

Summarised Outcome for Western Cape: 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)
<b>R thousands</b>															
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
<b>Surplus/(Deficit) Budgeted Operating Statement</b>	<b>(33 574)</b>	<b>(7 750)</b>	<b>1 962</b>	<b>1</b>	<b>69 979</b>	<b>(7 378)</b>	<b>(3 535)</b>	<b>(3 377)</b>	<b>(21 425)</b>	<b>0</b>	<b>(39 276)</b>	<b>(21 393)</b>	<b>(74 507)</b>	<b>8 806</b>	<b>(116 075)</b>
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)
<b>Revenue</b>															
% 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%
<b>Expenditure</b>															
% 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%
<b>Capital Revenue / Funding</b>															
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%
<b>Capital Expenditure</b>															
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%
<b>Cash</b>															
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)
<b>Borrowing</b>															
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%
<b>Free Services</b>															
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%
<b>High Level Outcome of Funding Compliance</b>															
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
<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>	<b>✓</b>	<b>✘</b>	<b>✓</b>	<b>✓</b>

Source: National Treasury Local Government database

Summarised Outcome for Western Cape: Municipal

	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)
<b>R thousands</b>															
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
<b>Surplus/(Deficit) Budgeted Operating Statement</b>	<b>3</b>	<b>(2 450)</b>	<b>21</b>	<b>(1 593)</b>	<b>8 624</b>	<b>41 837</b>	<b>(40 164)</b>	<b>(26 623)</b>	<b>(9 651)</b>	<b>(13 036)</b>	<b>(24 381)</b>	<b>0</b>	<b>11 686</b>	<b>(9 747)</b>	<b>1 526</b>
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
<b>Revenue</b>															
% 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%
<b>Expenditure</b>															
% 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%	.0%	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%
<b>Capital Revenue / Funding</b>															
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%
<b>Capital Expenditure</b>															
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%
<b>Cash</b>															
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
<b>Borrowing</b>															
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%
<b>Free Services</b>															
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%
<b>High Level Outcome of Funding Compliance</b>															
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
<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>	<b>✓</b>	<b>✓</b>	<b>✘</b>	<b>✓</b>

Source: National Treasury Local Government database