

Summarised Outcome: Municipal Budget Benchmarking - 2010/11 Budget vs Original Budget 2009/10

	NMA Nelson Mandela Bay (H)	EC101 Camdeboo (L)	EC102 Blue Crane Route (L)	EC103 Ikwezi (L)	EC104 Makana (M)	EC105 Ndlambe (L)	EC106 Sundays River Valley (M)	EC107 Baviaans (L)	EC108 Kouga (M)	EC109 Kou-Kamma (M)	DC10 Cacadu (M)	EC121 Mbashe (L)	EC122 Mquma (M)	EC123 Great Kei (L)	EC124 Amahlathi (L)	EC125 Buffalo City (H)	EC126 Ngqushwa (M)
R thousands																	
Total Operating Revenue (excl Capital Transfers)	5 710 288	119 976	135 877	0	246 315	207 409	74 570	29 630	407 655	0	279 442	91 989	139 861	38 932	112 412	3 724 562	0
Total Operating Expenditure	5 640 300	112 291	119 590	0	239 751	204 405	74 132	29 130	371 605	0	279 442	184 823	139 859	22 341	115 944	4 028 283	0
Surplus/(Deficit) Budgeted Operating Statement	69 988	7 685	16 287	0	6 563	3 005	437	500	36 050	0	0	(92 835)	2	16 591	(3 532)	(303 721)	0
Cash and Cash Equivalents at the Year End	914 847	74 395	17 894	0	20 026	141 771	13 976	(1 665)	299	0	215 160	126 803	(24 409)	2 283	5 039	704	0
Revenue																	
% Increase in Total Operating Revenue	8.2%	16.1%	17.6%	.0%	15.8%	.0%	10.2%	67.6%	(3.1)%	.0%	194.2%	.0%	.0%	6.8%	.0%	32.8%	.0%
% Increase in Property Rates Revenue	11.3%	29.9%	(80.3)%	.0%	8.0%	.0%	23.5%	.0%	.1%	.0%	.0%	.0%	.0%	(31.5)%	.0%	19.0%	.0%
% Increase in Electricity Revenue	19.1%	16.4%	28.6%	.0%	28.5%	.0%	32.4%	78.4%	30.7%	.0%	.0%	.0%	.0%	(23.3)%	.0%	17.9%	.0%
% Increase in Property Rates and Service Charges	15.7%	13.6%	(15.0)%	.0%	9.5%	.0%	20.1%	158.1%	12.6%	.0%	.0%	.0%	.0%	(33.2)%	.0%	16.3%	.0%
Expenditure																	
% Increase in Total Operating Expenditure	8.8%	4.9%	2.1%	.0%	12.8%	.0%	12.2%	40.5%	2.7%	.0%	337.1%	.0%	.0%	(51.0)%	.0%	43.6%	.0%
% Increase in Employee Costs	19.7%	9.0%	15.2%	.0%	9.6%	.0%	12.0%	67.0%	14.3%	.0%	20.4%	.0%	.0%	(16.8)%	.0%	14.1%	.0%
% Increase in Electricity Bulk Purchases	28.2%	9.5%	36.3%	.0%	67.1%	.0%	20.9%	.0%	42.5%	.0%	.0%	.0%	.0%	.0%	.0%	14.3%	.0%
Average Cost per Employee (Remuneration)	261	0	158	0	171	0	152	26	0	0	1 742	659	192	640	189	181	0
Average Cost per Councillor (Remuneration)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	249	0	0
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	12.8%	.0%	.0%
Asset Renewal + R&M % of PPE	3.8%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	4.8%	.0%	.0%	.0%	12.8%	2 155.4%	.0%
Debt Impairment % of Total Billable Revenue	1.3%	3.0%	3.8%	.0%	14.2%	4.6%	.0%	.0%	.0%	.0%	69.8%	.0%	17.9%	5.4%	14.1%	3.8%	.0%
Capital Revenue / Funding																	
Internally Funded and Other (Capex Funding)	551 396	0	4 391	0	32 548	0	405	0	21 700	0	6 176	7 850	0	2 284	4 101	171 642	0
Borrowing	470 000	0	730	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Funding and Other	1 161 727	0	12 714	0	22 470	0	14 053	0	18 168	0	0	35 916	0	9 888	3 632	308 470	0
Internally Generated Funds % of Non Grant Funding	54.0%	.0%	85.7%	.0%	100.0%	.0%	100.0%	.0%	100.0%	.0%	100.0%	100.0%	.0%	100.0%	100.0%	100.0%	.0%
Borrowing % of Non Grant Funding	46.0%	.0%	14.3%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Grant Funding % of Total Funding	53.2%	.0%	71.3%	.0%	40.8%	.0%	97.2%	.0%	45.6%	.0%	.0%	82.1%	.0%	81.2%	47.0%	64.2%	.0%
Capital Expenditure																	
Total Capital Programme	2 183 123	47 967	17 835	0	60 912	12 174	14 458	0	39 868	0	6 176	41 327	45 059	12 172	7 733	480 112	0
Asset Renewal	391 936	0	0	0	0	0	0	0	0	0	4 526	0	0	0	0	286 332	0
Asset Renewal % of Total Capital Expenditure	18.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	73.3%	.0%	.0%	.0%	.0%	59.6%	.0%
Cash																	
Cash Receipts % of Rate Payer and Other	83.9%	289.0%	13.0%	.0%	59.0%	104.9%	78.9%	119.9%	99.3%	.0%	86.4%	124.8%	12.5%	34.3%	69.9%	(13.8)%	.0%
Cash Coverage Ratio	2.3	11.0	2.4	.0	1.3	24.3	4.0	(2.7)	.0	.0	13.2	11.4	(2.5)	1.2	1.2	.0	.0
Borrowing																	
Borrowing to Asset Ratio	12.2%	.0%	.0%	.0%	4.0%	9.3%	2.5%	.0%	.0%	.0%	.0%	.0%	.0%	5.9%	.2%	4.0%	.0%
Capital Charges to Operating	8.6%	.4%	2.8%	.0%	.7%	3.9%	1.1%	13.8%	2.8%	.0%	.0%	.0%	3.2%	3.0%	.1%	2.5%	.0%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Free Services																	
Free Basic Services as a % of Equitable Share	56.8%	.0%	1.5%	12.6%	21.2%	.0%	.0%	.0%	3.0%	.0%	.1%	.0%	.1%	4.6%	21.5%	.0%	.0%
Free Services as a % of Operating Revenue (excl opex grants)	10.1%	.0%	6.3%	.0%	8.3%	.0%	49.5%	.0%	106.6%	.0%	3.8%	.0%	6.4%	.0%	38.7%	.0%	.0%
High Level Outcome of Funding Compliance																	
Total Operating Revenue (excl Capital Transfers)	5 710 288	119 976	135 877	0	246 315	207 409	74 570	29 630	407 655	0	279 442	91 989	139 861	38 932	112 412	3 724 562	0
Total Operating Expenditure	5 640 300	112 291	119 590	0	239 751	204 405	74 132	29 130	371 605	0	279 442	184 823	139 859	22 341	115 944	4 028 283	0
Surplus/(Deficit) Budgeted Operating Statement	69 988	7 685	16 287	0	6 563	3 005	437	500	36 050	0	0	(92 835)	2	16 591	(3 532)	(303 721)	0
Surplus/(Deficit) Considering the Reserves and Cash Backing	261 019	(26 142)	9 203	0	(10 256)	20 483	(20 082)	0	(36 336)	(9 553)	160 465	30 761	5 385	27 888	35 387	(331 181)	0
MTREF Funded ✓ / Unfunded *	✓	*	✓		*	✓	*	✓	*		✓	✓	✓	✓	✓	*	

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget E

	EC127	EC128	DC12	EC131	EC132	EC133	EC134	EC135	EC136	EC137	EC138	DC13	EC141	EC142	EC143	EC144	DC14
	Nkonkobe	Nxuba	Amathole	Inxuba	Tsolwana	Inkwanca	Lukhanji	Intsika	Emalahleni	Engcobo	Sakhisizwe	Chris	Elundini	Senqu	Maletswai	Gariep	Joe
	(L)	(L)	(H)	Yethemba (L)	(L)	(L)	(M)	Yethu (L)	(Ec) (L)	(M)	(L)	Hani (M)	(L)	(M)	(L)	(L)	Gqabi (H)
R thousands																	
Total Operating Revenue (excl Capital Transfers)	0	0	1 206 525	147 450	31 728	33 754	398 897	97 825	101 431	54 467	70 728	0	127 755	118 974	94 200	61 791	217 488
Total Operating Expenditure	0	0	882 389	128 142	39 308	33 754	398 488	90 349	77 677	47 118	75 658	0	116 532	117 822	89 208	58 835	314 353
Surplus/(Deficit) Budgeted Operating Statement	0	0	324 136	19 308	(7 580)	0	410	7 477	23 754	7 348	(4 930)	0	11 223	1 151	4 992	2 955	(96 865)
Cash and Cash Equivalents at the Year End	0	0	458 519	33 709	(21 112)	0	74 408	96 593	7	0	(11 318)	0	18 122	6 102	5 928	2	0
Revenue																	
% Increase in Total Operating Revenue	.0%	.0%	86.3%	3.5%	(64.8)%	.0%	19.6%	.0%	.0%	.0%	32.7%	.0%	24.3%	(8.6)%	.0%	333.3%	(39.5)%
% Increase in Property Rates Revenue	.0%	.0%	.0%	25.5%	5.5%	.0%	20.9%	.0%	.0%	.0%	96.9%	.0%	324.2%	10.8%	.0%	8.0%	.0%
% Increase in Electricity Revenue	.0%	.0%	.0%	21.3%	1.7%	.0%	21.4%	.0%	.0%	.0%	122.8%	.0%	32.0%	(5.4)%	.0%	.0%	.0%
% Increase in Property Rates and Service Charges	.0%	.0%	35.5%	27.5%	(2.0)%	.0%	16.8%	.0%	.0%	.0%	3.4%	.0%	176.7%	(33.5)%	.0%	212.7%	.0%
Expenditure																	
% Increase in Total Operating Expenditure	.0%	.0%	37.5%	(3.7)%	(58.2)%	.0%	20.2%	.0%	8.8%	.0%	16.7%	.0%	59.7%	33.1%	.0%	30.8%	47.2%
% Increase in Employee Costs	.0%	.0%	44.4%	8.1%	(6.3)%	.0%	7.7%	.0%	21.6%	.0%	(4.0)%	.0%	25.2%	(7.8)%	.0%	35.2%	45.2%
% Increase in Electricity Bulk Purchases	.0%	.0%	.0%	33.4%	33.3%	.0%	43.5%	.0%	34.4%	.0%	116.1%	.0%	3 380.3%	44.7%	.0%	15.9%	.0%
Average Cost per Employee (Remuneration)	0	0	308	133	240	375	167	141	175	194	0	0	169	139	134	152	521
Average Cost per Councillor (Remuneration)	0	0	1 448	0	0	0	0	0	0	214	0	0	0	0	0	0	344
R&M % of PPE	.0%	.0%	3.3%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	.0%	3.9%	.0%	2.5%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Debt Impairment % of Total Billable Revenue	.0%	.0%	59.0%	.0%	1.7%	.0%	32.0%	103.5%	.0%	.0%	14.2%	.0%	32.2%	13.9%	5%	.0%	3.4%
Capital Revenue / Funding																	
Internally Funded and Other (Capex Funding)	0	1 390	64 779	0	1 100	0	3 709	0	2 260	0	940	0	0	12 030	4 988	1 250	166 991
Borrowing	0	0	0	0	3 600	0	0	0	0	0	0	0	0	12 346	1 540	0	0
Grant Funding and Other	0	8 239	259 357	0	8 007	0	39 576	0	25 590	0	16 681	0	0	36 249	20 663	0	0
Internally Generated Funds % of Non Grant Funding	.0%	100.0%	100.0%	.0%	23.4%	.0%	100.0%	.0%	100.0%	.0%	100.0%	.0%	.0%	49.4%	76.4%	100.0%	100.0%
Borrowing % of Non Grant Funding	.0%	.0%	.0%	.0%	76.6%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	50.6%	23.6%	.0%	.0%
Grant Funding % of Total Funding	.0%	85.6%	80.0%	.0%	63.0%	.0%	91.4%	.0%	91.9%	.0%	94.7%	.0%	.0%	59.8%	76.0%	.0%	.0%
Capital Expenditure																	
Total Capital Programme	0	9 629	324 136	0	12 707	7 539	43 286	22 796	27 850	0	18 521	0	29 754	60 624	27 190	22 088	166 991
Asset Renewal	0	0	6 848	0	3 043	0	0	4 824	0	0	0	0	0	0	0	0	0
Asset Renewal % of Total Capital Expenditure	.0%	.0%	2.1%	.0%	23.9%	.0%	.0%	21.2%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Cash																	
Cash Receipts % of Rate Payer and Other	.0%	.0%	52.7%	70.4%	344.4%	80.7%	61.4%	1 235.6%	.1%	.0%	142.4%	.0%	45.1%	189.3%	82.5%	.1%	.0%
Cash Coverage Ratio	.0	.0	7.1	4.4	(7.6)	.0	3.0	31.2	.0	.0	(2.4)	.0	1.9	1.4	1.0	.0	.0
Borrowing																	
Borrowing to Asset Ratio	.0%	.0%	.0%	.0%	2.4%	.9%	.7%	.0%	.0%	.0%	1.0%	.0%	.1%	7.3%	2.5%	9.7%	.0%
Capital Charges to Operating	.0%	.0%	.0%	.6%	.1%	.0%	3.2%	.0%	.0%	.0%	2.6%	.0%	.3%	.1%	1.7%	1.6%	.3%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	63.2%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Free Services																	
Free Basic Services as a % of Equitable Share	6.9%	14.4%	.0%	.0%	.0%	2 503.2%	24.1%	.0%	2.3%	.0%	.0%	.0%	27.7%	9.2%	.0%	30.2%	.0%
Free Services as a % of Operating Revenue (excl opex grants)	.0%	.0%	.0%	.0%	67.7%	58 379.0%	17.1%	.7%	6.8%	.0%	.0%	.0%	14.6%	54.7%	.0%	16.9%	.0%
High Level Outcome of Funding Compliance																	
Total Operating Revenue (excl Capital Transfers)	0	0	1 206 525	147 450	31 728	33 754	398 897	97 825	101 431	54 467	70 728	0	127 755	118 974	94 200	61 791	217 488
Total Operating Expenditure	0	0	882 389	128 142	39 308	33 754	398 488	90 349	77 677	47 118	75 658	0	116 532	117 822	89 208	58 835	314 353
Surplus/(Deficit) Budgeted Operating Statement	0	0	324 136	19 308	(7 580)	0	410	7 477	23 754	7 348	(4 930)	0	11 223	1 151	4 992	2 955	(96 865)
Surplus/(Deficit) Considering the Reserves and Cash Backing	0	0	472 152	0	2 333	(5 566)	89 218	(9 469)	24 583	(22 542)	37 521	0	28 320	15 006	(17 507)	(2 186)	0
MTREF Funded ✓ / Unfunded *			✓	✓	✓	*	✓	*	✓	*	✓		✓	✓	*	*	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget E

	EC151 Mbizana (M)	EC152 Ntabankulu (L)	EC153 Ngquza Hills (L)	EC154 Port St Johns (M)	EC155 Nyandeni (L)	EC156 Mhlonlo (L)	EC157 King Sabata Dalindyebo (H)	DC15 O .R. Tambo (H)	EC441 Matatiele (M)	EC442 Umzimvubu (M)	DC44 Alfred Nzo (M)
R thousands											
Total Operating Revenue (excl Capital Transfers)	201 378	46 990	90 736	3 344	90 210	0	511 595	923 372	229 995	101 362	167 857
Total Operating Expenditure	88 003	51 665	90 700	42 623	90 210	0	516 483	1 063 372	155 461	74 815	163 857
Surplus/(Deficit) Budgeted Operating Statement	113 375	(4 676)	36	(39 278)	0	0	(4 888)	(140 000)	74 534	26 547	4 000
Cash and Cash Equivalents at the Year End	0	0	0	(47 464)	0	0	879 713	225 247	69	4 493	52
Revenue											
% Increase in Total Operating Revenue	.0%	(1.6)%	1.7%	9.1%	23.1%	.0%	9.3%	101.0%	90.5%	7.9%	.0%
% Increase in Property Rates Revenue	.0%	.0%	19.0%	.0%	(8.3)%	.0%	12.4%	.0%	72.0%	(47.7)%	.0%
% Increase in Electricity Revenue	.0%	.0%	.0%	.0%	.0%	.0%	22.0%	.0%	(100.0)%	.0%	.0%
% Increase in Property Rates and Service Charges	.0%	(7.3)%	31.5%	14.4%	(7.2)%	.0%	17.2%	17.2%	43.4%	(43.6)%	.0%
Expenditure											
% Increase in Total Operating Expenditure	.0%	12.5%	1.7%	3.8%	23.1%	.0%	10.0%	82.8%	(7.2)%	17.6%	.0%
% Increase in Employee Costs	.0%	29.3%	(11.2)%	15.5%	23.7%	.0%	10.6%	22.4%	27.4%	70.7%	.0%
% Increase in Electricity Bulk Purchases	.0%	.0%	.0%	.0%	.0%	.0%	28.9%	.0%	(100.0)%	.0%	.0%
Average Cost per Employee (Remuneration)	533	229	235	220	0	0	0	318	178	395	276
Average Cost per Councillor (Remuneration)	0	2 878	3 831	0	0	0	0	0	1 396	0	0
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Debt Impairment % of Total Billable Revenue	.0%	.0%	.0%	.0%	.0%	.0%	.0%	30.4%	.0%	.0%	.0%
Capital Revenue / Funding											
Internally Funded and Other (Capex Funding)	0	0	0	0	0	0	0	0	19 768	0	0
Borrowing	0	0	3 000	0	0	0	0	0	23 000	0	0
Grant Funding and Other	0	0	61 543	27 458	34 015	0	140 000	0	79 162	0	201 635
Internally Generated Funds % of Non Grant Funding	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	46.2%	.0%	.0%
Borrowing % of Non Grant Funding	.0%	.0%	100.0%	.0%	.0%	.0%	.0%	.0%	53.8%	.0%	.0%
Grant Funding % of Total Funding	.0%	.0%	95.4%	100.0%	100.0%	.0%	100.0%	.0%	64.9%	.0%	100.0%
Capital Expenditure											
Total Capital Programme	0	25 470	64 543	27 458	34 015	0	292 565	617 108	121 930	59 614	201 635
Asset Renewal	0	0	0	0	0	0	0	0	0	0	0
Asset Renewal % of Total Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Cash											
Cash Receipts % of Rate Payer and Other	.0%	1.3%	36.9%	171.8%	100.0%	.0%	262.9%	78.8%	.1%	61.7%	41.1%
Cash Coverage Ratio	.0	.0	.0	(19.0)	.0	.0	32.1	9.8	.0	1.0	.0
Borrowing											
Borrowing to Asset Ratio	.0%	.0%	.0%	.0%	.0%	.0%	16.3%	.0%	1.5%	.0%	25.3%
Capital Charges to Operating	.0%	.0%	.0%	.1%	.0%	.0%	.0%	.0%	1.8%	.0%	1.8%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	100.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Free Services											
Free Basic Services as a % of Equitable Share	.0%	6.7%	.1%	.0%	.0%	.0%	61.6%	85.6%	7.9%	.0%	.4%
Free Services as a % of Operating Revenue (excl opex grants)	.0%	.0%	.0%	.0%	.0%	.0%	5.5%	.0%	.0%	.0%	1.6%
High Level Outcome of Funding Compliance											
Total Operating Revenue (excl Capital Transfers)	201 378	46 990	90 736	3 344	90 210	0	511 595	923 372	229 995	101 362	167 857
Total Operating Expenditure	88 003	51 665	90 700	42 623	90 210	0	516 483	1 063 372	155 461	74 815	163 857
Surplus/(Deficit) Budgeted Operating Statement	113 375	(4 676)	36	(39 278)	0	0	(4 888)	(140 000)	74 534	26 547	4 000
Surplus/(Deficit) Considering the Reserves and Cash Backing	0	2 885	0	0	0	0	289 389	(22 364)	24 478	(121 553)	1 753
MTREF Funded ✓ / Unfunded ✖	✓	✓	✓	✓	✓		✓	✖	✓	✖	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget Benchmarking - 2010/11 Budget vs Original Budget 2009/10

	FS161	FS162	FS163	DC16	FS171	FS172	FS173	DC17	FS181	FS182	FS183	FS184	FS185	DC18	FS191	FS192	FS193
	Letsemeng	Kopanong	Mohokare	Xhariep	Naledi	Mangaung	Mantsopa	Motheo	Masilonyana	Tokologo	Tswelopele	Matjhabeng	Nala	Lejweleputswa	Setsoto	Dihlabeng	Nketoana
	(M)	(M)	(L)	(L)	(F) (L)	(H)	(M)	(L)	(L)	(L)	(M)	(H)	(M)	(L)	(M)	(M)	(M)
R thousands																	
Total Operating Revenue (excl Capital Transfers)	80 554	147 265	101 763	37 060	44 948	3 089 585	148 219	159 410	152 003	46 505	79 977	1 419 343	238 283	96 667	366 286	475 396	143 748
Total Operating Expenditure	92 869	147 147	100 909	37 060	44 608	2 988 324	138 803	159 408	147 584	46 471	79 977	1 419 343	238 283	92 708	276 328	475 128	156 996
Surplus/(Deficit) Budgeted Operating Statement	(12 315)	118	854	0	340	101 261	9 415	2	4 418	34	0	0	0	3 959	89 958	268	(13 248)
Cash and Cash Equivalents at the Year End	(4 552)	1	935	217	(11 693)	36 365	808	1 782	38 029	1 043	1 515	0	2 112	44 364	218 949	4 684 860	5 584
Revenue																	
% Increase in Total Operating Revenue	28.7%	12.9%	88.2%	38.7%	(25.9)%	13.6%	22.3%	3.6%	23.6%	9.3%	20.4%	16.1%	22.8%	6.6%	30.4%	46.7%	32.8%
% Increase in Property Rates Revenue	40.1%	47.6%	23.1%	.0%	(46.6)%	22.2%	15.9%	.0%	7.0%	14.3%	.0%	8.0%	8.0%	.0%	6.0%	7.6%	8.0%
% Increase in Electricity Revenue	(32.2)%	(2.0)%	.0%	.0%	.0%	13.0%	33.8%	.0%	49.8%	6.0%	30.7%	25.0%	(100.0)%	.0%	19.4%	.0%	14.3%
% Increase in Property Rates and Service Charges	9.4%	(2.5)%	69.8%	.0%	(30.1)%	13.5%	21.8%	.0%	21.8%	4.0%	5.5%	13.9%	(85.9)%	.0%	11.9%	426.0%	26.2%
Expenditure																	
% Increase in Total Operating Expenditure	48.4%	12.9%	46.7%	38.7%	4.0%	14.1%	14.6%	3.6%	20.1%	9.9%	20.4%	16.1%	4.3%	2.3%	19.7%	34.0%	62.6%
% Increase in Employee Costs	12.1%	(12.7)%	41.6%	49.6%	15.1%	15.0%	30.7%	(8.2)%	8.8%	2.5%	15.4%	13.6%	16.6%	9.7%	8.5%	17.0%	(38.7)%
% Increase in Electricity Bulk Purchases	49.6%	.0%	2 615.4%	.0%	.0%	20.0%	29.9%	.0%	56.7%	46.5%	34.1%	3.5%	28.9%	.0%	40.9%	.0%	(100.0)%
Average Cost per Employee (Remuneration)	180	68	133	2 528	166	248	160	568	117	115	173	0	146	335	113	217	90
Average Cost per Councillor (Remuneration)	0	0	2 169	0	0	284	0	224	0	289	0	289	0	4 159	0	0	0
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	8.9%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	.0%	.0%	.0%	.0%	4.6%	.0%	4.1%	36.9%	.0%	.0%	.0%	.0%	13.6%	.0%	.0%	.0%
Debt Impairment % of Total Billable Revenue	4.7%	.0%	10.1%	.0%	36.5%	4.2%	.0%	.0%	43.3%	.0%	5.5%	41.2%	.0%	.0%	32.0%	.0%	.0%
Capital Revenue / Funding																	
Internally Funded and Other (Capex Funding)	760	2 100	3 500	2 055	0	91 766	21 415	150	3 850	0	492	6 500	18 048	16 240	1 180	19 340	9 295
Borrowing	0	0	27 003	0	0	69 970	0	0	0	0	0	0	0	0	0	0	0
Grant Funding and Other	14 381	31 122	26 483	0	12 744	211 520	18 117	0	33 211	14 845	20 799	153 104	43 718	0	91 539	76 427	23 317
Internally Generated Funds % of Non Grant Funding	100.0%	100.0%	11.5%	100.0%	.0%	56.7%	100.0%	100.0%	100.0%	.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding	.0%	.0%	88.5%	.0%	.0%	43.3%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Grant Funding % of Total Funding	95.0%	93.7%	46.5%	.0%	100.0%	56.7%	45.8%	.0%	89.6%	100.0%	97.7%	95.9%	70.8%	.0%	98.7%	79.8%	71.5%
Capital Expenditure																	
Total Capital Programme	15 141	34 191	56 986	2 055	12 744	373 256	39 532	150	37 061	14 845	21 291	159 604	61 766	16 240	92 719	95 767	32 612
Asset Renewal	0	0	0	0	0	157 735	0	150	19 020	0	0	0	0	1 500	0	0	0
Asset Renewal % of Total Capital Expenditure	.0%	.0%	.0%	.0%	.0%	42.3%	.0%	100.0%	51.3%	.0%	.0%	.0%	.0%	9.2%	.0%	.0%	.0%
Cash																	
Cash Receipts % of Rate Payer and Other	2 526.2%	56.0%	73.7%	173.4%	99.9%	90.2%	89.7%	81 883.0%	47.1%	100.0%	111.3%	103.6%	101.1%	24 307.2%	237.1%	815.4%	89.9%
Cash Coverage Ratio	(1.5)	.0	.1	.1	(5.0)	.2	.1	.2	4.4	.4	.3	.0	.2	8.3	13.8	268.7	2.5
Borrowing																	
Borrowing to Asset Ratio	.0%	.0%	57.5%	.0%	.0%	2.6%	.8%	.0%	4.0%	.0%	4.8%	3.7%	10.7%	33.8%	.0%	5.3%	.0%
Capital Charges to Operating	.0%	.0%	1.1%	.0%	.0%	1.8%	2.9%	2.1%	.7%	3.4%	4.6%	.5%	.1%	8.6%	3.8%	.0%	.6%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Free Services																	
Free Basic Services as a % of Equitable Share	36.7%	.0%	1.5%	.0%	76.7%	12.9%	39.0%	.0%	18.7%	.0%	0%	.3%	2.3%	.0%	.0%	.0%	.0%
Free Services as a % of Operating Revenue (excl opex grants)	39.9%	.0%	2.4%	.0%	.0%	2.2%	23.2%	.0%	27.1%	52.0%	0%	.0%	1.4%	.0%	.0%	.0%	.0%
High Level Outcome of Funding Compliance																	
Total Operating Revenue (excl Capital Transfers)	80 554	147 265	101 763	37 060	44 948	3 089 585	148 219	159 410	152 003	46 505	79 977	1 419 343	238 283	96 667	366 286	475 396	143 748
Total Operating Expenditure	92 869	147 147	100 909	37 060	44 608	2 988 324	138 803	159 408	147 584	46 471	79 977	1 419 343	238 283	92 708	276 328	475 128	156 996
Surplus/(Deficit) Budgeted Operating Statement	(12 315)	118	854	0	340	101 261	9 415	2	4 418	34	0	0	0	3 959	89 958	268	(13 248)
Surplus/(Deficit) Considering the Reserves and Cash Backing	0	0	(1 258)	7 700	0	(137 303)	120 976	18 246	(45 115)	0	4 046	(279 753)	115	1 113 417	0	1 216 496	0
MTREF Funded ✓ / Unfunded *	✓	✓	*	✓	✓	*	✓	✓	*	✓	✓	*	✓	✓	✓	✓	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget E

	FS194 Maluti-a- Phofung (H)	FS195 Phumelela (L)	DC19 Thabo Mofutsanyana (L)	FS201 Moghaka (H)	FS203 Ngwathe (M)	FS204 Metsimaholo (H)	FS205 Mafube (M)	DC20 Fezile Dabi (L)
R thousands								
Total Operating Revenue (excl Capital Transfers)	1 034 691	126 237	44 878	388 063	359 130	553 162	125 778	230 055
Total Operating Expenditure	998 109	128 988	44 878	420 159	354 039	583 905	124 519	223 765
Surplus/(Deficit) Budgeted Operating Statement	36 582	(2 752)	0	(32 096)	5 091	(30 744)	1 259	6 290
Cash and Cash Equivalents at the Year End	36 581	2 368	(35 824)	39 885	5 091	82 515	(637)	(19 061)
Revenue								
% Increase in Total Operating Revenue	23.6%	33.0%	(9.0)%	(6.3)%	10.7%	15.6%	1.0%	31.3%
% Increase in Property Rates Revenue	4.5%	(4.5)%	(100.0)%	(5.8)%	.0%	22.3%	7.0%	.0%
% Increase in Electricity Revenue	48.6%	36.4%	.0%	.0%	(2.5)%	46.1%	35.0%	.0%
% Increase in Property Rates and Service Charges	37.2%	14.8%	(100.0)%	(1.5)%	3.9%	33.3%	20.4%	.0%
Expenditure								
% Increase in Total Operating Expenditure	25.3%	27.5%	2.7%	(13.9)%	17.6%	20.3%	(10.6)%	33.8%
% Increase in Employee Costs	17.6%	13.7%	7.1%	(40.2)%	22.4%	24.9%	(1.3)%	14.2%
% Increase in Electricity Bulk Purchases	31.9%	.0%	.0%	29.5%	34.2%	17.1%	74.4%	.0%
Average Cost per Employee (Remuneration)	218	109	451	337	121	219	0	613
Average Cost per Councillor (Remuneration)	331	0	740	0	0	0	0	0
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.5%	.0%	.0%
Debt Impairment % of Total Billable Revenue	6.0%	23.6%	.0%	.0%	.0%	9.1%	.0%	.0%
Capital Revenue / Funding								
Internally Funded and Other (Capex Funding)	35 600	1 920	0	64 507	5 091	39 879	0	6 290
Borrowing	0	0	0	0	0	58 900	0	0
Grant Funding and Other	230 840	58 548	19 177	61 760	62 573	245 538	25 712	0
Internally Generated Funds % of Non Grant Funding	100.0%	100.0%	.0%	100.0%	100.0%	40.4%	.0%	100.0%
Borrowing % of Non Grant Funding	.0%	.0%	.0%	.0%	.0%	59.6%	.0%	.0%
Grant Funding % of Total Funding	86.6%	96.8%	100.0%	48.9%	92.5%	71.3%	100.0%	.0%
Capital Expenditure								
Total Capital Programme	266 440	60 468	19 177	126 267	67 664	344 317	25 712	6 290
Asset Renewal	0	0	0	0	0	3 653	0	0
Asset Renewal % of Total Capital Expenditure	.0%	.0%	.0%	.0%	.0%	1.1%	.0%	.0%
Cash								
Cash Receipts % of Rate Payer and Other	54.8%	127.4%	.0%	71.1%	95.4%	89.2%	87.4%	89.5%
Cash Coverage Ratio	.7	.3	(12.3)	1.7	.3	2.5	(.1)	(1.4)
Borrowing								
Borrowing to Asset Ratio	1.8%	.0%	.0%	1.8%	9.3%	8.0%	.4%	17.2%
Capital Charges to Operating	8%	.4%	.0%	1.5%	4.8%	.0%	.5%	.0%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Free Services								
Free Basic Services as a % of Equitable Share	42.0%	.0%	.0%	.0%	45.4%	65.3%	.0%	.0%
Free Services as a % of Operating Revenue (excl opex grants)	29.0%	.0%	.0%	12.0%	26.3%	12.5%	.0%	.0%
High Level Outcome of Funding Compliance								
Total Operating Revenue (excl Capital Transfers)	1 034 691	126 237	44 878	388 063	359 130	553 162	125 778	230 055
Total Operating Expenditure	998 109	128 988	44 878	420 159	354 039	583 905	124 519	223 765
Surplus/(Deficit) Budgeted Operating Statement	36 582	(2 752)	0	(32 096)	5 091	(30 744)	1 259	6 290
Surplus/(Deficit) Considering the Reserves and Cash Backing	1 417 741	0	0	17 059	101 048	(13 974)	(41 030)	127 743
MTREF Funded ✓ / Unfunded ✖	✓	✓	✓	✓	✓	✖	✖	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget Benchmarking - 2010/11 Budget vs Original Budget 2009/10

	EKU Ekurhuleni Metro (H)	JHB City Of Johannes- burg (H)	TSH City Of Tshwane (H)	GT421 Emfuleni (H)	GT422 Midvaal (M)	GT423 Lesedi (M)	DC42 Sedibeng (M)	GT461 Nokeng Tsa Taemane (M)	GT462 Kungwini (M)	DC46 Metsweding (L)	GT481 Mogale City (H)	GT482 Randfontein (H)	GT483 Westonaria (M)	GT484 Merafong City (H)	DC48 West Rand (M)
R thousands															
Total Operating Revenue (excl Capital Transfers)	18 967 108	26 308 874	15 052 261	3 057 282	437 464	351 019	321 467	124 380	457 885	48 333	1 368 503	601 712	300 760	1 404 261	217 083
Total Operating Expenditure	20 206 393	25 164 848	14 831 720	3 218 045	478 425	353 180	325 263	122 595	475 675	52 959	1 257 832	601 712	218 469	1 110 217	238 097
Surplus/(Deficit) Budgeted Operating Statement	(1 239 285)	1 144 026	220 540	(160 763)	(40 961)	(2 161)	(3 796)	1 785	(17 790)	(4 626)	110 671	0	82 291	294 043	(21 014)
Cash and Cash Equivalents at the Year End	1 226 789	1 829 268	1 298 896	283 935	25 230	6 441	26 219	3 767	206 746	1 942	305	0	849	13	60 828
Revenue															
% Increase in Total Operating Revenue	19.0%	15.6%	6.4%	12.3%	8.9%	25.1%	.0%	(58.6)%	4.8%	35.4%	10.1%	.0%	(.2)%	53.3%	8.8%
% Increase in Property Rates Revenue	14.5%	16.1%	(16.0)%	(6.7)%	12.5%	43.8%	.0%	42.3%	(5.9)%	.0%	114.4%	.0%	.0%	(100.0)%	91.4%
% Increase in Electricity Revenue	31.3%	31.5%	19.5%	31.5%	(6.7)%	33.9%	.0%	(59.2)%	20.4%	.0%	17.2%	.0%	.0%	15.5%	.0%
% Increase in Property Rates and Service Charges	28.2%	20.1%	5.8%	12.1%	3.3%	26.2%	.0%	(57.6)%	4.8%	.0%	32.3%	.0%	.0%	(9.6)%	34.2%
Expenditure															
% Increase in Total Operating Expenditure	26.8%	12.7%	5.5%	11.6%	22.3%	23.8%	.0%	(43.9)%	24.0%	26.2%	1.2%	.0%	(26.0)%	21.0%	20.7%
% Increase in Employee Costs	15.6%	11.6%	(2.4)%	19.0%	22.3%	43.6%	.0%	(36.0)%	35.1%	12.7%	8.7%	.0%	.0%	.5%	27.5%
% Increase in Electricity Bulk Purchases	25.7%	32.9%	32.0%	26.6%	28.6%	25.0%	.0%	(58.9)%	33.7%	.0%	54.2%	.0%	.0%	26.3%	.0%
Average Cost per Employee (Remuneration)	260	263	251	220	229	0	242	243	333	(4 595)	244	0	0	0	334
Average Cost per Councillor (Remuneration)	401	0	0	277	330	0	0	804	0	563	0	0	0	0	0
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	6.9%
Asset Renewal + R&M % of PPE	.0%	1.7%	8.7%	3.0%	.0%	.3%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	6.9%
Debt Impairment % of Total Billable Revenue	9.3%	6.1%	3.7%	11.5%	.0%	1.7%	.0%	.0%	3.7%	.0%	8.2%	8.1%	10.1%	9.1%	44.0%
Capital Revenue / Funding															
Internally Funded and Other (Capex Funding)	445 011	663 075	0	(153 990)	10 200	12 620	0	0	28 976	260	110 981	35 638	0	0	20 413
Borrowing	1 032 682	1 512 000	1 869 949	0	11 166	10 655	0	0	0	0	0	0	0	0	0
Grant Funding and Other	682 398	883 686	1 325 026	0	18 869	20 269	0	16 915	0	103 349	67 518	0	0	0	9 415
Internally Generated Funds % of Non Grant Funding	30.1%	30.5%	.0%	100.0%	47.7%	54.2%	.0%	.0%	100.0%	100.0%	100.0%	100.0%	.0%	.0%	100.0%
Borrowing % of Non Grant Funding	69.9%	69.5%	100.0%	.0%	52.3%	45.8%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Grant Funding % of Total Funding	31.6%	28.9%	41.5%	54.3%	46.9%	46.5%	.0%	100.0%	52.6%	.0%	48.2%	65.5%	.0%	.0%	31.6%
Capital Expenditure															
Total Capital Programme	2 160 091	3 058 761	3 194 975	337 148	40 235	70 890	0	16 915	61 068	260	214 330	103 156	0	0	29 828
Asset Renewal	0	631 535	1 568 782	58 463	0	1 091	0	0	0	0	0	0	0	0	0
Asset Renewal % of Total Capital Expenditure	.0%	20.6%	49.1%	17.3%	.0%	1.5%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Cash															
Cash Receipts % of Rate Payer and Other	80.6%	91.7%	73.3%	99.5%	92.7%	97.9%	305.5%	75.0%	139.7%	88.1%	88.0%	.0%	97.0%	.1%	40.0%
Cash Coverage Ratio	.8	1.1	1.3	1.6	.9	.3	1.5	(5.2)	8.1	.5	.0	.0	.1	.0	4.0
Borrowing															
Borrowing to Asset Ratio	36.5%	25.6%	23.7%	4.8%	15.2%	18.7%	.0%	.0%	.0%	.0%	2.7%	.0%	.0%	(3.9)%	7.3%
Capital Charges to Operating	4.4%	6.7%	8.6%	6%	11.2%	2.6%	.0%	.4%	1.8%	.0%	4.3%	.6%	10.8%	.0%	2.5%
Borrowing Receipts % of Capital Expenditure	74.5%	69.5%	53.5%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Free Services															
Free Basic Services as a % of Equitable Share	.3%	15.4%	.0%	20.9%	.3%	19.0%	.0%	6.8%	13.3%	.0%	38.7%	.0%	.0%	11.7%	.0%
Free Services as a % of Operating Revenue (excl opex grants)	3.9%	5.2%	1.7%	4.2%	.0%	4.3%	.0%	3.6%	2.3%	.0%	14.5%	.0%	.0%	3.9%	.0%
High Level Outcome of Funding Compliance															
Total Operating Revenue (excl Capital Transfers)	18 967 108	26 308 874	15 052 261	3 057 282	437 464	351 019	321 467	124 380	457 885	48 333	1 368 503	601 712	300 760	1 404 261	217 083
Total Operating Expenditure	20 206 393	25 164 848	14 831 720	3 218 045	478 425	353 180	325 263	122 595	475 675	52 959	1 257 832	601 712	218 469	1 110 217	238 097
Surplus/(Deficit) Budgeted Operating Statement	(1 239 285)	1 144 026	220 540	(160 763)	(40 961)	(2 161)	(3 796)	1 785	(17 790)	(4 626)	110 671	0	82 291	294 043	(21 014)
Surplus/(Deficit) Considering the Reserves and Cash Backing	(575 096)	(625 731)	395 348	92 486	(7 568)	62 250	(35 235)	0	0	(1 464)	121 748	0	0	602 583	58 780
MTREF Funded ✓ / Unfunded ✘	✘	✘	✓	✓	✘	✓	✘	✓	✓	✘	✓	✓	✓	✓	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget Benchmarking - 2010/11 Budget vs Original Budget 2009/10

	ETH	KZN211	KZN212	KZN213	KZN214	KZN215	KZN216	DC21	KZN221	KZN222	KZN223	KZN224	KZN225	KZN226	KZN227	DC22	KZN232
	eThekweni (H)	Vulamehlo (L)	Umdoni (M)	Umzumbe (L)	uMuziwa- bantu (L)	Ezinqoleni (L)	Hibiscus Coast (H)	Ugu (H)	uMshwathi (L)	uMngeni (M)	Mpofana (L)	Impendle (L)	Msunduzi (H)	Mkhambathini (M)	Richmond (L)	uMgungundlo vu (M)	Emnambithi/L adamsmith (H)
R thousands																	
Total Operating Revenue (excl Capital Transfers)	18 539 528	36 951	103 878	53 169	66 521	21 127	457 292	633 356	79 274	188 122	78 162	32 164	2 251 896	29 525	37 850	426 014	476 812
Total Operating Expenditure	18 503 935	39 319	226 614	53 169	66 521	17 245	457 152	632 920	79 299	212 253	77 792	25 156	2 388 296	37 851	37 875	345 894	473 783
Surplus/(Deficit) Budgeted Operating Statement	35 593	(2 367)	(122 736)	0	0	3 882	140	436	(25)	(24 131)	370	7 007	(136 400)	(8 326)	(25)	80 120	3 029
Cash and Cash Equivalents at the Year End	2 717 217	2 742	6 986	0	0	18 175	(182 033)	12	0	7 846	(1 055)	0	94 501	1	460	4 815	0
Revenue																	
% Increase in Total Operating Revenue	14.0%	(4.9)%	11.9%	8.2%	16.4%	6.5%	.0%	16.7%	11.8%	6.6%	25.9%	210.9%	(1.2)%	(15.7)%	21.1%	29.2%	27.1%
% Increase in Property Rates Revenue	(22.6)%	.0%	7.0%	.0%	7.3%	33.7%	.0%	.0%	2.3%	15.4%	74.9%	21.2%	11.8%	53.5%	26.3%	.0%	1.3%
% Increase in Electricity Revenue	21.6%	.0%	.0%	.0%	10.7%	.0%	.0%	.0%	.0%	27.1%	47.7%	.0%	19.8%	.0%	.0%	27.1%	17.6%
% Increase in Property Rates and Service Charges	2.7%	.0%	9.3%	.0%	9.7%	44.8%	.0%	15.7%	2.3%	10.4%	53.3%	30.2%	15.2%	52.4%	20.9%	2.7%	12.2%
Expenditure																	
% Increase in Total Operating Expenditure	9.1%	1.2%	144.2%	8.2%	16.4%	(37.9)%	.0%	16.6%	11.8%	2.2%	15.0%	16.3%	8.5%	10.4%	(8.4)%	23.0%	29.8%
% Increase in Employee Costs	5.4%	18.3%	19.7%	69.6%	20.6%	(71.5)%	.0%	6.8%	16.4%	3.0%	25.7%	19.3%	(2.2)%	9.7%	26.3%	2.7%	9.3%
% Increase in Electricity Bulk Purchases	24.7%	.0%	.0%	.0%	89.2%	.0%	.0%	.0%	.0%	56.1%	23.7%	.0%	24.1%	.0%	.0%	.0%	64.1%
Average Cost per Employee (Remuneration)	272	287	138	568	0	75	0	174	1 147	222	306	227	184	250	142	223	0
Average Cost per Councillor (Remuneration)	375	1 535	1 208	0	1 180	0	0	0	218	232	0	0	293	0	244	20	0
R&M % of PPE	.0%	.0%	.5%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	.0%	53.9%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Debt Impairment % of Total Billable Revenue	2.4%	.0%	.0%	.0%	.0%	.0%	1.6%	1.4%	.0%	8.9%	10.5%	.0%	12.0%	.0%	.0%	.0%	3.7%
Capital Revenue / Funding																	
Internally Funded and Other (Capex Funding)	2 944 582	0	9 473	0	0	0	23 744	71 028	3 730	0	3 540	0	0	0	3 172	0	16 841
Borrowing	0	0	6 325	0	0	0	66 734	95 552	0	0	0	0	159 424	0	0	0	0
Grant Funding and Other	2 425 990	0	248 557	33 660	0	0	153 043	232 934	20 500	26 837	6 039	7 007	136 513	11	21 564	96 055	51 518
Internally Generated Funds % of Non Grant Funding	100.0%	.0%	60.0%	.0%	.0%	.0%	26.2%	42.6%	100.0%	100.0%	100.0%	.0%	100.0%	100.0%	100.0%	.0%	100.0%
Borrowing % of Non Grant Funding	.0%	.0%	40.0%	.0%	.0%	.0%	73.8%	57.4%	.0%	.0%	.0%	.0%	100.0%	.0%	.0%	.0%	.0%
Grant Funding % of Total Funding	45.2%	.0%	94.0%	100.0%	.0%	.0%	62.8%	58.3%	84.6%	100.0%	63.0%	100.0%	46.1%	96.7%	87.2%	100.0%	75.4%
Capital Expenditure																	
Total Capital Programme	5 370 572	11 847	264 355	33 660	42 278	9 605	243 522	399 514	24 230	26 837	9 579	7 007	295 937	11	24 736	96 055	68 359
Asset Renewal	0	0	240 270	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Asset Renewal % of Total Capital Expenditure	.0%	.0%	90.9%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Cash																	
Cash Receipts % of Rate Payer and Other	88.7%	233.3%	91.1%	31.4%	74.4%	105.6%	116.6%	.2%	.0%	69.3%	50.7%	(17.6)%	74.7%	.6%	85.7%	45.0%	98.7%
Cash Coverage Ratio	2.0	2.1	1.2	.0	.0	13.9	(7.0)	.0	.0	.5	(.2)	.0	.6	.0	.2	.4	.0
Borrowing																	
Borrowing to Asset Ratio	23.1%	1.1%	.3%	.0%	1.0%	.0%	.0%	9.0%	19.9%	14.2%	.1%	.0%	9.3%	.0%	.0%	.0%	.0%
Capital Charges to Operating	7.7%	.0%	.6%	.0%	.2%	.0%	3.8%	3.0%	3.2%	7.1%	.6%	2.4%	4.9%	.0%	.0%	1.6%	1.1%
Borrowing Receipts % of Capital Expenditure	77.4%	.0%	41.6%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	99.2%	.0%	.0%	.0%	.0%
Free Services																	
Free Basic Services as a % of Equitable Share	19.5%	.0%	.0%	.0%	.0%	5.1%	.0%	2.1%	3.6%	54.9%	22.4%	.0%	54.3%	3.1%	8.3%	.0%	.0%
Free Services as a % of Operating Revenue (excl opex grants)	13.0%	.0%	.0%	.0%	.0%	.0%	.0%	.3%	56.0%	41.0%	17.0%	.8%	13.7%	18.7%	.0%	.0%	.0%
High Level Outcome of Funding Compliance																	
Total Operating Revenue (excl Capital Transfers)	18 539 528	36 951	103 878	53 169	66 521	21 127	457 292	633 356	79 274	188 122	78 162	32 164	2 251 896	29 525	37 850	426 014	476 812
Total Operating Expenditure	18 503 935	39 319	226 614	53 169	66 521	17 245	457 152	632 920	79 299	212 253	77 792	25 156	2 388 296	37 851	37 875	345 894	473 783
Surplus/(Deficit) Budgeted Operating Statement	35 593	(2 367)	(122 736)	0	0	3 882	140	436	(25)	(24 131)	370	7 007	(136 400)	(8 326)	(25)	80 120	3 029
Surplus/(Deficit) Considering the Reserves and Cash Backing	(1 790 424)	(3 674)	(329 114)	3 966	(839)	0	0	(76 922)	(4 950)	8 678	(26 391)	0	(195 322)	157	13 465	0	(17 742)
MTREF Funded / Unfunded *	x	x	x	✓	x	✓	✓	x	x	✓	x	✓	x	✓	✓	✓	x

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget E

	KZN233	KZN234	KZN235	KZN236	DC23	KZN241	KZN242	KZN244	KZN245	DC24	KZN252	KZN253	KZN254	DC25	KZN261	KZN262	KZN263
	Indaka (L)	Umtshezi (M)	Okhahlamba (L)	Imbabazane (L)	Uthukela (M)	Endumeni (M)	Nquthu (L)	Msinga (L)	Umvoti (M)	Umyinyathi (L)	Newcastle (H)	eMadlangeni (L)	Dannhauser (L)	Amajuba (L)	eDumbe (L)	uPhongolo (L)	Abaqulusi (L)
R thousands																	
Total Operating Revenue (excl Capital Transfers)	44 154	211 389	61 613	51 377	324 782	155 578	84 511	54 585	105 313	139 501	1 005 655	25 519	49 841	131 141	51 038	90 961	261 249
Total Operating Expenditure	60 263	200 867	52 912	69 309	471 810	155 569	60 899	52 140	133 075	146 866	1 005 337	32 034	54 626	131 141	51 883	119 223	261 211
Surplus/(Deficit) Budgeted Operating Statement	(16 109)	10 522	8 702	(17 932)	(147 028)	9	23 613	2 445	(27 762)	(7 365)	318	(6 514)	(4 785)	0	(845)	(28 262)	38
Cash and Cash Equivalents at the Year End	0	14 722	1 675	4 881	0	9 186	(18 941)	1 502	(18)	414 236	111 410	18 415	23 194	9 014	7 357	0	5 511
Revenue																	
% Increase in Total Operating Revenue	51.7%	26.4%	4.2%	(15.4)%	33.4%	11.6%	89.1%	122.4%	19.5%	(18.4)%	13.3%	(18.2)%	222.3%	21.5%	20.8%	33.4%	10.4%
% Increase in Property Rates Revenue	(100.0)%	8.0%	151.5%	125.0%	100.0%	(11.4)%	.0%	60.0%	(23.2)%	.0%	29.7%	67.5%	(2.7)%	.0%	(16.9)%	32.5%	(6.9)%
% Increase in Electricity Revenue	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	(100.0)%	.0%	18.2%	.0%	.0%	.0%	.0%	68.7%	9.7%
% Increase in Property Rates and Service Charges	(71.8)%	25.9%	94.1%	125.0%	.2%	116.1%	.0%	42.1%	6.6%	.0%	18.0%	72.2%	(1.4)%	(8.7)%	11.9%	53.2%	9.9%
Expenditure																	
% Increase in Total Operating Expenditure	107.5%	20.6%	25.2%	14.1%	86.4%	14.3%	32.6%	21.9%	18.8%	(14.1)%	13.3%	45.6%	34.3%	21.5%	19.2%	79.9%	10.4%
% Increase in Employee Costs	(33.0)%	9.2%	47.8%	51.6%	19.4%	8.9%	(15.6)%	(23.1)%	2.8%	30.3%	11.6%	38.9%	95.3%	32.2%	20.5%	41.0%	18.2%
% Increase in Electricity Bulk Purchases	.0%	.0%	.0%	.0%	.0%	(100.0)%	.0%	.0%	.0%	.0%	33.6%	.0%	.0%	.0%	.0%	98.1%	44.4%
Average Cost per Employee (Remuneration)	162	150	166	246	0	0	195	197	0	473	23 201	125	198	379	128	119	165
Average Cost per Councillor (Remuneration)	0	1 321	0	4 663	0	0	0	0	0	271	0	0	0	0	0	0	273
R&M % of PPE	.0%	1.3%	.0%	.0%	.0%	2.4%	2 091.5%	.0%	.0%	.0%	9.2%	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	2.2%	.0%	.0%	.0%	10.4%	2 091.5%	.0%	.0%	.0%	33.2%	40.2%	.0%	.0%	16.2%	.0%	.0%
Debt Impairment % of Total Billable Revenue	.0%	3.5%	.0%	.0%	1.7%	6%	.0%	.0%	5.0%	.0%	10.9%	3.5%	.0%	.0%	6.9%	.0%	.0%
Capital Revenue / Funding																	
Internally Funded and Other (Capex Funding)	0	2 459	0	42 450	1 948	8 054	0	2 800	20 050	32 683	40 251	0	6 908	26 428	0	0	2 063
Borrowing	0	13 210	0	496	0	1 101	0	0	0	0	15 000	0	0	0	0	0	0
Grant Funding and Other	0	28 899	0	110 632	147 028	12 905	17 500	18 277	14 400	154 394	174 553	7 370	13 130	35 945	0	0	36 940
Internally Generated Funds % of Non Grant Funding	.0%	15.7%	.0%	98.8%	100.0%	88.0%	.0%	100.0%	100.0%	100.0%	72.9%	.0%	100.0%	100.0%	.0%	.0%	100.0%
Borrowing % of Non Grant Funding	.0%	84.3%	.0%	1.2%	.0%	12.0%	.0%	.0%	.0%	.0%	27.1%	.0%	.0%	.0%	.0%	.0%	.0%
Grant Funding % of Total Funding	.0%	64.8%	.0%	72.0%	98.7%	58.5%	100.0%	86.7%	41.8%	82.5%	76.0%	100.0%	65.5%	57.6%	.0%	.0%	94.7%
Capital Expenditure																	
Total Capital Programme	13 944	34 659	0	153 579	148 976	22 060	17 500	21 377	34 450	187 077	229 804	7 370	20 038	62 373	17 528	23 868	39 003
Asset Renewal	0	6 002	0	0	0	17 498	0	0	0	0	137 538	7 370	0	0	9 798	0	2 063
Asset Renewal % of Total Capital Expenditure	.0%	17.3%	.0%	.0%	.0%	79.3%	.0%	.0%	.0%	.0%	59.9%	100.0%	.0%	.0%	55.9%	.0%	5.3%
Cash																	
Cash Receipts % of Rate Payer and Other	.0%	94.3%	107.9%	(14.9)%	.1%	74.6%	93.0%	283.5%	.1%	75.6%	99.5%	35.8%	77.0%	95.6%	31.8%	.0%	96.0%
Cash Coverage Ratio	.0	1.1	.7	1.5	.0	.9	(5.3)	.8	.0	138.2	1.7	9.9	10.6	2.6	2.7	.0	.3
Borrowing																	
Borrowing to Asset Ratio	.0%	1.9%	.0%	.0%	.0%	4.4%	2.9%	.0%	.0%	1.3%	6.7%	5.0%	.0%	.0%	.0%	.0%	.0%
Capital Charges to Operating	2.4%	.5%	.0%	.0%	.8%	4.3%	2.2%	.0%	.0%	.0%	1.4%	.7%	.0%	.0%	.0%	1.1%	.0%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	27.1%	.0%	.0%	.0%	3.4%	.0%	.0%
Free Services																	
Free Basic Services as a % of Equitable Share	8.1%	1.4%	.0%	.0%	.0%	.0%	2.5%	.0%	.0%	48.6%	.0%	.0%	.0%	.0%	.0%	2.9%	17.2%
Free Services as a % of Operating Revenue (excl opex grants)	.0%	30.7%	6.2%	.0%	.0%	.0%	.0%	.0%	11.8%	40.9%	.0%	20.1%	48.6%	.0%	3.9%	17.6%	6.5%
High Level Outcome of Funding Compliance																	
Total Operating Revenue (excl Capital Transfers)	44 154	211 389	61 613	51 377	324 782	155 578	84 511	54 585	105 313	139 501	1 005 655	25 519	49 841	131 141	51 038	90 961	261 249
Total Operating Expenditure	60 263	200 867	52 912	69 309	471 810	155 569	60 899	52 140	133 075	146 866	1 005 337	32 034	54 626	131 141	51 883	119 223	261 211
Surplus/(Deficit) Budgeted Operating Statement	(16 109)	10 522	8 702	(17 932)	(147 028)	9	23 613	2 445	(27 762)	(7 365)	318	(6 514)	(4 785)	0	(845)	(28 262)	38
Surplus/(Deficit) Considering the Reserves and Cash Backing	0	40 787	0	4 858	(13 484)	23 414	8	(21 728)	(8 498)	4 168	305 649	(534)	(13 988)	79 863	(448)	(65 994)	41 344
MTREF Funded / Unfunded *	✓	✓	✓	✓	✗	✓	✓	✗	✗	✓	✓	✗	✗	✓	✗	✗	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget E

	KZN265	KZN266	DC26	KZN271	KZN272	KZN273	KZN274	KZN275	DC27	KZN281	KZN282	KZN283	KZN284	KZN285	KZN286	DC28	KZN291
	Nongoma	Ulundi	Zululand	Umhlabuyalini	Jozini	The Big	Hlabisa	Mtubatuba	Umkhanyakud	Mfolozi	uMhlatuze	Ntambanana	uMalazi	Mthonjaneni	Nkandla	uThungulu	Mandeni
R thousands	(L)	(L)	(M)	(M)	(L)	5 False Bay (L)	(L)	(L)	(M)	(M)	(H)	(L)	(L)	(L)	(M)	(H)	(L)
Total Operating Revenue (excl Capital Transfers)	58 487	126 026	332 724	40 844	47	18 419	53	61 486	173 660	40 240	1 557 757	20 488	153 955	40 510	48 553	377 197	100 935
Total Operating Expenditure	52 618	146 783	305 807	31 100	52	19 154	56	48 327	173 660	37 460	1 614 489	16 956	153 743	57 037	61 835	353 423	91 669
Surplus/(Deficit) Budgeted Operating Statement	5 868	(20 757)	26 916	9 744	(5)	(735)	(3)	13 159	0	2 780	(56 732)	3 532	212	(16 527)	(13 282)	23 774	9 266
Cash and Cash Equivalents at the Year End	23 624	20 073	(73 342)	9 744	(12 376)	(2 870)	15 351	1 129	(47 854)	112	(86 128)	0	(10 517)	(15 523)	4 322	262 261	29 537
Revenue																	
% Increase in Total Operating Revenue	24.6%	2.8%	30.6%	24.3%	(99.9)%	(1.5)%	(99.9)%	.0%	12.4%	12.6%	17.8%	51.2%	32.5%	2.5%	45.9%	(30.7)%	32.5%
% Increase in Property Rates Revenue	31.1%	(39.4)%	.0%	(100.0)%	(100.0)%	29.6%	(99.6)%	15.7%	529.5%	40.8%	7.3%	10.0%	12.7%	57.1%	450.3%	.0%	(7.4)%
% Increase in Electricity Revenue	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	1.2%	.0%	41.3%	.0%	17.7%	41.8%	.0%	.0%	(100.0)%
% Increase in Property Rates and Service Charges	29.3%	29.5%	7.3%	(100.0)%	(100.0)%	6.6%	(99.6)%	14.0%	(27.4)%	34.7%	31.9%	10.0%	10.5%	41.3%	327.0%	1.5%	(.8)%
Expenditure																	
% Increase in Total Operating Expenditure	(16.6)%	35.0%	26.1%	2.2%	(99.9)%	(2.6)%	(99.9)%	16.4%	12.4%	12.4%	14.3%	50.0%	12.9%	15.1%	34.0%	(18.0)%	20.3%
% Increase in Employee Costs	19.1%	4.0%	11.9%	(11.1)%	(99.9)%	.0%	(99.9)%	22.0%	18.2%	6.1%	50.7%	25.9%	13.4%	18.6%	21.8%	27.6%	17.9%
% Increase in Electricity Bulk Purchases	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	6.2%	.0%	44.1%	.0%	32.8%	29.4%	.0%	.0%	(100.0)%
Average Cost per Employee (Remuneration)	165	0	169	191	0	0	0	5 341	0	215	207	0	170	147	345	431	199
Average Cost per Councillor (Remuneration)	0	0	0	0	0	0	0	0	0	0	256	0	3 830	226	0	0	218
R&M % of PPE	5.7%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	6.6%	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	9.4%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	6.8%	.0%	1.1%	25.0%	.0%	.0%	.0%
Debt Impairment % of Total Billable Revenue	.0%	.0%	14.7%	.0%	.0%	.0%	14.9%	.0%	6.1%	.0%	.0%	.0%	.0%	8.5%	.0%	9.1%	22.4%
Capital Revenue / Funding																	
Internally Funded and Other (Capex Funding)	4 429	0	4 073	0	0	0	3	10 023	0	0	38 904	11	0	601	0	22 890	1 951
Borrowing	1 930	0	0	0	0	0	0	0	0	0	119 592	0	0	1 000	0	0	0
Grant Funding and Other	32 351	0	219 739	25 388	33 294	0	3	11 313	0	0	76 332	5 810	52 642	14 062	14 872	125 756	78 353
Internally Generated Funds % of Non Grant Funding	69.6%	.0%	100.0%	.0%	.0%	.0%	100.0%	.0%	.0%	.0%	24.5%	100.0%	.0%	37.5%	.0%	100.0%	100.0%
Borrowing % of Non Grant Funding	30.4%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	75.5%	.0%	.0%	62.5%	.0%	.0%	.0%
Grant Funding % of Total Funding	83.6%	.0%	98.2%	100.0%	100.0%	.0%	51.3%	53.0%	.0%	.0%	32.5%	99.8%	100.0%	89.8%	100.0%	84.6%	97.6%
Capital Expenditure																	
Total Capital Programme	38 710	29 249	223 812	25 388	33 294	9 464	6	21 336	188 848	15 135	234 827	5 832	52 642	15 663	14 872	148 646	76 402
Asset Renewal	3 254	0	0	0	0	0	0	0	0	0	4 732	0	2 689	9 762	0	0	0
Asset Renewal % of Total Capital Expenditure	8.4%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	2.0%	.0%	5.1%	62.3%	.0%	.0%	.0%
Cash																	
Cash Receipts % of Rate Payer and Other	111.0%	67.6%	13.9%	107.6%	64.1%	89.9%	(175 243.6)%	82.8%	78.9%	45.9%	92.1%	96.4%	89.6%	107.0%	120.5%	102.7%	42.1%
Cash Coverage Ratio	9.9	2.7	(6.8)	6.8	(5 882.8)	(2.6)	7 271.6	.4	(5.6)	.1	(.7)	.0	(1.2)	(5.3)	1.9	15.6	4.5
Borrowing																	
Borrowing to Asset Ratio	5.5%	.0%	.2%	.0%	.0%	.2%	.0%	5.6%	9%	.0%	29.3%	.0%	1.3%	.0%	.0%	12.6%	.0%
Capital Charges to Operating	.9%	.0%	.2%	.0%	.0%	.0%	.0%	1.9%	1.3%	.0%	11.1%	.0%	.0%	.0%	.0%	8.6%	1.3%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	63.1%	.0%	.0%	.0%	.0%	.0%	.0%
Free Services																	
Free Basic Services as a % of Equitable Share	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	5.6%	184.5%	.0%	.0%	.0%	.0%	6.5%
Free Services as a % of Operating Revenue (excl opex grants)	25.3%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	2.1%	.0%	13.2%	2.0%	148.7%	.3%	3.1%
High Level Outcome of Funding Compliance																	
Total Operating Revenue (excl Capital Transfers)	58 487	126 026	332 724	40 844	47	18 419	53	61 486	173 660	40 240	1 557 757	20 488	153 955	40 510	48 553	377 197	100 935
Total Operating Expenditure	52 618	146 783	305 807	31 100	52	19 154	56	48 327	173 660	37 460	1 614 489	16 956	153 743	57 037	61 835	353 423	91 669
Surplus/(Deficit) Budgeted Operating Statement	5 868	(20 757)	26 916	9 744	(5)	(735)	(3)	13 159	0	2 780	(56 732)	3 532	212	(16 527)	(13 282)	23 774	9 266
Surplus/(Deficit) Considering the Reserves and Cash Backing	10 257	(623)	110 415	(51 075)	2 640	7 074	(12 616)	(21 477)	(12 820)	17 582	(228 075)	(4 174)	3 913	24 920	4 885	34	18 369
MTREF Funded / Unfunded *	✓	✗	✓	✗	✓	✓	✗	✗	✗	✓	✗	✗	✓	✓	✓	✓	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget E

	KZN292	KZN293	KZN294	DC29	KZN431	KZN432	KZN433	KZN434	KZN435	DC43
	KwaDukuza (H)	Ndwedwe (L)	Maphumulo (M)	iLembe (L)	Ingwe (M)	Kwa Sani (L)	Greater Kokstad (L)	Ubulhebezwe (L)	Umzimkhulu (M)	Sisonke (L)
R thousands										
Total Operating Revenue (excl Capital Transfers)	682 162	90 590	0	321 236	69 092	24 692	233 605	55 058	83 481	301 521
Total Operating Expenditure	713 038	90 840	0	327 207	38 149	24 508	296 719	71 990	85 131	259 873
Surplus/(Deficit) Budgeted Operating Statement	(30 876)	(250)	0	(5 971)	30 944	184	(63 115)	(16 933)	(1 650)	41 648
Cash and Cash Equivalents at the Year End	219 574	3 563	(559)	(6)	3 742	341	0	0	553	7 739
Revenue										
% Increase in Total Operating Revenue	(9.2)%	34.8%	(100.0)%	29.0%	98.9%	9.7%	20.0%	33.4%	(2.6)%	79.8%
% Increase in Property Rates Revenue	(44.9)%	(9.1)%	(100.0)%	.0%	3.7%	(37.8)%	(1.7)%	148.5%	(50.0)%	(24.9)%
% Increase in Electricity Revenue	20.3%	.0%	.0%	.0%	.0%	.0%	27.5%	.0%	.0%	.0%
% Increase in Property Rates and Service Charges	(14.9)%	(12.6)%	(100.0)%	26.5%	2.9%	(31.7)%	14.9%	182.9%	(49.2)%	22.0%
Expenditure										
% Increase in Total Operating Expenditure	(8.6)%	107.0%	(100.0)%	31.4%	23.1%	11.9%	50.8%	95.7%	.3%	51.9%
% Increase in Employee Costs	5.7%	9.1%	(100.0)%	9.3%	28.8%	29.6%	13.3%	9.0%	4.7%	25.5%
% Increase in Electricity Bulk Purchases	28.7%	.0%	.0%	.0%	.0%	.0%	30.4%	.0%	.0%	.0%
Average Cost per Employee (Remuneration)	156	348	0	219	237	140	151	0	271	216
Average Cost per Councillor (Remuneration)	284	0	0	0	0	245	1 059	0	1 513	0
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	2.7%
Debt Impairment % of Total Billable Revenue	.0%	.0%	.0%	.0%	.0%	.0%	2.1%	11.4%	.0%	.0%
Capital Revenue / Funding										
Internally Funded and Other (Capex Funding)	48 267	0	0	10 370	0	1 139	45 565	5 494	0	44 148
Borrowing	86 161	0	0	0	0	0	0	0	0	30 800
Grant Funding and Other	141 643	24 314	0	248 577	30 894	14 058	54 790	18 521	0	153 368
Internally Generated Funds % of Non Grant Funding	35.9%	.0%	.0%	100.0%	.0%	100.0%	100.0%	100.0%	.0%	58.9%
Borrowing % of Non Grant Funding	64.1%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	41.1%
Grant Funding % of Total Funding	51.3%	100.0%	.0%	96.0%	100.0%	92.5%	54.6%	77.1%	.0%	67.2%
Capital Expenditure										
Total Capital Programme	276 072	42 314	20 343	258 946	30 894	15 197	100 355	24 015	31 679	228 316
Asset Renewal	0	0	0	0	0	0	0	0	0	22 456
Asset Renewal % of Total Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	9.8%
Cash										
Cash Receipts % of Rate Payer and Other	100.9%	96.5%	40.6%	(121.0)%	18.1%	111.8%	93.8%	82.3%	99.6%	66.2%
Cash Coverage Ratio	5.4	1.0	.0	.0	2.5	.3	.0	.0	.2	.6
Borrowing										
Borrowing to Asset Ratio	12.9%	1.9%	10.1%	3.0%	1.2%	2.3%	1.2%	.0%	29.3%	5.1%
Capital Charges to Operating	2.7%	1.0%	.0%	4.0%	.0%	1.8%	1.6%	.0%	.0%	1.7%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	41.1%
Free Services										
Free Basic Services as a % of Equitable Share	9.8%	.0%	.0%	.0%	1.3%	1.6%	10.4%	.0%	.0%	41.8%
Free Services as a % of Operating Revenue (excl opex grants)	1.3%	.0%	.0%	5.7%	.7%	3.0%	12.2%	.0%	.0%	2.4%
High Level Outcome of Funding Compliance										
Total Operating Revenue (excl Capital Transfers)	682 162	90 590	0	321 236	69 092	24 692	233 605	55 058	83 481	301 521
Total Operating Expenditure	713 038	90 840	0	327 207	38 149	24 508	296 719	71 990	85 131	259 873
Surplus/(Deficit) Budgeted Operating Statement	(30 876)	(250)	0	(5 971)	30 944	184	(63 115)	(16 933)	(1 650)	41 648
Surplus/(Deficit) Considering the Reserves and Cash Backing	198 509	4 981	11 277	(254)	8 517	(5 087)	(79 128)	19 144	20 602	111 935
MTREF Funded ✓ / Unfunded ✘	✓	✓	✓	✘	✓	✘	✘	✓	✓	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget Benchmarking - 2010/11 Budget vs Original Budget 2009/10

	LIM331 Greater Giyani	LIM332 Greater Letaba	LIM333 Greater Tzaneen	LIM334 Ba-Phalaborwa	LIM335 Maruleng	DC33 Mopani	LIM341 Musina	LIM342 Mutale	LIM343 Thulamela	LIM344 Makhado	DC34 Vhembe	LIM351 Blouberg	LIM352 Aganang	LIM353 Molemole
	(L)	(L)	(H)	(M)	(L)	(L)	(L)	(L)	(M)	(M)	(L)	(L)	(L)	(L)
R thousands														
Total Operating Revenue (excl Capital Transfers)	157 943	157 484	590 610	296 587	64 410	487 266	134 951	66	401 519	608 449	442 366	88 300	53 793	86 591
Total Operating Expenditure	135 271	135 642	583 504	339 033	59 677	388 538	139 419	70	371 239	608 326	442 366	88 300	57 602	88 187
Surplus/(Deficit) Budgeted Operating Statement	22 672	21 842	7 106	(42 446)	4 733	98 728	(4 468)	(3)	30 280	123	0	0	(3 809)	(1 597)
Cash and Cash Equivalents at the Year End	781	242	5 017	8 875	30 375	100 953	593	(11)	69	123	0	32	(24 321)	70
Revenue														
% Increase in Total Operating Revenue	22.8%	39.2%	13.8%	(1.9)%	3.4%	3.8%	11.9%	0.0%	39.8%	266.8%	0.0%	(4.0)%	13.7%	40.6%
% Increase in Property Rates Revenue	13.0%	168.6%	(18.0)%	9.0%	(5.8)%	0.0%	(7.5)%	0.0%	(13.3)%	0.0%	0.0%	10.5%	(21.3)%	128.9%
% Increase in Electricity Revenue	0.0%	15.3%	17.6%	(3.0)%	0.0%	0.0%	66.4%	0.0%	0.0%	0.0%	0.0%	0.8%	0.0%	0.0%
% Increase in Property Rates and Service Charges	8.9%	35.0%	10.8%	2.2%	14.7%	0.0%	35.3%	0.0%	33.6%	0.0%	0.0%	(7.3)%	(21.3)%	79.3%
Expenditure														
% Increase in Total Operating Expenditure	8.5%	11.0%	17.8%	12.1%	1.2%	2.7%	38.6%	0.0%	70.6%	238.7%	0.0%	6.2%	21.8%	62.9%
% Increase in Employee Costs	(14.2)%	9.1%	16.7%	(22.6)%	1.8%	17.8%	5.3%	0.0%	37.2%	803.6%	0.0%	22.1%	28.2%	44.8%
% Increase in Electricity Bulk Purchases	0.0%	0.0%	27.0%	(10.4)%	0.0%	0.0%	46.2%	0.0%	0.0%	0.0%	0.0%	6.6%	0.0%	0.0%
Average Cost per Employee (Remuneration)	0	0	134	111	200	543	114	0	298	336	149	275	333	777
Average Cost per Councillor (Remuneration)	0	0	0	0	1 979	0	0	0	0	0	0	0	0	0
R&M % of PPE	0.0%	2 369.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset Renewal + R&M % of PPE	0.0%	2 369.8%	13.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Debt Impairment % of Total Billable Revenue	28.7%	0.0%	3.4%	0.0%	0.0%	0.0%	20.4%	1.4%	0.0%	3.8%	0.0%	0.0%	0.0%	30.4%
Capital Revenue / Funding														
Internally Funded and Other (Capex Funding)	0	36 943	15 000	38 050	0	12 450	7 300	0	30 280	81 403	0	5 175	5 742	3 650
Borrowing	0	0	47 656	0	0	0	0	0	0	28 000	0	0	0	0
Grant Funding and Other	68 326	34 238	61 897	42 446	25 415	360 128	10 010	13	70 964	56 116	589 627	26 850	34 310	11 072
Internally Generated Funds % of Non Grant Funding	0.0%	100.0%	23.9%	100.0%	0.0%	100.0%	100.0%	100.0%	100.0%	74.4%	0.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding	0.0%	0.0%	76.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	25.6%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding	100.0%	48.1%	49.7%	52.7%	100.0%	96.7%	57.8%	97.1%	70.1%	33.9%	100.0%	83.8%	85.7%	75.2%
Capital Expenditure														
Total Capital Programme	68 326	71 181	124 553	80 496	25 415	372 578	17 310	13	101 244	165 519	589 627	32 025	40 052	14 722
Asset Renewal	0	0	61 803	0	0	0	0	0	0	0	20 000	0	0	0
Asset Renewal % of Total Capital Expenditure	0.0%	0.0%	49.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.4%	0.0%	0.0%	0.0%
Cash														
Cash Receipts % of Rate Payer and Other	40.4%	87.2%	102.3%	57.9%	100.0%	4.3%	87.3%	101.2%	0.0%	64.4%	71.4%	0.1%	47.4%	102.7%
Cash Coverage Ratio	.1	.0	.2	.6	9.9	7.6	.1	(2.5)	.0	.0	.0	.0	(8.0)	.0
Borrowing														
Borrowing to Asset Ratio	0.0%	14.8%	32.0%	6.0%	0.0%	0.0%	10.5%	0.0%	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Operating	0.1%	1.6%	4.9%	0.3%	0.0%	0.0%	0.8%	0.9%	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	25.6%	0.0%	0.0%	0.0%	0.0%
Free Services														
Free Basic Services as a % of Equitable Share	0.0%	6.0%	0.0%	4.5%	0.0%	0.0%	0.0%	20.9%	0.0%	4.8%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl opex grants)	0.0%	14.5%	0.0%	84.8%	0.0%	0.0%	0.0%	99.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance														
Total Operating Revenue (excl Capital Transfers)	157 943	157 484	590 610	296 587	64 410	487 266	134 951	66	401 519	608 449	442 366	88 300	53 793	86 591
Total Operating Expenditure	135 271	135 642	583 504	339 033	59 677	388 538	139 419	70	371 239	608 326	442 366	88 300	57 602	88 187
Surplus/(Deficit) Budgeted Operating Statement	22 672	21 842	7 106	(42 446)	4 733	98 728	(4 468)	(3)	30 280	123	0	0	(3 809)	(1 597)
Surplus/(Deficit) Considering the Reserves and Cash Backing	36 595	38	15 687	(80 672)	0	(14 340)	15	(9 513)	(63 334)	75 808	(385 712)	0	3 731	0
MTREF Funded ✓ / Unfunded ✘	✓	✓	✓	✘	✓	✘	✓	✘	✘	✓	✘	✓	✓	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget E

	LIM354 Polokwane (H)	LIM355 Lepelle-Nkumpi (L)	DC35 Capricorn (M)	LIM361 Thabazimbi (L)	LIM362 Lephalale (M)	LIM364 Mookgopong (M)	LIM365 Modimolle (L)	LIM366 Bela Bela (M)	LIM367 Mogalakwena (L)	DC36 Waterberg (L)	LIM471 Ephraim Mogale (L)	LIM472 Elias Motsoaledi (M)	LIM473 Makhuduthamaga (L)
R thousands													
Total Operating Revenue (excl Capital Transfers)	1 222 969	194 087	325 572	200 143	0	91 726	165 273	173 467	495 719	105 602	112 955	206 957	145 781
Total Operating Expenditure	1 211 796	130 137	325 572	210 213	0	92 289	169 140	162 111	485 300	107 607	127 037	233 521	97 272
Surplus/(Deficit) Budgeted Operating Statement	11 173	63 950	0	(10 071)	0	(563)	(3 867)	11 356	10 419	(2 005)	(14 082)	(26 564)	48 509
Cash and Cash Equivalents at the Year End	(379)	76 778	(11 618)	8 331	0	0	461	(127 052)	16 678	(9)	724	24 502	2 009
Revenue													
% Increase in Total Operating Revenue	(2.0)%	42.4%	4.4%	56.1%	(100.0)%	14.9%	23.9%	123 779.3%	29.6%	6.3%	25.2%	(1.0)%	29.0%
% Increase in Property Rates Revenue	9.1%	52.5%	.0%	37.2%	(100.0)%	(14.3)%	(7.5)%	123 125.7%	2.2%	.0%	18.6%	132.3%	.0%
% Increase in Electricity Revenue	11.2%	.0%	.0%	.2%	.0%	48.9%	28.1%	118 901.2%	9.2%	.0%	3 552.3%	48.4%	.0%
% Increase in Property Rates and Service Charges	12.1%	37.0%	.0%	27.8%	(100.0)%	14.7%	20.1%	118 788.5%	10.3%	(7.2)%	168.5%	64.4%	.0%
Expenditure													
% Increase in Total Operating Expenditure	11.6%	38.8%	4.4%	31.6%	(100.0)%	15.6%	26.8%	230 466.1%	23.2%	64.9%	449.0%	58.0%	12.1%
% Increase in Employee Costs	16.5%	44.9%	14.0%	31.5%	(100.0)%	17.6%	20.8%	.0%	23.0%	14.5%	71.8%	9.1%	7.1%
% Increase in Electricity Bulk Purchases	22.0%	.0%	.0%	11.9%	.0%	49.2%	34.1%	.0%	20.5%	.0%	.0%	25.8%	.0%
Average Cost per Employee (Remuneration)	171	310	0	321	0	140	176	186	251	421	326	206	446
Average Cost per Councillor (Remuneration)	2 787	0	0	0	0	0	1 539	174	0	1 568	0	202	0
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	.0%	.0%	46.2%	.0%	.0%	.0%	.0%	2 733.0%	.0%	.0%	.0%	.0%
Debt Impairment % of Total Billable Revenue	3.9%	47.4%	.0%	.0%	.0%	.0%	.0%	2.0%	15.1%	.0%	.0%	3.8%	.0%
Capital Revenue / Funding													
Internally Funded and Other (Capex Funding)	486 289	29 828	0	15 147	52 695	15 172	7 560	9 500	10 101	20 481	5 217	56 933	0
Borrowing	0	3 000	0	0	0	0	5 000	0	0	0	0	0	0
Grant Funding and Other	353 201	74 557	246 239	33 892	43 556	10 691	27 979	15 903	161 050	0	14 859	24 143	76 017
Internally Generated Funds % of Non Grant Funding	100.0%	90.9%	.0%	100.0%	100.0%	100.0%	60.2%	100.0%	100.0%	100.0%	100.0%	100.0%	.0%
Borrowing % of Non Grant Funding	.0%	9.1%	.0%	.0%	.0%	.0%	39.8%	.0%	.0%	.0%	.0%	.0%	.0%
Grant Funding % of Total Funding	42.1%	69.4%	100.0%	69.1%	45.3%	41.3%	69.0%	62.6%	94.1%	.0%	74.0%	29.8%	100.0%
Capital Expenditure													
Total Capital Programme	839 490	107 385	246 239	49 039	96 251	25 863	40 539	25 403	171 151	20 481	20 076	81 077	76 017
Asset Renewal	0	0	0	26 720	0	0	0	0	24 717	0	0	0	0
Asset Renewal % of Total Capital Expenditure	.0%	.0%	.0%	54.5%	.0%	.0%	.0%	.0%	14.4%	.0%	.0%	.0%	.0%
Cash													
Cash Receipts % of Rate Payer and Other	73.5%	83.6%	29.7%	71.1%	.0%	.0%	103.2%	107.0%	88.4%	.7%	77.3%	111.4%	96.2%
Cash Coverage Ratio	.0	10.8	(.6)	.6	.0	.0	.1	(11.6)	.6	.0	.1	2.6	.5
Borrowing													
Borrowing to Asset Ratio	9.0%	.0%	.0%	4.7%	.0%	.0%	2.7%	.0%	.0%	.0%	5.8%	.0%	.0%
Capital Charges to Operating	.7%	.0%	.0%	2.0%	.0%	.0%	1.0%	2.7%	.0%	.0%	1.7%	.0%	.0%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Free Services													
Free Basic Services as a % of Equitable Share	1.5%	.0%	.0%	19.6%	2.0%	8%	8.4%	.0%	.0%	.0%	10.2%	7.6%	2.3%
Free Services as a % of Operating Revenue (excl opex grants)	4.8%	.0%	.0%	.0%	.0%	6.7%	5.1%	.0%	.0%	.0%	15.9%	11.3%	22.8%
High Level Outcome of Funding Compliance													
Total Operating Revenue (excl Capital Transfers)	1 222 969	194 087	325 572	200 143	0	91 726	165 273	173 467	495 719	105 602	112 955	206 957	145 781
Total Operating Expenditure	1 211 796	130 137	325 572	210 213	0	92 289	169 140	162 111	485 300	107 607	127 037	233 521	97 272
Surplus/(Deficit) Budgeted Operating Statement	11 173	63 950	0	(10 071)	0	(563)	(3 867)	11 356	10 419	(2 005)	(14 082)	(26 564)	48 509
Surplus/(Deficit) Considering the Reserves and Cash Backing	122 497	(141 527)	2 471	48 410	(7 471)	(3 000)	(22 387)	(12 097)	(29 961)	74	9 700	59 062	141 796
MTREF Funded ✓ / Unfunded ✘	✓	✘	✓	✓		✘	✘	✘	✘	✓	✓	✓	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget E

	LIM474 Fetakgomo (L)	LIM475 Greater Tubatse (L)	DC47 Greater Sekhukhune (H)
R thousands			
Total Operating Revenue (excl Capital Transfers)	42 662	0	412 339
Total Operating Expenditure	43 299	0	399 255
Surplus/(Deficit) Budgeted Operating Statement	(638)	0	13 084
Cash and Cash Equivalents at the Year End	248	52 851	0
Revenue			
% Increase in Total Operating Revenue	34.5%	.0%	418.0%
% Increase in Property Rates Revenue	(100.0)%	.0%	.0%
% Increase in Electricity Revenue	.0%	.0%	(100.0)%
% Increase in Property Rates and Service Charges	(69.8)%	.0%	(100.0)%
Expenditure			
% Increase in Total Operating Expenditure	24.3%	.0%	32.8%
% Increase in Employee Costs	31.3%	.0%	115.9%
% Increase in Electricity Bulk Purchases	.0%	.0%	(100.0)%
Average Cost per Employee (Remuneration)	696	0	328
Average Cost per Councillor (Remuneration)	2 061	0	0
R&M % of PPE	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	.0%	.0%
Debt Impairment % of Total Billable Revenue	.0%	.0%	.0%
Capital Revenue / Funding			
Internally Funded and Other (Capex Funding)	601	0	14 782
Borrowing	0	0	0
Grant Funding and Other	12 450	0	357 014
Internally Generated Funds % of Non Grant Funding	100.0%	.0%	100.0%
Borrowing % of Non Grant Funding	.0%	.0%	.0%
Grant Funding % of Total Funding	95.4%	.0%	96.0%
Capital Expenditure			
Total Capital Programme	13 051	0	371 796
Asset Renewal	0	0	0
Asset Renewal % of Total Capital Expenditure	.0%	.0%	.0%
Cash			
Cash Receipts % of Rate Payer and Other	40.7%	.0%	.0%
Cash Coverage Ratio	.1	.0	.0
Borrowing			
Borrowing to Asset Ratio	.0%	.0%	.0%
Capital Charges to Operating	.0%	.0%	.0%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%
Free Services			
Free Basic Services as a % of Equitable Share	3.6%	.0%	.0%
Free Services as a % of Operating Revenue (excl opex grants)	19.1%	.0%	.0%
High Level Outcome of Funding Compliance			
Total Operating Revenue (excl Capital Transfers)	42 662	0	412 339
Total Operating Expenditure	43 299	0	399 255
Surplus/(Deficit) Budgeted Operating Statement	(638)	0	13 084
Surplus/(Deficit) Considering the Reserves and Cash Backing	80	0	0
MTREF Funded ✓ / Unfunded ✘	✓		✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget Benchmarking - 2010/11 Budget vs Original Budget 2009/10

	MP301 Albert Luthuli (M)	MP302 Msukaligwa (L)	MP303 Mkhondo (L)	MP304 Pixley Ka Seme (MP) (M)	MP305 Lekwa (L)	MP306 Dipaleseng (L)	MP307 Govan Mbeki (H)	DC30 Gert Sibande (M)	MP311 Victor Khanye (M)	MP312 Emalahleni (Mp) (H)	MP313 Steve Tshwete (H)	MP314 Emakhazeni (L)	MP315 Thembisile (L)	MP316 Dr J.S. Moroka (L)	DC31 Nkangala (H)	MP321 Thaba Chweu (L)	MP322 Mbombela (H)
R thousands																	
Total Operating Revenue (excl Capital Transfers)	237 863	316 579	0	0	336 657	85 008	945 875	286 710	0	1 140 805	711 671	128 494	234 719	273 004	305 420	216 180	1 117 440
Total Operating Expenditure	211 120	353 321	0	0	336 657	84 984	945 875	234 299	0	1 226 797	821 707	128 494	192 278	273 004	637 078	215 084	1 103 300
Surplus/(Deficit) Budgeted Operating Statement	26 743	(36 742)	0	0	0	24	0	52 411	0	(85 992)	(110 036)	0	42 441	0	(331 658)	1 096	14 140
Cash and Cash Equivalents at the Year End	(134 954)	(33 196)	0	0	27 050	(2 620)	47 911	632	0	0	33 373	0	42 452	(145 232)	19 310	(52 222)	38 613
Revenue																	
% Increase in Total Operating Revenue	36.8%	20.3%	(100.0)%	(100.0)%	29.7%	(2.5)%	21.5%	20.7%	(100.0)%	16.4%	26.2%	38.9%	13.5%	(30.5)%	(37.0)%	0%	19.9%
% Increase in Property Rates Revenue	24.2%	14.9%	(100.0)%	(100.0)%	31.7%	(64.4)%	(12.8)%	0%	(100.0)%	(85.5)%	(14.6)%	(16.9)%	0%	30.0%	0%	0%	(4.8)%
% Increase in Electricity Revenue	28.6%	24.6%	(100.0)%	(100.0)%	9%	10.9%	17.5%	0%	(100.0)%	24.7%	25.2%	38.5%	0%	0%	0%	0%	48.3%
% Increase in Property Rates and Service Charges	25.1%	18.7%	(100.0)%	(100.0)%	8.6%	2.9%	17.5%	(100.0)%	(100.0)%	20.2%	8.9%	14.7%	34.8%	(5.5)%	0%	0%	16.8%
Expenditure																	
% Increase in Total Operating Expenditure	21.5%	27.5%	(100.0)%	(100.0)%	29.7%	(10.3)%	17.4%	(15.7)%	(100.0)%	17.8%	42.5%	25.5%	(28.7)%	(6.1)%	35.3%	0%	16.2%
% Increase in Employee Costs	15.3%	6.7%	(100.0)%	(100.0)%	9.7%	2.2%	3.6%	(7.0)%	(100.0)%	10.0%	20.1%	41.7%	42.1%	34.0%	3.3%	0%	17.9%
% Increase in Electricity Bulk Purchases	29.4%	45.6%	0%	0%	69.9%	7.6%	32.8%	0%	(100.0)%	40.9%	30.2%	42.0%	0%	0%	0%	0%	0%
Average Cost per Employee (Remuneration)	258	209	0	0	0	172	4 551	390	0	222	172	308	225	0	0	0	266
Average Cost per Councillor (Remuneration)	0	0	0	0	0	0	259	0	0	0	260	0	0	0	0	0	0
R&M % of PPE	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	9%	0%	0%	0%	0%	0%	0%
Asset Renewal + R&M % of PPE	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1.8%	0%	0%	0%	0%	0%	0%
Debt Impairment % of Total Billable Revenue	0%	6.8%	0%	0%	0%	1.4%	3.0%	0%	0%	14.0%	7%	3.0%	29.7%	0%	0%	0%	4.4%
Capital Revenue / Funding																	
Internally Funded and Other (Capex Funding)	0	1 825	0	0	0	0	34 423	87 000	0	0	121 814	0	4 769	75 067	20 128	0	91 527
Borrowing	0	2 750	0	0	0	0	0	0	0	0	120 541	0	0	0	0	0	33 095
Grant Funding and Other	0	45 891	0	0	0	0	95 807	0	0	140 692	46 073	0	70 388	92 933	0	21	575 669
Internally Generated Funds % of Non Grant Funding	0%	39.9%	0%	0%	0%	0%	100.0%	100.0%	0%	0%	50.3%	0%	100.0%	100.0%	100.0%	0%	73.4%
Borrowing % of Non Grant Funding	0%	60.1%	0%	0%	0%	0%	0%	0%	0%	0%	49.7%	0%	0%	0%	0%	0%	26.6%
Grant Funding % of Total Funding	0%	90.9%	0%	0%	0%	0%	73.6%	0%	0%	100.0%	16.0%	0%	93.7%	55.3%	0%	100.0%	82.2%
Capital Expenditure																	
Total Capital Programme	22 419	50 466	0	0	68 021	0	130 230	87 000	0	0	288 428	13 748	75 239	168 000	20 128	21	700 290
Asset Renewal	0	0	0	0	0	0	0	0	0	0	44 853	0	0	0	0	0	0
Asset Renewal % of Total Capital Expenditure	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	15.6%	0%	0%	0%	0%	0%	0%
Cash																	
Cash Receipts % of Rate Payer and Other	165.9%	100.0%	0%	0%	94.2%	96.0%	6.9%	2.3%	0%	88.6%	99.4%	100.2%	81.2%	136.6%	920.2%	59.9%	98.5%
Cash Coverage Ratio	(13.4)	(1.7)	0	0	1.4	(.5)	8	0	0	0	6	0	3.9	(14.2)	4	(3.4)	6
Borrowing																	
Borrowing to Asset Ratio	0%	0%	0%	0%	0%	0%	7.7%	0%	0%	9.7%	4.8%	0%	0%	7%	7.5%	6.2%	6%
Capital Charges to Operating	0%	0%	0%	0%	1.7%	0%	0%	0%	0%	0%	5.6%	8%	0%	1%	1.9%	5%	4.6%
Borrowing Receipts % of Capital Expenditure	0%	54.6%	0%	0%	0%	0%	0%	0%	0%	0%	39.5%	0%	0%	0%	0%	0%	0%
Free Services																	
Free Basic Services as a % of Equitable Share	0%	0%	0%	9%	0%	13.3%	0%	0%	69.1%	25 924.2%	26.6%	0%	38.7%	0%	0%	0%	16.1%
Free Services as a % of Operating Revenue (excl opex grants)	0%	0%	0%	0%	0%	0%	0%	0%	0%	493.2%	6.3%	8.6%	62.6%	0%	0%	0%	14.1%
High Level Outcome of Funding Compliance																	
Total Operating Revenue (excl Capital Transfers)	237 863	316 579	0	0	336 657	85 008	945 875	286 710	0	1 140 805	711 671	128 494	234 719	273 004	305 420	216 180	1 117 440
Total Operating Expenditure	211 120	353 321	0	0	336 657	84 984	945 875	234 299	0	1 226 797	821 707	128 494	192 278	273 004	637 078	215 084	1 103 300
Surplus/(Deficit) Budgeted Operating Statement	26 743	(36 742)	0	0	0	24	0	52 411	0	(85 992)	(110 036)	0	42 441	0	(331 658)	1 096	14 140
Surplus/(Deficit) Considering the Reserves and Cash Backing	(18 480)	0	0	0	0	0	28 488	(24 371)	(10 000)	27 747	67 850	(5 444)	0	43 140	450 612	(44 744)	(158 995)
MTREF Funded ✓ / Unfunded ✘	✘	✓			✓	✓	✓	✘		✓	✓	✘	✓	✓	✓	✘	✘

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget E

	MP323 Umjindi (M)	MP324 Nkomazi (M)	MP325 Bushbuckridg (L)	DC32 Ehlanzeni (H)
R thousands				
Total Operating Revenue (excl Capital Transfers)	156	340 519	548 085	192 781
Total Operating Expenditure	183	341 052	540 084	122 573
Surplus/(Deficit) Budgeted Operating Statement	(28)	(533)	8 001	70 208
Cash and Cash Equivalents at the Year End	0	0	48 850	88 471
Revenue				
% Increase in Total Operating Revenue	22.0%	11.5%	.0%	15.3%
% Increase in Property Rates Revenue	3.6%	6.0%	.0%	601.4%
% Increase in Electricity Revenue	46.1%	5.7%	.0%	.0%
% Increase in Property Rates and Service Charges	22.9%	5.9%	.0%	601.4%
Expenditure				
% Increase in Total Operating Expenditure	(6.6)%	15.2%	.0%	(23.2)%
% Increase in Employee Costs	.0%	12.3%	.0%	21.9%
% Increase in Electricity Bulk Purchases	25.6%	18.8%	.0%	.0%
Average Cost per Employee (Remuneration)	0	0	0	466
Average Cost per Councillor (Remuneration)	1	0	0	0
R&M % of PPE	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	.0%	.0%	.0%
Debt Impairment % of Total Billable Revenue	.0%	.0%	9.5%	.0%
Capital Revenue / Funding				
Internally Funded and Other (Capex Funding)	4	0	0	38 047
Borrowing	0	0	0	0
Grant Funding and Other	38	0	0	2 000
Internally Generated Funds % of Non Grant Funding	100.0%	.0%	.0%	100.0%
Borrowing % of Non Grant Funding	.0%	.0%	.0%	.0%
Grant Funding % of Total Funding	90.9%	.0%	.0%	5.0%
Capital Expenditure				
Total Capital Programme	42	0	0	40 047
Asset Renewal	14	0	0	0
Asset Renewal % of Total Capital Expenditure	32.6%	.0%	.0%	.0%
Cash				
Cash Receipts % of Rate Payer and Other	.0%	.0%	25.5%	159.5%
Cash Coverage Ratio	.0	.0	2.2	12.8
Borrowing				
Borrowing to Asset Ratio	.0%	.0%	.0%	.0%
Capital Charges to Operating	.3%	2.9%	.0%	.0%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%
Free Services				
Free Basic Services as a % of Equitable Share	18.9%	.0%	.0%	.0%
Free Services as a % of Operating Revenue (excl opex grants)	8 869.9%	.0%	.0%	.0%
High Level Outcome of Funding Compliance				
Total Operating Revenue (excl Capital Transfers)	156	340 519	548 085	192 781
Total Operating Expenditure	183	341 052	540 084	122 573
Surplus/(Deficit) Budgeted Operating Statement	(28)	(533)	8 001	70 208
Surplus/(Deficit) Considering the Reserves and Cash Backing	(4 000)	(38 068)	0	0
MTREF Funded ✓ / Unfunded ✘	✘	✘	✓	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget Benchmarking - 2010/11 Budget vs Original Budget 2009/10

	NC451 Moshaweng (L)	NC452 Ga-Segonyana (M)	NC453 Gamagara (M)	DC45 John Taolo Gaetsewe (M)	NC061 Richtersveld (M)	NC062 Nama Khoi (M)	NC064 Kamiesberg (L)	NC065 Hantam (L)	NC066 Karoo Hoogland (M)	NC067 Khai-Ma (L)	DC6 Namakwa (M)	NC071 Ubuntu (M)	NC072 Umsobomvu (L)	NC073 Emthanjeni (M)	NC074 Kareeberg (M)
R thousands															
Total Operating Revenue (excl Capital Transfers)	53 509	147 247	139 348	163 023	45 833	124 241	46 604	48 538	32 561	34 943	102 033	0	65 146	0	39 865
Total Operating Expenditure	55 462	147 669	139 346	111 030	51 797	123 705	31 694	53 523	36 200	35 372	105 627	0	65 146	0	35 913
Surplus/(Deficit) Budgeted Operating Statement	(1 953)	(422)	1	51 992	(5 964)	536	14 910	(4 984)	(3 639)	(429)	(3 594)	0	0	0	3 952
Cash and Cash Equivalents at the Year End	75 352	0	(41 299)	8 049	5	29 875	13 348	0	37	(586)	(4)	0	(1)	0	(1 317)
Revenue															
% Increase in Total Operating Revenue	.0%	15.1%	(4.2)%	.0%	12.6%	20.3%	43.9%	15.4%	.0%	72.6%	.0%	(100.0)%	13.6%	(100.0)%	.0%
% Increase in Property Rates Revenue	.0%	15.4%	6.2%	.0%	3.0%	(20.5)%	.0%	(14.4)%	.0%	25.8%	.0%	(100.0)%	(2.4)%	(100.0)%	.0%
% Increase in Electricity Revenue	.0%	19.0%	38.1%	.0%	21.3%	26.3%	(8.8)%	21.5%	.0%	24.3%	.0%	(100.0)%	20.0%	(100.0)%	.0%
% Increase in Property Rates and Service Charges	.0%	9.1%	31.9%	.0%	8.1%	8.2%	24.1%	10.9%	.0%	47.5%	.0%	(100.0)%	10.2%	(100.0)%	.0%
Expenditure															
% Increase in Total Operating Expenditure	.0%	5.0%	(4.2)%	.0%	25.0%	19.8%	(6.9)%	21.3%	.0%	77.6%	.0%	(100.0)%	13.6%	(100.0)%	(14.3)%
% Increase in Employee Costs	.0%	18.8%	6.4%	.0%	21.9%	17.0%	20.4%	8.2%	.0%	26.2%	.0%	(100.0)%	8.9%	(100.0)%	.0%
% Increase in Electricity Bulk Purchases	.0%	58.1%	.3%	.0%	28.9%	31.3%	10.0%	22.9%	.0%	33.6%	.0%	(100.0)%	28.9%	(100.0)%	.0%
Average Cost per Employee (Remuneration)	4 730	0	95	0	0	3 838	0	138	169	172	256	0	151	0	131
Average Cost per Councillor (Remuneration)	739	0	2 046	0	0	0	0	228	0	0	1 760	0	0	0	183
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Debt Impairment % of Total Billable Revenue	.0%	.0%	1.9%	.0%	.0%	2.2%	9.8%	18.5%	.0%	14.6%	.0%	.0%	11.1%	.0%	.0%
Capital Revenue / Funding															
Internally Funded and Other (Capex Funding)	0	2 087	21 434	0	0	0	0	0	0	0	1 837	0	0	0	0
Borrowing	0	15 286	350	0	0	1 350	0	0	0	0	0	0	0	0	0
Grant Funding and Other	0	3 483	26 427	0	0	22 279	0	0	0	12 138	0	0	44 527	0	6 622
Internally Generated Funds % of Non Grant Funding	.0%	12.0%	98.4%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	100.0%	.0%	.0%	.0%	.0%
Borrowing % of Non Grant Funding	.0%	88.0%	1.6%	.0%	.0%	100.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Grant Funding % of Total Funding	.0%	16.7%	54.8%	.0%	.0%	94.3%	.0%	.0%	.0%	100.0%	.0%	.0%	100.0%	.0%	100.0%
Capital Expenditure															
Total Capital Programme	0	35 593	47 562	5 400	5 914	23 629	0	0	0	12 138	1 837	0	44 527	0	6 622
Asset Renewal	0	0	0	0	0	0	0	0	0	0	0	0	350	0	0
Asset Renewal % of Total Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.8%	.0%	.0%
Cash															
Cash Receipts % of Rate Payer and Other	11.6%	158.1%	115.2%	32.3%	117.5%	107.1%	73.0%	.0%	60.4%	66.6%	.1%	.0%	57.5%	.0%	193.7%
Cash Coverage Ratio	39.0	.0	(5.3)	2.0	.0	3.8	7.1	.0	.0	(2)	.0	.0	.0	.0	(.8)
Borrowing															
Borrowing to Asset Ratio	.0%	.0%	.0%	4.1%	.0%	.0%	.0%	.0%	37.4%	.0%	.0%	.0%	.0%	.0%	.0%
Capital Charges to Operating	1.0%	.0%	4.2%	.3%	.0%	1.1%	.0%	.0%	1.2%	1.8%	.7%	.0%	2.4%	.0%	.3%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Free Services															
Free Basic Services as a % of Equitable Share	.0%	.0%	18.5%	.0%	.0%	1.4%	35 957.7%	7.7%	.0%	42.4%	.0%	3 016.5%	2.7%	42.7%	53.8%
Free Services as a % of Operating Revenue (excl opex grants)	.0%	.0%	2.7%	.0%	.0%	1.5%	.0%	6.7%	.0%	94.0%	.0%	.0%	3.4%	.0%	30.8%
High Level Outcome of Funding Compliance															
Total Operating Revenue (excl Capital Transfers)	53 509	147 247	139 348	163 023	45 833	124 241	46 604	48 538	32 561	34 943	102 033	0	65 146	0	39 865
Total Operating Expenditure	55 462	147 669	139 346	111 030	51 797	123 705	31 694	53 523	36 200	35 372	105 627	0	65 146	0	35 913
Surplus/(Deficit) Budgeted Operating Statement	(1 953)	(422)	1	51 992	(5 964)	536	14 910	(4 984)	(3 639)	(429)	(3 594)	0	0	0	3 952
Surplus/(Deficit) Considering the Reserves and Cash Backing	0	0	(4 078)	1 259	0	0	(2 974)	0	(1 173)	(2 291)	0	(2 271)	16 093	(18 701)	3 739
MTREF Funded ✓ / Unfunded ✘	✓	✓	✘	✓	✓	✓	✘	✓	✘	✘	✓		✓		✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget E

	NC075 Renosterberg (M)	NC076 Thembelihle (L)	NC077 Siyathemba (M)	NC078 Siyancuma (M)	DC7 Pixley Ka Seme (Nc) (M)	NC081 Mier (L)	NC082 !Kai! Garib (L)	NC083 //Khara Hais (M)	NC084 !Kheis (L)	NC085 Tsantsabane (L)	NC086 Kgatelopele (L)	DC8 Siyanda (M)	NC091 Sol Plaatje (H)	NC092 Dikgatlong (L)	NC093 Magareng (L)
R thousands															
Total Operating Revenue (excl Capital Transfers)	30 333	38 885	46 887	0	39 129	14 002	123 591	347 425	21 269	78 060	43 652	110 598	1 018 430	0	58 312
Total Operating Expenditure	30 329	34 562	46 949	0	53 026	14 002	123 591	346 854	21 269	115 481	43 648	102 884	1 018 430	0	75 490
Surplus/(Deficit) Budgeted Operating Statement	4	4 323	(62)	0	(13 897)	0	0	570	0	(37 422)	4	7 714	0	0	(17 178)
Cash and Cash Equivalents at the Year End	10 837	(16 424)	0	0	0	(6 903)	11 760	0	0	56 939	2 426	5 736	53 265	0	3
Revenue															
% Increase in Total Operating Revenue	22.4%	25.8%	13.4%	(100.0)%	.0%	15.3%	7.5%	15.9%	14.5%	(35.2)%	20.1%	24.2%	18.1%	.0%	23.5%
% Increase in Property Rates Revenue	87.0%	(51.0)%	(9.6)%	(100.0)%	.0%	128.7%	(56.9)%	11.6%	(14.4)%	.0%	58.4%	55.9%	40.0%	.0%	39.4%
% Increase in Electricity Revenue	.5%	(3.0)%	24.3%	(100.0)%	.0%	.0%	20.2%	25.2%	.0%	(100.0)%	13.1%	.0%	23.2%	.0%	39.1%
% Increase in Property Rates and Service Charges	25.6%	(16.0)%	9.6%	(100.0)%	.0%	64.6%	(3.5)%	17.8%	3.9%	(17.5)%	19.1%	58.7%	22.7%	.0%	19.0%
Expenditure															
% Increase in Total Operating Expenditure	22.5%	26.6%	13.6%	(100.0)%	.0%	17.1%	7.3%	15.7%	14.6%	(4.1)%	20.1%	40.7%	18.1%	.0%	60.5%
% Increase in Employee Costs	11.5%	11.6%	20.1%	(100.0)%	.0%	18.4%	(7.7)%	19.7%	.5%	8.5%	20.8%	(46.8)%	11.4%	.0%	12.3%
% Increase in Electricity Bulk Purchases	(3.6)%	44.0%	6.2%	(100.0)%	.0%	.0%	.0%	31.8%	.0%	.0%	32.5%	.0%	19.0%	.0%	34.5%
Average Cost per Employee (Remuneration)	175	182	0	0	300	0	17 245	0	125	146	150	130	229	0	159
Average Cost per Councillor (Remuneration)	153	221	0	0	718	0	0	0	0	0	165	266	0	0	205
R&M % of PPE	.0%	72 939.1%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	72 939.1%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Debt Impairment % of Total Billable Revenue	.0%	5.7%	6%	.0%	.0%	11.1%	14.9%	4%	.0%	.0%	4.2%	.0%	.0%	.0%	17.1%
Capital Revenue / Funding															
Internally Funded and Other (Capex Funding)	0	4 323	0	0	0	0	4 272	0	0	14 141	2 657	0	15 000	0	0
Borrowing	0	0	0	0	0	0	14 850	0	0	1 000	0	0	190 000	0	0
Grant Funding and Other	9 203	7 857	7 156	0	0	6 420	68 631	0	0	21 861	20 225	30	99 673	0	17 178
Internally Generated Funds % of Non Grant Funding	.0%	100.0%	.0%	.0%	.0%	.0%	22.3%	.0%	.0%	93.4%	100.0%	.0%	7.3%	.0%	.0%
Borrowing % of Non Grant Funding	.0%	.0%	.0%	.0%	.0%	.0%	77.7%	.0%	.0%	6.6%	.0%	.0%	92.7%	.0%	.0%
Grant Funding % of Total Funding	100.0%	64.5%	100.0%	.0%	.0%	100.0%	78.2%	.0%	.0%	59.1%	88.4%	100.0%	32.7%	.0%	100.0%
Capital Expenditure															
Total Capital Programme	9 203	12 180	7 156	0	0	6 420	87 753	53 814	0	50 502	22 883	30	304 673	0	17 178
Asset Renewal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Asset Renewal % of Total Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Cash															
Cash Receipts % of Rate Payer and Other	87.8%	74.0%	.0%	(.1)%	.0%	18.0%	71.7%	.0%	.0%	58.1%	32.6%	3.1%	85.3%	.0%	.0%
Cash Coverage Ratio	6.7	(8.5)	.0	.0	.0	(10.3)	1.7	.0	.0	18.9	1.3	2.1	.8	.0	.0
Borrowing															
Borrowing to Asset Ratio	.0%	34.6%	.0%	2.4%	13.6%	.0%	.0%	.0%	11.3%	3.5%	.0%	8.1%	21.1%	.0%	.0%
Capital Charges to Operating	.0%	3.5%	8%	.0%	.0%	5.7%	5.9%	3.0%	.0%	.9%	1.4%	1.3%	3.1%	.0%	.2%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	77.7%	.0%	.0%	.0%	.0%	.0%	92.7%	.0%	.0%
Free Services															
Free Basic Services as a % of Equitable Share	4.7%	.5%	42.7%	.0%	.0%	17.9%	20.6%	40.3%	.0%	.0%	.6%	.7%	80.5%	.0%	17.8%
Free Services as a % of Operating Revenue (excl opex grants)	.0%	.6%	23.3%	.0%	.0%	8.5%	8.8%	6.5%	30.2%	11.4%	7.6%	7.7%	18.3%	.0%	18.4%
High Level Outcome of Funding Compliance															
Total Operating Revenue (excl Capital Transfers)	30 333	38 885	46 887	0	39 129	14 002	123 591	347 425	21 269	78 060	43 652	110 598	1 018 430	0	58 312
Total Operating Expenditure	30 329	34 562	46 949	0	53 026	14 002	123 591	346 854	21 269	115 481	43 648	102 884	1 018 430	0	75 490
Surplus/(Deficit) Budgeted Operating Statement	4	4 323	(62)	0	(13 897)	0	0	570	0	(37 422)	4	7 714	0	0	(17 178)
Surplus/(Deficit) Considering the Reserves and Cash Backing	0	(1 204)	(5)	(2 004)	7 000	0	7 574	0	(4 400)	34 626	10 422	14	161 104	0	(45 007)
MTREF Funded ✓ / Unfunded ✘	✓	✘	✘		✓	✓	✓	✓	✘	✓	✓	✓	✓		✘

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget E

	NC094 Phokwane (M)	DC9 Frances Baard (M)
R thousands		
Total Operating Revenue (excl Capital Transfers)	0	107 075
Total Operating Expenditure	0	111 552
Surplus/(Deficit) Budgeted Operating Statement	0	(4 477)
Cash and Cash Equivalents at the Year End	0	69 843
Revenue		
% Increase in Total Operating Revenue	.0%	25.0%
% Increase in Property Rates Revenue	.0%	100.0%
% Increase in Electricity Revenue	.0%	.0%
% Increase in Property Rates and Service Charges	.0%	94.4%
Expenditure		
% Increase in Total Operating Expenditure	.0%	3.3%
% Increase in Employee Costs	.0%	29.4%
% Increase in Electricity Bulk Purchases	.0%	.0%
Average Cost per Employee (Remuneration)	0	356
Average Cost per Councillor (Remuneration)	0	0
R&M % of PPE	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	2.3%
Debt Impairment % of Total Billable Revenue	.0%	25.6%
Capital Revenue / Funding		
Internally Funded and Other (Capex Funding)	0	2 988
Borrowing	0	0
Grant Funding and Other	70 881	0
Internally Generated Funds % of Non Grant Funding	.0%	100.0%
Borrowing % of Non Grant Funding	.0%	.0%
Grant Funding % of Total Funding	100.0%	.0%
Capital Expenditure		
Total Capital Programme	34 580	2 988
Asset Renewal	0	999
Asset Renewal % of Total Capital Expenditure	.0%	33.4%
Cash		
Cash Receipts % of Rate Payer and Other	.0%	200.3%
Cash Coverage Ratio	.0	9.4
Borrowing		
Borrowing to Asset Ratio	5.9%	12.9%
Capital Charges to Operating	.0%	2.4%
Borrowing Receipts % of Capital Expenditure	.0%	.0%
Free Services		
Free Basic Services as a % of Equitable Share	.0%	.1%
Free Services as a % of Operating Revenue (excl opex grants)	.0%	.2%
High Level Outcome of Funding Compliance		
Total Operating Revenue (excl Capital Transfers)	0	107 075
Total Operating Expenditure	0	111 552
Surplus/(Deficit) Budgeted Operating Statement	0	(4 477)
Surplus/(Deficit) Considering the Reserves and Cash Backing	17 077	34 371
MTREF Funded ✓ / Unfunded ✖	✓	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget Benchmarking - 2010/11 Budget vs Original Budget 2009/10

	NW371	NW372	NW373	NW374	NW375	DC37	NW381	NW382	NW383	NW384	NW385	DC38	NW391	NW392	NW393
	Moretele	Madibeng	Rustenburg	Kgetlengrivier	Moses Kotane (M)	Bojanala Platinum (H)	Ratlou (L)	Tswaing (L)	Mafikeng (L)	Ditsobotla (L)	Ramotshere Moiloa (L)	Ngaka Modiri Molema (L)	Kagisano (M)	Naledi (Nw) (L)	Mamusa (M)
R thousands	(L)	(H)	(H)	(L)	(M)	(H)	(L)	(L)	(L)	(L)	(L)	(L)	(M)	(L)	(M)
Total Operating Revenue (excl Capital Transfers)	155 203	811 708	1 877 915	84 154	268 955	173 761	54 315	147 377	422 387	250 546	126 387	332 896	41 015	244 012	101 809
Total Operating Expenditure	154 319	811 557	1 943 353	81 525	339 540	173 761	54 315	95 145	419 053	250 546	123 275	332 896	41 016	227 812	77 998
Surplus/(Deficit) Budgeted Operating Statement	884	151	(65 438)	2 629	(70 584)	0	0	52 232	3 334	0	3 112	0	(1)	16 201	23 812
Cash and Cash Equivalents at the Year End	31 611	46 756	670 214	2 219	13 480	(2)	(154 840)	0	(15 563)	0	75 918	17 542	(12)	(165 443)	(3 808)
Revenue															
% Increase in Total Operating Revenue	16.3%	(1.2)%	19.2%	40.0%	8.2%	(51.6)%	22.9%	105.2%	26.9%	50.6%	5.3%	5.4%	(69.0)%	50.3%	(7.2)%
% Increase in Property Rates Revenue	(6.3)%	58.7%	22.9%	1.0%	6.0%	.0%	.0%	60.0%	.0%	26.8%	5%	.0%	25.0%	(100.0)%	.0%
% Increase in Electricity Revenue	.0%	15.7%	31.1%	(100.0)%	.0%	.0%	.0%	44.7%	.0%	64.4%	9.3%	.0%	.0%	91.3%	.0%
% Increase in Property Rates and Service Charges	(13.0)%	22.8%	28.3%	133.0%	(5.9)%	.0%	.0%	30.8%	32.5%	42.7%	7.2%	.0%	25.0%	20.5%	.0%
Expenditure															
% Increase in Total Operating Expenditure	42.0%	5.8%	20.7%	35.7%	5.4%	(51.6)%	22.9%	3.8%	20.6%	50.6%	6.6%	19.3%	16.7%	40.4%	(5.9)%
% Increase in Employee Costs	7.0%	4.9%	7.8%	18.5%	11.1%	.0%	25.1%	1.3%	3.2%	27.3%	54.8%	14.1%	7.3%	6.1%	25.2%
% Increase in Electricity Bulk Purchases	.0%	47.4%	41.0%	49.9%	.0%	.0%	(100.0)%	.0%	.0%	38.9%	(1.8)%	.0%	.0%	.0%	.0%
Average Cost per Employee (Remuneration)	0	244	200	126	236	604	0	151	174	168	173	0	0	185	0
Average Cost per Councillor (Remuneration)	0	0	257	0	0	0	0	0	313	0	0	0	1 175	740	0
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	.0%	.1%	.0%	.0%	.0%	.0%	.0%	.0%	70 397.1%	.0%	.0%	.0%	.0%	.0%
Debt Impairment % of Total Billable Revenue	.0%	5.4%	19.6%	5.1%	8.0%	.0%	52.6%	.0%	.0%	13.2%	.0%	.0%	.0%	.3%	38.1%
Capital Revenue / Funding															
Internally Funded and Other (Capex Funding)	2 000	6 000	63 030	2 627	1 900	0	0	0	(2 200)	33 252	21 812	52 125	0	0	425
Borrowing	0	0	0	0	9 700	0	0	0	(7 763)	0	3 000	0	0	0	0
Grant Funding and Other	85 500	166 031	324 536	17 302	104 034	161 712	0	0	(29 417)	29 333	7 539	173 009	19 530	122 252	0
Internally Generated Funds % of Non Grant Funding	100.0%	100.0%	100.0%	100.0%	16.4%	.0%	.0%	.0%	22.1%	100.0%	87.9%	100.0%	.0%	.0%	100.0%
Borrowing % of Non Grant Funding	.0%	.0%	.0%	.0%	83.6%	.0%	.0%	.0%	77.9%	.0%	12.1%	.0%	.0%	.0%	.0%
Grant Funding % of Total Funding	97.7%	96.5%	83.7%	86.8%	90.0%	100.0%	.0%	.0%	74.7%	46.9%	23.3%	76.8%	100.0%	100.0%	.0%
Capital Expenditure															
Total Capital Programme	87 500	172 031	387 566	17 492	115 634	161 712	0	20 968	39 380	62 585	32 351	218 834	38 327	87 935	425
Asset Renewal	0	0	919	0	0	0	0	0	0	44 058	0	0	0	0	0
Asset Renewal % of Total Capital Expenditure	.0%	.0%	.2%	.0%	.0%	.0%	.0%	.0%	.0%	70.4%	.0%	.0%	.0%	.0%	.0%
Cash															
Cash Receipts % of Rate Payer and Other	38.2%	67.5%	67.3%	52.6%	69.4%	96.6%	51.2%	(72.3)%	38.0%	.1%	78.0%	325.9%	3 325.9%	56.2%	55.1%
Cash Coverage Ratio	4.3	.8	4.8	.5	1.0	.0	(56.7)	.0	(.8)	.0	10.7	1.1	.0	(14.0)	(.7)
Borrowing															
Borrowing to Asset Ratio	.0%	.0%	3.9%	.0%	12.1%	.0%	.0%	.0%	1.6%	.0%	6.0%	.0%	.0%	.0%	.0%
Capital Charges to Operating	.0%	11.0%	1.6%	.0%	3.5%	.0%	.0%	.0%	1.2%	.0%	1.5%	.0%	.0%	1.7%	.0%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	83.6%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Free Services															
Free Basic Services as a % of Equitable Share	.0%	.0%	.0%	.0%	2.0%	.0%	.0%	.0%	.0%	103.3%	.0%	.0%	3.3%	.0%	.0%
Free Services as a % of Operating Revenue (excl opex grants)	.0%	6.1%	.0%	.0%	.6%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
High Level Outcome of Funding Compliance															
Total Operating Revenue (excl Capital Transfers)	155 203	811 708	1 877 915	84 154	268 955	173 761	54 315	147 377	422 387	250 546	126 387	332 896	41 015	244 012	101 809
Total Operating Expenditure	154 319	811 557	1 943 353	81 525	339 540	173 761	54 315	95 145	419 053	250 546	123 275	332 896	41 016	227 812	77 998
Surplus/(Deficit) Budgeted Operating Statement	884	151	(65 438)	2 629	(70 584)	0	0	52 232	3 334	0	3 112	0	(1)	16 201	23 812
Surplus/(Deficit) Considering the Reserves and Cash Backing	0	0	362 140	30 215	17 317	108 740	52 295	0	229 375	0	(12 549)	120 503	0	0	40 611
MTREF Funded ✓ / Unfunded ✘	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✘	✓	✓	✓	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget E

	NW394	NW395	NW396	DC39	NW401	NW402	NW403	NW404	DC40
	Greater	Molopo	Lekwa-Teemane	Dr Ruth	Ventersdorp	Tlokwe	City Of	Maquassi	Dr Kenneth
R thousands	Taung (M)	(L)	(L)	Mompoti (M)	(M)	(H)	Matlosana (H)	Hills (M)	Kaunda (M)
Total Operating Revenue (excl Capital Transfers)	101 361	9 346	146 001	105 956	91 520	669 980	1 400 637	182 484	214 365
Total Operating Expenditure	85 943	13 334	141 392	185 067	91 438	669 779	1 415 859	195 459	142 989
Surplus/(Deficit) Budgeted Operating Statement	15 418	(3 988)	4 609	(79 111)	82	201	(15 222)	(12 975)	71 377
Cash and Cash Equivalents at the Year End	(17 785)	111 492	4 604	134 637	(2 418)	56 503	(35 153)	(61 458)	0
Revenue									
% Increase in Total Operating Revenue	22.9%	(2.4)%	32.7%	(3.4)%	13.6%	18.6%	9.4%	55.9%	30.7%
% Increase in Property Rates Revenue	5.7%	.0%	10.0%	.0%	28.7%	(9.7)%	40.0%	103.0%	.0%
% Increase in Electricity Revenue	(3.9)%	.0%	25.9%	.0%	9.4%	22.0%	.3%	60.8%	.0%
% Increase in Property Rates and Service Charges	4.1%	.0%	20.4%	.0%	10.2%	17.7%	20.8%	49.1%	.0%
Expenditure									
% Increase in Total Operating Expenditure	15.1%	27.1%	17.6%	123.3%	14.1%	13.6%	18.3%	77.8%	3.5%
% Increase in Employee Costs	10.6%	.0%	8.7%	129.2%	8.8%	14.7%	14.2%	46.5%	17.5%
% Increase in Electricity Bulk Purchases	.0%	.0%	50.5%	.0%	24.9%	32.8%	39.3%	40.1%	.0%
Average Cost per Employee (Remuneration)	225	0	3 243	477	217	182	0	0	921
Average Cost per Councillor (Remuneration)	0	0	227	635	0	268	0	0	0
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Debt Impairment % of Total Billable Revenue	.0%	.0%	8.3%	.0%	.0%	.9%	3.5%	.0%	.0%
Capital Revenue / Funding									
Internally Funded and Other (Capex Funding)	17 448	0	2 554	228	4 351	30 270	146 042	0	8 811
Borrowing	0	0	0	50 189	0	36 907	35 120	0	0
Grant Funding and Other	37 882	9 209	17 361	75 039	21 920	30 078	142 984	0	63 008
Internally Generated Funds % of Non Grant Funding	100.0%	.0%	100.0%	.5%	100.0%	45.1%	80.6%	.0%	100.0%
Borrowing % of Non Grant Funding	.0%	.0%	.0%	99.5%	.0%	54.9%	19.4%	.0%	.0%
Grant Funding % of Total Funding	68.5%	100.0%	87.2%	59.8%	83.4%	30.9%	44.1%	.0%	87.7%
Capital Expenditure									
Total Capital Programme	55 330	11 569	19 915	125 456	26 271	97 255	324 146	33 757	71 819
Asset Renewal	0	0	0	0	0	0	0	0	0
Asset Renewal % of Total Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Cash									
Cash Receipts % of Rate Payer and Other	21.5%	2 012.4%	152.4%	668.8%	99.3%	96.4%	86.1%	89.8%	(267.7)%
Cash Coverage Ratio	(4.1)	175.5	.6	10.1	(.5)	1.3	(.5)	(6.5)	.0
Borrowing									
Borrowing to Asset Ratio	.7%	.0%	.0%	14.7%	.0%	13.0%	.0%	.0%	.0%
Capital Charges to Operating	.0%	.0%	2.4%	.9%	6.9%	4.6%	.0%	2.4%	.0%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Free Services									
Free Basic Services as a % of Equitable Share	1.0%	.0%	.0%	.0%	16.2%	28.9%	32.7%	.0%	.0%
Free Services as a % of Operating Revenue (excl opex grants)	.0%	.0%	.0%	.0%	27.6%	3.3%	9.6%	.0%	.0%
High Level Outcome of Funding Compliance									
Total Operating Revenue (excl Capital Transfers)	101 361	9 346	146 001	105 956	91 520	669 980	1 400 637	182 484	214 365
Total Operating Expenditure	85 943	13 334	141 392	185 067	91 438	669 779	1 415 859	195 459	142 989
Surplus/(Deficit) Budgeted Operating Statement	15 418	(3 988)	4 609	(79 111)	82	201	(15 222)	(12 975)	71 377
Surplus/(Deficit) Considering the Reserves and Cash Backing	22 473	0	0	13 615	0	137 628	(9 155)	0	158 627
MTREF Funded ✓ / Unfunded ✘	✓	✓	✓	✓	✓	✓	✘	✓	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget Benchmarking - 2010/11 Budget vs Original Budget 2009/10

	CPT Cape Town (H)	WC011 Matzikama (M)	WC012 Cederberg (L)	WC013 Bergrivier (M)	WC014 Saldanha Bay (H)	WC015 Swartland (M)	DC1 West Coast (M)	WC022 Witzenberg (L)	WC023 Drakenstein (H)	WC024 Stellenbosch (H)	WC025 Breede Valley (H)	WC026 Langeberg (M)	DC2 Cape Winelands DM (M)	WC031 Theewaterskloof (M)	WC032 Overstrand (H)
R thousands															
Total Operating Revenue (excl Capital Transfers)	19 441 998	136 205	121 782	147 814	611 893	315 122	234 347	253 620	1 087 923	688 699	513 783	332 687	351 017	244 484	591 930
Total Operating Expenditure	19 475 572	143 955	119 820	147 813	541 914	322 500	237 882	256 997	1 109 348	688 699	553 059	354 080	425 524	235 677	708 005
Surplus/(Deficit) Budgeted Operating Statement	(33 574)	(7 750)	1 962	1	69 979	(7 378)	(3 535)	(3 377)	(21 425)	0	(39 276)	(21 393)	(74 507)	8 806	(116 075)
Cash and Cash Equivalents at the Year End	(701 044)	35 817	(2 284)	26 319	0	142 868	3 503	19	203 818	152 984	21 131	3 403	661	(29 996)	(83 741)
Revenue															
% Increase in Total Operating Revenue	17.7%	.0%	(4.0)%	.5%	27.4%	20.9%	10.3%	6.6%	26.4%	6.2%	16.5%	17.6%	(6.9)%	7.8%	11.2%
% Increase in Property Rates Revenue	22.1%	.0%	19.7%	1.7%	5.0%	1.4%	14.6%	19.6%	25.3%	23.6%	15.1%	8.5%	.0%	2.5%	6.6%
% Increase in Electricity Revenue	25.9%	.0%	5.0%	11.7%	18.2%	28.3%	38.2%	18.8%	22.1%	13.1%	16.9%	24.1%	.0%	21.5%	22.3%
% Increase in Property Rates and Service Charges	21.1%	.0%	10.8%	9.2%	13.7%	19.5%	10.9%	13.7%	19.5%	16.0%	15.1%	18.0%	(33.0)%	8.7%	18.5%
Expenditure															
% Increase in Total Operating Expenditure	16.2%	.0%	(5.5)%	11.9%	10.2%	20.6%	6.2%	10.3%	17.9%	5.4%	21.8%	14.3%	(7.7)%	(13.1)%	36.6%
% Increase in Employee Costs	23.2%	.0%	10.9%	22.2%	14.8%	1.9%	21.8%	28.3%	17.3%	3.3%	39.3%	10.8%	5.7%	9.0%	21.3%
% Increase in Electricity Bulk Purchases	25.2%	.0%	11.1%	6%	12.1%	33.1%	38.5%	26.3%	20.2%	31.9%	19.5%	22.3%	.0%	24.2%	26.3%
Average Cost per Employee (Remuneration)	289	176	156	4 732	160	179	143	171	150	0	184	151	252	167	0
Average Cost per Councillor (Remuneration)	0	966	285	0	309	1 104	0	1 010	0	0	0	0	0	0	0
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	4.7%	.0%
Asset Renewal + R&M % of PPE	4 986.6%	.6%	.0%	.0%	.0%	.0%	.0%	2.3%	.0%	.0%	.0%	.0%	.0%	16.3%	.0%
Debt Impairment % of Total Billable Revenue	6.0%	2.0%	2.8%	.7%	3.2%	.6%	.0%	3.9%	2.7%	.0%	1.4%	2.6%	143.8%	3.2%	.2%
Capital Revenue / Funding															
Internally Funded and Other (Capex Funding)	855 687	15 803	3 427	11 119	137 772	42 521	55 245	29 570	125 439	56 691	10 657	20 290	18 440	24 573	38 070
Borrowing	1 115 877	8 403	0	11 200	18 894	14 197	0	470	114 184	94 700	92 126	1 700	0	11 209	97 736
Grant Funding and Other	1 635 800	33 565	15 260	11 624	14 057	29 885	6 690	42 316	47 255	64 173	20 096	39 011	1 172	47 270	26 003
Internally Generated Funds % of Non Grant Funding	43.4%	65.3%	100.0%	49.8%	87.9%	75.0%	100.0%	98.4%	52.3%	37.4%	10.4%	92.3%	100.0%	68.7%	28.0%
Borrowing % of Non Grant Funding	56.6%	34.7%	.0%	50.2%	12.1%	25.0%	.0%	1.6%	47.7%	62.6%	89.6%	7.7%	.0%	31.3%	72.0%
Grant Funding % of Total Funding	45.3%	58.1%	81.7%	34.2%	8.2%	34.5%	10.8%	58.5%	16.5%	29.8%	16.4%	64.0%	6.0%	56.9%	16.1%
Capital Expenditure															
Total Capital Programme	3 607 364	57 772	18 687	33 943	170 723	86 603	61 935	72 356	286 877	215 564	122 879	61 001	19 412	83 052	161 809
Asset Renewal	1 167 632	1 500	0	0	0	0	0	4 885	0	0	0	0	0	44 366	0
Asset Renewal % of Total Capital Expenditure	32.4%	2.6%	.0%	.0%	.0%	.0%	.0%	6.8%	.0%	.0%	.0%	.0%	.0%	53.4%	.0%
Cash															
Cash Receipts % of Rate Payer and Other	85.8%	103.0%	108.3%	97.0%	.0%	98.8%	110.1%	(1.1)%	103.0%	91.0%	87.5%	101.1%	8.3%	111.6%	101.8%
Cash Coverage Ratio	(.6)	3.7	(.3)	2.4	.0	7.9	.5	.0	3.6	4.7	.7	.2	.0	(2.2)	(2.8)
Borrowing															
Borrowing to Asset Ratio	21.0%	15.3%	.0%	15.2%	.0%	11.3%	20.5%	20.3%	9.5%	3.6%	14.7%	10.6%	.0%	22.1%	8.0%
Capital Charges to Operating	5.6%	2.9%	1.5%	3.7%	2.9%	3.6%	6.8%	4.1%	7.4%	1.2%	8.7%	3.1%	.0%	9.3%	4.0%
Borrowing Receipts % of Capital Expenditure	55.8%	.0%	350.1%	50.2%	.0%	.0%	.0%	.0%	.0%	62.6%	.0%	.0%	.0%	74.0%	.0%
Free Services															
Free Basic Services as a % of Equitable Share	96.5%	10.0%	18.5%	38.7%	.0%	5.4%	.0%	37.4%	98.7%	.0%	30.0%	31.3%	.0%	35.6%	.0%
Free Services as a % of Operating Revenue (excl opex grants)	12.8%	.1%	17.2%	8.1%	.0%	5.5%	.0%	7.6%	7.3%	.0%	11.1%	7.3%	.0%	66.1%	.0%
High Level Outcome of Funding Compliance															
Total Operating Revenue (excl Capital Transfers)	19 441 998	136 205	121 782	147 814	611 893	315 122	234 347	253 620	1 087 923	688 699	513 783	332 687	351 017	244 484	591 930
Total Operating Expenditure	19 475 572	143 955	119 820	147 813	541 914	322 500	237 882	256 997	1 109 348	688 699	553 059	354 080	425 524	235 677	708 005
Surplus/(Deficit) Budgeted Operating Statement	(33 574)	(7 750)	1 962	1	69 979	(7 378)	(3 535)	(3 377)	(21 425)	0	(39 276)	(21 393)	(74 507)	8 806	(116 075)
Surplus/(Deficit) Considering the Reserves and Cash Backing	(2 282 979)	24 870	(2 300)	15 795	(208 113)	41 151	159 653	(53 170)	68 321	229 296	35 893	30 900	(177 335)	335	10 567
MTREF Funded (1) / Unfunded (0)	0	1	0	1	0	1	1	0	1	1	1	1	0	1	1
MTREF Funded ✓ / Unfunded ✘	✘	✓	✘	✓	✘	✓	✓	✘	✓	✓	✓	✓	✘	✓	✓

Source: National Treasury Local Government database

Summarised Outcome: Municipal Budget E

	WC033 Cape Agulhas (L)	WC034 Swellendam (L)	DC3 Overberg (M)	WC041 Kannaland (M)	WC042 Hessequa (M)	WC043 Mossel Bay (H)	WC044 George (H)	WC045 Oudtshoorn (M)	WC047 Bitou (M)	WC048 Knysna (M)	DC4 Eden (M)	WC051 Laingsburg (M)	WC052 Prince Albert (M)	WC053 Beaufort West (M)	DC5 Central Karoo (M)
R thousands															
Total Operating Revenue (excl Capital Transfers)	148 739	110 113	107 292	64 646	251 527	594 093	819 663	316 097	269 794	408 496	185 967	32 777	37 666	157 220	56 732
Total Operating Expenditure	148 736	112 563	107 271	66 239	242 904	552 256	859 827	342 720	279 445	421 532	210 348	32 777	25 980	166 967	55 206
Surplus/(Deficit) Budgeted Operating Statement	3	(2 450)	21	(1 593)	8 624	41 837	(40 164)	(26 623)	(9 651)	(13 036)	(24 381)	0	11 686	(9 747)	1 526
Cash and Cash Equivalents at the Year End	9 451	(89)	26 036	0	58 788	767 484	97 240	53 062	(31 249)	36 322	(36 863)	0	0	10 118	896
Revenue															
% Increase in Total Operating Revenue	.0%	(2)%	7.1%	16.8%	16.4%	15.3%	5.4%	15.8%	.0%	18.5%	.3%	.0%	20.8%	(4.3)%	(3.2)%
% Increase in Property Rates Revenue	.0%	8.0%	.0%	(4.8)%	17.1%	18.5%	11.2%	2.9%	.0%	32.0%	(44.8)%	.0%	106.1%	(15.6)%	756.1%
% Increase in Electricity Revenue	.0%	24.6%	.0%	15.3%	23.1%	22.1%	13.6%	19.8%	.0%	17.0%	24.6%	.0%	15.1%	31.0%	61.1%
% Increase in Property Rates and Service Charges	.0%	11.7%	4.3%	13.1%	18.0%	22.8%	12.9%	14.9%	.0%	17.3%	(1.4)%	.0%	27.7%	8.4%	203.9%
Expenditure															
% Increase in Total Operating Expenditure	.0%	10.9%	7.1%	(8.6)%	19.3%	10.0%	10.1%	25.5%	.0%	21.8%	13.6%	.0%	20.6%	1.7%	5.5%
% Increase in Employee Costs	.0%	12.8%	(5.1)%	23.2%	17.6%	15.2%	11.8%	11.7%	.0%	13.0%	12.6%	.0%	21.0%	9.0%	13.8%
% Increase in Electricity Bulk Purchases	.0%	30.4%	.0%	26.7%	22.2%	28.9%	16.4%	20.2%	.0%	33.4%	47.9%	.0%	20.6%	28.5%	30.2%
Average Cost per Employee (Remuneration)	190	0	153	111	140	190	211	162	0	181	129	0	141	140	91
Average Cost per Councillor (Remuneration)	791	0	0	881	299	287	0	0	0	0	0	0	0	275	223
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	3.5%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.6%	5.7%	7.5%	.0%	.0%	.0%	4.0%	.0%
Debt Impairment % of Total Billable Revenue	3.1%	.1%	1.8%	.0%	1.4%	.0%	.7%	4.1%	2.6%	6.3%	10.6%	1.3%	.0%	5.3%	1.7%
Capital Revenue / Funding															
Internally Funded and Other (Capex Funding)	24 963	2 503	1 362	2 410	22 117	204 575	30 852	39 848	38 145	6 203	12 155	1 772	3 550	2 416	343
Borrowing	0	32 014	12 300	250	22 500	475	65 781	0	15 800	9 650	15 900	0	0	3 725	0
Grant Funding and Other	7 049	50 476	0	18 828	12 273	28 296	78 548	31 017	59 456	52 435	13 171	11 844	9 796	44 007	9 285
Internally Generated Funds % of Non Grant Funding	100.0%	7.3%	10.0%	90.6%	49.6%	99.8%	31.9%	100.0%	70.7%	39.1%	43.3%	100.0%	100.0%	39.3%	100.0%
Borrowing % of Non Grant Funding	.0%	92.7%	90.0%	9.4%	50.4%	.2%	68.1%	.0%	29.3%	60.9%	56.7%	.0%	.0%	60.7%	.0%
Grant Funding % of Total Funding	22.0%	59.4%	.0%	87.6%	21.6%	12.1%	44.8%	43.8%	52.4%	76.8%	31.9%	87.0%	73.4%	87.8%	96.4%
Capital Expenditure															
Total Capital Programme	32 012	84 993	13 662	21 488	56 890	233 346	175 181	70 865	113 401	68 288	41 226	13 616	13 346	50 148	9 628
Asset Renewal	0	0	0	0	36 304	0	10 900	1 460	23 750	21 520	0	0	0	7 783	0
Asset Renewal % of Total Capital Expenditure	.0%	.0%	.0%	.0%	63.8%	.0%	6.2%	2.1%	20.9%	31.5%	.0%	.0%	.0%	15.5%	.0%
Cash															
Cash Receipts % of Rate Payer and Other	105.9%	.1%	115.7%	.1%	109.1%	228.5%	101.4%	89.1%	88.2%	90.1%	104.3%	.0%	.0%	66.5%	76.7%
Cash Coverage Ratio	1.0	.0	3.6	.0	4.0	20.6	1.9	2.5	(2.0)	1.3	(3.9)	.0	.0	1.3	.6
Borrowing															
Borrowing to Asset Ratio	.0%	13.8%	19.7%	.0%	.0%	5.6%	.0%	23.1%	21.0%	24.6%	.0%	.0%	.0%	7.1%	.0%
Capital Charges to Operating	.4%	5.0%	8.7%	2.6%	4.4%	.1%	9.9%	5.4%	4.8%	8.9%	.6%	.0%	.0%	2.2%	.5%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	50.4%	.0%	68.1%	100.4%	23.7%	50.5%	56.7%	.0%	.0%	.0%	.0%
Free Services															
Free Basic Services as a % of Equitable Share	.0%	.0%	.0%	.0%	.0%	7.4%	.0%	29.7%	.0%	62.7%	.0%	.0%	.0%	23.2%	5.8%
Free Services as a % of Operating Revenue (excl opex grants)	7.4%	.0%	.0%	.0%	.0%	3.3%	.0%	7.7%	.0%	9.3%	.0%	.0%	7.1%	16.7%	26.5%
High Level Outcome of Funding Compliance															
Total Operating Revenue (excl Capital Transfers)	148 739	110 113	107 292	64 646	251 527	594 093	819 663	316 097	269 794	408 496	185 967	32 777	37 666	157 220	56 732
Total Operating Expenditure	148 736	112 563	107 271	66 239	242 904	552 256	859 827	342 720	279 445	421 532	210 348	32 777	25 980	166 967	55 206
Surplus/(Deficit) Budgeted Operating Statement	3	(2 450)	21	(1 593)	8 624	41 837	(40 164)	(26 623)	(9 651)	(13 036)	(24 381)	0	11 686	(9 747)	1 526
Surplus/(Deficit) Considering the Reserves and Cash Backing	(7 000)	6 953	13 936	0	0	174 185	(8 660)	3 792	15 001	16 367	0	0	0	(7 899)	0
MTREF Funded (1) / Unfunded (0)	0	1	1	1	1	1	0	1	1	1	1	1	1	0	1
MTREF Funded ✓ / Unfunded ✘	✘	✓	✓	✓	✓	✓	✘	✓	✓	✓	✓	✓	✓	✘	✓

Source: National Treasury Local Government database