

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2014/15 Budget vs Original Budget 2013/14

R thousands	Norm as per Circular 71	EKU Ekurhuleni Metro (H)	JHB City Of Johannesburg (H)	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)
Total Operating Revenue		26 310 701	39 307 283	24 939 484	4 708 536	739 385	546 168	348 846	2 001 308	939 819	474 257	1 170 175	287 987
Total Operating Expenditure		26 194 817	36 783 121	23 839 956	4 566 121	828 153	544 209	348 805	2 370 408	994 729	569 896	1 246 495	282 901
Operating Performance Surplus / (Deficit)		115 883	2 524 162	1 099 528	142 415	(88 768)	1 959	40	(369 100)	(54 910)	(95 639)	(76 320)	5 086
Cash and Cash Equivalents at the Year End		4 341 321	5 072 413	2 693 236	385 349	(130 432)	4 424	35 938	6 892	6 750	(17 860)	108 506	90 798
Net Increase / (Decrease) in Cash held for the Year		585 507	(1 251 839)	1 276 569	257 644	(150 786)	3 440	21 967	(20 375)	81	(24 482)	(117 858)	8 145
Cash Backing / Surplus (Deficit) Reconciliation		1 719 649	(578 076)	156 105	498 979	12 558	26 593	9 340	(58 059)	56 663	(26 474)	97 950	19 134
Cash Coverage Ratio		2.4	2.0	1.5	1.2	(2.5)	.1	1.5	.0	.1	(.5)	1.2	4.7
STATEMENT OF OPERATING PERFORMANCE													
Revenue													
% Increase in Total Operating Revenue	6.2%	6.2%	6.9%	12.5%	8.5%	12.1%	7.7%	(.5%)	7.7%	10.4%	3.5%	(6.1%)	11.2%
% Increase in Property Rates Revenue	6.2%	13.7%	19.0%	9.5%	14.8%	10.6%	13.0%	.0%	10.4%	5.9%	71.8%	2.1%	.0%
% Increase in Electricity Revenue	7.4%	1.9%	2.2%	7.8%	5.5%	11.5%	5.3%	.0%	3.5%	7.4%	(15.7%)	1.8%	.0%
% Increase in Water Revenue	6.2%	11.4%	8.9%	12.1%	25.2%	15.9%	9.9%	.0%	9.1%	8.1%	(14.2%)	14.7%	.0%
% Increase in Property Rates & Service Charges	6.2%	6.4%	8.0%	9.9%	11.0%	12.5%	7.7%	.0%	6.3%	7.0%	(.1%)	7.5%	23.2%
% Increase in Operating Grant Revenue		2.5%	10.6%	8.4%	(2.4%)	6.9%	11.7%	(3.4%)	7.0%	5.6%	9.0%	(44.2%)	(13.7%)
% Increase in Capital Grant Revenue		18.4%	5.1%	21.3%	46.9%	(63.0%)	(27.2%)	.0%	14.3%	.0%	(123.1%)	(10.3%)	.0%
Collection Rate Including Other Revenue	95.0%	90.9%	92.5%	94.2%	90.1%	93.7%	85.6%	92.5%	114.0%	89.3%	90.1%	89.1%	100.0%
Expenditure													
% Increase in Total Operating Expenditure	6.2%	6.3%	8.3%	7.5%	8.8%	11.4%	11.3%	(.5%)	12.8%	9.1%	27.2%	(16.3%)	11.5%
% Increase in Employee Costs	6.8%	6.1%	7.2%	7.5%	11.0%	12.7%	29.2%	6.0%	11.2%	7.2%	7.8%	3.4%	16.6%
% Overtime measured against Employee Related Costs	5.0%	6.6%	3.7%	2.6%	2.6%	4.8%	3.3%	2.0%	4.2%	3.4%	.0%	5.5%	3.2%
% Increase in Electricity Bulk Purchases	8.1%	4.6%	(1.3%)	6.2%	1.9%	10.2%	8.3%	.0%	10.2%	8.1%	5.3%	(20.3%)	.0%
% Increase in Water Bulk Purchases	6.2%	12.0%	10.9%	13.3%	8.1%	14.4%	19.6%	.0%	10.5%	8.1%	(12.0%)	4.5%	.0%
Remuneration % of Oper Exp (excl debt impair and deprec)	25-40%	23.1%	26.9%	29.9%	23.7%	27.9%	32.1%	64.3%	27.9%	27.2%	36.2%	33.5%	67.8%
Contracted Services % of Oper Exp (excl debt impair and deprec)	5.0%	3.8%	11.8%	9.1%	3.5%	8.5%	.1%	11.0%	11.1%	3.4%	3.9%	10.2%	.0%
Debt Impairment % of Billable Revenue		5.8%	4.9%	3.3%	11.1%	4.7%	11.5%	.0%	2.8%	4.6%	25.7%	11.9%	.0%
% Electricity Distribution Losses	7-10%	10.0%	.2%	.0%	.0%	.0%	.0%	.0%	.1%	.0%	.0%	.2%	.0%
% Water Distribution Losses	15-30%	30.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.1%	.0%	.0%

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R thousands													
INFRASTRUCTURE DEVELOPMENT & ASSET MANAGEMENT													
Capital Funding													
Total Capital Budget		3 790 366	10 875 150	4 167 987	408 425	82 392	47 654	17 238	483 996	65 560	84 209	294 679	5 086
Internally Funded and Other		553 075	4 944 432	123 587	138 451	23 537	15 617	17 238	122 484	31 235	14 516	20 465	5 086
Grant Funding and Other		2 003 181	2 654 718	2 544 400	269 974	34 455	32 037	-	122 012	34 325	69 693	218 314	-
Internally Generated Funds % of Non Grant Funding		30.9%	60.1%	7.6%	100.0%	49.1%	100.0%	100.0%	33.8%	100.0%	100.0%	26.8%	100.0%
Borrowing % of Non Grant Funding		69.1%	39.9%	92.4%	.0%	50.9%	.0%	.0%	66.2%	.0%	.0%	73.2%	.0%
Grant Funding % of Total Funding		52.8%	24.4%	61.0%	66.1%	41.8%	67.2%	.0%	25.2%	52.4%	82.8%	74.1%	.0%
Borrowing													
Total Borrowing Liability		6 252 384	14 141 191	9 999 396	26 921	183 058	65 063	-	432 681	32 100	15 400	125 514	5 539
Borrowing for the Financial Year		1 234 110	3 276 000	1 500 000	-	24 400	-	-	239 500	-	-	55 900	-
Cost of Borrowing for the Financial Year		929 051	2 791 537	1 532 493	11 897	32 067	8 901	-	86 689	35 498	9 231	18 108	1 423
Total Cost of Debt as a % of Total Borrowing Liability		14.9%	19.7%	15.3%	44.2%	17.5%	13.7%	.0%	20.0%	110.6%	59.9%	14.4%	25.7%
Financing Cost % of Asset Base		1.9%	5.2%	5.1%	.1%	1.6%	1.6%	.0%	1.6%	1.4%	.7%	.6%	1.7%
Capital Charges % of Operating Expenditure	6-8%	3.5%	7.6%	6.4%	.3%	3.9%	1.6%	.0%	3.7%	3.6%	1.6%	1.5%	.5%
Borrowing % of Total Assets		12.6%	26.2%	33.5%	.3%	9.1%	12.0%	.0%	8.0%	1.3%	1.1%	4.0%	6.7%
Capital Programme													
Capital Appropriations													
Trading Services													
Total Appropriation - Electricity Infrastructure		578 150	2 221 762	642 500	83 900	20 680	7 000	-	94 730	6 180	29 259	45 900	-
Total Appropriation - Water Infrastructure		333 300	654 951	149 600	4 550	16 430	3 500	-	85 412	1 970	-	11 465	-
Total Appropriation - Waste Water Management		127 217	436 634	349 146	138 520	13 952	800	-	52 721	120	21 877	-	-
Total Appropriation - Waste Management		126 917	201 050	15 000	1 405	2 050	2 400	-	11 821	11 369	-	1 500	-
Economic and Environmental		1 274 388	3 495 610	1 565 770	132 730	12 577	30 387	3 738	167 160	29 726	10 100	226 314	-
Total Appropriation - Planning and Development		47 700	964 908	2 800	5 500	125	-	-	64 815	680	-	955	-
Total Appropriation - Road Transport		1 215 193	2 468 872	1 561 470	127 230	12 452	30 387	3 248	76 154	29 046	-	225 359	-
Total Appropriation - Environmental Protection		11 495	61 830	1 500	-	-	-	490	26 191	-	10 100	-	-
Governance and Administration		475 026	1 838 847	336 029	5 000	2 553	2 567	13 500	25 778	988	1 511	5 000	1 200
Community and Public Safety		859 617	2 026 296	1 096 442	42 321	14 150	1 000	-	37 374	15 207	21 462	4 500	3 886
Other		15 750	-	13 500	-	-	-	-	9 000	-	-	-	-
% Capital Appropriations measured against Total Capital													
Trading Services													
% of Capital Budget - Electricity Infrastructure		15.3%	20.4%	15.4%	20.5%	25.1%	14.7%	.0%	19.6%	9.4%	34.7%	15.6%	.0%
% of Capital Budget - Water Infrastructure		8.8%	6.0%	3.6%	1.1%	19.9%	7.3%	.0%	17.6%	3.0%	.0%	3.9%	.0%
% of Capital Budget - Waste Water Management		3.4%	4.0%	8.4%	33.9%	16.9%	1.7%	.0%	10.9%	.2%	26.0%	.0%	.0%
% of Capital Budget - Waste Management		3.3%	1.8%	.4%	.3%	2.5%	5.0%	.0%	2.4%	17.3%	.0%	.5%	.0%
Economic and Environmental		33.6%	32.1%	37.6%	32.5%	15.3%	63.8%	21.7%	34.5%	45.3%	12.0%	76.8%	.0%
% of Capital Budget - Planning and Development		1.3%	8.9%	.1%	1.3%	.2%	.0%	.0%	13.4%	1.0%	.0%	.3%	.0%
% of Capital Budget - Road Transport		32.1%	22.7%	37.5%	31.2%	15.1%	63.8%	18.8%	15.7%	44.3%	.0%	76.5%	.0%
% of Capital Budget - Environmental Protection		.3%	.6%	.0%	.0%	.0%	.0%	2.8%	5.4%	.0%	12.0%	.0%	.0%
Governance and Administration		12.5%	16.9%	8.1%	1.2%	3.1%	5.4%	78.3%	5.3%	1.5%	1.8%	1.7%	23.6%
Community and Public Safety		22.7%	18.6%	26.3%	10.4%	17.2%	2.1%	.0%	7.7%	23.2%	25.5%	1.5%	76.4%
Other		.4%	.0%	.3%	.0%	.0%	.0%	.0%	1.9%	.0%	.0%	.0%	.0%
Asset Management													
Total Value of PPE		49 605 254	54 049 677	29 858 641	8 965 032	2 019 945	542 970	117 141	5 385 874	2 451 703	1 392 303	3 174 657	82 505
Capital Asset Renewal		1 646 797	5 157 213	2 162 301	125 306	35 120	7 350	-	164 964	25 273	59 116	-	-
Operational Repairs & Maintenance		2 355 214	3 342 011	1 544 692	213 123	46 794	21 614	4 496	75 281	33 453	-	-	2 487
Asset Renewal % of Depreciation		115.0%	184.5%	193.7%	50.4%	26.7%	21.6%	.0%	58.5%	23.1%	50.3%	.0%	.0%
R&M % of PPE	8.0%	4.7%	6.2%	5.2%	2.4%	2.3%	4.0%	3.8%	1.4%	1.4%	.0%	.0%	3.0%
Asset Renewal and R&M as a % of PPE		8.1%	15.7%	12.4%	3.8%	4.1%	5.3%	3.8%	4.5%	2.4%	4.2%	.0%	3.0%
Depreciation as % of Asset Base		2.9%	5.2%	3.7%	2.8%	6.5%	6.3%	22.8%	5.2%	4.5%	8.4%	3.5%	11.1%

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R thousands													
AVERAGE HOUSEHOLD BILLS													
Percentage Increases	6.2%												
Property rates	6.2%	7.5%	5.0%	9.9%	(100.0%)	10.0%	.0%	.0%	.0%	.0%	5.8%	6.5%	.0%
Electricity: Basic levy		.0%	4.7%	.0%	(100.0%)	7.4%	7.3%	.0%	.0%	.0%	.0%	7.9%	.0%
Electricity: Consumption	7.4%	6.3%	(4.1%)	6.5%	(100.0%)	7.1%	.5%	.0%	.0%	.0%	5.8%	7.4%	.0%
Water: Basic levy		.0%	.0%	.0%	.0%	10.0%	10.0%	.0%	.0%	.0%	.0%	.0%	.0%
Water: Consumption	6.2%	8.1%	8.5%	9.9%	(100.0%)	10.0%	10.0%	.0%	.0%	.0%	5.8%	7.8%	.0%
Sanitation	6.2%	8.0%	8.9%	9.9%	(100.0%)	11.0%	10.0%	.0%	.0%	.0%	5.8%	6.6%	.0%
Refuse removal	6.2%	10.0%	6.0%	24.9%	(100.0%)	10.0%	6.9%	.0%	.0%	.0%	5.8%	33.3%	.0%
Other		(100.0%)	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Monthly Bill (Rand/cent)													
Property rates		253.11	154.03	332.21	.00	204.63	306.57	.00	.00	.00	147.57	370.04	.00
Electricity: Basic levy		.00	370.32	.00	.00	93.80	159.61	.00	.00	.00	.00	56.25	.00
Electricity: Consumption		419.35	453.15	638.16	.00	1 266.80	505.50	.00	.00	.00	629.37	499.00	.00
Water: Basic levy		.00	.00	.00	.00	41.80	18.42	.00	.00	.00	.00	.00	.00
Water: Consumption		230.36	237.17	281.31	.00	458.70	303.45	.00	.00	.00	193.96	229.00	.00
Sanitation		109.53	118.04	142.58	.00	158.42	64.21	.00	.00	.00	99.97	124.75	.00
Refuse removal		128.25	112.85	66.18	.00	136.40	96.48	.00	.00	.00	59.20	120.00	.00
Other		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Monthly Bill (excluding VAT)		1 140.60	1 445.56	1 460.44	.00	2 360.55	1 454.24	.00	.00	.00	1 130.07	1 399.04	.00
SOCIAL PACKAGE													
Total Number of Households		679 296	1 509 825	948 190	128 271	30 411	31 550	0	151 529	29 547	1 677	102 506	0
Highest level of free service provided													
Water (kilolitres per household per month)	6	9	6	12	20	0	6	0	6	15	6	6	0
Electricity (kwh per household per month)	50	100	150	100	0	0	50	0	50	125	55	50	0
Number of Households receiving Free Basic Services													
Water (6 kilolitres per household per month)		679 296	1 396 988	230 000	39 271	35 000	8 000	0	40 736	0	1 677	22 000	0
Sanitation (free minimum level service)		655 307	123 314	140 000	39 271	0	8 000	0	8 969	0	1 677	22 000	0
Electricity/Other energy (50kwh per household per month)		270 000	26 920	140 000	39 271	2 052	8 000	0	8 969	0	1 677	22 000	0
Refuse(removed at least once a week)		42 040	229 000	140 000	39 271	0	8 000	0	8 969	0	1 677	22 000	0
Cost of Free Basic Services provided		600 287	828 572	344 643	19 927	12 740	2 079	-	111 111	52 000	8 366	90 241	-
Water (6 kilolitres per household per month)		362 728	607 248	101 513	12 276	12 096	494	-	80 041	8 000	1 109	30 788	-
Sanitation (free minimum level service)		155 058	69 936	44 986	4 052	-	514	-	15 018	24 000	3 226	7 955	-
Electricity/Other energy (50kwh per household per month)		39 501	65 988	86 959	-	644	300	-	5 617	8 000	1 848	36 580	-
Refuse(removed at least once a week)		43 000	85 400	111 184	3 600	-	772	-	10 434	-	2 184	14 918	-
Average Cost per Household Per Annum	3 516.00	1 939.73	3 826.01	2 178.00	507.43	659.46	259.93	.00	5 428.95	.00	4 988.91	4 101.87	.00
Water (6 kilolitres per household per month)		533.98	434.68	441.36	312.59	345.60	61.74	.00	1 964.88	.00	661.18	1 399.45	.00
Sanitation (free minimum level service)		236.62	567.14	321.33	103.17	.00	64.21	.00	1 674.49	.00	1 923.43	361.61	.00
Electricity/Other energy (50kwh per household per month)		146.30	2 451.26	621.14	.00	313.86	37.50	.00	626.23	.00	1 101.97	1 662.72	.00
Refuse(removed at least once a week)		1 022.84	372.93	794.17	91.67	.00	96.48	.00	1 163.36	.00	1 302.33	678.10	.00
Cost of Free Basic Services Provided to "Registered Indigent"		1 317 651 466	5 344 890 169	500 940 194	19 927 210	23 081 105	2 079 440	0	221 153 813	0	8 366 400	90 241 238	0
Revenue cost of free services provided (excl property rates and other)		1 536 950	859 635	624 965	19 927	-	3 504	-	106 429	52 000	10 458	90 241	-
Local Government Equitable Share		2 042 951	2 534 723	1 375 518	602 144	60 716	71 665	239 539	238 641	100 395	113 718	175 979	178 344
MTREF Funded / Unfunded		Funded	Unfunded	Funded	Funded	Funded	Funded	Funded	Unfunded	Funded	Unfunded	Funded	Funded

Source: National Treasury Local Government database