

TABLE OF CONTENTS	PAGE
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	6
1. Financial Health	6
2. Financial Performance	15
3. Conditional Grants	17
4. Impact of Covid-19 on Local Government Finances	19
5. Assistance Provided and Other MFMA related matters	20
E. Recommendations & Conclusion	21
Annexures	23
- A : Financial Performance	
- B : Operating Revenue per municipality	
- C : Operating Expenditure per municipality	
- D : Capital Expenditure and Source of Finance	
- E : Capital Expenditure per municipality	
- F : Debtors Age analysis	
- G : Debtors Age analysis per municipality	
- H : Creditors Age analysis	
- I : Creditors Age analysis per municipality	
- J : Covid-19 Expenditure per municipality	

A. METHODOLOGY AND APPROACH OF THIS REPORT

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

- The data for the analysis was extracted from the National Treasury Local Government Database. Provincial Treasury is concerned about the data reliability of budget and expenditure figures published as submitted by municipalities. A number of significant discrepancies have been identified in the data uploaded onto the Local Government Database 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 covers the financial performance of municipalities in Free State for the month ending **31 July 2021**. The purpose of this report aims to indicate to an extent to which the 22 delegated and one non-delegated municipalities have succeeded in fulfilling their Constitutional mandate and also provides an analysis of the Section 71 report in terms of the Municipal Finance Management Act (MFMA).

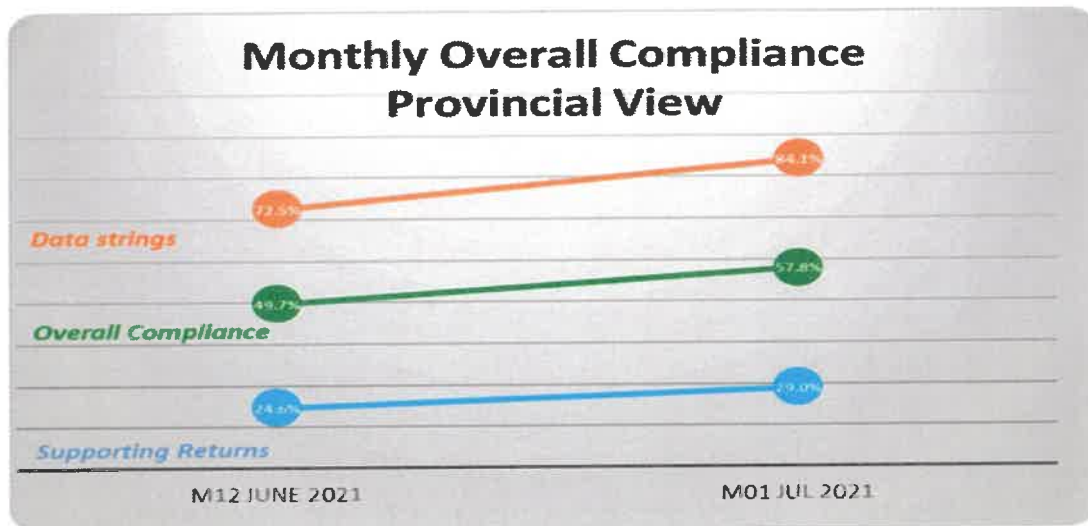
The Section 71 report facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for councils, provincial legislatures and officials in order to monitor and improve municipal performance. The improvement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

The report is therefore structured as follows:

- 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) Municipalities were required to submit the following monthly mSCOA data strings for the period under review:
- Monthly In-Year (M01)
 - Creditors (CR01)
 - Debtors (DB01)
- b) In addition to the above, municipalities are also required to submit the following information monthly, as per Provincial Treasury MFMA Circular no. 6:
- C-Schedule (as required by the Municipal Budget and Reporting Regulations in PDF format);
 - Intergovernmental Debt Return; and
 - Additional reporting template (e.g outstanding 3rd party payments, councilor debt)
- c) Municipalities are also required to submit their Covid-related expenditure on a weekly basis, the consolidated report is submitted to National Treasury.
- d) The graph below shows the monthly overall compliance for the 2021/22 financial year.



- e) The non-compliance was due to:
- Mohokare, Phumelela and Mantsopa Local Municipalities have backlogs in submissions and catchment is not progressing well.
 - Municipalities are reliant on system vendors to extract the data strings.
 - Municipalities are not uploading the C-schedule (as per the MBRR) on the local government database as per mandated timeline.
- f) Table 1 below shows the submission of the required data strings / returns per municipality:

Table 1: Submission of the monthly return forms

Municipality	mSCOA Data String Submission					Other Reporting		
	ORGB	PROR	M01	CR01	DB01	C-schedule M01	Debt Return M01	Additional Reporting * M01
Mangaung	Green	Green	Green	Green	Green	Green	N/A	N/A
Letsemeng	Green	Green	Green	Green	Green	Red	Red	Red
Kopanong	Green	Green	Green	Green	Green	Red	Red	Red
Mohokare	Green	Green	Red	Red	Red	Red	Red	Red
Xhariep	Green	Green	Green	Green	Green	Red	N/A	Red
Masilonyana	Green	Green	Green	Green	Green	Red	Red	Red
Tokologo	Green	Green	Green	Green	Green	Red	Red	Green
Tswelopele	Green	Green	Green	Green	Green	Red	Green	Green
Matjhabeng	Green	Green	Green	Green	Green	Red	Green	Red
Nala	Green	Green	Green	Orange	Green	Red	Red	Red
Lejweleputswa	Green	Green	Green	Green	Green	Green	N/A	Green
Setsoto	Green	Green	Green	Green	Green	Red	Green	Red
Dihlabeng	Green	Green	Green	Green	Green	Red	Green	Red
Nketoana	Green	Green	Green	Green	Green	Red	Red	Red
Maluti a Phofung	Green	Green	Green	Green	Green	Red	Green	Red
Phumelela	Green	Green	Red	Red	Red	Red	Red	Red
Mantsopa	Green	Green	Green	Green	Green	Red	Red	Red
Thabo Mofutsanyana	Green	Green	Green	Green	Green	Red	N/A	Red
Moghaka	Green	Green	Green	Green	Green	Green	Red	Red
Ngwathe	Green	Green	Green	Green	Green	Red	Red	Red
Metsimaholo	Green	Green	Green	Green	Green	Red	Green	Green
Mafube	Green	Green	Green	Red	Green	Red	Red	Red
Fezile Dabi	Green	Green	Green	Green	Green	Red	N/A	Red

*Additional Reporting: Invoices outstanding over 30 days; 3rd party payments; councillor debt

Source: LGDB as at 24 August 2021

Legend:

Successful	Green	1st Phase error	Orange	2nd Phase error	Yellow	Outstanding	Red
------------	-------	-----------------	--------	-----------------	--------	-------------	-----

- 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.
- h) 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 tools.

D. OVERVIEW OF FREE STATE MUNICIPAL BUDGET PERFORMANCE

1. FINANCIAL HEALTH

1.1 DEBTORS

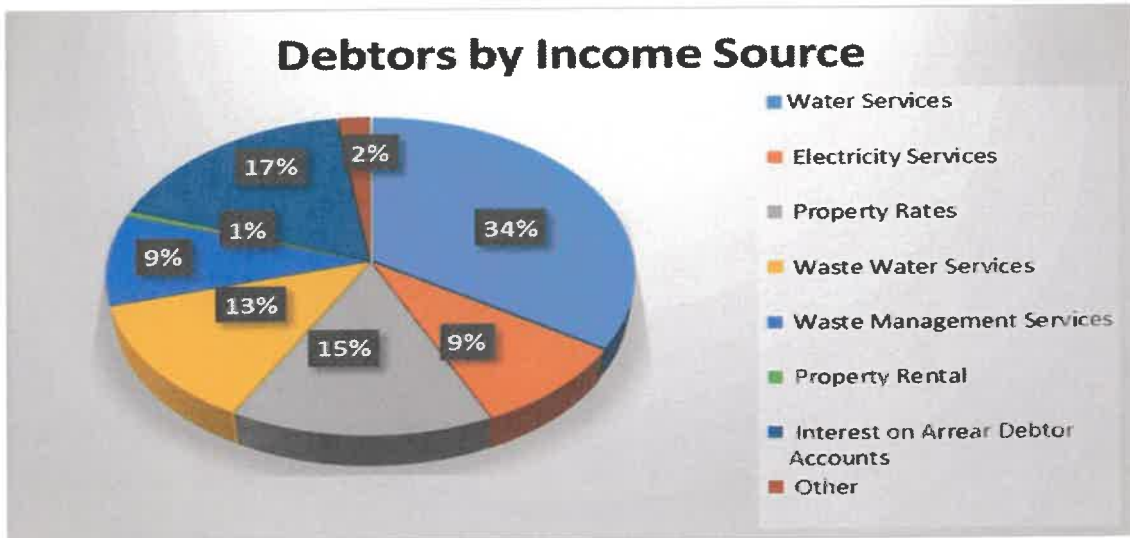
- 1.1.1 The total outstanding debt amounts to R25.63 billion having increased slightly with R0.7 billion from the previous month (Jun 2021: R24.93 billion). Annexure A and B provides the summary and breakdown of the outstanding debtors per income source. The total debtors exceed the total revenue budget with R3.79 billion. The municipal debt has grown substantially for debtors exceeding 90 days due to declining collection rates. It is vital for municipalities to manage their debt and implement effective strategies aimed at motivating consumers to pay for municipal services.
- 1.1.2 The MSA, 2000, 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). However, credit control and debt collection processes are often not implemented by municipalities.
- 1.1.3 70.3% (R18.02 billion) of the total debt owed to municipalities are outstanding for longer than 1 year, which is difficult to collect. The financial position of municipalities is overstated as the debt included in the debtor's books will not be realized.
- 1.1.4 The increase in the outstanding debt impacts on the municipal revenues as well as the ability of municipalities to render effective services.
- 1.1.5 Despite reminders and support by Provincial Treasury, three municipalities failed to submit the debtor's data strings for the month under review and for the purposes of consolidation information reported for prior months were included for these municipalities. These municipalities are:

Municipality	Reason for non-submission
Mohokare	Backlog in capturing data
Phumelela	Backlog in capturing data
Mantsopa	Backlog in capturing data

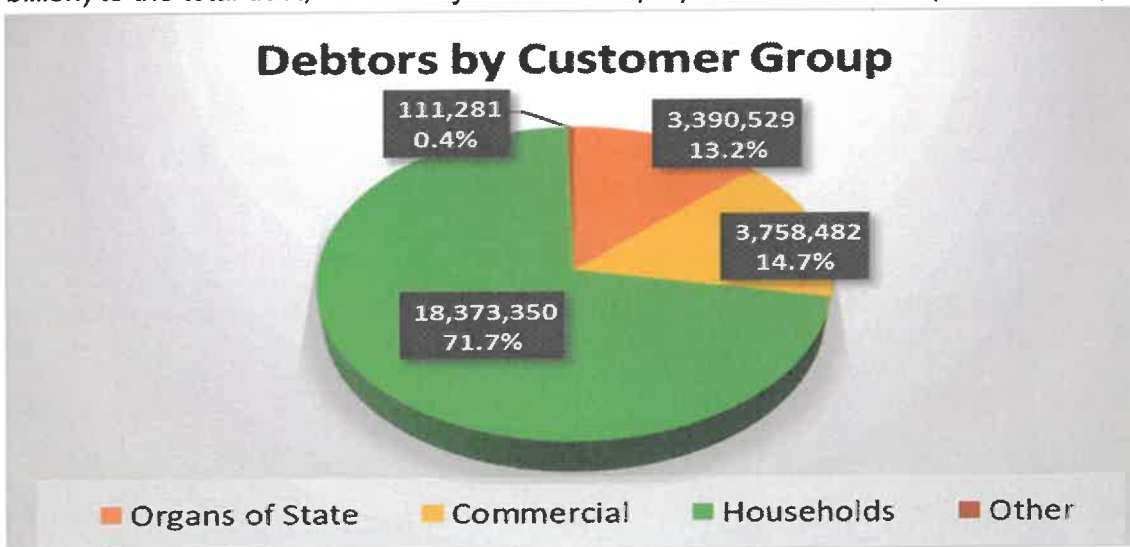
- 1.1.6 Debtors books should become an area of focus for municipalities. Six municipalities reported outstanding debtors above a billion rand and contribute 71.6 per cent to the total outstanding debtors in the Province. These municipalities are:

Mangaung	R7.24 billion
Matjhabeng	R4.76 billion
Metsimaholo	R2.09 billion
Maluti a Phofung	R1.98 billion
Masilonyana	R1.16 billion
Dihlabeng	R1.12 billion

1.1.7 *Water services* remains the largest contributor to the total outstanding debt and amounts to R8.75 billion (34.1 percent), followed by *interest on arrear accounts* amounting to R4.45 billion (17.4 percent). Debt relating to *property rates* contribute 14.8 percent (R3.80 billion) to the total outstanding debt, whilst *waste water services* accounts for 12.7% (R3.25 billion) of the total debt.



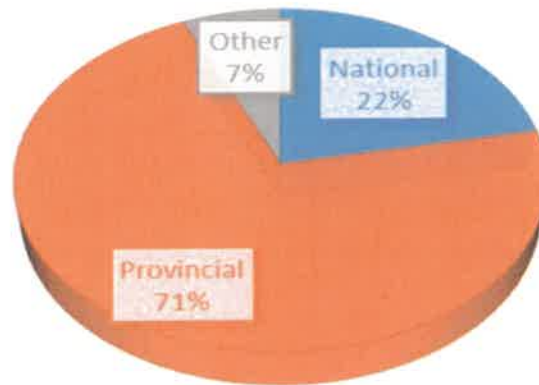
1.1.8 The majority of the debt is owed by *Households*, which contributes 71.7% (R18.37 billion) to the total debt, followed by *Commercial properties* with 14.7% (R3.76 billion).



Debt owed by Organs of State (Intergovernmental Debt)

1.1.9 The total debt owed by organs of state amounts to R3.39 billion which accounts for 13.2% of the total debt owed to municipalities.

ORGANS OF STATE DEBT



1.1.10 In the Free State Province the Department of Public Works & Infrastructure is responsible for the payment of the rates and services on behalf of all provincial departments. Due to budget constraints, the department is unable to pay the municipal accounts. The **projected shortfall for the 2021/22 financial year amounts to R1.35 billion** (R354.1 million relating to Property Rates and R996.6 million for service charges).

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 **decreased** with R5.88 billion to **R17.05 billion** for the month under review (*June 2021: R22.93 billion*). Annexure C and D provides the summary and breakdown of the outstanding creditors per type. Five municipalities failed to submit the creditor's information for July 2021 and for consolidation purposes prior months' information were used:

Municipality	Reason for non-submission
Mohokare	Backlog in capturing data
Nala	Data string submitted with errors
Phumelela	Backlog in capturing data
Mantsopa	Backlog in capturing data
Mafube	Backlog in capturing data

1.2.3 Payables relating to bulk service providers (Eskom & Water Boards) contribute 91.1 percent or **R15.54 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, the payment agreements 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.)
- Decrease distribution losses

Eskom Debt

1.2.4 The total debt owed to Eskom amounts to R9.08 billion, however this amount is understated as nine municipalities did not disclose the debt owed to Eskom on the Section 71 reports correctly. According to the monthly Eskom Section 41 report for Free State Municipalities received for July 2021, the debt owed by all Free State municipalities, amounts to R14.11 billion (overdue).

1.2.5 The table below shows the electricity bulk services debt per municipality as reported by the municipalities as well as the overdue debt reported by Eskom. Note the details of action are casted verbatim from the monthly Eskom Section 41 report for Free State Municipalities compared to the MFMA Section 71 report.

Municipality	S71 Report (Municipal) (M01) R'000	S41 Report (Eskom) (M01) R'000	Details of actions taken and timeframes of actions to recover arrears as reported by Eskom for the month under review
Mangaung (Centlec)	279,640	207,992	The municipality paid R95 million during the first week of August 2021. The outstanding balance is R143 million & will be settled during August.
Letsemeng	89,235	84,376	A "declaration of dispute" notice was issued to the municipality on 17 June 2021. In response, the municipal lawyers requested information from Eskom. The information is being consolidated.
Kopanong	2,822	1,410	The bulk account is up to date. The FBE debt is still outstanding.
Mohokare	–	1,046	The bulk account is up to date. The FBE debt is still outstanding.
Masilonyana	–	85,035	A mail was sent to the municipal manager 29 July 2021 requesting a meeting regarding a payment plan and supply upgrade. It was followed up with a telephone call. No response was received. No payment arrangement is currently in place. A meeting has been scheduled to discuss active partnering for only Verkeerdevelei supply.
Tokologo	–	140,072	A notice of breach was issued to the municipality on 22 July 2021 for the unpaid June 2021 bill. A round table discussion arranged for 29 July 2021 between Eskom

Municipality	S71 Report (Municipal) (M01) R'000	S41 Report (Eskom) (M01) R'000	Details of actions taken and timeframes of actions to recover arrears as reported by Eskom for the month under review
			and the municipality was cancelled after the Eskom summons was served. The municipal attorneys indicated that Eskom was negotiating in bad faith. Eskom will send a response letter to the municipality.
Tswelopele	–	40,538	The municipality paid R10.6 million towards the current accounts of the last 3 months. A payment arrangement is being concluded.
Matjhabeng	4,046,174	3,839,147	A notice of breach was issued to the municipality on 5 August 2021. Eskom is in the process of declaring a dispute and will request that the minister of CoGTA intervenes.
Nala	442	441,313	The Intergovernmental Relations Framework Act (IRFA) process was initiated. On 3 August 2021, the municipal attorneys sent a letter which indicated that Eskom must proceed with the filing of the declaration pertaining to the first summons issued, and they will file the counterclaim. A notice of breach for the July partial payment of the electricity bill was issued to the municipality on 5 August 2021. The municipal attorneys responded by indicating that Eskom should stop pursuing the Intergovernmental Relations Framework Act (IRFA) process while there is a court summons in place. The municipality opened discussions around a new payment plan.
Setsotso	2	–	The municipality's account payments are up to date.
Dihlabeng	569,930	512,820	The total payment received (all the accounts) in July 2021 was R27.3 million (June 2021 total bill & interest was R20.7 million). A notice of breach was issued on 10 August 2021. Awaiting feedback from the legal team.
Nketoana	–	429,188	The municipality submitted a proposed payment plan. It was not accepted as it will take 31 years to settle the arrears. A dispute notice will be issued.
Maluti a Phofung	2,169,371	6,044,263	NERSA responded on 25 July 2021, stating that they are unable to mediate on the dispute, because of the absence of jurisdiction. Eskom is preparing to go back to court to request that the municipality's supply license be revoked. A supplementary affidavit will be submitted and filed by the end of August 2021.
Phumelela	166	141,731	Active partnering discussions are continuing. Eskom & the municipality to meet on 19 August 2021 to discuss a proposed payment plan and the repayment of the project costs.
Mantsopa	–	224,831	The municipality paid R3.4 million on 29 July 2021 and requested an extension for the remaining R3.4 million on the current bill. The full current bill was paid subsequently. A new payment arrangement has been concluded.
Moqhaka	466,566	430,332	Payment arrangement is being honoured.
Ngwathe	1,399,379	1,335,860	The Intergovernmental Relations Framework Act (IRFA) process is continuing. A breach notice was issued. Awaiting a response from the municipality. The municipality has not submitted the new signed payment

Municipality	S71 Report (Municipal) (M01) R'000	S41 Report (Eskom) (M01) R'000	Details of actions taken and timeframes of actions to recover arrears as reported by Eskom for the month under review
			arrangement as yet.
Metsimaholo	52,339	–	The municipality's account payments are up to date
Mafube	57	151,331	Eskom accepted the municipality's proposal to pay all the current accounts on a monthly basis and to also pay R2 million towards the arrear debt in July 2021 and December 2021. A new payment arrangement will be signed by 31 January 2022. This agreement will be made an court order when the parties go back to court in September 2021.
Total	9,076,123	14,111,287	

Water Boards Debt

1.2.5 The total debt owed to Water Boards amounts to R6.46 billion. The table below shows the Section 41 report for Free State Municipalities for bulk water services debt per municipality compared to the MFMA Section 71 report. The details of action are casted as per Section 41 from the water boards.

Municipality	S71 Report (Municipal) M01 R'000	S41 Report (Water Boards) M01 R'000	Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review
Mangaung	449,499	635,215	<p>Bloemwater:</p> <ul style="list-style-type: none"> ● On 1 June 2021, Bloem Water informed Mangaung Metropolitan Municipality of its intention to restrict the water supply in terms of Section 4(5) of the Water Services Act and that the restriction will take effect on 2 July 2021. ● A Ministerial delegation met with the Metro and other Stakeholders, including Bloem Water to monitor the progress on the recovery plan. However, Bloem Water received a Payment Plan from the Municipality subsequent to the meeting held between Bloem Water and Mangaung Metropolitan Municipality on 24 June 2021 to avoid the implementation of the restrictions. ● R70.1 million on the outstanding April 2021 account and R70 million on the outstanding settlement accounts were paid by 12 July 2021 in terms of the payment plan the equitable share was received. The commitment to pay part of the outstanding May 2021 account was not received. ● Further engagements took place with the Acting City Manager, whereafter a part payment of R31.8 million was received on 30 June 2021.

Municipality	S71 Report (Municipal) M01 R'000	S41 Report (Water Boards) M01 R'000	Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review
			<ul style="list-style-type: none"> ●The total outstanding amount consisting of normal and drought tariff billing and interest as at the end of July 2021 amounts to R635 215 417.
Letsemeng	-		
Kopanong	462,926	468,594	<p>Bloemwater:</p> <ul style="list-style-type: none"> ● Bloem Water continues to render bulk treated water supply services to Kopanong Local Municipality (KLM) and its respective towns, despite the Municipality's non-payment trend. ●The restrictions will again be imposed after the lockdown period if the outstanding debt is not settled. ● A new Service Level Agreement was signed between Bloem Water and Kopanong Local Municipality. Bloem Water will continue to provide bulk water services to the Municipality for a period of 5 (five) years effective from 25 February 2021. ●No payment was received from Kopanong Local Municipality during April 2021. A notice of restrictions was issued in accordance with Section 4(5) of the Water Services Act with a due date to be implemented on 14 May 2021. ● The Tax-payers Associations within the service area of Bloem Water, in support of the UFS, took legal action against Bloem Water on the intended water restrictions implemented by the Entity. The legal process was initiated, and the Court date was set for 17 June 2021, but was postponed. ●This also resulted in an out of Court agreement that the water restrictions will be postponed and be considered after the Court ruling is issued. ●The Municipality was engaged but did not yield results. No payment was received from Kopanong Local Municipality during June 2021. ●The outstanding amount owed to Bloem Water as at the end of July 2021 is R468 594 122.
Mohokare	-		
Masilonyana	21,430		

Municipality	S71 Report (Municipal) M01 R'000	S41 Report (Water Boards) M01 R'000	Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review
Tokologo	–		
Tswelopele	10,158		
Matjhabeng	5,386,734	4,343,065	<p>Sedibeng:</p> <ul style="list-style-type: none"> ●Municipality committed to pay an amount of R10m and R20m pledged by the province. ●An engagement was done with the attorneys (AA Solwandle Attorney's) to assist with Debt Collection for the municipality. ●A letter of instruction for attachment of Equitable Share was given to the attorneys on 02 February 2021. ●A service level agreement of this Debt Collection effect was signed with the attorneys on 17 February 2021. ●AA Solwandle sent summons to the relevant parties demanding payments ●The municipality was billed R 55,607,635 in the month of July 21. ●A payment of an amount R 20,000,000 was received during the month, remaining balance R 4,343,065,049
Nala	237	238,487	<p>Sedibeng:</p> <ul style="list-style-type: none"> ●A letter of demand was sent on the 23rd of March 2021, the municipality was requested to make a minimum payment of an amount R13,372,463.00; ●No payment was received from the municipality following the date of the letter of demand. ●The municipality was billed R 5,831,856 in the month of July 21. ●A letter of demand was sent on the 14th of July 2021, the municipality was requested to make a minimum payment of an amount R21,817,266.25 upon receipt of equitable share. ●A payment of an amount R 8,220,570 was received during the month, remaining balance R 238,487,056
Setsotso	–		
Dihlabeng	–		
Nketoana	–		
Maluti a Phofung	57,770		
Phumelela	86		

Municipality	S71 Report (Municipal) M01 R'000	S41 Report (Water Boards) M01 R'000	Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review
Mantsopa	–	1,588	<p>Bloemwater:</p> <ul style="list-style-type: none"> • The Municipality continuously defaults on normal payment terms. • On 23 November 2020, Bloem Water informed the Municipality of its intention to implement gradual suspension of operations with effect from 26 November 2020 due to the continued non-payment of monthly accounts and arrears agreed upon during the intervention by stakeholders which has further affected the sustainability of the entity. • No payment was received from the Municipality, despite the fact that Mantsopa Local Municipality received its equitable share during December 2020. On 10 December 2020, Bloem Water informed the Municipality of its intentions to implement water restrictions without further notice if no payment is received to liquidate the arrears within one week. • However, no payments nor a payment plan has been forthcoming to date and the Municipality does not respond to correspondence or calls from Bloem Water. The water supply has been restricted as the Municipality have other water sources at their disposal. Legal processes are considered to be followed, while formal letters were submitted to the Municipality. • A new Service Level Agreement was agreed upon during June 2021. The Municipality was engaged and meeting could only be set during August 2021. A nominal payment was received during July 2021. • The outstanding amount owed to Bloem Water as at the end of July 2021 is R1 588 455.
Moqhaka	–		
Ngwathe	6,633	8,482	<p>Randwater:</p> <p>The 3 months (Jan 2021 to March 2021) extended payment terms relief option has concluded. Overdue debt to be settled in 12 months (until 31 December 2021).</p>
Metsimaholo	63,484	15,617	Rand Water – Account up to date
Mafube	377		
Total	6,459,334	5,711,049	

*Municipalities not included in S41 reports are not making use of water boards for the provision of water (process own water).

PAYE and Pension/Retirement Contributions Debt

1.2.6 Payables relating to 3rd parties (i.e PAYE and pensions/retirement contributions) amounted to R250.3 million of which 70.3% of the total is outstanding for periods longer than 30 days. Kopanong and Ngwathe 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 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	944	100.0%	-	0.0%	-	0.0%	-	0.0%	944	3.1%
Matjhabeng	5	24.8%	5	24.8%	4	19.5%	6	30.9%	21	0.1%
Thabo Mofutsanyana District	1,350	100.0%	-	0.0%	-	0.0%	-	0.0%	1,350	4.4%
Ngwathe	6,848	24.0%	3,395	11.9%	3,765	13.2%	14,479	50.8%	28,487	92.4%
Mafube	3	6.8%	1	3.2%	1	3.4%	34	86.5%	39	0.1%
Total Debt	9,150	29.7%	3,402	11.0%	3,770	12.2%	14,520	47.1%	30,841	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	49,954	100.0%	-	0.0%	-	0.0%	-	0.0%	49,954	22.8%
Kopanong	1,806	1.2%	-	0.0%	-	0.0%	148,285	98.8%	150,090	68.4%
Matjhabeng	12,630	100.0%	-	0.0%	-	0.0%	-	0.0%	12,630	5.8%
Dihlabeng	3,630	100.0%	-	0.0%	-	0.0%	-	0.0%	3,630	1.7%
Ngwathe	3,063	100.0%	-	0.0%	-	0.0%	-	0.0%	3,063	1.4%
Mafube	1	0.9%	1	0.8%	1	0.8%	136	97.5%	139	0.1%
Total Debt	71,084	32.4%	1	0.0%	1	0.0%	148,421	67.6%	219,506	100.0%

Fleet Management Debt

1.2.8 The total outstanding debt of municipalities amounts to R237.4 million and are older than 1095 days. The table below show the debt owed per municipality:

MUNICIPALITY	TOTAL
Dihlabeng Municipality	62,681,782.43
Maluti A Phofung Municipality	55,363,991.91
Masilonyana Municipality	26,049,239.30
Mangaung Municipality	23,301,380.64
Ngwathe Municipality	16,610,940.01
Metsimaholo Municipality	16,455,510.12
Nala Municipality	12,603,955.16
Moqhaka Municipality	7,423,365.71
Phumelela Municipality	3,665,362.27
Mohokare Municipality	3,231,146.63
Letsemeng Municipality	2,349,704.54
Naledi Municipality	2,013,015.03
Xhariep Municipality	1,986,158.78
Matjhabeng Municipality	1,723,354.67
Mafube Municipality	1,605,309.98
Mantsopa Municipality	199,408.52
Tswelopele Municipality	93,439.88
Kopanong Municipality	22,782.93
TOTAL	237,379,848.51

Source: PRT (Fleet Management Trading Entity)

1.3 CASH FLOW

1.3.1 Municipalities in the Province closed the month of July 2021 with a surplus cash and cash equivalent balance of R1.98 billion. This may however be incorrect due to municipalities that are not using the mSCOA segments correctly to populate the cash flow information, which is derived from the *item segment* in combination with the *fund segment*. The correct alignment of the segments will be part of mSCOA version 6.5.

1.3.2 Seven municipalities (as indicated in the table below) reported negative closing balances and might indicate eminent financial constraints.

R thousands	Cash/Cash equivalents at year begin (1 July 2021)	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 (31 July 2021)
Mangaung Metro	461,396	705,710	(25,066)	164,467	845,111	1,306,507
Letsemeng	-	-	-	(4)	(4)	(4)
Kopanong	-	54,551	-	(271)	54,279	54,279
Mohokare	-	-	-	-	-	-
Xhariep District	-	2,124	-	-	2,124	2,124
DC 16 Total	-	56,675	-	(276)	56,399	56,399
Masilonyana	-	-	-	(71)	(71)	(71)
Tokologo	-	1,293	12	(50)	1,255	1,255
Tswelopele	12,489	16,939	(2,420)	1,436	15,955	28,445
Matjhabeng	(37,081)	(232,595)	62	12,866	(219,667)	(256,748)
Nala	-	-	-	82	82	82
Lejweleputswa District	-	59,239	-	-	59,239	59,239
DC 18 Total	(24,591)	(155,124)	(2,347)	14,263	(143,207)	(167,798)
Setsotho	45,572	92,962	(13,916)	3,193	82,238	127,811
Dihlabeng	(11,417)	64,501	(2,189)	10,229	72,541	61,124
Nketoana	3,456	76,371	(225,876)	1,972	(147,533)	(144,077)
Maluti a Phofung	165,009	326,279	(10,692)	25,534	341,120	506,129
Phumelela	-	-	-	-	-	-
Mantsopa	-	-	52	(186)	(134)	(134)
Thabo Mofutsanyana	-	(4,115)	-	-	(4,115)	(4,115)
DC 19 Total	202,620	555,998	(252,621)	40,741	344,118	546,739
Moqhaka	-	48,812	(1,208)	(1,001)	46,603	46,603
Ngwathe	56,783	1,656	(548)	4,640	5,748	62,531
Metsimaholo	50,783	52,467	(41)	24,586	77,012	127,795
Mafube	(126,563)	(30,033)	(106)	1,536	(28,603)	(155,165)
Fezile Dabi	97,842	62,038	-	-	62,038	159,880
DC 20 Total	78,845	134,941	(1,904)	29,762	162,799	241,643
Total	718,270	1,298,199	(281,937)	248,958	1,265,220	1,983,489

Source: NT Local Government Database

1.3.3 Furthermore, low collection rates can be attributed to amongst others:

- Substantial increase in unemployment levels due to Covid-19;
- Weak implementation of credit control;
- Business closures;
- Increase in free basic services to indigents,
- High water & electricity losses; and
- Inadequate structures to manage revenue value chain processes.

2. FINANCIAL PERFORMANCE

2.1 REVENUE GENERATED

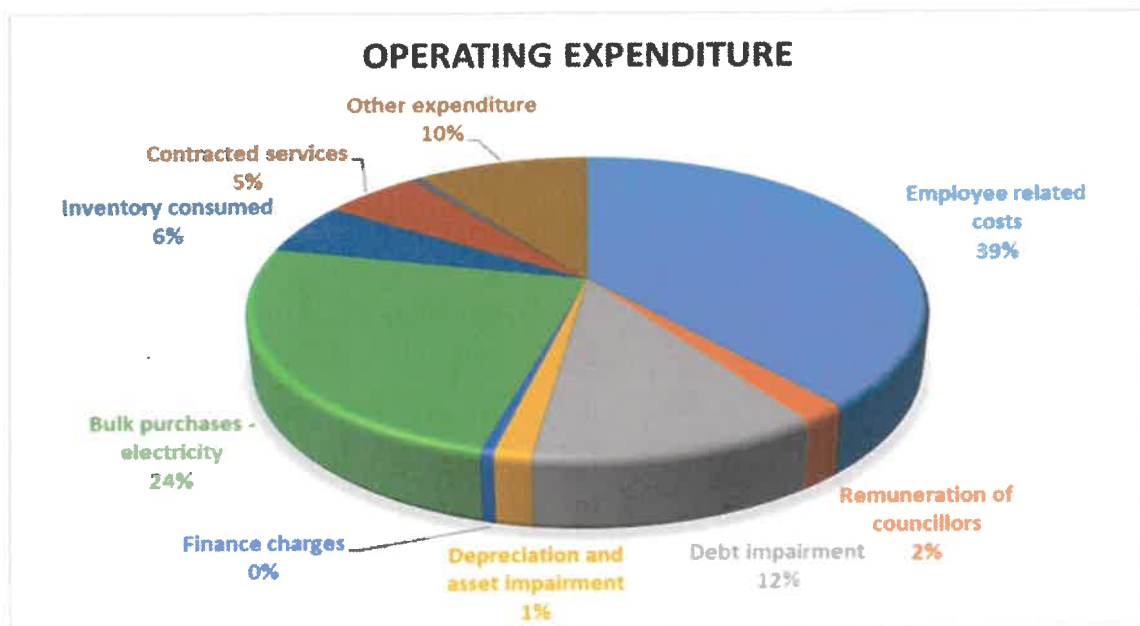
2.1.1 The total generated revenue (billed) amounts to R3.05 billion or 14 percent against the adopted budget of R21.84 billion, whilst in respect of expenditure, municipalities spent an aggregate of 5.5 percent or R1.21 billion against the total budget of R22.13 billion. The revenue relates to the ability 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 *transfers & subsidies* with R1.62 billion (53 percent), followed by *service charges* which amounts to R870.7 million or 28 percent of the total revenue. Property rates contribute 9 percent (R265.4 million) to the total revenue generated.

2.1.3 An aggregate operational surplus of R1.84 billion was reported for the period under review (year-to-date) excluding capital transfers.

2.2 OPERATING EXPENDITURE

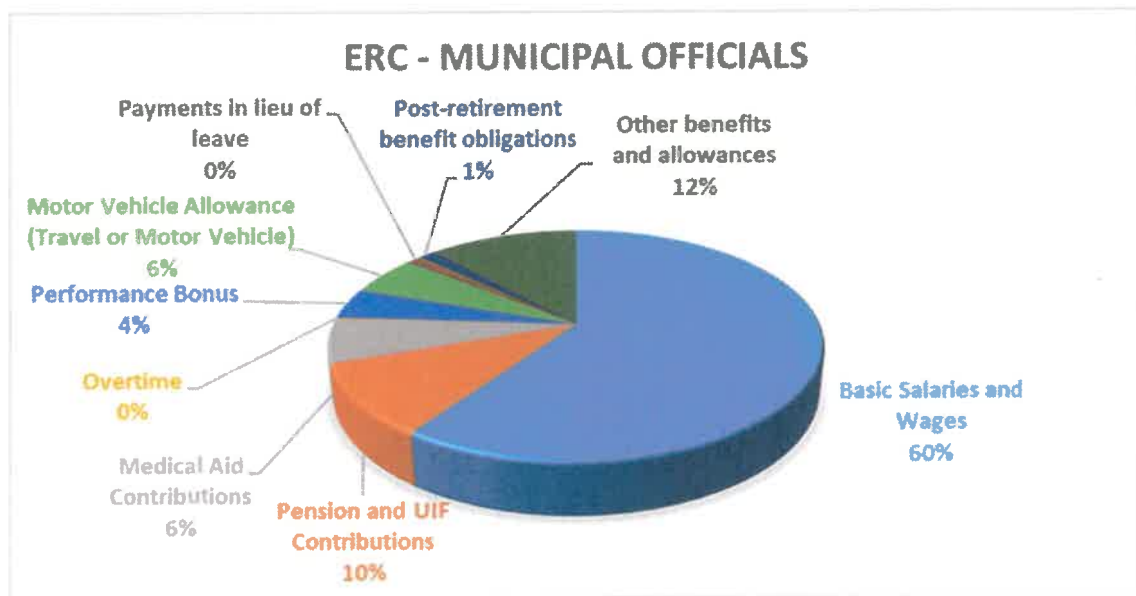
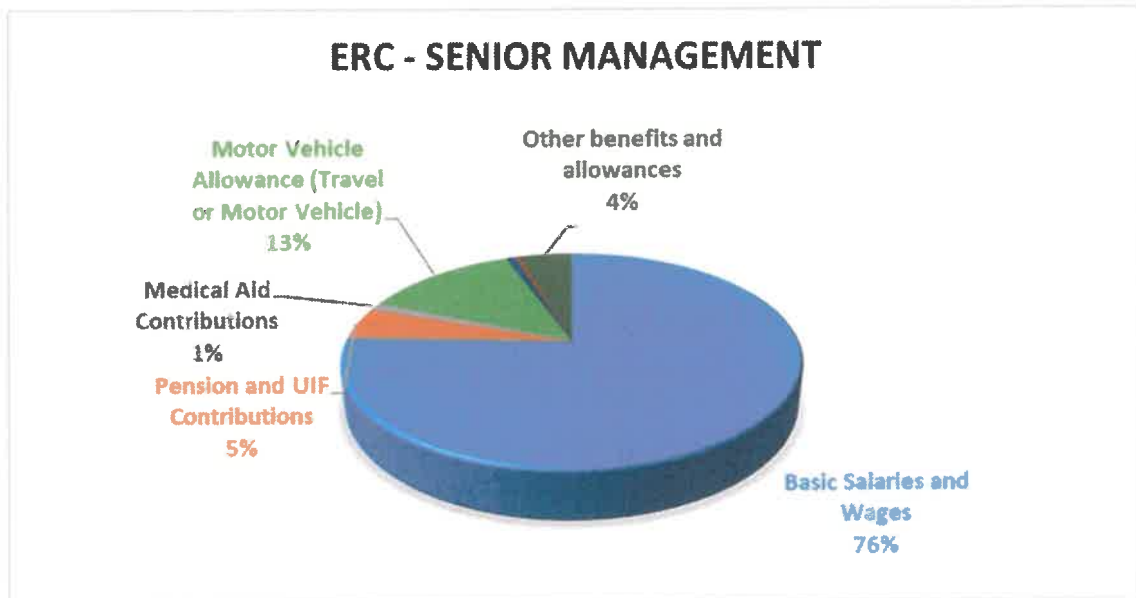
2.2.1 The highest spending item reported at the end of July 2021 is *employee related cost* amounting to R469.1 million or 39 per cent of the total expenditure, followed by *bulk purchases - electricity* amounting to R294.3 million.



2.2.2 The performance of *employee related cost* against the adopted budget is 7 per cent and the majority (98.3 per cent) of the total expenditure relates to salaries and wages for municipal staff as indicated in the table below:

Employee Related Cost	ORGB R'000	ADJB R'000	Actual YTD R'000	% Spent	% of Total ERC
Senior Management	206,334		8,078	3.9%	1.7%
Municipal Staff	6,495,857		460,981	7.1%	98.3%
Board Members	982		-	0.0%	0.0%
Total	6,703,173	-	469,059	7.0%	100.0%

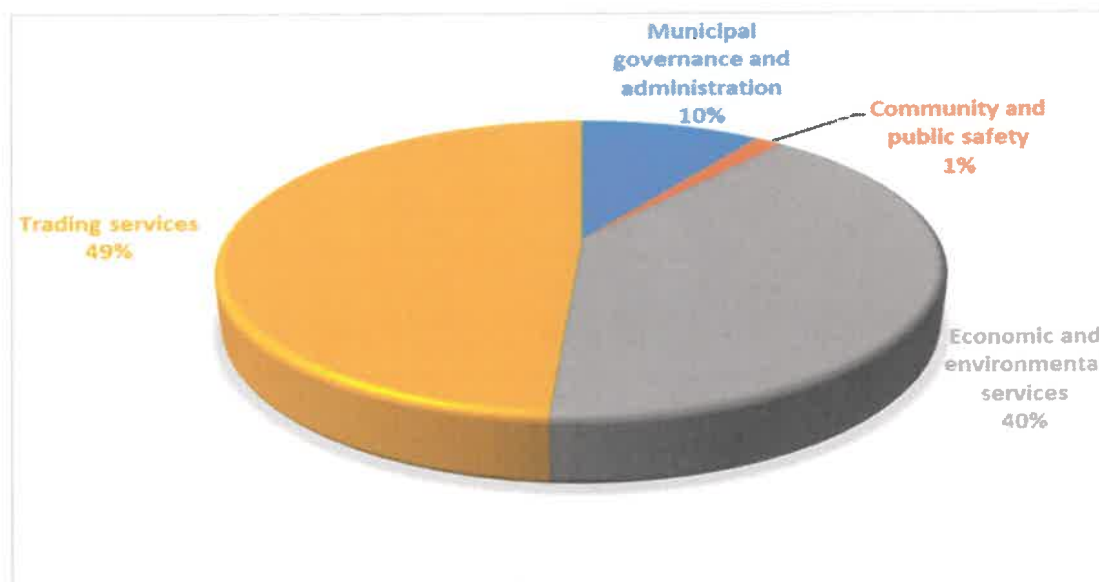
2.2.3 The graphs below show the breakdown of the employee related cost for senior managers and municipal staff:



2.3 CAPITAL EXPENDITURE

2.3.1 The total capital expenditure amounts to R64.9 million or 2% against the adopted budget of R3.19 billion.

2.3.2 The majority (49%) of the expenditure relates to trading services projects amounting to R31.7 million. This consists expenditure of R15.1 million for *energy services*, R15.01 million for *water management* and R1.5 million for *waste water management*.



3. CONDITIONAL GRANTS

- 3.1 In terms of the Division of Revenue Act, 2021 a total of R2.6 billion was allocated to municipalities in the Province. The performance at the end of July 2021 show a total spending of R64.9 million or 2.5 per cent against the allocation.
- 3.2 The table below indicate the conditional grant performance per municipality:

Municipalities	2021/22 Conditional Grants					
	Allocated	Transferred	Spend Nat	Received Mun	Spend Mun	% spend
Mangaung	1,003,160	-	-	-	26,938	2.7%
Letsemeng	53,282	-	-	-	1,488	2.8%
Kopanong	56,896	-	-	4,368	2,292	4.0%
Mohokare	82,331	-	-	-	-	0.0%
Xhariep	4,990	-	-	-	27	0.5%
Masilonyana	40,077	-	-	-	95	0.2%
Tokologo	35,112	-	-	-	10,117	28.8%
Tswelopele	32,277	-	-	5,142	229	0.7%
Matjhabeng	164,133	-	-	-	122	0.1%
Nala	50,767	-	-	-	2,006	4.0%
Lejweleputswa	4,510	-	-	1,632	41	0.9%
Setsoto	196,706	-	-	14,521	2,893	1.5%
Dihlabeng	70,108	-	-	-	4,255	6.1%
Nketoana	55,346	-	-	20,160	16	0.0%
Maluti a Phofung	246,777	-	-	59,198	12,276	5.0%
Phumelela	62,073	-	-	-	20	0.0%
Mantsopa	40,123	-	-	-	-	0.0%
Thabo Mofutsanyana	14,306	-	-	-	2	0.0%
Moghaka	63,928	-	-	9,313	1,244	1.9%
Ngwathe	164,333	-	-	21,367	557	0.3%
Metsimaholo	98,757	-	-	25,988	338	0.3%
Mafube	56,395	-	-	-	17	0.0%
Fezile Dabi	7,436	-	-	-	21	0.3%
Total	2,603,823	-	-	161,689	64,996	2.5%

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

Municipalities	2021/22 Conditional Grants					
	Allocated	Transferred	Spend Nat	Received Mun	Spend Mun	% spend
Energy Efficiency & Demand Man Grant	18,500	-	-	-	87	0.5%
Expanded Public Works Programme	41,224	-	-	-	3,316	8.0%
Finance Management Grant	57,400	-	-	-	711	1.2%
Integrated National Electrification Prog	108,119	-	-	14,900	9,906	9.2%
Integrated City Development Grant	263,893	-	-	-	-	0.0%
Municipal Disaster Grant	-	-	-	-	26	0.0%
Municipal Disaster Recovery Grant	781,076	-	-	103,082	12,757	1.6%
Municipal Infrastructure Grant	10,000	-	-	-	-	0.0%
Neighbourhood Dev Partnership Grant	6,934	-	-	-	-	0.0%
Public Transport network Grant	223,648	-	-	-	5,233	2.3%
Regional Bulk Infrastructure Grant	213,921	-	-	-	4,239	2.0%
Rural Roads Assets Man Systems Grant	9,222	-	-	1,632	-	0.0%
Urban settlement Development Grant	495,269	-	-	-	21,698	4.4%
Water Services Infrastructure Grant	374,617	-	-	42,075	7,025	1.9%
Total	2,603,823	-	-	161,689	64,996	2.5%

4. IMPACT OF COVID-19 ON LOCAL GOVERNMENT FINANCES

4.1 Since a state of disaster was declared by the President on 15 March 2020, municipalities are required to submit weekly manual Covid-19 reports. The weekly report is based on expenditure within the following 5 categories:

- **General** including employee related costs, overtime, travel and subsistence, danger allowance, overdraft facilities, flu vaccine to staff, protective clothing, sanitisation of office building, litigations relating to COVID-19 and other;
- **Community and Social Services**, including tankering of water, chemical toilets, feeding of homeless/ food distribution, sanitisation of taxi ranks/ public facilities/ inner cities, community and awareness campaigns, cemetery sites and preparation, community and social services and other;
- **Public Safety**, including Implementing roadblocks, monitoring of burial sites, monitoring informal settlements/ relocations, monitoring during social grant payments, provision for massive pauper burials, identification of specific mortuaries for COVID-19 related corpses, security, metro police and other;
- **Housing**, including provision for the homeless, quarantine facilities, hired venues, hired/ bought tents, temporary relocation areas, decanting of informal settlements, installation of VIP toilets (informal settlements), provision of waste containers for informal settlements and other; and
- **Health**, including cost of tracing, mobile testing, screening and testing, inventory (gloves, sterile goggles/face-shields/visors, respirators, surgical masks, boot covers, aprons, gowns, sanitisers, biohazard bags), ventilators, flu vaccines, disinfectants, cleansing costs, decontamination of affected premises, disposal of healthcare waste and other.

4.2 As at 31 July 2021 a cumulative total of **R259.9 million** was reported and is broken down as follow:

Covid-19 Spending per District

Municipality	General	Community & Social Services	Public Safety	Housing	Health	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Mangaung	115,734	-	-	-	4,668	120,402
Xhariep District	1,476	412	-	97	1,291	3,276
Lejweleputswa District	29,347	12,672	57	320	1,814	44,210
Thabo Mofutsanyana District	40,587	13,374	-	279	3,874	58,114
Fezile Dabi District	18,811	12,994	1,229	818	130	33,982
TOTAL	205,955	39,452	1,286	1,514	11,778	259,985

Covid-19 Spending per Item

Department	Item	R'000	% of Total
General	General - Other	163,135	62.7%
Community & Social Services	Tankering of Water	26,642	10.2%
General	Overtime	16,478	6.3%
General	Sanitisation of office building	13,233	5.1%
General	Protective clothing (other general workers not only health workers)	11,858	4.6%
Community & Social Services	Feeding of Homeless/ Food distribution	6,257	2.4%
Health	Sanitizer	5,132	2.0%
Health	Health - Other	4,743	1.8%
Community & Social Services	Community & Social Services - Other	2,087	0.8%
Community & Social Services	Community and awareness campaigns	1,528	0.6%
Community & Social Services	Chemical Toilets	1,413	0.5%
Housing	Provision of waste container for informal settlement	915	0.4%
Community & Social Services	Cemetery sites and preparation/Cremation	825	0.3%
Community & Social Services	Sanitisation of taxi ranks/ public facilities/ inner cities	700	0.3%
General	Danger allowance	636	0.2%
General	Travel & Subsistence	614	0.2%
Public Safety	Provision for massive pauper burials	600	0.2%
Health	Decontamination of affected premises	503	0.2%
Health	Mask	328	0.1%
Housing	Installation of VIP toilets (Informal Settlements)	320	0.1%
Health	Surgical mask - HCW	309	0.1%
Public Safety	Implementing roadblocks	299	0.1%
Housing	Quarantine Facilities	279	0.1%
Health	Gloves, sterile	250	0.1%
Health	Goggles/ Face-shield/Viser	176	0.1%
Health	Disinfectants	173	0.1%
Public Safety	Monitoring of burial sites	156	0.1%
Public Safety	Identification of specific motuaries for Covid related corpse	150	0.1%
Public Safety	Security	81	0.0%
Health	Cost of Screening and Testing	58	0.0%
Health	Cost of Mobile Testing	30	0.0%
Health	Heavy duty gloves	28	0.0%
Health	Cleansing costs	20	0.0%
Health	Gown	11	0.0%
Health	Boot covers	7	0.0%
Health	Particulate respirator, grade N95	5	0.0%
Health	Apron	5	0.0%
		259,985	

4.4 The detail spending reported by each municipality is attached as an annexure.

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.
- 5.2 FSPT attends and participates in grant management meetings that are hosted by transferring departments aimed at assisting municipalities to address challenges linked to spending of grants.
- 5.3 The final budgets for the 2021/22 financial year were adopted on or before 30 June 2021. Provincial Treasury assisted the municipalities with the assessment and uploading of the final budget data strings to the local government data base.

E. RECOMMENDATIONS & CONCLUSION

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

1. **Note** the overall compliance status with regard to the submission of the monthly data strings and returns increased from 49.7% to 57.8%. Although the data string submission rate is 84.1%, the submission rate of the supporting documents remains low at 29%.
2. **Note** the aggregate revenue generated at the end of July 2021 is 14 percent whilst the operating expenditure is at 5.5 percent against the total budgets.
3. **Note** the total capital expenditure amounts to R64.9 million (2%) against the budget of R3.18 billion.
4. **Note** the total outstanding debtors amount to R25.63 billion (*June 2021 – R24.93 billion*).
5. **Note** the total outstanding creditor's amount to R17.1 billion (*June 2021 – R22.93 billion*) Due to low collections, municipalities are experiencing cash flow challenges which leads to the non-payment of bulk services accounts, pensions and salaries.
6. **Note** the impact of the Covid-19 on the municipal finances. At the end of July 2021 the total cumulative Covid-19 related expenditure amounted to R259.9 million (15 March 2020 – 31 July 2021). However, there is no alignment of the expenditure reported to the data strings.
7. **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.
8. **Note** the support initiatives provided by the Treasury, MFMA unit.

CONSOLIDATED MUNICIPAL BUDGET PERFORMANCE REPORT FOR THE PERIOD ENDING 31
July 2021

Submitted by:



Ms. D Smit
DEPUTY DIRECTOR: LEJWELEPUTSWA DISTRICT

Date: 2021/08/31

Reviewed by:



Dr. R Chetty
DIRECTOR: THABO MOFUTSANYANA DISTRICT

Date: 2021/08/31

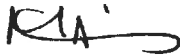
Noted / Comments by:



Mr. IE Pope
Acting CHIEF DIRECTOR: MUNICIPAL FINANCE MANAGEMENT

Date: 2021/09/14

Noted / Comments by:



Ms. MA Sesing
ACTING HEAD OF DEPARTMENT
FS PROVINCIAL TREASURY

Date: 17-09-2021

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
- J : Covid-19 Expenditure 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	430,586	4.9%	225,951	2.6%	391,287	4.5%	7,702,337	88.0%	8,750,162	34.1%
Trade and Other Receivables from Exchange Transactions - Electricity	416,814	17.9%	72,947	3.1%	154,526	6.6%	1,679,862	72.3%	2,324,149	9.1%
Receivables from Non-exchange Transactions - Property Rates	398,175	10.5%	101,794	2.7%	232,900	6.1%	3,068,901	80.7%	3,801,771	14.8%
Receivables from Exchange Transactions - Waste Water Management	187,714	5.8%	62,864	1.9%	121,334	3.7%	2,878,056	88.6%	3,249,968	12.7%
Receivables from Exchange Transactions - Waste Management	80,295	3.4%	44,385	1.9%	126,014	5.3%	2,116,897	89.4%	2,367,592	9.2%
Receivables from Exchange Transactions - Property Rental Debtors	1,719	1.3%	1,595	1.2%	1,591	1.2%	125,311	96.2%	130,217	0.5%
Interest on Arrear Debtor Accounts	124,864	2.8%	82,379	1.9%	240,356	5.4%	4,004,334	89.9%	4,451,934	17.4%
Other	24,922	4.5%	7,023	1.3%	(29,656)	-5.3%	555,560	99.6%	557,850	2.2%
Total By Income Source	1,665,090	6.5%	598,940	2.3%	1,238,353	4.8%	22,131,258	86.3%	25,633,642	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	238,800	7.0%	102,919	3.0%	166,963	4.9%	2,881,848	85.0%	3,390,529	13.2%
Commercial	617,331	18.4%	103,041	2.7%	249,534	6.6%	2,788,576	74.2%	3,758,482	14.7%
Households	807,890	4.4%	391,469	2.1%	860,880	4.7%	16,313,112	88.8%	18,373,350	71.7%
Other	1,070	1.0%	1,511	1.4%	(39,023)	-35.1%	147,723	132.7%	111,281	0.4%
Total By Customer Group	1,665,090	6.5%	598,940	2.3%	1,238,353	4.8%	22,131,258	86.3%	25,633,642	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	805,638	11.1%	210,656	2.9%	189,270	2.6%	6,029,589	83.3%	7,235,152	28.2%
Letsameeng	7,318	2.5%	8,141	2.8%	5,459	1.9%	271,689	92.9%	292,606	1.1%
Kopanong	16,328	4.2%	7,174	1.8%	6,211	1.6%	360,750	92.4%	390,464	1.5%
Mohokare*	6,303	1.8%	8,065	2.4%	6,851	2.0%	320,736	93.8%	341,955	1.3%
Xhariep District	—	0.0%	—	0.0%	—	0.0%	10,194	100.0%	10,194	0.0%
DC 16 Total	29,949	2.9%	23,380	2.3%	18,520	1.8%	963,369	93.1%	1,035,219	4.0%
Masilonyana	49,429	4.3%	(134)	0.0%	15,224	1.3%	1,095,003	94.4%	1,159,521	4.5%
Tokologo	6,032	2.0%	5,006	1.7%	4,921	1.6%	286,219	94.7%	302,177	1.2%
Tswelopele	24,308	17.7%	5,799	4.2%	3,033	2.2%	104,548	75.9%	137,688	0.5%
Mafjhabeng	192,817	4.1%	97,343	2.0%	105,229	2.2%	4,365,535	91.7%	4,760,923	18.6%
Nala	25,775	2.9%	19,316	2.1%	15,524	1.7%	839,650	93.3%	900,265	3.5%
Lejweleputswa District	(5)	0.0%	—	0.0%	—	0.0%	30,239	100.0%	30,235	0.1%
DC 18 Total	298,356	4.1%	127,329	1.7%	143,931	2.0%	6,721,194	92.2%	7,290,810	28.4%
Setsoho	26,967	5.2%	18,548	3.5%	15,643	3.0%	461,837	88.3%	522,996	2.0%
Dihlabeng	81,976	7.3%	21,737	1.9%	20,932	1.9%	998,556	88.9%	1,123,201	4.4%
Nketoana	25,082	3.3%	15,269	2.0%	14,131	1.9%	698,002	92.8%	752,484	2.9%
Maluti a Phofung	33,952	1.7%	42,177	2.1%	36,201	1.8%	1,871,165	94.3%	1,983,495	7.7%
Phumelela*	3,939	1.0%	5,210	1.4%	5,125	1.4%	363,867	96.2%	378,141	1.5%
Mantsopa**	14,325	2.2%	13,514	2.1%	12,225	1.9%	612,872	93.9%	652,936	2.5%
Thabo Mofutsanyana District	—	0.0%	—	0.0%	—	0.0%	4,116	100.0%	4,116	0.0%
DC 19 Total	186,241	3.4%	116,456	2.1%	104,257	1.9%	5,010,415	92.5%	5,417,368	21.1%
Moghaka	44,268	4.5%	30,223	3.1%	26,013	2.6%	882,769	89.8%	983,272	3.8%
Ngwathe	108,056	13.2%	19,457	2.4%	693,361	84.5%	—	0.0%	820,874	3.2%
Metsimaholo	162,489	7.8%	53,188	2.5%	39,315	1.9%	1,838,700	87.8%	2,093,692	8.2%
Mafube	30,093	4.0%	18,251	2.4%	23,687	3.1%	685,222	90.5%	757,253	3.0%
Fezile Dabi	—	0.0%	—	0.0%	—	0.0%	—	0.0%	—	0.0%
DC 16 Total	344,906	7.4%	121,120	2.6%	782,376	16.8%	3,406,691	73.2%	4,655,092	18.2%
Total Debt	1,665,090	6.5%	598,940	2.3%	1,238,353	4.8%	22,131,258	86.3%	25,633,642	100.0%

*M11 / **M12

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	576,676	6.4%	94,192	1.0%	73,363	0.8%	8,331,892	91.8%	9,076,123	53.2%
Bulk Water	537,604	8.3%	70,801	1.1%	125,309	1.9%	5,725,620	88.6%	6,459,334	37.9%
PAYE deductions	9,150	29.7%	3,402	11.0%	3,770	12.2%	14,520	47.1%	30,841	0.2%
VAT (output less input)	177	100.0%	–	0.0%	–	0.0%	–	0.0%	177	0.0%
Pensions / Retirement	71,084	32.4%	1	0.0%	1	0.0%	148,421	67.6%	219,506	1.3%
Loan repayments	1,121	9.2%	1,091	9.0%	2,091	17.2%	7,832	64.5%	12,135	0.1%
Trade Creditors	196,027	22.7%	66,097	7.6%	47,593	5.5%	554,540	64.2%	864,257	5.1%
Auditor General	361	1.2%	2,116	7.1%	5,932	20.0%	21,189	71.6%	29,598	0.2%
Other	15,093	4.2%	15,087	4.2%	5,549	1.5%	324,423	90.1%	360,151	2.1%
Total Debt	1,407,292	8.3%	252,787	1.5%	263,607	1.5%	15,128,437	88.7%	17,052,122	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	799,707	92.9%	15,229	1.8%	6,717	0.8%	39,318	4.6%	860,971	5.0%
Letsameeng	14,090	10.4%	9,722	7.2%	863	0.6%	111,084	81.8%	135,759	0.8%
Kopanong	7,495	1.2%	–	0.0%	–	0.0%	635,194	98.8%	642,689	3.8%
Mohokare*	2	2.2%	15	16.6%	4	4.4%	69	76.8%	90	0.0%
Xhariep District	(997)	-12.3%	102	1.3%	138	1.7%	8,853	109.3%	8,097	0.0%
DC 16 Total	20,591	2.6%	9,839	1.3%	1,005	0.1%	755,200	96.0%	786,635	4.6%
Masilonyana	–	0.0%	414	0.3%	856	0.6%	136,580	99.1%	137,851	0.8%
Tokologo	3,218	100.0%	–	0.0%	–	0.0%	–	0.0%	3,218	0.0%
Tswelopele	17,613	31.4%	–	0.0%	–	0.0%	38,430	68.6%	56,043	0.3%
Matjhabeng	219,796	2.3%	175,938	1.8%	158,789	1.7%	9,047,777	94.2%	9,602,300	56.3%
Nala**	38	5.3%	6	0.9%	25	3.5%	646	90.3%	715	0.0%
Lejweleputswa District	2,221	65.7%	199	5.9%	–	0.0%	961	28.4%	3,381	0.0%
DC 18 Total	242,886	2.5%	176,557	1.8%	159,670	1.6%	9,224,394	94.1%	9,803,508	57.5%
Setsofso	10,134	75.0%	7	0.0%	3,109	23.0%	266	2.0%	13,516	0.1%
Dihlabeng	42,907	5.8%	6,637	0.9%	40,924	5.5%	652,346	87.8%	742,814	4.4%
Nketoana	28,276	9.3%	20,063	6.6%	6,360	2.1%	250,070	82.1%	304,770	1.8%
Maluti a Phofung	933	0.0%	6,536	0.3%	42	0.0%	2,240,222	99.7%	2,247,733	13.2%
Phumelela*	3	1.0%	9	3.1%	4	1.5%	266	94.4%	281	0.0%
Mantsopa*	10	3.0%	20	5.6%	7	2.0%	310	89.4%	347	0.0%
Thabo Mofutsanyana District	1,470	22.5%	3,293	50.4%	–	0.0%	1,767	27.1%	6,530	0.0%
DC 19 Total	83,732	2.5%	36,565	1.1%	50,447	1.5%	3,145,247	94.9%	3,315,991	19.4%
Moqhaka	63,808	12.4%	1,184	0.2%	6,092	1.2%	442,317	86.2%	513,401	3.0%
Ngwathe	131,668	8.0%	10,047	0.6%	37,878	2.3%	1,466,183	89.1%	1,645,776	9.7%
Metsimaholo	70,217	53.8%	3,356	2.6%	1,789	1.4%	55,074	42.2%	130,437	0.8%
Mafulbe*	14	1.9%	10	1.3%	9	1.3%	703	95.5%	736	0.0%
Fezile Dabi	(5,332)	100.0%	–	0.0%	–	0.0%	–	0.0%	(5,332)	0.0%
DC 20 Total	260,375	11.4%	14,597	0.6%	45,768	2.0%	1,964,277	86.0%	2,285,018	13.4%
Total Debt	1,407,292	8.3%	252,787	1.5%	263,607	1.5%	15,128,437	88.7%	17,052,122	100.0%

*M12 / **M11

Annexure E – Financial Performance

Summary - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M01) 31 July 2021

Description	Budget year 2021/22						
	Original Budget	M01 July Actual	M02 Aug Actual	M03 Sept Actual	Q1 Sept Actual	YTD Actual	%
R thousands							
Revenue By Source							
Property rates	3,001,498	265,369			265,369	265,369	8.8%
Service charges - electricity revenue	6,340,190	507,709			507,709	507,709	8.0%
Service charges - water revenue	2,842,665	216,630			216,630	216,630	7.6%
Service charges - sanitation revenue	1,177,820	91,173			91,173	91,173	7.7%
Service charges - refuse revenue	718,849	55,154			55,154	55,154	7.7%
Rental of facilities and equipment	75,225	6,509			6,509	6,509	8.7%
Interest earned - external investments	56,787	1,272			1,272	1,272	2.2%
Interest earned - outstanding debtors	1,042,146	83,566			83,566	83,566	8.0%
Dividends received	6,246	3			3	3	0.1%
Fines, penalties and forfeits	111,530	2,250			2,250	2,250	2.0%
Licences and permits	901	122			122	122	13.5%
Transfers and subsidies	4,722,321	1,618,660			1,618,660	1,618,660	34.3%
Other revenue	1,678,860	203,391			203,391	203,391	12.1%
Gains	60,001	46			46	46	0.1%
Total Revenue (excluding capital transfers and contributions)	21,835,041	3,051,854	-	-	3,051,854	3,051,854	14.0%
Expenditure By Type							
Employee related costs	6,703,173	469,059			469,059	469,059	7.0%
Remuneration of councillors	342,853	22,775			22,775	22,775	6.6%
Debt impairment	2,807,136	139,955			139,955	139,955	5.0%
Depreciation and asset impairment	1,323,996	18,130			18,130	18,130	1.4%
Finance charges	710,869	6,712			6,712	6,712	0.9%
Bulk purchases - electricity	4,965,745	294,338			294,338	294,338	5.9%
Inventory consumed	1,930,510	67,493			67,493	67,493	3.5%
Contracted services	1,501,749	65,954			65,954	65,954	4.4%
Transfers and subsidies	223,799	8,704			8,704	8,704	3.9%
Other expenditure	1,311,551	117,904			117,904	117,904	9.0%
Losses	306,425						0.0%
Total Expenditure	22,127,805	1,211,024	-	-	1,211,024	1,211,024	5.5%
Surplus/(Deficit)	(292,764)	1,840,831	-	-	1,840,831	1,840,831	-628.8%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,551,222	371,526			371,526	371,526	14.6%
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	13,000	1,125			1,125	1,125	8.7%
Transfers and subsidies - capital (in-kind - all)	50,314						0.0%
Surplus/(Deficit) after capital transfers and contributions	2,321,772	2,213,482	-	-	2,213,482	2,213,482	95.3%
Taxation							
Surplus/(Deficit) after taxation	2,321,772	2,213,482	-	-	2,213,482	2,213,482	95.3%
Attributable to minorities							
Surplus/(Deficit) attributable to municipality	2,321,772	2,213,482	-	-	2,213,482	2,213,482	95.3%
Share of surplus/ (deficit) of associate							
Surplus/(Deficit) for the year	2,321,772	2,213,482	-	-	2,213,482	2,213,482	95.3%

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	8,073,601	8,073,601	1,052,514	13.0%	115,652	296,153	91,442	33,476	12,709	26,988	345,853	130,240
Letsemeng	170,335	170,335	7,492	4.4%	1,366	1,223	689	998	971	2,235	–	10
Kopanong	333,865	333,865	45,346	13.6%	2,929	–	4,069	1,794	1,331	2,501	32,649	74
Mohokare	233,544	233,544	–	0.0%	–	–	–	–	–	–	–	–
Xhariep District	63,471	63,471	20,272	31.9%	–	–	–	–	–	–	20,144	128
DC 16 Total	801,216	801,216	73,110	9.1%	4,295	1,223	4,758	2,792	2,302	4,736	52,793	211
Masilanyana	326,771	326,771	17,536	5.4%	7,010	1,935	4,590	2,447	1,491	(0)	–	63
Tokologo	135,703	135,703	5,924	4.4%	847	273	191	1,629	1,072	1,783	–	128
Tswelopele	174,796	174,796	58,441	33.4%	17,556	4,489	416	522	335	218	33,846	1,059
Matjhahabeng	3,527,317	3,527,317	422,449	12.0%	47,170	63,707	32,733	14,519	8,879	18,642	233,998	2,801
Nala	540,928	540,928	82,212	15.2%	2,070	9,573	4,717	3,202	2,065	4,936	55,238	412
Lejweleputswa District	147,955	147,955	57,670	39.0%	–	–	–	–	–	29	57,620	21
DC 18 Total	4,853,469	4,853,469	644,232	13.3%	74,652	79,976	42,647	22,319	13,841	25,609	380,702	4,484
Setsoho	576,399	576,399	119,127	20.7%	5,264	10,007	5,297	3,084	3,994	2,464	88,465	550
Ditlabeng	863,521	863,521	140,202	16.2%	17,543	20,654	6,032	4,486	4,651	4,373	81,145	1,319
Nketoana	386,789	386,789	72,272	18.7%	1,354	3,916	8,513	2,178	2,042	7,118	45,446	1,705
Maluti a Phofung	1,800,467	1,800,467	331,724	18.4%	8,240	12,987	7,758	3,787	3,721	–	294,668	564
Phumelela	167,557	167,557	–	0.0%	–	–	–	–	–	–	–	–
Mantsopa	335,414	335,414	–	0.0%	–	–	–	–	–	–	–	–
Thabo Mofutsanyana	155,228	155,228	57,921	37.3%	–	–	–	–	–	–	54,265	3,656
DC 19 Total	4,285,375	4,285,375	721,246	16.8%	32,401	47,563	27,600	13,535	14,409	13,955	563,989	7,794
Moghaka	1,019,732	1,019,732	153,246	15.0%	6,176	30,139	10,079	4,479	3,108	2,298	96,007	959
Ngwathe	882,440	882,440	140,898	16.0%	9,760	21,527	7,170	5,296	4,318	2,572	89,983	272
Metsimaholo	1,500,657	1,500,657	185,831	12.4%	19,982	31,126	29,785	7,262	2,996	4,303	89,333	1,044
Mafube	240,786	240,786	12,331	5.1%	2,452	–	3,148	2,013	1,471	3,105	–	141
Fezile Dabi	177,765	177,765	68,448	38.5%	–	–	–	–	–	–	–	68,448
DC 20 Total	3,821,380	3,821,380	560,754	14.7%	38,370	82,793	50,183	19,050	11,893	12,278	275,323	70,864
Total	21,835,041	21,835,041	3,051,854	14.0%	265,369	507,709	216,630	91,173	55,154	83,566	1,618,660	213,593

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	7,450,829	7,450,829	583,744	7.8%	176,626	5,475	77,785	18,130	252,330	53,397
Letsemeng	218,222	218,222	16,414	7.5%	4,747	351	-	-	4,412	6,905
Kopanong	414,918	414,918	18,423	4.4%	9,957	433	-	-	-	8,033
Mohokare	230,593	230,593	-	0.0%	-	-	-	-	-	-
Xhariep District	62,985	62,985	4,110	6.5%	3,597	392	-	-	-	122
DC 16 Total	926,718	926,718	38,947	4.2%	18,300	1,175	-	-	4,412	15,059
Masilonyana	366,799	366,799	6	0.0%	-	-	-	-	-	6
Tokologo	136,009	136,009	8,163	6.0%	5	-	121	-	677	7,360
Tswelopele	206,711	206,711	5,087	2.5%	(8)	-	45	-	112	4,938
Matjhlabeng	3,499,848	3,499,848	123,290	3.5%	65,087	2,299	523	-	-	55,382
Nala	527,274	527,274	17,843	3.4%	14,059	699	-	-	-	3,084
Lejweleputswa District	181,251	181,251	17,759	9.8%	7,626	735	-	-	-	9,397
DC 18 Total	4,917,892	4,917,892	172,147	3.5%	86,769	3,733	689	-	789	80,167
Setotso	634,745	634,745	27,132	4.3%	16,778	1,120	209	-	596	8,428
Dihlabeng	819,557	819,557	81,546	10.0%	26,984	1,362	33,800	-	690	18,711
Nketoana	416,243	416,243	5,917	1.4%	(49)	-	5,908	-	-	58
Maluti a Phofung	2,504,011	2,504,011	107,833	4.3%	50,601	2,423	-	-	684	54,126
Phumelela	168,583	168,583	-	0.0%	-	-	-	-	-	-
Mantsopa	313,588	313,588	-	0.0%	-	-	-	-	-	-
Thabo Mofutsanyana	151,644	151,644	6,458	4.3%	1	1,818	-	-	-	4,640
DC 19 Total	5,008,369	5,008,369	228,886	4.6%	94,314	6,722	39,917	-	1,970	85,963
Mochaka	998,410	998,410	35,453	3.6%	27,546	1,615	74	-	33	6,184
Ngwathe	902,413	902,413	76,617	8.5%	21,124	1,294	-	-	34,804	19,396
Mezimholo	1,499,194	1,499,194	50,614	3.4%	25,962	1,615	20,914	-	-	2,124
Mafube	228,603	228,603	12,535	5.5%	9,029	525	576	-	-	2,405
Fezile Dabi	195,376	195,376	12,081	6.18%	9,388	621	-	-	-	2,071
DC 20 Total	3,823,997	3,823,997	187,300	4.9%	93,050	5,670	21,564	-	34,837	32,180
Total	22,127,805	22,127,805	1,211,024	5.5%	469,059	22,775	139,955	18,130	294,338	266,766

Source: NT Local Government Database

Annexure H – Capital Expenditure and Source of Finance

Summary - Table C5 Monthly Budgeted Capital Expenditure by Functional Classification and Funding for

Description R thousands	Budget year 2021/22					
	Original Budget	M01 July Actual	M02 Aug Actual	M03 Sept Actual	YTD Actual	%
Capital Expenditure - Functional						
<i>Municipal governance and administration</i>	161,060	6,256	-	-	6,256	3.9%
Executive and council	55,596	118			118	0.2%
Finance and administration	105,464	6,138			6,138	5.8%
Internal audit						
<i>Community and public safety</i>	491,553	909	-	-	909	0.2%
Community and social services	39,370	30			30	0.1%
Sport and recreation	64,783	878			878	1.4%
Public safety	32,605	1			1	0.0%
Housing	354,146					0.0%
Health	650					0.0%
<i>Economic and environmental services</i>	609,747	26,036	-	-	26,036	4.3%
Planning and development	107,892	1,585			1,585	1.5%
Road transport	500,705	24,452			24,452	4.9%
Environmental protection	1,150					
<i>Trading services</i>	1,917,240	31,663	-	-	31,663	1.7%
Energy sources	387,558	15,090			15,090	3.9%
Water management	959,777	15,092			15,092	1.6%
Waste water management	520,079	1,481			1,481	0.3%
Waste management	49,826					0.0%
<i>Other</i>	12,070					0.0%
Total Capital Expenditure - Functional	3,191,669	64,864	-	-	64,864	2.0%
Funded by						
National Government	2,611,136	52,302			52,302	2.0%
Provincial Government	10,167					
District Municipality						
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	13,000	1,325			1,325	10.2%
Transfers recognised - capital	2,634,303	53,627	-	-	53,627	2.0%
Borrowing	61,713	4,491			4,491	7.3%
Internally generated funds	486,757	5,964			5,964	1.2%
Total Capital Funding	3,182,774	64,082	-	-	64,082	2.0%

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	1,221,006	1,221,006	29,157	2,4%	2,968	1,600	-	2,968	-	-	-	-	24,589	23,023	4,491	1,643	
Letsemeng	51,283	51,283	1,575	3.1%	-	1,391	-	-	-	-	-	-	184	1,098	-	477	
Kopanong	62,567	62,567	1,223	2.0%	-	1,223	-	-	-	-	-	-	-	1,223	-	-	
Mohokare	81,887	81,887	-	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
Xhariep District	486	486	15	3.2%	-	-	-	-	-	-	-	-	15	-	-	15	
DC 16 Total	196,223	196,223	2,814	1.4%	-	2,615	-	-	-	-	-	-	199	2,321	-	493	
Masilonyana	35,148	35,148	-	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
Tokologo	137,132	137,132	10,117	7.4%	-	8,331	-	-	-	-	-	-	1,786	10,117	-	-	
Tswelopele	30,182	30,182	1,366	4.5%	-	-	-	-	-	-	-	-	1,366	-	-	1,366	
Matjhabeng	157,833	157,833	-	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
Nala	42,673	42,673	1,787	4.2%	-	-	-	-	-	-	-	-	1,787	1,787	-	-	
Lejweleputswa District	13,150	13,150	-	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
DC 18 Total	416,118	416,118	13,270	3.2%	-	8,331	-	-	-	-	-	-	4,938	11,904	-	1,366	
Setsofiso	204,601	204,601	3,937	1.9%	1,632	1,341	-	1,632	933	-	-	-	31	2,274	-	1,632	
Dihlabeng	122,361	122,361	2,189	1.8%	585	-	-	585	-	-	-	-	1,604	1,569	-	620	
Nketoana	51,621	51,621	-	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
Maluti a Phofung	266,961	266,961	10,837	4.1%	9,906	-	-	9,906	-	-	-	-	930	10,784	-	53	
Phumelela	60,293	60,293	-	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
Mantsopa	43,045	43,045	-	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
Thabo Mofutsanyana	3,626	3,626	751	20.7%	-	-	-	-	-	-	-	-	751	-	-	-	
DC 19 Total	752,508	752,508	17,713	2.4%	12,123	1,341	-	12,123	933	-	-	-	3,316	14,627	-	2,305	
Moghaka	79,058	79,058	1,229	1.6%	-	1,204	-	-	-	-	-	-	25	1,204	-	25	
Ngwathe	157,404	157,404	548	0.3%	-	-	-	-	548	-	-	-	-	548	-	-	
Metsimaholo	259,034	259,034	-	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
Mafube	109,689	109,689	133	0.1%	-	-	-	-	-	-	-	-	133	-	-	133	
Fezile Dabi	630	630	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	
DC 20 Total	605,814	605,814	1,910	0.3%	-	1,204	-	-	548	-	-	-	158	1,752	-	158	
Total	3,191,669	3,191,669	64,864	2.0%	15,090	15,092	-	15,090	1,481	-	-	-	33,201	53,627	4,491	5,964	

Source: NT Local Government Database

Annexure J – Covid-19 Expenditure as at 31 July 2021

Table 1

R thousand	Dem	Name	General				Community & Social Services							Public Safety						
			Overtime	Travel and subsistence allowance	Danger allowance	Protective clothing (other general workers not only health workers)	Sanitisation of office building	General - Other	Tankering of Water	Chemical Toilets	Feeding of Homeless/ Food distribution facilities/ inner cities	Sanitisation of taxi ranks/ public facilities/ inner cities	Community and awareness campaigns	Cemetry sites and preparation /Cremation	Community & Social Services - Other	Implementing roadblocks	Monitoring of burial sites	Provision for massive pauper burials	Identification of specific motuaries for Covid related corpse	Security
	MAN	Mangaung	13,814	-	-	-	101,919	-	-	-	-	-	-	-	-	-	-	-	-	
	FS161	Letsemeng	817	562	-	-	-	-	-	-	-	350	-	-	-	-	-	-	-	
	FS162	Ko panong	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	FS163	Mohokare	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	DC16	Xhariep	-	32	-	-	60	-	-	-	58	-	-	-	-	-	-	-	-	
	FS181	Masilonyana	-	-	-	1,550	669	6,379	7,988	-	-	-	-	-	-	-	-	-	-	
	FS182	Tokologo	38	-	-	84	513	-	-	787	350	700	225	-	57	-	-	-	-	
	FS183	Tswelopele	-	-	-	1,400	3,280	10,434	2,020	-	346	-	93	-	-	-	-	-	-	
	FS184	Mat'habeng	-	-	-	144	-	3,423	-	-	163	-	-	-	-	-	-	-	-	
	FS185	Nala	-	-	-	327	-	88	-	-	-	-	-	-	-	-	-	-	-	
	DC18	Lejweleputswa	-	-	-	88	138	3,029	5,529	-	-	-	-	-	-	-	-	-	-	
	FS191	Setso	-	-	-	-	1,042	29	412	-	732	-	-	-	-	-	-	-	-	
	FS192	Dihlabeng	-	-	-	-	751	-	-	-	-	-	-	-	-	-	-	-	-	
	FS193	Nketoana	-	-	-	28	1,158	29,534	4,500	-	1,066	-	-	-	-	-	-	-	-	
	FS194	Maluti-a-Phofung	-	-	-	2,783	1,158	29,534	4,500	-	-	-	359	-	-	-	-	-	-	
	FS195	Phumelela	-	-	-	120	285	19	54	-	-	-	-	-	-	-	-	-	-	
	FS196	Mantsopa	-	-	-	181	797	271	-	-	-	-	-	-	-	-	-	-	-	
	DC19	Thabo Mofutsanyana	-	-	-	101	167	66	-	-	200	-	-	-	-	-	-	-	-	
	FS201	Moqhaka	-	-	-	959	-	798	-	-	-	-	-	-	-	-	-	-	-	
	FS203	Ngwathe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	FS204	Metsimaholo	1,782	-	636	2,467	1,415	848	1,844	-	537	-	-	242	-	-	-	-	-	
	FS205	Mafube	-	-	-	993	188	5,264	4,297	626	-	-	77	475	1,505	600	150	81		
	DC20	Fezile Dabi	27	14	-	632	2,770	18	-	-	2,805	700	771	60	-	-	-	-	-	
			16,478	614	636	11,858	13,233	163,135	26,642	1,413	6,257	700	1,528	825	2,087	299	156	600	150	81

Table 2

R thousand Dem	Name	Housing										Health										Total Per Municipality
		Quarantine Facilities	Installation of VIP toilets (in formal Settlements)	Provision of waste container for informal settlement	Cost of Mobile Testing	Cost of Screening and Testing	Gloves, sterile	Goggles/ Face-shield/Veilar	Particulate respirator, grade N95	Surgical mask - HCW	Apron	Gown	Heavy duty gloves	Boot covers	Sanitizer	Mask	Dish/infectants	Cleansing costs	Decontamination of affected premises	Health - Other		
MAN	Mangaung	-	-	-	-	-	2	-	5	-	-	8	-	-	-	-	-	-	4,653	120,402		
FS161	Letsemeng	-	-	97	-	22	-	-	-	-	-	-	-	39	14	-	-	-	-	1,905		
FS162	Kopanong	-	-	-	30	30	-	-	-	-	0	-	294	25	82	503	-	30	995			
FS163	Mohokare	-	-	-	-	30	-	88	-	2	-	-	16	20	3	-	-	-	166			
DC16	Xhariep	-	-	-	-	0	0	5	8	9	-	7	21	-	9	-	-	3	211			
FS181	Masilonyana	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,586			
FS182	Tokolologo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,755			
FS183	Tswelopele	-	320	-	-	-	-	-	-	-	-	-	77	33	80	-	-	-	1,615			
FS184	Matlhabeng	-	-	-	-	-	-	-	-	-	-	-	1,560	-	-	-	-	-	19,132			
FS185	Nala	-	-	-	-	30	-	-	-	-	-	-	35	-	-	-	-	-	372			
DC18	Lejweleputswa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,750			
FS191	Setso	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,783			
FS192	Dihlabeng	-	-	-	-	147	24	-	-	-	-	-	651	-	-	-	-	-	3,248			
FS193	Nketoana	-	-	-	-	21	-	213	-	-	-	-	2,171	214	-	-	-	57	4,309			
FS194	Maluti-a-Phofung	279	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,613			
FS195	Phumelela	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	478			
FS196	Mantsoa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,250			
DC19	Thabo Mofutsanyana	-	-	-	-	-	130	-	-	-	-	-	247	-	-	-	-	-	1,434			
FS201	Moqhaka	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,757			
FS203	Ngwathe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
FS204	Metsimahalo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
FS205	Mafube	-	-	818	-	28	19	-	-	-	-	20	21	22	-	-	20	-	9,770			
DC20	Fezile Dabi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,359			
		279	320	915	30	58	176	5	309	5	11	28	7	5,132	328	173	20	503	4,743	259,985		