

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2015/16 Budget vs Original Budget 2014/15

	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)
R thousands												
Total Operating Revenue	29 454 839	43 788 546	26 295 831	5 354 653	879 097	598 038	359 766	2 249 521	940 839	575 838	1 076 065	298 429
Total Operating Expenditure	29 321 872	42 693 186	25 710 916	5 222 359	991 697	581 027	359 641	2 593 075	957 824	485 490	1 152 384	290 533
Operating Performance Surplus / (Deficit)	132 967	1 095 360	584 915	132 294	(112 600)	17 011	125	(343 554)	(16 985)	90 348	(76 319)	7 896
Cash and Cash Equivalents at the Year End	4 685 187	4 375 103	1 873 900	176 176	37 774	21 390	19 194	217	8 851	497	128 551	86 562
Net Increase / (Decrease) in Cash held for the Year	(97 211)	390 097	670 424	297 276	(22 669)	15 405	(5 820)	(1 641)	(1 649)	(2 477)	20 045	(0)
Cash Backing / Surplus (Deficit) Reconciliation	2 370 683	(254 556)	(784 897)	162 806	1 432	2 514	1 528	(79 285)	55 031	181 419	102 444	135 909
Cash Coverage Ratio	2.3	1.5	.9	.5	.6	.5	.8	.0	.1	.0	1.6	4.6
STATEMENT OF OPERATING PERFORMANCE												
Revenue												
% Increase in Total Operating Revenue	12.0%	12.7%	5.4%	13.7%	18.9%	9.5%	3.1%	12.4%	.1%	21.4%	(8.0%)	3.6%
% Increase in Property Rates Revenue	7.0%	(1.2%)	7.1%	12.3%	11.8%	16.9%	.0%	16.3%	6.3%	7.8%	(48.4%)	.0%
% Increase in Electricity Revenue	12.3%	10.6%	8.3%	3.1%	14.0%	1.6%	.0%	8.5%	12.2%	15.0%	3.5%	.0%
% Increase in Water Revenue	19.9%	10.9%	12.5%	13.4%	17.3%	30.1%	.0%	11.8%	(22.0%)	23.8%	10.0%	.0%
% Increase in Property Rates & Service Charges	12.5%	8.6%	9.0%	11.1%	14.4%	9.3%	.0%	10.4%	4.0%	25.8%	(12.1%)	(14.3%)
% Increase in Operating Grant Revenue	9.4%	8.7%	15.6%	.1%	14.8%	11.1%	4.4%	9.5%	(13.2%)	52.2%	(2.1%)	7.5%
% Increase in Capital Grant Revenue	(1.4%)	3.3%	(3.6%)	51.0%	61.7%	11.2%	.0%	15.7%	.0%	(100.0%)	(65.2%)	.0%
Collection Rate Including Other Revenue	88.3%	94.5%	91.3%	80.9%	88.1%	82.0%	100.1%	100.3%	92.5%	83.7%	84.1%	100.0%
Annual Debtors Collection Rate (Payment Level %)	92.1%	93.9%	90.0%	82.4%	98.4%	81.0%	.0%	93.9%	94.2%	82.2%	81.9%	30.5%
Current Debtors Collection Rate	92.1%	93.9%	90.3%	82.4%	85.2%	81.0%	.0%	93.9%	92.2%	82.3%	81.9%	30.5%
Outstanding Debtors to Revenue	17.0%	23.4%	15.2%	7.7%	19.3%	8.7%	10.0%	18.6%	19.1%	42.4%	24.3%	8.8%
O/S Service Debtors to Revenue	21.1%	30.7%	18.1%	9.4%	24.2%	10.9%	376.8%	23.2%	11.1%	66.5%	33.7%	440.4%
Expenditure												
% Increase in Total Operating Expenditure	11.9%	16.1%	7.8%	14.4%	19.7%	6.8%	3.1%	9.4%	(3.7%)	(14.8%)	(7.6%)	2.7%
% Increase in Employee Costs	9.2%	9.6%	6.9%	4.1%	17.5%	(6.8%)	1.4%	1.0%	5.4%	9.1%	(15.7%)	(8.8%)
% Overtime measured against Employee Related Costs	6.8%	3.6%	2.7%	3.1%	4.4%	2.0%	2.2%	4.1%	.0%	.0%	5.3%	3.0%
% Increase in Electricity Bulk Purchases	14.2%	16.2%	5.4%	6.0%	15.8%	13.1%	.0%	12.9%	8.3%	9.1%	39.6%	.0%
% Increase in Water Bulk Purchases	18.3%	15.7%	19.0%	26.4%	13.5%	4.0%	.0%	13.0%	16.6%	13.2%	22.5%	.0%
Remuneration % of Oper Exp (excl debt impair and deprec)	22.7%	25.7%	30.1%	23.6%	28.7%	28.5%	63.1%	26.4%	28.8%	37.0%	30.8%	60.4%
Contracted Services % of Oper Exp (excl debt impair and deprec)	3.5%	11.1%	8.4%	3.6%	7.2%	.1%	11.0%	10.1%	3.5%	5.3%	8.8%	.8%
Debt Impairment % of Billable Revenue	6.1%	6.5%	5.0%	17.7%	12.2%	12.8%	.0%	6.1%	2.9%	6.8%	12.5%	.0%
% Electricity Distribution Losses	8.8%	.0%	.0%	18.4%	10.3%	.0%	.0%	.0%	.0%	.0%	18.4%	.0%
% Water Distribution Losses	25.3%	42.0%	.0%	26.7%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Employee costs/Total Revenue	20.2%	21.9%	26.8%	17.9%	24.9%	23.0%	58.4%	25.6%	26.0%	25.9%	27.0%	56.8%

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2015/16 Budget vs Original Budget 2014/15

INFRASTRUCTURE DEVELOPMENT & ASSET MANAGEMENT												
Capital Funding												
Total Capital Budget	4 471 563	9 896 853	3 856 566	533 881	91 790	52 199	13 616	293 360	103 097	62 322	76 008	20 100
Internally Funded and Other	1 489 353	3 214 938	203 407	132 294	18 632	16 100	13 616	114 934	36 236	9 970	-	10 100
Grant Funding and Other	1 975 556	2 741 915	2 453 160	401 587	37 163	36 099	-	141 157	66 861	52 352	76 008	10 000
Internally Generated Funds % of Non Grant Funding	59.7%	44.9%	14.5%	100.0%	34.1%	100.0%	100.0%	75.5%	100.0%	100.0%	.0%	100.0%
Borrowing % of Non Grant Funding	40.3%	55.1%	85.5%	.0%	65.9%	.0%	.0%	24.5%	.0%	.0%	.0%	.0%
Grant Funding % of Total Funding	44.2%	27.7%	63.6%	75.2%	40.5%	69.2%	.0%	48.1%	64.9%	84.0%	100.0%	49.8%
Borrowing												
Total Borrowing Liability	5 745 802	17 552 624	11 468 241	16 500	147 315	58 637	-	517 140	2 533	12 500	117 680	-
Borrowing for the Financial Year	1 006 655	3 940 000	1 200 000	-	35 995	-	-	37 269	-	-	-	-
Cost of Borrowing for the Financial Year	1 030 864	3 467 378	1 589 906	91 878	27 614	8 914	-	97 208	13 695	9 971	20 260	95
Total Cost of Debt as a % of Total Borrowing Liability	17.9%	19.8%	13.9%	556.8%	18.7%	15.2%	.0%	18.8%	540.7%	79.8%	17.2%	.0%
Financing Cost % of Asset Base	2.2%	5.7%	4.8%	.9%	1.4%	1.4%	.0%	1.9%	.5%	.8%	.7%	.1%
Capital Charges % of Operating Expenditure	3.5%	8.1%	6.2%	1.8%	2.8%	1.5%	.0%	3.7%	1.4%	2.1%	1.8%	.0%
Borrowing % of Total Assets	12.4%	28.8%	34.3%	.2%	7.5%	9.4%	.0%	10.0%	.1%	1.0%	3.9%	.0%
Capital Charges to Own Revenue	3.9%	9.2%	7.0%	2.0%	3.5%	1.8%	.0%	4.9%	1.7%	2.6%	2.3%	.1%
Borrowed Funding of own Capital Expenditure	40.3%	57.1%	97.2%	68.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Gearing	13.4%	40.5%	55.3%	.1%	7.9%	7.6%	.0%	10.4%	.1%	.9%	4.1%	.0%
Current Ratio	1.6	1.0	1.0	1.6	1.4	.9	1.0	.8	.6	5.8	1.4	4.5
Liquidity Ratio	.8	.3	.3	.4	.2	.3	.4	.0	.1	.0	.4	3.7
Finance charges and Depreciation/Total Revenue	8.1%	11.8%	8.4%	7.4%	18.6%	7.3%	7.4%	15.7%	10.6%	10.5%	11.0%	3.3%
Debt coverage	30.9	17.7	30.0	40.7	41.3	45.3	47.6	24.3	65.9	46.3	14.0	13.1
Capital Programme												
Capital Appropriations												
Trading Services	1 159 840	2 635 485	969 500	323 242	68 230	41 429	-	105 316	40 537	19 100	42 000	-
Total Appropriation - Electricity Infrastructure	529 760	1 734 480	447 500	74 450	22 700	11 500	-	37 236	35 877	19 000	23 000	-
Total Appropriation - Water Infrastructure	257 000	545 500	149 929	49 906	19 010	16 800	-	33 401	4 160	50	5 000	-
Total Appropriation - Waste Water Management	255 100	246 560	355 071	191 000	18 900	13 129	-	23 419	500	-	-	-
Total Appropriation - Waste Management	117 980	108 945	17 000	7 887	7 620	-	-	11 260	-	50	14 000	-
Economic and Environmental	1 477 369	3 802 944	1 554 085	130 357	7 443	4 500	790	149 240	35 072	21 983	20 008	10 000
Total Appropriation - Planning and Development	62 700	995 615	78 000	11 500	-	-	-	73 260	-	6 606	4 200	10 000
Total Appropriation - Road Transport	1 403 944	2 764 949	1 473 085	118 857	7 443	4 500	300	58 001	35 072	15 377	15 808	-
Total Appropriation - Environmental Protection	10 725	42 380	3 000	-	-	-	490	17 979	-	-	-	-
Governance and Administration	598 433	1 723 143	381 481	8 500	1 480	3 800	12 576	2 930	13 792	2 470	-	100
Community and Public Safety	1 218 222	1 735 281	941 500	71 782	14 637	2 470	250	35 874	12 667	18 769	14 000	10 000
Other	17 700	-	10 000	-	-	-	-	-	1 029	-	-	-
% Capital Appropriations measured against Total Capital												

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2015/16 Budget vs Original Budget 2014/15

Trading Services	25.9%	26.6%	25.1%	60.5%	74.3%	79.4%	.0%	35.9%	39.3%	30.6%	55.3%	.0%
% of Capital Budget - Electricity Infrastructure	11.8%	17.5%	11.6%	13.9%	24.7%	22.0%	.0%	12.7%	34.8%	30.5%	30.3%	.0%
% of Capital Budget - Water Infrastructure	5.7%	5.5%	3.9%	9.3%	20.7%	32.2%	.0%	11.4%	4.0%	.1%	6.6%	.0%
% of Capital Budget - Waste Water Management	5.7%	2.5%	9.2%	35.8%	20.6%	25.2%	.0%	8.0%	.5%	.0%	.0%	.0%
% of Capital Budget - Waste Management	2.6%	1.1%	.4%	1.5%	8.3%	.0%	.0%	3.8%	.0%	.1%	18.4%	.0%
Economic and Environmental	33.0%	38.4%	40.3%	24.4%	8.1%	8.6%	5.8%	50.9%	34.0%	35.3%	26.3%	49.8%
% of Capital Budget - Planning and Development	1.4%	10.1%	2.0%	2.2%	.0%	.0%	.0%	25.0%	.0%	10.6%	5.5%	49.8%
% of Capital Budget - Road Transport	31.4%	27.9%	38.2%	22.3%	8.1%	8.6%	2.2%	19.8%	34.0%	24.7%	20.8%	.0%
% of Capital Budget - Environmental Protection	.2%	.4%	.1%	.0%	.0%	.0%	3.6%	6.1%	.0%	.0%	.0%	.0%
Governance and Administration	13.4%	17.4%	9.9%	1.6%	1.6%	7.3%	92.4%	1.0%	13.4%	4.0%	.0%	.5%
Community and Public Safety	27.2%	17.5%	24.4%	13.4%	15.9%	4.7%	1.8%	12.2%	12.3%	30.1%	18.4%	49.8%
Other	4%	.0%	.3%	.0%	.0%	.0%	.0%	.0%	1.0%	.0%	.0%	.0%
Asset Management												
Total Value of PPE	46 349 666	61 033 327	33 427 936	10 237 791	1 956 332	621 911	103 560	5 195 906	2 513 937	1 303 901	2 992 062	96 060
Capital Asset Renewal	1 970 120	6 552 677	1 663 950	299 671	36 650	11 000	-	104 319	34 541	30 031	-	-
Operational Repairs & Maintenance	2 719 615	4 235 390	1 513 028	229 908	59 118	25 949	3 891	86 302	17 619	33 614	26 200	2 787
Asset Renewal % of Depreciation	120.9%	199.9%	140.0%	76.0%	25.3%	28.9%	.0%	35.0%	39.1%	51.8%	.0%	.0%
R&M % of PPE	5.9%	6.9%	4.5%	2.2%	3.0%	4.2%	3.8%	1.7%	.7%	2.6%	.9%	2.9%
Asset Renewal and R&M as a % of PPE	10.1%	17.7%	9.5%	5.2%	4.9%	5.9%	3.8%	3.7%	2.1%	4.9%	.9%	2.9%
Depreciation as % of Asset Base	3.5%	5.4%	3.6%	3.9%	7.4%	6.1%	25.8%	5.7%	3.5%	4.4%	3.7%	10.2%
Repairs & Maintenance/Total Revenue	9.2%	9.7%	5.8%	4.3%	6.7%	4.3%	1.1%	3.8%	1.9%	5.8%	2.4%	.9%
AVERAGE HOUSEHOLD BILLS												
Percentage Increases												
Property rates	7.5%	6.0%	8.0%	8.9%	8.0%	27.2%	.0%	.0%	.0%	12.7%	7.0%	.0%
Electricity: Basic levy	.0%	12.1%	.0%	12.1%	14.2%	12.1%	.0%	.0%	.0%	.0%	19.8%	.0%
Electricity: Consumption	12.2%	12.0%	9.9%	12.1%	14.2%	4.9%	.0%	.0%	.0%	63.5%	10.4%	.0%
Water: Basic levy	.0%	.0%	.0%	.0%	14.5%	13.5%	.0%	.0%	.0%	.0%	.0%	.0%
Water: Consumption	14.5%	13.3%	13.5%	11.0%	14.5%	13.4%	.0%	.0%	.0%	12.7%	14.8%	.0%
Sanitation	9.5%	15.0%	9.0%	11.0%	8.0%	5.9%	.0%	.0%	.0%	12.7%	(12.4%)	.0%
Refuse removal	8.0%	8.0%	14.9%	9.0%	8.0%	6.0%	.0%	.0%	.0%	12.7%	8.3%	.0%
Other	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Monthly Bill (Rand/cent)												
Property rates	272.09	163.28	358.79	216.21	221.00	389.95	.00	.00	.00	156.23	395.94	.00
Electricity: Basic levy	.00	415.46	.00	169.07	107.16	179.07	.00	.00	.00	.00	67.40	.00
Electricity: Consumption	470.51	507.65	701.66	691.62	1 447.19	530.65	.00	.00	.00	666.31	551.00	.00
Water: Basic levy	.00	.00	.00	.00	47.86	20.91	.00	.00	.00	.00	.00	.00
Water: Consumption	263.76	268.85	319.29	474.21	525.21	344.35	.00	.00	.00	205.35	263.00	.00
Sanitation	119.94	135.75	155.41	151.29	171.09	68.05	.00	.00	.00	105.84	109.25	.00
Refuse removal	138.51	138.94	76.10	111.29	147.31	102.27	.00	.00	.00	62.68	130.00	.00
Other	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Monthly Bill (excluding VAT)	1 264.81	1 629.93	1 611.25	1 813.70	2 666.83	1 635.25	.00	.00	.00	1 196.41	1 516.59	.00

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2015/16 Budget vs Original Budget 2014/15

SOCIAL PACKAGE												
Total Number of Households	848 591	1 434 856	911 536	130 836	31 174	21 075	0	124 691	34 707	35 678	66 618	0
Highest level of free service provided												
Water (kilolitres per household per month)	9	6	12	30	6	6	0	6	15	6	6	0
Electricity (kwh per household per month)	100	150	100	0	50	50	0	50	125	55	50	0
Number of Households receiving Free Basic Services												
Water (6 kilolitres per household per month)	679 974	1 325 531	413 085	42 294	13 155	0	0	45 500	0	19 800	22 000	0
Sanitation (free minimum level service)	657 974	226 802	120 000	42 294	1 080	0	0	11 500	0	19 800	22 000	0
Electricity/Other energy (50kwh per household per month)	336 100	29 612	120 000	42 294	378	0	0	11 500	0	3 850	22 000	0
Refuse(removed at least once a week)	279 699	245 000	413 085	42 294	1 080	0	0	11 500	0	19 800	22 000	0
Cost of Free Basic Services provided	1 785 177	895 193	1 348 264	411 875	9	-	-	126 318	31 800	60 147	92 594	-
Water (6 kilolitres per household per month)	857 887	667 497	725 643	274 990	6	-	-	91 648	15 000	17 820	35 252	-
Sanitation (free minimum level service)	334 581	74 812	30 701	85 067	2	-	-	17 196	6 400	16 976	9	-
Electricity/Other energy (50kwh per household per month)	380 548	5 884	167 490	-	0	-	-	6 414	-	2 541	41 222	-
Refuse(removed at least once a week)	212 163	147 000	424 430	51 819	1	-	-	11 060	10 400	22 810	16 112	-
Average Cost per Household Per Annum	3 660.93	1 632.13	4 435.70	9 738.38	3.46	.00	.00	5 029.06	.00	3 569.37	4 208.83	.00
Water (6 kilolitres per household per month)	1 261.65	503.57	1 756.64	6 501.86	.48	.00	.00	2 014.23	.00	900.00	1 602.37	.00
Sanitation (free minimum level service)	508.50	329.86	255.84	2 011.32	1.71	.00	.00	1 495.32	.00	857.37	.39	.00
Electricity/Other energy (50kwh per household per month)	1 132.25	198.70	1 395.75	.00	.57	.00	.00	557.75	.00	660.00	1 873.72	.00
Refuse(removed at least once a week)	758.54	600.00	1 027.46	1 225.20	.70	.00	.00	961.76	.00	1 152.00	732.35	.00
Cost of Free Basic Services Provided to "Registered Indigent"	2 489 338	2 163 437	1 832 321	411 875	46	-	-	228 822	-	70 674	92 594	-
Revenue cost of free services provided (excl property rates and other)	1 568 991	912 223	1 454 612	416 539	26	-	-	52 524	52 000	60 147	(114 908)	-
Local Government Equitable Share	2 181 182	2 864 065	1 654 390	600 889	68 291	82 794	245 760	259 185	95 613	121 466	168 320	184 842
MTREF Funded / Unfunded	Funded	Unfunded	Unfunded	Funded	Funded	Funded	Funded	Unfunded	Funded	Funded	Funded	Funded