

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

	Location									
	ETH	KZN212	KZN213	KZN214	KZN216	DC21	KZN221	KZN222	KZN223	
	eThekweni	Umdoni	Umzumbe	uMuziwabantu	Ray	Ugu	uMshwathi	uMngeni	Mpofana	
	(H)	(M)	(L)	(L)	Nkonyeni (H)	(H)	(L)	(M)	(L)	
R thousands										
Total Operating Revenue	31 267 560	255 138	145 984	140 377	837 225	914 506	138 447	368 164	127 836	
Total Operating Expenditure	30 646 274	285 776	152 247	137 814	836 394	912 263	136 147	367 656	133 926	
Operating Performance Surplus / (Deficit)	621 285	(30 638)	(6 263)	2 563	831	2 243	2 300	507	(6 090)	
Cash and Cash Equivalents at the Year End	5 438 838	135 676	161 247	64 605	103 906	366 909	4 362	25 315	6 667	
Net Increase / (Decrease) in Cash held for the Year	(804 222)	12 698	10 041	(9 295)	21 303	103 200	2 148	325	206	
Cash Backing / Surplus (Deficit) Reconciliation	2 655 230	152 131	148 702	51 901	176 815	365 142	26 047	55 987	2 929	
Cash Coverage Ratio	2.4	8.9	19.7	7.2	2.0	6.8	5	1.1	6	
STATEMENT OF OPERATING PERFORMANCE										
Revenue										
% Increase in Total Operating Revenue	5.9%	45.9%	(1.9%)	9.9%	10.9%	13.2%	(5.0%)	15.7%	5.8%	
% Increase in Property Rates Revenue	8.6%	5.6%	0%	28.0%	4.8%	0%	33.5%	25.1%	(7.0%)	
% Increase in Electricity Revenue	6.8%	0%	0%	7.6%	7.5%	0%	0%	12.8%	(9.1%)	
% Increase in Water Revenue	7%	0%	0%	0%	0%	20.2%	0%	0%	0%	
% Increase in Property Rates & Service Charges	5.7%	6.9%	8%	12.7%	5.6%	16.1%	28.9%	20.3%	(8.8%)	
% Increase in Operating Grant Revenue	16.0%	100.1%	(4.7%)	8.2%	34.7%	7.1%	(14.0%)	19.5%	3.2%	
% Increase in Capital Grant Revenue	3.5%	195.5%	(28.3%)	(17.9%)	0%	(12.4%)	(1.6%)	(19.8%)	12.6%	
Collection Rate Including Other Revenue	96.0%	99.1%	66.7%	88.1%	92.5%	86.7%	70.3%	85.4%	67.3%	
Annual Debtors Collection Rate (Payment Level %)	90.4%	84.1%	21.1%	80.0%	91.3%	83.4%	65.2%	85.9%	67.1%	
Current Debtors Collection Rate	90.4%	84.1%	21.1%	80.0%	91.3%	83.4%	65.2%	85.9%	67.1%	
Outstanding Debtors to Revenue	22.0%	11.4%	2.2%	7.7%	27.3%	20.1%	26.1%	17.5%	26.5%	
O/S Service Debtors to Revenue	27.9%	32.8%	75.8%	21.3%	41.5%	38.7%	113.7%	24.2%	48.9%	
Expenditure										
% Increase in Total Operating Expenditure	4.1%	42.3%	(1.7%)	7.9%	10.8%	13.4%	(2.9%)	15.9%	(3.9%)	
% Increase in Employee Costs	9.8%	33.7%	17.4%	8.1%	13.6%	14.6%	15.8%	(1.4%)	12.8%	
% Overtime measured against Employee Related Costs	5.6%	1.9%	8%	6.3%	2.5%	7.3%	1.5%	5.9%	1.5%	
% Increase in Electricity Bulk Purchases	6.4%	0%	0%	9.0%	12.0%	0%	0%	18.6%	4%	
% Increase in Water Bulk Purchases	8.1%	0%	0%	0%	0%	17.6%	0%	0%	0%	
Remuneration % of Oper Exp (excl debt impair and deprec)	31.2%	37.1%	36.4%	39.0%	44.1%	44.4%	45.7%	32.4%	32.4%	
Contracted Services % of Oper Exp (excl debt impair and deprec)	15.5%	11.4%	1.5%	2.4%	5.0%	4.0%	25.0%	4.4%	3.3%	
Debt Impairment % of Billable Revenue	2.7%	4.2%	9.4%	1.2%	1%	8.0%	0%	8.6%	37.5%	
% Electricity Distribution Losses	6.7%	0%	0%	0%	0%	0%	0%	0%	0%	
% Water Distribution Losses	37.0%	0%	0%	0%	0%	0%	0%	0%	0%	
Employee costs/Total Revenue	28.0%	35.0%	32.6%	35.2%	40.3%	36.4%	41.6%	27.8%	25.7%	
INFRASTRUCTURE DEVELOPMENT & ASSET MANAGEMENT										
Capital Funding										
Total Capital Budget	6 725 067	110 194	56 166	46 257	146 428	369 147	28 629	29 148	18 680	
Internally Funded and Other	2 035 219	38 717	15 175	23 096	19 930	58 285	2 300	7 282	-	
Grant Funding and Other	3 689 848	71 477	40 991	23 161	126 498	310 862	26 329	21 866	18 680	
Internally Generated Funds % of Non Grant Funding	67.1%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0%	
Borrowing % of Non Grant Funding	32.9%	0%	0%	0%	0%	0%	0%	0%	0%	
Grant Funding % of Total Funding	54.9%	64.9%	73.0%	50.1%	86.4%	84.2%	92.0%	75.0%	100.0%	
Borrowing										
Total Borrowing Liability	9 447 067	2 437	-	202	20 486	109 524	6 211	26 372	-	
Borrowing for the Financial Year	1 000 000	-	-	-	-	-	-	-	-	
Cost of Borrowing for the Financial Year	2 534 850	1 668	234	39	11 420	34 053	5 050	7 933	677	
Total Cost of Debt as a % of Total Borrowing Liability	26.8%	68.4%	0%	19.3%	55.7%	31.1%	81.3%	30.1%	0%	
Financing Cost % of Asset Base	5.2%	2%	1%	0%	9%	8%	2.3%	1.0%	8%	
Capital Charges % of Operating Expenditure	8.3%	6%	2%	0%	1.4%	3.7%	3.7%	2.2%	5%	
Borrowing % of Total Assets	19.2%	3%	0%	1%	1.6%	2.7%	2.8%	3.4%	0%	
Capital Charges to Own Revenue	9.0%	1.5%	1.8%	1%	1.8%	6.7%	11.0%	2.6%	8%	
Borrowed Funding of own Capital Expenditure	32.9%	0%	0%	0%	0%	0%	0%	0%	0%	
Gearing	22.8%	2%	0%	1%	1.3%	2.6%	2.5%	3.3%	0%	
Current Ratio	1.7	5.0	10.7	6.2	2.0	2.5	5.6	3.1	2.0	
Liquidity Ratio	.9	4.5	10.4	5.3	.6	1.6	.6	.9	.3	
Finance charges and Depreciation/Total Revenue	10.9%	16.3%	14.4%	7.4%	8.9%	15.2%	8.5%	9.3%	5.5%	
Debt coverage	13.6	10.5	1.6	13.3	35.1	13.4	3.5	37.2	33.0	
Capital Programme										
Capital Appropriations										
Trading Services	2 195 944	-	-	500	4 030	320 862	-	3 000	-	
Total Appropriation - Electricity Infrastructure	666 147	-	-	500	4 030	-	-	-	-	
Total Appropriation - Water Infrastructure	785 626	-	-	-	-	248 097	-	-	-	
Total Appropriation - Waste Water Management	617 900	-	-	-	-	72 765	-	-	-	
Total Appropriation - Waste Management	126 271	-	-	-	-	-	-	3 000	-	
Economic and Environmental	2 357 173	-	-	41 557	46 385	590	23 314	19 980	11 680	
Total Appropriation - Planning and Development	266 102	-	-	20 369	10 502	590	-	114	-	
Total Appropriation - Road Transport	2 091 071	-	-	21 188	35 883	-	23 314	19 866	11 680	
Total Appropriation - Environmental Protection	-	-	-	-	-	-	-	-	-	
Governance and Administration	384 182	110 194	4 875	200	20 171	46 695	-	607	-	
Community and Public Safety	1 667 591	-	51 291	2 000	75 843	1 000	5 315	2 251	7 000	
Other	120 177	-	-	2 000	-	-	-	3 310	-	

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	eThekweni	Umdoni	Umzumbe	uMuziwabantu	Ray	Ugu	uMshwathi	uMngeni	Mpofana	
R thousands	(H)	(M)	(L)	(L)	Nkonyeni (H)	(H)	(L)	(M)	(L)	
% Capital Appropriations measured against Total Capital										
Trading Services	32.7%	0%	0%	1.1%	2.8%	86.9%	0%	10.3%	0%	
% of Capital Budget - Electricity Infrastructure	9.9%	0%	0%	1.1%	2.8%	0%	0%	0%	0%	
% of Capital Budget - Water Infrastructure	11.7%	0%	0%	0%	0%	67.2%	0%	0%	0%	
% of Capital Budget - Waste Water Management	9.2%	0%	0%	0%	0%	19.7%	0%	0%	0%	
% of Capital Budget - Waste Management	1.9%	0%	0%	0%	0%	0%	0%	10.3%	0%	
Economic and Environmental	35.1%	0%	0%	89.8%	31.7%	2%	81.4%	68.5%	62.5%	
% of Capital Budget - Planning and Development	4.0%	0%	0%	44.0%	7.2%	2%	0%	4%	0%	
% of Capital Budget - Road Transport	31.1%	0%	0%	45.8%	24.5%	0%	81.4%	68.2%	62.5%	
% of Capital Budget - Environmental Protection	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Governance and Administration	5.7%	100.0%	8.7%	4%	13.8%	12.6%	0%	2.1%	0%	
Community and Public Safety	24.8%	0%	91.3%	4.3%	51.8%	3%	18.6%	7.7%	37.5%	
Other	1.8%	0%	0%	4.3%	0%	0%	0%	11.4%	0%	
Asset Management										
Total Value of PPE	49 090 941	962 778	287 616	263 251	1 261 425	4 015 300	224 179	778 784	90 217	
Capital Asset Renewal	3 336 984	87 826	-	-	-	33 559	7 625	-	-	
Operational Repairs & Maintenance	3 527 696	-	6 180	-	-	70 636	13 958	21 861	-	
Asset Renewal % of Depreciation	168.8%	213.5%	0%	0%	0%	27.2%	76.3%	0%	0%	
R&M % of PPE	7.2%	0%	2.1%	0%	0%	1.8%	6.2%	2.8%	0%	
Asset Renewal and R&M as a % of PPE	14.0%	9.1%	2.1%	0%	0%	2.6%	9.6%	2.8%	0%	
Depreciation as % of Asset Base	4.0%	4.3%	7.2%	3.9%	5.6%	3.1%	4.5%	3.7%	7.0%	
Repairs & Maintenance/Total Revenue	11.3%	0%	4.2%	0%	0%	7.7%	10.1%	5.9%	0%	
AVERAGE HOUSEHOLD BILLS										
Percentage Increases										
Property rates	6.9%	5.0%	0%	0%	7.0%	0%	6.0%	(2.5%)	0%	
Electricity: Basic levy	0%	0%	0%	0%	0%	0%	0%	42.7%	0%	
Electricity: Consumption	7.6%	0%	0%	0%	7.0%	0%	0%	(46.6%)	0%	
Water: Basic levy	0%	0%	0%	0%	0%	5.7%	0%	0%	0%	
Water: Consumption	12.5%	0%	0%	0%	0%	5.7%	0%	0%	0%	
Sanitation	9.8%	0%	0%	0%	0%	5.7%	0%	0%	0%	
Refuse removal	7.9%	5.0%	0%	0%	7.0%	0%	6.0%	35.8%	0%	
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Monthly Bill (Rand/cent)										
Property rates	377.97	4 062.44	.00	373 544.00	21 075 684.07	.00	90.49	5 939.78	.00	
Electricity: Basic levy	.00	.00	.00	.00	.00	.00	.00	135.18	.00	
Electricity: Consumption	696.38	.00	.00	1 036 680.00	267 640.36	.00	.00	542.68	.00	
Water: Basic levy	.00	.00	.00	.00	.00	146.56	.00	.00	.00	
Water: Consumption	393.00	.00	.00	.00	.00	286.77	.00	.00	.00	
Sanitation	76.80	.00	.00	.00	.00	392.21	.00	.00	.00	
Refuse removal	65.81	641.24	.00	66 992.00	2 651 131.90	.00	109.18	69.29	.00	
Other	.00	.00	.00	.00	.00	.00	.00	.00	.00	
Total Monthly Bill (excluding VAT)	1 609.96	4 703.67	.00	1 477 216.00	23 994 456.33	825.54	199.67	6 686.94	.00	
SOCIAL PACKAGE										
Total Number of Households	1 081 000	72 176	0	0	209 736	0	0	0	0	
Highest level of free service provided										
Water (kilolitres per household per month)	9	0	0	0	0	0	0	0	0	
Electricity (kwh per household per month)	65	0	2 800 000	175	0	0	0	100	0	
Number of Households receiving Free Basic Services										
Water (6 kilolitres per household per month)	578 553	0	0	0	0	0	0	0	0	
Sanitation (free minimum level service)	381 778	0	0	0	0	0	0	0	0	
Electricity/Other energy (50kwh per household per month)	123 710	0	0	0	0	0	0	0	0	
Refuse(removed at least once a week)	598 486	0	0	0	0	0	0	0	0	
Cost of Free Basic Services provided	1 721 398	-	-	-	-	65 498	-	-	-	
Water (6 kilolitres per household per month)	256 019	-	-	-	-	65 498	-	-	-	
Sanitation (free minimum level service)	139 304	-	-	-	-	-	-	-	-	
Electricity/Other energy (50kwh per household per month)	12 421	-	-	-	-	-	-	-	-	
Refuse(removed at least once a week)	215 788	-	-	-	-	-	-	-	-	
Average Cost per Household Per Annum	1 268.36	.00	.00	.00	.00	.00	.00	.00	.00	
Water (6 kilolitres per household per month)	442.52	.00	.00	.00	.00	.00	.00	.00	.00	
Sanitation (free minimum level service)	364.88	.00	.00	.00	.00	.00	.00	.00	.00	
Electricity/Other energy (50kwh per household per month)	100.40	.00	.00	.00	.00	.00	.00	.00	.00	
Refuse(removed at least once a week)	360.56	.00	.00	.00	.00	.00	.00	.00	.00	
Cost of Free Basic Services Provided to "Registered Indigent"	733 813	-	-	-	-	-	-	-	-	
Revenue cost of free services provided (excl property rates and other)	1 654 765	-	-	-	-	32 618	-	5 489	-	
Local Government Equitable Share	2 319 380	121 144	119 488	76 377	165 774	384 729	83 479	49 326	27 693	
MTREF Funded / Unfunded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	

Source: National Treasury Local Government Database

Summarised Outcome: Municipal Budget and

	KZN224	KZN225	KZN226	KZN227	DC22	KZN235	KZN237	KZN238	DC23
	Impendle	Msunduzi	Mkhambathini	Richmond	uMgungundlovu	Okhahlamba	Inkosi	Alfred	Uthukela
R thousands	(L)	(H)	(M)	(L)	(M)	(L)	Langalibalele (M)	Duma (M)	(M)
Total Operating Revenue	49 925	4 473 006	85 310	89 606	644 093	164 735	473 210	724 236	556 033
Total Operating Expenditure	59 274	4 453 570	81 504	98 165	612 246	174 607	500 526	735 160	548 356
Operating Performance Surplus / (Deficit)	(9 350)	19 436	3 807	(8 560)	31 847	(9 873)	(27 316)	(10 924)	7 676
Cash and Cash Equivalents at the Year End	523	1 051 589	25 440	59 067	234 577	31 416	40 690	180 018	59 179
Net Increase / (Decrease) in Cash held for the Year	(2 203)	138 880	7 305	1 167	72 083	(11 479)	10 502	(30 346)	(4 556)
Cash Backing / Surplus (Deficit) Reconciliation	2 154	791 327	23 746	52 471	285 820	19 683	102 146	69 662	6 999
Cash Coverage Ratio	.2	3.5	6.0	10.3	5.2	3.5	1.3	4.0	1.9
STATEMENT OF OPERATING PERFORMANCE									
Revenue									
% Increase in Total Operating Revenue	(17.4%)	10.8%	7%	1.4%	11.2%	17.5%	0%	0%	7.3%
% Increase in Property Rates Revenue	273.3%	7.5%	10.6%	13.9%	0%	7.0%	0%	0%	0%
% Increase in Electricity Revenue	0%	7.6%	0%	0%	0%	0%	0%	0%	0%
% Increase in Water Revenue	0%	33.4%	0%	0%	1.0%	0%	0%	0%	8.4%
% Increase in Property Rates & Service Charges	264.1%	11.1%	14.9%	17.1%	4.3%	19.9%	0%	0%	7.2%
% Increase in Operating Grant Revenue	(7%)	11.1%	(2.0%)	9%	7.1%	15.7%	0%	0%	6.2%
% Increase in Capital Grant Revenue	(5.6%)	(8.4%)	(7.3%)	91.0%	(19.5%)	(27.9%)	0%	0%	10.4%
Collection Rate Including Other Revenue	70.6%	86.8%	73.2%	110.7%	68.8%	90.7%	93.3%	93.1%	43.7%
Annual Debtors Collection Rate (Payment Level %)	46.2%	84.4%	57.6%	64.8%	65.9%	85.9%	92.5%	91.0%	41.1%
Current Debtors Collection Rate	46.2%	84.4%	57.6%	64.8%	65.9%	85.9%	92.5%	91.0%	41.1%
Outstanding Debtors to Revenue	6.1%	30.2%	7.5%	5.0%	47.8%	24.2%	20.0%	13.0%	35.5%
O/S Service Debtors to Revenue	59.2%	35.6%	48.7%	33.2%	192.8%	106.9%	30.9%	20.0%	111.6%
Expenditure									
% Increase in Total Operating Expenditure	(1.9%)	10.4%	(2.5%)	9.6%	6.1%	30.9%	0%	0%	(5.5%)
% Increase in Employee Costs	12.1%	8.8%	5.1%	8.5%	(12.1%)	25.4%	0%	0%	(11.0%)
% Overtime measured against Employee Related Costs	0%	5.0%	3.9%	2%	4.2%	2.4%	2.9%	1.7%	6.8%
% Increase in Electricity Bulk Purchases	0%	10.9%	0%	0%	0%	0%	0%	0%	0%
% Increase in Water Bulk Purchases	0%	13.9%	0%	0%	6.0%	0%	0%	0%	(7.5%)
Remuneration % of Oper Exp (excl debt impair and deprec)	41.4%	27.2%	35.6%	45.7%	36.0%	37.0%	28.7%	33.8%	43.0%
Contracted Services % of Oper Exp (excl debt impair and deprec)	1.2%	9%	0%	9.7%	23.1%	2.7%	3.9%	2.0%	8.2%
Debt Impairment % of Billable Revenue	33.7%	3.2%	5.3%	7.1%	30.3%	17.4%	3.4%	5.2%	20.6%
% Electricity Distribution Losses	0%	0%	0%	0%	0%	0%	0%	0%	0%
% Water Distribution Losses	0%	0%	0%	0%	0%	0%	0%	0%	0%
Employee costs/Total Revenue	41.3%	23.3%	31.7%	45.0%	29.8%	33.0%	25.8%	29.3%	35.1%
INFRASTRUCTURE DEVELOPMENT & ASSET MANAGEMENT									
Capital Funding									
Total Capital Budget	11 412	726 241	19 426	36 320	201 268	38 089	62 414	210 248	265 244
Internally Funded and Other	30	120 000	3 800	3 264	11 350	11 075	10 867	96 739	2 553
Grant Funding and Other	11 382	447 973	15 626	33 056	149 865	27 014	51 547	113 509	262 691
Internally Generated Funds % of Non Grant Funding	100.0%	43.1%	100.0%	100.0%	22.1%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding	0%	56.9%	0%	0%	77.9%	0%	0%	0%	0%
Grant Funding % of Total Funding	99.7%	61.7%	80.4%	91.0%	74.5%	70.9%	82.6%	54.0%	99.0%
Borrowing									
Total Borrowing Liability	1 868	511 999	-	41	4 404	4 380	9 519	35 965	14 027
Borrowing for the Financial Year	-	158 268	-	-	40 053	-	-	-	-
Cost of Borrowing for the Financial Year	755	133 236	184	481	28 162	4 308	10 530	1 082	-
Total Cost of Debt as a % of Total Borrowing Liability	40.4%	26.0%	0%	1 173.2%	639.5%	98.4%	110.6%	3.0%	0%
Financing Cost % of Asset Base	8%	1.9%	1%	3%	2.4%	1.2%	1.4%	1%	0%
Capital Charges % of Operating Expenditure	1.3%	3.0%	2%	5%	4.6%	2.5%	2.1%	1%	0%
Borrowing % of Total Assets	2.0%	7.3%	0%	0%	4%	1.3%	1.3%	2.6%	6%
Capital Charges to Own Revenue	11.5%	3.3%	9%	2.5%	13.4%	9.7%	3.3%	2%	0%
Borrowed Funding of own Capital Expenditure	0%	18.0%	0%	0%	77.9%	0%	0%	0%	0%
Gearing	1.7%	6.2%	0%	0%	3%	1.2%	1.2%	2.3%	6%
Current Ratio	1.9	2.4	4.1	5.3	1.2	1.4	2.1	1.6	2.4
Liquidity Ratio	.9	.8	3.3	4.9	.5	.7	.8	1.1	.5
Finance charges and Depreciation/Total Revenue	15.9%	12.8%	5.8%	10.4%	7.1%	13.6%	14.8%	11.3%	10.4%
Debt coverage	5.3	22.7	8.4	6.1	8.7	7.2	40.7	35.1	17.3
Capital Programme									
Capital Appropriations									
Trading Services									
Total Appropriation - Electricity Infrastructure	-	291 351	-	-	189 918	-	15 730	24 885	260 476
Total Appropriation - Water Infrastructure	-	190 721	-	-	-	-	15 730	24 885	-
Total Appropriation - Waste Water Management	-	58 728	-	-	189 918	-	-	-	260 476
Total Appropriation - Waste Management	-	31 403	-	-	-	-	-	-	-
Total Appropriation - Waste Management	-	10 500	-	-	-	-	-	-	-
Economic and Environmental	11 382	293 680	17 566	19 981	35 914	38 725	162 413	2 378	
Total Appropriation - Planning and Development	2 276	31 908	-	2 155	-	35 914	4 000	-	-
Total Appropriation - Road Transport	9 106	260 312	17 566	17 826	-	-	38 725	158 413	2 378
Total Appropriation - Environmental Protection	-	1 460	-	-	-	-	-	-	-
Governance and Administration	30	37 972	1 620	429	750	1 100	4 869	1 830	
Community and Public Safety	-	103 239	240	15 910	-	1 075	3 090	22 950	560
Other	-	-	-	-	10 600	-	-	-	-

Summarised Outcome: Municipal Budget and

	KZN224	KZN225	KZN226	KZN227	DC22	KZN235	KZN237	KZN238	DC23
	Impendle	Msunduzi	Mkhambathini	Richmond	uMgungundlovu	Okhahlamba	Inkosi	Alfred	Uthukela
	(L)	(H)	(M)	(L)	(M)	(L)	Langalibalele (M)	Duma (M)	(M)
R thousands									
% Capital Appropriations measured against Total Capital									
Trading Services	0%	40.1%	0%	0%	94.4%	0%	25.2%	11.8%	98.2%
% of Capital Budget - Electricity Infrastructure	0%	26.3%	0%	0%	0%	0%	25.2%	11.8%	0%
% of Capital Budget - Water Infrastructure	0%	8.1%	0%	0%	94.4%	0%	0%	0%	98.2%
% of Capital Budget - Waste Water Management	0%	4.3%	0%	0%	0%	0%	0%	0%	0%
% of Capital Budget - Waste Management	0%	1.4%	0%	0%	0%	0%	0%	0%	0%
Economic and Environmental	99.7%	40.4%	90.4%	55.0%	0%	94.3%	62.0%	77.2%	9%
% of Capital Budget - Planning and Development	19.9%	4.4%	0%	5.9%	0%	94.3%	0%	1.9%	0%
% of Capital Budget - Road Transport	79.8%	35.8%	90.4%	49.1%	0%	0%	62.0%	75.3%	9%
% of Capital Budget - Environmental Protection	0%	2%	0%	0%	0%	0%	0%	0%	0%
Governance and Administration	3%	5.2%	8.3%	1.2%	4%	2.9%	7.8%	0%	7%
Community and Public Safety	0%	14.2%	1.2%	43.8%	0%	2.8%	5.0%	10.9%	2%
Other	0%	0%	0%	0%	5.3%	0%	0%	0%	0%
Asset Management									
Total Value of PPE	95 679	7 021 207	128 214	156 730	1 190 918	347 110	757 709	1 389 288	2 194 816
Capital Asset Renewal	-	-	-	10 400	189 918	5 000	-	60 000	91 164
Operational Repairs & Maintenance	920	-	-	5 639	-	7 249	17 964	70 996	55 937
Asset Renewal % of Depreciation	0%	0%	0%	116.6%	597.2%	23.5%	0%	73.6%	158.1%
R&M % of PPE	1.0%	0%	0%	3.6%	0%	2.1%	2.4%	5.1%	2.5%
Asset Renewal and R&M as a % of PPE	1.0%	0%	0%	10.2%	15.9%	3.5%	2.4%	9.4%	6.7%
Depreciation as % of Asset Base	8.1%	7.2%	3.7%	5.7%	2.7%	6.1%	8.6%	5.9%	2.6%
Repairs & Maintenance/Total Revenue	1.8%	0%	0%	6.3%	0%	4.4%	3.8%	9.8%	10.1%
AVERAGE HOUSEHOLD BILLS									
Percentage Increases									
Property rates	298.0%	6.0%	0%	10.2%	0%	5.4%	6.0%	12.3%	0%
Electricity: Basic levy	0%	8.0%	0%	0%	0%	0%	0%	0%	0%
Electricity: Consumption	0%	8.0%	0%	0%	0%	0%	9.4%	0%	0%
Water: Basic levy	0%	27.0%	0%	0%	0%	0%	0%	0%	6.0%
Water: Consumption	0%	27.0%	0%	0%	0%	0%	0%	0%	6.0%
Sanitation	0%	6.0%	0%	0%	0%	0%	0%	0%	6.0%
Refuse removal	14.5%	6.0%	0%	12.3%	0%	6.0%	6.0%	14.4%	0%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%
Monthly Bill (Rand/cent)									
Property rates	4 776 360.10	397.00	451.25	323.79	.00	260.00	168.35	120.29	.00
Electricity: Basic levy	.00	32.76	.00	.00	.00	.00	.00	.00	.00
Electricity: Consumption	.00	437.56	.00	.00	.00	.00	957.32	.00	.00
Water: Basic levy	.00	22.45	.00	.00	.00	.00	.00	.00	76.33
Water: Consumption	.00	392.67	.00	.00	.00	.00	.00	.00	214.28
Sanitation	.00	136.36	.00	.00	.00	.00	.00	.00	97.26
Refuse removal	47 372.84	88.19	95.00	40.15	.00	97.55	84.88	61.65	.00
Other	.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Monthly Bill (excluding VAT)	4 823 732.94	1 506.99	546.25	363.94	.00	357.55	1 210.55	181.95	387.88
SOCIAL PACKAGE									
Total Number of Households	0	135 215	15 594	0	290 143	27 576	0	20 071	159 380
Highest level of free service provided									
Water (kilolitres per household per month)	0	0	0	6	0	0	0	0	0
Electricity (kwh per household per month)	50	0	0	0	0	0	0	50	0
Number of Households receiving Free Basic Services									
Water (6 kilolitres per household per month)	0	0	0	0	0	0	0	0	3 614
Sanitation (free minimum level service)	0	0	0	0	0	0	0	0	0
Electricity/Other energy (50kwh per household per month)	0	0	0	0	0	1 645	0	0	0
Refuse(removed at least once a week)	0	0	0	0	0	329	0	0	0
Cost of Free Basic Services provided									
Water (6 kilolitres per household per month)	-	131 968	-	-	-	-	-	-	2 529
Sanitation (free minimum level service)	-	4 827	-	-	-	-	-	-	-
Electricity/Other energy (50kwh per household per month)	-	2 363	-	-	-	-	-	-	-
Refuse(removed at least once a week)	8	3 265	-	50	-	-	-	-	-
Average Cost per Household Per Annum	.00	.00	.00	.00	.00	.00	.00	.00	699.84
Water (6 kilolitres per household per month)	.00	.00	.00	.00	.00	.00	.00	.00	699.84
Sanitation (free minimum level service)	.00	.00	.00	.00	.00	.00	.00	.00	.00
Electricity/Other energy (50kwh per household per month)	.00	.00	.00	.00	.00	.00	.00	.00	.00
Refuse(removed at least once a week)	.00	.00	.00	.00	.00	.00	.00	.00	.00
Cost of Free Basic Services Provided to "Registered Indigent"									
	-	-	-	-	-	-	-	-	2 529
Revenue cost of free services provided (excl property rates and other)									
	-	-	-	-	-	-	-	10 254	-
Local Government Equitable Share	31 349	432 307	50 183	55 625	428 362	96 932	134 763	183 739	332 370
MTRF Funded / Unfunded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded

Source: National Treasury Local Government Database

Summarised Outcome: Municipal Budget and

	KZN241	KZN242	KZN244	KZN245	DC24	KZN252	KZN253	KZN254	DC25
	Endumeni	Nquthu	Msinga	Umvoti	Umkhanyakathi	Newcastle	eMahlangueni	Dannhauser	Amajuba
R thousands	(M)	(L)	(L)	(M)	(L)	(H)	(L)	(L)	(L)
% Capital Appropriations measured against Total Capital									
Trading Services	39.2%	3.0%	0%	25.5%	90.5%	43.2%	32.1%	0%	100.0%
% of Capital Budget - Electricity Infrastructure	34.1%	1%	0%	22.5%	0%	5.4%	32.1%	0%	0%
% of Capital Budget - Water Infrastructure	0%	0%	0%	0%	78.2%	35.6%	0%	0%	100.0%
% of Capital Budget - Waste Water Management	5%	0%	0%	0%	12.3%	2.2%	0%	0%	0%
% of Capital Budget - Waste Management	4.6%	2.9%	0%	3.0%	0%	0%	0%	0%	0%
Economic and Environmental	30.9%	58.5%	81.7%	56.2%	1%	39.9%	2.0%	2%	0%
% of Capital Budget - Planning and Development	0%	1%	0%	2.0%	1%	11.9%	1.8%	2%	0%
% of Capital Budget - Road Transport	30.9%	58.4%	81.7%	54.1%	0%	28.0%	2%	0%	0%
% of Capital Budget - Environmental Protection	0%	0%	0%	0%	0%	0%	0%	0%	0%
Governance and Administration	2.1%	1.3%	18.3%	12.4%	2%	7.8%	65.5%	96.8%	0%
Community and Public Safety	27.8%	37.1%	0%	6.0%	9.2%	9.1%	4%	3.0%	0%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%
Asset Management									
Total Value of PPE	268 000	312 884	181 826	398 571	1 398 348	3 925 100	109 116	234 633	420 954
Capital Asset Renewal	-	-	-	-	-	-	8 022	-	-
Operational Repairs & Maintenance	12 273	9 428	-	-	9 824	92 053	-	5 779	-
Asset Renewal % of Depreciation	0%	0%	0%	0%	0%	0%	138.1%	0%	0%
R&M % of PPE	4.6%	3.0%	0%	0%	7%	2.3%	0%	2.5%	0%
Asset Renewal and R&M as a % of PPE	4.6%	3.0%	0%	0%	7%	2.3%	7.4%	2.5%	0%
Depreciation as % of Asset Base	3.5%	2.9%	13.0%	6.1%	4.2%	8.4%	5.3%	3.2%	6.3%
Repairs & Maintenance/Total Revenue	4.8%	5.5%	0%	0%	2.9%	5.4%	0%	4.6%	0%
AVERAGE HOUSEHOLD BILLS									
Percentage Increases									
Property rates	8.8%	1.5%	0%	0%	0%	7.0%	4.0%	0%	0%
Electricity: Basic levy	0%	0%	0%	0%	0%	7.0%	0%	0%	0%
Electricity: Consumption	6.5%	8%	0%	0%	0%	9.4%	7.5%	0%	0%
Water: Basic levy	0%	0%	0%	0%	0%	7.0%	0%	0%	6.0%
Water: Consumption	0%	0%	0%	0%	0%	7.0%	0%	0%	12.3%
Sanitation	0%	0%	0%	0%	0%	7.0%	0%	0%	12.3%
Refuse removal	7.4%	2%	0%	0%	0%	7.0%	5.0%	0%	0%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%
Monthly Bill (Rand/cent)									
Property rates	445.42	5 800 000.00	.00	.00	.00	496.42	117.43	.00	.00
Electricity: Basic levy	.00	766 272.00	.00	.00	.00	212.40	.00	.00	.00
Electricity: Consumption	686.54	3 090 000.00	.00	.00	.00	613.12	570.56	.00	.00
Water: Basic levy	.00	.00	.00	.00	.00	46.98	.00	.00	40.07
Water: Consumption	.00	.00	.00	.00	.00	237.42	.00	.00	96.07
Sanitation	.00	.00	.00	.00	.00	196.11	.00	.00	115.28
Refuse removal	136.64	405 000.00	.00	.00	.00	114.56	74.93	.00	.00
Other	.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Monthly Bill (excluding VAT)	1 268.60	10 061 272.00	.00	.00	.00	1 917.01	762.92	.00	251.42
SOCIAL PACKAGE									
Total Number of Households	0	0	0	0	97 832	0	0	0	110 961
Highest level of free service provided									
Water (kilolitres per household per month)	0	0	0	0	0	0	0	0	43
Electricity (kwh per household per month)	0	0	0	0	0	0	0	0	0
Number of Households receiving Free Basic Services									
Water (6 kilolitres per household per month)	0	0	0	0	0	0	0	0	0
Sanitation (free minimum level service)	0	0	0	0	0	0	0	0	0
Electricity/Other energy (50kwh per household per month)	1 869	0	0	0	0	0	0	0	0
Refuse(removed at least once a week)	1 869	0	0	0	0	0	0	0	0
Cost of Free Basic Services provided									
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)	-	-	-	-	-	-	-	-	-
Average Cost per Household Per Annum									
Water (6 kilolitres per household per month)	.00	.00	.00	.00	.00	.00	.00	.00	.00
Sanitation (free minimum level service)	.00	.00	.00	.00	.00	.00	.00	.00	.00
Electricity/Other energy (50kwh per household per month)	.00	.00	.00	.00	.00	.00	.00	.00	.00
Refuse(removed at least once a week)	.00	.00	.00	.00	.00	.00	.00	.00	.00
Cost of Free Basic Services Provided to "Registered Indigent"									
	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided (excl property rates and other)									
	-	-	-	-	-	-	662	-	-
Local Government Equitable Share	36 413	110 256	131 035	94 786	263 532	306 952	23 572	75 694	129 160
MTREF Funded / Unfunded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Unfunded

Source: National Treasury Local Government Database

Summarised Outcome: Municipal Budget and

	KZN261	KZN262	KZN263	KZN265	KZN266	DC26	KZN271	KZN272	KZN275
	eDumbe	uPhongolo	Abaqulusi	Nongoma	Ulundi	Zululand	Umhlabuyalingana	Jozini	Mtubatuba
R thousands	(L)	(L)	(L)	(L)	(L)	(M)	(M)	(L)	(L)
Total Operating Revenue	128 798	188 899	456 794	153 549	228 734	464 045	164 183	181 189	180 452
Total Operating Expenditure	127 198	196 749	645 615	147 899	325 330	462 345	211 551	194 209	158 395
Operating Performance Surplus / (Deficit)	1 600	(7 850)	(188 821)	5 651	(96 596)	1 700	(47 368)	(13 020)	22 057
Cash and Cash Equivalents at the Year End	2 691	19 085	(61 196)	15 775	(74 182)	923	116 464	15 100	25 868
Net Increase / (Decrease) in Cash held for the Year	1 599	8 521	(36 641)	4 292	(78 428)	46 404	38 827	(22 996)	11 744
Cash Backing / Surplus (Deficit) Reconciliation	679	1 330	123 915	18 006	(21 183)	69 585	71 532	42 628	48 168
Cash Coverage Ratio	.3	1.5	(1.5)	1.7	(3.8)	.0	10.7	1.4	2.9
STATEMENT OF OPERATING PERFORMANCE									
Revenue									
% Increase in Total Operating Revenue	16.8%	1.6%	(3%)	.5%	(28.9%)	(2%)	4.5%	(5%)	7.8%
% Increase in Property Rates Revenue	114.8%	5.8%	18.4%	25.1%	3.3%	.0%	7.1%	1.7%	19.5%
% Increase in Electricity Revenue	8.8%	8.0%	2.9%	.0%	2.9%	.0%	.0%	.0%	.0%
% Increase in Water Revenue	.0%	.0%	(10.5%)	.0%	.0%	(39.2%)	.0%	.0%	.0%
% Increase in Property Rates & Service Charges	32.4%	7.1%	5.1%	21.8%	3.2%	(39.3%)	16.2%	(1.0%)	10.7%
% Increase in Operating Grant Revenue	(1.3%)	(1.3%)	11.7%	(3.4%)	(78.1%)	5.4%	1.1%	(.7%)	1.7%
% Increase in Capital Grant Revenue	(1.0%)	70.7%	4.7%	3.6%	(34.4%)	(12.0%)	9.2%	10.1%	42.6%
Collection Rate Including Other Revenue	100.0%	73.3%	101.4%	69.5%	40.9%	72.2%	64.9%	66.4%	52.0%
Annual Debtors Collection Rate (Payment Level %)	95.9%	69.4%	100.0%	64.0%	36.3%	90.2%	51.0%	59.7%	46.1%
Current Debtors Collection Rate	95.9%	69.4%	100.0%	65.2%	36.3%	90.2%	51.0%	59.7%	46.1%
Outstanding Debtors to Revenue	2.7%	27.8%	26.8%	16.3%	47.3%	15.1%	6.5%	50.2%	31.8%
O/S Service Debtors to Revenue	6.8%	72.8%	37.1%	97.4%	58.6%	345.3%	45.5%	310.2%	156.4%
Expenditure									
% Increase in Total Operating Expenditure	18.2%	5.8%	31.9%	3.6%	(27.0%)	.7%	40.9%	16.2%	17.1%
% Increase in Employee Costs	18.9%	9.9%	16.7%	16.0%	5.8%	2.6%	23.6%	49.9%	4.7%
% Overtime measured against Employee Related Costs	1.4%	3.2%	11.8%	3.6%	.0%	.0%	.8%	1.4%	1.8%
% Increase in Electricity Bulk Purchases	(.1%)	7.9%	.1%	.0%	(39.8%)	.0%	.0%	.0%	.0%
% Increase in Water Bulk Purchases	.0%	.0%	.0%	.0%	.0%	(6.3%)	.0%	.0%	.0%
Remuneration % of Oper Exp (excl debt impair and deprec)	37.1%	37.5%	28.8%	48.4%	42.5%	37.2%	27.0%	37.1%	36.9%
Contracted Services % of Oper Exp (excl debt impair and deprec)	3.8%	9.6%	19.7%	13.1%	15.3%	11.5%	3.2%	1.8%	14.4%
Debt Impairment % of Billable Revenue	.0%	14.0%	2.3%	6.9%	1.2%	18.6%	94.6%	37.5%	24.9%
% Electricity Distribution Losses	.0%	11.8%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
% Water Distribution Losses	.0%	.0%	.0%	.0%	.0%	10.1%	.0%	.0%	.0%
Employee costs/Total Revenue	35.6%	35.3%	33.3%	42.8%	46.8%	33.1%	28.8%	35.4%	26.6%
INFRASTRUCTURE DEVELOPMENT & ASSET MANAGEMENT									
Capital Funding									
Total Capital Budget	35 960	82 408	70 617	54 167	61 105	439 325	74 380	78 988	58 590
Internally Funded and Other	-	5 968	15 539	3 800	6 613	1 700	21 056	25 299	15 802
Grant Funding and Other	35 960	65 640	55 078	44 417	54 492	437 625	53 324	53 689	42 788
Internally Generated Funds % of Non Grant Funding	.0%	35.6%	100.0%	39.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding	.0%	64.4%	.0%	61.0%	.0%	.0%	.0%	.0%	.0%
Grant Funding % of Total Funding	100.0%	79.7%	78.0%	82.0%	89.2%	99.6%	71.7%	68.0%	73.0%
Borrowing									
Total Borrowing Liability	-	4 479	-	3 013	-	-	-	-	-
Borrowing for the Financial Year	-	10 800	-	5 950	-	-	-	-	-
Cost of Borrowing for the Financial Year	-	4 576	-	2 006	200	-	271	-	200
Total Cost of Debt as a % of Total Borrowing Liability	.0%	102.2%	.0%	66.6%	.0%	.0%	.0%	.0%	.0%
Financing Cost % of Asset Base	.0%	1.2%	.0%	.6%	.0%	.0%	.1%	.0%	.1%
Capital Charges % of Operating Expenditure	.0%	2.3%	.0%	1.4%	.1%	.0%	.1%	.0%	.1%
Borrowing % of Total Assets	.0%	1.2%	.0%	.9%	.0%	.0%	.0%	.0%	.0%
Capital Charges to Own Revenue	.0%	5.5%	.0%	7.0%	.1%	.0%	.8%	.0%	.4%
Borrowed Funding of own Capital Expenditure	.0%	18.2%	.0%	61.0%	.0%	.0%	.0%	.0%	.0%
Gearing	.0%	1.0%	.0%	.8%	.0%	.0%	.0%	.0%	.0%
Current Ratio	1.2	1.3	.6	2.3	1.5	2.2	4.4	3.2	5.0
Liquidity Ratio	.4	.4	.0	.9	.1	1.2	3.9	5	1.5
Finance charges and Depreciation/Total Revenue	2.8%	5.2%	24.3%	6.9%	31.3%	9.9%	8.8%	5.7%	10.4%
Debt coverage	164.4	7.7	171.6	8.9	232.9	54.5	9.0	6.8	21.5
Capital Programme									
Capital Appropriations									
Trading Services	18 000	26 861	32 536	1 690	26 705	435 596	600	-	2 000
Total Appropriation - Electricity Infrastructure	18 000	26 861	29 000	-	26 705	-	-	-	-
Total Appropriation - Water Infrastructure	-	-	1 823	-	-	435 596	-	-	-
Total Appropriation - Waste Water Management	-	-	1 652	-	-	-	-	-	-
Total Appropriation - Waste Management	-	-	61	1 690	-	-	600	-	2 000
Economic and Environmental	16 360	40 815	35 462	47 737	16 765	2 229	71 510	60 080	49 460
Total Appropriation - Planning and Development	-	40 779	43	47 737	-	2 229	71 510	3 180	-
Total Appropriation - Road Transport	16 360	36	35 419	-	16 765	-	-	56 900	49 460
Total Appropriation - Environmental Protection	-	-	-	-	-	-	-	-	-
Governance and Administration	1 600	13 632	1 246	1 485	1 000	1 500	1 950	14 008	3 050
Community and Public Safety	-	900	1 372	3 255	16 635	-	320	4 900	4 080
Other	-	200	-	-	-	-	-	-	-

Summarised Outcome: Municipal Budget and

	KZN261	KZN262	KZN263	KZN265	KZN266	DC26	KZN271	KZN272	KZN275
	eDumbe	uPhongolo	Abaqulusi	Nongoma	Ulundi	Zululand	Umhlabuyalingana	Jozini	Mtubatuba
R thousands	(L)	(L)	(L)	(L)	(L)	(M)	(M)	(L)	(L)
% Capital Appropriations measured against Total Capital									
Trading Services	50.1%	32.6%	46.1%	3.1%	43.7%	99.2%	8%	0%	3.4%
% of Capital Budget - Electricity Infrastructure	50.1%	32.6%	41.1%	0%	43.7%	0%	0%	0%	0%
% of Capital Budget - Water Infrastructure	0%	0%	2.6%	0%	0%	99.2%	0%	0%	0%
% of Capital Budget - Waste Water Management	0%	0%	2.3%	0%	0%	0%	0%	0%	0%
% of Capital Budget - Waste Management	0%	0%	1%	3.1%	0%	0%	8%	0%	3.4%
Economic and Environmental	45.5%	49.5%	50.2%	88.1%	27.4%	5%	96.1%	76.1%	84.4%
% of Capital Budget - Planning and Development	0%	49.5%	1%	88.1%	0%	5%	96.1%	4.0%	0%
% of Capital Budget - Road Transport	45.5%	0%	50.2%	0%	27.4%	0%	0%	72.0%	84.4%
% of Capital Budget - Environmental Protection	0%	0%	0%	0%	0%	0%	0%	0%	0%
Governance and Administration	4.4%	16.5%	1.8%	2.7%	1.6%	3%	2.6%	17.7%	5.2%
Community and Public Safety	0%	1.1%	1.9%	6.0%	27.2%	0%	4%	6.2%	7.0%
Other	0%	2%	0%	0%	0%	0%	0%	0%	0%
Asset Management									
Total Value of PPE	288 690	380 806	1 507 476	347 946	528 836	3 613 716	469 396	277 283	326 387
Capital Asset Renewal	-	932	-	-	-	-	-	-	21 500
Operational Repairs & Maintenance	-	20 427	31 058	7 260	9 040	32 597	-	-	18 330
Asset Renewal % of Depreciation	0%	10.6%	0%	0%	0%	0%	0%	0%	116.2%
R&M % of PPE	0%	5.4%	2.1%	2.1%	1.7%	9%	0%	0%	5.6%
Asset Renewal and R&M as a % of PPE	0%	5.6%	2.1%	2.1%	1.7%	9%	0%	0%	12.2%
Depreciation as % of Asset Base	1.3%	2.3%	7.4%	2.9%	13.5%	1.3%	3.0%	3.7%	5.7%
Repairs & Maintenance/Total Revenue	0%	10.8%	6.8%	4.7%	4.0%	7.0%	0%	0%	10.2%
AVERAGE HOUSEHOLD BILLS									
Percentage Increases									
Property rates	5.1%	8.0%	6.6%	27.5%	0%	0%	0%	0%	0%
Electricity: Basic levy	7.8%	9.4%	7.6%	0%	0%	0%	0%	0%	0%
Electricity: Consumption	7.8%	9.4%	7.6%	0%	0%	0%	0%	0%	0%
Water: Basic levy	0%	0%	10.0%	0%	0%	8.7%	0%	0%	0%
Water: Consumption	0%	0%	10.0%	0%	0%	10.0%	0%	0%	0%
Sanitation	0%	0%	10.0%	0%	0%	10.0%	0%	0%	0%
Refuse removal	6.0%	8.0%	10.0%	(100.0%)	0%	0%	0%	0%	0%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%
Monthly Bill (Rand/cent)									
Property rates	521.68	952.56	300.84	21 354 630.60	.00	.00	.00	.00	.00
Electricity: Basic levy	167.81	285.53	69.42	.00	.00	.00	.00	.00	.00
Electricity: Consumption	1 856.53	599.51	727.84	.00	.00	.00	.00	.00	.00
Water: Basic levy	.00	.00	40.19	.00	.00	6.52	.00	.00	.00
Water: Consumption	.00	.00	236.50	.00	.00	170.53	.00	.00	.00
Sanitation	.00	.00	116.49	.00	.00	88.97	.00	.00	.00
Refuse removal	111.63	138.24	83.73	.00	.00	.00	.00	.00	.00
Other	.00	.00	.00	1 789 664.78	.00	.00	.00	.00	.00
Total Monthly Bill (excluding VAT)	2 657.65	1 975.85	1 575.01	23 144 295.38	.00	266.02	.00	.00	.00
SOCIAL PACKAGE									
Total Number of Households	17 106	60 996	45 511	42 151	0	160 372	33 866	0	0
Highest level of free service provided									
Water (kilolitres per household per month)	6	0	6	0	0	880 528	0	0	0
Electricity (kwh per household per month)	20	0	50	0	50	0	0	0	0
Number of Households receiving Free Basic Services									
Water (6 kilolitres per household per month)	0	0	0	0	0	148 487	0	0	0
Sanitation (free minimum level service)	0	0	0	0	0	0	0	0	0
Electricity/Other energy (50kwh per household per month)	0	0	0	157 000	0	0	0	0	0
Refuse(removed at least once a week)	0	0	0	0	0	0	0	0	0
Cost of Free Basic Services provided									
Water (6 kilolitres per household per month)	-	-	-	-	-	636	-	-	-
Sanitation (free minimum level service)	-	-	-	-	-	-	-	-	-
Electricity/Other energy (50kwh per household per month)	-	-	-	-	-	-	-	-	-
Refuse(removed at least once a week)	-	-	-	-	-	-	-	-	-
Average Cost per Household Per Annum									
Water (6 kilolitres per household per month)	.00	.00	.00	.00	.00	4.28	.00	.00	.00
Sanitation (free minimum level service)	.00	.00	.00	.00	.00	.00	.00	.00	.00
Electricity/Other energy (50kwh per household per month)	.00	.00	.00	.00	.00	.00	.00	.00	.00
Refuse(removed at least once a week)	.00	.00	.00	.00	.00	.00	.00	.00	.00
Cost of Free Basic Services Provided to "Registered Indigent"									
	-	-	-	-	-	636	-	-	-
Revenue cost of free services provided (excl property rates and other)									
	-	-	-	-	-	-	-	-	-
Local Government Equitable Share	57 900	97 800	107 884	121 046	124 460	347 834	122 458	134 845	120 328
MTREF Funded / Unfunded	Funded	Funded	Funded	Funded	Unfunded	Funded	Funded	Funded	Funded

Source: National Treasury Local Government Database

Summarised Outcome: Municipal Budget and

	KZN276	DC27	KZN281	KZN282	KZN284	KZN285	KZN286	DC28	KZN291
	The New Big 5 False Bay (M)	Umkhanyakude (M)	Mfolozi (M)	uMhlatuze (H)	uMlalazi (L)	Mthonjaneni (L)	Nkandla (M)	King Cetshwayo (H)	Mandeni (L)
R thousands									
Total Operating Revenue	144 982	380 789	142 951	2 635 837	314 143	138 925	119 157	639 065	203 590
Total Operating Expenditure	142 353	374 808	112 951	2 629 337	354 776	138 900	117 422	669 484	203 740
Operating Performance Surplus / (Deficit)	2 629	5 982	30 000	6 500	(40 632)	25	1 735	(30 419)	(150)
Cash and Cash Equivalents at the Year End	10 090	(54 694)	1 895	465 224	63 848	42 441	8 585	303 426	50 930
Net Increase / (Decrease) in Cash held for the Year	10 090	26 782	4	118 695	(23 478)	(6 818)	(466)	(42 382)	(19 771)
Cash Backing / Surplus (Deficit) Reconciliation	15 408	(111 040)	7 696	208 458	28 238	120 595	3 078	46 551	4 336
Cash Coverage Ratio	1.1	(2.3)	.3	2.6	2.8	4.8	1.2	7.7	4.2
STATEMENT OF OPERATING PERFORMANCE									
Revenue									
% Increase in Total Operating Revenue	0%	3.8%	8.6%	4.4%	9.9%	22.2%	(3.8%)	3.2%	4%
% Increase in Property Rates Revenue	0%	0%	5.5%	11.2%	15.5%	(37.8%)	52.4%	0%	8.1%
% Increase in Electricity Revenue	0%	(20.6%)	0%	2.8%	2.0%	2.2%	(100.0%)	0%	(16.8%)
% Increase in Water Revenue	0%	(22.5%)	0%	(5.7%)	0%	0%	0%	1.9%	0%
% Increase in Property Rates & Service Charges	0%	(23.7%)	5.3%	3.2%	9.0%	(14.0%)	(42.6%)	15.3%	1.4%
% Increase in Operating Grant Revenue	0%	8.3%	34.9%	15.6%	9.1%	65.8%	(3.3%)	(3.7%)	(3.2%)
% Increase in Capital Grant Revenue	0%	6.1%	(4.0%)	(8.8%)	(4.4%)	31.1%	(100.0%)	(11.5%)	(37.7%)
Collection Rate Including Other Revenue	63.2%	70.8%	100.0%	93.5%	76.6%	101.0%	89.6%	61.9%	65.2%
Annual Debtors Collection Rate (Payment Level %)	58.9%	48.3%	86.9%	91.7%	83.9%	90.2%	176.5%	60.2%	61.4%
Current Debtors Collection Rate	58.9%	48.3%	86.9%	91.7%	83.9%	90.2%	176.5%	60.2%	61.4%
Outstanding Debtors to Revenue	15.0%	11.8%	6.5%	12.0%	6.3%	48.4%	12.6%	7.9%	20.7%
O/S Service Debtors to Revenue	134.6%	122.1%	145.9%	13.9%	14.8%	196.5%	112.4%	66.0%	85.5%
Expenditure									
% Increase in Total Operating Expenditure	0%	2.2%	11.0%	4.4%	11.9%	32.2%	(4.5%)	3.9%	5%
% Increase in Employee Costs	0%	(5.7%)	53.3%	9.9%	25.3%	53.0%	5.3%	8.7%	12.1%
% Overtime measured against Employee Related Costs	2.3%	4%	3.7%	5.3%	3.6%	2.5%	2.1%	5%	2%
% Increase in Electricity Bulk Purchases	0%	(34.0%)	0%	9%	7.6%	6.0%	(100.0%)	0%	(23.6%)
% Increase in Water Bulk Purchases	0%	18.9%	0%	(10.6%)	0%	0%	0%	18.4%	0%
Remuneration % of Oper Exp (excl debt impair and deprec)	36.5%	40.2%	43.6%	28.6%	37.9%	34.1%	34.6%	31.7%	37.9%
Contracted Services % of Oper Exp (excl debt impair and deprec)	8.3%	4.4%	3.5%	5.2%	10.3%	2.5%	8.6%	17.2%	9.1%
Debt Impairment % of Billable Revenue	29.5%	79.5%	0%	3%	19.8%	32.5%	4.2%	5.1%	7.3%
% Electricity Distribution Losses	0%	0%	0%	3.8%	0%	0%	0%	0%	0%
% Water Distribution Losses	0%	0%	0%	18.9%	0%	0%	0%	0%	0%
Employee costs/Total Revenue	31.5%	33.5%	33.9%	25.7%	35.2%	30.5%	33.1%	29.8%	33.4%
INFRASTRUCTURE DEVELOPMENT & ASSET MANAGEMENT									
Capital Funding									
Total Capital Budget	27 050	267 517	62 049	479 397	77 287	34 242	43 302	466 192	50 732
Internally Funded and Other	3 249	-	30 000	133 650	-	6 843	3 507	37 481	16 975
Grant Funding and Other	23 801	267 517	32 049	145 747	77 287	27 399	39 795	428 712	33 757
Internally Generated Funds % of Non Grant Funding	100.0%	0%	100.0%	40.1%	0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding	0%	0%	0%	59.9%	0%	0%	0%	0%	0%
Grant Funding % of Total Funding	88.0%	100.0%	51.7%	30.4%	100.0%	80.0%	91.9%	92.0%	66.5%
Borrowing									
Total Borrowing Liability	-	7 751	17 000	540 473	3 770	-	-	44 020	2 660
Borrowing for the Financial Year	-	-	-	200 000	-	-	-	-	-
Cost of Borrowing for the Financial Year	1 133	1 760	-	223 250	884	-	-	30 436	3 022
Total Cost of Debt as a % of Total Borrowing Liability	0%	22.7%	0%	41.3%	23.4%	0%	0%	69.1%	113.6%
Financing Cost % of Asset Base	4%	1%	0%	4.2%	1%	0%	0%	1.1%	7%
Capital Charges % of Operating Expenditure	8%	5%	0%	8.5%	2%	0%	0%	4.5%	1.5%
Borrowing % of Total Assets	0%	5%	18.6%	10.1%	5%	0%	0%	1.5%	6%
Capital Charges to Own Revenue	4.8%	2.4%	0%	9.6%	5%	0%	0%	18.3%	4.7%
Borrowed Funding of own Capital Expenditure	0%	0%	56.7%	115.5%	0%	0%	0%	0%	0%
Gearing	0%	5%	20.6%	11.0%	5%	0%	0%	1.5%	6%
Current Ratio	3.0	(5)	1.8	1.5	2.0	4.8	1.3	2.7	1.4
Liquidity Ratio	1.2	(1.2)	.8	.8	1.5	2.2	2	2.3	2
Finance charges and Depreciation/Total Revenue	8.6%	7.7%	1.3%	12.6%	12.6%	2.7%	2.3%	12.7%	11.2%
Debt coverage	13.1	70.4	14.6	13.6	24.4	19.6	26.4	3.3	12.5
Capital Programme									
Capital Appropriations									
Trading Services									
Total Appropriation - Electricity Infrastructure	-	267 517	-	279 566	6 500	10 500	-	454 512	1 500
Total Appropriation - Water Infrastructure	-	-	-	128 900	1 560	8 800	-	-	1 500
Total Appropriation - Waste Water Management	-	216 597	-	103 043	-	-	-	451 212	-
Total Appropriation - Waste Management	-	50 920	-	44 122	-	-	-	50	-
Economic and Environmental	9 806	-	62 049	118 108	48 070	19 316	39 795	100	44 622
Total Appropriation - Planning and Development	3 888	-	62 049	7 000	2 499	-	39 795	100	8 665
Total Appropriation - Road Transport	5 918	-	-	111 108	45 571	19 316	-	-	35 757
Total Appropriation - Environmental Protection	-	-	-	-	-	-	-	-	200
Governance and Administration	1 628	-	-	43 000	5 398	1 206	3 507	10 900	2 160
Community and Public Safety	15 616	-	-	38 724	17 040	3 220	-	680	2 450
Other	-	-	-	-	280	-	-	-	-

Summarised Outcome: Municipal Budget and

	KZN276	DC27	KZN281	KZN282	KZN284	KZN285	KZN286	DC28	KZN291
	The New Big 5 False Bay (M)	Umkhanyakude (M)	Mfolozi (M)	uMhlatuze (H)	uMlalazi (L)	Mthonjaneni (L)	Nkandla (M)	King Cetshwayo (H)	Mandeni (L)
R thousands									
% Capital Appropriations measured against Total Capital									
Trading Services	0%	100.0%	0%	58.3%	8.4%	30.7%	0%	97.5%	3.0%
% of Capital Budget - Electricity Infrastructure	0%	0%	0%	26.9%	2.0%	25.7%	0%	0%	3.0%
% of Capital Budget - Water Infrastructure	0%	81.0%	0%	21.5%	0%	0%	0%	96.8%	0%
% of Capital Budget - Waste Water Management	0%	19.0%	0%	9.2%	0%	0%	0%	0%	0%
% of Capital Budget - Waste Management	0%	0%	0%	7%	6.4%	5.0%	0%	7%	0%
Economic and Environmental	36.3%	0%	100.0%	24.6%	62.2%	56.4%	91.9%	0%	88.0%
% of Capital Budget - Planning and Development	14.4%	0%	100.0%	1.5%	3.2%	0%	91.9%	0%	17.1%
% of Capital Budget - Road Transport	21.9%	0%	0%	23.2%	59.0%	56.4%	0%	0%	70.5%
% of Capital Budget - Environmental Protection	0%	0%	0%	0%	0%	0%	0%	0%	4%
Governance and Administration	6.0%	0%	0%	9.0%	7.0%	3.5%	8.1%	2.3%	4.3%
Community and Public Safety	57.7%	0%	0%	8.1%	22.0%	9.4%	0%	1%	4.8%
Other	0%	0%	0%	0%	4%	0%	0%	0%	0%
Asset Management									
Total Value of PPE	296 168	1 641 571	91 423	5 329 789	739 466	187 715	322 370	2 848 431	411 303
Capital Asset Renewal	5 000	-	-	110 000	8 310	-	-	385 546	13 165
Operational Repairs & Maintenance	5 689	-	9 000	410 803	-	10 131	-	58 196	-
Asset Renewal % of Depreciation	41.2%	0%	0%	43.6%	21.3%	0%	0%	602.4%	62.7%
R&M % of PPE	1.9%	0%	9.8%	7.7%	0%	5.4%	0%	2.0%	0%
Asset Renewal and R&M as a % of PPE	3.6%	0%	9.8%	9.8%	1.1%	5.4%	0%	15.6%	3.2%
Depreciation as % of Asset Base	4.1%	1.7%	2.0%	4.7%	5.3%	2.0%	9%	2.2%	5.1%
Repairs & Maintenance/Total Revenue	3.9%	0%	6.3%	15.6%	0%	7.3%	0%	9.1%	0%
AVERAGE HOUSEHOLD BILLS									
Percentage Increases									
Property rates	6.0%	0%	0%	6.4%	(96.3%)	0%	0%	0%	0%
Electricity: Basic levy	0%	0%	0%	0%	7.6%	12.2%	0%	0%	11.0%
Electricity: Consumption	0%	0%	0%	7.2%	(62.2%)	12.2%	0%	0%	11.0%
Water: Basic levy	0%	0%	0%	6.0%	0%	0%	0%	10.0%	0%
Water: Consumption	0%	0%	0%	5.9%	0%	0%	0%	9.9%	0%
Sanitation	0%	0%	0%	6.0%	0%	0%	0%	10.0%	0%
Refuse removal	0%	0%	0%	6.0%	6.0%	6.0%	0%	0%	6.0%
Other	6.0%	0%	0%	0%	0%	0%	0%	0%	0%
Monthly Bill (Rand/cent)									
Property rates	1 089.12	.00	.00	335.46	259.93	237.60	.00	.00	69.47
Electricity: Basic levy	.00	.00	.00	.00	231.44	82.15	.00	.00	258.14
Electricity: Consumption	.00	.00	.00	739.10	743.15	731.19	.00	.00	398.19
Water: Basic levy	.00	.00	.00	18.60	.00	.00	.00	51.04	.00
Water: Consumption	.00	.00	.00	177.01	.00	.00	.00	167.67	.00
Sanitation	.00	.00	.00	154.40	.00	.00	.00	191.97	.00
Refuse removal	.00	.00	.00	112.37	132.54	70.49	.00	.00	121.59
Other	175.77	.00	.00	.00	.00	.00	.00	.00	.00
Total Monthly Bill (excluding VAT)	1 264.89	.00	.00	1 536.94	1 367.06	1 121.44	.00	410.68	847.39
SOCIAL PACKAGE									
Total Number of Households	4 370	150 735	0	86 609	0	0	0	193 464	40 759
Highest level of free service provided									
Water (kilolitres per household per month)	4	0	0	6	0	0	0	10	0
Electricity (kwh per household per month)	0	0	0	50	50	0	0	0	0
Number of Households receiving Free Basic Services									
Water (6 kilolitres per household per month)	171	0	0	49 665	0	0	0	0	0
Sanitation (free minimum level service)	171	0	0	38 063	0	0	0	0	0
Electricity/Other energy (50kwh per household per month)	0	0	4 000	545	0	0	0	0	0
Refuse(removed at least once a week)	0	0	0	18 470	0	0	0	0	0
Cost of Free Basic Services provided	0	-	-	105 749	190	-	-	205	-
Water (6 kilolitres per household per month)	-	-	-	69 858	-	-	-	114	-
Sanitation (free minimum level service)	-	-	-	18 698	-	-	-	92	-
Electricity/Other energy (50kwh per household per month)	0	-	-	921	34	-	-	-	-
Refuse(removed at least once a week)	-	-	-	16 271	156	-	-	-	-
Average Cost per Household Per Annum	.00	.00	.00	4 469.06	.00	.00	.00	.00	.00
Water (6 kilolitres per household per month)	.00	.00	.00	1 406.59	.00	.00	.00	.00	.00
Sanitation (free minimum level service)	.00	.00	.00	491.24	.00	.00	.00	.00	.00
Electricity/Other energy (50kwh per household per month)	.00	.00	.00	1 690.27	.00	.00	.00	.00	.00
Refuse(removed at least once a week)	.00	.00	.00	880.96	.00	.00	.00	.00	.00
Cost of Free Basic Services Provided to "Registered Indigent"	-	-	-	221 956	-	-	-	-	-
Revenue cost of free services provided (excl property rates and other)	-	6 300	-	4 621	3 062	147	1 475	5 311	-
Local Government Equitable Share	79 379	292 146	98 724	263 487	148 417	63 687	79 169	433 405	122 874
MTREF Funded / Unfunded	Funded	Unfunded	Funded	Funded	Funded	Funded	Funded	Funded	Funded

Source: National Treasury Local Government Database

Summarised Outcome: Municipal Budget and

	KZN292	KZN293	KZN294	DC29	KZN433	KZN434	KZN435	KZN436	DC43
	KwaDukuza	Ndwedwe	Maphumulo	iLembe	Greater	Ubuhlebezwe	Umzimkhulu	Dr Nkosazana	Harry
	(H)	(L)	(M)	(L)	Kokstad (L)	(L)	(M)	Dlamini Zuma (M)	Gwala (L)
R thousands									
% Capital Appropriations measured against Total Capital									
Trading Services	18.8%	0%	0%	93.5%	21.0%	0%	0%	0%	97.7%
% of Capital Budget - Electricity Infrastructure	18.7%	0%	0%	0%	11.1%	0%	0%	0%	0%
% of Capital Budget - Water Infrastructure	0%	0%	0%	82.2%	0%	0%	0%	0%	1.4%
% of Capital Budget - Waste Water Management	0%	0%	0%	11.4%	0%	0%	0%	0%	96.3%
% of Capital Budget - Waste Management	1%	0%	0%	0%	10.0%	0%	0%	0%	0%
Economic and Environmental	63.6%	0%	0%	0%	72.2%	67.5%	91.9%	95.1%	1.0%
% of Capital Budget - Planning and Development	1.6%	0%	0%	0%	10.0%	0%	8%	95.1%	1.0%
% of Capital Budget - Road Transport	61.9%	0%	0%	0%	62.3%	67.5%	91.1%	0%	0%
% of Capital Budget - Environmental Protection	0%	0%	0%	0%	0%	0%	0%	0%	0%
Governance and Administration	6.2%	0%	0%	6.5%	6.7%	3.4%	6.4%	4.2%	1.3%
Community and Public Safety	11.5%	0%	0%	0%	0%	29.1%	1.7%	8%	0%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%
Asset Management									
Total Value of PPE	2 074 394	223	202 823	1 943 325	471 882	255 515	477 322	285 416	1 917 794
Capital Asset Renewal	60 989	-	-	63 275	24 025	1 106	3 000	24 717	5 000
Operational Repairs & Maintenance	95 528	-	-	41 228	13 390	2 994	13 190	11 692	-
Asset Renewal % of Depreciation	77.4%	0%	0%	96.1%	32.8%	5.8%	7.2%	202.2%	15.7%
R&M % of PPE	4.6%	0%	0%	2.1%	2.8%	1.2%	3.2%	4.1%	0%
Asset Renewal and R&M as a % of PPE	7.5%	0%	0%	5.4%	7.9%	1.6%	3.8%	12.8%	3%
Depreciation as % of Asset Base	3.8%	7 162.2%	6.8%	3.4%	15.5%	7.4%	8.8%	4.3%	1.7%
Repairs & Maintenance/Total Revenue	7.0%	0%	0%	7.0%	4.2%	2.5%	7.4%	7.5%	0%
AVERAGE HOUSEHOLD BILLS									
Percentage Increases									
Property rates	6.0%	0%	0%	0%	6.0%	0%	0%	(58.7%)	0%
Electricity: Basic levy	0%	0%	0%	0%	7.9%	0%	0%	0%	0%
Electricity: Consumption	0%	0%	0%	0%	7.9%	0%	0%	0%	0%
Water: Basic levy	0%	0%	0%	10.0%	0%	0%	0%	0%	16.6%
Water: Consumption	0%	0%	0%	9.9%	0%	0%	0%	0%	16.6%
Sanitation	0%	0%	0%	10.0%	0%	0%	0%	0%	16.6%
Refuse removal	0%	0%	0%	0%	6.0%	0%	0%	0%	0%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%
Monthly Bill (Rand/cent)									
Property rates	2 387.60	.00	.00	.00	1 859.24	.00	4 250.00	340.33	.00
Electricity: Basic levy	9 429 232.41	.00	.00	.00	1 017.58	.00	.00	.00	.00
Electricity: Consumption	383 065 747.51	.00	.00	.00	1 927.21	.00	.00	.00	.00
Water: Basic levy	.00	.00	.00	112.61	.00	.00	.00	.00	3.45
Water: Consumption	.00	.00	.00	243.00	.00	.00	.00	.00	229.68
Sanitation	.00	.00	.00	437.90	.00	.00	.00	.00	103.18
Refuse removal	.00	.00	.00	.00	235.66	.00	.00	.00	.00
Other	.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Monthly Bill (excluding VAT)	392 497 367.52	.00	.00	793.51	5 039.70	.00	4 250.00	340.33	336.31
SOCIAL PACKAGE									
Total Number of Households	0	0	19 969	159 947	17 920 500	0	0	0	123 709
Highest level of free service provided									
Water (kilolitres per household per month)	0	0	0	0	0	0	0	0	6
Electricity (kwh per household per month)	75	0	0	0	169 450	0	0	0	0
Number of Households receiving Free Basic Services									
Water (6 kilolitres per household per month)	0	0	0	0	0	0	0	0	0
Sanitation (free minimum level service)	0	0	0	0	0	0	0	0	0
Electricity/Other energy (50kwh per household per month)	0	0	0	0	0	0	0	0	0
Refuse(removed at least once a week)	0	0	0	0	0	0	0	0	0
Cost of Free Basic Services provided									
Water (6 kilolitres per household per month)	-	-	-	2 752	-	-	-	-	4 886
Sanitation (free minimum level service)	-	-	-	11 003	-	-	-	-	-
Electricity/Other energy (50kwh per household per month)	-	-	-	-	2 249	65	-	-	-
Refuse(removed at least once a week)	-	-	-	-	9 828	-	-	-	-
Average Cost per Household Per Annum									
Water (6 kilolitres per household per month)	.00	.00	.00	.00	.00	.00	.00	.00	.00
Sanitation (free minimum level service)	.00	.00	.00	.00	.00	.00	.00	.00	.00
Electricity/Other energy (50kwh per household per month)	.00	.00	.00	.00	.00	.00	.00	.00	.00
Refuse(removed at least once a week)	.00	.00	.00	.00	.00	.00	.00	.00	.00
Cost of Free Basic Services Provided to "Registered Indigent"									
Revenue cost of free services provided (excl property rates and other)	-	-	-	-	-	(65)	-	232	-
Local Government Equitable Share	116 642	108 709	71 404	373 996	45 887	90 491	152 393	94 288	260 069
MTREF Funded / Unfunded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded

Source: National Treasury Local Government Database