

**Summarised Outcome for Eastern Cape: 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 Mbhashe (L)	EC122 Mnquma (M)	EC123 Great Kei (L)	EC124 Amahlathi (L)
<b>Measure in R thousands</b>															
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
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
<b>Surplus/(Deficit) Budgeted Operating Statement</b>	<b>69 988</b>	<b>7 685</b>	<b>16 287</b>	<b>0</b>	<b>6 563</b>	<b>3 005</b>	<b>437</b>	<b>500</b>	<b>36 050</b>	<b>0</b>	<b>0</b>	<b>(92 835)</b>	<b>2</b>	<b>16 591</b>	<b>(3 532)</b>
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
<b>Revenue</b>															
% 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%
% 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%
% 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%
% 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%
<b>Expenditure</b>															
% 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%
% 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%
% 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%
Average Cost per Employee (Remuneration)	261	0	158	0	171	0	152	26	0	0	1 742	659	192	640	189
Average Cost per Councillor (Remuneration)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	249
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	12.8%
Asset Renewal + R&M % of PPE	3.8%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	4.8%	.0%	.0%	.0%	12.8%
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%
<b>Capital Revenue / Funding</b>															
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
Borrowing	470 000	0	730	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
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%
Borrowing % of Non Grant Funding	46.0%	.0%	14.3%	.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%
<b>Capital Expenditure</b>															
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
Asset Renewal	391 936	0	0	0	0	0	0	0	0	0	4 526	0	0	0	0
Asset Renewal % of Total Capital Expenditure	18.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	73.3%	.0%	.0%	.0%	.0%
<b>Cash</b>															
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%
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
<b>Borrowing</b>															
Borrowing to Asset Ratio	12.2%	.0%	.0%	.0%	4.0%	9.3%	2.5%	.0%	.0%	.0%	.0%	.0%	.0%	5.9%	.2%
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%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
<b>Free Services</b>															
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%
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%
<b>High Level Outcome of Funding Compliance</b>															
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
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
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)
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
<b>MTREF Funded ✓ / Unfunded ✘</b>	✓	✘	✓		✘	✓	✘	✓	✘		✓	✓	✓	✓	✓

Source: National Treasury Local Government database

**Summarised Outcome for Eastern Cape: N**

	EC125 Buffalo City (H)	EC126 Ngqushwa (M)	EC127 Nkonkobe (L)	EC128 Nxuba (L)	DC12 Amathole (H)	EC131 Inkuba Yethemba (L)	EC132 Tsolwana (L)	EC133 Inkwanca (L)	EC134 Lukhanji (M)	EC135 Intsika Yethu (L)	EC136 Emalahleni (Ec) (L)	EC137 Engcobo (M)	EC138 Sakhisizwe (L)	DC13 Chris Hani (M)	EC141 Elundini (L)
<b>Measure in R thousands</b>															
Total Operating Revenue (excl Capital Transfers)	3 724 562	0	0	0	1 206 525	147 450	31 728	33 754	398 897	97 825	101 431	54 467	70 728	0	127 755
Total Operating Expenditure	4 028 283	0	0	0	882 389	128 142	39 308	33 754	398 488	90 349	77 677	47 118	75 658	0	116 532
<b>Surplus/(Deficit) Budgeted Operating Statement</b>	<b>(303 721)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>324 136</b>	<b>19 308</b>	<b>(7 580)</b>	<b>0</b>	<b>410</b>	<b>7 477</b>	<b>23 754</b>	<b>7 348</b>	<b>(4 930)</b>	<b>0</b>	<b>11 223</b>
Cash and Cash Equivalents at the Year End	704	0	0	0	458 519	33 709	(21 112)	0	74 408	96 593	7	0	(11 318)	0	18 122
<b>Revenue</b>															
% Increase in Total Operating Revenue	32.8%	.0%	.0%	.0%	86.3%	3.5%	(64.8)%	.0%	19.6%	.0%	.0%	.0%	32.7%	.0%	24.3%
% Increase in Property Rates Revenue	19.0%	.0%	.0%	.0%	.0%	25.5%	5.5%	.0%	20.9%	.0%	.0%	.0%	96.9%	.0%	324.2%
% Increase in Electricity Revenue	17.9%	.0%	.0%	.0%	.0%	21.3%	1.7%	.0%	21.4%	.0%	.0%	.0%	122.8%	.0%	32.0%
% Increase in Property Rates and Service Charges	16.3%	.0%	.0%	.0%	35.5%	27.5%	(2.0)%	.0%	16.8%	.0%	.0%	.0%	3.4%	.0%	176.7%
<b>Expenditure</b>															
% Increase in Total Operating Expenditure	43.6%	.0%	.0%	.0%	37.5%	(3.7)%	(58.2)%	.0%	20.2%	.0%	8.8%	.0%	16.7%	.0%	59.7%
% Increase in Employee Costs	14.1%	.0%	.0%	.0%	44.4%	8.1%	(6.3)%	.0%	7.7%	.0%	21.6%	.0%	(4.0)%	.0%	25.2%
% Increase in Electricity Bulk Purchases	14.3%	.0%	.0%	.0%	.0%	33.4%	33.3%	.0%	43.5%	.0%	34.4%	.0%	116.1%	.0%	3 380.3%
Average Cost per Employee (Remuneration)	181	0	0	0	308	133	240	375	167	141	175	194	0	0	169
Average Cost per Councillor (Remuneration)	0	0	0	0	1 448	0	0	0	0	0	0	214	0	0	0
R&M % of PPE	.0%	.0%	.0%	.0%	3.3%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	2 155.4%	.0%	.0%	.0%	3.9%	.0%	2.5%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Debt Impairment % of Total Billable Revenue	3.8%	.0%	.0%	.0%	59.0%	.0%	1.7%	.0%	32.0%	103.5%	.0%	.0%	14.2%	.0%	32.2%
<b>Capital Revenue / Funding</b>															
Internally Funded and Other (Capex Funding)	171 642	0	0	1 390	64 779	0	1 100	0	3 709	0	2 260	0	940	0	0
Borrowing	0	0	0	0	0	0	3 600	0	0	0	0	0	0	0	0
Grant Funding and Other	308 470	0	0	8 239	259 357	0	8 007	0	39 576	0	25 590	0	16 681	0	0
Internally Generated Funds % of Non Grant Funding	100.0%	.0%	.0%	100.0%	100.0%	.0%	23.4%	.0%	100.0%	.0%	100.0%	.0%	100.0%	.0%	.0%
Borrowing % of Non Grant Funding	.0%	.0%	.0%	.0%	.0%	.0%	76.6%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Grant Funding % of Total Funding	64.2%	.0%	.0%	85.6%	80.0%	.0%	63.0%	.0%	91.4%	.0%	91.9%	.0%	94.7%	.0%	.0%
<b>Capital Expenditure</b>															
Total Capital Programme	480 112	0	0	9 629	324 136	0	12 707	7 539	43 286	22 796	27 850	0	18 521	0	29 754
Asset Renewal	286 332	0	0	0	6 848	0	3 043	0	0	4 824	0	0	0	0	0
Asset Renewal % of Total Capital Expenditure	59.6%	.0%	.0%	.0%	2.1%	.0%	23.9%	.0%	.0%	21.2%	.0%	.0%	.0%	.0%	.0%
<b>Cash</b>															
Cash Receipts % of Rate Payer and Other	(13.8)%	.0%	.0%	.0%	52.7%	70.4%	344.4%	80.7%	61.4%	1 235.6%	.1%	.0%	142.4%	.0%	45.1%
Cash Coverage Ratio	.0	.0	.0	.0	7.1	4.4	(7.6)	.0	3.0	31.2	.0	.0	(2.4)	.0	1.9
<b>Borrowing</b>															
Borrowing to Asset Ratio	4.0%	.0%	.0%	.0%	.0%	.0%	2.4%	.9%	.7%	.0%	.0%	.0%	1.0%	.0%	.1%
Capital Charges to Operating	2.5%	.0%	.0%	.0%	.0%	.6%	.1%	.0%	3.2%	.0%	.0%	.0%	2.6%	.0%	.3%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	63.2%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
<b>Free Services</b>															
Free Basic Services as a % of Equitable Share	.0%	.0%	6.9%	14.4%	.0%	.0%	.0%	2 503.2%	24.1%	.0%	2.3%	.0%	.0%	.0%	27.7%
Free Services as a % of Operating Revenue (excl opex grants)	.0%	.0%	.0%	.0%	.0%	.0%	67.7%	58 379.0%	17.1%	.7%	6.8%	.0%	.0%	.0%	14.6%
<b>High Level Outcome of Funding Compliance</b>															
Total Operating Revenue (excl Capital Transfers)	3 724 562	0	0	0	1 206 525	147 450	31 728	33 754	398 897	97 825	101 431	54 467	70 728	0	127 755
Total Operating Expenditure	4 028 283	0	0	0	882 389	128 142	39 308	33 754	398 488	90 349	77 677	47 118	75 658	0	116 532
Surplus/(Deficit) Budgeted Operating Statement	(303 721)	0	0	0	324 136	19 308	(7 580)	0	410	7 477	23 754	7 348	(4 930)	0	11 223
Surplus/(Deficit) Considering the Reserves and Cash Backing	(331 181)	0	0	0	472 152	0	2 333	(5 566)	89 218	(9 469)	24 583	(22 542)	37 521	0	28 320
<b>MTREF Funded ✓ / Unfunded ✘</b>	<b>✘</b>				<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>✘</b>	<b>✓</b>	<b>✘</b>	<b>✓</b>	<b>✘</b>	<b>✓</b>		<b>✓</b>

Source: National Treasury Local Government database

**Summarised Outcome for Eastern Cape: N**

	EC142 Senqu (M)	EC143 Maletswai (L)	EC144 Gariep (L)	DC14 Joe Gqabi (H)	EC151 Mbizana (M)	EC152 Ntabankulu (L)	EC153 Ngquzu Hills (L)	EC154 Port St Johns (M)	EC155 Nyandeni (L)	EC156 Mhlonlto (L)	EC157 King Sabata Dalindyebo (H)	DC15 O.R. Tambo (H)	EC441 Mataiele (M)	EC442 Umzimvubu (M)	DC44 Alfred Nzo (M)
<b>Measure in R thousands</b>															
Total Operating Revenue (excl Capital Transfers)	118 974	94 200	61 791	217 488	201 378	46 990	90 736	3 344	90 210	0	511 595	923 372	229 995	101 362	167 857
Total Operating Expenditure	117 822	89 208	58 835	314 353	88 003	51 665	90 700	42 623	90 210	0	516 483	1 063 372	155 461	74 815	163 857
<b>Surplus/(Deficit) Budgeted Operating Statement</b>	<b>1 151</b>	<b>4 992</b>	<b>2 955</b>	<b>(96 865)</b>	<b>113 375</b>	<b>(4 676)</b>	<b>36</b>	<b>(39 278)</b>	<b>0</b>	<b>0</b>	<b>(4 888)</b>	<b>(140 000)</b>	<b>74 534</b>	<b>26 547</b>	<b>4 000</b>
Cash and Cash Equivalents at the Year End	6 102	5 928	2	0	0	0	0	(47 464)	0	0	879 713	225 247	69	4 493	52
<b>Revenue</b>															
% Increase in Total Operating Revenue	(8.6)%	.0%	333.3%	(39.5)%	.0%	(1.6)%	1.7%	9.1%	23.1%	.0%	9.3%	101.0%	90.5%	7.9%	.0%
% Increase in Property Rates Revenue	10.8%	.0%	8.0%	.0%	.0%	.0%	19.0%	.0%	(8.3)%	.0%	12.4%	.0%	72.0%	(47.7)%	.0%
% Increase in Electricity Revenue	(5.4)%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	22.0%	.0%	(100.0)%	.0%	.0%
% Increase in Property Rates and Service Charges	(33.5)%	.0%	212.7%	.0%	.0%	(7.3)%	31.5%	14.4%	(7.2)%	.0%	17.2%	17.2%	43.4%	(43.6)%	.0%
<b>Expenditure</b>															
% Increase in Total Operating Expenditure	33.1%	.0%	30.8%	47.2%	.0%	12.5%	1.7%	3.8%	23.1%	.0%	10.0%	82.8%	(7.2)%	17.6%	.0%
% Increase in Employee Costs	(7.8)%	.0%	35.2%	45.2%	.0%	29.3%	(11.2)%	15.5%	23.7%	.0%	10.6%	22.4%	27.4%	70.7%	.0%
% Increase in Electricity Bulk Purchases	44.7%	.0%	15.9%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	28.9%	.0%	(100.0)%	.0%	.0%
Average Cost per Employee (Remuneration)	139	134	152	521	533	229	235	220	0	0	0	318	178	395	276
Average Cost per Councillor (Remuneration)	0	0	0	344	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%	.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	13.9%	.5%	.0%	3.4%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	30.4%	.0%	.0%	.0%
<b>Capital Revenue / Funding</b>															
Internally Funded and Other (Capex Funding)	12 030	4 988	1 250	166 991	0	0	0	0	0	0	0	0	19 768	0	0
Borrowing	12 346	1 540	0	0	0	0	3 000	0	0	0	0	0	23 000	0	0
Grant Funding and Other	36 249	20 663	0	0	0	0	61 543	27 458	34 015	0	140 000	0	79 162	0	201 635
Internally Generated Funds % of Non Grant Funding	49.4%	76.4%	100.0%	100.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	46.2%	.0%	.0%
Borrowing % of Non Grant Funding	50.6%	23.6%	.0%	.0%	.0%	.0%	100.0%	.0%	.0%	.0%	.0%	.0%	53.8%	.0%	.0%
Grant Funding % of Total Funding	59.8%	76.0%	.0%	.0%	.0%	.0%	95.4%	100.0%	100.0%	.0%	100.0%	.0%	64.9%	.0%	100.0%
<b>Capital Expenditure</b>															
Total Capital Programme	60 624	27 190	22 088	166 991	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	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%
<b>Cash</b>															
Cash Receipts % of Rate Payer and Other	189.3%	82.5%	.1%	.0%	.0%	1.3%	36.9%	171.8%	100.0%	.0%	262.9%	78.8%	.1%	61.7%	41.1%
Cash Coverage Ratio	1.4	1.0	.0	.0	.0	.0	.0	(19.0)	.0	.0	32.1	9.8	.0	1.0	.0
<b>Borrowing</b>															
Borrowing to Asset Ratio	7.3%	2.5%	9.7%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	16.3%	.0%	1.5%	.0%	25.3%
Capital Charges to Operating	.1%	1.7%	1.6%	.3%	.0%	.0%	.0%	.1%	.0%	.0%	.0%	.0%	1.8%	.0%	1.8%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	100.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
<b>Free Services</b>															
Free Basic Services as a % of Equitable Share	9.2%	.0%	30.2%	.0%	.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)	54.7%	.0%	16.9%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	5.5%	.0%	.0%	.0%	1.6%
<b>High Level Outcome of Funding Compliance</b>															
Total Operating Revenue (excl Capital Transfers)	118 974	94 200	61 791	217 488	201 378	46 990	90 736	3 344	90 210	0	511 595	923 372	229 995	101 362	167 857
Total Operating Expenditure	117 822	89 208	58 835	314 353	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	1 151	4 992	2 955	(96 865)	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	15 006	(17 507)	(2 186)	0	0	2 885	0	0	0	0	289 389	(22 364)	24 478	(121 553)	1 753
<b>MTREF Funded ✓ / Unfunded ✖</b>	✓	✖	✖	✓	✓	✓	✓	✓	✓	✓	✓	✖	✓	✖	✓

Source: National Treasury Local Government database