Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2018/19 Budget vs Original Budget 2017/18

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | LIM331 <br> Greater <br> Giyani (L) |  |  | LIM334 <br> Ba-Phalaborwa (M) | LIM335 <br> Maruleng <br> (L) |  | LIM341 <br> Musina <br> (L) | LIM343 <br> Thulamela (M) | $\begin{array}{\|l\|} \hline \text { LIM344 } \\ \text { Makhado } \\ \text { (M) } \end{array}$ |  | $\begin{aligned} & \text { DC34 } \\ & \text { Vhembe } \\ & \text { (L) } \end{aligned}$ |
| R thousands | 362571 | 340265 | 1089088 | 514326 | 207005 | 1198628 | 286676 | 706907 | 836001 | 368260 | 1081459 |
| Total Operating Expenditure | 351895 | 223430 | 1162471 | 514322 | 204650 | 1224870 | 286676 | 619252 | 813705 | 248118 | 982195 |
| Operating Performance Surplus ( Deficit) | 10676 | 116834 | (73 383) | 4 | 2355 | (26 242) |  | 87655 | 22296 | 120142 | 99263 |
| Cash and Cash Equivalents at the Year End | 182523 | 37279 | 11457 | 1068 | 63330 | 128778 | 1263 | 419763 | 226175 | 349691 | 174259 |
| Net Increase / (Decrease) in Cash held for the Year | (5880) | 6979 | (886) | (831) | (19495) | 121026 | 430 | (68 582) | 110258 | 27487 | (54772) |
| Cash Backing / Surplus (Deficit) Reconciliation | 9380 | 5082 | 127768 | 8955 | 31432 | 53552 | (47 581) | 332620 | 204849 | 392959 | 83512 |
| Cash Coverage Ratio | 7.8 | 2.7 | . 1 | . 0 | 5.4 | 1.8 | . 1 | 11.1 | 4.2 | 23.5 | 2.4 |
| STATEMENT OF OPERATING PERFORMANCERevenue |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| \% Increase in Total Operating Revenue | 19.8\% | 13.9\% | 2.9\% | 8.1\% | 17.4\% | 16.8\% | (3.2\%) | (9.7\%) | 4.1\% | 6.9\% | 20.0\% |
| \% Increase in Property Rates Revenue | 16.7\% | 20.0\% | 3.6\% | 16.7\% | 34.1\% | .0\% | 10.0\% | (15.1\%) | .0\% | 40.1\% | .0\% |
| \% Increase in Electricity Revenue | .0\% | (36.8\%) | (.1\%) | 5.3\% | .0\% | .0\% | (7.1\%) | .0\% | 6.8\% | .0\% | .0\% |
| \% Increase in Water Revenue | .0\% | .0\% | .0\% | . $0 \%$ | .0\% | (12.5\%) | .0\% | . $0 \%$ | .0\% | .0\% | 192.7\% |
| \% Increase in Property Rates \& Service Charges | 15.7\% | (13.8\%) | .9\% | 10.4\% | 31.4\% | (9.9\%) | (4.1\%) | (20.6\%) | 5.8\% | 26.7\% | 189.8\% |
| \% Increase in Operating Grant Revenue | 12.1\% | 9.4\% | 5.1\% | 5.6\% | 9.9\% | 10.5\% | 10.9\% | 6.8\% | 7.1\% | 6.7\% | 11.1\% |
| \% Increase in Capital Grant Revenue | (27.2\%) | 2.1\% | (3.8\%) | (36.8\%) | (3.3\%) | (1.1\%) | (8.4\%) | 13.0\% | (9.9\%) | (5.9\%) | (2.5\%) |
| Collection Rate Including Other Revenue | 71.5\% | 56.3\% | 97.6\% | 67.8\% | 93.5\% | 90.5\% | 83.8\% | 3.6\% | 97.2\% | 64.8\% | 42.3\% |
| Annual Debtors Collection Rate (Payment Level \%) | 38.6\% | 45.1\% | 96.5\% | 66.4\% | 85.1\% | 84.9\% | 78.5\% | 30.2\% | 95.2\% | 40.6\% | 34.4\% |
| Current Debtors Collection Rate | 38.6\% | 45.1\% | 96.5\% | 66.4\% | 85.1\% | 84.9\% | 78.5\% | (39.5\%) | 95.2\% | 40.6\% | 34.4\% |
| Outstanding Debtors to Revenue | .0\% | 18.6\% | 31.0\% | 29.7\% | 7.4\% | 54.1\% | 30.1\% | 34.8\% | 21.3\% | 6.5\% | 13.7\% |
| O/S Service Debtors to Revenue | .0\% | 196.9\% | 53.6\% | 53.9\% | 21.0\% | 302.7\% | 65.6\% | 194.8\% | 43.8\% | 118.3\% | 110.4\% |
| Expenditure |  |  |  |  |  |  |  |  |  |  |  |
| \% Increase in Total Operating Expenditure | 16.8\% | 2.4\% | 5.2\% | 1.6\% | 7.9\% | 18.3\% | (3.2\%) | (2.0\%) | (3.3\%) | (6.6\%) | 25.8\% |
| \% Increase in Employee Costs | 12.9\% | 6.0\% | 8.5\% | 4.4\% | 7.6\% | 6.8\% | 15.5\% | .7\% | (7.5\%) | (30.6\%) | 13.2\% |
| \% Overtime measured against Employee Related Costs | 3.1\% | 3.5\% | 7.9\% | 3.2\% | 3.2\% | 6.0\% | 6.0\% | 2.3\% | 6.1\% | 1.2\% | 5.1\% |
| \% Increase in Electricity Bulk Purchases | . $0 \%$ | 14.2\% | (1.4\%) | (2.2\%) | 10.6\% | .0\% | 6.9\% | .0\% | (27.2\%) | .0\% | 0\% |
| \% Increase in Water Bulk Purchases | .0\% | .0\% | .0\% | .0\% | .0\% | 78.5\% | .0\% | .0\% | .0\% | .0\% | .0\% |
| Remuneration \% of Oper Exp (excl debt impairm and deprec) | 48.4\% | 36.2\% | 34.8\% | 37.1\% | 47.1\% | 40.5\% | 46.9\% | 53.8\% | 39.2\% | 35.3\% | 60.1\% |
| Contracted Services \% of Oper Exp (excl debt impairm and deprec) | 22.7\% | 7.0\% | 5.5\% | 12.0\% | 7.0\% | 1.8\% | 5.2\% | 6\% | 8.8\% | 11.8\% | 4.3\% |
| Debt Impairment \% of Billable Revenue | 24.7\% | 6.1\% | 4.7\% | 13.6\% | 33.8\% | 11.3\% | .5\% | 55.4\% | 16.3\% | 49.8\% | 7.9\% |
| \% Electricity Distribution Losses | .0\% | .0\% | 9.8\% | 31.6\% | .0\% | . $0 \%$ | .0\% | .0\% | .0\% | .0\% | .0\% |
| \% Water Distribution Losses | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% |
| Employee costs/Total Revenue | 41.7\% | 23.0\% | 31.9\% | 29.2\% | 34.7\% | 34.3\% | 42.1\% | 38.0\% | 31.3\% | 21.4\% | 52.9\% |
| INFRASTRUCTURE DEVELOPMENT \& ASSET MANAGEMENTCapital Funding |  |  |  |  |  |  |  |  |  |  |  |
| Total Capital Budget | 100149 | 179277 | 195434 | 39917 | 102750 | 581459 | 43492 | 201978 | 162639 | 210294 | 644158 |
| Internally Funded and Other | 43500 | 116834 | 17735 | 10052 | 76413 | 27760 |  | 87655 | 60216 | 109944 | 99263 |
| Grant Funding and Other | 56649 | 62443 | 87699 | 29865 | 26337 | 553699 | 43492 | 114323 | 102423 | 100350 | 544895 |
| Internally Generated Funds \% of Non Grant Funding | 100.0\% | 100.0\% | 16.5\% | 100.0\% | 100.0\% | 100.0\% | .0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% |
| Borrowing \% of Non Grant Funding | .0\% | .0\% | 83.5\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% |
| Grant Funding \% of Total Funding Borrowing | 56.6\% | 34.8\% | 44.9\% | 74.8\% | 25.6\% | 95.2\% | 100.0\% | 56.6\% | 63.0\% | 47.7\% | 84.6\% |
| Borrowing ${ }^{\text {Total Borrowing Liability }}$ |  |  | 187228 | 129000 |  |  | 7526 |  | 139033 | 639 |  |
| Borrowing for the Financial Year |  |  | 90000 |  |  |  |  |  |  |  |  |
| Cost of Borrowing for the Financial Year |  |  | 37505 | 21145 | 80 |  | 9800 | 660 | 13102 | 1084 | 1191 |
| Total Cost of Debt as a \% of Total Borrowing Liability | .0\% | .0\% | 20.0\% | 16.4\% | .0\% | .0\% | 130.2\% | .0\% | 9.4\% | 169.6\% | .0\% |
| Financing Cost \% of Asset Base | .0\% | .0\% | 2.1\% | 2.7\% | .0\% | .0\% | 3.4\% | .0\% | .5\% | .2\% | .0\% |
| Capital Charges \% of Operating Expenditure | .0\% | .0\% | 3.2\% | 4.1\% | .0\% | .0\% | 3.4\% | .1\% | 1.6\% | .4\% | .1\% |
| Borrowing \% of Total Assets | .0\% | .0\% | 10.6\% | 16.7\% | .0\% | .0\% | 2.6\% | .0\% | 5.8\% | 1\% | .0\% |
| Capital Charges to Own Revenue | .0\% | .0\% | 5.2\% | 5.6\% | .1\% | .0\% | 6.1\% | .2\% | 2.5\% | 2.9\% | .7\% |
| Borrowed Funding of own Capital Expenditure | .0\% | .0\% | 83.5\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% |
| Gearing | .0\% | .0\% | 10.1\% | 11.5\% | .0\% | .0\% | 1.5\% | .0\% | 5.3\% | .1\% | .0\% |
| Current Ratio | . 0 | 2.7 | 1.5 | 6.1 | 3.0 | 1.2 | 1.3 | 7.9 | 4.3 | 12.5 | 1.2 |
| Liquidity Ratio | . 0 | . 8 | . 0 | 1 | 2.4 | . 0 | . 1 | 4.6 | 1.3 | 11.8 | . 9 |
| Finance charges and Depreciation/Total Revenue | 8.3\% | 1.5\% | 14.7\% | 14.1\% | 13.4\% | 15.4\% | 10.9\% | 7.2\% | 11.1\% | 4.0\% | 2.0\% |
| Capital Appropriations |  |  |  |  |  |  |  |  |  |  |  |
| Trading Services | 23168 | 25939 | 56700 | 4500 | - | 553699 | 18311 | 6800 | 47563 | 44000 | 609866 |
| Total Appropriation - Electricity Infrastructure | 4300 | 14134 | 56600 | 4500 |  |  | 15000 |  | 46063 | 26000 |  |
| Total Appropriation - Water Infrastructure |  |  |  |  |  | 488699 |  |  | 1500 |  | 609866 |
| Total Appropriation - Waste Water Management |  | 5665 |  |  |  | 65000 |  |  |  |  |  |
| Total Appropriation - Waste Management | 18868 | 6140 | 100 |  |  |  | 3311 | 6800 |  | 18000 |  |
| Economic and Environmental | 45466 | 102012 | 125627 | 31565 | 55950 |  | 12008 | 132223 | 93910 | 93224 | 2363 |
| Total Appropriation - Planning and Development | 150 |  | 335 |  |  |  | 4000 | 11523 | 3700 | 800 | 2363 |
| Total Appropriation - Road Transporl | 45316 | 102012 | 125292 | 31565 | 55950 |  | 8008 | 120700 | 90210 | 92424 |  |
| Total Appropriation - Environmental Protection |  |  |  |  |  |  |  |  |  |  |  |
| Governance and Administration | 13900 | 7086 | 300 | 3350 | 19080 | 8560 |  | 2046 | 5900 | 32270 | 14386 |
| Community and Public Safety | 17615 | 44240 | 12807 | 502 | 27720 | 19200 | 13173 | 60910 | 15266 | 40800 | 17543 |
| \% Capital Appropriations measured against Total Capital |  |  |  |  |  |  |  |  |  |  |  |
| Trading Services | 23.1\% | 14.5\% | 29.0\% | 11.3\% | .0\% | 95.2\% | 42.1\% | 3.4\% | 29.2\% | 20.9\% | 94.7\% |
| \% of Capital Budget - Electricity Infrastructure | 4.3\% | 7.9\% | 29.0\% | 11.3\% | .0\% | .0\% | 34.5\% | .0\% | 28.3\% | 12.4\% | .0\% |
| \% of Capital Budget - Water Infrastructure | .0\% | .0\% | .0\% | .0\% | .0\% | 84.0\% | .0\% | .0\% | .9\% | .0\% | 94.7\% |
| \% of Capital Budget - Waste Water Management | .0\% | 3.2\% | .0\% | .0\% | .0\% | 11.2\% | .0\% | .0\% | .0\% | .0\% | .0\% |
| \% of Capital Budget - Waste Management | 18.8\% | 3.4\% | .1\% | .0\% | .0\% | .0\% | 7.6\% | 3.4\% | .0\% | 8.6\% | .0\% |
| Economic and Environmental | 45.4\% | 56.9\% | 64.3\% | 79.1\% | 54.5\% | .0\% | 27.6\% | 65.5\% | 57.7\% | 44.3\% | .4\% |
| \% of Capital Budget - Planning and Development | .1\% | .0\% | .2\% | .0\% | .0\% | .0\% | 9.2\% | 5.7\% | 2.3\% | .4\% | .4\% |
| \% of Capital Budget-Road Transport | 45.2\% | 56.9\% | 64.1\% | 79.1\% | 54.5\% | .0\% | 18.4\% | 59.8\% | 55.5\% | 43.9\% | .0\% |
| \% of Capital Budget - Environmental Protection | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% |
| Governance and Administration | 13.9\% | 4.0\% | .2\% | 8.4\% | 18.6\% | 1.5\% | .0\% | 1.0\% | 3.6\% | 15.3\% | 2.2\% |
| Community and Public Safety | 17.6\% | 24.7\% | 6.6\% | 1.3\% | 27.0\% | 3.3\% | 30.3\% | 30.2\% | 9.4\% | 19.4\% | 2.7\% |
| Other | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Asset Renewal | 250 | 27084 | 127335 | 24531 | 9700 | 142419 | 19008 |  |  | 32000 |  |
| Operational Repairs \& Maintenance | 18610 | 22099 | 51180 | 21084 | 4800 | 109719 | 39302 | 28496 | 64582 | 8506 | 87666 |
| Asset Renewal \% of Depreciation | .8\% | 537.0\% | 95.3\% | 34.2\% | 35.2\% | 77.1\% | 66.7\% | .0\% | . $0 \%$ | 224.7\% | .0\% |
| R\&M \% of PPE | .0\% | 2.6\% | 2.9\% | 2.7\% | 1.3\% | 2.3\% | 13.6\% | 1.4\% | 2.7\% | 1.2\% | 1.0\% |
| Asset Renewal and R\&M as a \% of PPE | .0\% | 5.8\% | 10.1\% | 5.9\% | 4.1\% | 5.2\% | 20.2\% | 1.4\% | 2.7\% | 5.7\% | 1.0\% |
| Depreciation as \% of Asset Base | .0\% | 6\% | 7.6\% | $9.3 \%$ | 7.7\% | 3.8\% | 9.9\% | 2.4\% | 3.3\% | 2.0\% | .2\% |
| Repairs \& Maintenance/Total Revenue | 5.1\% | 6.5\% | 4.7\% | 4.1\% | 2.3\% | 9.1\% | 13.7\% | 4.0\% | 7.7\% | 2.3\% | 8.1\% |

Summarised Outcome: Municipal Budget and Benchmarking Engagement - 2018/19 Budget vs Original Budget 2017/18


Summarised Outcome: Municipal Budget a

|  | LIM351 <br> Blouberg <br> (L) |  |  | LIM355 <br> Lepelle-Nkumpi <br> (L) | DC35 Capricorn (M) (M) |  |  | $\begin{aligned} & \hline \text { LIM366 } \\ & \text { Bela } \\ & \text { Bela (M) } \end{aligned}$ | LIM367 <br> Mogalakwena <br> (L) | LIM368 <br> Modimolle- <br> Mookgopong <br> (M) | DC36 Waterberg <br> (L) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| R Thousands | 261695 | 200027 | 363454 | 525626 | 646384 | 332366 | 498015 | 413908 | 954400 | 477748 | 138401 |
| Total Operating Expenditure | 300562 | 182358 | 3348689 | 368641 | 752056 | 363947 | 537930 | 406627 | 954363 | 634030 | 168519 |
| Operating Performance Surplus I (Deficit) | (38866) | 17669 | 285865 | 156985 | (105672) | (31 581) | (39 915) | 7281 | 36 | (156 282) | (30 118) |
| Cash and Cash Equivalents at the Year End | 50564 | 8986 | 138325 | 309063 | 125778 | (116496) | 6553 | 61951 | 217426 | (384879) | 111382 |
| Net Increase ( ( ecrease) in Cash held for the Year | (1133) | (10019) | 120312 | 21283 | (54 550) | 1071 | (13581) | 60650 | 130660 | (291 640) | $(19587)$ |
| Cash Backing / Surplus (Deficit) Reconciliation | 30864 | 31615 | 50698 | 103077 | 37696 | (466040) | 40019 | 1343 | 185185 | (476 425) | 94652 |
| Cash Coverage Ratio | 2.9 | 2.3 | . 6 | 12.8 | 2.3 | (4.7) | . 2 | 2.3 | 3.3 | (8.5) | 9.9 |
| STATEMENT OF OPERATING PERFORMANCE |  |  |  |  |  |  |  |  |  |  |  |
| \% Increase in Total Operating Revenue | (2.8\%) | 16.3\% | 10.4\% | 9.4\% | (8.2\%) | 17.0\% | 7.9\% | 4.7\% | 7.8\% | 3.4\% | 3.9\% |
| \% Increase in Property Rates Revenue | 10.4\% | 13.7\% | 18.9\% | 14.1\% | .0\% | 7.3\% | 9.5\% | 6.0\% | 5.1\% | 57.8\% | .0\% |
| \% Increase in Electricity Revenue | 10.3\% | (12.2\%) | 8.5\% | .0\% | .0\% | (1.9\%) | 2.7\% | 7.0\% | 9.9\% | (17.9\%) | .0\% |
| \% Increase in Water Revenue | .0\% | .0\% | (20.7\%) | .0\% | 5.5\% | 2.5\% | 12.9\% | 9.5\% | 10.0\% | 26.3\% | . $0 \%$ |
| \% Increase in Property Rates \& Service Charges | 8.4\% | 2.6\% | 5.8\% | 12.0\% | 5.5\% | 9.5\% | 6.4\% | 7.0\% | 8.5\% | 5.3\% | 5.3\% |
| \% Increase in Operating Grant Revenue | (2.9\%) | 5.9\% | 4.1\% | 8.7\% | (10.2\%) | 38.1\% | 19.2\% | 9.3\% | 4.9\% | 2.6\% | 2.1\% |
| \% Increase in Capital Grant Revenue | (4.1\%) | (15.5\%) | 22.7\% | (18.8\%) | 27.7\% | (3.4\%) | (51.8\%) | 7.9\% | (26.6\%) | (23.4\%) | .0\% |
| Collection Rate Including Other Revenue | 93.8\% | 72.3\% | 87.6\% | 37.6\% | 17.0\% | 90.1\% | 82.4\% | 85.6\% | 99.3\% | 67.9\% | 100.0\% |
| Annual Debtors Collection Rate (Payment Level \%) | 89.3\% | 70.4\% | 82.7\% | 31.2\% | 10.7\% | 89.7\% | 81.2\% | 83.8\% | 90.8\% | 67.8\% | 16.7\% |
| Current Debtors Collection Rate | 89.3\% | 70.4\% | 82.7\% | 31.2\% | 10.7\% | 89.7\% | 81.2\% | 83.8\% | 90.5\% | 67.8\% | 16.7\% |
| Outstanding Debtors to Revenue | 11.8\% | 37.7\% | 14.8\% | 67.9\% | 13.1\% | 34.5\% | 35.7\% | 10.1\% | 33.4\% | 79.1\% | 1.1\% |
| $0 / \mathrm{S}$ Service Debtors to Revenue | 54.0\% | 294.6\% | 26.6\% | 1032.2\% | 132.2\% | 55.6\% | 57.3\% | 15.0\% | 59.5\% | 116.0\% | 73.2\% |
| Expenditure |  |  |  |  |  |  |  |  |  |  |  |
| \% Increase in Total Operating Expenditure | 2.1\% | 9.5\% | 15.4\% | 13.0\% | (.4\%) | 27.3\% | 6.3\% | 3.3\% | 7.8\% | 10.5\% | 4.2\% |
| \% Increase in Employee Costs | 6.6\% | 5.4\% | 9.9\% | 16.0\% | 10.9\% | 13.0\% | 4.9\% | 7.7\% | 20.4\% | 6.3\% | 10.7\% |
| \% Overtime measured against Employee Related Costs | 1.3\% | 1.6\% | 4.9\% | 1.4\% | 5.4\% | . $0 \%$ | 2.7\% | 4.5\% | 4.2\% | 3.7\% | .3\% |
| \% Increase in Electricity Bulk Purchases | 16.5\% | .0\% | 7.2\% | .0\% | .0\% | (2.0\%) | 4.8\% | 15.1\% | 6.8\% | 15.5\% | .0\% |
| \% Increase in Water Bulk Purchases | .0\% | .0\% | 1.7\% | .0\% | (100.0\%) | 118.6\% | 3.4\% | (88.2\%) | (11.3\%) | 54.1\% | .0\% |
| Remuneration \% of Oper Exp (excl debt impairm and deprec) | 42.7\% | 50.2\% | 28.0\% | 35.1\% | 48.2\% | 39.7\% | 41.1\% | 37.7\% | 42.5\% | 37.9\% | 62.0\% |
| Contracted Services \% of Oper Exp (excl dett impairm and deprec) | 5.0\% | 16.6\% | 27.2\% | 31.6\% | 27.3\% | 2.5\% | 3.1\% | 7.3\% | 13.6\% | 12.6\% | 4.6\% |
| Debt Impairment \% of Billable Revenue | 13.3\% | 21.5\% | 11.6\% | 83.9\% | 50.0\% | 3.2\% | .5\% | 6.1\% | 8.6\% | 12.0\% | .0\% |
| \% Electricity Distribution Losses | .0\% | .0\% | 6.3\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | 15.3\% | .0\% |
| \% Water Distribution Losses | .0\% | .0\% | 17.8\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | 6.5\% | .0\% |
| Employee costs/Total Revenue | 41.4\% | 42.4\% | 22.5\% | 20.3\% | 49.7\% | 39.4\% | 37.5\% | 31.2\% | 36.3\% | 42.4\% | 72.7\% |
| INFRASTRUCTURE DEVELOPMENT \& ASSET MANAGEMENT Capital Funding |  |  |  |  |  |  |  |  |  |  |  |
| Total Capital Budget | 60107 | 50437 | 1912547 | 209988 | 251224 | 33612 | 56523 | 96367 | 277416 | 160513 | 666 |
| Internally Funded and Other | 9495 | 17609 | 284082 | 159435 |  | 1000 | 5550 | 5000 | 7000 | 64578 |  |
| Grant Funding and Other | 50611 | 32828 | 798465 | 50553 | 251224 | 32612 | 50973 | 91367 | 270416 | 95935 | 666 |
| Internally Generated Funds \% of Non Grant Funding | 100.0\% | 100.0\% | 25.5\% | 100.0\% | .0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | 100.0\% | .0\% |
| Borrowing \% of Non Grant Funding | .0\% | .0\% | 74.5\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% |
| Grant Funding \% of Total Funding Borrowing | 84.2\% | 65.1\% | 41.7\% | 24.1\% | 100.0\% | 97.0\% | 90.2\% | 94.8\% | 97.5\% | 59.8\% | 100.0\% |
| Total Borrowing Liability |  |  | 728258 | 251 |  | 6446 | 87019 |  |  | 42102 |  |
| Borrowing for the Financial Year |  |  | 830000 |  |  |  |  |  |  |  |  |
| Cost of Borrowing for the Financial Year |  | 1184 | 183477 | 150 | 470 | 10784 | 17708 | 7317 |  | 5727 |  |
| Total Cost of Debt as a \% of Total Borrowing Liability | .0\% | .0\% | 25.2\% | 59.9\% | .0\% | 167.3\% | 20.3\% | .0\% | .0\% | 13.6\% | .0\% |
| Financing Cost \% of Asset Base | .0\% | .4\% | 1.2\% | .0\% | .0\% | .7\% | 1.1\% | 1.1\% | .0\% | .4\% | .0\% |
| Capital Charges \% of Operating Expenditure | .0\% | .6\% | 5.5\% | .0\% | .1\% | 3.0\% | 3.3\% | 1.8\% | .0\% | 9\% | .0\% |
| Borrowing \% of Total Assets | .0\% | .0\% | 4.9\% | .0\% | .0\% | .4\% | 5.6\% | .0\% | .0\% | 2.9\% | .0\% |
| Capital Charges to Own Revenue | .0\% | 1.8\% | 7.0\% | .1\% | .5\% | 4.6\% | 4.9\% | 2.2\% | .0\% | 1.5\% | .0\% |
| Borrowed Funding of own Capital Expenditure | .0\% | 0\% | 75.5\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | 0\% | .0\% |
| Gearing | .0\% | .0\% | 4.9\% | .0\% | .0\% | .7\% | 6.0\% | .0\% | .0\% | 4.2\% | .0\% |
| Current Ratio | 3.6 | 2.8 | 1.1 | 9.7 | 1.8 | (.1) | 1.4 | 1.1 | 1.4 | 26.4 | 8.4 |
| Liquidity Ratio | 2.3 | . 8 | . 2 | 3.5 | 1.1 | (.4) | 0 | . 6 | . 6 | . 9 | 8.2 |
| Finance charges and Depreciation/Total Revenue | 15.0\% | 4.7\% | 8.2\% | 6.9\% | 8.3\% | 11.1\% | 19.9\% | 13.4\% | 10.3\% | 14.0\% | 4.6\% |
|  | 32.3 | 21.8 | 13.5 | 16.7 | 3.6 | 9.5 | 31.7 | 27.8 | 12.1 | 65.6 | 1.2 |
| Capital Programme |  |  |  |  |  |  |  |  |  |  |  |
| Capital Appropriations Trading Services |  |  |  |  |  |  |  |  |  |  |  |
| Trading Services | 12425 | 900 | 780693 | 11940 | 223514 |  | 24871 | 71027 | 222892 | 148890 |  |
| Total Appropriation - Electricity Infrastructure | 12175 | 900 | 69070 | 4440 |  |  | 10013 | 15580 | 17533 | 10000 |  |
| Total Appropriation - Water Infrastructure |  |  | 300703 |  | 223514 |  | 5616 | 32497 | 190152 | 74129 |  |
| Total Appropriation - Waste Water Management |  |  | 392320 |  |  |  | 9242 | 22950 | 15206 | 57112 |  |
| Total Appropriation - Waste Management | 250 |  | 18600 | 7500 |  |  |  |  |  | 7648 |  |
| Economic and Environmental | 34996 | 36827 | 755557 | 129651 |  | 21812 | 27902 | 13265 | 33000 | 11623 |  |
| Total Appropriation - Planning and Development |  |  | 7000 | 3000 |  |  |  | 3000 | 7000 |  |  |
| Total Appropriation - Road Transport Total Approprition - Environmental Protection | 34996 | 36827 | 748557 | 125651 |  | 21812 | 27902 | 10265 | 26000 | 11623 |  |
| Total Appropriation - Environmental Protection Governance and Administration |  |  |  | 1000 |  |  |  |  |  |  |  |
| Governance and Administration Community and Public Safety | 3115 9570 | 3950 8760 | 332907 43990 | 10960 57436 | 17710 10000 | 11800 | 3750 | 12075 | 21524 |  | 666 |
| Other |  |  |  |  |  |  |  |  |  |  |  |
| \% Capital Appropriations measured against Total Capital |  |  |  |  |  |  |  |  |  |  |  |
| Trading Services | 20.7\% | 1.8\% | 40.8\% | 5.7\% | 89.0\% | .0\% | 44.0\% | 73.7\% | 80.3\% | 92.8\% | .0\% |
| \% of Capital Budget - Electricity Infrastructure | 20.3\% | 1.8\% | 3.6\% | 2.1\% | .0\% | .0\% | 17.7\% | 16.2\% | 6.3\% | 6.2\% | .0\% |
| \% of Capital Budget - Water Infrastructure | .0\% | .0\% | 15.7\% | .0\% | 89.0\% | .0\% | 9.9\% | 33.7\% | 68.5\% | 46.2\% | .0\% |
| \% of Capital Budget - Waste Water Management | .0\% | .0\% | 20.5\% | .0\% | .0\% | .0\% | 16.4\% | 23.8\% | 5.5\% | 35.6\% | .0\% |
| \% of Capital Budget - Waste Management | .4\% | .0\% | 1.0\% | 3.6\% | .0\% | .0\% | .0\% | . $0 \%$ | . $0 \%$ | 4.8\% | .0\% |
| Economic and Environmental | 58.2\% | 73.0\% | 39.5\% | 61.7\% | .0\% | 64.9\% | 49.4\% | 13.8\% | 11.9\% | 7.2\% | .0\% |
| \% of Capital Budget - Planning and Development | .0\% | . $0 \%$ | . $4 \%$ | 1.4\% | .0\% | .0\% | . $0 \%$ | 3.1\% | 2.5\% | .0\% | .0\% |
| \% of Capital Budget - Road Transport | 58.2\% | 73.0\% | 39.1\% | 59.8\% | .0\% | 64.9\% | 49.4\% | 10.7\% | 9.4\% | 7.2\% | .0\% |
| \% of Capital Budget - Environmental Protection | .0\% | .0\% | . $0 \%$ | .5\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% |
| Governance and Administration | 5.2\% | 7.8\% | 17.4\% | 5.2\% | 7.0\% | .0\% | 6.6\% | .0\% | .0\% | .0\% | 100.0\% |
| Community and Public Safety | 15.9\% | 17.4\% | 2.3\% | 27.4\% | 4.0\% | 35.1\% | .0\% | 12.5\% | 7.8\% | .0\% | .0\% |
| Other | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | .0\% | . $0 \%$ |
| Asset Management |  |  |  |  |  |  |  |  |  |  |  |
| Total Value of PPE | 1002108 | 279878 | 14877687 | 810033 | 2443737 | 1555431 | 1548601 | 676758 | 6255339 | 1463926 | 47293 |
| Capital Asset Renewal | 800 | 29556 | 469222 | 13637 | 32000 | 25656 |  | 29215 |  | 109947 |  |
| Operational Repairs \& Maintenance | 4370 | 7544 | 492286 | 26974 | 28930 | 28973 | 20872 | 29797 | 46571 | 91784 | 4144 |
| Asset Renewal \% of Depreciation | 2.0\% | 362.7\% | 247.0\% | 37.9\% | 60.3\% | 94.0\% | . $0 \%$ | 60.9\% | .0\% | 180.4\% | .0\% |
| R\&M \% of PPE | .4\% | 2.7\% | 3.3\% | 3.3\% | 1.2\% | 1.9\% | 1.3\% | 4.4\% | .7\% | 6.3\% | 8.8\% |
| Asset Renewal and R\&M as a \% of PPE | . $5 \%$ | 13.3\% | 6.5\% | 5.0\% | 2.5\% | 3.5\% | 1.3\% | 8.7\% | .7\% | 13.8\% | 8.8\% |
| Depreciation as \% of Asset Base | 3.9\% | 2.9\% | 1.3\% | 4.4\% | 2.2\% | 1.8\% | 5.2\% | 7.1\% | 1.6\% | 4.2\% | 13.5\% |
| Repairs \& Maintenance/Total Revenue | 1.7\% | 3.8\% | 13.5\% | 5.1\% | 4.5\% | 8.7\% | 4.2\% | 7.2\% | 4.9\% | 19.2\% | 3.0\% |

Summarised Outcome: Municipal Budget a


## Summarised Outcome: Municipal Budget a

|  |  | LIM472 <br> Elias <br> Motsoaledi (M) | LIM473 <br> Makhuduthamag <br> a <br> (L) | LIM476 Tubatse Fetakgomo (L) | Sekhukhune <br> (H) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| R thousands |  |  |  |  |  |
| Total Operating Revenue | 249394 | 476783 | 340198 | 572622 | 958312 |
| Total Operating Expenditure | 284263 | 471306 | 318400 | 634794 | 939277 |
| Operating Performance Surplus ( Deficit) | (34869) | 5477 | 21798 | (62 172) | 19035 |
| Cash and Cash Equivalents at the Year End | 122872 | 18039 | 22841 | 213931 | 71964 |
| Net Increase I (Decrease) in Cash held for the Year | (1875) | 2071 | (8822) | $(26844)$ | 29142 |
| Cash Backing / Surplus (Deficit) Reconciliation | 109140 | 19056 | 35778 | 187599 | 36707 |
| Cash Coverage Ratio | 7.4 | 6 | . 1 | 5.9 | 1.1 |
| STATEMENT OF OPERATING PERFORMANCE Revenue |  |  |  |  |  |
|  |  |  |  |  |  |
| \% Increase in Total Operating Revenue | 3.2\% | 21.6\% | 7.9\% | 4.5\% | 8.4\% |
| \% Increase in Property Rates Revenue | 7.6\% | 38.4\% | (4.1\%) | 16.3\% | .0\% |
| \% Increase in Electricity Revenue | 2.7\% | 10.0\% | .0\% | 0\% | .0\% |
| \% Increase in Water Revenue | .0\% | . $0 \%$ | . $0 \%$ | .0\% | 50.5\% |
| \% Increase in Property Rates \& Service Charges | 3.7\% | 18.8\% | (4.1\%) | 15.0\% | 42.6\% |
| \% Increase in Operating Grant Revenue | 4.8\% | 8.5\% | 8.7\% | 4.2\% | 6.1\% |
| \% Increase in Capital Grant Revenue | (26.8\%) | (9.9\%) | (13.4\%) | 13.7\% | (3.0\%) |
| Collection Rate Including Other Revenue | 75.4\% | 60.7\% | 48.9\% | 60.0\% | 55.8\% |
| Annual Debtors Collection Rate (Payment Level \%) | 68.5\% | 78.7\% | 8.8\% | 51.3\% | 48.7\% |
| Current Debtors Collection Rate | 68.5\% | 80.0\% | 8.8\% | 51.3\% | 48.7\% |
| Outstanding Debtors to Revenue | 12.7\% | 20.8\% | 18.4\% | 49.8\% | 14.2\% |
| O/S Service Debtors to Revenue | 34.2\% | 71.3\% | 167.8\% | 182.4\% | 165.6\% |
| Expenditure |  |  |  |  |  |
| \% Increase in Total Operating Expenditure | 5.2\% | 22.0\% | 18.4\% | ${ }^{8.7 \%}$ | 8.4\% |
| \% Increase in Employee Costs | 12.7\% | 8.7\% | 12.6\% | 9.6\% | 7.3\% |
| \% Overime measured against Employee Related Costs | 1.7\% | 1.3\% | 1.4\% | 2.2\% | 5.3\% |
| \% Increase in Electricity Bulk Purchases | 8.3\% | 15.7\% | .0\% | .0\% | .0\% |
| \% Increase in Water Bulk Purchases | .0\% | . $0 \%$ | .0\% | .0\% | .0\% |
| Remuneration \% of Oper Exp (excl debt impairm and deprec) | 42.4\% | 36.6\% | 30.7\% | 34.5\% | 39.0\% |
| Contracted Services \% of Oper Exp (excl debt impairm and deprec) | 5.6\% | 16.4\% | 35.7\% | 16.8\% | 28.6\% |
| Debt Impairment \% of Billable Revenue | 19.2\% | 38.3\% | 78.5\% | 28.8\% | 4.2\% |
| \% Electricity Distribution Losses | .0\% | 18.8\% | .0\% | .0\% | .0\% |
| \% Water Distribution Losses | .0\% | .0\% | .0\% | .0\% | .0\% |
| Employee costs/Total Revenue | 37.2\% | 28.1\% | 24.1\% | 31.4\% | 35.4\% |
| INFRASTRUCTURE DEVELOPMENT \& ASSET MANAGEMENT |  |  |  |  |  |
| Total Capital Budget | 45654 | 75869 | 104112 | 139508 | 669469 |
| Internally Funded and Other | 14078 | 20365 |  | 41870 |  |
| Grant Funding and Other | 31576 | 55504 | 104112 | 97638 | 669469 |
| Internally Generated Funds \% of Non Grant Funding | 100.0\% | 100.0\% | .0\% | 100.0\% | .0\% |
| Borrowing \% of Non Grant Funding | .0\% | .0\% | .0\% | .0\% | .0\% |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Total Borrowing Liability | 201 | 30677 |  | 12805 |  |
| Borrowing for the Financial Year |  |  |  |  |  |
| Cost of Borrowing for the Financial Year | 1983 | 12500 |  | 3046 | 886 |
| Total Cost of Debt as a \% of Total Borrowing Liability | 988.8\% | 40.7\% | .0\% | 23.8\% | .0\% |
| Financing Cost \% of Asset Base | .2\% | 1.2\% | .0\% | .1\% | .1\% |
| Capital Charges \% of Operating Expenditure | .7\% | 2.7\% | .0\% | .5\% | .4\% |
| Borrowing \% of Total Assets | .0\% | 3.0\% | .0\% | .6\% | .0\% |
| Capital Charges to Own Revenue | 1.7\% | 5.4\% | .0\% | 1.5\% | 3.6\% |
| Borrowed Funding of own Capital Expenditure | .0\% | .0\% | .0\% | .0\% | .0\% |
| Gearing | .0\% | 3.0\% | .0\% | .5\% | .0\% |
| Current Ratio | 3.9 | 1.7 | 4.9 | 5.1 | 1.9 |
| Liquidity Ratio | 3.1 | . 2 | 1.3 | 2.2 | .$^{6}$ |
| Finance charges and Depreciation/Total Revenue | 19.3\% | 11.3\% | 6.5\% | 12.3\% | 6.9\% |
|  | 6.9 | 15.8 | 8.1 | 15.3 | 6.1 |
| Capital Appropriations |  |  |  |  |  |
| Trading Sevices | 8360 | 13868 |  | 17100 | 660693 |
| Total Appropriation - Electricity Infrastucture | 6310 | 10868 |  |  |  |
| Total Appropriation - Water Infrastructure |  |  |  |  | 660693 |
|  |  |  |  |  |  |
| Total Appropriation - Waste Management | 2050 | 3000 |  | 17100 |  |
| Economic and Environmental | 34509 | 59779 | 95590 | 91978 |  |
| Total Appropriation - Planning and Development |  |  | 3200 | 4950 |  |
| Total Appropriation - Road Transport | 34509 | 59779 | 92390 | 87028 |  |
| Total Appropriation - Environmental Protection |  |  |  |  |  |
| Governance and Administration | 1223 | 1700 | 7304 | 5780 | 7929 |
| Community and Public Safety | 1562 | 522 | 1217 | 24650 | 848 |
| Other |  |  |  |  |  |
| \% Capital Appropriations measured against Total Capital |  |  |  |  |  |
| Trading Services | 18.3\% | 18.3\% | .0\% | 12.3\% | 98.7\% |
| \% of Capital Budget - Electricity Infrastructure | 13.8\% | 14.3\% | .0\% | .0\% | .0\% |
| \% of Capital Budget - Water Infrastructure | .0\% | .0\% | .0\% | .0\% | 98.7\% |
| \% of Capital Budget - Waste Water Management | .0\% | .0\% | .0\% | .0\% | .0\% |
| \% of Capital Budget - Waste Management | 4.5\% | 4.0\% | .0\% | 12.3\% | .0\% |
| Economic and Environmental | 75.6\% | 78.\%\% | 91.8\% | 65.9\% | .0\% |
| \% of Capital Budget-Planning and Development | .0\% | . $0 \%$ | 3.1\% | 3.5\% | .0\% |
| \% of Capital Budget - Road Transport | 75.6\% | 78.8\% | 88.7\% | 62.4\% | .0\% |
| \% of Capital Budget - Environmental Protection | .0\% | .0\% | .0\% | .0\% | .0\% |
| Governance and Administration | 2.7\% | 2.2\% | 7.0\% | 4.1\% | 1.2\% |
| Community and Public Safety | 3.4\% | .7\% | 1.2\% | 17.7\% | .1\% |
| Other | .0\% | .0\% | .0\% | .0\% | .0\% |
|  |  |  |  |  |  |
| Total Value of PPE | 840000 | 1016632 | 383671 | 2083642 | 3788408 |
| Capital Asset Renewal | 5000 | 37071 | 6798 |  |  |
| Operational Repairs \& Maintenance | 12214 | 17950 | 53022 | 22058 |  |
| Asset Renewal \% of Depreciation | 10.5\% | 72.4\% | 30.6\% | .0\% | .0\% |
| R\&M \% of PPE | 1.5\% | 1.8\% | 13.8\% | 1.1\% | .0\% |
| Asset Renewal and R\&M as a \% of PPE | 2.0\% | 5.4\% | 15.6\% | 1.1\% | .0\% |
| Depreciation as \% of Asset Base | 5.7\% | 5.0\% | 5.8\% | 3.3\% | 1.7\% |
| Repairs \& Maintenance/Total Revenue | 4.9\% | 3.8\% | 15.6\% | 3.9\% | .0\% |

Summarised Outcome: Municipal Budget a

|  |  | LIM472 <br> Elias <br> Motsoaledi (M) | LIM473 <br> Makhuduthamag <br> a <br> (L) | LIM476 Tubatse Fetakgomo (L) |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| R thousands <br> AVERAGE HOUSEHOLD BILLS <br> Percentage Increases |  |  |  |  |  |
| Property rates | (100.0\%) | 8.3\% | .0\% | 0\% | 0\% |
| Electricity: Basic levy | .0\% | 6.0\% | .0\% | 0\% | .0\% |
| Electricity: Consumption | (100.0\%) | 1.7\% | .0\% | 0\% | .0\% |
| Water: Basic levy | .0\% | .0\% | .0\% | 0\% | 30.0\% |
| Water: Consumption | .0\% | .0\% | .0\% | .0\% | 30.1\% |
| Sanitation | .0\% | .0\% | .0\% | 0\% | .0\% |
| Refuse removal | (100.0\%) | 13.3\% | .0\% | 0\% | 0\% |
| Other | .0\% | .0\% | .0\% | 0\% | .0\% |
| Monthly Bill (Rand/cent) |  |  |  |  |  |
| Property rates | . 00 | 650.00 | . 00 | . 00 | . 00 |
| Electricity: Basic levy | . 00 | 318.00 | . 00 | . 00 | . 00 |
| Electricity: Consumption | . 00 | 1292.00 | . 00 | . 00 | . 00 |
| Water: Basic levy | . 00 | . 00 | . 00 | . 00 | 77.44 |
| Water: Consumption | . 00 | . 00 | . 00 | . 00 | 10.81 |
| Sanitation | . 00 | . 00 | . 00 | . 00 | . 00 |
| Refuse removal | . 00 | 272.00 | . 00 | . 00 | . 00 |
| Other | . 00 | . 00 | . 00 | . 00 | . 00 |
| Total Monthly Bill (excluding VAT) | . 00 | 2532.00 | . 00 | . 00 | 88.25 |
| SOCIAL PACKAGE |  |  |  |  |  |
| Total Number of Households | 0 | 0 | 0 | 58255 | 0 |
| Highest level of free service provided |  |  |  |  |  |
| Water (kilolitres per household per month) | 0 | 0 | 0 | 0 | 0 |
| Electricity (kwh per household per month) | 0 | 50 | 50 | 0 | 0 |
| Number of Households receiving Free Basic Services |  |  |  |  |  |
| Water (6 kilolitres per household per month) | 0 | 0 | 0 | 0 | 0 |
| Sanitation (free minimum level service) | 0 | 0 | 0 | 41610 | 0 |
| Electricity/Other energy (50kwh per household per month) | 0 | 2106 | 0 | 0 | 0 |
| Refuse(removed at least once a week) | 0 | 0 | 0 |  | 0 |
| Cost of Free Basic Services provided | 1803 |  | 10 | 5425 | 28471 |
| Water (6 kilolitres per household per month) |  |  |  |  | 14235 |
| Sanitation (ree minimum level service) |  |  |  |  |  |
| Electricity/Other energy (50kwh per household per month) | 1803 |  |  |  |  |
| Refuse(removed at least once a week) |  |  |  |  |  |
| Average Cost per Household Per Annum | . 00 | . 00 | . 00 | . 00 | . 00 |
| Water (6 kiolilitres per household per month) | . 00 | . 00 | . 00 | . 00 | 00 |
| Sanitation (rree minimum level service) | . 00 | . 00 | . 00 | . 00 | . 00 |
| Electricity/Other energy (50kwh per household per month) | . 00 | . 00 | . 00 | . 00 | 00 |
| Refuse(removed at least once a week) | . 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) | 1803 |  |  | 2400 | 75982 |
| Local Government Equitable Share | 129676 | 237506 | 241518 | 361513 | 711481 |

