

Summarised Outcome for Free State: 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
	Letsemeng	Kopanong	Mohokare	Xhariep	Naledi	Mangaung	Mantsopa	Motheo	Masilonyana	Tokologo	Tswelopele	Matjhabeng	Nala	Lejweleputswa	Setsoto
R thousands	(M)	(M)	(L)	(L)	(Fs) (L)	(H)	(M)	(L)	(L)	(L)	(M)	(H)	(M)	(L)	(M)
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
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
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
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
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%
% 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%
% 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%
% 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%
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%
% 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%
% 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%
Average Cost per Employee (Remuneration)	180	68	133	2 528	166	248	160	568	117	115	173	0	146	335	113
Average Cost per Councillor (Remuneration)	0	0	2 169	0	0	284	0	224	0	0	289	0	289	0	4 159
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	8.9%	.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%
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%
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
Borrowing	0	0	27 003	0	0	69 970	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
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%
Borrowing % of Non Grant Funding	.0%	.0%	88.5%	.0%	.0%	43.3%	.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%
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
Asset Renewal	0	0	0	0	0	157 735	0	150	19 020	0	0	0	0	1 500	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%
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%
Cash Coverage Ratio	(1.5)	.0	.1	.1	(5.0)	.2	.1	.2	4.4	.4	.3	.0	.2	8.3	13.8
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%
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%
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	36.7%	.0%	1.5%	.0%	76.7%	12.9%	39.0%	.0%	18.7%	.0%	.0%	.3%	2.3%	.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%
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
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
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
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
MTREF Funded ✓ / Unfunded ✗	✓	✓	✗	✓	✓	✗	✓	✓	✗	✓	✓	✗	✓	✓	✓

Source: National Treasury Local Government database

Summarised Outcome for Free State: Mun

	FS192	FS193	FS194	FS195	DC19	FS201	FS203	FS204	FS205	DC20
	Dihlabeng	Nketoana	Maluti-a-Phofung	Phumelela	Thabo Mofutsanyana	Moqhaka	Ngwathe	Metsimaholo	Mafube	Fezile
R thousands	(M)	(M)	(H)	(L)	(L)	(H)	(M)	(H)	(M)	Dabi (L)
Total Operating Revenue (excl Capital Transfers)	475 396	143 748	1 034 691	126 237	44 878	388 063	359 130	553 162	125 778	230 055
Total Operating Expenditure	475 128	156 996	998 109	128 988	44 878	420 159	354 039	583 905	124 519	223 765
Surplus/(Deficit) Budgeted Operating Statement	268	(13 248)	36 582	(2 752)	0	(32 096)	5 091	(30 744)	1 259	6 290
Cash and Cash Equivalents at the Year End	4 684 860	5 584	36 582	2 368	(35 824)	39 885	5 091	82 515	(637)	(19 061)
Revenue										
% Increase in Total Operating Revenue	46.7%	32.8%	23.6%	33.0%	(9.0)%	(6.3)%	10.7%	15.6%	1.0%	31.3%
% Increase in Property Rates Revenue	7.6%	8.0%	4.5%	(4.5)%	(100.0)%	(5.8)%	.0%	22.3%	7.0%	.0%
% Increase in Electricity Revenue	.0%	14.3%	48.6%	36.4%	.0%	.0%	(2.5)%	46.1%	35.0%	.0%
% Increase in Property Rates and Service Charges	426.0%	26.2%	37.2%	14.8%	(100.0)%	(1.5)%	3.9%	33.3%	20.4%	.0%
Expenditure										
% Increase in Total Operating Expenditure	34.0%	62.6%	25.3%	27.5%	2.7%	(13.9)%	17.6%	20.3%	(10.6)%	33.8%
% Increase in Employee Costs	17.0%	(38.7)%	17.6%	13.7%	7.1%	(40.2)%	22.4%	24.9%	(1.3)%	14.2%
% Increase in Electricity Bulk Purchases	.0%	(100.0)%	31.9%	.0%	.0%	29.5%	34.2%	17.1%	74.4%	.0%
Average Cost per Employee (Remuneration)	217	90	218	109	451	337	121	219	0	613
Average Cost per Councillor (Remuneration)	0	0	331	0	740	0	0	0	0	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%	5%	.0%	.0%
Debt Impairment % of Total Billable Revenue	.0%	.0%	6.0%	23.6%	.0%	.0%	.0%	9.1%	.0%	.0%
Capital Revenue / Funding										
Internally Funded and Other (Capex Funding)	19 340	9 295	35 600	1 920	0	64 507	5 091	39 879	0	6 290
Borrowing	0	0	0	0	0	0	0	58 900	0	0
Grant Funding and Other	76 427	23 317	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%	100.0%	100.0%	.0%	100.0%	100.0%	40.4%	.0%	100.0%
Borrowing % of Non Grant Funding	.0%	.0%	.0%	.0%	.0%	.0%	.0%	59.6%	.0%	.0%
Grant Funding % of Total Funding	79.8%	71.5%	86.6%	96.8%	100.0%	48.9%	92.5%	71.3%	100.0%	.0%
Capital Expenditure										
Total Capital Programme	95 767	32 612	266 440	60 468	19 177	126 267	67 664	344 317	25 712	6 290
Asset Renewal	0	0	0	0	0	0	0	3 653	0	0
Asset Renewal % of Total Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	1.1%	.0%	.0%
Cash										
Cash Receipts % of Rate Payer and Other	815.4%	89.9%	54.8%	127.4%	.0%	71.1%	95.4%	89.2%	87.4%	89.5%
Cash Coverage Ratio	268.7	2.5	.7	.3	(12.3)	1.7	.3	2.5	(.1)	(1.4)
Borrowing										
Borrowing to Asset Ratio	5.3%	.0%	1.8%	.0%	.0%	1.8%	9.3%	8.0%	.4%	17.2%
Capital Charges to Operating	.0%	.6%	.8%	.4%	.0%	1.5%	4.8%	.0%	.5%	.0%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Free Services										
Free Basic Services as a % of Equitable Share	.0%	.0%	42.0%	.0%	.0%	.0%	45.4%	65.3%	.0%	.0%
Free Services as a % of Operating Revenue (excl opex grants)	.0%	.0%	29.0%	.0%	.0%	12.0%	26.3%	12.5%	.0%	.0%
High Level Outcome of Funding Compliance										
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Surplus/(Deficit) Budgeted Operating Statement	268	(13 248)	36 582	(2 752)	0	(32 096)	5 091	(30 744)	1 259	6 290
Surplus/(Deficit) Considering the Reserves and Cash Backing	1 216 496	0	1 417 741	0	0	17 059	101 048	(13 974)	(41 030)	127 743
MTREF Funded ✓ / Unfunded ✖	✓	✓	✓	✓	✓	✓	✓	✖	✖	✓

Source: National Treasury Local Government database