



treasury

Department of
Treasury
FREE STATE PROVINCE

CONSOLIDATED MUNICIPAL BUDGET
PERFORMANCE REPORT
FOR THE PERIOD ENDING
31 OCTOBER 2022



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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 provide a review of the implementation of the 2022/2023 Medium Term Revenue & Expenditure Framework (MTREF) of the 23 municipalities in Free State as at **31 October 2022** 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 focuses on the 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:

- 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 (M04)
 - Creditors (CR04)
 - Debtors (DB04)
- c) The compliance rate for the financial data strings for October 2022 is 95.65% with only **Mohokare municipality** that failed to submit the required reports for the month under review. However, 17 per cent (**Masilonyana, Nala, Maluti a Phofung and Thabo Mofutsanyana municipalities**) still submitted the required data strings after the 10th working day which is a legislated requirement.
- d) The submission of the creditors and debtors age analysis is 85.96 % and 91.30% respectively, with **Kopanong, Mohokare and Masilonyana municipalities** that failed to submit the data strings. Three municipalities (**Xhariep, Masilonyana and Dihlabeng municipalities**) submitted the creditors' age analysis after the tenth working day and six municipalities had multiple submissions to rectify errors. An analysis on the debtors' data string show that none of the municipalities submitted after the due date, however, three municipalities had multiple submissions to rectify errors on the debtors' data strings.

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)	M04	CR04	DB04	C-schedule M04
Mangaung	Green	Green	Green	Green	Green	Green
Letsemeng	Green	Green	Green	Green	Green	Red
Kopanong	Green	Green	Green	Red	Green	Red
Mohokare	Green	Green	Red	Red	Red	Red
Xhariep	Green	Green	Green	Green	Green	Green
Masilonyana	Green	Green	Green	Red	Green	Red
Tokologo	Green	Green	Green	Green	Green	Red
Tswelopele	Green	Green	Green	Green	Green	Red
Matjhabeng	Green	Green	Green	Green	Green	Green
Nala	Green	Green	Green	Green	Green	Green
Lejweleputswa	Green	Green	Green	Green	Green	Green
Setsoto	Green	Green	Green	Green	Green	Green
Dihlabeng	Green	Green	Green	Green	Green	Red
Nketoana	Green	Green	Green	Green	Green	Green
Maluti a Phofung	Green	Green	Green	Green	Green	Green
Phumelela	Green	Green	Green	Green	Green	Green
Mantsopa	Green	Green	Green	Green	Green	Red
Thabo Mofutsanyana	Green	Green	Green	Green	Green	Red
Moqhaka	Green	Green	Green	Green	Green	Green
Ngwathe	Green	Green	Green	Green	Green	Green
Metsimaholo	Green	Green	Green	Green	Green	Green
Mafube	Green	Green	Green	Green	Green	Red
Fezile Dabi	Green	Green	Green	Green	Green	Green

Source: LGDB as at 23 November 2022

Legend:

Successful	1st Phase error	2nd Phase error	Outstanding
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- e) 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)

- f) The following exceptions were commonly found during the analysis of the data strings:

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
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	- Correct funding source not used
Expenditure	<ul style="list-style-type: none"> - Transactions recorded on line items without budgets - 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	- Transactions recorded on line items without budgets
Conditional Grants	- Grant receipts not recorded under current liabilities (unspent grants) as per GRAP 23. mSCOA Circular 13 was issued as guidance for the correct recording of grants.
Cash Flow	- Cash flow mapping not correct. Cash flow statement compiled by transactions using a combination of the item and funding segments.

- g) Provincial Treasury provides support and assistance to municipalities on the identification and correction of errors on the data strings on a continuous basis through internal monitoring tools.

D. OVERVIEW OF FREE STATE MUNICIPAL BUDGET PERFORMANCE

1. FINANCIAL HEALTH

1.1 DEBTORS

1.1.1 Aggregated debtors as at 31 October 2022 amounted to R30.705 billion having increased with R360 million from the previous month (*Sept 2022: R30.345 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 87.1 Per cent (R26.730 billion) of the total debt owed to municipalities are outstanding for longer than 90 days and the majority of the debt is owed by households with R23.055 billion, commercial with R4.493 billion and organs of state with R2.963 billion.

Manguang Metro

1.1.3 The total debt reported by Manguang Metro amounted to R8.672 billion, of which 84.4 per cent is outstanding over 90 days. Households owe R6.054 billion and commercial properties R1.547 billion. Organs of state owe Manguang a total of R1.072 billion.

Xhariep District

1.1.4 Municipalities in the District are owed a total of R1.290 billion and 93 per cent is owed for longer than 90 days. The highest outstanding debt in the District was reported by Kopanong at R467.453 million.

Lejweleputswa District

1.1.5 This District contributes the most to outstanding debtors in the Province, amounting to R8.660 billion (28.2 per cent). Highest debtors were reported by Matjhabeng (R5.823 billion), Masilonyana (R1.316 billion) and Nala (R950.596 million). Debt owed to the Lejweleputswa District (R30.647 million) relates to the overpayment of Councillors in the 2015/16 financial year and the municipality has since then been unable to collect the money.

Thabo Mofutsanyana District

1.1.6 Debtors owe the municipalities in this District a total of R6.417 billion and it represents 20.9 per cent of the total in the Province. Highest outstanding debtors reported by Maluti a Phofung at R2.270 billion and Dihlabeng at R1.360 billion.

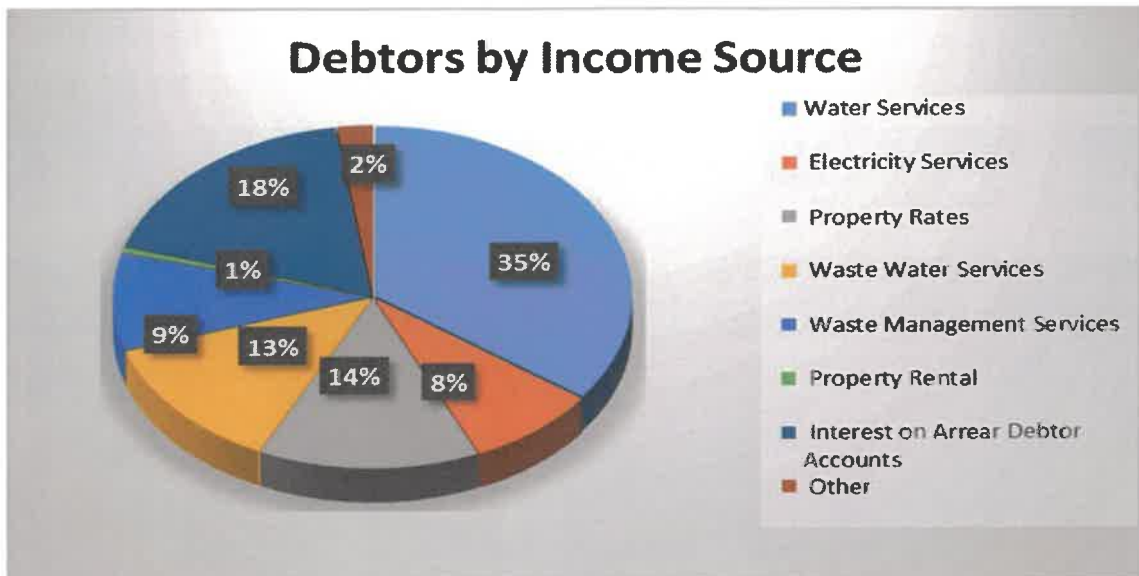
Fezile Dabi District

1.1.7 The total outstanding debtors amounted to R5.665 billion and three municipalities reported debtors above one billion rand, namely Moqhaka (R1.198 billion), Ngwathe (R1.017 billion) and Metsimaholo at R2.549 billion).

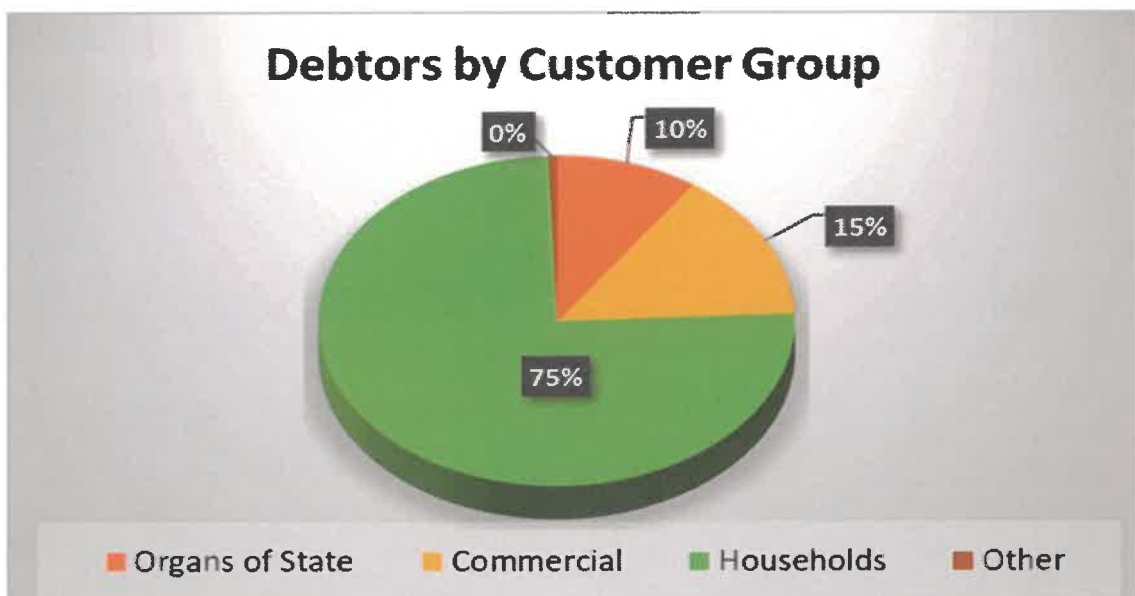
1.1.8 The norm for **the net debtors' day's ratio is 30 days** and the ratio provides information about consumer payment patterns and how well the municipality manages its debtors. If the ratio is above the norm, it is indicative that the municipality is experiencing challenges in the collection of outstanding amounts due to it and exposes the municipality to significant cash flow risks. The late payment of municipal bills is as a result of a municipality's failure to implement municipal credit control and debt collection systems.

1.1.9 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.

1.1.11 *Water services* remains the largest contributor to the total outstanding debt and amounts to R10.782 billion (35.1 per cent), followed by *interest on arrear debtor accounts* amounting to R5.532 billion (18 per cent). Debt relating to *property rates* contribute 13.8 per cent (R4.252 billion) to the total outstanding debt, whilst *waste water services* accounts for 12.8 per cent (R3.920 billion) of the total debt.



1.1.12 The report also show the majority of the debt is owed by *Households*, which contributes 75.1 per cent (R23.055 billion) to the total debt, followed by *Businesses* with 14.6 per cent (R4.493 billion) and *Organs of State* with 9.7 per cent (R2.963 billion).



1.2 CREDITORS

1.2.1 There is a strong correlation and dependence between collections 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 R205 million to **R23.648 billion** for the month under review (*Sept 2022: R23.433 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**.

1.2.4 Payables relating to bulk service providers (Eskom & Water Boards) contribute 87.0 per cent or **R20.584 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.

PAYE and Pension/Retirement Contributions Debt

1.2.5 Payables relating to 3rd parties (i.e PAYE and pensions/retirement contributions) amounted to R510.990 million of which 72.11 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). This could lead to litigation at these municipalities.

1.2.6 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	%
Mangaung Metro	34,723	100.0%	-	0.0%	-	0.0%	-	0.0%	34,723	44.3%
Kopanong	1,420	6.8%	5,145	24.8%	-	0.0%	14,172	68.3%	20,738	26.4%
Matjhabeng	12,461	100.0%	-	0.0%	-	0.0%	-	0.0%	12,461	15.9%
Nala	13	100.0%	-	0.0%	-	0.0%	-	0.0%	13	0.0%
Ngwathe	3,997	89.4%	475	10.6%	-	0.0%	-	0.0%	4,473	5.7%
Mafube	2,470	41.0%	1,380	22.9%	-	0.0%	2,171	36.1%	6,021	7.7%
Total Debt	55,085	70.2%	7,001	8.9%	-	0.0%	16,343	20.8%	78,428	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	%
Mangaung Metro	51,581	100.0%	-	0.0%	-	0.0%	-	0.0%	51,581	11.9%
Kopanong	3,827	2.3%	1,976	1.2%	-	0.0%	163,053	96.6%	168,856	39.0%
Tswelopele	-	0.0%	-	0.0%	-	0.0%	(6)	100.0%	(6)	0.0%
Matjhabeng	26,448	72.7%	3,453	9.5%	2,582	7.1%	3,889	10.7%	36,372	8.4%
Nala	4	100.0%	-	0.0%	-	0.0%	-	0.0%	4	0.0%
Setsotho	674	100.0%	-	0.0%	-	0.0%	-	0.0%	674	0.2%
Nketoana	414	100.0%	-	0.0%	-	0.0%	-	0.0%	414	0.1%
Ngwathe	3,192	100.0%	-	0.0%	-	0.0%	-	0.0%	3,192	0.7%
Mafube	1,260	0.7%	1,260	0.7%	1,265	0.7%	167,689	97.8%	171,475	39.6%
Total Debt	87,401	20.2%	6,689	1.5%	3,847	0.9%	334,625	77.4%	432,562	100.0%

1.3 CASH FLOW

1.3.1 Municipalities in the Province closed the month of October 2022 with a surplus cash and cash equivalent balance of R4.341 billion. It should however be noted that some municipalities continue to report incorrectly as per Table C7 (cash flow statement) *m*SCOA data strings and the inconsistencies negatively affect the credibility of the information presented on the cash flow statement.

1.3.2 Three municipalities (Tokologo, Ngwathe and Mafube municipalities) reported a negative closing balance which might indicate eminent financial constraints, whilst three municipalities (Letsemeng, Masilonyana and Nala) have not reported on the cash flow information.

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 Sept 2022)
Mangaung Metro	1 576 428	1 144 533	(75 236)	(4 232)	1 065 066	2 636 879
Letsemeng	-	-	-	-	-	-
Kopanong	-	235 162	-	-	235 162	235 162
Mohokare	1 594	24 350	(7 997)	-	16 354	17 948
Xhariep District	-	136	-	-	136	136
DC 16 Total	1 594	259 649	(7 997)	-	251 652	253 247
Masilonyana	-	-	-	-	-	-
Tokologo	-	(10 439)	12	-	(10 427)	(10 427)
Tswelopele	4 734	29 853	(1 774)	(37)	28 041	32 621
Matjhabeng	196 611	(173 468)	(22 861)	-	(196 329)	8 444
Nala	-	-	-	-	-	-
Lejweleputswa District	111 526	17 368	-	-	17 368	128 894
DC 18 Total	312 871	(136 686)	(24 623)	(37)	(161 347)	159 531
Setsotho	92 272	232 967	(10 196)	(22)	222 749	315 946
Dihlabeng	5 586	31 983	(25 177)	(1 865)	4 941	15 879
Nketoana	(930)	49 993	(16 877)	(24)	33 092	32 161
Maluti a Phofung	(64 264)	497 631	(22 612)	74	475 093	476 374
Phumelela	658	50 710	(6 986)	-	43 723	44 381
Mantsopa	-	35 304	(4 666)	-	30 638	30 638
Thabo Mofutsanyana	-	8 314	-	-	8 314	8 314
DC 19 Total	33 321	906 901	(86 514)	(1 837)	818 550	923 694
Moghaka	(3 560)	69 628	(13 108)	(800)	55 721	41 617
Ngwathe	(0)	8 183	(13 139)	5	(4 951)	946
Metsimaholo	112 461	10 033	(20 518)	(38)	(10 523)	106 956
Mafube	9 455	61 701	(2 754)	44	58 992	(75 876)
Fezile Dabi	84 594	56 492	(522)	-	55 970	140 598
DC 20 Total	202 949	206 038	(50 040)	(789)	155 209	214 242
Total	2 127 164	2 380 434	(244 410)	(6 894)	2 129 130	4 187 592

1.3.3 The collection rate reported by municipalities for the Province for the month under review is only **61.59 per cent**, which is significantly below the norm of 95 per cent and is not sustainable.

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

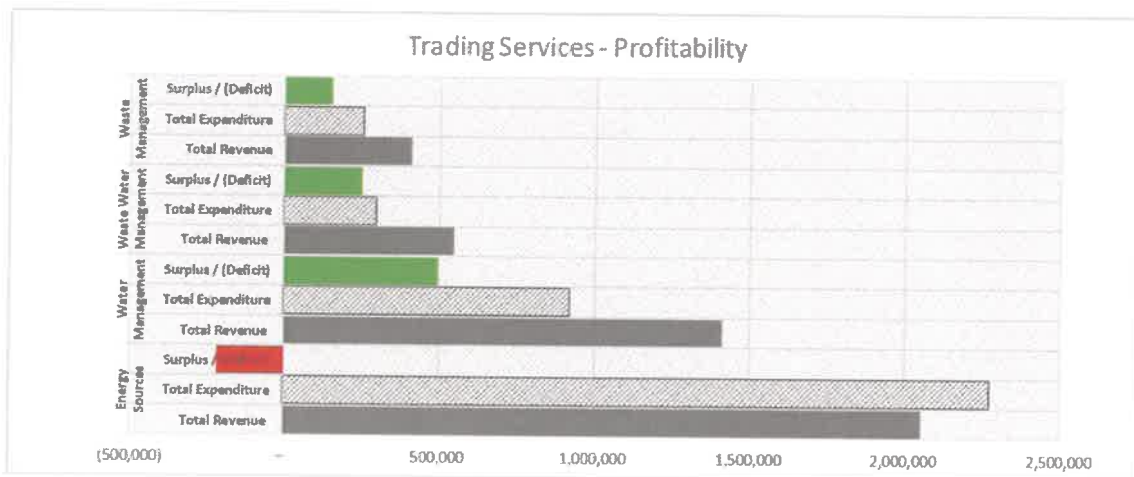
- Impact of the economic slowdown and the increasing in rates and tariffs year-on-year which affect household budgets and affordability levels;
- The cash flow time difference between paying for the increased cost of bulk electricity and water and the collection of revenues from customers;
- Breakdown 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 R7.450 billion or 31.7 per cent against the approved budget of R23.505 billion, whilst in respect of expenditure, municipalities spent an aggregate of 26.0 per cent or R6.095 billion against the total budget of R23.459 billion. 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 the generated (billed) revenue relates to *service charges* and *transfers and subsidies*, contributing 50 and 26 per cent respectively to the total revenue. Property rates contribute 13 per cent (R978.181 million) to the total revenue generated.
- 2.1.3 An aggregate operational surplus of R1.356 billion was reported for the period under review (year-to-date) excluding capital transfers.
- 2.1.4 Notably, three trading services (water, waste water and waste management) reported aggregated trading surpluses in the Province as at 31 October 2022. Whilst **energy sources** recorded an operating **deficit of R215.000 million**.

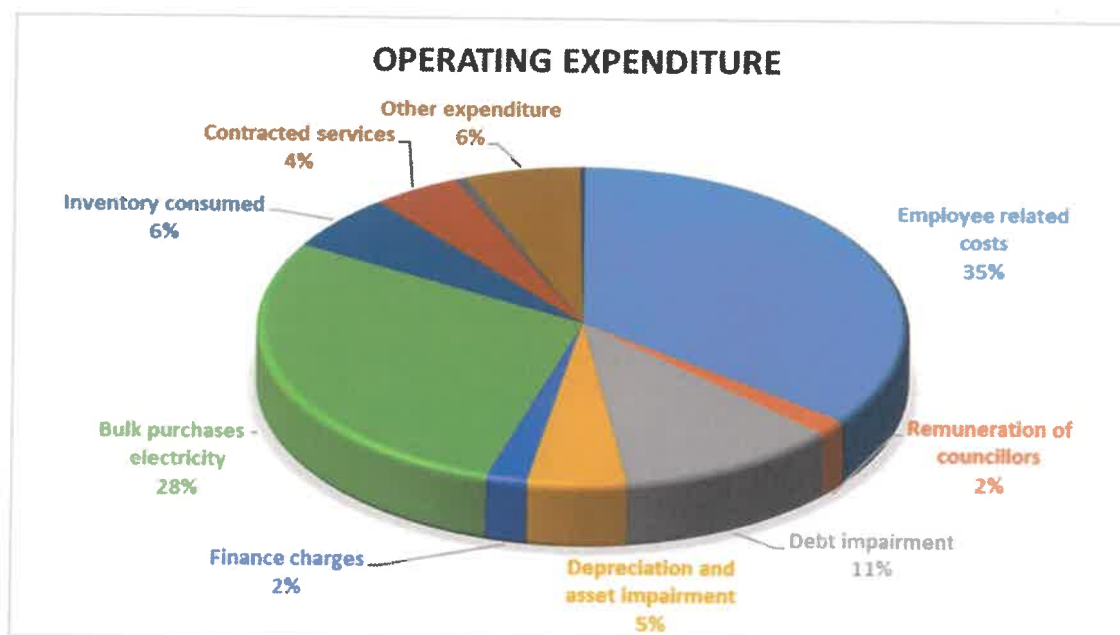


- 2.1.5 The table below show the aggregate surpluses / (deficits) recorded by municipalities on energy and water trading services, which may be an indication that the tariffs are not cost reflective.

R thousands	Energy Trading Service Surplus / (Deficit)	Water Trading Service Surplus / (Deficit)
Mangaung Metro	(91,867)	(13,709)
Letsemeng	(6,314)	4,964
Kopanong	27,461	8,611
Mohokare	(402)	1,605
Masilonyana	329	15,395
Tokologo	(12,399)	(669)
Tswelopele	434	(2,292)
Matjhabeng	197,667	156,323
Nala	8,021	2,433
Setsoto	6,509	27,070
Dihlabeng	43,780	19,752
Nketoana	(9,460)	(11,292)
Maluti a Phofung	(403,346)	9,466
Phumelela	(9,759)	(665)
Mantsopa	6,948	494
Moqhaka	96,381	32,741
Ngwathe	(51,204)	161,259
Metsimaholo	(16,502)	68,244
Mafube	(1,277)	14,029

2.2 OPERATING EXPENDITURE

- 2.2.1 The total operating expenditure reported amounted to R6.095 billion or 26.0 per cent against the budget. The total expenditure is below the straight line projection of 33%. Incorrect or non-reporting of expenditure also contributes to the poor performance.
- 2.2.2 The highest spending item reported at the end of October 2022 is *employee related cost* amounting to R2.148 billion or 35 per cent of the total expenditure, followed by *bulk purchases - electricity* amounting to R1.727 billion.



2.2.3 The performance of *employee related cost* against the budget is 29.8 per cent (R2.148 billion). The majority of the expenditure reported (98.4 per cent) relates to salaries and wages for municipal staff as indicated in the table below:

Employee Related Cost (ERC)	Original Budget R'000	Actual Year To Date R'000	% Spent on Original Budget	% of Total ERC
Senior Management	217,661	34,665	15.9%	1.6%
Municipal Staff	7,001,416	2,113,772	30.2%	98.4%
Board Members	785	16	2.0%	0.0%
Total	7,219,863	2,148,452	29.8%	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	YTD Oct 2022	%	Original Budget	YTD Oct 2022	%
Mangaung	2,393,515,462	768,751,427	32.1%	70,667,842	24,659,157	34.9%
Matjhabeng	906,572,359	288,757,073	31.9%	39,971,641	3,230,768	8.1%
Maluti-a-Phofung	660,113,301	228,708,516	34.6%	30,608,225	10,539,252	34.4%
Moqhaka	364,983,798	116,483,224	31.9%	22,248,609	7,293,247	32.8%
Metsimaholo	434,807,480	114,450,014	26.3%	20,869,770	6,635,856	31.8%
Total	4,759,992,400	1,517,150,254	31.9%	184,366,087	52,358,280	28.4%

Employee Related Cost - Medium Capacity Municipalities

Municipality	Employee Related Cost			Council Remuneration		
	Original Budget	YTD Oct 2022	%	Original Budget	YTD Oct 2022	%
Letsemeng	73,052,844	11,708,993	16.0%	5,167,420	946,604	18.3%
Kopanong	141,883,225	47,294,428	33.3%	6,491,999	2,163,992	33.3%
Tswelopele	78,739,925		0.0%	6,568,726		0.0%
Nala	160,137,291	30,637,105	19.1%	9,490,853	1,553,633	16.4%
Setsoto	228,323,196	72,494,166	31.8%	12,535,056	4,898,545	39.1%
Dihlabeng	348,057,308	115,701,235	33.2%	17,116,642	7,227,731	42.2%
Nketoana	151,733,243	25,184,408	16.6%	6,453,828	1,406,142	21.8%
Mantsopa	111,243,576	18,796,285	16.9%	6,221,546	1,476,375	23.7%
Ngwathe	266,190,371	90,063,636	33.8%	17,147,643	5,446,846	31.8%
Mafube	130,593,358	34,206,038	26.2%	11,399,215	2,187,511	19.2%
Total	1,689,954,337	446,086,294	26.4%	98,592,928	27,307,379	27.7%

Employee Related Cost - Low Capacity Municipalities

Municipality	Employee Related Cost			Council Remuneration		
	Original Budget	YTD Oct 2022	%	Original Budget	YTD Oct 2022	%
Mohokare	87,809,399	21,853,266	24.9%	5,675,733	1,456,811	25.7%
Xhariep	47,107,343	15,892,726	33.7%	4,105,315	1,658,882	40.4%
Masilonyana	124,336,427		0.0%	7,921,835		0.0%
Tokologo	65,061,962	17,373,204	26.7%	5,863,364	1,468,996	25.1%
Lejweleputswa	119,884,691	34,229,376	28.6%	10,671,632	3,421,066	32.1%
Phumelela	91,041,264	29,267,844	32.1%	6,891,170	2,436,162	35.4%
Thabo Mofutsanyana	102,434,027	28,007,044	27.3%	9,110,478	3,508,697	38.5%
Fezile Dabi	132,240,660	38,619,025	29.2%	7,515,130	2,593,154	34.5%
Total	769,915,773	185,242,485	24.1%	57,754,657	16,543,768	28.6%

2.2.5 Two municipalities, namely Masilonyana and Tswelopele municipalities did not report any employee related cost 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 R481.073 million or 14.6 per cent against the approved budget of R3.289 billion. Only three municipalities, reported expenditure above the straight line projection, namely Xhariep, Nketoana and Fezile Dabi. The low expenditure can be attributed to the incorrect or non-recording of transactions on the financial systems.
- 2.3.2 The majority (67 per cent) of the expenditure relates to trading services projects amounting to R323.353 million and consist of R67.370 million for *energy services*, R172.951 million for *water management*, R75.520 million for *waste water management* and R7.512 million for *waste management*.

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 PPE for repairs and maintenance. A budget of R1.493 billion was provided for repairs and maintenance in the 2022/23 financial year, which is only 2.8 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 To date, a total of R284.512 million was spent on repairs and maintenance which amounts to 19.1 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	517,045		180,712	35.0%
Total Metros		517,045	517,045		180,712	35.0%
Letsemeng	FS161	6,584	6,584		-	-
Kopanong	FS162	-	-		-	-
Mohokare	FS163	1,736	1,736		319	18.4%
Xhariep	DC16	405	405		116	28.7%
Total Xhariep		8,725	8,725		436	5.0%
Masilonyana	FS181	1,295	1,295		-	-
Tokologo	FS182	3,420	3,420		767	22.4%
Tswelopele	FS183	16,105	16,105		3,025	18.8%
Matjhabeng	FS184	302,694	302,694		7,225	2.4%
Nala	FS185	255,699	255,699		27,253	10.7%
Lejweleputswa	DC18	3,531	3,531		355	10.1%
Total Lejweleputswa		582,743	582,743		38,625	6.6%
Setsoto	FS191	7,022	7,022		1,541	21.9%
Dihlabeng	FS192	19,403	19,403		2,454	12.6%
Nketoana	FS193	20,758	20,758		4,878	23.5%
Maluti-a-Phofung	FS194	139,287	139,287		10,011	7.2%
Phumelela	FS195	13,780	13,780		1,113	8.1%
Mantsopa	FS196	-	-		-	-
Thabo Mofutsanyana	DC19	449	449		-	-
Total Thabo Mofutsanyana		200,698	200,698		19,997	10.0%
Moqhaka	FS201	82,246	82,246		19,544	23.8%
Ngwathe	FS203	35,894	35,894		21,560	60.1%
Metsimaholo	FS204	47,447	47,447		2,864	6.0%
Mafube	FS205	16,479	16,479		608	3.7%
Fezile Dabi	DC20	1,891	1,891		167	8.8%
Total Fezile Dabi		183,957	183,957		44,742	24.3%
Total Free State		1,493,169	1,493,169		284,512	19.1%

3. CONDITIONAL GRANTS

- 3.1 In terms of the Division of Revenue Act, 2021 a total of R2.705 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 October 2022 show a total spending of R2.3 billion against the allocation (85 per cent).
- 3.2 It must however be noted that the high spending is as a result of the over stating of the expenditure by Maluti a Phofung amounting to R2.091 billion. 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.

3.4 The table below indicate the conditional grant performance per municipality:

Municipalities	2022/23 Conditional Grants			
	Allocated	Received Mun	Spend Mun	% spend
Mangaung	1,059,348	345,823	145,786	13.8%
Letsemeng	66,592	8,325	–	0.0%
Kopanong	46,436	–	–	0.0%
Mohokare	50,559	3,000	(9,940)	-19.7%
Xhariep	5,139	3,609	1,418	27.6%
Masilonyana	56,486	–	–	0.0%
Tokologo	48,125	–	13,501	28.1%
Tswelopele	38,773	6,810	(15,304)	-39.5%
Matjhabeng	175,101	–	–	0.0%
Nala	53,465	16,774	6,994	13.1%
Lejweleputswa	8,706	4,025	893	10.3%
Setsoto	223,389	–	–	0.0%
Dihlabeng	65,169	–	–	0.0%
Nketoana	52,935	–	–	0.0%
Maluti a Phofung	267,210	68,073	2,091,151	782.6%
Phumelela	43,077	10,131	–	0.0%
Mantsopa	51,232	–	–	0.0%
Thabo Mofutsanyana	15,229	(1,191)	(2,992)	-19.6%
Moghaka	59,614	30,060	–	0.0%
Ngwathe	143,003	42,043	18,146	12.7%
Metsimaholo	112,976	70,185	41,372	36.6%
Mafube	58,460	26,551	9,186	15.7%
Fezile Dabi	4,918	–	–	0.0%
Total	2,705,942	634,218	2,300,212	85.0%

3.5 The table below show the actual performance per grant:

Municipalities	2022/23 Conditional Grants			
	Allocated	Received Mun	Spend Mun	% spend
Energy Efficiency & Demand Man Grant	23,000	2,000	–	0.0%
Expanded Public Works Programme	46,707	2,691	2,927	6.3%
Finance Management Grant	59,020	21,949	2,080	3.5%
Integrated National Electrification Prog	129,996	38,963	8,432	6.5%
Metro Informal Settlements Partnership Grant	279,617	76,251	25,916	9.3%
Municipal Infrastructure Grant	844,877	115,630	2,095,946	248.1%
Neighbourhood Dev Partnership Grant	20,738	10,000	12,617	60.8%
Programme & Project Preperation Support Grant	13,673	–	–	0.0%
Public Transport network Grant	249,894	84,964	31,227	12.5%
Regional Bulk Infrastructure Grant	204,407	35,628	41,327	20.2%
Rural Roads Assets Man Systems Grant	9,654	4,472	519	5.4%
Urban settlement Development Grant	491,760	172,116	75,646	15.4%
Water Services Infrastructure Grant	332,599	69,555	3,575	1.1%
Total	2,705,942	634,218	2,300,212	85.0%

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. A total expenditure of

R2.096 billion was reported on the data strings for MIG, however, CoGTA reported spending of R143.149 million at the end of October 2022. More emphasis should be placed on the alignment of information reported to various Departments.

- 3.6 Six municipalities were placed on the 'Cost Reimbursement Model' by CoGTA for the Municipal Infrastructure Grant (MIG) due to the poor performance reported during previous financial years. This implies that the funds are only transferred to the municipalities after verified invoices are submitted to the Department. The status of the transfers and spending for these municipalities are as follow:

Municipalities	Allocation R'000	Transferred R'000	Spending R'000	% Spent on Allocation
Letsemeng	19,019	4,042	4,041	21%
Kopanong	22,932	1,254	1,220	5%
Mohokare	19,991	1,944	333	2%
Masilonyana	28,257	2,996	2,969	11%
Matjhabeng	136,630	14,231	14,231	10%
Mafube	25,129	3,447	3,445	14%

4. RISK MANAGEMENT AND INTERNAL AUDIT

- 4.1 The status of Risk Management and Internal Audit as at 30 September 2022 is as following:

4.1.1 Prevalent Findings

Internal Audit Activity

Findings	Previous Assessments (Y/N)	Current Assessments (Y/N)
Planned activities not all performed.	Yes	Yes
Limitation of scope.	Yes	Yes
Progress reports on internal audit activities not compiled and presented (dual reporting responsibility).	Yes	Yes
Internal assessments not conducted.	Yes	Yes
Vacant positions not being filled.	Yes	Yes
Strategic documents not approved.	Yes	Yes

Audit Committee

Findings	Previous Assessments (Y/N)	Current Assessments (Y/N)
Not established, partly functional and/or not functional.	Yes	Yes
Limitation of scope.	Yes	Yes

MFMA section 166 (2)(a) responsibilities not all discharged.	Yes	Yes
Council not advised as reports are not compiled and presented regularly.	Yes	Yes
Effectiveness assessment not conducted.	Yes	Yes

Risk Management Activity

Findings	Previous Assessments (Y/N)	Current Assessments (Y/N)
Limitation of scope.	Yes	Yes
Planned activities not all performed.	Yes	Yes
Enterprise Wide Risk (ERM) assessments not completed or done.	Yes	Yes
Risk and Fraud Management frameworks not approved.	Yes	Yes
CRO's / RO's quarterly reports not compiled and presented (dual reporting responsibility).	Yes	Yes
Vacant positions not being filled.	Yes	Yes

Risk Management Committee

Findings	Previous Assessments (Y/N)	Current Assessments (Y/N)
Limitation of scope.	Yes	Yes
Not established / not duly constituted, partly functional and/or not functional.	Yes	Yes
Independent Chairperson not appointed.	Yes	Yes
RMC reports not compiled and submitted to Accounting Officers.	Yes	Yes

4.1.2 Internal Audit & Audit Committee Results

Xhariep District

Compliance criteria	Previous Assessments	Current Assessments
Compliant (100%)		
Partial, little room for improvement (71% - 99%)	Xhariep District Letsemeng	Letsemeng
Partial, much room for improvement (41% - 70%)	Kopanong	Mohokare
Non-compliance (0% - 40%)	Mohokare	Xhariep District Kopanong

Thabo Mofutsanyana District

Compliance criteria	Previous Assessments	Current Assessments
Compliant (100%)	Thabo Mofutsanyana District Maluti-A-Phofung Setsoto Mantsopa	Thabo Mofutsanyana District Maluti-A-Phofung Setsoto
Partial, little room for improvement (71% - 99%)	Phumelela	Phumelela Mantsopa
Partial, much room for improvement (41% - 70%)	Dihlabeng	Dihlabeng
Non-compliance (0% - 40%)	Nketoana	Nketoana

Lejweleputswa District

Compliance criteria	Previous Assessments	Current Assessments
Compliant (100%)	Tswelopele	
Partial, little room for improvement (71% - 99%)	Lejweleputswa District Nala Tokologo	Lejweleputswa District Tswelopele
Partial, much room for improvement (41% - 70%)	Masilonyana	Matjhabeng Tokologo
Non-compliance (0% - 40%)	Matjhabeng	Nala Masilonyana

Fezile Dabi District

Compliance criteria	Previous Assessments	Current Assessments
Compliant (100%)		
Partial, little room for improvement (71% - 99%)	Moqhaka Metsimaholo	Moqhaka Metsimaholo
Partial, much room for improvement (41% - 70%)	Ngwathe Mafube	Ngwathe
Non-compliance (0% - 40%)	Fezile Dabi District	Fezile Dabi District Mafube

4.1.3 Risk Management Assessments & Risk Management Committee Results

Xhariep District

Compliance criteria	Previous Assessments	Current Assessments
Compliant (100%)	Letsemeng	
Partial, little room for improvement (71% - 99%)		
Partial, much room for improvement (41% - 70%)	Kopanong	
Non-compliance (0% - 40%)	Xhariep District Mohokare	Xhariep District Letsemeng Mohokare

* Xhariep: Risk Management assessments not conducted due to unforeseen circumstances.

Thabo Mofutsanyana District

Compliance criteria	Previous Assessments	Current Assessments
Compliant (100%)	Thabo Mofutsanyana District Maluti-A-Phofung Setsoto	Thabo Mofutsanyana District Maluti-A-Phofung Setsoto
Partial, little room for improvement (71% - 99%)	Phumelela	Phumelela
Partial, much room for improvement (41% - 70%)		Nketoana Mantsopa
Non-compliance (0% - 40%)	Nketoana Dihlabeng Mantsopa	Dihlabeng

Lejweleputswa District

Compliance criteria	Previous Assessments	Current Assessments
Compliant (100%)		
Partial, little room for improvement (71% - 99%)	Lejweleputswa District Nala Tokologo Tswelopele	Lejweleputswa District Tswelopele
Partial, much room for improvement (41% - 70%)		Matjhabeng Nala
Non-compliance (0% - 40%)	Matjhabeng Masilonyana	Tokologo Masilonyana

Fezile Dabi District

Compliance criteria	Previous Assessments	Current Assessments
Compliant (100%)		
Partial, little room for improvement (71% - 99%)	Moqhaka Ngwathe Metsimaholo Mafube	Moqhaka Metsimaholo
Partial, much room for improvement (41% - 70%)	Fezile Dabi District	
Non-compliance (0% - 40%)		Fezile Dabi District Ngwathe Mafube

4.1.4 Status of Audit Committees

Xhariep District

No.	Municipality	Established (Y/N)	No. of Members	Term end date
1	Letsemeng	Yes	4	June 2024
2	Kopanong	Yes	3	26 June 2022
3	Mohokare	Yes	4	November 2022 / July 2025
4	Xhariep District	No	2	April 2024

1. Mohokare: Two members term will be lapsing end November 2022 and July 2025 respectively. Contract of other 2 members will be extended for 3 months to allow recruitment to unfold.
2. Xhariep: Initially 4 members were appointed. Two members term of office has lapsed while the remaining two members term will expire in 2024 (Committee not duly constituted).
3. Kopanong: Term of office lapsed on June 2022 and was extended until 30 August 2022. Interviews were conducted during October 2022 and now awaiting appointment.

Lejweleputswa District

No.	Municipality	Established (Y/N)	No. of Members	Term end date
1	Masilonyana	Yes	3	30 November 2024
2	Tokologo	Yes	3	31 August 2023
3	Tswelopele	Yes	4	June 2023
4	Matjhabeng	Yes	5	6 June 2025
5	Nala	Yes	3	31 October 2023

6	Lejweleputswa District	Yes	5	31 March 2023
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Tokologo: Initially appointed 5 members. Other 2 members resigned.

Thabo Mofutsanyana District

No.	Municipality	Established (Y/N)	No. of Members	Term end date
1	Setsoto	Yes	5	30 July 2022
2	Dihlabeng	Yes	3	June 2023
3	Nketoana	Yes	3	30 May 2024
4	Maluti-A-Phofung	Yes	5	30 September 2022
5	Phumelela	Yes	4	June 2023
6	Mantsopa	Yes	3	March 2024
7	Thabo Mofutsanyana District	Yes	4	30 June 2023

1. Dihlabeng: One member's term lapsed on 30 June 2022 (Committee not duly constituted).
2. Setsoto: Term lapsed on 30 July 2022. New Audit Committee has been appointed.
3. Mantsopa: Chairperson term lapse on April 2025. Two members term is ending March 2024.

Fezile Dabi District

No.	Municipality	Established (Y/N)	No. of Members	Term end date
1	Moqhaka	Yes	5	June 2024
2	Ngwathe	Yes	4	Council term
3	Metsimaholo	Yes	3	March 2024
4	Mafube	Yes	5	31 October 2025
5	Fezile Dabi	Yes	4	30 July 2025

Mafube: Audit Committee dissolved effective from 20 July 2022. New Audit Committee appointed effective from 1 November 2022.

4.1.5 Status of Risk Management Committees

Xhariep District

No.	Municipality	Members appointed (Y/N)	Chairperson appointed (Y/N)	Chairperson Term end date
1	Letsemeng	Yes	No	None
2	Kopanong	Yes	Yes	25 April 2024

3	Mohokare	No	No	None
4	Xhariep District	No	No	None

Lejweleputswa District

No.	Municipality	Members appointed (Y/N)	Chairperson appointed (Y/N)	Chairperson Term end date
1	Masilonyana	Yes	No	Not appointed
2	Tokologo	Yes	Yes	Refer to note
3	Tswelopele	Yes	Yes	June 2023
4	Matjhabeng	Yes	No	None
5	Nala	Yes	Yes	31 October 2023
6	Lejweleputswa District	Yes	Yes	1 February 2023

1. Tswelopele & Nala: Audit Committee serve as Risk Management Committee.
2. Masilonyana: Not all managers reporting directly to the Municipal Manager appointed as members.
3. Tokologo: An interim Chairperson who is member of AC was appointed until RMC Chair is appointed or until interim chair term lapsed.

Thabo Mofutsanyana District

No.	Municipality	Members appointed (Y/N)	Chairperson appointed (Y/N)	Chairperson Term end date
1	Setsoto	Yes	Yes	30 July 2022
2	Dihlabeng	No	No	None
3	Nketoana	Yes	Yes	30 May 2024
4	Maluti-A-Phofung	Yes	Yes	30 September 2022
5	Phumelela	Yes	Yes	February 2023
6	Mantsopa	Yes	Yes	30 June 2023
7	Thabo Mofutsanyana District	Yes	Yes	30 June 2025

Setsoto: Chairperson's term lapsed on 30 July 2022. Recruitment and selection in progress.

Fezile Dabi District

No.	Municipality	Members appointed (Y/N)	Chairperson appointed (Y/N)	Chairperson Term end date
1	Moqhaka	No	Yes	May 2024
2	Ngwathe	Yes	Yes	30 June 2024
3	Metsimaholo	Yes	Yes	30 November 2024
4	Mafube	Yes	Resigned	Resigned
5	Fezile Dabi	No	Yes	30 July 2025

1. **Mafube:** Risk Management Committee Chairperson resigned. One member no longer in the employ of municipality and acting official is not yet appointed. Currently the Chairperson has not been appointed.
2. **Fezile Dabi:** Chairperson seconded from Audit Committee.

5. **ASSISTANCE PROVIDED & OTHER MFMA RELATED MATTERS**

- 5.1 FSPT 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.

E. RECOMMENDATIONS & CONCLUSION

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

1. **Note** the aggregate revenue generated is 31.7 per cent whilst the operating expenditure is at 36 per cent against the total budgets and the expenditure is **below the straight line projection of 33 per cent**. An operating surplus of R1.356 billion was reported. *The operating surplus does not take the collection rate into consideration.*
2. **Note** the performance of the capital expenditure for the period under review is **below the straight line projection of 33 per cent**, amounting to R481.073 million (14.6 per cent) against the adjusted budget of R3.289 billion.
3. **Note** municipalities reported aggregate spending on repairs and maintenance amounting to R284.512 million or 19.1 per cent against the budget of R1.493 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 2.8 per cent. **This practice would severely affect revenue generating assets in the long term.**
4. **Note** the total outstanding debtors amount to R30.706 billion (*Sept 2022 – R30.345 billion*).
5. **Note** the total outstanding creditor's amount to R23.648 billion (*Sept 2022 – R23.433 billion*). 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. **Note** 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.
7. **Note** the support initiatives provided by the Treasury, MFMA unit.

CONSOLIDATED MUNICIPAL BUDGET PERFORMANCE REPORT FOR THE PERIOD ENDING 31
October 2022

Submitted by:


Mr. SB Mhambi
Acting CHIEF DIRECTOR: MUNICIPAL FINANCE MANAGEMENT

Date: 29/11/2022

Noted / Comments by:



Ms. MA Sesing
ACTING HEAD OF DEPARTMENT
FS PROVINCIAL TREASURY

Date: 02-12-2022

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

0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
540,984	5.0%	257,846	2.4%	465,412	4.3%	9,517,959	88.3%	10,782,201	35.1%
357,835	14.2%	98,479	3.9%	187,186	7.4%	1,881,105	74.5%	2,524,604	8.2%
265,403	6.2%	104,979	2.5%	265,739	6.2%	3,616,114	85.0%	4,252,234	13.8%
156,590	4.0%	78,593	2.0%	200,821	5.1%	3,484,312	88.9%	3,920,316	12.8%
92,516	3.2%	53,176	1.9%	149,164	5.2%	2,555,732	89.7%	2,850,588	9.3%
1,868	1.2%	1,694	1.1%	1,837	1.2%	146,956	96.5%	152,355	0.5%
183,606	3.3%	116,498	2.1%	305,715	5.5%	4,926,552	89.0%	5,532,370	18.0%
26,544	3.8%	9,064	1.3%	54,198	7.8%	601,268	87.0%	691,074	2.3%
1,625,346	5.3%	720,329	2.3%	1,630,071	5.3%	26,729,997	87.1%	30,705,743	100.0%

0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
199,807	6.7%	88,380	3.0%	165,984	5.6%	2,509,206	84.7%	2,963,377	9.7%
514,223	11.4%	129,347	2.9%	384,685	8.6%	3,465,117	77.1%	4,493,372	14.6%
910,764	4.0%	500,650	2.2%	1,077,361	4.7%	20,566,377	89.2%	23,055,152	75.1%
552	0.3%	1,952	1.0%	2,041	1.1%	189,296	97.7%	193,842	0.6%
1,625,346	5.3%	720,329	2.3%	1,630,071	5.3%	26,729,997	87.1%	30,705,743	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	790,574	9.1%	257,053	3.0%	303,650	3.5%	7,321,024	84.4%	8,672,301	28.2%
Letsemeng	8,421	2.3%	7,595	2.0%	8,059	2.2%	348,743	93.5%	372,819	1.2%
Kopanong	10,536	2.3%	10,208	2.2%	10,453	2.2%	436,256	93.3%	467,453	1.5%
Mohokare*	13,510	3.1%	11,229	2.6%	10,595	2.4%	404,949	92.0%	440,262	1.4%
Xhariep District	-	0.0%	-	0.0%	-	0.0%	9,694	100.0%	9,694	0.0%
DC 16 Total	32,467	2.5%	29,032	2.3%	29,108	2.3%	1,199,642	93.0%	1,290,248	4.2%
Masilonyana*	14,441	1.1%	(2,503)	-0.2%	9,690	0.8%	1,294,163	98.3%	1,315,991	4.3%
Tokologo	17,638	4.6%	6,398	1.7%	3,749	1.0%	355,838	92.8%	383,623	1.2%
Tswelopele	7,464	4.8%	5,427	3.5%	5,374	3.4%	138,088	88.3%	156,352	0.5%
Majhabeng	208,581	3.6%	144,461	2.5%	134,839	2.3%	5,335,562	91.6%	5,823,443	19.0%
Nala	24,552	2.6%	22,760	2.4%	21,891	2.3%	881,392	92.7%	950,596	3.1%
Lejweleputswa District	(0)	0.0%	-	0.0%	-	0.0%	30,648	100.0%	30,647	0.1%
DC 18 Total	272,676	3.1%	176,543	2.0%	175,743	2.0%	8,035,691	92.8%	8,660,653	28.2%
Setsotso	23,072	4.1%	20,357	3.6%	17,913	3.2%	499,853	89.1%	561,195	1.8%
Dihlabeng	79,606	5.8%	24,858	1.8%	30,399	2.2%	1,234,857	90.2%	1,369,721	4.5%
Nketoana	31,290	3.4%	23,665	2.6%	19,191	2.1%	834,140	91.8%	908,285	3.0%
Maluti a Phofung	31,632	1.4%	33,014	1.5%	31,149	1.4%	2,174,887	95.8%	2,270,681	7.4%
Phumelela (583)	(583)	-0.1%	6,990	1.5%	6,578	1.4%	443,364	97.2%	456,349	1.5%
Mantsopa	25,878	3.1%	14,790	1.7%	13,929	1.6%	792,106	93.6%	846,702	2.8%
Thabo Mofutsanyana District	-	0.0%	-	0.0%	-	0.0%	4,167	100.0%	4,167	0.0%
DC 19 Total	190,894	3.0%	123,675	1.9%	119,158	1.9%	5,983,374	93.2%	6,417,101	20.9%
Moghaka	56,217	4.7%	31,581	2.6%	26,759	2.2%	1,083,892	90.4%	1,198,449	3.9%
Ngwathe	78,815	7.8%	26,921	2.6%	911,070	89.6%	-	1,016,807	3.3%	
Metsimaholo	180,024	7.1%	60,498	2.4%	51,694	2.0%	2,257,153	88.5%	2,549,369	8.3%
Mafube	23,677	2.6%	15,026	1.7%	12,890	1.4%	849,221	94.3%	900,815	2.9%
Fezile Dabi	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
DC 16 Total	338,734	6.0%	134,026	2.4%	1,002,414	17.7%	4,190,266	74.0%	5,665,440	18.5%
Total Debt	1,625,346	5.3%	720,329	2.3%	1,630,071	5.3%	26,729,997	87.1%	30,705,743	100.0%

*M03

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	353,438	2.5%	187,421	1.3%	418,761	3.0%	13,002,563	93.1%	13,962,183	59.0%
Bulk Water	144,350	2.2%	72,791	1.1%	79,728	1.2%	6,325,008	95.5%	6,621,878	28.0%
PAYE deductions	55,085	70.2%	7,001	8.9%	-	0.0%	16,343	20.8%	78,428	0.3%
VAT (output less input)	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Pensions / Retirement	87,401	20.2%	6,689	1.5%	3,847	0.9%	334,625	77.4%	432,562	1.8%
Loan repayments	828	10.1%	828	10.1%	1,684	20.5%	4,879	59.4%	8,219	0.0%
Trade Creditors	156,077	7.6%	117,989	5.8%	78,494	3.8%	1,693,526	82.8%	2,046,086	8.7%
Auditor General	9,518	16.7%	7,346	12.9%	442	0.8%	39,529	69.5%	56,835	0.2%
Other	5,765	1.3%	(2,706)	-0.6%	31,268	7.1%	407,322	92.2%	441,650	1.9%
Total Debt	812,462	3.4%	397,359	1.7%	614,225	2.6%	21,823,796	92.3%	23,647,842	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	342,525	67.9%	36,132	7.2%	28,390	5.6%	97,331	19.3%	504,378	2.1%
Letsemeng	(4,847)	-3.4%	(4,202)	-3.0%	3,725	2.6%	147,098	103.8%	141,775	0.6%
Kopanong*	14,445	1.8%	20,154	2.6%	-	0.0%	747,183	95.6%	781,782	3.3%
Mohokare*	73	0.1%	2,916	2.2%	22	0.0%	129,264	97.7%	132,274	0.6%
Xhariep District	1,454	11.4%	763	6.0%	670	5.3%	9,846	77.3%	12,732	0.1%
DC 16 Total	11,126	1.0%	19,631	1.8%	4,416	0.4%	1,033,390	96.7%	1,068,563	4.5%
Masilonyana*	-	0.0%	(12,502)	-25.7%	(7,078)	-14.6%	68,169	140.3%	48,590	0.2%
Tokologo	8,948	22.2%	4,422	11.0%	241	0.6%	26,629	66.2%	40,240	0.2%
Tswelopele	19,422	19.2%	191	0.2%	147	0.1%	81,346	80.5%	101,106	0.4%
Matjhabeng	227,056	2.2%	80,607	0.8%	210,193	2.0%	9,999,320	95.1%	10,517,176	44.5%
Nala	25,561	2.8%	20,989	2.3%	576	0.1%	858,143	94.8%	905,269	3.8%
Lejweleputswa District	10	100.0%	-	0.0%	-	0.0%	-	0.0%	10	0.0%
DC 18 Total	280,997	2.4%	93,706	0.8%	204,080	1.8%	11,033,608	95.0%	11,612,390	49.1%
Setsoiso	12,399	78.5%	2,136	13.5%	10	0.1%	1,258	8.0%	15,802	0.1%
Dihlabeng	27,169	2.7%	1,416	0.1%	70,433	7.1%	897,484	90.1%	996,502	4.2%
Nketoana	20,016	3.3%	27,882	4.5%	20,662	3.4%	546,407	88.9%	614,966	2.6%
Maluti a Phofung	763	0.0%	121,947	2.8%	152,708	3.5%	4,098,802	93.7%	4,374,220	18.5%
Phumelela	159	0.0%	3,102	1.0%	1,204	0.4%	316,106	98.6%	320,571	1.4%
Mantsopa	18	0.0%	18	0.0%	10,069	2.3%	423,269	97.7%	433,373	1.8%
Thabo Mofutsanyana District	88	9.5%	-	0.0%	-	0.0%	837	90.5%	925	0.0%
DC 19 Total	60,612	0.9%	156,500	2.3%	255,086	3.8%	6,284,162	93.0%	6,756,360	28.6%
Moqhaka	46,931	5.3%	36,196	4.1%	54,245	6.1%	750,430	84.5%	887,802	3.8%
Ngwathe	54,850	2.8%	43,021	2.2%	57,288	2.9%	1,802,752	92.1%	1,957,910	8.3%
Metsimaholo	3,684	13.7%	1,537	5.7%	1,375	5.1%	20,342	75.5%	26,937	0.1%
Mafube	8,825	1.1%	10,637	1.3%	9,345	1.1%	801,781	96.5%	830,588	3.5%
Fezile Dabi	2,913	100.0%	-	0.0%	-	0.0%	-	0.0%	2,913	0.0%
DC 20 Total	117,202	3.2%	91,391	2.5%	122,253	3.3%	3,375,305	91.1%	3,706,151	15.7%
Total Debt	812,462	3.4%	397,359	1.7%	614,225	2.6%	21,823,796	92.3%	23,647,842	100.0%

*M12 (2022)

Annexure E – Financial Performance

R thousands	Original Budget	Q1 Sept Actual	M04 Oct Actual	M05 Nov Actual	M06 Dec Actual	Q2 Dec Actual	YTD Actual	%
Revenue By Source								
Property rates	2,961,987	736,065	242,116			242,116	978,181	33.0%
Service charges - electricity revenue	7,045,103	1,617,577	401,289			401,289	2,018,866	28.7%
Service charges - water revenue	3,082,952	731,108	351,208			351,208	1,082,316	35.1%
Service charges - sanitation revenue	1,289,518	296,860	100,226			100,226	397,086	30.8%
Service charges - refuse revenue	768,016	181,984	(87)			(87)	181,898	23.7%
Rental of facilities and equipment	101,041	21,800	6,691			6,691	28,491	28.2%
Interest eamed - external investments	68,442	6,957	10,022			10,022	16,979	24.8%
Interest eamed - outstanding debtors	1,150,908	366,155	129,899			129,899	496,054	43.1%
Dividends received	5,436	884	(437)			(437)	447	8.2%
Fines, penalties and forfeits	97,996	6,522	3,161			3,161	9,683	9.9%
Licences and permits	1,083	487	167			167	654	60.4%
Agency services	2	0	0			0	0	16.1%
Transfers and subsidies	5,420,847	1,903,072	63,330			63,330	1,966,402	36.3%
Other revenue	1,438,295	226,231	45,827			45,827	272,058	18.9%
Gains	73,265	147	1,124			1,124	1,271	1.7%
Total Revenue (excluding capital transfers and contributions)	23,504,889	6,095,848	1,354,538	-	-	1,354,538	7,450,386	31.7%
Expenditure By Type								
Employee related costs	7,219,863	1,638,094	510,385			510,385	2,148,479	29.8%
Remuneration of councillors	340,714	71,714	24,495			24,495	96,209	28.2%
Debt impairment	2,900,727	544,112	122,646			122,646	666,758	23.0%
Depreciation and asset impairment	1,283,363	221,836	73,977			73,977	295,814	23.0%
Finance charges	567,994	110,078	17,055			17,055	127,133	22.4%
Bulk purchases - electricity	5,133,934	1,369,079	357,823			357,823	1,726,902	33.6%
Inventory consumed	2,171,773	229,108	124,030			124,030	353,138	16.3%
Contracted services	1,778,296	163,942	106,906			106,906	270,847	15.2%
Transfers and subsidies	229,561	23,437	14,283			14,283	37,720	16.4%
Other expenditure	1,443,627	255,842	102,270			102,270	358,112	24.8%
Losses	388,901	13,590					13,590	3.5%
Total Expenditure	23,458,752	4,640,832	1,453,871	-	-	1,453,871	6,094,703	26.0%
Surplus/(Deficit)								
	46,137	1,455,016	(99,333)	-	-	(99,333)	1,355,683	2938.4%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,624,801	190,653	2,276,382			2,276,382	2,467,035	94.0%
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	14,398	609	995			995	1,605	11.1%
Transfers and subsidies - capital (in-kind - all)	65,750	14,587	6,226			6,226	20,814	31.7%
Surplus/(Deficit) after capital transfers and contributions	2,751,086	1,660,866	2,184,271	-	-	2,184,271	3,845,137	139.8%
Taxation								
Surplus/(Deficit) after taxation	2,751,086	1,660,866	2,184,271	-	-	2,184,271	3,845,137	139.8%
Attributable to minorities								
Surplus/(Deficit) attributable to municipality	2,751,086	1,660,866	2,184,271	-	-	2,184,271	3,845,137	139.8%
Share of surplus/ (deficit) of associate								
Surplus/(Deficit) for the year	2,751,086	1,660,866	2,184,271	-	-	2,184,271	3,845,137	139.8%

Annexure F – Operating Revenue per municipality

R thousands	Original Budget	Adjusted Budget	YTD	% of Budget	Property Rates Billed	Service Charges			Interest Earned: Outstanding Debtors	Transfers Recognised	Other Revenue Generated	
						Electricity Billed	Water Billed	Sanitation Billed				Refuse Removal Billed
Mangaung Metro	8,811,248	8,811,248	3,074,299	34.9%	505,454	1,172,542	395,215	158,138	56,578	162,318	397,576	226,477
Letsemeng	201,215	201,215	56,269	28.0%	8,484	9,928	785	3,739	3,637	10,246	32,092	(12,641)
Kopanong	356,403	356,403	219,461	61.6%	12,227	28,028	17,089	8,050	6,256	6,000	141,532	280
Mohokare	230,060	230,060	55,136	24.0%	4,103	—	8,840	3,271	1,997	9,687	26,911	326
Xhariep District	64,564	64,564	20,822	32.2%	—	—	—	—	—	0	20,591	230
DC 16 Total	852,242	852,242	351,687	41.3%	24,813	37,956	26,714	15,060	11,890	25,933	221,126	(11,804)
Masilonyana	362,877	362,877	(22,006)	-6.1%	5,319	2,553	15,395	9,552	(55,076)	73	—	179
Tokologo	141,362	141,362	18,387	13.0%	1,037	162	653	5,495	3,548	7,170	1	319
Tswelopele	196,575	196,575	83,898	42.7%	20,096	18,099	1,990	1,298	1,246	1,910	36,490	2,769
Matjhabeng	3,677,907	3,677,907	1,027,484	27.9%	138,636	263,586	168,958	62,893	38,360	112,795	224,450	17,807
Nala	516,179	516,179	52,543	10.2%	4,504	18,206	10,550	6,843	4,428	4,974	1,589	1,449
Leweleputswa District	156,028	156,028	59,488	38.1%	—	—	—	—	—	136	57,078	2,273
DC 18 Total	5,050,929	5,050,929	1,219,794	24.1%	169,591	302,606	197,546	86,081	(7,494)	127,059	319,609	24,797
Setotso	612,167	612,167	223,270	36.5%	22,684	33,938	24,882	13,303	17,194	13,498	94,189	3,582
Dihlabeng	928,658	928,658	318,722	34.3%	52,019	86,129	23,395	19,123	19,394	26,675	88,123	3,864
Nketoana	443,163	443,163	172,716	39.0%	5,685	25,650	21,852	13,079	9,669	41,033	50,346	5,404
Matluli a Phofung	1,899,235	1,899,235	491,021	25.9%	37,348	19,660	32,320	14,353	14,122	(5)	314,136	59,087
Phumelela	197,775	197,775	64,912	32.8%	10,241	44	4,597	4,637	4,186	9,294	31,557	357
Mantsopa	342,670	342,670	38,853	11.3%	3,639	12,338	2,892	5,244	3,614	10,886	—	242
Thabo Mofutsanyana District	161,756	161,756	49,551	30.6%	—	—	—	—	—	—	47,887	1,664
DC 19 Total	4,585,424	4,585,424	1,359,045	29.6%	131,615	177,758	109,937	69,738	68,179	101,380	626,238	74,199
Moqhaka	1,129,762	1,129,762	346,160	30.6%	27,345	121,613	44,794	19,677	13,735	13,566	100,399	5,031
Ngwathe	936,722	936,722	431,567	46.1%	37,180	86,038	159,886	24,623	18,506	20,306	82,549	2,479
Metsimaholo	1,673,585	1,673,585	499,373	29.8%	72,433	120,353	136,162	18,031	15,057	27,007	103,336	6,994
Matube	286,129	286,129	98,551	34.4%	9,748	0	12,062	5,739	5,446	18,486	46,566	503
Fezile Dabi	178,849	178,849	69,911	39.1%	—	—	—	—	—	—	69,003	908
DC 20 Total	4,205,046	4,205,046	1,445,560	34.4%	146,706	328,003	352,904	68,069	52,745	79,365	401,854	15,914
Total	23,504,889	23,504,889	7,450,386	31.7%	978,181	2,018,866	1,082,316	397,086	181,898	496,054	1,966,402	329,584

Source: NT Local Government Database

Annexure G – Operating Expenditure per municipality

R thousands	Original Budget	Adjusted Budget	YTD	% of Budget	Employee Related Cost	Remuneration of Councillors	Debt Impairment	Depreciation & Asset Impairment	Bulk Purchases	Other Expenditure
Mangaung Metro	8,157,202	8,157,202	2,949,348	36.2%	768,751	24,659	499,550	294,467	943,371	418,549
Letsemeng	248,391	248,391	39,089	15.7%	11,709	947	-	-	9,484	16,950
Kopanong	457,775	457,775	61,269	13.4%	47,294	2,164	-	-	567	11,244
Mohokare	223,971	223,971	33,122	14.8%	21,853	1,457	-	-	215	9,597
Xhariep District	63,569	63,569	23,647	37.2%	15,893	1,659	-	375	-	5,720
DC 16 Total	993,706	993,706	157,127	15.8%	96,749	6,226	-	375	10,266	43,510
Masilonyana	418,858	418,858	678	0.2%	-	-	-	-	-	678
Tokologo	139,355	139,355	44,694	32.1%	17,373	1,469	-	-	11,775	14,076
Tswelopele	226,720	226,720	35,212	15.5%	-	-	7	-	16,672	18,533
Matjhabeng	3,677,446	3,677,446	511,177	13.9%	288,757	3,231	2,941	-	55,076	161,173
Nala	514,508	514,508	58,545	11.4%	30,637	1,554	-	-	7,473	18,882
Lejweleputswa District	198,134	198,134	48,759	24.6%	34,229	3,421	-	-	-	11,109
DC 18 Total	5,175,021	5,175,021	699,065	13.5%	370,997	9,674	2,948	-	90,996	224,450
Setsoetsi	612,385	612,385	160,122	26.1%	72,494	4,899	11,454	-	37,097	34,178
Dihlabeng	877,035	877,035	228,396	26.0%	115,701	7,228	415	-	34,862	70,190
Nketoana	607,525	607,525	150,537	24.8%	25,184	1,406	54,760	-	26,342	42,844
Maluti a Phofung	2,081,050	2,081,050	691,525	33.2%	228,709	10,539	-	-	314,777	137,501
Phumelela	197,723	197,723	53,758	27.2%	29,268	2,436	-	-	9,806	12,248
Mantsopa	338,180	338,180	22,560	6.7%	18,796	1,476	-	-	329	1,958
Thabo Mofutsanyana District	182,984	182,984	19,647	10.7%	28,007	3,509	-	968	-	(12,837)
DC 19 Total	4,896,881	4,896,881	1,326,546	27.1%	518,159	31,493	66,629	968	423,213	286,082
Moqhaka	1,101,002	1,101,002	192,387	17.5%	116,483	7,293	840	-	11,079	56,692
Ngwathe	1,012,124	1,012,124	287,963	28.5%	90,064	5,447	-	-	136,805	55,648
Metsimaholo	1,646,928	1,646,928	385,088	23.4%	114,450	6,636	95,210	-	111,129	57,663
Mafube	284,082	284,082	45,879	16.1%	34,206	2,188	1,580	-	43	7,862
Fezile Dabi	191,805	191,805	51,300	26.7%	38,619	2,593	-	3	-	10,085
DC 20 Total	4,235,942	4,235,942	962,617	22.7%	393,822	24,157	97,631	3	259,056	187,949
Total	23,458,752	23,458,752	6,094,703	26.0%	2,148,479	96,209	666,758	295,814	1,726,902	1,160,540

Source: NT Local Government Database

Annexure H – Capital Expenditure and Source of Finance

Description	Budget year 2022/23							
	Original Budget	Q1 Sept Actual	M04 Oct Actual	M05 Nov Actual	M06 Dec Actual	Q2 Dec Actual	YTD Actual	%
R thousands								
Capital Expenditure - Functional								
<i>Municipal governance and administration</i>	120,866	22,635	5,937	-	-	5,937	28,571	23.6%
Executive and council	28,615	11,226	3,004			3,004	14,229	49.7%
Finance and administration	92,196	11,390	2,933			2,933	14,323	15.5%
Internal audit	55	20					20	
<i>Community and public safety</i>	500,000	21,713	27,434	-	-	27,434	49,146	9.8%
Community and social services	58,044	9,795	1,213			1,213	11,008	19.0%
Sport and recreation	81,925	823	771			771	1,595	1.9%
Public safety	24,304	38	33			33	71	0.3%
Housing	333,479	11,056	25,417			25,417	36,473	10.9%
Health	2,250							0.0%
<i>Economic and environmental services</i>	646,917	35,810	44,121	-	-	44,121	79,931	12.4%
Planning and development	89,972	718	9			9	727	0.8%
Road transport	554,030	35,092	44,112			44,112	79,204	14.3%
Environmental protection	2,916							
<i>Trading services</i>	2,014,575	186,892	136,461	-	-	136,461	323,353	16.1%
Energy sources	481,396	30,357	37,013			37,013	67,370	14.0%
Water management	970,143	94,022	78,929			78,929	172,951	17.8%
Waste water management	465,253	56,267	19,253			19,253	75,520	16.2%
Waste management	97,783	6,246	1,266			1,266	7,512	7.7%
Other	6,657	72					72	1.1%
Total Capital Expenditure - Functional	3,289,017	267,122	213,952	-	-	213,952	481,073	14.6%
Funded by								
National Government	2,639,822	209,868	185,393			185,393	395,261	15.0%
Provincial Government		1,120					1,120	
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	2,258	1,796			1,796	4,054	28.3%
Transfers recognised - capital	2,654,132	213,246	187,190	-	-	187,190	400,435	15.1%
Borrowing	92,504	7,451	1,400			1,400	8,850	9.6%
Internally generated funds	513,185	45,148	24,779			24,779	69,927	13.6%
Total Capital Funding	3,259,822	265,845	213,368	-	-	213,368	479,213	14.7%

Annexure I – Capital Expenditure and Source of Finance

R thousands	Original Budget			Adjusted Budget		YTD		% of Budget		Expenditure						Funding					
	Original Budget	Adjusted Budget	YTD	% of Budget	Energy Sources	Water Management	Waste Water Management	Waste Management	Other	Transfers Recognised - Capital	Borrowing	Internally generated Funds	Energy Sources	Water Management	Waste Water Management	Waste Management	Other	Transfers Recognised - Capital	Borrowing	Internally generated Funds	
Mangaung Metro	1,280,835	1,280,835	169,903	13.3%	48,486	11,071	7,592	-	102,754	120,199	7,829	41,876	-	-	-	-	-	-	-	-	-
Letsemeng	56,944	56,944	234	0.4%	-	-	-	-	234	14	-	220	-	-	-	-	-	-	-	-	-
Kopanong	41,785	41,785	800	1.9%	-	800	-	-	0	800	-	-	-	-	-	-	-	-	-	-	-
Mohokare	46,476	46,476	6,241	13.4%	-	59	5,477	-	705	5,477	-	764	-	-	-	-	-	-	-	-	-
Xhariep District	1,024	1,024	654	63.9%	-	-	-	-	654	-	-	654	-	-	-	-	-	-	-	-	-
DC 16 Total	146,229	146,229	7,929	5.4%	859	859	5,477	-	1,593	6,291	-	1,637	-	-	-	-	-	-	-	-	-
Masijonyana	51,228	51,228	-	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tokologo	120,871	120,871	15,305	12.7%	-	9,700	-	-	5,605	15,305	-	-	-	-	-	-	-	-	-	-	-
Tswelopele	38,430	38,430	2,600	6.8%	-	3	-	-	2,597	-	-	1,597	-	-	-	-	-	-	-	-	-
Matjhabeng	176,809	176,809	31,091	17.6%	63	75	13,221	-	17,732	16,255	-	14,836	-	-	-	-	-	-	-	-	-
Nala	47,295	47,295	2,749	5.8%	-	-	-	-	2,749	2,691	-	93	-	-	-	-	-	-	-	-	-
Lejweleputswa District	8,800	8,800	93	1.1%	-	-	-	-	93	-	-	-	-	-	-	-	-	-	-	-	-
DC 18 Total	443,434	443,434	51,838	11.7%	63	9,778	13,221	-	28,776	34,252	-	16,526	-	-	-	-	-	-	-	-	-
Setsotho	243,689	243,689	32,051	13.2%	721	29,882	232	-	1,216	30,114	1,021	754	-	-	-	-	-	-	-	-	-
Dihlabeng	130,167	130,167	34,073	26.2%	347	30,837	-	-	2,867	32,593	-	1,480	-	-	-	-	-	-	-	-	-
Nketoana	54,718	54,718	23,860	43.6%	-	19,762	4,013	-	85	23,430	-	-	-	-	-	-	-	-	-	-	-
Matluli a Phofung	294,505	294,505	70,250	23.9%	7,879	34,695	16,026	-	11,650	67,647	-	2,604	-	-	-	-	-	-	-	-	-
Phumelela	53,847	53,847	8,720	16.2%	-	799	6,546	-	1,376	8,720	-	-	-	-	-	-	-	-	-	-	-
Marisopa	52,395	52,395	4,372	8.3%	269	3,791	304	-	8	4,372	-	-	-	-	-	-	-	-	-	-	-
Thabo Mofutsanyana District	4,002	4,002	209	5.2%	-	-	-	-	209	-	-	-	-	-	-	-	-	-	-	-	-
DC 19 Total	833,323	833,323	173,536	20.8%	9,216	119,766	27,121	-	17,411	166,876	1,021	4,838	-	-	-	-	-	-	-	-	-
Moqhaka	80,773	80,773	16,221	20.1%	1,191	3,020	542	-	4,066	12,614	-	3,607	-	-	-	-	-	-	-	-	-
Ngwathe	135,280	135,280	18,790	13.9%	-	18,045	145	-	600	18,790	-	-	-	-	-	-	-	-	-	-	-
Meisimaholo	309,640	309,640	34,434	11.1%	6,749	4,568	21,421	88	1,608	33,575	-	859	-	-	-	-	-	-	-	-	-
MaFube	58,183	58,183	7,901	13.6%	1,666	5,844	-	-	391	7,838	-	63	-	-	-	-	-	-	-	-	-
Fezile Dabi	1,320	1,320	522	39.6%	-	-	-	-	522	-	-	522	-	-	-	-	-	-	-	-	-
DC 20 Total	585,196	585,196	77,867	13.3%	9,606	31,477	22,108	-	7,188	72,817	-	5,051	-	-	-	-	-	-	-	-	-
Total	3,289,017	3,289,017	481,073	14.6%	67,370	172,951	75,520	-	157,721	400,435	8,850	69,927	-	-	-	-	-	-	-	-	-

Source: NT Local Government Database