

South Africa Local Government Financial Reform Project

Final Report

10 September 2001

Task 1: Local Government Fiscal Information Database

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SA LOCAL GOVERNMENT FINANCIAL REFORM PROJECT:
Task 1: Local Government Fiscal Information Database

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Table of Contents

<u>1</u>	<u>Purpose of Database</u>	1
<u>2</u>	<u>Database Design and Description</u>	1
	<u>2.1 The Database</u>	2
	<u>2.2 Provision for Data from Many Sources</u>	4
	<u>2.3 Provision for New Demarcation</u>	4
	<u>2.4 Preparation of Reports and Manipulation of the Data</u>	5
<u>3</u>	<u>Data Sources</u>	5
	<u>3.1 Secondary Data</u>	5
	<u>3.1.1 Types of Secondary Data Collected</u>	5
	<u>3.2 Primary Data</u>	8
	<u>3.2.1 Sample Selection</u>	8
	<u>3.2.2 Sample Description</u>	8
	<u>3.2.3 Protocol for Data Collection</u>	11
<u>4</u>	<u>Lessons Learned</u>	13
<u>5</u>	<u>Recommendations for Maintenance and Improvement</u>	13
	<u>Annex A Tables that Constitute the Database</u>	15
	<u>Annex B User Manual for User Interface for Local Government Fiscal Information</u> <u>Database</u>	19
	<u>Annex C Query Creation</u>	28
	<u>Annex D Sample Profile and Description of Changes to Sample Due to</u> <u>Boundary Changes</u>	30
	<u>Annex E Questionnaire to be Completed in Respect of Transitional Local Councils</u>	33
	<u>Annex F Questionnaire to be Completed in Respect of District Councils</u>	49
	<u>Annex G Metro Council Questionnaire</u>	60
	<u>Annex H Creation of the Master Local Government Fiscal Information Database:</u> <u>Importation of Data</u>	68

List of Tables

Table 1: Diagrammatic Representation of Relational Database3

LOCAL GOVERNMENT FISCAL INFORMATION DATABASE

10 September 2001

1 PURPOSE OF DATABASE

In order to make critical decisions about fiscal decentralization and to implement supporting policies, a number of structures and mechanisms must be in place. A key foundation is the development of a municipal information system. Better information is needed about expenditure levels and needs, revenue levels and capacities, and fiscal performance. Understanding these matters better would allow the design of appropriately asymmetric treatment of local governments in assigning responsibilities, measuring local fiscal capacity, and targeting intergovernmental transfers and capacity building. A good information system would also give the national government and South African citizens a mechanism for continuously monitoring the performance of their municipalities.

A properly designed and implemented fiscal information database is an essential tool for formulating an optimal municipal information system. The Department of Provincial and Local Government (DPLG), through USAID Democracy and Governance support, and National Treasury, through USAID Urban Development support, are both making efforts to standardize and collect appropriate data from municipalities.

The Local Government Financial Reform (LGFR) Project has made the first step towards establishing a fiscal information database, an important tool that few developing countries have. This exercise will lay the foundation for an improved future database that will provide government officials, researchers, and the public with the consistent information they need to make informed decisions.

South Africa has recently undergone demarcation from over 800 isolated municipalities into less than 300 “wall-to-wall” municipalities. This tremendous change is introducing concomitant changes into local government and local government finances. The purpose of the fiscal information database created under the LGFR project is to provide a comprehensive repository of data relevant to local government finances during and after this transition. This database includes (i) primary data collected specifically for an investigation of fiscal reform around the equitable share, Regional Services Council (RSC) levy, and the division of powers and functions between Category B and C municipalities; and (ii) secondary data from six government sources.

The database will be used initially by the project team to conduct an analysis of the state of local government finances and later maintained on a permanent basis by staff at DPLG. It is envisioned that it will also be available to provincial and local government officials and others with a professional interest in local government finances. It will be housed at DPLG and data from the six original sources will need to be updated on a regular basis.

2 DATABASE DESIGN AND DESCRIPTION

The database contains secondary data from six government sources as well as primary data collected specifically for the LGFR project. It is a relational database created in MSAccess and designed to be set up on one machine and accessed by other users over a network. The

database administrator controls who uses the database by granting access to approved users only. A user name/password system provides added security.

Relational database design techniques have been used not only because the database is large and intended for multiple users, but also because this design eliminates duplication and redundancy of the collected data, and takes advantage of the data integrity and ease of maintenance features inherent in this type of design.

2.1 The Database

In a relational database, data are divided into many small tables rather than having all the data exist in one large table. Table 1 below depicts the set of tables that comprise the project database, dplg22.mdb, and the relationships linking them together.

In the diagram, the lines represent linkages between tables. In the database, the connections among the tables are formed by a common “key” value in each of the tables being linked. For example, Municipality800ID is a key that is used in **Financial 800** and the **IndicatorData800** tables, so each value of a specific Municipality800ID in the **Municipality800** table has a corresponding record/number of records with the same value in those tables containing the Municipality 800ID, e.g. the **Financial800** and the **IndicatorData800** tables.

Each table in the database contains different types of records. For example, a single record in the **IndicatorData800** table contains the following information:

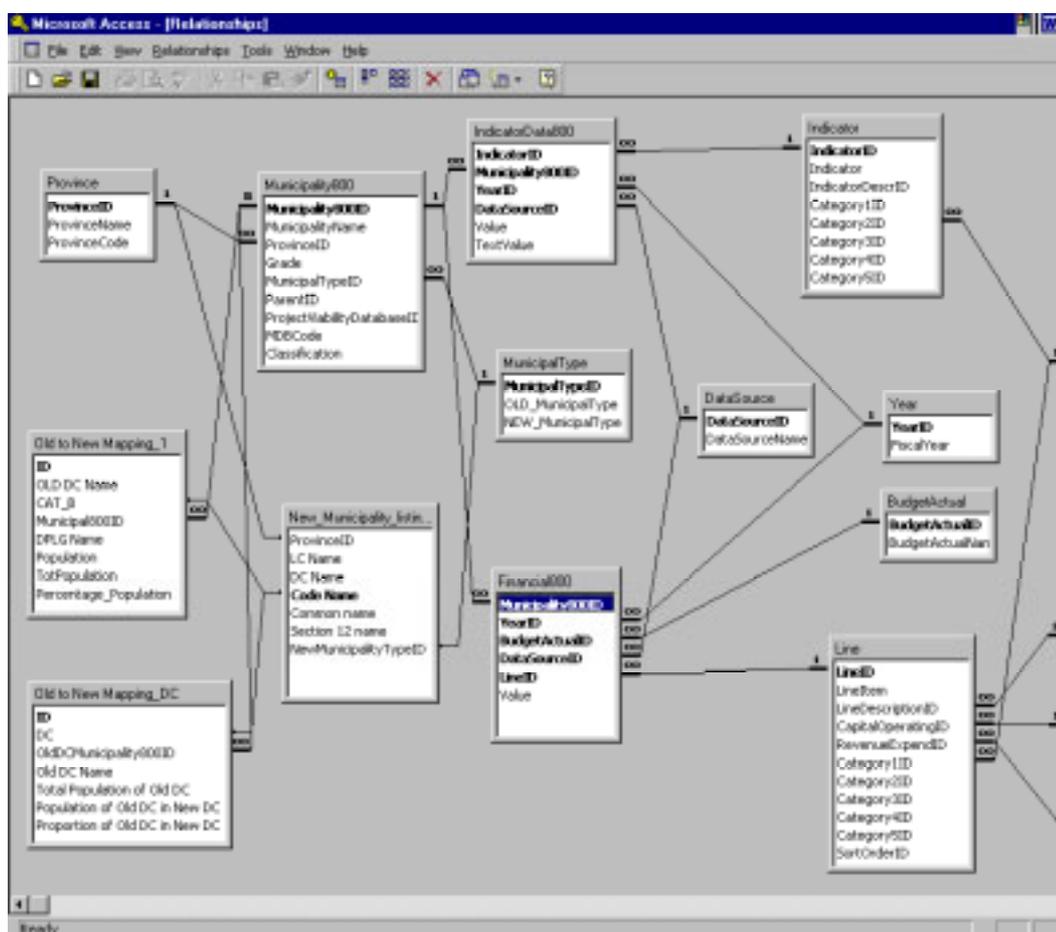
- An IndicatorID identifying the specific type of data. For example, 0 indicates population data;
- Municipality800ID to link the specific record to a municipality and thus link all data for a specific municipality together;
- YearID representing which fiscal year these data are for;
- DataSourceID representing the data source from which the data come;
- Value is the actual piece of data, e.g. if the IndicatorID were 0 for municipality, the Value would be the population of a specific municipality, for a particular fiscal year, from a particular data source.
- TextValue is the description of the value in cases in which

A single record in the **Year** table, however, contains the following information:

- A YearID identifying a year that the datum was collected; and
- Year, one of six years in which data have been collected.

In order to facilitate the mapping of data from old municipalities to newly demarcated municipalities, three new tables with corresponding relationships have been included in the database, the descriptions of which are listed below.

**Table 1:
Diagrammatic Representation of Relational Database**



The two “mapping” tables are linked to the naming and placing table using a municipality code that has been assigned to each new municipality.

Old to New Mapping_1

Table mapping the proportion of population from old municipalities that are incorporated into the newly demarcated municipalities

ID – key of table

Old DC Name – Name of the DC in which the old municipality was a part

CAT_B – Code used to identify newly demarcated municipalities

Municipality800ID – Code used to identify old municipalities in this database

DPLG Name – Name of the old municipality as per the Department of Provincial & Local Government

Population – The count of population from the old municipality which is incorporated into the new municipality

TotPopulation – Total population of the old municipality

Percentage_Population – percentage value of population of old municipality which is incorporated into the new municipality

Old to new Mapping_DC

Table mapping the proportion of population from old DC's which are incorporated into the newly demarcated DC's

ID – key of table

DC – Code used to identify newly demarcated DC

OldDCMunicipality800ID - Code used to identify old DC's in this database

Old DC Name – Name of the Old DC

Total Population of Old DC

Population of Old DC in New DC

Proportion of Old DC in New DC - percentage value of population of old DC that is incorporated into the new DC

New_Municipality_listing_and_Placing

Table listing the names of all the newly demarcated municipalities and DC's as well as where each of the municipalities is situated

The data contained in this database have been split into two separate “classifications” and therefore stored in two separate tables. All financial data are stored in the **Financial800** Table and socio-economic data in the **IndicatorData800** Table. The other tables contain data that describe or qualify the financial and indicator data. For example, the **Year** table contains the years and the **Province** table contains the provinces in which data were collected. Annex A presents a detailed description of each table and the data contained within it.

2.2 Provision for Data from Many Sources

One objective of this project is to collect into one database the data that are available from several government sources, as well as collect primary data for use in the other project tasks. The relational database design used here allows one to include all of these disparate data in one database by using: 1) a **Source** table, which is a list of all the data sources, and 2) because there are different line items in the various sources, -- **Category** and **Line Item** tables, which contain a list of all line items from all sources. Then for every financial or indicator record in the **Financial800** or **IndicatorData800** tables, there will be a link to the **Source** and **Line Item** tables. In this way, we can accommodate data from many sources and even add data from a new source should that become desirable in the future.

2.3 Provision for New Demarcation

Under the new demarcation, in which there has been a reduction in the number of municipalities, many new municipalities are simply amalgamations of several old municipalities. In some cases, however, a single old municipality was split and spread across more than one new municipality. There is provision in the database to request data under the old set of municipalities or the new. Two crosswalk tables are used – Old to New Mapping_1 and Old to New Mapping_DC, for the standalone municipalities and the district councils respectively. These tables map the old to new municipalities on the basis of proportion of population from the old municipality that has been transferred to the new. If one wants data according to the new municipalities, one uses these tables in a query. This method will allow analysts and policy makers to track local finances through this transition and relate local government finances under the old system to the new.

2.4 Preparation of Reports and Manipulation of the Data

DPLG has requested the facility to generate certain routine reports for which it supplied specifications. Pivot Tables, which form the basis of these reports, have been created in the database. Data for the reports have been imported from the Access database to Excel spreadsheets. These can be manipulated via a graphical User Interface (see the User Manual for the User Interface in Annex B for details) to customise the reports for their needs. The advantage of this system is that most people are comfortable with Excel, updating of data is simplified in the database itself and any manipulations in the Excel sheets will not affect the underlying database. Moreover, because the database exists on only one machine with other users networked to it, this system significantly reduces network traffic, as the only time that it is necessary for a given user to connect to the database itself is while data is being imported to his/her machine.

Some analysts may wish to query the data directly. Instructions for doing so are found in Annex C.

3 DATA SOURCES

RTI subcontracted with a local firm, Argil, to design and populate the database. As indicated in Section 2, the database contains secondary data from six sources and primary data from a sample of municipalities. These are described in detail below.

3.1 Secondary Data

Various national and provincial government departments have information on local government in various formats. A number of these departments were surveyed to determine the types of data they had and how useful they would be for the needs of the LGFR project and of DPLG. In the end, it was decided to utilize six data sources from five departments: (i) DPLG; (ii) National Treasury; (iii) Statistics South Africa; (iv) Municipal Demarcation Board; and (v) Financial and Fiscal Commission.

3.1.1 Types of Secondary Data Collected

(a) DPLG

Data from two sources in DPLG were imported into the database: (i) Project Viability; and (ii) Equitable Share.

(i) Project Viability

Data regarding financial viability of municipalities were obtained from the Project Viability database, including key financial indicators, balance sheet and income statement items. The data originated from quarterly questionnaires sent by DPLG to municipalities. Data from questionnaires 18 (for the quarter ending December 1998) and questionnaires 21 through 24 (for the quarters ending September 1999, December 1999, March 2000 and June 2000) were imported into the database.

Problems encountered with these data include the following:

1. The quarterly reporting process began in the 1997/1998 financial year with Questionnaire 13 (August 1997). The formats for Questionnaires 13 to 18 (for the quarters ending August 1997 to December 1998) are all different from each other, with line items therein differing between questionnaires. In addition, although Questionnaires 19 and 20 (for the quarters ending March and June 1999) are in the same format, they are different from all the other questionnaires. Only Questionnaires 21 through 24 are in a standardised format. As of September 2000, the data gathered from questionnaires 13 through 18 had not been imported into the KPMG database because the formats for all of these questionnaires are different from each other and are different from subsequent questionnaires (all of the last mentioned data was in raw form i.e. Excel spreadsheets.) As a consequence, the problem of differing line items from the various sources complicated the consistent importing of data considerably. Questionnaires 18 and 21 through 24 were imported, as these were the only questionnaires that were easily importable and where consistency regarding classification of line items could be assured.
2. Because of the fact that the response rate to these questionnaires is often low (roughly 60 percent) and because KPMG itself does not perform any verification of the data, the accuracy and comprehensiveness of these data require further analysis and likely improvement.

(ii) Equitable Share

Data on Equitable Share allocations for the fiscal years 1998/1999 through 2000/2001 was imported into the database. The data for the 1998/1999 and 1999/2000 fiscal years includes equitable share allocations, S + I grants, number of poor and population figures based on the Statistics SA 1996 Census. Data for the 2000/2001 fiscal year includes only equitable share allocations as other data were not available at the time of importation. These data were checked against the equitable share allocation schedules to municipalities for the different financial years and are accurate.

(b) National Treasury (previously Department of Finance)

The database contains financial information for all municipalities, including both capital and operating income and expenditure information for the financial years 1996 -97, 1997 -98, and 1998-99. The data include actual as well as budgeted amounts.

It should be noted that most of these data had been gathered directly by the then Department of Finance from the local authorities. We are uncertain about the accuracy with which this data gathering process was conducted but noted a number of differences, for example, differences between equitable share data from this source and from DPLG.

(c) Statistics South Africa (Stats SA)

Data on the following, from the 1996 census, was imported into the database:

- Population;
- Education;
- Numbers of households and household incomes;
- Land area and type;
- Employment and unemployment figures;
- Service provision (water)
- Municipality gradings;
- Household expenditures.

Note that data from Statistics South Africa, based on the 1996 census, was used in the construction of the “crosswalk” from the old to new municipalities discussed in Section 2.

(d) Municipal Demarcation Board (MDB)

Data imported include financial and administrative capacity and socio-economic data. Another set of data provided by MDB includes data on population in pre-demarcation and post-demarcation municipalities, which was initially used in developing the “cross walk” from pre-demarcation municipalities to post-demarcation municipalities. These were, however, discarded once data were obtained from Statistics South Africa (since the latter is the official census data source for South Africa).

(e) Financial and Fiscal Commission (FFC)

These data include:

Total number of households and service provision to households in respect of water and sanitation for the fiscal year 1996/1997;

Service and Establishment levy revenue yields for the fiscal years 1996/1997 and 1997/1998;

Poverty figures from the Income and Expenditure Survey and October Household Survey for the fiscal year 1996/1997;

Population figures for the fiscal year 1995/1996 from the October Household Survey; and

Total number of households for the 1996/1997 fiscal year from the Income and Expenditure Survey.

3.2 Primary Data

While the data collected from secondary sources provide valuable information on local government finances and demographics, none of the data sources provide disaggregated income and expenditure data at a sufficient level of detail to answer key questions relating to equitable shares, powers and functions, the RSC levy, and related policy issues on local government. The LGFR project, accordingly, collected these detailed data from a sample of 47 municipalities (pre-December 2000 demarcation).

3.2.1 Sample Selection

The sample selection was done in consultation with the LGFR Reference Group (consisting of representatives from DPLG, National Treasury, FFC, SALGA, Stats SA, and DBSA) and representatives from the Ministry of Local Government in each of the provinces. This was done because it was recognized that it is critical that all stakeholders believe in the data and the manner in which they were collected. This was true not only for the sample selection but also for all other aspects of the fiscal information database task and for all the other tasks under the LGFR project.

The sample was selected on the basis of the newly-demarcated municipalities. One Category B municipality was selected from each province. In addition to geographical coverage, the other criteria used for sample selection were the size, type (urban/rural), economic base, degree of interjurisdictional disparities, and managerial capacity of the municipality. All the pre-demarcated transitional local councils (TLCs) and transitional rural councils (TRCs) that fell within the boundary of this new Category B municipality were visited.

In addition to the Category B municipalities, the sample included three Category C municipalities – corresponding to the former Amatola District Council, Indlovu Regional Council, and Lowveld and Escarpment District Council. These were selected to correspond to the sample selected for the task on division of powers and functions. One Category A municipality – the Cape Metropolitan Council was also selected in order to represent all three types of newly demarcated municipalities.

3.2.2 Sample Description

The following is a synopsis of the sample. A brief profile of each municipality and a description of the changes to the original sample, occasioned by boundary changes made by the MDB after the original sample municipalities were visited, are included in Annex D.

(i) Eastern Cape - EC121

This Category B municipality is made up of the following pre-demarcated municipalities:

- Elliotdale TLC
- Engcobo Rural TRC
- Gatyana/Willowvale TRC
- Idutywa Rural TRC
- Idutywa TLC

- Willowvale TLC
- Xhora TRC

(ii) Free State - FS184

This Category B municipality is made up of the following pre-demarcated municipalities:

- Welkom TLC
- Henneman TLC
- Kroonkop RLC
- Odendaalsrus TLC
- Sandrivier RLC
- Ventersburg TLC
- Allanridge TLC
- Virginia TLC

(iii) Gauteng - CBLC2

This Category B municipality is made up of the following pre-demarcated municipalities:

- Ekangala TLC
- Bronkhorstspuit TLC
- Bronberg TRC
- Elands River TRC

(iv) Kwa Zulu Natal - KZ223

This Category B municipality is made up of the pre-demarcated municipalities:

- Indlovu Regional Council
- Mooi River TLC

(v) Mpumalanga - MP321

This Category B municipality is made up of the following pre-demarcated municipalities:

- Graskop TLC
- Nelspruit TRC
- Pilgrim's Rest TRC
- Sabie TLC
- Belfast Rural TRC
- Lydenburg Rural TRC
- Lydenburg TLC

(vi) Northern Cape - NC072

This Category B municipality is made up of the following pre-demarcated municipalities:

- Colesberg TLC
- Upper Karoo DC
- Noupoot TLC
- E'boya TRC
- Masizakhe TRC
- Norvalspont TRC

(vii) Northern Province - NP334

This Category B municipality is made up of the following pre-demarcated municipalities:

- Phalaborwa TLC
- Letsitele/Gravelotte RLC
- Giyani RLC

(viii) North West - NW373

This Category B municipality is made up of the following pre-demarcated municipalities:

- Marikana TLC
- Monnakato TRC
- Rustenburg Region TRC
- Rustenburg TLC

(ix) Western Cape - WC026

This Category B municipality is made up of the following pre-demarcated municipalities:

- Montagu TLC
- Ashton TLC
- Bonnievale TLC
- McGregor TLC
- Robertson TLC
- Wynland TRC

(x) Amatola District Council (ADC)**(xi) Lowveld and Escarpment District Council (LEDC)****(xii) Indlovu Regional Council**

(xiii) Cape Town Metro

The following should be noted:

- The sample now consists of 47 pre-demarcated (13 newly-demarcated) municipalities: 1 Category A, 9 Category B, and 3 Category C municipality.
- Due to the boundary changes occurring after the original sample municipalities were visited, data were gathered for only 39 of the 47 former TLCs and TRCs in the revised sample.

3.2.3 Protocol for Data Collection**(i) Questionnaire Design**

In order to ascertain what data are available at local government level and to facilitate the design of the questionnaire, the following pilot municipalities were visited:

- Highveld DC
- Balfour TLC
- Rustenburg TLC
- Lekoa-Vaal TMC
- Northern DC (Pietersburg).

In addition, input on the questionnaire design was sought from the LGFR project Reference Group.

The questionnaire was designed in MS Excel format to allow for direct importation of data during visits to municipalities in the sample. The TLC questionnaire was pilot tested on Graskop TLC, after which appropriate revisions were made. See Annexes E, F, and G for Questionnaires.

(ii) Completion of Questionnaires

The questionnaire, accompanied by full instructions and a guide for completion were sent to all data gatherers (Argil's Provincial Project Managers of the MSP). Before the visits to the municipalities commenced, the municipalities were all provided, via facsimile, with copies of the questionnaires as well as covering letters explaining the broad aims of the project and requesting the co-operation of the officials of the councils in completing the questionnaires. At the meetings, the data were electronically captured and financial statements were collected to aid in data verification.

The data collection process was not without problems. These included:

- Lack of “capacity” (i.e., qualifications training & experience) of officials at some councils. The effects of this problem were:

- The inability of officials to provide breakdowns or even totals required by the questionnaires;
 - The inability of officials to explain anomalies in information made available by the council.
- Lack of preparation for meetings by officials. Officials from many of the councils had failed to pre-complete the questionnaire, and/or the pre-completion was inadequate. This had the following effects:
 - Time taken to complete the questionnaires was greater than anticipated, making it more difficult to verify information;
 - Repeat visits and follow-up telephone calls were sometimes necessary.
 - Lack of co-operation by officials. Officials often did not always make themselves available at the time arranged for the meetings, or only made themselves available for short periods of time, which was insufficient to complete the questionnaires properly. The result was that follow-up telephone calls and repeat visits had to be made.
 - Some officials could not provide copies of financial statements and other documents.
 - Lack of infrastructure and resources at councils. Some councils did not have basic facilities, such as facsimile machines, e-mail and/or photocopying machines. It was also difficult in some cases to obtain financial statements and/or other documents. Many councils use manual accounting systems, and basic records and books of account are sometimes non-existent or in a state of disarray.
 - Lack of standardized record keeping. The councils visited did not have a standardized way of classifying data. This made it difficult to perform accurate comparative analysis across councils. In addition, in some places, the records were simply not disaggregate enough to get the data at the desired level of detail.

(iii) Data Verification

Upon completion of the questionnaires, the PPMs and/or data gatherers involved in the completion of the questionnaires, used financial statements to verify, as far as possible, the information contained in the questionnaires. Because of the fact that the questionnaires are far more detailed than the financial statements for councils, it was virtually impossible to verify all data at the lowest levels of disaggregation. Where the information was available at these levels, it was often only available via the council's accounting systems. The fact that many of these systems were manual and were often in a state of disarray compounded the problems around data gathering and verification.

Another problem encountered in the verification process was that in some cases, there were inconsistencies and errors in the financial statements themselves. This, too, compounded the problem of verification. In all cases, where there was an inconsistency in the financial statements, the data provided verbally by the council officials or from their accounting records, was used.

Once the questionnaires had been completed and verified, as far as possible, by the PPMs and/or data gatherers, they were imported into the database.

4 LESSONS LEARNED

This is the first time that local government data have been collected from many different sources and placed into a single database. There are a number of lessons that have been learned during the course of this exercise.

1. The lack of standardization of data across different data sources led to many discrepancies in the creation of the database. Due to the fact that secondary data were imported from six different sources, there were problems firstly with matching the names of municipalities. Secondly, the same financial variables were sometimes named differently across different data sources. These problems point to the need for a uniform format and system for collecting municipal data. National Treasury is taking a critical step in this direction by setting up a database for collecting municipal budget information (one of our six data sources) according to a standardized format as stipulated by Generally Acceptable Municipal Accounting Practice (GAMAP) guidelines in the Municipal Finance Management Bill.
2. There was great variability in the availability of resources at the municipal level to respond to data collection needs. This needs to be considered when devising data protocols.
3. The data were collected during the process of redemarcation of municipalities. Collecting the data at this time created many problems in mapping the old system to the new. However, it was important to track the data during this period so that data could be compared over time and allow for trend analysis.

Creating a municipal fiscal information system in a developing country is a great challenge. In fact, very few developing countries have a fiscal information database, let alone a system. It takes substantial time and effort to create such a database and system.

5 RECOMMENDATIONS FOR MAINTENANCE AND IMPROVEMENT

Ideally, South Africa needs a national database containing detailed financial and indicator data at the municipal level. This would be a very expensive and ambitious project, especially given the quality of the data and conditions in the field at this time. Not only are the accounting systems and abilities of municipal treasurers/accountants highly variable from one municipality to another, in some cases there are major time and human resource constraints. National Treasury is establishing a standardized accounting system, which will address the first problem and improve the quality of data in the field considerably. This system will not be in place for several years at the earliest, however. The Local Government Fiscal Information Database that is a product of this project is a first step towards such a system in that it combines databases relating to local government into one master database.

The database, as a collection of secondary data from six major government sources and primary data from a sample of 39 municipalities, has important potential as a resource for informing local government fiscal policy. Because it includes pre- and post-Demarcation

data and a crosswalk table to relate the two, it provides a means for analysts and policy-makers to track trends in local government finance through this transition period. Data collected in the future can be added to the database according to the post-Demarcation set of municipalities.

The database will reside at DPLG where it will be used by analysts in their daily work. DPLG should “advertise” the data base and make it available to professionals outside the Department working on local government fiscal policy.

As the database grows, it will form a repository of government data relevant to local government finance. For the database to be useful, it must be updated on a regular basis. This will require a commitment from DPLG to maintain the database. A staff member with computer proficiency and sufficient time must be assigned this as a priority task. Major activities will be as follows:

- Updating the database -- As data comes into the six secondary sources, the DPLG staff member in charge must assure that the data is passed to DPLG and appended to the database in a timely manner. These sources collect data at different intervals, varying from quarterly to yearly, and this task may take considerable time.
- Assisting DPLG analysts – If DPLG analysts find additional needs for the data other than generating the reports they have requested, they may need some technical assistance.
- Assisting outside analysts --If other analysts want to query the data, DPLG might prefer to have their own staff provide assistance rather have an outsider use the system in order to ensure that the integrity of the data is not compromised and to maintain confidentiality of the data.
- Adding new databases -- If other policy-driven databases are to be added to the system, DPLG staff will need to do this.

ANNEX A TABLES THAT CONSTITUTE THE DATABASE

Financial800

Table containing the financial data values with the variables that differentiate them from one another. This table is linked to many other tables. This table and the IndicatorData800 table contain the two main “classifications” of data.

- Municipality800ID – ID to link the specific record to a municipality and thus link all data for a specific municipality together;
- YearID – ID to link a record to the YearID and thus the fiscal year that the datum was collected
- DataSourceID representing the data source from which the data come;
- LineID – ID to link the specific value to the Line Description, which holds details of the budget line items
- Value is the actual fiscal datum

IndicatorData800

Table containing the indicator data values with the information that differentiates them from one another. This table is linked to many other tables.

- An IndicatorID identifying the specific type of data. For example, 0 indicates population data;
- Municipality800ID to link the specific record to a municipality and thus link all data for a specific municipality together;
- YearID – ID to link a record to the YearID and thus the fiscal year that the datum was collected
- DataSourceID representing the data source from which the data come;
- Value is the actual datum, e.g. if the IndicatorID were 0 for municipality, the Value would be the population of a specific municipality, for a particular fiscal year, from a particular data source.
- TextValue is the description of the value in cases in which

BudgetActualID

Table containing information as to whether the financial line item came from a budget or actual account

- BudgetActualID – ID to link the table to other tables
- BudgetActualName – whether an account is budget, i.e., Budget, or actual, i.e., Actual

CapitalOperating

- CapitalOperatingID – ID to link the table to the LineID table
- Cap/Op – a variable to indicate whether a record comes from a capital or operating account

CategoryID

Table to specify the line items further than the Line table. These specifications were put in separate table because not all line items were specified to this detail, and so it slowed the performance of the table to have all of them in one table.

- CategoryID – table to link the table to the Indicator and Line tables
- CategoryName – name of the first level detail after the categories in the Line table

- Subcategory – a further level of detail after CategoryName

DataSourceID

Table to indicate the source the individual record

- DataSourceID – ID to link the table to other tables
- DataSourceName – Name of the data source

IndicatorID

Table containing the line items for the indicators in the master database

- IndicatorID – ID to link the table to other tables
- Indicator – Code for the indicator
- IndicatorDescrID – ID for the indicator
- Category1ID – ID for the first level of detail for the indicator line item
- Category2ID – ID for the second level of detail for the indicator line item
- Category3ID – ID for the third level of detail for the indicator line item
- Category4ID – ID for the fourth level of detail for the indicator line item
- Category5ID – ID for the fifth level of detail for the indicator line item

Line

Table containing the line items for the financial indicators in the master database

- LineID – ID to link the table to other tables
- LineItem – Code for the financial line items
- LineDescrID – ID for the line items
- CapitalOperatingID – ID to link the line item to the CapitalOperating table
- RevenueExpendID – ID to link the line item to the RevenueExpend table
- Category1ID – ID for the first level of detail for the financial line item
- Category2ID – ID for the second level of detail for the financial line item
- Category3ID – ID for the third level of detail for the financial line item
- Category4ID – ID for the fourth level of detail for the financial line item
- Category5ID – ID for the fifth level of detail for the financial line item
- SortOrderID – Not used in the master database

Line Description

- LineDescriptionID – ID to link the table to the LineID table
- LineDescription – a description of the line items in the Line table, where only Line IDs are found

Municipality800ID

Table containing information on both the old and new municipalities. This ID was assigned by the Local Government Finance Reform project.

- Municipality800ID – ID assigned by the project
- MunicipalityName – Names of all the municipalities
- Province ID – link to the province table, indicating the province in which the municipality is located
- Grade – Not used in the master database
- MunicipalTypeID – link to the MunicipalType table, which indicates whether the municipality is old or new

- Parent ID – Not used in the database
- ProjectViabilityDatabaseID – ID of the municipality in Project Viability
- MDBCCode – Code given to the municipality by the Demarcation Board
- Classification – Indication as to whether the municipality is urban (U), rural (R), or metropolitan (M)

Municipal Source

Table listing the types of municipalities, old or new. Some municipalities were both old and new, hence the need for two variables.

- MunicipalTypeID – ID to link the table to other tables
- OLD_MunicipalType – Code to indicate that the municipality was an old municipality
- NEW_MunicipalType – Code to indicate that the municipality was a new municipality

New_Municipality_listing_and_placing

Table containing details of the new municipalities

- ProvinceID – ID to link the table to the Province Table
- LC Name – Name of the Local Council in which the new municipality is located
- DC Name – Name of the District Council in which the new municipality is located
- Code Name – Code name of the new municipality, e.g., EC104 for Grahamstown
- Common Name – The name of the municipality in English or Africans, e.g., Grahamstown
- Section 12 name – The name of the municipality in the local dialect, e.g., Makana for Grahamstown
- NewMunicipalityTypeID – ID of the new municipality type, e.g., CategoryB

Old to New Mapping_1

Table mapping the proportion of population from old municipalities that are incorporated into the newly demarcated municipalities

- ID – key of table
- Old DC Name – Name of the DC in which the old municipality was a part
- CAT_B – Code used to identify newly demarcated municipalities
- Municipality800ID – Code used to identify old municipalities in this database
- DPLG Name – Name of the old municipality as per the Department of Provincial & Local Government
- Population – The count of population from the old municipality which is incorporated into the new municipality
- TotPopulation – Total population of the old municipality
- Percentage_Population – percentage value of population of old municipality which is incorporated into the new municipality

Old to new Mapping_DC

Table mapping the proportion of population from old DC's which are incorporated into the newly demarcated DC's

- ID – key of table
- DC – Code used to identify newly demarcated DC
- OldDCMunicipality800ID - Code used to identify old DC's in this database
- **Old DC Name – Name of the old DC**

- Total Population of Old DC - Total Population of old District Council
- Population of Old DC in New DC - Population of old DC in new District Council
- Proportion of Old DC in New DC - Percentage of population of old District Council that is incorporated into the new District Council

Province

Table containing the provinces in the country

- ProvinceName – Name of the province
- Province Code – Code for the name of the province

RevenueExpend

- RevenueExpendID – ID to link the table to the LineID table
- Rev/Exp – a variable to indicate whether a record comes from a revenue or expenditure account

Year

Table containing the years in which data was collected

- A YearID identifying a year that the datum was collected; and
- Year, one of six years in which data have been collected.

ANNEX B

USER MANUAL FOR USER INTERFACE FOR LOCAL GOVERNMENT FISCAL INFORMATION DATABASE

Introduction

The User Interface for the Local Government Fiscal Information Database allows a user to access the Access database, which contains both primary and secondary data relevant to local government in South Africa. It is designed to reside on one computer with other computers accessing the database over a Novell network. Specific reports requested by the Department of Provincial and Local Government have been created and can be requested and tailored by users.

There are three levels of users in the system – Admin, Super and Normal. They are granted the following level of control:

- Admin users can add, modify, view and delete users, as well as print reports.
- Super users can print reports and export reports to Excel
- Normal users can print reports

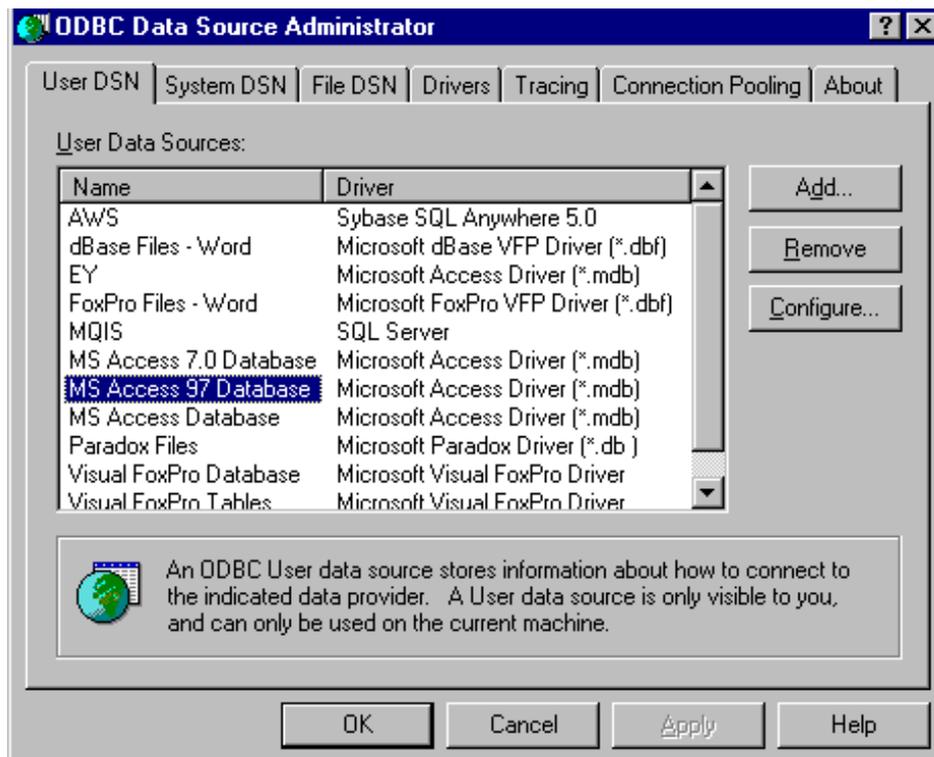
Installation

The installation of the user interface (UI) is run from a self-extracting .exe file (*setup.exe*). This file should be accompanied by a data file (*Dplgui.cab*) and a list file (*Setup.lst*). All that is necessary to install the UI is to double click on the .exe file and the .exe file will take care of the rest.

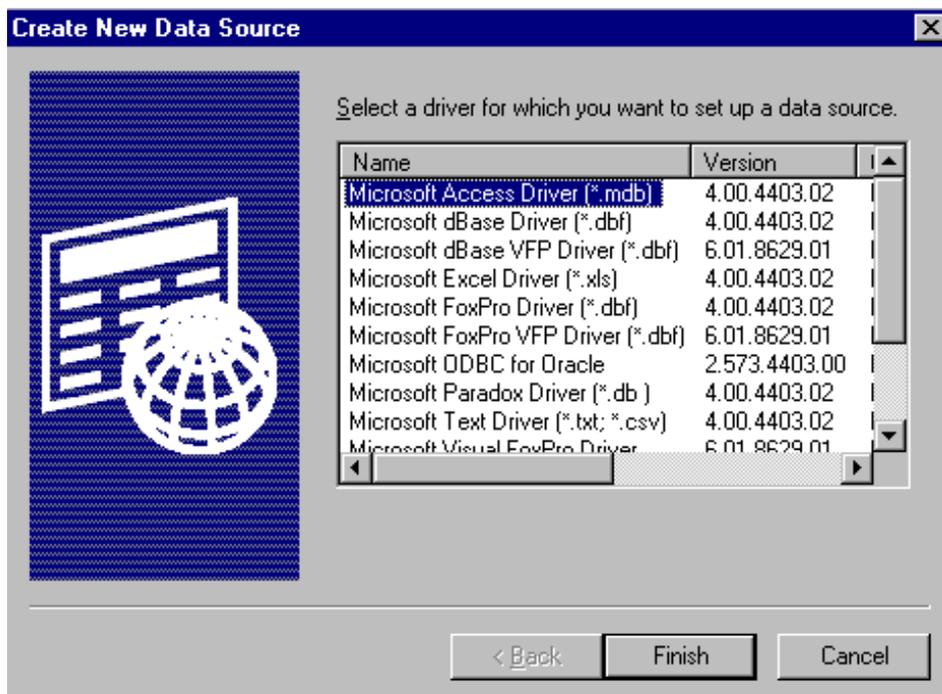
Once the installation has completed the PC should be restarted.

The next step is to ensure that the application is able to communicate with the Access database. This is done by setting up a new ODBC data source named “EY” from the control panel as follows:

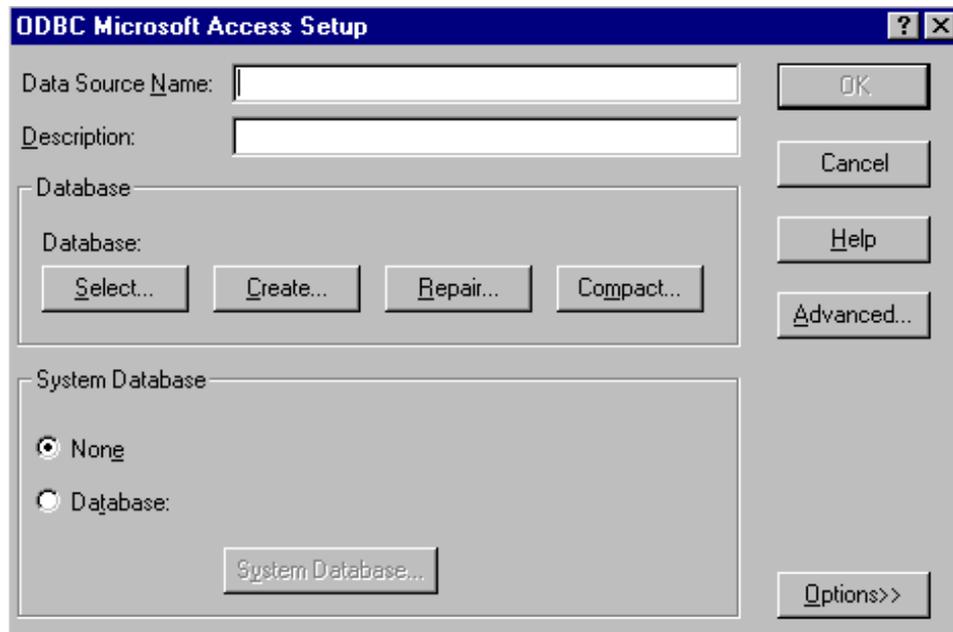
From the control panel window, open “ODBC Data Sources “. On the “User DSN “ Tab select “Access 97 database” and then click the Add button.



In the new screen which pops up “Microsoft Access Driver (.mdb)” should be selected by default; if not select it. Click the Finish button.



A further screen will pop up to enter details of the actual data source. In the “Data Source Name” box enter: ”EY”. Click the “Select button and then browse to the DPLG22.mdb database. Click the Ok button and the DSN will then be set up.



The application can now be run from the Start, Programs, DPLG User Interface menu.

Logging in

When the application is started, the user will be presented with the Login screen, as seen in figure 1:



The user must enter a valid user name in the User Name and Password and then press enter or click on the OK Button.

If the user can not be validated, this login screen will remain displayed, until the user is validated, or until cancel is clicked.

1. Main Screen

Once the user has been validated, the Main screen will be displayed, as can be seen in the Figure above. The logged in user's name will be displayed in the bottom left corner. The user can do one of the following:

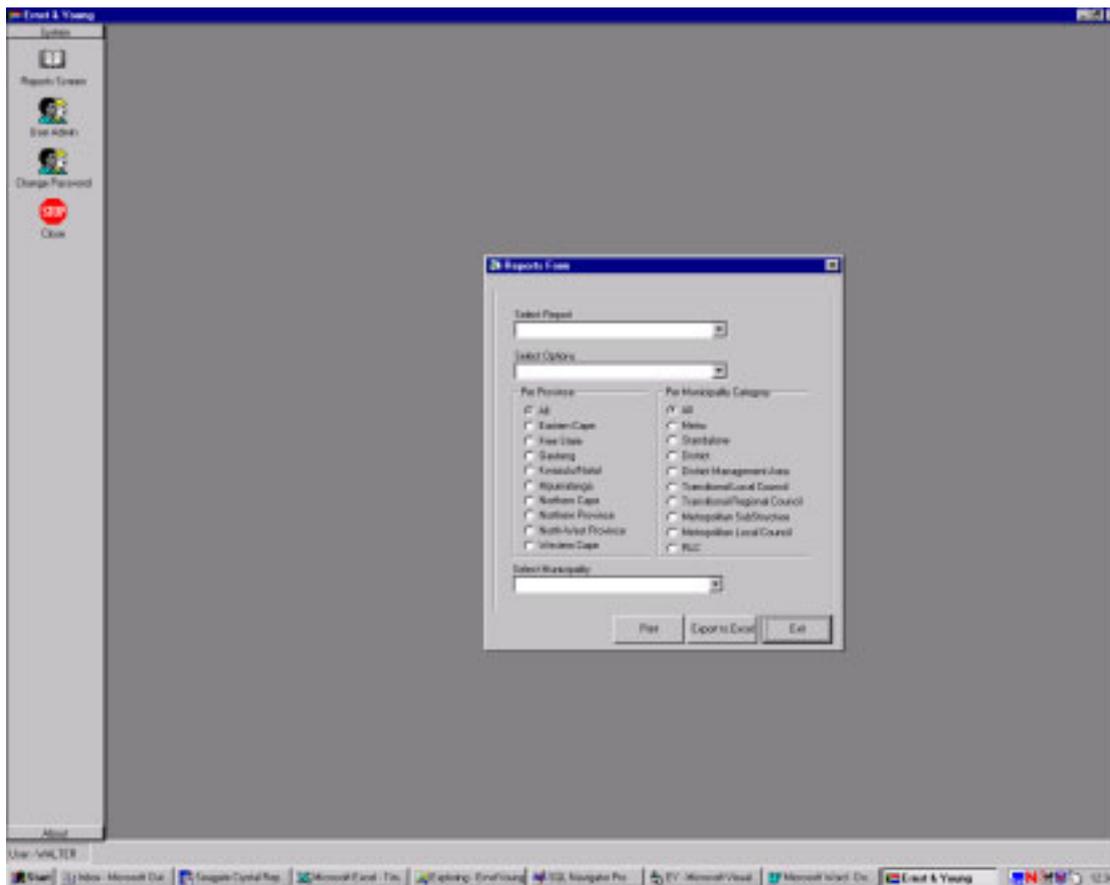
- Go to the reports screen by clicking on the reports screen icon
- Go to the user admin screen by clicking on the user admin icon
- Go to the change password screen by clicking on the change password icon
- Exit the application by clicking on the close icon
- Display the about box by clicking on the about bar, and then on the about icon.



2. Reports Screen

The reports screen is the screen that will be used most in the application. It gives the user the functionality to request and print reports, as well as to export report information to an Excel spreadsheet.

The screen can be seen above. The reports available to the user are given in Attachment 1.



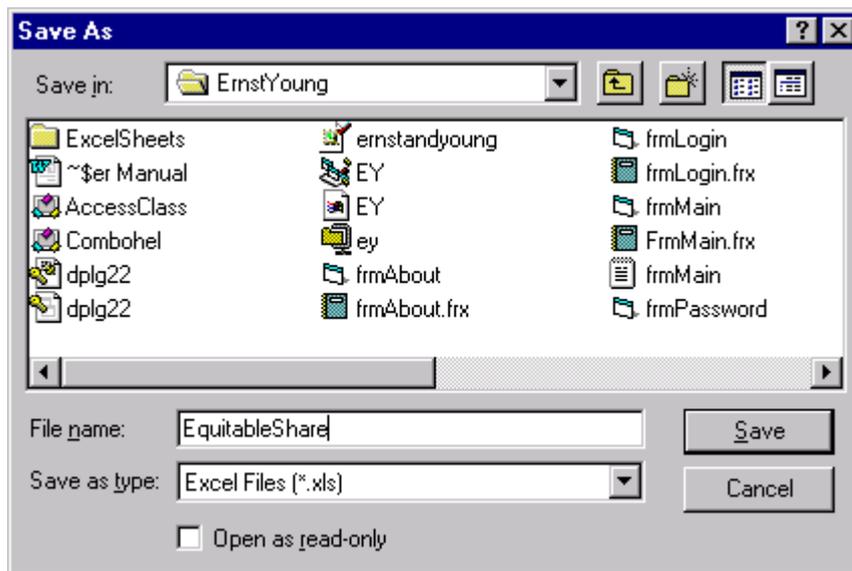
The user can select the report as listed in the drop down box. Based on the selection the user has made, the options drop down box will be filled. The user can then select the desired option from the options drop down box. For reports for which there are options in the second drop down box, one must make a choice from both drop-down boxes or a message box will appear, saying “This report has not been implemented yet.”

The user can also specify a Province and Municipality category for the report, if desired. The defaults for these options are set to “ALL”. If the user selects a particular province, the Municipality drop down box will be filled with Municipality names from that province. This gives the user the additional option of selecting a report for just one province.

Depending on the level of the user, ADMIN, SUPER or USER (see section 5. User Admin Screen below for explanation of “level of user”), the options are then to print the report, or to export it to an Excel spreadsheet.

If the user clicks on the “print” button, the selected report will open in an Access preview window, and after viewing the report the user can either print it or close the preview window.

If the user has the privilege to export reports to Excel, i.e. is a Supervisor, the “Export to Excel” button will be enabled. Otherwise, it will be disabled. To export a file to an Excel spreadsheet, the user will click on the “Export ...” which brings up the “Save As...” panel, where the user can browse to the directory where the file is to be saved and then provide the desired file name.



3. Change Password Screen

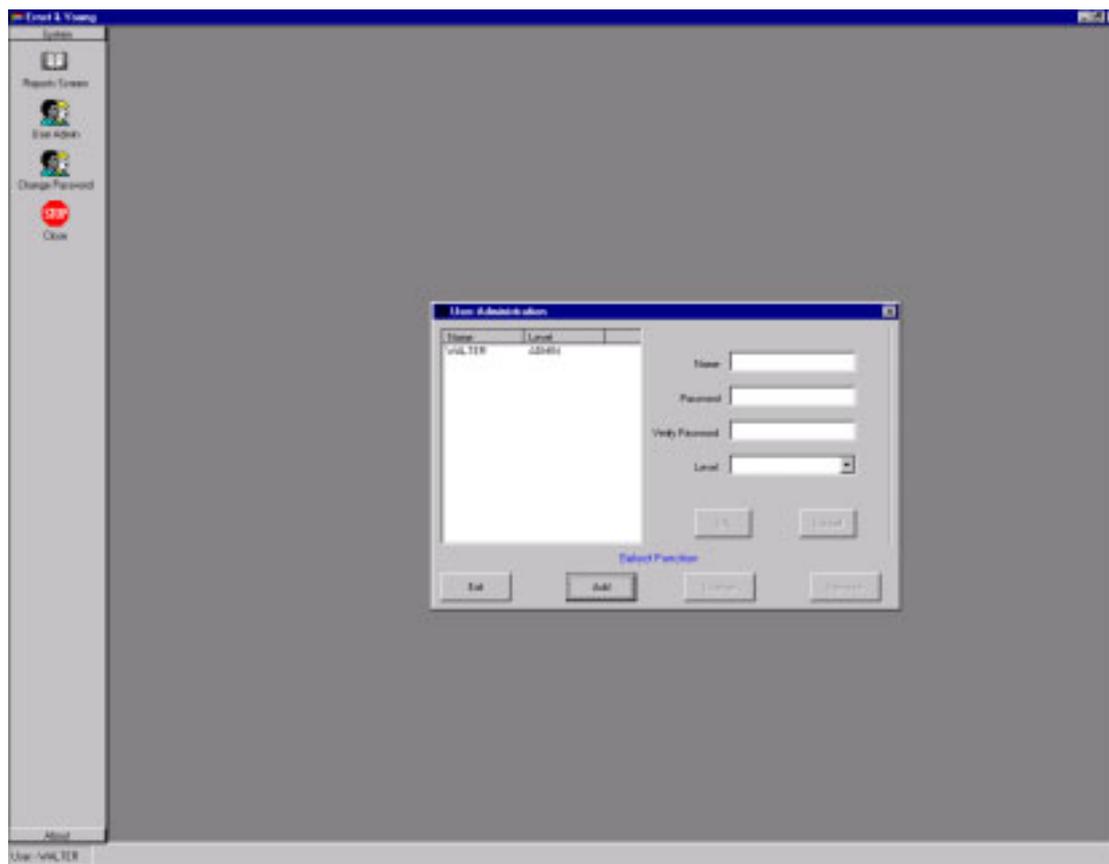
The user can at any stage change his/her password. The following screen will be displayed, and the new password must be typed in and confirmed for it to be changed.



4. User Admin Screen

The user admin screen can be used to add, modify, view and delete users. If a user is not an administrator, he/she will only be able to view the user names and levels as displayed on the left of the listbox.

Administrators can add, modify and delete users in the following manner:



- **Adding a user**

Click on the add button at the bottom. The “Name” text box will receive the focus.

Type the name of the new user, and tab to the password box.

Type the password of the new user, and tab to the verify box.

Type the password of the new user for a second time to verify it.

Select the user level, – Admin, Super and Normal -- for the new user from the drop down box

Admin users can add, modify, view and delete users, as well as print reports

Super users can print reports and export reports to Excel

Normal users can print reports

Now click on the OK button to save the details of this user.

- **Modifying a user**

Click on the name of the user in the list box, and then on the “Change” button. You will only be able to change the password and level of a user if you are an administrator. Users can also change their own passwords.

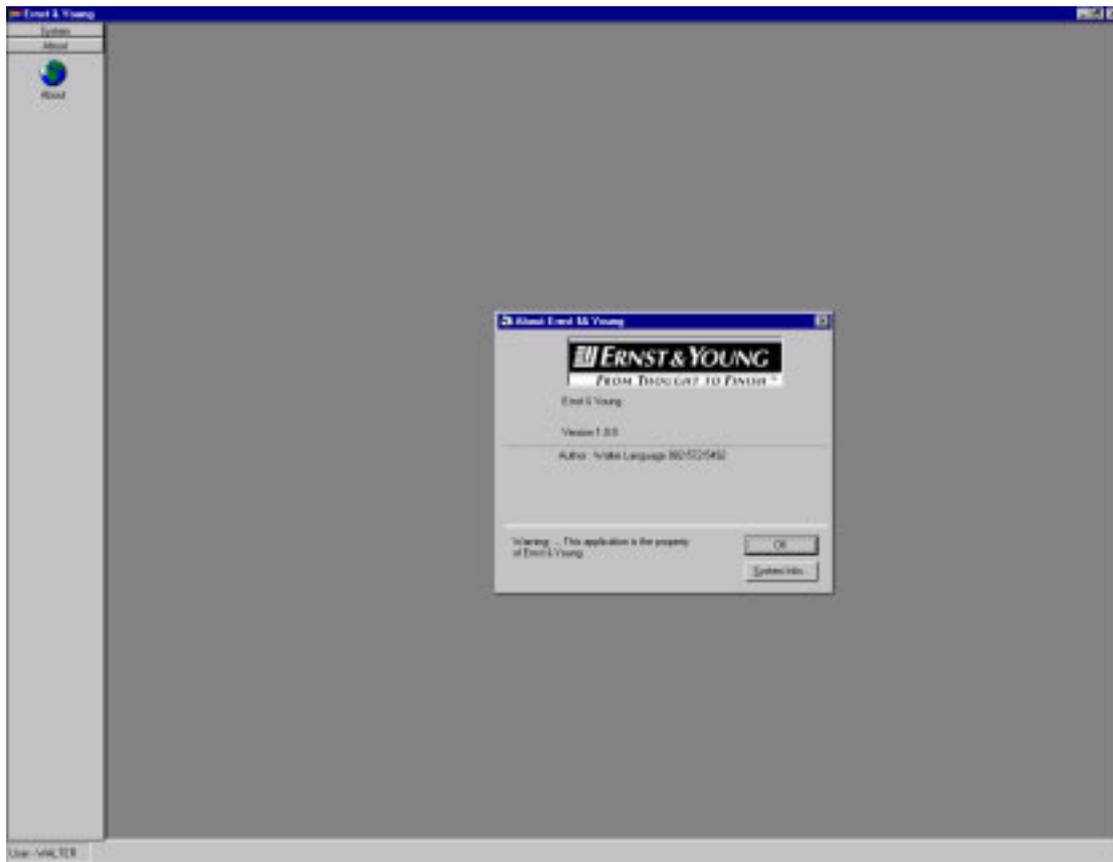
Now type the new password in the password and verify password boxes, and if necessary, select a new level for the user, and then click on the OK button to save the details of this user.

- **Deleting a user**

Click on the name of the user in the list box, and then click on the remove button. The name of the user to be removed will be displayed in the name box.

Click on OK to delete this user, or cancel to keep the user.

5. About Screen



This screen just displays general information about the application, as well as giving the user access to a button that will display general system information of the personal computer that it is running on.

Attachment 1: Reports Available to the User

The following are the reports and options (first and second dropdown boxes) available from the User Interface. They can also be requested by province, specific municipality, or municipality type.

Municipal Finances

- Equitable Shares
- New Municipality Expenditures
- Revenue Growth vs Expenses Growth
- Categorised – Sources of Revenues
- Grants per Municipality/Province
- Borrowings per Municipality/Province

Per Capita Info

- Grants
- Income

Tax Base

- Tax Yields
- RSC Levies
- Revenues Raising Abilities

Shifts in Spending Patterns

- Variances of Expenditures Across Years

Capital Expenditures vs Needs

- Households without water & electricity
- Infrastructure Needs

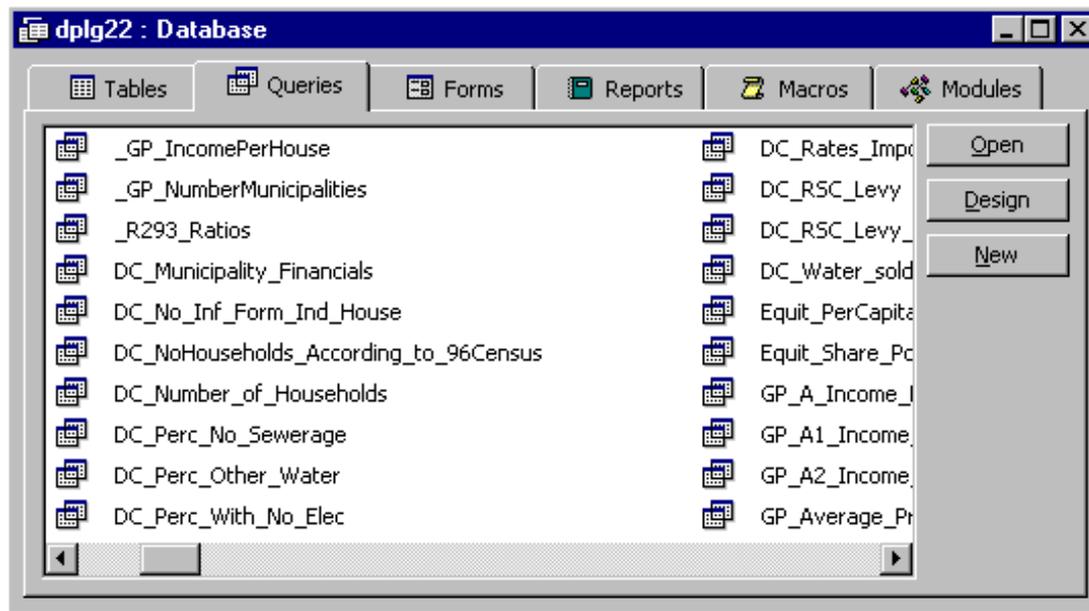
Credit Control

- Expenditures vs Spending Patterns
- Budget vs Actual Revenues & Expenditures

ANNEX C QUERY CREATION

As described above, some queries have already been written and these form the basis for the reports that can be generated via the User Interface. However, analysts may want to use the queries themselves or construct new queries specifically for their work. MSAccess provides a graphical interface for easy creation and running of queries.

To begin open MSAccess and be sure that the pivot table toolbar is displayed at the top of your screen. If not, on the toolbar at the top of the screen, click View, Customize, Toolbars (tab), and finally check Query Design.



To run a query that has already been constructed open the database (dplg22.mdb) and select the “queries” tab. Double clicking any query in the list above will run it.

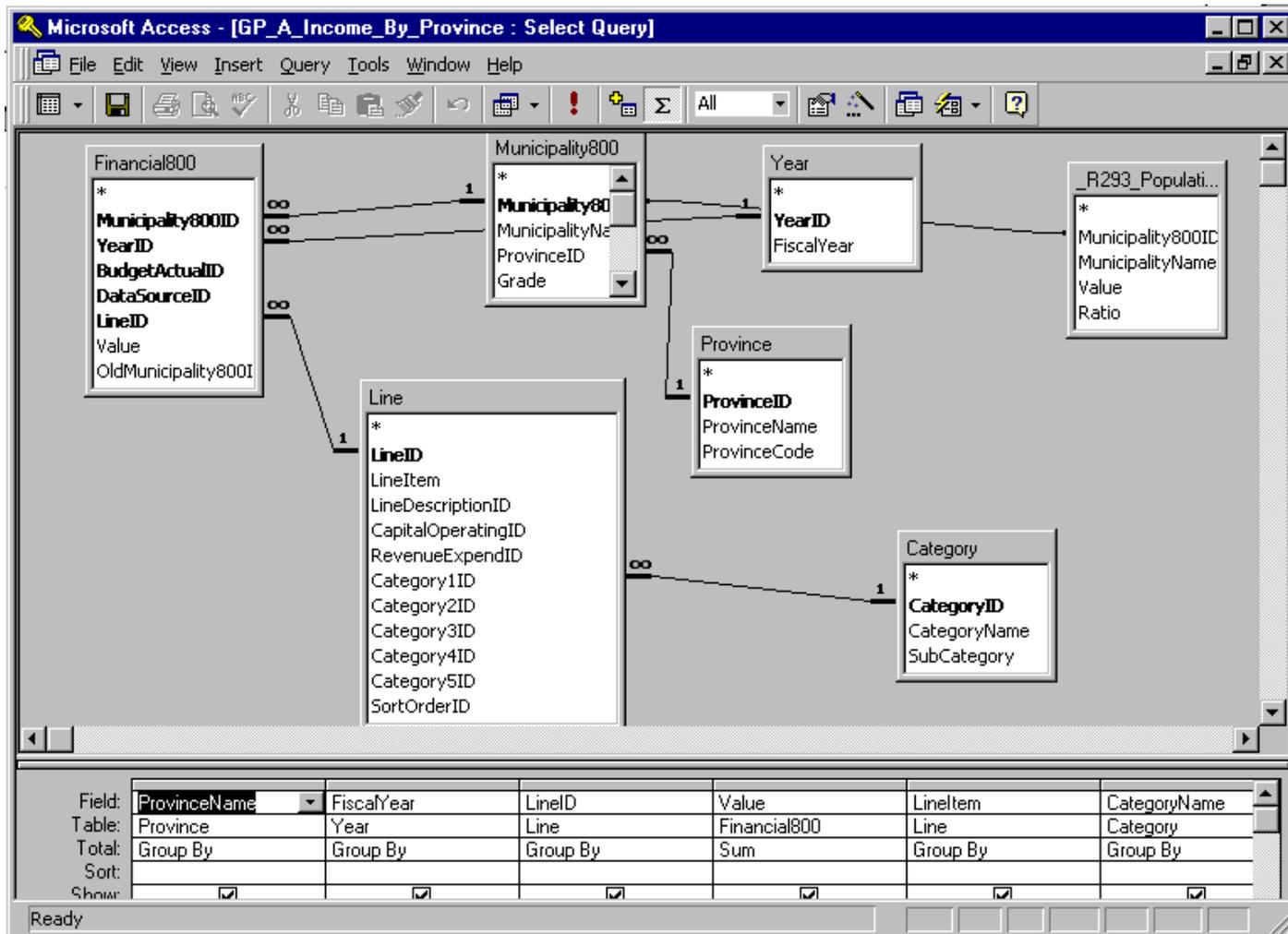
To edit the design of the query, select the query by clicking on it and then click the “design” button on the right of the window; the graphical interface will open showing the tables and relationships linking them used in the particular query.

When creating a new query simply click the “new” button, a blank graphical interface will appear along with a list of all tables and queries available in the current database.

To create the query, Income_x_Province, the tables and variables have been chosen as follows. Because “Income” is financial data, the Financial800 table has been added. This is where we will be extracting the actual values. The R293Population table has been added in order to remove R293 portions of values where necessary (The effected value is multiplied by the R293Ratio to calculate this portion).

The other tables have been added for description purposes. The various descriptions are stored in separate tables to reduce redundancy. For example many of the records will be from a certain province and it would be inefficient to store the province name along with every record that relates to it. Therefore the name is stored only once in the Province table and then linked to the rest of the data through the Municipality800 table.

Example:
Income_By_Province



The above picture depicts the query design graphical interface. In the query design window, all the necessary tables have been added to the graphical interface. The bottom section of the screen shows which fields are going to appear in the output of the query as well as fields used to specify any filtering criteria. These variables were added to the bottom section of the screen by double clicking on the required field in the table in the top section of the screen.

To run this query simply click on the “!” in the tool bar at the top of the screen.

ANNEX D
SAMPLE PROFILE AND DESCRIPTION OF CHANGES TO SAMPLE DUE TO
BOUNDARY CHANGES

(i) Eastern Cape - EC121

The area covered by the municipality is characterised by a dense population with many clustered informal settlements within a predominantly rural area. Poverty levels are high. The economic base is predominantly subsistence farming. The managerial capacity of these municipalities is very poor, and most have been subject to the Management Support Programme (MSP) of Project Viability.

The area is also important for the sample in that it is part of the former homelands.

The effects of the boundary changes were that Mqandali Rural TRC and Umtata Rural TRC, previously in the sample, are now excluded from this category B municipality.

(ii) Free State - FS184

The area is characterised by dense population, which is concentrated around urban and peri-urban areas, with average incomes. Settlement tends to be concentrated and formal. The economic base is predominantly gold mining and commercial (maize) farming. The managerial capacity of these municipalities is relatively good, with only Welkom TLC being subject to Project Viability's MSP.

The boundary changes had no effect on this category B municipality.

(iii) Gauteng - CBLC2

The area is sparsely populated and tends to be concentrated in settlements, with relatively high incomes per capita. The municipalities have poor to very poor managerial capacity. Farming, industry, and some elements of tourism are present.

The municipality is important for the sample as being a Cross Border Category B Municipality within a Cross Border Category C Municipality.

The effects of the boundary changes were that Bronberg TRC and Elands River TRC, which previously did not form part of this category B municipality, are now included.

(iv) Kwa Zulu Natal - KZ223

The area is sparsely populated and predominantly rural. Elements of tourism and agriculture exist. Poverty levels are high, with low incomes per capita. The municipalities are characterised by poor managerial capacity.

The effects of the boundary changes were that uThukela Regional Council, previously included in this municipality, is now excluded.

(v) Mpumalanga - MP321

The economic base is forestry and associated industries, and tourism. The area is sparsely populated with relatively low incomes per capita and per household. Municipalities have a reasonable level of managerial capacity.

The effects of the boundary changes were to both exclude some previously included municipalities and to include other previously excluded municipalities. White River TRC, previously included, was subsequently excluded, while Belfast Rural TRC, Lydenburg Rural TRC and Lydenburg TLC, all previously excluded, have now been included.

(vi) Northern Cape - NC072

The economic base is predominantly commercial farming. The population is characterised by low average incomes, and the area is very sparsely populated, with the population being concentrated around small urban centres and informal settlements.

The effect of the boundary changes were that Norvalspont TRC, previously excluded, is now included in this category B municipality.

(vii) Northern Province - NP334

This is predominantly a rural area. The economic base includes mining and agriculture. It is relatively sparsely populated overall, with relatively high incomes per capita. Managerial capacity of the municipalities is reasonable.

The boundary changes had no effect on this category B municipality.

(viii) North West - NW373

This is predominantly a rural area with a concentrated urban centre. The population is very dense (both in urban and in rural areas) and income per capita is average. The economic base is predominantly platinum mining. Managerial capacity of the municipalities varies from good to less than average. The area covered by the municipality was part of the former homelands.

The boundary changes excluded the Eastern DC, Mogwase TRC and Rustenburg DC, and now include Rustenburg Region TRC.

(ix) Western Cape - WC026

The economic base is largely commercial farming. Settlement tends to be concentrated around similarly sized small towns. Population is sparse, and incomes per capita are relatively high. Managerial capacity is reasonably good.

The boundary changes had no effect on this category B municipality.

(x) Amatola District Council (ADC)

The ADC is one of the six former district councils in the Eastern Cape. It includes parts of the former Transkei and Ciskei, the East London-King William's Town area (which include a number of R293 towns) as well as commercial farming areas. It, therefore, gives good examples of the different settlement types as well as some other useful contexts such as R293 towns.

(xi) Lowveld and Escarpment District Council (LEDC)

The LEDC is one of the three former district councils constituting the Mpumalanga province. It includes the former homeland areas of Kangwane (except for Eerstehoek, which falls within the Eastvaal District Council). The area, which includes the provincial capital of Nelspruit, represents an interesting mix of growth potential largely through the Maputo Development Corridor and tourism on the one hand, and a substantial services backlog, mainly in the old Kangwane areas, on the other. Within the area, there are also successful commercial farms.

(xii) Indlovu Regional Council

The Indlovu Regional Council is one of the nine former district councils in Kwazulu Natal. It provides a range of settlement types with both commercial farming and former homeland areas. It includes Pietermaritzburg as its main centre, a number of small predominantly agricultural centres as well as villages associated with the former Kwazulu homeland.

(xiii) Cape Town Metro

This Category A municipality was chosen, not as representative of all metros, but as the metro that, at the time the research was conducted, was progressing rapidly with the transformation to a uni-city.

ANNEX E

Number of Council: [redacted]

TASK1 - FISCAL REFORM PROJECT: QUESTIONNAIRE TO BE COMPLETED IN RESPECT OF TRANSITIONAL LOCAL COUNCILS

Date of Completion [redacted]

Following to be collected at old "B" municipalities; all data to be collected as **ACTUAL** amounts for fiscal years 1997-98, and 1998-99.

SECTION I - GENERAL

1.1 How long has the Treasurer served in that capacity in this TLC (or District Council, if appropriate)? [redacted] years

1.2 How much previous experience does the treasurer have as treasurer in local government? [redacted] years

2 What is the latest year of audited annual financial statements? (e.g. 1998/1999) [redacted]

3 How many people do you employ in total? (Break employees down by department.) [redacted] 0

Name of Department	Number of employees
Trading Services	[redacted]
Community Services	[redacted]
Financial Services	[redacted]
Engineering	[redacted]
Administration	[redacted]
Town Secretary	[redacted]
Other	[redacted]

4 Which financial system do you use? [redacted]

SECTION II - RECURRENT INCOME

1 Community Services

1.1 Income from assessment rates [redacted]

1.2 Equitable shares grant [redacted]

1.3 Other current (non-capital) grants (total) [redacted] 0

If possible, provide a breakdown as follows:

1.3.1 From District Council [redacted]

1.3.2 From Province [redacted]

1.3.3 From National Government [redacted]

1.4 Other income for Community Services (total) [redacted] 0

If possible, provide a breakdown as follows:

1.4.1 Other Income from User Charges (total) [redacted] 0

If possible, provide a breakdown by service:

1.4.1.1 (enter name of service) [redacted]

1.4.1.2 (enter name of service) [redacted]

1.4.1.3 (enter name of service) [redacted]

1.4.1.4 (enter name of service) [redacted]

1.4.1.5 (enter name of service) [redacted]

1.4.1.6 (enter name of service) [redacted]

1.4.2 Subsidies from other governmental levels (total) [redacted] 0

If possible, provide a breakdown as follows:

	1997-1998	1998-1999
1.1 Income from assessment rates	[redacted]	[redacted]
1.2 Equitable shares grant	[redacted]	[redacted]
1.3 Other current (non-capital) grants (total)	[redacted] 0	[redacted] 0
1.3.1 From District Council	[redacted]	[redacted]
1.3.2 From Province	[redacted]	[redacted]
1.3.3 From National Government	[redacted]	[redacted]
1.4 Other income for Community Services (total)	[redacted] 0	[redacted] 0
1.4.1 Other Income from User Charges (total)	[redacted] 0	[redacted] 0
1.4.1.1 (enter name of service)	[redacted]	[redacted]
1.4.1.2 (enter name of service)	[redacted]	[redacted]
1.4.1.3 (enter name of service)	[redacted]	[redacted]
1.4.1.4 (enter name of service)	[redacted]	[redacted]
1.4.1.5 (enter name of service)	[redacted]	[redacted]
1.4.1.6 (enter name of service)	[redacted]	[redacted]
1.4.2 Subsidies from other governmental levels (total)	[redacted] 0	[redacted] 0

- 1.4.2.1 From District Council
- 1.4.2.2 From Province
- 1.4.2.3 From National Government

2 Subsidised Services

0

0

2.1 Emergency Services

Subsidies from other governmental levels (total)

If possible, provide a breakdown as follows:

- 2.1.1 From District Council
- 2.1.2 From Province
- 2.1.3 From National Government

0

0

2.2 Health

Subsidies from other governmental levels (total)

If possible, provide a breakdown as follows:

- 2.2.1 From District Council
- 2.2.2 From Province
- 2.2.3 From National Government

0

0

2.3 Other Income for Subsidised Services (total)

If possible, provide a breakdown by service:

- 2.3.1 (enter name of service)
- 2.3.2 (enter name of service)
- 2.3.3 (enter name of service)
- 2.3.4 (enter name of service)
- 2.3.5 (enter name of service)
- 2.3.6 (enter name of service)

0

0

3 Economical services

0

0

(Note: either question 3.1 or question 3.2 must be answered. If question 3.1 is answered, the formula in cell N88 must be altered)

3.1 Refuse Removal and Sewerage (total)

If possible, provide a breakdown as follows:

- 3.1.1 Direct to local consumers
- 3.1.2 Bulk supply or supply to other jurisdictions (if applicable)

0

0

3.2 *If possible, provide a breakdown between refuse removal and sewerage services below.*

3.2.1 Refuse Removal (total)

If possible, provide a breakdown as follows:

- 3.2.1.1 Direct to local consumers
- 3.2.1.2 Bulk supply or supply to other jurisdictions (if applicable)

0

0

3.2.2 Sewerage Services (total)

If possible, provide a breakdown as follows:

- 3.2.2.1 Direct to local consumers
- 3.3.2.1 Bulk supply or supply to other jurisdictions (if applicable)

0

0

3.3 Other income for Economical Services (total)

If possible, provide a breakdown as follows:

- 3.3.1 Other Income from User Charges (total)
- If possible, provide a breakdown by service:*
- 3.3.1.1 (enter name of service)
- 3.3.1.2 (enter name of service)

0

0

0

0

- 3.3.1.3 (enter name of service)
- 3.3.1.4 (enter name of service)
- 3.3.1.5 (enter name of service)
- 3.3.1.6 (enter name of service)

- 3.3.2 Subsidies from other governmental levels (total)
If possible, provide a breakdown as follows:
- 3.3.2.1 District Council
- 3.3.2.2 Province
- 3.3.2.3 National Government

0

0

4 Housing Services

0

0

4.1 Hostels

- 4.1.1 User charges for services rendered (total)
If possible, provide a breakdown by service:
- 4.1.1.1 (enter name of service)
- 4.1.1.2 (enter name of service)
- 4.1.1.3 (enter name of service)
- 4.1.1.4 (enter name of service)
- 4.1.1.5 (enter name of service)
- 4.1.1.6 (enter name of service)

0

0

- 4.1.2 Subsidies from other governmental levels (total)
If possible, provide a breakdown as follows:
- 4.1.2.1 From District Council
- 4.1.2.2 From Province
- 4.1.2.3 From National Government

0

0

4.2 Old Age Homes

- 4.2.1 User charges for services rendered (total)
If possible, provide a breakdown by service:
- 4.2.1.1 (enter name of service)
- 4.2.1.2 (enter name of service)
- 4.2.1.3 (enter name of service)
- 4.2.1.4 (enter name of service)
- 4.2.1.5 (enter name of service)
- 4.2.1.6 (enter name of service)

0

0

- 4.2.2 Subsidies from other governmental levels (total)
If possible, provide a breakdown as follows:
- 4.2.2.1 From District Council
- 4.2.2.2 From Province
- 4.2.2.3 From National Government

0

0

4.3 Other Housing Services (total)

0

0

- 4.3.1 User charges for services rendered (total)
If possible, provide a breakdown by service:
- 4.3.1.1 (enter name of service)
- 4.3.1.2 (enter name of service)
- 4.3.1.3 (enter name of service)
- 4.3.1.4 (enter name of service)
- 4.3.1.5 (enter name of service)
- 4.3.1.6 (enter name of service)

0

0

4.3.2 Subsidies from other governmental levels (total)

If possible, provide a breakdown as follows:

4.3.2.1 From District Council

4.3.2.2 From Province

4.3.2.3 From National Government

	0

	0

0

0

5 Trading Services

5.1 Water income (total)

If possible, provide a breakdown as follows:

5.1.1 Direct local consumers

5.1.2 Bulk supply (if applicable)

0

0

5.2 Electricity income

--	--

--	--

5.3 Other income for Trading Services (total)

5.3.1 User Charges for services rendered (total)

If possible, provide a breakdown by service:

5.3.1.1 (enter name of service)

5.3.1.2 (enter name of service)

5.3.1.3 (enter name of service)

5.3.1.4 (enter name of service)

5.3.1.5 (enter name of service)

5.3.1.6 (enter name of service)

0

0

5.3.2 Subsidies from other governmental levels (total)

If possible, provide a breakdown as follows:

5.3.2.1 From District Council

5.3.2.2 From Province

5.3.2.3 From National Government

0

0

0

0

6 All Other Income

6.1 Traffic fines

6.2 Interest Income

6.3 Parking

6.4 Licences

0

0

TOTAL RECURRENT INCOME

SECTION III - RECURRENT EXPENDITURES

1 Community Services (community facilities)

1.1 Expenditures

0

0

1.1.1 Public Works (total)

If possible, provide a breakdown as follows:

1.1.1.1 Salaries & Allowances

1.1.1.2 General Costs

1.1.1.3 Repair and maintenance

1.1.1.4 Other non-capital expenditures

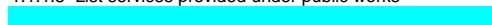
1.1.1.5 List services provided under public works

0

0

0

0



1.1.2	Municipal Council (total)		0		0
	<i>If possible, provide a breakdown as follows:</i>				
1.1.2.1	Salaries & Allowances				
1.1.2.2	General Costs				
1.1.2.3	Repair and maintenance				
1.1.2.4	Other non-capital expenditures				
1.1.3	All other community services		0		0
	<i>If possible, provide a breakdown as follows:</i>				
1.1.3.1	Salaries & Allowances				
1.1.3.2	General Costs				
1.1.3.3	Repair and maintenance				
1.1.3.4	Other non-capital expenditures				
1.1.3.5	List services provided under all other community services				
1.2	Contributions to		0		0
	<i>If possible, provide a breakdown as follows:</i>				
1.2.1	Capital charges (interest & redemption)				
1.2.2	Fixed assets				
1.2.3	Special funds				
1.2.4	Working capital (bad debts / non-payment)				
2	<u>Subsidized Services</u>				0
2.1	Expenditures				
2.1.1	Emergency services (total)		0		0
	<i>If possible, provide a breakdown as follows:</i>				
2.1.1.1	Salaries & Allowances				
2.1.1.2	General Costs				
2.1.1.3	Repair and maintenance				
2.1.1.4	Other non-capital expenditures				
2.1.2	Health Services		0		0
	<i>If possible, provide a breakdown as follows:</i>				
2.1.2.1	Salaries & Allowances				
2.1.2.2	General Costs				
2.1.2.3	Repair and maintenance				
2.1.2.4	Other non-capital expenditures				
2.1.2.5	List services provided under health services				
2.1.3	All other subsidized services		0		0
2.1.3.1	Salaries & Allowances				
2.1.3.2	General Costs				
2.1.3.3	Repair and maintenance				
2.1.3.4	Other non-capital expenditures				
2.2	Contributions to		0		0
	<i>If possible, provide a breakdown as follows:</i>				

- 2.2.1 Capital charges (interest & redemption)
- 2.2.2 Fixed assets
- 2.2.3 Special funds
- 2.2.4 Working capital (bad debts / non-payment)

0

0

3 Economical Services

(Note: either question 3.1.1 or question 3.1.2 must be answered. If question 3.1.1 is answered, the formula in cell N8292 must be altered)

3.1 Expenditures

0

0

3.1.1 Refuse Removal and Sewerage services (total)

If possible, provide a breakdown as follows:

0

0

3.1.1.1 Salaries and Allowances

3.1.1.2 General Costs

3.1.1.3 Repair and Maintenance

3.1.1.4 Other Non-Capital Expenditures

3.1.2 If possible, provide breakdown between refuse removal and sewerage services below.

3.1.2.1 Refuse Removal (total)

If possible, provide a breakdown as follows:

0

0

3.1.2.1.1 Salaries & Allowances

3.1.2.1.2 General Costs

3.1.2.1.3 Repair and maintenance

3.1.2.1.4 Other non-capital expenditures

3.1.2.2 Sewerage Services (total)

If possible, provide a breakdown as follows:

0

0

3.1.2.2.1 Salaries & Allowances

3.1.2.2.2 General Costs

3.1.2.2.3 Repair and maintenance

3.1.2.2.4 Other non-capital expenditures

3.1.3 Other Economical Services (total)

If possible, provide a breakdown as follows:

0

0

3.1.3.1 Salaries & Allowances

3.1.3.2 General Costs

3.1.3.3 Repair and maintenance

3.1.3.4 Other non-capital expenditures

3.2 Contributions to

If possible, provide a breakdown as follows:

0

0

3.2.1 Capital charges (interest & redemption)

3.2.2 Fixed assets

3.2.3 Special funds

3.2.4 Working capital (bad debts / non-payment)

0

0

4 Housing Services

4.1 Expenditures

0

0

4.1.1 Hostels (total)

If possible, provide a breakdown as follows:

0

0

4.1.1.1 Salaries & Allowances

4.1.1.2 General Costs

4.1.1.3 Repair and maintenance

4.1.1.4 Other non-capital expenditures			
4.1.2 Old Age Homes (total)		0	0
<i>If possible, provide a breakdown as follows:</i>			
4.1.2.1 Salaries & Allowances			
4.1.2.2 General Costs			
4.1.2.3 Repair and maintenance			
4.1.2.4 Other non-capital expenditures			
4.1.3 Other Housing Services (total)		0	0
<i>If possible, provide a breakdown as follows:</i>			
4.1.3.1 Salaries & Allowances			
4.1.3.2 General Costs			
4.1.3.3 Repair and maintenance			
4.1.3.4 Other non-capital expenditures			
4.2 Contributions to		0	0
<i>If possible, provide a breakdown as follows:</i>			
4.2.1 Capital charges (interest & redemption)			
4.2.2 Fixed assets			
4.2.3 Special funds			
4.2.4 Working capital (bad debts / non-payment)			
4.3 How are National Housing Loan Fund write offs dealt with?			
5 Trading Services			0
5.1 Expenditures			0
5.1.1 Electricity (total)		0	0
<i>If possible, provide a breakdown as follows:</i>			
5.1.1.1 Salaries & Allowances			
5.1.1.2 General Costs			
5.1.1.3 Repair and maintenance			
5.1.1.4 Other non-capital expenditures			
5.1.2 Water (total)		0	0
<i>If possible, provide a breakdown as follows:</i>			
5.1.2.1 Salaries & Allowances			
5.1.2.2 General Costs			
5.1.2.3 Repair and maintenance			
5.1.2.4 Other non-capital expenditures			
5.1.3 Other Trading Services (total)		0	0
<i>If possible, provide breakdowns for the following:</i>			
5.1.3.1 Tourist Parks (total)		0	0
<i>If possible, provide a breakdown as follows:</i>			
5.1.3.1.1 Salaries & Allowances			
5.1.3.1.2 General Costs			
5.1.3.1.3 Repair and maintenance			
5.1.3.1.4 Other non-capital expenditures			

If possible, give a breakdown as follows:

- 1.1 Consolidated loan fund
- 1.2 Capital development fund
- 1.3 Other

if possible, give a breakdown as follows:

- 1.3.1 (enter name of category)
- 1.3.2 (enter name of category)
- 1.3.3 (enter name of category)
- 1.3.4 (enter name of category)
- 1.3.5 (enter name of category)
- 1.3.6 (enter name of category)

2 External funds (total)

2.1 Capital spending grants (total)

If possible, give a breakdown as follows:

- 2.1.1 District Council
- 2.1.2 Province
- 2.1.3 Central Government

If possible, give a breakdown as follows:

- 2.1.3.1 CMIP
- 2.1.3.2 Water
- 2.1.3.3 DPW
- 2.1.3.4 DLA

2.2 Borrowing (list individual sources and amounts of borrowed funds)

- 2.2.1 (enter name of category)
- 2.2.2 (enter name of category)
- 2.2.3 (enter name of category)
- 2.2.4 (enter name of category)
- 2.2.5 (enter name of category)
- 2.2.6 (enter name of category)

2.3 Subsidies (list sources and amounts)

- 2.3.1 (enter name of category)
- 2.3.2 (enter name of category)
- 2.3.3 (enter name of category)
- 2.3.4 (enter name of category)
- 2.3.5 (enter name of category)
- 2.3.6 (enter name of category)

SECTION VI - RESERVES

- 1 Cash
- 2 Short-term (liquid) assets
- 3 Investments
 - 3.1 Unencumbered
 - 3.2 Encumbered

SECTION VII - LONG AND SHORT TERM EXTERNAL DEBT

- 1 Total amount of Debt (both long and short term) owed as of 30 June for each fiscal year:
- 2 Short-term Debt
 - 2.1 Total amount of short term debt owed to creditors

0

0
0

0

0

0

0

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0

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0

0
0

0

0

0

0

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0

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2.2 Top 5 Creditors with amounts and days

	Creditor Names	Amount	Days
1			
2			
3			
4			
5			
		0	

3 Long-term Debt
3.1 Total amount of long term debt

SECTION VIII - REVENUE

(Ask for a hard copy of a typical household account)

1 Assessment Rates

- 1.1 How are properties assessed? *(indicate "Yes" or "No" in the space provided)*
- 1.1.1 Site Value (land only)
 - 1.1.2 Land plus Improvements (separate rates for land and improvements)
 - 1.1.3 Improved value (one rate for land and improvements)

1.2 Year of most recent valuation of properties

1.3 Year of previous valuation

1.4 Total number of properties on the tax roll by type of property (for each year 1997-98 through 1999-00) [note that three years of data requested here]

	97-98	98-99	99-2000
Vacant/Unutilised			
Residential			
Commercial			
Industrial			
Council-Owned Property			
Government			
Other (Schools, Churches, Playgrounds, etc)			
TOTAL	0	0	0

1.5 Total Assessed Valuation of properties by type of property and land and improvements compiled separately (provide for each fiscal year, 1997-98 through 1999-00)

1.5.1 To be answered only if 1.1.1 was answered

		Site Value		
		97-98	98-99	99-2000
Non-Government properties	Residential			
	Commercial			
	Industrial			
	Other			
Government owned	Vacant			
	Council-Owned			
	Other Govt. Owned			
TOTAL				
		R 0.00	R 0.00	R 0.00

1.5.2 To be answered only if 1.1.2 was answered

	Land	Improvements

		97-98	98-99	99-2000	97-98	98-99	99-2000
Non-Government properties	Residential						
	Commercial						
	Industrial						
	Other						
Government owned	Vacant						
	Council-Owned						
	Other Govt. Owned						
TOTAL		R 0.00					

1.5.3 To be answered only if 1.1.3 was answered

		Improved Value		
		97-98	98-99	99-2000
Non-Government properties	Residential			
	Commercial			
	Industrial			
	Other			
Government owned	Vacant			
	Council-Owned			
	Other Govt. Owned			
TOTAL		R 0.00	R 0.00	R 0.00

1.6 Rate levy, i.e., tax rate (list by property type if municipality imposes differential rates and fiscal year for 1997-98 through 1999-00)

1.6.1 To be answered only if 1.1.1 was answered

		Site Value		
		97-98	98-99	99-2000
Non-Government properties	Residential			
	Commercial			
	Industrial			
	Other			
Government owned	Vacant			
	Council-Owned			
	Other Govt. Owned			

1.6.2 To be answered only if 1.1.2 was answered

		Land			Improvements		
		97-98	98-99	99-2000	97-98	98-99	99-2000
Non-Government properties	Residential						
	Commercial						
	Industrial						
	Other						
Government owned	Vacant						
	Council-Owned						
	Other Govt. Owned						

1.6.3 To be answered only if 1.1.3 was answered

Improved Value		
97-98	98-99	99-2000

Non-Government properties			
	Residential		
	Commercial		
	Industrial		
	Other		
Government owned			
	Vacant		
	Council-Owned		
	Other Govt. Owned		

1.7 Types of exemptions/rebates provided and rate of rebate for each fiscal year 1997-98 through 1999-00)

	97-98	98-99	99-2000
1.7.1 (enter name of category)			
1.7.2 (enter name of category)			
1.7.3 (enter name of category)			
1.7.4 (enter name of category)			
1.7.5 (enter name of category)			
1.7.6 (enter name of category)			

1.8 Value of rebates

--	--	--	--

1.9 Total amounts of property rates payable (current year only, i.e., excluding arrears) during the fiscal year for FY 1997-98 – 1999-00 by type of property:

	97-98	98-99	99-2000
Vacant			
Residential			
Commercial			
Industrial			
Council-Owned Property			
Government			
Other(Schools, Churches, Playgrounds, etc)			
TOTAL	0	0	0

1.10 Total arrears on property rates at close of fiscal year for FY 1997-98 – 1998-99 (by property type, if available)

	1997-199	1998-1999
Vacant		
Residential		
Commercial		
Industrial		
Community		
Government		
Other (Schools, Churches, Playgrounds, etc)		
TOTAL	0	0

1.11 Estimate of ratio of taxable value to full market value of the tax base

--	--

2 Water Services

2.1 Percent of households in municipality currently served by

2.1.1 In-house, metered water connections	
2.1.2 In-house, unmetered water connections	
2.1.3 Metered yardtap	

- 2.1.4 Unmetered yardtap
- 2.1.5 Bulk meter supply (Hostels, Old age homes, etc)
- 2.1.6 Communal tap
- 2.1.7 Boreholes
- 2.1.8 Springs
- 2.1.9 Prepaid meters
- 2.1.10 Other

	97-98	98-99	99-2000
2.2 Water rates imposed (in Rands and cents per kilolitre)			
2.3 Price charged for bulk water sold by the municipality (in Rands and cents per kilolitre)			
2.4 Price charged for bulk water sold to the municipality (in Rands and cents per kilolitre)			
2.5 Volume of water sold by the municipality			
2.6 Volume of water bought by the municipality			
2.7 Total amounts of water charges payable to the council during the fiscal year			
2.8 Total arrears on water charges at close of each fiscal year			

3 Electricity Services

- 3.1. Percent of households in municipality currently served by electricity distributed by:
 - 3.1.1 Municipality
If possible, give a breakdown as follows:
 - 3.1.1 Conventional Meters
 - 3.1.2 Prepaid meters
 - 3.1.2 Electricity distributed by Eskom or other provider
 - 3.1.3 Electricity not available

0.0%

	97-98	98-99	99-2000
3.2 Electricity rates imposed			
3.3 Price charged for bulk electricity sold by the municipality			
3.4 Price charged for bulk electricity sold to the municipality			
3.5 Volume of electricity bought by the municipality			
3.6 Volume of electricity sold by the municipality			
3.7 Total amounts of electricity charges payable to the council during the fiscal year			
3.8 Total arrears on electricity charges at close of each fiscal year			

4 Sanitation Services

- 4.1 Percent of households in municipality currently served by
 - 4.1.1 Water-borne sewer connections
 - 4.1.2 Septic tanks or other bulk storage
 - 4.1.3 Pit latrines / Bucket / Night Soil

4.1.4 No sanitary sewerage services

4.2 Sanitation rates imposed

97-98	98-99	99-2000
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4.3 Total amounts of sanitation service charges payable to the council during the fiscal year

4.4 Total arrears on sanitation charges at the close of each fiscal year

5 Refuse Collection Services

5.1 Types of refuse collection services provided by the municipality: (please answer "Yes" or "No" in the space provided)

5.1.1 Skip-Waste

5.1.2 Street Collection

5.1.3 Onsite Disposals

5.2 Proportion of the households that are served by refuse collection services.

5.3 Refuse collection rates charged per month during each fiscal year

If possible, provide a breakdown as follows:

5.3.1 Skip-Waste

5.3.2 Street Collection

5.3.3 Onsite Disposals

	1997/199	1998/199	1999/2000
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

5.4 Total amounts of refuse collection charges payable to the council during the fiscal year

5.5 Total arrears on refuse collection charges at the close of each fiscal year

6 Overall bill collection rate

6.1 Percentage of bills that are collected for all services

6.2 Comments:

SECTION IX - SOCIO-ECONOMIC DATA

1 1996 Population according to the Census

2 Current Estimate of the Population

3 Number of Households According to 1996 Census

4 Current Estimate of Number of Households

5 Number of Rate and Service Charge Bills Sent Out Monthly

6 Number of formal and informal houses

6.1 Formal

6.2 Informal

7 What is the total land area of the municipality? (in km2)

8 What percent of the area is:

- 8.1 Urban Dense
- 8.2 Urban Scattered
- 8.3 Rural Dense
- 8.4 Rural Scattered
- 8.5 Other
- 8.6 Specify other

[Redacted]

9 What percentage of the population resides in

- 9.1 Urban Dense
- 9.2 Urban Scattered
- 9.3 Rural Dense
- 9.4 Rural Scattered
- 9.5 Other
- 9.6 Specify other

[Redacted]

10 Has the municipality undertaken efforts to list indigent households within the area?

(Please answer "Yes" or "No".)

--

11 If so, what criteria were used?

[Redacted]

12 What is the number of indigent households?

--

13 What proportion of the population is currently earning less than R800 per month?

--

14 What proportion of the working age population is currently unemployed?

--

15 What is the average income of the population?

--

16 What percent of the population has attained the following level of education as their highest level:

- 16.1 Primary education
- 16.2 Secondary education
- 16.3 Tertiary education

17 What is the literacy percentage?

--

18 Do you have an asset register?

(Please answer "Yes" or "No".)

--

19 What method do you use for valuation of assets?

[Redacted]

SECTION X - KEY FINANACIAL INDICATORS

- 1 Bank Balance (overdraft)
- 2 Total book debt
- 3 Amount outstanding
- 4 Monthly Receipts
- 5 Monthly Commitments

2.2.1.5 (enter name of service)
2.2.1.6 (enter name of service)

- 2.2.2 Subsidies from other governmental levels
If possible, please provide a breakdown as follows:
2.2.2.1 District Council
2.2.2.2 Province
2.2.2.3 National Government

0	0

2.2.3 Traffic fines

--	--

3 Subsidised Services

- 3.1 Emergency services (total)
If possible, provide a breakdown as follows:
3.1.1 From Province
3.1.2 From National Government

0	0

- 3.2 Health (total)
If possible, provide a breakdown as follows:
3.2.1 From Province
3.2.2 From National Government

0	0

- 3.3 Other income for Subsidised Services (total)
If possible, provide a breakdown as follows:
3.3.1 Other subsidies (total)
If possible, provide a breakdown as follows:
3.3.1.1 From Province
3.3.1.2 From National Government

0	0
0	0

- 3.3.2 User charges for services rendered (total)
If possible, provide a breakdown as follows:
3.3.2.1 (enter name of service)
3.3.2.2 (enter name of service)
3.3.2.3 (enter name of service)
3.3.2.4 (enter name of service)
3.3.2.5 (enter name of service)
3.3.2.6 (enter name of service)

0	0

4 Economical Services

- 4.1 Sewerage (total)
If possible, provide a breakdown as follows:
4.1.1 Bulk supply
4.1.2 Direct to local consumers
4.1.3 To residents of municipalities on an agency basis (reimbursed by municipality)

0	0

- 4.2 Refuse collection (total)
If possible, provide a breakdown as follows:
4.2.1 Bulk supply (e.g. operation of dump utilized by multiple jurisdictions)
4.2.2 Direct to local consumers
4.2.3 To residents of municipalities on an agency basis

0	0

If breakdowns between refuse and sewerage services are not available to answer 4.1 and 4.2, answer 4.3 below.

- 4.3 Sewerage and refuse collection (total)
If possible, provide a breakdown as follows:
4.3.1 Bulk supply
4.3.2 Direct to local consumers
4.3.3 To residents of municipalities on an agency basis (reimbursed by municipality)

0	0

- 4.4 Other income for Economical Services (total)
If possible, provide a breakdown as follows:
4.4.1 Subsidies from other governmental levels (total)
If possible, provide a breakdown as follows:
4.4.1.1 From Province
4.4.1.2 From National Government

0	0
0	0

4.4.2 User charges for services rendered (total)	0	0
<i>If possible, provide a breakdown as follows:</i>		
4.4.2.1 (enter name of service)		
4.4.2.2 (enter name of service)		
4.4.2.3 (enter name of service)		
4.4.2.4 (enter name of service)		
4.4.2.5 (enter name of service)		
4.4.2.6 (enter name of service)		

5 Trading Services

5.1 Water Income (total)	0	0
<i>If possible, provide a breakdown as follows:</i>		
5.1.1 Bulk supply		
5.1.2 Direct to local consumers		
5.1.3 To residents of municipalities on an agency basis (reimbursed by municipality)		

5.2 Electricity Income (total)	0	0
<i>If possible, provide a breakdown as follows:</i>		
5.2.1 Direct to local consumers		
5.2.2 To residents of municipalities on an agency basis (reimbursed by municipality)		

5.3 Other income for Trading Services (total)	0	0
<i>If possible, provide a breakdown as follows:</i>		
5.3.1 Subsidies from other governmental levels (total)	0	0
<i>If possible, provide a breakdown as follows:</i>		
5.3.1.1 From Province		
5.3.1.2 From National Government		

5.3.2 User charges for services rendered (total)	0	0
<i>If possible, provide a breakdown as follows:</i>		
5.3.2.1 Tourist Park		
5.3.2.2 Abbatoir		
5.3.2.3 Produce Market		
5.3.2.4 (enter name of service)		
5.3.2.5 (enter name of service)		
5.3.2.6 (enter name of service)		

5.1 Current (non-capital) grants	Departmental source	Purpose	1997/1998	1998/1999
5.1.1 From Province				
5.1.2 From National Government				
5.1.3 Equitable Shares Grants earmarked for TLCs and TRCs (<i>I.e net portion of grant held back by District Council</i>)			0	0

6 Other Income

6.1 Interest income (for recurrent services)		
6.2 Income for other recurrent services provided by the D.C.	0	0

Recurrent Service	Nature of Income	1997/1998	1998/1999
(Name)	(e.g. user charges/subsidy)		
(Name)	(e.g. user charges/subsidy)		
(Name)	(e.g. user charges/subsidy)		
(Name)	(e.g. user charges/subsidy)		
(Name)	(e.g. user charges/subsidy)		
(Name)	(e.g. user charges/subsidy)		

6.3 List amounts and sources of all other forms of recurrent income to the D.C.	Source	1997/1998	1998/1999

SECTION III - RECURRENT EXPENDITURE

(identify whether service was provided as direct service from the District or as agent for municipality)

1 Community Services

1997/1998	1998/1999
-----------	-----------

1.1 Public Works (total)	0	0
<i>If possible, provide a breakdown as follows:</i>		
1.1.1 Salaries & Allowances		
1.1.2 General Costs		
1.1.3 Repair and maintenance		
1.1.4 Other non-capital expenditures		
1.1.5 Is service provided as:		
1.1.5.1 Direct Service from district (Yes/No)		
1.1.5.2 Agent for Municipalities (Yes/No)		
1.2 Municipal Council (total)	0	0
<i>If possible, provide a breakdown as follows:</i>		
1.2.1 Salaries & Allowances		
1.2.2 General Costs		
1.2.3 Repair and maintenance		
1.2.4 Other non-capital expenditures		
1.2.5 Is service provided as:		
1.2.5.1 Direct Service from district (Yes/No)		
1.2.5.2 Agent for Municipalities (Yes/No)		
1.3 All other community services	0	0
<i>If possible, provide a breakdown as follows:</i>		
1.3.1 Salaries & Allowances		
1.3.2 General Costs		
1.3.3 Repair and maintenance		
1.3.4 Other non-capital expenditures		
1.2.5 Is service provided as:		
1.2.5.1 Direct Service from district (Yes/No)		
1.2.5.2 Agent for Municipalities (Yes/No)		

2 Subsidized Services

1997/1998	1998/1999
-----------	-----------

2.1 Emergency Services (total)	0	0
<i>If possible, provide a breakdown as follows:</i>		
2.1.1 Salaries & Allowances		
2.1.2 General Costs		
2.1.3 Repair and maintenance		
2.1.4 Other non-capital expenditures		
2.2 Health Services (total)	0	0
<i>If possible, provide a breakdown as follows:</i>		
2.2.1 Salaries & Allowances		
2.2.2 General Costs		
2.2.3 Repair and maintenance		
2.2.4 Other non-capital expenditures		
2.3 All other Subsidized Services	0	0
<i>If possible, provide a breakdown as follows:</i>		
2.3.1 Salaries & Allowances		
2.3.2 General Costs		
2.3.3 Repair and maintenance		
2.3.4 Other non-capital expenditures		

3 Economical Services

3.1 Refuse Removal (total)	0	0
<i>If possible, provide a breakdown as follows:</i>		
3.1.1 Salaries & Allowances		

- 3.1.2 General Costs
- 3.1.3 Repair and maintenance
- 3.1.4 Other non-capital expenditures

- 3.2 Sewerage Services (total)
- If possible, provide a breakdown as follows:*
- 3.2.1 Salaries & Allowances
- 3.2.2 General Costs
- 3.2.3 Repair and maintenance
- 3.2.4 Other non-capital expenditures

0	0

If breakdowns between refuse and sewerage services are not available to answer 3.1 and 3.2, answer 3.3 below.

- 3.3 Refuse Removal and Sewerage (total)
- If possible, provide a breakdown as follows:*
- 3.2.1 Salaries & Allowances
- 3.2.2 General Costs
- 3.2.3 Repair and maintenance
- 3.2.4 Other non-capital expenditures

0	0

- 3.4 All other Economical Services (total)
- If possible, provide a breakdown as follows:*
- 3.4.1 Salaries & Allowances
- 3.4.2 General Costs
- 3.4.3 Repair and maintenance
- 3.4.4 Other non-capital expenditures

0	0

4 Housing Services

- 4.1 Hostels (total)
- If possible, provide a breakdown as follows:*
- 4.1.1 Salaries & Allowances
- 4.1.2 General Costs
- 4.1.3 Repair and maintenance
- 4.1.4 Other non-capital expenditures

0	0

- 4.2 Old Age Homes (total)
- If possible, provide a breakdown as follows:*
- 4.2.1 Salaries & Allowances
- 4.2.2 General Costs
- 4.2.3 Repair and maintenance
- 4.2.4 Other non-capital expenditures

0	0

- 4.3 All other Housing Services
- If possible, provide a breakdown as follows:*
- 4.3.1 Salaries & Allowances
- 4.3.2 General Costs
- 4.3.3 Repair and maintenance
- 4.3.4 Other non-capital expenditures

0	0

5 Trading Services

- 5.1 Electricity (total)
- If possible, provide a breakdown as follows:*
- 5.1.1 Salaries & Allowances
- 5.1.2 General Costs
- 5.1.3 Repair and maintenance
- 5.1.4 Other non-capital expenditures

0	0

- 5.2 Water (total)
- If possible, provide a breakdown as follows:*
- 5.2.1 Salaries & Allowances
- 5.2.2 General Costs
- 5.2.3 Repair and maintenance
- 5.2.4 Other non-capital expenditures

0	0

- 5.3 Other Trading Services
- If possible, provide a breakdown as follows:*
- 5.3.1 Tourist Parks (total)
- If possible, provide a breakdown as follows:*

0	0

0	0
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- 9.2 Urban Scattered
- 9.3 Rural Dense
- 9.4 Rural Scattered
- 9.5 Other
- 9.6 Specify other

[Redacted]

[Redacted]

10 Has the district council undertaken efforts to list indigent households within the area?
(Please answer "Yes" or "No".)

[Redacted]

11 If so, what criteria were used?

[Redacted]

12 What is the number of indigent households?

[Redacted]

13 What proportion of the population is currently earning less than R800 per month?

[Redacted]

14 What proportion of the working age population is currently unemployed?

[Redacted]

Other economical service						
Salaries And Allowances						
General Costs						
Repair and maintenance						
Other non-capital expenditures						
	0	0	0	0	0	0

Contributions to:						
Capital Charges (interest & redemption)						
Fixed Assets						
Special funds						

4. Housing Services

	1997/1998	1997/1998	1997/1998	1998/1999	1998/1999	1998/1999
	Existing Boundaries:	New Boundaries:		Existing Boundaries	New Boundaries:	
		Stellenbosch Portion	Paarl Portion		Stellenbosch Portion	Paarl Portion
Hostels						
Salaries & Allowances						
General Costs						
Repair and maintenance						
Other non-capital expenditures						
	0	0	0	0	0	0

Old Age Homes						
Salaries & Allowances						
General Costs						
Repair and maintenance						
Other non-capital expenditures						
	0	0	0	0	0	0

Other Housing Services						
Salaries And Allowances						
General Costs						
Repair and maintenance						
Other non-capital expenditures						
	0	0	0	0	0	0

Contributions to:						
Capital Charges (interest & redemption)						
Fixed Assets						
Special funds						

5. Trading Services

	1997/1998	1997/1998	1997/1998	1998/1999	1998/1999	1998/1999
	Existing Boundaries:	New Boundaries:		Existing Boundaries	New Boundaries:	
		Stellenbosch Portion	Paarl Portion		Stellenbosch Portion	Paarl Portion
Electricity						
Salaries And Allowances						
Bulk water purchases						
Other General Costs						
Repair and maintenance						
Other non-capital expenditures						
	0	0	0	0	0	0

Water						
Salaries And Allowances						
Bulk water purchases						
Other General Costs						
Repair and maintenance						
Other non-capital expenditures						
	0	0	0	0	0	0

Other Trading Services						
Tourist Parks						
Salaries & Allowances						
Other General Costs						
Repair and maintenance						
Other non-capital expenditures						
	0	0	0	0	0	0

Abattoirs						
Salaries & Allowances						
Other General Costs						
Repair and maintenance						
Other non-capital expenditures						
	0	0	0	0	0	0

Produce Markets						
Salaries & Allowances						
Other General Costs						
Repair and maintenance						
Other non-capital expenditures						
	0	0	0	0	0	0

Contributions to:						
Capital Charges (interest & redemption)						
Fixed Assets						

What proportion of the population resides in
 Urban Dense
 Urban Scattered
 Rural Dense
 Rural Scattered
 Other (specify)

Has the MC undertaken efforts to list indigent households within the area?

--	--	--

If so, what criteria were used?

Existing Boundaries:	New Boundaries:	
	Stellenbosch Portion	Paarl Portion

What is the number of indigent households?

--	--	--

What proportion of the population is currently earning less than R800 per month?

--	--	--

What proportion of the working age population is currently unemployed?

	1997/1998	1997/1998	1997/1998	1998/1999	1998/1999	1998/1999
	Existing Boundaries:	New Boundaries:		Existing Boundaries	New Boundaries:	
		Stellenbosch Portion	Paarl Portion		Stellenbosch Portion	Paarl Portion
XII. SOURCES OF CAPITAL FINANCING:						
Internal funds (list different internal sources of funds including appropriations from revenue)						
Consolidated loan fund						
Capital development fund						
Other						
External funds						
Capital spending grants						
District Council	0	0	0	0	0	0
Province	0	0	0	0	0	0
Central Government						
CMIP	0	0	0	0	0	0
Water						
DPW						
DLA						
Borrowing (list individual sources of borrowed funds)						
RDP Funds						
Subsidies (ESCOM, NER, ect)						

ANNEX H

CREATION OF THE MASTER LOCAL GOVERNMENT FISCAL INFORMATION DATABASE: IMPORTATION OF DATA

The database is a compilation of data relating to local government finances from six existing databases and primary data collected by the project. The secondary database sources are: Department of Provincial and Local Government (DPLG), Financial and Fiscal Commission (FFC), Municipal Demarcation Board, National Treasury (formerly Department of Finance), and Statistics South Africa (Stats SA). Data from all of these sources were imported into the master database as described below.

Financial and Fiscal Commission (FFC) – Data Sources 4, 5, & 6:

These data were received in Excel spreadsheets and reflect data for 1996. The relevant fields were manipulated in Excel to match the database structure, then imported into the MS Access Database. Indicator data and regional establishment levy and regional services levy revenue data were obtained from this source.

Indicator Fields:

Indicator	IndicatorID
Establishment Levy Rate/Tariff	30
Households earning < R9900	18
Households with chemical sanitation	25
Households with inhouse flush sanitation	22
Households with onsite flush sanitation	23
Households with VIP Pit sanitation	24
Households with water inhouse	20
Households with water on site (<200m)	21
Households without sanitation	26
Households, total number	3
Population	0
Service Levy Rate/Tariff	28
Total Households with sanitation	16
Total Households with water	15
Total households without water	17

Financial Fields:

LineItem	LineID
Establishment Levy Revenue Yield	729
Service Levy Revenue Yield	727

These source data were collected by Mary St John of RTI in an MS Excel spreadsheet. The data were manually copied from the MS Excel spreadsheet and pasted into intermediate worksheets, where Visual Basic (VBA) macros were applied to add the necessary fields to the data (e.g. YearID, MunicipalityID, DataSourceID, etc).

Project Viability - Questionnaire 18 – Data Source 1

These data were received in an Excel spreadsheet. The relevant fields were transposed, and foreign keys added, to match the master database structure. This was done using VBA macros. The following indicator and financial variables and their IDs were used from this database.

Indicator Fields:

IndicatorID	Indicator
228	% Pay Regular
306	Restricted
308	Accounts Issued
309	Summons Issued
310	Judgements
312	Water Disconnections
313	Water Reconnections
314	Elect Disconnections
315	Elect Reconnections

Financial Fields:

LineID	LineItem	LineID	LineItem	LineID	LineItem
224	Cash	331	Retained Surp/Def Prev	371	Cont Cap Exp
227	Investment Total	332	Trust Funds	372	Cont Work Cap
230	Salaries & Wages	333	Trust Funds Prev	373	Cont Bad Debt
231	Electricity	334	Long Term Liab	374	Cont Cap Dev
232	Prev Stock	335	Long Term Liab Prev	375	Coont Reserves
235	Total Debtors	336	Total Capital Employed	377	Gross Expenditure
236	Short Term LongDebt	337	Total Capital Employed Prev	378	Less Charge Outs
237	Eskom 30	338	Fixed Assets	379	Nett Expenditure
238	Eskom 60	339	Fixed Assets Prev	380	Income
239	Sewerage 30	340	Deferred Charges	381	Surplus/Deficit
240	Sewerage 60	341	Deferred Charges Prev	382	Short Liab 30
241	Water 30	342	Investments	383	Elect Inc
242	Water 60	343	Investments Prev	384	Water Inc
243	Pension 30	344	Long Term Debtors	385	Invest 12
244	Pension 60	345	Long Term Debtors Prev	386	Sewerage Income
245	Paye 30	346	Nett Assets/Liab	387	Refuse Inc
246	Paye 60	347	Nett Assets/Liab Prev	388	Rates Inc
247	Over Draft Prev	348	Stock	389	Subs Inc
248	Vat 30 days	349	Stock Prev	390	IGT Inc
249	Vat 60 days	350	Parks Actual	391	Income Total
250	State Loan repay 30	351	Debtors	392	Elec
251	State Loan repay 60	352	Debtors Prev	393	Total Liabilities
254	Tot Creditors	353	Lt Debt Short	394	Water
255	Stock Purchases	354	Lt Debt Short Prev	395	REFUSE

LineID	LineItem	LineID	LineItem	LineID	LineItem
256	Stock Issues	355	Cash	396	Sewerage
257	Stock Onhand	356	Cash Prev	397	Abattoirs
258	Debtors60to90	357	Creditors	398	Market
259	Debtors 90	358	Creditors Prev	399	Roads
260	Prev Stock Bal	359	Lt Liab Short	400	PARKS
261	Short Term Liab 60	360	Lt Liab Short Prev	401	BATHS
320	State loan repay amount	361	Over Draft	402	FIRE
322	Ext loan amount	362	Total Liab	403	TRAFFIC
324	Accumulated Funds	363	Total Liab Prev	404	ADMIN
325	Prev Accumulated Funds	364	Salaries & Wages	405	LAND
326	Reserves	365	Elec Purchases	406	Community Dev
327	Reserves Prev	366	General Expenditure	407	HOUSING
328	Provisions	367	Repairs & Maintenance	408	Other
329	Provisions Prev	368	Cap Cost Int	409	Total Cap Exp
330	Retained Surp/Def	369	Cap Cost Redemp		

Project Viability - Questionnaires 21 through 24 – Data Sources 21 through 24

The data were received in a MS Access database set up by KPMG. It was necessary to design certain extraction queries in order to manipulate the data to a format acceptable to the master database. Thereafter, manual techniques as well as VBA macros were used to further prepare the data for importation.

Equitable Share - Data Source 10

These data were received from DPLG in a MS Excel Spreadsheet. Both VBA macros and manual procedures were used to manipulate the data into a format acceptable to the database.

Fields imported were:

LineItem	LineID
Allocation of Equitable Share	720
Allocation of Equitable Share(Amended)	921
Allocation of Equitable Share(Excl R293)	920
Allocation of Equitable Share(Released Figure)	922
Deduction for R293	722
I Grant	716
S Grant	717
I Grant + S Grant	718
S + I Grants (Excluding R293 towns)	721

Indicator	IndicatorID
Number of Poor People	186
Population	0

Over the course of the project, demarcation of the country took effect in which the number of municipalities was reduced to 284 from over 800. To be of use, the master database has to relate the data from the old set of municipalities to the new. In order to accommodate the “mapping” of these data to newly demarcated municipalities, all data for Metros were re-imported in disaggregated format. Thus, data for each metro is subdivided into its various substructures which, then, replaces the previous data at a metro level.

Statistics South Africa (Stats SA) – Data Source 3

These data were received in Excel spread sheet format and both VBA macros and manual procedures were used to manipulate the data into a format acceptable to the database. Each of the spreadsheets represented a separate set of socio-economic data:

- Area Type
- Employment Status
- Highest Education Level
- Household Income
- Number of households
- Population Group
- Number Urban/Rural Households
- Household Water Supply
- Derived Household Income

The data from Stats SA are listed according to the old set of municipalities. To cater for matching of municipality names, as supplied, to the municipality ID’s as they appear in the master database, a separate spreadsheet was created to assist in this matching process.

There are, however, some municipalities with the same name occurring in different provinces. The MunicipalityID’s of these were then checked and corrected manually according to which province they fall under. The StatsSA data is sorted first on province and then on MunicipalityName so each needs to be matched according to their relative position in the data. For example, Middelburg exists in both the Eastern Cape and Mpumalanga. Data for Middelburg in Mpumalanga (MunicipalityID 132) would be positioned along with all other municipalities in Mpumalanga and Middelburg in the Eastern Cape data would be grouped together with all the other Eastern Cape municipalities. The duplicated municipalities are listed below with the province for each and the correct MunicipalityID.

<u>Municipality</u>	<u>Province</u>	<u>MunicipalityID</u>
Middelburg	Mpumalanga	132
Middelburg	EasternCape	484
Richmond	NorthernCape	216
Richmond	KwazuluNatal	309
<u>Municipality</u>	<u>Province</u>	<u>MunicipalityID</u>
Maluti	FreeState	414
Maluti	EasternCape	575
Heidelberg	WesternCape	700
Heidelberg	Gauteng	12
Langeberg	WesternCape	781
Langeberg	NorthernCape	923

In each of the spreadsheets, data existed for the following two municipalities:

Metropolitan Area (WC)

Metropolitan Area (KZN)

It was not possible at the time to match these data to any municipality in the current master database and therefore these data are appended to the *IndicatorData800(Excluded)* table.

Once all municipality matching was completed, VBA macros and manual procedures were used to prepare the data from Stats SA into a format acceptable to the database and macros were used to import the data into the master database. All macros are stored together with the relevant spreadsheets.

Sample Questionnaires- Data Sources 7 and 8

Sample questionnaires were received from each of the designated municipalities in a standard MS Excel format. A template was created and applied to each of these spreadsheets in order to convert them to a suitable format for entry into the database. A separate template exists for Standalone municipalities (SampleTemplate.xls) and for DCs (DC Template5_mic.xls) because the data collected from the Standalone municipalities was different from that collected from the District municipalities.

Department of Finance (DOF) – Data Sources 0 and 9

Data from the Department of Finance were received in MS Excel format. Two different data sets were supplied, one for DC/Metro (DOF – RS's) data and the other for standalone municipalities (DOF – LA's).

The data were further prepared for importation into the master database by DataWorld in MS Access format. Originally, all missing data and 0s had been imported as 0. To differentiate the two, DataWorld re-imported the data as follows: first, 0s were imported as 0s; then a missing value that was an addend in a sum equal to 0 was imported as 0; finally, all other missing values were imported as -0.001. The tables received from DataWorld were then simply exported to the master database and appended to the Financial800 table.