

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | BUF Buffalo City (H) | NMA Mandela Bay (M) | 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 Mnquma (M) | EC123 Great Kei (L) | EC124 Amahlathi (L) | EC126 Ngqushwa (M) | EC127 Nkonkobe (L) | |
|--|----------------------------|---------------------------|-----------------------|----------------------------------|---------------------|---------------------|----------------------|--------------------------------------|-----------------------|--------------------|---------------------------|--------------------|---------------------|---------------------|------------------------|------------------------|-----------------------|-----------------------|--|
| R thousands | | | | | | | | | | | | | | | | | | | |
| Total Operating Revenue¹ | 3 653 289 | 6 366 954 | 167 428 | 140 217 | 32 311 | 295 565 | 187 146 | 92 503 | 44 469 | 497 401 | - | 191 778 | 126 589 | 151 796 | 48 378 | - | - | 161 307 | |
| Total Operating Expenditure | 3 616 250 | 6 621 119 | 144 297 | 138 706 | 30 847 | 302 733 | 149 536 | 91 090 | 44 468 | 483 101 | - | 191 778 | 119 570 | 151 796 | 43 647 | - | - | 128 757 | |
| Operating Performance Surplus / (Deficit) | 37 040 | -254 165 | 23 130 | 1 511 | 1 464 | -7 168 | 37 610 | 1 412 | - | 14 300 | - | - | 7 018 | - | 4 731 | - | - | 32 550 | |
| Cash and Cash Equivalents at the Year End | 747 214 | 458 748 | - | 6 985 | 55 684 | - | 2 422 | 581 | -91 | - | -4 815 | 265 953 | 67 015 | -27 | 16 924 | - | - | - | |
| Net Increase / (Decrease) in Cash held for the Year | 108 689 | 160 636 | - | -2 502 | 31 685 | - | 1 010 | 918 | -91 | - | -9 953 | -48 055 | 67 015 | -27 | 16 625 | - | - | - | |
| Cash Backing / Surplus (Deficit) Reconciliation | 758 818 | 18 214 | - | 12 807 | 115 660 | -22 228 | -27 390 | -3 198 | -8 212 | -47 704 | -52 340 | 95 303 | -3 298 | -325 845 | 48 714 | -5 830 | - | - | |
| Cash Coverage Ratio | 3 | 1 | - | 1 | 28 | - | 0 | 0 | - | - | - | 29 | 13 | - | 7 | - | - | - | |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | 0.0% | 11.5% | 39.6% | 3.2% | 39.1% | 20.0% | (9.8%) | 24.0% | 30.5% | 22.0% | 0.0% | (31.4%) | 37.6% | 8.5% | 24.3% | (100.0%) | (100.0%) | 36.7% | |
| % Increase in Property Rates Revenue | (3.7%) | 11.5% | 9.6% | (1.3%) | 62.3% | 10.2% | 18.6% | 54.4% | 10.0% | 7.2% | 0.0% | (100.0%) | 124.4% | (24.0%) | 6.2% | (100.0%) | (100.0%) | (33.7%) | |
| % Increase in Electricity Revenue | 0.0% | 24.8% | 26.9% | 14.8% | 44.7% | 33.2% | (100.0%) | 33.9% | 8.0% | 14.3% | 0.0% | (100.0%) | 0.0% | 0.0% | 161.1% | (100.0%) | 0.0% | 145.4% | |
| % Increase in Water Revenue | 0.0% | 13.2% | 42.8% | 46.6% | 286.0% | 49.6% | (100.0%) | 20.5% | 40.6% | 21.9% | 0.0% | (100.0%) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| % Increase in Property Rates & Service Charges | 0.0% | 19.2% | 34.5% | 21.9% | 115.8% | 36.0% | (46.2%) | 39.5% | 10.5% | 16.2% | 0.0% | (100.0%) | 92.1% | (30.4%) | 57.4% | (100.0%) | (100.0%) | 50.4% | |
| Collection Rate Including Other Revenue | 73.7% | 87.5% | 0.0% | 97.6% | 185.8% | (22.0%) | 123.0% | 50.8% | 83.5% | 92.5% | 329.3% | 95.4% | 95.9% | (393.7%) | 70.2% | 0.0% | 0.0% | 82.4% | |
| Expenditure | | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | (7.3%) | 17.4% | 20.3% | 16.0% | 23.3% | 26.3% | (26.8%) | 22.9% | 30.7% | 30.0% | 0.0% | (31.4%) | (35.3%) | 8.5% | 95.4% | (100.0%) | (100.0%) | 9.1% | |
| % Increase in Employee Costs | 0.0% | 8.8% | 9.4% | 0.0% | 31.9% | 18.2% | 17.1% | 15.2% | 13.0% | 16.6% | 0.0% | (1.4%) | 7.7% | 9.5% | 44.9% | (100.0%) | (100.0%) | 22.3% | |
| % Increase in Electricity Bulk Purchases | 0.0% | 26.4% | 64.4% | 4.0% | 20.0% | (8.6%) | 0.0% | (57.1%) | 23.7% | 23.6% | 0.0% | 0.0% | 0.0% | 0.0% | 13.7% | 0.0% | 0.0% | 53.8% | |
| % Increase in Water Bulk Purchases | 0.0% | 12.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 7.2% | 0.0% | 51.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Provision of Debt Impairment % of Total Billable Revenue | 7.3% | 6.2% | 0.0% | 5.4% | 11.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 28.3% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Debt Impairment | 165 450 | 288 147 | - | 4 944 | 2 012 | - | - | - | - | - | - | - | - | 4 382 | - | - | - | - | |
| MANAGEMENT | | | | | | | | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | | | | | | | | |
| Total Capital Budget | 764 669 | 1 406 732 | - | 21 964 | 11 530 | 120 897 | 34 353 | 22 827 | - | 38 152 | 20 245 | 6 552 | 56 448 | 65 165 | - | - | 23 961 | 36 808 | |
| Internally Funded and Other | 110 251 | 207 265 | - | 2 140 | 1 084 | 86 680 | - | 1 410 | - | 14 300 | 594 | 6 552 | 634 | 65 165 | - | - | - | 16 200 | |
| Grant Funding and Other | 654 418 | 1 199 467 | - | 15 963 | 8 446 | 34 217 | 34 353 | 18 537 | - | 23 852 | 19 651 | - | 55 814 | - | - | - | 23 961 | 20 608 | |
| Internally Generated Funds % of Non Grant Funding | 100.0% | 100.0% | 0.0% | 35.7% | 35.1% | 100.0% | 0.0% | 32.9% | 0.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 100.0% | |
| Borrowing % of Non Grant Funding | 0.0% | 0.0% | 0.0% | 64.3% | 64.9% | 0.0% | 0.0% | 67.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Grant Funding % of Total Funding | 85.6% | 85.3% | 0.0% | 72.7% | 73.3% | 28.3% | 100.0% | 81.2% | 0.0% | 62.5% | 97.1% | 0.0% | 98.9% | 0.0% | 0.0% | 0.0% | 100.0% | 56.0% | |
| Borrowing | | | | | | | | | | | | | | | | | | | |
| Total Borrowing Liability | 647 719 | 1 729 021 | - | 8 000 | 2 000 | 50 000 | - | 4 090 | 1 163 | - | - | - | - | 3 205 | 2 109 | - | - | - | |
| Borrowing for the Financial Year | - | - | - | 3 861 | 2 000 | - | - | 2 880 | - | - | - | - | - | - | - | - | - | - | |
| Cost of Borrowing for the Financial Year | 52 939 | 128 906 | - | -702 | 208 | 3 000 | -2 200 | -392 | - | 24 295 | - | - | - | 2 382 | 700 | - | - | - | |
| Total Cost of Debt as a % of Total Borrowing Liability | 8.2% | 7.5% | 0.0% | (8.8%) | 10.4% | 6.0% | 0.0% | (9.6%) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 74.3% | 33.2% | 0.0% | 0.0% | 0.0% | |
| Financing Cost % of Asset Base | 0.4% | 1.0% | 0.0% | (0.9%) | 1.5% | 2.5% | 0.0% | (0.6%) | 0.0% | 63.7% | 0.0% | 0.0% | 0.0% | 0.9% | 1.1% | 0.0% | 0.0% | 0.0% | |
| Capital Charges to Operating | 1.5% | 1.9% | 0.0% | (0.5%) | 0.7% | 1.0% | (1.5%) | (0.4%) | 0.0% | 5.0% | 0.0% | 0.0% | 0.0% | 1.6% | 1.6% | 0.0% | 0.0% | 0.0% | |
| Borrowing to Asset Ratio | 5.0% | 13.5% | 0.0% | 10.7% | 14.6% | 41.0% | 0.0% | 5.8% | 3.0% | 0.0% | 0.0% | 0.0% | 0.0% | 1.2% | 3.4% | 0.0% | 0.0% | 0.0% | |
| Asset Management | | | | | | | | | | | | | | | | | | | |
| Total Value of PPE | 12 930 801 | 12 848 232 | - | 74 984 | 13 656 | 121 977 | - | 69 986 | 38 206 | 38 152 | 199 741 | 78 665 | 166 045 | 274 811 | 62 442 | - | - | - | |
| Asset Renewal | 47 391 | 287 900 | - | - | - | - | - | 18 804 | - | - | 19 651 | - | - | - | - | - | - | - | |
| Asset Renewal % of Depreciation | 10.0% | 41.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 400.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| R&M % of PPE | 1.9% | 3.6% | 0.0% | 8.2% | 10.7% | 0.0% | 0.0% | 9.2% | 0.0% | 91.9% | 0.0% | 2.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Asset Renewal and R&M as a % of PPE | 2.2% | 5.8% | 0.0% | 8.2% | 10.7% | 0.0% | 0.0% | 36.1% | 0.0% | 91.9% | 9.8% | 2.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Depreciation as % of Asset Base | 3.7% | 5.4% | 0.0% | 3.9% | 8.0% | 0.0% | 0.0% | 6.7% | 0.0% | 0.0% | 1.3% | 0.0% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Repairs & Maintenance | 242 036 | 458 471 | - | 6 139 | 1 465 | - | - | 6 443 | - | 35 051 | - | 1 795 | - | - | - | - | 1 565 | - | |
| SOCIAL PACKAGE | | | | | | | | | | | | | | | | | | | |
| Total Number of Households | 238 | 393 | - | 12 | 737 | - | - | 12 | 3 | 19 | - | - | - | - | 100 | - | - | - | |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | - | 85 | - | 4 | - | 9 | - | 12 | 2 | 4 | - | - | - | - | 12 | - | - | - | |
| Sanitation (free minimum level service) | - | 85 | - | 4 | - | 9 | - | 9 | - | 2 | 4 | - | - | - | 12 | - | - | - | |
| Electricity/Other energy (50kwh per household per month) | - | 85 | - | 4 | - | 4 | - | - | 2 | 4 | - | - | - | - | 12 | - | - | - | |
| Refuse(removed at least once a week) | - | 79 | - | 4 | - | - | - | 4 | 2 | 4 | - | - | - | - | 2 | - | - | - | |
| Highest level of free service provided | | | | | | | | | | | | | | | | | | | |
| Water (kilolitres per household per month) | 6 | 8 | - | 6 | - | 10 | - | 6 | - | 6 | - | - | - | - | 6 | - | - | - | |
| Electricity (kwh per household per month) | 50 | 75 | - | 50 | - | 50 | - | 50 | - | 50 | - | - | - | - | 50 | 50 | - | - | |
| Cost of Free Basic Services provided | 156 090 | 178 057 | - | 1 018 | 1 632 | 19 428 | - | 933 | 3 569 | 1 105 | - | - | 9 634 | 132 | 450 | 16 531 | - | - | |
| Revenue Cost of free services provided | 215 505 | 293 663 | - | 43 800 | - | 60 529 | - | 18 934 | 14 676 | 393 441 | - | - | 1 531 | 2 100 | 1 006 | 17 031 | - | - | |
| Local Government Equitable Share | 656 628 | 666 653 | 33 092 | 34 998 | 13 753 | 59 143 | 49 522 | 32 105 | 15 153 | 41 038 | 25 910 | 67 220 | 105 238 | 136 070 | 28 209 | 79 616 | 55 140 | 76 099 | |
| MTREF Funded ✓ / Unfunded ✗ | ✓ | ✓ | ✓ | ✓ | ✓ | ✗ | ✗ | ✗ | ✗ | ✗ | ✗ | ✓ | ✗ | ✗ | ✓ | ✗ | ✗ | ✓ | |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | EC128 Nxuba (L) | DC12 Amathole (H) | EC131 Inxuba Yethemba (L) | EC132 Tsolwana (L) | EC133 Inkwanca (L) | EC134 Lukhanji (M) | EC135 Intsika Yethu (L) | EC136 Emalaheni (Ec) (L) | EC137 Engcobo (M) | EC138 Sakhisizwe (L) | DC13 Chris Hani (M) | EC141 Elundini (L) | EC142 Senqu (M) | EC143 Maletswai (L) | EC144 Gariep (L) | DC14 Joe Gqabi (H) | EC153 Ngquza Hills (L) | EC154 Port St Johns (M) |
|--|--------------------|----------------------|---------------------------------|-----------------------|-----------------------|-----------------------|-------------------------------|--------------------------------|----------------------|-------------------------|------------------------|-----------------------|--------------------|------------------------|---------------------|-----------------------|------------------------------|-------------------------------|
| R thousands | | | | | | | | | | | | | | | | | | |
| Total Operating Revenue¹ | 49 534 | 1 304 843 | – | 43 127 | 38 138 | 439 694 | – | 115 012 | 54 467 | 52 676 | 397 115 | 149 350 | 131 508 | 124 701 | 8 | 49 124 | 121 014 | 67 804 |
| Total Operating Expenditure | 49 263 | 888 707 | – | 47 338 | 38 138 | 439 695 | – | 148 671 | 47 118 | 68 224 | 446 873 | 143 577 | 121 828 | 119 790 | – | 190 645 | 102 280 | 65 281 |
| Operating Performance Surplus / (Deficit) | 271 | 416 135 | – | -4 211 | – | -1 | – | -33 659 | 7 348 | -15 547 | -49 758 | 5 773 | 9 680 | 4 911 | 8 | -141 521 | 18 733 | 2 524 |
| Cash and Cash Equivalents at the Year End | – | -54 226 | – | 7 004 | – | 36 405 | – | 4 792 | – | – | -61 254 | 18 090 | 44 483 | 8 128 | – | -558 957 | 59 276 | – |
| Net Increase / (Decrease) in Cash held for the Year | – | -54 226 | – | -2 333 | – | 21 331 | – | 4 794 | – | – | -61 254 | -4 218 | 3 033 | 7 248 | – | -558 957 | 59 276 | – |
| Cash Backing / Surplus (Deficit) Reconciliation | – | 550 722 | – | 5 403 | – | 170 963 | 55 500 | – | -14 314 | -1 384 | -133 923 | 31 | 677 | 6 381 | -16 607 | 9 700 | – | -40 881 |
| Cash Coverage Ratio | – | -1 | – | 3 | – | 1 | – | 1 | – | – | -2 | 2 | 7 | 1 | – | -51 | 10 | – |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | 7.9% | 8.1% | (100.0%) | 35.9% | 13.0% | 10.2% | (100.0%) | 13.4% | 0.0% | (25.5%) | 17.2% | 16.9% | 10.5% | 32.4% | (100.0%) | (77.4%) | 33.4% | 1 927.5% |
| % Increase in Property Rates Revenue | (55.9%) | 0.0% | (100.0%) | (96.0%) | 42.1% | 8.0% | (100.0%) | 12.1% | 0.0% | (4.6%) | 0.0% | (4.5%) | 8.0% | (100.0%) | (99.9%) | 0.0% | (0.4%) | 109.1% |
| % Increase in Electricity Revenue | 23.7% | 0.0% | (100.0%) | (83.1%) | 39.0% | 27.9% | 0.0% | 33.8% | 0.0% | (40.3%) | 0.0% | 32.1% | 128.3% | 13.4% | (100.0%) | 0.0% | 0.0% | 0.0% |
| % Increase in Water Revenue | 0.0% | (2.1%) | (100.0%) | 0.0% | 0.0% | 5.9% | 0.0% | 4.8% | 0.0% | 0.0% | 0.0% | (17.2%) | 0.0% | 0.0% | 0.0% | (100.0%) | 0.0% | 0.0% |
| % Increase in Property Rates & Service Charges | 23.4% | 14.9% | (100.0%) | 0.0% | 35.8% | 18.6% | (100.0%) | 13.3% | 0.0% | (25.8%) | (100.0%) | 7.5% | 332.8% | 35.8% | (100.0%) | (100.0%) | (9.9%) | 87.6% |
| Collection Rate Including Other Revenue | 0.0% | 70.4% | 0.0% | 106.1% | 89.3% | 85.8% | 0.0% | (97.7%) | 0.0% | (48.9%) | 1 181.3% | 68.5% | 97.4% | 97.8% | (19 018.3%) | (2.7%) | 100.0% | 96.6% |
| Expenditure | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | 14.5% | 0.7% | (100.0%) | 20.4% | 13.0% | 10.3% | (100.0%) | 91.4% | 0.0% | (9.8%) | 34.2% | 23.2% | 3.4% | 34.3% | (100.0%) | (39.4%) | 12.8% | 53.2% |
| % Increase in Employee Costs | 10.0% | (3.0%) | (100.0%) | 33.9% | 21.3% | 4.9% | (100.0%) | 22.8% | 0.0% | 5.8% | (1.0%) | 20.6% | 46.0% | 23.8% | (100.0%) | (22.4%) | 9.7% | 10.8% |
| % Increase in Electricity Bulk Purchases | 0.0% | 0.0% | (100.0%) | 60.0% | 62.5% | 36.2% | 0.0% | (100.0%) | 0.0% | (22.4%) | 0.0% | 139.3% | 26.7% | 25.8% | (100.0%) | 0.0% | 0.0% | 0.0% |
| % Increase in Water Bulk Purchases | 0.0% | 21.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | (100.0%) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | (100.0%) | 0.0% | 0.0% | 0.0% |
| Provision of Debt Impairment % of Total Billable Revenue | 0.0% | 51.8% | 0.0% | 18.0% | 0.0% | 30.5% | 0.0% | 0.0% | 0.0% | 41.9% | 0.0% | 9.8% | 15.6% | 6.3% | 0.0% | 0.0% | 0.0% | 0.0% |
| Debt Impairment | – | 66 260 | – | 1 062 | – | 76 243 | – | – | – | 4 120 | – | 3 713 | 5 404 | 4 739 | – | – | – | – |
| MANAGEMENT | | | | | | | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | | | | | | | |
| Total Capital Budget | 12 854 | 416 135 | – | 20 034 | 9 106 | 41 452 | – | 33 244 | 55 967 | – | 423 939 | 44 081 | 39 173 | 35 522 | – | 136 500 | – | 24 227 |
| Internally Funded and Other | 3 170 | 54 108 | – | 1 600 | 870 | – | – | 11 579 | – | – | – | 21 739 | 17 227 | 4 908 | – | 136 500 | – | 7 474 |
| Grant Funding and Other | 9 684 | 362 027 | – | 14 834 | 8 236 | 41 452 | – | 21 665 | 55 967 | – | 423 939 | 22 343 | 21 947 | 23 534 | – | – | – | 16 753 |
| Internally Generated Funds % of Non Grant Funding | 100.0% | 100.0% | 0.0% | 30.8% | 100.0% | 0.0% | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% | 40.9% | 0.0% | 100.0% | 0.0% | 100.0% |
| Borrowing % of Non Grant Funding | 0.0% | 0.0% | 0.0% | 69.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 59.1% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grant Funding % of Total Funding | 75.3% | 87.0% | 0.0% | 74.0% | 90.4% | 100.0% | 0.0% | 65.2% | 100.0% | 0.0% | 100.0% | 50.7% | 56.0% | 66.3% | 0.0% | 0.0% | 0.0% | 69.2% |
| Borrowing | | | | | | | | | | | | | | | | | | |
| Total Borrowing Liability | – | – | – | 3 661 | – | 1 523 | 1 523 | – | – | – | – | 190 | 16 586 | 10 826 | 1 837 | 8 000 | – | – |
| Borrowing for the Financial Year | – | – | – | 3 600 | – | – | – | – | – | – | – | – | – | 7 080 | – | – | – | – |
| Cost of Borrowing for the Financial Year | – | 118 | – | 77 | – | 1 564 | – | – | – | 1 075 | – | 107 | 800 | -668 | – | 805 | 879 | – |
| Total Cost of Debt as a % of Total Borrowing Liability | 0.0% | 0.0% | 0.0% | 2.1% | 0.0% | 102.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 56.4% | 4.8% | (6.2%) | 0.0% | 10.1% | 0.0% | 0.0% |
| Financing Cost % of Asset Base | 0.0% | 0.0% | 0.0% | 0.1% | 0.0% | 0.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.5% | (0.3%) | 0.0% | 0.1% | 1.5% | 0.0% |
| Capital Charges to Operating | 0.0% | 0.0% | 0.0% | 0.2% | 0.0% | 0.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.7% | 0.0% | (0.6%) | 0.0% | 0.4% | 0.9% | 0.0% |
| Borrowing to Asset Ratio | 0.0% | 0.0% | 0.0% | 2.7% | 0.0% | 0.7% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 10.2% | 5.5% | 5.4% | 0.6% | 0.0% | 0.0% |
| Asset Management | | | | | | | | | | | | | | | | | | |
| Total Value of PPE | – | 1 059 633 | – | 135 898 | – | 207 296 | 207 296 | – | – | – | 398 377 | 175 419 | 163 139 | 196 818 | 33 911 | 1 235 623 | 59 276 | 60 970 |
| Asset Renewal | – | 24 645 | – | 1 830 | – | – | – | – | – | – | – | – | – | 5 000 | – | – | – | – |
| Asset Renewal % of Depreciation | 0.0% | 29.2% | 0.0% | 51.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of PPE | 0.0% | 2.5% | 0.0% | 2.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 4.6% | 4.7% | 3.7% | 0.0% | 0.0% | 0.0% | 0.0% |
| Asset Renewal and R&M as a % of PPE | 0.0% | 4.8% | 0.0% | 4.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 4.6% | 4.7% | 6.3% | 0.0% | 0.0% | 0.0% | 0.0% |
| Depreciation as % of Asset Base | 0.0% | 8.0% | 0.0% | 2.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 6.4% | 0.0% | 0.5% | 0.0% | 0.0% | 0.0% |
| Repairs & Maintenance | – | 26 622 | – | 3 668 | – | – | – | 7 618 | – | – | – | 8 115 | 7 732 | 7 338 | – | – | – | – |
| SOCIAL PACKAGE | | | | | | | | | | | | | | | | | | |
| Total Number of Households | – | – | – | – | – | – | – | 10 | – | – | – | – | – | – | 9 | – | – | 31 |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | – | – | – | – | – | 8 290 | – | 9 | – | – | – | – | – | – | 6 | – | – | – |
| Sanitation (free minimum level service) | – | – | – | – | – | 9 198 | – | 7 | – | – | – | – | – | – | 6 | – | – | – |
| Electricity/Other energy (50kwh per household per month) | – | – | – | – | – | 6 463 | – | 12 | – | – | – | 6 | 6 | – | 2 | – | – | – |
| Refuse(removed at least once a week) | – | – | – | – | – | 4 244 | – | 7 | – | – | – | 6 | 3 | – | 6 | – | – | – |
| Highest level of free service provided | | | | | | | | | | | | | | | | | | |
| Water (kilolitres per household per month) | – | – | – | – | – | – | – | 6 | – | – | – | – | – | – | – | – | – | – |
| Electricity (kwh per household per month) | – | – | – | – | – | – | – | 50 | – | – | – | 50 | – | – | 50 | – | – | – |
| Cost of Free Basic Services provided | – | – | – | – | – | 20 969 | 6 000 | 1 362 | – | – | – | 11 865 | 11 044 | – | 6 106 | – | – | – |
| Revenue Cost of free services provided | – | – | – | – | – | 49 511 | 1 804 | – | – | – | – | 12 021 | 12 968 | – | 6 450 | – | – | – |
| Local Government Equitable Share | 18 627 | 530 281 | 35 770 | 21 878 | 15 748 | 96 062 | 78 404 | 61 619 | 66 596 | 34 165 | 325 908 | 64 855 | 79 190 | 20 224 | 22 167 | 149 031 | 97 182 | 59 537 |
| MTREF Funded ✓ / Unfunded ✗ | ✓ | ✓ | ✗ | ✓ | ✓ | ✓ | ✗ | ✓ | ✗ | ✗ | ✗ | ✓ | ✓ | ✓ | ✗ | ✓ | ✓ | ✗ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | EC155 Nyandeni (L) | EC156 Mhlontlo (L) | EC157 King Sabata Dalindyebo (H) | DC15 O. R. Tambo (H) | EC441 Matatiele (M) | EC442 Umzimvubu (M) | EC443 Mbizana (M) | EC444 Ntabankulu (L) | DC44 Alfred Nzo (M) |
|--|-----------------------|-----------------------|--|----------------------------|------------------------|---------------------------|----------------------|-------------------------|------------------------|
| R thousands | | | | | | | | | |
| Total Operating Revenue¹ | 90 210 | 90 823 | 623 642 | 935 269 | 262 | 10 015 | - | 61 738 | 314 768 |
| Total Operating Expenditure | 90 210 | 90 823 | 623 642 | 1 085 269 | 171 | 78 738 | - | 59 488 | 314 768 |
| Operating Performance Surplus / (Deficit) | - | - | - | -150 000 | 91 | -68 723 | - | 2 250 | - |
| Cash and Cash Equivalents at the Year End | - | 35 369 | 158 653 | 210 367 | 70 | 47 387 | -25 709 | 1 | - |
| Net Increase / (Decrease) in Cash held for the Year | - | 35 369 | 136 393 | -112 | 70 | 47 387 | -32 171 | 1 | - |
| Cash Backing / Surplus (Deficit) Reconciliation | - | - | -105 832 | -120 | -1 096 | -79 011 | - | 2 136 | 47 178 |
| Cash Coverage Ratio | - | 6 | 5 | 7 | 7 | 12 | - | - | - |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | |
| Revenue | | | | | | | | | |
| % Increase in Total Operating Revenue | 0.0% | 0.0% | 21.9% | 1.3% | (99.9%) | (90.1%) | (100.0%) | 29.3% | 87.5% |
| % Increase in Property Rates Revenue | 0.0% | 0.0% | 9.3% | 0.0% | (99.9%) | (100.0%) | (100.0%) | 4.8% | 0.0% |
| % Increase in Electricity Revenue | 0.0% | 0.0% | 21.3% | 0.0% | 0.0% | 0.0% | (100.0%) | 0.0% | 0.0% |
| % Increase in Water Revenue | 0.0% | 0.0% | 0.0% | 17.6% | 0.0% | 0.0% | 0.0% | 0.0% | (100.0%) |
| % Increase in Property Rates & Service Charges | 0.0% | 0.0% | 16.5% | 15.8% | (99.9%) | (69.1%) | (100.0%) | 6.6% | 170.7% |
| Collection Rate Including Other Revenue | 100.0% | 102.3% | 58.0% | 81.5% | (24 552.5%) | 114.3% | 0.0% | 28.5% | 79.1% |
| Expenditure | | | | | | | | | |
| % Increase in Total Operating Expenditure | 0.0% | 0.0% | 20.7% | 2.1% | (99.9%) | 5.2% | (100.0%) | (27.9%) | 92.1% |
| % Increase in Employee Costs | 0.0% | 0.0% | 7.1% | 10.8% | (99.9%) | (37.4%) | (100.0%) | 14.5% | 74.6% |
| % Increase in Electricity Bulk Purchases | 0.0% | 0.0% | 33.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| % Increase in Water Bulk Purchases | 0.0% | 0.0% | 0.0% | 177.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Provision of Debt Impairment % of Total Billable Revenue | 0.0% | 0.0% | 4.2% | 24.9% | 0.0% | 0.0% | 0.0% | 35.9% | 0.0% |
| Debt Impairment | - | - | 16 655 | 27 500 | - | - | - | 800 | - |
| MANAGEMENT | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | |
| Total Capital Budget | 34 015 | 47 481 | 115 862 | 280 806 | 123 713 | 67 104 | 251 116 | 35 732 | 459 160 |
| Internally Funded and Other | - | - | 6 752 | - | 19 862 | - | - | - | - |
| Grant Funding and Other | 34 015 | 47 481 | 89 110 | 280 806 | 90 851 | 67 104 | 251 116 | 35 732 | 459 160 |
| Internally Generated Funds % of Non Grant Funding | 0.0% | 0.0% | 25.2% | 0.0% | 60.4% | 0.0% | 0.0% | 0.0% | 0.0% |
| Borrowing % of Non Grant Funding | 0.0% | 0.0% | 74.8% | 0.0% | 39.6% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grant Funding % of Total Funding | 100.0% | 100.0% | 76.9% | 100.0% | 73.4% | 100.0% | 100.0% | 100.0% | 100.0% |
| Borrowing | | | | | | | | | |
| Total Borrowing Liability | - | - | 96 | 68 | - | - | - | - | 20 986 |
| Borrowing for the Financial Year | - | - | 20 000 | - | 13 000 | - | - | - | - |
| Cost of Borrowing for the Financial Year | - | - | -5 014 | - | 2 | - | - | 52 | - |
| Total Cost of Debt as a % of Total Borrowing Liability | 0.0% | 0.0% | (5 214.4%) | 0.0% | 10 589.5% | 0.0% | 0.0% | 0.0% | 0.0% |
| Financing Cost % of Asset Base | 0.0% | 0.0% | (575.4%) | 0.0% | 0.9% | 0.0% | 0.0% | 0.4% | 0.0% |
| Capital Charges to Operating | 0.0% | 0.0% | (0.8%) | 0.0% | 1.2% | 0.0% | 0.0% | 0.1% | 0.0% |
| Borrowing to Asset Ratio | 0.0% | 0.0% | 11.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 6.0% |
| Asset Management | | | | | | | | | |
| Total Value of PPE | - | - | 871 | 3 658 094 | 235 | 436 237 | - | 14 266 | 350 000 |
| Asset Renewal | - | - | - | 10 000 | - | - | - | - | - |
| Asset Renewal % of Depreciation | 0.0% | 0.0% | 0.0% | 6.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of PPE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.9% | 0.0% | 0.0% | 0.0% |
| Asset Renewal and R&M as a % of PPE | 0.0% | 0.0% | 0.0% | 0.3% | 0.0% | 0.9% | 0.0% | 0.0% | 0.0% |
| Depreciation as % of Asset Base | 0.0% | 0.0% | 3 311.3% | 4.1% | 4.6% | 0.0% | 0.0% | 2.1% | 1.4% |
| Repairs & Maintenance | - | - | - | - | - | 3 919 | - | - | - |
| SOCIAL PACKAGE | | | | | | | | | |
| Total Number of Households | - | - | 557 | 356 | - | - | - | - | 109 |
| Number of Households receiving Free Basic Services | | | | | | | | | |
| Water (6 kilolitres per household per month) | - | - | - | 227 | - | - | - | - | 12 |
| Sanitation (free minimum level service) | - | - | - | 260 | - | - | - | - | 12 |
| Electricity/Other energy (50kwh per household per month) | - | - | 12 | - | 9 | - | - | - | - |
| Refuse (removed at least once a week) | - | - | 1 | - | 9 | - | - | - | - |
| Highest level of free service provided | | | | | | | | | |
| Water (kilolitres per household per month) | - | - | - | - | - | - | - | - | - |
| Electricity (kwh per household per month) | - | - | 50 | - | 50 | - | - | - | - |
| Cost of Free Basic Services provided | - | - | - | 24 298 | 4 569 | - | - | 3 033 | 536 |
| Revenue Cost of free services provided | - | - | 37 374 | - | 11 218 | - | - | 50 | 508 |
| Local Government Equitable Share | 111 925 | 87 213 | 153 086 | 416 223 | 92 449 | 92 993 | 98 860 | 54 929 | 265 535 |
| MTREF Funded ✓ / Unfunded ✘ | ✓ | ✓ | ✘ | ✘ | ✘ | ✘ | ✓ | ✓ | ✓ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | MAN | FS161 | FS162 | FS163 | FS164 | DC16 | FS181 | FS182 | FS183 | FS184 | FS185 | DC18 | FS191 | FS192 | FS193 | FS194 | FS195 | FS196 |
|--|--------------|---------------|--------------|--------------|-----------------|-------------|-----------------|--------------|----------------|----------------|----------|-------------------|-------------|---------------|--------------|----------------------|---------------|--------------|
| | Mangaung (H) | Letsemeng (M) | Kopanong (M) | Mohokare (L) | Naledi (Fs) (L) | Xhariep (L) | Masilonyana (L) | Tokologo (L) | Tswelopele (M) | Matjhabeng (H) | Nala (M) | Lejweleputswa (L) | Setsoto (M) | Dihlabeng (M) | Nketoana (M) | Maluti-a-Phofung (H) | Phumelela (L) | Mantsopa (M) |
| R thousands | | | | | | | | | | | | | | | | | | |
| Total Operating Revenue¹ | 3 866 706 | 88 877 | 165 055 | 60 980 | 48 790 | 54 193 | 155 580 | 66 464 | 91 720 | 1 491 936 | 259 170 | 98 590 | 294 253 | 465 428 | 147 468 | 1 112 226 | 107 767 | 166 390 |
| Total Operating Expenditure | 3 691 530 | 88 604 | 172 055 | 72 614 | 48 769 | 50 351 | 155 054 | 66 465 | 93 404 | 1 339 583 | 259 170 | 99 916 | 294 251 | 465 428 | 120 336 | 1 096 901 | 107 269 | 111 892 |
| Operating Performance Surplus / (Deficit) | 175 176 | 273 | -7 000 | -11 634 | 20 | 3 842 | 527 | -1 | -1 684 | 152 353 | - | -1 326 | 2 | - | 27 132 | 15 325 | 498 | 54 498 |
| Cash and Cash Equivalents at the Year End | 7 460 | 267 | 3 547 | -31 915 | 6 266 | 11 394 | 1 796 | 203 114 | -39 | 2 827 314 | 110 282 | -2 382 | -2 954 | -1 992 | 52 | 44 760 | 509 | 2 986 |
| Net Increase / (Decrease) in Cash held for the Year | 5 641 | 267 | 6 427 | -33 238 | 2 | - | -5 054 | 203 114 | -39 | 2 827 314 | 120 055 | -2 382 | -2 954 | -1 992 | 52 | 31 404 | 509 | 2 982 |
| Cash Backing / Surplus (Deficit) Reconciliation | 9 755 | 15 393 | -893 | -43 806 | -8 760 | 9 472 | -43 724 | 85 000 | -7 411 | -254 583 | 124 498 | 27 412 | -13 675 | 23 202 | -10 | 291 322 | 6 045 | 82 795 |
| Cash Coverage Ratio | - | 0 | 0 | -6 | 3 | 4 | 0 | 46 | - | 28 | 7 | -0 | -0 | -0 | - | 1 | 0 | 0 |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | 25.2% | 10.3% | 12.1% | (29.4%) | 8.5% | 46.2% | 2.4% | 42.9% | 14.7% | 5.1% | 8.8% | 2.0% | (19.7%) | (2.1%) | 2.6% | 7.5% | (14.6%) | 12.3% |
| % Increase in Property Rates Revenue | 12.8% | 10.0% | 10.0% | (14.1%) | 8.1% | 0.0% | (0.7%) | 48.0% | 0.0% | (27.0%) | 8.0% | 0.0% | 15.6% | 6.4% | 6.0% | 142.4% | 29.8% | (3.6%) |
| % Increase in Electricity Revenue | 20.6% | 123.8% | 13.7% | (102.4%) | 0.0% | 0.0% | (5.2%) | 21.9% | 0.0% | 35.2% | 0.0% | 0.0% | 3.6% | 7.8% | 21.0% | 9.2% | 12.7% | (5.6%) |
| % Increase in Water Revenue | 31.7% | 5.4% | 47.7% | (81.3%) | 10.0% | 0.0% | 3.7% | 6.5% | 0.0% | 0.0% | 8.1% | 0.0% | (4.5%) | 20.5% | 6.0% | 0.1% | 38.6% | 40.5% |
| % Increase in Property Rates & Service Charges | 20.3% | 30.9% | 9.7% | (72.3%) | 7.6% | 0.0% | (1.0%) | 21.8% | 20.1% | 3.8% | 18.0% | 0.0% | 5.7% | 8.2% | 11.0% | (4.7%) | 13.0% | 12.3% |
| Collection Rate Including Other Revenue | 85.3% | 65.5% | 56.3% | 52.7% | 0.0% | 100.0% | 56.6% | 23.9% | 0.0% | 102.9% | 105.7% | 2.3% | 62.6% | 72.9% | 0.0% | 38.3% | 77.2% | 105.5% |
| Expenditure | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | 23.5% | (4.6%) | 16.9% | (15.1%) | 9.3% | 35.9% | 5.1% | 43.0% | 16.8% | (5.6%) | 8.8% | 7.8% | 6.5% | (2.0%) | (23.4%) | 9.9% | (16.8%) | (19.4%) |
| % Increase in Employee Costs | (0.5%) | 12.5% | 50.4% | 20.5% | 23.2% | 22.5% | 8.0% | 26.4% | 9.7% | 0.0% | 27.2% | 0.2% | 6.0% | (5.6%) | 80.7% | 19.2% | 24.0% | (1.5%) |
| % Increase in Electricity Bulk Purchases | 27.3% | 6.9% | 28.0% | (100.0%) | 0.0% | 0.0% | (1.7%) | 19.0% | 20.0% | 8.0% | 49.5% | 0.0% | 19.5% | (100.0%) | 0.0% | 56.1% | 20.0% | 33.0% |
| % Increase in Water Bulk Purchases | 29.2% | 0.0% | 9.0% | 0.0% | (100.0%) | 0.0% | 94.4% | 154.5% | 23.3% | 8.0% | 10.0% | 0.0% | 23.0% | 0.0% | 26.3% | (11.2%) | 7.5% | 0.0% |
| Provision of Debt Impairment % of Total Billable Revenue | 6.0% | 0.0% | 12.3% | 15.4% | 6.1% | 0.0% | 40.3% | 8.8% | 7.8% | 35.5% | 26.6% | 0.0% | 32.0% | 3.2% | 0.0% | 9.1% | 20.6% | 6.2% |
| Debt Impairment | 150 327 | - | 8 606 | 1 595 | 712 | - | 31 437 | 1 200 | 2 495 | 355 899 | 35 086 | - | 39 267 | 10 192 | - | 58 000 | 6 045 | 5 655 |
| MANAGEMENT | | | | | | | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | | | | | | | |
| Total Capital Budget | 824 147 | 19 500 | 51 490 | 29 350 | 15 598 | 3 373 | 34 142 | 67 391 | 39 505 | 204 638 | 45 642 | 8 175 | 76 650 | 67 647 | 38 195 | 458 350 | 77 617 | 40 276 |
| Internally Funded and Other | 141 856 | 1 290 | 2 100 | 13 282 | - | - | 3 820 | - | 14 800 | 12 286 | - | 8 175 | 3 045 | 25 000 | 10 450 | 14 575 | 5 300 | 18 633 |
| Grant Funding and Other | 571 745 | 18 210 | 49 390 | 16 068 | 15 598 | 3 373 | 30 322 | 67 391 | 24 705 | 192 352 | 45 642 | - | 73 605 | 42 647 | 27 745 | 269 775 | 68 817 | 21 643 |
| Internally Generated Funds % of Non Grant Funding | 56.2% | 100.0% | 100.0% | 100.0% | 0.0% | 0.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 100.0% | 100.0% | 7.7% | 60.2% | 100.0% |
| Borrowing % of Non Grant Funding | 43.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 92.3% | 39.8% | 0.0% |
| Grant Funding % of Total Funding | 69.4% | 93.4% | 95.9% | 54.7% | 100.0% | 100.0% | 88.8% | 100.0% | 62.5% | 94.0% | 100.0% | 0.0% | 96.0% | 63.0% | 72.6% | 58.9% | 88.7% | 53.7% |
| Borrowing | | | | | | | | | | | | | | | | | | |
| Total Borrowing Liability | 118 426 | - | 2 332 | 1 626 | 425 | - | 9 646 | 184 | 12 890 | 52 897 | 24 894 | 18 337 | 10 513 | 25 000 | 13 | 14 882 | 2 855 | 11 466 |
| Borrowing for the Financial Year | 110 547 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 174 000 | 3 500 | - |
| Cost of Borrowing for the Financial Year | 22 820 | - | 256 | -426 | - | 38 | -2 210 | 200 | 3 778 | - | -3 936 | 3 080 | 972 | 1 | - | 7 980 | 444 | 1 009 |
| Total Cost of Debt as a % of Total Borrowing Liability | 19.3% | 0.0% | 11.0% | (26.2%) | 0.0% | 0.0% | (22.9%) | 108.7% | 29.3% | 0.0% | (15.8%) | 16.8% | 9.2% | 0.0% | 0.0% | 53.6% | 15.6% | 8.8% |
| Financing Cost % of Asset Base | 0.4% | 0.0% | 0.1% | (1.3%) | 0.0% | 0.2% | (2.2%) | 0.1% | 1.2% | 0.0% | (5.6%) | 65.4% | 0.5% | 0.0% | 0.0% | 5.4% | 0.2% | 0.3% |
| Capital Charges to Operating | 0.6% | 0.0% | 0.1% | (0.6%) | 0.0% | 0.1% | (1.4%) | 0.3% | 4.0% | 0.0% | (1.5%) | 3.1% | 0.3% | 0.0% | 0.7% | 0.4% | 0.9% | |
| Borrowing to Asset Ratio | 2.1% | 0.0% | 0.6% | 5.1% | 0.7% | 0.0% | 9.5% | 0.1% | 4.1% | 6.8% | 35.7% | 389.3% | 5.0% | 3.1% | 1.1% | 10.1% | 1.1% | 3.4% |
| Asset Management | | | | | | | | | | | | | | | | | | |
| Total Value of PPE | 5 536 343 | 236 497 | 383 755 | 32 191 | 57 252 | 22 970 | 101 340 | 251 767 | 312 086 | 782 559 | 69 667 | 4 710 | 210 514 | 795 108 | 1 148 | 147 597 | 267 572 | 335 440 |
| Asset Renewal | 336 299 | - | - | - | - | 350 | 10 187 | - | - | - | - | - | - | - | - | 138 302 | - | - |
| Asset Renewal % of Depreciation | 167.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 328.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 251.5% | 0.0% | 0.0% |
| R&M % of PPE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 7.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Asset Renewal and R&M as a % of PPE | 6.1% | 0.0% | 0.0% | 0.0% | 0.0% | 1.5% | 17.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 93.7% | 0.0% | 0.0% |
| Depreciation as % of Asset Base | 3.6% | 0.5% | 1.8% | 0.0% | 2.6% | 0.0% | 3.1% | 0.2% | 0.0% | 0.6% | 2.9% | 73.6% | 12.7% | 2.6% | 1 042.9% | 37.3% | 1.5% | 0.0% |
| Repairs & Maintenance | - | - | - | - | - | - | 7 288 | - | - | - | - | - | - | - | - | - | - | - |
| SOCIAL PACKAGE | | | | | | | | | | | | | | | | | | |
| Total Number of Households | 175 | 8 | - | 8 | 11 | - | 8 | 6 | - | - | 28 | - | 28 | 48 | - | 18 938 | - | 14 |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | 50 | 8 | - | 8 | 7 | - | 5 | 6 | - | - | 114 | - | 28 | - | - | 70 | 3 | 14 |
| Sanitation (free minimum level service) | 50 | 5 | - | 3 | 7 | - | 5 | 2 | - | - | - | - | 27 | - | - | 8 | - | 5 |
| Electricity/Other energy (50kwh per household per month) | 87 | 5 | - | 3 | 7 | - | 5 | - | - | - | 1 593 | - | 27 | - | - | 106 | 2 | 5 |
| Refuse(removed at least once a week) | 50 | 5 | - | 3 | 7 | - | 5 | 2 | - | - | 20 | - | 28 | - | - | 8 | - | 5 |
| Highest level of free service provided | | | | | | | | | | | | | | | | | | |
| Water (kilolitres per household per month) | 6 | 6 | - | 6 | - | - | 10 | - | - | - | 6 | - | 6 | - | - | 6 | 6 | 6 |
| Electricity (kwh per household per month) | 50 | 50 | - | 50 | - | - | 50 | - | - | - | 50 | - | 50 | - | - | 50 | 50 | 50 |
| Cost of Free Basic Services provided | 69 615 | 16 884 | - | 632 | 22 909 | - | 9 567 | - | - | - | 2 603 | - | 1 734 | - | - | 117 831 | 448 | 18 169 |
| Revenue Cost of free services provided | 60 486 | 18 039 | - | 1 038 | - | - | 18 569 | 5 932 | - | - | 1 727 | - | 1 750 | - | - | 164 932 | 327 | 18 169 |
| Local Government Equitable Share | 546 417 | 45 212 | 79 334 | 45 632 | 33 288 | 20 629 | 72 352 | 38 552 | 55 333 | 390 659 | 120 920 | 93 735 | 147 875 | 114 851 | 69 567 | 305 453 | 49 899 | 59 517 |
| MTREF Funded ✓ / Unfunded ✘ | ✓ | ✓ | ✘ | ✘ | ✘ | ✓ | ✘ | ✓ | ✘ | ✘ | ✓ | ✓ | ✘ | ✓ | ✘ | ✓ | ✓ | ✓ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | DC19 Thabo Mofutsanyana | FS201 Moghaka (H) | FS203 Ngwathe (M) | FS204 Metsimaholo (H) | FS205 Mafube (M) | DC20 Fezile Dabi (L) |
|--|-------------------------------|----------------------|----------------------|-----------------------------|---------------------|-------------------------|
| R thousands | | | | | | |
| Total Operating Revenue¹ | 79 180 | 467 337 | 426 836 | 623 230 | 164 896 | 218 831 |
| Total Operating Expenditure | 66 180 | 439 462 | 417 855 | 662 131 | 162 344 | 212 396 |
| Operating Performance Surplus / (Deficit) | 13 000 | 27 874 | 8 981 | -38 901 | 2 552 | 6 435 |
| Cash and Cash Equivalents at the Year End | 13 000 | 2 219 | -9 780 | -49 395 | 7 708 | 162 300 |
| Net Increase / (Decrease) in Cash held for the Year | 13 000 | 2 219 | -9 780 | -49 395 | -4 033 | 7 296 |
| Cash Backing / Surplus (Deficit) Reconciliation | -6 627 | -27 709 | 67 822 | -11 084 | -41 086 | 151 884 |
| Cash Coverage Ratio | 5 | 0 | -0 | -1 | 1 | 13 |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | |
| Revenue | | | | | | |
| % Increase in Total Operating Revenue | 76.4% | 20.4% | 18.9% | 12.6% | 31.1% | (4.9%) |
| % Increase in Property Rates Revenue | 0.0% | (0.4%) | 9.4% | 6.6% | 16.1% | 0.0% |
| % Increase in Electricity Revenue | 0.0% | 14.7% | (100.0%) | 33.5% | (100.0%) | 0.0% |
| % Increase in Water Revenue | 0.0% | 0.0% | (100.0%) | 9.6% | (100.0%) | 0.0% |
| % Increase in Property Rates & Service Charges | 0.0% | 30.8% | 27.3% | 12.1% | 66.7% | 0.0% |
| Collection Rate Including Other Revenue | 2.4% | 89.0% | 72.9% | 93.4% | 63.2% | 84.0% |
| Expenditure | | | | | | |
| % Increase in Total Operating Expenditure | 47.5% | 4.6% | 18.0% | 13.4% | 30.4% | (5.1%) |
| % Increase in Employee Costs | 4.1% | 7.6% | 5.3% | 11.4% | 18.2% | 15.3% |
| % Increase in Electricity Bulk Purchases | 0.0% | (100.0%) | (100.0%) | 20.6% | (100.0%) | 0.0% |
| % Increase in Water Bulk Purchases | 0.0% | 0.0% | (100.0%) | 31.0% | (100.0%) | 0.0% |
| Provision of Debt Impairment % of Total Billable Revenue | 0.0% | 0.0% | 4.2% | 9.3% | 10.9% | 0.0% |
| Debt Impairment | - | - | 11 729 | 42 000 | 10 000 | - |
| MANAGEMENT | | | | | | |
| Capital Expenditure and Funding | | | | | | |
| Total Capital Budget | 13 000 | 110 007 | 83 428 | 278 227 | 37 738 | 6 435 |
| Internally Funded and Other | - | 22 874 | 8 682 | 52 560 | 1 915 | 6 435 |
| Grant Funding and Other | 13 000 | 87 133 | 74 746 | 178 668 | 35 823 | - |
| Internally Generated Funds % of Non Grant Funding | 0.0% | 100.0% | 100.0% | 52.8% | 100.0% | 100.0% |
| Borrowing % of Non Grant Funding | 0.0% | 0.0% | 0.0% | 47.2% | 0.0% | 0.0% |
| Grant Funding % of Total Funding | 100.0% | 79.2% | 89.6% | 64.2% | 94.9% | 0.0% |
| Borrowing | | | | | | |
| Total Borrowing Liability | - | 20 078 | 77 573 | 64 000 | 20 078 | 22 450 |
| Borrowing for the Financial Year | - | - | - | 47 000 | - | - |
| Cost of Borrowing for the Financial Year | 111 | -2 500 | 4 980 | 1 840 | 1 982 | -800 |
| Total Cost of Debt as a % of Total Borrowing Liability | 0.0% | (12.5%) | 6.4% | 2.9% | 9.9% | (3.6%) |
| Financing Cost % of Asset Base | 0.0% | (0.3%) | 0.7% | 0.3% | 0.2% | (2.7%) |
| Capital Charges to Operating | 0.2% | (0.6%) | 1.2% | 0.3% | 1.2% | (0.4%) |
| Borrowing to Asset Ratio | 0.0% | 2.1% | 11.5% | 10.1% | 2.1% | 77.1% |
| Asset Management | | | | | | |
| Total Value of PPE | - | 972 837 | 673 574 | 632 813 | 972 837 | 29 121 |
| Asset Renewal | - | - | 3 250 | 16 | - | - |
| Asset Renewal % of Depreciation | 0.0% | 0.0% | 162.5% | 0.0% | 0.0% | 0.0% |
| R&M % of PPE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Asset Renewal and R&M as a % of PPE | 0.0% | 0.0% | 0.5% | 0.0% | 0.0% | 0.0% |
| Depreciation as % of Asset Base | 0.0% | 4.4% | 0.3% | 7.1% | 0.0% | 11.3% |
| Repairs & Maintenance | - | - | 300 | - | - | - |
| SOCIAL PACKAGE | | | | | | |
| Total Number of Households | - | 32 | 34 | 29 | - | - |
| Number of Households receiving Free Basic Services | | | | | | |
| Water (6 kilolitres per household per month) | - | 33 | 18 | 29 | - | - |
| Sanitation (free minimum level service) | - | 13 | 18 | 20 | - | - |
| Electricity/Other energy (50kwh per household per month) | - | 13 | 18 | 33 | - | - |
| Refuse(removed at least once a week) | - | 13 | 18 | 12 | - | - |
| Highest level of free service provided | | | | | | |
| Water (kilolitres per household per month) | - | - | 6 | 10 | - | - |
| Electricity (kwh per household per month) | - | - | 55 | 50 | - | - |
| Cost of Free Basic Services provided | - | - | 57 500 | 32 287 | - | - |
| Revenue Cost of free services provided | - | - | 60 511 | 46 034 | - | - |
| Local Government Equitable Share | 72 399 | 145 181 | 137 311 | 88 125 | 67 075 | 127 132 |
| MTREF Funded ✓ / Unfunded ✘ | ✘ | ✘ | ✓ | ✘ | ✘ | ✓ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | EKU Ekurhuleni Metro (H) | JHB City Of Johannesburg (R) | TSH City Of Tshwane (H) | GT421 Emfuleni (H) | GT422 Midvaal (M) | GT423 Lesedi (M) | DC42 Sedibeng (M) | GT481 Mogale City (H) | GT482 Randfontein (H) | GT483 Westonaria (M) | GT484 Merafong City (H) | DC48 West Rand (M) |
|--|--------------------------------|---------------------------------------|-------------------------------|-----------------------|----------------------|---------------------|----------------------|-----------------------------|-----------------------------|----------------------------|-------------------------------|-----------------------|
| R thousands | | | | | | | | | | | | |
| Total Operating Revenue¹ | 19 824 807 | 29 371 287 | 18 231 501 | 3 481 524 | 499 091 | 407 580 | 345 950 | 1 488 012 | 704 450 | 355 038 | 1 257 834 | 252 647 |
| Total Operating Expenditure | 21 151 308 | 28 266 482 | 18 218 844 | 3 362 657 | 549 766 | 390 316 | 354 051 | 1 374 612 | 704 450 | 355 442 | 1 336 289 | 252 132 |
| Operating Performance Surplus / (Deficit) | -1 326 501 | 1 104 805 | 12 658 | 118 868 | -50 674 | 17 263 | -8 101 | 113 399 | - | -405 | -78 455 | 514 |
| Cash and Cash Equivalents at the Year End | 1 609 876 | 1 635 853 | 1 825 960 | 436 262 | -79 661 | 4 473 | 24 164 | 30 520 | -113 337 | 42 587 | 16 | 37 438 |
| Net Increase / (Decrease) in Cash held for the Year | 528 245 | 992 726 | 769 866 | 48 504 | -69 385 | 584 | 24 164 | 4 781 | -113 337 | 42 587 | 16 | 13 756 |
| Cash Backing / Surplus (Deficit) Reconciliation | -1 416 116 | -203 380 | 1 467 931 | 171 611 | 12 668 | 600 | -69 398 | -31 247 | - | 117 523 | -89 542 | 35 438 |
| Cash Coverage Ratio | 1 | 1 | 1 | 2 | -3 | 0 | 1 | 0 | -3 | 2 | - | 3 |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | 14.2% | 11.6% | 21.1% | 13.9% | 14.1% | 16.1% | 7.6% | 8.7% | 17.1% | 18.0% | (10.4%) | 16.4% |
| % Increase in Property Rates Revenue | 6.6% | 4.4% | 14.5% | (10.8%) | (9.0%) | 33.6% | 0.0% | (34.6%) | (0.4%) | 32.4% | 0.0% | (100.0%) |
| % Increase in Electricity Revenue | 18.1% | 25.3% | 24.2% | 12.9% | 23.5% | 25.6% | 0.0% | 19.6% | 10.5% | 48.8% | 14.8% | 0.0% |
| % Increase in Water Revenue | 7.2% | 13.4% | 37.6% | 24.1% | 13.9% | 10.0% | 0.0% | 8.9% | 2.7% | 29.8% | 16.1% | 0.0% |
| % Increase in Property Rates & Service Charges | 14.5% | 16.7% | 23.4% | 15.8% | 17.1% | 16.5% | 0.0% | 12.3% | 5.5% | 34.3% | 34.7% | (32.9%) |
| Collection Rate Including Other Revenue | 100.0% | 86.9% | 91.1% | 78.4% | 90.1% | 84.5% | 72.0% | 109.8% | 91.4% | 97.5% | 0.1% | 5.8% |
| Expenditure | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | 13.7% | 12.3% | 22.8% | 4.5% | 14.9% | 10.5% | 8.9% | 9.3% | 17.1% | 62.7% | 20.4% | 5.9% |
| % Increase in Employee Costs | (2.6%) | 7.5% | 42.1% | 9.8% | 7.4% | (3.5%) | 17.3% | 11.0% | 11.4% | 22.3% | 22.2% | 15.1% |
| % Increase in Electricity Bulk Purchases | 17.9% | 28.6% | 24.9% | 30.5% | 26.7% | 25.0% | 0.0% | 21.5% | 26.9% | 60.4% | 25.3% | 0.0% |
| % Increase in Water Bulk Purchases | (11.6%) | 17.0% | 42.2% | 17.3% | 12.9% | 10.4% | 0.0% | 20.5% | 12.9% | 0.0% | 15.9% | 0.0% |
| Provision of Debt Impairment % of Total Billable Revenue | 9.7% | 7.4% | 6.4% | 10.8% | 2.0% | 2.3% | 0.0% | 6.6% | 0.0% | 14.1% | 12.3% | 48.2% |
| Debt Impairment | 1 536 306 | 1 723 445 | 910 744 | 295 360 | 7 120 | 7 583 | - | 80 528 | - | 34 402 | 69 760 | 2 980 |
| MANAGEMENT | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | |
| Total Capital Budget | 2 374 785 | 3 722 199 | 3 185 418 | 303 246 | 41 524 | - | 65 200 | 226 213 | 112 296 | 93 578 | - | 1 000 |
| Internally Funded and Other | 210 668 | 463 170 | 510 837 | 118 868 | 8 429 | - | 31 070 | 110 789 | 52 410 | - | - | 1 000 |
| Grant Funding and Other | 1 296 183 | 2 259 029 | 1 174 581 | 184 378 | 30 645 | - | 34 130 | 115 424 | 59 886 | 54 759 | - | - |
| Internally Generated Funds % of Non Grant Funding | 19.5% | 31.7% | 25.4% | 100.0% | 77.5% | 0.0% | 100.0% | 100.0% | 100.0% | 0.0% | 0.0% | 100.0% |
| Borrowing % of Non Grant Funding | 80.5% | 68.3% | 74.6% | 0.0% | 22.5% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 0.0% | 0.0% |
| Grant Funding % of Total Funding | 54.6% | 60.7% | 36.9% | 60.8% | 73.8% | 0.0% | 52.3% | 51.0% | 53.3% | 58.5% | 0.0% | 0.0% |
| Borrowing | | | | | | | | | | | | |
| Total Borrowing Liability | 4 333 | 11 456 836 | 6 487 030 | 70 461 | 116 157 | - | - | 152 651 | - | -32 258 | 94 141 | 10 732 |
| Borrowing for the Financial Year | 867 935 | 1 000 000 | 1 500 000 | - | 2 450 | - | - | - | - | 38 818 | - | - |
| Cost of Borrowing for the Financial Year | 312 875 | 1 202 621 | 256 918 | -489 | 4 589 | 1 340 | - | 10 719 | 1 181 | 9 974 | 22 039 | 1 317 |
| Total Cost of Debt as a % of Total Borrowing Liability | 7 220.1% | 10.5% | 4.0% | (0.7%) | 4.0% | 0.0% | 0.0% | 7.0% | 0.0% | (30.9%) | 23.4% | 12.3% |
| Financing Cost % of Asset Base | 668.7% | 3.2% | 1.2% | 0.0% | 0.4% | 2.2% | 0.0% | 0.2% | 0.0% | 3.0% | 0.9% | 1.7% |
| Capital Charges to Operating | 1.5% | 4.3% | 1.4% | 0.0% | 0.8% | 0.3% | 0.0% | 0.8% | 0.2% | 2.8% | 1.6% | 0.5% |
| Borrowing to Asset Ratio | 9.3% | 30.1% | 31.3% | 4.0% | 10.8% | 0.0% | 0.0% | 3.2% | 0.0% | (9.8%) | 3.8% | 13.7% |
| Asset Management | | | | | | | | | | | | |
| Total Value of PPE | 46 792 | 38 039 104 | 20 697 384 | 1 760 164 | 1 076 816 | 60 664 | 258 377 | 4 767 455 | - | 327 617 | 2 485 376 | 78 229 |
| Asset Renewal | - | 801 998 | 1 947 447 | 121 335 | 17 345 | - | - | 155 853 | 78 700 | - | - | - |
| Asset Renewal % of Depreciation | 0.0% | 50.4% | 226.5% | 93.8% | 34.2% | 0.0% | 0.0% | 1 491.0% | 1 495.5% | 0.0% | 0.0% | 0.0% |
| R&M % of PPE | 0.0% | 0.0% | 0.0% | 11.4% | 4.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 6.8% |
| Asset Renewal and R&M as a % of PPE | 0.0% | 2.1% | 9.4% | 18.3% | 5.7% | 0.0% | 0.0% | 3.3% | 0.0% | 0.0% | 0.0% | 6.8% |
| Depreciation as % of Asset Base | 4 490.4% | 4.2% | 4.2% | 7.4% | 4.7% | 53.8% | 3.1% | 0.2% | 0.0% | 1.3% | 3.6% | 9.4% |
| Repairs & Maintenance | - | - | - | 201 012 | 43 533 | - | - | - | - | - | - | 5 306 |
| SOCIAL PACKAGE | | | | | | | | | | | | |
| Total Number of Households | 775 | 1 314 629 | 831 | 258 | 31 | 32 | - | 138 | 32 | 29 | - | - |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | 779 | 1 291 696 | 90 | 126 | 31 | 30 | - | 9 | 24 | 18 | 7 | - |
| Sanitation (free minimum level service) | 779 | 1 201 815 | 90 | 61 | - | - | - | 9 | 6 | 18 | 7 | - |
| Electricity/Other energy (50kwh per household per month) | 296 | 242 551 | 90 | 61 | 2 | 23 | - | 9 | 24 | 3 | 7 | - |
| Refuse(removed at least once a week) | 50 | 186 000 | 90 | 61 | - | - | - | 9 | 24 | 18 | 7 | - |
| Highest level of free service provided | | | | | | | | | | | | |
| Water (kilolitres per household per month) | 9 | 6 | 12 | 10 000 | 6 | - | - | - | 10 | 6 | 6 | - |
| Electricity (kwh per household per month) | 100 | 150 | 100 | 50 000 | - | - | - | - | 100 | 50 | 50 | - |
| Cost of Free Basic Services provided | 505 312 | 256 503 | 213 067 | 109 683 | 104 | 10 032 | - | 91 619 | 44 704 | 85 365 | 17 298 | - |
| Revenue Cost of free services provided | 1 257 916 | 655 320 | 411 930 | 115 500 | 177 | 13 395 | - | 104 643 | 42 437 | 71 030 | 31 346 | - |
| Local Government Equitable Share | 1 644 128 | 1 897 561 | 923 020 | 539 842 | 44 379 | 52 626 | 220 439 | 189 605 | 81 638 | 87 796 | 167 868 | 163 221 |
| MTREF Funded ✓ / Unfunded ✘ | ✘ | ✘ | ✓ | ✓ | ✓ | ✓ | ✘ | ✘ | ✓ | ✓ | ✘ | ✓ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | ETH eThekweni (H) | KZN211 Vulamehlo (L) | KZN212 Umdoni (M) | KZN213 Umzumbe (L) | KZN214 uMuziwabantu (L) | KZN215 Ezinqoleni (L) | KZN216 Hibiscus Coast (H) | DC21 Ugu (H) | KZN221 uMshwathi (L) | KZN222 uMngeni (M) | KZN223 Mpofana (L) | KZN224 Impendle (L) | KZN225 Msunduzi (H) | KZN226 Mkhambathini (M) | KZN227 Richmond (L) | DC22 uMgungundlovu (M) | KZN232 Emnambithi/L adysmith (H) | KZN233 Indaka (L) | |
|--|----------------------|-------------------------|----------------------|-----------------------|----------------------------|--------------------------|------------------------------|-----------------|-------------------------|-----------------------|-----------------------|------------------------|------------------------|----------------------------|------------------------|---------------------------|-------------------------------------|----------------------|---|
| R thousands | | | | | | | | | | | | | | | | | | | |
| Total Operating Revenue¹ | 21 383 360 | 51 223 | 109 572 | 109 473 | 78 248 | 24 895 | 526 879 | 694 931 | 72 415 | 212 652 | 128 534 | 44 042 | 3 036 074 | 52 514 | 49 146 | 423 495 | 492 317 | 53 605 | |
| Total Operating Expenditure | 21 466 600 | 48 020 | 122 598 | 69 449 | 78 248 | 24 895 | 526 878 | 680 918 | 72 415 | 225 863 | 126 232 | 28 751 | 3 339 106 | 49 142 | 49 146 | 419 318 | 564 917 | 79 665 | |
| Operating Performance Surplus / (Deficit) | -83 240 | 3 203 | -13 026 | 40 024 | - | - | 1 | 14 013 | - | -123 211 | 2 302 | 15 291 | -303 032 | 3 372 | - | 4 178 | -72 600 | -26 060 | |
| Cash and Cash Equivalents at the Year End | 4 113 757 | 48 774 | 2 250 | - | 11 941 | 9 761 | 9 957 | 470 574 | 5 199 | 38 249 | 10 113 | -4 417 | 90 | 3 382 | 2 164 | 25 551 | 194 300 | 346 | |
| Net Increase / (Decrease) in Cash held for the Year | 784 208 | 53 101 | 1 406 | - | 11 941 | -1 | 9 957 | 94 289 | 3 976 | 37 749 | 9 746 | -12 028 | 90 | 3 382 | 2 164 | 25 551 | 194 300 | - | |
| Cash Backing / Surplus (Deficit) Reconciliation | 571 328 | -35 | 23 500 | 5 675 | - | 10 398 | 88 119 | -38 478 | 2 991 | -18 978 | 10 157 | - | 1 170 216 | 8 160 | 14 397 | 23 750 | 107 393 | - | |
| Cash Coverage Ratio | 3 | 30 | 0 | - | 3 | 6 | 0 | 12 | 1 | 3 | 2 | -4 | - | 2 | 1 | 2 | 6 | 0 | |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | 15.3% | 46.4% | 5.5% | 105.9% | 17.6% | 17.8% | 15.2% | 9.7% | (8.7%) | 13.0% | 64.4% | 36.9% | 34.8% | 77.9% | 29.8% | (0.6%) | 3.3% | 21.4% | |
| % Increase in Property Rates Revenue | 10.0% | 5.0% | 9.8% | 33.2% | 6.1% | 25.0% | (5.3%) | 0.0% | (54.8%) | (32.6%) | (32.7%) | (43.3%) | 7.8% | 25.8% | 25.0% | 0.0% | 0.6% | 0.0% | |
| % Increase in Electricity Revenue | 20.1% | 0.0% | 0.0% | 0.0% | 20.4% | 0.0% | 36.1% | 0.0% | 0.0% | (9.2%) | 58.8% | 0.0% | 22.9% | 0.0% | 0.0% | 0.0% | 10.6% | 0.0% | |
| % Increase in Water Revenue | 9.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 9.2% | 0.0% | 0.0% | 0.0% | 0.0% | 30.0% | 0.0% | 0.0% | (100.0%) | 0.0% | 0.0% | |
| % Increase in Property Rates & Service Charges | 14.8% | 5.0% | 7.4% | 33.2% | 6.9% | 15.5% | 15.0% | 12.3% | (50.6%) | 5.1% | 64.5% | (44.2%) | 20.6% | 25.7% | 11.0% | 30.6% | 7.5% | 822.2% | |
| Collection Rate Including Other Revenue | 99.0% | (7.7%) | 123.3% | (28.9%) | 5.9% | 33.7% | 70.4% | 90.1% | 66.4% | 67.4% | 43.5% | (18.7%) | 89.1% | 13.6% | 101.9% | 100.0% | 107.6% | 1 849.3% | |
| Expenditure | | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | 16.0% | 221.5% | (45.9%) | 30.6% | 17.6% | 44.4% | 15.3% | 11.7% | (8.7%) | 6.4% | 62.3% | 14.3% | 39.8% | 29.8% | 29.8% | 21.2% | 19.2% | 32.2% | |
| % Increase in Employee Costs | 6.6% | 13.2% | 6.6% | (18.3%) | 7.1% | 367.8% | 11.8% | 22.5% | 10.0% | 17.7% | 32.1% | 15.1% | 9.9% | 4.3% | 9.5% | 12.6% | 20.8% | 3.4% | |
| % Increase in Electricity Bulk Purchases | 24.3% | 0.0% | 0.0% | 0.0% | 25.5% | 0.0% | 38.3% | 0.0% | 0.0% | (13.0%) | 32.8% | 0.0% | 43.2% | 0.0% | 0.0% | 0.0% | 12.3% | 0.0% | |
| % Increase in Water Bulk Purchases | 4.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 32.3% | 0.0% | 0.0% | 30.2% | 0.0% | 0.0% | |
| Provision of Debt Impairment % of Total Billable Revenue | 2.5% | 0.0% | 0.0% | 0.0% | 0.4% | 0.0% | 0.0% | 2.4% | 0.0% | 2.0% | 8.5% | 0.0% | 7.3% | 0.0% | 0.0% | 0.0% | 3.4% | 0.0% | |
| Debt Impairment | 428 429 | - | - | - | 115 | - | - | 9 280 | - | 3 000 | 5 266 | - | 160 917 | - | - | - | 11 148 | - | |
| MANAGEMENT | | | | | | | | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | | | | | | | | |
| Total Capital Budget | 5 097 529 | 18 729 | 13 614 | 38 962 | 32 098 | 18 182 | 204 953 | 366 519 | 33 485 | 18 506 | 14 514 | 15 293 | 411 313 | 13 038 | 21 592 | 101 772 | 74 119 | 16 770 | |
| Internally Funded and Other | 2 598 098 | 18 729 | 12 614 | - | - | - | 35 100 | 20 880 | - | 5 059 | 2 300 | 1 084 | 3 375 | 2 530 | 3 790 | 5 095 | 12 771 | - | |
| Grant Funding and Other | 2 499 431 | - | 1 000 | 38 962 | 32 098 | 18 182 | 164 353 | 310 196 | 33 485 | 13 447 | 12 214 | 14 209 | 297 747 | 10 508 | 17 802 | 96 677 | 61 348 | 16 770 | |
| Internally Generated Funds % of Non Grant Funding | 100.0% | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 86.5% | 37.1% | 0.0% | 100.0% | 100.0% | 100.0% | 3.0% | 100.0% | 100.0% | 100.0% | 100.0% | 0.0% | |
| Borrowing % of Non Grant Funding | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 13.5% | 62.9% | 0.0% | 0.0% | 0.0% | 0.0% | 97.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Grant Funding % of Total Funding | 49.0% | 0.0% | 7.3% | 100.0% | 100.0% | 100.0% | 80.2% | 84.6% | 100.0% | 72.7% | 84.2% | 92.9% | 72.4% | 80.6% | 82.4% | 95.0% | 82.8% | 100.0% | |
| Borrowing | | | | | | | | | | | | | | | | | | | |
| Total Borrowing Liability | 11 270 509 | 1 731 | - | - | - | 400 | - | 235 433 | 19 900 | 45 001 | 338 | 2 697 | 474 561 | - | - | - | 5 399 | - | |
| Borrowing for the Financial Year | - | - | - | - | - | - | 5 500 | 35 443 | - | - | - | - | 110 191 | - | - | - | - | - | |
| Cost of Borrowing for the Financial Year | 576 622 | -1 595 | 664 | - | - | - | -36 | 13 181 | 2 500 | 7 455 | 133 | - | 57 747 | - | - | 5 165 | 1 765 | 240 | |
| Total Cost of Debt as a % of Total Borrowing Liability | 5.1% | (92.1%) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 5.6% | 12.6% | 16.6% | 39.3% | 0.0% | 12.2% | 0.0% | 0.0% | 0.0% | 32.7% | 0.0% | |
| Financing Cost % of Asset Base | 1.7% | 0.0% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | 1.6% | 2.0% | 3.3% | 0.4% | 0.0% | 0.9% | 0.0% | 0.0% | 5.1% | 1.1% | 0.0% | |
| Capital Charges to Operating | 2.7% | (3.3%) | 0.5% | 0.0% | 0.0% | 0.0% | 1.9% | 3.5% | 3.3% | 3.3% | 0.1% | 0.0% | 1.7% | 0.0% | 0.0% | 1.2% | 0.3% | 0.3% | |
| Borrowing to Asset Ratio | 32.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.8% | 0.0% | 27.9% | 16.3% | 19.7% | 0.9% | 7.7% | 7.2% | 0.0% | 0.0% | 0.0% | 3.3% | 0.0% | |
| Asset Management | | | | | | | | | | | | | | | | | | | |
| Total Value of PPE | 34 614 015 | - | 549 364 | 38 962 | - | 51 970 | 768 500 | 843 061 | 122 381 | 228 899 | 35 945 | 35 170 | 6 586 191 | 61 901 | 37 066 | 101 772 | 161 719 | - | |
| Asset Renewal | - | - | - | - | - | - | - | - | - | - | - | - | 22 717 | - | - | - | - | - | |
| Asset Renewal % of Depreciation | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 18.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| R&M % of PPE | 0.0% | 0.0% | 2.5% | 0.0% | 0.0% | 1.5% | 0.0% | 0.0% | 0.0% | 0.0% | 16.6% | 3.4% | 0.0% | 0.0% | 0.0% | 427.9% | 0.0% | 0.0% | |
| Asset Renewal and R&M as a % of PPE | 0.0% | 0.0% | 2.5% | 0.0% | 0.0% | 1.5% | 0.0% | 0.0% | 0.0% | 0.0% | 16.6% | 3.4% | 0.3% | 0.0% | 0.0% | 427.9% | 0.0% | 0.0% | |
| Depreciation as % of Asset Base | 4.7% | 0.0% | 2.6% | 14.2% | 0.0% | 0.0% | 6.0% | 5.9% | 5.7% | 3.6% | 15.9% | 5.5% | 1.9% | 2.9% | 12.7% | 47.3% | 52.2% | 0.0% | |
| Repairs & Maintenance | - | - | 13 640 | - | - | 791 | - | - | - | - | 5 960 | 1 189 | - | - | - | 435 439 | - | - | |
| SOCIAL PACKAGE | | | | | | | | | | | | | | | | | | | |
| Total Number of Households | 982 | - | - | - | - | 27 | - | 147 | 22 | - | - | - | 128 | - | - | - | - | - | - |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | 360 | - | - | - | - | - | - | 85 | - | - | - | - | 5 | - | - | - | - | - | - |
| Sanitation (free minimum level service) | 360 | - | - | - | - | - | - | 65 | - | - | - | - | 3 | - | - | - | - | - | - |
| Electricity/Other energy (50kwh per household per month) | 65 | - | - | - | - | 2 | - | - | 2 | 9 | 3 | 1 | 2 | 180 | - | - | 8 | - | - |
| Refuse(removed at least once a week) | 691 | - | - | - | - | 1 | - | - | - | 8 | 4 | - | 3 | 560 | - | - | 8 | - | - |
| Highest level of free service provided | | | | | | | | | | | | | | | | | | | |
| Water (kilolitres per household per month) | 9 | - | - | - | - | - | - | 6 | - | - | - | - | 6 | - | - | - | - | - | - |
| Electricity (kwh per household per month) | 65 | - | - | - | - | 50 | - | - | - | 100 | - | - | 50 | - | 50 | - | 50 | - | - |
| Cost of Free Basic Services provided | 1 308 048 | - | - | - | - | 1 060 | - | 5 164 | 1 500 | 9 200 | 3 732 | 53 | 11 188 | - | 752 | - | 10 044 | - | - |
| Revenue Cost of free services provided | 2 470 504 | - | - | - | - | 1 060 | - | 1 200 | 19 692 | 68 132 | - | 86 | 304 835 | 1 984 | - | - | 15 128 | - | - |
| Local Government Equitable Share | 1 595 941 | 31 146 | 24 104 | 76 198 | 38 288 | 23 010 | 76 844 | 235 738 | 49 180 | 30 559 | 19 485 | 21 087 | 304 835 | 24 863 | 25 849 | 286 019 | 93 368 | 53 002 | |
| MTREF Funded ✓ / Unfunded ✗ | ✓ | ✗ | ✓ | ✓ | ✓ | ✓ | ✓ | ✗ | ✓ | ✗ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | KZN234 Umtshezi (M) | KZN235 Okhahlamba (L) | KZN236 Imbabazane (L) | DC23 Uthukela (M) | KZN241 Endumeni (M) | KZN242 Nquthu (L) | KZN244 Msinga (L) | KZN245 Umvoiti (M) | DC24 Umginyathi (L) | KZN252 Newcastle (H) | KZN253 eMadlangeni (L) | KZN254 Dannhauser (L) | DC25 Amajuba (L) | KZN261 eDumbe (L) | KZN262 uPhongolo (L) | KZN263 Abaqulusi (L) | KZN265 Nongoma (L) | KZN266 Ulundi (L) | |
|--|------------------------|-----------------------------|-----------------------------|----------------------|------------------------|----------------------|----------------------|-----------------------|------------------------|-------------------------|------------------------------|-----------------------------|---------------------|----------------------|-------------------------|-------------------------|-----------------------|----------------------|---|
| R thousands | | | | | | | | | | | | | | | | | | | |
| Total Operating Revenue¹ | 236 504 | 150 133 | 63 697 | 368 366 | 194 031 | 85 927 | 77 321 | 120 624 | 174 854 | 1 265 075 | 36 252 | 64 522 | 106 968 | 61 071 | 103 646 | 363 010 | 75 736 | 164 355 | |
| Total Operating Expenditure | 253 354 | 127 367 | 59 597 | 579 920 | 172 001 | 111 626 | 72 201 | 137 979 | 174 854 | 1 478 551 | 43 927 | 24 283 | 106 968 | 57 671 | 96 037 | 363 002 | 77 239 | 117 764 | |
| Operating Performance Surplus / (Deficit) | -16 850 | 22 766 | 4 100 | -211 554 | 22 030 | -25 699 | 5 120 | -17 355 | - | -213 476 | -7 674 | 40 239 | - | 3 400 | 7 609 | 8 | -1 503 | 46 591 | |
| Cash and Cash Equivalents at the Year End | 3 507 | 30 | 11 526 | - | 8 191 | -34 541 | 62 699 | 27 001 | 74 660 | 179 749 | 6 097 | 158 280 | - | 930 | 715 | -22 775 | 10 923 | -64 740 | |
| Net Increase / (Decrease) in Cash held for the Year | 12 941 | 30 | -18 546 | -914 | -7 881 | -34 541 | 1 329 | -14 474 | 66 217 | 179 749 | 3 326 | 158 280 | - | 930 | 715 | -22 775 | 1 039 | -64 740 | |
| Cash Backing / Surplus (Deficit) Reconciliation | 27 385 | - | 17 092 | -275 117 | 36 885 | 18 010 | 21 627 | 18 004 | 1 280 684 | 1 614 829 | 13 749 | 80 465 | -6 300 | 1 758 | 105 280 | 131 430 | 7 072 | 57 189 | |
| Cash Coverage Ratio | 0 | - | 6 | - | 1 | -6 | 24 | 4 | 15 | 2 | 2 | 105 | - | 0 | 0 | -1 | 3 | -7 | |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | 11.9% | 957.2% | 24.0% | 13.4% | 24.7% | 30.5% | 41.7% | 14.5% | 25.3% | 25.8% | 42.1% | 29.5% | (18.4%) | 19.7% | 13.9% | 39.0% | 29.5% | 30.4% | |
| % Increase in Property Rates Revenue | 6.8% | 15.2% | 44.1% | (100.0%) | 23.5% | 51.3% | (37.5%) | (9.6%) | 0.0% | (3.3%) | (8.9%) | 7.8% | 0.0% | (15.0%) | (0.2%) | (5.5%) | (2.0%) | 31.3% | |
| % Increase in Electricity Revenue | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 21.4% | 0.0% | 0.0% | 0.0% | 36.9% | 0.0% | 0.0% | 0.0% | (16.0%) | 20.4% | 34.2% | 0.0% | 0.0% | |
| % Increase in Water Revenue | 0.0% | 0.0% | 0.0% | 55.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 5.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 16.7% | 0.0% | 0.0% | |
| % Increase in Property Rates & Service Charges | 18.8% | 13.5% | 44.1% | 55.0% | 2.7% | 24.6% | (37.0%) | 9.1% | (100.0%) | 18.2% | 238.9% | 7.7% | 16.7% | (22.7%) | 7.8% | 17.2% | 52.1% | 27.9% | |
| Collection Rate Including Other Revenue | 97.8% | 16.5% | 64.7% | 58.1% | 59.7% | 33.7% | 25.6% | 80.6% | 4.8% | 78.5% | 82.0% | 835.3% | 80.3% | 73.7% | 81.3% | 59.8% | 104.7% | 79.9% | |
| Expenditure | | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | 26.1% | 118.8% | 16.0% | 22.9% | 10.6% | 73.2% | 38.5% | 3.7% | 19.1% | 47.1% | 37.1% | (55.5%) | (18.4%) | 11.2% | (19.4%) | 39.0% | 46.8% | (19.8%) | |
| % Increase in Employee Costs | 20.2% | 55.3% | 9.9% | 17.9% | 4.3% | 18.5% | 11.4% | 11.4% | 21.0% | 17.2% | 76.5% | (46.4%) | 5.5% | 51.5% | 0.3% | 5.5% | 38.6% | 2.1% | |
| % Increase in Electricity Bulk Purchases | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 20.4% | 0.0% | 0.0% | 0.0% | 30.7% | 38.2% | 0.0% | 0.0% | (29.3%) | 27.6% | 50.8% | 0.0% | 0.0% | |
| % Increase in Water Bulk Purchases | 0.0% | 0.0% | 0.0% | 232.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | (100.0%) | 0.0% | 0.0% | 0.0% | |
| Provision of Debt Impairment % of Total Billable Revenue | 5.0% | 28.9% | 0.0% | 0.0% | 3.9% | 2.8% | 85.6% | 5.4% | 0.0% | 8.5% | 11.4% | 0.0% | 0.0% | 0.0% | 16.9% | 0.0% | 4.7% | 0.0% | |
| Debt Impairment | 10 000 | 3 905 | - | - | 5 000 | 535 | 450 | 3 444 | - | 76 040 | 2 111 | - | - | - | 6 182 | - | 270 | - | |
| MANAGEMENT | | | | | | | | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | | | | | | | | |
| Total Capital Budget | 47 352 | 24 893 | 45 531 | 171 697 | 34 858 | 25 699 | 26 581 | 45 367 | 168 886 | 312 846 | 9 913 | 36 352 | 85 346 | 16 146 | 31 693 | 48 248 | 51 834 | 64 485 | |
| Internally Funded and Other | 3 842 | 3 250 | 4 100 | 2 845 | 14 370 | - | 4 600 | 13 831 | - | 82 351 | - | 17 015 | 9 253 | 3 400 | 5 450 | - | 1 870 | 34 474 | |
| Grant Funding and Other | 39 010 | 21 643 | 41 431 | 168 852 | 20 488 | 25 699 | 21 981 | 31 536 | 168 886 | 169 495 | 9 913 | 19 337 | 76 093 | 12 746 | 24 793 | 48 248 | 32 165 | 30 011 | |
| Internally Generated Funds % of Non Grant Funding | 46.1% | 100.0% | 100.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 57.4% | 0.0% | 100.0% | 100.0% | 100.0% | 79.0% | 0.0% | 9.5% | 100.0% | |
| Borrowing % of Non Grant Funding | 53.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 42.6% | 0.0% | 0.0% | 0.0% | 0.0% | 21.0% | 0.0% | 90.5% | 0.0% | |
| Grant Funding % of Total Funding | 82.4% | 86.9% | 91.0% | 98.3% | 58.8% | 100.0% | 82.7% | 69.5% | 100.0% | 54.2% | 100.0% | 53.2% | 89.2% | 78.9% | 78.2% | 100.0% | 62.1% | 46.5% | |
| Borrowing | | | | | | | | | | | | | | | | | | | |
| Total Borrowing Liability | 13 928 | - | - | 13 351 | 12 500 | 2 431 | - | 160 | 166 101 | 143 751 | 78 | - | - | 1 620 | 4 398 | - | 15 963 | - | |
| Borrowing for the Financial Year | 4 500 | - | - | - | - | - | - | - | - | 61 000 | - | - | - | - | 1 450 | - | 17 800 | - | |
| Cost of Borrowing for the Financial Year | -3 450 | 145 | - | 4 187 | -1 232 | -1 031 | - | - | 11 000 | 13 358 | -633 | - | - | -1 460 | - | -1 481 | 300 | - | |
| Total Cost of Debt as a % of Total Borrowing Liability | (24.8%) | 0.0% | 0.0% | 31.4% | (9.9%) | (42.4%) | 0.0% | 0.0% | 6.6% | 9.3% | (811.8%) | 0.0% | 0.0% | (90.1%) | 19.8% | 0.0% | (9.3%) | 0.0% | |
| Financing Cost % of Asset Base | (0.5%) | 0.0% | 0.0% | 0.5% | (1.0%) | (1.4%) | 0.0% | 0.0% | 43.1% | 0.9% | (0.9%) | 0.0% | 0.0% | (2.2%) | 1.5% | 0.0% | (1.0%) | 0.1% | |
| Capital Charges to Operating | (1.4%) | 0.1% | 0.0% | 0.7% | (0.7%) | (0.9%) | 0.0% | 0.0% | 6.3% | 0.9% | (1.4%) | 0.0% | 0.0% | (2.5%) | 0.9% | 0.0% | (1.9%) | 0.3% | |
| Borrowing to Asset Ratio | 2.1% | 0.0% | 0.0% | 1.4% | 10.0% | 3.4% | 0.0% | 0.1% | 650.4% | 9.6% | 0.1% | 0.0% | 0.0% | 2.4% | 7.3% | 0.0% | 10.8% | 0.0% | |
| Asset Management | | | | | | | | | | | | | | | | | | | |
| Total Value of PPE | 669 320 | - | 87 132 | 929 569 | 125 000 | 71 729 | 88 811 | 134 606 | 25 540 | 1 502 317 | 72 879 | 251 035 | 137 087 | 66 619 | 59 844 | 273 480 | 147 922 | 454 809 | |
| Asset Renewal | 500 | - | - | - | - | 3 381 | 21 981 | - | 22 809 | - | - | - | - | 5 400 | - | - | 1 643 | - | |
| Asset Renewal % of Depreciation | 1.6% | 0.0% | 0.0% | 0.0% | 0.0% | 483.0% | 277.9% | 0.0% | 530.4% | 0.0% | 0.0% | 0.0% | 0.0% | 1 080.0% | 0.0% | 0.0% | 52.5% | 0.0% | |
| R&M % of PPE | 1.0% | 0.0% | 0.0% | 3.0% | 0.0% | 4.6% | 7.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 3.3% | 9.3% | 0.0% | 4.3% | 0.0% | |
| Asset Renewal and R&M as a % of PPE | 1.1% | 0.0% | 0.0% | 3.0% | 0.0% | 9.3% | 31.7% | 0.0% | 89.3% | 0.0% | 0.0% | 0.0% | 0.0% | 11.4% | 9.3% | 0.0% | 5.4% | 0.0% | |
| Depreciation as % of Asset Base | 4.7% | 0.0% | 5.7% | 3.0% | 0.0% | 8.9% | 1.0% | 14.2% | 16.8% | 15.1% | 3.2% | 0.0% | 1.0% | 0.8% | 4.2% | 6.0% | 2.1% | 0.0% | |
| Repairs & Maintenance | 6 600 | 390 | - | 27 606 | - | 3 297 | 6 200 | - | - | - | - | - | - | 2 185 | 5 549 | - | 6 303 | - | |
| SOCIAL PACKAGE | | | | | | | | | | | | | | | | | | | |
| Total Number of Households | - | - | - | - | 13 | - | - | - | 32 | - | - | - | - | - | - | - | 41 | - | - |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | - | - | - | - | - | - | - | - | 82 | - | - | - | - | - | - | - | - | - | - |
| Sanitation (free minimum level service) | - | - | - | - | - | - | - | - | 61 | - | - | - | - | - | - | - | - | - | - |
| Electricity/Other energy (50kwh per household per month) | 4 | - | - | - | - | 3 | - | - | - | - | 4 | - | - | - | 3 | - | - | - | - |
| Refuse(removed at least once a week) | 4 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - | - |
| Highest level of free service provided | | | | | | | | | | | | | | | | | | | |
| Water (kilolitres per household per month) | - | - | - | - | - | - | - | - | 310 | - | - | - | - | - | - | - | - | - | - |
| Electricity (kwh per household per month) | 4 950 | - | - | - | - | - | - | - | - | - | - | - | - | - | 50 | - | 50 | - | - |
| Cost of Free Basic Services provided | 3 183 | - | - | - | - | 2 479 | - | - | 68 085 | - | - | - | - | - | 2 830 | - | 67 | - | - |
| Revenue Cost of free services provided | 33 410 | - | - | - | - | 2 494 | - | - | 439 | - | 5 262 | - | - | 1 452 | 2 679 | - | - | - | - |
| Local Government Equitable Share | 25 843 | 55 031 | 57 268 | 229 471 | 27 416 | 62 785 | 61 218 | 36 785 | 160 451 | 244 400 | 12 256 | 42 091 | 88 571 | 32 113 | 52 612 | 69 224 | 62 891 | 68 274 | |
| MTREF Funded ✓ / Unfunded ✗ | ✓ | ✓ | ✓ | ✗ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✗ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | DC26 Zululand (M) | KZN271 Umhlabuyalini (M) | KZN272 Jozini (L) | KZN273 The Big 5 False Bay (L) | KZN274 Hlabisa (L) | KZN275 Mtubatuba (L) | DC27 Umkhanyakud e (M) | KZN281 Mfolozi (M) | KZN282 uMhlatuze (H) | KZN283 Ntambanana (L) | KZN284 uMlalazi (L) | KZN285 Mthonjaneni (L) | KZN286 Nkandla (M) | DC28 uThungulu (H) | KZN291 Mandeni (L) | KZN292 KwaDukuza (H) | KZN293 Ndwedwe (L) | KZN294 Maphumulo (M) | |
|--|----------------------|-----------------------------|----------------------|--------------------------------------|-----------------------|-------------------------|------------------------------|-----------------------|----------------------------|-----------------------------|------------------------|------------------------------|-----------------------|-----------------------|-----------------------|----------------------------|-----------------------|----------------------------|---|
| R thousands | | | | | | | | | | | | | | | | | | | |
| Total Operating Revenue¹ | 318 834 | 59 412 | 7 718 | 23 511 | 114 527 | 85 512 | 206 615 | 47 025 | 1 861 270 | 44 665 | 178 736 | 50 121 | 58 757 | 478 754 | 113 550 | 813 206 | 60 229 | 62 437 | |
| Total Operating Expenditure | 318 834 | 40 827 | 59 888 | 23 511 | 50 278 | 69 687 | 206 615 | 43 875 | 2 046 274 | 18 623 | 178 565 | 44 358 | 47 857 | 441 811 | 105 991 | 813 164 | 60 229 | 55 172 | |
| Operating Performance Surplus / (Deficit) | — | 18 585 | -52 170 | — | 64 249 | 15 825 | — | 3 150 | -185 004 | 26 042 | 171 | 5 763 | 10 900 | 36 942 | 7 559 | 42 | — | 7 265 | |
| Cash and Cash Equivalents at the Year End | 459 938 | 5 052 | -44 590 | 13 185 | -4 486 | — | 43 120 | 151 | -18 086 | -121 | 297 | 45 316 | 32 061 | 331 799 | 25 000 | 104 368 | 21 129 | 8 372 | |
| Net Increase / (Decrease) in Cash held for the Year | 153 072 | 5 052 | -44 590 | 13 185 | -4 486 | — | -3 | 39 | -137 | -121 | -125 | 4 626 | 28 302 | 34 834 | 6 000 | -63 357 | -8 580 | 4 887 | |
| Cash Backing / Surplus (Deficit) Reconciliation | 3 123 | 6 002 | 24 334 | 8 537 | -5 866 | 22 541 | 8 698 | -28 990 | -129 140 | 1 186 | 9 384 | 32 581 | 6 066 | 263 940 | 18 009 | 20 075 | 338 | 1 276 | |
| Cash Coverage Ratio | 38 | 3 | -19 | 10 | -2 | — | 5 | 0 | -0 | -0 | — | 14 | 12 | 17 | 3 | 2 | 8 | 3 | |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | (31.7%) | 45.5% | (83.6%) | 27.6% | 114.4% | 39.1% | 19.0% | 16.9% | 19.5% | 118.0% | 16.1% | 23.7% | 21.0% | 26.9% | 12.5% | 19.2% | (33.5%) | 68.2% | |
| % Increase in Property Rates Revenue | 0.0% | 0.0% | 0.0% | 0.7% | (80.0%) | 53.1% | 6.0% | 15.4% | 16.6% | 169.6% | 4.2% | 5.5% | 17.0% | 0.0% | (5.1%) | 13.8% | 20.8% | 187.3% | |
| % Increase in Electricity Revenue | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | (34.2%) | 0.0% | 22.8% | 0.0% | 18.9% | 21.8% | 0.0% | 0.0% | 20.4% | 24.8% | 0.0% | 0.0% | |
| % Increase in Water Revenue | 0.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | (100.0%) | 0.0% | 25.5% | 0.0% | 0.0% | 0.0% | 0.0% | 6.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| % Increase in Property Rates & Service Charges | 0.2% | 0.0% | 0.0% | (7.1%) | (66.5%) | 41.3% | (12.0%) | 15.2% | 21.8% | 169.6% | 12.4% | 15.2% | 258.5% | 8.0% | 3.6% | 19.8% | 20.8% | 197.0% | |
| Collection Rate Including Other Revenue | 211.5% | 100.0% | 59.8% | 297.4% | 0.6% | 64.7% | 91.8% | (96.8%) | 93.3% | 75.4% | 135.4% | 97.5% | 81.0% | 95.2% | 37.6% | 97.9% | (1.3%) | 125.6% | |
| Expenditure | | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | (26.3%) | 31.3% | (28.6%) | 22.7% | (10.3%) | 44.2% | 19.0% | 17.1% | 26.7% | 9.8% | 16.1% | (22.2%) | (22.6%) | 25.0% | 5.0% | 14.0% | (33.7%) | 76.0% | |
| % Increase in Employee Costs | 15.3% | 11.7% | 13.2% | 3.5% | 11.5% | 42.9% | (11.6%) | 12.2% | 14.4% | (2.3%) | 7.6% | 18.1% | 9.0% | 6.0% | 19.6% | 6.7% | (19.7%) | 9.8% | |
| % Increase in Electricity Bulk Purchases | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | (100.0%) | 0.0% | 25.8% | 0.0% | 7.6% | 23.7% | 0.0% | 0.0% | 24.9% | 25.9% | 0.0% | 0.0% | |
| % Increase in Water Bulk Purchases | 20.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | (100.0%) | 0.0% | 75.5% | 0.0% | 0.0% | 0.0% | 0.0% | 23.6% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Provision of Debt Impairment % of Total Billable Revenue | 15.4% | 0.0% | 0.0% | 20.5% | 0.0% | 0.0% | 55.5% | 0.0% | 0.0% | 0.0% | 0.0% | 7.4% | 0.0% | 0.0% | 12.4% | 0.0% | 0.0% | 3.7% | |
| Debt Impairment | 3 055 | — | — | 1 331 | — | — | 16 183 | — | 646 | — | — | 1 500 | — | — | 4 248 | — | — | 360 | |
| MANAGEMENT | | | | | | | | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | | | | | | | | |
| Total Capital Budget | 248 052 | 73 127 | 490 | — | 24 412 | — | 222 741 | 17 624 | 220 734 | 11 718 | 33 318 | 31 998 | 18 697 | 196 755 | 70 198 | 390 853 | 47 524 | 39 127 | |
| Internally Funded and Other | — | 13 532 | 470 | — | — | — | — | — | 24 152 | — | — | 3 737 | — | 38 943 | 7 559 | 62 187 | — | 7 246 | |
| Grant Funding and Other | 248 052 | 59 595 | 20 | — | 24 412 | — | 222 741 | 17 624 | 96 582 | 11 718 | 33 318 | 28 261 | 18 697 | 157 812 | 62 639 | 51 936 | 47 524 | 31 881 | |
| Internally Generated Funds % of Non Grant Funding | 0.0% | 100.0% | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 19.5% | 0.0% | 0.0% | 100.0% | 0.0% | 100.0% | 100.0% | 18.3% | 0.0% | 100.0% | |
| Borrowing % of Non Grant Funding | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 80.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 81.7% | 0.0% | 0.0% | |
| Grant Funding % of Total Funding | 100.0% | 81.5% | 4.1% | 0.0% | 100.0% | 0.0% | 100.0% | 100.0% | 43.8% | 100.0% | 100.0% | 88.3% | 100.0% | 80.2% | 89.2% | 13.3% | 100.0% | 81.5% | |
| Borrowing | | | | | | | | | | | | | | | | | | | |
| Total Borrowing Liability | — | — | — | — | — | 11 800 | 8 563 | — | 860 338 | — | 6 233 | — | — | 112 842 | — | 290 257 | 1 230 | 8 425 | |
| Borrowing for the Financial Year | — | — | — | — | — | — | — | — | 100 000 | — | — | — | — | — | — | 276 729 | — | — | |
| Cost of Borrowing for the Financial Year | 310 | — | — | — | — | -13 700 | 863 | — | 9 039 | — | 546 | — | — | 11 632 | — | 2 191 | 400 | -295 | |
| Total Cost of Debt as a % of Total Borrowing Liability | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | (116.1%) | 10.1% | 0.0% | 1.1% | 0.0% | 8.8% | 0.0% | 0.0% | 10.3% | 0.0% | 0.8% | 32.5% | (3.5%) | |
| Financing Cost % of Asset Base | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | (12.7%) | 0.1% | 0.0% | 0.2% | 0.0% | 0.2% | 0.0% | 0.0% | 1.2% | 0.0% | 0.2% | 0.4% | (0.5%) | |
| Capital Charges to Operating | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% | (19.7%) | 0.4% | 0.0% | 0.4% | 0.0% | 0.3% | 0.0% | 0.0% | 2.6% | 0.0% | 0.3% | 0.7% | (0.5%) | |
| Borrowing to Asset Ratio | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 10.9% | 0.8% | 0.0% | 19.2% | 0.0% | 2.1% | 0.0% | 0.0% | 12.0% | 0.0% | 23.5% | 1.1% | 15.6% | |
| Asset Management | | | | | | | | | | | | | | | | | | | |
| Total Value of PPE | 248 052 | 73 127 | — | 43 200 | 12 412 | 107 838 | 1 010 000 | 16 124 | 4 470 732 | 19 100 | 297 924 | 106 262 | 70 606 | 943 416 | 65 000 | 1 236 648 | 112 248 | 53 964 | |
| Asset Renewal | — | — | — | — | — | — | — | — | 82 637 | — | 20 120 | 23 761 | — | — | — | 187 964 | — | — | |
| Asset Renewal % of Depreciation | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 28.6% | 0.0% | 251.4% | 720.0% | 0.0% | 0.0% | 0.0% | 455.3% | 0.0% | 0.0% | |
| R&M % of PPE | 0.0% | 1.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 5.1% | 0.0% | 0.0% | 1.9% | 0.0% | 0.0% | 0.0% | 4.4% | 3.6% | 3.8% | |
| Asset Renewal and R&M as a % of PPE | 0.0% | 1.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 6.9% | 0.0% | 6.8% | 24.3% | 0.0% | 0.0% | 0.0% | 19.6% | 3.6% | 3.8% | |
| Depreciation as % of Asset Base | 13.3% | 1.3% | 0.0% | 3.0% | 27.8% | 0.0% | 0.1% | 9.3% | 6.5% | 5.2% | 2.7% | 3.1% | 6.5% | 3.4% | 5.1% | 3.3% | 0.6% | 5.6% | |
| Repairs & Maintenance | — | 1 236 | — | — | — | — | — | — | 226 309 | — | — | 2 026 | — | — | — | 54 395 | 4 048 | 2 025 | |
| SOCIAL PACKAGE | | | | | | | | | | | | | | | | | | | |
| Total Number of Households | 143 | — | — | — | 28 | — | 4 | — | 85 | 25 | — | — | — | — | — | — | — | — | — |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | 102 | — | — | — | — | — | 19 | — | 83 | — | — | — | — | — | — | — | — | — | — |
| Sanitation (free minimum level service) | 64 | — | — | — | — | — | — | — | 48 | — | — | — | — | — | — | — | — | — | — |
| Electricity/Other energy (50kwh per household per month) | — | — | — | — | — | — | — | — | 3 | — | 2 404 | — | — | — | — | — | — | — | — |
| Refuse (removed at least once a week) | — | — | — | — | — | — | — | — | 14 | — | 929 | — | — | — | 3 | — | — | — | — |
| Highest level of free service provided | | | | | | | | | | | | | | | | | | | |
| Water (kilolitres per household per month) | — | — | — | — | — | — | — | — | 6 | — | — | — | — | — | — | — | — | — | — |
| Electricity (kwh per household per month) | — | — | — | — | — | — | — | — | 50 | — | 50 | 50 | — | — | — | — | — | — | — |
| Cost of Free Basic Services provided | | | | | | | | | | | | | | | | | | | |
| Revenue Cost of free services provided | — | — | — | 2 158 | — | — | — | — | 21 156 | — | — | — | — | — | 3 240 | 5 000 | — | — | — |
| Local Government Equitable Share | 234 326 | 49 682 | 64 897 | 12 396 | 38 543 | 42 041 | 159 548 | 37 931 | 161 654 | 17 675 | 69 515 | 22 096 | 44 648 | 299 178 | 57 058 | 65 237 | 50 875 | 43 137 | |
| MTREF Funded ✓ / Unfunded ✗ | ✓ | ✓ | ✓ | Unfunded | ✗ | ✓ | ✓ | ✗ | ✗ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | DC29 iLembe (L) | KZN431 Ingwe (M) | KZN432 Kwa Sani (L) | KZN433 Greater Kokstad (L) | KZN434 Ubhulebezwe (L) | KZN435 Umzimkhulu (M) | DC43 Sisonke (L) |
|--|--------------------|---------------------|------------------------|----------------------------------|------------------------------|-----------------------------|---------------------|
| R thousands | | | | | | | |
| Total Operating Revenue¹ | 364 357 | 72 604 | 26 439 | 265 020 | 61 863 | 101 316 | 384 935 |
| Total Operating Expenditure | 364 029 | 47 520 | 26 163 | 303 040 | 61 794 | 101 316 | 304 550 |
| Operating Performance Surplus / (Deficit) | 328 | 25 084 | 276 | -38 020 | 70 | - | 80 385 |
| Cash and Cash Equivalents at the Year End | 90 470 | 68 689 | 1 146 | - | 47 755 | 206 | 32 355 |
| Net Increase / (Decrease) in Cash held for the Year | -5 815 | 4 628 | 1 146 | - | 24 | 206 | 25 311 |
| Cash Backing / Surplus (Deficit) Reconciliation | -5 119 | 54 711 | 22 633 | 9 548 | 17 873 | -27 296 | 83 969 |
| Cash Coverage Ratio | 5 | 26 | 1 | - | 18 | 0 | 3 |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | |
| Revenue | | | | | | | |
| % Increase in Total Operating Revenue | 13.4% | 5.2% | 7.1% | 13.4% | 12.4% | 19.0% | 27.7% |
| % Increase in Property Rates Revenue | 0.0% | 16.7% | 16.0% | 16.7% | (27.7%) | (5.1%) | (100.0%) |
| % Increase in Electricity Revenue | 0.0% | 0.0% | 0.0% | 21.7% | 0.0% | 0.0% | 0.0% |
| % Increase in Water Revenue | 19.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 15.2% |
| % Increase in Property Rates & Service Charges | 17.9% | 13.7% | 9.6% | 12.1% | (25.5%) | (4.6%) | 14.6% |
| Collection Rate Including Other Revenue | 19.0% | 528.7% | 85.3% | 122.2% | 74.1% | 80.1% | 35.4% |
| Expenditure | | | | | | | |
| % Increase in Total Operating Expenditure | 11.3% | 24.6% | 6.8% | 2.1% | (14.2%) | 19.0% | 17.2% |
| % Increase in Employee Costs | 6.2% | 40.3% | 4.1% | 29.9% | 18.1% | 8.6% | 1.4% |
| % Increase in Electricity Bulk Purchases | 0.0% | 0.0% | 0.0% | 15.1% | 0.0% | 0.0% | 0.0% |
| % Increase in Water Bulk Purchases | 6.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | (100.0%) |
| Provision of Debt Impairment % of Total Billable Revenue | 20.3% | 19.4% | 0.0% | 1.4% | 16.0% | 0.0% | 7.8% |
| Debt Impairment | 24 773 | 400 | - | 2 500 | 1 500 | - | 3 200 |
| MANAGEMENT | | | | | | | |
| Capital Expenditure and Funding | | | | | | | |
| Total Capital Budget | 254 825 | 41 604 | 8 374 | 90 441 | 27 222 | 52 704 | 294 808 |
| Internally Funded and Other | - | 14 918 | 1 010 | 53 164 | 3 560 | - | 4 250 |
| Grant Funding and Other | 254 825 | 26 687 | 7 364 | 37 277 | 23 662 | 52 704 | 179 647 |
| Internally Generated Funds % of Non Grant Funding | 0.0% | 100.0% | 100.0% | 100.0% | 100.0% | 0.0% | 3.7% |
| Borrowing % of Non Grant Funding | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 96.3% |
| Grant Funding % of Total Funding | 100.0% | 64.1% | 87.9% | 41.2% | 86.9% | 100.0% | 60.9% |
| Borrowing | | | | | | | |
| Total Borrowing Liability | 99 259 | 2 147 | 1 586 | 1 776 | - | - | 110 910 |
| Borrowing for the Financial Year | - | - | - | - | - | - | 110 910 |
| Cost of Borrowing for the Financial Year | 5 666 | - | - | 1 525 | - | - | -40 109 |
| Total Cost of Debt as a % of Total Borrowing Liability | 5.7% | 0.0% | 0.0% | 85.9% | 0.0% | 0.0% | (36.2%) |
| Financing Cost % of Asset Base | 2.4% | 0.0% | 0.0% | 3.1% | 0.0% | 0.0% | (3.3%) |
| Capital Charges to Operating | 1.6% | 0.0% | 0.0% | 0.5% | 0.0% | 0.0% | (13.2%) |
| Borrowing to Asset Ratio | 41.9% | 3.7% | 3.2% | 3.6% | 0.0% | 0.0% | 9.1% |
| Asset Management | | | | | | | |
| Total Value of PPE | 236 825 | 57 800 | 49 274 | 49 357 | 106 280 | 209 796 | 1 219 875 |
| Asset Renewal | - | - | - | - | - | - | 6 950 |
| Asset Renewal % of Depreciation | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 18.9% |
| R&M % of PPE | 0.0% | 0.0% | 18.1% | 15.1% | 0.0% | 0.0% | 0.0% |
| Asset Renewal and R&M as a % of PPE | 0.0% | 0.0% | 18.1% | 15.1% | 0.0% | 0.0% | 0.6% |
| Depreciation as % of Asset Base | 7.6% | 5.4% | 3.8% | 4.1% | 1.8% | 0.0% | 3.0% |
| Repairs & Maintenance | - | - | 8 942 | 7 429 | - | - | - |
| SOCIAL PACKAGE | | | | | | | |
| Total Number of Households | 10 000 | - | - | - | - | - | 125 |
| Number of Households receiving Free Basic Services | | | | | | | |
| Water (6 kilolitres per household per month) | 24 | - | - | - | - | - | 10 |
| Sanitation (free minimum level service) | - | - | - | - | - | - | - |
| Electricity/Other energy (50kwh per household per month) | - | - | - | 3 000 | - | - | - |
| Refuse (removed at least once a week) | - | - | - | 3 000 | - | - | - |
| Highest level of free service provided | | | | | | | |
| Water (kilolitres per household per month) | 10 | - | - | - | - | - | 6 |
| Electricity (kwh per household per month) | - | - | - | 50 | - | - | - |
| Cost of Free Basic Services provided | 5 064 | 1 000 | - | 3 777 | - | - | 6 924 |
| Revenue Cost of free services provided | 13 446 | 8 929 | 289 | 23 229 | - | - | 71 945 |
| Local Government Equitable Share | 206 729 | 44 868 | 10 517 | 42 946 | 44 405 | 75 003 | 182 881 |
| MTREF Funded ✓ / Unfunded ✘ | ✘ | ✓ | ✓ | ✓ | ✓ | ✘ | ✓ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | LIM331 Greater Giyani (L) | LIM332 Greater Letaba (L) | LIM333 Greater Tzaneen (H) | LIM334 Ba-Phalaborwa | LIM335 Maruleng (L) | DC33 Mopani (L) | LIM341 Musina (L) | LIM342 Mutale (L) | LIM343 Thulamela (M) | LIM344 Makhado (M) | DC34 Vhembe (L) | LIM351 Blouberg (L) | LIM352 Aganang (L) | LIM353 Molemole (L) | LIM354 Polokwane (H) | LIM355 Lepelle-Nkumpi (L) | DC35 Capricorn (M) | LIM361 Thabazimbi (L) |
|--|------------------------------|------------------------------|-------------------------------|-------------------------|------------------------|--------------------|----------------------|----------------------|-------------------------|-----------------------|--------------------|------------------------|-----------------------|------------------------|-------------------------|------------------------------|-----------------------|--------------------------|
| R thousands | | | | | | | | | | | | | | | | | | |
| Total Operating Revenue¹ | 139 907 | 185 124 | 633 962 | 305 359 | 85 725 | 1 044 849 | 140 802 | 80 477 | 557 549 | 697 731 | 516 680 | 122 071 | 64 798 | 111 985 | 1 475 579 | 221 991 | 431 830 | 201 086 |
| Total Operating Expenditure | 154 608 | 136 467 | 675 749 | 336 488 | 80 418 | 333 650 | 150 589 | 78 546 | 547 986 | 758 902 | 516 680 | 107 793 | 68 998 | 95 614 | 1 475 280 | 139 113 | 503 956 | 177 863 |
| Operating Performance Surplus / (Deficit) | -14 701 | 48 657 | -41 787 | -31 129 | 5 307 | 711 199 | -9 787 | 1 931 | 9 564 | -61 171 | - | 14 278 | -4 200 | 16 372 | 299 | 82 878 | -72 125 | 23 223 |
| Cash and Cash Equivalents at the Year End | 1 400 | 67 143 | 24 917 | 3 693 | 7 729 | 990 | 266 505 | 23 972 | 60 473 | -218 293 | 1 333 148 | - | 14 690 | -656 | 50 780 | - | 44 763 | 2 |
| Net Increase / (Decrease) in Cash held for the Year | 1 000 | 48 364 | 23 917 | 193 | -2 884 | - | 265 492 | 23 972 | -36 568 | -218 293 | 1 333 148 | - | - | -656 | 15 566 | - | 9 943 | 1 |
| Cash Backing / Surplus (Deficit) Reconciliation | 50 869 | 95 796 | -65 572 | 87 027 | 10 087 | 252 554 | -13 944 | 2 131 | 48 421 | 295 229 | -16 282 | -28 330 | -13 944 | 98 635 | 192 676 | -202 294 | 60 560 | -40 891 |
| Cash Coverage Ratio | 0 | 9 | 1 | 0 | 2 | - | 22 | 5 | 4 | -8 | 94 | - | 4 | -0 | 1 | - | 2 | - |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | (11.4%) | 13.9% | 7.3% | 3.0% | 33.1% | 114.4% | 4.3% | 21.2% | 38.9% | 14.7% | 16.8% | 38.2% | 20.5% | 29.3% | 20.7% | 56.1% | 32.6% | 0.5% |
| % Increase in Property Rates Revenue | (15.7%) | 14.0% | (25.4%) | 9.0% | 92.7% | 0.0% | (15.4%) | 379.0% | 138.5% | 0.0% | 0.0% | 5.3% | (100.0%) | 28.3% | 23.4% | 61.0% | 0.0% | 24.5% |
| % Increase in Electricity Revenue | 0.0% | 33.6% | 22.1% | 9.0% | 0.0% | 0.0% | 13.2% | 0.0% | 0.0% | 0.0% | 0.0% | 38.1% | 0.0% | 18.9% | 32.9% | 0.0% | 0.0% | 44.3% |
| % Increase in Water Revenue | (39.9%) | (6.6%) | (100.0%) | 9.0% | 0.0% | 0.0% | 0.0% | (100.0%) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 267.5% | 25.6% | 0.0% | 0.0% | 1.6% |
| % Increase in Property Rates & Service Charges | (26.4%) | 41.9% | 9.0% | 9.0% | 46.9% | (100.0%) | 8.2% | 48.1% | 17.7% | (13.6%) | 0.0% | 26.3% | (100.0%) | 35.9% | 29.7% | 72.1% | 494.7% | 7.6% |
| Collection Rate Including Other Revenue | 39.8% | 39.1% | 92.7% | 78.2% | 68.0% | 6.1% | 314.7% | 43.4% | 18.4% | 71.5% | 17.0% | 100.0% | (165.8%) | 100.0% | 95.7% | 0.0% | 31.0% | (30.2%) |
| Expenditure | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | 14.3% | 4.6% | 15.8% | (0.8%) | 34.8% | (14.1%) | 8.0% | 19.2% | 47.6% | 24.8% | 16.8% | 22.1% | 19.8% | 8.4% | 21.7% | 55.3% | 54.8% | (15.4%) |
| % Increase in Employee Costs | 14.3% | 26.0% | 11.7% | 18.8% | 21.3% | 31.4% | 26.8% | 11.6% | 15.4% | (17.5%) | (4.5%) | 18.1% | 9.4% | 9.7% | 2.6% | 59.0% | 16.6% | 9.2% |
| % Increase in Electricity Bulk Purchases | 0.0% | 20.4% | 20.4% | 37.0% | 0.0% | 0.0% | 44.7% | 0.0% | 0.0% | 0.0% | 0.0% | 52.4% | 0.0% | 4.4% | 31.5% | 0.0% | 0.0% | 47.5% |
| % Increase in Water Bulk Purchases | 0.0% | 7.0% | (100.0%) | 10.0% | 0.0% | 0.0% | 0.0% | (100.0%) | 0.0% | 0.0% | (100.0%) | 0.0% | 0.0% | 0.0% | 21.3% | 0.0% | 31.8% | 9.9% |
| Provision of Debt Impairment % of Total Billable Revenue | 44.2% | 0.0% | 2.3% | 0.0% | 0.0% | 0.0% | 1.6% | 1.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 22.6% | 1.5% | 0.0% | 80.0% | 0.0% |
| Debt Impairment | 13 090 | - | 8 495 | - | - | - | 1 136 | 110 | - | - | - | - | - | 3 500 | 15 000 | - | 47 578 | - |
| MANAGEMENT | | | | | | | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | | | | | | | |
| Total Capital Budget | 54 932 | 81 243 | 118 376 | 45 701 | 34 258 | 937 828 | 12 039 | 18 223 | 95 779 | 216 927 | 816 469 | 39 755 | 37 528 | 35 944 | 389 198 | 114 596 | 270 921 | 364 |
| Internally Funded and Other | - | 48 246 | 19 000 | 14 572 | 5 031 | 200 199 | - | 1 927 | - | 57 765 | 42 970 | 11 425 | - | 18 110 | 100 000 | 114 596 | - | 356 |
| Grant Funding and Other | 54 932 | 32 997 | 49 376 | 31 129 | 29 227 | 737 629 | 12 039 | 16 295 | 95 779 | 59 162 | 773 499 | 28 330 | 37 528 | 17 834 | 289 198 | - | 270 921 | 8 |
| Internally Generated Funds % of Non Grant Funding | 0.0% | 100.0% | 27.5% | 100.0% | 100.0% | 100.0% | 0.0% | 100.0% | 0.0% | 36.6% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 100.0% | 0.0% | 100.0% |
| Borrowing % of Non Grant Funding | 0.0% | 0.0% | 72.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 63.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grant Funding % of Total Funding | 100.0% | 40.6% | 41.7% | 68.1% | 85.3% | 78.7% | 100.0% | 89.4% | 100.0% | 27.3% | 94.7% | 71.3% | 100.0% | 49.6% | 74.3% | 0.0% | 100.0% | 2.1% |
| Borrowing | | | | | | | | | | | | | | | | | | |
| Total Borrowing Liability | - | 10 053 | 125 673 | - | - | - | 20 803 | 1 459 | 100 000 | 100 000 | 11 462 | - | - | - | 317 177 | - | - | 13 124 |
| Borrowing for the Financial Year | - | - | 50 000 | - | - | - | - | - | - | 100 000 | - | - | - | - | - | - | - | - |
| Cost of Borrowing for the Financial Year | 170 | 1 773 | - | 795 | - | - | 142 | - | - | 2 618 | - | 250 | - | - | -24 188 | - | - | 997 |
| Total Cost of Debt as a % of Total Borrowing Liability | 0.0% | 17.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.7% | 0.0% | 0.0% | 2.6% | 0.0% | 0.0% | 0.0% | 0.0% | (7.6%) | 0.0% | 0.0% | 7.6% |
| Financing Cost % of Asset Base | 0.0% | 2.2% | 0.0% | 0.1% | 0.0% | 0.0% | 0.2% | 0.0% | 0.0% | 0.3% | 0.0% | 0.6% | 0.0% | 0.0% | (0.4%) | 0.0% | 0.0% | 1.0% |
| Capital Charges to Operating | 0.1% | 1.3% | 0.0% | 0.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.3% | 0.0% | 0.2% | 0.1% | 0.0% | (1.6%) | 0.0% | 0.0% | 0.6% |
| Borrowing to Asset Ratio | 0.0% | 12.4% | 8.0% | 0.0% | 0.0% | 0.0% | 29.6% | 1.9% | 10.7% | 9.9% | 0.6% | 0.0% | 0.0% | 0.0% | 5.5% | 0.0% | 0.0% | 12.9% |
| Asset Management | | | | | | | | | | | | | | | | | | |
| Total Value of PPE | 345 218 | 81 243 | 1 575 137 | 1 057 833 | 142 453 | 2 764 520 | 70 213 | 78 287 | 935 884 | 1 007 969 | 2 030 949 | 39 755 | - | 35 944 | 5 807 408 | 167 278 | 1 462 772 | 102 011 |
| Asset Renewal | 22 450 | - | 12 570 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 58 |
| Asset Renewal % of Depreciation | 152.7% | 0.0% | 13.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.3% |
| R&M % of PPE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 1.1% | 0.0% |
| Asset Renewal and R&M as a % of PPE | 6.5% | 0.0% | 0.8% | 0.0% | 0.0% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 1.1% | 0.1% |
| Depreciation as % of Asset Base | 4.3% | 7.9% | 6.0% | 0.1% | 0.0% | 0.0% | 9.7% | 3.9% | 2.2% | 6.2% | 0.0% | 1.5% | 0.0% | 13.1% | 2.1% | 0.0% | 5.3% | 18.2% |
| Repairs & Maintenance | - | - | - | - | - | 36 600 | - | - | - | - | - | - | - | - | - | - | 15 694 | 16 |
| SOCIAL PACKAGE | | | | | | | | | | | | | | | | | | |
| Total Number of Households | 64 | 60 | - | 16 | 20 | 145 | - | 24 | 137 852 | - | 203 | - | - | - | 130 | - | 156 | - |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | 25 | 27 | 63 | - | - | 54 | - | 18 | - | - | - | - | - | - | 70 | - | 4 | 5 |
| Sanitation (free minimum level service) | - | 27 | 19 | - | - | 20 | - | 20 | - | - | - | - | - | - | 31 | - | - | 5 |
| Electricity/Other energy (50kwh per household per month) | 15 | 6 | 9 | - | 7 | 39 | - | 2 | - | - | - | - | - | - | 34 | - | - | 5 |
| Refuse(removed at least once a week) | - | - | 1 | 2 400 | - | - | - | 2 | - | - | - | - | - | - | 31 | - | - | 5 |
| Highest level of free service provided | | | | | | | | | | | | | | | | | | |
| Water (kilolitres per household per month) | - | 6 | - | - | - | - | 6 | 6 | - | - | - | - | - | - | - | - | - | 6 |
| Electricity (kwh per household per month) | - | 60 | 50 | - | - | - | 55 | - | - | - | - | - | - | - | - | - | - | 50 |
| Cost of Free Basic Services provided | 985 | 5 090 | 4 075 | 2 400 | - | - | - | 6 260 | - | - | 19 140 | - | - | - | 4 694 | - | 8 000 | 9 424 |
| Revenue Cost of free services provided | 739 | 4 800 | - | - | - | - | 3 | 3 166 | - | - | - | 1 679 | - | - | - | - | - | 24 247 |
| Local Government Equitable Share | 116 853 | 117 473 | 176 879 | 53 751 | 47 176 | 419 718 | 27 908 | 37 628 | 235 608 | 212 830 | 431 171 | 79 413 | 66 770 | 66 171 | 350 705 | 109 337 | 365 229 | 53 095 |
| MTREF Funded ✓ / Unfunded ✘ | ✓ | ✓ | ✘ | ✓ | ✓ | ✓ | ✘ | ✓ | ✓ | ✓ | ✘ | ✘ | ✓ | ✓ | ✓ | ✘ | ✓ | ✘ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | 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 Motoaledi (M) | LIM473 Makhudutham aga (L) | LIM474 Fetakgomo (L) | LIM475 Greater Tubatse (L) | DC47 Sekhukhune (H) |
|--|-------------------------|-----------------------------|-------------------------|-------------------------|------------------------------|-----------------------|---------------------------------|----------------------------------|----------------------------------|-------------------------|----------------------------------|---------------------------|
| R thousands | | | | | | | | | | | | |
| Total Operating Revenue¹ | 243 035 | 98 813 | 186 985 | 193 920 | 514 984 | 108 938 | 137 176 | 268 453 | 178 245 | 52 815 | 168 995 | 407 622 |
| Total Operating Expenditure | 246 260 | 98 813 | 212 526 | 178 933 | 545 928 | 113 209 | 106 748 | 159 220 | 117 860 | 51 168 | 112 735 | 401 987 |
| Operating Performance Surplus / (Deficit) | -3 225 | - | -25 542 | 14 987 | -30 945 | -4 271 | 30 428 | 109 233 | 60 385 | 1 648 | 56 260 | 5 635 |
| Cash and Cash Equivalents at the Year End | -35 | 5 176 | 2 709 | 23 140 | 211 243 | 96 312 | 2 217 | 109 249 | 4 626 | -865 | 32 763 | -486 289 |
| Net Increase / (Decrease) in Cash held for the Year | -35 | 5 176 | -391 | 23 140 | 65 664 | -15 683 | 2 217 | 109 249 | 4 626 | -865 | 32 763 | -486 289 |
| Cash Backing / Surplus (Deficit) Reconciliation | 79 434 | 10 752 | 11 457 | -24 975 | 91 578 | 88 926 | 28 952 | 84 228 | - | 6 473 | - | 145 882 |
| Cash Coverage Ratio | - | 1 | 0 | 2 | 7 | 12 | 0 | 11 | 1 | -0 | 5 | -23 |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | (13.9%) | 7.7% | 13.1% | 38.5% | 3.9% | 3.2% | 21.4% | 29.7% | 22.3% | 23.8% | 0.0% | (1.1%) |
| % Increase in Property Rates Revenue | 6.0% | 21.7% | 29.2% | 29.1% | 18.3% | 0.0% | 19.0% | (8.6%) | 49.4% | 0.0% | 0.0% | 0.0% |
| % Increase in Electricity Revenue | 5.0% | 16.2% | 17.1% | 43.3% | 23.3% | 0.0% | 32.8% | 13.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| % Increase in Water Revenue | (16.7%) | 8.1% | 14.7% | 27.5% | 7.7% | 0.0% | (64.1%) | (97.4%) | 0.0% | 0.0% | 0.0% | 0.0% |
| % Increase in Property Rates & Service Charges | 2.0% | 14.2% | 16.6% | 35.0% | 18.6% | (23.0%) | (9.8%) | 2.1% | 49.4% | 1 666.5% | 0.0% | 0.0% |
| Collection Rate Including Other Revenue | 0.1% | 85.5% | 77.3% | 61.8% | 79.0% | 35.5% | 93.0% | 92.7% | 97.0% | 89.3% | 90.5% | 64.4% |
| Expenditure | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | (23.6%) | 7.1% | 25.7% | 154.5% | 12.5% | 5.2% | (16.0%) | (31.8%) | 21.2% | 18.2% | 0.0% | 0.7% |
| % Increase in Employee Costs | 1.8% | 8.7% | 17.4% | 0.0% | 8.6% | 6.9% | 5.7% | 11.9% | 34.9% | 3.6% | 0.0% | (4.9%) |
| % Increase in Electricity Bulk Purchases | 1.5% | 25.8% | 20.0% | 0.0% | 27.5% | 0.0% | 0.0% | 25.5% | 0.0% | 0.0% | 0.0% | 0.0% |
| % Increase in Water Bulk Purchases | 0.0% | 0.0% | 20.0% | 0.0% | 5.0% | 0.0% | 0.0% | (100.0%) | 0.0% | 0.0% | 0.0% | 18.0% |
| Provision of Debt Impairment % of Total Billable Revenue | 0.0% | 0.7% | 3.3% | 0.0% | 14.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Debt Impairment | - | 500 | 4 000 | - | 36 785 | - | - | - | - | - | - | - |
| MANAGEMENT | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | |
| Total Capital Budget | 55 578 | 16 859 | 33 315 | 28 864 | 203 996 | 18 603 | 28 210 | 109 136 | 100 582 | 17 200 | 66 071 | 490 529 |
| Internally Funded and Other | 20 496 | - | 810 | 11 246 | 21 055 | 18 603 | 11 742 | 13 769 | - | 2 513 | 11 771 | 5 300 |
| Grant Funding and Other | 35 082 | 16 859 | 32 505 | 17 618 | 182 941 | - | 16 468 | 95 367 | 100 582 | 14 687 | 54 300 | 485 229 |
| Internally Generated Funds % of Non Grant Funding | 100.0% | 0.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 100.0% |
| Borrowing % of Non Grant Funding | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grant Funding % of Total Funding | 63.1% | 100.0% | 97.6% | 61.0% | 89.7% | 0.0% | 58.4% | 87.4% | 100.0% | 85.4% | 82.2% | 98.9% |
| Borrowing | | | | | | | | | | | | |
| Total Borrowing Liability | 8 998 | - | 2 395 | - | - | - | 7 100 | - | - | - | - | 8 |
| Borrowing for the Financial Year | - | - | - | - | - | - | - | - | - | - | - | - |
| Cost of Borrowing for the Financial Year | 8 665 | - | 321 | 1 677 | - | - | -400 | - | - | - | 2 477 | - |
| Total Cost of Debt as a % of Total Borrowing Liability | 96.3% | 0.0% | 13.4% | 0.0% | 0.0% | 0.0% | (5.6%) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Financing Cost % of Asset Base | 3.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | (0.4%) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Capital Charges to Operating | 3.5% | 0.0% | 0.2% | 0.9% | 0.0% | 0.0% | (0.4%) | 0.0% | 0.0% | 0.0% | 2.2% | 0.0% |
| Borrowing to Asset Ratio | 3.5% | 0.0% | 0.3% | 0.0% | 0.0% | 0.0% | 6.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.3% |
| Asset Management | | | | | | | | | | | | |
| Total Value of PPE | 254 329 | 119 685 | 749 660 | - | 835 317 | 70 180 | 110 000 | 617 927 | - | 62 150 | - | 3 119 |
| Asset Renewal | - | 1 800 | 24 684 | 6 850 | 11 780 | - | - | - | - | - | - | - |
| Asset Renewal % of Depreciation | 0.0% | 38.5% | 69.0% | 96.1% | 20.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of PPE | 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 and R&M as a % of PPE | 0.0% | 1.5% | 3.3% | 0.0% | 1.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Depreciation as % of Asset Base | 2.8% | 3.9% | 4.8% | 0.0% | 7.0% | 7.1% | 2.1% | 0.3% | 0.0% | 2.7% | 0.0% | 0.0% |
| Repairs & Maintenance | - | - | - | 1 400 | - | - | - | - | - | - | - | - |
| SOCIAL PACKAGE | | | | | | | | | | | | |
| Total Number of Households | 74 | - | 20 | - | 85 | - | - | 52 | - | - | 3 | 378 594 |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | - | - | 6 | 2 | 13 | - | 7 | 14 | - | - | - | - |
| Sanitation (free minimum level service) | - | - | 6 | 2 | 2 | - | 7 | 14 | - | - | - | - |
| Electricity/Other energy (50kwh per household per month) | - | - | 6 | 2 | 2 | - | 7 | 14 | 10 | - | - | - |
| Refuse(removed at least once a week) | - | - | 6 | 2 | 2 | - | 7 | 14 | - | - | - | - |
| Highest level of free service provided | | | | | | | | | | | | |
| Water (kilolitres per household per month) | - | - | 6 | - | 6 | - | 6 | 6 | - | - | 6 | - |
| Electricity (kwh per household per month) | - | - | 75 | - | 50 | - | 50 | 50 | 50 | - | - | - |
| Cost of Free Basic Services provided | 850 | - | 3 753 | 436 | 22 668 | - | 2 850 | 7 654 | 3 000 | - | - | 43 666 |
| Revenue Cost of free services provided | - | - | 5 753 | - | 24 576 | - | 9 358 | 11 755 | 3 000 | - | - | - |
| Local Government Equitable Share | 73 300 | 22 822 | 50 075 | 39 790 | 225 142 | 87 880 | 60 529 | 114 134 | 126 339 | 40 562 | 114 137 | 330 877 |
| MTREF Funded ✓ / Unfunded ✘ | ✓ | ✓ | ✓ | ✘ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | 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 Hani (L) | MP316 Dr J.S. Moroka (L) | DC31 Nkangala (H) | MP321 Thaba Chweu (L) | MP322 Mbombela (H) | MP323 Umjindi (M) |
|--|--------------------------------|----------------------------|----------------------|-------------------------------------|--------------------|-------------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------------|-------------------------------|----------------------------|---------------------------------|--------------------------------|----------------------|-----------------------------|-----------------------|----------------------|
| R thousands | | | | | | | | | | | | | | | | | | |
| Total Operating Revenue¹ | 222 471 | 344 676 | 223 502 | - | 378 441 | 71 563 | 1 031 084 | 300 226 | 218 830 | - | 851 781 | 161 639 | - | 299 876 | 325 207 | 276 668 | 1 320 401 | - |
| Total Operating Expenditure | 222 471 | 396 570 | 291 014 | - | 359 988 | 73 577 | 1 136 587 | 285 361 | 247 785 | - | 917 619 | 161 639 | - | 402 176 | 612 461 | 274 537 | 1 587 769 | - |
| Operating Performance Surplus / (Deficit) | - | -51 894 | -67 513 | - | -18 453 | -2 014 | -105 503 | 14 865 | -28 955 | - | -65 838 | - | - | -102 300 | -287 254 | 2 131 | -267 368 | - |
| Cash and Cash Equivalents at the Year End | -58 | 12 947 | - | 21 586 | 10 586 | -514 | 1 075 386 | 30 075 | 38 | - | 39 335 | - | - | 9 014 | 224 351 | - | - | - |
| Net Increase / (Decrease) in Cash held for the Year | -58 | 12 915 | - | 21 586 | 10 586 | -514 | 1 075 386 | -6 302 | 38 | - | 24 393 | - | - | - | -319 559 | - | - | - |
| Cash Backing / Surplus (Deficit) Reconciliation | - | - | -178 469 | -38 279 | 15 967 | -4 969 | - | 8 122 | 18 212 | -223 907 | 188 562 | -42 602 | - | 121 625 | 213 656 | - | 10 912 | - |
| Cash Coverage Ratio | - | 1 | - | - | 0 | -0 | 14 | 2 | - | - | 1 | - | - | 1 | 5 | - | - | - |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | 0.0% | 8.9% | 7.8% | (100.0%) | 12.4% | (15.8%) | 9.0% | 4.7% | 17.6% | (100.0%) | 19.7% | 25.8% | (100.0%) | 9.8% | 6.5% | 28.0% | 18.2% | (100.0%) |
| % Increase in Property Rates Revenue | 0.0% | 9.5% | 0.0% | (100.0%) | 10.3% | 109.6% | 34.5% | 0.0% | 14.8% | (100.0%) | 19.5% | (2.8%) | 0.0% | 10.8% | 0.0% | 367.0% | 14.5% | (100.0%) |
| % Increase in Electricity Revenue | 0.0% | 21.7% | 0.0% | (100.0%) | 61.8% | 52.1% | 22.1% | 0.0% | 36.3% | (100.0%) | 29.0% | 29.0% | 0.0% | (100.0%) | 0.0% | 3.8% | 18.0% | (100.0%) |
| % Increase in Water Revenue | 0.0% | 8.2% | 0.0% | 0.0% | 8.5% | 19.2% | 12.8% | 0.0% | 124.1% | (100.0%) | 14.2% | 16.5% | (100.0%) | 56.7% | 0.0% | 40.0% | 0.0% | (100.0%) |
| % Increase in Property Rates & Service Charges | 0.0% | 13.7% | 446.2% | (100.0%) | 37.2% | 53.8% | 24.4% | 0.0% | 54.9% | (100.0%) | 23.6% | 20.8% | (100.0%) | 80.9% | 0.0% | 88.7% | 19.5% | (100.0%) |
| Collection Rate Including Other Revenue | 0.0% | 83.6% | 0.0% | 0.0% | 77.6% | 44.8% | 92.2% | 99.5% | 78.1% | 0.0% | 98.9% | 0.0% | 0.0% | 247.5% | 71.1% | (21.8%) | 0.0% | 0.0% |
| Expenditure | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | 0.0% | 12.2% | 27.9% | (100.0%) | 6.9% | (13.4%) | 20.2% | 21.8% | 31.4% | (100.0%) | 11.7% | 25.8% | (100.0%) | 47.3% | (3.9%) | 27.6% | 43.9% | (100.0%) |
| % Increase in Employee Costs | 0.0% | 6.4% | (3.8%) | (100.0%) | 22.5% | 25.1% | 6.7% | 10.5% | 82.5% | (100.0%) | 17.5% | 16.6% | (100.0%) | 15.7% | 10.1% | 34.3% | 14.1% | (100.0%) |
| % Increase in Electricity Bulk Purchases | 0.0% | 24.6% | 0.0% | 0.0% | 33.0% | 66.3% | (100.0%) | 0.0% | 18.9% | (100.0%) | 24.2% | 26.7% | 0.0% | 0.0% | 0.0% | 6.2% | 14.2% | (100.0%) |
| % Increase in Water Bulk Purchases | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 13.0% | 0.0% | 16.7% | (100.0%) | (1.2%) | 0.0% | (100.0%) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Provision of Debt Impairment % of Total Billable Revenue | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 11.8% | 0.0% | 0.0% | 17.6% | 0.0% | 0.7% | 2.8% | 0.0% | 0.0% | 0.0% | 7.5% | 7.8% | 0.0% |
| Debt Impairment | - | - | - | - | - | 8 000 | - | - | 31 627 | - | 4 778 | 2 243 | - | - | 127 | 19 622 | 68 318 | - |
| MANAGEMENT | | | | | | | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | | | | | | | |
| Total Capital Budget | - | - | 71 703 | - | 44 066 | 32 517 | - | 37 000 | - | - | 208 480 | 13 131 | - | 214 900 | 36 007 | - | 640 400 | - |
| Internally Funded and Other | - | - | - | - | 5 351 | 1 955 | - | 37 000 | - | - | 67 853 | - | - | 111 749 | 36 007 | - | 267 414 | - |
| Grant Funding and Other | - | - | 71 703 | - | 38 715 | 29 562 | - | - | - | - | 48 827 | 13 131 | - | 103 151 | - | - | 252 233 | - |
| Internally Generated Funds % of Non Grant Funding | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 66.2% | 0.0% | 100.0% | 0.0% | 0.0% | 42.5% | 0.0% | 0.0% | 100.0% | 100.0% | 0.0% | 68.9% | 0.0% |
| Borrowing % of Non Grant Funding | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 33.8% | 0.0% | 0.0% | 0.0% | 0.0% | 57.5% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 31.1% | 0.0% |
| Grant Funding % of Total Funding | 0.0% | 0.0% | 100.0% | 0.0% | 87.9% | 90.9% | 0.0% | 0.0% | 0.0% | 0.0% | 23.4% | 100.0% | 0.0% | 48.0% | 0.0% | 0.0% | 39.4% | 0.0% |
| Borrowing | | | | | | | | | | | | | | | | | | |
| Total Borrowing Liability | - | - | 6 900 | - | 1 665 | - | - | 23 206 | 5 828 | 196 989 | 282 533 | 172 | - | - | 48 313 | - | 164 366 | - |
| Borrowing for the Financial Year | - | - | - | - | - | 1 000 | - | - | - | - | 91 800 | - | - | - | - | - | 120 754 | - |
| Cost of Borrowing for the Financial Year | - | - | 1 400 | - | - | - | 257 548 | -4 778 | 4 179 | - | 3 272 | 2 444 | - | - | 800 | 4 533 | 41 467 | - |
| Total Cost of Debt as a % of Total Borrowing Liability | 0.0% | 0.0% | 20.3% | 0.0% | 0.0% | 0.0% | 0.0% | (20.6%) | 71.7% | 0.0% | 1.2% | 1 420.9% | 0.0% | 0.0% | 1.7% | 0.0% | 25.2% | 0.0% |
| Financing Cost % of Asset Base | 0.0% | 0.0% | 1.7% | 0.0% | 0.0% | 0.0% | 0.0% | (1.3%) | 0.7% | 0.0% | 0.1% | 2.8% | 0.0% | 0.0% | 0.7% | 0.0% | 0.7% | 0.0% |
| Capital Charges to Operating | 0.0% | 0.0% | 0.5% | 0.0% | 0.0% | 0.0% | 22.7% | (1.7%) | 1.7% | 0.0% | 0.4% | 1.5% | 0.0% | 0.0% | 0.1% | 1.7% | 2.6% | 0.0% |
| Borrowing to Asset Ratio | 0.0% | 0.0% | 8.2% | 0.0% | 5.7% | 0.0% | 0.0% | 6.4% | 1.0% | 8.2% | 4.4% | 0.2% | 0.0% | 0.0% | 41.7% | 0.0% | 2.6% | 0.0% |
| Asset Management | | | | | | | | | | | | | | | | | | |
| Total Value of PPE | - | - | 84 287 | - | 29 200 | 131 440 | - | 361 967 | 611 412 | 2 414 740 | 6 455 094 | 88 171 | - | 259 161 | 115 860 | - | 6 271 313 | - |
| Asset Renewal | - | - | - | - | - | - | - | - | - | - | 37 427 | - | - | - | - | - | - | - |
| Asset Renewal % of Depreciation | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 23.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of PPE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Asset Renewal and R&M as a % of PPE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Depreciation as % of Asset Base | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 1.1% | 0.0% | 3.3% | 0.0% | 0.0% | 2.4% | 0.0% | 0.0% | 0.0% | 5.0% | 0.0% | 5.6% | 0.0% |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - | - | 47 246 | - | - | - | - | - | - | - |
| SOCIAL PACKAGE | | | | | | | | | | | | | | | | | | |
| Total Number of Households | 58 | - | - | - | - | - | - | - | 15 | - | 37 | - | - | - | - | - | 206 | - |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | - | - | - | 12 | - | 7 | - | - | 15 | - | 32 | 12 | - | - | - | - | 9 | 6 |
| Sanitation (free minimum level service) | - | - | - | - | - | 3 | - | - | 3 | - | 16 | 12 | - | - | - | - | 9 | 2 |
| Electricity/Other energy (50kwh per household per month) | - | - | - | 5 | - | 1 | - | - | 15 | - | 10 | 12 | - | - | - | - | 9 | 8 |
| Refuse(removed at least once a week) | - | - | - | - | - | 6 | - | - | 15 | - | 16 | 12 | - | - | - | - | 2 | 2 |
| Highest level of free service provided | | | | | | | | | | | | | | | | | | |
| Water (kilolitres per household per month) | 6 | - | 6 | - | - | - | - | - | 6 | - | 10 | - | - | - | - | - | 6 000 | 6 |
| Electricity (kwh per household per month) | 50 | - | 50 | - | - | - | - | - | 50 | - | 50 | 30 | - | - | - | - | 50 | 50 |
| Cost of Free Basic Services provided | 6 699 | - | - | 6 744 | - | - | - | - | 27 827 | - | 19 988 | - | 79 000 | - | - | - | 43 992 | 6 897 |
| Revenue Cost of free services provided | - | - | 21 990 | 6 744 | - | - | - | - | 31 421 | - | 38 403 | 13 208 | 250 | - | - | - | 125 996 | 10 122 |
| Local Government Equitable Share | 141 281 | 93 142 | 88 732 | 74 975 | 69 959 | 39 319 | 171 429 | 246 282 | 45 078 | 163 854 | 77 312 | 31 562 | 196 665 | 205 518 | 291 974 | 66 696 | 282 081 | 43 164 |
| MTREF Funded ✓ / Unfunded ✘ | ✓ | ✓ | ✘ | ✘ | ✓ | ✘ | ✓ | ✓ | ✓ | ✘ | ✓ | ✘ | ✘ | ✓ | ✓ | ✓ | ✓ | ✘ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | MP324 Nkomazi (M) | MP325 Bushbuckridge (L) | DC32 Ehlanzeni (H) |
|--|----------------------|----------------------------|-----------------------|
| R thousands | | | |
| Total Operating Revenue¹ | 376 114 | 918 | 176 572 |
| Total Operating Expenditure | 377 258 | 646 | 160 072 |
| Operating Performance Surplus / (Deficit) | -1 145 | 272 | 16 500 |
| Cash and Cash Equivalents at the Year End | 142 218 | 624 492 | - |
| Net Increase / (Decrease) in Cash held for the Year | 132 218 | 624 492 | - |
| Cash Backing / Surplus (Deficit) Reconciliation | 20 631 | -352 739 | 1 740 |
| Cash Coverage Ratio | 5 | 19 185 | - |
| STATEMENT OF OPERATING PERFORMANCE | | | |
| Revenue | | | |
| % Increase in Total Operating Revenue | 10.5% | (99.8%) | (8.4%) |
| % Increase in Property Rates Revenue | 3.2% | (99.7%) | (100.0%) |
| % Increase in Electricity Revenue | 21.1% | 0.0% | 0.0% |
| % Increase in Water Revenue | 11.8% | 0.0% | 0.0% |
| % Increase in Property Rates & Service Charges | 22.0% | (99.8%) | (100.0%) |
| Collection Rate Including Other Revenue | 74.0% | 101 911.2% | 0.0% |
| Expenditure | | | |
| % Increase in Total Operating Expenditure | 10.6% | (99.9%) | 30.6% |
| % Increase in Employee Costs | 15.4% | (99.9%) | 1.2% |
| % Increase in Electricity Bulk Purchases | 20.3% | 0.0% | 0.0% |
| % Increase in Water Bulk Purchases | 6.2% | (99.9%) | 0.0% |
| Provision of Debt Impairment % of Total Billable Revenue | 1.1% | 19.5% | 0.0% |
| Debt Impairment | 1 200 | 56 | - |
| MANAGEMENT | | | |
| Capital Expenditure and Funding | | | |
| Total Capital Budget | - | 681 | 16 500 |
| Internally Funded and Other | - | - | 16 500 |
| Grant Funding and Other | - | 681 | - |
| Internally Generated Funds % of Non Grant Funding | 0.0% | 0.0% | 100.0% |
| Borrowing % of Non Grant Funding | 0.0% | 0.0% | 0.0% |
| Grant Funding % of Total Funding | 0.0% | 100.0% | 0.0% |
| Borrowing | | | |
| Total Borrowing Liability | 1 911 | - | 202 992 |
| Borrowing for the Financial Year | - | - | - |
| Cost of Borrowing for the Financial Year | 199 | - | 32 161 |
| Total Cost of Debt as a % of Total Borrowing Liability | 10.4% | 0.0% | 15.8% |
| Financing Cost % of Asset Base | 0.0% | 0.0% | 10.9% |
| Capital Charges to Operating | 0.1% | 0.0% | 20.1% |
| Borrowing to Asset Ratio | 0.2% | 0.0% | 68.8% |
| Asset Management | | | |
| Total Value of PPE | 1 014 434 | - | 294 978 |
| Asset Renewal | - | - | - |
| Asset Renewal % of Depreciation | 0.0% | 0.0% | 0.0% |
| R&M % of PPE | 0.0% | 0.0% | 0.0% |
| Asset Renewal and R&M as a % of PPE | 0.0% | 0.0% | 0.0% |
| Depreciation as % of Asset Base | 0.7% | 0.0% | 0.0% |
| Repairs & Maintenance | - | - | - |
| SOCIAL PACKAGE | | | |
| Total Number of Households | 338 | - | - |
| Number of Households receiving Free Basic Services | | | |
| Water (6 kilolitres per household per month) | - | - | - |
| Sanitation (free minimum level service) | - | - | - |
| Electricity/Other energy (50kwh per household per month) | - | - | - |
| Refuse(removed at least once a week) | - | - | - |
| Highest level of free service provided | | | |
| Water (kilolitres per household per month) | - | - | - |
| Electricity (kwh per household per month) | - | - | - |
| Cost of Free Basic Services provided | - | - | - |
| Revenue Cost of free services provided | - | - | - |
| Local Government Equitable Share | 234 566 | 398 491 | 170 414 |
| MTREF Funded ✓ / Unfunded ✘ | ✓ | ✘ | ✓ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | NC451 Joe Morolong (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) | NC075 Renosterberg (M) | NC076 Thembelihle (L) | NC077 Siyathemba (M) |
|--|------------------------------|------------------------------|-----------------------|------------------------------------|------------------------------|------------------------|----------------------------|---------------------|--------------------------------|----------------------|--------------------|---------------------|---------------------------|----------------------------|------------------------|------------------------------|-----------------------------|----------------------------|
| R thousands | | | | | | | | | | | | | | | | | | |
| Total Operating Revenue¹ | 91 147 | 173 528 | 173 020 | 70 291 | 46 296 | 137 049 | 34 983 | 53 993 | 30 888 | 36 030 | 71 625 | 61 814 | 72 237 | 148 817 | 35 077 | 26 355 | 36 066 | 62 938 |
| Total Operating Expenditure | 81 768 | 167 357 | 150 075 | 68 615 | 52 126 | 150 535 | 34 550 | 58 620 | 34 605 | 36 993 | 72 087 | 43 364 | 72 237 | 158 684 | 38 003 | 28 089 | 38 178 | 72 608 |
| Operating Performance Surplus / (Deficit) | 9 378 | 6 171 | 22 946 | 1 676 | -5 831 | -13 486 | 433 | -4 627 | -3 717 | -963 | -462 | 18 449 | - | -9 867 | -2 926 | -1 734 | -2 111 | -9 670 |
| Cash and Cash Equivalents at the Year End | 116 | 2 106 | -445 | 5 070 | 14 891 | 7 260 | 8 456 | -272 | - | 5 952 | 51 700 | -4 913 | - | 81 579 | -794 | - | -1 666 | 3 129 |
| Net Increase / (Decrease) in Cash held for the Year | 116 | 2 106 | 1 259 | 5 070 | 3 546 | -1 485 | 8 456 | -1 203 | - | 6 597 | -13 693 | -4 913 | - | 18 067 | -794 | - | -1 968 | 3 129 |
| Cash Backing / Surplus (Deficit) Reconciliation | 17 628 | 22 759 | -4 404 | 5 312 | 5 288 | 11 695 | -2 122 | 12 976 | -3 309 | 38 903 | 44 331 | -1 425 | -1 250 | 11 562 | 592 | - | -3 787 | -5 740 |
| Cash Coverage Ratio | - | 0 | - | 1 | 5 | 1 | 4 | -0 | - | 2 | 9 | -3 | - | 8 | -0 | - | -1 | 1 |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | 70.3% | 17.8% | 24.2% | (56.9%) | 1.0% | 10.3% | 18.3% | 11.2% | (5.1%) | 3.1% | (29.8%) | 43.5% | 10.9% | 11.5% | (12.0%) | (13.1%) | (7.2%) | 34.2% |
| % Increase in Property Rates Revenue | 0.0% | 23.8% | 8.0% | (100.0%) | 17.5% | 16.5% | (1.7%) | (8.9%) | 8.9% | (0.4%) | (100.0%) | 3.5% | 8.6% | (5.0%) | (58.1%) | 4.0% | (19.9%) | 46.1% |
| % Increase in Electricity Revenue | 0.0% | 38.4% | 43.2% | (100.0%) | (19.4%) | 12.2% | 15.0% | 18.2% | 17.5% | 6.2% | 0.0% | (24.7%) | 20.2% | 22.4% | 36.9% | (32.1%) | 18.6% | 65.5% |
| % Increase in Water Revenue | 0.0% | 57.6% | 8.0% | (100.0%) | 33.5% | 25.8% | 8.8% | 19.0% | 32.9% | 2.5% | 0.0% | (34.5%) | 0.4% | 12.7% | 14.9% | (29.3%) | (17.0%) | 34.7% |
| % Increase in Property Rates & Service Charges | 0.0% | 30.6% | 23.7% | (100.0%) | 6.5% | 6.0% | 6.6% | 15.7% | (13.1%) | 1.4% | (100.0%) | (15.1%) | 11.3% | 11.6% | 17.6% | (32.2%) | 3.0% | 48.1% |
| Collection Rate Including Other Revenue | 75.9% | 98.8% | 114.2% | 106.2% | 57.0% | 110.9% | 22.7% | 53.9% | 0.0% | 280.4% | 94.9% | 57.9% | 0.0% | 116.7% | 84.2% | (264.6%) | 39.4% | 100.0% |
| Expenditure | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | 47.4% | 13.3% | 7.7% | (38.2%) | 0.6% | 21.7% | 17.4% | 9.5% | (4.4%) | 4.6% | (31.8%) | 0.7% | 10.9% | (0.2%) | 5.8% | (7.4%) | 10.5% | 54.7% |
| % Increase in Employee Costs | 64.0% | 21.1% | 15.5% | (9.6%) | 9.1% | 5.3% | 32.0% | 13.8% | 0.9% | 5.5% | (30.0%) | 5.2% | 11.5% | 8.1% | 23.1% | 2.0% | (0.8%) | 0.0% |
| % Increase in Electricity Bulk Purchases | 0.0% | 33.6% | 24.6% | 0.0% | 79.9% | 36.9% | 56.8% | 26.7% | 10.5% | 21.5% | 0.0% | (100.0%) | 26.7% | 26.2% | 47.8% | 5.1% | 19.3% | 113.9% |
| % Increase in Water Bulk Purchases | 0.0% | 0.0% | 7.7% | 0.0% | 125.0% | 28.9% | 6.2% | 0.0% | 0.0% | 77.4% | 0.0% | (100.0%) | 5.1% | 53.4% | 0.0% | 6.2% | 96.6% | 175.0% |
| Provision of Debt Impairment % of Total Billable Revenue | 0.0% | 0.4% | 1.5% | 0.0% | 9.6% | 1.4% | 0.0% | 16.0% | 0.0% | 17.3% | 0.0% | 0.0% | 9.5% | 12.5% | 1.2% | 5.1% | 29.6% | 0.0% |
| Debt Impairment | - | 365 | 2 000 | - | 2 800 | 1 381 | - | 4 965 | - | 1 896 | - | - | 3 731 | 10 900 | 225 | 542 | 4 533 | - |
| MANAGEMENT | | | | | | | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | | | | | | | |
| Total Capital Budget | 50 057 | 61 274 | 62 861 | 1 488 | 9 513 | 50 598 | 14 108 | 12 018 | 12 083 | 20 341 | 849 | 8 995 | 47 590 | 20 657 | 7 892 | - | 13 852 | 11 751 |
| Internally Funded and Other | 8 929 | 2 106 | 41 191 | 1 000 | 1 170 | - | 7 146 | - | - | 100 | 461 | 970 | - | 7 091 | - | - | 13 852 | 9 888 |
| Grant Funding and Other | 41 128 | 50 474 | 21 670 | 488 | 7 113 | 22 698 | 6 962 | 12 018 | 11 883 | 20 241 | 388 | 8 025 | 47 590 | 13 566 | 7 892 | - | - | 1 863 |
| Internally Generated Funds % of Non Grant Funding | 100.0% | 19.5% | 100.0% | 100.0% | 48.8% | 0.0% | 100.0% | 0.0% | 0.0% | 100.0% | 100.0% | 100.0% | 0.0% | 100.0% | 0.0% | 0.0% | 100.0% | 100.0% |
| Borrowing % of Non Grant Funding | 0.0% | 80.5% | 0.0% | 0.0% | 51.3% | 100.0% | 0.0% | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grant Funding % of Total Funding | 82.2% | 82.4% | 34.5% | 32.8% | 74.8% | 44.9% | 49.3% | 100.0% | 98.3% | 99.5% | 45.7% | 89.2% | 100.0% | 65.7% | 100.0% | 0.0% | 0.0% | 15.9% |
| Borrowing | | | | | | | | | | | | | | | | | | |
| Total Borrowing Liability | - | 36 999 | - | 4 272 | 3 430 | 29 424 | 1 327 | 2 193 | 3 341 | - | - | - | 5 621 | 12 554 | - | - | 5 107 | 652 |
| Borrowing for the Financial Year | - | 8 694 | - | - | 1 230 | 27 900 | - | - | 200 | - | - | - | - | - | - | - | - | - |
| Cost of Borrowing for the Financial Year | 658 | - | -4 913 | 250 | 2 580 | 2 035 | - | -477 | - | -30 | 120 | -6 419 | 2 202 | 355 | - | - | 150 | 1 299 |
| Total Cost of Debt as a % of Total Borrowing Liability | 0.0% | 0.0% | 0.0% | 5.9% | 75.2% | 6.9% | 0.0% | (21.8%) | 0.0% | 0.0% | 0.0% | 39.2% | 2.8% | 0.0% | 0.0% | 0.0% | 2.9% | 199.3% |
| Financing Cost % of Asset Base | 0.0% | 0.0% | 0.0% | 0.3% | 3.3% | 0.5% | 0.0% | (0.6%) | 0.0% | 0.0% | 1.9% | 0.0% | 1.2% | 0.1% | 0.0% | 0.0% | 1.1% | 0.9% |
| Capital Charges to Operating | 0.8% | 0.0% | (3.3%) | 0.4% | 4.9% | 1.4% | 0.0% | (0.8%) | 0.0% | (0.1%) | 0.2% | (14.8%) | 3.0% | 0.2% | 0.0% | 0.4% | 1.8% | 0.9% |
| Borrowing to Asset Ratio | 0.0% | 19.3% | 0.0% | 5.2% | 4.4% | 6.8% | 51.1% | 2.6% | 72.5% | 0.0% | 0.0% | 0.0% | 3.0% | 5.0% | 0.0% | 0.0% | 36.9% | 0.5% |
| Asset Management | | | | | | | | | | | | | | | | | | |
| Total Value of PPE | - | 192 068 | - | 81 876 | 77 778 | 433 650 | 2 598 | 84 483 | 4 606 | 63 173 | 6 262 | - | 185 000 | 248 936 | 4 535 | - | 13 852 | 140 000 |
| Asset Renewal | - | - | 7 221 | - | - | 36 715 | 7 146 | - | - | - | - | - | - | 2 721 | 2 892 | - | - | - |
| Asset Renewal % of Depreciation | 0.0% | 0.0% | 79.0% | 0.0% | 0.0% | 414.7% | 261.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 23.6% | 86.1% | 0.0% | 0.0% | 0.0% |
| R&M % of PPE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 2.1% | 31.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 10.2% | 0.0% |
| Asset Renewal and R&M as a % of PPE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 10.6% | 306.1% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 1.1% | 63.8% | 0.0% | 10.2% | 0.0% |
| Depreciation as % of Asset Base | 0.0% | 6.8% | 0.0% | 2.0% | 11.1% | 2.0% | 105.1% | 4.4% | 0.0% | 2.3% | 13.5% | 0.0% | 0.0% | 4.6% | 74.0% | 0.0% | 0.0% | 1.0% |
| Repairs & Maintenance | - | - | - | - | - | 9 048 | 806 | - | - | - | - | - | - | - | - | - | 1 409 | - |
| SOCIAL PACKAGE | | | | | | | | | | | | | | | | | | |
| Total Number of Households | - | - | 9 | - | 3 | 11 | 2 679 | - | 1 | - | - | 2 337 | 6 | 4 | 2 | 3 | 3 | 5 |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | - | - | 2 | - | 1 | - | 1 469 | 1 | 1 | 2 | - | - | 3 | 4 | 1 | - | 3 | - |
| Sanitation (free minimum level service) | - | - | 2 | - | 1 | - | 1 469 | 1 | 1 | 2 | - | - | 3 | 4 | 1 | - | 1 | - |
| Electricity/Other energy (50kwh per household per month) | - | - | 2 | - | 1 | - | 1 469 | 1 | 1 | 1 | - | - | 3 | 4 | 1 | - | 1 | - |
| Refuse(removed at least once a week) | - | - | 2 | - | 1 | - | - | 1 | 1 | 2 | - | - | 3 | 4 | 1 | - | 1 | - |
| Highest level of free service provided | | | | | | | | | | | | | | | | | | |
| Water (kilolitres per household per month) | - | - | 12 | - | - | 6 | - | 6 | 6 | 6 | - | - | 6 | 6 | 10 | - | 6 | 6 |
| Electricity (kwh per household per month) | - | - | 50 | - | - | 85 | - | 50 | 424 | 50 | - | - | 50 | 50 | 50 | - | 50 | 50 |
| Cost of Free Basic Services provided | - | - | 3 235 | - | - | 774 | 3 389 046 | 2 750 | 7 449 | 4 793 | - | - | 710 | 15 376 | 4 867 | 525 | 57 | 6 600 |
| Revenue Cost of free services provided | - | - | 3 568 | - | - | 489 | 828 | - | 3 167 | 4 515 | 12 422 | - | 1 365 | 8 473 | 7 583 | - | 139 | 6 600 |
| Local Government Equitable Share | 63 808 | 58 219 | 18 283 | 50 939 | 10 415 | 28 625 | 10 907 | 17 683 | 11 544 | 10 921 | 29 792 | 15 669 | 26 095 | 30 439 | 10 466 | 12 912 | 12 849 | 17 829 |
| MTREF Funded ✓ / Unfunded ✘ | ✓ | ✓ | ✘ | ✓ | ✓ | ✓ | ✘ | ✓ | ✘ | ✓ | ✓ | ✘ | ✘ | ✓ | ✓ | ✓ | ✘ | ✘ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | NC078 Siyancuma (M) | DC7 Pixley Ka Seme (Nc) (M) | NC081 Mier (L) | NC082 !Kait 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) | NC094 Phokwane (M) | DC9 Frances Baard (M) |
|--|------------------------|-----------------------------------|-------------------|--------------------------|------------------------------|---------------------|-----------------------------|-----------------------------|--------------------|--------------------------|-------------------------|-----------------------|-----------------------|-----------------------------|
| R thousands | | | | | | | | | | | | | | |
| Total Operating Revenue¹ | 6 370 | 56 062 | 19 827 | 137 902 | 369 628 | 24 725 | 100 502 | 45 955 | 72 974 | 1 198 854 | 72 188 | 68 494 | 161 940 | 101 516 |
| Total Operating Expenditure | 166 | 56 062 | 19 827 | 128 595 | 375 173 | 24 811 | 89 597 | 52 496 | 73 021 | 1 198 854 | 92 123 | 79 749 | 164 300 | 105 821 |
| Operating Performance Surplus / (Deficit) | 6 204 | - | - | 9 308 | -5 545 | -85 | 10 905 | -6 541 | -47 | - | -19 935 | -11 255 | -2 360 | -4 305 |
| Cash and Cash Equivalents at the Year End | 16 | - | 16 111 | -17 513 | 24 737 | -86 | -40 779 | 20 246 | 2 484 | 83 468 | - | - | - | 42 263 |
| Net Increase / (Decrease) in Cash held for the Year | 16 | - | 16 111 | -17 513 | 24 737 | -86 | -40 779 | 20 246 | 2 484 | 18 468 | - | - | - | -4 402 |
| Cash Backing / Surplus (Deficit) Reconciliation | -7 623 | 3 172 | - | 39 613 | -10 000 | 15 336 | -562 549 | - | -4 821 | 154 660 | -4 126 | -1 064 | - | 20 577 |
| Cash Coverage Ratio | 1 | - | 18 | -2 | 1 | -0 | - | 8 | 1 | 1 | - | - | - | 6 |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | 8 404.5% | 43.3% | 41.6% | 11.6% | 6.4% | 16.2% | 28.7% | 1.9% | (34.0%) | 17.7% | 0.0% | 17.5% | 0.0% | (5.2%) |
| % Increase in Property Rates Revenue | 0.0% | 0.0% | (19.4%) | (10.3%) | 8.0% | 6.0% | (100.0%) | 0.0% | (100.0%) | 12.0% | 0.0% | (2.2%) | 0.0% | (100.0%) |
| % Increase in Electricity Revenue | 0.0% | 0.0% | 0.0% | 22.6% | 26.3% | 0.0% | 0.0% | 0.0% | 0.0% | 25.0% | 0.0% | 16.6% | 0.0% | 0.0% |
| % Increase in Water Revenue | 0.0% | 0.0% | 32.3% | 7.5% | 13.6% | 13.4% | 0.0% | 0.0% | 0.0% | 14.9% | 0.0% | 13.4% | 0.0% | (100.0%) |
| % Increase in Property Rates & Service Charges | 0.0% | 0.0% | 20.6% | 16.4% | 26.4% | 7.6% | 289.5% | 36.3% | (100.0%) | 18.5% | 0.0% | 13.9% | 0.0% | (100.0%) |
| Collection Rate Including Other Revenue | 0.3% | 84.8% | 100.0% | 65.2% | 97.6% | 98.5% | 36.9% | 82.6% | 93.6% | 84.6% | (59.3%) | (134.1%) | 0.0% | 82.6% |
| Expenditure | | | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | 118.8% | 5.7% | 41.6% | 4.0% | 8.2% | 16.7% | (22.4%) | 17.2% | (29.0%) | 17.7% | 0.0% | 5.6% | 0.0% | (5.1%) |
| % Increase in Employee Costs | 0.0% | (0.2%) | 12.9% | 21.1% | 20.2% | 19.2% | (100.0%) | 0.0% | 70.0% | 17.9% | 0.0% | 28.0% | 0.0% | 1.9% |
| % Increase in Electricity Bulk Purchases | 0.0% | 0.0% | 0.0% | 26.7% | 26.7% | 0.0% | 0.0% | 0.0% | 0.0% | 30.0% | 0.0% | 24.9% | 0.0% | 0.0% |
| % Increase in Water Bulk Purchases | 0.0% | 0.0% | 0.0% | 4.8% | 3.7% | 41.7% | 0.0% | 0.0% | 0.0% | 10.7% | 0.0% | (3.2%) | 0.0% | 0.0% |
| Provision of Debt Impairment % of Total Billable Revenue | 0.5% | 0.0% | 27.1% | 6.8% | 0.2% | 35.9% | 0.0% | 9.0% | 0.0% | 11.1% | 0.0% | 18.0% | 0.0% | 3.3% |
| Debt Impairment | 33 | - | 1 744 | 5 585 | 530 | 2 659 | - | 2 344 | - | 106 000 | - | 5 276 | - | 3 |
| MANAGEMENT | | | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | | | |
| Total Capital Budget | 42 513 | 780 | 14 367 | 24 968 | 154 277 | 17 079 | 68 862 | 15 157 | 19 139 | 246 419 | - | 40 403 | 45 798 | 3 400 |
| Internally Funded and Other | 42 513 | - | 300 | 4 740 | 30 900 | - | 7 261 | - | 19 014 | 12 000 | - | 828 | 3 574 | 3 400 |
| Grant Funding and Other | - | 780 | 14 067 | 16 928 | 45 679 | 17 079 | 53 501 | 15 157 | 125 | 84 819 | - | 39 575 | 42 225 | - |
| Internally Generated Funds % of Non Grant Funding | 100.0% | 0.0% | 100.0% | 59.0% | 28.5% | 0.0% | 47.3% | 0.0% | 100.0% | 7.4% | 0.0% | 100.0% | 100.0% | 100.0% |
| Borrowing % of Non Grant Funding | 0.0% | 0.0% | 0.0% | 41.0% | 71.5% | 0.0% | 52.7% | 0.0% | 0.0% | 92.6% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grant Funding % of Total Funding | 0.0% | 100.0% | 97.9% | 67.8% | 29.6% | 100.0% | 77.7% | 100.0% | 0.7% | 34.4% | 0.0% | 97.9% | 92.2% | 0.0% |
| Borrowing | | | | | | | | | | | | | | |
| Total Borrowing Liability | 8 | 4 315 | - | 8 970 | - | 2 943 | 8 156 | 2 624 | 6 182 | 233 270 | - | - | - | 11 978 |
| Borrowing for the Financial Year | - | - | - | 3 300 | 77 698 | - | 8 100 | - | - | 149 600 | - | - | - | - |
| Cost of Borrowing for the Financial Year | - | 387 | 100 | 3 078 | -2 164 | 173 | -13 730 | 202 | 2 585 | 36 317 | 140 | 50 | 239 | 877 |
| Total Cost of Debt as a % of Total Borrowing Liability | 0.0% | 9.0% | 0.0% | 34.3% | 0.0% | 5.9% | (168.3%) | 7.7% | 41.8% | 15.6% | 0.0% | 0.0% | 0.0% | 7.3% |
| Financing Cost % of Asset Base | 0.0% | 2.1% | 0.0% | 1.6% | 0.0% | 0.3% | (2.5%) | 0.0% | 17.4% | 3.9% | 0.0% | 21.7% | 0.0% | 1.9% |
| Capital Charges to Operating | 0.0% | 0.7% | 0.5% | 2.4% | (0.6%) | 0.7% | (15.3%) | 0.4% | 3.5% | 3.0% | 0.2% | 0.1% | 0.1% | 0.8% |
| Borrowing to Asset Ratio | 5.3% | 23.2% | 0.0% | 4.6% | 0.0% | 4.6% | 1.5% | 0.0% | 41.5% | 24.8% | 0.0% | 0.0% | 0.0% | 25.9% |
| Asset Management | | | | | | | | | | | | | | |
| Total Value of PPE | 150 | 18 608 | - | 193 625 | - | 64 149 | 548 615 | - | 14 891 | 940 928 | - | 231 | - | 46 269 |
| Asset Renewal | - | - | - | 18 158 | 931 | - | - | - | - | - | - | - | - | 605 |
| Asset Renewal % of Depreciation | 0.0% | 0.0% | 0.0% | 472.4% | 4.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 16.7% |
| R&M % of PPE | 0.0% | 0.0% | 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 and R&M as a % of PPE | 0.0% | 0.0% | 0.0% | 9.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 1.3% |
| Depreciation as % of Asset Base | 9.1% | 0.0% | 0.0% | 2.0% | 0.0% | 1.4% | 0.0% | 0.0% | 6.1% | 3.9% | 0.0% | 4 409.4% | 0.0% | 7.8% |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SOCIAL PACKAGE | | | | | | | | | | | | | | |
| Total Number of Households | - | - | - | - | - | 4 | - | 4 | - | 62 | - | 1 | 1 | - |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | - | - | - | - | - | 1 | - | 4 | - | 62 | - | 2 | - | - |
| Sanitation (free minimum level service) | - | - | - | - | - | 1 | - | 2 | - | 27 | - | 2 | - | - |
| Electricity/Other energy (50kwh per household per month) | - | - | - | - | - | 1 | - | 2 | - | 27 | - | 2 | - | - |
| Refuse(removed at least once a week) | - | - | - | - | - | 1 | - | - | - | 27 | - | 2 | - | - |
| Highest level of free service provided | | | | | | | | | | | | | | |
| Water (kilolitres per household per month) | - | - | - | - | - | - | - | 6 | - | 6 | - | 6 | 6 | - |
| Electricity (kwh per household per month) | - | - | - | - | - | - | - | 50 | - | - | - | 50 | 50 | - |
| Cost of Free Basic Services provided | - | - | - | - | - | - | - | 74 | - | 157 061 | - | 5 595 | - | - |
| Revenue Cost of free services provided | - | - | - | - | - | - | - | 3 334 | - | 222 665 | - | 5 359 | - | - |
| Local Government Equitable Share | 31 726 | 24 727 | 8 620 | 41 556 | 46 121 | 13 955 | 22 454 | 12 918 | 39 818 | 132 176 | 40 046 | 25 546 | 56 719 | 79 281 |
| MTREF Funded ✓ / Unfunded ✘ | ✘ | ✓ | ✓ | ✓ | ✘ | ✓ | ✘ | ✓ | ✘ | ✓ | ✘ | ✘ | ✓ | ✓ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | NW371 Moretele (L) | NW372 Madibeng (H) | NW373 Rustenburg (H) | NW374 Kgetlengrivier (L) | NW375 Moses Kotane (M) | DC37 Bojanala Platinum (H) | NW381 Ratlou (L) | NW382 Tswaing (L) | NW383 Mafikeng (L) | NW384 Ditsobotla (L) | NW385 Ramotshere Moiloa (L) | DC38 Ngaka Modiri Molema (L) | NW392 Naledi (NW) (L) | NW393 Mamusa (M) | NW394 Greater Taung (M) | NW396 Lekwa-Teemane (L) | NW397 Molopo-Kagisano (L) | DC39 Dr Ruth Segomotsi | |
|---|-----------------------|-----------------------|-------------------------|-----------------------------|---------------------------|-------------------------------|---------------------|----------------------|-----------------------|-------------------------|--------------------------------|---------------------------------|--------------------------|---------------------|----------------------------|----------------------------|------------------------------|---------------------------|--|
| R thousands | | | | | | | | | | | | | | | | | | | |
| Total Operating Revenue ¹ | 198 039 | 949 774 | 2 246 389 | 101 117 | 321 031 | 346 134 | 60 181 | 117 269 | 417 256 | 289 842 | 191 144 | 393 941 | 230 217 | 109 766 | 113 618 | 191 241 | - | 189 846 | |
| Total Operating Expenditure | 198 038 | 949 715 | 2 242 663 | 94 719 | 376 772 | 332 936 | 60 181 | 119 265 | 389 238 | 289 842 | 168 554 | 355 877 | 209 430 | 91 407 | 104 046 | 191 089 | - | 214 716 | |
| Operating Performance Surplus / (Deficit) | - | 59 | 3 726 | 6 398 | -55 741 | 13 198 | - | -1 996 | 28 018 | - | 22 590 | 38 064 | 20 787 | 18 359 | 9 572 | 152 | - | -24 870 | |
| Cash and Cash Equivalents at the Year End | -4 033 | 6 658 199 | 945 296 | 6 113 | 48 901 | 558 | 5 270 | -28 461 | 7 511 | 28 590 | - | 125 874 | 5 688 | -41 140 | 73 419 | -3 591 994 | - | - | |
| Net Increase / (Decrease) in Cash held for the Year | 23 616 | 1 658 000 | 314 579 | 857 | 190 | 558 | - | -16 505 | 13 343 | 28 590 | - | 57 718 | 5 179 | -41 140 | 13 419 | -3 591 994 | - | - | |
| Cash Backing / Surplus (Deficit) Reconciliation | -604 624 | -221 461 | -53 969 | 32 404 | 65 696 | 106 000 | 6 994 | -263 | 189 944 | - | 8 798 | 99 981 | -56 047 | 40 473 | 32 736 | -80 631 | - | -6 430 | |
| Cash Coverage Ratio | -0 | 119 | 6 | 1 | 3 | - | 2 | -4 | 0 | 2 | - | 7 | 1 | -6 | 14 | -424 | - | - | |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | 27.6% | 17.0% | 19.6% | 20.2% | 19.4% | 99.2% | 10.8% | (20.4%) | (1.2%) | 15.7% | 51.2% | 18.3% | (5.7%) | 7.8% | 12.1% | 31.0% | 0.0% | 79.2% | |
| % Increase in Property Rates Revenue | 5.9% | 10.0% | 9.5% | 38.5% | 6.0% | 0.0% | 25.0% | 18.7% | (5.6%) | 24.5% | 47.5% | 0.0% | 0.0% | 2.0% | 6.0% | 14.8% | 0.0% | 0.0% | |
| % Increase in Electricity Revenue | 0.0% | (100.0%) | 27.6% | 38.7% | 0.0% | 0.0% | 0.0% | 16.5% | 0.0% | 25.8% | (100.0%) | 0.0% | (19.1%) | 15.7% | 48.1% | 62.4% | 0.0% | 0.0% | |
| % Increase in Water Revenue | 39.2% | (100.0%) | 14.4% | 32.2% | 26.5% | 0.0% | 0.0% | (1.6%) | (100.0%) | 83.5% | (100.0%) | 0.0% | (17.8%) | 10.0% | 6.0% | (19.4%) | 0.0% | 0.0% | |
| % Increase in Property Rates & Service Charges | 39.3% | 21.0% | 22.8% | 45.8% | 23.7% | 0.0% | 25.0% | 12.8% | (17.0%) | 28.9% | 19.2% | 0.0% | 10.1% | 10.4% | 14.2% | 39.9% | 0.0% | 0.0% | |
| Collection Rate Including Other Revenue | 52.2% | 104.0% | 90.2% | 105.6% | 71.4% | 2.8% | 59.1% | 24.2% | 40.1% | 0.0% | 0.0% | (121.2%) | 101.6% | 107.2% | 36.7% | 21.3% | 0.0% | 0.0% | |
| Expenditure | | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | 28.3% | 17.0% | 15.4% | 16.2% | 11.0% | 91.6% | 10.8% | 25.4% | (7.1%) | 15.7% | 36.7% | 6.9% | (8.1%) | 17.2% | 21.1% | 35.1% | 0.0% | 16.0% | |
| % Increase in Employee Costs | 60.5% | (9.0%) | 14.9% | 15.1% | 6.9% | 5.8% | 0.5% | 21.2% | 6.3% | 14.7% | 0.8% | 59.3% | 21.0% | 1.5% | (6.8%) | 5.8% | 0.0% | 20.4% | |
| % Increase in Electricity Bulk Purchases | 0.0% | (100.0%) | 27.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 22.9% | (100.0%) | 0.0% | (24.8%) | 37.7% | 84.7% | 10.3% | 0.0% | 0.0% | |
| % Increase in Water Bulk Purchases | 7.8% | (100.0%) | 31.6% | 0.0% | 45.8% | 0.0% | 0.0% | 0.0% | (100.0%) | 0.0% | 0.0% | 0.0% | (57.4%) | (88.9%) | 9.4% | 66.3% | 0.0% | 5.3% | |
| Provision of Debt Impairment % of Total Billable Revenue | 63.1% | 0.0% | 8.5% | 5.6% | 32.0% | 0.0% | 43.5% | 10.6% | 19.7% | 14.1% | 0.0% | 0.0% | 6.2% | 45.7% | 0.0% | 7.0% | 0.0% | 0.0% | |
| Debt Impairment | 21 552 | - | 155 000 | 2 500 | 28 402 | - | 500 | 5 416 | 49 160 | 26 200 | - | - | 10 000 | 22 789 | - | 7 487 | - | 500 | |
| MANAGEMENT | | | | | | | | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | | | | | | | | |
| Total Capital Budget | 92 024 | 284 250 | 496 605 | 26 998 | 144 620 | 7 587 | 22 918 | 54 831 | 64 617 | 65 669 | 44 058 | 221 459 | 47 272 | - | 73 621 | 35 136 | - | - | |
| Internally Funded and Other | 5 700 | 51 600 | 52 342 | 6 398 | 2 550 | 5 687 | - | - | 2 050 | 7 406 | - | 38 064 | 31 100 | - | 19 995 | 9 925 | - | - | |
| Grant Funding and Other | 86 324 | 232 650 | 364 263 | 20 600 | 127 070 | 1 900 | 22 918 | 54 831 | 39 381 | 38 263 | 44 058 | 183 395 | 16 173 | - | 53 626 | 25 211 | - | - | |
| Internally Generated Funds % of Non Grant Funding | 100.0% | 100.0% | 39.6% | 100.0% | 14.5% | 100.0% | 0.0% | 0.0% | 8.1% | 27.0% | 0.0% | 100.0% | 100.0% | 0.0% | 100.0% | 100.0% | 0.0% | 0.0% | |
| Borrowing % of Non Grant Funding | 0.0% | 0.0% | 60.4% | 0.0% | 85.5% | 0.0% | 0.0% | 0.0% | 91.9% | 73.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Grant Funding % of Total Funding | 93.8% | 81.8% | 73.4% | 76.3% | 87.9% | 25.0% | 100.0% | 100.0% | 60.9% | 58.3% | 100.0% | 82.8% | 34.2% | 0.0% | 72.8% | 71.8% | 0.0% | 0.0% | |
| Borrowing | | | | | | | | | | | | | | | | | | | |
| Total Borrowing Liability | - | 90 120 | 177 674 | - | 86 835 | - | - | 7 | 11 812 | 20 000 | 9 086 | 45 790 | 18 782 | - | 1 258 | 6 870 | - | 19 500 | |
| Borrowing for the Financial Year | - | - | 80 000 | - | 15 000 | - | - | - | 23 186 | 20 000 | - | - | - | - | - | - | - | - | |
| Cost of Borrowing for the Financial Year | 353 | 123 600 | 11 912 | - | -1 562 | - | 40 | - | 5 095 | 282 | -1 145 | 453 | 162 | - | -3 800 000 | - | - | 5 000 | |
| Total Cost of Debt as a % of Total Borrowing Liability | 0.0% | 137.2% | 6.7% | 0.0% | (1.8%) | 0.0% | 0.0% | 0.0% | 0.0% | 25.5% | 3.1% | (2.5%) | 2.4% | 0.0% | 0.0% | (55 313.0%) | 0.0% | 25.6% | |
| Financing Cost % of Asset Base | 0.1% | 7.7% | 0.9% | 0.0% | (0.2%) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.2% | (0.2%) | 0.2% | 36.0% | 0.0% | (5 015.0%) | 0.0% | 1.4% | |
| Capital Charges to Operating | 0.2% | 13.0% | 0.5% | 0.0% | (0.4%) | 0.0% | 0.1% | 0.0% | 0.0% | 1.8% | 0.2% | (0.3%) | 0.2% | 0.2% | 0.0% | (1 988.6%) | 0.0% | 2.3% | |
| Borrowing to Asset Ratio | 0.0% | 5.6% | 13.8% | 0.0% | 12.4% | 0.0% | 0.0% | 0.0% | 8.7% | 0.0% | 5.1% | 7.1% | 9.6% | 0.0% | 1.1% | 9.1% | 0.0% | 5.3% | |
| Asset Management | | | | | | | | | | | | | | | | | | | |
| Total Value of PPE | 541 759 | 1 600 000 | 1 290 013 | 262 701 | 701 929 | 7 587 | 138 956 | 164 692 | 135 000 | - | 177 267 | 646 144 | 195 240 | 450 | 110 000 | 75 772 | - | 365 755 | |
| Asset Renewal | - | - | 10 484 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Asset Renewal % of Depreciation | 0.0% | 0.0% | 10.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| R&M % of PPE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 152.8% | 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 and R&M as a % of PPE | 0.0% | 0.0% | 0.8% | 0.0% | 0.0% | 152.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Depreciation as % of Asset Base | 1.4% | 2.5% | 7.8% | 0.6% | 8.0% | 0.0% | 0.4% | 0.5% | 11.7% | 0.0% | 0.0% | 0.8% | 5.0% | 0.0% | 0.7% | 7.8% | 0.0% | 1.2% | |
| Repairs & Maintenance | - | - | - | - | - | 11 592 | - | - | - | - | - | - | - | - | - | - | - | - | |
| SOCIAL PACKAGE | | | | | | | | | | | | | | | | | | | |
| Total Number of Households | - | 179 | - | 23 | 63 000 | - | - | - | 307 | - | 4 383 | - | 12 | - | 78 | 17 | - | - | |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | - | - | - | - | 19 000 | - | - | - | 5 | 9 | 4 925 | - | 6 | - | - | 13 | - | - | |
| Sanitation (free minimum level service) | - | - | - | - | - | - | - | - | 5 | 9 | - | - | - | - | - | - | - | - | |
| Electricity/Other energy (50kwh per household per month) | - | - | - | - | - | - | - | - | 8 | 9 | 4 925 | - | 6 | - | - | - | - | - | |
| Refuse(removed at least once a week) | - | - | - | - | 58 114 | - | - | - | 31 | 9 | - | - | 1 | - | - | - | - | - | |
| Highest level of free service provided | | | | | | | | | | | | | | | | | | | |
| Water (kilolitres per household per month) | - | - | - | - | 6 | - | - | - | 6 | - | 810 | - | 6 | - | - | 6 | - | - | |
| Electricity (kwh per household per month) | - | - | - | - | - | - | - | - | 50 | - | 585 | - | 50 | - | - | 50 | - | - | |
| Cost of Free Basic Services provided | | | | | | | | | | | | | | | | | | | |
| Revenue Cost of free services provided | - | 40 335 | - | - | 15 039 575 | - | - | - | 7 392 | 69 696 | - | - | 614 | - | 722 | 19 458 | - | - | |
| Local Government Equitable Share | 138 282 | 247 326 | 231 669 | 38 032 | 203 756 | 232 094 | 59 576 | 56 186 | 109 725 | 69 696 | 70 458 | 357 615 | 29 119 | 28 210 | 88 632 | 24 989 | 58 504 | 188 347 | |
| MTREF Funded ✓ / Unfunded ✘ | ✘ | ✘ | ✘ | ✓ | ✓ | ✓ | ✓ | ✘ | ✓ | ✓ | ✓ | ✓ | ✘ | ✓ | ✓ | ✘ | ✘ | ✘ | |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | NW401 Ventersdorp (M) | NW402 Tlokwe (H) | NW403 City Of Matlosana (H) | NW404 Maquassi Hills (M) | DC40 Dr Kenneth Kaunda (M) |
|--|-----------------------------|---------------------|-----------------------------------|--------------------------------|----------------------------------|
| R thousands | | | | | |
| Total Operating Revenue¹ | 115 329 | 798 969 | 1 831 571 | 210 561 | 254 225 |
| Total Operating Expenditure | 114 264 | 788 796 | 1 831 544 | 247 752 | 248 920 |
| Operating Performance Surplus / (Deficit) | 1 065 | 10 174 | 27 | -37 191 | 5 304 |
| Cash and Cash Equivalents at the Year End | 16 222 | 41 731 | 3 564 096 | 619 867 | 11 958 |
| Net Increase / (Decrease) in Cash held for the Year | 5 879 | -29 034 | 3 564 096 | 619 867 | 11 958 |
| Cash Backing / Surplus (Deficit) Reconciliation | -22 336 | 261 853 | -229 561 | 58 623 | 131 143 |
| Cash Coverage Ratio | 2 | 1 | 43 | 57 | 1 |
| STATEMENT OF OPERATING PERFORMANCE | | | | | |
| Revenue | | | | | |
| % Increase in Total Operating Revenue | 26.0% | 19.3% | 28.3% | 15.4% | 18.3% |
| % Increase in Property Rates Revenue | 4.1% | 33.1% | 19.5% | 8.5% | 0.0% |
| % Increase in Electricity Revenue | 52.7% | 34.8% | 50.3% | 21.1% | 0.0% |
| % Increase in Water Revenue | 34.6% | (7.0%) | 37.4% | 55.9% | 0.0% |
| % Increase in Property Rates & Service Charges | 42.6% | 23.5% | 20.6% | 22.1% | 0.0% |
| Collection Rate Including Other Revenue | 84.9% | 79.9% | 95.7% | 99.3% | 100.0% |
| Expenditure | | | | | |
| % Increase in Total Operating Expenditure | 25.0% | 17.8% | 28.3% | 26.8% | 74.1% |
| % Increase in Employee Costs | 7.1% | 19.4% | 10.2% | 11.5% | 17.0% |
| % Increase in Electricity Bulk Purchases | 65.2% | 25.0% | 26.0% | 26.7% | 0.0% |
| % Increase in Water Bulk Purchases | 450.8% | 12.8% | (100.0%) | 10.5% | 0.0% |
| Provision of Debt Impairment % of Total Billable Revenue | 8.4% | 0.0% | 3.1% | 0.0% | 0.0% |
| Debt Impairment | 5 000 | - | 36 313 | - | - |
| MANAGEMENT | | | | | |
| Capital Expenditure and Funding | | | | | |
| Total Capital Budget | 23 154 | 118 956 | 206 159 | 50 275 | 5 304 |
| Internally Funded and Other | 222 | 48 813 | 97 831 | 3 343 | - |
| Grant Funding and Other | 22 932 | 34 191 | 108 328 | 46 932 | 5 304 |
| Internally Generated Funds % of Non Grant Funding | 100.0% | 57.6% | 100.0% | 100.0% | 0.0% |
| Borrowing % of Non Grant Funding | 0.0% | 42.4% | 0.0% | 0.0% | 0.0% |
| Grant Funding % of Total Funding | 99.0% | 28.7% | 52.5% | 93.4% | 100.0% |
| Borrowing | | | | | |
| Total Borrowing Liability | 2 499 | 97 322 | 140 000 | - | - |
| Borrowing for the Financial Year | - | 35 952 | - | - | - |
| Cost of Borrowing for the Financial Year | - | 9 650 | 18 915 | 13 115 | - |
| Total Cost of Debt as a % of Total Borrowing Liability | 0.0% | 9.9% | 13.5% | 0.0% | 0.0% |
| Financing Cost % of Asset Base | 0.0% | 1.1% | 6.8% | 0.0% | 0.0% |
| Capital Charges to Operating | 0.0% | 1.2% | 1.0% | 5.3% | 0.0% |
| Borrowing to Asset Ratio | 2.0% | 10.8% | 50.4% | 0.0% | 0.0% |
| Asset Management | | | | | |
| Total Value of PPE | 122 298 | 904 427 | 277 942 | - | 4 298 |
| Asset Renewal | - | - | - | - | - |
| Asset Renewal % of Depreciation | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of PPE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Asset Renewal and R&M as a % of PPE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Depreciation as % of Asset Base | 0.0% | 3.5% | 64.9% | 0.0% | 65.3% |
| Repairs & Maintenance | - | - | - | - | - |
| SOCIAL PACKAGE | | | | | |
| Total Number of Households | 10 | 44 | 216 602 | - | - |
| Number of Households receiving Free Basic Services | | | | | |
| Water (6 kilolitres per household per month) | 5 | 44 | 81 | - | - |
| Sanitation (free minimum level service) | 5 | 7 | 41 | - | - |
| Electricity/Other energy (50kwh per household per month) | 8 | 7 | 41 | - | - |
| Refuse(removed at least once a week) | 5 | 7 | 41 | - | - |
| Highest level of free service provided | | | | | |
| Water (kilolitres per household per month) | 6 | 6 | 10 | - | - |
| Electricity (kwh per household per month) | 50 | 80 | 50 | - | - |
| Cost of Free Basic Services provided | 6 600 | 20 000 | 8 141 | - | - |
| Revenue Cost of free services provided | 16 429 | 20 000 | 125 760 | - | - |
| Local Government Equitable Share | 40 951 | 76 801 | 303 560 | 69 259 | 153 622 |
| MTREF Funded ✓ / Unfunded ✘ | ✘ | ✓ | ✘ | ✓ | ✓ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | CPT | WC011 | WC012 | WC013 | WC014 | WC015 | DC1 | WC022 | WC023 | WC024 | WC025 | WC026 | DC2 | WC031 | WC032 | WC033 | WC034 | DC3 |
|--|---------------|---------------|---------------|---------------|------------------|---------------|----------------|----------------|-----------------|------------------|-------------------|---------------|-------------------|---------------------|----------------|------------------|----------------|--------------|
| | Cape Town (H) | Matzikama (M) | Cederberg (L) | Bergvriev (M) | Saldanha Bay (H) | Swartland (M) | West Coast (M) | Witzenberg (L) | Drakenstein (H) | Stellenbosch (H) | Breede Valley (H) | Langeberg (M) | Cape Winelands DM | Theewaterskloof (M) | Overstrand (H) | Cape Agulhas (L) | Swellendam (L) | Overberg (M) |
| R thousands | | | | | | | | | | | | | | | | | | |
| Total Operating Revenue¹ | 21 981 235 | 159 393 | 135 928 | 170 748 | 634 637 | 358 130 | 224 137 | 290 176 | 1 241 380 | 806 191 | 581 194 | 398 570 | 396 081 | 242 146 | 640 249 | 177 708 | 120 401 | 109 045 |
| Total Operating Expenditure | 22 141 875 | 169 948 | 163 577 | 171 869 | 640 355 | 416 987 | 273 555 | 287 242 | 1 236 787 | 842 801 | 635 254 | 428 107 | 485 033 | 240 518 | 728 432 | 179 368 | 126 694 | 109 031 |
| Operating Performance Surplus / (Deficit) | -160 640 | -10 555 | -27 650 | -1 121 | -5 718 | -58 857 | -49 417 | 2 934 | 4 593 | -36 611 | -54 060 | -29 538 | -88 952 | 1 628 | -88 183 | -1 660 | -6 293 | 14 |
| Cash and Cash Equivalents at the Year End | 3 281 696 | 1 448 | 25 870 | 11 626 | - | 194 055 | -42 356 | 31 504 | 90 161 | 240 600 | 10 465 | -21 392 | 341 584 | 5 002 | 13 404 | - | -42 628 | -1 447 |
| Net Increase / (Decrease) in Cash held for the Year | 292 180 | -736 | -1 909 | -14 579 | - | 35 996 | -42 356 | 1 501 | -76 516 | -25 751 | -25 524 | -24 795 | -7 667 | -2 875 | -4 162 | - | -42 628 | 2 162 |
| Cash Backing / Surplus (Deficit) Reconciliation | -3 552 934 | 416 | 20 666 | 7 610 | -200 719 | 4 844 | 124 769 | -96 773 | 75 819 | 243 428 | -52 891 | - | 92 123 | 2 487 | 27 472 | -2 668 | -7 990 | -55 542 |
| Cash Coverage Ratio | 2 | 0 | 3 | 1 | - | 9 | -6 | 2 | 1 | 6 | 0 | -1 | 12 | 0 | 0 | - | -6 | -0 |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | 13.1% | 17.0% | 11.6% | 15.5% | 3.7% | 13.6% | (4.4%) | 14.4% | 14.1% | 17.1% | 13.1% | 19.8% | 12.8% | (1.0%) | 2.6% | 19.5% | 9.3% | 1.6% |
| % Increase in Property Rates Revenue | 9.1% | (15.8%) | (32.5%) | 5.2% | 13.3% | 7.4% | (100.0%) | 18.9% | (14.1%) | 11.7% | 8.4% | 3.1% | 0.0% | (12.4%) | 4.6% | 10.4% | 33.0% | 0.0% |
| % Increase in Electricity Revenue | 19.9% | 21.3% | 18.4% | 21.2% | 24.7% | 19.8% | (100.0%) | 17.2% | 22.3% | 21.8% | 26.9% | 17.5% | 18.2% | 17.5% | 18.2% | 16.7% | 25.7% | 0.0% |
| % Increase in Water Revenue | 9.1% | 4.3% | 21.6% | 6.7% | 6.6% | (9.8%) | 4.1% | 12.5% | 13.9% | 18.9% | 9.2% | 24.7% | 0.0% | 6.0% | 8.1% | 10.9% | (7.8%) | 0.0% |
| % Increase in Property Rates & Service Charges | 14.5% | 16.8% | (1.4%) | 14.0% | 13.1% | 7.6% | 1.4% | 17.0% | 15.7% | 16.4% | 18.3% | 22.4% | 0.0% | 0.1% | 12.1% | 14.0% | 8.2% | 18.5% |
| Collection Rate Including Other Revenue | 85.4% | 97.8% | 82.6% | 102.6% | 0.0% | 98.9% | 86.8% | 88.4% | 97.8% | 90.4% | 88.0% | 96.8% | 62.0% | 112.7% | 94.4% | 0.0% | 91.3% | 88.7% |
| Expenditure | | | | | | | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | 13.7% | 18.1% | 36.5% | 16.3% | 18.2% | 29.3% | 15.0% | 11.8% | 11.5% | 22.4% | 14.9% | 20.9% | 14.0% | 2.1% | 2.9% | 20.6% | 12.6% | 1.6% |
| % Increase in Employee Costs | 15.9% | 9.9% | 19.5% | 6.4% | 7.3% | 15.9% | 1.9% | 2.0% | 10.2% | 6.5% | 14.2% | 10.0% | 17.3% | 13.4% | 5.0% | 17.6% | 3.8% | 23.9% |
| % Increase in Electricity Bulk Purchases | 23.3% | 20.6% | 26.7% | 12.3% | 30.1% | 26.4% | (100.0%) | 26.0% | 25.9% | 38.3% | 26.7% | 41.6% | 0.0% | 23.3% | 23.2% | 23.9% | 22.7% | 0.0% |
| % Increase in Water Bulk Purchases | 3.9% | 18.3% | (12.0%) | 19.7% | 9.8% | 6.3% | 15.4% | 0.0% | 10.0% | 6.0% | (27.4%) | 3.7% | 10.0% | 0.0% | 338.3% | 0.0% | 0.0% | 0.0% |
| Provision of Debt Impairment % of Total Billable Revenue | 6.0% | 1.8% | 2.9% | 0.7% | 3.2% | 0.6% | 0.0% | 4.3% | 2.7% | 0.0% | 1.4% | 2.0% | 143.8% | 2.4% | 0.2% | 0.8% | 0.0% | 1.3% |
| Debt Impairment | 1 039 970 | 2 000 | 2 500 | 872 | 16 054 | 1 706 | - | 9 858 | 26 075 | - | 6 000 | 6 375 | 470 | 4 034 | 1 000 | 1 000 | - | 290 |
| MANAGEMENT | | | | | | | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | | | | | | | |
| Total Capital Budget | 5 089 867 | 48 836 | 62 798 | 36 266 | 136 571 | 96 349 | 30 810 | 67 697 | 363 023 | 199 066 | 113 513 | - | 14 955 | 87 304 | 213 971 | 25 035 | 64 319 | 1 545 |
| Internally Funded and Other | 1 067 981 | 5 114 | 4 933 | 17 720 | 103 584 | 40 741 | 25 810 | 14 323 | 155 452 | 102 063 | 8 332 | - | 13 296 | 6 637 | 169 700 | 25 035 | 366 | 1 545 |
| Grant Funding and Other | 2 664 499 | 34 684 | 42 865 | 14 545 | 17 980 | 12 124 | 5 000 | 53 374 | 63 371 | 49 955 | 30 067 | - | 1 660 | 59 382 | 41 271 | - | 20 964 | - |
| Internally Generated Funds % of Non Grant Funding | 44.0% | 36.1% | 24.7% | 81.6% | 87.3% | 48.4% | 100.0% | 100.0% | 51.9% | 68.4% | 10.0% | 0.0% | 100.0% | 23.8% | 98.3% | 100.0% | 0.8% | 100.0% |
| Borrowing % of Non Grant Funding | 63.9% | 63.9% | 75.3% | 18.4% | 12.7% | 51.6% | 0.0% | 0.0% | 48.1% | 31.6% | 90.0% | 0.0% | 0.0% | 76.2% | 1.7% | 0.0% | 99.2% | 0.0% |
| Grant Funding % of Total Funding | 52.3% | 71.0% | 68.3% | 40.1% | 13.2% | 12.6% | 16.2% | 78.8% | 17.5% | 25.1% | 26.5% | 0.0% | 11.1% | 68.0% | 19.3% | 0.0% | 32.6% | 0.0% |
| Borrowing | | | | | | | | | | | | | | | | | | |
| Total Borrowing Liability | 6 679 | 45 502 | 24 131 | 47 551 | - | 161 572 | 92 193 | 36 959 | 444 891 | 117 344 | - | - | 220 | 96 307 | 348 379 | - | 17 619 | 14 468 |
| Borrowing for the Financial Year | 1 357 386 | 9 038 | 15 000 | 4 000 | 15 007 | 43 484 | - | - | 144 200 | 47 048 | 75 114 | - | - | 21 285 | 3 000 | - | 42 989 | - |
| Cost of Borrowing for the Financial Year | -284 032 | 428 | -541 | 2 683 | 10 452 | 11 597 | 7 498 | 2 345 | -34 262 | 3 687 | 8 605 | 1 994 | -178 | 6 399 | 19 506 | 145 | 6 369 | 82 |
| Total Cost of Debt as a % of Total Borrowing Liability | (4 252.4%) | 0.9% | (2.2%) | 5.6% | 0.0% | 7.2% | 8.1% | 6.3% | (7.7%) | 3.1% | 0.0% | 0.0% | (80.9%) | 6.6% | 5.6% | 0.0% | 36.2% | 0.6% |
| Financing Cost % of Asset Base | (1 075.3%) | 0.1% | (0.1%) | 1.1% | 0.0% | 0.8% | 2.0% | 0.9% | (1.0%) | 0.1% | 0.0% | 0.0% | (0.1%) | 1.6% | 0.6% | 0.0% | 5.4% | 0.2% |
| Capital Charges to Operating | (1.3%) | 0.3% | (0.3%) | 1.6% | 0.8% | 2.8% | 2.7% | 0.8% | (2.8%) | 0.4% | 1.4% | 0.5% | 0.0% | 2.7% | 2.7% | 0.0% | 5.0% | 0.1% |
| Borrowing to Asset Ratio | 25.3% | 15.6% | 4.4% | 20.3% | 0.0% | 10.5% | 24.1% | 13.8% | 12.7% | 4.3% | 0.0% | 0.0% | 0.1% | 23.4% | 11.3% | 0.0% | 14.9% | 32.6% |
| Asset Management | | | | | | | | | | | | | | | | | | |
| Total Value of PPE | 26 415 | 292 523 | 545 905 | 234 004 | - | 1 536 041 | 381 828 | 268 091 | 3 499 044 | 2 716 897 | - | - | 203 209 | 411 749 | 3 085 654 | - | 118 182 | 44 446 |
| Asset Renewal | 1 974 421 | 1 670 | - | - | - | - | - | 3 599 | - | - | - | - | - | 30 770 | - | - | - | - |
| Asset Renewal % of Depreciation | 141.8% | 10.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 22.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 133.1% | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of PPE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 4.2% | 0.0% | 0.0% | 0.0% | 0.0% |
| Asset Renewal and R&M as a % of PPE | 7 474.7% | 0.6% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 11.7% | 0.0% | 0.0% | 0.0% | 0.0% |
| Depreciation as % of Asset Base | 5 272.9% | 5.3% | 4.7% | 5.3% | 0.0% | 5.1% | 5.7% | 5.9% | 4.3% | 4.1% | 0.0% | 0.0% | 6.5% | 5.6% | 3.4% | 0.0% | 8.9% | 7.8% |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - | - | - | - | - | 17 344 | - | - | - | - |
| SOCIAL PACKAGE | | | | | | | | | | | | | | | | | | |
| Total Number of Households | 922 | 9 | 7 | 8 | - | 18 | - | 13 | 47 | - | - | 22 | - | 24 | 30 | 10 | - | - |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | 922 | 8 | 2 | 8 | - | 4 | - | 3 | 32 | 15 | 22 | 4 | - | 7 | 30 | 8 | - | - |
| Sanitation (free minimum level service) | 898 | 2 | 2 | 2 | - | 4 | - | 3 | 10 | 15 | 7 | 4 | - | 7 | 6 | 3 | - | - |
| Electricity/Other energy (50kwh per household per month) | 429 | 2 | 2 | 8 | - | 3 | - | 3 | 19 | 15 | 7 | 5 | - | 7 | 6 | 3 | - | - |
| Refuse(removed at least once a week) | 484 | 2 | 2 | 2 | - | 4 | - | 3 | 10 | 15 | 7 | 4 | - | 7 | 6 | 3 | - | - |
| Highest level of free service provided | | | | | | | | | | | | | | | | | | |
| Water (kilolitres per household per month) | 6 | 6 | 6 | 6 | - | 10 | - | 6 | 10 | 6 | 10 | 6 | - | 6 | 6 | 6 | - | - |
| Electricity (kwh per household per month) | 50 | 50 | 50 | 50 | - | 50 | - | 50 | 100 | 60 | 50 | 50 | - | 60 | 50 | - | - | - |
| Cost of Free Basic Services provided | 1 258 151 | 1 735 | 7 190 | 11 093 | - | 860 | - | 15 353 | 65 912 | 36 977 | 19 925 | 13 059 | - | 14 883 | 32 172 | 2 682 | - | - |
| Revenue Cost of free services provided | 1 933 956 | 142 | 22 993 | 12 195 | - | 10 306 | - | 18 442 | 70 103 | 73 915 | 52 921 | 21 013 | - | 38 080 | 49 083 | 2 682 | - | - |
| Local Government Equitable Share | 970 473 | 32 066 | 23 008 | 19 898 | 29 296 | 22 887 | 68 652 | 40 561 | 62 476 | 36 977 | 56 804 | 45 172 | 200 739 | 46 935 | 31 156 | 14 805 | 16 648 | 41 692 |
| MTREF Funded ✓ / Unfunded ✘ | ✘ | ✓ | ✓ | ✓ | ✘ | ✓ | ✓ | ✘ | ✓ | ✓ | ✘ | ✓ | ✓ | ✓ | ✓ | ✘ | ✘ | ✘ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2011/12 Budget vs Original Budget 2010/11

| | 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 Revenue¹ | 66 178 | 266 411 | 646 124 | 918 328 | 374 496 | 329 528 | 461 176 | 172 920 | 14 879 | 45 803 | 163 789 | 57 673 |
| Total Operating Expenditure | 78 343 | 260 416 | 607 203 | 965 196 | 406 740 | 330 969 | 471 618 | 186 599 | 34 920 | 39 002 | 173 208 | 51 746 |
| Operating Performance Surplus / (Deficit) | -12 165 | 5 996 | 38 921 | -46 867 | -32 244 | -1 441 | -10 442 | -13 680 | -20 041 | 6 801 | -9 419 | 5 928 |
| Cash and Cash Equivalents at the Year End | 4 643 | 55 781 | 199 223 | 155 996 | 32 146 | 25 897 | 9 720 | 4 686 | - | 4 393 | -904 | 2 270 |
| Net Increase / (Decrease) in Cash held for the Year | 1 145 | -5 492 | 25 979 | -46 496 | 1 487 | 19 361 | 3 580 | 6 809 | - | 1 179 | -904 | -90 |
| Cash Backing / Surplus (Deficit) Reconciliation | -8 206 | 52 290 | 1 194 250 | 83 112 | 2 022 | 2 418 | 8 503 | - | -5 715 | - | 2 140 | - |
| Cash Coverage Ratio | 1 | 3 | 5 | 3 | 1 | 1 | 0 | 1 | - | 3 | -0 | 2 |
| STATEMENT OF OPERATING PERFORMANCE | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | 2.4% | 5.9% | 8.8% | 12.0% | 18.5% | 22.1% | 12.9% | (7.0%) | (54.6%) | 21.6% | 4.2% | 1.7% |
| % Increase in Property Rates Revenue | 108.1% | 11.8% | 11.1% | 12.7% | 7.9% | 20.7% | 7.6% | (100.0%) | (51.8%) | (39.6%) | (26.6%) | (100.0%) |
| % Increase in Electricity Revenue | 6.5% | 14.4% | 15.1% | 18.4% | 27.5% | 22.8% | 20.2% | (100.0%) | 55.5% | 3.4% | 18.9% | (100.0%) |
| % Increase in Water Revenue | (21.1%) | 3.0% | (14.5%) | 15.7% | 23.8% | 11.9% | (3.9%) | (100.0%) | 15.5% | 15.9% | (5.3%) | (100.0%) |
| % Increase in Property Rates & Service Charges | 4.4% | 12.4% | 7.9% | 15.6% | 22.5% | 19.5% | 11.1% | (100.0%) | 6.9% | 7.5% | (0.5%) | (100.0%) |
| Collection Rate Including Other Revenue | 82.9% | 84.9% | 81.4% | 85.7% | 90.4% | 89.7% | 93.3% | 57.2% | 0.0% | 110.3% | 105.2% | 100.0% |
| Expenditure | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | 18.3% | 7.2% | 9.9% | 12.3% | 18.7% | 18.4% | 11.9% | (11.3%) | 6.5% | 50.1% | 3.7% | (6.3%) |
| % Increase in Employee Costs | 5.0% | 13.6% | 5.6% | 13.8% | 8.1% | 15.5% | 11.4% | 10.5% | 266.6% | (1.9%) | 11.5% | (23.7%) |
| % Increase in Electricity Bulk Purchases | (15.2%) | 20.0% | 14.4% | 29.8% | 28.0% | 26.7% | 18.5% | (100.0%) | 50.8% | 22.0% | 35.6% | (100.0%) |
| % Increase in Water Bulk Purchases | 0.0% | 34.0% | 0.0% | 0.0% | 9.7% | (81.8%) | 0.0% | 0.0% | 0.0% | 0.0% | 616.8% | 0.0% |
| Provision of Debt Impairment % of Total Billable Revenue | 6.4% | 1.4% | 0.0% | 1.5% | 5.2% | 3.7% | 3.5% | 81.5% | 1.1% | 13.0% | 6.2% | 0.0% |
| Debt Impairment | 2 812 | 2 635 | - | 11 476 | 15 000 | 9 445 | 13 053 | 1 000 | 140 | 1 916 | 6 277 | - |
| MANAGEMENT | | | | | | | | | | | | |
| Capital Expenditure and Funding | | | | | | | | | | | | |
| Total Capital Budget | 21 776 | 68 122 | 118 021 | 162 912 | 81 337 | 44 081 | 63 011 | 19 000 | 13 416 | 8 702 | 53 443 | 100 |
| Internally Funded and Other | 2 888 | 26 690 | 82 978 | 38 984 | - | 7 000 | 16 123 | 7 000 | 1 292 | - | 2 631 | 100 |
| Grant Funding and Other | 18 888 | 16 432 | 32 819 | 70 158 | 39 161 | 32 081 | 30 243 | 4 000 | 12 124 | 8 702 | 47 942 | - |
| Internally Generated Funds % of Non Grant Funding | 100.0% | 51.6% | 97.4% | 42.0% | 0.0% | 58.3% | 49.2% | 46.7% | 100.0% | 0.0% | 47.8% | 100.0% |
| Borrowing % of Non Grant Funding | 0.0% | 48.4% | 2.6% | 58.0% | 100.0% | 41.7% | 50.8% | 53.3% | 0.0% | 100.0% | 52.2% | 0.0% |
| Grant Funding % of Total Funding | 86.7% | 24.1% | 27.8% | 43.1% | 48.1% | 72.8% | 48.0% | 21.1% | 90.4% | 100.0% | 89.7% | 0.0% |
| Borrowing | | | | | | | | | | | | |
| Total Borrowing Liability | 17 512 | 88 494 | 25 730 | 534 734 | 117 892 | 95 031 | 158 555 | - | - | - | 17 851 | - |
| Borrowing for the Financial Year | - | 25 000 | 2 224 | 53 770 | 42 176 | 5 000 | 16 645 | 8 000 | - | - | 2 870 | - |
| Cost of Borrowing for the Financial Year | 913 | 1 167 | 586 | 28 267 | 4 802 | 5 309 | 5 701 | 642 | - | - | 77 | 291 |
| Total Cost of Debt as a % of Total Borrowing Liability | 5.2% | 1.3% | 2.3% | 5.3% | 4.1% | 5.6% | 3.6% | 0.0% | 0.0% | 0.0% | 0.4% | 0.0% |
| Financing Cost % of Asset Base | 0.3% | 0.2% | 0.0% | 1.3% | 1.5% | 1.1% | 1.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Capital Charges to Operating | 1.2% | 0.4% | 0.1% | 2.9% | 1.2% | 1.6% | 1.2% | 0.3% | 0.0% | 0.0% | 0.0% | 0.6% |
| Borrowing to Asset Ratio | 6.5% | 16.0% | 0.0% | 25.4% | 37.4% | 20.2% | 29.0% | 0.0% | 0.0% | 0.0% | 7.3% | 0.0% |
| Asset Management | | | | | | | | | | | | |
| Total Value of PPE | 269 957 | 553 830 | - | 2 103 975 | 315 036 | 471 313 | 546 936 | - | 61 | - | 243 262 | - |
| Asset Renewal | - | 41 092 | - | - | 2 175 | 2 786 | 40 102 | - | - | - | 14 604 | - |
| Asset Renewal % of Depreciation | 0.0% | 249.4% | 0.0% | 0.0% | 10.0% | 15.3% | 118.6% | 0.0% | 0.0% | 0.0% | 126.9% | 0.0% |
| R&M % of PPE | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 5.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Asset Renewal and R&M as a % of PPE | 0.0% | 7.4% | 0.0% | 0.0% | 0.7% | 0.6% | 12.3% | 0.0% | 0.0% | 0.0% | 6.0% | 0.0% |
| Depreciation as % of Asset Base | 3.1% | 3.0% | 0.0% | 4.4% | 6.9% | 3.9% | 6.2% | 0.0% | 8 393.4% | 0.0% | 4.7% | 0.0% |
| Repairs & Maintenance | - | - | - | - | - | - | 27 284 | - | - | - | - | - |
| SOCIAL PACKAGE | | | | | | | | | | | | |
| Total Number of Households | - | 13 | 34 | 48 | 13 | 12 | - | - | - | 2 | - | - |
| Number of Households receiving Free Basic Services | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | - | 4 | 26 | 35 | 13 | 7 | - | - | - | 1 | 4 | - |
| Sanitation (free minimum level service) | - | 4 | 8 | 15 | 6 | 2 | - | - | - | - | 3 | - |
| Electricity/Other energy (50kwh per household per month) | - | 4 | 25 | 15 | 6 | 4 | - | - | - | - | 4 | - |
| Refuse(removed at least once a week) | - | 4 | 8 | 15 | 6 | 2 | - | - | - | - | 1 | - |
| Highest level of free service provided | | | | | | | | | | | | |
| Water (kilolitres per household per month) | - | 6 | 6 | 6 | 6 | 6 | - | - | - | - | 6 | - |
| Electricity (kwh per household per month) | - | 50 | 50 | 70 | 70 | 50 | - | - | - | - | 50 | - |
| Cost of Free Basic Services provided | - | 12 | 2 665 | 4 906 | 18 207 | 8 023 | - | - | - | - | 7 021 | - |
| Revenue Cost of free services provided | - | 16 | 20 484 | 110 183 | 19 170 | 9 545 | 38 042 | - | - | 2 370 | 28 119 | - |
| Local Government Equitable Share | 16 840 | 23 227 | 36 942 | 72 201 | 37 618 | 20 415 | 26 687 | 122 912 | 8 239 | 9 200 | 28 956 | 11 535 |
| MTREF Funded ✓ / Unfunded ✘ | ✘ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✘ | ✓ | ✓ | ✓ |

Source: National Treasury Local Government Database

¹Total revenue excludes internal charges