

Financial census of municipalities for the year ended 30 June 2005

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 2005 financial census of municipalities in Part I and the revised figures for 2004 in Part II. Revised figures for 2005 will be published next year together with the preliminary results of the 2006 financial census of municipalities. Consolidated information in respect of all variables surveyed is provided in a table format. Some comparisons between the 2004 and 2005 findings were also made. All results are presented at provincial level; however the detailed information by each respondent is available upon request.



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TECHNICAL NOTES

Response rates for 2005 per province.

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	35	42	0	3	3
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	49	60	0	1	1
North West	4	21	25	4	20	24	0	1	1
Gauteng	6	9	15	6	8	14	0	1	1
Mpumalanga	3	17	20	3	16	19	0	1	1
Limpopo	6	26	32	6	26	32	0	0	0
Total	53	231	284	53	223	276	0	8	8

The above table shows that 276 of 284 municipalities responded, translating to a response rate of 97%. However, the percentage contribution of the non-responding municipalities on the fixed assets is 0,02% (as compared to 0,43% in 2004). The cold-deck imputation method was used to impute for non-responding municipalities. The Quarterly Financial Statistics of municipalities (Discussion document-D9144) was used for the purpose of estimates, as the survey collects similar data from the same population of institutions on a quarterly basis.

KEY FINDINGS

Acid test ratio

According to the information collected regarding the consolidated balance sheet of municipalities as at 30 June 2005, municipalities in Limpopo reflected the most favourable acid test ratio of 3,8:1 (i.e. current assets minus inventory divided by current liabilities), followed by Western Cape with 3,6:1 and Northern Cape with 2,6:1.

Municipalities in KwaZulu-Natal reflected the least favourable acid test ratio of 1,2:1, followed by Gauteng with a ratio of 1,4:1 and Free State with 1,7:1.

Revised figures for 2004 indicate that Limpopo had the most favourable acid test ratio of 3,3:1, followed by Northern Cape with 2,6:1. Municipalities in Gauteng reflected the least favourable acid test ratio of 1,2:1, followed by KwaZulu-Natal with 1,6:1 and Western Cape with a ratio of 1,8:1.

Table A: Acid test ratio of municipalities for the financial years ended 30 June 2005 and 30 June 2004 by province

Province	2005			2004*		
	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	7 886 192	2 164 870	3,6:1	5 255 299	2 986 590	1,8:1
Eastern Cape	4 450 777	1 896 007	2,3:1	3 788 173	1 647 743	2,3:1
Northern Cape	1 043 224	400 327	2,6:1	990 065	379 865	2,6:1
Free State	2 041 231	1 197 854	1,7:1	2 250 711	959 298	2,3:1
KwaZulu-Natal	5 669 388	4 893 509	1,2:1	6 238 206	3 860 106	1,6:1
North West	2 310 769	955 485	2,4:1	1 861 314	884 544	2,1:1
Gauteng	12 507 271	9 066 261	1,4:1	9 628 333	8 149 660	1,2:1
Mpumalanga	1 780 162	746 259	2,4:1	1 456 617	668 229	2,2:1
Limpopo	2 178 485	580 097	3,8:1	2 018 282	619 578	3,3:1
Total	39 867 499	21 900 669	1,8:1	33 487 000	20 155 613	1,7:1

¹Current liabilities exclude provisions

*Figures for 2004 have been revised; see Part II of this volume

Current ratio

Table B indicates current ratios (i.e. current assets divided by current liabilities). In 2005, Limpopo reflected the most favourable current ratio of 3,8:1, followed by Western Cape with a ratio of 3,7:1 and Northern Cape with 2,7:1.

Municipalities in KwaZulu-Natal reflected the least favourable current ratio of 1,2:1, followed by municipalities in Gauteng with 1,4:1 and Free State with 1,7:1.

In 2004, Limpopo reflected the most favourable current ratio of 3,3:1, followed by Northern Cape with a ratio of 2,6:1, then both Eastern Cape and Free State with 2,4:1.

Municipalities in Gauteng reflected the least favourable current ratio of 1,2:1, followed by municipalities in KwaZulu-Natal with 1,7:1 and Western Cape with 1,8:1.

Table B: Current ratio of total municipalities for the financial years ended 30 June 2005 and 30 June 2004 by province

Province	2005			2004*		
	Current assets (R'000)	Current liabilities ¹ (R'000)	Current ratio	Current assets (R'000)	Current liabilities ¹ (R'000)	Current ratio
Western Cape	8 070 940	2 164 870	3,7:1	5 433 978	2 986 590	1,8:1
Eastern Cape	4 566 201	1 896 007	2,4:1	3 890 300	1 647 743	2,4:1
Northern Cape	1 065 191	400 327	2,7:1	1 005 785	379 865	2,6:1
Free State	2 078 355	1 197 854	1,7:1	2 289 808	959 298	2,4:1
KwaZulu-Natal	5 807 926	4 893 509	1,2:1	6 398 077	3 860 106	1,7:1
North West	2 357 881	955 485	2,5:1	1 899 936	884 544	2,1:1
Gauteng	12 676 001	9 066 261	1,4:1	9 926 151	8 149 660	1,2:1
Mpumalanga	1 810 704	746 259	2,4:1	1 484 347	668 229	2,2:1
Limpopo	2 215 669	580 097	3,8:1	2 046 949	619 578	3,3:1
Total	40 648 868	21 900 669	1,9:1	34 375 331	20 155 613	1,7:1

¹Current liabilities exclude provisions

*Figures for 2004 have been revised; see Part II of this volume

Accounts receivable turnover

Table C indicates municipalities' trade debtors' collection period per province for the 2005 financial year. The overall average collection period from municipalities' trade debtors was 151 days for the whole country. Northern Cape reflected the highest turnover as it took about 354 days for their trade debtors to settle what was due by them, followed by Free State with 226 days. Mpumalanga had an accounts receivable turnover of 119 days, followed by KwaZulu-Natal with 121 days.

Accounts payable turnover

Table D indicates municipalities' trade creditors' payment period per province for the 2005 financial year. The overall average payment period to municipalities' trade creditors was 184 days for the whole country. Gauteng reflected the highest period of delay in paying their trade creditors with 237 days, followed by Free State with 223 and Western Cape with 188 days. North West had an accounts payable turnover of 69 days, followed by KwaZulu-Natal with 92 days.

Table C: Accounts receivable turnover

Province	In days
Western Cape	181
Eastern Cape	216
Northern Cape	354
Free State	226
KwaZulu-Natal	121
North West	165
Gauteng	126
Mpumalanga	119
Limpopo	182
Total	151

Table D: Accounts payable turnover

Province	In days
Western Cape	188
Eastern Cape	171
Northern Cape	145
Free State	223
KwaZulu-Natal	92
North West	69
Gauteng	237
Mpumalanga	118
Limpopo	151
Total	184

Compensation of employees as a percentage of total current expenditure by province

Table E indicates compensation of employees as a percentage of total current expenditure of municipalities by province for both 2005 and 2004 financial years. In 2005, municipalities in Northern Cape reflected the largest proportion of total current expenditure on compensation of employees with 26,8%, followed by Limpopo with 24,6%. Mpumalanga and Western Cape reflected the lowest percentage contribution of 19,3% and 21,7% respectively.

The revised 2004 figures show that Northern Cape reflected the largest proportion of total current expenditure on compensation of employees of 31,8%, followed by Free State with 28,6% and Western Cape with 26,3%. Municipalities in Mpumalanga reflected the lowest percentage contribution with 21,9%, followed by both Gauteng and KwaZulu-Natal each with 23,6%.

Table E: Compensation of employees in municipalities for the financial years ended 30 June 2005 and 30 June 2004 as a percentage of total current expenditure by province

Province	2005			2004*		
	Compensation of employees ¹ (R'000)	Total current expenditure (R'000)	Percentage contribution (%)	Compensation of employees ¹ (R'000)	Total current expenditure (R'000)	Percentage contribution (%)
Western Cape	4 533 096	20 875 672	21,7	4 157 526	15 787 739	26,3
Eastern Cape	2 241 235	9 287 925	24,1	2 080 518	8 427 110	24,7
Northern Cape	500 259	1 869 925	26,8	469 907	1 478 057	31,8
Free State	1 195 413	5 009 832	23,9	1 147 682	4 013 718	28,6
KwaZulu-Natal	4 234 462	18 192 004	23,3	4 054 226	17 188 747	23,6
North West	902 885	3 913 099	23,1	829 964	3 328 060	24,9
Gauteng	8 261 473	36 328 498	22,7	7 641 332	32 341 337	23,6
Mpumalanga	949 673	4 918 682	19,3	903 105	4 130 821	21,9
Limpopo	863 366	3 504 638	24,6	768 584	2 974 454	25,8
Total	23 681 862	103 900 275	22,8	22 052 844	89 670 043	24,6

¹Exclude allowances to councillors

* Figures for 2004 have been revised; see Part II of this volume.

Levies

There was an increase of 13,4% in levies collected by district and metropolitan municipalities between 2004 and 2005 financial years. According to Table F, Northern Cape reflected the highest increase with 17,5%, followed by Mpumalanga with 16,5%. The province that reflected the lowest increase was North West with 5,1%, followed by KwaZulu-Natal with 12,0%.

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

Province	2004* (R'000)	2005 (R'000)	Percentage change (%)
Western Cape	1 002 283	1 138 530	13,6
Eastern Cape	376 807	437 778	16,2
Northern Cape	88 057	103 496	17,5
Free State	205 473	238 375	16,0
KwaZulu-Natal	696 660	780 314	12,0
North West	316 159	332 247	5,1
Gauteng	2 572 591	2 918 758	13,5
Mpumalanga	323 768	377 163	16,5
Limpopo	200 242	231 455	15,6
Total	5 782 040	6 558 116	13,4

* Figures for 2004 have been revised; see Part II of this volume.

Assessment rates

Table G indicates assessment rates collected by metropolitan and local municipalities for the financial years ended 2004 and 2005. According to Table G, assessment rates showed an increase of 16,7% over the two financial years in all provinces. Mpumalanga reflected the highest increase of 24,6%, followed by Northern Cape with 22,7%. Limpopo had the lowest increase of 9,9%, followed by North West and Eastern Cape with 12,5% and 12,8% respectively.

Table G: Assessment rates collected by municipalities per province

Province	2004* (R'000)	2005 (R'000)	Percentage change (%)
Western Cape	2 716 168	3 227 597	18,8
Eastern Cape	861 691	972 002	12,8
Northern Cape	171 982	211 046	22,7
Free State	580 878	659 814	13,6
KwaZulu-Natal	3 217 607	3 891 733	21,0
North West	351 881	395 739	12,5
Gauteng	6 042 785	6 893 213	14,1
Mpumalanga	471 588	587 598	24,6
Limpopo	273 900	300 926	9,9
Total	14 688 480	17 139 668	16,7

* Figures for 2004 have been revised; see Part II of this volume.

Purchases and Sales of water

Tables H and I indicate the purchases and sales of water by municipalities per province for the financial years ended 2004 and 2005. According to Table H, there was an increase of 9,7% in the overall purchases of water. Western Cape reflected the highest increase of 18,0%, followed by Free State with 16,6% and North West with 14,2%. The lowest increase was recorded by Mpumalanga with 4,8%, followed by Gauteng with 8,4%

Table H further indicates that municipalities in Gauteng are the biggest consumers of water, followed by those in KwaZulu-Natal and in Eastern Cape. The smallest consumers are municipalities in Northern Cape, Limpopo and Mpumalanga.

Table I reflects an increase in sales of water in all provinces. The overall increase in the sales of water was 14,2%. Free State reflected the highest increase with 18,7%, followed by Eastern Cape with 17,0%. Northern Cape reflected the lowest increase of 9,1%, followed by North West and Mpumalanga both with 10,2%.

The Table I further indicates that municipalities in Gauteng are the biggest suppliers of water, followed by those in KwaZulu-Natal and in Western Cape. The smallest suppliers are municipalities in Northern Cape, Limpopo and Mpumalanga.

Table H: Purchases of water by municipalities per province

Province	2004* (R'000)	2005 (R'000)	Percentage change (%)
Western Cape	190 400	224 755	18,0
Eastern Cape	327 340	364 082	11,2
Northern Cape	40 678	44 767	10,1
Free State	288 718	336 767	16,6
KwaZulu-Natal	924 668	1 012 364	9,5
North West	168 133	191 951	14,2
Gauteng	2 855 268	3 094 865	8,4
Mpumalanga	165 706	173 695	4,8
Limpopo	96 275	105 339	9,4
Total	5 057 186	5 548 585	9,7

* Figures for 2004 have been revised; see Part II of this volume.

Table I: Sales of water by municipalities per province

Province	2004* (R'000)	2005 (R'000)	Percentage change (%)
Western Cape	1 223 800	1 372 624	12,2
Eastern Cape	449 044	525 372	17,0
Northern Cape	156 084	170 283	9,1
Free State	514 145	610 477	18,7
KwaZulu-Natal	1 531 381	1 754 420	14,6
North West	297 139	327 561	10,2
Gauteng	4 596 013	5 261 418	14,5
Mpumalanga	290 210	319 920	10,2
Limpopo	238 923	272 918	14,2
Total	9 296 739	10 614 993	14,2

* Figures for 2004 have been revised; see Part II of this volume.

Purchases and Sales of electricity

Table J indicates the purchases of electricity by municipalities per province. According to Table J, there was an overall increase of 6,5% in the purchase of electricity in all provinces between the financial years 2004 and 2005. Limpopo reflected the highest increase in the purchases of electricity with 18,0%, followed by Free State with 11,9%. Eastern Cape reflected the lowest increase of 4,4%, followed by KwaZulu-Natal with 5,8%.

Table J further indicates that municipalities in Gauteng are the biggest consumers of electricity, followed by those in KwaZulu-Natal and in Western Cape. The smallest consumers are municipalities in Northern Cape, Limpopo and Mpumalanga.

Table J: Purchases of electricity by municipalities per province

Province	2004* (R'000)	2005 (R'000)	Percentage change (%)
Western Cape	2 090 224	2 213 871	5,9
Eastern Cape	933 303	973 988	4,4
Northern Cape	178 527	192 411	7,8
Free State	544 503	609 085	11,9
KwaZulu-Natal	2 371 591	2 508 761	5,8
North West	548 796	587 623	7,1
Gauteng	5 113 736	5 426 143	6,1
Mpumalanga	461 966	499 907	8,2
Limpopo	278 236	328 340	18,0
Total	12 520 882	13 340 129	6,5

* Figures for 2004 have been revised; see Part II of this volume.

Table K indicates the sales of electricity for the financial years ended 2004 and 2005. According to Table K, there was an overall increase of 8,2% in sales of electricity in all provinces between the financial years 2004 and 2005. The province with the highest increase was Limpopo with 11,7%, followed by KwaZulu-Natal with 10,2% and Eastern Cape with 9,9%. The province with the lowest increase was Mpumalanga with 2,1%, followed by North West with 6,3%.

The Table K further indicates that municipalities in Gauteng are the biggest suppliers of electricity, followed by those in KwaZulu-Natal and in Western Cape. The smallest suppliers are municipalities in Northern Cape, Limpopo and Mpumalanga.

Table K: Sales of electricity by municipalities per province

Province	2004* (R'000)	2005 (R'000)	Percentage change (%)
Western Cape	3 503 026	3 761 872	7,4
Eastern Cape	1 565 278	1 720 205	9,9
Northern Cape	320 849	348 354	8,6
Free State	919 147	1 001 204	8,9
KwaZulu-Natal	3 909 759	4 307 509	10,2
North West	795 281	845 528	6,3
Gauteng	8 407 405	9 047 356	7,6
Mpumalanga	655 796	669 392	2,1
Limpopo	524 570	586 198	11,7
Total	20 601 111	22 287 618	8,2

* Figures for 2004 have been revised; see Part II of this volume.

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**Financial census of municipalities
for the year ended
30 June 2005**

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2005 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	28 468	16	0	818	223	0	0	0	0	29 525
(b) Other local government institutions	0	0	0	0	500	0	0	11 900	14 151	26 551
(c) Other	14 844	0	1 748	3 478	39 285	23 000	2 901 347	110	0	2 983 812
2. External long-term loans										
2.1 Government housing loans to public welfare organisations	802	13 909	12	6	0	0	0	0	0	14 729
2.2 Other long-term loans from:										
(a) National government	4 332	1 038	508	0	594	61 611	0	0	0	68 083
(b) Provincial government	0	383	4 531	231	1 762	0	0	0	31 017	37 924
(c) Local government institutions	1 653	100 159	449	32 708	84 505	29 825	81 305	0	6 200	336 804
(d) Development Bank of Southern Africa	239 885	376 833	93 309	213 451	2 032 146	262 817	1 991 319	85 856	5 441	5 301 057
(e) Local Authorities Loans Fund	125 932	27 696	2 811	17 537	38 205	12 256	0	56 825	3 170	284 432
(f) Public corporations	0	137 008	641	0	6 853	2	64 618	29 114	6 467	244 703
(g) Banks	228 227	188 984	16 130	56 981	1 138 217	39 858	1 665 275	239 303	157 164	3 730 139
(h) Insurers	1 669	0	1 019	51	0	0	35 000	895	0	38 634
(i) Pension funds	0	275 434	390	4 545	9 407	0	0	0	0	289 776
(j) Other domestic sources (including INCA)	3 049 048	434 291	356 107	161 443	431 477	95 556	2 525 126	107 394	62 189	7 222 631
(k) Foreign sources	0	0	0	0	0	0	0	0	0	0
2.3 Long-term leases	1 559	1 895	0	4 036	17 417	242	242 864	27 690	404	296 107

**Inca-Infrastructure Finance Corporation Ltd

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2005 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	0	0	865	270	37 694	28 341	0	0	0	67 170
(b) Development Bank of Southern Africa	33 092	17 227	1 231	574	10 197	31 097	8 837	16 409	140	118 804
(c) Local Authorities Loans Fund	6 080	0	0	1 799	7 041	0	50	504	518	15 992
(d) Public corporations	3 758	4 485	1	0	0	227 627	0	0	654	236 525
(e) Banks	33 711	2 680	1 201	21 119	21 010	2 923	64 185	10 068	4 433	161 330
(f) Insurers	3 688	0	1	0	0	872	0	0	0	4 561
(g) Pension funds	0	0	0	0	0	0	0	58	0	58
(h) Other domestic sources (including INCA)	178 573	25 680	71 758	3 723	31 243	19 413	111 284	39 263	2 465	483 402
(i) Foreign sources	0	0	0	0	0	0	0	0	521	521
3.2 Short-term leases	2 291	1 306	1 606	96 598	209 329	70	0	4 083	265	315 548
4. Bank overdraft	184 702	136 667	43 854	44 476	57 076	89 364	86 419	39 766	58 932	741 256
5. Sundry creditors										0
5.1 Trade creditors	1 439 536	893 368	77 745	747 714	1 259 463	132 026	6 685 837	254 267	184 027	11 673 983
5.2 Deposits on electricity and water accounts	60 340	111 870	16 546	83 326	504 650	54 325	848 947	79 802	68 819	1 828 625
5.3 Payments in advance	26 081	47 103	3 687	52 498	55 300	30 836	398 989	26 901	16 003	657 398
5.4 Other creditors	193 018	655 621	181 832	145 757	2 700 506	338 591	861 713	275 138	243 320	5 595 496
6. All internal loans	2 827 445	49 833	12 776	812 882	3 013 583	6 371	42 665	128	0	6 765 683

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2005 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	12 172 711	516 018	102 534	1 237 989	3 166 150	2 252 327	98 973	978 814	309 428	20 834 944
7.2 Internal advances	2 714 291	5 222 284	1 353 264	4 813 200	10 440 467	1 262 030	10 995 694	1 640 118	1 968 134	40 409 482
8. Accumulated funds, trust funds and reserves										
8.1 Accumulated and other reserves and provisions	5 953 323	4 483 786	707 011	906 606	8 408 664	1 080 390	12 674 848	1 023 759	740 188	35 978 575
8.2 Endowment, land trust, capital development, township suspense account and similar capital funds	1 272 991	709 452	91 484	1 601 983	902 236	309 370	324 073	226 918	459 890	5 898 397
8.3 Other trust funds	165 537	510 121	121 437	50 715	296 938	234 304	1 933 044	284 756	195 481	3 792 333
9. Retained surplus	1 254 292	1 302 766	126 461	399 160	573 816	981 373	9 233 781	3 240 447	1 307 935	18 420 031
10. Suspense accounts and liabilities not shown elsewhere	834 790	210 821	357 538	26 744	1 056 995	56 983	611 832	64 154	32 474	3 252 331
11. TOTAL LIABILITIES	33 056 669	16 458 734	3 750 487	11 542 418	36 552 949	7 663 800	54 488 025	8 764 440	5 879 830	178 157 352

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2005 by province (continued)

		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Assets		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
12.	Fixed assets	20 339 335	9 403 443	2 406 993	7 611 461	22 971 045	4 748 166	36 678 335	6 591 373	3 222 336	113 972 487
13.	Leased assets	0	0	0	0	70 769	0	75 448	0	0	146 217
14.	Investments in marketable securities										
14.1	Own stock	28 018	16	0	818	223	0	439 005	0	0	468 080
14.2	Other stock:										
	(a) Government stock and Treasury bills	7 688	5	0	0	0	5 470	0	0	0	13 163
	(b) Other local government institutions	0	0	0	0	5 184	0	0	0	0	5 184
	(c) Public corporation stock	0	0	3	0	8 492	15 875	186	4	0	24 560
	(d) Other	15 181	4 271	631	59 334	462 681	0	267 573	19 294	123 924	952 889
14.3	Money market instruments	19 363	0	19 785	253	38 198	0	0	16 142	0	93 741
14.4	Other money market instruments	0	0	79	6	0	0	0	0	176	261
15.	Investments in non-marketable instruments	3 049	0	137	71 910	0	18 899	0	33 594	0	127 589
16.	Long-term debtors										
16.1	Staff loans	27 613	23 997	2 077	188 862	62 579	30 146	1 500	7 272	36 718	380 764
16.2	Housing loans:										
	(a) Mortgages	25 677	551	663	3 037	6 269	0	1 218	15 275	3 258	55 948
	(b) Selling agreements	5 002	186	1 352	1 852	234 977	0	40 003	1 336	2 783	287 491
	(c) Hire purchases	710	0	0	0	26	0	0	0	0	736
	(d) Other	10 655	370	103 021	28 913	68 601	2 463	814 813	38 771	55	1 067 662
16.3	Other long-term debtors	38 169	59 726	2 732	100	40 216	156 659	9 047	45 667	11 186	363 502
17.	Sponsored government housing loans to public welfare organisations and individuals	802	13 909	81	6	34	0	0	0	0	14 832

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2005 by province (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Assets (continued)	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:										
18.1.1 Loans to										
(i) Other local government institutions	12 102	273	0	76 822	0	0	90 656	0	52	179 905
(ii) Public corporations	26 191	0	0	3 709	0	0	0	0	0	29 900
(iii) Other companies	0	0	2	0	0	0	0	0	30	32
(iv) Individuals	727 503	376	5 703	1 731	219	0	0	0	382	735 914
(v) Other	23 387	1 409 563	375	0	285	48 345	28 551	0	14 676	1 525 182
18.1.2 Long-term deposits with										
(i) Public Investment Commissioners	0	4 610	0	0	0	0	0	4 627	0	9 237
(ii) Banks	268 782	307 283	616	217 873	2 630 980	108 244	1 594 087	121 003	202 775	5 451 643
(iii) Other	388 349	32 149	65 995	22 281	107 195	25 964	1 607 864	27 818	9 015	2 286 630
19. Stores and materials (inventory)	184 748	115 424	21 967	37 124	138 538	47 112	168 730	30 542	37 184	781 369
20. External short-term loans, deposits and investments										
20.1 Loans to:										
(a) Other local government institutions	15	223	7 254	0	0	0	0	0	30 510	38 002
(b) Public corporations	0	0	0	0	0	0	0	0	0	0
(c) Other companies	0	1 073	0	0	13 017	0	0	0	0	14 090
(d) Individuals	6 455	1 067	2 431	2 314	4 358	3 848	1 101	1 154	1 747	24 475
(e) Other	1 493 946	32 593	290	920	14 976	29 822	1 616 872	917	7 445	3 197 781

Table 1 - Consolidated balance sheet of municipalities as at 30 June 2005 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-term deposits and other investments with:										
(a) Corporation for Public Deposits	78 273	0	2 983	28 211	0	0	0	0	0	109 467
(b) Banks	961 660	1 465 636	206 772	181 745	785 890	965 843	1 298 077	595 803	924 466	7 385 892
(c) Other	101 323	251 069	45 078	296 699	305 826	112 836	67 223	5 345	10 228	1 195 627
21. Other sundry debtors										
21.1 Trade debtors	2 972 425	1 594 833	672 438	1 245 356	2 462 803	654 213	5 618 675	542 149	518 735	16 281 627
21.2 Advanced payments	5 010	11 751	277	5 075	37 139	61 853	229 101	0	17	350 223
21.3 Other debtors	1 919 991	547 064	78 538	95 406	1 689 399	319 456	1 214 277	251 093	222 154	6 337 378
22. All internal loans	2 827 445	49 833	12 776	812 882	3 013 583	6 371	42 665	128	0	6 765 683
23. Cash on hand in bank	347 094	545 468	27 163	185 505	355 980	162 898	2 461 945	383 701	463 183	4 932 937
24. Accumulated deficit	59 591	68 810	20 577	356 489	99 126	91 596	115 872	1 308	14 976	828 345
25. Suspense accounts and assets not shown elsewhere	131117	513162	41698	5724	924341	47721	5201	30124	21819	0 1 720 907
26. TOTAL ASSETS	33 056 669	16 458 734	3 750 487	11 542 418	36 552 949	7 663 800	54 488 025	8 764 440	5 879 830	178 157 352

Table 2 - Analysis of the acquisition of fixed assets for the year ended 30 June 2005 for municipality by province: Total

	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 2004	19 527 582	8 906 418	2 264 871	7 009 933	20 349 331	4 142 130	34 453 456	6 209 488	2 625 126	105 488 335
28. Construction										
28.1 Residential buildings	26 544	17 817	16 887	1 972	20 356	105 661	59 262	2 047	6 340	256 886
28.2 Non-residential buildings	347 702	171 136	20 030	4 898	202 741	62 509	293 265	48 424	15 689	1 166 394
28.3 Roads, streets and bridges	315 253	376 087	7 273	73 975	549 889	72 643	323 527	66 640	98 761	1 884 048
28.4 Networks: Electricity, sewerage and water	498 546	368 999	107 016	285 173	1 714 155	150 576	272 643	214 763	318 289	3 930 160
28.5 Other	73 560	278 082	28 935	47 928	429 123	116 519	1 679 902	54 162	19 513	2 727 724
29. New vehicles and equipment										
29.1 Vehicles	66 347	50 465	238 236	7 159	169 963	22 961	22 690	17 607	19 721	615 149
29.2 Machinery	245 859	8 310	759	3 268	21 577	22 003	243 014	10 662	7 767	563 219
29.3 Computer equipment	4 976	31 982	596	10 985	90 978	5 007	24 375	2 607	5 645	177 151
29.4 Furniture	2 297	5 671	2 927	5 544	47 665	4 967	21 472	633	2 401	93 577
29.5 Other equipment	47 823	73 811	7 311	13 282	134 647	3 710	34 616	38 189	12 497	365 886
30. Land and existing assets										
30.1 Purchases	750	43 833	8 403	14 818	79 525	2 087	2 205 310	779	1 887	2 357 392
30.2 Less: Sales	57	504	85 468	0	15 312	0	1 336 269	146 929	0	1 584 539
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	2 419	0	5 267	0	0	7 686
33. Other transfers-in	574 367	979 486	384 403	141 269	146 512	79 252	422 617	466 484	461 342	3 655 732
34. Transfers-out (-)	920 833	1 406 103	35 846	135 701	389 335	116 564	219 505	348 829	404 807	3 977 523
35. Revaluations (net)	0	0	0	20 532	633 882	0	6 354 647	21 229	0	7 030 290
36. Depreciation (-)	49 943	20 510	393 376	0	151 551	35 192	2 492 092	108 561	0	3 251 225
37. Book value of assets written off (-)	8 927 185	658 782	1 023 801	138 374	3 644 828	1 081 910	14 483 581	403 714	684 821	31 046 996
38. Other transactions	8 505 747	177 245	857 837	244 800	2 579 308	1 191 807	8 793 719	445 692	716 986	23 513 141
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2005	20 339 335	9 403 443	2 406 993	7 611 461	22 971 045	4 748 166	36 678 335	6 591 373	3 222 336	113 972 487

Table 3 - Analysis of the acquisition of fixed assets for the year ended 30 June 2005 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 2004	2 272 744	1 054 601	622 644	1 066 621	2 004 352	819 982	731 688	926 742	280 618	9 779 992
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	0	1 357	0	0	21 127	102	0	0	0	22 586
28.3 Roads, streets and bridges	39	0	0	0	1 248	0	0	0	0	1 287
28.4 Networks: Electricity, sewerage and water	73 840	71 840	31 800	113 101	406 486	53 057	23 143	51 186	25 333	849 786
28.5 Other	0	0	5 850	22 437	752	586	0	0	0	29 625
29. New vehicles and equipment										
29.1 Vehicles	3 358	2 076	0	2 540	1 147	2 130	3 309	817	574	15 951
29.2 Machinery	227	17	0	137	6 171	874	352	0	0	7 778
29.3 Computer equipment	609	3	0	0	19	234	0	0	19	884
29.4 Furniture	19	0	0	0	31	426	0	0	908	1 384
29.5 Other equipment	614	339	0	0	6 233	119	19	11 134	129	18 587
30. Land and existing assets										
30.1 Purchases	0	0	0	6 477	465	0	237 129	0	0	244 071
30.2 Less: Sales	0	0	0	0	0	0	47 773	53 621	0	101 394
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	2 020	9 304	0	982	0	3 390	54 027	13 588	9 577	92 888
34. Transfers-out (-)	96 243	656 402	3 626	58 876	76 805	35 152	23 889	36 145	328 633	1 315 771
35. Revaluations (net)	0	0	0	0	147	0	0	21 229	0	21 376
36. Depreciation (-)	320	0	15 782	0	0	6 214	93 707	0	0	116 023
37. Book value of assets written off (-)	1 712 552	70 860	433 674	4 453	541 032	162 042	151 603	109 143	147 984	3 333 343
38. Other transactions	55 930	9 584	47 034	64 559	173 610	44 052	920 652	93 355	343 681	1 752 457
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2005	600 285	421 859	254 246	1 213 525	2 003 951	721 544	1 653 347	919 142	184 222	7 972 121

Table 4 - Analysis of the acquisition of fixed assets for the year ended 30 June 2005 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 2004	10 578 699	4 948 221	850 173	3 393 456	9 525 416	1 880 418	23 244 441	3 073 462	1 357 273	58 851 559
28. Construction										
28.1 Residential buildings	2 689	478	12 526	0	4 821	105 661	27 237	168	6 165	159 745
28.2 Non-residential buildings	218 216	163 619	13 566	2 902	166 949	61 012	207 611	48 424	15 689	897 988
28.3 Roads, streets and bridges	310 618	261 383	4 720	73 975	531 647	72 583	274 629	65 090	78 077	1 672 722
28.4 Networks: Electricity, sewerage and water	14 406	94 875	7	16 914	104 563	34	72 947	0	0	303 746
28.5 Other	30 658	269 633	19 751	25 491	396 635	104 409	1 338 175	43 457	15 369	2 243 578
29. New vehicles and equipment										
29.1 Vehicles	56 198	42 453	232 476	3 632	145 544	20 679	7 231	7 128	18 849	534 190
29.2 Machinery	233 481	8 129	658	2 911	7 994	20 444	216 852	8 642	5 628	504 739
29.3 Computer equipment	4 186	29 892	151	10 621	83 160	4 527	20 073	1 073	5 626	159 309
29.4 Furniture	2 272	5 447	233	4 120	46 828	4 488	18 763	616	1 493	84 260
29.5 Other equipment	45 264	71 351	4 996	10 443	82 649	3 266	32 292	8 530	12 368	271 159
30. Land and existing assets										
30.1 Purchases	750	36 296	8 331	1 545	16 743	2 087	1 744 697	779	1 887	1 813 115
30.2 Less: Sales	57	504	0	0	6 782	0	1 270 288	869	0	1 278 500
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	2 066	0	0	2 066
33. Other transfers-in	261 733	880 262	351 586	106 781	112 894	60 261	40 625	400 093	398 543	2 612 778
34. Transfers-out (-)	326 339	38 459	23 897	71 239	125 457	40 173	149 489	5 500	41 885	822 438
35. Revaluations (net)	0	0	0	17 720	7 857	0	6 354 647	0	0	6 380 224
36. Depreciation (-)	32 025	20 510	266 226	0	148 913	16 683	2 205 611	67 185	0	2 757 153
37. Book value of assets written off (-)	4 783 778	327 553	310 586	115 529	1 492 749	603 510	10 379 929	244 645	462 582	18 720 861
38. Other transactions	6 781 882	128 884	518 915	65 247	1 395 763	438 728	6 859 630	257 732	294 053	16 740 834
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2005	13 398 853	6 553 897	1 417 380	3 548 990	10 855 562	2 118 231	26 456 599	3 596 995	1 706 553	69 653 060

Table 5 - Analysis of the acquisition of fixed assets for the year ended 30 June 2005 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 2004	11 818	2 567	3 485	13 490	895 313	90 980	101 105	49 242	0	1 168 000
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	11 632	0	0	0	0	11 632
28.4 Networks: Electricity, sewerage and water	0	0	0	0	222	0	0	0	0	222
28.5 Other	0	0	0	0	0	0	0	0	0	0
29. New vehicles and equipment										
29.1 Vehicles	0	0	1 535	0	0	0	0	0	0	1 535
29.2 Machinery	0	0	98	0	0	0	0	0	0	98
29.3 Computer equipment	0	0	0	0	0	0	0	0	0	0
29.4 Furniture	0	0	0	943	0	0	0	0	0	943
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	5 668	0	0	0	0	5 668
30.2 Less: Sales	0	0	0	0	1 953	0	0	0	0	1 953
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	48	17 988	2 689	440	19 118	0	0	40 283
34. Transfers-out (-)	41 475	2 567	1 008	0	76 484	5 355	0	39 747	0	166 636
35. Revaluations (net)	0	0	0	0	3 917	0	0	0	0	3 917
36. Depreciation (-)	0	0	0	0	0	0	0	0	0	0
37. Book value of assets written off (-)	319 651	0	7 991	0	66 482	0	0	9 495	0	403 619
38. Other transactions	664 767	0	26 308	6 730	93 966	0	0	0	3 994	795 765
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2005	315 459	0	22 475	39 151	868 488	86 065	120 223	0	3 994	1 455 855

Table 6 - Analysis of the acquisition of fixed assets for the year ended 30 June 2005 for municipalities by province: Housing services

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 2004	1 154 302	358 543	117 567	166 519	517 371	14 469	985 124	90 705	11 507	3 416 107
28. Construction										
28.1 Residential buildings	23 855	17 339	4 278	1 972	15 535	0	32 025	1 879	175	97 058
28.2 Non-residential buildings	89 954	133	0	77	0	0	0	0	0	90 164
28.3 Roads, streets and bridges	0	0	0	0	0	0	0	0	0	0
28.4 Networks: Electricity, sewerage and water	336	0	0	0	0	0	0	0	0	336
28.5 Other	11 632	0	0	0	377	50	71 526	2 801	0	86 386
29. New vehicles and equipment										
29.1 Vehicles	0	0	0	152	0	0	0	0	0	152
29.2 Machinery	639	0	0	0	0	5	0	0	0	644
29.3 Computer equipment	0	0	0	0	0	29	0	14	0	43
29.4 Furniture	0	0	0	0	0	4	0	0	0	4
29.5 Other equipment	15	1	0	37	61	0	0	0	0	114
30. Land and existing assets										
30.1 Purchases	0	974	0	0	2 248	0	0	0	0	3 222
30.2 Less: Sales	0	0	0	0	6 577	0	0	0	0	6 577
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	44 105	32 362	383	3 092	24 666	4 031	15 296	943	0	124 878
34. Transfers-out (-)	102 072	220 584	0	40	48 350	1 413	108	27	44	372 638
35. Revaluations (net)	0	0	0	0	5 969	0	0	0	0	5 969
36. Depreciation (-)	1 626	0	0	0	540	596	20 264	392	0	23 418
37. Book value of assets written off (-)	396 643	20 699	10 447	5	289 518	268	149 945	640	199	868 364
38. Other transactions	16 878	14 851	89	3 815	378 177	550	36 047	638	10 518	461 563
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2005	841 375	182 920	111 870	175 619	599 419	16 861	969 701	95 921	21 957	3 015 643

Table 7 - Analysis of the acquisition of fixed assets for the year ended 30 June 2005 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 2004	23 507	662	130	707	8 965	0	0	4 298	1 870	40 139
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	0	0	0	0	0	0	0	0	0	0
28.3 Roads, streets and bridges	0	0	0	0	0	0	0	0	0	0
28.4 Networks: Electricity, sewerage and water	0	0	0	0	0	0	0	0	0	0
28.5 Other	0	0	0	0	0	0	4 317	0	0	4 317
29. New vehicles and equipment										
29.1 Vehicles	0	0	0	0	0	62	0	0	0	62
29.2 Machinery	0	0	0	0	0	217	0	0	7	224
29.3 Computer equipment	0	0	0	0	0	16	0	0	0	16
29.4 Furniture	0	0	0	0	0	28	0	0	0	28
29.5 Other equipment	0	0	0	0	0	18	0	0	0	18
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	226	0	0	870	0	0	0	0	1 096
34. Transfers-out (-)	0	182	0	0	40	0	0	0	0	222
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 (-)	23 449	0	20	0	9 795	58	0	0	578	33 900
38. Other transactions	0	0	45	468	0	0	0	53	0	566
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2005	58	706	155	1 175	0	283	4 317	4 351	1 299	12 344

Table 8 - Analysis of the acquisition of fixed assets for the year ended 30 June 2005 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 2004	3 196 630	1 617 346	286 987	1 195 990	4 081 329	501 718	5 839 812	762 231	518 531	18 000 574
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	144	401	0	1 914	3 988	141	30 825	0	0	37 413
28.3 Roads, streets and bridges	86	104 149	0	0	392	60	12 053	1 550	0	118 290
28.4 Networks: Electricity, sewerage and water	187 944	84 906	33 734	62 335	637 822	42 276	97 668	54 833	39 883	1 241 401
28.5 Other	9 587	6 821	0	0	12 204	0	110 406	1 997	0	141 015
29. New vehicles and equipment										
29.1 Vehicles	665	5 260	0	544	19 914	90	807	8 467	0	35 747
29.2 Machinery	3 490	0	0	80	1 704	428	21 046	600	2 067	29 415
29.3 Computer equipment	63	796	15	364	6 553	23	22	1 520	0	9 356
29.4 Furniture	0	0	0	64	537	0	12	17	0	630
29.5 Other equipment	474	1 734	0	2 059	7 242	167	290	5 577	0	17 543
30. Land and existing assets										
30.1 Purchases	0	0	0	218	2 466	0	30 814	0	0	33 498
30.2 Less: Sales	0	0	0	0	0	0	8 357	1 898	0	10 255
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	2 419	0	0	0	0	2 419
33. Other transfers-in	64 808	26 610	728	8 836	1	7 062	283 475	36 332	22 819	450 671
34. Transfers-out (-)	116 663	201 270	1 585	337	11 277	8 388	20 416	9 581	22 604	392 121
35. Revaluations (net)	0	0	0	827	0	0	0	0	0	827
36. Depreciation (-)	3 326	0	30 209	0	2 098	7 456	84 312	27 382	0	154 783
37. Book value of assets written off (-)	1 186 827	22 756	93 648	102	432 282	713	1 965 985	578	16 954	3 719 845
38. Other transactions	6 976	5 077	102	7 682	9 397	8 206	5 076	42 056	29 518	114 090
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2005	2 164 051	1 629 074	196 124	1 280 474	4 340 311	543 614	4 353 236	875 741	573 260	15 955 885

Table 9 - Analysis of the acquisition of fixed assets for the year ended 30 June 2005 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 2004	91 951	18 841	6 544	41 022	78 448	19 659	94 327	0	0	350 792
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	0	214	0	5	0	1 254	25 904	0	0	27 377
28.3 Roads, streets and bridges	0	0	0	0	0	0	0	0	0	0
28.4 Networks: Electricity, sewerage and water	0	0	0	0	0	0	0	0	0	0
28.5 Other	0	0	0	0	0	547	0	0	0	547
29. New vehicles and equipment										
29.1 Vehicles	0	0	0	0	0	0	0	0	0	0
29.2 Machinery	0	0	0	0	0	0	500	0	0	500
29.3 Computer equipment	0	0	0	0	0	151	0	0	0	151
29.4 Furniture	0	0	0	0	10	15	0	0	0	25
29.5 Other equipment	0	34	0	729	0	46	0	0	0	809
30. Land and existing assets										
30.1 Purchases	0	0	0	0	7 476	0	0	0	0	7 476
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	182	0	0	0	0	0	0	0	182
34. Transfers-out (-)	62 139	18 702	2 985	0	0	0	0	0	0	83 826
35. Revaluations (net)	0	0	0	0	0	0	0	0	0	0
36. Depreciation (-)	0	0	0	0	0	817	0	0	0	817
37. Book value of assets written off (-)	29 812	0	150	0	12 855	224	35 238	0	0	78 279
38. Other transactions	0	0	9	0	12 358	0	0	0	0	12 367
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2005	0	569	3 418	41 756	85 437	20 631	85 493	0	0	237 304

Table 10 - Analysis of the acquisition of fixed assets for the year ended 30 June 2005 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 2004	1 065	3 547	113	0	0	0	167 029	209 321	0	381 075
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	0	0	0	0	0	0	0	0	0	0
28.3 Roads, streets and bridges	0	0	0	0	0	0	0	0	0	0
28.4 Networks: Electricity, sewerage and water	0	0	0	0	0	0	0	0	0	0
28.5 Other	0	0	0	0	0	0	0	0	0	0
29. New vehicles and equipment										
29.1 Vehicles	0	0	0	0	0	0	0	0	298	298
29.2 Machinery	0	0	0	0	0	0	305	0	0	305
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	17 012	0	0	17 012
30.2 Less: Sales	0	0	0	0	0	0	542	0	0	542
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	720	0	0	0	720
34. Transfers-out (-)	0	3 547	0	0	0	0	2 104	209 321	0	214 972
35. Revaluations (net)	0	0	0	0	0	0	0	0	0	0
36. Depreciation (-)	0	0	0	0	0	0	31 669	0	0	31 669
37. Book value of assets written off (-)	0	0	113	0	0	0	339 507	0	0	339 620
38. Other transactions	0	0	0	0	0	0	706 760	0	192	706 952
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2005	1 065	0	0	0	0	720	517 284	0	490	519 559

Table 11 - Analysis of the acquisition of fixed assets for the year ended 30 June 2005 for municipalities by province: Water services

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 2004	2 119 662	785 100	327 081	1 098 040	3 139 428	491 689	3 270 176	1 016 492	427 156	12 674 824
28. Construction										
28.1 Residential buildings	0	0	0	0	0	0	0	0	0	0
28.2 Non-residential buildings	2 446	5 412	0	0	4 388	0	0	0	0	12 246
28.3 Roads, streets and bridges	4 510	9 600	0	0	4 594	0	36 845	0	20 684	76 233
28.4 Networks: Electricity, sewerage and water	167 250	117 378	41 475	92 823	563 696	55 209	78 885	108 744	250 602	1 476 062
28.5 Other	4 191	812	0	0	17 257	10 927	136 413	3 227	4 144	176 971
29. New vehicles and equipment										
29.1 Vehicles	1 581	676	0	291	2 262	0	3 278	0	0	8 088
29.2 Machinery	5 838	164	0	140	5 708	35	1 565	412	65	13 927
29.3 Computer equipment	118	1 145	0	0	1 080	27	0	0	0	2 370
29.4 Furniture	6	125	0	0	111	6	10	0	0	258
29.5 Other equipment	561	161	0	14	38 303	94	165	12 948	0	52 246
30. Land and existing assets										
30.1 Purchases	0	0	0	2 492	10 805	0	73 164	0	0	86 461
30.2 Less: Sales	0	0	0	0	0	0	0	90 541	0	90 541
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	3 201	0	0	3 201
33. Other transfers-in	141 708	30 540	2 984	3 590	5 141	3 348	10 076	15 528	29 951	242 866
34. Transfers-out (-)	84 413	237 860	1 167	5 209	50 922	13 338	23 499	47 457	11 641	475 506
35. Revaluations (net)	0	0	0	1 685	615 992	0	0	0	0	617 677
36. Depreciation (-)	11 523	0	23 143	0	0	3 426	56 529	13 602	0	108 223
37. Book value of assets written off (-)	374 662	147 298	116 881	322	647 369	5 880	1 456 557	4 526	31 149	2 784 644
38. Other transactions	358	14 891	42 301	13 274	477 205	118 180	11 923	51 858	35 030	765 020
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2005	1 977 631	580 846	272 650	1 206 818	4 187 679	656 871	2 089 116	1 053 083	724 842	12 749 536

Table 12 - Analysis of the acquisition of fixed assets for the year ended 30 June 2005 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 2004	77 204	116 990	50 147	34 088	98 709	323 215	19 754	76 995	28 171	825 273
28. Construction										
28.1 Residential buildings	0	0	83	0	0	0	0	0	0	83
28.2 Non-residential buildings	36 942	0	6 464	0	6 289	0	28 925	0	0	78 620
28.3 Roads, streets and bridges	0	955	2 553	0	376	0	0	0	0	3 884
28.4 Networks: Electricity, sewerage and water	54 770	0	0	0	1 366	0	0	0	2 471	58 607
28.5 Other	17 492	816	3 334	0	1 898	0	19 065	2 680	0	45 285
29. New vehicles and equipment										
29.1 Vehicles	4 545	0	4 225	0	1 096	0	8 065	1 195	0	19 126
29.2 Machinery	2 184	0	3	0	0	0	2 394	1 008	0	5 589
29.3 Computer equipment	0	146	430	0	166	0	4 280	0	0	5 022
29.4 Furniture	0	99	2 694	417	148	0	2 687	0	0	6 045
29.5 Other equipment	895	191	2 315	0	159	0	1 850	0	0	5 410
30. Land and existing assets										
30.1 Purchases	0	6 563	72	4 086	33 654	0	102 494	0	0	146 869
30.2 Less: Sales	0	0	85 468	0	0	0	9 309	0	0	94 777
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	59 993	0	28 674	0	251	0	0	0	452	89 370
34. Transfers-out (-)	91 489	26 530	1 578	0	0	12 745	0	1 051	0	133 393
35. Revaluations (net)	0	0	0	300	0	0	0	0	0	300
36. Depreciation (-)	1 123	0	58 016	0	0	0	0	0	0	59 139
37. Book value of assets written off (-)	99 811	69 616	50 291	17 963	152 746	309 215	4 817	34 687	25 375	764 521
38. Other transactions	978 956	3 958	223 034	83 025	38 832	582 091	253 631	0	0	2 163 527
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2005	1 040 558	33 572	128 675	103 953	30 198	583 346	429 019	46 140	5 719	2 401 180

Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2005 for 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 2004	9 757 188	5 333 035	855 445	2 081 991	8 531 776	1 678 766	11 244 935	1 891 918	1 185 558	42 560 612
Plus:										0
41. Sales of vacant land and land with improvements	4 304	7 226	0	301	6 835	45	13 583	0	0	32 294
42. Sales of other assets	443	888	0	0	0	0	0	0	0	1 331
43. Profit on sale of assets	0	0	0	0	19 175	104	86 578	1 388	0	107 245
44. Interest received - internal	30 180	54 433	696	5 546	19 866	363	1 210	9 111	1 633	123 038
45. Interest received - external	33 416	95 343	11 248	119 083	576 145	59 063	304 476	51 758	43 966	1 294 498
46. Endowments	7 659	320	3 638	0	22 829	0	2 922 882	0	0	2 957 328
47. Transfers from rates and general services, housing and trading services	13 379	78 490	0	85 197	27 057	72 121	2 820	198 658	6 195	483 917
48. Transfers from other funds/accounts	94 602	524 857	35 688	91 320	708 171	284 096	1 185 029	451 318	344 026	3 719 107
49. Transfers from: National government										0
49.1 Conditional grants	45 720	34 373	155 140	56 821	674 992	85 789	21 295	21 532	203 217	1 298 879
49.2 Other transfers	0	88 465	250	25 598	53	59 933	995 551	26 970	0	1 196 820
50. Transfers from: Provincial government										0
50.1 Conditional grants	15 666	32 972	3 659	1 632	29 722	23 514	0	104 737	0	211 902
50.2 Other transfers	16 729	0	1 181	5 855	29 003	4 096	277 224	0	3 175	337 263
51. Transfers from other local government institutions	9 705	0	2 462	0	36 380	267	230 925	0	0	279 739
52. Parking meter and parking site fees	48	0	17	47	739	0	0	0	0	851
53. Other income	557 882	755 259	196 333	457 749	2 373 186	277 328	652 563	88 530	228 367	5 587 197
54. SUBTOTAL: INCOME	10 586 921	7 005 661	1 265 757	2 931 140	13 055 929	2 545 485	17 939 071	2 845 920	2 016 137	60 192 021

Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2005 for 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	11 791	157	8	13 002	0	0	17 860	0	42 819
56. Interest paid - internal	27	736	0	0	522 543	0	527 205	0	0	1 050 511
57. Interest paid - external	333	0	20	4 128	262 441	211	34 048	3 423	0	304 604
58. Purchases of vacant land and land with improvements	13	0	0	0	10 314	0	0	0	0	10 327
59. Payments of insurance and accident claims	14	3 116	0	0	8 804	329	0	0	0	12 263
60. Irrecoverable debts written off	11 999	6 032	73	10 496	255 886	35 670	672 259	7 534	5 046	1 004 995
61. Redemptions of loans/accounts	219 957	3 430	1 459	4 496	16 513	1 531	0	0	0	247 386
62. Other capital expenditure	190 028	404 660	34 654	28 241	191 890	352 037	90 101	129 489	366 776	1 787 876
63. Transfers to Rate and General Services, Housing and Trading Services	4 108	1 136	24	2 261	578	0	8 774	55 884	0	72 765
64. Transfers to other funds/accounts	95 800	2 721	9 602	15 096	232 308	3 173	13 523	10 855	0	383 078
65. Transfers to local government institutions	22 587	0	0	23 339	3 152	6 567	44 919	0	0	100 564
66. Repairs and maintenance	287 283	1 222	3 345	82 475	982 700	892	202 096	16 457	520	1 576 990
67. Other expenditure	2 362 920	867 458	296 491	201 296	947 960	521 011	1 414 181	1 068 985	248 236	7 928 538
68. SUBTOTAL: EXPENDITURE	3 195 070	1 302 302	345 825	371 836	3 448 091	921 421	3 007 106	1 310 487	620 578	14 522 716
BALANCE AS AT 30 JUNE 2005	7 391 851	5 703 359	919 932	2 559 304	9 607 838	1 624 064	14 931 965	1 535 433	1 395 559	45 669 305

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	3 483 524	1 902 401	433 626	1 032 259	3 526 270	792 926	6 242 940	781 118	762 288	18 957 352
70. Allowances to councillors	105 182	117 431	19 196	58 522	125 578	72 384	107 937	75 371	63 305	744 906
71. Assessment rates										
71.1 Internal	3 653	7 950	650	1 905	49 611	0	220 044	4 703	0	288 516
71.2 External	27 908	15 364	1 866	18 930	19 909	14 491	0	4 125	10 947	113 540
72. Interest										
72.1 Internal	22 119	3 931	3 660	42 593	351 909	14 306	1 139 603	2 610	520	1 581 251
72.2 External	100 169	39 753	13 083	19 613	219 080	25 423	229 351	26 275	17 644	690 391
73. Redemption of loans and transfers to redemption fund	251 047	7 394	5 497	49 336	359 054	31 369	9 825	21 380	3 157	738 059
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	118 160	716 403	8 692	45 219	88 224	53 319	29 626	154 458	3 661	1 217 762
74.2 Maintenance reserve	292	0	300	2 430	116 759	212	1 114	0	0	121 107
74.3 Provisions	50 818	39 585	1 084	52 192	18 598	7 502	4 710	33 355	4 413	212 257
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	161	0	6	27	18	0	0	0	0	212
75.2 Non-governmental organisations	1 706	0	0	347	225	0	0	0	0	2 278
75.3 Subsidies	10 253	0	4 879	15 938	2 346	0	2 920	0	0	36 336
75.4 Bursaries	179 482	26	0	873	147	0	0	25	62	180 615
75.5 Other	58 316	29 684	424	4 537	12 781	20 221	8 424	435	7 253	142 075
76. Payments to other spheres of government for health and other services										
76.1 National government	0	480	0	0	751	0	0	0	0	1 231
76.2 Provincial government	50	0	0	0	0	2 595	0	0	0	2 645
76.3 Local government institutions	330	7 542	68	0	0	1 430	3 131	0	2 425	14 926
77. Assets financed from operating income	45 540	32 304	23 848	30 365	30 560	20 492	96 904	7 661	40 370	328 044

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	55 507	160 607	113 167	146 067	447 883	145 921	156 244	5 993	23 569	1 254 958
78.2 Other	2 523	2 150	0	2 759	103 272	0	294	0	4 983	115 981
79. Services and establishment levies paid to district and metropolitan municipalities	1 680	618	397	1 586	994	885	246	199 959	357	206 722
80. Transfers to other local government institutions	34 528	1 293	14	0	722	0	0	0	32 996	69 553
81. Repairs and maintenance work	515 003	258 123	60 499	146 354	757 857	73 530	672 544	156 287	95 917	2 736 114
82. General expenditure										
82.1 Fuel and oil	86 696	18 882	2 111	13 671	44 059	6 935	12 657	8 352	597	193 960
82.2 Bank charges	6 293	7 337	945	4 408	8 706	1 694	1 784	2 984	374	34 525
82.3 Printing and stationary	35 166	12 026	1 838	9 359	28 368	2 398	6 544	3 772	1 271	100 742
82.4 Advertising	14 348	1 727	1 027	2 551	12 893	414	1 600	702	440	35 702
82.5 Postage and stamps	30 202	4 970	3 165	4 891	21 086	2 191	1 955	1 778	513	70 751
82.6 Telecommunication services	92 885	12 355	2 411	14 579	46 958	4 240	9 926	5 790	2 380	191 524
82.7 Travelling and subsistence	18 429	12 328	4 313	2 758	11 733	1 321	1 921	4 386	3 420	60 609
82.8 Accommodation	7 885	964	173	3 342	15 955	0	0	363	365	29 047
82.9 Rental of land, building and other structures	33 042	3 290	262	9 412	54 178	288	8 227	539	552	109 790
82.10 Transport	5 329	3 259	8 907	7 695	92 668	0	15 143	6 760	2 877	142 638
82.11 Training and education	14 726	7 790	994	3 745	10 917	343	2 609	3 168	677	44 969
82.12 Rental of office equipment	3 240	15 788	494	1 226	5 200	2 370	4 184	1 604	141	34 247
82.13 Pharmaceutical	18 684	733	5	2 113	882	0	22	230	0	22 669
82.14 Hiring of plant and equipment	34 449	7 756	31	3 852	14 923	427	1 873	1 023	506	64 840
82.15 Consultancy fees	239 768	13 074	211	4 684	60 949	2 918	8 093	388	4 298	334 383

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
Expenditure (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	4 048 120	2 392 311	370 261	1 219 663	2 301 481	642 011	7 556 225	1 031 108	1 041 045	20 602 225
84. Less: debited out/recharged (if it appears as a balance in the accounts)	317 866	521 014	50 496	137 798	1 306 245	189 995	224 409	150 074	41 672	2 939 569
85. Surplus	2 763 173	546 181	109 054	514 253	4 034 513	320 553	4 998 418	213 951	349 108	13 849 204
86. TOTAL EXPENDITURE	12 202 520	5 882 796	1 146 662	3 356 256	11 691 772	2 075 114	21 332 629	2 610 579	2 440 759	62 739 087

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	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	6 151	24 989	27 468	31 678	175 162	29 252	45 126	380	7 361	347 567
87.2 Provincial government	5 513	472 168	10 330	3 699	8 800	7 916	25 390	78 416	0	612 232
87.3 Local government institutions	1 290	954	246	16 720	10	73	0	1 807	5 110	26 210
88. Assessment rates and other payment rates										
88.1 Rates from residents and businesses	3 214 643	473 891	173 002	607 717	3 707 761	358 498	6 822 697	506 995	288 455	16 153 659
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	27 613	6 182	110	0	12 016	6 473	1 236	1 446	2 340	57 416
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	35 847	19 087	3 883	5	8 331	348	40 984	6 905	1 897	117 287
89.3 Trade licenses	923	150	3 823	81	1 210	53	6	10 109	13 540	29 895
89.4 Other licenses, registration fees and inspection fees	68 175	3 683	10 597	0	1 560	8 009	1 381	6 600	1 698	101 703
90. Other taxes	7 798	5 010	19 490	1 448	3 073	6 772	15 429	60 729	0	119 749
91. Metropolitan and district municipalities levies										
91.1 Services levy	249 875	289 129	30 893	118 846	484 530	104 712	1 842 197	183 063	120 939	3 424 184
91.2 Establishment levy	888 655	148 649	72 603	119 529	295 784	227 535	1 076 561	194 100	110 516	3 133 932

Table 14 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	23 198	3 328	2 096	57 996	37 918	60 349	34 213	28 905	26 068	274 071
(b) External	274 268	119 450	11 686	36 699	23 446	29 136	667 403	38 538	23 639	1 224 265
92.2 Parking meter and parking garage fees	7	0	408	96	9 004	568	0	100	2	10 185
92.3 Rent of buildings	59 802	11 288	1 436	8 435	6 733	403	25 952	2 858	91	116 998
93. Sale of goods and services	118 332	25 972	23 625	163 564	53 455	27 038	205 620	27 054	24 404	669 064
94. Fines, forfeitures, penalties and collection costs	198 787	6 229	3 893	11 507	57 914	14 316	219 613	10 985	9 654	532 898
95. Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	99 830	441 309	73 362	266 523	85 689	28 578	55 093	132 921	176 835	1 360 140
(b) Provincial government	357 770	141 912	13 938	133 859	77 248	9 433	194 627	21 468	57 568	1 007 823
(c) Local government	8 230	3 280	120	0	41	1 929	2 753	12 207	13 827	42 387
(d) Other	2 380	251 684	204	22 484	75 360	0	12 181	4 857	1 925	371 075
96. Other inter-governmental transfers from (excluding agency basis)										
96.1 National government	460 631	364 529	142 902	182 792	1 015 643	267 055	473 388	374 007	655 900	3 936 847
96.2 Provincial government	37 571	78 050	8 474	226 025	210 203	31 673	1 619 161	11 120	38 045	2 260 322
96.3 Local government	336	18 356	0	26 763	2 199	0	0	41 419	2 908	91 981
96.4 Other (e.g. CSIR)	168 998	300 372	0	4 220	33 830	4 884	4 478	0	14 312	531 094
97. 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 2005 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
98. Bad debts										
98.1 Bad debts recovered	0	12 110	1 754	0	0	0	0	0	0	13 864
98.2 Transfer for provision	5 842	2 289	1 500	0	0	0	1 000	0	0	10 631
99. Transfers from tariff stabilisation and other reserve funds	377 435	13 398	0	28 025	31 176	0	835	88 323	5 674	544 866
100. Other income	3 116 254	1 201 082	372 975	601 526	1 575 950	519 684	3 915 759	408 561	474 754	12 186 545
101. Deficit	2 386 366	1 444 266	135 844	686 019	3 697 726	330 427	4 029 546	356 706	363 297	13 430 197
102. TOTAL INCOME	12 202 520	5 882 796	1 146 662	3 356 256	11 691 772	2 075 114	21 332 629	2 610 579	2 440 759	62 739 087

Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	287 630	137 918	10 706	62 362	217 429	21 497	665 371	29 508	21 874	1 454 295
70. Allowances to councillors	1540	0	0	94	0	0	0	0	0	1 634
71. Assesment rates										
71.1 Internal	63	53	0	0	1 067	0	5 885	4	0	7 072
71.2 External	15	0	0	0	0	47	0	0	0	62
72. Interest										
72.1 Internal	83	5	1	483	6 506	0	3 221	120	0	10 419
72.2 External	1	190	3	33	3 288	0	33	231	9	3 788
73. Redemption of loans and transfers to redemption fund	4 186	43	0	569	8 047	293	25	559	20	13 742
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	194	0	0	13	24	33	25 347	0	6	25 617
74.2 Maintenance reserve	0	0	0	0	0	0	39	0	0	39
74.3 Provisions	131	348	0	153	229	0	0	72	224	1 157
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	2 346	0	2 920	0	0	5 266
75.4 Bursaries	0	0	0	0	0	0	0	0	0	0
75.5 Other	2 978	0	0	0	123	0	0	53	0	3 154
76. Payments to other spheres of government for health and other services										
76.1 National government	0	480	0	0	0	0	0	0	0	480
76.2 Provincial government	50	0	0	0	0	0	0	0	0	50
76.3 Local government institutions	278	0	0	0	0	0	0	0	0	278
77. Assets financed from operating income	202	34	0	219	723	43	269	3 135	5	4 630

Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	865	1	0	50	0	0	43	873	0	1 832
78.2 Other	0	54	0	1 017	0	0	0	0	0	1 071
79. Services and establishment levies paid to district and metropolitan municipalities	255	18	1	70	22	26	0	115	12	519
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	4 031	1 951	12	596	5 319	29	11 126	304	2	23 370
82. General expenditure										
82.1 Fuel and oil	1 060	262	8	149	1 289	70	193	31	0	3 062
82.2 Bank charges	0	0	0	0	0	0	0	12	0	12
82.3 Printing and stationary	1 763	489	11	197	882	42	2 013	83	13	5 493
82.4 Advertising	51	9	0	11	128	0	28	7	0	234
82.5 Postage and stamps	284	287	67	12	23	10	44	0	0	727
82.6 Telecommunication services	3 153	145	40	815	2 545	340	2 150	355	114	9 657
82.7 Travelling and subsistence	559	281	11	61	316	7	177	152	81	1 645
82.8 Accommodation	1 999	2	0	270	202	0	0	10	0	2 483
82.9 Rental of land, building and other structures	146	8	0	1 536	2 562	0	1 950	0	28	6 230
82.10 Transport	1 853	98	126	291	1 019	0	384	136	0	3 907
82.11 Training and education	170	841	2	145	228	0	155	73	0	1 614
82.12 Rental of office equipment	61	115	0	53	70	0	28	88	0	415
82.13 Pharmaceutical	18 408	733	3	0	685	0	11	8	0	19 848
82.14 Hiring of plant and equipment	0	19	0	0	310	0	0	14	0	343
82.15 Consultancy fees	4 684	5	0	369	285	0	1	0	0	5 344

Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
Expenditure (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	95 474	273 037	3 012	35 721	51 960	22 920	174 986	15 899	8 350	681 359
84. Less: debited out/recharged (if it appears as a balance in the accounts)	412	23 005	273	1 265	6 166	621	10	1 006	777	33 535
85. Surplus	218	52 418	386	2 684	9 066	2	73	0	0	64 847
86. TOTAL EXPENDITURE	431 973	446 839	14 116	106 708	310 527	44 738	896 462	50 836	29 961	2 332 160

Table 15 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	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	383	6 205	47	0	0	434	0	380	0	7 449
87.2 Provincial government	179	4 093	0	0	0	0	23 741	0	0	28 013
87.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
88. Assessment rates and other payment rates										
88.1 Rates from residents and businesses	0	0	0	0	0	0	5 313	0	0	5 313
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	6	44	10	0	17	0	3	31	0	111
89.4 Other licenses, registration fees and inspection fees	26	2	0	0	71	0	0	0	0	99
90. Other taxes	0	0	0	0	9	0	8	0	0	17
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 2005 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	51	0	0	0	0	0	0	0	0	51
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	0	185	0	0	58	0	0	0	0	243
93. Sale of goods and services	78	67	0	514	0	0	771	0	0	1 430
94. Fines, forfeitures, penalties and collection costs	16	10	0	0	2	0	563	0	0	591
95. Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	25 881	0	0	0	0	13 629	4 896	0	44 406
(b) Provincial government	51 449	59 244	91	7 783	4 096	7 673	53 542	1 190	0	185 068
(c) Local government	3 236	0	0	0	0	1 100	2 753	0	0	7 089
(d) Other	0	251 296	0	0	241	0	0	0	0	251 537
96. Other inter-governmental transfers from (excluding agency basis)										
96.1 National government	0	4 975	157	80	29 049	467	20 765	4 928	0	60 421
96.2 Provincial government	3 867	2 680	306	32 194	7 468	0	137 660	5 475	202	189 852
96.3 Local government	0	10 553	0	0	100	0	0	1 540	0	12 193
96.4 Other (e.g. CSIR)	138 988	0	0	315	3 587	0	1 234	0	0	144 124
97. 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 2005 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
98. Bad debts										
98.1 Bad debts recovered	0	0	0	0	0	0	0	0	0	0
98.2 Transfer for provision	48	0	0	0	0	0	0	0	0	48
99 Transfers from tariff stabilisation and other reserve funds	0	0	0	303	0	0	0	48	0	351
100. Other income	27 317	20 842	10 220	16 488	35 836	6 650	13 839	7 570	4 498	143 260
101. Deficit	206 329	60 762	3 285	49 031	229 993	28 414	622 641	24 778	25 261	1 250 494
102. TOTAL INCOME	431 973	446 839	14 116	106 708	310 527	44 738	896 462	50 836	29 961	2 332 160

Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	229 065	33 991	9 689	50 129	135 390	28 985	359 345	22 012	2 468	871 074
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	34	45	0	0	728	0	7 738	0	0	8 545
71.2 External	15	15	0	0	0	471	0	0	0	501
72. Interest										
72.1 Internal	103	46	0	686	2 745	0	11 005	0	0	14 585
72.2 External	170	263	0	255	1 857	0	14	451	27	3 037
73. Redemption of loans and transfers to redemption fund	7 968	84	45	1 058	6 853	503	40	487	0	17 038
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	112	0	0	1	0	4	0	0	0	117
74.2 Maintenance reserve	0	0	0	0	0	0	21	0	0	0
74.3 Provisions	167	189	0	74	113	0	0	4	34	0
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	27	0	0	0	0	0	27
76. Payments to other spheres of government for health and other services										
76.1 National government	0	0	0	0	751	0	0	0	0	751
76.2 Provincial government	0	0	0	0	0	0	0	0	0	0
76.3 Local government institutions	0	3	0	0	0	0	0	0	2 425	2 428
77. Assets financed from operating income	68	1 548	0	219	247	0	1 330	94	0	3 506

Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	3 465	21	0	0	0	0	133	108	0	3 727
78.2 Other	0	0	0	0	0	0	0	0	0	0
79. Services and establishment levies paid to district and metropolitan municipalities	11	7	11	52	31	15	8	45	0	180
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	8 957	604	270	1 896	8 082	483	8 755	1 263	11	30 321
82. General expenditure										
82.1 Fuel and oil	2 833	782	1	469	1 963	188	1 866	355	0	8 457
82.2 Bank charges	0	0	0	0	26	0	0	63	0	89
82.3 Printing and stationary	688	76	21	32	388	8	122	5	0	1 340
82.4 Advertising	28	0	2	0	0	0	4	2	0	36
82.5 Postage and stamps	79	0	132	1	7	1	1	0	0	221
82.6 Telecommunication services	2 956	75	0	118	1 499	132	549	263	0	5 592
82.7 Travelling and subsistence	269	151	65	0	116	1	16	71	0	689
82.8 Accommodation	582	0	0	0	0	0	0	5	0	587
82.9 Rental of land, building and other structures	106	0	0	79	190	0	175	10	0	560
82.10 Transport	150	43	1	99	989	0	1 410	74	15	2 781
82.11 Training and education	397	73	0	62	182	0	128	47	0	889
82.12 Rental of office equipment	15	2	0	0	179	0	0	0	0	196
82.13 Pharmaceutical	3	0	2	0	9	0	0	0	0	14
82.14 Hiring of plant and equipment	32	11	0	0	331	0	504	0	0	878
82.15 Consultancy fees	360	0	124	7	133	0	0	0	0	624

Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
Expenditure (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	64 556	7 583	2 644	23 031	36 336	14 059	167 806	17 368	15 643	349 026
84. Less: debited out/recharged (if it appears as a balance in the accounts)	269	0	1	0	670	75	750	852	0	2 617
85. Surplus	4	203	18	107	0	0	0	0	179	511
86. TOTAL EXPENDITURE	322 924	45 815	13 024	78 402	198 475	44 775	560 220	41 875	20 802	1 326 312

Table 16 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	12	1 750	0	0	0	0	0	0	0	1 762
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 Rates from residents and businesses	0	0	0	2	0	0	10 862	0	0	10 864
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	41	0	41
89.4 Other licenses, registration fees and inspection fees	2	11	0	0	35	0	0	75	0	123
90. Other taxes										
90.1 Other taxes	0	6	0	0	412	0	0	52	0	470
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 2005 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	34	0	0	0	0	34
(b) External	431	0	0	0	0	0	0	0	0	431
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	136	0	5	0	10	0	58	0	0	209
93. Sale of goods and services	0	81	0	172	0	0	48	48	0	349
94. Fines, forfeitures, penalties and collection costs	30	0	0	0	46	0	0	0	0	76
95. Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	2 521	0	4 718	0	0	0	0	0	7 239
(b) Provincial government	33 120	0	0	0	0	0	0	0	0	33 120
(c) Local government	1 530	0	0	0	0	0	0	0	0	1 530
(d) Other	41	0	0	0	0	0	0	0	297	338
96. Other inter-governmental transfers from (excluding agency basis)										
96.1 National government	0	3 769	0	526	3 246	14 112	0	0	0	21 653
96.2 Provincial government	7	0	0	43	80	0	60 582	0	942	61 654
96.3 Local government	0	0	0	1 150	0	0	0	157	0	1 307
96.4 Other (e.g. CSIR)	0	0	0	0	0	0	385	0	121	506
97. 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 2005 according to rates and general services by province: Fire protection services (concluded)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
98. Bad debts										
98.1 Bad debts recovered	0	0	0	0	0	0	0	0	0	0
98.2 Transfer for provision	39	0	0	0	0	0	0	0	0	39
99. Transfers from tariff stabilisation and other reserve funds	0	2 686	0	150	0	0	0	119	0	2 955
100. Other income	10 969	10 630	747	1 264	5 736	1 029	50 128	11 751	1 657	93 911
101. Deficit	276 607	24 361	12 272	70 377	188 876	29 634	438 157	29 632	17 785	1 087 701
102. TOTAL INCOME	322 924	45 815	13 024	78 402	198 475	44 775	560 220	41 875	20 802	1 326 312

Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	310 797	65 197	19 600	92 071	181 050	36 564	455 038	46 151	21 388	1 227 856
70. Allowances to councillors	0	0	0	1	0	0	0	0	0	1
71. Assessment rates										
71.1 Internal	248	2 104	2	0	2 056	0	1 787	0	0	6 197
71.2 External	479	1 737	45	0	30	2 652	0	0	0	4 943
72. Interest										
72.1 Internal	5 772	345	164	14 946	108 692	173	92 832	198	122	223 244
72.2 External	4 275	16 599	398	1 478	61 590	2 005	2 126	9 804	4 904	103 179
73. Redemption of loans and transfers to redemption fund	151 548	802	413	15 931	98 666	6 708	1 735	9 829	380	286 012
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	78	0	641	96	36	45	0	4 167	94	5 157
74.2 Maintenance reserve	8	0	0	0	0	20	5	0	0	33
74.3 Provisions	392	220	1	81	213	0	0	18	50	975
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	471	0	0	0	0	0	0	0	0	471
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	270	0	0	0	0	0	0	0	270
77. Assets financed from operating income	7	2 839	16	6 967	3 817	365	3 496	10	6	17 523

Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	250	3 393	0	5 911	0	0	0	1 113	95	10 762
78.2 Other	0	526	0	106	0	0	0	0	0	632
79. Services and establishment levies paid to district and metropolitan municipalities	14	34	15	94	2	26	0	58	31	274
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	134 976	27 916	1 291	39 174	276 138	4 072	252 488	15 665	1 924	753 644
82. General expenditure										
82.1 Fuel and oil	13 614	2 699	388	2 838	6 656	1 584	2 030	1 415	0	31 224
82.2 Bank charges	0	0	0	6	0	0	0	126	0	132
82.3 Printing and stationary	1 443	43	77	56	360	8	44	11	14	2 056
82.4 Advertising	1	2	0	0	0	14	3	12	0	32
82.5 Postage and stamps	100	0	11	15	0	0	0	0	0	126
82.6 Telecommunication services	5 467	13	52	266	1 303	36	56	13	84	7 290
82.7 Travelling and subsistence	920	213	14	46	416	41	0	119	37	1 806
82.8 Accommodation	1 852	0	0	16	0	0	0	7	17	1 892
82.9 Rental of land, building and other structures	82	0	0	201	833	0	258	0	37	1 411
82.10 Transport	125	580	1 717	2 472	2 303	0	2 084	729	345	10 355
82.11 Training and education	41	13	22	28	235	0	0	26	0	365
82.12 Rental of office equipment	47	20	0	0	332	0	21	133	36	589
82.13 Pharmaceutical	0	0	0	449	0	0	0	25	0	474
82.14 Hiring of plant and equipment	3 666	78	0	28	1 115	0	0	64	0	4 951
82.15 Consultancy fees	25 728	35	0	709	118	0	0	0	0	26 590

Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
Expenditure (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	318 036	96 452	16 939	82 983	91 844	36 758	568 476	119 586	82 151	1 413 225
84. Less: debited out/recharged (if it appears as a balance in the accounts)	7 184	861	144	895	150 714	241	113	6 718	490	167 360
85. Surplus	9 733	7 015	19	13 252	2 914	1 153	2 001	6 306	245	42 638
86. TOTAL EXPENDITURE	982 986	228 284	41 681	279 326	690 005	91 983	1 384 367	208 867	111 470	4 018 969

Table 17 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	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	170	0	0	0	0	0	0	0	0	170
87.2 Provincial government	100	0	0	0	0	0	0	0	0	100
87.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
88. Assessment rates and other payment rates										
88.1 Rates from residents and businesses	0	0	0	0	0	0	1 278	0	0	1 278
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	1	0	0	1
89.4 Other licenses, registration fees and inspection fees	0	0	0	0	0	0	75	0	0	75
90. Other taxes	0	102	0	0	0	0	0	0	0	102
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 2005 according to rates and general services by province: Road services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	0	0	0	0	0	0	7 949	0	0	7 949
(b) External	881	0	0	0	0	0	0	0	0	881
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	33	0	0	0	0	0	309	0	0	342
93. Sale of goods and services	9	3	0	474	2 449	0	0	2	0	2 937
94. Fines, forfeitures, penalties and collection costs	8	0	0	0	8	0	0	0	0	16
95. Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	463	18 874	0	0	0	0	0	0	0	19 337
(b) Provincial government	80 672	6	0	0	0	0	0	0	0	80 678
(c) Local government	406	0	0	0	0	0	0	0	0	406
(d) Other	0	0	0	20 557	0	0	0	0	0	20 557
96. Other inter-governmental transfers from (excluding agency basis)										
96.1 National government	106 568	20 435	0	8 706	1 256	1 578	0	17 953	0	156 496
96.2 Provincial government	2 373	65	0	0	394	0	45 862	4 167	1 864	54 725
96.3 Local government	50	450	0	4 320	0	0	0	2 017	0	6 837
96.4 Other (e.g. CSIR)	12 127	0	0	106	0	0	76	0	0	12 309
97. 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 2005 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
98. Bad debts										
98.1 Bad debts recovered	0	0	0	0	0	0	0	0	0	0
98.2 Transfer for provision	0	0	0	0	0	0	0	0	0	0
99. Transfers from tariff stabilisation and other reserve funds	0	0	0	16 669	0	0	0	0	102	16 771
100. Other income	102 955	25 958	5 184	7 145	30 296	15 735	503 228	46 209	18 434	755 144
101. Deficit	676 171	162 391	36 497	221 349	655 602	74 670	825 589	138 519	91 070	2 881 858
102. TOTAL INCOME	982 986	228 284	41 681	279 326	690 005	91 983	1 384 367	208 867	111 470	4 018 969

Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	335 765	108 718	26 805	103 868	455 291	48 257	727 143	47 534	25 037	1 878 418
70. Allowances to councillors	0	0	0	47	0	0	0	0	0	47
71. Assessment rates										
71.1 Internal	407	117	0	0	12 742	0	51 660	1	0	64 927
71.2 External	67	1	0	0	0	2 728	0	0	0	2 796
72. Interest										
72.1 Internal	1 450	54	10	7 020	43 399	1	19 756	41	19	71 750
72.2 External	865	1 533	14	171	20 971	0	65	1 247	275	25 141
73. Redemption of loans and transfers to redemption fund	33 541	373	16	4 620	45 055	1 879	126	2 110	132	87 852
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	1 152	0	0	158	41	23	71	0	72	1 517
74.2 Maintenance reserve	0	0	0	0	0	2	6	0	0	8
74.3 Provisions	335	598	0	140	148	0	0	0	33	1 254
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	6 228	0	0	0	390	0	0	0	0	6 618
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	130	65	0	428	277	0	1 569	189	30	2 688

Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	9	0	303	0	0	27	147	156	642
78.2 Other	0	48	0	11	0	0	0	0	0	59
79. Services and establishment levies paid to district and metropolitan municipalities	22	22	17	95	30	5	0	63	23	277
80. Transfers to other local government institutions	0	0	0	0	0	0	0	0	0	0
81. Repairs and maintenance work	44 288	1 068	204	5 704	84 216	3 726	138 165	4 162	321	281 854
82. General expenditure										
82.1 Fuel and oil	6 682	2 660	39	1 696	564	1 269	1 786	721	8	15 425
82.2 Bank charges	0	0	0	0	0	0	0	168	0	168
82.3 Printing and stationary	1 091	428	13	77	1 308	104	77	8	2	3 108
82.4 Advertising	231	0	4	0	0	39	20	0	0	294
82.5 Postage and stamps	208	0	21	6	293	10	0	0	0	538
82.6 Telecommunication services	4 300	27	0	338	5 325	293	183	11	11	10 488
82.7 Travelling and subsistence	635	185	8	12	559	10	46	2	16	1 473
82.8 Accommodation	0	0	0	0	300	0	0	0	0	300
82.9 Rental of land, building and other structures	5	0	0	227	17 465	0	368	3	0	18 068
82.10 Transport	41	57	626	719	3 635	0	2 020	288	262	7 648
82.11 Training and education	856	0	0	58	535	0	0	35	0	1 484
82.12 Rental of office equipment	99	308	0	0	32	0	22	5	0	466
82.13 Pharmaceutical	96	0	0	58	1	0	0	0	0	155
82.14 Hiring of plant and equipment	1 486	0	6	90	2 699	0	0	2	0	4 283
82.15 Consultancy fees	33 816	0	0	40	817	0	74	0	0	34 747

Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
Expenditure (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	153 640	43 614	13 304	40 580	202 498	29 982	363 820	28 191	45 585	921 214
84. Less: debited out/recharged (if it appears as a balance in the accounts)	988	1	9 495	645	25 853	813	51	1 638	177	39 661
85. Surplus	8 392	752	146	50	2 160	0	0	0	36	11 536
86. TOTAL EXPENDITURE	634 840	160 636	31 738	165 871	874 898	87 515	1 306 953	83 290	71 841	3 417 582

Table 18 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	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	36	0	0	0	0	0	0	0	0	36
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 Rates from residents and businesses	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	17	0	0	0	0	17
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	207	0	0	0	0	207
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 2005 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	32	0	22 206	0	0	22 268
(b) External	47	0	0	0	0	0	0	0	0	47
92.2 Parking meter and parking garage fees	0	0	0	0	137	0	0	0	0	137
92.3 Rent of buildings	1 142	10	1	0	517	74	494	71	0	2 309
93. Sale of goods and services	88	681	0	2 681	3 103	0	16	19	0	6 588
94. Fines, forfeitures, penalties and collection costs	3	0	0	0	1 530	34	0	0	0	1 567
95. Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	25 108	0	0	0	0	0	0	0	25 108
(b) Provincial government	6 517	0	0	0	0	0	0	0	0	6 517
(c) Local government	600	0	0	0	0	0	0	0	0	600
(d) Other	0	0	0	0	0	0	0	0	0	0
96. Other inter-governmental transfers from (excluding agency basis)										
96.1 National government	30 517	0	0	0	7 493	0	0	0	0	38 010
96.2 Provincial government	100	65	0	0	55	0	47 839	0	400	48 459
96.3 Local government	0	0	0	1 120	127	0	0	0	0	1 247
96.4 Other (e.g. CSIR)	50	0	0	11	10	0	0	0	0	71
97. 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 2005 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
98. Bad debts										
98.1 Bad debts recovered	0	0	0	0	0	0	0	0	0	0
98.2 Transfer for provision	801	0	0	0	0	0	0	0	0	801
99. Transfers from tariff stabilisation and other reserve funds										
	0	0	0	408	0	0	0	0	0	408
100. Other income										
	75 515	15 542	14 391	15 952	36 966	6 005	352 474	22 082	11 780	550 707
101. Deficit										
	519 394	119 230	17 346	145 699	824 704	81 402	883 924	61 118	59 661	2 712 478
102. TOTAL INCOME										
	634 840	160 636	31 738	165 871	874 898	87 515	1 306 953	83 290	71 841	3 417 582

Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	275 309	96 056	22 504	110 911	200 710	39 349	493 571	48 001	20 191	1 306 602
70. Allowances to councillors	0	0	0	100	0	0	0	0	0	100
71. Assessment rates										
71.1 Internal	14	147	0	0	711	0	891	0	0	1 763
71.2 External	33	95	3	0	57	637	0	0	0	825
72. Interest										
72.1 Internal	624	51	677	2 717	16 766	0	23 836	41	1	44 713
72.2 External	1 753	2 803	37	238	11 809	69	0	1 002	43	17 754
73. Redemption of loans and transfers to redemption fund	27 446	341	35	4 722	24 324	1 408	11	75	144	58 506
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	66 019	80	2	4 568	213	5 013	53	1 101	29	77 078
74.2 Maintenance reserve	5	0	0	0	0	0	267	0	0	272
74.3 Provisions	1 778	17 096	0	10 087	1 165	488	45	763	47	31 469
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	587	0	0	0	0	0	0	0	0	587
75.4 Bursaries	0	0	0	0	0	0	0	0	0	0
75.5 Other	1 051	0	0	0	118	0	0	0	0	1 169
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	73	29	84	1 659	265	0	4 008	6	0	6 124

Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	4	9	0	192	0	0	0	0	0	205
78.2 Other	0	21	0	30	0	0	0	0	8	59
79. Services and establishment levies paid to district and metropolitan municipalities	85	56	21	115	59	111	24	119	23	613
80. Transfers to other local government institutions	0	43	0	0	0	0	0	0	0	43
81. Repairs and maintenance work	64 333	2 075	1 154	14 125	28 406	2 962	59 380	3 924	191	176 550
82. General expenditure										
82.1 Fuel and oil	21 571	3 844	77	4 051	15 206	1 429	3 139	2 247	0	51 564
82.2 Bank charges	0	0	0	0	0	0	0	325	0	325
82.3 Printing and stationary	520	121	1	61	419	8	24	13	0	1 167
82.4 Advertising	133	2	2	0	0	6	3	17	0	163
82.5 Postage and stamps	44	0	6	59	51	2	19	0	0	181
82.6 Telecommunication services	2 080	6	0	128	1 102	29	21	86	0	3 452
82.7 Travelling and subsistence	467	47	3	9	154	0	1	6	2	689
82.8 Accommodation	0	0	0	0	0	0	0	2	0	2
82.9 Rental of land, building and other structures	9	0	0	703	961	0	220	0	0	1 893
82.10 Transport	0	39	3 373	1 754	73 876	0	5 962	1 242	360	86 606
82.11 Training and education	638	15	0	21	31	0	0	58	0	763
82.12 Rental of office equipment	4	0	0	0	0	0	26	116	0	146
82.13 Pharmaceutical	6	0	0	1 411	0	0	0	0	0	1 417
82.14 Hiring of plant and equipment	28 732	526	0	29	1 875	0	0	555	0	31 717
82.15 Consultancy fees	156 047	0	0	363	11 281	0	0	0	0	167 691

Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
Expenditure (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	271 382	161 872	31 910	109 125	221 592	71 079	812 887	77 012	43 776	1 800 635
84. Less: debited out/recharged (if it appears as a balance in the accounts)	147	0	220	0	74 304	0	69	526	0	75 266
85. Surplus	44 482	27 817	14 467	41 446	20 242	32 040	108 043	16 119	26 277	330 933
86. TOTAL EXPENDITURE	965 082	313 191	74 136	308 624	557 089	154 630	1 512 362	152 304	91 092	4 128 510

Table 19 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	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	225	1 823	0	0	0	0	0	0	0	2 048
87.2 Provincial government	0	1	0	0	0	0	1 064	0	0	1 065
87.3 Local government institutions	0	0	0	0	0	0	0	0	0	0
88. Assessment rates and other payment rates										
88.1 Rates from residents and businesses	34 591	162	0	0	35 667	0	303 188	8 296	0	381 904
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	1 958	0	0	0	0	0	0	1 958
89.4 Other licenses, registration fees and inspection fees	0	0	0	0	0	0	0	0	0	0
90. Other taxes										
90. Other taxes	0	0	7 779	0	0	6 494	0	25 741	0	40 014
91. Metropolitan and district municipalities levies										
91.1 Services levy	0	0	614	19 236	0	0	0	0	0	19 850
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 2005 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	88	0	3 478	0	0	3 566
(b) External	18 738	0	0	0	14	0	463	0	0	19 215
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	3 076	0	0	2 291	0	0	0	0	0	5 367
93. Sale of goods and services	31 935	12 188	6 879	67 107	30 824	7 491	65 496	11 162	8	233 090
94. Fines, forfeitures, penalties and collection costs	20 620	0	0	0	1	0	966	0	0	21 587
95. Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	13 401	23 518	0	3 280	0	8 418	7 999	0	0	56 616
(b) Provincial government	125	0	0	0	0	0	0	1 650	17 303	19 078
(c) Local government	784	0	0	0	39	0	0	0	0	823
(d) Other	0	0	0	0	39	0	0	0	0	39
96. Other inter-governmental transfers from (excluding agency basis)										
96.1 National government	2 518	678	0	8 729	54 790	1 500	2 465	1 757	0	72 437
96.2 Provincial government	0	0	0	0	743	0	33 036	0	127	33 906
96.3 Local government	0	0	0	4 809	0	0	0	196	0	5 005
96.4 Other (e.g. CSIR)	0	0	0	30	0	0	1	0	0	31
97. 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
98. Bad debts										
98.1 Bad debts recovered	0	0	0	0	0	0	0	0	0	0
98.2 Transfer for provision	24	0	0	0	0	0	0	0	0	24
99. Transfers from tariff stabilisation and other reserve funds	0	0	0	734	0	0	1	211	170	1 116
100. Other income	659 201	251 670	55 606	100 634	170 155	107 181	1 015 015	97 533	65 969	2 522 964
101. Deficit	179 844	23 151	1 300	101 774	264 729	23 546	79 190	5 758	7 515	686 807
102. TOTAL INCOME	965 082	313 191	74 136	308 624	557 089	154 630	1 512 362	152 304	91 092	4 128 510

Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	154 722	63 778	25 639	77 708	175 944	26 333	117 852	38 684	17 523	698 183
70. Allowances to councillors	0	0	0	131	0	0	0	0	0	131
71. Assessment rates										
71.1 Internal	77	2 144	0	0	2 454	0	7 379	0	0	12 054
71.2 External	1 500	3 386	1 072	0	0	4 218	0	0	612	10 788
72. Interest										
72.1 Internal	3 263	739	706	10 366	48 860	0	21 190	313	154	85 591
72.2 External	11 924	10 096	104	3 125	27 468	519	1 483	2 711	1 198	58 628
73. Redemption of loans and transfers to redemption fund	9 484	2 212	1 003	9 715	44 444	5 213	544	914	706	74 235
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	3 030	0	908	8 923	14 559	10 365	75	9 476	56	47 392
74.2 Maintenance reserve	12	0	0	681	0	0	217	0	0	910
74.3 Provisions	1 339	14 282	29	12 312	9 005	289	82	6	218	37 562
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	3 305	0	0	0	0	0	0	0	0	3 305
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	5 218	245	69	12 418	71	0	926	3	8	18 958

Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	31	6	0	255	0	0	1 391	336	44	2 063
78.2 Other	0	10	0	0	0	0	0	0	6	16
79. Services and establishment levies paid to district and metropolitan municipalities	106	61	26	104	71	70	19	40	15	512
80. Transfers to other local government institutions	0	49	0	0	0	0	0	0	0	49
81. Repairs and maintenance work	56 416	8 394	1 795	11 739	122 697	3 099	17 646	4 936	674	227 396
82. General expenditure										
82.1 Fuel and oil	6 714	2 378	551	1 479	2 778	427	570	740	148	15 785
82.2 Bank charges	0	0	0	0	0	0	0	99	0	99
82.3 Printing and stationary	2 875	88	67	64	322	5	15	2	2	3 440
82.4 Advertising	55	3	0	0	7	1	5	16	5	92
82.5 Postage and stamps	83	0	48	63	62	4	22	0	2	284
82.6 Telecommunication services	1 905	22	65	303	1 929	21	126	57	37	4 465
82.7 Travelling and subsistence	609	105	21	7	194	8	3	2	6	955
82.8 Accommodation	0	0	0	0	0	0	0	0	0	0
82.9 Rental of land, building and other structures	411	0	0	0	2 822	0	427	3	9	3 672
82.10 Transport	37	68	721	642	1 073	0	825	41	111	3 518
82.11 Training and education	230	0	15	59	72	0	0	83	0	459
82.12 Rental of office equipment	0	18	0	0	0	0	83	0	0	101
82.13 Pharmaceutical	159	0	0	195	0	0	0	0	0	354
82.14 Hiring of plant and equipment	10	0	25	1	2 320	42	0	0	506	2 904
82.15 Consultancy fees	120	18	0	2 281	15 195	0	0	0	477	18 091

Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
Expenditure (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	669 824	274 022	50 734	132 398	213 059	103 308	235 420	101 342	29 299	1 809 406
84. Less: debited out/recharged (if it appears as a balance in the accounts)	4 119	2 383	468	55	88 001	503	1 557	1	170	97 257
85. Surplus	210 670	50 843	28 584	104 402	12 790	34 000	62 574	34 343	25 771	563 977
86. TOTAL EXPENDITURE	1 140 010	430 584	111 714	389 316	610 195	187 419	467 317	194 146	77 417	3 608 118

Table 20 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	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	360	1 327	0	0	0	0	0	0	0	1 687
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 Rates from residents and businesses	26 230	8 094	2 467	0	40 642	0	0	9 231	0	86 664
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	1 503	0	0	0	0	0	0	1 503
89.4 Other licenses, registration fees and inspection fees	0	0	0	0	0	0	28	0	0	28
90. Other taxes	0	0	11 279	0	0	278	0	28 589	0	40 146
91. Metropolitan and district municipalities levies										
91.1 Services levy	0	0	1 095	25 168	0	0	0	0	0	26 263
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 2005 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	956	0	0	0	0	956
(b) External	28 040	0	0	0	64	0	11 072	0	0	39 176
92.2 Parking meter and parking garage fees	0	0	0	0	0	0	0	0	0	0
92.3 Rent of buildings	2	0	0	3 397	0	0	0	0	0	3 399
93. Sale of goods and services	44 909	5 389	11 396	75 611	13 186	12 354	81 199	15 823	12 265	272 132
94. Fines, forfeitures, penalties and collection costs	21 022	0	0	0	0	0	477	0	0	21 499
95. Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	30 524	19 919	827	3 057	2 249	7 447	7 315	0	0	71 338
(b) Provincial government	2 247	0	0	0	0	0	0	1 000	0	3 247
(c) Local government	0	0	0	0	0	0	0	0	0	0
(d) Other	0	0	0	5	0	0	0	0	0	5
96. Other inter-governmental transfers from (excluding agency basis)										
96.1 National government	2 144	8 577	0	14 131	72 917	3 119	1 217	10 485	0	112 590
96.2 Provincial government	50	0	0	0	617	0	0	0	560	1 227
96.3 Local government	0	0	0	4 914	0	0	0	14 725	0	19 639
96.4 Other (e.g. CSIR)	5 099	0	0	50	0	0	0	0	0	5 149
97. 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 2005 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
98. Bad debts										
98.1 Bad debts recovered	0	0	0	0	0	0	0	0	0	0
98.2 Transfer for provision	222	0	0	0	0	0	0	0	0	222
99. Transfers from tariff stabilisation and other reserve funds	0	0	0	2 745	0	0	0	1 871	3 370	7 986
100. Other income	978 514	363 269	80 433	231 496	210 104	151 078	302 691	100 418	57 302	2 475 305
101. Deficit	647	24 009	2 714	28 742	269 460	13 143	63 318	12 004	3 920	417 957
102. TOTAL INCOME	1 140 010	430 584	111 714	389 316	610 195	187 419	467 317	194 146	77 417	3 608 118

Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	350 964	60 133	18 093	37 871	94 383	24 694	875 635	47 819	26 712	1 536 304
70. Allowances to councillors	0	0	0	0	0	0	0	0	0	0
71. Assessment rates										
71.1 Internal	21	111	0	0	333	0	8 931	0	0	9 396
71.2 External	49	0	6	0	0	237	0	0	0	292
72. Interest										
72.1 Internal	612	74	15	248	13 386	3	11 245	76	10	25 669
72.2 External	314	203	10	37	6 714	8	184	201	217	7 888
73. Redemption of loans and transfers to redemption fund	1 810	335	28	624	10 956	895	88	788	83	15 607
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	105	14	0	45	11	9	0	0	39	223
74.2 Maintenance reserve	0	0	0	0	0	0	14	0	0	14
74.3 Provisions	246	401	4	43	152	0	0	9	131	986
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	400	0	0	0	0	0	410	0	0	810
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	156	319	89	117	880	92	131	144	200	2 128

Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	166	20	0	16	0	0	0	253	40	495
78.2 Other	0	46	0	0	0	0	0	0	0	46
79. Services and establishment levies paid to district and metropolitan municipalities	32	27	17	32	32	23	2	128	14	307
80. Transfers to other local government institutions	0	25	0	0	0	0	0	0	0	25
81. Repairs and maintenance work	18 057	1 020	459	2 678	20 340	1 013	34 615	2 557	158	80 897
82. General expenditure										
82.1 Fuel and oil	10 752	1 257	7	667	981	622	1 016	222	50	15 574
82.2 Bank charges	0	8	0	0	0	0	0	94	0	102
82.3 Printing and stationary	3 326	576	133	275	667	129	400	311	91	5 908
82.4 Advertising	26	7	3	0	5	16	6	24	0	87
82.5 Postage and stamps	1 539	83	80	27	71	235	16	4	100	2 155
82.6 Telecommunication services	7 893	162	57	298	847	91	470	267	168	10 253
82.7 Travelling and subsistence	717	148	40	8	232	21	16	150	132	1 464
82.8 Accommodation	0	3	0	0	1 907	0	0	3	0	1 913
82.9 Rental of land, building and other structures	4 294	0	0	6	904	0	1 103	0	73	6 380
82.10 Transport	147	217	395	353	2 428	0	1 315	185	535	5 575
82.11 Training and education	655	61	4	13	361	0	44	82	27	1 247
82.12 Rental of office equipment	92	42	0	0	791	0	24	5	0	954
82.13 Pharmaceutical	2	0	0	0	0	0	0	6	0	8
82.14 Hiring of plant and equipment	2	166	0	76	94	0	0	76	0	414
82.15 Consultancy fees	524	0	0	0	665	0	0	0	0	1 189

Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
Expenditure (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	199 757	33 554	16 728	23 267	158 133	31 517	610 716	26 420	28 521	1 128 613
84. Less: debited out/recharged (if it appears as a balance in the accounts)	3 851	0	125	39	7 476	0	126	649	0	12 266
85. Surplus	18 843	2 700	6 073	296	1 835	3 609	42 514	2 856	10 746	89 472
86. TOTAL EXPENDITURE	617 650	101 712	42 116	66 958	309 632	63 214	1 588 769	82 031	68 047	2 940 129

Table 21 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	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 Rates from residents and businesses	0	0	0	0	0	0	831	0	0	831
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	9 908	4 173	57	0	559	1 959	0	0	2 340	18 996
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	35 582	17 478	3 765	0	3 468	348	7 842	4 174	1 897	74 554
89.3 Trade licenses	836	0	351	0	192	0	0	0	0	1 379
89.4 Other licenses, registration fees and inspection fees	5 671	3 259	10 597	0	116	0	1	3 629	88	23 361
90. Other taxes	0	0	432	1 356	0	0	15 421	38	0	17 247
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 2005 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	878	8	0	0	0	0	0	0	0	886
92.2 Parking meter and parking garage fees	7	0	408	96	200	0	0	86	0	797
92.3 Rent of buildings	18	0	31	257	18	0	0	0	0	324
93. Sale of goods and services	4 837	0	0	326	0	528	56 979	0	8 869	71 539
94. Fines, forfeitures, penalties and collection costs	148 735	6 043	3 697	10 817	18 763	12 979	216 891	9 048	5 087	432 060
95. Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	0	1 619	0	0	0	0	0	0	0	1 619
(b) Provincial government	0	0	29	0	0	0	141 085	1 878	0	142 992
(c) Local government	0	0	0	0	2	0	0	0	0	2
(d) Other	0	0	0	0	151	0	12 181	0	0	12 332
96. Other inter-governmental transfers from (excluding agency basis)										
96.1 National government	394	0	0	0	0	0	0	0	0	394
96.2 Provincial government	8 691	0	0	0	0	0	43 187	0	354	52 232
96.3 Local government	0	0	0	0	0	0	0	0	0	0
96.4 Other (e.g. CSIR)	0	0	0	0	0	0	885	0	0	885
97. 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 2005 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
98. Bad debts										
98.1 Bad debts recovered	0	0	0	0	0	0	0	0	0	0
98.2 Transfer for provision	21	0	0	0	0	0	0	0	0	21
99. Transfers from tariff stabilisation and other reserve funds	0	0	0	282	500	0	1	183	18	984
100. Other income	88 052	29 083	19 259	9 131	31 186	13 432	28 938	30 333	20 512	269 926
101. Deficit	314 020	40 049	3 490	44 693	254 477	33 968	1 064 527	32 662	28 882	1 816 768
102. TOTAL INCOME	617 650	101 712	42 116	66 958	309 632	63 214	1 588 769	82 031	68 047	2 940 129

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	1 539 272	1 336 610	300 590	497 339	2 066 073	567 247	2 548 985	501 409	627 095	9 984 620
70. Allowances to councillors	103 642	117 431	19 196	58 149	125 578	72 384	107 937	75 371	63 305	742 993
71. Assessment rates										0
71.1 Internal	2 789	3 229	648	1 905	29 520	0	135 773	4 698	0	178 562
71.2 External	25 750	10 130	740	18 930	19 822	3 501	0	4 125	10 335	93 333
72. Interest										
72.1 Internal	10 212	2 617	2 087	6 127	111 555	14 129	956 518	1 821	214	1 105 280
72.2 External	80 867	8 066	12 517	14 276	85 383	22 822	225 446	10 628	10 971	470 976
73. Redemption of loans and transfers to redemption fund	15 064	3 204	3 957	12 097	120 709	14 470	7 256	6 618	1 692	185 067
74. Transfers to reserve funds and provisions										
74.1 Working capital and general reserve	47 470	716 309	7 141	31 415	73 340	37 827	4 080	139 714	3 365	1 060 661
74.2 Maintenance reserve	267	0	300	1 749	116 759	190	545	0	0	119 810
74.3 Provisions	46 430	6 451	1 050	29 302	7 573	6 725	4 583	32 483	3 676	138 273
75. Donation/grants-in-aid/subsidies										
75.1 Universities/technikons and schools	161	0	6	27	18	0	0	0	0	212
75.2 Non-governmental organisations	1 706	0	0	347	225	0	0	0	0	2 278
75.3 Subsidies	6 361	0	4 879	15 938	0	0	0	0	0	27 178
75.4 Bursaries	179 482	26	0	873	147	0	0	25	62	180 615
75.5 Other	47 188	29 684	424	4 510	12 150	20 221	8 014	382	7 253	129 826
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	2 595	0	0	0	2 595
76.3 Local government institutions	52	7 269	68	0	0	1 430	3 131	0	0	11 950
77. Assets financed from operating income	39 686	27 225	23 590	8 338	24 280	19 992	85 175	4 080	40 121	272 487

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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	50 726	157 148	113 167	139 340	447 883	145 921	154 650	3 163	23 234	1 235 232
78.2 Other	2 523	1 445	0	1 595	103 272	0	294	0	4 969	114 098
79. Services and establishment levies paid to district and metropolitan municipalities	1 155	393	289	1 024	747	609	193	199 391	239	204 040
80. Transfers to other local government institutions	34 528	1 176	14	0	722	0	0	0	32 996	69 436
81. Repairs and maintenance work	183 945	215 095	55 314	70 442	212 659	58 146	150 369	123 476	92 636	1 162 082
82. General expenditure										
82.1 Fuel and oil	23 470	5 000	1 040	2 322	14 622	1 346	2 057	2 621	391	52 869
82.2 Bank charges	6 293	7 329	945	4 402	8 680	1 694	1 784	2 097	374	33 598
82.3 Printing and stationary	23 460	10 205	1 515	8 597	24 022	2 094	3 849	3 339	1 149	78 230
82.4 Advertising	13 823	1 704	1 016	2 540	12 753	338	1 531	624	435	34 764
82.5 Postage and stamps	27 865	4 600	2 800	4 708	20 579	1 929	1 853	1 774	411	66 519
82.6 Telecommunication services	65 131	11 905	2 197	12 313	32 408	3 298	6 371	4 738	1 966	140 327
82.7 Travelling and subsistence	14 253	11 198	4 151	2 615	9 746	1 233	1 662	3 884	3 146	51 888
82.8 Accommodation	3 452	959	173	3 056	13 546	0	0	336	348	21 870
82.9 Rental of land, building and other structures	27 989	3 282	262	6 660	28 441	288	3 726	523	405	71 576
82.10 Transport	2 976	2 157	1 948	1 365	7 345	0	1 143	4 065	1 249	22 248
82.11 Training and education	11 739	6 787	951	3 359	9 273	343	2 282	2 764	650	38 148
82.12 Rental of office equipment	2 922	15 283	494	1 173	3 796	2 370	3 980	1 257	105	31 380
82.13 Pharmaceutical	10	0	0	0	187	0	11	191	0	399
82.14 Hiring of plant and equipment	521	6 956	0	3 628	6 179	385	1 369	312	0	19 350
82.15 Consultancy fees	18 489	13 016	87	915	32 455	2 918	8 018	388	3 821	80 107

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to rates and general services by province: Other services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Expenditure (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
83. Other expenditure	2 275 451	1 502 177	234 990	772 558	1 326 059	332 388	4 622 114	645 290	787 720	12 498 747
84. Less: debited out/recharged (if it appears as a balance in the accounts)	300 896	494 764	39 770	134 899	953 061	187 742	221 733	138 684	40 058	2 511 607
85. Surplus	2 470 831	404 433	59 361	352 016	3 985 506	249 749	4 783 213	154 327	285 854	12 745 290
86. TOTAL EXPENDITURE	7 107 055	4 155 735	818 137	1 961 051	8 140 951	1 400 840	13 616 179	1 797 230	1 970 129	40 967 307

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to rates and general services by province: Other services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
Taxes on property										
87. Assessment rates from										
87.1 National government	4 965	13 884	27 421	31 678	175 162	28 818	45 126	0	7 361	334 415
87.2 Provincial government	5 234	468 074	10 330	3 699	8 800	7 916	585	78 416	0	583 054
87.3 Local government institutions	1 290	954	246	16 720	10	73	0	1 807	5 110	26 210
88. Assessment rates and other payment rates										
88.1 Rates from residents and businesses	3 153 822	465 635	170 535	607 715	3 631 452	358 498	6 501 225	489 468	288 455	15 666 805
89. Licenses, licensing and other fees										
89.1 Part of motor vehicle licenses which accrued to the respondent	17 705	2 009	53	0	11 457	4 514	1 236	1 446	0	38 420
89.2 Motor vehicles: other motoring fees (driver's test and licenses, roadworthy certificates and other documents)	265	1 609	118	5	4 863	0	33 142	2 731	0	42 733
89.3 Trade licenses	81	106	1	81	984	53	2	10 037	13 540	24 885
89.4 Other licenses, registration fees and inspection fees	62 476	411	0	0	1 338	8 009	1 277	2 896	1 610	78 017
90. Other taxes	7 798	4 902	0	92	2 445	0	0	6 309	0	21 546
91. Metropolitan municipalities, district municipalities and local authorities levies										
91.1 Services levy	249 875	289 129	29 184	74 442	484 530	104 712	1 842 197	183 063	120 939	3 378 071
91.2 Establishment levy	888 655	148 649	72 603	119 529	295 784	227 535	1 076 561	194 100	110 516	3 133 932

Table 22 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to rates and general services by province: Other services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (continued)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
92. Property income										
92.1 Interest (including interest on amounts in arrear):										
(a) Internal	23 168	3 328	2 096	57 996	36 808	60 349	580	28 905	26 068	239 298
(b) External	225 202	119 442	11 686	36 699	23 368	29 136	655 868	38 538	23 639	1 163 578
92.2 Parking meter and parking garage fees	0	0	0	0	8 667	568	0	14	2	9 251
92.3 Rent of buildings	55 395	11 093	1 399	2 490	6 130	329	25 091	2 787	91	104 805
93. Sale of goods and services	36 476	7 563	5 350	16 679	3 893	6 665	1 111	0	3 262	80 999
94. Fines, forfeitures, penalties and collection costs	8 353	176	196	690	37 564	1 303	716	1 937	4 567	55 502
95. Inter-governmental transfers received from other spheres of government for services rendered on an agency basis:										
(a) National government	55 442	323 869	72 535	255 468	83 440	12 713	26 150	128 025	176 835	1 134 477
(b) Provincial government	183 640	82 662	13 818	126 076	73 152	1 760	0	15 750	40 265	537 123
(c) Local government	1 674	3 280	120	0	0	829	0	12 207	13 827	31 937
(d) Other	2 339	388	204	1 922	74 929	0	0	4 857	1 628	86 267
96. Other inter-governmental transfers from (excluding agency basis)										
96.1 National government	318 490	326 095	142 745	150 620	846 892	246 279	448 941	338 884	655 900	3 474 846
96.2 Provincial government	22 483	75 240	8 168	193 788	200 846	31 673	1 250 995	1 478	33 596	1 818 267
96.3 Local government	286	7 353	0	10 450	1 972	0	0	22 784	2 908	45 753
96.4 Other (e.g. CSIR)	12 734	300 372	0	3 708	30 233	4 884	1 897	0	14 191	368 019
97. 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 2005 according to rates and general services by province: Other services (concluded)

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Income (concluded)	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
98. Bad debts										
98.1 Bad debts recovered	0	12 110	1 754	0	0	0	0	0	0	13 864
98.2 Transfer for provision	4 687	2 289	1 500	0	0	0	1 000	0	0	9 476
99. Transfers from tariff stabilisation and other reserve funds										
	377 435	10 712	0	6 734	30 676	0	833	85 891	2 014	514 295
100. Other income										
	1 173 731	484 088	187 135	219 416	1 055 671	218 574	1 649 446	92 665	294 602	5 375 328
101. Deficit										
	213 354	990 313	58 940	24 354	1 009 885	45 650	52 200	52 235	129 203	2 576 134
102. TOTAL INCOME										
	7 107 055	4 155 735	818 137	1 961 051	8 140 951	1 400 840	13 616 179	1 797 230	1 970 129	40 967 307

Table 23 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
103. Compensation of employees	1 049 571	327 043	66 476	163 146	695 190	109 959	2 018 533	150 695	101 078	4 681 691
104. Assessment rates	989	30	0	1 602	13 785	12 461	24 938	240	23	54 068
105. Interest										
105.1 Internal	13 556	8 225	387	203	303 321	64	540 819	828	121	867 524
105.2 External	56 492	60 814	1 862	39 759	87 159	12 360	38 852	16 844	9 682	323 824
106. Redemptions and transfers to redemption funds	39 962	3 281	6 950	15 126	267 858	12 721	162 296	10 264	8 184	526 642
107. Transfers to expenditure on fixed assets	16 413	144 024	159	20 088	5 420	1 013	43 037	3 461	1 136	234 751
108. Transfers to reserve funds and provisions										
108.1 Working capital and general reserve	17 857	20 154	1 959	8 778	88 794	13 100	133 323	4 392	1 165	289 522
108.2 Maintenance reserve	56	108 723	0	26 567	41 196	0	0	0	0	176 542
108.3 Provisions	14 113	20 584	20	22 781	88 641	92	2 087	6 498	507	155 323
109. Purchases of electricity, gas and water	2 438 626	1 338 070	237 178	945 852	3 521 125	779 574	8 521 008	673 602	433 679	18 888 714
110. Abakor and research levies	191	135	20	1 849	1 462	101	33	784	0	4 575
111. Levies paid to district municipalities and metropolitan municipalities	1 263	427	144	1 586	842	806	855 182	937	152	861 339
112. General expenditure										
112.1 Fuel and oil	20 545	5 419	469	2 551	16 373	766	2 355	1 882	35	50 395
112.2 Bank charges	318	779	0	308	75 635	332	0	64	0	77 436
112.3 Printing and stationary	5 114	2 893	259	989	5 227	131	165	273	31	15 082
112.4 Advertising	1 840	333	2	239	1 677	38	25	0	0	4 154
112.5 Postage and stamps	2 613	1 514	482	131	2 733	7	621	329	0	8 430
112.6 Telecommunication services	12 082	1 445	224	1 643	8 073	403	641	570	163	25 244
112.7 Traveling and subsistence	3 204	4 995	112	1 244	3 383	12	89	121	141	13 301
112.8 Accommodation	0	4	0	6	9 132	0	19	0	6	9 167
112.9 Rental of land, buildings and other structures	1 068	923	0	536	6 799	0	1 406	118	162	11 012

Table 23 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to housing and trading services by province: Total housing and trading services (continued)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
112. General expenditure (concluded)										
112.10 Transport	212	1 009	1 478	3 892	15 930	0	2 025	592	391	25 529
112.11 Training and education	1 313	963	10	390	1 323	0	33	37	0	4 069
112.12 Rental of office equipment	28	422	0	294	1 359	0	68	22	1	2 194
112.13 Pharmaceutical	1 883	0	0	0	0	0	0	0	0	1 883
112.14 Hiring of plant and equipment	660	451	62	266	43 555	55	0	8	0	45 057
112.15 Consultancy fees	21 844	22 661	6 679	13 793	23 077	4 208	2 015 467	1 092	17 372	2 126 193
113. Other expenditure	4 593 418	874 019	181 942	573 644	1 917 735	295 733	3 115 463	395 573	232 159	12 179 686
114. Less: Debited out	73 976	300 332	20 382	51 270	160 150	6 819	491 304	57 659	13 779	1 175 671
115. Surplus	720 100	367 003	84 927	258 445	184 922	256 757	1 751 319	286 483	154 413	4 064 369
116. TOTAL EXPENDITURE	8 961 355	3 016 011	571 419	2 054 438	7 271 576	1 493 874	18 738 500	1 498 050	946 822	44 552 045

Table 23 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to housing and trading services by province: Total housing and trading services (concluded)

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
117. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
117.1 National government	182 605	374 385	5 388	62 913	410 923	16 733	45 052	29 360	11 822	1 139 181
117.2 Provincial government	97 679	28 788	0	5 087	43 925	500	438 551	1 774	3 381	619 685
117.3 District municipalities and metropolitan municipalities	162	21 750	700	4 026	2 452	0	0	16 305	538	45 933
117.4 Other local government institutions	9 391	14 141	33	0	1 545	0	1 225	110	1 254	27 699
118. Rent of buildings	177 530	1 693	714	6 418	48 438	2 712	134 119	2 280	0	373 904
119. Interest										
119.1 Internal	73 518	21	0	0	53 522	123	56 039	1 028	0	184 251
119.2 External	67 364	1 273	0	0	13 452	1 550	53 068	370	0	137 077
120. Sale of electricity, gas and water	5 134 496	2 245 577	518 637	1 611 681	6 061 929	1 173 089	14 308 774	989 312	859 116	32 902 611
121. Transfers from tariff stabilisation and other reserve funds	3 541	182	0	6 461	15 030	0	0	3 592	0	28 806
122. Bad debts										
122.1 Bad debts written off	300	4 608	0	0	2 418	0	0	0	0	7 326
122.2 Transfer from provision	2 272	0	0	0	0	0	0	0	0	2 272
123. Other income	2 745 286	218 139	26 398	183 409	193 500	258 102	2 830 900	362 096	43 094	6 860 924
124. Deficit transferred to rates and general services	106 952	0	0	0	23 047	0	0	0	0	129 999
125. Deficit	360 259	105 454	19 549	174 443	401 395	41 065	870 772	91 823	27 617	2 092 377
126. TOTAL INCOME	8 961 355	3 016 011	571 419	2 054 438	7 271 576	1 493 874	18 738 500	1 498 050	946 822	44 552 045

Table 24 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
103. Compensation of employees	121 660	50 824	3 581	19 447	35 317	6 224	186 880	7 876	2 864	434 673
104. Assessment rates	953	0	0	816	7 114	0	14 490	37	0	23 410
105. Interest										
105.1 Internal	840	17	0	0	23 479	0	11	104	0	24 451
105.2 External	175	580	0	679	0	35	0	21	0	1 490
106. Redemptions and transfers to redemption funds	1 436	0	0	0	3 148	597	3 931	149	0	9 261
107. Transfers to expenditure on fixed assets	1 830	15 583	0	338	0	0	19	8	0	17 778
108. Transfers to reserve funds and provisions										
108.1 Working capital and general reserve	412	2 082	0	33	8	0	5 250	7	0	7 792
108.2 Maintenance reserve	0	70	0	0	7 232	0	0	0	0	7 302
108.3 Provisions	136	26	0	27	1 059	0	2	22	0	1 272
109. Purchases of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
110. Abakor and research levies	0	0	0	0	0	0	0	0	0	0
111. Levies paid to district municipalities and metropolitan municipalities	0	1	0	41	3	10	90 885	21	0	90 961
112. General expenditure										
112.1 Fuel and oil	875	64	0	263	360	21	33	3	0	1 619
112.2 Bank charges	0	0	0	0	52	0	0	0	0	52
112.3 Printing and stationary	1 075	363	7	139	256	19	27	26	0	1 912
112.4 Advertising	119	19	0	0	0	0	2	0	0	140
112.5 Postage and stamps	1 459	17	7	0	161	2	1	0	0	1 647
112.6 Telecommunication services	2 282	95	0	265	762	138	37	107	0	3 686
112.7 Traveling and subsistence	392	224	6	72	45	1	23	14	0	777
112.8 Accommodation	0	1	0	0	127	0	4	0	0	132
112.9 Rental of land, buildings and other structures	310	185	0	38	1 242	0	584	14	0	2 373

Table 24 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to housing and trading services by province: Housing services (continued)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
112. General expenditure (concluded)										
112.10 Transport	6	4	53	88	677	0	48	10	0	886
112.11 Training and education	252	1	0	32	33	0	5	24	0	347
112.12 Rental of office equipment	14	10	0	63	79	0	0	2	0	168
112.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
112.14 Hiring of plant and equipment	0	0	0	0	0	0	0	0	0	0
112.15 Consultancy fees	12 576	312	0	159	2 758	0	235 319	0	0	251 124
113. Other expenditure	252 441	253 362	4 310	15 596	28 925	4 020	430 503	10 810	5 560	1 005 527
114. Less: Debited out	176	2 648	0	17 664	0	185	0	2 928	50	23 651
115. Surplus	6 439	3 696	75	70	554	615	189	138	0	11 776
116. TOTAL EXPENDITURE	405 506	324 888	8 039	20 502	113 391	11 497	968 243	16 465	8 374	1 876 905

Table 24 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to housing and trading services by province: Housing services (concluded)

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
117. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
117.1 National government	79 508	178 621	0	0	647	0	9 965	0	110	268 851
117.2 Provincial government	45 836	28 788	0	1 638	2 464	0	372 051	151	0	450 928
117.3 District municipalities and metropolitan municipalities	140	15	0	0	0	0	0	7	0	162
117.4 Other local government institutions	1 959	9 075	0	0	0	0	0	0	0	11 034
118. Rent of buildings	155 882	331	23	6 394	41 149	2 712	77 995	2 280	0	286 766
119. Interest										
119.1 Internal	6	0	0	0	0	0	0	1 028	0	1 034
119.2 External	48 188	767	0	0	3 709	0	71	370	0	53 105
120. Sale of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
121. Transfers from tariff stabilisation and other reserve funds	3 541	0	0	70	0	0	0	30	0	3 641
122. Bad debts										
122.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
122.2 Transfer from provision	1 099	0	0	0	0	0	0	0	0	1 099
123. Other income	19 811	31 156	4 713	1 041	31 498	3 396	164 280	4 117	660	260 672
124. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
125. Deficit	49 536	76 135	3 303	11 359	33 924	5 389	343 881	8 482	7 604	539 613
126. TOTAL INCOME	405 506	324 888	8 039	20 502	113 391	11 497	968 243	16 465	8 374	1 876 905

Table 25 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
103. Compensation of employees	13 232	152	0	0	0	0	0	0	0	13 384
104. Assessment rates	0	0	0	0	0	0	0	0	0	0
105. Interest										
105.1 Internal	0	0	0	0	0	0	0	0	0	0
105.2 External	0	0	0	0	0	0	0	0	0	0
106. Redemptions and transfers to redemption funds	0	0	0	0	0	0	0	0	0	0
107. Transfers to expenditure on fixed assets	0	0	0	0	0	0	0	0	0	0
108. Transfers to reserve funds and provisions										
108.1 Working capital and general reserve	0	0	0	0	0	0	0	0	0	0
108.2 Maintenance reserve	0	0	0	0	0	0	0	0	0	0
108.3 Provisions	0	0	0	0	0	0	0	0	0	0
109. Purchases of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
110. Abakor and research levies	0	0	0	0	0	0	0	0	0	0
111. Levies paid to district municipalities and metropolitan municipalities	0	0	0	0	0	0	0	0	0	0
112. General expenditure										
112.1 Fuel and oil	817	0	0	0	0	0	0	0	0	817
112.2 Bank charges	0	0	0	0	0	0	0	0	0	0
112.3 Printing and stationary	19	0	0	0	0	0	0	0	0	19
112.4 Advertising	5	0	0	0	0	0	0	0	0	5
112.5 Postage and stamps	0	0	0	0	0	0	0	0	0	0
112.6 Telecommunication services	117	0	0	0	0	0	0	0	0	117
112.7 Traveling and subsistence	2	0	0	0	0	0	0	0	0	2
112.8 Accommodation	0	0	0	0	0	0	0	0	0	0
112.9 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 2005 according to housing and trading services by province: Abattoir services (continued)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
112. General expenditure (concluded)										
112.10 Transport	0	0	0	0	0	0	0	0	0	0
112.11 Training and education	1	0	0	0	0	0	0	0	0	1
112.12 Rental of office equipment	0	0	0	0	0	0	0	0	0	0
112.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
112.14 Hiring of plant and equipment	0	0	0	0	0	0	0	0	0	0
112.15 Consultancy fees	0	0	0	0	0	0	0	0	0	0
113. Other expenditure	23 896	0	3	0	0	0	0	0	0	23 899
Less: Debited out	0	109	0	0	0	0	0	0	0	109
115. Surplus	0	78	41	14	0	0	0	0	0	133
116. TOTAL EXPENDITURE	38 089	121	44	14	0	0	0	0	0	38 268

Table 25 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to housing and trading services by province: Abattoir services (concluded)

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
117. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
117.1 National government	0	0	0	0	0	0	0	0	0	0
117.2 Provincial government	0	0	0	0	0	0	0	0	0	0
117.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	0	0	0	0
117.4 Other local government institutions	0	0	0	0	0	0	0	0	0	0
118. Rent of buildings	293	0	0	7	0	0	0	0	0	300
119. Interest										
119.1 Internal	0	0	0	0	0	0	0	0	0	0
119.2 External	0	0	0	0	0	0	0	0	0	0
120. Sale of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
121. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	0	0	0	0	0
122. Bad debts										
122.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
122.2 Transfer from provision	0	0	0	0	0	0	0	0	0	0
123. Other income	5 453	121	44	7	0	0	0	0	0	5 625
124. Deficit transferred to rates and general services	10 710	0	0	0	0	0	0	0	0	10 710
125. Deficit	21 633	0	0	0	0	0	0	0	0	21 633
126. TOTAL INCOME	38 089	121	44	14	0	0	0	0	0	38 268

Table 26 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
103. Compensation of employees	365 398	153 801	24 044	70 726	388 327	60 068	854 686	72 643	67 054	2 056 747
104. Assessment rates	33	30	0	9	1 225	6 556	3 524	203	0	11 580
105. Interest										
105.1 Internal	7 121	2 562	316	198	124 904	31	268 502	354	87	404 075
105.2 External	22 288	39 367	732	26 367	79 933	6 264	2 756	10 529	9 672	197 908
106. Redemptions and transfers to redemption funds	18 036	2 530	292	9 708	146 304	7 760	96 016	4 952	7 413	293 011
107. Transfers to expenditure on fixed assets	3 179	115 048	158	7 213	3 479	913	13 028	2 235	1 093	146 346
108. Transfers to reserve funds and provisions										
108.1 Working capital and general reserve	8 252	11 070	1 000	4 534	1 651	600	94 230	875	1 126	123 338
108.2 Maintenance reserve	30	18 741	0	17 890	1 069	0	0	0	0	37 730
108.3 Provisions	3 475	6 708	2	8 541	2 835	32	1 417	4 518	273	27 801
109. Purchases of electricity and gas	2 213 871	973 988	192 411	609 085	2 508 761	587 623	5 426 143	499 907	328 340	13 340 129
110. Abakor and research levies	0	0	0	0	0	0	0	0	0	0
111. Levies paid to district municipalities and metropolitan municipalities	651	368	89	1 122	560	539	478 983	604	94	483 010
112. General expenditure										
112.1 Fuel and oil	9 749	1 016	174	979	4 953	495	1 386	1 079	35	19 866
112.2 Bank charges	219	1	0	18	767	0	0	0	0	1 005
112.3 Printing and stationary	2 032	849	163	672	1 863	36	67	136	25	5 843
112.4 Advertising	371	19	2	239	128	31	12	0	0	802
112.5 Postage and stamps	514	264	346	70	701	4	396	89	0	2 384
112.6 Telecommunication services	5 067	673	137	972	1 353	174	374	355	123	9 228
112.7 Traveling and subsistence	1 569	387	77	1 051	1 099	7	48	99	23	4 360
112.8 Accommodation	0	2	0	6	7 192	0	9	0	6	7 215
112.9 Rental of land, buildings and other structures	485	733	0	351	4 925	0	440	72	162	7 168

Table 26 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to housing and trading services by province: Electricity and gas services (continued)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
112. General expenditure (concluded)										
112.10 Transport	174	782	988	3 067	7 212	0	1 387	142	184	13 936
112.11 Training and education	535	460	4	306	1 061	0	17	10	0	2 393
112.12 Rental of office equipment	14	384	0	221	62	0	53	18	1	753
112.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
112.14 Hiring of plant and equipment	598	53	1	153	531	0	0	8	0	1 344
112.15 Consultancy fees	5 668	17 855	3 699	7 175	12 498	1 446	623 754	865	11 270	684 230
113. Other expenditure	2 651 076	286 245	92 588	269 676	1 081 047	160 575	833 123	178 529	113 741	5 666 600
Less: Debited out	21 285	24 623	228	32 698	140 596	2 576	1 018	4 102	2 987	230 113
114. Surplus	350 197	214 752	44 353	137 467	111 218	188 615	919 356	144 408	95 467	2 205 833
116. TOTAL EXPENDITURE	5 649 317	1 824 065	361 348	1 145 118	4 355 062	1 019 193	9 618 689	918 528	633 202	25 524 522

Table 26 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to housing and trading services by province: Electricity and gas services (concluded)

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
117. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
117.1 National government	56 445	29 751	2 987	19 314	15 761	1 958	19 411	4 014	8 245	157 886
117.2 Provincial government	3 455	0	0	0	782	0	44 911	587	380	50 115
117.3 District municipalities and metropolitan municipalities	0	21 735	0	439	2 452	0	0	3 350	0	27 976
117.4 Other local government institutions	2 992	0	0	0	1 138	0	1 225	0	0	5 355
118. Rent of buildings	15 244	413	0	4	46	0	44 650	0	0	60 357
119. Interest										
119.1 Internal	0	21	0	0	6 030	0	22 818	0	0	28 869
119.2 External	2 572	83	0	0	374	0	6 459	0	0	9 488
120. Sale of electricity and gas	3 761 872	1 720 205	348 354	1 001 204	4 307 509	845 528	9 047 356	669 392	586 198	22 287 618
121. Transfers from tariff stabilisation and other reserve funds	0	143	0	3 789	0	0	0	2 104	0	6 036
122. Bad debts										
122.1 Bad debts written off	150	4 608	0	0	830	0	0	0	0	5 588
122.2 Transfer from provision	342	0	0	0	0	0	0	0	0	342
123. Other income	1 709 268	45 443	2 938	80 845	15 343	171 707	431 859	175 260	20 494	2 653 157
124. Deficit transferred to rates and general services	96 242	0	0	0	0	0	0	0	0	96 242
125. Deficit	735	1 663	7 069	39 523	4 797	0	0	63 821	17 885	135 493
126. TOTAL INCOME	5 649 317	1 824 065	361 348	1 145 118	4 355 062	1 019 193	9 618 689	918 528	633 202	25 524 522

Table 27 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
103. Compensation of employees	0	8 030	1 853	5 194	1 026	5 746	58 207	711	13	80 780
104. Assessment rates	0	0	0	777	0	1 840	2 143	0	0	4 760
105. Interest										
105.1 Internal	0	7	0	0	5 214	0	0	0	0	5 221
105.2 External	0	0	0	1 213	0	1 403	394	0	0	3 010
106. Redemptions and transfers to redemption funds	0	0	0	0	4 008	816	2 829	0	0	7 653
107. Transfers to expenditure on fixed assets	0	0	0	1 074	0	0	0	0	0	1 074
108. Transfers to reserve funds and provisions										
108.1 Working capital and general reserve	0	0	0	8	0	0	0	0	0	8
108.2 Maintenance reserve	0	1 097	0	48	1 072	0	0	0	0	2 217
108.3 Provisions	0	30	0	0	0	48	0	0	0	78
109. Purchases of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
110. Abakor and research levies	0	0	0	0	0	0	0	0	0	0
111. Levies paid to district municipalities and metropolitan municipalities	0	0	0	21	0	25	11 581	4	0	11 631
112. General expenditure										
112.1 Fuel and oil	0	25	0	26	18	20	0	0	0	89
112.2 Bank charges	0	641	0	290	0	332	0	64	0	1 327
112.3 Printing and stationary	0	127	0	77	194	70	0	18	0	486
112.4 Advertising	0	34	0	0	0	2	0	0	0	36
112.5 Postage and stamps	0	0	0	0	1	0	0	0	0	1
112.6 Telecommunication services	0	11	0	95	171	58	0	6	0	341
112.7 Traveling and subsistence	0	65	0	45	30	3	0	2	0	145
112.8 Accommodation	0	0	0	0	0	0	0	0	0	0
112.9 Rental of land, buildings and other structures	0	0	0	144	0	0	0	0	0	144

Table 27 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to housing and trading services by province: Market services (continued)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
112. General expenditure (concluded)										
112.10 Transport	0	0	0	0	4	0	0	0	0	4
112.11 Training and education	0	6	0	0	28	0	0	0	0	34
112.12 Rental of office equipment	0	0	0	10	14	0	0	2	0	26
112.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
112.14 Hiring of plant and equipment	0	0	0	0	43	0	0	0	0	43
112.15 Consultancy fees	0	23	0	0	0	0	0	0	0	23
113. Other expenditure	0	9 040	1 378	3 437	20 537	2 116	52 914	365	0	89 787
114. Less: Debited out	0	336	0	0	0	0	0	0	13	349
115. Surplus	0	523	0	2 443	753	1 576	31 986	279	0	37 560
116. TOTAL EXPENDITURE	0	19 323	3 231	14 902	33 113	14 055	160 054	1 451	0	246 129

Table 27 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to housing and trading services by province: Market services (concluded)

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
117. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
117.1 National government	0	0	0	0	0	0	0	0	0	0
117.2 Provincial government	0	0	0	0	0	0	0	0	0	0
117.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	0	0	0	0
117.4 Other local government institutions	0	0	0	0	0	0	0	0	0	0
118. Rent of buildings	0	0	0	3	2 950	0	7 886	0	0	10 839
119. Interest										
119.1 Internal	0	0	0	0	2 627	123	138	0	0	2 888
119.2 External	0	0	0	0	0	1 550	984	0	0	2 534
120. Sale of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
121. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	0	0	0	0	0
122. Bad debts										
122.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
122.2 Transfer from provision	0	0	0	0	0	0	0	0	0	0
123. Other income	0	17 532	3 231	14 899	27 536	10 453	151 046	1 451	0	226 148
124. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
125. Deficit	0	1 791	0	0	0	1 929	0	0	0	3 720
126. TOTAL INCOME	0	19 323	3 231	14 902	33 113	14 055	160 054	1 451	0	246 129

Table 28 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
103. Compensation of employees	0	2 043	0	0	0	0	169 008	0	0	171 051
104. Assessment rates	0	0	0	0	0	0	694	0	0	694
105. Interest										
105.1 Internal	0	0	0	0	41	0	0	0	0	41
105.2 External	0	0	0	0	13	0	34 894	0	0	34 907
106. Redemptions and transfers to redemption funds	0	0	0	0	178	0	5 454	0	0	5 632
107. Transfers to expenditure on fixed assets	0	0	0	0	0	0	45	0	0	45
108. Transfers to reserve funds and provisions										
108.1 Working capital and general reserve	0	0	0	0	0	0	34	0	0	34
108.2 Maintenance reserve	0	0	0	0	0	0	0	0	0	0
108.3 Provisions	0	3	0	0	0	0	0	0	0	3
109. Purchases of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
110. Abakor and research levies	0	0	0	0	0	0	0	0	0	0
111. Levies paid to district municipalities and metropolitan municipalities	0	0	0	0	0	0	39 215	0	0	39 215
112. General expenditure										
112.1 Fuel and oil	0	973	0	0	0	0	0	0	0	973
112.2 Bank charges	0	0	0	0	0	0	0	0	0	0
112.3 Printing and stationary	0	25	0	0	0	0	0	0	0	25
112.4 Advertising	0	0	0	0	0	0	0	0	0	0
112.5 Postage and stamps	0	0	0	0	0	0	0	0	0	0
112.6 Telecommunication services	0	0	0	0	0	0	0	0	0	0
112.7 Traveling and subsistence	0	0	0	0	0	0	0	0	0	0
112.8 Accommodation	0	0	0	0	0	0	0	0	0	0
112.9 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 2005 according to housing and trading services by province: Passenger transport services (continued)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
112. General expenditure (concluded)										
112.10 Transport	0	0	0	0	0	0	0	0	0	0
112.11 Training and education	0	0	0	0	0	0	0	0	0	0
112.12 Rental of office equipment	0	0	0	0	0	0	0	0	0	0
112.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
112.14 Hiring of plant and equipment	0	0	0	0	0	0	0	0	0	0
112.15 Consultancy fees	0	0	0	0	0	0	25 872	0	0	25 872
113. Other expenditure	0	3 047	0	0	0	0	144 465	0	0	147 512
114. Less: Debited out	0	0	0	0	0	0	0	0	0	0
115. Surplus	0	0	0	0	0	0	2 383	0	0	2 383
116. TOTAL EXPENDITURE	0	6 091	0	0	232	0	422 064	0	0	428 387

Table 28 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
117. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
117.1 National government	0	189	0	0	0	0	0	0	0	189
117.2 Provincial government	0	0	0	0	0	0	804	0	0	804
117.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	0	0	0	0
117.4 Other local government institutions	0	0	0	0	0	0	0	0	0	0
118. Rent of buildings	0	0	0	0	0	0	0	0	0	0
119. Interest										
119.1 Internal	0	0	0	0	0	0	4 006	0	0	4 006
119.2 External	0	0	0	0	0	0	0	0	0	0
120. Sale of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
121. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	0	0	0	0	0
122. Bad debts										
122.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
122.2 Transfer from provision	0	0	0	0	0	0	0	0	0	0
123. Other income	0	3 399	0	0	146	0	346 783	0	0	350 328
124. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
125. Deficit	0	2 503	0	0	86	0	70 471	0	0	73 060
126. TOTAL INCOME	0	6 091	0	0	232	0	422 064	0	0	428 387

Table 29 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
103. Compensation of employees	410 675	96 121	20 267	67 742	214 738	35 239	570 565	52 328	31 147	1 498 822
104. Assessment rates	3	0	0	0	5 256	4 065	3 247	0	23	12 594
105. Interest										
105.1 Internal	5 581	5 552	58	5	148 748	33	272 227	370	34	432 608
105.2 External	19 031	20 684	946	11 500	4 691	4 658	759	5 142	10	67 421
106. Redemptions and transfers to redemption funds	14 090	724	6 658	5 418	113 998	3 548	53 244	3 118	771	201 569
107. Transfers to expenditure on fixed assets	11 349	4 254	1	11 463	1 941	100	29 911	893	43	59 955
108. Transfers to reserve funds and provisions										
108.1 Working capital and general reserve	9 193	7 002	959	4 203	57 876	12 500	33 809	3 510	39	129 091
108.2 Maintenance reserve	26	88 815	0	8 629	1 027	0	0	0	0	98 497
108.3 Provisions	2 293	13 808	18	14 213	81 035	12	668	1 475	234	113 756
109. Purchases of water	224 755	364 082	44 767	336 767	1 012 364	191 951	3 094 865	173 695	105 339	5 548 585
110. Abakor and research levies	191	135	20	1 849	1 462	101	33	784	0	4 575
111. Levies paid to district municipalities and metropolitan municipalities	583	58	41	402	261	232	213 070	220	58	214 925
112. General expenditure										
112.1 Fuel and oil	7 486	2 072	238	1 283	10 744	230	936	800	0	23 789
112.2 Bank charges	99	1	0	0	156	0	0	0	0	256
112.3 Printing and stationary	1 976	500	89	101	2 151	6	71	93	6	4 993
112.4 Advertising	1 189	51	0	0	201	5	11	0	0	1 457
112.5 Postage and stamps	640	198	129	61	1 669	1	224	240	0	3 162
112.6 Telecommunication services	4 509	151	87	311	5 138	33	230	102	40	10 601
112.7 Traveling and subsistence	1 222	323	29	76	1 449	1	18	6	118	3 242
112.8 Accommodation	0	1	0	0	1 813	0	6	0	0	1 820
112.9 Rental of land, buildings and other structures	273	5	0	3	395	0	382	32	0	1 090

Table 29 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to housing and trading services by province: Water services (continued)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
112. General expenditure (concluded)										
112.10 Transport	32	223	437	737	8 037	0	590	440	207	10 703
112.11 Training and education	511	15	6	52	201	0	11	3	0	799
112.12 Rental of office equipment	0	28	0	0	379	0	15	0	0	422
112.13 Pharmaceutical	1 883	0	0	0	0	0	0	0	0	1 883
112.14 Hiring of plant and equipment	10	36	61	113	42 981	55	0	0	0	43 256
112.15 Consultancy fees	3 154	4 133	2 973	6 453	5 605	2 762	1 130 522	227	6 102	1 161 931
113. Other expenditure	1 317 722	261 052	80 630	284 935	677 578	129 022	1 056 781	128 377	112 685	4 048 782
114. Less: Debited out	8 128	272 616	4 375	908	19 554	1 376	490 286	48 565	10 729	856 537
115. Surplus	174 345	147 954	40 433	118 451	18 313	65 951	797 405	106 859	58 946	1 528 657
116. TOTAL EXPENDITURE	2 204 693	745 362	194 472	873 859	2 400 653	449 129	6 769 314	430 149	305 073	14 372 704

Table 29 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
117. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
117.1 National government	45 702	155 554	2 401	43 599	278 954	14 775	15 676	22 107	3 467	582 235
117.2 Provincial government	5 943	0	0	3 449	9 348	500	20 785	1 036	3 001	44 062
117.3 District municipalities and metropolitan municipalities	22	0	700	3 587	0	0	0	12 948	538	17 795
117.4 Other local government institutions	4 440	5 066	33	0	407	0	0	110	1 254	11 310
118. Rent of buildings	4 672	0	0	10	1 550	0	0	0	0	6 232
119. Interest										
119.1 Internal	73 512	0	0	0	44 776	0	21 621	0	0	139 909
119.2 External	2 785	423	0	0	4 312	0	44 355	0	0	51 875
120. Sale of water	1 372 624	525 372	170 283	610 477	1 754 420	327 561	5 261 418	319 920	272 918	10 614 993
121. Transfers from tariff stabilisation and other reserve funds	0	39	0	2 602	15 030	0	0	1 458	0	19 129
122. Bad debts										
122.1 Bad debts written off	150	0	0	0	1 588	0	0	0	0	1 738
122.2 Transfer from provision	414	0	0	0	0	0	0	0	0	414
123. Other income	686 942	52 986	13 320	86 616	106 429	72 546	1 280 270	53 050	21 937	2 374 096
124. Deficit transferred to rates and general services	0	0	0	0	23 047	0	0	0	0	23 047
125. Deficit	7 487	5 922	7 735	123 519	160 792	33 747	125 189	19 520	1 958	485 869
126. TOTAL INCOME	2 204 693	745 362	194 472	873 859	2 400 653	449 129	6 769 314	430 149	305 073	14 372 704

Table 30 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 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
103. Compensation of employees	138 606	16 072	16 731	37	55 782	2 682	179 187	17 137	0	426 234
104. Assessment rates	0	0	0	0	190	0	840	0	0	1 030
105. Interest										
105.1 Internal	14	87	13	0	935	0	79	0	0	1 128
105.2 External	14 998	183	184	0	2 522	0	49	1 152	0	19 088
106. Redemptions and transfers to redemption funds	6 400	27	0	0	222	0	822	2 045	0	9 516
107. Transfers to expenditure on fixed assets	55	9 139	0	0	0	0	34	325	0	9 553
108. Transfers to reserve funds and provisions										
108.1 Working capital and general reserve	0	0	0	0	29 259	0	0	0	0	29 259
108.2 Maintenance reserve	0	0	0	0	30 796	0	0	0	0	30 796
108.3 Provisions	8 209	9	0	0	3 712	0	0	483	0	12 413
109. Purchases of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
110. Abakor and research levies	0	0	0	0	0	0	0	0	0	0
111. Levies paid to district municipalities and metropolitan municipalities	29	0	14	0	18	0	21 448	88	0	21 597
112. General expenditure										
112.1 Fuel and oil	1 618	1 269	57	0	298	0	0	0	0	3 242
112.2 Bank charges	0	136	0	0	74 660	0	0	0	0	74 796
112.3 Printing and stationary	12	1 029	0	0	763	0	0	0	0	1 804
112.4 Advertising	156	210	0	0	1 348	0	0	0	0	1 714
112.5 Postage and stamps	0	1 035	0	0	201	0	0	0	0	1 236
112.6 Telecommunication services	107	515	0	0	649	0	0	0	0	1 271
112.7 Traveling and subsistence	19	3 996	0	0	760	0	0	0	0	4 775
112.8 Accommodation	0	0	0	0	0	0	0	0	0	0
112.9 Rental of land, buildings and other structures	0	0	0	0	237	0	0	0	0	237

Table 30 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to housing and trading services by province: Other trading services (continued)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
112. General expenditure (concluded)										
112.10 Transport	0	0	0	0	0	0	0	0	0	0
112.11 Training and education	14	481	0	0	0	0	0	0	0	495
112.12 Rental of office equipment	0	0	0	0	825	0	0	0	0	825
112.13 Pharmaceutical	0	0	0	0	0	0	0	0	0	0
112.14 Hiring of plant and equipment	52	362	0	0	0	0	0	0	0	414
112.15 Consultancy fees	446	338	7	6	2 216	0	0	0	0	3 013
113. Other expenditure	348 283	61 273	3 033	0	109 648	0	597 677	77 492	173	1 197 579
114. Less: Debited out	44 387	0	15 779	0	0	2 682	0	2 064	0	64 912
115. Surplus	189 119	0	25	0	54 084	0	0	34 799	0	278 027
116. TOTAL EXPENDITURE	663 750	96 161	4 285	43	369 125	0	800 136	131 457	173	2 065 130

Table 30 - Income and expenditure statement of municipalities for the financial year ended 30 June 2005 according to housing and trading services by province: Other trading services(concluded)

Income	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
117. Intergovernmental transfers, subsidies, grants-in-aid, transfers and refunds from										
117.1 National government	950	10 270	0	0	115 561	0	0	3 239	0	130 020
117.2 Provincial government	42 445	0	0	0	31 331	0	0	0	0	73 776
117.3 District municipalities and metropolitan municipalities	0	0	0	0	0	0	0	0	0	0
117.4 Other local government institutions	0	0	0	0	0	0	0	0	0	0
118. Rent of buildings	1 439	949	691	0	2 743	0	3 588	0	0	9 410
119. Interest										
119.1 Internal	0	0	0	0	89	0	7 456	0	0	7 545
119.2 External	13 819	0	0	0	5 057	0	1 199	0	0	20 075
120. Sale of electricity, gas and water	0	0	0	0	0	0	0	0	0	0
121. Transfers from tariff stabilisation and other reserve funds	0	0	0	0	0	0	0	0	0	0
122. Bad debts										
122.1 Bad debts written off	0	0	0	0	0	0	0	0	0	0
122.2 Transfer from provision	417	0	0	0	0	0	0	0	0	417
123. Other income	323 812	67 502	2 152	1	12 548	0	456 662	128 218	3	990 898
124. Deficit transferred to rates and general services	0	0	0	0	0	0	0	0	0	0
125. Deficit	280 868	17 440	1 442	42	201 796	0	331 231	0	170	832 989
126. TOTAL INCOME	663 750	96 161	4 285	43	369 125	0	800 136	131 457	173	2 065 130

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 2005;
- Analysis of the acquisition of fixed assets for the financial year ended 30 June 2005,
- 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 (Refer to page viii)

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 and
 - P0441 Gross domestic product.

Comparability with previous census

- 7 This financial census is comparable with the 2004 financial census of municipalities

Symbols and abbreviations used

- 8
- | | |
|--------------|---|
| ¹ | Exclusions |
| * | Revised 2004 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 2005 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 municipal council) as well as through auditing of the financial statements.

GLOSSARY

Accounts payable turnover	Accounts payable turnover has been calculated in days. It is calculated by taking the average trade payables divided by the purchases for the current year.
Accounts receivable turnover	Accounts receivable turnover has been calculated in days. It is calculated by taking the average trade receivables divided by the sales for the current year.
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.
Compensation of employees	<p>Compensation of employees include payment to full-time and part-time employees irrespective of whether the remuneration is paid out of revenue, capital or any other account.</p> <p>Compensation of employees include-</p> <ul style="list-style-type: none">• Basic compensation• Allowances• contribution to other benefit funds of employees such as medical aid, pension fund contributions, 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) and other benefits such as housing subsidy etc.• 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>

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 transaction 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 - <ul style="list-style-type: none">• advertising;• hire charges;• administration charges, e.g. town clerk / town secretary and treasurer's departments;• insurance (including unemployment insurance and workmen's compensation);• lease financing charges (where the asset will be acquired by the local authority on termination of the lease);• legal expenditure;• postage and telegrams;• printing and stationery;• rent;• stores and materials;• sundries;• telephone; and• transport (for the conveyance of personnel, stores and materials).

Housing services	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 an institution 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

Provision is any amount set aside for the purpose of meeting either -

- 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.

Provision includes -

- 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 that 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.

- Levies** Levies include both regional service and regional establishment levies collected by the districts and metropolitan municipalities. Regional service levy is the payroll tax paid by registered levy payers on total remuneration of their employees in terms of the local government act (LGTA) of 1993. Regional establishment levy is the turnover tax paid by businesses on their total turnover in terms of the relevant legislation.
- 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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INTRODUCTION TO PART II

The following pages contain the revised figures for the 2004 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 2005 census. Equivalent tables are identified by table numbers and variable numbers in the left-hand column of the tables.

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

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 Corporation 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	150 708	51 054	76 674	297 668	56 103	149 631	60 559	36 223	938 160
5. Sundry creditors										0
5.1 Trade creditors	1 067 565	358 725	111 264	409 516	524 463	162 670	4 382 624	182 874	175 798	7 375 499
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	936 121	185 187	212 115	2 246 211	333 125	1 546 378	296 062	260 456	7 064 484
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	2 964 550	3 533 886	1 809 284	8 410 243	1 715 115	302 649	29 866 499
7.2 Internal advances	3 327 041	1 064 785	1 213 309	2 915 537	9 273 846	863 345	11 215 948	569 931	1 666 424	32 110 166
8. Accumulated funds, trust funds and reserves										
8.1 Accumulated and other reserves and provisions	9 308 126	4 427 799	774 777	765 348	8 037 413	1 355 204	10 759 351	1 495 808	627 717	37 551 543
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	80 295	195 807	1 440 813
9. Retained surplus	846 484	1 080 766	157 477	571 637	493 404	889 913	2 313 403	2 822 612	994 462	10 170 158
10. Suspense accounts and liabilities not shown elsewhere	320 389	351 887	40 178	837	295 340	71 687	819 801	57 094	72 270	2 029 483
11. TOTAL LIABILITIES	26 921 463	14 935 681	3 635 847	10 743 542	32 709 648	6 709 676	50 571 300	8 333 145	5 056 930	159 617 232

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	8 906 418	2 264 871	7 009 933	20 349 331	4 142 130	34 453 456	6 209 488	2 625 126	105 488 335
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	156 501	293	0	0	269 381	0	0	0	1 188 294
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	539 442	0	0	540 726

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	107 173	165 284	3 808 938
(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)

Assets (concluded)		Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
20.2	Short-term deposits and other investments with:										
	(a) Corporation for Public Deposits	0	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	429 996	169 644	310 853	4 154 400
	(c) Other	608 582	323 701	169 332	36 743	276 788	157 918	58 431	3 712	399 362	2 034 569
21.	Other sundry debtors										
21.1	Trade debtors	2 230 890	1 090 254	378 866	955 578	1 578 562	429 502	4 410 198	119 116	363 217	11 556 183
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	779 541	918 743	216 892	518 048	2 551 271	572 275	2 099 648	708 307	379 062	8 743 787
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	422 288	76 978	146 316	544 481	181 264	2 349 716	323 070	396 583	5 830 172
24.	Accumulated deficit	13 018	79 290	19 552	84 546	105 663	93 286	565 793	24 371	13 260	998 779
25.	Suspense accounts and assets not shown elsewhere	28 480	73 180	8 940	68 216	17 641	18 536	679 279	63 584	16 480	974 336
26.	TOTAL ASSETS	26 921 463	14 935 681	3 635 847	10 743 542	32 709 648	6 709 676	50 571 300	8 333 145	5 056 930	159 617 232

Table 2 - Analysis of the acquisition of fixed assets for the year ended 30 June 2004 for municipalities by province: Total

	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	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	334 925	144 398	207 621	1 209 038	135 679	641 047	102 585	137 839	3 253 958
28.5 Other	50 892	56 288	28 479	52 647	350 978	141 796	225 283	53 808	15 138	975 309
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	9 864	89 972	13 382	93 508	1 568	2 520	238 766
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	198 994	476 896	357 136	499 204	271 678	215 570	0	6 656	3 204 729
34. Transfers-out (-)	43 188	577 897	115 895	102 006	387 276	322 120	249 528	1 578 390	25 831	3 402 131
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	668 496	403 799	81 815	1 273 860	491 476	2 876 234	697 734	1 460 250	9 007 881
38. Other transactions	1 151 924	1 274 459	250 146	211 453	837 374	528 694	2 673 935	2 780 810	1 568 028	11 276 823
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2004	19 527 582	8 906 418	2 264 871	7 009 933	20 349 331	4 142 130	34 453 456	6 209 488	2 625 126	105 488 335

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	1 140	339 353	1 728	59 020	166 601	138 378	0	0	710 840
34. Transfers-out (-)	0	932	17 979	170	16 483	150 634	698	1 421	0	188 317
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	118 770	258	73 742	112 858	356	1 357 345	46 271	370 614	2 161 423
38. Other transactions	2 525	0	7 718	38 451	2 084	13	3 043	446 720	465 700	966 254
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2004	2 272 744	1 054 601	622 644	1 066 621	2 004 352	819 982	731 688	926 742	280 618	9 779 992

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	42 142	299 284	31 251	102 187	13 933	12 073	518 401
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	4 626	34 139	13 044	91 808	1 568	1 438	171 751
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	329 591	439 774	80 191	65 788	0	4 446	2 264 820
34. Transfers-out (-)	8 687	170 796	6 802	42 255	108 455	138 634	239 513	1 543 561	2 094	2 260 797
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	168 814	367 550	3 317	849 369	280 784	773 670	394 312	906 516	4 373 685
38. Other transactions	1 013 267	1 064 038	233 659	70 285	457 584	493 246	2 357 609	1 641 848	1 067 025	8 398 561
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2004	10 578 699	4 948 221	850 173	3 393 456	9 525 416	1 880 418	23 244 441	3 073 462	1 357 273	58 851 559

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	8 495	0	0	0	0	0	17 400
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	1 200	24 457	5 355	101 105	49 242	0	185 209
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2004	11 818	2 567	3 485	13 490	895 313	90 980	101 105	49 242	0	1 168 000

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

	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
Fixed assets	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 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	44 509	3 996	504	0	5 357	8 933	0	0	63 299
34. Transfers-out (-)	27 192	17 546	36 009	684	10 720	0	0	246	487	92 884
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	94	31 682	2 261	9 591	20 368	30 989	237 637
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	358 543	117 567	166 519	517 371	14 469	985 124	90 705	11 507	3 416 107

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	135 908	48 842	62 799	236 659	29 286	294 919	18 871	61 457	1 040 941
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	19 529	5	0	141	53 454
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	55 316	3 847	1 648	45 133	21 422	167 019	148 323	9 564	521 271
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	1 617 346	286 987	1 195 990	4 081 329	501 718	5 839 812	762 231	518 531	18 000 574

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	2 302	11 641	1 508	0	15 971
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	19 659	94 327	0	0	350 792

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

	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	2 121 583	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	3 076	25 543	3 876	101 962	5 117	0	159 992
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	4 196	410	0	2 466	0	2 069	32 795
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	167 408	2 494	1 002	137 664	119 445	59 295	14 085	34 169	658 827
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	785 100	327 081	1 098 040	3 139 428	491 689	3 270 176	1 016 492	427 156	12 674 824

Table 12 - Analysis of the acquisition of fixed assets for the year ended 30 June 2004 for municipalities by province: Other trading services

Fixed assets	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
27. Book value as at 1 July 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	129 363	16 808	1 962	41 980	54 127	473 240	21 092	108 315	886 775
38. Other transactions	22 384	94 209	0	10 168	12 080	17 547	4 817	64 289	352	225 846
39. TOTAL FIXED ASSETS AS AT 30 JUNE 2004	77 204	116 990	50 147	34 088	98 709	323 215	19 754	76 995	28 171	825 273

Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2004 for 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	93 496	8 759	119 096	48 264	56 305	103 768	72 091	16 735	560 692
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	393 680	10 372	0	1 235	0	0	527	0	412 735
52. Parking meter and parking site fees	0	0	0	142	986	0	0	22 947	0	24 075
53. Other income	282 802	671 664	127 658	100 485	1 713 624	146 578	1 001 624	445 566	50 554	4 540 555
54. SUBTOTAL: INCOME	10 318 723	6 507 730	1 046 173	2 199 377	12 381 161	2 155 763	15 094 658	3 017 199	1 568 757	54 289 541

Table 13 - Income and expenditure of special funds and accounts for the financial year ended 30 June 2004 for 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	538 791	147 467	91 046	1 818 053	219 291	3 350 509	946 468	253 397	7 784 721
68. SUBTOTAL: EXPENDITURE	561 535	1 174 695	190 728	117 386	3 849 385	476 997	3 849 723	1 125 281	383 199	11 728 929
BALANCE AS AT 30 JUNE 2004	9 757 188	5 333 035	855 445	2 081 991	8 531 776	1 678 766	11 244 935	1 891 918	1 185 558	42 560 612

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	1 776 975	405 008	1 005 248	3 368 385	722 243	5 902 032	728 644	671 453	17 820 589
70. Allowances to councillors	90 715	106 246	21 912	63 624	127 709	58 995	141 916	56 014	53 520	720 651
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	359 757	55 812	121 700	726 210	85 211	1 022 434	75 379	135 166	3 355 529
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	2 059 566	198 575	838 127	2 110 056	675 509	5 692 905	478 970	896 347	19 015 113
84. Less: debited out/recharged (if it appears as a balance in the accounts)	1 972 753	60 208	44 089	266 269	1 028 418	128 901	661 287	88 583	161 833	4 412 341
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	5 043 962	896 824	2 886 068	10 374 417	2 055 550	17 477 308	2 123 554	2 255 466	53 956 044

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)

	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	777	102 847	0	1 268	13 912	2 435	32 762	14 230	6 413	174 644
87.2 Provincial government	1 015	90 693	1 699	28 047	2 413	0	0	1 575	0	125 442
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 Rates from residents and businesses	2 714 338	605 724	170 188	551 563	3 201 273	349 446	5 997 760	455 783	267 487	14 313 562
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	355 236	41 311	92 445	510 132	57 263	2 051 693	82 171	169 428	3 583 883
91.2 Establishment levy	778 079	21 571	46 746	113 028	186 528	258 896	520 898	241 597	30 814	2 198 157

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)

	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	24 565	42 243	5 420	171	30 815	62 134	20	13 095	25 414	203 877
(b) External	213 694	13 385	6 224	21 561	4 753	18 229	382 766	41 268	12 350	714 230
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	919 823	173 621	441 500	979 543	321 440	740 523	69 508	681 697	4 647 592
93.2 Provincial government	253 532	169 157	4 492	72 742	201 863	57 239	278 630	13 604	40 070	1 091 329
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	55 324	0	4 349	158 518	9 803	3 284	30 450	83 488	367 973
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)

	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	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	1 142 118	315 825	493 154	1 325 762	452 672	3 251 521	299 574	500 313	10 013 360
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	5 043 962	896 824	2 886 068	10 374 417	2 055 550	17 477 308	2 123 554	2 255 466	53 956 044

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	64 895	6 670	13 178	47 021	24 622	138 130	10 578	12 073	438 995
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	223 237	18 570	129 870	271 136	54 144	554 920	54 706	35 235	1 776 677

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	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 Rates from residents and businesses	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	8 695	64	30 098	26 345	348	0	0	0	162 741
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	223 237	18 570	129 870	271 136	54 144	554 920	54 706	35 235	1 776 677

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. Assessment 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	6536	0	0	6584
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	19 036	2 406	6 961	32 175	29 514	142 298	8 550	5 968	266 752
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	102 705	9 165	56 962	182 766	67 249	570 450	35 832	18 456	1 108 972

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 Rates from residents and businesses	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	7 895	0	222	1 745	0	2 536	0	0	12 398
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)

	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	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	102 705	9 165	56 962	182 766	67 249	570 450	35 832	18 456	1 108 972

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	104 213	18 035	43 626	154 074	44 973	269 241	43 052	30 680	1 478 882
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	233 401	53 909	185 363	612 558	100 739	1 299 760	198 954	87 342	3 651 717

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	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 Rates from residents and businesses	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	27 345	0	630	398	0	0	0	0	28 373
93.2 Provincial government	180	8 945	0	5 106	45	8	0	0	0	14 284
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	233 401	53 909	185 363	612 558	100 739	1 299 760	198 954	87 342	3 651 717

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	77 099	12 195	34 346	139 348	35 561	126 691	28 296	23 640	792 846
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	191 017	31 708	137 759	792 756	82 970	1 057 902	95 009	63 488	3 037 244

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	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 Rates from residents and businesses	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	9 981	0	1 892	0	0	240	0	0	13 008
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	191 017	31 708	137 759	792 756	82 970	1 057 902	95 009	63 488	3 037 244

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)

	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 Rates from residents and businesses	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. Assessment 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)

	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 Rates from residents and businesses	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)

	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 Rates from residents and businesses	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	1 026 291	282 631	467 042	2 001 350	452 366	2 365 982	453 305	483 563	9 615 705
70. Allowances to councillors	90 715	106 246	21 912	63 624	127 709	58 995	141 916	56 014	53 520	720 651
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	346 192	43 395	53 193	297 522	70 946	296 496	47 528	109 472	1 965 930
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	1 242 084	106 738	593 130	1 214 529	368 705	3 770 599	285 753	741 888	12 028 677
84. Less: debited out/recharged (if it appears as a balance in the accounts)	1 649 345	52 341	37 594	264 478	669 841	121 433	173 528	82 726	140 365	3 191 651
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	3 324 757	622 878	1 757 790	7 217 414	1 357 464	11 013 317	1 422 471	1 818 578	35 647 115

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)

	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	777	102 847	0	1 268	13 912	2 435	32 762	14 230	6 413	174 644
87.2 Provincial government	1 015	90 693	1 699	28 047	2 413	0	0	1 575	0	125 442
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 Rates from residents and businesses	2 714 338	604 746	167 937	551 563	3 144 190	349 446	5 997 760	455 783	216 768	14 202 531
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 municipalities, district municipalities and local authorities levies										
91.1 Services levy	224 204	355 236	41 311	92 445	510 132	57 263	2 051 693	82 171	169 428	3 583 883
91.2 Establishment levy	778 079	21 571	46 746	113 028	186 528	258 896	520 898	241 597	30 814	2 198 157

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)

	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	24 535	42 243	5 420	171	29 760	62 134	20	13 025	25 414	202 722
(b) External	184 952	13 370	6 224	21 561	4 734	18 229	382 766	41 268	12 350	685 454
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	830 394	173 621	404 271	907 316	321 440	721 444	69 508	681 697	4 391 769
93.2 Provincial government	156 161	151 517	4 428	18 056	172 707	56 883	278 630	10 604	40 070	889 056
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	55 324	0	4 349	158 410	9 803	3 284	28 639	83 488	365 374
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)

	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	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	384 188	160 874	227 109	674 609	144 531	563 283	161 100	359 445	2 945 445
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	3 324 757	622 878	1 757 790	7 217 414	1 357 464	11 013 317	1 422 471	1 818 578	35 647 115

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. Compensation of employees	916 924	294 158	64 673	142 434	676 343	107 721	1 739 300	158 225	97 131	4 196 909
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	1 260 643	219 205	833 221	3 296 259	716 929	7 969 004	627 672	374 511	17 578 068
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)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	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	1 177 707	172 804	503 687	1 475 006	341 976	3 926 398	348 861	250 360	10 328 954
Less: Debited out	22 189	282 441	2 213	37 591	247 921	12 054	328 441	10 380	35 879	979 109
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	244 778	88 394	230 964	101 109	211 500	998 488	364 204	157 569	2 733 930
113. TOTAL EXPENDITURE	6 584 456	2 864 405	566 039	1 784 383	6 521 420	1 387 157	15 026 298	1 528 239	882 883	37 145 280

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)

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	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	2 014 322	476 933	1 433 292	5 441 140	1 092 420	13 003 418	946 006	763 493	29 897 850
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	639 157	73 434	206 662	583 281	241 111	1 569 912	331 411	104 391	4 947 880
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	225 419	42 289	423 270	224 393	11 999	1 224 134
123. TOTAL INCOME	6 584 456	2 864 405	566 039	1 784 383	6 521 420	1 387 157	15 026 298	1 528 239	882 883	37 145 280

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. Compensation of employees	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)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	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)

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	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. Compensation of employees	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 and gas	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)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	0	0	0	0	0	0	0	0	0	0
109.11 Training and education	0	0	0	0	0	0	0	0	0	0
109.12 Rental of office equipment	0	0	0	0	0	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)

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	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 and gas	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. Compensation of employees	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	933 303	178 527	544 503	2 371 591	548 796	5 113 736	461 966	278 236	12 520 882
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)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	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	310 550	81 417	289 665	709 426	196 250	1 746 218	177 278	152 505	4 663 122
Less: Debited out	5 376	34 829	455	14 867	146 042	8 252	152 015	9 969	13 855	385 660
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	181 985	43 242	138 423	77 868	156 253	905 740	108 676	49 364	1 841 910
113. TOTAL EXPENDITURE	3 772 422	1 657 703	331 757	1 095 001	4 097 886	962 188	8 820 325	828 368	553 014	22 118 664

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)

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	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	1 565 278	320 849	919 147	3 909 759	795 281	8 407 405	655 796	524 570	20 601 111
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	64 615	6 618	128 164	41 641	158 711	412 650	53 983	22 206	1 101 247
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	108 708	6 238	257 416
123. TOTAL INCOME	3 772 422	1 657 703	331 757	1 095 001	4 097 886	962 188	8 820 325	828 368	553 014	22 118 664

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. Compensation of employees	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)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	0	0	0	0	0	0	0	0	0	0
109.11 Training and education	0	0	0	0	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)

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	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. Compensation of employees	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)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	0	0	0	0	0	0	0	0	0	0
109.11 Training and education	0	0	0	0	0	0	0	0	0	0
109.12 Rental of office equipment	0	0	0	0	0	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. Compensation of employees	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	327 340	40 678	288 718	924 668	168 133	2 855 268	165 706	96 275	5 057 186
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)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	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	666 264	141 198	1 771 684	86 954	83 492	3 809 924
Less: Debited out	4 293	245 797	1 143	11 130	95 797	1 186	37 350	8	11 858	408 562
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	58 296	44 699	89 757	21 288	48 209	35 713	122 690	106 214	670 850
113. TOTAL EXPENDITURE	1 778 713	568 793	173 603	644 815	2 129 078	395 733	5 384 061	431 672	312 313	11 818 781

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	449 044	156 084	514 145	1 531 381	297 139	4 596 013	290 210	238 923	9 296 739
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	50 875	12 633	48 816	317 234	66 257	569 588	37 338	64 681	1 613 409
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	91 202	30 953	215 460	89 364	5 709	510 761
123. TOTAL INCOME	1 778 713	568 793	173 603	644 815	2 129 078	395 733	5 384 061	431 672	312 313	11 818 781

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. Compensation of employees	7 372	231	18 245	34	4 531	191	53 478	35 552	6 128	125 762
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)

Expenditure (concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	KwaZulu-Natal	North West	Gauteng	Mpumalanga	Limpopo	Total
	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
109. General expenditure (concluded)										
109.10 Transport	0	0	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	77 392	13 020	1 200 044
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 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(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	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