

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

	MP301	MP302	MP303	MP304	MP305	MP306	MP307	DC30	MP311	MP312	MP313	MP314	MP315	MP316	DC31
	Albert	Msukaligwa	Mkhondo	Pixley Ka Seme	Lekwa	Dipaleseng	Govan	Gert	Victor	Emalahleni	Steve	Emakhazeni	Thembisile	Dr J.S.	Nkangala
	Luthuli (M)	(L)	(L)	(M)	(L)	(L)	Mbeki (H)	Sibande (M)	Khanye (M)	(Mp) (H)	Tshwete (H)	(L)	(L)	Moroka (L)	(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
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
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)
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
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)%
% 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%
% 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%
% 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%
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%
% 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%
% 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%
Average Cost per Employee (Remuneration)	258	209	0	0	0	172	4 551	390	0	222	172	308	225	0	0
Average Cost per Councillor (Remuneration)	0	0	0	0	0	0	259	0	0	0	260	0	0	0	0
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.9%	.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%
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%
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
Borrowing	0	2 750	0	0	0	0	0	0	0	0	120 541	0	0	0	0
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
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%
Borrowing % of Non Grant Funding	.0%	60.1%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	49.7%	.0%	.0%	.0%	.0%
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%
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
Asset Renewal	0	0	0	0	0	0	0	0	0	0	44 853	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%
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%
Cash Coverage Ratio	(13.4)	(1.7)	.0	.0	1.4	(.5)	.8	.0	.0	.0	.6	.0	3.9	(14.2)	.4
Borrowing															
Borrowing to Asset Ratio	.0%	.0%	.0%	.0%	.0%	.0%	7.7%	.0%	.0%	9.7%	4.8%	.0%	.0%	.7%	7.5%
Capital Charges to Operating	.0%	.0%	.0%	.0%	1.7%	.0%	.0%	.0%	.0%	.0%	5.6%	.8%	.0%	.1%	1.9%
Borrowing Receipts % of Capital Expenditure	.0%	54.6%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	39.5%	.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%
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%
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
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
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)
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
MTREF Funded ✓ / Unfunded ✘	✘	✓	✘	✘	✓	✓	✓	✘	✘	✓	✓	✘	✓	✓	✓

Source: National Treasury Local Government database

Summarised Outcome for Mpumalanga: M

	MP321 Thaba Chweu (L)	MP322 Mbombela (H)	MP323 Umjindi (M)	MP324 Nkomazi (M)	MP325 Bushbuckridge (L)	DC32 Ehlanzeni (H)
R thousands						
Total Operating Revenue (excl Capital Transfers)	216 180	1 117 440	156	340 519	548 085	192 781
Total Operating Expenditure	215 084	1 103 300	183	341 052	540 084	122 573
Surplus/(Deficit) Budgeted Operating Statement	1 096	14 140	(28)	(533)	8 001	70 208
Cash and Cash Equivalents at the Year End	(52 222)	38 613	0	0	48 850	88 471
Revenue						
% Increase in Total Operating Revenue	.0%	19.9%	22.0%	11.5%	.0%	15.3%
% Increase in Property Rates Revenue	.0%	(4.8)%	3.6%	6.0%	.0%	601.4%
% Increase in Electricity Revenue	.0%	48.3%	46.1%	5.7%	.0%	.0%
% Increase in Property Rates and Service Charges	.0%	16.8%	22.9%	5.9%	.0%	601.4%
Expenditure						
% Increase in Total Operating Expenditure	.0%	16.2%	(6.6)%	15.2%	.0%	(23.2)%
% Increase in Employee Costs	.0%	17.9%	.0%	12.3%	.0%	21.9%
% Increase in Electricity Bulk Purchases	.0%	.0%	25.6%	18.8%	.0%	.0%
Average Cost per Employee (Remuneration)	0	266	0	0	0	466
Average Cost per Councillor (Remuneration)	0	0	1	0	0	0
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%
Asset Renewal + R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%
Debt Impairment % of Total Billable Revenue	.0%	4.4%	.0%	.0%	9.5%	.0%
Capital Revenue / Funding						
Internally Funded and Other (Capex Funding)	0	91 527	4	0	0	38 047
Borrowing	0	33 095	0	0	0	0
Grant Funding and Other	21	575 669	38	0	0	2 000
Internally Generated Funds % of Non Grant Funding	.0%	73.4%	100.0%	.0%	.0%	100.0%
Borrowing % of Non Grant Funding	.0%	26.6%	.0%	.0%	.0%	.0%
Grant Funding % of Total Funding	100.0%	82.2%	90.9%	.0%	.0%	5.0%
Capital Expenditure						
Total Capital Programme	21	700 290	42	0	0	40 047
Asset Renewal	0	0	14	0	0	0
Asset Renewal % of Total Capital Expenditure	.0%	.0%	32.6%	.0%	.0%	.0%
Cash						
Cash Receipts % of Rate Payer and Other	59.9%	98.5%	.0%	.0%	25.5%	159.5%
Cash Coverage Ratio	(3.4)	.6	.0	.0	2.2	12.8
Borrowing						
Borrowing to Asset Ratio	6.2%	.6%	.0%	.0%	.0%	.0%
Capital Charges to Operating	.5%	4.6%	.3%	2.9%	.0%	.0%
Borrowing Receipts % of Capital Expenditure	.0%	.0%	.0%	.0%	.0%	.0%
Free Services						
Free Basic Services as a % of Equitable Share	.0%	16.1%	18.9%	.0%	.0%	.0%
Free Services as a % of Operating Revenue (excl opex grants)	.0%	14.1%	8 869.9%	.0%	.0%	.0%
High Level Outcome of Funding Compliance						
Total Operating Revenue (excl Capital Transfers)	216 180	1 117 440	156	340 519	548 085	192 781
Total Operating Expenditure	215 084	1 103 300	183	341 052	540 084	122 573
Surplus/(Deficit) Budgeted Operating Statement	1 096	14 140	(28)	(533)	8 001	70 208
Surplus/(Deficit) Considering the Reserves and Cash Backing	(44 744)	(158 995)	(4 000)	(38 068)	0	0
MTREF Funded ✓ / Unfunded ✘	✘	✘	✘	✘	✓	✓

Source: National Treasury Local Government database