

**Census of local Government for the financial
year ended 30 June 1997
Preliminary consolidated financial statistics
P9114.1**

30 June 1997
Embargo: 11:00
Date: 15 December 1999

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KEY FINDINGS

The Northern Cape reflected the most favourable acid test and current ratios

According to the information collected through the census of local government institutions regarding the consolidated balance sheet of local government institutions as at 30 June 1997, the local government institutions in the Northern Cape reflected the most favourable acid test ratio of 3,1:1 (i.e. current assets minus inventory divided by current liabilities), followed by the Northern Province with a ratio of 2,3:1. Local government institutions in Gauteng reflected the least favourable acid test ratio of 1,0:1, followed by the Eastern Cape with a ratio of 1,3:1 (cf. table 1).

The local government institutions in the Northern Cape reflected the most favourable current ratio of 3,2:1 (i.e. current assets divided by current liabilities), followed by the Northern Province with a ratio of 2,4:1. Local government institutions in Gauteng reflected the least favourable current ratio of 1,0:1 followed by the Eastern Cape with a ratio of 1,3:1 (cf. table 2).

Table 1 - Acid test ratio of local government institutions for the financial year ended 30 June 1997 by province

Province	Current Assets minus Inventory (R' 000)	Current Liabilities (R' 000)	Acid test ratio
Western Cape	3 489 630	1 606 133	2,2:1
Eastern Cape	1 058 105	832 318	1,3:1

Northern Cape	398 265	129 176	3,1:1
Free State	944 899	442 214	2,1:1
KwaZulu Natal	2 296 824	1 660 576	1,4:1
North West	496 292	239 958	2,1:1
Gauteng	9 685 668	9 818 973	1,0:1
Mpumalanga	623 634	344 485	1,8:1
Northern Province	406 794	179 233	2,3:1
Total for South Africa	19 400 111	15 253 066	1,3:1

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

Table 2 - Current ratio of local government institutions for the financial year ended 30 June 1997 by province

Province	Current Assets (R' 000)	Current Liabilities (R' 000)	Current Ratio
Western Cape	3 619 971	1 606 133	2,3:1
Eastern Cape	1 116 634	832 318	1,3:1
Northern Cape	410 432	129 176	3,2:1
Free State	972 518	442 214	2,2:1
KwaZulu Natal	2 553 414	1 660 576	1,5:1
North West	516 689	239 958	2,2:1

Gauteng	9 934 676	9 818 973	1,0:1
Mpumalanga	643 936	344 485	1,9:1
Northern Province	425 376	179 233	2,4:1
Total for South Africa	20 193 646	15 253 066	1,3:1

Table 3 indicates the percentage contribution of fixed assets for the special funds and the rates and general services to the total acquisition of fixed assets of local government institutions. The local government institutions of the Western Cape acquired 56,8% of their fixed assets using the special funds and the rates and general services, while the other local government functions (housing and trading services) contributed the remaining 43,2% towards the acquisition of fixed assets. Therefore, for every R100 spent on acquiring fixed assets for local government institutions in the Western Cape, R56,8 was obtained via the special funds and the rates and general services functions and R43,2 was obtained via the other local government functions. The North West was most reliant on its special funds and the rates and general services functions (67,3%) for the acquisition of fixed assets, while the Northern Cape was least dependent on their special funds and rates and general services functions (53,3%) for acquiring fixed assets.

Table 3 - Percentage contribution of fixed assets for special funds and rates and general services to the total fixed assets by province as at 30 June 1997

Province	Special funds and rates and general services (R' 000)	Total fixed assets (R' 000)	Percentage contribution
Western Cape	5 220 520	9 195 000	56,8
Eastern Cape	2 316 602	3 908 500	59,3
Northern Cape	527 389	988 728	53,3
Free State	1 377 940	2 360 511	58,4
KwaZulu Natal	5 567 739	9 740 194	57,2
North West	916 873	1 361 989	67,3

Gauteng	12 824 380	20 582 746	62,3
Mpumalanga	1 154 090	1 963 668	58,8
Northern Province	581 538	1 011 944	57,5
Total for South Africa	30 487 071	51 113 280	59,7

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

Table 4 indicates the salaries, wages and allowances as a percentage of total current expenditure of all the local government institutions in the specific province. The largest proportion of total current expenditure on salaries, wages and allowances was reflected by North West (36,7%), while the lowest proportion of total current expenditure on salaries, wages and allowances was reflected by Kwazulu Natal (22,8%). Various factors influence the level of salaries, wages and allowances as a percentage of total current expenditure. In some provinces, for example Free State, the provincial government pays the salaries of certain local government institutions and not the local government institution itself. Therefore, the proportion of salaries, wages and allowances to total current expenditure will be low in those provinces where the provincial governments pay the salaries, wages and allowances compared to those provinces where the local government institutions pay it themselves.

Table 4 - Salaries, wages and allowances for the financial year ended 30 June 1997 as a percentage of total current expenditure by province

Province	Salaries, wages and allowances (R' 000)	Total current expenditure (R' 000)	Percentage contribution
Western Cape	2 365 093	7 723 203	30,6
Eastern Cape	861 326	2 620 651	32,9
Northern Cape	375 524	1 165 101	32,2
Free State	428 870	1 664 707	25,8
North West	1 011 944	2 761 555	36,7
Kwazulu Natal	1 154 090	5 058 555	22,8
Total	30 487 071	51 113 280	59,7

KwaZulu Natal	1 646 715	7 215 577	22,8
North West	490 928	1 336 570	36,7
Gauteng	4 325 161	17 126 728	25,3
Mpumalanga	306 206	1 239 541	24,7
Northern Province	189 356	777 232	24,4
Total for South Africa	10 989 179	40 869 310	26,9

ADDITIONAL INFORMATION

Explanatory notes

Introduction	1	This publication contains preliminary results of the census of local government institutions for the financial year 1 July 1996 to 30 June 1997. The survey was conducted during the second half of 1998. The census was designed to obtain financial information of local government institutions relating to - the consolidated balance sheet as at 30 June 1997; analysis of the acquisition of fixed assets during the financial year; transactions of all types of funds, reserves, etc. for the financial year; income statement and appropriations for the financial year - for rates and general services as well as for housing and trading services; and capital receipts during the financial year.
Scope of the survey	2	All institutions defined as local government institutions in terms of Act 108 of 1996 (Constitution of the Republic of South Africa), Act 209 of 1993 (Local Government Transition Act) and Act 97 of 1996 (Local Government Transitional Act, Second Amendment Act) were included in this survey. The information for the 1996/97 financial year was collected by means of a complete survey for institutions which had financial information. The previous census of local government institutions was undertaken for

		<p>the 1988/89 financial year. The questionnaire for this survey was designed to address primarily the national accounts requirements of Statistics South Africa and the South African Reserve Bank. This statistical release contains mainly financial information furnished by the respondents. Data is provided by type, on a provincial basis, for the purposes of this statistical release.</p>
	3	<p>The Department of Constitutional Development (DCD) refers to 843 local government institutions in their publications. The main reasons for the difference between the number of local government institutions referred to by the DCD and Stats SA include:</p> <p>The census of local government institutions only takes into account those institutions that administer their own financial matters. It is possible that one local government institution may be handling various other local government institutions financial matters.</p> <p>The census of local government treats amalgamated local government institutions as a single respondent. For example if three local government institutions have amalgamated under one name, Stats SA would have collected only one questionnaire.</p>
Classification	4	<p>For the purposes of classification of local government institutions according to activities, Statistics South Africa (Stats SA), used the Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993. Activities of the local government institutions also adheres to the accounting standards and requirements in terms of the Institute of Municipal Finance Officers (IMFO).</p>

Statistical unit	5	The statistical unit for the collection of information was the local government institution. For the purposes of this survey, each local authority furnished information in respect of its own activities. District councils, on the other hand, compiled the financial statements of local authorities under their jurisdiction. For example, the Northern District Council undertook the consolidation of 27 local authorities financial data into one questionnaire.
Survey methodology and design	6	This survey was undertaken primarily by mail. All information was gathered by means of post or facsimile. Information obtained is based mainly on the audited financial statements of the respondent. Where audited information was not available, respondents furnished unaudited information.
Reliability of estimates	7	Only information furnished by respondents has been published. No estimates have been made in respect of any data not furnished by the respondent.
Unpublished statistics	8	For the purpose of this statistical release, not all available information has been published, as the information is being furnished to users in a consolidated form for immediate use. All information furnished by respondents will be made available by type and province in the final report of the 1997 census of local government due to be released at the end of 1999. All information obtained from every respondent will be made available on compact disc at the same time as the final report.
		Users may wish to refer to the following Stats SA publications - P9101.1 Annual actual and expected capital

<p>Related publications</p>	<p>9</p>	<p>expenditure of the public sector;</p> <p>P9101.2 Annual actual and expected capital expenditure on construction by the public sector by statistical region;</p> <p>P9104 Annual financial statistics of district councils, metropolitan councils and joint services boards;</p> <p>P9105 Annual financial statistics of local government;</p> <p>P9114/8 Census on local government (1988/89);</p> <p>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;</p> <p>P9119 Consolidated expenditure of total general government;</p> <p>P0441 Gross domestic product; and</p> <p>P0271 Survey of Total Employment and Earnings.</p>
<p>Comparability with previous census</p>	<p>10</p>	<p>The previous census on local government was undertaken for the 1988/89 financial year (ended 30 June 1989). The results of that census are not directly comparable with this census. Constitutional and other factors make comparability between these two surveys inappropriate.</p>

Symbols and abbreviations used	11	Stats SA Statistics South Africa 0 Nil or not applicable
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Explanatory notes

Response rates

Table A - Response rates

Province	Number of respondents			Total respondents (d)	Response rate [a+b /d*100] %
	All applicable data furnished (a*)	Only details of the local government institutions furnished (b*)	Non-respondents (c*)		
Eastern Cape	58	15	30	103	70,9
Free State	65	2	17	84	79,8
Gauteng	30	0	2	32	93,8
Kwazulu-Natal	63	5	6	74	91,9
Mpumalanga	41	7	10	58	82,8
North West	38	3	8	49	83,7

Northern Cape	55	2	10	67	85,1
Northern Province	16	0	0	16	100,0
Western Cape	84	4	20	108	81,5
Total	450	38	103	591	82,6

(a*) All applicable, relevant or available information was furnished by the respondents.

(b*) Only details of the respondent were furnished. No financial information was provided.

(c*) The respondent did not return a questionnaire or no information was obtained from the respondent.

Glossary

Acid test ratio	The acid test ratio is calculated as current assets minus inventory divided by current liabilities. Leases were excluded in the calculation of current liabilities. The accepted acid test ratio is considered to be 1:1. In other words the institution is able to meet its current credit obligations without using its inventory.
Aggregate capital statement	The aggregate capital statement (or acquisition of fixed assets statement) shows the total capital expenditure incurred by each service during the year. Details of purchases and sales of assets are reflected in the aggregate capital statement, but appears in the consolidated balance sheet as a

	<p>single amount (normally the item in the consolidated balance sheet is referred to as "fixed assets").</p>
<p>Aggregate or consolidated balance sheet</p>	<p>The aggregate or consolidated balance sheet covers all assets and liabilities of local government institutions. The particulars of all the assets and liabilities of the various services of local government institutions are not collected separately by Stats SA.</p>
<p>Capital charges</p>	<p>Capital charges include interest and redemption payments in respect of external loans, interest and redemption payments for advances from a consolidated loans fund and other internal funds, loans redemption fund contributions and other loan raising expenditure. The apportionment between interest and redemption is shown separately.</p>
<p>Capital expenditure</p>	<p>Capital expenditure refers to any expenditure incurred or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. The expenditure normally confers a lasting benefit and results in the acquisition of, or extends the life of a fixed asset or long-term work.</p> <p>Capital expenditure includes vehicles, office furniture and equipment, but excludes minor items that are generally regarded as being expendable even though in some instances their useful lives may extend beyond one year.</p>
	<p>Current assets consist of short-term housing</p>

<p>Current assets</p>	<p>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.</p>
<p>Current liabilities</p>	<p>Current liabilities consist of external short-term loans from and deposits by the Local Authorities Loans Fund, other municipalities, public corporations, banks, insurers, pension funds, Development Bank of Southern Africa; creditors (deposits on electricity and water accounts, amounts received in advance and other creditors) and bank overdraft.</p>
<p>Current ratio</p>	<p>The current ratio is calculated as current assets divided by current liabilities. Leases were excluded in the calculation of current liabilities.</p>
<p>General expenditure</p>	<p>General expenditure include -</p> <p>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).</p>
	<p>Housing services include approved housing</p>

<p>Housing services</p>	<p>projects and can be subdivided in respect of various economic, sub-economic, complexes or other types of housing. Where dwellings form part of the general organisation of a particular department, and are normally occupied by employees of the department, they are included in the relative statement and not under housing services. Likewise, where properties are purchased for a specific purpose, such as a street widening, and existing houses are demolished, the annual expenditure and income in respect of these dwellings do not appear in the housing service.</p>
<p>Internal loans</p>	<p>Loans to any fund or account within the local government institution are treated as internal loans. Total internal interest received and / or capitalised must correspond with the total internal interest paid. Also see notes above for capital charges.</p>
<p>Local government institutions</p>	<p>The term local government institutions are those institutions referred to in terms of 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).</p>
<p>Long-term loans</p>	<p>Long-term loans are loans with an outstanding maturity of one year or longer.</p>
	<p>Marketable loan stock refers to stocks, debentures and similar debt instruments which are freely marketable, i.e., securities for which</p>

Marketable loan stock	transfer registers are kept and which are usually listed on the stock exchange. Discounts originating with the issue of stocks below par are included in the stock liability.
Money market instruments	Money market instruments include bankers' acceptance, trade bills, promissory notes, capital project bills, bridging debentures, negotiable certificates of deposits, Land Bank bills, Land Bank and the South African Reserve Bank's debentures.
Provision	<p>Provision is any amount set aside for the purpose of meeting either - specific requirements where the amounts thereof can be closely estimated, and specific commitments, known contingencies and diminutions in values of assets existing as at the date of the balance sheet where the amounts involved cannot be determined with significant accuracy.</p> <p>Provision include - bad debts; repairs and maintenance and; loss of rent.</p>
Public corporations	Public corporations include - Abakor Ltd; Atomic Energy Corporation (AEC); Eskom; Free State Development Corporation; Industrial Development Corporation of South Africa (IDC); Land and Agricultural Bank; Moss Gas Pty Ltd; Northern Province Development Corporation; Rand Water; South African Broadcasting Corporation; Telkom SA Ltd; and Transnet Ltd.
	Rates and general services include ambulance,

<p>Rates and general services</p>	<p>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.</p>
<p>Repairs and maintenance</p>	<p>Repairs and maintenance include all expenditure on repairs and maintenance of the various assets of the department or service. Where considered necessary, the cost of repairs in respect of the various types of assets, e.g. buildings, plant, etc., may be subdivided.</p> <p>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.</p>
<p>Reserve</p>	<p>Reserve denotes amounts set aside out of surpluses which are not designed to meet any liability, contingency, commitment or diminution in the value of assets known to exist as at the</p>

	<p>date of the balance sheet. An example of a reserve would be the tariff stabilisation reserve.</p>
<p>Salaries, wages and allowances</p>	<p>Salaries and wages include payments to full-time and part-time employees irrespective of whether the remuneration is paid from revenue, capital or any other account or fund.</p> <p>Salaries, wages and allowances include - salaries and wages; allowances; contribution to other benefit funds of employees such as medical aid, group life, etc. (excluding unemployment insurance and workmen's compensation, etc., which contributions may be looked upon as a form of insurance and would appear under general expenditure); other benefits e.g. housing loan subsidy; pension fund contributions; quarters, rations and other expenditure (accommodation, food, medical expenditure, etc., whether provided in cash or in kind); and uniform clothing and allowances (clothing, boots, overalls, etc., supplied to uniformed employees).</p> <p>Allowances to councillors are treated separately for the purpose of this census.</p>
<p>Trading services</p>	<p>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).</p> <p>Trading services include abattoir, electricity and gas, market, passenger transport, water and other trading services (forestry, agriculture,</p>

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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2.4 LEASES	262	8 854	0	6 050	4 599	0	2 260	500	0
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Table 1 - Consolidated balance sheet of local government institutions as at 30 June 1997 by province (Continued)

Liabilities (Continued)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
3. EXTERNAL SHORT-TERM LOANS FROM AND DEPOSITS BY:									
(a) Local Authorities Loans Fund	1 589	858	4 303	234	367	77	1 381	42	506
(b) Other municipalities	29 006	2 621	0	3	277	0	1 739 456	0	0
(c) Public corporations	0	0	0	0	0	0	422 576	302	0
(d) Banks	8 156	10 533	5	6 988	16 003	33 308	448 273	0	3 328
(e) Insurers	266	436	209	0	4	9	141	0	321
(f) Pension funds	5 290	0	0	75	344	145	0	0	0
(g) Development Bank of Southern Africa	1	1 242	604	26	370	0	431	160	0
(h) Other domestic sources	38 852	4 376	67	878	26 274	36	16 626	12 767	12 077
(i) Foreign sources	0	0	0	0	0	0	0	0	0
4. BANK OVERDRAFT	113 600	47 650	17 869	55 712	163 193	31 074	415 823	33 399	15 528
5. CREDITORS:									
5.1 DEPOSITS ON ELECTRICITY AND WATER RECEIVED IN ADVANCE	599 537	325 847	7 825	32 397	208 737	48 723	1 034 688	70 508	30 949
5.2 OTHER	809 836	438 755	98 294	345 901	1 245 007	126 586	5 739 578	227 307	116 524

Table 1 - Consolidated balance sheet of local government institutions as at 30 June 1997 by province (Continued)

Liabilities (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
6. LOANS REDEEMED AND OTHER CAPITAL RECEIPTS:									
6.1 HOUSING LOANS REDEEMED	120 198	18 582	226 515	49 579	53 721	143 539	156 736	765	247
6.2 OTHER LOANS REDEEMED	3 720 956	840 616	97 482	299 987	567 286	403 212	3 791 778	439 241	380 720
6.3 OTHER CAPITAL RECEIPTS AND CAPITAL SURPLUSES	770 494	933 550	95 747	929 153	3 784 282	252 428	6 174 044	655 008	109 213
7. RETAINED SURPLUS	1 369 762	69 308	54 927	100 931	513 283	121 788	393 358	140 855	52 100
8. ACCUMULATED FUNDS, TRUST FUNDS AND RESERVES:									
8.1 STATUTORY FUNDS	2 797 110	534 499	300 784	809 329	3 579 861	496 926	6 410 486	357 146	399 864
8.2 TRUST FUNDS	147 580	51 105	25 447	24 874	57 285	29 781	110 594	46 227	67 344
8.3 ACCUMULATED AND OTHER RESERVES AND PROVISIONS	1 148 001	991 523	109 897	230 581	1 093 569	196 125	1 186 189	174 826	125 900
9. SUSPENSE ACCOUNTS	77 098	143 869	46 399	24 394	83 058	54 959	77 819	41 569	8 730
10. LIABILITIES NOT SHOWN ELSEWHERE	1 066 637	109 786	70 176	129 066	166 558	67 859	801 426	182 488	58 023
11. TOTAL LIABILITIES	16 711 254	6 086 335	1 637 525	3 849 504	16 538 678	2 864 872	35 407 397	3 145 927	1 623 835

Table 1 - Consolidated balance sheet of local government institutions as at 30 June 1997 by province (Continued)

Assets	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
12. FIXED ASSETS	9 195 000	3 908 500	988 728	2 360 511	9 740 194	1 361 989	20 582 746	1 963 668	1 011 944
13. STORES AND MATERIALS	130 341	58 529	12 167	27 619	256 590	20 397	249 008	20 302	18 582

14. LONG-TERM DEBTORS:									
(a) Personnel housing loans	6 294	7 526	734	3 286	46 740	9 917	15 447	5 928	0
(b) Other housing loans in terms of:									
(i) Mortgages	382 430	806	4 393	13 381	37 192	0	12 938	0	7 790
(ii) Selling agreements	715 932	34 250	67 216	18 334	327 722	20 642	71 469	7 525	5 672
(iii) Hire-purchases	9 218	337	3 666	2 214	537	0	6 074	2 242	4 324
(iv) Other	170 421	93 418	13 033	17 105	128 475	82 996	382 083	3 736	47 114
15. SPONSORED GOVERNMENT HOUSING LOANS TO WELFARE	52 844	134 850	20 402	26 818	17 335	0	90 693	6 204	441

Table 1 - Consolidated balance sheet of local government institutions as at 30 June 1997 by province (Continued)

Assets (Continued)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
16. OTHER DEBTORS									
(a) Short-term housing debt	746 733	3 835	15 711	35 538	77 923	56 330	554 187	6 714	1 458
(b) Other debtors:									
(i) Current	1 101 177	676 281	196 084	462 710	1 617 496	274 133	6 134 812	361 434	133 095
(1) For up to and including 30 days	540 170	605 219	152 338	361 872	1 353 801	194 800	3 549 498	271 672	70 114
(2) For 31 days and up to 60 days	415 409	25 393	15 337	6 413	40 013	10 671	1 503 159	19 493	9 809
(3) For 61 days and up to 90 days	79 012	8 974	13 249	9 923	25 440	9 778	327 093	6 527	4 346

(4) For 91 days and up to 120 days	14 618	7 016	3 678	13 190	38 357	9 242	3 518	3 150	37 777
(5) For 121 days and longer	51 968	29 679	11 482	71 312	159 885	49 642	751 544	60 592	11 049

Table 1 - Consolidated balance sheet of local government institutions as at 30 June 1997 by province (Continued)

Assets (Continued)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
17. LOANS AND DEPOSITS:									
17.1 EXTERNAL LONG-TERM LOANS AND DEPOSITS									
(a) Loans to:									
(i) Other municipalities	6 049	4 265	13 497	165 830	4 219	142	1 244 485	4 587	4 034
(ii) Public corporations	0	0	0	496	0	0	3 842	0	0
(iii) Other companies	316	4 001	532	478	75 156	47	4 870	0	0
(iv) Individuals	4 885	717	349	458	1 861	2 832	30 586	4 863	4 053
(v) Other	38 653	22 069	43 044	941	211 841	12 695	101 775	3 986	993
(b) Long-term deposits with									
(i) Banks	666 665	111 283	25 933	27 860	1 988 866	83 084	239 012	115 899	51 798
(ii) Public Investment Commissioners	0	1 500	2	372	0	0	0	0	0
(iii) Other	102 178	1 850	542	2 331	14 881	531 508	98 610	19 845	3 090

SECURITIES									
(a) Own stock	10 222	18 861	4 201	335	733 062	0	4 701	9 077	0
(b) Other stock									
(i) Government stock and treasury bills	1 577	0	0	1 830	0	13	23 725	0	0
(ii) Stocks of public corporations	2 154	0	0	76	0	0	4 055	500	3 200
(iii) Stocks of other municipalities	805	2 909	0	0	4 033	0	8 533	0	0
(iv) Other	9 943	2 130	0	619	24 662	144 340	38 897	29 993	0
(c) Money market instruments	144 794	76 750	2 359	21 909	4 146	1 042	8 458	372	0
(d) Other	7 693	425 265	990	35	3 818	9 240	1 942	6 748	0

Table 1 - Consolidated balance sheet of local government institutions as at 30 June 1997 by province (Concluded)

Assets (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
19. INVESTEMENTS IN NON-MARKETABLE INSTRUMENTS									
(a) Redemption fund investments	216	22 719	0	3 241	4 202	2 109	4 655	9 396	6 019
(b) Other	465	5 693	1 069	269	82 070	0	73 075	14 709	2 746
20. CASH ON HAND AND IN BANK	262 502	59 886	26 008	19 514	96 794	63 100	269 544	38 130	134 454
21. ACCUMULATED DEFICIT	6 834	47 232	12 691	113 898	16 950	25 009	1 283 290	121 873	13 303
22. SUSPENSE ACCOUNTS	465 948	15 571	6 269	5 132	460 798	52 528	360 507	69 956	30 836
23. ASSETS NOT SHOWN ELSEWHERE	1 089 747	27 199	17 443	89 227	56 504	8 050	776 253	100 884	1 102
24. TOTAL ASSETS	16 711 254	6 086 335	1 637 525	3 849 504	16 538 678	2 864 872	35 407 397	3 145 927	1 623 835

Table 2 - Analysis of the acquisition of fixed assets during the year ended 30 June 1997 for all local government institutions by functions of local government:

Fixed assets	Special funds and accounts	Rates and general services	Housing	Trading services					
				Abattoir	Electricity and gas	Market	Passenger transport	Water	Other
				R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
25. TOTAL FIXED ASSETS AS AT 1 JULY 1996	1 691 007	27 070 250	2 689 287	39 600	9 028 834	243 680	512 282	4 803 717	1 136 222
26. NEW CONSTRUCTION WORK	175 076	3 726 091	301 472	46	926 101	28 635	35 665	999 630	44 244
27. ACQUISITION OF EXISTING ASSETS	5 195	126 825	41 985	84	914	12	0	248	9 505
28. PURCHASE OF MACHINERY AND EQUIPMENT	12 164	788 884	6 117	190	297 827	3 028	21 213	40 662	2 186
29. LESS: SALES (BOOK VALUE)	11 950	53 580	7 885	12 660	1 399	0	3	950	1 563
30. INCORPORATION OF FIXED ASSETS OF OTHER MUNICIPALITIES	2 545	487 775	1 112	0	53 653	0	0	39 839	0
31. OTHER TRANSFERS-IN	899	313 249	401	65 417	84 087	260	185	7 695	2
32. LESS: TRANSFERS-OUT	101 247	493 363	57 384	47 788	118 282	864	7 757	67 223	5 897
33. REVALUATIONS (NET)	12 666	67 325	6 410	0	28	0	0	19 219	20
34. LESS: DEPRECIATION AND BOOK VALUE OF ASSETS WRITTEN OFF	6 147	3 266 630	198 269	2 718	194 055	5 750	10 397	60 380	7 129
35. OTHER TRANSACTIONS	12 321	-72 284	-345	1 886	-28 488	0	190	-33 931	3 536
36. TOTAL FIXED ASSETS AS AT 30 JUNE 1997	1 792 529	28 694 542	2 782 901	44 057	10 049 220	269 001	551 378	5 748 526	1 181 126

Table 2.1 - Analysis of the acquisition of fixed assets during the year ended 30 June 1997 for all local government institutions by functions of local government

	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
25. TOTAL FIXED ASSETS AS AT 1 JULY 1996	454 452	1 762 642	338 753	3 050	769 780	18 007	347	437 211	19 139
26. NEW CONSTRUCTION WORK	66 808	140 175	18 105	0	73 867	2 353	0	85 376	168
27. ACQUISITION OF EXISTING ASSETS	40	2 851	0	0	586	0	0	0	0
28. PURCHASE OF MACHINERY AND EQUIPMENT	8 724	30 911	0	3	1 160	0	0	226	205
29. LESS: SALES (BOOK VALUE)	6 438	1 044	4	0	0	0	0	0	0
30. INCORPORATION OF FIXED ASSETS OF OTHER MUNICIPALITIES	0	4 873	0	0	210	0	0	232	0
31. OTHER TRANSFERS-IN	0	297	0	0	181	0	0	0	0
32. LESS: TRANSFERS-OUT	0	10 598	1 143	179	1 425	0	0	1 230	0
33. REVALUATIONS (NET)	0	0	0	0	0	0	0	0	0
34. LESS: DEPRECIATION AND BOOK VALUE OF ASSETS WRITTEN OFF	3 494	135 689	141 480	1	25 979	109	0	3 265	6
35. OTHER TRANSACTIONS	0	2 092	-139	2 204	-597	0	0	-3 708	0
36. TOTAL FIXED ASSETS AS AT 30 JUNE 1997	520 092	1 796 510	214 092	5 077	817 783	20 251	347	514 842	19 506

Table 2.3 - Analysis of the acquisition of fixed assets during the year ended 30 June 1997 for all local government institutions by functions of local government

Fixed assets	Special funds and accounts	Rates and general services	Housing	Trading services					
				Abattoir	Electricity and gas	Market	Passenger transport	Water	Other
				R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
25. TOTAL FIXED ASSETS AS AT 1 JULY 1996	8 149	513 888	184 467	369	120 577	815	1 200	114 075	22 157

FIXED ASSETS OF OTHER MUNICIPALITIES	2 545	43 265	0	0	30 148	0	0	15 905	0
31. OTHER TRANSFERS-IN	14	3 370	375	0	0	0	0	0	0
32. LESS: TRANSFERS-OUT	3 516	181 414	47 257	0	29 358	664	7 731	54 870	35
33. REVALUATIONS (NET)	12 666	3 470	0	0	0	0	0	0	19
34. LESS: DEPRECIATION AND BOOK VALUE OF ASSETS WRITTEN OFF	1 054	100 490	21 268	0	4 142	108	23	13 592	2 536
35. OTHER TRANSACTIONS	4 104	904	0	0	0	0	0	132	0
36. TOTAL FIXED ASSETS AS AT 30 JUNE 1997	791 628	4 776 111	486 194	1 564	2 260 388	66 705	211 087	1 023 689	122 828

Table 2.6 - Analysis of the acquisition of fixed assets during the year ended 30 June 1997 for all local government institutions by functions of local government

Fixed assets	Special funds and accounts	Rates and general services	Housing	Trading services					
				Abattoir	Electricity and gas	Market	Passenger transport	Water	Other
				R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
25. TOTAL FIXED ASSETS AS AT 1 JULY 1996	84 074	738 380	15 799	7 895	178 933	8 294	0	147 043	33 016
26. NEW CONSTRUCTION WORK	6 196	96 533	0	13	28 247	3 782	0	17 138	483
27. ACQUISITION OF EXISTING ASSETS	2 417	12 999	0	0	0	0	0	0	8 833
28. PURCHASE OF MACHINERY AND EQUIPMENT	257	23 852	11	2	146	1	46	543	0
29. LESS: SALES (BOOK VALUE)	0	7 083	0	0	0	0	0	6	0
30. INCORPORATION OF FIXED ASSETS OF OTHER MUNICIPALITIES	0	48	0	0	0	0	0	0	0
31. OTHER TRANSFERS-IN	884	20 414	0	476	53	199	0	29	0
32. LESS: TRANSFERS-OUT	9 663	5 589	461	0	781	170	0	2 129	5

33. REVALUATIONS (NET)	0	29	0	0	0	0	0	0	0
34. LESS: DEPRECIATION AND BOOK VALUE OF ASSETS WRITTEN OFF	117	43 098	282	0	1 633	0	0	399	0
35. OTHER TRANSACTIONS	0	-3 660	0	0	0	0	0	0	0
36. TOTAL FIXED ASSETS AS AT 30 JUNE 1997	84 048	832 825	15 067	8 386	204 965	12 106	46	162 219	42 327

Table 2.7 - Analysis of the acquisition of fixed assets during the year ended 30 June 1997 for all local government institutions by functions of local government

Fixed assets	Trading services								
	Special funds and accounts	Rates and general services	Housing	Abattoir	Electricity and gas	Market	Passenger transport	Water	Other
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
25. TOTAL FIXED ASSETS AS AT 1 JULY 1996	116 867	11 131 059	644 333	0	3 596 814	92 824	311 311	1 404 150	823 444
26. NEW CONSTRUCTION WORK	268	1 534 001	114 734	0	305 654	15 443	5 209	249 581	4 465
27. ACQUISITION OF EXISTING ASSETS	185	56 288	39 930	0	0	0	0	0	0
28. PURCHASE OF MACHINERY AND EQUIPMENT	0	393 684	5 875	0	86 296	1 506	18 213	7 214	87
29. LESS: SALES (BOOK VALUE)	0	1 796	0	0	0	0	0	0	0
30. INCORPORATION OF FIXED ASSETS OF OTHER MUNICIPALITIES	0	429 658	0	0	22 169	0	0	21 526	0
31. OTHER TRANSFERS-IN	1	196 946	3	0	77 722	44	185	3 466	0
32. LESS: TRANSFERS-OUT	65 000	187 740	33	0	74 133	7	26	99	0
33. REVALUATIONS (NET)	0	0	6 177	0	0	0	0	19 186	0
34. LESS: DEPRECIATION AND BOOK VALUE OF ASSETS WRITTEN OFF	0	786 378	2 727	0	19 137	5 511	10 360	4 421	2 931

35. OTHER TRANSACTIONS	8 064	-1 727	0	0	0	0	190	0	0
36. TOTAL FIXED ASSETS AS AT 30 JUNE 1997	60 385	12 763 995	808 292	0	3 995 385	104 299	324 722	1 700 603	825 065

Table 2.8 - Analysis of the acquisition of fixed assets during the year ended 30 June 1997 for all local government institutions by functions of local government

Fixed assets	Special funds and accounts	Rates and general services	Housing	Trading services					
				Abattoir	Electricity and gas	Market	Passenger transport	Water	Other
				R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
25. TOTAL FIXED ASSETS AS AT 1 JULY 1996	46 112	1 001 079	54 720	4 838	280 234	1 318	0	336 603	25 307
26. NEW CONSTRUCTION WORK	2 963	91 027	3 818	0	42 521	0	0	56 033	13 967
27. ACQUISITION OF EXISTING ASSETS	0	15 608	0	0	0	0	0	69	0
28. PURCHASE OF MACHINERY AND EQUIPMENT	611	22 107	0	6	1 288	0	0	434	403
29. LESS: SALES (BOOK VALUE)	0	10 737	398	11 595	0	0	0	0	211
30. INCORPORATION OF FIXED ASSETS OF OTHER MUNICIPALITIES	0	2 281	175	0	374	0	0	690	0
31. OTHER TRANSFERS-IN	0	57 939	0	64 941	6 130	17	0	861	0
32. LESS: TRANSFERS-OUT	9 134	71 742	3 524	47 556	1 365	0	0	3 673	4 150
33. REVALUATIONS (NET)	0	39 253	0	0	0	0	0	0	0
34. LESS: DEPRECIATION AND BOOK VALUE OF ASSETS WRITTEN OFF	354	34 758	468	25	6 108	8	0	6 102	0
35. OTHER TRANSACTIONS	0	1 835	0	0	0	0	0	0	14
36. TOTAL FIXED ASSETS AS AT 30 JUNE 1997	40 198	1 113 892	54 323	10 609	323 074	1 327	0	384 915	35 330

Table 2.9 - Analysis of the acquisition of fixed assets during the year ended 30 June 1997 for all local government institutions by functions of local government

Fixed assets	Special funds and accounts	Rates and general services	Housing	Trading services					
				Abattoir	Electricity and gas	Market	Passenger transport	Water	Other
				R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
25. TOTAL FIXED ASSETS AS AT 1 JULY 1996	118 221	392 849	8 272	2 529	221 372	0	245	124 808	15 895
26. NEW CONSTRUCTION WORK	39 057	61 889	6	0	27 503	0	0	31 135	83
27. ACQUISITION OF EXISTING ASSETS	0	1 349	338	84	0	0	0	0	0
28. PURCHASE OF MACHINERY AND EQUIPMENT	0	12 594	0	0	19 995	0	31	1 759	0
29. LESS: SALES (BOOK VALUE)	0	527	257	283	993	0	0	37	0
30. INCORPORATION OF FIXED ASSETS OF OTHER MUNICIPALITIES	0	4 618	0	0	0	0	0	0	0
31. OTHER TRANSFERS-IN	0	5	0	0	0	0	0	0	0
32. LESS: TRANSFERS-OUT	1 725	0	0	0	0	0	0	0	0
33. REVALUATIONS (NET)	0	0	0	0	0	0	0	0	0
34. LESS: DEPRECIATION AND BOOK VALUE OF ASSETS WRITTEN OFF	892	11 401	0	2 246	1 495	0	0	1 096	48
35. OTHER TRANSACTIONS	0	-34 499	0	0	-2 046	0	0	-15 148	0
36. TOTAL FIXED ASSETS AS AT 30 JUNE 1997	154 661	426 877	8 359	84	264 336	0	276	141 421	15 930

Table 3 - Income and expenditure of special funds and accounts for the financial year ended 30 June 1997 of local government institutions by province

	Western	Eastern	Northern		Kwazulu	North West		Northern
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Income	Cape	Cape	Cape	Free State	Natal	Province	Gauteng	Mpumalanga	Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
37. BALANCE AS AT 1 JULY 1996 PLUS:	3 423 205	1 342 963	360 650	869 324	4 052 969	620 197	6 354 783	518 997	429 913
38. SALES OF VACANT LAND AND LAND WITH IMPROVEMENTS	29 881	34 473	3 396	4 795	29 334	909	49 100	834	19 150
39. SALES OF OTHER ASSETS	13 315	880	358	5 735	16 729	16	2 316	1 988	327
40. PROFIT ON SALE OF ASSETS	11 305	22	11	4	804	64	677	42	0
41. INTEREST RECEIVED									
(a) Internal	272 146	132 291	10 801	11 252	65 160	14 552	595 772	24 274	30 217
(b) External	113 630	44 634	13 815	99 403	405 077	31 292	44 430	14 620	6 848
42. ENDOWMENTS	11 864	3 593	3 494	2 012	2 535	4 439	40 226	4 245	42 969
43. TRANSFERS FROM RATE AND GENERAL SERVICES, HOUSING AND TRADING SERVICES	26 638	35 964	14 232	31 650	242 626	54 415	191 517	8 026	9 467
44. TRANSFERS FROM OTHER FUNDS/ ACCOUNTS	481 874	160 154	33 070	21 166	274 306	94 418	278 944	28 385	90 013
45. TRANSFERS FROM -									
(a) National government	2 558	5 032	151	5 294	195 562	2 187	9 532	1 975	6
(b) Provincial government	8 885	3 673	5 791	68 367	92 592	7 592	34 405	11 549	16 339
(c) Other municipalities	74	412	363	725	5 457	0	99 184	0	4 340
46. PARKING METER AND PARKING SITE FEES	1 028	201	450	68	562	1 163	1 453	145	7 919
47. OTHER INCOME	275 687	104 350	89 990	262 262	634 368	161 982	1 193 376	196 814	57 579
48. SUBTOTAL: INCOME	4 672 090	1 868 642	536 572	1 382 057	6 018 081	993 226	8 895 715	811 894	715 087

Table 3 - Income and expenditure of special funds and accounts for the financial year ended 30 June 1997 of local government institutions by province (Concluded)

	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
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Expenditure	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
LESS:									
49. SALARIES AND WAGES	12 770	23 820	21 503	39 042	217 802	58 636	165 598	14 350	22 538
50. INTEREST PAID									
(a) Internal	61 623	24 142	987	1 496	34 001	13 878	14 115	1 014	609
(b) External	28 957	14 455	3 540	4 886	226 662	5 654	1 636	867	2 343
51. PURCHASES OF VACANT LAND AND LAND WITH IMPROVEMENTS	14 980	1 154	4 483	448	17 136	131	13 324	86	6 889
52. PAYMENTS OF INSURANCE AND ACCIDENT CLAIMS	12 627	6 558	157	657	5 486	378	47 755	819	1 489
53. IRRECOVERABLE DEBTS WRITTEN OFF	1 007	10 764	0	2 001	711	260	5 638	6 032	440
54. REDEMPTION OF LOANS (EXCLUDING INTEREST)	15 573	1 418	2 290	11 766	45 498	12 570	15 358	4 850	816
55. OTHER CAPITAL EXPENDITURE	68 272	89 144	11 791	71 257	125 772	93 360	118 088	43 826	23 678
56. TRANSFERS TO RATE AND GENERAL SERVICES, HOUSING AND TRADING SERVICES	9 065	44 858	1 793	662	2 697	0	74 147	1 124	597
57. TRANSFERS TO OTHER FUNDS/ ACCOUNTS	18 991	6 877	8 640	13 092	11 976	3 087	35 962	6 321	14 989
58. TRANSFERS TO MUNICIPALITIES	11 189	586	24 018	44 691	1 240	0	232 522	97 741	26 262
59. REPAIRS AND MAINTENANCE	9 855	3 569	2 383	17 636	36 486	11 821	60 743	3 463	12 918
60. OTHER EXPENDITURE	314 490	64 170	18 859	109 639	561 899	70 619	403 560	53 202	8 411
61. SUBTOTAL: EXPENDITURE	579 399	291 515	100 444	317 273	1 287 366	270 394	1 188 446	233 695	121 979
62. BALANCE AS AT 30 JUNE 1997	4 092 691	1 577 127	436 128	1 064 784	4 730 715	722 832	7 707 269	578 199	593 108

Table 4 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Total rates and general services

	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
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Income	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
63. ASSESSMENT RATES AND OTHER PAYMENTS OF RATES (excluding amounts payable by the National Government, provincial governments and other municipalities)	581 322	412 155	110 373	201 569	1 241 788	159 578	3 058 247	164 634	97 212
64. ASSESSMENT RATES FROM National government, provincial governments and other municipalities	678 027	10 078	8 661	33 797	32 620	31 396	146 429	11 827	41 472
65. INTER-GOVERNMENTAL TRANSFERS RECEIVED FROM OTHER SPHERES OF GOVERNMENT FOR SERVICES RENDERED ON AN AGENCY BASIS	124 395	162 736	96 886	45 864	70 828	71 639	379 384	35 666	13 108
66. OTHER INTER-GOVERNMENTAL TRANSFERS RECEIVED (Excluding agency basis)	62 337	70 587	43 756	68 227	146 519	37 079	697 878	50 824	4 320
67. METROPOLITAN COUNCILS, DISTRICT COUNCILS AND REGIONAL COUNCIL LEVIES	498 470	122 981	41 050	100 663	364 856	72 013	1 203 625	176 003	16 976
68. FINES AND FORFEITURES	25 686	5 215	2 866	2 601	30 861	2 513	83 320	4 262	4 303
69. LICENCES, LICENCING AND OTHER FEES	22 892	9 465	5 724	2 580	10 908	65 378	122 967	18 987	10 261
70. OTHER TAXES	71 972	21 112	4 885	6 747	11 044	20 776	3 764	4 792	4 011
71. INTEREST, INCLUDING AMOUNTS IN ARREAR	132 803	48 888	191 477	29 339	211 011	27 424	176 382	18 562	10 594
72. PARKING METER AND PARKING GARAGE FEES	14 270	421	0	1 734	3 387	1 310	11 533	826	761

Table 4 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 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 Province	Gauteng	Mpumalanga	Northern Province
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Income (Concluded)	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
73. RENT	25 354	13 916	52 258	4 038	17 762	1 753	21 127	6 006	3 585
74. DEFICITS CAPITALISED / TRANSFERRED TO CAPITAL ACCOUNTS	248	98	0	48	25	4 696	278	0	565
75. TRANSFERS FROM TARIFF STABILISATION ACCOUNTS AND OTHER RESERVE FUNDS	9 065	44 819	64	655	2 063	0	20 589	1 124	597
76. OTHER INCOME	1 042 147	274 849	197 378	201 093	379 773	158 560	1 896 956	149 242	67 626
77. DEFICIT	2 027 898	401 823	145 487	196 915	878 177	146 714	2 850 294	160 314	100 360
78. TOTAL INCOME	5 316 886	1 599 143	900 865	895 870	3 401 622	800 829	10 672 773	803 069	375 751

Table 4 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Total rates and general services (continued)

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
79. SALARIES, WAGES AND ALLOWANCES	2 009 421	700 647	313 784	247 887	996 803	334 746	3 147 279	249 511	144 371
80. ALLOWANCES TO COUNCILLORS	45 851	7 769	25 349	11 299	27 460	11 671	39 204	9 023	4 520
81. ASSESSMENT RATES	367	3 469	3 372	2 541	29 924	4 729	106 191	3 694	28 844
82. INTEREST	214 038	129 722	21 799	61 044	304 942	38 637	706 688	41 500	18 832
83. REDEMPTION OF LOANS AND TRANSFERS TO REDEMPTION FUND (Excluding interest)	97 757	68 399	26 341	17 967	143 700	23 683	448 047	27 834	25 020
84. TRANSFERS TO EXPENDITURE ON FIXED ASSETS	33 795	9 763	3 761	11 043	47 788	6 693	194 655	8 730	7 064
85. TRANSFERS TO RESERVE FUNDS	16 487	22 548	12 758	12 479	79 302	53 838	95 765	4 920	5 349

86. PAYMENTS BY DISTRICT, METROPOLITAN AND REGIONAL COUNCILS TO OTHER MUNICIPALITIES FOR INFRASTRUCTURE DEVELOPMENT AID	180 997	55 909	16 759	107 487	211 845	13 075	577 912	178 601	22 173
87. DONATIONS / SUBSIDIES / GRANTS-IN-AID	74 075	6 041	754	2 889	11 688	1 772	35 256	1 133	2 395
88. PAYMENTS TO OTHER SPHERES OF GOVERNMENT FOR HEALTH AND OTHER SERVICES	2 125	331	125	3 625	999	707	149 591	809	0

Table 4 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Total rates and general services (concluded)

Expenditure (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
89. SERVICES AND ESTABLISHMENT LEVIES PAID TO DISTRICT, METROPOLITAN AND REGIONAL COUNCILS	3 622	1 522	2 379	1 096	2 314	4 947	408 409	875	486
90. REPAIRS AND MAINTENANCE	87 873	127 955	80 026	34 411	302 136	49 825	782 957	44 805	24 721
91. TRANSFERS TO OTHER MUNICIPALITIES	13 409	71	18 584	1 854	250	4 215	89 451	0	0
92. OTHER EXPENDITURE	2 694 114	503 671	244 300	239 699	1 203 004	170 552	3 502 105	171 768	125 654
93. LESS: DEBITED OUT / RECHARGED (if it appears as a balance in the accounts)	1 334 402	331 849	26 092	17 199	876 002	88 496	2 079 548	86 833	95 380
94. SURPLUS	1 177 357	293 175	156 866	157 748	915 469	170 235	2 468 811	146 699	61 702
95. TOTAL EXPENDITURE	5 316 886	1 599 143	900 865	895 870	3 401 622	800 829	10 672 773	803 069	375 751

Table 4.1 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Ambulance services

Income	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
63. ASSESSMENT RATES AND OTHER PAYMENTS OF RATES (excluding amounts payable by the National Government, provincial governments and other municipalities)	340	0	0	549	0	61	4 582	0	0
64. ASSESSMENT RATES FROM National government, provincial governments and other municipalities	42 585	0	0	564	0	192	0	0	0
65. INTER-GOVERNMENTAL TRANSFERS RECEIVED FROM OTHER SPHERES OF GOVERNMENT FOR SERVICES RENDERED ON AN AGENCY BASIS	12 606	47 732	9 832	5 670	0	6 086	93 413	0	0
66. OTHER INTER-GOVERNMENTAL TRANSFERS RECEIVED (Excluding agency basis)	751	545	556	6 593	0	2 456	11 160	5 474	0
67. METROPOLITAN COUNCILS, DISTRICT COUNCILS AND REGIONAL COUNCIL LEVIES	0	0	0	0	0	0	0	0	0
68. FINES AND FORFEITURES	0	0	0	0	0	0	0	0	0
69. LICENCES, LICENCING AND OTHER FEES	0	0	0	0	0	0	0	0	0
70. OTHER TAXES	0	0	105	0	0	0	0	0	0
71. INTEREST, INCLUDING AMOUNTS IN ARREAR	0	0	0	0	0	0	0	0	0
72. PARKING METER AND PARKING GARAGE FEES	0	0	0	0	0	0	0	0	0

Table 4.1 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Ambulance services (continued)

ON FIXED ASSETS	272	115	0	14	0	11	591	152	0
85. TRANSFERS TO RESERVE FUNDS	0	0	0	81	0	0	237	0	0
86. PAYMENTS BY DISTRICT, METROPOLITAN AND REGIONAL COUNCILS TO OTHER MUNICIPA- LITIES FOR INFRASTRUCTURE DEVELOPMENT AID	0	0	0	0	0	0	11 504	0	0
87. DONATIONS / SUBSIDIES / GRANTS-IN-AID	0	0	0	0	0	0	0	0	0
88. PAYMENTS TO OTHER SPHERES OF GOVERNMENT FOR HEALTH AND OTHER SERVICES	0	0	0	0	0	0	6 575	0	0

Table 4.1 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Ambulance services (concluded)

Expenditure (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
89. SERVICES AND ESTABLISHMENT LEVIES PAID TO DISTRICT, METROPOLITAN AND REGIONAL COUNCILS	82	0	5	3	0	1	484	2	0
90. REPAIRS AND MAINTENANCE	973	4 589	887	772	0	650	9 062	387	0
91. TRANSFERS TO OTHER MUNICIPALITIES	0	0	0	0	0	0	0	0	0
92. OTHER EXPENDITURE	11 393	11 281	3 953	9 542	0	2 727	32 513	683	0
93. LESS: DEBITED OUT / RECHARGED (if it appears as a balance in the accounts)	5	0	0	0	0	0	7 446	0	0
94. SURPLUS	5 813	9 510	260	2 292	0	1 539	7 925	1 853	0
95. TOTAL EXPENDITURE	58 243	58 326	12 200	18 261	0	10 698	144 103	5 624	0

Table 4.2 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Fire control services (fire-fighting) (continued)

Income (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
73. RENT	0	68	19	0	6	36	33	11	0
74. DEFICITS CAPITALISED / TRANSFERRED TO CAPITAL ACCOUNTS	0	0	0	0	0	0	0	0	0
75. TRANSFERS FROM TARIFF STABILISATION ACCOUNTS AND OTHER RESERVE FUNDS	0	0	0	0	0	0	0	0	0
76. OTHER INCOME	25 402	4 511	562	791	10 167	114	10 748	1 008	4
77. DEFICIT	66 805	45 205	5 251	5 581	63 446	7 559	212 030	11 042	243
78. TOTAL INCOME	95 278	68 505	7 334	10 179	78 536	12 827	232 430	12 678	520

Table 4.2 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Fire control services (fire-fighting) (continued)

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
79. SALARIES, WAGES AND ALLOWANCES	65 943	51 357	5 178	1 026	56 876	8 920	137 745	7 494	172
80. ALLOWANCES TO COUNCILLORS	0	0	0	0	0	0	0	0	0
81. ASSESSMENT RATES	0	28	0	0	406	1	2 006	0	0
82. INTEREST	3 513	3 620	354	504	4 106	631	9 444	255	43

83. REDEMPTION OF LOANS AND TRANSFERS TO REDEMPTION FUND (Excluding interest)	4 342	2 363	332	544	5 511	725	14 218	365	36
84. TRANSFERS TO EXPENDITURE ON FIXED ASSETS	608	423	176	3	69	97	2 712	55	0
85. TRANSFERS TO RESERVE FUNDS	352	13	8	5	14	1	558	29	0
86. PAYMENTS BY DISTRICT, METROPOLITAN AND REGIONAL COUNCILS TO OTHER MUNICIPALITIES FOR INFRASTRUCTURE DEVELOPMENT AID	0	0	0	0	0	0	9 288	0	0
87. DONATIONS / SUBSIDIES / GRANTS-IN-AID	0	0	0	0	0	0	0	0	0
88. PAYMENTS TO OTHER SPHERES OF GOVERNMENT FOR HEALTH AND OTHER SERVICES	0	303	0	0	0	0	0	0	0

Table 4.2 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Fire control services (fire-fighting) (concluded)

Expenditure (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
89. SERVICES AND ESTABLISHMENT LEVIES PAID TO DISTRICT, METROPOLITAN AND REGIONAL COUNCILS	214	61	5	0	40	0	901	7	0
90. REPAIRS AND MAINTENANCE	1 117	2 457	442	355	2 760	238	15 512	893	4
91. TRANSFERS TO OTHER MUNICIPALITIES	0	0	0	0	0	0	0	0	0
92. OTHER EXPENDITURE	43 664	11 015	833	6 419	12 704	2 134	52 891	3 607	206
93. LESS: DEBITED OUT / RECHARGED (if it appears as a balance in the accounts)	24 552	3 137	0	0	3 950	12	12 933	27	0

94. SURPLUS	77	2	6	1 323	0	92	88	0	59
95. TOTAL EXPENDITURE	95 278	68 505	7 334	10 179	78 536	12 827	232 430	12 678	520

Table 4.3 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Health services

Income	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
63. ASSESSMENT RATES AND OTHER PAYMENTS OF RATES (excluding amounts payable by the National Government, provincial governments and other municipalities)	2 103	199	514	1 603	14 681	754	160	315	14
64. ASSESSMENT RATES FROM National government, provincial governments and other municipalities	27 002	0	0	2 084	0	0	0	0	0
65. INTER-GOVERNMENTAL TRANSFERS RECEIVED FROM OTHER SPHERES OF GOVERNMENT FOR SERVICES RENDERED ON AN AGENCY BASIS	48 092	47 581	26 779	12 580	3 378	7 984	59 893	7 792	502
66. OTHER INTER-GOVERNMENTAL TRANSFERS RECEIVED (Excluding agency basis)	5 656	14 311	634	9 296	13 405	3 031	18 738	5 740	149
67. METROPOLITAN COUNCILS, DISTRICT COUNCILS AND REGIONAL COUNCIL LEVIES	0	0	0	0	0	0	0	0	0
68. FINES AND FORFEITURES	5	0	0	0	131	0	80	0	0
69. LICENCES, LICENCING AND OTHER FEES	34	39	0	1	167	0	172	1	0
70. OTHER TAXES	38 718	100	0	0	36	602	0	0	0

71. INTEREST, INCLUDING AMOUNTS IN ARREAR	0	0	0	228	0	0	0	0	0
72. PARKING METER AND PARKING GARAGE FEES	0	0	0	0	0	0	0	0	0

Table 4.3 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Health services (continued)

Income (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
73. RENT	1	110	5	0	0	0	1 033	0	5
74. DEFICITS CAPITALISED / TRANSFERRED TO CAPITAL ACCOUNTS	0	0	0	0	0	0	0	0	0
75. TRANSFERS FROM TARIFF STABILISATION ACCOUNTS AND OTHER RESERVE FUNDS	0	306	0	0	0	0	0	0	0
76. OTHER INCOME	197 290	3 724	4 717	21 199	10 454	1 853	30 186	1 506	3 200
77. DEFICIT	167 160	23 696	7 561	17 775	85 537	6 660	258 932	8 389	5 699
78. TOTAL INCOME	486 061	90 066	40 210	64 766	127 789	20 884	369 194	23 743	9 569

Table 4.3 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Health services (continued)

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
79. SALARIES, WAGES AND ALLOWANCES	291 356	73 121	20 292	24 483	103 821	15 010	249 796	18 359	5 257

80. ALLOWANCES TO COUNCILLORS	0	0	0	47	0	0	0	0	0
81. ASSESSMENT RATES	1	30	0	0	469	0	736	0	501
82. INTEREST	842	414	37	131	3 391	41	4 658	76	20
83. REDEMPTION OF LOANS AND TRANSFERS TO REDEMPTION FUND (Excluding interest)	1 342	437	44	141	3 818	659	5 368	117	40
84. TRANSFERS TO EXPENDITURE ON FIXED ASSETS	1 074	694	253	71	518	33	2 513	93	37
85. TRANSFERS TO RESERVE FUNDS	355	100	34	48	23	0	429	29	4
86. PAYMENTS BY DISTRICT, METROPOLITAN AND REGIONAL COUNCILS TO OTHER MUNICIPALITIES FOR INFRASTRUCTURE DEVELOPMENT AID	0	0	0	0	0	0	1 688	0	0
87. DONATIONS / SUBSIDIES / GRANTS-IN-AID	0	0	0	0	68	0	150	0	0
88. PAYMENTS TO OTHER SPHERES OF GOVERNMENT FOR HEALTH AND OTHER SERVICES	1 982	9	125	1 574	0	0	10 253	0	0

Table 4.3 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Health services (concluded)

Expenditure (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
89. SERVICES AND ESTABLISHMENT LEVIES PAID TO DISTRICT, METROPOLITAN AND REGIONAL COUNCILS	214	66	489	29	38	3	730	23	7
90. REPAIRS AND MAINTENANCE	1 570	1 475	13 178	620	3 490	273	7 199	148	38
91. TRANSFERS TO OTHER MUNICIPALITIES	0	0	0	0	0	602	0	0	0

92. OTHER EXPENDITURE	202 223	17 729	5 740	32 746	29 737	3 584	105 093	5 238	3 997
93. LESS: DEBITED OUT / RECHARGED (if it appears as a balance in the accounts)	15 330	4 154	501	122	18 313	97	20 346	1 745	448
94. SURPLUS	432	145	519	4 998	729	776	927	1 405	116
95. TOTAL EXPENDITURE	486 061	90 066	40 210	64 766	127 789	20 884	369 194	23 743	9 569

Table 4.4 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Roads and stormwater services

Income	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
63. ASSESSMENT RATES AND OTHER PAYMENTS OF RATES (excluding amounts payable by the National Government, provincial governments and other municipalities)	845	0	30	98	5 026	1 086	20	1 240	70
64. ASSESSMENT RATES FROM National government, provincial governments and other municipalities	4 440	0	0	0	0	8	0	10	0
65. INTER-GOVERNMENTAL TRANSFERS RECEIVED FROM OTHER SPHERES OF GOVERNMENT FOR SERVICES RENDERED ON AN AGENCY BASIS	40 067	35 867	17 170	52	2 793	16 040	2 433	1 238	0
66. OTHER INTER-GOVERNMENTAL TRANSFERS RECEIVED (Excluding agency basis)	255	1 262	8	763	26 989	1 208	1 915	290	0
67. METROPOLITAN COUNCILS, DISTRICT COUNCILS AND REGIONAL COUNCIL LEVIES	0	0	0	0	0	0	0	0	0
68. FINES AND FORFEITURES	199	0	119	0	7	0	0	0	0

69. LICENCES, LICENCING AND OTHER FEES	2	0	0	4	0	1 950	3 902	0	0
70. OTHER TAXES	33	123	165	64	217	0	0	0	0
71. INTEREST, INCLUDING AMOUNTS IN ARREAR	0	337	836	0	121	0	0	213	0
72. PARKING METER AND PARKING GARAGE FEES	0	0	0	0	5	0	0	0	0

Table 4.4 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Roads and stormwater services (continued)

Income (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
73. RENT	44	1	17	56	39	156	1 027	0	0
74. DEFICITS CAPITALISED / TRANSFERRED TO CAPITAL ACCOUNTS	0	0	0	0	0	103	0	0	0
75. TRANSFERS FROM TARIFF STABILISATION ACCOUNTS AND OTHER RESERVE FUNDS	0	30	0	0	0	0	0	0	0
76. OTHER INCOME	4 645	2 979	8 136	2 227	3 516	2 124	5 567	583	830
77. DEFICIT	289 758	120 116	45 621	39 953	255 006	41 228	808 060	56 988	30 897
78. TOTAL INCOME	340 288	160 715	72 102	43 217	293 719	63 903	822 924	60 562	31 797

Table 4.4 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Roads and stormwater services (continued)

	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
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Expenditure	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
79. SALARIES, WAGES AND ALLOWANCES	105 715	42 366	20 789	12 414	83 817	22 907	222 187	24 207	11 722
80. ALLOWANCES TO COUNCILLORS	0	0	0	0	0	0	0	129	0
81. ASSESSMENT RATES	0	5	0	0	1 037	8	6 319	0	0
82. INTEREST	59 263	38 714	4 888	9 570	86 557	9 125	209 575	9 674	6 544
83. REDEMPTION OF LOANS AND TRANSFERS TO REDEMPTION FUND (Excluding interest)	41 638	22 097	5 193	4 462	40 527	6 317	150 627	4 191	10 161
84. TRANSFERS TO EXPENDITURE ON FIXED ASSETS	344	594	65	51	976	1 071	3 506	160	219
85. TRANSFERS TO RESERVE FUNDS	332	89	72	73	859	42	6 660	136	57
86. PAYMENTS BY DISTRICT, METROPOLITAN AND REGIONAL COUNCILS TO OTHER MUNICIPALITIES FOR INFRASTRUCTURE DEVELOPMENT AID	0	0	0	0	0	0	6 417	0	0
87. DONATIONS / SUBSIDIES / GRANTS-IN-AID	0	0	0	4	0	0	0	0	0
88. PAYMENTS TO OTHER SPHERES OF GOVERNMENT FOR HEALTH AND OTHER SERVICES	0	0	0	515	0	0	0	0	0

Table 4.4 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Roads and stormwater services (concluded)

Expenditure (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
89. SERVICES AND ESTABLISHMENT LEVIES PAID TO DISTRICT, METROPOLITAN AND REGIONAL COUNCILS	229	30	8	1	26	8	10 494	13	7

90. REPAIRS AND MAINTENANCE	26 939	40 522	11 816	11 523	127 081	16 414	232 599	12 321	10 756
91. TRANSFERS TO OTHER MUNICIPALITIES	0	0	0	91	0	0	0	0	0
92. OTHER EXPENDITURE	229 088	47 213	29 655	4 657	54 455	14 265	259 491	19 193	7 552
93. LESS: DEBITED OUT / RECHARGED (if it appears as a balance in the accounts)	123 635	31 628	450	211	103 630	6 733	284 971	10 925	15 291
94. SURPLUS	375	713	66	67	2 014	479	20	1 463	70
95. TOTAL EXPENDITURE	340 288	160 715	72 102	43 217	293 719	63 903	822 924	60 562	31 797

Table 4.5 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Parks and recreation services

Income	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
63. ASSESSMENT RATES AND OTHER PAYMENTS OF RATES (excluding amounts payable by the National Government, provincial governments and other municipalities)	49	0	200	223	22 887	46	6	0	21
64. ASSESSMENT RATES FROM National government, provincial governments and other municipalities	219	0	0	348	0	26	0	0	0
65. INTER-GOVERNMENTAL TRANSFERS RECEIVED FROM OTHER SPHERES OF GOVERNMENT FOR SERVICES RENDERED ON AN AGENCY BASIS	32	177	20	126	334	18	383	0	0
66. OTHER INTER-GOVERNMENTAL TRANSFERS RECEIVED (Excluding agency basis)	0	0	17	0	5 385	0	2	0	0

67. METROPOLITAN COUNCILS, DISTRICT COUNCILS AND REGIONAL COUNCIL LEVIES	0	0	0	1	0	0	0	0	0
68. FINES AND FORFEITURES	23	0	14	0	364	0	8	0	0
69. LICENCES, LICENCING AND OTHER FEES	51	0	9	0	1	0	0	0	0
70. OTHER TAXES	640	131	0	18	40	0	0	0	136
71. INTEREST, INCLUDING AMOUNTS IN ARREAR	0	36	0	0	79	0	0	0	0
72. PARKING METER AND PARKING GARAGE FEES	0	0	0	0	68	0	0	0	0

Table 4.5 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Parks and recreation services (continued)

Income (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
73. RENT	9 780	215	3 134	678	1 984	8	1 502	203	240
74. DEFICITS CAPITALISED / TRANSFERRED TO CAPITAL ACCOUNTS	0	0	0	0	0	16	0	0	0
75. TRANSFERS FROM TARIFF STABILISATION ACCOUNTS AND OTHER RESERVE FUNDS	0	27	0	0	0	0	0	0	0
76. OTHER INCOME	14 855	7 360	1 857	4 586	4 860	1 816	22 633	1 164	1 355
77. DEFICIT	180 841	101 205	16 860	42 342	251 823	26 075	697 430	36 530	24 783
78. TOTAL INCOME	206 490	109 151	22 111	48 322	287 825	28 005	721 964	37 897	26 535

Table 4.5 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Parks and recreation services (continued)

89. SERVICES AND ESTABLISHMENT LEVIES PAID TO DISTRICT, METROPOLITAN AND REGIONAL COUNCILS	276	76	19	39	62	2	6 458	18	6
90. REPAIRS AND MAINTENANCE	4 850	9 587	1 839	3 418	32 088	3 018	199 939	8 210	1 423
91. TRANSFERS TO OTHER MUNICIPALITIES	0	0	0	87	0	0	0	0	0
92. OTHER EXPENDITURE	204 476	28 527	7 295	10 362	99 410	5 067	295 766	12 034	16 521
93. LESS: DEBITED OUT / RECHARGED (if it appears as a balance in the accounts)	139 171	7 522	102	1 168	53 345	214	298 275	7 127	6 206
94. SURPLUS	2 274	71	138	927	727	0	6	0	286
95. TOTAL EXPENDITURE	206 490	109 151	22 111	48 322	287 825	28 005	721 964	37 897	26 535

Table 4.6 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Sewerage services

Income	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
63. ASSESSMENT RATES AND OTHER PAYMENTS OF RATES (excluding amounts payable by the National Government, provincial governments and other municipalities)	27 696	51 527	1 596	4 072	63 942	6 479	27 223	5 724	11 832
64. ASSESSMENT RATES FROM National government, provincial governments and other municipalities	0	0	11	0	10	0	0	2	0
65. INTER-GOVERNMENTAL TRANSFERS RECEIVED FROM OTHER SPHERES OF GOVERNMENT FOR SERVICES RENDERED ON AN AGENCY BASIS	0	955	0	227	3 604	1 761	12 230	751	0

66. OTHER INTER-GOVERNMENTAL TRANSFERS RECEIVED (Excluding agency basis)	85	826	14 302	2 938	18 915	770	12 106	3 086	1
67. METROPOLITAN COUNCILS, DISTRICT COUNCILS AND REGIONAL COUNCIL LEVIES	0	0	850	258	0	461	0	3 655	0
68. FINES AND FORFEITURES	0	0	0	0	73	0	0	0	0
69. LICENCES, LICENCING AND OTHER FEES	376	0	0	834	0	0	0	0	0
70. OTHER TAXES	23 438	9 762	925	2 341	5 364	886	0	927	1 891
71. INTEREST, INCLUDING AMOUNTS IN ARREAR	76	160	26	330	6 525	0	0	42	0
72. PARKING METER AND PARKING GARAGE FEES	0	0	0	0	0	0	0	0	0

Table 4.6 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Sewerage services (continued)

Income (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
73. RENT	0	0	0	0	23	3	206	0	0
74. DEFICITS CAPITALISED / TRANSFERRED TO CAPITAL ACCOUNTS	0	0	0	0	0	1 861	0	0	0
75. TRANSFERS FROM TARIFF STABILISATION ACCOUNTS AND OTHER RESERVE FUNDS	223	0	0	0	85	0	400	415	0
76. OTHER INCOME	224 729	64 957	44 708	21 159	69 050	34 672	948 648	48 115	6 953
77. DEFICIT	309 638	16 367	29 784	16 710	84 206	9 064	38 892	2 134	2 610
78. TOTAL INCOME	586 261	144 554	92 202	48 869	251 797	55 957	1 039 705	64 851	23 287

Table 4.6 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Sewerage services (continued)

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
79. SALARIES, WAGES AND ALLOWANCES	197 214	34 073	50 762	15 032	107 333	15 636	164 919	11 711	4 027
80. ALLOWANCES TO COUNCILLORS	11 000	0	0	0	0	0	0	0	0
81. ASSESSMENT RATES	0	27	0	151	1 520	95	13 454	0	271
82. INTEREST	38 991	32 825	3 940	5 668	39 954	5 364	168 701	10 068	1 377
83. REDEMPTION OF LOANS AND TRANSFERS TO REDEMPTION FUND (Excluding interest)	9 839	10 438	2 251	2 315	26 596	2 229	78 545	4 755	1 254
84. TRANSFERS TO EXPENDITURE ON FIXED ASSETS	870	80	102	112	3 045	522	4 684	652	288
85. TRANSFERS TO RESERVE FUNDS	524	1 686	4 196	273	97	51	4 293	349	932
86. PAYMENTS BY DISTRICT, METROPOLITAN AND REGIONAL COUNCILS TO OTHER MUNICIPALITIES FOR INFRASTRUCTURE DEVELOPMENT AID	0	0	0	0	0	0	30 524	0	0
87. DONATIONS / SUBSIDIES / GRANTS-IN-AID	3	0	0	1	35	0	0	0	0
88. PAYMENTS TO OTHER SPHERES OF GOVERNMENT FOR HEALTH AND OTHER SERVICES	0	0	0	457	345	0	19 294	0	0

Table 4.6 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Sewerage services (concluded)

	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
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FOR SERVICES RENDERED ON AN AGENCY BASIS	0	1 261	0	0	407	1 037	2 887	0	0
66. OTHER INTER-GOVERNMENTAL TRANSFERS RECEIVED (Excluding agency basis)	143	190	10 421	2 335	2 182	440	0	115	0
67. METROPOLITAN COUNCILS, DISTRICT COUNCILS AND REGIONAL COUNCIL LEVIES	0	0	569	163	0	0	0	0	0
68. FINES AND FORFEITURES	30	240	9	0	0	0	0	0	0
69. LICENCES, LICENCING AND OTHER FEES	1	0	0	0	0	0	0	0	0
70. OTHER TAXES	2 275	7 676	653	484	2 995	663	0	455	1 176
71. INTEREST, INCLUDING AMOUNTS IN ARREAR	94	23	0	0	103	0	83	89	0
72. PARKING METER AND PARKING GARAGE FEES	0	0	0	0	0	0	0	0	0

Table 4.7 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Cleansing services (continued)

Income (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
73. RENT	0	0	0	0	6	0	0	4	0
74. DEFICITS CAPITALISED / TRANSFERRED TO CAPITAL ACCOUNTS	0	0	0	0	0	1 033	0	0	0
75. TRANSFERS FROM TARIFF STABILISATION ACCOUNTS AND OTHER RESERVE FUNDS	0	0	0	601	0	0	42	0	0
76. OTHER INCOME	73 002	47 516	9 327	11 446	40 926	17 250	343 639	32 210	5 206
77. DEFICIT	450 805	7 540	2 237	19 110	18 421	14 742	135 196	3 292	5 350

78. TOTAL INCOME	537 844	84 467	24 107	37 537	67 473	40 443	512 851	41 067	21 931
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Table 4.7 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Cleansing services (continued)

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
79. SALARIES, WAGES AND ALLOWANCES	249 514	39 370	10 320	19 156	25 503	20 879	167 035	20 808	5 520
80. ALLOWANCES TO COUNCILLORS	11 000	0	77	0	0	0	0	55	0
81. ASSESSMENT RATES	0	0	0	0	29	0	998	0	2 136
82. INTEREST	16 094	1 496	208	957	3 167	515	7 525	659	118
83. REDEMPTION OF LOANS AND TRANSFERS TO REDEMPTION FUND (Excluding interest)	2 868	1 301	177	1 638	4 324	913	10 982	1 307	276
84. TRANSFERS TO EXPENDITURE ON FIXED ASSETS	714	100	52	43	1 422	96	643	161	24
85. TRANSFERS TO RESERVE FUNDS	642	1 285	889	223	59	22	2 373	267	203
86. PAYMENTS BY DISTRICT, METROPOLITAN AND REGIONAL COUNCILS TO OTHER MUNICIPALITIES FOR INFRASTRUCTURE DEVELOPMENT AID	0	0	0	0	0	0	24 175	0	0
87. DONATIONS / SUBSIDIES / GRANTS-IN-AID	2	0	0	0	0	0	0	0	0
88. PAYMENTS TO OTHER SPHERES OF GOVERNMENT FOR HEALTH AND OTHER SERVICES	0	0	0	682	0	0	0	0	0

Table 4.7 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Cleansing services (concluded)

provincial governments and other municipalities	0	0	0	0	0	0	0	0	0
65. INTER-GOVERNMENTAL TRANSFERS RECEIVED FROM OTHER SPHERES OF GOVERNMENT FOR SERVICES RENDERED ON AN AGENCY BASIS	75	0	54	0	0	0	909	0	0
66. OTHER INTER-GOVERNMENTAL TRANSFERS RECEIVED (Excluding agency basis)	26	0	555	0	480	0	2 844	0	0
67. METROPOLITAN COUNCILS, DISTRICT COUNCILS AND REGIONAL COUNCIL LEVIES	0	0	0	0	0	0	0	677	0
68. FINES AND FORFEITURES	24 553	4 937	595	2 520	8 606	2 513	76 868	4 235	947
69. LICENCES, LICENCING AND OTHER FEES	19 830	6 240	5 385	1 419	4 332	5 774	8 184	4 523	6 229
70. OTHER TAXES	950	249	0	1	241	85	0	441	574
71. INTEREST, INCLUDING AMOUNTS IN ARREAR	232	0	0	0	4	0	27 302	0	0
72. PARKING METER AND PARKING GARAGE FEES	6 564	203	0	544	2 731	53	10 945	320	752

Table 4.8 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Traffic services (continued)

Income (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
73. RENT	0	239	550	2	2	0	2	56	0
74. DEFICITS CAPITALISED / TRANSFERRED TO CAPITAL ACCOUNTS	0	50	0	0	0	0	0	0	0
75. TRANSFERS FROM TARIFF STABILISATION ACCOUNTS AND OTHER RESERVE FUNDS	0	154	0	0	0	0	0	0	0

76. OTHER INCOME	20 998	19 963	3 135	2 622	6 257	1 884	13 673	3 030	1 252
77. DEFICIT	66 575	29 716	4 866	6 599	60 088	12 725	268 419	16 069	7 928
78. TOTAL INCOME	139 911	61 929	15 140	14 187	89 477	23 927	410 394	29 577	17 682

Table 4.8 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Traffic services (continued)

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
79. SALARIES, WAGES AND ALLOWANCES	81 407	42 619	8 706	6 677	54 583	15 553	247 599	19 064	7 126
80. ALLOWANCES TO COUNCILLORS	0	172	0	0	0	0	0	0	0
81. ASSESSMENT RATES	0	6	0	0	156	0	3 238	0	1 499
82. INTEREST	7 422	1 900	594	324	4 992	346	8 265	670	655
83. REDEMPTION OF LOANS AND TRANSFERS TO REDEMPTION FUND (Excluding interest)	1 965	1 275	388	425	4 099	791	12 050	1 050	823
84. TRANSFERS TO EXPENDITURE ON FIXED ASSETS	204	402	97	29	145	64	2 400	136	61
85. TRANSFERS TO RESERVE FUNDS	281	254	23	12	24	2	633	47	65
86. PAYMENTS BY DISTRICT, METROPOLITAN AND REGIONAL COUNCILS TO OTHER MUNICIPALITIES FOR INFRASTRUCTURE DEVELOPMENT AID	0	0	0	0	0	0	0	0	0
87. DONATIONS / SUBSIDIES / GRANTS-IN-AID	19	0	0	0	0	0	0	0	349
88. PAYMENTS TO OTHER SPHERES OF GOVERNMENT FOR HEALTH AND OTHER SERVICES	0	0	0	0	2	0	0	0	0

METROPOLITAN AND REGIONAL COUNCILS TO OTHER MUNICIPALITIES FOR INFRASTRUCTURE DEVELOPMENT AID	0	0	0	0	0	0	0	0	0
87. DONATIONS / SUBSIDIES / GRANTS-IN-AID	20	0	10	0	37	0	46	0	0
88. PAYMENTS TO OTHER SPHERES OF GOVERNMENT FOR HEALTH AND OTHER SERVICES	0	0	0	230	0	0	0	0	0

Table 4.10 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to rates and general services by province: Distribution statements / accounts (concluded)

Expenditure (Concluded)	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
89. SERVICES AND ESTABLISHMENT LEVIES PAID TO DISTRICT, METROPOLITAN AND REGIONAL COUNCILS	1	0	147	47	13	0	196	0	0
90. REPAIRS AND MAINTENANCE	31	1 928	1 541	57	1 847	119	9 478	0	0
91. TRANSFERS TO OTHER MUNICIPALITIES	0	0	0	0	0	0	0	0	0
92. OTHER EXPENDITURE	6 781	871	8 503	2 751	2 990	3 815	315 143	0	12 416
93. LESS: DEBITED OUT / RECHARGED (if it appears as a balance in the accounts)	16 495	2 007	163	619	3 374	0	226 965	0	86
94. SURPLUS	39 286	853	721	7 640	61 220	14 788	11 862	818	7 678
95. TOTAL EXPENDITURE	46 711	11 084	24 052	17 187	70 353	21 883	341 573	1 333	21 261

Table 4.11 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 Rates and General Services by province: Surpluses

Surpluses	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
96. SURPLUSES FOR THE YEAR AS SHOWN UNDER THE GRAND TOTAL COLUMN FOR EXPENDITURE	1 177 357	293 175	156 866	157 748	915 469	170 235	2 468 811	146 699	61 702
97. TRANSFERS FROM HOUSING SERVICES	510	1 447	576	3	243	165	12 833	381	389
98. TRANSFERS FROM TRADING SERVICES	105 090	125 373	40 000	19 876	61 028	37 784	701 830	40 295	51 768
99. SPECIAL WITHDRAWALS FROM RESERVE ACCOUNTS NOT INCLUDED ABOVE	1 650	344	1 941	17 149	156 828	2 106	21 823	9 746	21 191
100. GRAND TOTAL	1 284 607	420 339	199 383	194 776	1 133 568	210 290	3 205 297	197 121	135 050

Table 4.12 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997
Rates and General Services by province: Deficits

Deficits	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
101. DEFICIT FOR THE YEAR AS SHOWN UNDER THE GRAND TOTAL COLUMN FOR INCOME	2 027 898	401 823	145 487	196 915	878 177	146 714	2 850 294	160 314	100 360
102. TRANSFERS FROM HOUSING SERVICES	3 961	3 742	3 829	232	6 955	76	225 813	323	193
103. TRANSFERS FROM TRADING SERVICES	3 600	13 832	2 529	2 445	67 658	23 477	293 188	5 565	14 067
104. SPECIAL TRANSFERS TO RESERVE AND CAPITAL FUNDS NOT INCLUDED ABOVE	1 490	19 585	319	2 735	13 595	38 948	36 681	0	19 526
105. FINAL SURPLUS / DEFICIT (-) FOR THE FINANCIAL YEAR	-752 342	-18 643	47 219	-7 551	167 183	1 075	-200 679	30 919	904

106. GRAND TOTAL	1 284 607	420 339	199 383	194 776	1 133 568	210 290	3 205 297	197 121	135 050
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Table 5 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to housing and trading services by province: Total housing and trading services

Income	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
107. SUBSIDIES, GRANTS-IN-AID, TRANSFERS AND REFUNDS FROM (National government, provincial governments, district, metropolitan and regional councils and other municipalities)	300 848	36 826	2 114	4 363	193 615	15 466	53 562	4 391	1 119
108. RENT: RESIDENTIAL BUILDINGS	51 438	11 212	6 570	7 542	32 827	870	43 823	4 314	936
109. INTEREST	4 863	21 864	740	65	124 364	116	19 420	255	58
110. TRANSFERS FROM TARRIFF STABILISATION AND OTHER RESERVE FUNDS	0	39	1 729	7	634	0	53 558	0	0
111. SALE OF ELECTRICITY, GAS OR WATER	2 515 656	1 052 860	318 519	522 321	2 894 599	409 549	7 193 617	374 941	374 211
112. OTHER INCOME	175 479	64 213	33 253	66 115	226 583	51 973	677 357	18 878	14 936
113. DEFICIT TRANSFERRED TO RATE AND GENERAL SERVICES	7 561	17 574	6 358	2 677	74 613	23 553	519 001	5 888	14 260
114. DEFICIT FOR THE YEAR ENDED 30 JUNE 1997	246 956	15 045	7 092	89 117	14 023	4 363	143 251	4 300	15 770
115. TOTAL INCOME	3 302 801	1 219 633	376 375	692 207	3 561 258	505 890	8 703 589	412 967	421 290

Table 5 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 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 Province	Gauteng	Mpumalanga	Northern Province
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	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
116. SALARIES, WAGES AND ALLOWANCES	342 902	136 859	40 237	141 941	432 110	97 546	1 012 284	42 345	22 447
117. ASSESSMENT RATES	9 106	1 253	208	1 021	20 788	242	34 706	0	2 195
118. INTEREST	164 750	99 644	15 082	29 255	141 342	9 471	503 997	21 966	11 432
119. REDEMPTION AND TRANSFERS TO REDEMPTION FUNDS	77 783	36 497	11 237	31 102	15 131	29 021	286 273	13 073	10 190
120. TRANSFERS TO EXPENDITURE ON FIXED ASSETS	8 938	3 802	700	1 716	21 416	2 703	79 716	2 035	4 802
121. TRANSFERS TO RESERVE FUNDS	10 151	13 416	1 474	19 171	163 324	577	95 752	3 106	4 118
122. WATER PURCHASED (Retail and bulk)	359 607	93 191	15 157	68 199	455 017	59 156	1 289 386	30 435	36 906
123. ELECTRICITY OR GAS PURCHASED (Retail and bulk)	1 490 711	508 992	116 719	217 867	1 581 607	187 801	2 880 186	199 052	187 459
124. ABAKOR LEVIES	4 753	0	36	0	0	0	0	0	0
125. WATER RESEARCH LEVIES	26 360	342	1 733	992	1 347	1 717	176	369	362
126. LEVIES PAID TO DISTRICT, METROPOLITAN AND REGIONAL COUNCILS	4 076	799	6 569	124	4 108	4 689	23 395	339	365
127. OTHER GOODS AND SERVICES	1 016 488	172 084	112 078	106 188	984 569	60 497	2 718 520	46 163	69 874
128. LESS: DEBITED OUT / RECHARGED (if it appears as a balance in the accounts)	511 350	43 711	572	8 264	378 701	17 838	1 190 071	9 407	8 946
129. SURPLUS TRANSFERRED TO RATE AND GENERAL SERVICES	105 600	126 820	40 576	19 879	61 271	37 949	714 663	40 676	52 157
130. SURPLUS FOR THE YEAR ENDED 30 JUNE 1997	192 926	69 645	15 141	63 016	57 929	32 359	254 606	22 815	27 929
131. TOTAL EXPENDITURE	3 302 801	1 219 633	376 375	692 207	3 561 258	505 890	8 703 589	412 967	421 290

Table 5.1 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to housing and trading services by province: Housing services

	Western	Eastern	Northern		Kwazulu	North West			Northern
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Income	Cape	Cape	Cape	Free State	Natal	Province	Gauteng	Mpumalanga	Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
107. SUBSIDIES, GRANTS-IN-AID, TRANSFERS AND REFUNDS FROM (National government, provincial governments, district, metropolitan and regional councils and other municipalities)	15 109	2 710	3	508	25 872	406	12 837	6	0
108. RENT: RESIDENTIAL BUILDINGS	51 290	7 780	6 537	7 542	24 285	870	43 823	4 140	936
109. INTEREST	12	701	144	10	2 192	0	0	0	0
110. TRANSFERS FROM TARRIFF STABILISATION AND OTHER RESERVE FUNDS	0	0	0	1	0	0	340	0	0
111. SALE OF ELECTRICITY, GAS OR WATER	149	0	230	625	0	0	0	0	0
112. OTHER INCOME	10 051	6 201	6 066	20	46 577	82	9 174	113	418
113. DEFICIT TRANSFERRED TO RATE AND GENERAL SERVICES	3 961	3 742	3 829	232	6 955	76	225 813	323	193
114. DEFICIT FOR THE YEAR ENDED 30 JUNE 1997	20 321	738	402	2 289	133	87	2 304	886	270
115. TOTAL INCOME	100 893	21 872	17 211	11 227	106 014	1 521	294 291	5 468	1 817

Table 5.1 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to housing and trading services by province: Housing services

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
116. SALARIES, WAGES AND ALLOWANCES	33 679	4 748	2 382	2 969	21 857	31	107 909	1 627	0
117. ASSESSMENT RATES	543	693	107	6	10 744	46	6 793	0	0
118. INTEREST	13 290	6 416	2 889	2 030	32 352	653	53 389	539	348
119. REDEMPTION AND TRANSFERS TO REDEMPTION FUNDS	3 899	1 336	917	929	584	134	14 584	459	57

regional councils and other municipalities)	2	0	0	0	0	0	0	0	0
108. RENT: RESIDENTIAL BUILDINGS	20	0	0	0	211	0	0	0	0
109. INTEREST	0	0	0	0	9	0	0	0	0
110. TRANSFERS FROM TARRIFF STABILISATION AND OTHER RESERVE FUNDS	0	0	0	0	0	0	0	0	0
111. SALE OF ELECTRICITY, GAS OR WATER	0	0	51	146	0	0	0	0	0
112. OTHER INCOME	21 045	1 591	818	132	929	3 556	0	1 726	0
113. DEFICIT TRANSFERRED TO RATE AND GENERAL SERVICES	26	0	194	0	0	0	0	1 302	0
114. DEFICIT FOR THE YEAR ENDED 30 JUNE 1997	123	1	1	7	0	2 185	0	306	0
115. TOTAL INCOME	21 216	1 592	1 064	285	1 149	5 741	0	3 334	0

Table 5.2 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to housing and trading services by province: Abattoir services

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
116. SALARIES, WAGES AND ALLOWANCES	11 903	889	541	0	556	3 056	0	1 861	0
117. ASSESSMENT RATES	873	0	0	0	0	0	0	0	0
118. INTEREST	63	156	0	68	21	501	0	277	0
119. REDEMPTION AND TRANSFERS TO REDEMPTION FUNDS	64	107	43	43	25	371	0	106	0
120. TRANSFERS TO EXPENDITURE ON FIXED ASSETS	1	0	0	0	0	17	0	0	0
121. TRANSFERS TO RESERVE FUNDS	0	17	22	0	0	0	0	42	0
122. WATER PURCHASED (Retail and bulk)	5	0	0	0	0	0	0	0	0
123. ELECTRICITY OR GAS PURCHASED (Retail and bulk)	14	0	0	153	0	0	0	0	0

RECHARGED (if it appears as a balance in the accounts)	280 804	20 285	380	4 293	122 052	6 058	799 978	6 227	6 814
129. SURPLUS TRANSFERRED TO RATE AND GENERAL SERVICES	67 432	92 608	18 361	17 703	56 954	25 960	596 398	34 549	40 384
130. SURPLUS FOR THE YEAR ENDED 30 JUNE 1997	32 807	51 471	8 415	39 947	18 812	10 743	177 768	17 202	13 269
131. TOTAL EXPENDITURE	2 230 336	897 748	200 109	454 111	2 344 750	245 636	5 557 873	308 006	302 106

Table 5.4 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to housing and trading services by province: Market services

Income	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
107. SUBSIDIES, GRANTS-IN-AID, TRANSFERS AND REFUNDS FROM (National government, provincial governments, district, metropolitan and regional councils and other municipalities)	0	0	0	0	0	0	0	0	0
108. RENT: RESIDENTIAL BUILDINGS	0	195	0	0	136	0	0	0	0
109. INTEREST	0	206	0	0	2 567	0	10 349	0	0
110. TRANSFERS FROM TARRIFF STABILISATION AND OTHER RESERVE FUNDS	0	0	0	0	0	0	0	0	0
111. SALE OF ELECTRICITY, GAS OR WATER	0	0	0	0	6 012	0	0	0	0
112. OTHER INCOME	23 081	13 878	1 583	5 683	16 954	0	83 797	0	0
113. DEFICIT TRANSFERRED TO RATE AND GENERAL SERVICES	0	0	0	0	171	0	0	0	0
114. DEFICIT FOR THE YEAR ENDED 30 JUNE 1997	0	1 675	491	0	0	0	223	0	0
115. TOTAL INCOME	23 081	15 954	2 074	5 683	25 840	0	94 369	0	0

Table 5.4 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to housing and trading services by province: Market services

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
116. SALARIES, WAGES AND ALLOWANCES	9 353	4 965	926	1 699	8 733	0	26 778	0	0
117. ASSESSMENT RATES	1 168	221	0	351	1 140	0	3 600	0	0
118. INTEREST	0	1 214	5	1 133	5 601	0	286	0	0
119. REDEMPTION AND TRANSFERS TO REDEMPTION FUNDS	0	837	11	632	0	0	177	0	0
120. TRANSFERS TO EXPENDITURE ON FIXED ASSETS	0	52	6	0	0	0	7 939	0	0
121. TRANSFERS TO RESERVE FUNDS	0	41	79	29	1 968	0	281	0	0
122. WATER PURCHASED (Retail and bulk)	0	0	0	0	0	0	0	0	0
123. ELECTRICITY OR GAS PURCHASED (Retail and bulk)	0	0	491	0	0	0	0	0	0
124. ABAKOR LEVIES	0	0	0	0	0	0	0	0	0
125. WATER RESEARCH LEVIES	0	0	0	0	0	0	0	0	0
126. LEVIES PAID TO DISTRICT, METROPOLITAN AND REGIONAL COUNCILS	65	22	6	5	32	0	181	0	0
127. OTHER GOODS AND SERVICES	10 836	8 419	550	1 197	10 141	0	24 920	0	0
128. LESS: DEBITED OUT / RECHARGED (if it appears as a balance in the accounts)	2 363	1 376	0	0	1 789	0	1 032	0	0
129. SURPLUS TRANSFERRED TO RATE AND GENERAL SERVICES	0	1 559	0	0	14	0	0	0	0
130. SURPLUS FOR THE YEAR ENDED 30 JUNE 1997	4 022	0	0	637	0	0	31 239	0	0
131. TOTAL EXPENDITURE	23 081	15 954	2 074	5 683	25 840	0	94 369	0	0

Table 5.5 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to housing and trading services by province: Passenger transport services

Income	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
107. SUBSIDIES, GRANTS-IN-AID, TRANSFERS AND REFUNDS FROM (National government, provincial governments, district, metropolitan and regional councils and other municipalities)	0	0	0	0	55 033	0	2 965	0	0
108. RENT: RESIDENTIAL BUILDINGS	0	0	0	0	7	0	0	0	0
109. INTEREST	0	0	0	0	10 321	0	0	0	0
110. TRANSFERS FROM TARRIFF STABILISATION AND OTHER RESERVE FUNDS	0	0	0	0	0	0	0	0	0
111. SALE OF ELECTRICITY, GAS OR WATER	0	0	0	0	2 284	0	0	0	0
112. OTHER INCOME	0	20	0	4 201	120 851	0	142 246	0	154
113. DEFICIT TRANSFERRED TO RATE AND GENERAL SERVICES	0	0	109	0	43 414	0	136 018	0	0
114. DEFICIT FOR THE YEAR ENDED 30 JUNE 1997	0	0	0	6 345	0	0	1 715	0	0
115. TOTAL INCOME	0	20	109	10 546	231 910	0	282 944	0	154

Table 5.5 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to housing and trading services by province: Passenger transport services

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
116. SALARIES, WAGES AND ALLOWANCES	0	0	0	2 786	103 022	0	126 683	0	0

107. SUBSIDIES, GRANTS-IN-AID, TRANSFERS AND REFUNDS FROM (National government, provincial governments, district, metropolitan and regional councils and other municipalities)	261 336	3 593	241	1 124	108 185	500	5 859	3 420	0
108. RENT: RESIDENTIAL BUILDINGS	128	142	0	0	36	0	0	0	0
109. INTEREST	2 640	4 553	158	0	57 293	0	120	30	0
110. TRANSFERS FROM TARRIFF STABILISATION AND OTHER RESERVE FUNDS	0	39	1 729	0	512	0	5 975	0	0
111. SALE OF ELECTRICITY, GAS OR WATER	510 628	194 838	123 038	134 764	559 236	78 098	1 764 173	75 383	81 449
112. OTHER INCOME	59 473	14 464	2 494	1 237	20 058	2 452	53 913	2 505	3 905
113. DEFICIT TRANSFERRED TO RATE AND GENERAL SERVICES	2 228	13 720	269	884	23 485	142	64 515	386	564
114. DEFICIT FOR THE YEAR ENDED 30 JUNE 1997	72 746	3 568	673	2 436	9 795	1 115	13 825	190	984
115. TOTAL INCOME	909 179	234 917	128 602	140 445	778 600	82 307	1 908 380	81 914	86 902

Table 5.6 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to housing and trading services by province: Water services

Expenditure	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
116. SALARIES, WAGES AND ALLOWANCES	96 313	37 173	19 253	10 590	78 398	10 283	109 767	12 433	5 326
117. ASSESSMENT RATES	2 768	219	0	7	2 215	165	4 992	0	0
118. INTEREST	37 046	41 661	4 433	9 351	63 378	3 915	98 976	11 381	2 689
119. REDEMPTION AND TRANSFERS TO REDEMPTION FUNDS	13 675	13 290	5 190	2 695	6 878	1 882	51 750	5 552	2 574
120. TRANSFERS TO EXPENDITURE ON FIXED ASSETS	2 580	717	260	260	13 704	566	14 846	726	939
121. TRANSFERS TO RESERVE FUNDS	8 780	3 844	428	2 413	34 802	160	15 209	686	1 582

122. WATER PURCHASED (Retail and bulk)	353 034	93 143	14 372	66 926	443 629	29 095	1 287 659	30 235	36 906
123. ELECTRICITY OR GAS PURCHASED (Retail and bulk)	35 561	2 220	726	12 984	6 923	555	8 394	538	0
124. ABAKOR LEVIES	4 753	0	0	0	0	0	0	0	0
125. WATER RESEARCH LEVIES	26 360	342	1 733	992	1 347	1 717	176	369	362
126. LEVIES PAID TO DISTRICT, METROPOLITAN AND REGIONAL COUNCILS	983	139	1 081	33	694	470	5 498	110	38
127. OTHER GOODS AND SERVICES	304 754	30 972	54 669	13 723	229 250	20 998	379 636	12 955	13 226
128. LESS: DEBITED OUT / RECHARGED (if it appears as a balance in the accounts)	157 834	20 293	132	2 983	138 703	1 307	216 571	3 180	2 132
129. SURPLUS TRANSFERRED TO RATE AND GENERAL SERVICES	28 261	22 917	21 613	2 153	2 871	11 824	105 432	5 746	11 384
130. SURPLUS FOR THE YEAR ENDED 30 JUNE 1997	152 145	8 573	4 976	21 301	33 214	1 984	42 616	4 363	14 008
131. TOTAL EXPENDITURE	909 179	234 917	128 602	140 445	778 600	82 307	1 908 380	81 914	86 902

Table 5.7 - Income statement and appropriations of local government institutions for the financial year ended 30 June 1997 according to housing and trading services by province: Other services

Income	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
107. SUBSIDIES, GRANTS-IN-AID, TRANSFERS AND REFUNDS FROM (National government, provincial governments, district, metropolitan and regional councils and other municipalities)	891	29 736	1 495	2 478	310	14 560	29 459	965	1 119
108. RENT: RESIDENTIAL BUILDINGS	0	2 482	28	0	5 306	0	0	174	0
109. INTEREST	31	0	262	55	997	116	2 218	225	0

COUNCILS	124	13	123	14	4	4 127	303	27	40
127. OTHER GOODS AND SERVICES	5 012	23 744	16 508	35 662	22 155	441	368 847	4 898	24 345
128. LESS: DEBITED OUT / RECHARGED (if it appears as a balance in the accounts)	0	22	60	114	0	10 473	68 423	0	0
129. SURPLUS TRANSFERRED TO RATE AND GENERAL SERVICES	9 391	8 189	26	20	1 189	0	0	0	0
130. SURPLUS FOR THE YEAR ENDED 30 JUNE 1997	442	8 674	1 152	369	2 940	19 621	1 810	1 250	0
131. TOTAL EXPENDITURE	18 096	47 530	27 206	69 910	72 995	170 685	565 732	14 245	30 311

Table 6 - Capital receipts of local government institutions during the financial year ended 30 June 1997 by province by source

Source of capital receipt	Western Cape	Eastern Cape	Northern Cape	Free State	Kwazulu Natal	North West Province	Gauteng	Mpumalanga	Northern Province
	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000	R' 000
132. NATIONAL GOVERNMENT	2 518 242	6 945	16 192	21 216	6 731 056	13 890	28 254	3 970	609
133. PROVINCIAL GOVERNMENTS	778 340	112 460	60 095	83 220	173 058	4 923	260 917	46 233	34 605
134. MUNICIPALITIES	3 818	63 334	10 475	6 690	11 436	176	230 941	11 959	19 504
135. PRIVATE SECTOR	31 217	117	11 236	5 518	13 154	3 409	266 584	63 370	2 390
136. OTHER SOURCES	219 451	12 584	70 473	44 203	67 715	9 014	284 422	572 084	4 581
137. TOTAL CAPITAL RECEIPTS	3 551 068	195 440	168 471	160 847	6 996 419	31 412	1 071 118	697 616	61 689