



treasury

Department of
Treasury
FREE STATE PROVINCE

**CONSOLIDATED MUNICIPAL BUDGET
PERFORMANCE REPORT
FOR THE PERIOD ENDING
31 August 2021**



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A. METHODOLOGY AND APPROACH OF THIS REPORT

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

- 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 August 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).

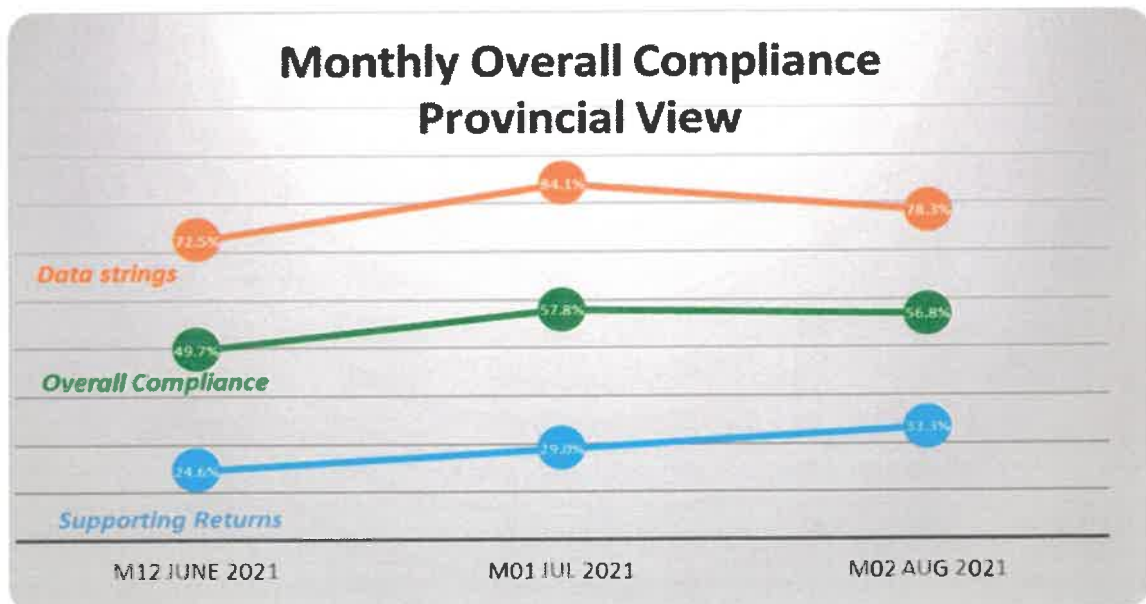
The Section 71 report facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for councils, provincial legislatures and officials in order to monitor and improve municipal performance. The improvement 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 (M02)
 - Creditors (CR02)
 - Debtors (DB02)
- 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) Item 4.2, reflects the actual COVID-19 expenditure incurred by municipalities. It is based on the mSCOA submissions by municipalities as part of the weekly COVID-19 manual reporting instituted since the inception of the lockdown.
- d) The graph below shows the monthly overall compliance for the 2021/22 financial year.



- e) The non-compliance was due to:
- Mohokare and Phumelela Local Municipalities have backlogs in submissions and catchment is not progressing well.
 - Nala local municipality's financial system was switched off due to non-payment.
 - 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	M02	CR02	DB02	C-schedule M02	Debt Return M02	Additional Reporting * M02
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	Green	N/A	Red
Masilonyana	Green	Green	Green	Green	Green	Green	Green	Red
Tokologo	Green	Green	Green	Red	Red	Red	Red	Green
Tswelopele	Green	Green	Green	Green	Green	Red	Green	Green
Matjhabeng	Green	Green	Green	Green	Green	Green	Green	Green
Nala	Green	Green	Red	Red	Red	Red	Red	Red
Lejweleputswa	Green	Green	Green	Red	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	Red	Green	Green	Red	Green	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	Orange	Red	Red	Red
Thabo Mofutsanyana	Green	Green	Orange	Green	Green	Red	N/A	Red
Moqhaka	Green	Green	Green	Green	Green	Green	Red	Red
Ngwathe	Green	Green	Green	Green	Green	Red	Green	Red
Metsimaholo	Green	Green	Green	Green	Green	Red	Green	Green
Mafube	Green	Green	Green	Green	Green	Red	Green	Red
Fezile Dabi	Green	Green	Green	Green	Green	Red	N/A	Red

Source: LGDB as at 22 September 2021

Legend:

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

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 R25.94 billion having increased slightly with R0.31 billion from the previous month (Jul 2021: R25.63 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 R4.10 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 70.5% (R18.28 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, five 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:

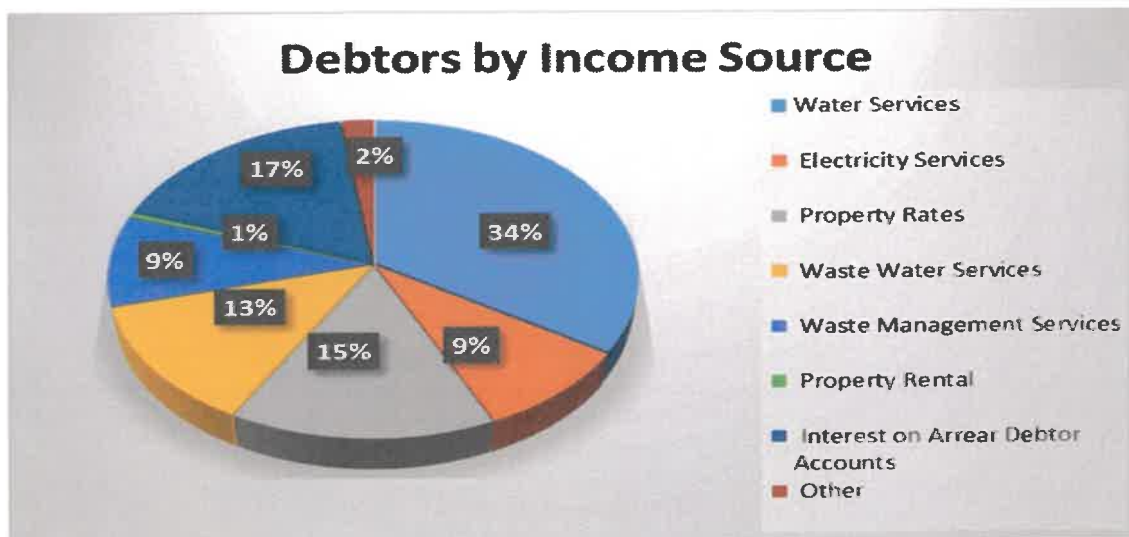
Municipality	Reason for non-submission
Mohokare	Backlog in capturing data
Tokologo	Backlog in capturing data
Nala	Financial system switched up
Phumelela	Backlog in capturing data
Mantsopa	Submitted with error

- 1.1.6 Debtors books should become an area of focus for municipalities. Six municipalities reported outstanding debtors above a billion rand and contribute 71.9 per cent to the total outstanding debtors in the Province. These municipalities are:

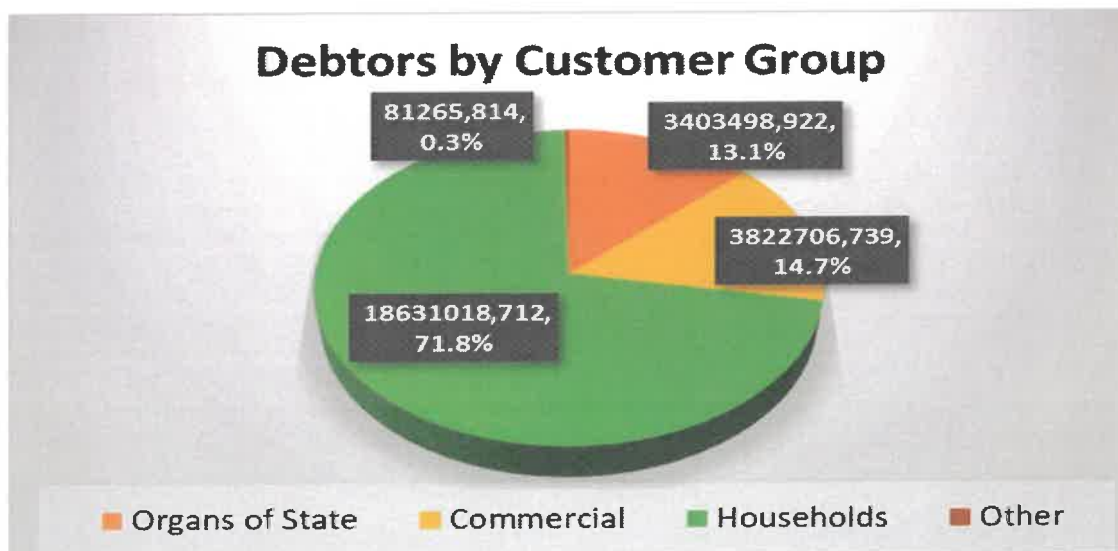
Mangaung	R7.35 billion
Matjhabeng	R4.87 billion
Metsimaholo	R2.09 billion
Maluti a Phofung	R2.01 billion
Masilonyana	R1.18 billion

Dihlabeng R1.14 billion

- 1.1.7 *Water services* remains the largest contributor to the total outstanding debt and amounts to R8.85 billion (34.1 percent), followed by *interest on arrear accounts* amounting to R4.48 billion (17.3 percent). Debt relating to *property rates* contribute 15 percent (R3.88 billion) to the total outstanding debt, whilst *waste water services* accounts for 12.7% (R3.29 billion) of the total debt.

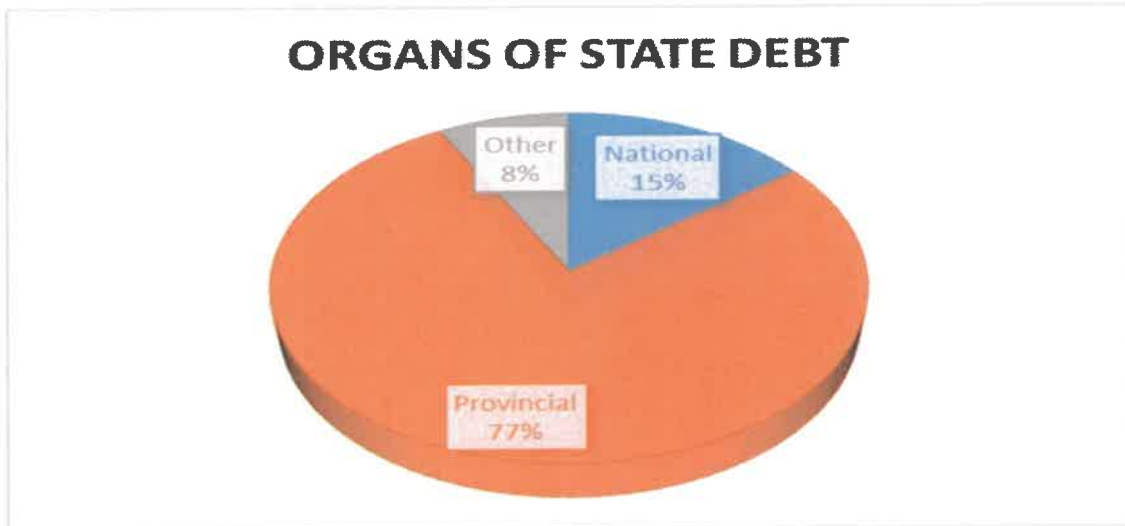


- 1.1.8 The majority of the debt is owed by *Households*, which contributes 71.8% (R18.63 billion) to the total debt, followed by *Commercial properties* with 14.7% (R3.82 billion).



Debt owed by Organs of State (Intergovernmental Debt)

- 1.1.9 The total debt owed by organs of state amounts to R3.40 billion which accounts for 13.1% of the total debt owed to municipalities.



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 **increased** with R2.29 billion to **R19.34 billion** for the month under review (*July 2021: R17.05 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 August 2021 and for consolidation purposes prior months' information were used:

Municipality	Reason for non-submission
Mohokare	Backlog in capturing data
Tokologo	Backlog in capturing data
Nala	Financial system switched off due to non-payment
Lejweleputswa	Financial system challenge
Phumelela	Backlog in capturing data

1.2.3 Payables relating to bulk service providers (Eskom & Water Boards) contribute 87.9 percent or **R17 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 R9.94 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) (M02) R'000	S41 Report (Eskom) (M02) R'000	Details of actions taken and timeframes of actions to recover arrears as reported by Eskom for the month under review
Mangaung (Centlec)	277,245	272,753	The municipality requested to pay within 30 days instead of 15 days until the end of November 2021. Eskom is evaluating the request. The municipality has made some payments in September 2021 and currently the balance of the overdue debt is R80 million.
Letsemeng	95,287	89,909	A dispute notice was issued and the municipal legal team has requested some information. The information is being consolidated. The municipality only pays the Luskhoff bulk point on a monthly basis.
Kopanong	2,933	1,425	A breach notice was issued to Centlec on 8 September 2021.
Mohokare	–	1,172	The municipality's accounts are up to date.
Masilonyana	–	84,937	The municipality indicated that they are not in a position to pay both the Payment in Advance (PIA) and the shortfall. Eskom proposed the "Active Partnering" solution to the municipality. A meeting will be scheduled to discuss the PIA and "Active Partnering" initiative.
Tokologo	–	145,038	The municipality was not happy that Eskom declared a dispute. A meeting is being arranged and should take place by 23 September 2021.

Municipality	S71 Report (Municipal) (M02) R'000	S41 Report (Eskom) (M02) R'000	Details of actions taken and timeframes of actions to recover arrears as reported by Eskom for the month under review
Tswelopele	–	40,538	Eskom is awaiting a proposed payment plan from the municipality. A follow-up email was sent on 8 September 2021.
Matjhabeng	4,145,885	3,929,063	No response received from municipality on the breach notice that was issued on 5 August 2021. Eskom is in the process of declaring a dispute and will ask the minister of CoGTA to intervene. A notice to withhold services was issued to the municipality on 20 August 2021.
Nala	442,482	454,167	A new breach notice will be issued. Awaiting a date from Free State Treasury for an engagement meeting. No feedback on a possible payment arrangement proposal as yet.
Setsotso	12	–	The municipality's accounts are up to date.
Dihlabeng	569,930	538,523	No response received from municipality on the breach notice issued on 10 August 2021. Eskom is in the process of declaring a dispute and will ask the minister of CoGTA to intervene. A notice to withhold services was issued to the municipality on 20 August 2021.
Nketoana	–	429,582	A meeting was held on 18 August 2021 and the municipality proposed to repay the debt in 30 years. This proposal was not accepted and a revised proposal was requested. The municipality has not yet provided any feedback on a possible new payment arrangement proposal.
Maluti a Phofung	2,169,371	6,156,897	The filing of the supplementary affidavit has been put on hold, as requested by the Minister. A notice to withhold services was issued to the municipality on 20 August 2021. No feedback from the municipality as yet, after the notice was issued.
Phumelela	165,765	143,086	A meeting was held on 19 August 2021 to discuss a payment arrangement. However, agreement could not be reached. Follow-up discussions to take place.
Mantsopa	–	221,363	The municipality submitted a proposed payment plan with council resolution on 20 August 2021. However, the municipality subsequently defaulted on the payment proposal. A notification will be issued. A payment of R2.8 million was received on 6 September 2021.
Moqhaka	545,679	455,862	The municipality paid R15 million towards the overdue debt. The current account was not fully paid. A breach notice will be issued if no further payment is received.
Ngwathe	1,422,869	1,359,025	A breach notice was issued to the municipality on 16 August 2021. A meeting took place on 17 September 2021, where it was agreed that SALGA will arrange a meeting by the end of September 2021 that will involve all IGR parties.

Municipality	S71 Report (Municipal) (M02) R'000	S41 Report (Eskom) (M02) R'000	Details of actions taken and timeframes of actions to recover arrears as reported by Eskom for the month under review
Metsimaholo	48,191	689	The municipality's accounts are up to date.
Mafube	55,489	154,379	The proposed payment arrangement will be made a court order in September 2021.
Total	9,941,138	14,478,407	

*Section 41 report for August 2021 not yet received.

Water Boards Debt

1.2.5 The total debt owed to Water Boards amounts to R7.06 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) M02 R'000	S41 Report (Water Boards) M02 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	409,499	630,678	<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 R40 million on the outstanding settlement accounts were paid by 7 July 2021 in terms of the payment plan, and R30 million on the outstanding settlement account on 14 July 2021 as 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. ● Following the non-payment of commitments and accounts, a meeting was arranged on 13 August. Commitments of payments were made, and the Municipality committed to send a payment plan, which was not received by month end. ● Several attempts were made to contact the Municipality which resulted in the payment of the 1 September instalment in terms of the settlement agreement. No further payments were made, even when it was verbally

Municipality	S71 Report (Municipal) M02 R'000	S41 Report (Water Boards) M02 R'000	Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review
			<p>committed.</p> <ul style="list-style-type: none"> ●The total outstanding amount consisting of normal and drought tariff billing and interest as at the end of August 2021 amounts to R630 677 555.
Letsemeng	–		
Kopanong	475,160	474,598	<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 Municipality had to present a payment plan but failed to provide any to date. Stakeholder forums involving the Minister, Cogta and other stakeholders did not yield any results. The Municipality made no payments in August 2021. ●The outstanding amount owed to Bloem Water as at the end of August 2021 is R474 597 572.
Mohokare	–		
Masilonyana	11,328		
Tokologo	–		
Tswelopele	10,158		

Municipality	S71 Report (Municipal) M02 R'000	S41 Report (Water Boards) M02 R'000	Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review
Matjhabeng	5,325,701	4,404,726	<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 61,660,999 in the month of August 21. · No payment was received during the month, remaining balance R 4,404,726,048
Nala	236,670	243,097	<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 August 21. · No payment was received during the month, remaining balance R 243,097,354
Setsotso	–		
Dihlabeng	–		
Nketoana	–		
Maluti a Phofung	57,770		
Phumelela	86,061		
Mantsopa	–	1,553	<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

Municipality	S71 Report (Municipal) M02 R'000	S41 Report (Water Boards) M02 R'000	Details of actions taken and timeframes of actions to recover arrears as reported by the Water Boards for the month under review
			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 a meeting could only be set on 3 August 2021 on the outstanding accounts. However, Bloem Water has since received a Payment Plan from Mantsopa Local Municipality on 25 August 2021, hence the legal processes are being held in abeyance. Bloem Water accepted the payment plan. A nominal payment was received during July and August 2021. ● The outstanding amount owed to Bloem Water as at the end of August 2021 is R1 553 413.
Moqhaka	–		
Ngwathe	9,509	8,482	Randwater: 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).
Metsimaholo	62,762	15,617	Rand Water – Account up to date
Mafube	376,845		
Total	7,061,462	5,778,751	

*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 R406.3 million of which 78.6% 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 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	1,304	45.4%	1,290	44.9%	–	0.0%	280	9.7%	2,874	14.1%
Majhabeng	12,173	99.8%	5	0.0%	5	0.0%	11	0.1%	12,194	59.8%
Nala	172	100.0%	–	0.0%	–	0.0%	–	0.0%	172	0.8%
Thabo Mofutsanyana District	1,360	100.0%	–	0.0%	–	0.0%	–	0.0%	1,360	6.7%
Ngwathe	3,780	100.0%	–	0.0%	–	0.0%	–	0.0%	3,780	18.5%
Total Debt	18,789	92.2%	1,295	6.4%	5	0.0%	291	1.4%	20,380	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	50,057	100.0%	–	0.0%	–	0.0%	–	0.0%	50,057	13.0%
Kopanong	1,878	1.2%	1,806	1.2%	–	0.0%	153,060	97.6%	156,744	40.6%
Matjhabeng	12,042	50.3%	11,913	49.7%	–	0.0%	–	0.0%	23,955	6.2%
Nala	4	100.0%	–	0.0%	–	0.0%	–	0.0%	4	0.0%
Ngwathe	3,059	100.0%	–	0.0%	–	0.0%	–	0.0%	3,059	0.8%
Mafube	1,215	0.8%	1,215	0.8%	87,539	57.6%	62,122	40.8%	152,091	39.4%
Total Debt	68,256	17.7%	14,933	3.9%	87,539	22.7%	215,183	55.8%	385,911	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 August 2021 with a surplus cash and cash equivalent balance of R1.80 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 August 2021)
Mangaung Metro	461,396	529,887	(93,611)	(4,157)	432,119	893,515
Letsemeng	-	-	-	(3)	(3)	(3)
Kopanong	-	73,439	-	(271)	73,167	73,167
Mohokare	-	-	-	-	-	-
Xhariep District	-	4,425	-	-	4,425	4,425
DC 16 Total	-	77,864	-	(274)	77,590	77,590
Masilonyana	-	-	-	(77)	(77)	(77)
Tokologo	-	3,603	12	(51)	3,563	3,563
Tswelopele	12,489	15,987	(1,727)	6	14,265	26,703
Matjhabeng	(37,081)	(215,444)	(5,489)	(6,819)	(227,751)	(164,933)
Nala	-	-	-	-	-	-
Lejweleputswa District	-	60,543	-	-	60,543	60,543
DC 18 Total	(24,591)	(135,311)	(7,205)	(6,941)	(149,456)	(74,200)
Setsotso	45,572	132,356	(25,077)	9	107,288	152,814
Dihlabeng	(11,417)	95,887	(6,650)	(1,421)	87,817	76,544
Nketoana	3,456	76,371	-	-	76,371	79,827
Maluti a Phofung	165,009	385,028	(15,474)	(10)	369,545	534,553
Phumelela	-	-	-	-	-	-
Mantsopa	-	(7,308)	(6,711)	(185)	(14,204)	(14,204)
Thabo Mofutsanyana	-	(4,115)	-	-	(4,115)	(4,115)
DC 19 Total	202,620	678,220	(53,911)	(1,607)	622,701	825,420
Moqhaka	-	53,093	(2,120)	7,935	58,908	60,412
Ngwathe	56,783	184	(10,906)	(5,593)	(16,315)	(16,314)
Metsimaholo	50,783	(12,151)	(660)	(2,633)	(15,444)	35,531
Mafube	(126,563)	(29,082)	(5,344)	(39)	(34,464)	(161,027)
Fezile Dabi	97,842	61,326	-	-	61,326	159,314
DC 20 Total	78,845	73,370	(19,031)	(330)	54,010	77,916
Total	718,270	1,224,030	(173,758)	(13,308)	1,036,964	1,800,241

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

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

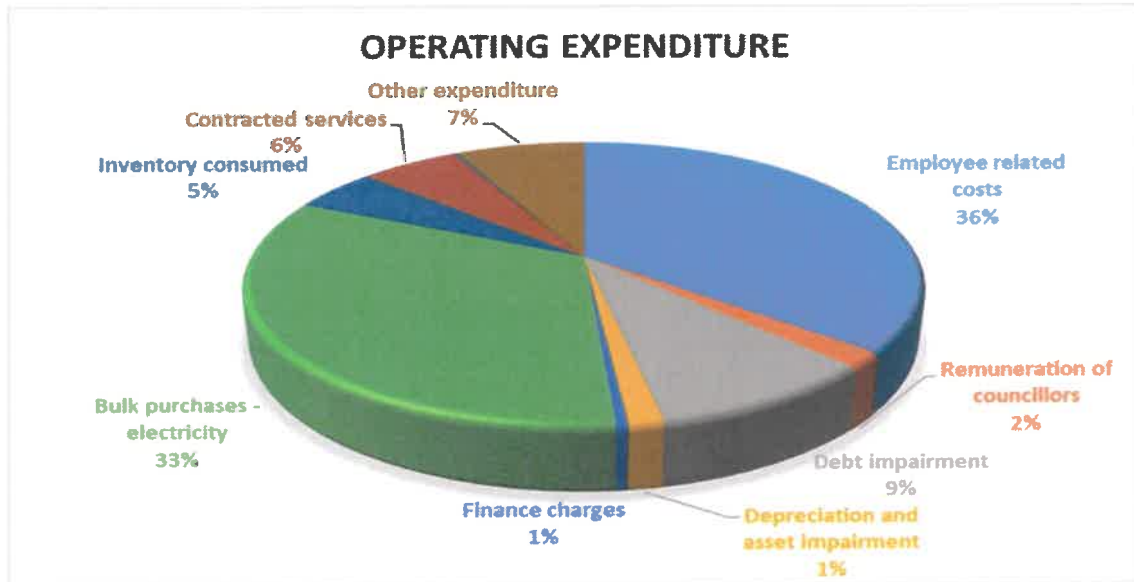
2.1.1 The total generated revenue (billed) amounts to R4.31 billion or 19.7 percent against the adopted budget of R21.84 billion, whilst in respect of expenditure, municipalities spent an aggregate of 12 percent or R2.65 billion against the total budget of R22.13 billion. The revenue relates to the ability 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 *service charges* with R1.73 billion (40 percent), followed by *transfers and subsidies* which amounts to R1.7 billion or 39 percent of the total revenue. Property rates contribute 12 percent (R502.7 million) to the total revenue generated.

2.1.3 An aggregate operational surplus of R1.66 billion was reported for the period under review (year-to-date) excluding capital transfers.

2.2 OPERATING EXPENDITURE

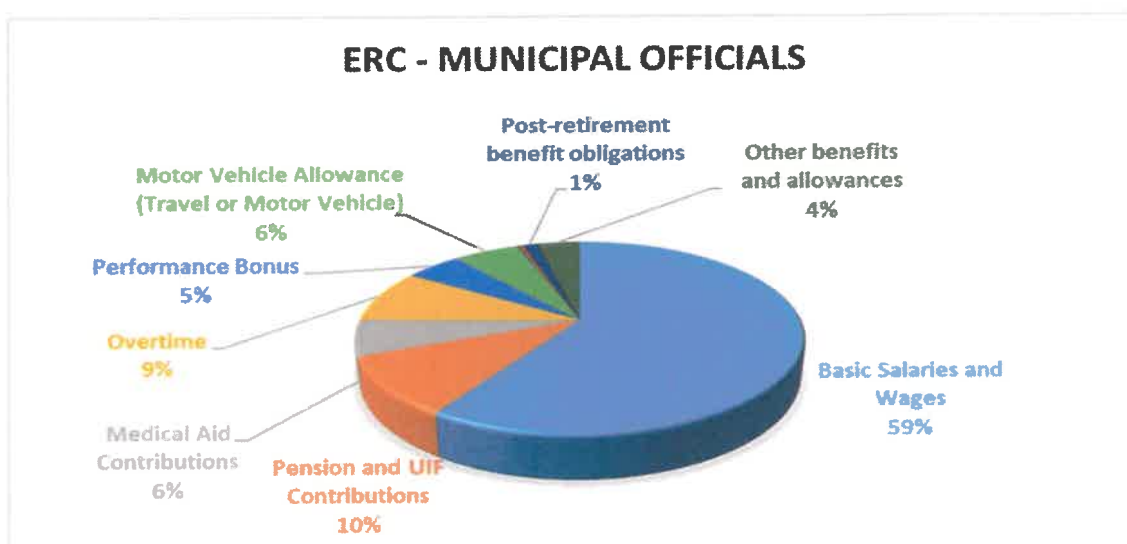
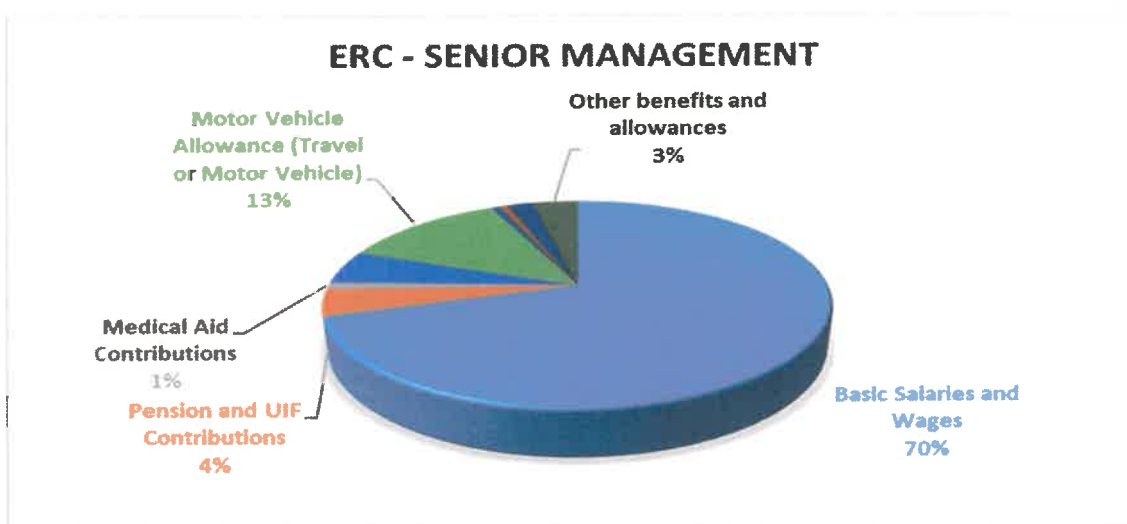
2.2.1 The highest spending item reported at the end of August 2021 is *employee related cost* amounting to R949.9 million or 36 per cent of the total expenditure, followed by *bulk purchases - electricity* amounting to R877.9 million.



2.2.2 The performance of *employee related cost* against the adopted budget is 14.2 per cent and the majority (98.2 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		17,178	8.3%	1.8%
Municipal Staff	6,495,857		939,541	14.5%	98.2%
Board Members	982		-	0.0%	0.0%
Total	6,703,173	-	956,718	14.3%	100.0%

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



2.3 PROFITABILITY OF TRADING SERVICES

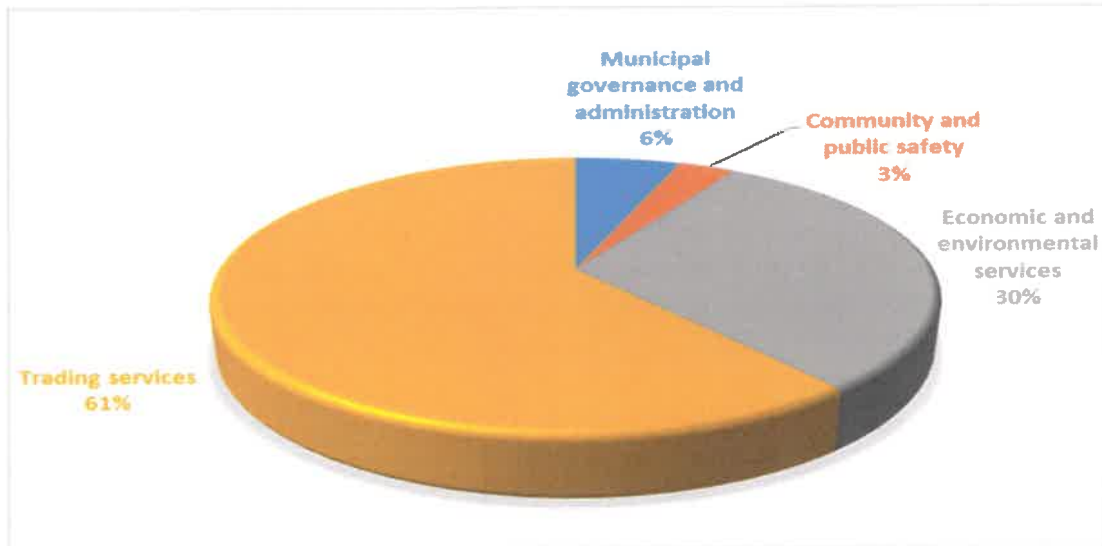
2.3.1 An analysis of the trading services indicates that water, waste water and waste management services had an operating surplus for the period under review. However, energy sources reflected a deficit of R77.5 million for the same period.

- Billed water revenue totaled R506.1 million against expenditure of R280.5 million (surplus of R225.6 million);
- Billed energy sources revenue totaled R1.01 billion against expenditure of R1.09 billion (deficit of R77.5 million);
- Billed waste water management revenue totaled R217.7 million against expenditure of R118.9 million (surplus of R98.8 million); and
- Billed waste management revenue totaled R132.7 million against expenditure R118.5 million (surplus of R14.2 million).

2.4 CAPITAL EXPENDITURE

2.4.1 The total capital expenditure amounts to R182.8 million or 5.7% against the adopted budget of R3.19 billion.

2.4.2 The majority (61%) of the expenditure relates to trading services projects amounting to R111.3 million. This consists expenditure of R38.1 million for *energy services*, R62.9 million for *water management*, R7.3 million for *waste water management* and R2.9 million for *waste 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 August 2021 show a total spending of 170.6 million or 6.6 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	-	-	24,484	60,800	6.1%
Letsemeng	53,282	-	-	-	1,934	3.6%
Kopanong	56,896	-	-	4,368	4,161	7.3%
Mohokare	82,331	-	-	-	-	0.0%
Xhariep	4,990	-	-	-	29	0.6%
Masilonyana	40,077	-	-	-	186	0.5%
Tokologo	35,112	-	-	-	23,984	68.3%
Tswelopele	32,277	-	-	5,389	441	1.4%
Matjhabeng	164,133	-	-	-	5,678	3.5%
Nala	50,767	-	-	-	3,349	6.6%
Lejweleputswa	4,510	-	-	2,927	195	4.3%
Setsoto	196,706	-	-	17,119	17,222	8.8%
Dihlabeng	70,108	-	-	-	11,743	16.7%
Nketoana	55,346	-	-	20,160	33	0.1%
Maluti a Phofung	246,777	-	-	76,498	16,990	6.9%
Phumelela	62,073	-	-	-	41	0.1%
Mantsopa	40,123	-	-	12,010	3,812	9.5%
Thabo Mofutsanyana	14,306	-	-	-	2	0.0%
Moqhaka	63,928	-	-	15,538	1,766	2.8%
Ngwathe	164,333	-	-	54,785	11,246	6.8%
Metsimaholo	98,757	-	-	25,988	1,397	1.4%
Mafube	56,395	-	-	32,187	5,432	9.6%
Fezile Dabi	7,436	-	-	-	196	2.6%
Total	2,603,823	-	-	291,454	170,637	6.6%

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	-	-	1,458	7,843	19.0%
Finance Management Grant	57,400	-	-	11,400	4,073	7.1%
Integrated National Electrification Prog	108,119	-	-	34,400	13,152	12.2%
Integrated City Development Grant	263,893	-	-	-	3,413	1.3%
Municipal Disaster Grant	-	-	-	-	200	0.0%
Municipal Disaster Recovery Grant	781,076	-	-	116,129	44,051	5.6%
Municipal Infrastructure Grant	10,000	-	-	-	-	0.0%
Neighbourhood Dev Partnership Grant	6,934	-	-	-	-	0.0%
Public Transport network Grant	223,648	-	-	-	8,544	3.8%
Regional Bulk Infrastructure Grant	213,921	-	-	30,000	23,396	10.9%
Rural Roads Assets Man Systems Grant	9,222	-	-	1,632	-	0.0%
Urban settlement Development Grant	495,269	-	-	24,484	48,829	9.9%
Water Services Infrastructure Grant	374,617	-	-	71,950	17,050	4.6%
Total	2,603,823	-	-	291,454	170,637	6.6%

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 August 2021 a cumulative total of **R302.5 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	29,770	12,672	57	320	1,814	44,633
Thabo Mofutsanyana District	80,910	13,374	-	279	3,874	98,437
Fezile Dabi District	12,465	9,834	5,118	-	8,315	35,732
TOTAL	240,354	36,292	5,175	696	19,963	302,480

Covid-19 Spending per Item

Department	Item	R'000	% of Total
General	General - Other	180,873	59.8%
General	Protective clothing (other general workers not only health wor	28,587	9.5%
Community & Social Services	Tankering of Water	25,661	8.5%
General	Overtime	16,478	5.4%
General	Sanitisation of office building	13,166	4.4%
Health	Health - Other	13,058	4.3%
Community & Social Services	Feeding of Homeless/ Food distribution	6,257	2.1%
Health	Sanitizer	5,110	1.7%
Public Safety	Public Safety - Other	4,876	1.6%
Community & Social Services	Community and awareness campaigns	1,451	0.5%
Community & Social Services	Cemetry sites and preparation/Cremation	853	0.3%
Community & Social Services	Chemical Toilets	787	0.3%
Community & Social Services	Sanitisation of taxi ranks/ public facilities/ inner cities	700	0.2%
General	Danger allowance	636	0.2%
General	Travel & Subsistence	614	0.2%
Community & Social Services	Community & Social Services - Other	583	0.2%
Health	Decontamination of affected premises	503	0.2%
Housing	Installation of VIP toilets (Informal Settements)	320	0.1%
Health	Surgical mask - HCW	309	0.1%
Health	Mask	306	0.1%
Public Safety	Implementing roadblocks	299	0.1%
Housing	Quarantine Facilities	279	0.1%
Health	Gloves, sterile	250	0.1%
Health	Disinfectants	173	0.1%
Health	Goggles/ Face-shield/Viser	156	0.1%
Housing	Provision of waste container for informal settlement	97	0.0%
Health	Cost of Screening and Testing	30	0.0%
Health	Cost of Mobile Testing	30	0.0%
Health	Gown	11	0.0%
Health	Heavy duty gloves	8	0.0%
Health	Boot covers	7	0.0%
Health	Particulate respirator, grade N95	5	0.0%
Health	Apron	5	0.0%
		302,480	

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 budget timelines for the 2022/23 financial year had to be tabled in council on 31 August 2021. Reminders were issued to municipalities for compliance. Feedback on tabled budget timelines will be issued after assessments conducted in September 2021.

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 decreased slightly from 57.8% to 56.8%. Although the data string submission rate is 78.3%, the submission rate of the supporting documents remains low at 33.3%.
2. **Note** the aggregate revenue generated at the end of August 2021 is 19.7 percent whilst the operating expenditure is at 12 percent against the total budgets.
3. **Note** the total capital expenditure amounts to R182.8 million (5.7%) against the budget of R3.19 billion.
4. **Note** the total outstanding debtors amount to R25.94 billion (*July 2021 – R25.63 billion*).
5. **Note** the total outstanding creditor's amount to R19.34 billion (*July 2021 – R17.1 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 August 2021 the total cumulative Covid-19 related expenditure amounted to R302.5 million (15 March 2020 – 31 August 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
August 2021

Submitted by:



Ms. D Smit
DEPUTY DIRECTOR: LEJWELEPUTSWA DISTRICT

Date: 2021/09/28

Reviewed by:



Dr. R Chetty
DIRECTOR: THABO MOFUTSANYANA DISTRICT

Date: 2021/09/28

Noted / Comments by:



Mr. M Poole
Acting CHIEF DIRECTOR: MUNICIPAL FINANCE MANAGEMENT

Date: 30/09/2021

Noted / Comments by:



Ms. MA Sesing
ACTING HEAD OF DEPARTMENT
FS PROVINCIAL TREASURY

Date: 05-10-2021

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	430,691	4.9%	228,736	2.6%	383,425	4.3%	7,808,378	88.2%	8,851,230	34.1%
Trade and Other Receivables from Exchange Transactions - Electricity	457,138	19.4%	87,034	3.7%	156,691	6.7%	1,653,405	70.2%	2,354,269	9.1%
Receivables from Non-exchange Transactions - Property Rates	385,567	9.9%	125,814	3.2%	234,265	6.0%	3,134,120	80.8%	3,879,766	15.0%
Receivables from Exchange Transactions - Waste Water Management	189,458	5.8%	67,790	2.1%	121,632	3.7%	2,911,581	88.5%	3,290,462	12.7%
Receivables from Exchange Transactions - Waste Management	80,494	3.4%	48,064	2.0%	126,635	5.3%	2,141,309	89.4%	2,396,501	9.2%
Receivables from Exchange Transactions - Property Rental Debtors	1,692	1.3%	1,670	1.3%	1,607	1.2%	125,924	96.2%	130,893	0.5%
Interest on Arrear Debtor Accounts	126,654	2.8%	75,865	1.7%	248,305	5.5%	4,032,068	89.9%	4,482,892	17.3%
Other	45,243	8.2%	6,378	1.2%	(32,441)	-5.9%	533,297	96.5%	552,477	2.1%
Total By Income Source	1,716,938	6.6%	641,351	2.5%	1,240,119	4.8%	22,340,082	86.1%	25,938,490	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	254,453	7.5%	120,758	3.5%	165,783	4.9%	2,862,505	84.1%	3,403,499	13.1%
Commercial	640,489	16.8%	110,845	2.9%	253,177	6.6%	2,818,196	73.7%	3,822,707	14.7%
Households	821,098	4.4%	408,171	2.2%	860,052	4.6%	16,541,698	88.8%	18,631,019	71.8%
Other	898	1.1%	1,577	1.9%	(38,893)	-47.9%	117,683	144.8%	81,266	0.3%
Total By Customer Group	1,716,938	6.6%	641,351	2.5%	1,240,119	4.8%	22,340,082	86.1%	25,938,490	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	865,666	11.8%	190,263	2.6%	196,239	2.7%	6,096,184	83.0%	7,348,352	28.3%
Letsameeng	5,818	2.0%	6,795	2.3%	8,118	2.8%	273,257	92.9%	293,988	1.1%
Kopanong	16,552	4.1%	15,941	3.9%	7,044	1.7%	364,743	90.2%	404,279	1.6%
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	28,673	2.7%	30,800	2.9%	22,012	2.1%	968,931	92.2%	1,050,416	4.0%
Masilonyana	17,005	1.4%	13,284	1.1%	13,813	1.2%	1,137,520	96.3%	1,181,623	4.6%
Tokologo*	6,032	2.0%	5,006	1.7%	4,921	1.6%	286,219	94.7%	302,177	1.2%
Tswelopele	8,263	6.0%	21,061	15.2%	4,212	3.0%	105,072	75.8%	138,609	0.5%
Matjhabeng	229,979	4.7%	123,679	2.5%	90,354	1.9%	4,428,237	90.9%	4,872,249	18.8%
Nala*	25,775	2.9%	19,316	2.1%	15,524	1.7%	839,650	93.3%	900,265	3.5%
Lejweleputswa District	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
DC 18 Total	287,055	3.9%	182,346	2.5%	128,825	1.7%	6,796,697	91.9%	7,394,923	28.5%
Setsotho	25,403	4.7%	21,385	4.0%	17,390	3.2%	471,929	88.0%	536,106	2.1%
Dihlabeng	83,192	7.3%	23,319	2.1%	19,634	1.7%	1,010,237	88.9%	1,136,381	4.4%
Nketoana	25,717	3.3%	20,530	2.7%	14,555	1.9%	708,698	92.1%	769,500	3.0%
Maluti a Phofung	38,062	1.9%	32,864	1.6%	41,738	2.1%	1,899,862	94.4%	2,012,527	7.8%
Phumelela***	3,939	1.0%	5,210	1.4%	5,125	1.4%	363,867	96.2%	378,141	1.5%
Manisopa**	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	190,639	3.5%	116,821	2.1%	110,667	2.0%	5,071,580	92.4%	5,489,706	21.2%
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	8.1%
Mafube	30,093	4.0%	18,251	2.4%	23,687	3.1%	685,222	90.5%	757,253	2.9%
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	17.9%
Total Debt	1,716,938	6.6%	641,351	2.5%	1,240,119	4.8%	22,340,082	86.1%	25,938,490	100.0%

*M01 / **M12 / ***M11

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	537,140	5.4%	90,629	0.9%	345,990	3.5%	8,967,379	90.2%	9,941,138	51.4%
Bulk Water	499,568	7.1%	76,208	1.1%	77,194	1.1%	6,408,492	90.8%	7,061,462	36.5%
PAYE deductions	18,789	92.2%	1,295	6.4%	5	0.0%	291	1.4%	20,380	0.1%
VAT (output less input)	7,487	25.2%	1,332	4.5%	1,338	4.5%	19,543	65.8%	29,700	0.2%
Pensions / Retirement	68,256	17.7%	14,933	3.9%	87,539	22.7%	215,183	55.8%	385,911	2.0%
Loan repayments	1,121	9.2%	1,091	9.0%	2,091	17.2%	7,863	64.6%	12,165	0.1%
Trade Creditors	119,661	9.1%	103,098	7.9%	138,254	10.6%	947,011	72.4%	1,308,024	6.8%
Auditor General	5,223	10.7%	(219)	-0.4%	7,801	16.0%	36,066	73.8%	48,870	0.3%
Other	24,714	4.6%	(10,442)	-2.0%	29,562	5.5%	489,238	91.8%	533,072	2.8%
Total Debt	1,281,960	6.6%	277,926	1.4%	689,773	3.6%	17,091,064	88.4%	19,340,723	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	768,227	94.0%	17,894	2.2%	673	0.1%	30,313	3.7%	817,107	4.2%
Letsameeng	(109)	-0.1%	(10,495)	-8.4%	21,563	17.2%	114,224	91.2%	125,184	0.6%
Kopanong	11,783	1.8%	6,642	1.0%	-	0.0%	641,650	97.2%	660,074	3.4%
Mohokare**	2,015	2.2%	14,930	16.6%	3,928	4.4%	69,217	76.8%	90,089	0.5%
Xhariep District	-	0.0%	(973)	-10.5%	680	7.3%	9,586	103.1%	9,293	0.0%
DC 16 Total	13,689	1.5%	10,104	1.1%	26,171	3.0%	834,677	94.4%	884,640	4.6%
Masilonyana	5	0.0%	(26,553)	-21.6%	(1,443)	-1.2%	151,041	122.7%	123,050	0.6%
Tokologo*	3,218	100.0%	-	0.0%	-	0.0%	-	0.0%	3,218	0.0%
Tswelopele	424	0.8%	16,662	30.0%	-	0.0%	38,430	69.2%	55,517	0.3%
Matjhabeng	198,676	2.1%	98,234	1.0%	303,306	3.1%	9,044,735	93.8%	9,644,951	49.9%
Nala***	37,812	5.3%	6,297	0.9%	25,021	3.5%	646,257	90.3%	715,387	3.7%
Lejweleputswa District*	2,221	65.7%	199	5.9%	-	0.0%	961	28.4%	3,381	0.0%
DC 18 Total	242,356	2.3%	94,839	0.9%	326,884	3.1%	9,881,423	93.7%	10,545,503	54.5%
Setsotso	30,854	88.3%	621	1.8%	-	0.0%	3,482	10.0%	34,957	0.2%
Dihlabeng	24,573	3.3%	32,302	4.4%	65,166	8.8%	618,075	83.5%	740,116	3.8%
Nketoana	2,883	1.0%	23,172	7.9%	15,612	5.3%	252,550	85.8%	294,218	1.5%
Maluti a Phofung	590	0.0%	239	0.0%	118	0.0%	2,239,146	100.0%	2,240,094	11.6%
Phumelela**	2,852	1.0%	8,795	3.1%	4,184	1.5%	265,539	94.4%	281,369	1.5%
Mantsopa*	1,407	0.4%	9,631	2.9%	7,946	2.4%	318,590	94.4%	337,574	1.7%
Thabo Mofutsanyana District	1,715	48.2%	-	0.0%	2	0.1%	1,843	51.8%	3,560	0.0%
DC 19 Total	64,874	1.6%	74,760	1.9%	93,029	2.4%	3,699,225	94.1%	3,931,889	20.3%
Moqhaka	52,671	8.9%	54,723	9.2%	42,873	7.2%	442,317	74.6%	592,583	3.1%
Ngwathe	71,424	4.3%	15,404	0.9%	102,126	6.1%	1,483,123	88.7%	1,672,077	8.6%
Metsimaholo	65,190	36.8%	3,880	2.2%	3,260	1.8%	104,622	59.1%	176,952	0.9%
Mafube	9,543	1.3%	6,322	0.9%	94,756	13.1%	615,364	84.8%	725,985	3.8%
Fezile Dabi	(6,014)	100.0%	-	0.0%	-	0.0%	-	0.0%	(6,014)	0.0%
DC 20 Total	192,814	6.1%	80,329	2.5%	243,015	7.7%	2,645,426	83.7%	3,161,583	16.3%
Total Debt	1,281,960	6.6%	277,926	1.4%	689,773	3.6%	17,091,064	88.4%	19,340,723	100.0%

*M01 / **M12 / ***M11

Annexure E – Financial Performance

Summary - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M02) 31 August 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	267,032	235,699		502,731	502,731	16.7%
Service charges - electricity revenue	6,340,190	507,762	510,981		1,018,744	1,018,744	16.1%
Service charges - water revenue	2,842,665	218,810	209,278		428,088	428,088	15.1%
Service charges - sanitation revenue	1,177,820	93,690	85,744		179,434	179,434	15.2%
Service charges - refuse revenue	718,849	56,897	50,651		107,548	107,548	15.0%
Rental of facilities and equipment	75,225	6,509	6,212		12,722	12,722	16.9%
Interest earned - external investments	56,787	1,272	2,246		3,519	3,519	6.2%
Interest earned - outstanding debtors	1,042,146	88,305	44,778		133,083	133,083	12.8%
Dividends received	6,246	6	61		67	67	1.1%
Fines, penalties and forfeits	111,530	2,251	3,163		5,414	5,414	4.9%
Licences and permits	901	122	107		229	229	25.4%
Transfers and subsidies	4,722,321	1,619,060	81,451		1,700,512	1,700,512	36.0%
Other revenue	1,678,860	203,546	17,372		220,918	220,918	13.2%
Gains	60,001	46	(3,541)		(3,495)	(3,495)	-5.8%
Total Revenue (excluding capital transfers and contributions)	21,835,041	3,065,309	1,244,203	-	4,309,512	4,309,512	19.7%
Expenditure By Type							
Employee related costs	6,703,173	477,853	472,093		949,946	949,946	14.2%
Remuneration of councillors	342,853	23,369	23,407		46,776	46,776	13.6%
Debt impairment	2,807,136	139,955	106,528		246,483	246,483	8.8%
Depreciation and asset impairment	1,323,996	18,130	19,009		37,139	37,139	2.8%
Finance charges	710,869	7,159	6,148		13,306	13,306	1.9%
Bulk purchases - electricity	4,965,745	301,987	575,918		877,905	877,905	17.7%
Inventory consumed	1,930,510	67,861	61,610		129,470	129,470	6.7%
Contracted services	1,501,749	66,850	80,342		147,191	147,191	9.8%
Transfers and subsidies	223,799	8,704	2,356		11,060	11,060	4.9%
Other expenditure	1,311,551	118,694	74,460		193,154	193,154	14.7%
Losses	306,425		29		29	29	0.0%
Total Expenditure	22,127,805	1,230,560	1,421,898	-	2,652,458	2,652,458	12.0%
Surplus/(Deficit)	(292,764)	1,834,748	(177,695)	-	1,657,054	1,657,054	-566.0%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,551,222	371,725	(193,488)		178,237	178,237	7.0%
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	(0)		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	2,207,599	(371,183)	-	1,836,417	1,836,417	79.1%
Taxation							
Surplus/(Deficit) after taxation	2,321,772	2,207,599	(371,183)	-	1,836,417	1,836,417	79.1%
Attributable to minorities							
Surplus/(Deficit) attributable to municipality	2,321,772	2,207,599	(371,183)	-	1,836,417	1,836,417	79.1%
Share of surplus/ (deficit) of associate							
Surplus/(Deficit) for the year	2,321,772	2,207,599	(371,183)	-	1,836,417	1,836,417	79.1%

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	1,619,953	20.1%	231,404	601,087	163,110	66,823	25,034	26,609	356,118	149,767
Letsemeng	170,335	170,335	16,415	9.6%	2,675	3,881	1,237	1,995	1,943	4,343	281	60
Koponong	333,865	333,865	76,667	23.0%	8,854	—	23,918	3,530	2,636	2,501	35,150	77
Mohokare	233,544	233,544	—	0.0%	—	—	—	—	—	—	—	—
Xhariep District	63,471	63,471	20,520	32.3%	—	—	—	—	—	—	20,233	287
DC 16 Total	801,216	801,216	113,601	14.2%	11,528	3,881	25,156	5,525	4,578	6,844	55,664	424
Masilonyana	326,771	326,771	34,352	10.5%	12,134	6,401	8,243	4,671	2,762	(0)	—	141
Tokologo	135,703	135,703	18,751	13.8%	2,682	998	615	5,235	3,514	5,382	—	325
Tswelopele	174,796	174,796	66,019	37.8%	18,375	9,599	883	1,044	671	495	33,719	1,235
Majhabeng	3,527,317	3,527,317	615,664	17.5%	93,826	132,878	63,758	29,154	17,820	38,051	234,739	5,438
Nala	540,928	540,928	82,212	15.2%	2,070	9,573	4,717	3,202	2,065	4,936	55,238	412
Lejweletswa District	147,955	147,955	57,867	39.1%	—	—	—	—	—	58	57,774	36
DC 18 Total	4,853,469	4,853,469	874,866	18.0%	129,086	159,449	78,216	43,305	26,832	48,922	381,470	7,586
Setsoho	576,399	576,399	150,744	26.2%	10,565	17,873	10,796	6,169	7,988	5,000	91,063	1,290
Ditlhabeng	863,521	863,521	195,258	22.6%	28,391	44,295	11,597	8,944	9,254	8,532	81,145	3,102
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	379,546	21.1%	16,480	19,388	17,909	7,562	7,434	—	309,676	1,096
Phumelela	167,557	167,557	—	0.0%	—	—	—	—	—	—	—	—
Mantsopa	335,414	335,414	13,476	4.0%	1,663	0	2,154	2,517	1,743	4,740	400	259
Thabo Mofutsanyana	155,228	155,228	57,921	37.3%	—	—	—	—	—	—	54,265	3,656
DC 19 Total	4,285,375	4,285,375	869,217	20.3%	58,452	85,473	50,969	27,370	28,461	25,389	581,996	11,108
Moghaka	1,019,732	1,019,732	209,656	20.6%	12,350	61,695	21,706	8,967	6,215	4,541	96,007	(1,825)
Ngwathe	882,440	882,440	187,684	21.3%	17,970	43,207	12,861	9,642	7,498	5,854	89,983	669
Metsimaholo	1,500,657	1,500,657	294,467	19.6%	37,273	63,952	69,756	13,774	6,039	8,626	92,389	2,659
Mafube	240,786	240,786	69,193	28.7%	4,668	—	6,315	4,026	2,891	6,297	44,685	311
Fezile Dabi	177,765	177,765	70,874	39.9%	—	—	—	—	—	—	2,200	68,674
DC 20 Total	3,821,380	3,821,380	831,875	21.8%	72,260	168,854	110,638	36,409	22,643	25,318	325,264	70,488
Total	21,835,041	21,835,041	4,309,512	19.7%	502,731	1,018,744	428,088	179,434	107,548	133,083	1,700,512	239,373

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	1,536,486	20.6%	365,534	10,910	157,297	37,139	798,576	167,031
Letsemeng	218,222	218,222	29,895	13.7%	9,882	717	-	-	8,870	10,427
Kopanong	414,918	414,918	37,259	9.0%	15,471	3,307	-	-	-	18,481
Mohokare	230,593	230,593	-	0.0%	-	-	-	-	-	-
Xhariep District	62,985	62,985	8,314	13.2%	7,331	783	-	-	-	199
DC 16 Total	926,718	926,718	75,468	8.1%	32,684	4,807	-	-	8,870	29,107
Masilonyana	366,799	366,799	75	0.0%	63	-	-	-	-	12
Tokologo	136,009	136,009	20,307	14.9%	12	-	889	-	1,371	18,034
Tswelopele	206,711	206,711	8,276	4.0%	(6)	-	62	-	556	7,664
Matjhabeng	3,499,848	3,499,848	130,798	3.7%	130,874	4,597	1,152	-	(60,166)	54,342
Nala	527,274	527,274	17,843	3.4%	14,059	699	-	-	-	3,084
Lejweleputswa District	181,251	181,251	29,170	16.1%	15,708	1,501	-	-	-	11,962
DC 18 Total	4,917,892	4,917,892	206,469	4.2%	160,710	6,797	2,103	-	(58,239)	95,098
Setsoiso	634,745	634,745	73,824	11.6%	34,297	2,208	2,519	-	23,547	11,253
Dihlabeng	819,557	819,557	105,756	12.9%	54,881	2,725	34,261	-	(14,670)	28,558
Nketoana	416,243	416,243	5,917	1.4%	(49)	-	5,908	-	-	58
Maluti a Phofung	2,504,011	2,504,011	180,992	7.2%	102,822	4,838	-	-	1,567	71,765
Phumelela	168,583	168,583	-	0.0%	-	-	-	-	-	-
Mantsopa	313,588	313,588	30,515	9.7%	17,684	1,238	-	-	7,721	3,872
Thabo Mofutsanyana	151,644	151,644	6,458	4.3%	1	1,818	-	-	-	4,640
DC 19 Total	5,008,369	5,008,369	403,462	8.1%	209,636	12,827	42,689	-	18,164	120,146
Moghaka	998,410	998,410	93,697	9.4%	53,384	3,283	250	-	14,602	22,179
Ngwathe	902,413	902,413	123,848	13.7%	42,461	2,588	-	-	52,213	26,586
Metsimaholo	1,499,194	1,499,194	163,430	10.9%	48,624	3,230	42,768	-	43,719	25,089
Mafube	228,603	228,603	25,245	11.0%	17,718	1,049	1,376	-	-	5,102
Fezile Dabi	195,376	195,376	24,352	12.46%	19,195	1,285	-	-	-	3,872
DC 20 Total	3,823,997	3,823,997	430,573	11.3%	181,382	11,434	44,394	-	110,534	82,828
Total	22,127,805	22,127,805	2,652,458	12.0%	949,946	46,776	246,483	37,139	877,905	494,210

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	Budget year 2021/22					
	Original Budget	M01 July Actual	M02 Aug Actual	M03 Sept Actual	YTD Actual	%
R thousands						
Capital Expenditure - Functional						
<i>Municipal governance and administration</i>	161,060	6,495	3,784	-	10,279	6.4%
Executive and council	55,596	118	38		156	0.3%
Finance and administration	105,464	6,376	3,747		10,123	9.6%
Internal audit						
<i>Community and public safety</i>	491,553	909	4,557	-	5,466	1.1%
Community and social services	39,370	30			30	0.1%
Sport and recreation	64,783	878	1,132		2,009	3.1%
Public safety	32,605	1			1	0.0%
Housing	354,146		3,413		3,413	1.0%
Health	650		13		13	2.0%
<i>Economic and environmental services</i>	609,747	28,024	27,731	-	55,755	9.1%
Planning and development	107,892	1,585	6,818		8,403	7.8%
Road transport	500,705	26,440	20,913		47,352	9.5%
Environmental protection	1,150					
<i>Trading services</i>	1,917,240	32,027	79,273	-	111,300	5.8%
Energy sources	387,558	15,454	22,689		38,144	9.8%
Water management	959,777	15,092	47,859		62,951	6.6%
Waste water management	520,079	1,481	5,823		7,303	1.4%
Waste management	49,826		2,901		2,901	5.8%
<i>Other</i>	12,070					0.0%
Total Capital Expenditure - Functional	3,191,669	67,455	115,345	-	182,800	5.7%
Funded by						
National Government	2,611,136	54,158	86,099		140,257	5.4%
Provincial Government	10,167		3,154		3,154	
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	2,640		3,965	30.5%
Transfers recognised - capital	2,634,303	55,483	91,893	-	147,375	5.6%
Borrowing	61,713	4,491	3,284		7,775	12.6%
Internally generated funds	486,757	6,699	20,143		26,842	5.5%
Total Capital Funding	3,182,774	66,673	115,320	-	181,993	5.7%

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	77,133	6.3%	18,923	10,855	-	-	47,356	54,448	7,728	14,958
Letsemeng	51,283	51,283	1,831	3.6%	-	1,391	88	166	185	1,352	-	479
Kopanong	62,567	62,567	6,179	9.9%	-	6,179	-	-	-	6,179	-	-
Mohokare	81,887	81,887	-	0.0%	-	-	-	-	-	-	-	-
Xhariep District	486	486	15	3.2%	-	-	-	-	15	-	-	15
DC 16 Total	196,223	196,223	8,026	4.1%	-	7,571	88	166	201	7,532	-	494
Masilonyana	35,148	35,148	-	0.0%	-	-	-	-	-	-	-	-
Tokologo	137,132	137,132	23,979	17.5%	-	18,508	-	-	5,471	23,979	-	-
Tswelopele	30,182	30,182	1,391	4.6%	-	-	-	-	1,391	-	-	1,366
Matjhabeng	157,833	157,833	5,551	3.5%	-	(93)	4,239	-	1,404	5,551	-	-
Nala	42,673	42,673	1,787	4.2%	-	-	-	-	1,787	1,787	-	-
Lejweleputswa District	13,150	13,150	253	1.9%	-	-	-	-	253	-	-	253
DC 18 Total	416,118	416,118	32,961	7.9%	-	18,416	4,239	-	10,306	31,317	-	1,619
Setsotso	204,601	204,601	17,132	8.4%	3,611	11,722	1,767	-	31	13,490	47	3,564
Dihlabeng	122,361	122,361	6,650	5.4%	796	-	-	-	5,854	5,713	-	937
Nketoana	51,621	51,621	-	0.0%	-	-	-	-	-	-	-	-
Matluti a Phofung	266,961	266,961	15,474	5.8%	11,847	1,622	-	-	2,005	13,458	-	2,016
Phumelela	60,293	60,293	-	0.0%	-	-	-	-	-	-	-	-
Mantsopa	43,045	43,045	5,834	13.6%	885	760	-	1,726	2,463	2,942	-	2,892
Thabo Mofutsanyana	3,626	3,626	751	20.7%	-	-	-	-	751	-	-	-
DC 19 Total	752,508	752,508	45,839	6.1%	17,138	14,104	1,767	1,726	11,104	35,602	47	9,409
Mochaka	79,058	79,058	1,889	2.4%	-	1,204	332	-	354	1,660	-	230
Ngwathe	157,404	157,404	10,906	6.9%	-	6,974	877	1,009	2,047	10,906	-	-
Metsimaholo	259,034	259,034	664	0.3%	664	-	-	-	-	664	-	-
Mafube	109,689	109,689	5,381	4.9%	1,419	3,829	-	-	133	5,248	-	133
Fezile Dabi	630	630	-	0.0%	-	-	-	-	-	-	-	-
DC 20 Total	605,814	605,814	18,841	3.1%	2,083	12,006	1,208	1,009	2,534	18,478	-	363
Total	3,191,669	3,191,669	182,800	5.7%	38,144	62,951	7,303	2,901	71,500	147,375	7,775	26,842

Source: NT Local Government Database

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

Table 1

Dem	Name	General							Community & Social Services							Public Safety		
		Overtime	Travel and subsistence	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	Sanitisation of taxi ranks/ public facilities/ inner cities	Community and awareness campaigns	Cemetry sites and preparation/ Cremation	Community & Social Services - Other	Implementing roadblocks	Public Safety - Other		
MAN	Mangaung	13,814	-	-	-	-	101,919	-	-	-	-	-	-	-	-	-		
FS161	Letsemeng	817	562	-	-	-	-	-	-	-	4	350	-	-	-	-		
FS162	Kopanong	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
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	-	-	-	-	-	1,106	-	-	-	-	-	-	-	-	-		
FS184	Matjhabeng	-	-	-	1,400	3,280	10,857	2,020	-	346	-	93	-	-	-	-		
FS185	Nala	-	-	-	144	-	-	-	-	163	-	-	-	-	-	-		
DC18	Lejweletswa	-	-	-	327	-	3,423	-	-	-	-	-	-	-	-	-		
FS191	Setsoto	-	-	-	88	138	3,042	5,529	-	-	-	-	-	-	-	-		
FS192	Ditjhabeng	-	-	-	-	1,042	29	412	-	732	-	-	-	-	-	-		
FS193	Nketoana	-	-	-	28	767	-	-	-	1,066	-	-	-	-	-	-		
FS194	Maluti-a-Phofung	-	-	-	20,416	1,158	52,092	4,500	-	-	-	359	-	-	-	-		
FS195	Phumelela	-	-	-	120	285	19	54	-	-	-	-	-	-	-	-		
FS196	Mantsoja	-	-	-	181	902	271	-	-	-	-	-	-	-	-	-		
DC19	Thabo Mofutsanyana	-	-	-	101	167	66	-	-	200	-	-	-	523	-	-		
FS201	Moqhaka	-	-	-	959	-	798	-	-	-	-	-	-	-	-	-		
FS203	Nkwathe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
FS204	Metsimaholo	1,782	-	636	2,557	1,415	857	1,844	-	537	-	-	-	-	242	-		
FS205	Mafube	-	-	-	-	-	-	3,315	-	-	-	-	503	-	-	4,876		
DC20	Fezile Dabi	27	14	-	632	2,770	18	-	-	2,805	-	771	-	60	-	-		
		16,478	614	636	28,587	13,166	180,873	25,661	787	6,257	700	1,451	853	583	299	4,876		

Table 2

Dem	Name	Housing						Health										Total Per Municipality		
		Quarantine Facilities	Installation of VIP toilets (informal Settlements)	Provision of waste container for informal settlement	Cost of Mobile Testing	Cost of Screening and Testing	Gloves, sterile	Goggles/Face shield/Visor	Particulate respirator, grade N95	Surgical mask HCW	Apron	Gown	Heavy duty gloves	Boot covers	Sanitizer	Mask	Disinfectants		Decontamination of affected premises	Health - Other
MAN	Mangaung	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,653	120,402
FS161	Letsemeng	-	-	97	-	-	-	-	-	-	22	-	-	-	39	14	-	-	-	1,995
FS162	Koisanong	-	-	-	30	-	-	-	-	-	-	0	-	294	25	82	503	30	-	995
FS163	Mohakare	-	-	-	-	-	-	-	-	-	30	-	-	-	16	20	3	-	-	166
DC16	Xhariep	-	-	-	-	-	-	-	-	-	0	0	5	9	21	9	-	3	-	211
FS181	Masilionjama	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,586
FS182	Tokolopo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,755
FS183	Tswelolele	-	320	-	-	-	-	-	-	-	-	-	-	-	77	33	80	-	-	1,615
FS184	Matjhabeng	-	-	-	-	-	-	-	-	-	-	-	-	1,560	-	-	-	-	-	19,555
FS185	Nala	-	-	-	-	-	-	-	-	-	30	-	-	-	35	-	-	-	-	372
DC18	Lejweleputswa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,750
FS191	Setsoho	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,796
FS192	Ditlhabeng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,248
FS193	Nketoana	-	-	-	-	-	-	-	-	-	147	24	-	-	651	-	-	-	-	3,248
FS194	Maluti-a-Phofung	279	-	-	-	-	-	-	-	-	21	-	-	2,171	214	-	-	-	57	4,324
FS195	Phumelela	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78,803
FS196	Mantsoja	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	478
DC19	Thabo Mofutsanyana	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,354
FS201	Moghaka	-	-	-	-	-	-	-	-	-	-	-	-	247	-	-	-	-	-	1,434
FS203	Nwathatho	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,757
FS204	Meisimaholo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,868
FS205	Marube	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,315	17,010
DC20	Fetile Dabi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,096
		279	320	97	30	30	250	156	5	309	5	11	8	7	5,110	306	173	503	13,058	302,480