



treasury

Department of
Treasury
FREE STATE PROVINCE

CONSOLIDATED MUNICIPAL BUDGET
PERFORMANCE REPORT
FOR THE PERIOD ENDING
30 JUNE 2023

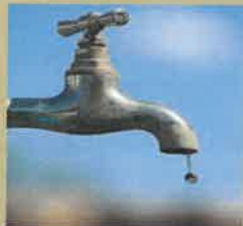


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A. METHODOLOGY AND APPROACH OF THIS REPORT

The methodology and approach used for the compilation of this report included the following:

- Provincial Treasury uses the National Treasury Local Government Database as the primary source of data in the analysis of this report. It should be noted that the quality of this report largely depends on the credibility of the information contained in the reports submitted by municipalities.
- 22 of 23 municipalities are delegated by the Minister of Finance to the MEC for Finance to report and monitor on their finance. However, in order to provide a holistic picture of municipalities in the Province, the non-delegated municipality namely, **Mangaung Municipality** is included in this report.

B. PURPOSE OF REPORT

The consolidated report provides a review of the implementation of the 2022/2023 Medium Term Revenue & Expenditure Framework (MTREF) of the 23 municipalities in Free State as at **30 June 2023** as per Section 71(6) of the Municipal Finance Management Act (MFMA).

The Section 71 report facilitates transparency, better in-year management as well as the oversight of budgets. These reports are management tools and early warning mechanisms for councils, provincial legislatures and officials in order to monitor and improve municipal performance. The improvement of the credibility of the data strings is therefore a priority for national and provincial treasuries.

The consolidated report is compartmentalized as follows: status of compliance, operating revenue, operating expenditure, capital expenditure and funding, grant reporting, cash flow position, debtors and creditors as per the reporting requirement set out in Section 71(1) of the MFMA.

The report covers the following topical areas:

- C - Compliance Monitoring with Laws and Regulations
- D - Overview for the Free State Municipal Budget Performance
- E - Other MFMA Matters
- F - Recommendation & Conclusion
- G - Annexures – Detailed data per municipality

C. COMPLIANCE MONITORING WITH LAWS AND REGULATIONS

- a) Section 71 of the MFMA requires all municipalities to submit monthly budget statements to the Provincial Treasury within 10 working days after the end of each month in a prescribed format and in accordance with the Municipal Budget and Reporting Regulations (MBRR).
- b) Municipalities were required to submit the following monthly mSCOA data strings for the period under review:
 - Monthly In-Year (M12)
 - Creditors (CR12)
 - Debtors (DB12)
- c) The compliance rate for the financial data strings for June 2023 remained at 91.3% against the norm of 100%; two municipalities (**Phumelela and Mafube**) failed to submit the data strings for June 2023. However, it was noted that 4 municipalities (**Mohokare, Tswelopele, Nala and Lejweleputswa,**) submitted the financial data strings after the 10th working day, divergent to the legislated requirement.
- d) The submission of the creditors and debtors data strings remained at 91.3%, two municipalities (**Phumelela and Mafube**) failing to submit the information.
- e) For the 2022/23 Adjustment Budget data strings, Nala municipality failed to submit the required data strings (financial and project details) whilst Nketoana municipality failed to submit the project details data string.
- g) Municipalities are also required to upload monthly reporting documents to the GoMuni portal. The monthly reporting tables (C-schedule) should be extracted directly from the financial system in PDF format and uploaded. This schedule should also be submitted to the Council. Eight municipalities (**Kopanong, Tokologo, Nala, Dhlabeng, Phumelela, Mantsopa, Moqhaka and Mafube**) did not comply with this requirement at the time of reporting.

Table 1 below shows the submission of the required data strings per municipality:

Table 1: Submission of the monthly return forms

Municipality	mSCOA Data String Submission							Other Reporting
	ORGB (Original Budget)	PROR (Project description - Original Budget)	ADJB (Original Budget)	PRAD (Project description - Adjusted Budget)	M12	CR12	DB12	C-schedule M12
Mangaung	Green	Green	Green	Green	Green	Green	Green	Green
Letsemeng	Green	Green	Green	Green	Green	Green	Green	Green
Kopanong	Green	Green	Green	Green	Green	Green	Green	Red
Mohokare	Green	Green	Green	Green	Yellow	Green	Green	Green
Xhariep	Green	Green	Green	Green	Green	Green	Green	Green
Masilonyana	Green	Green	Green	Green	Green	Green	Green	Green
Tokologo	Green	Green	Green	Green	Green	Green	Green	Red
Tswelopele	Green	Green	Green	Green	Green	Green	Green	Green
Matjhabeng	Green	Green	Green	Green	Green	Green	Green	Green
Nala	Green	Green	Red	Red	Green	Green	Green	Red
Lejweleputswa	Green	Green	Green	Green	Green	Green	Green	Green
Setsoto	Green	Green	Green	Green	Green	Green	Green	Green
Dihlabeng	Green	Green	Green	Green	Green	Green	Green	Red
Nketoana	Green	Green	Green	Red	Green	Green	Green	Green
Maluti a Phofung	Green	Green	Green	Green	Green	Green	Green	Green
Phumelela	Green	Green	Green	Green	Red	Red	Red	Red
Mantsopa	Green	Green	Green	Green	Green	Green	Green	Red
Thabo Mofutsanyana	Green	Green	Green	Green	Green	Green	Green	Green
Moqhaka	Green	Green	Green	Green	Green	Green	Green	Red
Ngwathe	Green	Green	Green	Green	Green	Green	Green	Green
Metsimaholo	Green	Green	Green	Green	Green	Green	Green	Green
Mafube	Green	Green	Green	Green	Red	Red	Red	Red
Fezile Dabi	Green	Green	Green	Green	Green	Green	Green	Green

Source: LGDB as at 20 July 2023

Legend:

Successful	1st Phase error	2nd Phase error	Outstanding
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- h) Non-compliance is communicated with the municipalities via letters, e-mails and telephonic conversations, however, the lack of internal control measures and commitment by municipal officials to adhere to the reporting requirements also impacts on the compliance rate.

Segment Usage (data string analysis)

- i) For the month of June 2023, Provincial Treasury observed the following transversal exceptions remains were found during the analysis of the data strings and it impacts on the credibility of the data reported:

Revenue	<ul style="list-style-type: none"> - Transactions recorded on line items without budget - Property rates are not split according to all property categories in terms of the MPRA - Free basic services are not budgeted and expensed correctly - Correct funding source not used
Expenditure	<ul style="list-style-type: none"> - Transactions recorded on line items without budgets

	<ul style="list-style-type: none"> - Use of one funding source for all expenditure (i.e equitable share or property rates) - Depreciation not split according to all asset classifications as per the asset register and not expensed monthly - Bulk water purchases not budgeted or expensed as inventory
Capital Expenditure	<ul style="list-style-type: none"> - Transactions recorded on line items without budgets
Conditional Grants	<ul style="list-style-type: none"> - Grant receipts not recorded under current liabilities (unspent grants) as per GRAP 23. <i>m</i>SCOA Circular 13 was issued as guidance for the correct recording of grants.
Cash Flow	<ul style="list-style-type: none"> - Cash flow mapping not correct. Cash flow statement compiled by transactions using a combination of the item and funding segments.

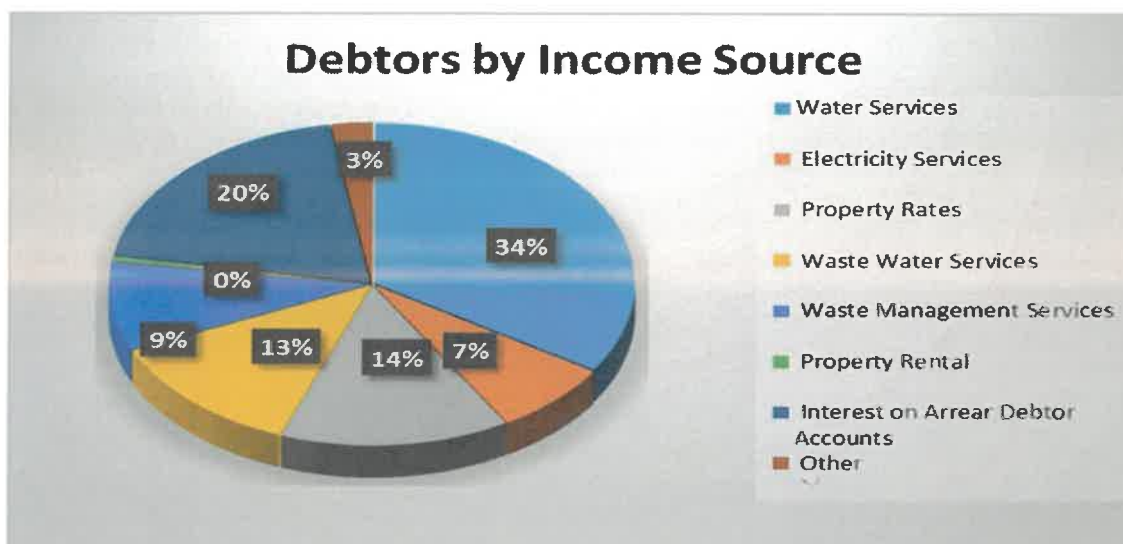
- j) Provincial Treasury provided feedback on the *m*SCOA aberration to municipalities and also supported and assistance to municipalities on the identification and correction of errors on the data strings on a continuous basis through internal monitoring tools. Moreover, the National Treasury have invited the municipalities and system vendors to attend *m*SCOA Master Classes to also improve on the quality of data reported.

D. OVERVIEW OF FREE STATE MUNICIPAL BUDGET PERFORMANCE

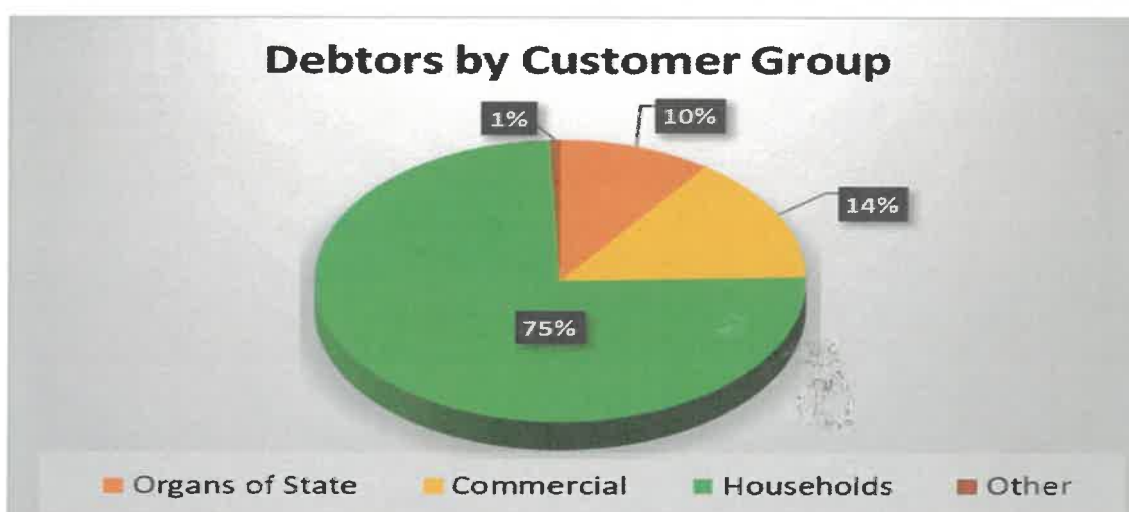
1. FINANCIAL HEALTH

1.1 DEBTORS

- 1.1.1 The aggregated debtors as at 30 June 2023 amounted to R33.706 billion having **decreased** with R0.123 billion from the previous month (*May 2023: R33.829 billion*). Annexure A and B provides the summary and breakdown of the outstanding debtors per income source. The municipal debt has grown substantially for debtors exceeding 90 days due to declining collection rates.
- 1.1.2 The norm for **the net debtors' day's ratio is 30 days** and the ratio provides information about consumer payment patterns and how well the municipality manages its debtors. The late payment of municipal bills by consumers and the **failure to implement municipal credit control and debt collection systems has resulted in the average debtors' day's ratio at 313 days**. Therefore, if the ratio is above the norm of 30 days, it is indicative that the municipalities are experiencing challenges in the collection of outstanding amounts which exposes the municipality to significant cash flow risks.
- 1.1.3 Although section 75A of the Municipal Systems Act, 2000 (MSA) empowers a municipality to levy and recover fees, charges or tariffs in respect of any function or service of the municipality; and to recover collection charges and interest on any outstanding amount subject to the provisions of the National Credit Act, 2005 (Act 34 of 2005), the **debt is increasing on a monthly basis**. The increase in the outstanding debt is a clear indication that credit control and debt collection processes are not implemented by municipalities in the Province.
- 1.1.4 *Water services* remains the largest contributor to the total outstanding debt and amounts to R11.471 billion (34 per cent), followed by *interest on arrear debtor accounts* amounting to R6.639 billion (19.7 per cent). Debt relating to *property rates* contribute 14.3 per cent (R4.821 billion) to the total outstanding debt, whilst *waste water services* accounts for 12.5 per cent (R4/225 billion) of the total debt.
- 1.1.5 *Electricity services* contributes only 7.4 per cent (R2.481 billion) to the total outstanding debt.



1.1.7 The report also show the majority of the debt is owed by *Households*, which contributes 74.8 per cent (R15.200 billion) to the total debt, followed by *Businesses* with 14.6 per cent (R4.918 billion) and *Organs of State* with 10 per cent (R3.359 billion).



1.2 CREDITORS

1.2.1 There is a strong correlation and dependence between collections of debt and management of payables. The inability of municipalities to collect sufficient revenue causes them not to adhere to Section 65 of the MFMA, 2003 which requires payment within 30 days of receipt of the invoice.

1.2.2 The total creditors **increased** with R0.633 billion to **R27.030 billion** for the month under review (*May 2023: R26.397 billion*). Annexure C and D provides the summary and breakdown of the outstanding creditors per type.

1.2.3 Municipalities are not transacting correctly within the financial systems and therefore the **total outstanding creditors are understated**. Eskom and water boards debt are not reflected correctly on the financial systems.

1.2.4 Payables relating to bulk service providers (Eskom & Water Boards) contribute 88.4 per cent or **R23.906 billion** of the total outstanding debt. The following interventions were introduced to address the challenges:

- Payment agreements were entered into with service providers (current account to be paid in full and installments for accrued debt);
- Ring fencing of capital portion of debt;
- Reduction of interest on capital portion of debt (if current account is paid in full).

However, **payment agreements** entered into between the municipalities and bulk service providers **are often not realistic or sustainable**, resulting in municipalities defaulting on the payment arrangements which cause an increase of the debt position and no corrective measures are timeously implemented by the Municipal Councils. These corrective measures include, amongst others:

- Increase of revenue (including completeness of revenue, decrease in rebates and subsidies, increase collection rate, implementation of credit control, etc.);
- Implement cost reflective tariffs; and
- Decrease distribution losses.

1.2.5 According to the report submitted by Eskom in terms of section 41 of the MFMA (June 2023), the following breach notices were issued or legal actions are underway in cases where municipalities defaulted on the payment of their accounts:

Municipality	Actions/Sanctions
Letsemeng	A writ to attach the bank account was re-issued
Mantsopa	Breach notice issued
Masilonyana	Declaration of dispute letter was issued
Matjhabeng	Litigation ongoing
Nala	Litigation ongoing
Ngwathe	Breach notice issued
Tokologo	Litigation ongoing

Eskom is still continuing with other engagements with regard to the outstanding debt with all other municipalities not listed above.

PAYE and Pension/Retirement Contributions Debt

1.2.6 Payables relating to 3rd parties (i.e PAYE and pensions/retirement contributions) amounted to R464.3 million of which 88.2 per cent of the total is outstanding for periods longer than 30 days. Kopanong and Mafube reported the highest outstanding contribution payments over 30 days relating to 3rd parties (PAYE and pensions).

1.2.7 This constitutes an act of financial misconduct in terms of section 171 of the MFMA, and these cases should be investigated by the Disciplinary Boards for investigations.

The non-payment may result in the withholding of the equitable share which will place a further financial burden on the municipalities.

1.2.8 The tables below indicate the age analysis regarding the outstanding amounts for pension fund contributions and PAYE per municipality:

Creditors Age Analysis PAYE	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
Kopanong	1 234	3.7%	1 234	3.7%	1 430	4.3%	29 283	88.3%	33 180	63.2%
Matjhabeng	12 089	100.0%	-	0.0%	-	0.0%	-	0.0%	12 089	23.0%
Nala	13	100.0%	-	0.0%	-	0.0%	-	0.0%	13	0.0%
Setsotho	17	100.0%	-	0.0%	-	0.0%	-	0.0%	17	0.0%
Ngwathe	3 518	86.3%	407	10.0%	(694)	-17.0%	847	20.8%	4 079	7.8%
Mafube	2 172	70.2%	194	6.3%	206	6.7%	521	16.8%	3 093	5.9%
Total Debt	19 044	36.3%	1 835	3.5%	942	1.8%	30 651	58.4%	52 472	100.0%

Creditors Age Analysis Pension/Retirement	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
Kopanong	1 957	1.0%	1 957	1.0%	1 979	1.1%	180 914	96.8%	186 807	45.4%
Matjhabeng	29 614	100.0%	-	0.0%	-	0.0%	-	0.0%	29 614	7.2%
Nala	4	100.0%	-	0.0%	-	0.0%	-	0.0%	4	0.0%
Setsotho	3	100.0%	-	0.0%	-	0.0%	-	0.0%	3	0.0%
Ngwathe	3 100	100.0%	-	0.0%	-	0.0%	-	0.0%	3 100	0.8%
Mafube	1 239	0.6%	1 239	0.6%	1 242	0.6%	188 589	98.1%	192 308	46.7%
Total Debt	35 918	8.7%	3 196	0.8%	3 221	0.8%	369 503	89.7%	411 838	100.0%

1.2.9 Letters, dated 15 July 2023, were issued to municipalities for the interest payable on late payments for pension fund contributions received by financial institutions. It was however noted that the interest does not correlate to the outstanding balances reported by municipalities on the data strings. This is an indication that the payments are not recorded correctly in the financial systems by municipalities, and therefore the creditors are not accruing (ageing) correctly. The municipalities that received letters are:

Municipality	Interest
Letsemeng	5 041.61
Mohokare	8 921.92
Matjhabeng	19 802.83
Nala	706.85
Setsotho	652.86
Dihlabeng	917.42
Nketoana	1 236.04
Phumelela	2132.9
Mantsopa	1 327.15
Thabo Mofutsanyana	373.55
Ngwathe	817.89

1.2.10 The interest accumulate interest daily until the date of payment. Interest charges on late payments are fruitless and wasteful expenditure (expenditure that was made in vain and would have been avoided had reasonable care been exercised) and should be dealt with accordingly.

1.3 CASH FLOW

1.3.1 Municipalities in the Province closed the month of June 2023 with a surplus cash and cash equivalent balance of **R7.455 billion**. It should however be noted that some municipalities continue to report incorrectly as per Table C7 (cash flow statement) mSCOA data strings and the inconsistencies negatively affect the credibility of the information presented on the cash flow statement.

1.3.2 Three municipalities (Matjhabeng, Ngwathe and Mafube municipalities) reported a negative closing balances which might indicate eminent financial constraints. It was however noted that six municipalities (Letsemeng, Kopanong, Mohokare, Masilonyana, Tokologo and Nala) are not recording information correctly and in full on the cash flow statements, which have a negative impact on the closing balance reported.

R thousands	Cash/Cash equivalents at year begin (1 Jul 2022)	Net Cashflow From/(Used) Operating Activities	Net Cashflow From/(Used) Investing Activities	Net Cashflow From/(Used) Financing Activities	Net Increase / (Decrease) in Cash Held	Cash/Cash equivalents month/year end (30 June 2023)
Mangaung Metro	1 576 428	4 599 406	(622 404)	(146 030)	3 830 973	5 402 785
Letsemeng	-	22 657	-	-	22 657	22 657
Kopanong	-	941 600	-	-	941 600	941 600
Mohokare	1 594	51 423	(9 088)	(1)	42 334	43 918
Xhariep District	-	20 626	-	-	20 626	20 626
DC 16 Total	1 594	1 036 306	(9 088)	(1)	1 027 217	1 028 801
Masilonyana	-	-	-	-	-	7 592
Tokologo	-	103 666	12	-	103 678	103 678
Tswelopele	4 734	441 604	(5 640)	(37)	435 928	604 706
Matjhabeng	196 611	(703 290)	(209 398)	-	(912 688)	(709 181)
Nala	-	-	-	-	-	-
Lejweleputswa District	111 526	(3 695)	(755)	-	(4 450)	107 076
DC 18 Total	312 871	(161 714)	(215 781)	(37)	(377 532)	113 871
Setsotso	92 272	553 879	(206 688)	(22)	347 170	440 367
Dihlabeng	5 586	290 275	(128 947)	(6 838)	154 489	165 428
Nketoana	(930)	124 658	(53 329)	(122)	71 206	65 510
Maluti a Phofung	(64 264)	373 857	(157 291)	(257)	216 309	280 935
Phumelela	658	116 236	(22 480)	-	93 757	94 414
Mantsopa	-	52 099	(5 226)	-	46 873	46 873
Thabo Mofutsanyana	-	5 995	-	-	5 995	5 995
DC 19 Total	33 321	1 516 999	(573 961)	(7 239)	935 799	1 099 522
Moqhaka	(3 560)	76 861	(49 677)	(3 085)	24 100	9 996
Ngwathe	(0)	(94 875)	(29 127)	2	(124 001)	(116 305)
Metsimaholo	112 461	85 446	(117 679)	(38)	(32 270)	85 209
Mafube	9 455	55 627	(17 697)	125	38 055	(412 527)
Fezile Dabi	84 594	160 403	(913)	(175)	159 315	243 914
DC 20 Total	202 949	283 463	(215 093)	(3 170)	65 200	(189 714)
Total	2 127 164	7 274 460	(1 636 327)	(156 477)	5 481 656	7 455 266

Source: NT Local Government Database

1.3.3 The average collection rate reported by municipalities for the Province for the month under review is only **63.1 per cent**, which is significantly below the norm of 95 per cent and is not sustainable. However, the actual average collection rate in the Province might be lower due to incorrect reporting by municipalities.

1.3.4 Low collection rates can be attributed to the following factors:

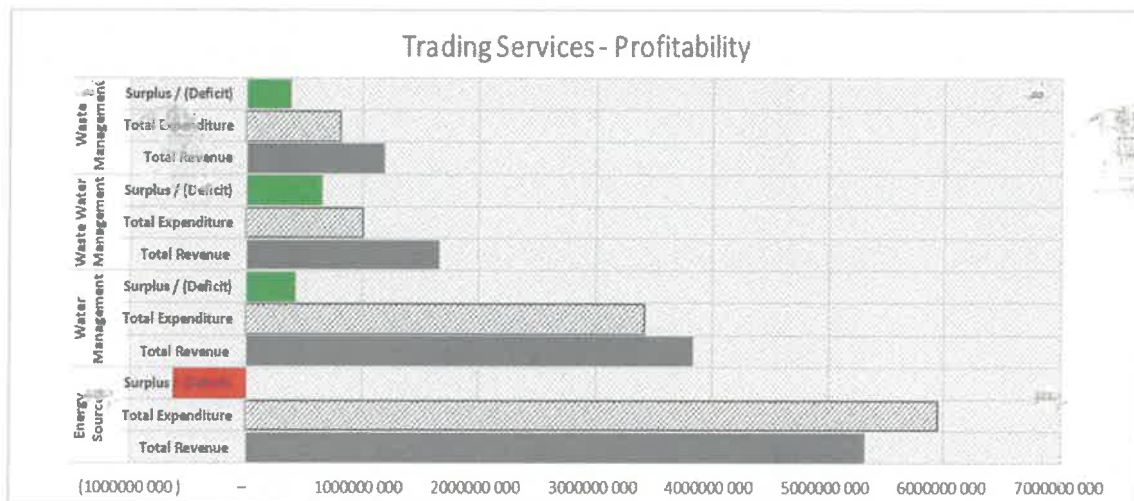
- Impact of the economic slowdown and the increasing in rates and tariffs year-on-year which affect household budgets and affordability levels;
- The cash flow time difference between paying for the increased cost of bulk electricity and water and the collection of revenues from customers;
- Breakdown in service delivery resulting in non-supply, which impacts on loss of revenue;
- Illegal connections and tampering of water and electricity meters;
- Ineffective cash flow management on a monthly basis;
- Non-implementation of debt collection and credit control policies; and
- Non billing and system challenges.

2. **FINANCIAL PERFORMANCE**

In terms of the budgeted monthly revenue and expenditure in support of the original budgets, Municipalities reported the following aggregated performance:

2.1 REVENUE GENERATED

- 2.1.1 The total generated revenue (billed) amounts to R20.505 billion or 89.9 per cent against the adjusted budget of R22.821 billion. 56.4 Per cent (R11.561 billion) is generated from **exchange revenue** (i.e service charges, interest, rental of facilities, etc); whilst 43.6 per cent (R8.945 billion) was generated from **non-exchange revenue** (i.e property taxes, fines and transfers & subsidies). The revenue relates to the ability of the municipality to raise (generate) revenue, and does not take the actual collection into consideration.
- 2.1.2 The majority of **exchange revenue** generated (billed) relates to *electricity service charges* at 44%, followed by *water service charges* at 24%. **Non-exchange revenue** consists primarily of transfers and subsidies (60%) and property rates (33%).
- 2.1.3 An aggregate operational surplus of R1.402 billion was reported for the period under review (year-to-date) excluding capital transfers.
- 2.1.4 When analyzing the profitability of the trading services, it is notable that three trading services (water, waste water and waste management) reported aggregated trading surpluses in the Province as at 30 June 2023. Whilst **energy sources** recorded an operating **deficit of R623.9 million**.



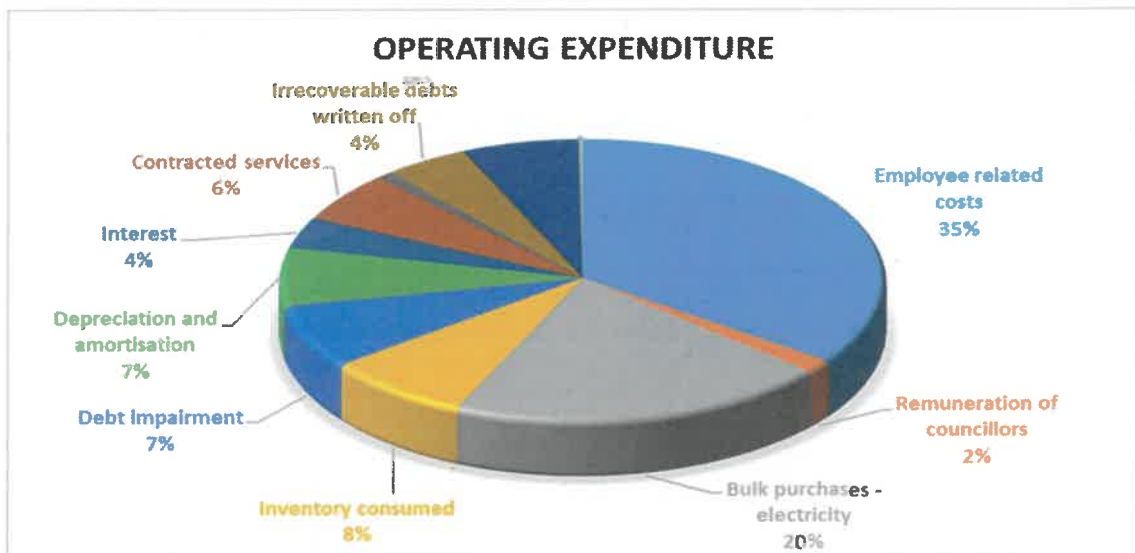
- 2.1.5 Deficits recorded by municipalities on energy and water trading services is an indication that the tariffs are not cost reflective. Municipalities are not linking all relevant operational revenue and expenditure to the correct trading services function, including the allocation of the equitable share to each trading service to provide for the free basic services, which impacts on the surplus or deficits reported. **The trading surplus or deficit indicated in the table below does not take the collection rates into account.**

R thousands	Energy Trading Service Surplus / (Deficit)	Water Trading Service Surplus / (Deficit)
Mangaung Metro	(106 011)	(303 269)
Letsemeng	(21 017)	3 949
Kopanong	75 517	22 485
Mohokare	(1 205)	4 047
Masilonyana	1 000	44 209
Tokologo	(13 794)	(2 522)
Tswelopele	1 910	(16 538)
Matjhabeng	435 163	265 290
Nala	(8 650)	(16 999)
Setsoto	13 689	10 072
Dihlabeng	51 663	34 084
Nketoana	(47 176)	(12 173)
Maluti a Phofung	(1 117 968)	29 807
Phumelela	(20 386)	(6 996)
Mantsopa	2 074	5 620
Moghaka	265 689	103 416
Ngwathe	(49 000)	37 371
Metsimaholo	(82 075)	177 503
Mafube	(3 293)	45 086

2.2 OPERATING EXPENDITURE

2.2.1 The total operating expenditure reported amounted to R19.103 billion or 78.6 per cent against the adjusted budget which shows an underspending of R5.204 billion for the 2022/23 financial year. Incorrect or non-reporting of expenditure also contributes to the poor performance reported.

2.2.2 The highest spending item reported at the end of June 2023 is *employee related cost* amounting to R6.691 billion or 35 per cent of the total expenditure, followed by *bulk purchases - electricity* amounting to R3.854 billion.



2.2.3 The performance of *employee related cost* against the adjusted budget is 95.1 per cent (R6.691 billion). The majority of the expenditure reported (98.6 per cent) relates to salaries and wages for municipal staff as indicated in the table below:

Employee Related Cost (ERC)	Original Budget R'000	Adjusted Budget R'000	Actual Year To Date R'000	% Spent on Adjusted Budget	% of Total ERC
Senior Management	217 661	199 959	95 049	47.5%	1.4%
Municipal Staff	7 001 416	6 678 779	6 596 357	98.8%	98.6%
Board Members	785	785	74	9.4%	0.0%
Total	7 219 863	7 039 660	6 691 481	95.1%	100.0%

2.2.4 The tables below indicate the total employee related cost and council remuneration per capacity of municipality. 66 per cent of the total employee related cost budget is allocated to high capacity municipalities (incl. Mangaung, Matjhabeng, Maluti a Phofung, Moqhaka and Metsimaholo).

Employee Related Cost - High Capacity Municipalities

Municipality	Employee Related Cost				Council Remuneration			
	Original Budget	Adjusted Budget	YTD June 2023	%	Original Budget	Adjusted Budget	YTD June 2023	%
Mangaung	2 393 515 462	2 243 143 293	2 352 803 594	98.3%	70 667 842	75 231 032	69 417 889	98.2%
Matjhabeng	906 572 359	906 572 359	913 896 067	100.8%	39 971 641	39 971 641	9 511 978	23.8%
Maluti-a-Phofung	660 113 301	700 599 640	690 358 210	104.6%	30 608 225	30 901 092	29 856 715	97.5%
Moqhaka	364 983 798	374 675 335	352 228 691	96.5%	22 248 609	23 726 587	20 809 897	93.5%
Metsimaholo	434 807 480	399 156 720	342 109 071	78.7%	20 869 770	20 869 770	19 930 668	95.5%
Total	4 759 992 400	4 624 147 347	4 651 395 633	97.7%	184 366 087	190 700 122	149 527 147	81.1%

Employee Related Cost - Medium Capacity Municipalities

Municipality	Employee Related Cost				Council Remuneration			
	Original Budget	Adjusted Budget	YTD June 2023	%	Original Budget	Adjusted Budget	YTD June 2023	%
Letsemeng	73 052 844	73 052 844	53 502 899	73.2%	5 167 420	5 167 420	4 061 936	78.6%
Kopanong	141 883 225	138 883 225	132 791 254	93.6%	6 491 999	6 491 999	14 900 756	229.5%
Tswelopele	78 739 925	78 874 925	916 839	1.2%	6 568 726	6 568 726	89 358	1.4%
Nala	160 137 291	160 137 291	159 385 678	99.5%	9 490 853	9 490 853	7 710 812	81.2%
Setsoto	228 323 196	229 654 752	221 099 733	96.8%	12 535 056	14 282 200	14 072 041	112.3%
Dihlabeng	348 057 308	342 815 159	336 452 760	96.7%	17 116 642	21 135 131	20 584 254	120.1%
Nketoana	151 733 243	151 733 243	127 661 657	84.1%	6 453 828	6 453 828	5 658 650	87.7%
Mantsopa	111 243 576	111 244 811	95 608 680	85.9%	6 221 546	6 221 549	6 700 720	107.7%
Nqwathe	266 190 371	266 190 371	263 018 269	98.8%	17 147 643	17 147 643	16 678 669	97.3%
Mafube	130 593 358	112 069 940	92 967 914	71.2%	11 399 215	7 169 933	5 781 880	50.7%
Total	1 689 954 337	1 664 656 561	1 483 405 683	87.8%	98 592 928	100 129 282	96 219 076	97.6%

Employee Related Cost - Low Capacity Municipalities

Municipality	Employee Related Cost				Council Remuneration			
	Original Budget	Adjusted Budget	YTD June 2023	%	Original Budget	Adjusted Budget	YTD June 2023	%
Mohokare	87 809 399	85 362 742	86 687 123	98.7%	5 675 733	5 536 593	5 392 420	95.0%
Xhariep	47 107 343	45 673 584	46 490 449	98.7%	4 105 315	4 745 309	4 726 277	115.1%
Masilonyana	124 336 427	124 336 427		0.0%	7 921 835	7 921 835		0.0%
Tokologo	65 061 962	64 061 962	43 474 236	66.8%	5 863 364	5 863 364	4 520 215	77.1%
Lejweleputswa	119 884 691	118 834 691	98 702 105	82.3%	10 671 632	10 671 632	10 085 812	94.5%
Phumelela	91 041 264	91 068 922	79 125 401	86.9%	6 891 170	6 878 315	6 538 240	94.9%
Thabo Mofutsanyana	102 434 027	98 127 193	88 117 108	86.0%	9 110 478	9 344 536	9 731 818	106.8%
Fezile Dabi	132 240 660	123 391 000	114 082 996	86.3%	7 515 130	8 243 000	7 796 459	103.7%
Total	769 915 773	750 856 521	556 679 418	72.3%	57 754 657	59 204 584	48 791 241	84.5%

2.2.5 Two municipalities, namely Masilonyana and Tswelopele municipalities did not report any employee related cost and council remuneration due to the non-integration of the payroll system with the main financial system.

2.3 CAPITAL EXPENDITURE

2.3.1 The aggregate capital expenditure amounts to R1.899 billion or 54 per cent against the adjusted budget of R3.518 billion which reflects an underspending of R1.619 billion for the 2022/23 financial year. The majority of the municipalities (15) reported expenditure

below 50%, which is a serious concern when considering the service delivery challenges experienced by the municipalities.

2.3.2 68 Per cent of the expenditure relates to trading services projects amounting to R1.284 billion and consist of R270.2 million for *energy services*, R634.4 million for *water management*, R352.7 million for *waste water management* and R27.2 million for *waste management*.

2.3.3 Although incorrect or non-recording of transactions on the financial systems contributes to the low performance reported, municipalities also have challenges in implementation of the capital projects. These challenges include:

- The financial sustainability of municipalities in the Province is regressing and therefore projects to be funded with own funding do not realize.
- Conditional Grants are not ring-fenced and therefore once it is paid into the bank account of a municipality, it is easily used for operational expenditure.
- Conditional Grants are spend on operational expenditure for example salaries, SARS, Eskom, etc.
- Late appointment of contractors due to delays in the procurement processes.
- The technical ability of municipalities to manage grants is not sufficient (e.g municipal staff appointed are not engineers with the technical skills to manage the implementation of a project).

2.4 REPAIRS AND MAINTENANCE

2.4.1 Repairs and maintenance of infrastructure is critical to ensure ongoing service delivery and avoid interruptions to services through unplanned and unnecessary breakdowns. Municipalities are required to budget for a minimum of 8 per cent of the Property Plant and Equipment (PPE) for repairs and maintenance. An adjusted budget of R1.452 billion was provided for repairs and maintenance in the 2022/23 financial year, which is only 2.7 per cent of the total value of the PPE and is significantly below the norm of 8 per cent.

2.4.2 It is concerning that most municipalities did not budget sufficient funds for repairs and maintenance; it was observed that municipalities **consistently under budget for maintenance** and often sacrifice maintenance budgets for other priorities. This practice would severely affect revenue generating assets in the long term.

2.4.3 In the 2022/23 financial year, a total of R1.109 billion was spent on repairs and maintenance which amounts to 76.4 per cent against the budget. The table below show the repairs and maintenance expenditure reported per municipality:

R thousands	Code	Original Budget	Adjusted Budget	YTD Actual	%
FREE STATE					
Mangaung	MAN	517 045	549 081	556 792	101.4%
Total Metros		517 045	549 081	556 792	101.4%
Letsemeng	FS161	6 584	5 815	2 100	36.1%
Kopanong	FS162	-	-	-	-
Mohokare	FS163	1 736	2 728	1 608	59.0%
Xhariep	DC16	405	251	147	58.5%
Total Xhariep		8 725	8 794	3 855	43.8%
Masilonyana	FS181	1 295	1 295	13	1.0%
Tokoloko	FS182	3 420	4 025	3 806	94.6%
Tswelopele	FS183	16 105	16 022	12 387	77.3%
Matjhabeng	FS184	302 694	245 087	40 007	16.3%
Nala	FS185	255 699	255 699	204 248	79.9%
Lejweleputswa	DC18	3 531	3 531	1 638	46.4%
Total Lejweleputswa		582 743	525 658	262 100	49.9%
Setso	FS191	7 022	4 206	8 576	203.9%
Dihlabeng	FS192	19 403	16 544	11 803	71.3%
Nketoana	FS193	20 758	23 558	11 591	49.2%
Maluti-a-Phofung	FS194	139 287	105 338	48 127	45.7%
Phumelela	FS195	13 780	9 208	8 288	90.0%
Mantsopa	FS196	-	-	-	-
Thabo Mofutsanyana	DC19	449	449	57	12.7%
Total Thabo Mofutsanyana		200 698	159 302	88 443	55.5%
Moqhaka	FS201	82 246	105 236	90 438	85.9%
Ngwathe	FS203	35 894	36 044	77 409	214.8%
Metsimaholo	FS204	47 447	49 532	25 368	51.2%
Mafube	FS205	16 479	14 641	4 394	30.0%
Fezile Dabi	DC20	1 891	3 243	586	18.1%
Total Fezile Dabi		183 957	208 697	198 195	95.0%
Total Free State		1 493 169	1 451 530	1 109 384	76.4%

3. CONDITIONAL GRANTS

- 3.1 In terms of the Division of Revenue Act, 2022 (as amended) a total of R2.557 billion was allocated to municipalities in the Province in terms of direct infrastructure grants, capacity building and other current transfers. The performance at the end of June 2023 show a total spending of R1.433 billion against the allocation (56 per cent). This equates to an **underspending of R1.124 billion** for the 2022/23 financial year.
- 3.2 The heart of the problem remains that municipalities are still not recording the receipting and spending on conditional grants correctly which impacts negatively on the information presented. Conditional grants must be recorded to be consistent with the reporting on the annual financial statements where only 'conditions met' are recognized as grants expenditure (GRAP 23). mSCOA Circular nr. 13 was issued to provide guidance to the municipalities in this regard.
- 3.3 The negative spending reflected in the table below indicate incorrect reporting by municipalities. The table below indicate the conditional grant performance per municipality:

Municipalities	2022/23 Conditional Grants				
	Revised Allocated	Actual as at end June		Over/Under Spending on Allocation	
	R'000	R'000	%	R'000	%
Mangaung	983 348	563 788	57.3%	419 560	42.7%
Letsemeng	70 532	–	0.0%	70 532	100.0%
Kopanong	33 788	–	0.0%	33 788	100.0%
Mohokare	36 479	(23 359)	-64.0%	59 838	164.0%
Xhariep	6 285	6 285	100.0%	0	0.0%
Masilonyana	46 886	–	0.0%	46 886	100.0%
Tokologo	50 462	102 319	202.8%	(51 857)	-102.8%
Tswelopele	49 573	(29 056)	-58.6%	78 629	158.6%
Matjhabeng	138 125	–	0.0%	138 125	100.0%
Nala	53 465	38 102	71.3%	15 363	28.7%
Lejweleputswa	8 706	6 243	71.7%	2 463	28.3%
Setsoto	223 389	106 884	47.8%	116 505	52.2%
Dihlabeng	72 669	56 159	77.3%	16 510	22.7%
Nketoana	35 935	190	0.5%	35 745	99.5%
Maluti a Phofung	287 210	282 495	98.4%	4 715	1.6%
Phumelela	43 077	16 736	38.9%	26 341	61.1%
Mantsopa	53 432	727	1.4%	52 705	98.6%
Thabo Mofutsanyana	18 229	(19 210)	-105.4%	37 439	205.4%
Moghaka	61 537	30 205	49.1%	31 332	50.9%
Ngwathe	128 237	122 058	95.2%	6 179	4.8%
Metsimaholo	107 843	117 145	108.6%	(9 302)	-8.6%
Mafube	57 260	54 989	96.0%	2 271	4.0%
Fezile Dabi	4 918	–	0.0%	4 918	100.0%
Total	2 571 385	1 432 697	55.7%	1 138 688	44.3%

3.4 The table below show the actual performance per grant:

Municipalities	2022/23 Conditional Grants				
	Revised Allocated	Actual as at end June		Over/Under Spending on Allocation	
	R'000	R'000	%	R'000	%
Energy Efficiency & Demand Man Grant	26 000	(4 830)	18.6%	30 830	119%
Expanded Public Works Programme	46 707	7 720	16.5%	38 987	83.5%
Finance Management Grant	59 020	16 938	28.7%	42 082	71.3%
Infrastructure Skills Development Grant	–	–	0.0%	–	0.0%
Integrated National Electrification Prog	124 119	83 324	67.1%	40 795	32.9%
Metro Informal Settlements Partnership Grant	204 617	73 562	36.0%	131 055	64.0%
Municipal Infrastructure Grant	788 051	357 343	45.3%	430 708	54.7%
Municipal Rehabilitation Grant	–	–	0.0%	–	0.0%
Municipal Systems Improvement Prog	–	–	0.0%	–	0.0%
Neighbourhood Dev Partnership Grant	19 738	19 738	100.0%	–	0.0%
Programme & Project Preperation Support Grant	13 673	2 699	19.7%	10 974	80.3%
Public Transport network Grant	249 894	98 536	39.4%	151 358	60.6%
Regional Bulk Infrastructure Grant	204 407	273 229	133.7%	(68 822)	-33.7%
Rural Roads Assets Man Systems Grant	10 800	2 630	24.4%	8 170	75.6%
Urban settlement Development Grant	491 760	366 776	74.6%	124 984	25.4%
Water Services Infrastructure Grant	332 599	135 033	40.6%	197 566	59.4%
					0.0%
					0.0%
Total	2 571 385	1 432 697	55.7%	1 138 688	44.3%

3.5 Differences were also noted between expenditure reported to the Department of Cooperative Governance and Traditional Affairs (CoGTA) and the data strings, specifically with regards to the Municipal Infrastructure Grant. CoGTA monthly monitoring report show total spending of R638.9 million, whilst the data strings reflect total expenditure of R357.3 million.

4. ASSISTANCE PROVIDED & OTHER MFMA RELATED MATTERS

- 4.1 FS Provincial Treasury conducts monthly analysis of the municipal performance and provides feedback to municipalities on financial performance (revenue & expenditure), cash flow, capital expenditure, grant management, creditor and debtor management as well as mSCOA issues. Non-compliance letters or communication is issued to municipalities that are not adhering to monthly reporting requirements.
- 4.2 In terms of Section 24(2)(a) a municipal budget must be adopted before the start of the financial year. Provincial Treasury provided support to municipalities to ensure that municipalities adhere to the legislative requirements. All municipalities adopted the 2023/24 MTREF budgets before the 1st of July 2023. The table below indicate the outcome of the assessment of the budgets:

Name of Municipality	Date of Adoption Budget	Funded / Unfunded Position
Mangaung Metro	22/06/2023	Funded
Letsemeng	30/06/2023	Unfunded
Kopanong	30/05/2023	Unfunded
Mohokare	31/05/2023	Unfunded
Xhariep	28/06/2023	Funded
Masilonyana	31/05/2023	Unfunded
Tokologo	31/05/2023	Unfunded
Tswelopele	31/05/2023	Unfunded
Matjhabeng	30/05/2023	Unfunded
Nala	31/05/2023	Unfunded
Lejweleputswa	25/05/2023	Funded
Setsofo	31/05/2023	Funded
Dihlabeng	31/05/2023	Unfunded
Nketoana	31/05/2023	Unfunded
Maluti a Phofung	23/06/2023	Unfunded
Phumelela	30/05/2023	Unfunded
Mantsopa	30/05/2023	Unfunded
Thabo Mofutsanyana	31/05/2023	Funded
Moqhaka	28/06/2023	Funded
Ngwathe	31/05/2023	Unfunded
Metsimaholo	30/06/2023	Funded
Mafube	31/05/2023	Unfunded
Fezile Dabi	31/05/2023	Funded

- 4.3 A work session on the Debt Relief package (as introduced in MFMA Circular 124) was held on 1 June 2023. The Provincial Treasury is assisting Mangaung Metropolitan, Matjhabeng, Maluti a Phofung and Mantsopa Local Municipalities in the application process.

E. RECOMMENDATIONS & CONCLUSION

It is recommended that the Head of Department take note of the following:

1. The aggregate revenue generated is 89.9% per cent whilst the operating expenditure is at 78.6 per cent against the total budgets and the expenditure is show a **significant underspending of R5.204 billion for the 2022/23 financial year**. An operating surplus of R1.402 billion was reported. *The operating surplus does not take the actual collection rate into consideration.*
2. The performance of the capital expenditure for the period under review is **show an underspending of R1.619 billion**, total expenditure amounting to R1.899 billion (54 per cent) against the adjusted budget of R3.532 billion.
3. For the 2022/23 financial year, municipalities reported aggregate spending on repairs and maintenance amounting to R1.109 billion or 76.4 per cent against the adjusted budget of R1.451 billion. The provision (budget) for **repairs and maintenance is significantly below the norm of 8 per cent** of the total PPE value, amounting only to 2.7 per cent. **This practice would severely affect revenue generating assets in the long term.**
4. The total outstanding debtors amount to R33.706 billion (*May 2023 – R33.829 billion*). Credit control and debt collection measures are not implemented. 88.5 Per cent of the outstanding debtors are outstanding for over 90 days.
5. The total outstanding creditor's amount to R27.030 billion (*May 2023 – R26.397 billion*). 88 Per cent of the debt is owed to bulk service providers and 90 per cent of the debt is outstanding over 90 days. Due to low collections, municipalities are experiencing cash flow challenges which leads to the non-payment of bulk services accounts, pensions and salaries as well as the AGSA.
6. The four municipalities that are supported in their application for debt relief (Mangaung, Matjhabeng, Maluti a Phofung and Mantsopa).
7. Municipalities are not budgeting, transacting and reporting in the financial systems as per ~~the~~ mSCOA requirements, which **impacts on the completeness and accuracy of the information reported**. Provincial Treasury provides regular feedback on the information reported to municipalities, however, internal control measures should be implemented at municipalities to ensure accuracy of information.
8. The support initiatives provided by the Treasury, MFMA unit.



Ms MA Sesing
HEAD OF DEPARTMENT
FREE STATE PROVINCIAL TREASURY

Date: 28-07-2023

Annexures

- A : Debtors Age analysis
- B : Debtors Age analysis per municipality
- C : Creditors Age analysis
- D : Creditors Age analysis per municipality
- E : Financial Performance
- F : Operating Revenue per municipality
- G : Operating Expenditure per municipality
- H : Capital Expenditure & Source of Finance
- I : Capital Expenditure & Source of Finance per municipality

Annexure A – Debtors Age Analysis

Debtors Age Analysis By Income Source	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
Trade and Other Receivables from Exchange Transactions - Water	445 115	3.9%	221 707	1.9%	416 344	3.6%	10 388 385	90.6%	11 471 550	34.0%
Trade and Other Receivables from Exchange Transactions - Electricity	311 988	12.6%	68 967	2.8%	166 252	6.7%	1 934 131	77.9%	2 481 339	7.4%
Receivables from Non-exchange Transactions - Property Rates	302 363	6.3%	116 717	2.4%	306 889	6.4%	4 094 733	84.9%	4 820 702	14.3%
Receivables from Exchange Transactions - Waste Water Management	159 161	3.8%	79 554	1.9%	206 224	4.9%	3 779 916	89.5%	4 224 855	12.5%
Receivables from Exchange Transactions - Waste Management	102 937	3.4%	51 168	1.7%	147 575	4.9%	2 734 643	90.1%	3 036 323	9.0%
Receivables from Exchange Transactions - Property Rental Debtors	2 057	1.3%	1 734	1.1%	1 788	1.1%	153 434	96.5%	159 013	0.5%
Interest on Arrear Debtor Accounts	257 326	3.9%	153 339	2.3%	346 377	5.2%	5 881 917	88.6%	6 638 959	19.7%
Other	(12 270)	-1.4%	7 991	0.9%	61 164	7.0%	816 422	93.5%	873 308	2.6%
Total By Income Source	1 568 678	4.7%	701 178	2.1%	1 652 612	4.9%	29 783 581	88.4%	33 706 049	100.0%

Debtors Age Analysis By Customer Group	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
Organs of State	181 701	5.4%	99 896	3.0%	177 961	5.3%	2 899 123	86.3%	3 358 681	10.0%
Commercial	480 994	9.8%	125 362	2.5%	321 938	6.5%	3 989 826	81.1%	4 918 121	14.6%
Households	930 427	3.7%	470 494	1.9%	1 068 658	4.2%	22 730 143	90.2%	25 199 722	74.8%
Other	(28 648)	-12.5%	2 511	1.1%	55 146	24.0%	200 516	87.4%	229 525	0.7%
Total By Customer Group	1 564 475	4.6%	698 262	2.1%	1 623 703	4.8%	29 819 609	88.5%	33 706 049	100.0%

Annexure B – Debtors Age Analysis per municipality

Debtors Age Analysis	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
Mangaung Metro	733 712	7.6%	231 974	2.4%	235 736	2.5%	8 400 185	87.5%	9 601 608	28.5%
Letsemeng	16 608	4.0%	(1 047)	-0.3%	7 288	1.8%	393 307	94.5%	416 156	1.2%
Kopanong	12 520	2.0%	11 126	1.8%	37 663	6.1%	560 702	90.1%	622 011	1.8%
Mohokare	9 652	1.9%	9 726	1.9%	9 778	1.9%	483 507	94.3%	512 663	1.5%
Xhariep District	-	0.0%	-	0.0%	-	0.0%	9 282	100.0%	9 282	0.0%
DC 16 Total	38 780	2.5%	19 805	1.3%	54 729	3.5%	1 446 798	92.7%	1 560 111	4.6%
Masilonyana	23 221	1.7%	(3 462)	-0.3%	11 037	0.8%	1 334 579	97.7%	1 365 375	4.1%
Tokologo	18 981	4.3%	8 841	2.0%	8 738	2.0%	405 449	91.7%	442 009	1.3%
Tswelopele	7 057	4.2%	3 837	2.3%	3 544	2.1%	152 660	91.4%	167 098	0.5%
Matjhabeng	183 505	2.9%	125 266	2.0%	125 362	2.0%	5 879 629	93.1%	6 313 762	18.7%
Nala	25 899	2.6%	20 204	2.0%	17 699	1.7%	951 498	93.7%	1 015 301	3.0%
Lejweleputswa District	(0)	0.0%	-	0.0%	-	0.0%	30 914	100.0%	30 914	0.1%
DC 18 Total	258 664	2.8%	154 686	1.7%	166 380	1.8%	8 754 729	93.8%	9 334 459	27.7%
Setsotso	27 146	4.7%	20 828	3.6%	18 898	3.3%	506 842	88.3%	573 713	1.7%
Dihlabeng	74 594	5.0%	25 332	1.7%	23 553	1.6%	1 370 797	91.7%	1 494 277	4.4%
Nketoana	35 709	3.3%	29 099	2.7%	30 251	2.8%	988 834	91.2%	1 083 894	3.2%
Maluti a Phofung	31 846	1.3%	36 475	1.5%	28 555	1.2%	2 274 945	95.9%	2 371 821	7.0%
Phumelela*	(1 050)	-0.2%	7 436	1.5%	6 951	1.4%	477 321	97.3%	490 657	1.5%
Mantsopa	30 590	3.2%	14 414	1.5%	13 539	1.4%	891 934	93.8%	950 476	2.8%
Thabo Mofutsanyana District	-	0.0%	-	0.0%	-	0.0%	4 149	100.0%	4 149	0.0%
DC 19 Total	198 834	2.9%	133 584	1.9%	121 747	1.7%	6 514 822	93.5%	6 968 986	20.7%
Moqhaka	56 907	4.3%	42 438	3.2%	24 924	1.9%	1 186 377	90.5%	1 310 646	3.9%
Ngwathe	72 311	6.8%	25 967	2.4%	971 176	90.8%	-	0.0%	1 069 453	3.2%
Metsimaholo	174 387	6.1%	67 836	2.4%	59 533	2.1%	2 569 473	89.5%	2 871 229	8.5%
Mafube*	35 083	3.5%	24 889	2.5%	18 387	1.9%	911 198	92.1%	989 556	2.9%
Fezile Dabi	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
DC 16 Total	338 688	5.4%	161 130	2.6%	1 074 020	17.2%	4 667 047	74.8%	6 240 885	18.5%
Total Debt	1 568 678	4.7%	701 178	2.1%	1 652 612	4.9%	29 783 581	88.4%	33 706 049	100.0%

*M12 Not submitted

Annexure C – Creditors Age Analysis

Creditors by type	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
Bulk Electricity	716 473	4.4%	359 184	2.2%	268 095	1.7%	14 839 067	91.7%	16 182 820	59.9%
Bulk Water	705 812	9.1%	107 290	1.4%	56 222	0.7%	6 853 843	88.7%	7 723 168	28.6%
PAYE deductions	19 044	36.3%	1 835	3.5%	942	1.8%	30 651	58.4%	52 472	0.2%
VAT (output less input)	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%
Pensions / Retirement	35 918	8.7%	3 196	0.8%	3 221	0.8%	369 503	89.7%	411 838	1.5%
Loan repayments	828	10.8%	520	6.8%	1 243	16.2%	5 070	66.2%	7 661	0.0%
Trade Creditors	245 849	11.4%	82 196	3.8%	39 318	1.8%	1 796 843	83.0%	2 164 207	8.0%
Auditor General	2 223	4.5%	3 162	6.4%	1 524	3.1%	42 412	86.0%	49 321	0.2%
Other	43 592	9.9%	464	0.1%	2 693	0.6%	391 529	89.3%	438 278	1.6%
Total Debt	1 769 740	6.5%	557 847	2.1%	373 258	1.4%	24 328 917	90.0%	27 029 763	100.0%

Annexure D – Creditors Age Analysis per municipality

Creditors Age Analysis	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
Mangaung Metro	919 843	96.3%	4 319	0.5%	1 001	0.1%	29 987	3.1%	955 150	3.5%
Letsemeng	9 302	4.6%	788	0.4%	2 387	1.2%	190 566	93.9%	203 033	0.8%
Kopanong	17 707	1.9%	13 818	1.5%	13 903	1.5%	869 782	95.0%	915 209	3.4%
Mohokare	7 191	5.1%	–	0.0%	525	0.4%	132 837	94.5%	140 554	0.5%
Xhariep District	(1 639)	-22.5%	9	0.1%	5	0.1%	8 917	122.3%	7 291	0.0%
DC 16 Total	32 561	2.6%	14 615	1.2%	16 820	1.3%	1 202 092	94.9%	1 266 088	4.7%
Masilonyana	214	0.6%	441	1.3%	1 117	3.3%	31 601	94.7%	33 374	0.1%
Tokologo	16 129	28.3%	1 393	2.4%	91	0.2%	39 403	69.1%	57 016	0.2%
Tswelopele	9 568	7.6%	4 517	3.6%	4 643	3.7%	107 122	85.1%	125 850	0.5%
Matjhabeng	281 118	2.4%	141 253	1.2%	120 822	1.0%	10 968 813	95.3%	11 512 006	42.6%
Nala	44 213	4.2%	100 612	9.5%	7 286	0.7%	909 967	85.7%	1 062 078	3.9%
Lejweleputswa District	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%
DC 18 Total	351 241	2.7%	248 217	1.9%	133 959	1.0%	12 056 905	94.3%	12 790 322	47.3%
Setsofso	26 821	74.7%	7 737	21.5%	–	0.0%	1 347	3.8%	35 905	0.1%
Dihlabeng	96 678	8.4%	23 679	2.0%	25 426	2.2%	1 010 745	87.4%	1 156 528	4.3%
Nketoana	27 271	3.8%	20 662	2.9%	15 794	2.2%	647 924	91.0%	711 651	2.6%
Maluti a Phofung	142 816	2.7%	107 643	2.1%	97 032	1.9%	4 862 392	93.3%	5 209 881	19.3%
Phumelela*	454	0.1%	1 378	0.4%	3 345	1.0%	342 253	98.5%	347 430	1.3%
Mantsopa	1 409	0.3%	3 381	0.7%	7 557	1.6%	469 579	97.4%	481 926	1.8%
Thabo Mofutsanyana District	1 133	69.5%	5	0.3%	–	0.0%	491	30.2%	1 629	0.0%
DC 19 Total	296 582	3.7%	64 485	2.1%	149 153	1.9%	7 334 731	92.3%	7 944 950	29.4%
Moqhaka	38 591	4.0%	37 191	3.8%	61 885	6.4%	834 826	85.8%	972 493	3.6%
Ngwathe	117 447	5.5%	47 008	2.2%	2 759	0.1%	1 977 080	92.2%	2 144 284	7.9%
Metsimaholo	1 490	2.6%	4 161	7.3%	2 059	3.6%	49 333	86.5%	57 043	0.2%
Mafube*	11 984	1.3%	37 852	4.2%	5 623	0.6%	843 964	93.8%	899 422	3.3%
Fezile Dabi	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%
DC 20 Total	169 512	4.2%	126 211	3.1%	72 326	1.8%	3 705 202	91.0%	4 073 252	15.1%
Total Debt	1 769 740	6.5%	557 847	2.1%	373 258	1.4%	24 328 917	90.0%	27 029 763	100.0%

*M12 Not submitted

Annexure E – Financial Performance

Description	Budget year 2022/23										
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	M10 Apr Actual	M11 May Actual	M12 June Actual	Q4 June Actual	YTD Actual	%
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity	7 031 262	6 796 026	1 616 980	1 197 728	1 140 745	382 689	385 121	461 061	1 208 870	5 164 324	76.0%
Service charges - Water	3 077 817	2 947 751	730 391	728 440	713 513	225 880	211 230	210 668	647 777	2 820 122	95.7%
Service charges - Waste Water Management	1 289 476	1 250 849	296 790	299 950	312 464	99 776	98 219	95 864	293 859	1 203 063	96.2%
Service charges - Waste Management	767 280	767 382	181 084	119 148	185 098	59 565	58 772	61 746	180 084	666 312	86.8%
Agency services	2	2	0	0						1	26.8%
Interest	286	441	(13 000)			26			26	(12 974)	-2943.9%
Interest earned from Receivables	1 039 342	1 072 127	308 498	340 697	401 060	145 490	140 103	142 038	427 630	1 477 905	137.6%
Interest earned from Current and Non Current Assets	68 156	76 022	19 657	27 450	30 817	14 644	9 523	18 819	42 888	121 218	159.5%
Dividends	5 438	2 068	884	21	427	167	40	34	241	1 572	76.1%
Rent on Land	411	387	759	445	620	146	130	345	621	2 445	632.0%
Rental from Fixed Assets	101 041	101 881	21 800	18 778	20 790	6 467	6 538	7 910	20 915	82 283	80.8%
Licence and permits	353	1 473	107	122	165	28	108	40	175	569	38.6%
Operational Revenue	567 781	547 077	11 408	31 649	20 677	(17 253)	6 991	25 001	14 739	78 473	14.3%
Non-Exchange Revenue											
Property rates	2 961 987	2 952 418	736 065	722 429	735 168	247 483	239 610	235 420	722 514	2 916 173	98.8%
Surcharges and Taxes	17 819	17 819	168	1 835	1 690	2 276	(889)		1 387	5 081	28.5%
Fines, penalties and forfeits	97 996	87 421	6 522	6 628	4 572	586	1 710	988	3 284	21 006	24.0%
Licences or permits	730	1 053	379	351	403	105	144	114	383	1 496	142.1%
Transfer and subsidies - Operational	5 420 847	5 445 036	1 903 072	1 163 755	1 727 406	288 099	119 968	129 407	537 472	5 331 704	97.9%
Interest	111 585	147 584	57 657	71 188	77 903	26 095	27 408	27 898	81 401	288 150	195.2%
Fuel Levy	363 435	383 435	121 145	121 145	121 145					383 435	100.0%
Operational Revenue	19 753	19 099	1 383	1 427	1 461	480	480	480	1 440	5 712	29.9%
Gains on disposal of Assets	72 900	72 919	54	3 434	340	9	155	15	179	4 007	5.5%
Other Gains	365	388	93	295				7 402	7 402	7 791	2118.4%
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)	23 189 089	22 820 728	6 035 613	4 865 273	5 578 998	1 406 146	1 249 818	1 369 216	4 025 180	20 505 064	89.9%
Expenditure											
Employee related costs	7 219 863	7 039 660	1 638 094	1 654 041	1 642 645	627 555	539 163	589 962	1 756 701	6 691 481	95.1%
Remuneration of councillors	340 714	350 034	71 714	73 600	79 288	22 617	22 126	25 195	89 937	294 537	84.1%
Bulk purchases - electricity	5 133 934	5 484 827	1 369 079	927 722	867 732	254 201	288 489	146 485	689 175	3 853 707	70.3%
Inventory consumed	2 171 773	2 164 215	229 108	430 409	430 093	110 234	92 875	202 695	405 804	1 495 414	69.1%
Debt impairment	1 606 225	1 575 011	341 240	341 239	349 978	122 466	122 466	122 466	367 468	1 399 016	88.9%
Depreciation and amortisation	1 283 383	1 436 415	221 836	224 803	357 361	74 220	157 312	233 141	464 673	1 268 673	88.3%
Interest	447 994	823 112	100 078	89 218	45 048	248 228	109 289	89 342	446 859	681 202	82.6%
Contracted services	1 778 298	1 844 812	163 942	329 767	302 394	79 682	88 343	143 868	311 894	1 107 997	60.1%
Transfers and subsidies	229 561	233 514	23 437	50 549	70 044	18 216	18 738	5 112	42 064	188 094	79.7%
Irrecoverable debts written off	1 294 502	1 296 213	202 872	56 911	59 096	3 625	4 646	534 975	543 246	862 125	66.5%
Operational costs	1 563 627	1 670 855	286 842	346 797	296 087	67 649	91 080	125 674	304 604	1 213 331	72.6%
Losses on disposal of Assets	55	55			13 641	970			970	14 611	26726.3%
Other Losses	388 846	388 850	13 590	12 278	3 468	6	5	4 859	4 870	34 205	8.8%
Total Expenditure	23 458 752	24 307 573	4 640 832	4 537 331	4 516 874	1 649 691	1 534 669	2 223 994	5 406 255	19 103 292	78.6%
Surplus/(Deficit)	(269 663)	(1 486 845)	1 394 780	327 942	1 062 124	(243 545)	(284 752)	(854 778)	(1 383 075)	1 401 772	-94.3%

Annexure F – Operating Revenue per municipality

R thousands	Original Budget	Adjusted Budget	YTD	% of Budget	Exchange Revenue				Non-Exchange Revenue					
					Service Charges - Electricity	Service Charges - Water	Service Charges - Waste Water	Service Charges - Waste Water	Interest	Other Revenue Generated	Property Rates	Surcharges & Taxes	Fines, penalties & forfeits	Transfers & Subsidies - Operational
Mangauing Metro	8 691 248	8 527 876	8 377 698	98.2%	2 894 339	1 147 789	473 548	169 383	508 061	123 252	1 508 845	9 421	1 045 030	498 030
Leisemeng	201 215	215 025	174 282	80.8%	27 961	1 870	11 087	10 759	16 950	776	25 326	12	71 187	8 040
Kopanong	356 403	347 659	655 178	188.5%	77 076	48 007	26 643	18 394	16 506	943	37 665	-	429 945	-
Mohokare	230 060	237 275	155 947	65.7%	-	31 349	13 145	8 019	86	1 008	12 345	4	48 636	41 355
Xhariep District	64 564	65 366	69 004	105.6%	-	-	-	-	476	225	-	-	68 281	21
DC 16 Total	852 242	866 125	1 054 410	121.7%	104 637	81 226	50 875	37 172	34 018	2 952	75 336	16	618 048	49 417
Masilonyana	362 877	361 582	126 163	34.9%	7 932	44 292	28 063	(45 224)	167	667	47 721	4	42 541	-
Tokologo	141 362	152 598	90 021	59.0%	1 200	2 331	18 426	11 957	26 707	587	16 225	-	922	11 668
Tswelopele	196 575	203 575	212 507	104.4%	46 785	5 551	3 938	3 756	1 883	5 761	38 468	108	99 979	6 278
Majjhahabeng	3 677 907	3 677 907	2 869 220	78.0%	664 507	471 001	188 580	114 319	366 554	42 695	414 178	1 366	553 451	52 588
Nala	516 179	516 179	339 651	65.8%	77 124	51 547	34 251	22 188	33 156	3 408	22 463	105	91 036	7
Lejweleputswa District	156 028	154 573	155 664	100.7%	-	-	-	-	8 449	370	-	51	146 794	-
DC 18 Total	5 050 929	5 066 415	3 793 228	74.9%	797 550	574 722	273 257	106 996	436 915	53 488	539 055	1 634	934 723	70 521
Setsoiso	612 167	622 099	624 545	100.4%	88 445	75 410	40 043	51 788	58 620	5 025	68 389	148	236 002	676
Dihlabeng	928 658	960 588	848 200	88.3%	217 651	67 250	55 779	56 174	77 654	11 924	142 481	389	202 534	16 363
Nketoana	443 163	440 335	494 431	112.3%	74 197	67 076	41 905	28 100	142 371	2 869	17 217	6 738	113 958	-
Matluli a Phofung	1 703 435	1 544 742	1 236 203	80.0%	132 807	99 267	45 267	45 051	4 338	11 590	118 796	461	778 623	3
Phumelela	197 775	208 794	157 571	75.5%	7 994	11 267	10 479	9 435	26 135	1 075	15 448	41	75 697	-
Mantsopa	342 670	350 283	98 883	28.2%	20 458	9 619	15 099	10 472	30 928	615	9 783	78	-	1 832
Thabo Mofutsanyana	161 756	162 795	132 564	81.4%	-	-	-	-	3 999	1 098	-	-	127 467	-
DC 19 Total	4 389 624	4 289 637	3 592 397	83.7%	541 553	329 889	208 572	201 019	344 045	34 196	372 114	7 854	1 534 282	18 874
Mooqhaka	1 129 762	1 135 158	1 005 122	88.5%	330 775	150 886	60 598	43 000	38 931	(113 386)	82 061	1 367	403 512	7 379
Ngwatho	936 722	937 127	798 789	85.2%	190 686	65 623	57 031	40 300	76 005	3 551	104 897	42	260 523	131
Meisimaholo	1 673 585	1 560 778	1 437 702	92.1%	304 783	425 397	64 627	52 466	94 189	12 661	211 327	539	251 651	20 061
Matube	286 129	256 813	266 987	104.0%	0	44 589	14 556	15 976	49 602	2 972	22 538	134	110 441	6 179
Fezile Dabi	178 849	180 799	178 731	98.9%	-	-	-	-	4 385	852	-	-	173 494	-
DC 20 Total	4 205 046	4 070 676	3 687 330	90.6%	826 244	686 496	196 812	151 741	263 111	(93 349)	420 823	2 082	1 199 621	33 750
Total	23 189 089	22 820 728	20 505 064	89.9%	5 164 324	2 820 122	1 203 063	666 312	1 586 149	120 538	2 916 173	21 006	5 331 704	670 590

Source: NTL Local Government Database

Annexure G – Operating Expenditure per municipality

R thousands	Original Budget	Adjusted Budget	YTD	% of Budget	Employee Related Cost	Remuneration of Councillors	Bulk purchases - electricity	Inventory Consumed	Debt Impairment	Depreciation & Amortisation	Contracted Services	Irrecoverable debts written off	Other Expenditure
Mangaung Metro	8 157 202	8 100 932	8 416 701	103.9%	2 352 804	69 418	1 929 716	792 184	1 125 052	869 871	384 071	386 055	507 530
Leisemeng	248 391	247 140	129 799	52.5%	53 503	4 062	27 177	5 110	—	29	8 172	43	31 704
Kopanong	457 775	430 832	182 857	42.4%	132 791	14 901	1 559	17 100	—	—	14 079	—	2 428
Mohokare	223 971	223 887	127 912	57.1%	86 687	5 392	446	536	—	—	12 572	—	22 279
Xhariep District	63 569	64 414	64 124	99.5%	46 480	4 726	—	159	—	375	5 028	—	7 345
DC 16 Total	993 706	966 274	504 692	52.2%	319 472	29 081	29 181	22 905	—	404	39 850	43	63 756
Masibong	418 858	418 858	1 252	0.3%	—	—	—	131	—	—	—	—	909
Tokologo	139 355	155 348	117 665	75.7%	43 474	4 520	12 876	3 371	—	—	37 289	—	16 136
Tswelopele	226 720	242 551	130 212	53.7%	917	89	38 290	13 244	—	—	39 343	6 335	31 993
Majithabeng	3 677 446	3 621 386	1 866 744	51.5%	913 896	9 512	163 232	195 985	—	—	129 171	224 711	230 237
Nala	514 508	514 508	391 001	76.0%	159 386	7 711	65 207	80 009	—	—	25 736	—	52 954
Lejweleputswa District	198 134	194 321	149 072	76.7%	98 702	10 086	—	2 358	—	3 596	13 874	—	20 457
DC 18 Total	5 175 021	5 146 973	2 655 946	51.6%	1 216 375	31 918	279 605	295 097	—	3 596	245 624	231 046	352 685
Seisoto	612 385	621 934	728 655	117.2%	221 100	14 072	90 899	13 768	2	198 821	27 560	81 601	80 831
Ditlhabeng	877 035	869 517	789 467	90.8%	336 453	20 564	122 069	23 319	—	86 443	105 085	18 404	77 129
Nketoana	607 525	595 509	469 286	78.8%	127 662	5 659	67 965	15 095	—	20 159	25 536	111 538	95 672
Maluti a Phofung	2 081 050	3 060 372	2 211 192	72.3%	690 358	29 857	758 147	34 050	—	—	83 005	20 018	595 756
Phumelela	197 723	208 765	159 427	76.4%	79 125	6 538	24 347	6 227	—	—	7 634	—	35 555
Mantsope	338 180	439 598	119 527	27.2%	95 609	6 701	7 955	1 530	—	—	1 991	—	5 742
Thabo Mofutsanyana	182 984	176 886	123 317	69.7%	88 117	9 732	—	88	—	1 687	(2 434)	—	26 127
DC 19 Total	4 896 881	5 972 582	4 600 871	77.0%	1 638 424	93 122	1 071 383	94 077	2	307 111	248 377	231 561	916 814
Moqhaka	1 101 002	1 086 180	635 123	58.5%	352 229	20 810	15 997	19 702	—	—	95 209	2 619	128 555
Ngwathe	1 012 124	1 012 530	716 368	70.8%	263 018	16 679	231 803	138 280	—	—	31 437	—	35 151
Metshimholo	1 646 928	1 564 965	1 279 570	81.8%	342 109	19 931	295 773	122 184	274 862	83 925	47 136	6 315	87 335
Mafube	284 082	265 514	137 255	51.7%	92 968	5 782	249	8 190	—	—	8 600	4 485	16 982
Fezile Dabi	191 805	191 625	156 765	81.8%	114 083	7 796	—	2 795	—	3 764	7 691	—	20 636
DC 20 Total	4 235 942	4 120 814	2 925 082	71.0%	1 164 407	70 998	543 822	291 151	274 862	87 691	190 074	13 419	288 658
Total	23 458 752	24 307 573	19 103 292	78.6%	6 691 481	294 537	3 853 707	1 495 414	1 399 916	1 288 673	1 107 997	862 125	2 129 443

Source: NT Local Government Database

Annexure H – Capital Expenditure and Source of Finance

Description	Budget year 2022/23										
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	M10 Apr Actual	M11 May Actual	M12 June Actual	Q4 June Actual	YTD Actual	%
R thousands											
Capital Expenditure - Functional											
<i>Municipal governance and administration</i>	120 866	215 164	22 635	36 400	38 200	7 096	4 805	23 704	35 605	132 839	61.7%
Executive and council	28 615	89 474	11 226	30 042	31 370	3 186	872	16 209	20 267	92 906	103.8%
Finance and administration	92 196	125 451	11 390	6 187	6 829	3 910	3 898	7 495	15 303	39 709	31.7%
Internal audit	55	239	20	170			35		35	225	94.1%
<i>Community and public safety</i>	500 000	478 858	21 713	42 695	40 808	13 109	5 816	26 213	45 138	150 353	31.4%
Community and social services	58 044	55 734	9 795	4 702	3 192	70	2 177	6 216	8 462	26 152	46.9%
Sport and recreation	81 925	74 037	823	2 004	5 344	1 967	2 857	3 783	8 607	16 778	22.7%
Public safety	24 304	15 424	38	12	2 052	2 007	130	421	2 558	4 660	30.2%
Housing	333 479	331 414	11 056	35 977	30 220	9 065	622	15 793	25 480	102 733	31.0%
Health	2 250	2 250					30		30	30	1.3%
<i>Economic and environmental services</i>	646 917	750 988	35 810	118 329	63 015	23 093	27 132	61 254	111 479	328 634	43.8%
Planning and development	89 972	86 787	718	10 890	17 782	3 066	2 710	8 067	13 843	43 234	49.8%
Road transport	554 030	661 285	35 092	107 439	44 228	20 027	24 422	53 187	97 636	284 395	43.0%
Environmental protection	2 916	2 916			1 005					1 005	34.5%
<i>Trading services</i>	2 014 575	2 067 007	186 892	356 057	273 331	97 018	113 275	257 854	468 147	1 284 426	62.1%
Energy sources	481 396	430 156	30 357	82 294	54 315	30 407	29 964	42 847	103 218	270 184	62.8%
Water management	970 143	938 915	94 022	195 012	138 091	42 847	36 048	128 400	207 295	634 420	67.6%
Waste water management	465 253	640 675	56 267	71 387	76 795	18 334	45 101	84 779	148 213	352 663	55.0%
Waste management	97 783	57 262	6 246	7 363	4 130	5 430	2 163	1 828	9 421	27 159	47.4%
<i>Other</i>	6 657	5 509	72	27	278		641	1 322	1 963	2 340	42.5%
Total Capital Expenditure - Functional	3 289 017	3 517 526	267 122	553 507	415 633	140 316	151 670	370 347	662 332	1 898 593	54.0%
Funded by											
National Government	2 639 822	2 868 200	209 868	466 235	336 106	123 794	135 928	311 317	571 039	1 583 248	55.2%
Provincial Government		71 772	1 120		44	4		14	19	1 182	1.6%
District Municipality											
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	14 310	15 620	2 258	3 277	4 500	(3 012)	891	2 570	449	10 483	67.1%
Transfers recognised - capital	2 654 132	2 955 592	213 246	469 513	340 649	120 786	136 819	313 901	571 507	1 594 914	54.0%
Borrowing	92 504	93 525	7 451	2 947	1 726	579	580	171	1 330	13 454	14.4%
Internally generated funds	513 185	452 754	45 148	80 250	72 167	15 365	11 770	54 719	81 854	279 419	61.7%
Total Capital Funding	3 259 822	3 501 871	265 845	552 709	414 542	136 731	149 170	368 791	654 691	1 887 787	53.9%

Annexure I – Capital Expenditure and Source of Finance

R thousands	Original Budget	Adjusted Budget	YTD	% of Budget	Expenditure				Funding			
					Energy Sources	Water Management	Waste Water Management	Waste Management	Other	Transfers Recognised - Capital	Borrowing	Internally generated Funds
Mangaung Metro	1 280 835	1 309 633	622 429	47.5%	162 266	71 082	57 940	-	331 141	493 732	12 220	116 477
Letsemeng	56 944	57 265	12 090	21.3%	1 315	4 618	273	3 478	2 406	11 528	-	562
Kopanong	41 785	41 785	3 121	7.5%	-	2 200	-	-	921	3 121	-	-
Mohokare	46 476	46 586	8 043	17.3%	-	297	6 080	-	1 666	7 109	-	934
Xhariep District	1 024	952	739	77.6%	-	-	-	-	739	63	-	676
DC 16 Total	146 229	146 589	23 993	16.4%	1 315	7 114	6 354	3 478	5 732	21 821	-	2 172
Masilonyana	51 228	51 228	2	0.0%	-	-	-	-	2	-	-	2
Tokologo	120 871	120 871	105 489	87.3%	-	76 782	16 560	-	12 146	105 489	-	-
Tswelopele	38 430	45 034	6 020	13.4%	-	60	29	27	5 905	2 202	-	3 729
Matjhahabeng	176 809	348 814	209 463	60.1%	6 388	10 443	75 318	-	117 313	105 644	-	103 819
Nala	47 295	47 295	35 451	75.0%	-	3 761	8 318	-	23 372	32 282	-	-
Lejweleputswa District	8 800	8 800	713	8.1%	-	-	-	-	713	-	-	713
DC 18 Total	443 434	622 043	357 137	57.4%	6 388	91 046	100 225	27	159 451	245 617	-	108 262
Setsotho	243 689	230 896	183 833	79.6%	1 488	164 877	9 536	2 696	5 236	175 874	1 234	913
Dihlabeng	130 167	129 810	128 947	99.3%	1 316	106 678	-	23	20 930	122 061	-	6 887
Nketoana	54 718	106 312	58 202	54.7%	503	43 187	5 267	-	9 245	54 987	-	2 663
Maluti a Phofung	294 505	333 954	259 116	77.6%	56 416	60 765	107 029	-	34 906	224 873	-	34 243
Phumelela	53 847	53 847	21 220	39.4%	-	799	12 182	-	8 239	21 220	-	-
Mantsopa	52 395	47 295	4 860	10.3%	269	3 791	304	-	495	4 372	-	487
Thabo Mofutsanyana	4 002	4 097	1 184	28.9%	-	-	-	-	1 184	-	-	-
DC 19 Total	833 323	906 212	657 362	72.5%	59 991	380 098	134 318	2 719	80 236	603 388	1 234	45 192
Mohaka	80 773	102 888	49 698	48.3%	1 477	9 226	8 406	20 858	9 731	46 125	-	3 573
Ngwathe	135 280	120 834	40 442	33.5%	-	39 501	(141)	-	1 083	40 245	-	197
Metsimaholo	309 640	238 894	117 682	49.3%	32 136	16 093	45 561	77	23 816	115 170	-	2 512
Mafube	58 183	67 683	28 936	42.8%	6 612	20 260	-	-	2 064	28 816	-	120
Fezile Dabi	1 320	2 750	913	33.2%	-	-	-	-	913	-	-	913
DC 20 Total	585 196	533 049	237 672	44.6%	40 225	85 080	53 826	20 935	37 606	230 356	-	7 316
Total	3 289 017	3 517 526	1 898 593	54.0%	270 184	634 420	352 663	27 159	614 167	1 594 914	13 454	279 419

Source: NT Local Government Database