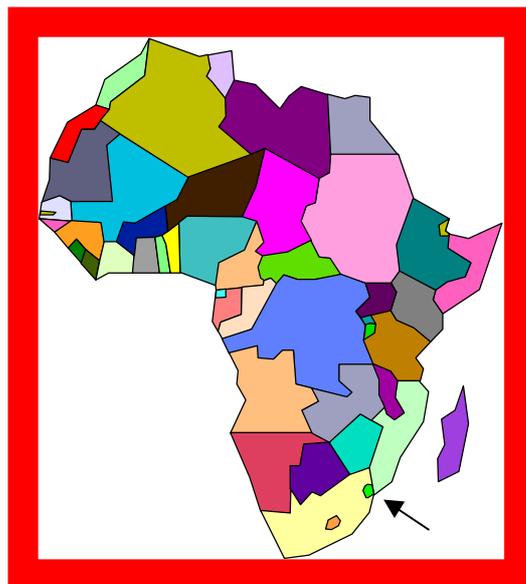


SWAZILAND: Fiscal Decentralisation and Sub-National Government Finance in Relation to Infrastructure and Service Provision



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ANNEXES

A collaborative study between

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Table 4.1 Total Revenue and Expenditure# (Central Government and Local Authority, E million)

			1995\$	1996	1997	1998	1999*
1	Total Central Government	Revenue**	1185.7	1447.7	1610.6	2020.5	2136.50
2		Expenditure	1415.60	1382.1	1861.1	1822.3	2418.95
3	All Local Authorities	Total revenue	19.75	30.14	38.70	43.33	51.06
4		Total expenditure	21.49	27.06	32.00	38.12	54.61
5	Percentage of	All local Authority to Central Govt revenue	1.67	2.09	2.40	1.89	2.39
6		All local Authority to Central Govt expenditure	1.52	1.96	1.72	2.09	2.26
7	Gross Domestic Product		4742.5	5216.0	6003.5	6102.5	-
8		Share of all local Authorities total revenue	0.42	0.58	0.65	0.71	-
9		Share of all local Authorities total expenditure	0.45	0.52	0.53	0.62	-
10	Total Public Debt		760.8	884.7	917.8	990.5	-
		Domestic Debt	62.9	102.9	97.6	77.6	-
		Concessional External Loans	439.9	476.3	456.0	450.2	-
		Non-concessional External Loans	258.0	305.5	364.2	462.7	-
		Total all Local authorities	6.4	6.31	6.05	7.83	-
11	Percentage of	All local Authorities total debt to total public debt	0.84	0.72	0.66	0.78	-
12	Annual Inflation Rate	% Annual Change in Consumer Price Index	13.3	65.8	8.0	7.8	-

Source: Central Bank of Swaziland Annual Report (1998), Government of Swaziland Estimates for 1999

Notes: # GDP and central and local government revenue and expenditure are in millions of current Emalangeni

* Provisional estimates

** Central Government revenue data exclude grants

\$ Data is available for three SNG: Mbabane, Manzini and Nhlanagano

4.2.1 Local Authority Revenue and Expenditure (Recurrent and Capital Expenditure, E million)

		1995\$	1996	1997	1998	1999*
1	Total Expenditure	21.49	27.06	32.00	38.12	54.61
	Recurrent	19.96	23.81	30.60	36.42	49.52
	Percentage of total expenditure	92.9	88	95.6	95.5	90.7
3	Capital	1.53	3.25	1.40	1.7	5.09
	Percentage of total expenditure	7.1	12	4.4	4.5	9.3
	Percentage of Total Public Expenditure#	1.5	1.9	1.7	2.0	2.2
4	Total Revenue	19.75	30.14	38.7	43.33	51.06
	Percentage of Total Public Revenue#	1.6	2.01	1.86	2.1	2.3
5	Debt Services	1.21	1.09	1.07	1.1	-
	Percentage of total public Debt Service#	4.4	3.5	2.7	2.8	-
6	Borrowing	0.32	-	5.61	2.37	-
	Percentage of Total Public Sector Borrowing#	0.03	-	14.8	3.0	-

Source: Compiled from respective tables for Sub-National Governments (SNGS). Public Sector data obtained from the Central Bank of Swaziland Annual Report, 1998

Notes: * Provisional estimates

\$ Data is available for three SNG: Mbabane, Manzini and Nhlanagano

Public revenue and expenditure includes data for Central Government and sample SNG. Othe SNG are never included in national accounts.

Table 4.2.1A Mbabane City Council Revenue and Expenditure (Recurrent and Capital Expenditure, E000)

		1995	1996	1997	1998	1999*
1	Total Expenditure	11019.70	14437.80	14293.51	18535.66	26760.00
2	Recurrent	9610.70	11343.40	13452.7	17874.65	26760.00
	Percentage of total expenditure	88%	79%	94%	97%	100%
3	Capital	1409.00	3094.44	840.76	661.00	-
	Percentage of total expenditure	12%	21%	6%	3%	0%
	% of all local authorities Expenditure	51.0	53	45.3	48.6	49.0
4	Total Revenue	7744.80	15539.1	18446.95	20353.14	22770.00
	% of all Local Authorities Revenue	39.2	51.5	47.7	47.0	44.6
5	Total Debt Services	859.10	859.10	836.04	863.18	-
	% of all Local Authorities Debt Service	70.6	70.6	66.9	74.4	-
6	Total Borrowing	-	-	3950.0	1274.0	-
	% of all Local Authorities Borrowing	-	-	68.6	53.8	

Source: Financial Statements of Mbabane City Council for 1995-1999

Notes: * Provisional estimates

Table 4.2.1B Manzini City Council Revenue and Expenditure (Recurrent and Capital Expenditure, E000)

		1995	1996	1997	1998	1999*
1	Total Expenditure	9719.18	10629.94	11727.5	13273.60	20687.73
2	Recurrent	9474.3	10622.5	11437.76	13114.1	17115.89
	Percentage of total expenditure	97.5	99.9	97.5	98.8	72.7
3	Capital	244.93	7.44	289.8	159.48	3571.85
	Percentage of total expenditure	2.5	0.1	2.5	1.2	17.3
	Percentage of all Local authorities Total Expenditure	45.0	39.0	37.2	34.8	37.9
4	Total Revenue	11168.8	10760.4	15310.7	16701.30	20240.4
	Percentage of all local Authorities Total Revenue	56.5	35.7	39.6	38.5	39.6
5	Debt Services (Amortization + interest)	317.62	313.29	361.28	229.95	-
	Percentage of all local Authorities total Debt Service	29.4	29.4	33.1	25.6	-
6	Borrowing	320	0	1660.42	1093.97	-
	Percentage of all Local Authorities Total Borrowing	100	0	31.4	46.2	

Source: Financial Statements of Manzini City Council for 1995-1999

Notes: * Provisional estimates

Table 4.2.1C Nhlanguano Town Council Revenue and Expenditure (Recurrent and Capital Expenditure, E000)

		1995	1996	1997*	1998*	1999*
1	Total Expenditure	753.73	294.62	1360.3	1545.1	1556.63
2	Recurrent	753.73	294.62	1360.3	1230.1	1253.33
3	Percentage of total expenditure	100	100	100	80	80.5
	Capital#	-	-	-	-	-
	Percentage of total expenditure					
	Percentage of all Local authorities Total Expenditure	3.0	1.0	4.3	4.1	2.8
4	Total Revenue	835.94\$	537.77	1374.57	1545.03	1608.97
	Percentage of all local Authorities Total Revenue	4.2	1.8	3.55	3.6	3.1
5	Debt Services	-	-	-	-	-
	Percentage of all local Authorities total Debt Service	-	-	-	-	-
6	Borrowing					
	Percentage of all Local Authorities Total Borrowing					

Source: Financial Statements for 1995-1996, Budget for 1997-1999 (Accounts have not been audited since 1996. However actual and budgeted figures, where available, are comparable)

Notes: * Provisional estimates

Capital expenditure is normally very tiny and is mixed with recurrent expenditure in terms of reporting.

\$ Includes subvention from previous year

Table 4.2.1D Pigg's Peak Town Council Revenue and Expenditure (Recurrent and Capital Expenditure, E000)

		1995	1996	1997	1998	1999*
1	Total Expenditure		351.65	557.39	627.19	1299.80
2	Recurrent		276.18	557.40	627.19	716.78
	Percentage of total expenditure		78.6	100	100	55

3	Percentage of all Local authorities Total Expenditure	Capital#	75.47	-	-	583.02
		Percentage of total expenditure	21.4	-	-	45
			1.3	1.8	1.6	2.4
4	Total Revenue		701.99	714.78	1130.71\$	1342.00
	Percentage of all local Authorities Total Revenue		2.33	1.8	2.6	2.6
5	Debt Services		-	-	-	-
	Percentage of all local Authorities total Debt Service		-	-	-	-
6	Borrowing					
	Percentage of all Local Authorities Total Borrowing					

Source: Pigg's Peak Town Council Financial Statements for 1996-1998 and Budget for 1999

Notes: * Provisional estimates

No capital data may indicate that capital and recurrent expenditures are not reported separately.

\$ Includes E535.05 thousand of subventions which was not used in 1998 because of late receiving. Hence, the difference between total expenses and total revenue in 1998 is unusually high.

Table 4.2.1E Siteki Town Council Revenue and Expenditure (Recurrent and Capital Expenditure, E000)

		1995	1996	1997	1998	1999*
1	Total Expenditure		96.93	433.35	1211.52	1244.50
2	Recurrent		96.93	180.66	711.01	844.50
	Percentage of total expenditure		100	42	58.7	69.8

3	Percentage of all Local authorities Total Expenditure	Capital	-	252.69	500.51	400
		Percentage of total expenditure	-	58	31.30	30.2
			0.36	1.40	3.2	2.3
4	Total Revenue		506.58	474.45	858.63	1251.69
	Percentage of all local Authorities Total Revenue		1.7	1.2	2.0	2.5
5	Debt Services		-	-		
	Percentage of all local Authorities total Debt Service		-	-		
6	Borrowing		-	-		
	Percentage of all Local Authorities Total Borrowing					

Source: Siteki Town Council Financial Statements for 1996-1998 and Budget for 1999

Notes: * Provisional estimates

Table 4.2.1F Matsapha Town Board Revenue and Expenditure (Recurrent and Capital Expenditure, E000)

		1995	1996	1997	1998	1999
1	Total Expenditure		1219.88	3167.07	2889.72	3062.50
2	Recurrent		1215.39	3155.93	2839.72	2852.50
	Percentage of total expenditure		99.6	99.6	98	93
3	Capital		4.49	11.13	50.00	210.00
	Percentage of total expenditure		0.40	0.54	2	7
	Percentage of all Local authorities Total Expenditure		4.50	10.0	7.6	5.60

4	Total Revenue			2132.72	3114.93	2698.98	3800.13
	Percentage of all local Authorities Total Revenue			7.1	8.0	6.2	7.4
5	Debt Services						
	Percentage of all local Authorities total Debt Service						
6	Borrowing						
	Percentage of all Local Authorities Total Borrowing						

Source: Matsapha Town Board Financial Statements for 1996- 1999

Table 4.2.1G Lavumisa Town Board Revenue and Expenditure (Recurrent and Capital Expenditure, E000)

		1995	1996	1997	1998	1999*
1	Total Expenditure		28.31	7.89	39.42	2.95**
2	Recurrent		18.60	1.33	27.40	2.95
3	Percentage of total expenditure		65.7	17.0	69.50	100
	Capital		9.69	6.56	12.02	-
	Percentage of total expenditure		34.3	83.0	30.5	-
	Percentage of all Local authorities Total Expenditure		0.10	0.03	0.10	0.01
4	Total Revenue		55#	60.0	50.0	50.0
	Percentage of all local Authorities Total Revenue		0.2	0.16	0.2	

5	Debt Services			-	-	-	-
	Percentage of all local Authorities total Debt Service			-	-	-	-
6	Borrowing			-	-	-	-
	Percentage of all Local Authorities Total Borrowing			-	-	-	-

Source: Lavumisa Town Board Financial Statements for 1996- 1999

Notes: * Provisional estimates

** Although this figure looks unbelievably small, it is true as the Town Board was dormant in that year.

Include E20000 as surplus brought from previous year

(Accounting for revenue and expenditure started in 1996 and is handled by Nhlangano Town council since Lavumisa does not have one.

Salaries are paid by MOH)

Table 4.2.1.1 All Local Authorities Financing Requirements (E million)

	1995**	1996	1997	1998	1999*
Surplus (deficit)	(1.74)	3.08	7.15	5.21	(3.55)
Total Revenue	19.75	30.14	38.7	43.33	51.06
Total expenditure	21.49	27.06	31.55	38.12	54.61
Annual Borrowing# (Mbabane and Manzini only)	0.32	-	5.61	2.37	-

Source: Compiled from respective tables for sampled SNG

Notes: * Provisional estimates

** Data available only for Mbabane, Manzini and Nhlanguano Councils

(For Mbabane debt figures include long-term loans contracted in the years considered)

See Tables 4.2.6.1, 4.2.6.1A and B for details

Table 4.2.1.1A Mbabane City Council Financing Requirements (E000)

	1995	1996	1997	1998	1999*
Surplus (deficit)	(2047.40)	3347.20	4153.44	1817.47	-
Total Revenue	7744.80	15539.10	18446.95	20353.15	22770.00
Total expenditure	9792.20	12191.90	14293.51	18535.67	26760.00
Annual Borrowing**	-	-	3950.0	1274.0	-

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Source: Mbabane City Council Financial Statements for 1995-1998 and Budget for 1999

Notes: * Provisional estimates

** Debt figures include long-term loans contracted in the years considered

Table 4.2.1.1B Manzini City Council Financing Requirements (E000)

	1995	1996	1997	1998	1999*
Surplus (deficit)	1449.62	130.5	3583.2	3427.78	0
Total Revenue	11168.8	10760.4	15310.7	16701.36	20687.73
Total expenditure	9719.18	10629.9	11727.5	13273.58	20240.4
Annual Borrowing	320.0	-	1660.42	1093.97	-

Source: Manzini City Council Financial Statements for 1995-1998 and Budget for 1999

Notes: * Provisional estimates

Table 4.2.1.1C Nhlanguano Town Council Financing Requirements (E000)

	1995	1996	1997*	1998*	1999*
Surplus (deficit)	82.21	243.15	14.27	0	52.34
Total Revenue	835.94	537.77	1374.57	1545.13	1608.97
Total expenditure	753.73	249.62	1360.3	1545.01	1556.63
Annual Borrowing	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

Source: Nhlngano Town Council Financial Statements for 1995-1996 and Budgets for 1997-1999

Notes: * Provisional estimates

Table 4.2.1.1D Pigg's Peak Town Council Financing Requirements (E000)

	1995	1996	1997	1998	1999*
Surplus (deficit)		350.3	157.59	503.52	42.2
Total Revenue		701.99	714.99	1130.71	1342.00
Total expenditure		351.65	557.40	627.19	1299.80
Annual Borrowing		0	0	0	0

Source: Pigg's Peak Town Council Financial Statements for 1996-1998 and Budget 1999

Notes: * Provisional estimates

Table 4.2.1.1E Siteki Town Council Financing Requirements (E000)

	1995	1996	1997	1998	1999*
Surplus (deficit)	-	409.65	41.1	(352.89)	7.19
Total Revenue	-	506.58	474.45	850.63	1251.69
Total Expenditure	-	96.93	433.35	1211.52	1244.5
Annual Borrowing	-	0	0	0	0

Source: Siteki Town Council Financial Statements for 1996-1998 and Budget for 1999

Notes: * Provisional estimates

Table 4.2.1.1F Matsapha Town Board Financing Requirements (E000)

	1995	1996	1997	1998	1999*
Surplus (deficit)	-	912.84	(52.13)	(190.74)	737.63
Total Revenue	-	2132.72	3114.94	2698.98	3800.13
Total expenditure	-	1219.88	3167.07	2889.72	3062.5
Annual Borrowing	-	0	0	0	0

Source: Matsapha Town Board Financial Statements for 1996-1998 and Budget for 1999

Notes: * Provisional estimates

Table 4.2.1.1G Lavumisa Town Board Financing Requirements (E000)

	1995	1996	1997	1998	1999*
Surplus (deficit)	-	26.9	38.07	10.58	47.05
Total Revenue	-	55#	60	50	50
Total expenditure	-	28.08	21.93	39.42	2.95
Annual Borrowing	-	0	0	0	0

Source: Lavumisa Town Board Financial Statements for 1996-1999

Notes: * Provisional estimates

Includes E20000 as balance from previous year

Table 4.2.2 Local Authority Recurrent Expenditure (E million)

	TYPE		1995**	1996	1997	1998	1999*
1	General Public Services (administration etc.)	Of which	6.62	9.10	10.7	13.5	19.66
		Wage	3.36	4.18	5.6	7.3	8.43
		Non-wage	3.24	4.81	4.33	5.05	10.38
2	Health		2.2	2.34	3.31	4.5	4.8
		Wage	1.5	1.6	2.6	1.7	1.44
		Non-wage	.7	.74	.68	2.8	3.36
3	Community amenities, sanitation		2.4	2.7	2.7	4.3	2.1
		Wage	1.72	1.9	2.3	3.1	1.7
		Non-wage	.68	.8	.4	1.2	0.4
4	Community amenities, electricity. . etc		.2	.3	.5	.3	1
		Wage	.04	.04	.04	.02	.2
		Non-wage	.16	.26	.46	.28	.8
5	Community amenities, solid waste management		.12	.3	.09	.15	.6
		Wage	.06	.09	.07	.02	.6
		Non-wage	.04	.21	.02	.13	0
6	Recreational, cultural, religious affairs		1.5	1.3	2.03	2.4	2
		Wage	1.13	1.3	1.5	1.5	1.2
		Non-wage	.37	0	.53	.9	.8
7	Economic services, transport (excl. roads)		2.3	2.5	2.4	4.2	2.5
		Wage	1.3	1.4	2.3	1.5	.8
		Non-wage	1	1.1	.1	2.7	1.7
8	Economic services, roads maintenance . etc		5.4	7.5	7.5	8.5	6.3
		Wage	2.3	2.5	2.8	3.6	3.7
		Non-wage	3.1	5	4.7	4.9	2.6
9	Other tasks		.06	.15	.15	1	1
		Wage	-	-	-	-	-
		Non-wage	.06	.15	.15	1	1
10	Total recurrent expenses		19.98	23.81	30.73	36.42	49.52
		Wage	11.65	17.85	16.07	18.41	18.17
		Non-wage	8.33	5.95	14.66	18.00	31.35
11	% share of recurrent Expenditure to total expenditure		92.9	88	95	95.5	90.7

Source: Compiled from respective tables for sampled SNG

Notes: * Provisional estimates

** For Mbabane, Manzini and Nhlanguano Councils only

(Totals may not add up due to rounding)

Table 4.2.2A Mbabane City council Recurrent Expenditure (E000)

	TYPE		1995	1996	1997	1998	1999*
1	General Public Services (administration etc.)	Of which	3095.08	4931.49	5373.57	6886.12	11900.0
		Wage	1833.99	2443.45	3420.66	4703.60	5265.00
		Non-wage	1261.09	2488.04	1952.90	2182.53	6635.00
2	Health		827.89	795.33	988.31	897.1	2183
		Wage	701.00	709.00	891.00	805.00	104.00
		Non-wage	126.88	86.33	97.31	92.09	2079.00
3	Community amenities, sanitation		1188.43	1408.83	1362.18	2820.38	790
		Wage	869.00	999.00	1224.31	1566.54	584.00
		Non-wage	319.43	409.83	137.87	1263.84	206.00
4	Community amenities, electricity. . etc					65.63	445.0
		Wage	-	-	-	54.00	-
		Non-wage	-	-	-	13.63	445.00
5	Community amenities, solid waste management		41.44	62.52	71.51	190.01	559.0
		Wage	26.34	47.85	71.51	120.89	329.00
		Non-wage	15.01	14.66	-	69.11	230.00
6	Recreational, cultural, religious affairs		1112.11	1211.57	1354.43	1590.86	872.00
		Wage	835.00	952.00	1090.31	1044.92	585.00
		Non-wage	277.11	259.57	264.12	545.94	287.00
7	Economic services, transport (excl. roads)		706.92	767.02	1613.67	1888.53	-
		Wage	456.65	505.00	729.42	471.44	-
		Non-wage	250.28	262.01	884.25	1417.07	-
8	Economic services, roads maintenance . etc		2638.83	2608.2	2452.30	3707.03	546.2
		Wage	1252.00	1383.00	1534.00	2098.44	2766.00
		Non-wage	1386.83	1225.10	913.3	1608.59	2696.00
9	Other tasks		-	-	241.78	-	-
		Wage	-	-	-	-	-
		Non-wage	-	-	241.78	-	-
10	Total recurrent expenses		9610.7	11343.4	13452.7	17874.60	26760.0
		Wage	5973.98	7039.3	8961.21	10682.02	9920.0
		Non-wage	3636.63	4304.1	4491.49	7192.84	16840.0
11	% of total expenditure		88	79	94	97	100
12	% of all local Authorities total recurrent expenses		44.72	41.92	42.0	46.89	49.0

Source: Mbabane City Council Financial Statements 1995-98 and Budget for 1999

Notes: * Provisional estimates
(Totals may not add up due to rounding)

Table 4.2.2B Manzini City Council Recurrent Expenditure (E 000)

	TYPE		1995	1996	1997	1998	1999*
1	General Public Services (administration etc.)	Of which	3260.52	3615.34	4232.45	5283.25	6671.74
		Wage	1485.83	1680.28	1964.13	2458.47	2945.63
		Non-wage	1774.69	1935.06	2268.32	2824.78	3726.11
2	Health**		1372.4	1538.90	1514.21	1331.95	2350.03
		Wage	822.47	925.42	1077.02	842.14	1252.76
		Non-wage	549.93	613.49	437.19	489.81	1097.27
3	Community amenities, sanitation		1179.96	1273.75	1259.93	1394.11	1076.35
		Wage	850.56	885.35	1014.78	1225.64	802.35
		Non-wage	329.4	388.4	245.15	168.47	274
4	Community amenities, electricity. . etc		188.16	227.65	383.08	204.8	554.28
		Wage	42.26	43.31	38.66	55.32	194.10
		Non-wage	145.9	183.74	244.42	149.48	360.18
5	Community amenities, solid waste management		72.26	62.99	62.77	46.07	31.49
		Wage	34.38	38.26	13.33	26.73	26.22
		Non-wage	37.88	24.73	49.44	19.34	5.27
6	Recreational, cultural, religious affairs		413.53	474.01	673.41	800.89	880.19
		Wage	291.02	335.39	386.01	408.99	591.63
		Non-wage	122.51	138.62	287.4	391.9	288.56
7	Economic services, transport (excl. roads)		1186.43	1618.45	1384.6	1581.46	2057.57
		Wage	690.34	796.11	884.87	1029.73	823.97
		Non-wage	466.09	822.34	499.73	551.73	1233.6
8	Economic services, roads maintenance . etc		1862.88	1854.51	1956.41	2138.52	3158.36
		Wage	1065.72	1148.22	1314.85	1354.95	937.97
		Non-wage	797.16	706.29	641.56	783.57	2220.39
9	Other tasks\$		62.14	57.50	70.92	313.16	890.14
		Wage	53.95	51.41	58.79	43.65	36.59
		Non-wage	8.19	6.09	12.13	269.51	853.55
10	Total recurrent expenses		9596.28	10622.5	11437.8	13114.1	17115.89
		Wage	5202.84	5851.1	6406.03	7118.42	7611.22
		Non-wage	4393.44	4771.4	5031.73	599.69	9504.67
11	% of total expenditure		97.5	99.9	97.5	98.8	82.73
12	% of all Local Authorities total recurrent expenses		46.32	39.25	35.74	34.4	31.34

Source: Manzini City Council Financial Statements 1995-98 and Budget for 1999

Notes: * Provisional estimates

** Since the beginning of 1998 the Abattoir has been privatized

\$ Include the Urban Development Project

(Totals may not add up due to rounding)

Table 4.2.2C Nhlanguano Town Council Recurrent Expenditure (E000)

	TYPE		1995	1996	1997*	1998*	1999*
1	General Public Services (administration etc.)	Of which	262.73	134.75	458.3	315.82	397.98
		Wage	40.0	28.55	60.0	50.00	60.00
		Non-wage	202.73	-	-	-	-
2	Health		-	-	-	100.0	78.14
		Wage				81.6	18.00
		Non-wage					
3	Community amenities, sanitation		55.0	-	163.8	97.0	86.56
		Wage	-		86.0	86.0	80.64
		Non-wage	55.0	-			
4	Community amenities, electricity. . etc						
		Wage					
		Non-wage					
5	Community amenities, solid waste management						
		Wage					
		Non-wage					
6	Recreational, cultural, religious affairs		-	-	-	40.16	13.29
		Wage	-	-	-	33.6	-
		Non-wage					
7	Economic services, transport (excl. roads)		436.0	159.86	738.2	20.16	-
		Wage	186.0	37.95	259.2	18.0	-
		Non-wage	50.0				
8	Economic services, roads maintenance . etc		-	-	-	259.0	-
		Wage				134.40	-
		Non-wage					
9	Other tasks						
		Wage	-	-	-	385.0	100
		Non-wage				-	-
10	Total recurrent expenses		753.73	294.62	1360.3	1230.1	675.97
		Wage	226.0	66.50	405.2	403.6	158.64
		Non-wage	527.73	228.12	955.1	826.5	517.33
11	% of total expenditure		100	100	1000	80	-
12	% of all Local Authorities total recurrent expenses		3.51	1.09	4.3	3.2	2.3

Source: Nhlanguano Town Council Financial Statements 1995-1996 and Budget for 1997-1999

Notes: * Provisional estimates

(Totals may not add up due to rounding)

Table 4.2.2D Pigg's Peak Town Council Recurrent Expenditure (E000)**

	TYPE		1995	1996	1997	1998	1999*
1	General Public Services	Of which		86.35	214.34	442.27	419.34

	(administration etc.)	Wage		27.71	145.77	31.07	159.08
		Non-wage		56.5	68.57		129.40
2	Health			4.43	50.25	21.67	91.51
		Wage		-	-	-	-
		Non-wage		4.43	50.25	21.67	
3	Community amenities, sanitation			13.70	41.88	32.97	77.32
		Wage		11.2	38.36	25.22	
		Non-wage		2.68	3.52	7.75	
4	Community amenities, electricity. . etc			53.31	82.04	54.03	3.00
		Wage		-	-	-	-
		Non-wage		53.31	82.04	54.03	3.00
5	Community amenities, solid waste management						
		Wage					
		Non-wage					
6	Recreational, cultural, religious affairs						47.0
		Wage					
		Non-wage					
7	Economic services, transport (excl. roads)						81.61
		Wage					
		Non-wage					
8	Economic services, roads maintenance . etc						
		Wage					
		Non-wage					
9	Other tasks			94.48	75.00	76.25	-
		Wage		58.21	55.33	53.75	-
		Non-wage		36.28	111.67	21.49	-
10	Total recurrent expenses			276.18	557.40	627.19	716.78
		Wage		82.11	239.65	111.62	159.08
		Non-wage		194.07	317.74	515.57	557.70
11	% of total expenditure			78.6	100	100	55
12	% of all Local Authorities total recurrent expenses			1.0	1.7	1.6	1.3

Source: Pigg's Peak Town Council Financial Statements 1996-98 and Budget for 1999.

Notes: * Provisional estimates

** Recurrent expenditure is not separable from capital expenditure in some years. (Totals may not add up due to rounding)

Table 4.2.2E Siteki Town Council Recurrent Expenditure (E000)**

	TYPE		1995	1996	1997	1998	1999*
1	General Public Services (administration etc.)	Of which		96.93	180.66	149.47	148.20
		Wage		-	-	57.93	-

		Non-wage		96.93	180.66	91.54	148.20
2	Health			-	-	63.1	68.30
		Wage				-	
		Non-wage		-	-	63.1	68.3
3	Community amenities, sanitation					48.0	50.0
		Wage				-	-
		Non-wage				48.0	50.0
4	Community amenities, electricity. . etc						17.00
		Wage					-
		Non-wage					17.00
5	Community amenities, solid waste management						
		Wage					
		Non-wage					
6	Recreational, cultural, religious affairs						153.7
		Wage					-
		Non-wage					153.7
7	Economic services, transport (excl. roads)					364.17	321.60
		Wage			-	39.23	5.60
		Non-wage				324.94	316.00
8	Economic services, roads maintenance . etc						
		Wage					
		Non-wage					
9	Other tasks					86.27	85.7
		Wage				-	-
		Non-wage				86.27	85.7
10	Total recurrent expenses			96.93	180.66	711.01	844.5
		Wage		43.23	58.07	97.16	5.6#
		Non-wage		53.7	122.59	613.85	838.9
11	% of total expenditure			100	42	58.7	69.8
12	% of all Local Authorities total recurrent expenses			0.4	0.6	1.9	1.5

Source: Siteki Town Council Financial Statements 1996-98 and Budget for 1999

Notes: * Provisional estimates

** Wages are paid by ministry (Totals may not add up due to rounding)

There is no complete data on the breakdown of budget between wage and non-wage. This figure is based on available data and in no way stands for total wage expenses. The same is true for estimated non-wage expenditure.

Table 4.2.2F Matsapha Town Board Recurrent Expenditure (E000)**

	TYPE		1995	1996	1997	1998	1999*
1	General Public Services (administration etc.)	Of which		232.63	36.09	404.21	21.82
		Wage					

		Non-wage		232.68	36.09	404.21	21.82
2	Health						
		Wage					
		Non-wage					
3	Community amenities, sanitation						
		Wage					
		Non-wage					
4	Community amenities, electricity. . etc			4.133	8.93	16.58	8.97
		Wage					
		Non-wage		4133.4	8.93	16.58	8.97
5	Community amenities, solid waste management						
		Wage					
		Non-wage					
6	Recreational, cultural, religious affairs						
		Wage					
		Non-wage					
7	Economic services, transport (excl. raods)						
		Wage					
		Non-wage					
8	Economic services, roads maintenance . etc			917.83	3099.77	2368.93	2611.71
		Wage					
		Non-wage		917.93	3099.77	2368.931	2611.72
9	Other tasks						
		Wage					
		Non-wage					
10	Total recurrent expenses			1159.19	3155.93	2839.72	2852.51
		Wage					
		Non-wage					
11	% of total expenditure			99.6	99.6	98	93
12	% of all Local Authorities total recurrent expenses			4.28	9.8	7.45	5.22

Source: Matsapha Town Board Financial Statements 1996-98 and Budget for 1999

Notes: * Provisional estimates

** Wages are paid by ministry (Totals may not add up due to rounding)

Table 4.2.2G Lavumisa Town Board Recurrent Expenditure**

	TYPE		1995	1996	1997	1998	1999*
1	General Public Services (administration etc.)	Of which	N/A	5.23	1.33	11.25	2.95
		Wage					
		Non-wage		5.23			-

2	Health						
		Wage					
		Non-wage					
3	Community amenities, sanitation						
		Wage					
		Non-wage					
4	Community amenities, electricity. . etc			13.37	-	16.15	-
		Wage					
		Non-wage	-	13.37	-	-	
5	Community amenities, solid waste management						
		Wage					
		Non-wage					
6	Recreational, cultural, religious affairs						
		Wage					
		Non-wage					
7	Economic services, transport (excl. roads)						
		Wage					
		Non-wage					
8	Economic services, roads maintenance . etc						
		Wage					
		Non-wage					
9	Other tasks						
		Wage					
		Non-wage					
10	Total recurrent expenses			18.60	1.33	27.4	2.95
		Wage		-	-	-	-
		Non-wage					
11	% of total expenditure			85.7	1.7	69.5	100
12	% of all Local Authorities total recurrent expenses			0.068	0.004	0.072	0.005

Source: Siteki Town Council Financial Statements 1996-98 and Budget for 1999

Notes: * Provisional estimates

** Wages are paid by ministry (Totals may not add up due to rounding)

Table 4.2.3 Local Authority Capital Expenditure (E000)**

	TYPE		1995	1996	1997	1998	1999*
1	General Public Services (administration etc.)	Of which	1345.41	3014.82	180.0	316.99	1210.53

2	Health		28.0	10.0	432.67	85.88	-
3	Community amenities, sanitation		46.35	34.39	1.56		3.0
4	Community amenities, electricity. . etc		-	-	-	65.54	535
5	Community amenities, solid waste management		-	-	-	-	-
6	Recreational, cultural, religious affairs		62.22	27.83	122.08	74.15	0.3
7	Economic services, transport (excl. roads)		29.89	11.2	111.57	50.0	560.0
8	Economic services, roads maintenance . etc		4.91	13.42	546.23	836.28	1445.34
9	Other tasks		11.13	79.87	5.00	360.84	1743.18
10	Total capital expenses#		1530	3250	1399.0	1789.7	5088.00
11	% of total expenditure		7.1	12	5	4.5	9.3

Source: Compiled from respective tables for SNG

Notes: * Provisional estimates

** As per financial statement, wages are shown against current expenditure only (due to rounding, totals in this table are slightly different from those in table 4.1)

Table 4.2.3A Mbabane City council Capital Expenditure (E000)**

	TYPE		1995	1996	1997	1998	1999*
1	General Public Services (administration etc.)	Of which	1269.3	3009.98	176.69	298.51	-

2	Health		16.46	10.0	430.43	64.96	-
3	Community amenities, sanitation		34.49	26.50	-	-	-
4	Community amenities, electricity. . etc		-	-	-	-	-
5	Community amenities, solid waste management		-	-	-	-	-
6	Recreational, cultural, religious affairs		62.22	27.83	122.08	50.55	-
7	Economic services, transport (excl. roads)		19.69	6.71	111.57	-	-
8	Economic services, roads maintenance . etc		4.913	13.42	-	246.99	-
9	Other tasks		-	-	-	-	-
10	Total capital expenses		1409.0	3094.44	840.76	661.00	
11	% of total expenditure		12	21	6	3	
12	% of all Local Authorities capital expenses		92.1	95.2	60.1	36.9	

Source: Mbabane City Council Financial Statements for 1995-98 and Budget for 1999

Notes: * Provisional estimates

** As per financial statements, wages are shown against current expenditure only (due to rounding, totals in this table are slightly different from those in table 4.1)

Table 4.2.3B Manzini City Council Capital Expenditure**

	TYPE		1995	1996	1997	1998	1999*
1	General Public Services (administration etc.)	Of which	76.11	4.84	5.13	18.48	1210.53
2	Health		11.54	-	2.24	20.92	-

3	Community amenities, sanitation		11.86	-	-	-	-
4	Community amenities, electricity. . etc		-	-	-	65.54	535
5	Community amenities, solid waste management		-	-	-	-	-
6	Recreational, cultural, religious affairs		-	-	-	23.6	130.82
7	Economic services, transport (excl. roads)		10.19	-	-	-	550
8	Economic services, roads maintenance . etc				282.4	89.14	665.82
9	Other tasks		11.13	2.599	-	33.82	1039.68
10	Total capital expenses		122.9	7.44	289.76	159.5	3571.85
11	% of total expenditure		2.5	0.1	2.5	1.2	17.3
12	% of all Local Authorities total capital expenses		8.0	2.28	20.7	8.91	70.2

Source: Manzini City Council Financial Statements for 1995-98 and Budget for 1999

Notes: * Provisional estimates

** As per financial statements, wages are shown against current expenditure only (due to rounding, totals in this table are slightly different from those in table 4.1)

Table 4.2.3C Nhlanguano Town Council Capital Expenditure (E000)**

	TYPE		1995	1996	1997	1998	1999*
1	General Public Services (administration etc.)	Of which	-	-	-		
2	Health						
3	Community amenities, sanitation						
							3.00

4	Community amenities, electricity. . etc						
5	Community amenities, solid waste management						
6	Recreational, cultural, religious affairs					0.3	
7	Economic services, transport (excl. roads)						
8	Economic services, roads maintenance . etc						
9	Other tasks					315	300
10	Total capital expenses		-	-	-	315	303.3
11	% of total expenditure		-	-	-	20	19.48
12	% of all Local authorities total capital expenses					17.6	5.96

Source: Nhlngano Town Council Financial Statements for 1995-96 and Budget for 1997-1999

Notes: * Provisional estimates

** As per financial statements, wages are shown against current expenditure only. Capital expenditure is often inseparable from recurrent expenditure. (due to rounding, totals in this table are slightly different from those in table 4.1)

Table 4.2.3D Pigg's Peak Town Council Capital Expenditure (E000)**

	TYPE		1995	1996	1997	1998	1999*
1	General Public Services (administration etc.)	Of which					
2	Health						
3	Community amenities, sanitation						

4	Community amenities, electricity . etc						
5	Community amenities, solid waste management						
6	Recreational, cultural, religious affairs						
7	Economic services, transport (excl. roads)						
8	Economic services, roads maintenance . etc						179.52
9	Other tasks		75.47				403.5
10	Total capital expenses		75.47				583.02
11	% of total expenditure		21.4	-	-		44.85
12	% of all Local Authorities total capital expenses		2.32				11.46

Source: Pigg's Peak Town Council Financial Statements for 1996-98 and Budget for 1999

Notes: * Provisional estimates

** As per financial statements, wages are shown against current expenditure only. Capital expenditure is often inseparable from recurrent expenditure.
(Due to rounding, totals in this table are slightly different from those in table 4.1)

Table 4.2.3E Siteki Town Council Capital Expenditure (E000)**

	TYPE		1995	1996	1997	1998	1999*
1	General Public Services (administration etc.)	Of which					
2	Health						
3	Community amenities, sanitation						

4	Community amenities, electricity. . etc						
5	Community amenities, solid waste management						
6	Recreational, cultural, religious affairs						
7	Economic services, transport (excl. roads)						
8	Economic services, roads maintenance . etc			-	252.69	500.15	400.0
9	Other tasks			-	-		
10	Total capital expenses			-	252.69	500.15	400
11	% of total expenditure			-	58	31.3	30.3
12	% of all Local authorities total capital expenses				18.06	27.95	7.86

Source: Siteki Town Council Financial Statements for 1996-98 and Budget for 1999

Notes: * Provisional estimates

** As per financial statements, wages are shown against current expenditure only. Capital expenditure is often inseparable from recurrent expenditure.

(Due to rounding, totals in this table are slightly different from those in table 4.1)

Table 4.2.3F Matsapha Town Board Capital Expenditure (E000)**

	TYPE		1995	1996	1997	1998	1999*
1	General Public Services (administration etc.)	Of which					
2	Health						
3	Community amenities, sanitation						
4	Community amenities, electricity. . etc						

5	Community amenities, solid waste management						
6	Recreational, cultural, religious affairs						
7	Economic services, transport (excl. roads)			4.490	-	50.00	10.00
				-			-
8	Economic services, roads maintenance . etc				11.13		200.00
9	Other tasks						
10	Total capital expenses			4.49	11.14	50.00	210.00
11	% of total expenditure			0.4	0.4	2	7
12	% of all Local Authorities total capital expenses			0.14	0.8	2.79	4.13

Source: Matsapha Town Board Financial Statements for 1996-98 and Budget for 1999

Notes: * Provisional estimates

** As per financial statements, wages are shown against current expenditure only. Capital expenditure is often inseparable from recurrent expenditure.

(Due to rounding, totals in this table are slightly different from those in table 4.1)

Table 4.2.3G Lavumisa Town Board Capital Expenditure (E000)**

	TYPE		1995	1996	1997	1998	1999*
1	General Public Services (administration etc.)	Of which					
2	Health						
3	Community amenities, sanitation			7.89	1.56		-
4	Community amenities, electricity. . etc						

5	Community amenities, solid waste management						
6	Recreational, cultural, religious affairs						
7	Economic services, transport (excl. roads)						
8	Economic services, roads maintenance . etc						
9	Other tasks			1.80	5.0	12.02	-
10	Total capital expenses			9.69	6.56	12.02	
11	% of total expenditure		-	34.3	83	30.5	
12	% of all local Authorities total capital expenses		-	0.3	0.47	0.67	

Source: Lavumisa Town Board Financial Statements for 1996-98 and Budget for 1999

Notes: * Provisional estimates

** As per financial statements, wages are shown against current expenditure only. Capital expenditure is often inseparable from recurrent expenditure.

(Due to rounding, totals in this table are slightly different from those in table 4.1)

Table 4.2.4 Local Authority Revenue (E million)

	TYPE	1995	1996	1997	1998	1999*
1	Local (own) taxes	13.48	20.60	28.2	30.76	37.3
	% of total revenue	68.3	68.3	73	71	74.54
2	User charges and fees	1.55	2.12	1.48	2.37	4.85
	% of all local Authorities total revenue	0.8	7.0	3.8	5.5	9.6
3	All single source revenue (e.g. sale of land)	0.00	0.16	0.62	0.26	0.74
	% of all local Authorities Total Revenue	-	0.53	1.6	0.6	1.47
4	Other revenue	1.00	1.00	2.24	2.32	1.07
	% of all local Authorities Total Revenue	5.1	3.3	5.8	5.4	2.1
	All Local Authorities Total Tax Revenue					
5	Total transfers from other governments	3.73	6.21	6.12	7.63	6.27
	% of all local Authorities Total Revenue	18.9	20.6	15.8	17.66	12.28
6	All local Authorities Loans	0.32	-	5.61	2.37	-
	% of all local Authorities Total Revenue	1.6	-	14.5	5.46	-
	All Local Authorities Total Revenue	19.75	30.14	38.7	43.33	51.06
7	All Local Authorities Total Uncollected# Revenue					
	Own taxes					
	User charges, fees					
	Single source revenue					
	Other revenues					
	Local Authorities Loans					
	Transfers from other governments					

Source: Compiled from respective tables for sample SNG

Notes: * Provisional estimates

Difference between budgeted and actual revenue. Parentheses indicate under collection.

(Due to rounding totals may not add up)

Table 4.2.4A Mbabane City Council Revenue (E000)

	TYPE	1995	1996	1997	1998	1999*
1	Local (own) taxes % of total revenue	5439.55 70.2	10803.98 69.52	12715.48 69	13917.26 68.4	16647.72 74
2	User charges and fees % of Total Revenue	551.66 7.1	724.56 4.7	790.86 4.3	1060.38 5.2	1690.00 7.4
3	All single source revenue (e.g. sale of land) % of Total Revenue	- -	- -	- -	- -	- -
4	Other revenue % of Total Revenue	337.00 4.4	647.29 4.2	1736.64 9.4	2011.38 9.9	900.00 4
	Total Tax Revenue					
5	Total transfers from other governments % of Total Revenue	1416.53 18.3	3363.27 21.8	3203.97 17.4	3364.11 16.5	3532.00 15.5
6	Loans % of Total Revenue	- -	- -	3950.0 22.27	1274.0 6.27	-
	Total Revenue	7744.80	15539.10	18446.95	20353.15	22770.00
7	Total Uncollected# Revenue	(506.84)	1699.86	(429.16)	(677.13)	-
	Own taxes	(498.91)	(358.33)	(1369.13)	(1398.12)	-
	User charges, fees	-	-	-	(3268.00)	-
	Single source revenue	-	-	-	-	-
	Other revenues	482.04	633.99	-	-	-
	Loans	-	-	-	-	-
	Transfers from other governments	(32.64)	199.01	(1691.84)	-	-

Source: Mbabane City Council Financial Statements for 1995-1998 and Budget for 1999

Notes: * Provisional estimates

Difference between budgeted and actual revenue. Parentheses indicate under collection.

Table 4.2.4B Manzini City Council Revenue (E000)

	TYPE	1995	1996	1997	1998	1999*
1	Local (own) taxes**	8041.84	7407.92	11910.64	13012.36	16126.82
	% of total revenue	72	68.8	77.8	77.9	79.7
2	User charges and fees	990.51	1355.05	1370.26	1069.40	2926.15
	% of Total Revenue	8.9	12.6	8.9	6.4	14.5
3	All single source revenue (e.g. sale of land)	1.403	-			-
	% of Total Revenue	-				
4	Other revenue	659.15	449.04	410.99	230.89	-
	% of Total Revenue	5.9	4.2	2.7	1.4	
	Total Tax Revenue					
5	Total transfers from other governments	1475.95	1548.44	1618.78	2387.29	1187.43
	% of Total Revenue	13.2	14.4	10.6	14.3	5.9
6	Loans	320.0	00	1660.42	864.02	-
	% of Total Revenue	2.86	-	10.8	5.17	-
	Total Revenue	11168.8	10760.43	15310.66	16701.36	20240.4
7	Total Uncollected# Revenue	3039.4	2036.6	3397.8	757.02	-
	Own taxes	608.6	(287.25)	1075.1	260.12	
	User charges, fees					
	Single source revenue					
	Other revenues					
	Loans					
	Transfers from other governments					

Source: Manzini City Council Financial Statements for 1995-1998 and Budget for 1999

Notes: * Provisional estimates. ** Include rate penalty and interest.

Difference between budgeted and actual revenue. Parentheses indicate under collection.

(Only rates are always budgeted for)

Table 4.2.4C Nhlanguano Town Council Revenue (E000)

	TYPE	1995	1996	1997	1998	1999*
1	Local (own) taxes	-	-	517.11	587.25	768.11
	% of total revenue			38	38	48
2	User charges and fees	3.20	9.27	27.86	158.68	190.86
	% of Total Revenue	0.4	1.7	2	10.3	11.9
3	All single source revenue (e.g. sale of land)					
	% of Total Revenue					
4	Other revenue					
	% of Total Revenue					
	Total Tax Revenue					
5	Total transfers from other governments	832.74	528.5	829.6	800.0	650.0
	% of Total Revenue	99.6	98.3	60	51.7	40
6	Loans					
	% of Total Revenue					
	Total Revenue	835.94	537.77	1374.57	1545.03	1608.9
7	Total Uncollected# Revenue					
	Own taxes	-	-	-	-	-
	User charges, fees	-	-	-	-	-
	Single source revenue	-	-	-	-	-
	Other revenues	-	-	-	-	-
	Loans					
	Transfers from other governments					

Source: Nhlanguano Town Council Financial Statements for 1995 and 1996 and Budgets for 1997-99

Notes: * Provisional estimates – there are no actual financial statements for 1997 and 1998.

Difference between budgeted and actual revenue. Parentheses indicate under collection.

(Rates collected in 1995 were paid directly to Ministry)

Table 4.2.4D Pigg's Peak Town Council Revenue (E000)

	TYPE	1995	1996	1997	1998	1999*
1	Local (own) taxes		287.58	234.29	509.47	720.0
	% of total revenue		41	32.78	45.1	53.7
2	User charges and fees		30.21	76.29	86.19	67.0
	% of Total Revenue		4.3	10.7	7.6	5
3	All single source revenue (e.g. sale of land)					
	% of Total Revenue					
4	Other revenue					
	% of Total Revenue					
	Total Tax Revenue					
5	Total transfers from other governments		384.2	404.2	535.05	550.0
	% of Total Revenue		54.7	56.5	47.3	41
6	Loans					
	% of Total Revenue					
	Total Revenue		701.99	714.78	1130.71	1342.0
7	Total Uncollected# Revenue		135.42	(98.91)	(185.11)	
	Own taxes		114.13	(99.2)	59.47	-
	User charges, fees		2.88	0.57	6.19	
	Single source revenue				(0.42)	
	Other revenues					
	Loans					
	Transfers from other governments		18.36	-	110.6	-

Source: Pigg's Peak Town Council Financial Statements, 1996-98 and Budget for 1999

Notes: * Provisional estimates

Difference between budgeted and actual revenue. Parentheses indicate under collection.

Table 4.2.4E Siteki Town Council Revenue (E000)

	TYPE	1995	1996	1997	1998	1999*
1	Local (own) taxes		140.59	310.12	303.59	833.4\$
	% of total revenue		27.8	65.4	35.4	66.6
2	User charges and fees		31.62	68.75	61.42	69.3
	% of Total Revenue		6.2	14.4	7.2	5.5
3	All single source revenue (e.g. sale of land)			88.00	-	
	% of Total Revenue			18.5		
4	Other revenue		5.78	-	-	-
	% of Total Revenue		1.14	-	-	-
	Total Tax Revenue			-	-	
5	Total transfers from other governments		328.60	8.19	493.62	349.0
	% of Total Revenue		64.9	1.71	57.5	27.9
6	Loans					
	% of Total Revenue					
	Total Revenue		506.58	474.45	858.62	1251.69
7	Total Uncollected# Revenue					
	Own taxes					
	User charges, fees					
	Single source revenue					
	Other revenues					
	Loans					
	Transfers from other governments					

Source: Siteki Town Council Financial Statements, 1996-98 and Budget for 1999

Notes: * Provisional estimates. \$ Include E370000 as rate debt.

Difference between budgeted and actual revenue. Parentheses indicate under collection.

Table 4.2.4F Matsapha Town Board Revenue (E000)

	TYPE	1995	1996	1997	1998	1999*
1	Local (own) taxes % of total revenue		1962.62 92	2558.40 82.13	2426.82 90	2963.36 78
2	User charges and fees % of Total Revenue					
3	All single source revenue (e.g. sale of land) % of Total Revenue		159.26 7.5	535.74 17.2	258.23 9.5	737.82 19.4
4	Other revenue % of Total Revenue		10.84 0.50	20.78 0.67	13.92 0.51	98.95 2.6
	Total Tax Revenue					
5	Total transfers from other governments % of Total Revenue		-	-	-	-
6	Loans % of Total Revenue					
	Total Revenue		2132.72	3114.93	2698.97	3800.13
7	Total Uncollected# Revenue		-	-	507.03	199.87
	Own taxes					
	User charges, fees					
	Single source revenue					
	Other revenues					
	Loans					
	Transfers from other governments					

Source: Matsapha Town Board Financial Statements, 1996-98 and Budget for 1999

Notes: * Provisional estimates

Difference between budgeted and actual revenue. Parentheses indicate under collection.

Table 4.2.4G Lavumisa Town Board Revenue (E000)

	TYPE	1995	1996	1997	1998	1999*
1	Local (own) taxes % of total revenue	-	-	-	-	-
2	User charges and fees % of Total Revenue					
3	All single source revenue (e.g. sale of land) % of Total Revenue					
4	Other revenue % of Total Revenue					
	Total Tax Revenue					
5	Total transfers from other governments % of Total Revenue	-	55	60	50	50
			100	100	100	100
6	Loans % of Total Revenue					
	Total Revenue	-	55	60	50	50
7	Total Uncollected# Revenue					
	Own taxes					
	User charges, fees					
	Single source revenue					
	Other revenues					
	Loans					
	Transfers from other governments					

Source: Lavumisa Town Board Financial Statements, 1996-98 and Budget for 1999

Notes: * Provisional estimates

Difference between budgeted and actual revenue. Parentheses indicate under collection.

Table 4.2.4.1 Specific Types of Local Authority Tax Revenue (E000)

			1995	1996	1997	1998	1999*
1	All Local Authorities total tax revenue	Of which	13524.4	20602.7	28246.2	30756.9	37291.3
	% of all local Authorities total revenue		68.48	68.35	72.99	71.0	73.03
		Private property taxes! (rates)	12251.2	18439.9	23899.7	26833.9	18212.24
		% of total tax revenue	90.59	89.5	84.61	87.25	48.84
		Govt. property taxes (rates)	1273.2	2162.8	4346.5	3923	18710.46
		% of total tax revenue	9.41	10.5	15.39	12.75	51.15

Source: Compiled from respective tables for sampled SNG

Notes: * Provisional estimates

! Including rates penalty and interest

Table 4.2.4.1A Specific Types of Mbabane City Council Tax Revenue (E000)

			1995	1996	1997	1998	1999*
1	Total tax (rates) revenue	Of which	5439.55	10803.98	12715.48	13917.26	16647.72
	% of total revenue		70.2	69.5	69.0	68.4	74.0
		Private property taxes! (rates)	4774.4	9234.12	9862.19	10926.73	-
		% of total tax revenue	87.77	85.47	77.56	78.51	-
		Govt. property taxes (rates)	665.15	1569.85	2853.29	2990.53	-
		% of total tax revenue	12.23	14.53	12.44	11.49	-

Source: Mbabane City Council Financial Statements, 1995-98, and Budget for 1999

Notes: * Provisional estimates

! Including rates penalty and interest.

Table 4.2.4.1B Specific Types of Manzini City Council Tax Revenue (E000)

			1995	1996	1997	1998	1999*
1	Total tax (rates) revenue	Of which	8041.84	7407.93	11910.64	13012.36	16126.82
	% of total revenue		72.0	68.8	77.8	77.9	79.7
		Private property taxes! (rates)	7477.14	6814.99	10417.26	12079.93	13627.57
		% of total tax revenue	82.98	92.0	87.46	92.83	84.50
		Govt. property taxes (rates)	564.7	592.94	622.58	932.43	2499.20
		% of total tax revenue	7.02	8.0	12.54	7.17	5.5

Source: Manzini City Council Financial Statements for 1995-1998 and Budget for 1999

Notes: * Provisional estimates

! Including rates penalty and interest

Table 4.2.4.1C Specific Types of Nhlanguano Town Council Tax Revenue (E000)

			1995	1996	1997	1998	1999*
1	Total tax (rates) revenue	Of which	-	-	517.11	587.35	768.11
	% of total revenue		-	-	38	38	48
		Private property taxes! (rates)	-	-	517.11	587.35	618.11
		% of total tax revenue			100	100	80.47
		Govt. property taxes (rates)			-	-	150
		% of total tax revenue			-	-	9.53

Source: Nhlanguano Town Council Financial statements, 1995 and 1996, and Budgets for 1997-99

Notes: * Provisional estimates

! Including rates penalty and interest

Table 4.2.4.1D Specific Types of Pigg's Peak Town Council Tax Revenue (E000)

			1995	1996	1997	1998	1999*
1	Total tax (rates) revenue	Of which		287.58	234.59	509.47	720
	% of total revenue			41	32.78	45.1	53.7
		Private property taxes! (rates)		287.58	234.59	509.47	540
		% of total tax revenue		100	100	100	75.0
		Govt. property taxes (rates)		-	-	-	180
		% of total tax revenue					25.0

Source: Pigg's Peak Town Council Financial statements, 1996-98, and Budget for 1999

Notes: * Provisional estimates

! Including rates penalty and interest

Table 4.2.4.1E Specific Types Siteki Town Council Tax Revenue (E000)

			1995	1996	1997	1998	1999*
1	Total tax (rates) revenue	Of which		140.59	310.12	303.59	463.39
	% of total revenue			27.8	65.4	35.4	66.6
		Private property taxes! (rates)		140.59	310.12	303.59	463.39
		% of total tax revenue		100	100	100	100
		Govt. property taxes (rates)					
		% of total tax revenue					

Source: Siteki Town Council Financial statements, 1996-98, and Budget for 1999

Notes: * Provisional estimates

! Including rates penalty and interest

Table 4.2.4.1F Specific Types of Matsapha Town Board Tax Revenue (E000)

			1995	1996	1997	1998	1999*
1	Total tax (rates) revenue	Of which	-	1962.62	2558.4	2426.82	2963.37
	% of total revenue			92.0	82.13	90.0	78.0
		Private property taxes! (rates)	-	1962.62	2558.4	2426.82	2963.37
		% of total tax revenue		100	100	100	100
		Govt. property taxes (rates)					
		% of total tax revenue					

Source: Matsapha Town Board Financial statements, 1996-98, and Budget for 1999

Notes: * Provisional estimates

! Including rates penalty and interest Source:

Table 4.2.4.1G Specific Types of Lavumisa Town Board Tax Revenue (E000)

			1995	1996	1997	1998	1999*
1	Total tax (rates) revenue	Of which	0	0	0	0	0
	% of total revenue						
		Private property taxes! (rates)					
		% of total tax revenue					
		Govt. property taxes (rates)					
		% of total tax revenue					

Source: Lavumisa Town Board Financial statements, 1996-98, and Budget for 1999

Notes: * Provisional estimates

Table 4.2.4.2 Other Types of Local Authority Revenue (E million)

			1995	1996	1997	1998	1999*
	All local Authorities total non-tax# revenue (excluding grants)		2.55	3.28	5.13	4.95	6.69
1	All local authorities total non-tax/other revenue (excluding user fees)		1.00	1.16	2.86	2.58	1.81
	% of all local authorities total revenue		5.1	3.83	7.23	6.0	3.57
2	All local Authorities total user fees/charges	Of which	1.55	2.12	2.27	2.37	4.88
	% of all local authorities total revenue		0.8	7.0	5.7	5.5	9.6
2.1		Health					
2.2		Sanitation					
2.3		Solid Waste Mgt.					
2.4		Recreational					
2.5		Market					
2.6		Abattoir					
2.7		Rent					
2.8		Other					

Source: Compiled from respective tables for sampled SNGS

Notes: * Provisional estimates

Non-tax revenue excludes subventions, loans and external grants (if any). It includes user charges and other revenues. Other revenues comprise revenue from single sources and miscellaneous revenue, i.e. the total of rows 3 and 4 of Table 4.2.4.

Table 4.2.4.2A Other Types of Mbabane City Council Revenue (E000)

			1995	1996	1997	1998	1999*
	Total non-tax# revenue (excluding grants)		888.71	1371.86	2527.5	3071.76	2590.0
1	Total non-tax/other revenue (excluding user fees)		337.1	647.3	1736.64	2011.38	900
	% of total revenue		4.4	4.2	9.4	9.9	4.0
2	Total user fees/charges	Of which	551.66	724.56	790.86	1060.38	1690.0
	% of Total revenue		7.1	4.7	4.3	5.2	7.4
2.1		Health	-	12.78	21.15	16.33	-
2.2		Sanitation	403.53	393.06	537.37	608.26	1592
2.3		Solid Waste Mgt.	37.02	68.92	80.88	109.79	-
2.4		Recreational	10.47	59.04	64.41	120.28	23.0
2.5		Market	28.98	26.29	22.58	77.26	-
2.6		Abattoir	27.14	35.97	33.24	128.48	-
2.7		Rent	57.0	55.52	-	-	-
2.8		Other	14.06	61.11	115.06	100.27	1453

Source: Mbabane City Council Financial Statements, 1995-98, and Budget for 1999

Notes: * Provisional estimates

Non-tax revenue excludes subventions, loans and external grants (if any). It includes user charges and other revenues. Other revenues comprise revenue from single sources and miscellaneous revenue, i.e. the total of rows 3 and 4 of Table 4.2.4.

Table 4.2.4.2B Other Types of Manzini City Council Revenue (E000)

			1995	1996	1997	1998	1999*
	Total non-tax revenue# (excluding grants)		1649.66	1804.09	1781.25	1300.29	2926.15

1	Total non-tax/other revenue (excluding user fees) % of total revenue		659.15	449.04	410.99	230.89	-
			5.9	4.2	2.7	1.5	0
2	Total user fees/charges % of Total revenue	Of which	990.51	1355.05	1370.26	1069.4	2926.15
			8.9	12.6	8.9	6.98	14.5
2.1		Health	385.59	510.45	519.74	274.7	-
2.2		Sanitation	52.67	65.4	(1.33)	34.23	
2.3		Solid Waste Mgt.	-	-	-	-	-
2.4		Recreational	12.93	13.48	11.69	10.73	-
2.5		Market	206.34	198.51	224.67	224.65	-
2.6		Abattoir	88.32	114.04	215.44	62.55	-
2.7		Pound	26.1	28.97	30.03	20.89	-
2.8		Other	218.47	424.2	370.01	441.66	-

Source: Manzini City Council Financial Statements, 1995-98, and Budget for 1999

Notes: * Provisional estimates

Non-tax revenue excludes subventions, loans and external grants (if any). It includes user charges and other revenues. Other revenues comprise revenue from single sources and miscellaneous revenue, i.e. the total of rows 3 and 4 of Table 4.2.4.

Table 4.2.4.2C Other Types of Nhlngano Town Council Revenue (E000)

			1995	1996	1997	1998	1999*

	Total non-tax revenue# (excluding grants)		3.2	9.27	27.86	158.68	190.86
1	Total non-tax/other revenue (excluding user fees)		-				
	% of total revenue		-				
2	Total user fees/charges	Of which	3.2	9.27	27.86	158.68	190.86
	% of Total revenue		0.4	1.7	2.0	10.3	11.9
2.1		Health	2.0	-	8.86	1.48	10.5
2.2		Sanitation			-	-	-
2.3		Solid Waste Mgt.			-	115.2	-
2.4		Recreational			-	20.0	20.0
2.5		Market			-	14.0	50.0
2.6		Abattoir			-	8.0	3.6
2.7		Rent				-	20.0
2.8		Other	1.1-2	-	19.0	-	1.56

Source: Nhlngano Town Council Financial Statements, 1995-96 and Budgets for 1997-99

Notes: * Provisional estimates

Non-tax revenue excludes subventions, loans and external grants (if any). It includes user charges and other revenues. Other revenues comprise revenue from single sources and miscellaneous revenue, i.e. the total of rows 3 and 4 of Table 4.2.4.

Table 4.2.4.2D Other Types of Pigg's Peak Town Council Revenue (E000)

			1995	1996	1997	1998	1999*
--	--	--	------	------	------	------	-------

	Total non-tax revenue# (excluding grants)		-	30.21	76.29	86.19	72.0
1	Total non-tax/other revenue (excluding user fees) % of total revenue		-	-	-	-	5.0
			-				
2	Total user fees/charges % of Total revenue	Of which	-	30.21	76.29	86.19	67.0
			-	4.3	10.7	7.6	5.0
2.1		Health	-	2.36	45.99	-	-
2.2		Sanitation	-	-	-	21.85	-
2.3		Solid Waste Mgt.	-	-	0.31	-	-
2.4		Recreational	-	0.22	0.35	0.62	-
2.5		Market	-			21.23	
2.6		Abattoir				-	
2.7		Pound		9.7	3.33	2.68	21.27
2.8		Other		17.92	26.1	39.8	

Source: Pigg's Peak Town Council Financial Statements, 1996-1998, and Budget, 1999.

Notes: * Provisional estimates

Non-tax revenue excludes subventions, loans and external grants (if any). It includes user charges and other revenues. Other revenues comprise revenue from single sources and miscellaneous revenue, i.e. the total of rows 3 and 4 of Table 4.2.4.

Table 4.2.4.2E Other Types of Siteki Town Council Revenue (E000)

			1995	1996	1997	1998	1999*
	Total non-tax revenue# (excluding grants)		-	37.4	156.15	61.42	69.3
1	Total non-tax/other revenue (excluding user fees) % of total revenue		-	5.78	88.0	-	-
				1.14	18.5		

2	Total user fees/charges	Of which	-	31.62	68.15	61.42	69.3
	% of Total revenue		-	6.2	14.4	7.2	5.5
2.1		Health	-	-	2.01	4.44	7.2
2.2		Sanitation					10.0
2.3		Solid Waste Mgt.					
2.4		Recreational			0.28	0.87	0.8
2.5		Market			-	3.18	18.0
2.6		Abattoir		0.18	2.0	3.38	3.4
2.7		Pound		8.3	1.77	7.36	10.0
2.8		Other		23.24	62.09	42.19	19.9

Source: Siteki Town Council Financial Statements 1996-98 and Budget 1999

Notes: * Provisional estimates

Non-tax revenue excludes subventions, loans and external grants (if any). It includes user charges and other revenues. Other revenues comprise revenue from single sources and miscellaneous revenue, i.e. the total of rows 3 and 4 of Table 4.2.4.

Table 4.2.4.2F Other Types of Matsapha Town Board Revenue (E000)

	1995	1996	1997	1998	1999*
Total non-tax revenue# (excluding grants)	-	170.11	556.53	266.15	836.77

1	Total non-tax/other revenue (excluding user fees) % of total revenue		-	170.11	556.53	266.15	836.77
			-	8.0	18	10.1	22
2	Total user fees/charges % of Total revenue	Of which					
2.1		Health					
2.2		Sanitation					
2.3		Solid Waste Mgt.					
2.4		Recreational					
2.5		Market					
2.6		Abattoir					
2.7		Rent					
2.8		Other					

Source: Matsapha Town Board financial Statements, 1996-98 and Budget, 1999.

Notes: * Provisional estimates

Non-tax revenue excludes subventions, loans and external grants (if any). It includes user charges and other revenues. Other revenues comprise revenue from single sources and miscellaneous revenue, i.e. the total of rows 3 and 4 of Table 4.2.4.

Table 4.2.4.2G Other Types of Lavumisa Town Board Revenue (E000)

			1995	1996	1997	1998	1999*
	Total non-tax revenue# (excluding grants)		0	0	0	0	0
1	Total non-tax/other revenue (excluding user fees) % of total revenue						
2	Total user fees/charges % of Total revenue	Of which					

2.1		Health					
2.2		Sanitation					
2.3		Solid Waste Mgt.					
2.4		Recreational					
2.5		Market					
2.6		Abattoir					
2.7		Rent					
2.8		Other					

Source: Lavumisa Town Board Financial Statements, 1996-1999

Notes: * Provisional estimates

Non-tax revenue excludes subventions, loans and external grants (if any). It includes user charges and other revenues. Other revenues comprise revenue from single sources and miscellaneous revenue, i.e. the total of rows 3 and 4 of Table 4.2.4.

Table 4.2.5 Transfers from Central government to Local Authority based on sample councils (E000)

		1995	1996	1997	1998	1999*
Total transfers	Of which	3725.22	6208.01	6124.66	7630.08	6318.43
	Special earmarked transfers# (e.g. refuse collection)	1416.53	3363.27	3203.97	2344.1	3266.0
	% of total transfer	38.02	54.18	52.31	29.72	51.69
	General grants\$	2308.69	2844.74	2920.69	5285.98	1667.0
	% of total transfer	61.98	45.82	47.69	69.28	48.31

Source: Compiled from respective tables for sample SNG

Notes: * Provisional estimates

Special grants are given to Local Authorities to finance specific types of expenditure (recurrent or capital) such as refuse collection.
 \$ General grants may be used by Local Authorities to finance any activity.

Table 4.2.5A Transfers from Central government to Mbabane City Council (E000)

		1995	1996	1997	1998	1999*
Total transfers	Of which	1416.53	3363.27	3203.97	3364.12	3532.0
	Special earmarked transfers (e.g. refuse collection)	1416.53	3363.27	3203.97	1587.69	1667.0
	% of total transfer	100	100	100	47.19	47.2
	General grants	-	-	-	1776.43	1865.0
	% of total transfers				52.81	52.80

Source: Mbabane City Council Financial Statements, 1995-1998, and Budget, 1999

Notes: * Provisional estimates
 (See notes to Table 4.2.5)

Table 4.2.5B Transfers from Central Government to Manzini City Council (E000)

		1995	1996	1997	1998	1999*
Total transfers	Of which	1475.95	1548.44	1618.78	2387.29	1187.43
	Special earmarked transfers (e.g. refuse collection)	496.35	519.86	541.75	756.41	-
	% of total transfer	35.63	33.57	33.47	31.69	-
	General grants	979.6	1028.58	1077.03	1630.88	1187.43
	% of total transfer	64.37	66.43	66.53	68.31	100

Source: Manzini City Council Financial Statements, 1995-1998, and Budget, 1999

Notes: * Provisional estimates
 (See notes to Table 4.2.5)

Table 4.2.5C Transfers from Central Government to Nhlanguano Town Council (E000)

		1995	1996	1997	1998	1999*
Total transfers	Of which	832.74	528.5	829.6	800	650
	Special earmarked transfers (e.g. refuse collection)	-	-	-	-	-
	% of total transfer					
	General grants	832.74	528.5	829.6	800	650
	% of total transfer	100	100	100	100	100

Source: Nhlanguano Town Council Financial Statements, 1995 and 1996 and Budgets, 1997-1999

Notes: * Provisional estimates

(See notes to Table 4.2.5)

Table 4.2.5D Transfers from Central Government to Pigg's Peak Town Council (E000)

		1995	1996	1997	1998	1999*
Total transfers	Of which	-	384.2	404.2	535.1	550
	Special earmarked transfers (e.g. refuse collection)	-	-	-	-	-
	% of total transfer					
	General grants	-	384.2	404.2	535.1	550
	% of total transfer	-	100	100	100	100

Source: Pigg's Peak Financial Statements, 1996-98 and Budget 1999

Notes: * Provisional estimates

(See notes to Table 4.2.5)

Table 4.2.5E Transfers from Central Government to Siteki Town council (E000)

		1995	1996	1997	1998	1999*
Total transfers	Of which	-	328.6	8.19\$	493.62	349
	Special earmarked transfers (e.g. refuse collection)	-	-	-	-	-
	% of total transfer					
	General grants		328.6	8.19	493.62	349
	% of total transfer		100	100	100	100

Source: Siteki Town Council Financial Statement, 1996-1998, and Budget 1999

Notes: * Provisional estimates

(See notes to Table 4.2.5)

Table 4.2.5F Transfers from Central Government to Matsapha Town Board (E000)

		1995	1996	1997	1998	1999*
All local Authorities total transfers	Of which	0	0	0	0	0
	Special earmarked transfers (e.g. refuse collection)					
	% of total transfer					
	General grants					
	% of total transfer					

Source: Matsapha Town Board financial statements, 1996-1999

Notes: * Provisional estimates

(See notes to Table 4.2.5)

Table 4.2.5G Transfers from Central Government to Lavumisa Town Board (E000)

		1995	1996	1997	1998	1999*
Total transfers	Of which	-	55	60	50	50
	Special earmarked transfers (e.g. refuse collection)	-	-	-	-	-
	% of total transfer					
	General grants	-	55	60	50	50
	% of total transfer	-	100	100	100	100

Source: Lavumisa Town Board Financial Statement, 1996-1999

Notes: * Provisional estimates
(See notes to Table 4.2.5)

Table 4.2.6.1 External Finance of Local Authority (E000)

		1995	1996	1997	1998	1999*
1	All local authorities total outstanding debt	6398.14	6308.98	6052.75	7833.60	-
2	All local Authorities additional annual borrowing	320	-	5610.42	2367.98	
	% of all local authorities total revenue	1.6	-	14.5	5.46	
3	All local authorities annual borrowing** by type					
	Domestic borrowing	320				
	ConcesSional external loans			5610.42	2367.98	
	Non-conc. External loans					
4	All local authorities annual borrowing** by institutional source					
	Pension funds (e.g.. SNPF)	3203				
	Insurance companies					
	Commercial Banks					

	World Bank/ADB/IBRD	-		5610.42	2367.98	
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Source: Compiled from respective tables for Mbabane and Manzini City Councils

Notes: * Provisional estimates

** Include long-term loans

Only Mbanae City Council and Manzini City Council have external finances

Table 4.2.6.1A External Finance of Mbabane City council (E000)

		1995	1996	1997	1998	1999*
1	Total outstanding debt	4556.0	4500.0	4476.55	4826.9	
2	Additional annual borrowing	-	-	3950.0	1274.0	
	% of total revenue			21.4	6.26	
3	Annual borrowing** by type					
	Domestic borrowing			-	-	
	Concessional external loans			3950.0	1274.0	
	Non-conc. External loans					
4	Annual borrowing** by institutional source					
	Pension funds (e.g.. SNPF)					
	Insurance companies					

		Commercial Banks#					
		World Bank/ADB/IBRD			3950.0	1274.0	

Source: Mbabane City Council Financial Statements, 1995-1998, and Budget, 1999

Notes: * Provisional estimates

** Include long-term and government loans

Mainly bank overdrafts

Table 4.2.6.1B External Finance of Manzini City council (E000)

		1995	1996	1997	1998	1999*	
1	Total outstanding debt	1842.14	1808.98	1576.2	3006.7	3870.68	
2	Additional annual borrowing % of total revenue	320	-	1660.42	1093.97	-	
		2.87		10.8	6.6		
3	Annual borrowing by source						
		Domestic borrowing	320	-			
		Concessional external loans			1660.42	1093.97	
		Non-conc. External loans					
4	Annual borrowing by institutional source						
		Pension funds (e.g.. SNPF)	320				

		Insurance companies					
		Commercial Banks					
		World Bank/ADB			1660.42	1093.97	

Source: Manzini City Council Financial Statements, 1995-1998, and Budget, 1999

Notes: * Provisional estimates

Table 4.2.6.2 Local Authority Debt Service (Payment on loans, E000)

		1995	1996	1997	1998	1999*
1	All local authorities annual payment (interest & amortization)	1212.27	1091.9	1068.31	1093.13	
	% of all local authorities total revenue	6.8	3.6	2.7	2.8	
2	All local Authorities annual interest payment	178.63	609.68	486.14	728.2	
3	All local authorities annual amortization by loan source					
	Domestic borrowing	1033.64	482.22	582.17	364.93	
	Concessional external loans	-	-	307.2	77.0	
	Non-conc. External loans					

4	All local authorities total amortization by institutional source					
		Pension funds (e.g.. SNPF)	910.42	479.39	274.97	287.93
		Insurance companies				
		Commercial Banks	123.22	2.83		
		World Bank/ADB			307.2	77.0

Source: Source: Compiled from respective tables for Mbabane and Manzini City Councils

Notes: * Provisional estimates

Only Mbabane cit council and Manzini city council had debt services

Table 4.2.6.2A Mbabane City Council Debt Service (Payment on loans, E000)

		1995	1996	1997	1998	1999*
1	Annual payment (interest & amortization)	859.1	859.1	836.04	863.18	
	% of total revenue	11	6	4.5	4.2	
2	Annual interest payment	178.63	609.68	486.14	728.2	
3	Annual amortization by loan source	680.47	249.42	349.9	134.98	
	Domestic borrowing			42.17	57.98	
	Concessional external loans			307.2	77.0	
	Non-conc. External loans					

4	Total amortization by institutional source					
		Pension funds (e.g.. SNPF)	680.47	249.42	42.17	57.98
		Insurance companies				
		Commercial Banks				
		World Bank/ADB			307.2	77.0

Source: Mbabane City Council Financial Statements, 1995-1998, and Budget, 1999

Notes: * Provisional estimates

Table 4.2.6.2B Manzini City Council Debt Service (Payment on loans, E000)

		1995	1996	1997	1998	1999*
1	Annual payment (interest & amortization)	353.17	232.8	229.95	229.95	
	% of total revenue	3.2	2.2	1.5	1.4	
2	Annual interest payment**					
3	Annual amortization by loan source					
	Domestic borrowing	353.17	232.8	232.8	229.95	
	Concessional external loans					
	Non-conc. External loans					
4	Total amortization by institutional source					
	Pension funds (e.g.. SNPF)	229.95	229.97	232.8	229.95	
	Insurance companies					
	Commercial Banks	123.22	2.83			
	World Bank/ADB					

Source: Manzini City Council Financial Statements, 1995-1998, and Budget, 1999

Notes: * Provisional estimates

** Inseparable from amortization

Table 4.2.7 Local Authorities Sources of Finance for Selected Types of Infrastructure* (New or renovated), 1995-1998 (E000)

	Type	Own revenue & General Grants	Earmarked Grants from Central Government	Domestic financial Sources (e.g.. Pension fund)	Foreign source (specify in F/N)
1	Solid Waste Management	2742.39			
2	Roads maintenance & water drainage	3433.74	7747		
3	Pound	65.87			
4	Abattoir	224.82	8973.72		
5	Street Lighting	2354.38	50		
6	Landfill site	102.48			
7	Public Amenities	2563.71			
	Total	11487.39	16170.72		

Source: Compiled from respective tables for sample SNG

Notes: * In general, infrastructure is either financed from own revenue (Table 4.2.4) or transfers from central government (Table 4.2.5). Expenditure on projects implemented under UDP is reflected in total capital expenditure.

Table 4.2.7A Mbabane City Council Sources of Finance for Selected Types of Infrastructure (New or renovated), 1995-1998 (E000).

	Type	Own revenue & General Grants	Earmarked Grants from Central Government	Domestic financial Sources (e.g.. Pension fund)	Foreign source (specify in F/N)
1	Solid Waste Management	134.21			
2	Roads maintenance & water drainage	1294.64	7147		
3	Pound	65.87			
4	Abattoir	224.82	4290.48		
5	Street Lighting	2060.74	50.0	51.42	
6	Landfill site	102.48			
7	Public Amenities	1942.2		0.5	
	Total	5824.99	11487.48	51.92	

Source: Mbabane City Council Financial Statements, 1995-98

Table 4.2.7B Manzini City Council Sources of Finance for Selected Types of Infrastructure (New or renovated), 1995-1998 (E000).

	Type	Own revenue & General Grants	Earmarked Grants from Central Government	Domestic financial Sources (e.g.. Pension fund)	Foreign source (specify in F/N)
1	Solid Waste Management	2608.18			
2	Roads maintenance & water drainage	276.33			
3	Pound				
4	Abattoir		4683.24		
5	Street Lighting	293.64			
6	Landfill site				
7	Public Amenities	142.52			
	Total	3320.68	4683.24		

Source: Manzini City Council Financial Statements, 1995-98

Table 4.2.7C Nhlanguano Town Council Sources of Finance for Selected Types of Infrastructure (New or renovated), 1995-1998.

	Type	Own revenue & General Grants	Earmarked Grants from Central Government	Domestic financial Sources (e.g.. Pension fund)	Foreign source (specify in F/N)
1	Solid Waste Management				
2	Roads maintenance & water drainage	919.27			
3	Pound				
4	Abattoir				
5	Street Lighting				
6	Landfill site				
7	Public Amenities				
	Total	919.27			

Source: Nhlanguano Town Council Financial Statements, 1995-96, and Budgets for 1997-1998

Table 4.2.7D Pigg's Peak Town Council Sources of Finance for Selected Types of Infrastructure (New or renovated), 1995-1998 (E000).

	Type	Own revenue & General Grants	Earmarked Grants from Central Government	Domestic financial Sources (e.g.. Pension fund)	Foreign source (specify in F/N)
1	Solid Waste Management				
2	Roads maintenance & water drainage	179.52			
3	Pound				
4	Abattoir				
5	Street Lighting				
6	Landfill site				
7	Public Amenities	478.97			
	Total	658.49			

Source: Pigg's Peak Town Council financial Statements, 1996-98

Table 4.2.7E Siteki Town Council Sources of Finance for Selected Types of Infrastructure (New or renovated), 1995-1998 (E000).

	Type	Own revenue & General Grants	Earmarked Grants from Central Government	Domestic financial Sources (e.g.. Pension fund)	Foreign source (specify in F/N)
1	Solid Waste Management				
2	Roads maintenance & water drainage	752.84			
3	Pound				
4	Abattoir				
5	Street Lighting				
6	Landfill site				
7	Public Amenities				
	Total				

Source: Siteki Town Council financial Statements, 1996-98

Table 4.2.7F Matsapha Town Board Sources of Finance for Selected Types of Infrastructure (New or renovated), 1995-1998 (E000).

	Type	Own revenue	Earmarked Grants from Central Government	Domestic financial Sources (e.g.. Pension fund)	Foreign source (specify in F/N)
1	Solid Waste Management				
2	Roads maintenance & water drainage	11.14	54.5		
3	Pound				
4	Abattoir				
5	Street Lighting				
6	Landfill site				
7	Public Amenities				
	Total	11.14	54.5		

Source: Matsapha Town Board financial Statements, 1996-98

Table 4.2.7G Lavumisa Town Board Sources of Finance for Selected Types of Infrastructure (New or renovated), 1995-1998.

	Type	Own revenue	Earmarked Grants from Central Government	Domestic financial Sources (e.g.. Pension fund)	Foreign source (specify in F/N)
1	Solid Waste Management				
2	Roads maintenance & water drainage				
3	Pound				
4	Abattoir				
5	Street Lighting				
6	Landfill site				
7	Public Amenities				
	Total	0	0	0	0

Source:

Table 4.2.9 Sub-national Governments Actual and Budgeted Revenue(E million)**

	TYPE		1995	1996	1997	1998	1999*
1	Assessment rates - Government	Budgets	0.94	9.1	3.79	14.75	17-9.76
		Actual	0.56	0.59	0.62	0.93	-
		Difference	(.38)	(8.51)	(3.17)	(13.82)	-
2	Assessment rates - General	Budgets	12.04	7.42	20.2	16.88	19.25
		Actual	12.9	19.87	26.24	29.24	-
		Difference	0.5	12.45	6.04	12.36	-
3	Grants in lieu of rates	Budgets	1.36	2.15	1.69	1.78	1.87
		Actual	0.96	1.72	1.69	-	-
		Difference	(.4)	(.43)	0	-	-
4	Subventions	Budgets	1.57	2.41	3.82	4.27	4.4
		Actual	2.3	3.96	4.75	6.1	-
		Difference	0.73	1.55	0.93	1.83	-
5	User fees, charges	Budgets	1.03	1.11	2.26	3.82	4.7
		Actual	1.53	2.16	2.32	2.69	-
		Difference	0.5	1.05	0.06	(1.13)	-
6	Other	Budgets	1.0	0.013	0.08	4.12	0.86
		Actual	1.26	0.8	0.54	3.52	-
		Difference	0.26	0.79	0.46	(0.6)	-
7	Total	Budgets	17.94	22.79	31.32	46.1	50.84
		Actual#	18.91	26.8	34.47	42.4	-
		Difference	0.97	4.02	3.15	(3.7)	-

Source: Compiled from relevant tables for sample Councils and Boards

Notes: * Provisional estimates

**Because of lack of regular budgeting and reporting by specific items across sample local governments, adding up totals for each item is not meaningful. Frequently government and private rates are lumped together either as actuals or estimates. The same is true for subventions and specific grants. Not all sources of revenue are normally budgeted for. Hence actual revenue is usually greater than estimated revenue. For specific sources of budgeted revenue see individual tables for SNGS.

Total actual revenue in this Table is different from that in Table 4.2.1 because some SNGS (e.g.. Nhlngano) had no actual financial statements for some years (see notes to Table 4.2.4C).

(Budgets are considered as a weak indicator of revenue potential. In general Councilors believe that with an efficient system of tax administration 30% more of revenue may be collected).

Table 4.2.9A Mbabane City Council Actual and Budgeted Revenue (E000)

	TYPE		1995	1996\$	1997	1998	1999*
1	Assessment rates - Government	Budgets	943.4	9104.12\$	3722.96	14594.39\$	16931
		Actual	-	-	-	-	-
		Difference	-	-	-	-	-
2	Assessment rates - General	Budgets	4846.5	-	9421.64	-	
		Actual\$	5439.6	10803.98	12715.5	13917.3	
		Difference	593.1	-	3293.86	-	-
3	Grants in lieu of rates	Budgets	956.1	1724.14	1691.84	1776.5	1865
		Actual	956.1	1724.15	1691.84	-	-
		Difference	0	0	0	-	-
4	Subventions	Budgets	459.6	1440.12	1512.13	1587.85	1667
		Actual	460.43	1639.12	3203.97	3364.11	-
		Difference	0.83	199.0	1691.84	1776.26	-
5	User fees, charges	Budgets	1035.6	1082.89	2159.98	1470	1454
		Actual	551.66	724.56	790.86	1060.38	-
		Difference	(483.9)	(358.33)	(1369.1)	(409.62)	-
6	Other	Budgets	306.05	13.3	84	4111.7	853
		Actual	337.0	647.3	1736.64	2011.38	-
		Difference	30.95	634	1652.64	(2100.32)	-
7	Total	Budgets	9812.3	13364.58	18592.6	23540.4	22770
		Actual	7744.8	15539.1	18446.9	20353.15	-
		Difference	(2067.5)	2174.52	(145.7)	(3187.3)	-

Source: Mbabane City Council Financial Statements, 1995-1998 and Budgets for 1995-1999

Notes: * Provisional estimates

\$ Financial statements do not separate between private and government property rates.

(See notes to Table 4.2.9)

Table 4.2.9B Manzini City Council Actual and Budgeted Revenue (E000)

	TYPE		1995	1996	1997	1998	1999*
1	Assessment rates – Government**	Budgets	-	-	-	-	2499.25
		Actual	564.7	592.94	622.58	932.43	-
		Difference	-	-	-	-	-
2	Assessment rates - General	Budgets	6868.6	7102.3	10213.3	12752.2	13627.6
		Actual	7477.1	6814.9	10417.3	12079.9	-
		Difference	608.5	(287.4)	204	(672.3)	-
3	Grants in lieu of rates**	Budgets	405.68	425.99	-	-	-
		Actual	-	-	-	-	-
		Difference	-	-	-	-	-
4	Subventions**	Budgets	290.4	602.59	1077.03	1130.88	1187.43
		Actual	979.6	1028.6	1077.03	1630.88	-
		Difference	689.2	426.01	0	500	-
5	User fees, charges	Budgets	-	-	-	2061.22	2926.15
		Actual	990.51	1355.1	1370.26	1069.4	-
		Difference	-	-	-	-	-
6	Other	Budgets	-	-	-	-	-
		Actual	-	-	-	-	-
		Difference	-	-	-	-	-
7	Total	Budgets	8129.3	8723.8	11912.9	15944.3	20240
		Actual	11168.8	10760.4	15310.7	16701.3	-
		Difference	3039.5	2036.6	3397.8	757.0	-

Source: Manzini City Council Financial Statements and Budget for 1995-1999

Notes: * Provisional estimates

** While government rates are often not included in the budget, actual figures for subvention and grants in lieu of rates are reported together. Separate figures for these are available from MOH. For the sake of consistency we relied on council data all through.

(See notes to Table 4.2.9)

Table 4.2.9C Nhlango Town Council Actual and Budgeted Revenue (E000)

	TYPE		1995	1996	1997	1998	1999*
1	Assessment rates - Government	Budgets	-	-	-	70	150
		Actual	-	-	-	-	-
		Difference	-	-	-	-	-
2	Assessment rates - General	Budgets	324.7	-	517.11	517.25	618.11
		Actual	-	-	-	-	-
		Difference	-	-	-	-	-
3	Grants in lieu of rates	Budgets					
		Actual					
		Difference					
4	Subventions**	Budgets	450	-	829.6	800	650
		Actual	832.7\$	528.5\$	-	-	-
		Difference	382.7	-	-	-	-
5	User fees, charges	Budgets	1.8	-	27.86	158.68	190.86
		Actual	3.2	9.27	-	-	-
		Difference	1.4	-	-	-	-
6	Other	Budgets					
		Actual					
		Difference					
7	Total	Budgets	776.5	-	1374.6	1545.0	1608.97
		Actual	753.7	294.62	-	-	-
		Difference	(22.8)	-	-	-	-

Source: Nhlango Town Council Financial Statements, 1995-96 and Budgets, 1997-1999. There are no financial statements for 1997 and 1998.

Notes: * Provisional estimates

** Including grants in lie of rates

(See notes to Table 4.2.9)

Table 4.2.9D Pigg's Peak Town Council Actual and Budgeted Revenue (E000)

	TYPE		1995	1996	1997	1998	1999*
1	Assessment rates - Government	Budgets	-	-	70.24	90	180
		Actual	-	-	-	-	-
		Difference	-	-	-	-	-
2	Assessment rates - General	Budgets	-	173.45	263.54	450	540
		Actual	-	287.58	234.29	509.47	-
		Difference	-	114.13	(29.3)	59.47	-
3	Grants in lieu of rates	Budgets	-				
		Actual	-				
		Difference	-				
4	Subventions	Budgets	-	365.84	404.2	424.41	550
		Actual	-	384.2	404.2	535.05	-
		Difference	-	18.36	0	110.64	-
5	User fees, charges	Budgets	-	27.28	75.72	80	67
		Actual	-	30.16	76.29	86.19	-
		Difference	-	2.88	0.57	6.19	-
6	Other	Budgets	-	-	-	4.2	5.0
		Actual	-	-	-	-	-
		Difference	-	-	-	-	-
7	Total	Budgets	-	701.94	813.69	1048.6	1342
		Actual	-	701.99	714.78	1130.7	-
		Difference	-	0.05	(98.91)	82.11	-

Source: Pigg's Peak Town Council Financial Statements, 1996-98 and Budgets for 1996, 1997 and 1999 (there was no budget for 1998).

Notes: * Provisional estimates
(see notes to Table 4.2.9)

Table 4.2.9E Siteki Town Council Actual and Budgeted Revenue (E000)

	TYPE		1995	1996	1997	1998\$	1999*/\$
1	Assessment rates - Government	Budgets	-				
		Actual	-				
		Difference	-				
2	Assessment rates - General	Budgets	-	-	-	439.19	463.39
		Actual	-	140.59	310.59	303.59	-
		Difference	-	-	-	(135.6)	-
3	Grants in lieu of rates	Budgets	-				
		Actual	-				
		Difference	-				
4	Subventions	Budgets	-	-	-	328	349
		Actual	-	328.6	8.19	493.62	-
		Difference	-	-	-	165.62	-
5	User fees, charges	Budgets	-	-	-	50.8	69.3
		Actual	-	31.62	68.15	61.42	-
		Difference	-	-	-	10.62	-
6	Other	Budgets	-	-	-	-	-
		Actual	-	37.4	156.75	61.62	69.3
		Difference	-	-	-	-	-
7	Total	Budgets	-	-	-	817.99	881.69
		Actual	-	506.58	474.41	858.62	-
		Difference	-	-	-	40.63	-

Source: Siteki Town Council Financial Statements, 1996-98 and Budgets, 1996-1999.

Notes: * Provisional estimates

\$ Figures exclude public rate debt and balance from previous year.

(See notes to Table 4.2.9)

Table 4.2.9F Matsapha Town Board Actual and Budgeted Revenue (E000)

	TYPE		1995	1996	1997	1998	1999*
1	Assessment rates - Government	Budgets					
		Actual					
		Difference					
2	Assessment rates - General	Budgets	-	-	-	3200	4000
		Actual	-	1962.6	2558.4	2426.8	2963.36
		Difference	-	-	-	(773.2)	(1036.6)
3	Grants in lieu of rates	Budgets					
		Actual					
		Difference					
4	Subventions	Budgets					
		Actual					
		Difference					
5	User fees, charges	Budgets					
		Actual					
		Difference					
6	Other	Budgets					
		Actual	-	170	556.5	266.15	836.63
		Difference	-	-	-	-	-
7	Total	Budgets	-	-	-	3200	4000
		Actual	-	2132.7	3114.9	2692.8	-
		Difference	-	-	-	(507.2)	-

Source: Matsapha Town Board Financial Statements, 1996-98 and Budgets, 1996-1999.

Notes: * Provisional estimates
(See notes to Table 4.2.9)

Table 4.2.9G Lavumisa Town Board Actual and Budgeted Revenue (E000)

	TYPE		1995	1996	1997	1998	1999*
1	Assessment rates - Government	Budgets					
		Actual					
		Difference					
2	Assessment rates - General	Budgets					
		Actual					
		Difference					
3	Grants in lieu of rates	Budgets					
		Actual					
		Difference					
4	Subventions	Budgets	-	-	-	-	-
		Actual	-	55	60	50	50
		Difference	-	-	-	-	-
5	User fees, charges	Budgets					
		Actual					
		Difference					
6	Other	Budgets					
		Actual					
		Difference					
7	Total	Budgets					
		Actual	-	55	60	50	50
		Difference	-	-	-	-	-

Source: Financial Statement for 1996-1999 (there were no budgets for 1996-1999)

Notes: * Provisional estimates

(See notes to Table 4.2.9)

4.2.10 Tax Assignment and administration of taxes

Parameters for own taxes	Determination of		Collecting Authority	
	rate	Tax base	File of client	efficiency
Rates (property tax)	SNG+ MOHUD (approval)	Items by Act Valuation by SNG	SNG	SNG
User fees, charges	SNG+ MOHUD (approval)	SNG+ MOHUD (approval)	SNG	SNG

Source: Local Government Act, 1969 and interviews with Council Officials

Notes: SNG = Sub-National Government

MODUD = Ministry of Housing and Urban Development

ANNEXES TO CHAPTER FIVE

TABLES 5.19 A-F Tables 5.19 A-F give the consumer price index (CPI)summary for January 1998 and October 1998.

Table 5.19A

TRADE STATISTICS: CONSUMER PRICE INDEX
SUMMARY FOR JAN 1998
(BASE JANUARY 1996 = 100)
ALL GROUP

Item	Weights	January 1998	October 1997	January 1997	Percentage Change over the past	
					3 months	1 Year
1 Food	24.532	127.1	124.4	109.6	2.2	16.0
2 Alcohol	0.690	127.1	126.0	110.8	0.8	14.6
3 Clothing and Footware	10.969	108.0	108.3	107.0	-0.2	0.9
4 Housing	15.941	100.1	100.1	100.1	0.0	0.0
5 Fuel and Power	5.860	101.5	101.2	101.7	0.3	-0.1
6 Furniture and Appliances	8.669	117.8	110.4	103.2	6.7	14.2
7 Household Operations	4.579	110.0	109.8	104.5	0.2	5.3
8 Health Care	1.724	113.3	110.8	104.5	2.2	8.1
9 Transport and Communications	8.223	127.1	127.0	108.2	0.1	17.5
10 Leisure	4.355	105.1	105.3	104.2	-0.2	0.9
11 Education	6.083	108.4	108.4	100.0	0.0	8.4
12 Personnel Care	0.709	107.5	106.8	104.5	0.7	2.9
13 Miscellaneous	7.666	101.2	101.1	100.5	0.1	0.7
All Group Index	100.000	113.2	111.8	104.8	1.2	8.0

Source: Central Statistical Office 1998

Table 5.19B

TRADE STATISTICS: CONSUMER PRICE INDEX
SUMMARY FOR JAN 1998
(BASE JANUARY 1996 = 100)
LOW INCOME

Item	Weights	January 1998	October 1997	January 1997	Percentage Change over the past	
					3 months	1 Year
1 Food	45.581	130.3	127.2	109.7	2.5	16.0
2 Alcohol	1.638	123.7	122.7	109.3	0.8	14.6
3 Clothing and Footwear	6.768	108.8	108.5	106.9	0.2	0.9
4 Housing	16.327	100.0	100.0	100.0	0.0	0.0
5 Fuel and Power	10.686	101.8	101.6	101.7	0.2	-0.1
6 Furniture and Appliances	1.909	110.4	105.4	103.5	4.8	14.2
7 Household Operations	5.547	116.8	117.0	108.6	-0.2	5.3
8 Health Care	1.365	112.6	110.5	104.8	1.9	8.1
9 Transport and Communications	3.586 2.033	111.9 102.3	111.9 100.8	102.6 101.9	0.0 1.5	17.5 0.9
10 Leisure	0.726	108.9	108.9	100.0	0.0	8.4
11 Education	0.704	106.3	106.3	103.7	0.6	2.9
12 Personnel Care	3.129	101.8	101.8	100.8	0.2	0.7
13 Miscellaneous						
Low income group Index	100.000	116.9	115.3	106.0	1.4	10.3

Source: Central Statistical Office 1998

Table 5.19C

TRADE STATISTICS: CONSUMER PRICE INDEX
SUMMARY FOR JAN 1998
(BASE JANUARY 1996 = 100)

MIDDLE AND HIGH

Item	Weights	January 1998	October 1997	January 1997	Percentage Change Over the past	
					3 months	1 Year
1 Food	22.937	127.2	124.6	109.8	2.1	15.8
2 Alcohol	0.862	120.5	119.8	108.3	0.6	11.3
3 Clothing and Footware	11.130	108.0	108.3	107.0	0.2	0.9
4 Housing	15.928	100.1	100.1	100.1	0.0	0.0
5 Fuel and Power	5.679	101.5	101.2	101.7	0.3	-0.2
6 Furniture and Appliances	8.923	117.8	110.4	103.2	6.7	14.2
7 Household Operations	4.541	109.7	109.8	104.3	0.2	5.2
8 Health Care	1.739	113.3	110.8	104.8	2.2	8.1
9 Transport and Communications	8.399	127.4	127.2	108.3	0.1	17.6
10 Leisure	4.443	105.1	105.4	104.8	-0.3	0.9
11 Education	6.284	108.4	108.4	100.0	0.0	8.4
12 Personnel Care	0.709	107.5	106.7	104.5	0.7	2.9
13 Miscellaneous	8.424	101.1	101.1	100.5	0.1	0.6
Middle and High group index	100.000	112.9	111.5	104.7	1.2	7.8

Source: central statistical office 1998

Table 5.19D

TRADE STATISTICS: CONSUMER PRICE INDEX
SUMMARY FOR JAN 1998
(BASE JANUARY 1996 = 100)

ALL GROUP

Item	Weights	October 1998	July 1998	October 1997	Percentage Change over the past	
					3 months	1 Year
1 Food	24.532	133.5	130.2	124.4	2.5	7.8
2 Alcohol	0.690	137.7	135.4	126.0	0.7	9.3
3 Clothing and Footwear	10.969	108.9	109.0	108.3	0.0	0.6
4 Housing	15.941	105.2	100.1	100.1	5.1	5.1
5 Fuel and Power	5.860	105.7	104.9	101.2	0.7	4.4
6 Furniture and Appliances	8.669	120.1	119.1	110.4	0.9	8.8
7 Household Operations	4.579	114.8	112.6	109.8	2.0	4.5
8 Health Care	1.724	127.9	119.2	110.8	7.4	15.4
9 Transport and Communications	8.223	149.8	150.0	127.0	-0.1	18.0
10 Leisure	4.355	113.0	110.5	105.3	2.3	7.3
11 Education	6.083	140.1	140.1	108.4	0.3	29.3
12 Personnel Care	0.709	110.1	109.7	106.8	0.3	3.1
13 Miscellaneous	7.666	101.3	101.2	101.1	0.0	0.2
All Group Index	100.000	120.8	118.7	111.8	1.8	8.0

Source: Central Statistical Office 1998

Table 5.19E

TRADE STATISTICS: CONSUMER PRICE INDEX
SUMMARY FOR JAN 1998
(BASE JANUARY 1996 = 100)
LOW INCOME

Item	Weights	October 1998	July 1998	October 1997	Percentage Change over the past	
					3 months	1 Year
1 Food	45.581	138.0	135.5	127.2	1.9	8.6
2 Alcohol	1.638	132.1	130.1	122.7	1.6	7.7
3 Clothing and Footwear	6.867	98.4	101.4	108.5	-2.9	-9.3
4 Housing	16.327	105.4	100.0	100.0	5.4	5.4
5 Fuel and Power	10.686	104.0	103.8	101.6	0.3	2.4
6 Furniture and Appliances	1.909	112.7	111.8	105.4	0.9	6.9
7 Household Operations	5.547	126.3	122.5	117.0	3.1	8.0
8 Health Care	1.365	120.1	119.0	110.5	0.9	8.7
9 Transport and Communications	3.586	113.4	113.3	111.9	0.1	1.4
10 Leisure	2.033	109.7	108.9	100.8	0.7	8.8
11 Education	0.726	142.8	142.8	108.9	0.0	31.1
12 Personnel Care	0.704	108.9	108.5	106.3	0.4	2.4
13 Miscellaneous	3.129	102.3	102.1	101.8	0.2	0.5
Low income Group Index	100.000	122.3	120.1	115.4	1.8	6.0

Source: Central Statistical Office 1998

Table 5.19F

TRADE STATISTICS: CONSUMER PRICE INDEX
SUMMARY FOR JAN 1998
(BASE JANUARY 1996 = 100)

HIGH INCOME

Item	Weights	October 1998	July 1998	October 1997	Percentage Change over the past	
					3 months	1 Year
1 Food	22.937	133.5	130.0	124.6	2.6	7.1
2 Alcohol	0.862	128.5	126.8	119.8	1.4	7.3
3 Clothing and Footwear	11.130	108.9	109.0	108.3	0.0	0.6
4 Housing	15.928	105.8	100.1	100.1	5.1	5.1
5 Fuel and Power	5.679	120.1	105.0	101.2	0.7	4.5
6 Furniture and Appliances	8.923	120.1	119.1	110.4	0.9	8.8
7 Household Operations	4.541	114.3	112.2	109.5	1.9	4.4
8 Health Care	1.739	1128.1	119.1	110.8	7.5	15.6
9 Transport and Communications	8.399	150.4	150.6	127.2	-0.1	18.2
10 Leisure	4.443	113.1	110.5	105.4	2.3	7.3
11 Education	6.284	140.1	140.1	108.4	0.0	29.3
12 Personnel Care	0.709	110.1	109.7	106.7	0.3	3.1
13 Miscellaneous	8.424	101.2	101.1	101.0	0.0	0.2
Middle and High Group Index	100.000	120.5	118.4	111.5	1.8	8.0

Source: Central Statistical Office 1998