

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 Thembellihle (L)
<b>R thousands</b>																	
<b>Total Operating Revenue<sup>1</sup></b>	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
<b>Total Operating Expenditure</b>	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
<b>Operating Performance Surplus / (Deficit)</b>	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
<b>Cash and Cash Equivalents at the Year End</b>	116	2 106	-445	5 070	14 891	7 260	8 456	-272	-	5 952	51 700	-4 913	-	81 579	-794	-	-1 666
<b>Net Increase / (Decrease) in Cash held for the Year</b>	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
<b>Cash Backing / Surplus (Deficit) Reconciliation</b>	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
<b>Cash Coverage Ratio</b>	-	0	-	1	5	1	4	-0	-	2	9	-3	-	8	-0	-	-1
<b>STATEMENT OF OPERATING PERFORMANCE</b>																	
<b>Revenue</b>																	
% 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%)
% 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%)
% 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%
% 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%)
% 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%
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%
<b>Expenditure</b>																	
% 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%
% 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%)
% 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%
% 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%
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%
Debt Impairment	-	365	2 000	-	2 800	1 381	-	4 965	-	1 896	-	-	3 731	10 900	225	542	4 533
<b>MANAGEMENT</b>																	
<b>Capital Expenditure and Funding</b>																	
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
Internally Funded and Other	8 929	2 106	41 191	1 000	1 170	-	7 146	-	-	100	461	970	-	7 091	-	-	13 852
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	-	-
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%
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%
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%
<b>Borrowing</b>																	
Total Borrowing Liability	-	36 999	-	4 272	3 430	29 424	1 327	2 193	3 341	-	-	-	5 621	12 554	-	-	5 107
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
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%	0.0%	39.2%	2.8%	0.0%	0.0%	2.9%
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%
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%)	0.0%	0.2%	0.0%	0.2%	0.4%
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%
<b>Asset Management</b>																	
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
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%	23.8%	86.1%	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%
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%
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%
Repairs & Maintenance	-	-	-	-	-	9 048	806	-	-	-	-	-	-	-	-	-	1 409
<b>SOCIAL PACKAGE</b>																	
<b>Total Number of Households</b>	-	-	9	-	3	11	2 679	-	1	-	-	2 337	6	4	2	3	3
<b>Number of Households receiving Free Basic Services</b>																	
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
<b>Highest level of free service provided</b>																	
Water (kilolitres per household per month)	-	-	12	-	-	6	-	6	6	6	-	-	6	6	10	-	6
Electricity (kwh per household per month)	-	-	50	-	-	85	-	50	424	50	-	-	50	50	50	-	50
<b>Cost of Free Basic Services provided</b>	-	-	3 235	-	-	774	3 389 046	2 750	7 449	4 793	-	-	710	15 376	4 867	525	57
<b>Revenue Cost of free services provided</b>	-	-	3 568	-	-	489	828	-	3 167	4 515	12 422	-	1 365	8 473	7 583	-	139
<b>Local Government Equitable Share</b>	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
<b>MTREF Funded ✓ / Unfunded ✘</b>	✓	✓	✘	✓	✓	✓	✘	✓	✘	✓	✓	✘	✘	✓	✓	✓	✘

Source: National Treasury Local Government Database

<sup>1</sup>Total revenue excludes internal charges

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

	NC077 Siyathemba (M)	NC078 Siyancuma (M)	DC7 Pixley Ka Seme (Nc) (M)	NC081 Mier (L)	NC082 IKail Garib (L)	NC083 //Khara Hais (M)	NC084 IKheis (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)
<b>R thousands</b>															
Total Operating Revenue <sup>1</sup>	62 938	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	72 608	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)	-9 670	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	3 129	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	3 129	16	-	16 111	-17 513	24 737	-86	-40 779	20 246	2 484	18 468	-	-	-	-4 402
Cash Backing / Surplus (Deficit) Reconciliation	-5 740	-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	1	-	18	-2	1	-0	-	8	1	1	-	-	-	6
<b>STATEMENT OF OPERATING PERFORMANCE</b>															
<b>Revenue</b>															
% Increase in Total Operating Revenue	34.2%	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	46.1%	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	65.5%	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	34.7%	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	48.1%	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	100.0%	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%
<b>Expenditure</b>															
% Increase in Total Operating Expenditure	54.7%	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%	0.0%	(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	113.9%	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	175.0%	0.0%	0.0%	0.0%	4.8%	3.7%	0.0%	0.0%	0.0%	0.0%	10.7%	0.0%	(3.2%)	0.0%	0.0%
Provision of Debt Impairment % of Total Billable Revenue	0.0%	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
<b>MANAGEMENT</b>															
<b>Capital Expenditure and Funding</b>															
Total Capital Budget	11 751	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	9 888	42 513	-	300	4 740	30 900	-	7 261	-	19 014	12 000	-	828	3 574	3 400
Grant Funding and Other	1 863	-	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%	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%	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	15.9%	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%
<b>Borrowing</b>															
Total Borrowing Liability	652	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	1 299	-	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	199.3%	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	0.9%	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	1.8%	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	0.5%	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%
<b>Asset Management</b>															
Total Value of PPE	140 000	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%	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%	0.0%
Asset Renewal and R&M as a % of PPE	0.0%	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	1.0%	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SOCIAL PACKAGE</b>															
<b>Total Number of Households</b>	5	-	-	-	-	-	4	-	4	-	62	-	1	1	-
<b>Number of Households receiving Free Basic Services</b>															
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	-	-
<b>Highest level of free service provided</b>															
Water (kilolitres per household per month)	6	-	-	-	-	-	-	-	6	-	6	-	6	6	-
Electricity (kwh per household per month)	50	-	-	-	-	-	-	-	50	-	-	-	50	50	-
<b>Cost of Free Basic Services provided</b>	6 600	-	-	-	-	-	-	-	74	-	157 061	-	5 595	-	-
<b>Revenue Cost of free services provided</b>	6 600	-	-	-	-	-	-	-	3 334	-	222 665	-	5 359	-	-
<b>Local Government Equitable Share</b>	17 829	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
<b>MTREF Funded ✓ / Unfunded ✘</b>	x	x	✓	✓	✓	x	✓	x	✓	x	✓	x	x	✓	✓

Source: National Treasury Local Government Database

<sup>1</sup>Total revenue excludes internal charges