596	554	0	11 066
109.2 Bank charges	37	109	0	0	126	0	0	3	0	275
109.3 Printing and stationary	54	205	3	13	983	113	60	67	0	1 498
109.4 Advertising	18	21	0	0	32	3	4	0	0	78
109.5 Postage and stamps	79	28	0	0	2 751	1	169	0	0	3 028
109.6 Telecommunication services	287	323	24	104	1 781	69	88	106	11	2 793
109.7 Traveling and subsistence	52	336	0	11	114	85	13	32	0	643
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	1 823	0	0	0	0	1 974
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	1 034	1 575	42 894	15	0	54 997
110. Other expenditure	509 164	159 616	72 649	152 809	684 177	115 184	1 431 534	73 123	95 670	3 293 926
Less: Debited out	0	1 130	339	2 864	102 836	4 333	42 126	1 593	153	155 374
111. Surplus transferred to rate and general services	6 742	0	0	1 878	0	0	10 584	0	0	19 204
112. Surplus	104 080	27 211	33 216	109 187	46 153	40 866	451 714	93 310	60 172	965 909
113. TOTAL EXPENDITURE	1 109 151	593 057	160 655	590 397	1 856 005	339 382	4 914 381	250 103	257 370	10 070 501

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	20	152	2 218	5 134	345	0	0	0	7 869
114.2 Provincial government	0	177	0	12 157	48 178	0	0	0	0	60 512
114.3 District municipalities and metropolitan municipalities	0	204	0	0	0	0	0	0	0	204
114.4 Other local government institutions	0	2 704	0	0	0	0	158 428	0	0	161 132
115. Rent of buildings	0	0	0	0	852	0	0	0	0	852
116. Interest										
116.1 Internal	0	20	0	0	41 990	0	0	0	0	42 010
116.2 External	34	36	0	0	622	0	8 854	0	0	9 546
117. Sale of water	1 033 977	407 085	138 576	508 682	1 186 571	270 922	4 041 591	189 663	217 064	7 994 131
118. Transfers from tariff stabilisation and other reserve funds	100	4	0	0	30	0	0	1 302	0	1 436
119. Bad debts										
119.1 Bad debts written off	0	0	0	0	15 166	0	0	0	0	15 166
119.2 Transfer from provision	0	0	0	0	80 398	0	0	0	0	80 398
120. Other income	59 998	96 287	3 929	62 497	252 195	17 736	693 027	31 036	33 976	1 250 681
121. Deficit transferred to rates and general services	0	2	0	0	0	0	0	0	0	2
122. Deficit	15 042	86 518	17 998	4 843	224 869	50 379	12 481	28 102	6 330	446 562
123. TOTAL INCOME	1 109 151	593 057	160 655	590 397	1 856 005	339 382	4 914 381	250 103	257 370	10 070 501

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	2 557	2 404	36	0	1 028	0	2 733	13 205	1 511	23 474
101. Assessment rates	0	144	0	0	181	0	12	0	0	337
102. Interest										
102.1 Internal	0	12	0	0	655	0	475	0	0	1 142
102.2 External	0	52	387	0	8	0	0	115	0	562
103. Redemptions and transfers to redemption funds	0	172	0	0	305	0	315	0	0	792
104. Transfers to expenditure on fixed assets	0	6 290	0	0	0	0	0	0	0	6 290
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	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	16 483	0	0	1	0	0	0	0	16 484
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	11 833	6 519	2 177	0	11 057	66	119 979	914	16 708	169 253
Less: Debited out	0	4	0	0	0	0	0	0	1 511	1 515
111. Surplus transferred to rate and general services	0	0	0	0	0	0	0	0	0	0
112. Surplus	6 047	0	7 205	24	6 524	0	0	0	2 184	21 984
113. TOTAL EXPENDITURE	20 545	38 160	10 567	24	19 815	66	123 514	14 234	18 892	245 817

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	25 602	0	0	0	0	0	0	0	25 602
114.2 Provincial government	0	2 304	0	0	0	0	0	0	0	2 304
114.3 District municipalities and metropolitan municipalities	0	8	0	0	0	0	0	0	0	8
114.4 Other local government institutions	0	8	0	0	0	0	0	0	0	8
115. Rent of buildings	0	0	0	0	1 645	0	0	0	0	1 645
116. Interest										
116.1 Internal	0	3 238	0	0	83	0	0	0	0	3 321
116.2 External	0	48	100	0	10	0	0	0	0	158
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	13 789	4 770	10 413	24	15 585	31	123 125	5 214	15 561	188 512
121. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
122. Deficit	6 756	1 906	54	0	2 492	35	389	9 020	3 331	23 983
123. TOTAL INCOME	20 545	38 160	10 567	24	19 815	66	123 514	14 234	18 892	245 817