Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2016/17 Budget vs Original Budget 2015/16

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Procession Pro		Location	FC1/1	FC1/2	FC1/2	D01/	FC101	EC102	FC102	EC104
Processing Pro		IVIAN	F5101	F 5 102	F5103	DC 16	15181	F5182	F 5 183	F 5 184
Broadensh		Mangaung	Letsemeng	Kopanong	Mohokare	Xhariep	Masilonyana	Tokologo	Tswelopele	Matjhabeng
Tell General Sections		(H)	(M)	(M)	(L)	(L)	(L)	(L)	(M)	(H)
14 15 15 15 15 15 15 15	R thousands									
	Total Operating Revenue	6 641 627	110 575	235 219	150 010	52 618	228 103	83 116	136 070	2 041 473
Cach and Cachagements all the Year for for 30,20 67,90 65,90 33,00 1800 23,30 1000 1700	Total Operating Expenditure	6 598 468	147 888	307 530	167 232	54 418	228 103	83 102	158 209	2 036 735
Cache and Cache Repositions of the Year Ford 1971 (9 170) 6 595 3156 1080 23.34 (1980) 278 (1970) 1078 (1970) 1079 1079 1079 1079 1079 1079 1079 1079	Operating Performance Surplus / (Deficit)	43 158	(37 313)	(72 311)	(17 221)	(1 800)	1	15	(22 139	4 738
Microsenes (December) (Common (Commo		780 214					23 364	10 080		
Can Descript Systems Carbotic Recombination 13 ct 400 12 st 400 12 st 50 14 ct 4 ct 4 ct 5 ct 4 ct 5 ct 5 ct 4 ct 4 ct 4 ct 5 ct 4 ct 4 ct 4 ct 5 ct 4 c		302 604								
Cash Coverage Station										
SIATAMON TO GOPPANION PROPERTION (1987) **Norrosen For Indic (Sperming Revenue*** **Norrosen For Indic (Sperming Revenue**** **Norrosen For Indicate (1987) **Norrosen For Indicate (1987)										
Name			(,			()				
Names and Property Reviews 1.0 (a) 1.0 (b) 1.0 (
Microsean Pinquery Rates Sevence 10.0% 7.6% 11.1% 3.2% 0.0% 4.0% 0.00% 4.0% 1.0% 1.0% 1.0% 0.0% 0.0% 0.0% 0.0% 1.0% 1.0% 1.0% 0.0%		(1 59/)	(16 09/)	1.5%	(2.20()	59/	11 20/	(E 29/)	4 10	4.5%
Noncrease Dischards Nervours								, ,		
Name								, ,		
Microsen Properly Rate & Sentic Charges 2% (0.578) 1.6 fb (0.73) (7.70) 7.5 fb 1.0 fb 1.										
Microsens in Operating Carlot Revenue 71 Na										
Monosane Capital Card Revenue Capital C										
Collection files Inciding Other Revenue 12.7% 73								, ,		
Annual Debtors Collection Rate Payment Level by 8.8 PK 17 KK 8.3 PK 58 PK 59 PK 59 374										
Current Debters Celection Rate 38,88 71,48 33,38 58,86 05 62,28 91,48 96,38										
October Control Cont										
Section Sect										
Expenditive	=									
Secretary Total Operating Expenditure 6.38 11.58 13.58 17.78 17.78 12.78 10.09% 10.97% 10		37.2%	131.9%	54.2%	126.9%	.0%	17.6%	74.9%	7.3%	163.1%
Secretary Secr		<u> </u>								<u> </u>
Nonement										, ,
Noncrease in Neutrickly Bulk Purchases 10.6% 3.3% 1.5% 0.9% 0.9% 0.0%	% Increase in Employee Costs	4.0%	10.5%	5.7%	6.7%	2.1%	4.8%	1.3%	8.1%	8.9%
Shorease in Water Built Purchases 3,7% 22.7% 42.7% 49.6% 72.1% 43.2% 43.4% 40.2%	% Overtime measured against Employee Related Costs	3.2%	2.8%	1.6%	4.0%	.0%	2.7%	4.1%	1.9%	4.5%
Remuneration % of Oper Exp (excl debt impairm and deprec) 31.3% 43.7% 42.7% 48.6% 72.1% 43.2% 43.4% 40.2%	% Increase in Electricity Bulk Purchases	10.6%	3.3%	1.5%	8.0%	.0%	(38.6%)	(1.5%)	16.7%	12.3%
Contracted Services % of Oper Exp (sect debt impairm and deprec) 16.5% 3.9% 0.0% 5.5% 0.9% 1.2% 4.3% 5.5%	% Increase in Water Bulk Purchases	(3.7%)	(27.2%)	(29.2%)	.0%	.0%	6.0%	(88.7%)	(38.7%)	5.9%
Debt Improvement % of Billable Revenue	Remuneration % of Oper Exp (excl debt impairm and deprec)	31.3%	43.7%	42.7%	49.6%	72.1%	43.2%	43.4%	40.2%	33.0%
Debt Improvement % of Billable Revenue										
Selectically Distribution Losses 12.6% 0% 0% 0% 0% 0% 0% 0%	Contracted Services % of Oper Exp (excl debt impairm and deprec)	16.5%	3.9%	.0%	.5%	.0%	1.2%	4.3%	.5%	4.3%
Semble S		6.5%	27.1%	17.1%	22.2%	.0%	25.0%	2.1%	3.7%	5.0%
Water Distribution Losses 32.5% 0% 0% 0% 0% 0% 0% 0%	% Electricity Distribution Losses	12.6%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Employee cosis/Total Revenue 26.8% 40.6% 38.4% 40.6% 72.1% 31.0% 42.6% 40.2% INFRASTRUCTURE DEVELOPMENT & ASSET MANAGEMENT Capital Funding 1806.094 71.635 66.379 95.106 22.500 75.608 44.906 Internally Funding and Other 331.639 1.411 -										
NFRASTRUCTURE DEVELOPMENT & ASSET MANAGEMENT										
Capital Funding	1.3									
Capital Funding	INFRASTRUCTURE DEVELOPMENT & ASSET MANAGEMENT									
Total Capital Budget										
Internally Funded and Other		1 806 094	71 635	66.379	95 105		22 500	75 608	44 90	133 363
Grant Funding and Other 894 606 71 635 66 379 93 694 . 22 500 75 608 20 736 Internally Generated Funding 36 48										
Internally Generated Funds % of Non Grant Funding 36.4% .0%	-		71 635	66 379			22 500	75.608		
Borrowing % of Non Grant Funding						0%				
Caral Funding % of Total Funding										
Borrowing 1 086 620 1 1530 12068 3 154 490 11280										
Total Borrowing Liability		49.376	100.0%	100.0%	90.370	.076	100.0%	100.070	40.27	00.076
Borrowing for the Financial Year 1978 1989		1 004 430		1 520	12.040		2.15	400	11 20/	
Cost of Derrowing for the Financial Year 240 703 53 . 2 212 . 2 372 438 3 188 Total Cost of Debt as a % of Total Borrowing Liability 222% .0% .0% .0% .18.3% .0% .75.2% 89.2% 28.3% Financing Cost % of Asset Base .1.5% .0% .0% .0% .4% .0% .4% .1% .7% Capital Charges & of Operating Expenditure .3.6% .0% .0% .1.3% .0% .1.5% .0% .1.5% .2.6% Borrowing % of Total Assets .6.9% .0% .1.3% .0% .2.4% .0% .5% .1.5% .2.6% Capital Charges to Own Revenue .4.4% .1% .0% .2.4% .0% .0% .1.7% .1.2% .4.3% Borrowed Funding of own Capital Expenditure .56.8% .0% .0% .0% .0% .0% .0% .0% .0% .0% Geraing .7.4% .0% .2.8% .0% .5% .1% .2.5% Current Ratio .1.1 .6.6 .4 .1.8 .3 .1.3 .1.1 .1.5 Liquidity Ratio .3 .7 .0 .0 .0 .2 .3 .0 .1.0 Eleptacoparage .1.8 .4.5 .0 .15.0 .0 .32.0 .50.2 .3.6 Capital Programme .1.8 .4.5 .0 .1.5 .0 .0 .3.2 .0 .0 Capital Appropriations .1.10 .1.10 .1.10 .1.10 .1.10 .1.10 Capital Appropriation - Leicticity Infrastructure .20.343 .7.5 .1.70 .0.0 .0 .0 .0 .0 .0 .0			-	1 330	12 000		2 134	490	1120	1
Total Cost of Debt as a % of Total Borrowing Liability 22.2% 0.9% 0.9% 0.9% 18.3% 0.9% 0.75.2% 89.2% 28.3% Financing Cost % of Asset Base 1.5% 0.9% 0.9% 0.9% 4.4% 0.9% 1.4% 1.1% 1.7% 1.2% 1			-				0.070			405.000
Financing Cost % of Asset Base 1.5% 0,% 0,% 0,% 4,% 0,% 4,% 1,% 1,% 1,% 2,0% 2,0% 2,0% 2,0% 2,0% 3,0% 0,% 1,% 2,4% 0,% 5,% 1,% 2,0% 2,0% 2,0% 2,0% 2,0% 2,0% 2,0% 2,	=					-				
Capital Charges % of Operating Expenditure 3.6% .0% .0% 1.3% .0% 1.0% .5% 2.0% Borrowing % of Total Assets 6.9% .0% .1% 2.4% .0% .5% .1% 2.6% Capital Charges to Own Revenue 4.4% .1% .0% 2.4% .0% .1,7% 1.2% 4.3% Borrowed Funding of own Capital Expenditure 56.8% .0%										
Borrowing % of Total Assets										
Capital Charges to Own Revenue 4.4% 1.1% 0.0% 2.4% 0.0% 1.7% 1.2% 4.3% Borrowed Funding of own Capital Expenditure 56.8% 0.0 0.0										
Borrowed Funding of own Capital Expenditure 56.8% .0%										
Gearing 7.4% .0% .2% 2.3% .0% .5% .1% 2.5% Curren Ralio 1.1 6.6 .4 1.8 .3 1.3 1.1 1.5 Liquidity Ratio .3 .7 .0 .0 .0 .2 .3 .0 .10 Finance charges and Depreciation/Total Revenue 11.9% 27.2% 30.7% .21.4% 3.4% 14.9% 1.6% 16.0% Debt coverage 18.1 64.5 .0 15.0 .0 32.0 50.2 39.6 Capital Programme <										
Current Ratio 1.1 6.6 .4 1.8 .3 1.3 1.1 1.5 Liquidity Ratio 3 7 0 0 0 2 3 0 1.0 Finance charges and Depreciation/Total Revenue 11,9% 27.2% 30.7% 21,4% 3.4% 14,9% 16,0% Debt coverage 18,1 64,5 0 15,0 0 32,0 50,2 39,6 Capital Programme 2014 55,000 64,933 65,945 - 1703 60,044 35,648 Total Appropriation - Electricity Infrastructure 200,343 - 7,594 - - 1,032 5,000 Total Appropriation - Water Infrastructure 275,689 - 46,636 65,645 - 39,4 51,938 24,170										
Liquidity Ratio 3.3 7.7 0.0 0.0 2 3.3 0.0 1.0 Finance charges and Depreciation/Total Revenue 11.9% 27.2% 30.7% 21.4% 3.4% 14.9% 14.9% 16.0% Debt coverage 18.1 64.5 0.0 15.0 0.0 32.0 50.2 39.6 Capital Programme Capital Appropriations Trading Services 932.56 55.000 64.933 65.945 - 17.03 60.044 35.648 Total Appropriation - 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.	=			.2%						
Finance charges and Depreciation/Total Revenue 11.9% 27.2% 30.7% 21.4% 3.4% 14.9% 1.6% 16.0%		1.1	6.6			.3				
Debt coverage 18.1 64.5 .0 15.0 .0 32.0 50.2 39.6										
Capital Programme 64933 65945 1703 60 044 35 648 Total Appropriation - Electricity Infrastructure 200 343 - 7594 1032 5 000 Total Appropriation - Water Infrastructure 275 689 - 46 636 65 645 - 394 51 938 24 170	Finance charges and Depreciation/Total Revenue		27.2%	30.7%	21.4%	3.4%			16.0%	
Capital Appropriations 7 and ing Services 932 356 55 000 64 933 65 945 - 1 703 60 044 35 648 Total Appropriation - Electricity Infrastructure 200 343 - 7 594 - - 1 032 5 000 Total Appropriation - Water Infrastructure 275 689 - 46 636 65 645 - 394 51 938 24 170	Debt coverage	18.1	64.5	.0	15.0	.0	32.0	50.2	39.6	13.5
Trading Services 932 356 55 000 64 933 65 945 - 1 703 60 044 35 648 Total Appropriation - Electricity Infrastructure 200 343 - 7 594 - - - 1 032 5 000 Total Appropriation - Water Infrastructure 275 689 - 46 636 65 645 - 394 51 938 24 170	Capital Programme									
Total Appropriation - Electricity Infrastructure 200 343 - 7 594 - - - 1 032 5 000 Total Appropriation - Water Infrastructure 275 689 - 46 636 65 645 - 394 51 938 24 170	Capital Appropriations									
Total Appropriation - Water Infrastructure 275 689 - 46 636 65 645 - 394 51 938 24 170	Trading Services	932 356	55 000	64 933	65 945	-	1 703	60 044	35 648	47 463
	Total Appropriation - Electricity Infrastructure	200 343	-	7 594	-	-		1 032	5 000	2 842
Total Appropriation - Waste Water Management 437 097 - 800 300 6 478	Total Appropriation - Water Infrastructure	275 689	-	46 636	65 645	-	394	51 938	24 170	5 166
	Total Appropriation - Waste Water Management	437 097	-	800	300				6 478	39 455
Total Appropriation - Waste Management 19 227 55 000 9 903 - 1 3.09 7 0.75		19 227	55 000	9 903	-		1 309	7 075		-
Economic and Environmental 473 425 12 585 395 28 429 - 15 646 5 564 6 865			12 585				15 646			39 913
Total Appropriation - Planning and Development 161 782					_					9 854
Total Appropriation - Road Transport 311 643 12 585 395 28 429 - 15 646 5 564 6 865			12 585	30	28 429		15 64/	5 564	6.86	
Total Appropriation - Environmental Protection		3043	.2 303	375	20 42]
Total Appropriation Tribution Tributio		282 201	4 050	1 051	553		1 100			20 000
Community and Public Safety 116 922 178 - 4026 10 000 2 393			4 030	1 031					2 20-	
		110 922			1/8		4 020	, 10 000	2 39.	20 98/
Other	Ouici						1	L		

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2016/17 Budget vs Original Budget 2015/16

	Location	1			1 -	1		1 -	
	MAN	FS161	FS162	FS163	DC16	FS181	FS182	FS183	FS184
	Mangaung	Letsemeng	Kopanong	Mohokare	Xhariep	Masilonyana	Tokologo	Tswelopele	Matjhabeng
	Mangaung	Letsemeng	Kopanong	Monokarc	жинср	inasiionyana	Tokologo	Тэмсюрсіс	magnabeng
	(H)	(M)	(M)	(L)	(L)	(L)	(L)	(M)	(H)
R thousands % Capital Appropriations measured against Total Capital									
Trading Services	51.6%	76.8%	97.8%	69.3%	.0%	7.6%	79.4%	79.4%	35.69
% of Capital Budget - Electricity Infrastructure	11.1%	.0%	11.4%	.0%	.0%	.0%		11.1%	
% of Capital Budget - Water Infrastructure	15.3%	.0%	70.3%	69.0%	.0%	1.8%		53.8%	
% of Capital Budget - Waste Water Management	24.2%	.0%	1.2%	.3%	.0%	.0%	.0%	14.4%	29.69
% of Capital Budget - Waste Management	1.1%	76.8%	14.9%	.0%	.0%	5.8%		.0%	
Economic and Environmental	26.2%	17.6%	.6%	29.9%	.0%	69.5%		15.3%	
% of Capital Budget - Planning and Development	9.0%	.0%	.0%	.0%	.0%	.0%		.0%	
% of Capital Budget - Road Transport % of Capital Budget - Environmental Protection	17.3%	17.6%	.6%	29.9%	.0%	69.5%		15.3%	
Governance and Administration	15.7%	5.7%	1.6%	.6%	.0%	5.0%		.0%	
Community and Public Safety	6.5%	.0%	.0%	.2%	.0%	17.9%		5.3%	
Other	.0%	.0%	.0%	.0%	.0%	.0%			
Asset Management									
Total Value of PPE	15 841 564	643 479	1 128 265	498 350	17 918	613 799	637 726	429 25	5 000 00
Capital Asset Renewal	475 610	-	-	-		10 955			
Operational Repairs & Maintenance	373 770	5 040	4 956	5 535	110	10 394			
Asset Renewal % of Depreciation	76.5%	.0%	.0%	.0%	.0%	33.9%		195.4%	
R&M % of PPE	2.4%	.8%	.4%	1.1%	.6%	1.7%		1.6%	
Asset Renewal and R&M as a % of PPE	5.4%	.8%	.4%	1.1%	.6%	3.5%		10.5%	
Depreciation as % of Asset Base Repairs & Maintenance/Total Revenue	3.9% 5.6%	4.7%	6.4%	6.0%	10.0%	5.3%		4.6%	
AVERAGE HOUSEHOLD BILLS	5.070	4.070	2.170	3.770	.2.1	4.070	4.170	3.07	11.37
Percentage Increases									
Property rates	8.0%	.0%	10.0%	5.9%	.0%	6.6%	6.6%	8.0%	6.69
Electricity: Basic levy	.0%	.0%	.0%	.0%	.0%	7.6%		.0%	
Electricity: Consumption	2.0%	.0%	10.0%	.0%	.0%	7.6%	7.4%	14.0%	7.69
Water: Basic levy	10.0%	.0%	10.0%	6.0%	.0%	6.6%	.0%	.0%	.09
Water: Consumption	8.4%	.0%	.0%	6.0%	.0%	6.6%	6.6%	6.0%	6.69
Sanitation	8.2%	.0%	10.0%	6.0%	.0%	6.6%		6.0%	
Refuse removal	7.8%	.0%	10.0%	5.9%	.0%	6.6%		6.0%	
Other	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.09
Monthly Bill (Rand/cent) Property rates	237.27	.00	271.52	369.39	.00	223.86	121.23	263.05	433.1
Electricity: Basic levy	.00	.00	.00	.00	.00	78.17		.00	
Electricity: Consumption	369.04	.00	264.00	.00	.00	697.35		711.45	
Water: Basic levy	22.00	.00	278.80	38.48	.00	64.02		.00	
Water: Consumption	359.36	.00	.00	341.63	.00	148.90	134.50	118.64	699.2
Sanitation	115.01	.00	96.88	104.73	.00	90.06	57.86	54.00	124.9
Refuse removal	92.00	.00	70.47	59.78	.00	56.78	38.26	37.52	83.8
Other	.00	.00	.00	.00	.00	.00			
Total Monthly Bill (excluding VAT)	1 194.67	.00	981.68	914.01	.00	1 359.15	1 347.45	1 184.66	2 861.9
SOCIAL PACKAGE Total Number of Harrachelde	102 144	11 242	14511	10 702	,	27.77	0.400	11 00	122.07
Total Number of Households Highest level of free service provided	182 146	11 242	14 511	10 793	(37 677	8 698	11 993	132 07
Water (kilolitres per household per month)	10	0	6	6					
Electricity (kwh per household per month)	50	0	0	50	,	133	0		5
Number of Households receiving Free Basic Services									
Water (6 kilolitres per household per month)	0	0	2 240	0	(5 242	2 000	11 992	19 34
Sanitation (free minimum level service)	0	0	2 240	0	(5 242	1 485	5 500	19 34
Electricity/Other energy (50kwh per household per month)	0	0	0	0	(5 242			
Refuse(removed at least once a week)	0	0	2 240	0	(5 242			
Cost of Free Basic Services provided	247 020					8 173			
Water (6 kilolitres per household per month)	38 209	3 445	181	1 794		3 366			
Sanitation (free minimum level service)	112 732 29 037	6 157	217	2 499 1 481		2 277			
Electricity/Other energy (50kwh per household per month) Refuse(removed at least once a week)	66 861	5 944	158	1 401		1 267			
Average Cost per Household Per Annum	.00	.00	248.18	.00	.00				
Water (6 kilolitres per household per month)	.00	.00	80.84	.00	.00				
Sanitation (free minimum level service)	.00	.00	96.87	.00					
Electricity/Other energy (50kwh per household per month)	.00	.00	.00	.00					
Refuse(removed at least once a week)	.00	.00	70.47	.00	.00	240.78	600.26	495.32	147.3
Cost of Free Basic Services Provided to "Registered Indigent"			556	-		8 173	5 046	29 870	32 85
Revenue cost of free services provided (excl property rates and other)									_
Local Government Equitable Share	629 731	47 402	70 650	54 472	29 739	83 362	43 424	59 589	385 85
MTREF Funded / Unfunded	Funded	Funded	Unfunded	Funded	Unfunded	Funded	Funded	Funded	Funde

Source: National Treasury Local Government Database

	FS185	DC18	FS191	FS192	FS193	FS194	FS195	FS196	DC19
	Nala	Lejweleputswa	Setsoto	Dihlabeng	Nketoana	Maluti-a-Phofung	Phumelela	Mantsopa	Thabo
	(M)	(L)	(M)	(M)	(M)	(H)	(L)	(M)	Mofutsanyana (L)
R thousands	200.404	110 400	450 / 40	704 224	207.000	1 / 27 0/ 5	125 (0)	207.000	107.11/
Total Operating Revenue Total Operating Expenditure	388 686 388 422		450 649 440 992	704 224 698 505	307 805 307 425		125 686 125 635		
Operating Performance Surplus / (Deficit)	264	700	9 657	5 719	380		51	1 759	
Cash and Cash Equivalents at the Year End	54 214	23 865	(936)	182 897	(30 214)				
Net Increase / (Decrease) in Cash held for the Year	39 337	5 796	(4 638)	182 897	(37 483)		(21 803)		
Cash Backing / Surplus (Deficit) Reconciliation	(155 328)	27 303	214 997	(146 155)	(99 878)	34 572	(13 897)	191 80	(22 996)
Cash Coverage Ratio	1.9	3.1	(0.)	4.1	(1.8)	1.2	(2.8)	(.5)	(0.)
STATEMENT OF OPERATING PERFORMANCE									
Revenue % Increase in Total Operating Revenue	10.6%	.5%	9.5%	9.2%	(1.0%)	(22.5%)	(15.3%)	(10.7%)	(1.6%)
% Increase in Property Rates Revenue	7.5%	.0%	14.9%	18.5%	(2.0%)	(22.3%)	(46.8%)	(10.7%)	
% Increase in Electricity Revenue	7.8%	.0%	7.7%	10.7%	7.1%		(2.3%)	6.2%	
% Increase in Water Revenue	14.2%	.0%	53.5%	(3.5%)	2.4%	(18.7%)	(32.6%)	(10.4%)	
% Increase in Property Rates & Service Charges	11.0%	.0%	17.6%	9.5%	(2.9%)	(7.0%)	(38.8%)	(7.0%)	.0%
% Increase in Operating Grant Revenue	(5.6%)	.4%	(5.2%)	1.0%	(1.4%)	(.8%)	(2.2%)	(6.8%)	(.2%)
% Increase in Capital Grant Revenue	.0%	.0%	76.2%	(7.8%)	2.3%	(39.1%)	.0%	30.4%	
Collection Rate Including Other Revenue	91.5%	26.4%	65.3%	93.4%	39.7%	97.5%	59.7%	71.0%	
Annual Debtors Collection Rate (Payment Level %)	90.7%	.0%	66.1%	92.3%	37.2%	96.8%	57.1%	70.2%	
Current Debtors Collection Rate	90.7%	.0%	66.1% 80.5%	92.3%	37.2% 20.6%	96.8%	57.1%	70.2%	
Outstanding Debtors to Revenue O/S Service Debtors to Revenue	27.1% 44.6%	.0%	80.5% 149.3%	13.5% 18.8%	20.6%	57.4% 101.1%	12.0%	154.1%	
Expenditure	44.070	.076	147.370	10.070	30.770	101.176	32.076	200.27	.070
% Increase in Total Operating Expenditure	(18.3%)	(1.5%)	8.6%	8.3%	(2.0%)	(20.4%)	(14.7%)	(10.2%	(3.8%)
% Increase in Employee Costs	11.0%	7.0%	8.4%	13.9%	4.5%	20.1%	25.9%	9.9%	
% Overtime measured against Employee Related Costs	.0%	.0%	1.9%	2.1%	4.5%	2.9%	4.3%	6.8%	.0%
% Increase in Electricity Bulk Purchases	13.1%	.0%	9.5%	(7.1%)	4.3%	(38.7%)	(12.0%)	5.2%	
% Increase in Water Bulk Purchases	3.2%	.0%	.0%	.0%	(86.7%)	8.1%	1.4%	.0%	.0%
Remuneration % of Oper Exp (excl debt impairm and deprec)	38.4%	60.0%	45.6%	39.6%	38.2%	31.2%	54.5%	46.3%	5 52.4%
Contracted Services % of Oper Exp (excl debt impairm and deprec)	3.3%	1.0%	8.9%	4.5%	4.5%	6.1%	2.4%	1.7%	.4%
Debt Impairment % of Billable Revenue	4.4%	.0%	11.5%	19.6%	26.6%	7.6%	2.1%	24.0%	.0%
% Electricity Distribution Losses	.0%	.0%	19.3%	.0%	.0%	.0%	.0%	.0%	
% Water Distribution Losses	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Employee costs/Total Revenue	34.6%	55.5%	38.4%	29.4%	24.4%	27.5%	53.2%	38.6%	49.6%
INFRASTRUCTURE DEVELOPMENT & ASSET MANAGEMENT									
Capital Funding									
Total Capital Budget	34 300	700	89 052	79 889	64 218	257 920	47 530	58 418	2 412
Internally Funded and Other	1 000	700	-	8 000	-	72 400		1 750	
Grant Funding and Other	33 300	-	79 552	71 889	64 218	185 520	47 530	56 668	
Internally Generated Funds % of Non Grant Funding	100.0%	100.0%	.0%	100.0%	.0%	100.0%	.0%	100.0%	
Borrowing % of Non Grant Funding	.0%	.0%	100.0%	.0%	.0%	.0%	.0%	.0%	
Grant Funding % of Total Funding Borrowing	97.1%	.0%	89.3%	90.0%	100.0%	71.9%	100.0%	97.0%	100.0%
Total Borrowing Liability		11 527	11 633	46 837	8 913	8 000	2 591	4 78	7 5 031
Borrowing for the Financial Year	-		9 500	-	-				
Cost of Borrowing for the Financial Year	16 000	3 467	4 616	7 452	9 837	12 000	1 554	ı	- 75
Total Cost of Debt as a % of Total Borrowing Liability	.0%	30.1%	39.7%	15.9%	110.4%	150.0%	60.0%	.0%	1.5%
Financing Cost % of Asset Base	.9%	5.2%	.1%	.4%	1.6%	.4%	.2%	.0%	.4%
Capital Charges % of Operating Expenditure	4.1%	2.9%	1.0%	1.1%	3.2%	.8%	1.2%	.0%	
Borrowing % of Total Assets	.0%	17.4%	.4%	2.4%	1.5%	.3%	.4%	.4%	29.7%
Capital Charges to Own Revenue	5.9%	154.9% .0%	1.6%	1.3%	4.4%		2.5%	.0%	
Borrowed Funding of own Capital Expenditure Gearing	.0%	.0%	.0%	2.6%	1.7%	.0%	.0%	.0%	
Current Ratio	Δ.076	4.1	9.2	Δ.0%	1.776	1.1		7.0	
Liquidity Ratio	.0.	4.1	.2	٠.0	.1	.0		.2	
Finance charges and Depreciation/Total Revenue	11.3%	7.8%	7.8%	12.1%	22.7%	3.4%		1.9%	3.1%
Debt coverage	11.7	.5	15.7	14.7	22.0	30.5	6.3	9.7	3.7
Capital Programme									
Capital Appropriations									
Trading Services	15 070		65 079	57 035	43 790			40 360	
Total Appropriation - Electricity Infrastructure Total Appropriation - Water Infrastructure	5 000 4 042		6 000 30 716	13 721 30 272	42 096	10 048 50 168			
Total Appropriation - Waste Water Management	6 028		13 734	13 042	42 096		39 004	34 060	
Total Appropriation - Waste Management	0 020		14 630	13 042	1 415			3 331] [
Economic and Environmental	16 437	75	7 424	16 504	4 919		5 296	12 66	1 400
Total Appropriation - Planning and Development	1 415	20					1 005		- 400
Total Appropriation - Road Transport	15 022		7 424	16 504	4 919	86 782	4 291	12 66	
Total Appropriation - Environmental Protection	-	55	-	-	-				-
Governance and Administration	1 000		9 500			6 000		500	
Community and Public Safety	1 793	-	7 049	4 505	15 509			4 89	7 1 712
Other	-	-		1 845	-	13 744			1 -

	FS185	DC18	FS191	FS192	FS193	FS194	FS195	FS196	DC19
	Nala	Lejweleputswa	Setsoto	Dihlabeng	Nketoana	Maluti-a-Phofung	Phumelela	Mantsopa	Thabo
	Ivala	Lejweieputswa	36(2010	Dillabelly	INKELUATIA	Maluti-a-Piloluliy	riumeieia	wantsupa	Паро
Difference	(M)	(L)	(M)	(M)	(M)	(H)	(L)	(M)	Mofutsanyana (L)
R thousands % Capital Appropriations measured against Total Capital									
Trading Services	43.9%	.0%	73.1%	71.4%	68.2%	30.1%	83.8%	69.1%	.0%
% of Capital Budget - Electricity Infrastructure	14.6%	.0%	6.7%	17.2%	.0%	3.9%	1.6%	4.7%	.0%
% of Capital Budget - Water Infrastructure	11.8%	.0%	34.5%	37.9%	65.6%	19.5%	82.2%	58.3%	.0%
% of Capital Budget - Waste Water Management	17.6%	.0%	15.4%	16.3%	.4%	6.7%	.0%	6.1%	.0%
% of Capital Budget - Waste Management	.0%	.0%	16.4%	.0%	2.2%	.0%	.0%	.0%	.0%
Economic and Environmental % of Capital Budget - Planning and Development	47.9% 4.1%	10.7% 2.9%	8.3%	20.7%	7.7%	33.6%	11.1% 2.1%	21.7%	16.6% 16.6%
% of Capital Budget - Road Transport	43.8%	.0%	8.3%	20.7%	7.7%	33.6%	9.0%	21.7%	.0%
% of Capital Budget - Environmental Protection	.0%	7.9%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Governance and Administration	2.9%	89.3%	10.7%	.0%	.0%	2.3%	.0%	.9%	12.4%
Community and Public Safety	5.2%	.0%	7.9%	5.6%	24.2%	28.6%	5.1%	8.4%	71.0%
Other	.0%	.0%	.0%	2.3%	.0%	5.3%	.0%	.0%	.0%
Asset Management									
Total Value of PPE	1 862 454	66 287	3 263 384	1 954 834	596 665	3 149 013	644 694	1 336 084	16 931
Capital Asset Renewal Operational Repairs & Maintenance	1 592 15 324	726	24 823	23 078	29 791 11 213	24 808 71 220	7 580	6 358	1 625
Asset Renewal % of Depreciation	5.7%	.0%	.0%	.0%	43.5%	49.6%	.0%	.0%	.0%
R&M % of PPE	.8%	1.1%	.8%	1.2%	1.9%	2.3%	1.2%	.5%	9.6%
Asset Renewal and R&M as a % of PPE	.9%	1.1%	.8%	1.2%	6.9%	3.0%	1.2%	.5%	9.6%
Depreciation as % of Asset Base	1.5%	12.1%	1.0%	4.0%	11.5%	1.6%	.3%	.3%	19.3%
Repairs & Maintenance/Total Revenue	3.9%	.6%	5.5%	3.3%	3.6%	4.4%	6.0%	3.1%	1.5%
AVERAGE HOUSEHOLD BILLS									
Percentage Increases									
Property rates	.0%	.0%	11.1%	6.5%	6.0%	(20.2%)	15.6%	7.1%	.0%
Electricity: Basic levy	.0%	.0%	10.0% 10.0%	.0%	7.6%	5.1%	.0%	.0%	.0%
Electricity: Consumption Water: Basic levy	.0%	.0%	10.0%	.0%	7.6% 10.0%	6.8%	.0%	8.3% 9.5%	.0%
Water: Consumption	.0%	.0%	10.0%	6.5%	10.0%	5.9%	13.2%	6.2%	.0%
Sanitation	.0%	.0%	10.0%	6.5%	6.0%	5.7%	13.2%	6.4%	.0%
Refuse removal	.0%	.0%	5.6%	6.5%	6.0%	5.6%	13.2%	11.7%	.0%
Other	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Monthly Bill (Rand/cent)									
Property rates	.00	.00	323.33	20.19	187.78	266.00	223.71	196.00	.00
Electricity: Basic levy	.00	.00	282.70	.00	93.39	176.47	.00	.00	.00
Electricity: Consumption Water: Basic levy	.00.	.00	585.75 98.36	.00.	382.51 142.09	598.31	296.00	571.00 115.00	.00
Water: Consumption	.00	.00	96.94	166.63	302.34	214.54	209.00	169.70	.00
Sanitation	.00	.00	83.16	95.32	119.61	80.50	88.27	165.00	.00
Refuse removal	.00	.00	96.70	133.97	142.38	84.50	78.17	95.00	.00
Other	.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Monthly Bill (excluding VAT)	.00	.00	1 566.94	416.11	1 370.09	1 420.32	895.14	1 311.70	.00
SOCIAL PACKAGE									
Total Number of Households	0	0	26 500	38 593	18 719	100 228	9 846	15 100	0
Highest level of free service provided					,	,	,	,	
Water (kilolitres per household per month) Electricity (kwh per household per month)	0	0	0	0	53	50	50	50	0
Number of Households receiving Free Basic Services	0	0	0	0	33	30	30	30	0
Water (6 kilolitres per household per month)	0	0	0	6 000	3 917	36 955	0	4 000	0
Sanitation (free minimum level service)	0	0	0	6 000	6 226	5 594	0	4 000	0
Electricity/Other energy (50kwh per household per month)	0	0	0	6 000	3 188	25 295	0	4 000	0
Refuse(removed at least once a week)	0	0	0	6 000	6 203	5 594	0	4 000	0
Cost of Free Basic Services provided	(33 222)	-	-	2 281	16 467	48 254	-	20 191	-
Water (6 kilolitres per household per month)	(3 682)	-	-	223	5 679	20 222	-	7 219	-
Sanitation (free minimum level service) Electricity/Other energy (50kwh per household per month)	(10 403)	-	-	743	4 050	7 183 15 177	-	7 920	1
Refuse(removed at least once a week)	(6 872) (12 265)	-	-	270 1 045	2 045 4 693	5 672	-	252 4 800	
Average Cost per Household Per Annum	.00	.00	.00	380.11	3 498.34	3 445.20		5 047.80	.00
Water (6 kilolitres per household per month)	.00	.00	.00	37.15	1 449.74	547.20		1 804.80	.00
Sanitation (free minimum level service)	.00	.00	.00	123.87	650.58	1 284.00	.00	1 980.00	.00
Electricity/Other energy (50kwh per household per month)	.00	.00	.00	44.97	641.38	600.00	.00	63.00	.00
Refuse(removed at least once a week)	.00.	.00	.00	174.11	756.64	1 014.00	.00	1 200.00	.00
Cost of Free Basic Services Provided to "Registered Indigent"	-	-	-	2 281	13 703	127 317	-	20 191	-
Description of the second of t									
Revenue cost of free services provided (excl property rates and other) Local Government Equitable Share	100 272	111 727	158 775	124 204	79 054	458 097	59 830	67 748	97 724
MTREF Funded / Unfunded	108 273 Unfunded	Funded	Funded	124 304 Unfunded	79 054 Unfunded	458 097 Funded	59 830 Unfunded	67 748 Funded	97 724 Unfunded
Source: National Treasury Local Government Database	Jillulided	i undeu	i undeu	Jillulided	omunded	i undeu	omunded	i unded	Jinunueu

Source: National Treasury Local Government Database

	FS201	FS203	FS204	FS205	DC20
	Maghaka	Ngwathe	Metsimaholo	Mafube	Fezile
	Moqhaka	ū			
R thousands	(H)	(M)	(H)	(M)	Dabi (L)
Total Operating Revenue	736 572	612 959	980 306	195 793	149 547
Total Operating Expenditure	720 108	738 411	998 836	186 259	151 616
Operating Performance Surplus / (Deficit)	16 464	(125 451)	(18 530)	9 534	(2 069)
Cash and Cash Equivalents at the Year End	6 419	27 437	19 001	(29 556)	77 270
Net Increase / (Decrease) in Cash held for the Year	(24 141)	22 437	18 269	(29 556)	(5 398)
Cash Backing / Surplus (Deficit) Reconciliation Cash Coverage Ratio	(4 406)	155 420 .6	15 131	(20 723)	81 102 7.7
STATEMENT OF OPERATING PERFORMANCE	.1	.0	.3	(2.3)	1.1
Revenue					
% Increase in Total Operating Revenue	10.5%	15.5%	9.6%	4.7%	(.1%)
% Increase in Property Rates Revenue	6.2%	17.2%	5.6%	6.0%	.0%
% Increase in Electricity Revenue	11.1%	8.3%	16.8%	.0%	.0%
% Increase in Water Revenue	3.0%	(21.0%)	13.8%	6.0%	.0%
% Increase in Property Rates & Service Charges	10.6%	24.7%	9.7%	6.0%	.0%
% Increase in Operating Grant Revenue	(1.7%)	(.6%)	4.7%	(1.1%)	.1%
% Increase in Capital Grant Revenue	.0%	48.8% 78.3%	(14.9%) 87.3%	25.6% 49.7%	.0%
Collection Rate Including Other Revenue Annual Debtors Collection Rate (Payment Level %)	82.9%	76.6%	87.6%	47.7%	.0%
Current Debtors Collection Rate	82.9%	76.6%	87.6%	47.7%	.0%
Outstanding Debtors to Revenue	15.6%	110.3%	29.9%	38.4%	.0%
O/S Service Debtors to Revenue	21.2%	158.3%	36.5%	92.7%	.0%
Expenditure					
% Increase in Total Operating Expenditure	8.2%	10.5%	7.2%	9.2%	(9.1%)
% Increase in Employee Costs	8.2%	1.7%	11.9%	13.1%	1.0%
% Overtime measured against Employee Related Costs	7.0%	1.9%	6.7%	1.7%	2.9%
% Increase in Electricity Bulk Purchases % Increase in Water Bulk Purchases	6.3%	(24.4%) 75.0%	13.5% 15.7%	.0%	.0%
Remuneration % of Oper Exp (excl debt impairm and deprec)	30.4%	28.4%	29.7%	47.9%	61.0%
remains atom to the Exp (over deat impairing and deprets)	55.170	20.170	27.770	17.770	01.070
Contracted Services % of Oper Exp (excl debt impairm and deprec)	4.2%	4.6%	4.3%	.0%	3.5%
Debt Impairment % of Billable Revenue	1.1%	20.3%	10.5%	2.3%	.0%
% Electricity Distribution Losses	.0%	.0%	14.0%	.0%	.0%
% Water Distribution Losses	.0%	.0%	.0%	.0%	.0%
Employee costs/Total Revenue	29.1%	26.0%	25.4%	44.7%	59.6%
INFRASTRUCTURE DEVELOPMENT & ASSET MANAGEMENT					
Capital Funding					
Total Capital Budget	102 688	64 920	113 245	41 932	3 330
Internally Funded and Other	16 339		45 154	9 990	3 330
Grant Funding and Other	86 349 100.0%	64 920 .0%	67 092 97.8%	31 942 100.0%	100.0%
Internally Generated Funds % of Non Grant Funding Borrowing % of Non Grant Funding	.0%	.0%	2.2%	.0%	.0%
Grant Funding % of Total Funding	84.1%	100.0%	59.2%	76.2%	.0%
Borrowing					
Total Borrowing Liability	23 655	1 200	13 718	2 507	-
Borrowing for the Financial Year	-	-	1 000	-	-
Cost of Borrowing for the Financial Year	5 899	74 880	6 730	3 211	-
Total Cost of Debt as a % of Total Borrowing Liability	24.9%	6 240.0%	49.1%	128.1%	.0%
Financing Cost % of Asset Base	.3%	4.6%	.6%	.3%	.0%
Capital Charges % of Operating Expenditure	.8%	10.1%	.7%	1.7%	.0%
Borrowing % of Total Assets Capital Charges to Own Revenue	1.1%	.1%	1.1%	.2%	.0%
Borrowed Funding of own Capital Expenditure	.0%	.0%	2.2%	.0%	.0%
Gearing	1.0%	.1%	1.0%	.2%	.0%
Current Ratio	1.1	1.5	1.8	1.3	4.8
Liquidity Ratio	.2	.4	.1	.0	4.8
Finance charges and Depreciation/Total Revenue	1.5%	26.4%	7.7%	2.4%	3.7%
Debt coverage	32.4	57.3	36.0	4.3	1.1
Capital Programme					
Capital Appropriations Trading Services	63 926	56 526	36 537	33 024	1 000
Total Appropriation - Electricity Infrastructure	8 084	15 282	30 337	14 000	1 000
Total Appropriation - Water Infrastructure	47 722	39 140	2 503	2 251	
Total Appropriation - Waste Water Management	8 104	816	2 196	16 773	1 000
Total Appropriation - Waste Management	16	1 288	1 575		
Economic and Environmental	29 144	4 346	53 713		20
Total Appropriation - Planning and Development	366		-	-	20
Total Appropriation - Road Transport	28 778	4 346	53 713	-	-
Total Appropriation - Environmental Protection	1.050	-	40.540	4.000	4.400
Governance and Administration Community and Public Safety	1 058 6 487	1 939	12 518 10 478	4 290 4 527	1 400 910
Other	2 073	2 109	10 4/8	4 527	
out.	2 0/3	2 109	·	91	

	FS201	FS203	FS204	FS205	DC20
	Moqhaka	Ngwathe	Metsimaholo	Mafube	Fezile
	(H)	(M)	(H)	(M)	Dabi (L)
R thousands	,	,	,	,	,
% Capital Appropriations measured against Total Capital					
Trading Services	62.3%	87.1%	32.3%	78.8%	30.0%
% of Capital Budget - Electricity Infrastructure % of Capital Budget - Water Infrastructure	7.9% 46.5%	23.5%	26.7% 2.2%	33.4% 5.4%	.0%
% of Capital Budget - Waste Water Management	7.9%	1.3%	1.9%	40.0%	30.0%
% of Capital Budget - Waste Management	.0%	2.0%	1.4%	.0%	.0%
Economic and Environmental	28.4%	6.7%	47.4%	.0%	.6%
% of Capital Budget - Planning and Development	.4%	.0%	.0%	.0%	.6%
% of Capital Budget - Road Transport	28.0%	6.7%	47.4%	.0%	.0%
% of Capital Budget - Environmental Protection	.0%	.0%	.0%	.0%	.0%
Governance and Administration	1.0%	.0%	11.1%	10.2%	42.0%
Community and Public Safety	6.3%	3.0%	9.3%	10.8%	27.3%
Other Asset Management	2.0%	3.2%	.0%	.2%	.0%
Total Value of PPE	2 233 721	1 631 053	1 201 717	1 044 128	29 821
Capital Asset Renewal	93 233	1 031 033	17 476	2 327	2,021
Operational Repairs & Maintenance	69 071	25 500	98 214	13 885	1 966
Asset Renewal % of Depreciation	1 070.2%	.0%	23.8%	155.1%	.0%
R&M % of PPE	3.1%	1.6%	8.2%	1.3%	6.6%
Asset Renewal and R&M as a % of PPE	7.3%	1.6%	9.6%	1.6%	6.6%
Depreciation as % of Asset Base	.4%	5.5%	6.1%	.1%	18.4%
Repairs & Maintenance/Total Revenue	9.4%	4.2%	10.0%	7.1%	1.3%
AVERAGE HOUSEHOLD BILLS					
Percentage Increases					
Property rates	.0%	6.6%	8.0%	6.0%	.0%
Electricity: Basic levy Electricity: Consumption	.0%	6.6%	6.0%	.0%	.0%
Water: Basic levy	.0%	6.6%	.0%	6.0%	.0%
Water: Consumption	.0%	6.6%	11.8%	6.0%	.0%
Sanitation	.0%	6.6%	7.9%	4.7%	.0%
Refuse removal	.0%	6.6%	8.0%	(15.7%)	.0%
Other	.0%	.0%	.0%	.0%	.0%
Monthly Bill (Rand/cent)					
Property rates	54.62	417.10	364.29	59.94	.00
Electricity: Basic levy	28.00	.00	20.00	.00	.00
Electricity: Consumption	.00		600.97	.00	.00
Water: Basic levy Water: Consumption	81.00 45.78	42.74 216.24	20.00	31.50 177.19	.00
Sanitation	43.76		91.86	93.62	.00
Refuse removal	38.06	85.81	110.96	69.51	.00
Other	.00	.00	.00	.00	.00
Total Monthly Bill (excluding VAT)	291.66	1 617.79	1 585.93	431.77	.00
SOCIAL PACKAGE					
Total Number of Households	34 185	0	37 096	15 600	0
Highest level of free service provided					
Water (kilolitres per household per month)	2 733		6	0	
Electricity (kwh per household per month)	6 075	50	50	0	0
Number of Households receiving Free Basic Services	8.77	_	****		_
Water (6 kilolitres per household per month) Sanitation (free minimum level sequice)	9 871 9 871	0		4 601 4 601	0
Sanitation (free minimum level service) Electricity/Other energy (50kwh per household per month)	98/1	0	14 000	4 601 4 601	0
Refuse(removed at least once a week)	9871	0			0
Cost of Free Basic Services provided	20 135		52 187		
Water (6 kilolitres per household per month)	3 021		12 049	. 007	
Sanitation (free minimum level service)	4 443		10 689		
Electricity/Other energy (50kwh per household per month)	8 611	-	10 808	-	
Refuse(removed at least once a week)	4 061	-	18 641		
Average Cost per Household Per Annum	2 039.85			.00	.00
Water (6 kilolitres per household per month)	306.07	.00	860.64	.00	.00
Sanitation (free minimum level service)	450.06			.00	
Electricity/Other energy (50kwh per household per month)	872.31	.00	772.01	.00	.00
Refuse(removed at least once a week)	411.41	.00	1 331.51	.00	.00
Cost of Free Basic Services Provided to "Registered Indigent"	20 135		52 187		
	20 100		32 107		
Revenue cost of free services provided (excl property rates and other)	18 147	-	10 932		
Local Government Equitable Share	158 519	157 639	125 978	77 214	142 178
MTREF Funded / Unfunded	Unfunded	Funded	Funded	Unfunded	Funded

Source: National Treasury Local Government Database