



treasury

Department of
Treasury
FREE STATE PROVINCE

CONSOLIDATED MUNICIPAL BUDGET
PERFORMANCE REPORT
FOR THE PERIOD ENDING
28 FEBRUARY 2023

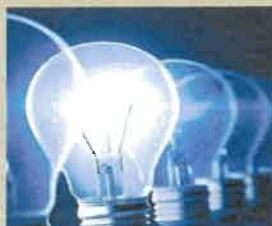


TABLE OF CONTENTS

A.	Methodology and Approach of this Report	3
B.	Purpose Of Report	3
C.	Compliance Monitoring with Laws & Regulations	4
D.	Overview of the Free State Municipal Budget Performance	7
	1. Financial Health	
	- Debtors	7
	- Creditors	8
	- Cash Flow	10
	2. Financial Performance	
	- Revenue Generated	12
	- Operating Expenditure	13
	- Capital Expenditure	14
	- Repairs & Maintenance	15
	3. Conditional Grants	17
	4. Assistance Provided and Other MFMA related matters	19
E.	Recommendations & Conclusion	21
	Annexures	
	- A : Debtors Age Analysis	23
	- B : Debtors Age Analysis per Municipality	23
	- C : Creditors Age Analysis	24
	- D : Creditors Age Analysis per Municipality	24
	- E : Financial Performance	25
	- F : Operating Revenue per Municipality	26
	- G : Operating Expenditure per Municipality	27
	- H : Capital Expenditure and Source of Finance	28
	- I : Capital Expenditure and Source of Finance per Municipality	29

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 **28 February 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 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 (M08)
 - Creditors (CR08)
 - Debtors (DB08)
- c) The compliance rate for the financial data strings for February 2023 increase from 95.65% to 100% - all municipalities were able to submit the financial data strings successfully. However, 21% (**Masilonyana, Maluti a Phofung, Phumelela, Mantsopa and Mafube municipalities**) still submitted the required data strings after the 10th working day which is a legislated requirement.
- d) The submission of the creditors data strings decreased from 95.65% to 91.3% due to two municipalities (**Kopanong and Nala**) not being able to submit, whilst the compliance of the debtors data string remained at 100%.
- 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.
- f) 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. Six municipalities (**Kopanong, Tokologo, Nketoana, Mantsopa, Thabo Mofutsanyana and Mafube**) did not comply with this requirement.

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 (Adjusted Budget)	PRAD (Project description - Adjusted Budget)	M08	CR08	DB08	C-schedule M08
Mangaung								
Letsemeng								
Kopanong								
Mohokare								
Xhariep								
Masilonyana								
Tokologo								
Tswelopele								
Matjhabeng								
Nala								
Lejweleputswa								
Setsoto								
Dihlabeng								
Nketoana								
Maluti a Phofung								
Phumelela								
Mantsopa								
Thabo Mofutsanyana								
Moghaka								
Ngwathe								
Metsimaholo								
Mafube								
Fezile Dabi								

Source: LGDB as at 24 March 2023

Legend:

Successful	1st Phase error	2nd Phase error	Outstanding
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g) 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)

h) The following exceptions remains commonly found during the analysis of the data strings and it impacts on :

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 - Use of one funding source for all expenditure (i.e equitable share or

	<p>property rates)</p> <ul style="list-style-type: none"> - 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. <i>m</i> SCOA 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.

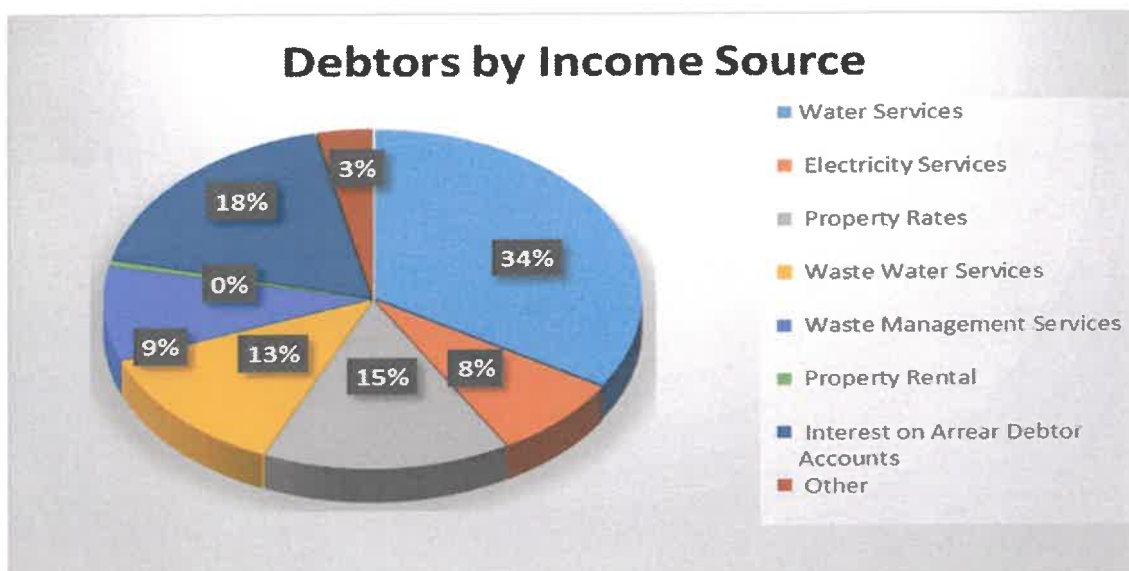
- i) Provincial Treasury provides support and assistance to municipalities on the identification and correction of errors on the data strings on a continuous basis through internal monitoring tools.

D. OVERVIEW OF FREE STATE MUNICIPAL BUDGET PERFORMANCE

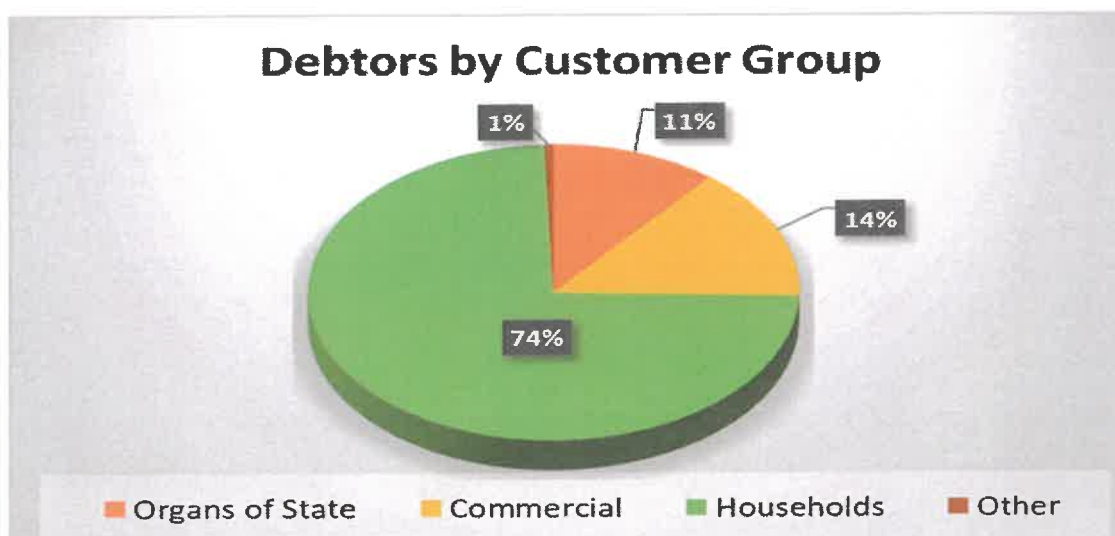
1. FINANCIAL HEALTH

1.1 DEBTORS

- 1.1.1 Aggregated debtors as at 28 February 2023 amounted to R32.331 billion having **increased** with R323 million from the previous month (*Jan 2023: R32.008 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 87.7 Per cent (R28.346 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 R23.930 billion, commercial with R4.689 billion and organs of state with R3.521 billion.
- 1.1.3 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**. In terms of the information submitted, the average debtors' day's ratio is 465 days.
- 1.1.4 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.
- 1.1.5 *Water services* remains the largest contributor to the total outstanding debt and amounts to R10.917 billion (33.8 per cent), followed by *interest on arrear debtor accounts* amounting to R5.794 billion (17.9 per cent). Debt relating to *property rates* contribute 15 per cent (R4.846 billion) to the total outstanding debt, whilst *waste water services* accounts for 12.5 per cent (R4.049 billion) of the total debt.



1.1.6 The report also show the majority of the debt is owed by *Households*, which contributes 74 per cent (R2.930 billion) to the total debt, followed by *Businesses* with 14.5 per cent (R4.689 billion) and *Organs of State* with 10.9 per cent (R3.521 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 R212 million to **R24.505 billion** for the month under review (*Jan 2023: R24.293 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 87.6 per cent or **R21.458 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, the following breach notices or legal actions were taken in cases where municipalities defaulted on the payment of their accounts:

Letsemeng	Served with a writ of execution for the attachment of their bank account
Mafube	Attachment of the bank account
Matjhabeng	Ongoing litigation
Moqhaka	Breach notice issued

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 R503.4 million of which 78.5 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.

1.2.7 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	1 366	5.3%	1 461	5.6%	1 420	5.5%	21 725	83.6%	25 973	50.5%
Matjhabeng	11 293	100.0%	–	0.0%	–	0.0%	–	0.0%	11 293	21.9%
Nala	13	100.0%	–	0.0%	–	0.0%	–	0.0%	13	0.0%
Ngwathe	4 177	91.0%	209	4.6%	202	4.4%	–	0.0%	4 588	8.9%
Mafube	2 410	25.1%	1 302	13.6%	1 374	14.3%	4 514	47.0%	9 599	18.7%
Total Debt	19 259	37.4%	2 972	5.8%	2 996	5.8%	26 239	51.0%	51 466	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	52 016	100.0%	–	0.0%	–	0.0%	–	0.0%	52 016	11.5%
Kopanong	1 979	1.1%	1 993	1.1%	3 827	2.2%	166 848	95.5%	174 647	38.6%
Tswelopele	309	100.0%	–	0.0%	–	0.0%	–	0.0%	309	0.1%
Matjhabeng	29 344	68.5%	13 515	31.5%	–	0.0%	–	0.0%	42 858	9.5%
Nala	4	100.0%	–	0.0%	–	0.0%	–	0.0%	4	0.0%
Setsetso	122	100.0%	–	0.0%	–	0.0%	–	0.0%	122	0.0%
Nketoana	900	38.1%	376	15.9%	866	36.7%	219	9.3%	2 360	0.5%
Ngwathe	3 143	100.0%	–	0.0%	–	0.0%	–	0.0%	3 143	0.7%
Mafube	1 242	0.7%	1 248	0.7%	1 257	0.7%	172 732	97.9%	176 479	39.0%
Total Debt	89 058	19.7%	17 134	3.8%	5 950	1.3%	339 799	75.2%	451 942	100.0%

1.2.8 The following amounts were owed to the South African Revenue Services (SARS) by municipalities for PAYE and VAT:

Description	PAYE Total Outstanding	VAT balance
Letsemeng Local Municipality	4 445 599.20	0.00
Mantsopa Local Municipality	416.24	0.00
Masilonyana Local Municipality	1 746 152.84	0.00
Mafube Local Municipality	9 755 668.64	0.00
Mohokare Local Municipality	7 802 074.16	0.00
Kopanong Local Municipality	24 807 256.48	128 066.47
Nketoana Local Municipality	1 691 285.90	1 402 539.79
Phumelela Local Municipality	1 022 058.77	0.00
Ngwathe Local Municipality	2 824 952.59	0.00
Dihlabeng Local Municipality	0.00	1 987 155.65
Tokologo Local Municipality	557 839.63	0.00
Tswelopele Local Municipality	0.00	275 289.32
	54 653 304.45	3 793 051.23

1.3 CASH FLOW

1.3.1 Municipalities in the Province closed the month of February 2023 with a surplus cash and cash equivalent balance of R5.582 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 balance 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 (28 Feb 2023)
Mangaung Metro	1 576 428	3 381 805	(350 199)	(73 835)	2 957 771	4 529 584
Letsemeng	-	5 500	-	-	5 500	5 500
Kopanong	-	628 050	-	-	628 050	628 050
Mohokare	1 594	29 443	(9 018)	(1)	20 425	22 019
Xhariep District	-	10 893	-	-	10 893	10 893
DC 16 Total	1 594	673 886	(9 018)	(1)	664 867	666 462
Masilonyana	-	-	(86)	-	(86)	7 506
Tokologo	-	4 217	12	-	4 230	4 230
Tswelopele	4 734	37 480	(2 774)	(37)	34 668	39 248
Matjhabeng	196 611	(488 003)	(119 130)	-	(607 134)	(403 627)
Nala	-	-	-	-	-	-
Lejweleputswa District	111 526	5 014	(488)	-	4 526	116 051
DC 18 Total	312 871	(441 293)	(122 466)	(37)	(563 796)	(236 592)
Setsetso	92 272	386 856	(111 459)	(22)	275 374	368 572
Dihlabeng	5 586	130 188	(65 371)	(4 973)	59 844	70 782
Nketoana	(930)	88 898	(22 037)	(81)	66 780	61 084
Maluti a Phofung	(64 264)	142 996	(157 291)	(423)	(14 718)	48 545
Phumelela	658	87 723	(16 677)	-	71 047	71 704
Mantsopa	-	9 448	(4 666)	-	4 782	4 782
Thabo Mofutsanyana	-	6 217	-	-	6 217	6 217
DC 19 Total	33 321	852 326	(377 501)	(5 499)	469 326	631 686
Moqhaka	(3 560)	46 278	(27 770)	(1 958)	16 550	2 446
Ngwathe	(0)	(5 362)	(29 127)	0	(34 489)	(34 481)
Metsimaholo	112 461	43 462	(66 368)	(38)	(22 944)	94 535
Mafube	9 455	43 762	(17 697)	87	26 152	(274 237)
Fezile Dabi	84 594	118 932	(869)	-	118 263	202 862
DC 20 Total	202 949	247 073	(141 632)	(1 909)	103 532	(8 875)
Total	2 127 164	4 713 797	(1 000 815)	(81 281)	3 631 700	5 582 265

1.3.3 The average collection rate reported by municipalities for the Province for the month under review is only **62.8 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:

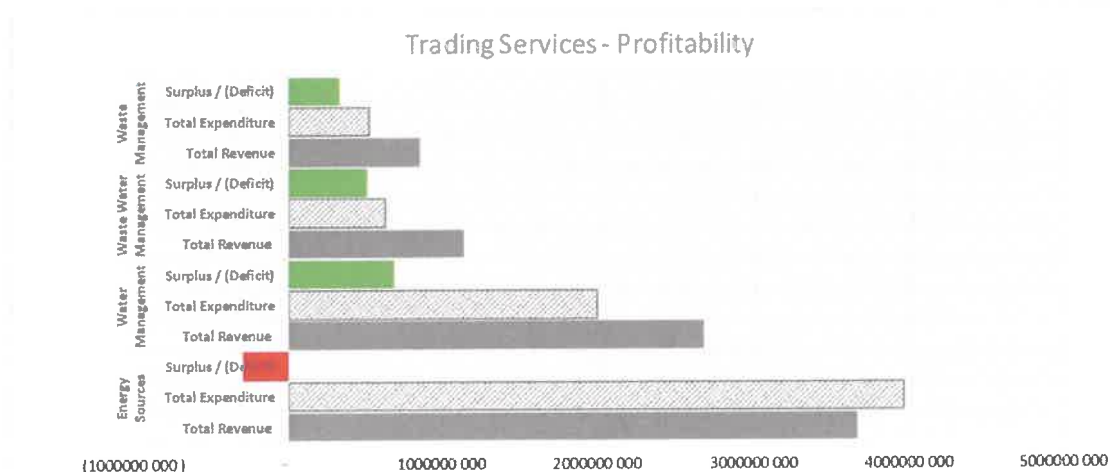
2.1 REVENUE GENERATED

2.1.1 The total generated revenue (billed) amounts to R14.080 billion or 61.6 per cent against the adjusted budget of R22.848 billion. 55.5 Per cent (R7.821 billion) is generated from **exchange revenue** (i.e service charges, interest, rental of facilities, etc); whilst 44 per cent (R6.206 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 (46%) of the generated (billed) revenue for exchange revenue relates to *electricity service charges*, followed by *water service charges* at 25%. Non-exchange revenue is consisting of transfers and subsidies (62%) and property rates (31%).

2.1.3 An aggregate operational surplus of R1.942 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 28 February 2023. Whilst **energy sources** recorded an operating **deficit of R294 million**.



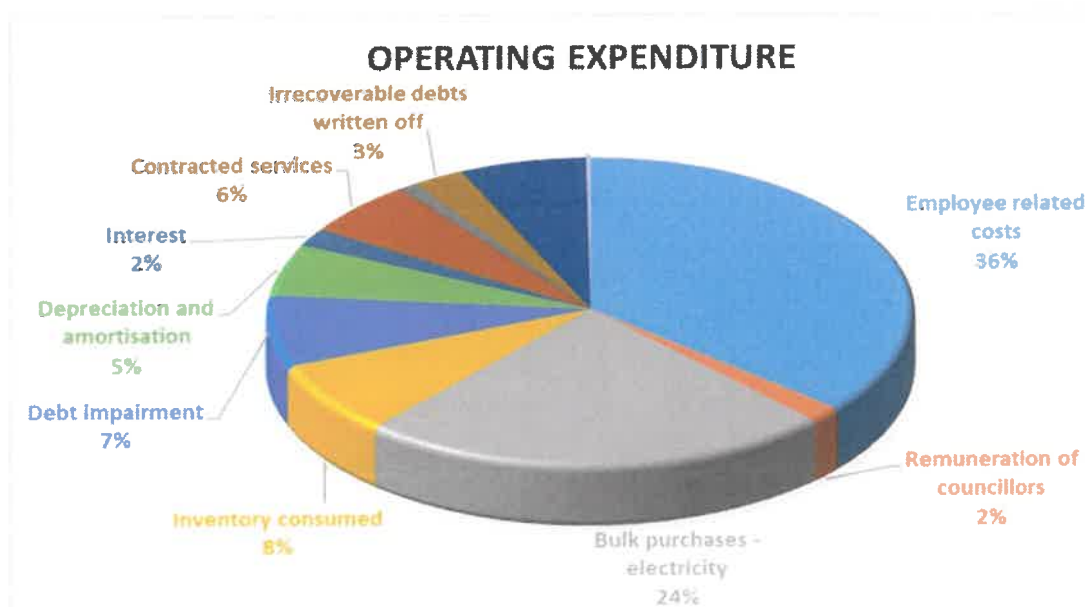
2.1.5 The table below show the aggregate surpluses / (deficits) recorded by municipalities on energy and water trading services, which may be an indication that the tariffs are not cost reflective.

R thousands	Energy Trading Service Surplus / (Deficit)	Water Trading Service Surplus / (Deficit)
Mangaung Metro	(207 953)	34 024
Letsemeng	(13 970)	7 610
Kopanong	54 922	15 055
Mohokare	(894)	6 037
Masilonyana	381	29 663
Tokologo	(13 966)	(698)
Tswelopele	1 723	(8 760)
Matjhabeng	329 210	292 954
Nala	24 437	(662)
Setsoto	22 054	53 053
Dihlabeng	63 255	20 514
Nketoana	(28 658)	(18 233)
Maluti a Phofung	(592 277)	24 701
Phumelela	(14 759)	(4 444)
Mantsopa	16 630	161
Moqhaka	182 323	55 013
Ngwathe	(69 214)	56 503
Metsimaholo	(44 902)	86 319
Mafube	(2 384)	31 640

2.2 OPERATING EXPENDITURE

2.2.1 The total operating expenditure reported amounted to R12.138 billion or 49.9 per cent against the adjusted budget. The total expenditure is below the straight line projection of 66%. 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 February 2023 is *employee related cost* amounting to R4.400 billion or 36.2 per cent of the total expenditure, followed by *bulk purchases - electricity* amounting to R2.868 billion.



2.2.3 The performance of *employee related cost* against the adjusted budget is 64 per cent (R4.400 billion). The majority of the expenditure reported (98.5 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	202 829	63 869	31.5%	1.5%
Municipal Staff	7 001 416	6 667 106	4 336 010	65.0%	98.5%
Board Members	785	785	74	9.4%	0.0%
Total	7 219 863	6 870 720	4 399 953	64.0%	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 Feb 2023	%	Original Budget	Adjusted Budget	YTD Feb 2023	%
Mangaung	2 393 515 462	2 243 143 293	1 530 664 061	64.0%	70 667 842	75 231 032	47 834 918	67.7%
Matjhabeng	906 572 359	906 572 359	596 968 614	65.8%	39 971 641	39 971 641	6 371 374	15.9%
Maluti-a-Phofung	660 113 301	691 796 400	471 954 126	71.5%	30 608 225	31 593 698	20 247 894	66.2%
Moqhaka	364 983 798	374 675 335	236 912 725	64.9%	22 248 609	23 726 587	14 040 374	63.1%
Metsimaholo	434 807 480	399 156 720	230 314 639	53.0%	20 869 770	20 869 770	13 281 612	63.6%
Total	4 759 992 400	4 615 344 107	3 066 814 165	64.4%	184 366 087	191 392 728	101 776 172	55.2%

Employee Related Cost - Medium Capacity Municipalities

Municipality	Employee Related Cost				Council Remuneration			
	Original Budget	Adjusted Budget	YTD Feb 2023	%	Original Budget	Adjusted Budget	YTD Feb 2023	%
Letsemeng	73 052 844	73 052 844	35 590 020	48.7%	5 167 420	5 167 420	2 678 496	51.8%
Kopanong	141 883 225	138 883 225	86 042 579	60.6%	6 491 999	6 491 999	12 736 764	196.2%
Tswelopele	78 739 925	78 874 925	124 478	0.2%	6 568 726	6 568 726		0.0%
Nala	160 137 291	160 137 291	94 312 855	58.9%	9 490 853	9 490 853	4 649 390	49.0%
Setsoto	228 323 196	229 654 752	147 979 900	64.8%	12 535 056	14 282 200	9 621 491	76.8%
Dihlabeng	348 057 308	342 815 159	228 407 755	65.6%	17 116 642	21 135 131	13 971 928	81.6%
Nketoana	151 733 243	151 733 243	61 184 025	40.3%	6 453 828	6 453 828	2 850 987	44.2%
Mantsopa	111 243 576	111 244 811	56 683 654	51.0%	6 221 546	6 221 549	4 063 420	65.3%
Ngwathe	266 190 371	266 190 371	178 820 609	67.2%	17 147 643	17 147 643	12 264 187	71.5%
Mafube	130 593 358	112 069 940	67 557 361	51.7%	11 399 215	7 169 933	4 209 299	36.9%
Total	1 689 954 337	1 664 656 561	956 703 236	56.6%	98 592 928	100 129 282	67 045 962	68.0%

Employee Related Cost - Low Capacity Municipalities

Municipality	Employee Related Cost				Council Remuneration			
	Original Budget	Adjusted Budget	YTD Feb 2023	%	Original Budget	Adjusted Budget	YTD Feb 2023	%
Mohokare	87 809 399	85 362 742	57 810 174	65.8%	5 675 733	5 536 593	3 642 619	64.2%
Xhariep	47 107 343	45 673 584	31 752 256	67.4%	4 105 315	4 745 309	3 192 579	77.8%
Masilonyana	124 336 427	124 336 427		0.0%	7 921 835	7 921 835		0.0%
Tokologo	65 061 962	64 061 962	30 848 757	47.4%	5 863 364	5 863 364	2 889 094	49.3%
Lejweleputswa	119 884 691	118 834 691	64 648 430	53.9%	10 671 632	10 671 632	6 778 317	63.5%
Phumelela	91 041 264	91 068 922	57 986 414	63.7%	6 891 170	6 878 315	4 762 497	69.1%
Thabo Mofutsanyana	102 434 027	98 127 193	57 857 442	56.5%	9 110 478	9 344 536	6 433 722	70.6%
Fezile Dabi	132 240 660	123 391 000	75 532 215	57.1%	7 515 130	8 243 000	5 180 624	68.9%
Total	769 915 773	750 856 521	376 435 688	48.9%	57 754 657	59 204 584	32 879 452	56.9%

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 R1.055 billion or 30.1 per cent against the approved budget of R3.504 billion. The majority of the municipalities (19) reported

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

2.3.2 The majority (64 per cent) of the expenditure relates to trading services projects amounting to R671.046 million and consist of R151.735 million for *energy services*, R339.860 million for *water management*, R164.813 million for *waste water management* and R14.638 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 adusted budget of R1.449 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 R668.935 million was spent on repairs and maintenance which amounts to 46.2 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	355 410	64.7%
Total Metros		517 045	549 081	355 410	64.7%
Letsemeng	FS161	6 584	5 815	1 596	27.4%
Kopanong	FS162	-	-	-	-
Mohokare	FS163	1 736	2 728	1 274	46.7%
Xhariep	DC16	405	251	138	55.0%
Total Xhariep		8 725	8 794	3 008	34.2%
Masilonyana	FS181	1 295	1 295	-	-
Tokologo	FS182	3 420	4 025	1 786	44.4%
Tswelopele	FS183	16 105	16 022	7 615	47.5%
Majhabeng	FS184	302 694	245 087	25 283	10.3%
Nala	FS185	255 699	255 699	84 585	33.1%
Lejweleputswa	DC18	3 531	3 531	1 056	29.9%
Total Lejweleputswa		582 743	525 658	120 325	22.9%
Setsoto	FS191	7 022	4 206	3 681	87.5%
Dihlabeng	FS192	19 403	16 544	7 086	42.8%
Nketoana	FS193	20 758	23 558	6 980	29.6%
Maluti-a-Phofung	FS194	139 287	102 377	35 807	35.0%
Phumelela	FS195	13 780	9 208	5 861	63.7%
Mantsopa	FS196	-	-	-	-
Thabo Mofutsanyana	DC19	449	449	-	-
Total Thabo Mofutsanyana		200 698	156 340	59 416	38.0%
Moqhaka	FS201	82 246	105 236	56 995	54.2%
Ngwathe	FS203	35 894	36 044	55 549	154.1%
Metsimaholo	FS204	47 447	49 532	14 528	29.3%
Mafube	FS205	16 479	14 641	3 366	23.0%
Fezile Dabi	DC20	1 891	3 243	337	10.4%
Total Fezile Dabi		183 957	208 697	130 776	62.7%
Total Free State		1 493 169	1 448 568	668 935	46.2%

3. CONDITIONAL GRANTS

- 3.1 In terms of the Division of Revenue Act, 2021 a total of R2.706 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 February 2023 show a total spending of R821.474 million against the allocation (30.4 per cent).
- 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.
- 3.4 The table below indicate the conditional grant performance per municipality:

Municipalities	2022/23 Conditional Grants					
	Allocated	Transferred	Spend Nat	Received Mun	Spend Mun	% spend
Mangaung	1 059 348	269 512	84 396	748 943	333 985	31.5%
Letsemeng	66 592	37 349	29 407	18 500	–	0.0%
Kopanong	46 436	16 578	6 543	–	–	0.0%
Mohokare	50 559	26 359	8 286	3 269	(23 359)	-46.2%
Xhariep	5 139	3 609	2 707	5 139	3 125	60.8%
Masilonyana	56 486	19 746	10 668	183	–	0.0%
Tokologo	48 125	38 574	16 220	–	40 542	84.2%
Tswelopele	38 773	20 538	20 609	15 252	(14 321)	-36.9%
Matjhabeng	175 101	35 476	25 373	–	–	0.0%
Nala	53 465	35 126	20 792	28 715	23 808	44.5%
Lejweleputswa	8 706	4 025	3 917	7 973	2 715	31.2%
Setsoto	223 389	154 861	89 746	198 280	76 758	34.4%
Dihlabeng	65 169	25 575	18 445	56 833	56 159	86.2%
Nketoana	52 935	27 845	15 157	–	–	0.0%
Maluti a Phofung	267 210	185 495	125 369	188 270	147 348	55.1%
Phumelela	43 077	31 600	17 939	22 278	16 736	38.9%
Mantsopa	51 232	38 430	19 431	–	727	1.4%
Thabo Mofutsanyana	15 229	9 440	7 732	(528)	(6 610)	-43.4%
Moqhaka	59 614	42 154	30 068	47 791	30 205	50.7%
Ngwathe	143 003	78 293	25 722	79 301	29 550	20.7%
Metsimaholo	112 976	81 831	45 345	117 141	81 514	72.2%
Mafube	58 460	31 697	15 657	35 336	22 593	38.6%
Fezile Dabi	4 918	3 258	691	–	–	0.0%
Total	2 705 942	1 217 371	640 220	1 572 674	821 474	30.4%

- 3.5 The table below show the actual performance per grant:

Municipalities	2022/23 Conditional Grants					
	Allocated	Transferred	Spend Nat	Received Mun	Spend Mun	% spend
Energy Efficiency & Demand Man Grant	23 000	11 000	8 328	10 000	(870)	-3.8%
Expanded Public Works Programme	46 707	9 445	14 409	11 603	9 177	19.6%
Finance Management Grant	59 020	59 020	19 111	23 485	7 479	12.7%
Integrated National Electrification Prog	129 996	85 774	46 337	93 566	43 657	33.6%
Metro Informal Settlements Partnership Grant	279 617	172 056	36 828	172 056	52 442	18.8%
Municipal Infrastructure Grant	844 877	416 006	263 948	285 812	196 718	23.3%
Municipal Systems Improvement Prog	-	-	-	3 100	-	0.0%
Neighbourhood Dev Partnership Grant	20 738	10 000	15 493	19 738	23 867	115.1%
Programme & Project Preperation Support Grant	13 673	-	-	6 837	893	6.5%
Public Transport network Grant	249 894	84 964	31 038	202 414	80 228	32.1%
Regional Bulk Infrastructure Grant	204 407	151 907	74 303	256 339	155 109	75.9%
Rural Roads Assets Man Systems Grant	9 654	6 756	4 519	4 650	1 482	15.3%
Urban settlement Development Grant	491 760	-	-	344 232	174 806	35.5%
Water Services Infrastructure Grant	332 599	210 443	125 906	138 841	76 485	23.0%
Total	2 705 942	1 217 371	640 220	1 572 674	821 474	30.4%

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 R196.718 million was reported on the data strings for MIG, however, CoGTA reported spending of R343.453 million at the end of February 2023. 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	7,453	6,376	34%
Kopanong	22,932	4,201	4,192	18%
Mohokare	19,991	1,944	1,051	5%
Masilonyana	28,257	4,634	4,605	16%
Matjhabeng	136,630	39,270	20,734	15%
Mafube	25,129	8,651	8,650	34%

3.7 The transferring departments for conditional grants (MIG, WSIG, RBIG, etc) might consider to stop further allocations to the municipalities in the 2022/23 financial where under performances were noted and reduce the allocation for the current financial year. This will impact drastically on the infrastructure projects in the budget, which will have to be rolled over to the next financial year.

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

- 4.1 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.
- 4.2 Mid-year Bilaterals were conducted during February 2023 to provide inputs to the main 2022/23 adjustment budget. 13 Municipalities were selected for the bilaterals:

Municipality	Date of Bilaterals	Reason for selection
Nketoana	7 February 2023	S137 Intervention
Letsemeng	7 February 2023	Financial challenges facing the municipality
Ngwathe	7 February 2023	Financial challenges facing the municipality.
Matjhabeng	8 February 2023	S137 Intervention
Mafube	9 February 2023	S137 Intervention
Metsimaholo	9 February 2023	S137 Intervention
Masilonyana	10 February 2023	Financial challenges facing the municipality, institutional challenges (key management positions not filled – Acting MM, no CFO), incorrect reporting
Kopanong	10 February 2023	Financial challenges facing the municipality, institutional challenges (key management positions not filled – Acting MM, Acting CFO), incorrect reporting
Tokologo	14 February 2023	S137 Intervention
Mantsopa	14 February 2023	S137 Intervention
Mohokare	15 February 2023	Financial challenges facing the municipality, institutional challenges (key management positions not filled – Acting CFO)
Nala	15 February 2023	Financial system challenges (Budgeting and reporting not done in financial system)
Maluti-a-Phofung	16 February 2023	S137 Intervention

The following transversal findings were noted during the evaluation of the mid-year reports from municipalities:

- The municipalities do not follow the format set out in Schedule C of the MBRR eg. Mayor's report and executive summary not included.
- Information presented do not correlate to the information on the data base (data strings uploaded).
- Cash flow information obtained from the data strings are not accurate, which is due to the transactions not being pulled to the cash flow statement on the financial systems. This also leads to the collection rates that were reported, were not a true reflection of the actual collection rates.
- Creditor's information are understated due to debt owed to bulk service providers (Eskom and water boards) not reported in full.
- The progress with regard to the Service Delivery Budget Implementation Plan (SDBIP) was not submitted by a large portion of the 22 delegated municipalities.

- o The audit report of the previous financial year and strategies to address the findings are not clearly reported.

4.3 The due date for the tabling of the 2022/23 adjustment budgets were 28 February 2023. The table below show the tabling dates per municipality:

Description	Date of Tabling the adjustment budgets	Date of Tabling (2nd Adjustment Budget)	Reason for Late Tabling
Three municipalities tabled			
Mangaung	15/03/2023		Scheduled date (28/02) coincided with SOPA
Letsemeng	28/02/2023	N/A	
Kopanong	1/03/2023	N/A	Council did not form a quorum on scheduled date (28/02)
Mohokare	28/02/2023	N/A	
Xhariep	28/02/2023	N/A	
Masilonyana	28/02/2023	N/A	
Tokologo	27/02/2023	N/A	
Tswelopele	24/02/2023	N/A	
Matjhabeng	31/01/2023	28/02/2023	
Nala	27/02/2023	N/A	
Lejweleputswa	24/02/2023	N/A	
Setsoto	28/02/2023	N/A	
Dihlabeng	28/02/2023	N/A	
Nketoana	22/02/2023	N/A	
Maluti-a-Phofung	7/03/2023	N/A	Scheduled date (28/02) coincided with SOPA
Phumelela	27/02/2023	N/A	
Mantsopa	28/02/2023	N/A	
Thabo Mofutsanyana	31/01/2023	N/A	
Moqhaka	28/02/2023	N/A	
Ngwathe	27/02/2023	N/A	
Metsimaholo	28/02/2023	N/A	
Mafube	27/02/2023	N/A	
Fezile Dabi	27/02/2023	N/A	

E. RECOMMENDATIONS & CONCLUSION

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

1. **Note** the aggregate revenue generated is 61.6 per cent whilst the operating expenditure is at 49.9 per cent against the total budgets and the expenditure is significantly **below the straight line projection of 66 per cent**. An operating surplus of R1.942 billion was reported. *The operating surplus does not take the actual collection rate into consideration.*
2. **Note** the performance of the capital expenditure for the period under review is **below the straight line projection of 66 per cent**, amounting to R1.055 billion (30.1 per cent) against the adjusted budget of R3.504 billion.
3. **Note** municipalities reported aggregate spending on repairs and maintenance amounting to R668.935 million or 46.2 per cent against the adjusted budget of R1.449 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 R32.331 billion (*Jan 2023 – R32.008 billion*).
5. **Note** the total outstanding creditor's amount to R24.505 billion (*Jan 2023 – R24.293 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.

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Ms MA Sesing
HEAD OF DEPARTMENT
FREE STATE PROVINCIAL TREASURY

Date: 30-03-2023

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	508 197	4.7%	281 338	2.6%	447 350	4.1%	9 680 094	88.7%	10 916 978	33.8%
Trade and Other Receivables from Exchange Transactions - Electricity	305 505	12.0%	76 949	3.0%	177 729	7.0%	1 994 209	78.1%	2 554 391	7.9%
Receivables from Non-exchange Transactions - Property Rates	310 968	6.4%	124 946	2.6%	286 146	5.9%	4 124 116	85.1%	4 846 177	15.0%
Receivables from Exchange Transactions - Waste Water Management	161 327	4.0%	84 032	2.1%	205 225	5.1%	3 597 992	88.9%	4 048 576	12.5%
Receivables from Exchange Transactions - Waste Management	93 214	3.2%	53 500	1.8%	148 461	5.1%	2 638 043	89.9%	2 933 218	9.1%
Receivables from Exchange Transactions - Property Rental Debtors	1 962	1.3%	1 779	1.2%	1 747	1.1%	147 475	96.4%	152 963	0.5%
Interest on Arrear Debtor Accounts	217 515	3.8%	137 580	2.4%	331 721	5.7%	5 107 264	88.1%	5 794 079	17.9%
Other	(23 286)	-2.1%	8 480	0.8%	42 317	3.9%	1 056 727	97.5%	1 084 237	3.4%
Total By Income Source	1 575 401	4.9%	768 604	2.4%	1 640 696	5.1%	28 345 920	87.7%	32 330 621	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	189 153	5.4%	143 665	4.1%	201 647	5.7%	2 986 601	84.8%	3 521 066	10.9%
Commercial	483 716	10.3%	134 724	2.9%	343 417	7.3%	3 726 943	79.5%	4 688 801	14.5%
Households	936 545	3.9%	485 444	2.0%	1 070 109	4.5%	21 438 163	89.6%	23 930 261	74.0%
Other	(34 014)	-17.9%	4 772	2.5%	25 522	13.4%	1 056 727	102.0%	190 492	0.6%
Total By Customer Group	1 575 401	4.9%	768 604	2.4%	1 640 696	5.1%	28 345 920	87.7%	32 330 621	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	727 724	7.9%	279 117	3.0%	253 256	2.7%	7 952 797	86.3%	9 212 893	28.5%
Letsemeng	19 124	4.8%	7 541	1.9%	6 949	1.8%	360 703	91.5%	394 317	1.2%
Kopanong	–	0.0%	7 860	2.1%	16 067	4.3%	351 812	93.6%	375 739	1.2%
Mohokare	11 331	2.3%	10 646	2.2%	10 814	2.2%	449 471	93.2%	482 262	1.5%
Xhariep District	–	0.0%	–	0.0%	–	0.0%	9 282	100.0%	9 282	0.0%
DC 16 Total	30 455	2.4%	26 047	2.1%	33 830	2.7%	1 171 268	92.8%	1 261 599	3.9%
Masilonyana	26 995	2.0%	12 590	1.0%	12 455	0.9%	1 271 433	96.1%	1 323 474	4.1%
Tokologo	17 793	4.3%	8 453	2.0%	8 545	2.1%	379 180	91.6%	413 971	1.3%
Tswelopele	6 287	3.9%	4 200	2.6%	3 368	2.1%	146 275	91.3%	160 130	0.5%
Matjhabeng	214 385	3.4%	151 930	2.4%	151 155	2.4%	5 704 448	91.7%	6 221 917	19.2%
Nala	24 350	2.4%	24 094	2.4%	21 029	2.1%	942 542	93.1%	1 012 015	3.1%
Lejweleputswa District	(0)	0.0%	–	0.0%	–	0.0%	30 799	100.0%	30 798	0.1%
DC 18 Total	289 809	3.2%	201 267	2.2%	196 552	2.1%	8 474 677	92.5%	9 162 305	28.3%
Setsotho	25 875	4.2%	20 256	3.3%	18 785	3.1%	549 317	89.4%	614 234	1.9%
DiHabeng	75 603	5.3%	24 769	1.7%	26 615	1.9%	1 295 828	91.1%	1 422 814	4.4%
Nketoana	33 613	3.4%	30 189	3.0%	26 278	2.6%	904 070	90.9%	994 151	3.1%
Maluti a Phofung	31 287	1.3%	35 752	1.5%	25 982	1.1%	2 226 346	96.0%	2 319 367	7.2%
Phumelela	(885)	-0.2%	6 978	1.5%	7 282	1.5%	462 254	97.2%	475 629	1.5%
Mantsopa	31 182	3.4%	13 425	1.5%	13 602	1.5%	847 646	93.6%	905 854	2.8%
Thabo Mofutsanyana District	–	0.0%	–	0.0%	–	0.0%	4 163	100.0%	4 163	0.0%
DC 19 Total	196 674	2.9%	131 369	2.0%	118 545	1.8%	6 289 623	93.4%	6 736 211	20.8%
Moqhaka	48 443	3.9%	26 572	2.1%	26 982	2.1%	1 154 491	91.9%	1 256 489	3.9%
Ngwathe	65 497	6.3%	26 093	2.5%	940 106	91.1%	–	0.0%	1 031 696	3.2%
Metsimaholo	187 941	6.9%	63 385	2.3%	56 384	2.1%	2 415 403	88.7%	2 723 113	8.4%
Mafube	28 858	3.0%	14 754	1.6%	15 040	1.6%	887 662	93.8%	946 314	2.9%
Fezile Dabi	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%
DC 16 Total	330 739	5.6%	130 805	2.2%	1 038 513	17.4%	4 457 556	74.8%	5 957 611	18.4%
Total Debt	1 575 401	4.9%	768 604	2.4%	1 640 696	5.1%	28 345 920	87.7%	32 330 621	100.0%

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	491 220	3.3%	155 146	1.0%	188 011	1.3%	13 996 603	94.4%	14 830 980	60.5%
Bulk Water	103 522	1.6%	73 885	1.1%	71 725	1.1%	6 378 028	96.2%	6 627 160	27.0%
PAYE deductions	19 259	37.4%	2 972	5.8%	2 996	5.8%	26 239	51.0%	51 466	0.2%
VAT (output less input)	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%
Pensions / Retirement	89 058	19.7%	17 134	3.8%	5 950	1.3%	339 799	75.2%	451 942	1.8%
Loan repayments	828	9.6%	520	6.0%	1 243	14.4%	6 066	70.1%	8 657	0.0%
Trade Creditors	112 913	5.5%	93 423	4.6%	55 957	2.7%	1 783 414	87.2%	2 045 707	8.3%
Auditor General	(98)	-0.1%	5 136	7.1%	7 416	10.3%	59 791	82.8%	72 245	0.3%
Other	30 612	7.3%	4 532	1.1%	(15 780)	-3.8%	397 841	95.4%	417 204	1.7%
Total Debt	847 315	3.5%	352 748	1.4%	317 517	1.3%	22 987 781	93.8%	24 505 361	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	226 389	79.5%	7 704	2.7%	10 852	3.8%	39 665	13.9%	284 611	1.2%
Letsemeng	2 501	1.4%	4 893	2.8%	(8 829)	-5.1%	175 770	100.8%	174 335	0.7%
Kopanong*	15 449	1.9%	13 556	1.6%	14 445	1.7%	783 195	94.7%	826 646	3.4%
Mohokare	87	0.1%	2 759	2.1%	130	0.1%	130 380	97.8%	133 356	0.5%
Xhariep District	(609)	-4.8%	188	1.5%	1 211	9.5%	11 895	93.8%	12 684	0.1%
DC 16 Total	17 428	1.5%	21 395	1.9%	6 957	0.6%	1 101 241	96.0%	1 147 021	4.7%
Masilonyana	–	0.0%	10	0.0%	(18 907)	-44.7%	61 217	144.7%	42 321	0.2%
Tokololo	119	0.3%	1 132	2.8%	3 487	8.5%	36 264	88.4%	41 001	0.2%
Tswelopele	10 528	9.1%	4 338	3.7%	3 738	3.2%	97 386	84.0%	115 990	0.5%
Matjhabeng	280 254	2.6%	157 897	1.4%	142 296	1.3%	10 314 584	94.7%	10 895 032	44.5%
Nala*	6 201	0.7%	15 646	1.7%	18 692	2.0%	886 957	95.6%	927 495	3.8%
Lejweleputswa District	139	100.0%	–	0.0%	–	0.0%	–	0.0%	139	0.0%
DC 18 Total	297 240	2.5%	179 023	1.5%	149 305	1.2%	11 396 409	94.8%	12 021 978	49.1%
Setsetso	2 526	19.4%	5 820	44.7%	317	2.4%	4 370	33.5%	13 033	0.1%
Dihlabeng	60 262	5.7%	26 424	2.5%	21 707	2.0%	957 500	89.8%	1 065 893	4.3%
Nketoana	12 404	1.9%	20 232	3.1%	15 455	2.4%	601 669	92.6%	649 761	2.7%
Maluti a Phofung	106 938	2.3%	2 168	0.0%	50 007	1.1%	4 466 862	96.6%	4 625 976	18.9%
Phumelela	101	0.0%	1 643	0.5%	3 919	1.2%	333 932	98.3%	339 594	1.4%
Mantsopa	4 512	1.0%	3 494	0.8%	121	0.0%	448 727	98.2%	456 854	1.9%
Thabo Mofutsanyana District	5	0.6%	–	0.0%	–	0.0%	812	99.4%	817	0.0%
DC 19 Total	186 748	2.6%	59 781	0.8%	91 527	1.3%	6 813 872	95.3%	7 151 927	29.2%
Moqhaka	37 432	3.9%	32 818	3.4%	34 208	3.5%	867 400	89.3%	971 858	4.0%
Ngwathe	75 878	3.8%	38 785	1.9%	10 987	0.5%	1 896 858	93.8%	2 022 508	8.3%
Metsimaholo	3 667	6.4%	2 991	5.3%	1 119	2.0%	49 172	86.3%	56 949	0.2%
Mafube	2 532	0.3%	10 250	1.2%	12 563	1.5%	823 164	97.0%	848 508	3.5%
Fezile Dabi	–	0.0%	–	0.0%	–	0.0%	–	0.0%	–	0.0%
DC 20 Total	119 509	3.1%	84 844	2.2%	58 876	1.5%	3 636 595	93.3%	3 899 824	15.9%
Total Debt	847 315	3.5%	352 748	1.4%	317 517	1.3%	22 987 781	93.8%	24 505 361	100.0%

*M08 Not submitted

Annexure E – Financial Performance

R thousands	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	M07 Jan Actual	M08 Feb Actual	M09 Mar Actual	Q3 Mar Actual	YTD Actual	%
Revenue										
Exchange Revenue										
Service charges - Electricity	7 031 262	6 799 579	1 616 980	1 197 728	388 218	378 533		766 751	3 581 460	52.7%
Service charges - Water	3 077 817	2 946 683	730 391	728 440	252 790	236 655		489 445	1 948 277	66.1%
Service charges - Waste Water Management	1 289 476	1 249 068	296 790	299 950	108 319	97 523		205 842	802 582	64.3%
Service charges - Waste Management	767 280	764 859	181 984	119 146	64 063	56 599		120 662	421 792	55.1%
Agency services	2	2	0	0					1	26.8%
Interest	286	441	(13 000)						(13 000)	-2949.7%
Interest earned from Receivables	1 039 342	1 079 408	308 498	340 697	126 471	128 822		255 294	904 489	83.8%
Interest earned from Current and Non Current Assets	68 156	76 022	19 957	27 459	9 861	9 647		19 508	66 923	88.0%
Dividends	5 436	2 066	884	21	232	173		405	1 310	63.4%
Rent on Land	411	387	759	445	316	179		495	1 699	439.0%
Rental from Fixed Assets	101 041	101 809	21 800	18 778	6 856	6 939		13 796	54 374	53.4%
Licence and permits	353	1 473	107	122	28	85		112	341	23.2%
Operational Revenue	567 761	576 799	11 408	31 649	4 757	2 567		7 324	50 381	8.7%
Non-Exchange Revenue										
Property rates	2 961 987	2 944 650	736 065	722 429	247 365	234 410		481 775	1 940 269	65.9%
Surcharges and Taxes	17 819	17 819	168	1 835	(3)	1 325		1 322	3 326	18.7%
Fines, penalties and forfeits	97 996	87 421	6 522	6 628	1 156	1 035		2 191	15 341	17.5%
Licences or permits	730	1 053	379	351	97	200		297	1 027	97.6%
Transfer and subsidies - Operational	5 420 847	5 444 923	1 903 072	1 163 755	567 026	181 370		748 396	3 815 222	70.1%
Interest	111 565	147 584	57 657	71 188	25 200	26 745		51 945	180 790	122.5%
Fuel Levy	363 435	363 435	121 145	121 145					242 290	66.7%
Operational Revenue	19 753	19 099	1 383	1 427	476	463		939	3 749	19.6%
Gains on disposal of Assets	72 900	72 919	64	3 434	259	80		339	3 827	5.2%
Other Gains	365	369	93	295					389	105.3%
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)	23 189 089	22 848 280	6 035 613	4 865 273	1 809 128	1 369 996	-	3 179 125	14 080 010	61.6%
Expenditure										
Employee related costs	7 219 863	7 030 857	1 638 094	1 654 041	567 909	539 909		1 107 818	4 399 953	62.6%
Remuneration of councillors	340 714	350 727	71 714	73 600	24 339	32 048		56 388	201 702	57.5%
Bulk purchases - electricity	5 133 934	5 499 270	1 369 079	927 722	268 663	302 317		570 980	2 867 781	52.1%
Inventory consumed	2 171 773	2 153 541	229 108	430 409	129 911	126 671		256 582	916 099	42.5%
Debt Impairment	1 606 225	1 575 011	341 240	341 239	113 746	113 746		227 493	909 972	57.8%
Depreciation and amortisation	1 283 363	1 440 629	221 836	224 803	185 729	28 406		214 135	660 774	45.9%
Interest	447 994	832 727	100 078	89 216	11 999	23 998		35 996	225 291	27.1%
Contracted services	1 778 296	1 851 572	163 942	329 767	92 703	114 905		207 608	701 317	37.9%
Transfers and subsidies	229 561	233 953	23 437	50 549	43 611	11 899		55 511	129 496	55.4%
Irrecoverable debts written off	1 294 502	1 307 075	202 872	56 911	43 485	6 602		50 087	309 869	23.7%
Operational costs	1 563 627	1 657 007	265 842	346 797	87 550	86 641		174 191	786 831	47.5%
Losses on disposal of Assets	55	55				4		4	4	7.7%
Other Losses	388 846	388 853	13 590	12 278	3 468			3 468	29 335	7.5%
Total Expenditure	23 458 752	24 321 275	4 640 832	4 537 331	1 573 113	1 387 146	-	2 960 260	12 138 423	49.9%
Surplus/(Deficit)	(269 663)	(1 472 995)	1 394 780	327 942	236 015	(17 150)	-	218 865	1 941 587	-131.8%
Transfers and subsidies - capital (monetary allocations)	2 639 199	2 956 648	191 263	2 393 250	(1 873 901)	126 648		(1 747 253)	837 260	28.3%
Transfers and subsidies - capital (in-kind)	65 750	66 870	14 587	15 188	920			920	30 695	45.9%
Surplus/(Deficit) after capital transfers and contributions	2 435 286	1 550 523	1 600 630	2 736 380	(1 636 966)	109 498	-	(1 527 468)	2 809 542	181.2%
Income Tax										
Surplus/(Deficit) after income tax	2 435 286	1 550 523	1 600 630	2 736 380	(1 636 966)	109 498	-	(1 527 468)	2 809 542	181.2%
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality	2 435 286	1 550 523	1 600 630	2 736 380	(1 636 966)	109 498	-	(1 527 468)	2 809 542	181.2%
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions	315 800	315 870	60 236	74 981	24 209	24 992		49 201	184 417	58.4%
Surplus/(Deficit) for the year	2 751 086	1 866 393	1 660 866	2 811 360	(1 612 757)	134 490	-	(1 478 267)	2 993 960	160.4%

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	Interest	Other Revenue Generated	Property Rates	Surcharges & Taxes	Fines, penalties & forfeits	Transfers & Subsidies - Operational	Other Revenue Generated
Mangaung Metro	8 691 248	8 527 876	5 793 142	67.9%	1 975 476	807 395	315 451	113 002	302 243	61 949	1 005 131	—	5 316	887 301	319 879
Letsemeng	201 215	215 825	118 843	55.1%	19 409	1 111	7 490	7 260	4 562	517	16 992	714	6	55 185	5 596
Kopanong	356 403	347 659	433 188	124.6%	56 055	29 905	16 099	10 949	12 000	663	24 453	—	—	283 064	—
Mohokare	230 060	237 275	101 767	42.9%	—	22 501	8 745	5 339	81	694	10 622	—	4	26 911	26 870
Xhariep District	64 564	65 366	48 237	73.8%	—	—	—	—	246	150	—	—	—	47 826	15
DC 16 Total	852 242	866 125	702 035	81.1%	75 465	53 517	32 334	23 548	16 889	2 023	52 068	714	10	412 987	32 481
Masilonyana	362 877	361 582	72 894	20.2%	4 950	29 663	18 828	(50 137)	100	368	26 578	—	4	42 541	—
Tokologo	141 362	152 598	53 741	35.2%	381	1 417	11 991	7 779	16 237	477	5 337	—	—	5 337	10 120
Tswelopele	196 575	203 575	143 209	70.3%	32 676	3 686	2 619	2 505	81	4 436	25 664	—	51	67 502	3 988
Maitjhabeng	3 677 907	3 677 907	1 988 696	53.5%	467 222	327 749	125 687	76 376	224 868	29 877	277 396	—	816	406 863	31 842
Nala	516 179	516 179	199 350	38.6%	49 585	32 998	20 559	13 315	16 558	2 147	13 511	2 612	73	47 985	7
Lejweleputswa District	156 028	154 573	111 102	71.9%	—	—	—	—	4 427	197	—	—	51	106 427	—
DC 18 Total	5 050 929	5 066 415	2 548 991	50.3%	554 815	395 513	179 684	49 837	262 271	37 502	348 485	2 612	995	671 320	45 957
Seisoetso	612 167	622 099	427 578	68.7%	60 722	50 774	26 661	34 466	35 789	2 953	45 517	—	109	170 115	473
Dihlabeng	928 658	960 588	585 650	61.0%	150 306	46 810	37 516	37 910	48 419	7 554	97 117	—	223	149 487	10 307
Nkeoana	443 163	440 335	335 950	76.3%	50 325	44 530	27 498	18 999	87 927	1 796	11 442	—	6 712	86 720	—
Maluti a Phofung	1 703 435	1 572 407	885 831	56.3%	78 662	71 387	31 627	31 492	2 513	21 698	81 433	—	362	566 653	2
Phumelela	197 775	208 794	122 335	58.6%	7 687	9 332	8 104	7 358	20 017	720	13 468	—	—	55 650	—
Manitsopa	342 670	350 283	63 042	18.0%	24 792	3 364	7 782	5 373	15 486	397	4 621	—	29	—	996
Thabo Mofutsanyana	161 756	162 795	94 035	57.8%	—	—	—	—	2 424	672	—	—	—	90 938	—
DC 19 Total	4 389 624	4 317 302	2 514 420	58.2%	372 494	226 197	139 188	135 599	212 577	35 790	253 798	—	7 436	1 119 563	11 778
Mochaka	1 129 762	1 135 158	664 683	58.6%	229 978	84 883	39 312	27 637	24 786	9 482	54 681	—	1 125	187 269	5 530
Ngwathe	936 722	937 015	546 967	58.4%	154 504	54 734	42 872	31 165	44 833	2 637	69 405	—	39	146 778	—
Metsimaholo	1 673 585	1 560 778	991 617	63.5%	218 728	295 529	42 910	30 113	57 349	9 064	141 043	—	295	184 221	12 366
Mafube	286 129	256 813	189 995	74.0%	0	30 509	10 831	10 891	34 508	2 241	15 658	—	125	81 151	4 081
Fezile Dabi	178 849	180 799	128 160	70.9%	—	—	—	—	2 956	571	—	—	—	124 633	—
DC 20 Total	4 205 046	4 070 563	2 521 422	61.9%	603 210	465 654	135 925	99 806	164 433	23 994	280 788	—	1 584	724 051	21 977
Total	23 189 089	22 848 280	14 080 010	61.6%	3 581 460	1 948 277	802 582	421 792	958 412	161 259	1 940 269	3 326	15 341	3 815 222	432 072

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	5 528 213	68.2%	1 530 664	47 835	1 537 631	498 656	726 729	535 244	224 590	135 897	290 967
Leisemeng	248 391	247 140	86 356	34.9%	35 590	2 678	18 461	2 797	-	24	6 438	38	20 328
Kopanong	457 775	430 832	120 834	28.0%	86 043	12 737	1 134	9 522	-	-	9 892	-	1 507
Mohokare	223 971	223 887	81 569	36.4%	57 810	3 643	446	302	-	-	6 623	-	12 745
Xhariep District	63 569	64 414	45 093	70.0%	31 752	3 193	-	135	-	375	3 018	-	6 620
DC 16 Total	993 706	966 274	333 851	34.6%	211 195	22 250	20 041	12 757	-	399	25 970	38	41 200
Masilonyana	418 858	418 858	894	0.2%	-	-	-	76	-	-	65	-	753
Tokologo	139 355	155 348	80 509	51.8%	30 849	2 889	12 492	2 242	-	-	20 881	-	11 157
Tswelopele	226 720	242 551	77 034	31.8%	124	-	27 420	5 999	-	-	23 767	7	19 717
Matjhabeng	3 677 446	3 621 386	1 099 155	30.4%	596 969	6 371	116 223	98 719	-	-	96 034	4 765	180 075
Nala	514 508	514 508	181 846	35.3%	94 313	4 649	15 402	35 569	-	-	16 614	-	15 299
Lejwelepuiswa District	198 134	194 321	97 850	50.4%	64 648	6 778	-	1 170	-	2 603	8 954	-	13 696
DC 18 Total	5 175 021	5 146 973	1 537 288	29.9%	786 903	20 688	171 537	143 775	-	2 603	166 315	4 771	240 696
Seisoiso	612 385	621 934	306 154	49.2%	147 980	9 621	56 525	2 812	2	-	20 066	18 121	51 027
Ditlhabeng	877 035	869 517	501 560	57.7%	228 408	13 972	59 916	15 766	-	49 983	75 972	18 062	39 482
Nketoana	607 525	595 509	314 180	52.8%	61 184	2 851	47 891	8 907	-	20 159	17 129	103 484	52 575
Maluti a Phofung	2 081 050	3 074 187	1 323 773	43.1%	471 954	20 248	512 924	19 672	-	-	55 684	18 658	224 635
Phumelela	197 723	208 765	118 594	56.8%	57 986	4 762	20 234	4 612	-	-	3 089	-	27 911
Mantsopa	338 180	439 598	65 556	14.9%	56 684	4 063	528	957	-	-	1 321	-	2 002
Thabo Mofutsanyana	182 984	176 886	70 659	39.9%	57 857	6 434	-	47	-	968	(12 057)	-	17 409
DC 19 Total	4 896 881	5 986 396	2 700 476	45.1%	1 082 053	61 952	698 018	52 773	2	71 110	161 204	158 325	415 040
Moghaka	1 101 002	1 086 180	420 321	38.7%	236 913	14 040	13 377	12 266	-	2	65 802	1 810	76 109
Ngwathe	1 012 124	1 012 417	536 053	52.9%	178 821	12 264	222 721	76 971	-	-	21 750	-	23 526
Metsimaholo	1 646 928	1 564 965	880 448	56.3%	230 315	13 282	204 412	112 573	183 241	48 055	26 067	5 920	56 582
Matlube	284 082	265 514	96 933	36.5%	67 557	4 209	43	4 508	-	-	5 150	3 107	12 357
Fezile Dabi	191 805	191 625	104 840	54.7%	75 532	5 181	-	1 819	-	3 359	4 469	-	14 480
DC 20 Total	4 235 942	4 120 701	2 038 595	49.5%	789 138	48 976	440 554	208 138	183 241	51 417	123 239	10 838	183 053
Total	23 458 752	24 321 275	12 138 423	49.9%	4 399 953	201 702	2 867 781	916 099	909 972	660 774	701 317	309 869	1 170 957

Source: NT Local Government Database

Annexure H – Capital Expenditure and Source of Finance

R thousands	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	M07 Jan Actual	M08 Feb Actual	M09 Mar Actual	Q3 Mar Actual	YTD Actual	%
Capital Expenditure - Functional										
Municipal governance and administration	120 866	213 784	22 635	36 400	12 559	22 823	-	35 382	94 416	44.2%
Executive and council	28 615	89 594	11 226	30 042	10 625	19 258		29 882	71 150	79.4%
Finance and administration	92 196	123 951	11 390	6 187	1 935	3 565		5 500	23 076	18.6%
Internal audit	55	239	20	170					190	79.3%
Community and public safety	500 000	482 474	21 713	42 695	20 076	15 942	-	36 018	100 425	20.8%
Community and social services	58 044	59 580	9 795	4 702	10	2 777		2 787	17 284	29.0%
Sport and recreation	81 925	73 807	823	2 004	178	3 271		3 450	6 277	8.5%
Public safety	24 304	15 424	38	12	170	27		197	247	1.6%
Housing	333 479	331 414	11 056	35 977	19 718	9 866		29 584	76 617	23.1%
Health	2 250	2 250								0.0%
Economic and environmental services	646 917	766 436	35 810	118 329	16 797	17 982	-	34 779	188 918	24.6%
Planning and development	89 972	86 787	718	10 890	4 762	7 412		12 174	23 783	27.4%
Road transport	554 030	676 733	35 092	107 439	11 037	10 570		21 607	164 138	24.3%
Environmental protection	2 916	2 916			997			997	997	34.2%
Trading services	2 014 575	2 036 290	186 892	356 057	34 625	93 473	-	128 098	671 046	33.0%
Energy sources	481 396	435 414	30 357	82 294	16 712	22 372		39 084	151 735	34.8%
Water management	970 143	947 299	94 022	195 012	16 349	34 477		50 826	339 860	35.9%
Waste water management	465 253	596 315	56 267	71 387	1 114	36 044		37 158	164 813	27.6%
Waste management	97 783	57 262	6 246	7 363	450	579		1 029	14 638	25.6%
Other	6 657	5 509	72	27					99	1.8%
Total Capital Expenditure - Functional	3 289 017	3 504 492	267 122	553 507	84 057	150 219	-	234 276	1 054 904	30.1%
Funded by										
National Government	2 639 822	2 862 966	209 868	466 235	58 769	107 347		166 116	842 219	29.4%
Provincial Government		71 772	1 120						1 120	1.6%
District Municipality										
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	14 310	15 620	2 258	3 277	1 145	1 940		3 085	8 620	55.2%
Transfers recognised - capital	2 654 132	2 950 358	213 246	469 513	59 914	109 287	-	169 201	851 959	28.9%
Borrowing	92 504	93 525	7 451	2 947	557	598		1 155	11 553	12.4%
Internally generated funds	513 185	444 955	45 148	80 250	23 515	40 287		63 802	189 200	42.5%
Total Capital Funding	3 259 822	3 488 837	265 845	552 709	83 986	150 172	-	234 159	1 052 712	30.2%

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	350 190	26.7%	86 452	31 926	15 488	-	216 324	264 472	10 494	75 224
Letsemeng	56 944	57 265	4 408	7.7%	-	3 369	112	-	927	3 942	-	465
Koponong	41 785	41 785	2 521	6.0%	-	1 600	-	-	921	2 521	-	-
Mohokare	46 476	46 586	6 919	14.9%	-	83	6 080	-	755	6 080	-	838
Xhariep District	1 024	952	676	71.0%	-	-	-	-	676	-	-	676
DC 16 Total	146 229	146 589	14 523	9.9%	-	5 052	6 193	-	3 278	12 544	-	1 980
Masilonyana	51 228	51 228	2	0.0%	-	-	-	-	2	-	-	2
Tokologo	120 871	120 871	38 819	32.1%	-	20 072	9 251	-	9 497	38 819	-	-
Tswelopele	38 430	45 034	3 434	7.6%	-	11	-	-	3 422	663	-	2 751
Matjhabeng	176 809	348 814	119 196	34.2%	2 541	2 990	40 098	-	73 566	47 798	-	71 398
Nala	47 295	47 295	18 957	40.1%	-	692	4 887	-	13 379	18 566	-	-
Lejweputswa District	8 800	8 800	488	5.5%	-	-	-	-	488	-	-	488
DC 18 Total	443 434	622 043	180 895	29.1%	2 541	23 765	54 236	-	100 354	105 846	-	74 639
Setsoho	243 689	230 896	97 686	42.3%	758	93 124	2 127	-	1 677	95 249	1 059	878
Dihlabeng	130 167	129 810	65 371	50.4%	347	52 647	-	23	12 354	61 805	-	3 566
Nketoana	54 718	106 312	25 994	24.5%	-	20 713	4 319	-	963	25 564	-	-
Maluti a Phofung	294 505	306 155	157 291	51.4%	39 748	52 683	40 341	-	24 519	130 756	-	26 536
Phumelela	53 847	53 847	16 037	29.8%	-	799	8 422	-	6 816	16 037	-	-
Manisopa	52 395	47 295	4 372	9.2%	269	3 791	304	-	8	4 372	-	-
Thabo Mofutsanyana	4 002	4 097	851	20.8%	-	-	-	-	851	-	-	-
DC 19 Total	833 323	878 412	367 602	41.8%	41 122	223 756	55 513	23	47 187	333 782	1 059	30 980
Mochaka	80 773	102 888	27 791	27.0%	1 252	6 364	1 521	14 538	4 116	24 596	-	3 195
Ngwathe	135 280	135 600	29 127	21.5%	-	27 489	604	-	1 035	28 626	-	502
Metimaholo	309 640	238 894	66 372	27.8%	16 318	9 269	31 259	77	9 450	64 480	-	1 892
Mafube	58 183	67 683	17 734	26.2%	4 049	12 239	-	-	1 445	17 614	-	120
Fezile Dabi	1 320	2 750	669	24.3%	-	-	-	-	669	-	-	669
DC 20 Total	585 196	547 815	141 694	25.9%	21 620	55 361	33 383	14 615	16 715	135 316	-	6 378
Total	3 289 017	3 504 492	1 054 904	30.1%	151 735	339 860	164 813	14 638	383 858	851 959	11 553	189 200

Source: NT Local Government Database

